



OSCEOLA
COUNTY be first
to what's next.

RECOMMENDED BUDGET

FISCAL YEAR 2024



OVERVIEW

Introduction Memo.....	1 – 1
Fund Balance Revenues and Expenditures.....	1 - 13
Countywide Budget Summary	1 – 16
Fund Group Summaries.....	1 - 17

TO: Chair and County Commissioners
FROM: Donald S. Fisher, County Manager
DATE: July 12, 2023
RE: Fiscal Year 2024 (FY24) Recommended Budget



Overview:

Please find included, the Recommended Fiscal Year 2023-2024 (FY24) Budget for Osceola County. The Budget represents a continued effort to provide a high level of service to Osceola County residents, business owners, and visitors, along with an investment in supporting infrastructure and public safety. The County continues to be positioned well financially to meet the challenges associated with continued growth and changing economic conditions while maintaining millage rate stability over the past 13 years. In developing the annual budget, Osceola County prioritizes a long-term approach through the Board's direction to meet the current needs of the community that considers the long-term program costs and service impacts. In FY23, the County completed a revision to the 5-year strategic plan that serves as a guiding document for the Board and staff when developing and executing the annual budget.

The budget process began in March of the current Fiscal Year (FY) for a new FY that does not begin until October 1st. All Departmental budget requests are reviewed by County Administration prior to inclusion in the FY24 Recommended Budget. Administration will also continue to review all County program costs and will recommend adjustments if needed, as the budget process progresses. Other proposed additions and reductions will be discussed throughout this memorandum and are included with the Budget Book.

During the preparation of the FY24 Budget, the County has projected increases in revenues such as Tourist Development Taxes, State Shared Revenues, Local Government Sales Taxes, and Gas Taxes based on historical and current trends. The FY24 property valuations did reflect an increase over prior year with valuations at \$46,339,050,416. This represents an increase of 16.4% over FY23, which is significant when compared to historical valuations. Although revenues reflect the significant growth occurring within the County, the service demand to keep pace with the growth continues to be a challenge for the County. Economic trends continue to be evaluated for inflation and recessionary impacts on the County's revenue streams and adjustments to the projections will be continuously evaluated until budget adoption.

Overall, the proposed Recommended FY24 Budget decreased from the current year's Adopted FY23 Budget by \$-555,586,710 (-24.7%) to a Recommended FY24 Budget of \$1,693,027,304. It should be noted that this does not include estimates for continuing capital and grant projects which will be included later in the budget process.

Impacts to Revenues:

The County experienced the 11th year in a row of a positive increase in the valuations for FY24 which includes \$2.2B in new construction valuation. The relationship between values and Ad Valorem revenues can result in an increase to revenues without changes to the millage rates. As a result, it is recommended

to maintain the current millage rate. In particular, the General Fund millage rate is proposed at the same rate for the 13th year in a row.

The table reflects the millage rates along with the corresponding impact to the Ad Valorem revenue.

There are increases in the Ad Valorem, Utility Taxes, and Communication Services tax revenues. These include State Shared, Local Government Half-Cent Sales Tax, Gas Taxes, Tourist Development Taxes and Tolls.

TAXING ENTITY:	FY23 MILLAGE:	FY23 ADOPTED:	PROPOSED MILLAGE:	FY24 RECOMMENDED:	FY24-FY23:
General Fund	6.7000	\$266,699,821	6.7000	\$ 310,471,638	\$ 43,771,817
EMS	1.0682	\$ 32,644,714	1.0682	\$ 37,862,626	\$ 5,217,912
Library	0.3000	\$ 11,982,218	0.3000	\$ 13,942,351	\$ 1,960,133
Env. Land Maint.	0.0773	\$ 3,075,421	0.0949	\$ 4,410,430	\$ 1,335,009
Env. Land Debt	0.0853	\$ 3,406,944	0.0677	\$ 3,146,324	\$ (260,620)
TOTALS:	8.2308	\$317,809,118	8.2308	\$ 369,833,369	\$ 52,024,251

Over the next month, revenue sources will continue to be reviewed and adjusted. Once the State’s projections are released and additional receipts in FY23 are received, this will allow for further refinement of our estimates. The County projected revenues conservatively to ensure it is positioned to withstand changes and economic shocks without impacting services to residents, businesses, and visitors. Any adjustments to the recommended revenues, based on additional information received, will be communicated to the Board.

Expenditures:

Overall, there is a decrease to Countywide expenditures largely as a result of the ongoing expenditures for capital projects not being included at this time resulting in a current decrease in Capital Outlay of (-\$689,036,407) from FY23. As previously noted, the County has ongoing capital projects and grants that will be carried over into the new fiscal year. These estimates are not reflected in the Recommended Budget and will not be incorporated until the first public hearing on September 7th. This allows staff the ability to estimate remaining balances as accurately as possible without delaying the ongoing projects in the new Fiscal Year.

Personnel Services increased because of increases associated with legislative changes to the Florida Retirement System, Worker’s Compensation with minimal increases to Health (6%) and dental rates (2%). While Health, Dental, and ancillary Insurance product rates and plans have been updated accordingly, plan selections by employees (Open Enrollment) are currently underway. All budgeted amounts for Employee Benefits (insurance options) will change over the next month as Open Enrollment is completed. These budgets will be updated after selections are processed. In addition to the above adjustments, the County Manager is recommending a 3.75% salary adjustment for eligible County employees in FY24; but there were no adjustments included for the IAFF union pending union negotiations. In an effort to enhance the County’s level of service, position requests were carefully evaluated to expand County service levels and fulfill deferred needs resulting in a requested increase of 40.70 Full Time Equivalent (FTE) positions over the FY23 Adopted Budget; however, there are 32.95 over the current authorized FTE count as detailed in the attached list.

Operating expenditures increased by \$51M in large measure due to the addition of the Local Provider Participation Program with County hospitals, professional services, Tourism Development Tax contractual requirements, and grants. These reductions are offset by increases for payments to the Community Redevelopment Agencies (CRAs) including the newly established Northeast Infrastructure Improvement District, facility maintenance, contractual services and projected Claims payments among others.

Transfers Out reflect an increase primarily due to the General Fund as is detailed later in this document, as well as the Designated Ad Valorem Fund to support Transportation needs and the Countywide Fire Fund which transfers funds to the Countywide Fire Capital Fund for capital projects.

Due to the reasons noted earlier, Capital Outlay and Grants reflect a reduction at this point but will include ongoing items later on in the budget process. Finally, Reserves - Operating were established per policy. There is a slight increase in Reserves - Debt in accordance with bond documents and Capital Lease payments, Reserves - Capital decreased due to the allocation of funds for capital projects. Reserves - Assigned reflects support for future major capital projects such as the Performing Arts Center, Sunrail maintenance and operation obligation, and correctional facility improvements. Reserves - Restricted reflect an increase associated with the perpetual maintenance of environmental lands and funds associated with the Solid Waste program. Reserves - Stability reflect an increase, primarily in the Tourist Development Tax Fund, General Fund, and Library Fund to replenish the availability of funds to offset reductions in revenues.

Capital Improvement Program:

The Recommended Budget includes capital requests that are detailed later on in this document. As mentioned previously, the Capital Projects that will be carried over to the new Fiscal Year will be included later in the budget process. This budget includes funding for identified capital outlay such as needed renovations and improvements to County facilities such as the County Administration facility, Fire Stations, Government Center (Property Appraiser), as well as vehicles and various equipment.

Recommended Budget Book:

In the pages to follow, you will find 1) a brief summary of the major trends/issues affecting the different Fund Groups; 2) a Fund Summary by Category; and 3) Individual Department Information. In addition, the following provides an overview of the major fund types.

GENERAL FUND GROUP/General Fund:

The General Fund's Adopted Budget for FY23 was \$487,029,666 while the FY24 Recommended Budget is \$544,235,616 which is an increase of \$57,205,950. This Fund Group also includes a sub-fund for the Designated Ad Valorem Tax (DAT). For FY24, this is projected at \$24,544,935 and is transferred to the Transportation Trust Fund to support operations. As there are only two Funds in this Fund Group, and the purpose of the DAT is only for the transfer just noted, the following will concentrate specifically on the General Fund.

In addition to Ad Valorem, other revenues show an increase for FY24. The overall increase in Ad Valorem revenue available for General Fund obligations is mitigated by the obligations for the Designated Ad Valorem Tax, East 192 CRA, the Cities' CRAs, and the newly created Northeast Infrastructure Improvement District. Those commitments along with increases for the Constitutionals, investment in operational improvements and capital improvements, and support of transportation and transit needs, are all supported by the additional revenue.

There are projected increases in the Utility Services Tax which is in the Other Taxes category, Permit, Fees & Special Assessments primarily due to projected increases for permits in Community Development. Intergovernmental Revenue associated with State Shared Revenues and Local Government Half-Cent Sales Taxes continue to increase as the local economy remains strong driven by the tourism industry and inflationary increases for goods and services. Overall, General Fund's revenues are projected to increase

primarily due to increases in Ad Valorem revenue but will be adjusted as estimates of remaining dollars for ongoing projects and grants are included for the Recommended Final Budget.

On the expense side, Personnel Services was updated with increased rates for Health, Dental, Retirement, and Workers' Compensation; other ancillary product rates and Open Enrollment impacts will be incorporated once the process is finalized. In addition, the budget includes a 3.75% across-the-board wage adjustment. Additionally, included are requests for 8.95 FTEs for Information Technology, Sustainability, and Public Works, as well as the reclassification of existing positions to support the increases in service demands. The budget does not reflect salary adjustments for the IAFF union employees pending union negotiations.

Operating Expenses includes specific funding for the Baker Act, Juvenile Justice Detention, State share obligation, as well as unfunded mandates such as burials and cremations. Funding is also provided for the County's tax increment obligations for the CRA's for the City of Kissimmee (\$1,742,372), City of St. Cloud (\$1,245,931), Vine Street (\$1,249,054), and Northeast Infrastructure Improvement District (\$10,389,703) as well as to support the Community Services grants.

Capital Outlay for FY24 includes some funding for identified capital outlay such as the facility renovations mentioned earlier as well as vehicles and various equipment.

Grants and Aids increased primarily due to the addition of Osceola Prosper Phase 3 to support all 2024 Graduates.

Transfers Out is projected to increase over FY23 Adopted by approximately \$54.8M to support the following:

- To facilitate the payments to the Constitutional Officers which reflect the following for FY24:
 - *Clerk of Circuit Courts*: FY24 request reflects an increase of \$230,979 and includes a 15% increase to their health and dental insurance costs.
 - *Property Appraiser*: FY24 request represents an increase of \$443,698 and includes a 5% salary adjustment along with two new position requests.
 - *Supervisor of Elections*: FY24 request represents an increase of \$1,773,034 and includes a salary adjustment and position requests for temporary labor for the upcoming general election.
 - *Sheriff's Office*: FY24 budget request represents an increase of \$9.9M that includes salary adjustments to be competitive in the market and retain personnel, and a request to fund 5 civilian positions.
 - *Tax Collector*: This budget is not due until August 1st. As a result, the FY23 budget is still reflected with adjustments to budgets that are not a part of their overall requests, and changes will be made for the Tentative Budget.
- To facilitate the payment to the County's tax increment obligations for East 192 CRA and support of the Northeast Infrastructure Improvement District.
- To support the Fire Assessment program by providing the funding for properties that are exempt in accordance with the adopted Fire Assessment program and Florida Statutes.
- To support transportation and transit operations: Fund 102 - Transportation Trust Fund (\$24.5M), Fund 154 - Constitutional Gas Tax Fund (\$11.7M), and Fund 189 - 2nd Local Option Fuel Tax Fund (\$2.2M).
- To provide funding for the future modernization and expansion of the existing correctional facility.
- To process the required transfers to fund the various debt service payments.

Reserve for Cash was adjusted in accordance with operating budgets and is budgeted per policy (2 months Personnel Services, Operating and Transfers). Reserves for Contingency includes required funding for the Health Care Responsibility Act obligation as well as Affordable Housing-Mobility Fee Credits. Reserves for Capital increased due to the inclusion of funds to support potential increases in project costs due to inflation.

Reserves-Debt are in accordance with vehicle lease documents. Reserves-Assigned increased to set aside funds for future needs to include the Performing Arts Center, and future SunRail obligation, the remaining funds yet to be reimbursed by FEMA due to Hurricane Irma, as well as requested contingency reserves for the Supervisor of Elections as a part of their FY24 budget request. Reserves for Stability increased to \$6M to ensure County essential services could continue in the event of future economic downturns and reductions in revenue.

SPECIAL REVENUE FUNDS:

The County has 44 Special Revenue Funds that are detailed individually in the Special Revenue Funds section of this book. Overall, the total of the Special Revenue Funds' Adopted Budget for FY23 was \$964,325,325 while the Recommended FY24 Budget is \$693,372,976 that represents a decrease (\$270,952,349). The decrease, however, is primarily due to ongoing grants and capital projects not being included at this point in the budget process. Ad Valorem (Library, Environmental Lands, and Fire) is projected to increase as valuations continue to rise based on new development and appreciation of existing property. Others such as Tourism Development Taxes and Gas Taxes (Other Taxes) have stabilized and are projected to increase in FY24 over the FY23 Adopted Budget.

In addition, Permits, Fees & Special Assessments are projected to decrease by more than \$23M primarily associated with ongoing roadway capacity improvement capital projects in the Mobility Fee Funds. Intergovernmental Revenue is decreasing primarily resulting from grants associated with ongoing projects not being included at this stage. Charges for Services, Judgment, Fines & Forfeits, and Transfers In reflect increases. Other Sources increased based on the anticipated vehicle leases for FY24. Fund Balance is decreasing by more than \$136M for the Recommended Budget. Fund Balance projections will be adjusted later in the process when ongoing Capital Projects are included in the budget to allow for the most accurate amounts.

Personnel Services increased for the reasons noted in the Countywide discussion (Health Insurance, Dental Insurance, FRS Retirement, Worker's Compensation, and a 3.75% salary adjustment for eligible employees). The budget does not reflect salary adjustments for the IAFF union employees pending union negotiations. Included is a request for 24 FTEs for Public Works, Transportation, Court, Fire Rescue, as well as changes for employee allocations due to organizational changes.

Operating Expenses increased more than \$39M, Capital Outlay decreased more than \$321M as carried forward grants and capital projects have not yet been included to ensure estimates are as accurate as possible. However, there are a few new capital projects included for FY24 as noted in the individual Funds within this book. Although it should be noted that any projects in the TDT Fund will not proceed until revenue receipts are verified.

Transfers Out decreased more than \$25M from FY23 while still supporting capital projects in the Countywide Fire Capital Fund (Fund 331) and the updated Cost Allocation. Reserves were established per policy and in accordance with the individual Funds' specific requirements. In addition, Reserves-Capital

increased slightly in the Mobility Fee District Funds to allocate funding for additional roadway needs and in the Parks Impact Fee Fund (Fund 178) to support FY24 Capital requests.

DEBT SERVICE FUNDS:

The overall Adopted Budget for FY23 was \$76,368,809 while the FY24 Recommended Budget for the Debt Service Funds totals \$77,353,384. The increase is primarily due to Fund Balance used to support Debt payments. Debt Service Funds are solely for the purpose of tracking and making debt payments. As most payments are made twice a year (October and April), funds are reserved a year in advance to make the first payment in October. As such, Reserves are established in accordance with these payments and any Bond Covenant loan document requirements.

CAPITAL PROJECT FUNDS:

For the Recommended Budget, the Capital Project Funds reflect a reduction of more than \$337M with a total of \$152,212,903, but this is due to Fund Balance not including ongoing projects at this time. The Infrastructure Sales Surtax Fund is the only revenue-generating Fund. Revenues (Other Taxes) are projected to increase by a little more than \$12M over FY23 which reflects an increase of this source. In addition, as with Fund Balance, Capital Outlay reflects a corresponding reduction as ongoing projects are not included at this time; those will be carried forward later in the budget process. The attached list details the CIP projects that are included in the Recommended Budget for FY24. Finally, Reserves are established in accordance with policy, the Reserves-Capital decreased from FY23 primarily due to a FY23 Budget Amendment funding projects initially included in the General Fund to Fund 306. Reserves-Assigned increased as funds needed for the transportation program are reserved for Complete Streets and Cross Prairie Parkway design.

ENTERPRISE FUNDS:

The County has two Enterprise Funds – Landfill/Solid Waste and Osceola Parkway. These Funds operate similar to a business and operate off the fees they generate. The Enterprise Fund Group is proposed to decrease by \$9.2M dollars due to ongoing projects that are not included at this time and the completion of the conversion to All Electronic Tolling for a total budget of \$133,480,983.

In the Solid Waste Fund, Permit Fees & Special Assessments are projected to increase, in accordance with the June Consumer Price Index (CPI) (CPI-U for the South), to support the Curbside Collection Contract, which is reflected in the increase to the Special Assessment rates for FY24. As a result of the prior and current year changes in the CPI, staff are proposing to utilize the remaining buy down for FY24 and FY25 in the amount of \$581,338 to smooth the impact of the rate increases over the next two years. In Osceola Parkway, Tolls are projected to increase over FY23, as traffic counts have stabilized and the rate increases are implemented consistent with the Central Florida Expressway Authority. Tolls will continue to be re-evaluated throughout the budget process as additional receipts are received and adjustments will be made, if any, for the Tentative Budget.

Personnel Services increased slightly due to adjustments mentioned in the Countywide section above as well as adjustments due to organizational changes. Capital Outlay for these funds reflect a reduction; however, remaining funds for ongoing projects will be included later on in the budget process. Reserves were established in accordance with policy and specific requirements of the Funds including bond covenants. Specifically, Fund 401 – Solid Waste, Reserves-Capital Undesignated allocates funding for future capital needs, Reserves-Assigned allocates funds for the landfill closure requirements, transfer station, and funds associated with disaster recovery due to Hurricane Irma have been adjusted to reflect

remaining funds pending FEMA reimbursement. Reserves Restricted includes support for a buy-down in the FY24 solid waste rate.

INTERNAL SERVICE FUNDS:

Osceola County currently has eight Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement rate. Five of the funds are established to manage the County's insurance products. As a result, these Funds will be adjusted over the next month. Workers' Compensation, Health insurance, and dental rates have increased slightly over FY23. All of these Funds will be revised after Open Enrollment has been completed. In addition, changes and adjustments to the individual departmental budgets usually have a corresponding impact to these Funds. Consequently, these are often the last Funds to be truly finalized during the entire budget process.

The County also has three Fleet Funds. One Fund is for general oversight of the Fleet program, another to manage the maintenance and repair of the County's fleet, and the last for management of the fuel system. These funds provide for centralized management of the County's Fleet services and resources needed for the fleet. All of these Funds will also be evaluated in conjunction with usage and market prices and adjustments will be made, if necessary, throughout the budget process.

Conclusion:

I would like to express my appreciation to all of our partners, Clerk of the Circuit Court, County Attorney, Ninth Judicial Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and the Tax Collector. In addition, I want to commend staff for their efforts in assisting me in presenting a Recommended Budget that improves service levels as the County strives to improve the quality of life for residents, businesses, and visitors. Through the leadership of the Board and efforts of our partners, we are able to submit a budget for Fiscal Year 2024 that provides services to the citizens with prudent fiscal stewardship.

FY24 Recommended Budget

32.95 New Full Time Equivalent (FTE) Positions:

<u>001 – GENERAL FUND:</u>	
<u>Information Technology</u>	
Field Services Technician II	1.00
<u>Office of Sustainability</u>	
Sustainability Project Manager	1.00
<u>Public Works</u>	
Heavy Equipment Operator (Mowing)	1.00
Mosquito Control Tech - Seasonal	0.15
Mosquito Control Outreach Assistance (reclass to Full-Time)	0.80
Senior Mosquito Control Tech	1.00
Senior Mosquito Control Tech	1.00
Maintenance Worker	1.00
Building Automation Controls Technician	1.00
Welder Fabricator	1.00
<u>102 – TRANSPORTATION TRUST FUND:</u>	
<u>Public Works</u>	
Senior Tradesworker	1.00
Maintenance Worker	1.00
Tradesworker	1.00
Tradesworker	1.00
Right of Way Inspector I	1.00
Right of Way Inspector I	1.00
<u>Transportation</u>	
Project Accountant	1.00
<u>104 – TOURIST DEVELOPMENT TAX FUND:</u>	
Senior Tradesworker	1.00
<u>130 – COURT TECHNOLOGY FUND:</u>	
Senior Audio Video & Technology Specialist	1.00
<u>134 – COUNTYWIDE FIRE FUND:</u>	
Firefighters	15.00

**CAPITAL PROJECTS for
FY24 RECOMMENDED BUDGET**

FUND / PROJECT NAME:	COUNTY FUNDING:	GRANT FUNDING:	TOTAL:
<u>Fund 001 - General Fund</u>			
Animal Services Digital Imaging Equipment	\$ 57,000	\$ -	\$ 57,000
EOC Cooler Replacement	\$ 25,000	\$ -	\$ 25,000
GPS Units	\$ 60,000	\$ -	\$ 60,000
OC Building - Chilled Water Treatment System	\$ 50,000	\$ -	\$ 50,000
Parks - New & Replacement Vehicles/Equipment	\$ 100,505	\$ -	\$ 100,505
Pug Mill Warehouse Demolition	\$ 350,000	\$ -	\$ 350,000
Total:	\$ 642,505	\$ -	\$ 642,505
<u>Fund 102 - Transportation Trust Fund</u>			
			\$ -
Iteris Next Replacements	\$ 883,305	\$ -	\$ 883,305
New & Replacement Vehicle/Equipment	\$ 288,317	\$ -	\$ 288,317
Wire Carousel	\$ 60,000	\$ -	\$ 60,000
Total:	\$ 1,231,622	\$ -	\$ 1,231,622
<u>Fund 104 - Tourist Development Fund</u>			
Additional Parking Lot for Orlando City	\$ 300,000	\$ -	\$ 300,000
Arena Generator/ATS Replacement	\$ 350,000	\$ -	\$ 350,000
Austin Tindall Expansion - Phase II	\$ 4,500,000	\$ -	\$ 4,500,000
Austin Tindall - New & Replacement Vehicles/Equipment	\$ 134,596	\$ -	\$ 134,596
KVLS/Events Center Generator	\$ 155,000	\$ -	\$ 155,000
OHP/CEP - Cooling Tower Replacement	\$ 200,000	\$ -	\$ 200,000
OHP - Chilled Water Treatment System	\$ 50,000	\$ -	\$ 50,000
OHP - Fencing	\$ 225,000	\$ -	\$ 225,000
OHP - Smoke Evacuation System Modifications	\$ 24,380	\$ -	\$ 24,380
Total:	\$ 5,938,976	\$ -	\$ 5,938,976
<u>Fund 107 - Library District Fund</u>			
Hart Memorial Library - AC Replacement	\$ 14,000	\$ -	\$ 14,000
Kenansville Library - AC Replacement	\$ 70,000	\$ -	\$ 70,000
St. Cloud Library - Chilled Water Treatment System	\$ 50,000	\$ -	\$ 50,000
Technology Library on Fortune Road	\$ 560,000	\$ -	\$ 560,000
Total:	\$ 694,000	\$ -	\$ 694,000
<u>Fund 115 - Court Facilities Fund</u>			
Courthouse Courtroom Addition	\$ 350,000	\$ -	\$ 350,000
Courthouse Elevator Rebuild and Modernization	\$ 747,452	\$ -	\$ 747,452
Courthouse Square - Chilled Water Treatment System	\$ 33,500	\$ -	\$ 33,500
Courthouse Square - Chiller 1 Replacement	\$ 636,500	\$ -	\$ 636,500

**CAPITAL PROJECTS for
FY24 RECOMMENDED BUDGET**

FUND / PROJECT NAME:	COUNTY FUNDING:	GRANT FUNDING:	TOTAL:
<u>Fund 115 - Court Facilities Fund (cont'd)</u>			
Design and Construction for Courthouse Employee Parking Lot Security Enhancements	\$ 800,000	\$ -	\$ 800,000
State Attorney Annex Suite 1st Floor County Courthouse	\$ 750,000	\$ -	\$ 750,000
Total:	\$ 3,317,452	\$ -	\$ 3,317,452
<u>Fund 148 - Building Fund</u>			
Mobile Permitting Office Trailer	\$ 375,000	\$ -	\$ 375,000
Total:	\$ 375,000	\$ -	\$ 375,000
<u>Fund 149 - East 192 CRA</u>			
Landscape E192	\$ 709,577	\$ -	\$ 709,577
Total:	\$ 709,577	\$ -	\$ 709,577
<u>Fund 151 -CDBG Fund</u>			
Archie Gordon Memorial Park	\$ 132,000	\$ -	\$ 132,000
Total:	\$ 132,000	\$ -	\$ 132,000
<u>Fund 154 - Constitutional Gas Tax Fund</u>			
Road & Bridge-New & Replacement Vehicles/Equipment	\$ 2,405,832	\$ -	\$ 2,405,832
Total:	\$ 2,405,832	\$ -	\$ 2,405,832
<u>Fund 158-Intergovernmental Radio Communications Fund</u>			
Communication Tower Sites B, C, D, E & G Replace HVAC Bard Units	\$ 24,959	\$ -	\$ 24,959
Total:	\$ 24,959	\$ -	\$ 24,959
<u>Fund 177-Fire Impact Fee Fund</u>			
Poinciana Fire Station #83	\$ 6,414,395	\$ -	\$ 6,414,395
Total:	\$ 6,414,395	\$ -	\$ 6,414,395
<u>Fund 178-Parks Impact Fee Fund</u>			
65th Infantry Veterans Park (final phase)	\$ 1,750,000	\$ -	\$ 1,750,000
Campbell City Park/Community Center	\$ 1,875,000	\$ -	\$ 1,875,000
Holopaw Community Park	\$ 500,000	\$ -	\$ 500,000
Westwide Technology Park (Quina/Ancient Island)	\$ 1,750,000	\$ -	\$ 1,750,000
Total:	\$ 5,875,000	\$ -	\$ 5,875,000
<u>Fund 306-Local Option Sales Tax Fund</u>			
800 MHz System Upgrade	\$ 44,176	\$ -	\$ 44,176
Administration Building - 3rd Floor Reconfiguration	\$ 750,000	\$ -	\$ 750,000

**CAPITAL PROJECTS for
FY24 RECOMMENDED BUDGET**

FUND / PROJECT NAME:	COUNTY FUNDING:	GRANT FUNDING:	TOTAL:
Fund 306-Local Option Sales Tax Fund (cont'd)			
Administration Building - 2nd Floor Reconfiguration	\$ 250,000	\$ -	\$ 250,000
Animal Services-New & Replacement Vehicles/Equipment	\$ 108,000	\$ -	\$ 108,000
Celebration Blvd. Extension ROW	\$ 1,000,000	\$ -	\$ 1,000,000
Celebration Place over C-2 Bridge 924169	\$ 300,000	\$ -	\$ 300,000
Corrections Facility - Chilled Water Treatment System	\$ 50,000	\$ -	\$ 50,000
County Administration 4th Floor Reconfiguration	\$ 1,350,000	\$ -	\$ 1,350,000
Courthouse Square - Chilled Water Treatment System	\$ 16,500	\$ -	\$ 16,500
Courthouse Square - Chiller 1 replacement	\$ 313,500	\$ -	\$ 313,500
Culvert Upgrades/Replacements	\$ 500,000	\$ -	\$ 500,000
Fund 306-Local Option Sales Tax Fund - Continued			
D & F Recreation Yards	\$ 194,000	\$ -	\$ 194,000
Emergency Operations Center - Chilled Water Treatment System	\$ 50,000	\$ -	\$ 50,000
EOC Communications Room-Replace HVAC Phase III	\$ 172,500	\$ -	\$ 172,500
Fortune Road Health Department-Generator Replacement	\$ 110,000	\$ -	\$ 110,000
Government Center - Chilled Water Treatment System	\$ 50,000	\$ -	\$ 50,000
Intersection Safety & Efficiency Projects	\$ 200,000	\$ -	\$ 200,000
Jack Brack ROW (Absher to Sunbridge Boundary)	\$ 2,000,000	\$ -	\$ 2,000,000
Jail - Domestic hot/cold water piping replacement	\$ 85,600	\$ -	\$ 85,600
Jail - HVAC chilled water and hot water piping system replacement Phase 2	\$ 171,200	\$ -	\$ 171,200
Jail Control Room Interface Rehabilitation	\$ 1,174,432	\$ -	\$ 1,174,432
Kempfer Road Culvert Replacement	\$ 3,618,162	\$ -	\$ 3,618,162
Maintenance Shop & Storage Warehouse	\$ 425,000	\$ -	\$ 425,000
Nova Road over C-32 Canal Bridge 924114	\$ 200,000	\$ -	\$ 200,000
Nova Road over Econ Bridge 924115	\$ 135,000	\$ -	\$ 135,000
Nova Road over Taylor Bridge 924116	\$ 70,000	\$ -	\$ 70,000
Partin Settlement Road Bridge Over Florida Turnpike	\$ 2,112,000	\$ -	\$ 2,112,000
Property Appraisers Lobby Renovation	\$ 875,000	\$ -	\$ 875,000
Sheriff's Administration Facility - Chilled Water Treatment System	\$ 50,000	\$ -	\$ 50,000
Sheriff's Office Vehicles	\$ 2,909,939	\$ -	\$ 2,909,939
Traffic Control Equipment	\$ 175,000	\$ -	\$ 175,000
Traffic Signal Replacement	\$ 900,000	\$ -	\$ 900,000
Total:	\$ 20,360,009	\$ -	\$ 20,360,009

Fund 315-Gen Cap Outlay Fund

Correctional Facility Expansion and Renovations	\$ 8,499,621	\$ -	\$ 8,499,621
Total:	\$ 8,499,621	\$ -	\$ 8,499,621

**CAPITAL PROJECTS for
FY24 RECOMMENDED BUDGET**

FUND / PROJECT NAME:	COUNTY FUNDING:	GRANT FUNDING:	TOTAL:
<u>Fund 331-Countywide Fire Capital Fund</u>			
Cypress Parkway Fire Station	\$ 426,029	\$ -	\$ 426,029
EMS Equipment	\$ 1,016,395	\$ -	\$ 1,016,395
Fire Equipment	\$ 4,092,928	\$ -	\$ 4,092,928
Fire Rescue & EMS Warehouse	\$ 305,320	\$ -	\$ 305,320
Fire Station 71 Replacement (Lindfields/Westside Blvd)	\$ 8,372,287	\$ -	\$ 8,372,287
Fire Station 81 - South Big Lake/West of Canal	\$ 2,152,661	\$ -	\$ 2,152,661
Poinciana Fire Station	\$ 1,000,000	\$ -	\$ 1,000,000
Station 75 Funie Steed Road	\$ 391,081	\$ -	\$ 391,081
Fire Station 42 Poinciana	\$ 85,000	\$ -	\$ 85,000
Fire Station 72 Celebration	\$ 85,000	\$ -	\$ 85,000
Total:	\$ 17,926,701	\$ -	\$ 17,926,701
<u>Fund 332-Public Imp Rev Bonds Series 2017</u>			
OC 2nd Floor Buildout	\$ 1,132,999	\$ -	\$ 1,132,999
Total:	\$ 1,132,999	\$ -	\$ 1,132,999
<u>Fund 401-Solid Waste Fund</u>			
Solid Waste-New & Replacement Vehicles/Equipment	\$ 300,000	\$ -	\$ 300,000
Total:	\$ 300,000	\$ -	\$ 300,000
Capital Projects in Recommended Budget: \$ 75,980,648 \$ - \$ 75,980,648			

Fund Balance Revenues and Expenditures

6B - Recommended Budget

<u>Fund</u>	<u>2024</u> <u>Revenues</u>	<u>2024</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	544,235,616	544,235,616	0
010-Designated Ad Valorem Tax	24,544,935	24,544,935	0
101-TDT RIDA Tax Bond 2012 Project	6,365,435	6,365,435	0
102-Transportation Trust Fund	45,561,418	45,561,418	0
103-Drug Abuse Treatment Fund	35,410	35,410	0
104-Tourist Development Tax Fund	89,669,834	89,669,834	0
105-Fifth Cent Tourist Development Tax Fund	26,935,641	26,935,641	0
106-Sixth Cent Tourist Development Tax Fund	23,857,640	23,857,640	0
107-Library District Fund	22,519,573	22,519,573	0
109-Law Enforcement Trust Fund	413,397	413,397	0
111-SHIP State Housing Initiative Program	8,443,273	8,443,273	0
112-Emergency(911)Communications	5,907,974	5,907,974	0
115-Court Facilities Fund	9,354,404	9,354,404	0
118-Homeless Prevention & Rapid Rehousing	374,772	374,772	0
122-NEIGHBORHOOD STABIL PROGRAM 3	98,010	98,010	0
125-Environmental Land Maintenance	12,758,460	12,758,460	0
128-Subdivision Pond MSBU	1,770,492	1,770,492	0
129-Street Lighting MSBU	435,206	435,206	0
130-Court Related Technology Fund	2,074,338	2,074,338	0
134-Countywide Fire Fund	127,344,073	127,344,073	0
137-HOME Fund	8,983,994	8,983,994	0
139-Criminal Justice Training	81,867	81,867	0
141-Boating Improvement Fund	493,472	493,472	0
142 - Mobility Fee East District	0	0	0
143 - Mobility Fee West District	45,162,671	45,162,671	0
145 - Red Light Cameras	2,409,081	2,409,081	0
147 - Conservation Lands Perpetual Maintenance & Acquisition	1,273,577	1,273,577	0
148-Building Fund	25,901,039	25,901,039	0
149-East 192 CRA	3,649,656	3,649,656	0
151-CDBG Fund	6,560,438	6,560,438	0
152-Muni Svcs Tax Units MSTU Fund	2,275,332	2,275,332	0
153-Muni Svcs Benefit Units MSBU Fund	17,898,118	17,898,118	0
154-Constitutional Gas Tax Fund	19,990,393	19,990,393	0
155-West 192 MSBU Phase I	4,947,604	4,947,604	0
156-Federal And State Grants Fund	57,368,020	57,368,020	0
158-Intergovernmental Radio Communications	3,347,027	3,347,027	0
168-Section 8 Fund	27,914,427	27,914,427	0
177-Fire Impact Fee Fund	6,680,674	6,680,674	0
178-Parks Impact Fee Fund	25,728,904	25,728,904	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2024</u> <u>Revenues</u>	<u>2024</u> <u>Expenditures</u>	<u>Balance</u>
180-Inmate Welfare Fund	2,856,114	2,856,114	0
187-Road Impact Fee Poinciana Overlay	477,873	477,873	0
189 - Second Local Option Fuel Tax Fund	12,784,674	12,784,674	0
190 - Mobility Fee Northeast District Fund	9,356,880	9,356,880	0
191 - Mobility Fee Southeast District Fund	12,922,088	12,922,088	0
192 - Northeast Infrastructure Improvement Area Fund	10,389,703	10,389,703	0
201-Limited GO Refunding Bonds, Series 2015	2,290,544	2,290,544	0
210-W 192 Phase IIC	471,201	471,201	0
211 - Sales Tax Revenue Bonds Series 2015A	5,401,279	5,401,279	0
239-Infra S Tax Rev Refunding 2011	0	0	0
241-Infrastructure Sales Surtax Series 2015	10,276,352	10,276,352	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,170,582	5,170,582	0
243-DS TDT Rev Bond Series 2016	3,744,390	3,744,390	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	9,181,532	9,181,532	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,974,580	7,974,580	0
246 - DS Public Imp Rev Bonds Series 2017	2,526,262	2,526,262	0
247-DS TDT Refunding Bonds 2019	2,226,799	2,226,799	0
248-Communications Equipment Upgrade (Motorola)	0	0	0
249-DS CIRB 2019	13,186,626	13,186,626	0
250-GO BONDS SERIES 2020	3,982,613	3,982,613	0
251 - Public Improvement Revenue Bonds, Series 2020	1,137,864	1,137,864	0
252-TDT Revenue Refunding Bond, Series 2022	9,782,760	9,782,760	0
306-Local Option Sales Tax Fund	74,113,609	74,113,609	0
315-Gen Cap Outlay Fund	57,175,713	57,175,713	0
331-Countywide Fire Capital Fund	18,592,900	18,592,900	0
332 - Public Imp Rev Bonds Series 2017	1,893,488	1,893,488	0
334 - Transportation Imp Construction Fund	437,193	437,193	0
401-Solid Waste Fund	82,416,384	82,416,384	0
407-Osceola Parkway	51,064,599	51,064,599	0
501-Workers' Comp Internal Service Fund	8,528,571	8,528,571	0
502-Property & Casualty Insurance Internal Service Fund	14,382,212	14,382,212	0
503-Dental Insurance Internal Service Fund	1,791,815	1,791,815	0
504-Health Insurance Internal Service Fund	34,601,511	34,601,511	0
505-Life, LTD, Vol. Life Internal Service Fund	1,604,850	1,604,850	0
509-Fleet General Oversight Internal Service Fund	258,011	258,011	0
510-Fleet Maintenance Internal Service Fund	3,591,803	3,591,803	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2024</u> <u>Revenues</u>	<u>2024</u> <u>Expenditures</u>	<u>Balance</u>
511-Fleet Fuel Internal Service Fund	3,067,734	3,067,734	0
Total Budget	1,693,027,304	1,693,027,304	0

COUNTYWIDE BUDGET SUMMARY

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Current Ad Valorem Taxes	263,051,747	319,455,271	319,455,271	299,074,427	371,650,245	52,194,974
PY Delinquent Ad Valorem Tax	-138,378	82,024	82,024	89,211	63,358	-18,666
Other Taxes	170,138,800	124,384,483	124,384,483	101,611,884	154,907,403	30,522,920
Permits, Fees & Special Assessments	184,216,381	201,331,073	214,323,332	147,633,670	182,085,629	-19,245,444
Intergovernmental Revenue	123,437,011	279,143,311	408,757,163	114,636,936	104,603,148	-174,540,163
Charges For Services	82,242,753	93,657,367	93,930,831	57,032,100	92,792,754	-864,613
Judgment, Fines & Forfeits	2,321,093	2,478,545	2,478,545	1,598,161	2,189,838	-288,707
Miscellaneous Revenues	71,654,686	23,377,113	54,577,667	5,363,977	7,522,783	-15,854,330
Less 5% Statutory Reduction	0	-35,098,951	-35,099,463	0	-39,752,479	-4,653,528
Transfers In	155,402,792	145,834,404	162,389,500	62,156,688	161,849,477	16,015,073
Other Sources	65,248,127	20,959,330	20,933,129	0	14,643,479	-6,315,851
Fund Balance	0	1,073,010,044	1,137,601,731	0	640,471,669	-432,538,375
Total	<u>1,117,575,013</u>	<u>2,248,614,014</u>	<u>2,503,814,213</u>	<u>789,197,053</u>	<u>1,693,027,304</u>	<u>-555,586,710</u>
Expenditures						
Personnel Services	149,798,898	167,872,177	168,744,748	104,084,204	174,671,687	6,799,510
Operating Expenses	283,633,010	399,131,479	424,117,069	202,748,853	450,146,397	51,014,918
Capital Outlay	90,438,922	771,769,673	1,005,624,556	84,539,484	82,733,266	-689,036,407
Debt Service	111,359,605	57,714,094	57,766,095	53,329,434	62,184,798	4,470,704
Grants and Aids	103,491,948	44,825,764	50,457,327	19,437,550	40,063,397	-4,762,367
Transfers Out	258,369,804	258,369,972	275,082,220	154,455,610	287,151,985	28,782,013
Reserves - Operating	0	133,010,893	134,348,036	0	151,413,314	18,402,421
Reserves - Debt	0	68,154,537	68,315,673	0	68,315,584	161,047
Reserves - Capital	0	184,686,196	151,223,261	0	167,800,683	-16,885,513
Reserves - Claims	0	13,008,009	12,942,529	0	5,847,693	-7,160,316
Reserves - Assigned	0	80,505,337	65,158,967	0	114,256,442	33,751,105
Reserves - Restricted	0	31,869,247	33,484,444	0	36,491,237	4,621,990
Reserves - Stability	0	37,696,636	56,549,288	0	51,950,821	14,254,185
Total	<u>997,092,188</u>	<u>2,248,614,014</u>	<u>2,503,814,213</u>	<u>618,595,135</u>	<u>1,693,027,304</u>	<u>-555,586,710</u>

GENERAL FUND FUND GROUP

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Current Ad Valorem Taxes	219,683,062	266,699,821	266,699,821	249,693,852	310,471,638	43,771,817
PY Delinquent Ad Valorem Tax	-112,404	76,524	76,524	74,846	57,858	-18,666
Other Taxes	26,021,921	23,647,135	23,647,135	14,486,982	26,871,110	3,223,975
Permits, Fees & Special Assessments	10,460,354	8,448,507	8,448,507	6,925,698	8,413,347	-35,160
Intergovernmental Revenue	48,053,540	39,281,199	39,405,015	26,770,098	49,655,712	10,374,513
Charges For Services	2,037,958	1,853,572	1,853,572	1,109,267	1,782,876	-70,696
Judgment, Fines & Forfeits	1,137,554	1,348,438	1,348,438	716,798	996,657	-351,781
Miscellaneous Revenues	2,926,410	2,530,673	2,538,973	1,694,484	2,707,229	176,556
Less 5% Statutory Reduction	0	-17,217,571	-17,217,571	0	-19,311,529	-2,093,958
Transfers In	27,549,649	38,472,775	51,947,134	23,649,549	37,591,752	-881,023
Other Sources	7,859,958	2,765,815	2,765,815	0	3,000,000	234,185
Fund Balance	0	135,939,281	149,721,303	0	146,543,901	10,604,620
Total	<u>345,618,003</u>	<u>503,846,169</u>	<u>531,234,666</u>	<u>325,121,573</u>	<u>568,780,551</u>	<u>64,934,382</u>
Expenditures						
Personnel Services	69,466,276	79,524,482	79,709,729	51,906,393	84,586,648	5,062,166
Operating Expenses	63,727,702	88,432,207	90,551,031	51,560,018	96,490,729	8,058,522
Capital Outlay	7,580,918	32,234,180	16,568,266	5,181,587	5,033,982	-27,200,198
Debt Service	1,792,494	2,260,975	2,260,975	1,630,981	2,469,003	208,028
Grants and Aids	13,966,049	31,538,755	37,720,790	14,114,397	34,875,803	3,337,048
Transfers Out	194,415,133	180,487,938	187,486,805	121,399,787	243,016,853	62,528,915
Reserves - Operating	0	63,544,266	66,704,585	0	76,305,436	12,761,170
Reserves - Debt	0	559,262	559,262	0	663,276	104,014
Reserves - Capital	0	10,379,439	31,126,710	0	1,379,439	-9,000,000
Reserves - Assigned	0	12,418,149	12,418,149	0	17,831,018	5,412,869
Reserves - Stability	0	2,466,516	6,128,364	0	6,128,364	3,661,848
Total	<u>350,948,572</u>	<u>503,846,169</u>	<u>531,234,666</u>	<u>245,793,163</u>	<u>568,780,551</u>	<u>64,934,382</u>

SPECIAL REVENUE FUND GROUP

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Current Ad Valorem Taxes	40,197,328	49,348,506	49,348,506	46,190,420	58,032,283	8,683,777
PY Delinquent Ad Valorem Tax	-25,974	5,500	5,500	13,222	5,500	0
Other Taxes	95,114,639	66,557,524	66,557,524	60,696,202	81,776,635	15,219,111
Permits, Fees & Special Assessments	143,066,291	160,331,186	173,323,445	111,490,150	136,946,720	-23,384,466
Intergovernmental Revenue	72,729,926	212,102,482	225,750,180	87,342,243	54,947,436	-157,155,046
Charges For Services	22,393,209	20,544,120	20,817,584	11,021,660	22,720,932	2,176,812
Judgment, Fines & Forfeits	1,183,539	1,130,107	1,130,107	881,363	1,193,181	63,074
Miscellaneous Revenues	706,758	5,942,229	6,213,196	2,197,511	3,842,801	-2,099,428
Less 5% Statutory Reduction	0	-13,335,448	-13,335,960	0	-14,909,644	-1,574,196
Transfers In	41,504,446	37,381,963	37,308,799	22,000,396	58,822,919	21,440,956
Other Sources	5,801,046	2,355,536	2,465,940	0	4,830,650	2,475,114
Fund Balance	0	421,961,620	459,167,477	0	285,163,563	-136,798,057
Total	422,671,207	964,325,325	1,028,752,298	341,833,168	693,372,976	-270,952,349
Expenditures						
Personnel Services	76,899,404	84,064,571	84,958,983	49,813,503	85,427,421	1,362,850
Operating Expenses	149,640,753	234,949,243	256,190,583	103,854,426	274,758,167	39,808,924
Capital Outlay	43,601,907	351,349,950	409,628,985	35,854,454	29,454,954	-321,894,996
Debt Service	5,985,523	6,436,654	6,488,654	5,411,878	7,736,939	1,300,285
Grants and Aids	20,670,904	13,287,009	12,736,537	5,323,153	5,187,594	-8,099,415
Transfers Out	45,754,950	52,315,922	58,139,317	27,754,018	26,849,732	-25,466,190
Reserves - Operating	0	56,733,028	52,818,260	0	64,462,166	7,729,138
Reserves - Debt	0	4,611,496	4,611,496	0	5,276,799	665,303
Reserves - Capital	0	113,482,834	82,846,917	0	119,066,370	5,583,536
Reserves - Assigned	0	5,449,992	5,338,732	0	10,787,147	5,337,155
Reserves - Restricted	0	15,161,240	16,046,794	0	18,543,230	3,381,990
Reserves - Stability	0	26,483,386	38,947,040	0	45,822,457	19,339,071
Total	342,553,440	964,325,325	1,028,752,298	228,011,432	693,372,976	-270,952,349

DEBT SERVICE FUND GROUP

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Current Ad Valorem Taxes	3,171,356	3,406,944	3,406,944	3,190,154	3,146,324	-260,620
PY Delinquent Ad Valorem Tax	0	0	0	1,143	0	0
Permits, Fees & Special Assessments	1,073,112	449,000	449,000	416,142	300,000	-149,000
Miscellaneous Revenues	-831	72,551	72,551	3,808	88,759	16,208
Less 5% Statutory Reduction	0	-196,424	-196,424	0	-176,754	19,670
Transfers In	39,078,704	37,736,392	39,275,634	0	35,164,969	-2,571,423
Other Sources	47,720,000	0	0	0	0	0
Fund Balance	0	34,900,346	34,223,482	0	38,830,086	3,929,740
Total	91,042,341	76,368,809	77,231,187	3,611,247	77,353,384	984,575
Expenditures						
Operating Expenses	64,156	68,139	68,139	63,855	79,285	11,146
Debt Service	93,497,445	37,695,427	37,695,428	37,689,656	39,994,369	2,298,942
Transfers Out	0	0	731,395	0	0	0
Reserves - Debt	0	38,605,243	38,736,225	0	37,279,730	-1,325,513
Total	93,561,602	76,368,809	77,231,187	37,753,512	77,353,384	984,575

CAPITAL PROJECTS FUND GROUP

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Other Taxes	49,002,241	34,179,824	34,179,824	26,428,700	46,259,658	12,079,834
Intergovernmental Revenue	2,653,545	27,759,630	143,601,968	524,594	0	-27,759,630
Miscellaneous Revenues	66,633,001	13,587,139	44,508,426	151,200	0	-13,587,139
Less 5% Statutory Reduction	0	-1,723,343	-1,723,343	0	-2,312,983	-589,640
Transfers In	46,138,299	32,243,274	33,827,933	16,506,743	30,269,837	-1,973,437
Other Sources	3,672,039	15,798,888	15,662,283	0	6,512,829	-9,286,059
Fund Balance	0	367,753,973	371,599,071	0	71,483,562	-296,270,411
Total	<u>168,099,125</u>	<u>489,599,385</u>	<u>641,656,162</u>	<u>43,611,237</u>	<u>152,212,903</u>	<u>-337,386,482</u>
Expenditures						
Operating Expenses	0	0	600,000	0	0	0
Capital Outlay	39,256,097	378,235,615	569,068,760	39,499,892	47,919,330	-330,316,285
Debt Service	3,536,415	2,054,929	2,054,929	1,319,158	2,656,802	601,873
Grants and Aids	68,854,996	0	0	0	0	0
Transfers Out	15,956,417	15,240,949	15,874,878	139,223	14,969,757	-271,192
Reserves - Operating	0	0	1,197,682	0	760,489	760,489
Reserves - Debt	0	672,101	672,101	0	1,328,402	656,301
Reserves - Capital	0	49,389,576	21,545,072	0	15,699,192	-33,690,384
Reserves - Assigned	0	44,006,215	30,642,740	0	68,878,931	24,872,716
Total	<u>127,603,924</u>	<u>489,599,385</u>	<u>641,656,162</u>	<u>40,958,274</u>	<u>152,212,903</u>	<u>-337,386,482</u>

ENTERPRISE FUNDS FUND GROUP


	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	29,616,624	32,102,380	32,102,380	28,801,680	36,425,562	4,323,182
Charges For Services	20,180,941	19,176,390	19,176,390	12,047,012	20,710,890	1,534,500
Miscellaneous Revenues	-755,724	364,521	364,521	39,638	23,994	-340,527
Less 5% Statutory Reduction	0	-2,582,165	-2,582,165	0	-2,858,023	-275,858
Transfers In	5,257	0	0	0	0	0
Other Sources	195,084	39,091	39,091	0	300,000	260,909
Fund Balance	0	93,597,643	103,286,316	0	78,878,560	-14,719,083
Total	49,242,182	142,697,860	152,386,533	40,888,331	133,480,983	-9,216,877
Expenditures						
Personnel Services	1,614,378	1,948,506	1,966,418	1,094,596	2,098,889	150,383
Operating Expenses	28,546,946	33,593,365	33,551,410	18,352,199	33,799,697	206,332
Capital Outlay	0	9,587,711	9,996,328	3,995,652	325,000	-9,262,711
Debt Service	6,545,961	9,239,494	9,239,494	7,276,424	9,301,070	61,576
Transfers Out	932,916	9,242,640	11,767,302	4,621,320	1,323,478	-7,919,162
Reserves - Operating	0	12,709,780	13,603,690	0	9,862,934	-2,846,846
Reserves - Debt	0	23,693,127	23,723,281	0	23,754,069	60,942
Reserves - Capital	0	11,434,347	15,704,562	0	31,655,682	20,221,335
Reserves - Assigned	0	18,630,981	16,759,346	0	16,759,346	-1,871,635
Reserves - Restricted	0	3,871,175	4,600,818	0	4,600,818	729,643
Reserves - Stability	0	8,746,734	11,473,884	0	0	-8,746,734
Total	37,640,200	142,697,860	152,386,533	35,340,190	133,480,983	-9,216,877

INTERNAL SERVICE FUND GROUP

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	37,630,645	52,083,285	52,083,285	32,854,161	47,578,056	-4,505,229
Miscellaneous Revenues	2,145,072	880,000	880,000	1,277,336	860,000	-20,000
Less 5% Statutory Reduction	0	-44,000	-44,000	0	-183,546	-139,546
Transfers In	1,126,438	0	30,000	0	0	0
Fund Balance	0	18,857,181	19,604,082	0	19,571,997	714,816
Total	40,902,155	71,776,466	72,553,367	34,131,497	67,826,507	-3,949,959
Expenditures						
Personnel Services	1,818,841	2,334,618	2,109,618	1,269,712	2,558,729	224,111
Operating Expenses	41,653,453	42,088,525	43,155,906	28,918,355	45,018,519	2,929,994
Capital Outlay	0	362,217	362,217	7,900	0	-362,217
Debt Service	1,767	26,615	26,615	1,337	26,615	0
Transfers Out	1,310,388	1,082,523	1,082,523	541,262	992,165	-90,358
Reserves - Operating	0	23,819	23,819	0	22,289	-1,530
Reserves - Debt	0	13,308	13,308	0	13,308	0
Reserves - Claims	0	13,008,009	12,942,529	0	5,847,693	-7,160,316
Reserves - Restricted	0	12,836,832	12,836,832	0	13,347,189	510,357
Total	44,784,449	71,776,466	72,553,367	30,738,565	67,826,507	-3,949,959

GENERAL FUNDS

Fund Overview.....	2-1
Fund Summary.....	2-3
Animal Services	2-9
Audit & Operational Improvement.....	2-12
Board Support Services	2-14
BOCC and County Manager	2-16
Business Services.....	2-19
Communications Department.....	2-21
Community Development	2-24
Constitutionals.....	2-27
Corrections.....	2-34
County Attorney.....	2-37
Court Administration	2-39
Debt Services.....	2-42
Emergency Management.....	2-44
Finance	2-47
Financial & Administrative Projects	2-50
General Government.....	2-52
Government Affairs	2-55
Housing & Community Services.....	2-57
Human Resources	2-61
Information Technology	2-63
OC Building.....	2-66
Office of Management and Budget & Special Assessments.....	2-68
Other Gov't Support Services	2-71
Procurement	2-73



Public Defender	2-75
Public Safety Projects	2-77
Public Works	2-79
State Attorney.....	2-83
Strategic Initiatives	2-85
Sustainability	2-88
Traffic Education (Dori Slosberg).....	2-90
Transportation and Transit.....	2-92
Fund 010 Designated Ad Valorem Tax (DAT) Fund.....	2-94

FUND 001 – GENERAL FUND SUMMARY

TRENDS & ISSUES

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

A total of 881.75 Full-Time Equivalent (FTEs) positions are supported by the General Fund which is an increase of 15.3 FTEs over the FY23 Adopted Budget. This increase is due to the request for the addition of 8.95 FTEs for Information Technology, Mowing, Mosquito Control, Facilities, and Office of Sustainability, as detailed in the introduction memo, as well as the mid-year addition of 7.75 FTEs in support of Construction Management, Engineering, Natural Resources, Stormwater, and Transportation. Mid-year adjustments (increases/decreases) between other Funds account for the total increase. Personnel Services include adjustments for Retirement and Workers' Compensation set by the State and increases to Health and Dental Insurance rates. Also included is a 3.75% salary adjustment as noted in the County Manager's introduction memo. These adjustments, along with the FTE changes mentioned above resulted in an increase in Personnel Services.

Operating increased primarily due to re-establishing ongoing contractual agreements, increased needs to support professional services, and funding to support departmental operations as listed in the individual department summaries. Specific funding is included for the County's Baker Act and the Juvenile Justice Detention required obligations, as well as unfunded mandates such as burials and cremations. In addition, increases are associated with appropriations for the tax increment obligations for the Cities' CRAs, including Vine Street, the Northeast Infrastructure Improvement District, and to support the Community Services grants.

Capital Outlay includes needed equipment, computer hardware and software, vehicle replacements, and new additions to the fleet. In addition, funds are appropriated to support CIP projects such as demolitions, large equipment purchases/replacements, and chilled water treatment systems. The Recommended Budget excludes CIP carry forwards, which will be included later in the budget process.

Debt Service is due to the vehicle lease program and the interlocal agreement with Toho Water Authority. Grants and Aids increased primarily due to the inclusion of Osceola Prosper Phase 3 which was offset due to the conclusion of the CARES Replacement funding in FY23. Grants and Aids also provides funding for costs such as homeless assistance, affordable housing assistance, Osceola Reads, and the competitive community grant process.

Transfers Out increased from FY23 and provides for the following:

- > To facilitate the payments to the Constitutional Officers (increase of \$12,398,460);
- > To support Countywide transportation activities Transportation Trust Fund (\$24.5M), Constitutional Gas Tax Fund (\$11.7M) and the 2nd Local Option Fuel Tax (LOFT) Fund (\$2.2M);
- > To support the Court Technology Fund (\$405,528);
- > To support the Jail Expansion (\$21,500,000);
- > To fund the County's tax increment obligations for the Northeast Infrastructure Improvement District and the East 192 CRA

- > To provide payment for the parcels that are subsidized/exempt from the Countywide Fire Fees;
- > To account for the Intergovernmental Radio Fund's user fees for various General Fund departments and Constitutional Officers for use of the 800MHz radio; and
- > To various debt service funds for debt payments.

Operating Reserve levels were established per policy. Reserves for Contingency allocates funding for future needs and the required HCRA obligation. Reserves for Capital decreased primarily due to the transfer from the West 192 CRA not occurring as it is complete.

Reserves Assigned includes funding for the Falcon Trace Property Affordable Housing Agreement, funding in anticipation of the SunRail transition, an allocation for the Performing Arts Center, as well as maintaining the previous amounts due to excess fees, funds yet to be reimbursed by FEMA due to Hurricane Irma expenses, and the requested reserves submitted by the Supervisor of Elections as a part of their FY24 budget request. Reserves for Debt is established to ensure funds are secured for debt obligations. Reserve for Stability provides \$6m in funding to restore to pre-pandemic levels and for future fluctuations in revenues.

Overall, the Recommended Budget reflects an increase of approximately \$57.2M over the FY23 Adopted Budget.

REVENUES

The General Fund's functions are primarily funded with taxes and governmental fees. The main revenue source is Ad Valorem Tax, which represents approximately a 16.4% increase over the FY23 Adopted Budget or an increase of \$43.7M in revenues. However, these revenues are offset by funding obligations for entities that receive Tax Increment Funds (TIFs) including the Northeast Infrastructure Improvement District, East 192, Vine Street, St. Cloud and Kissimmee CRAs totaling \$16.8M and support of the Constitutional Officers noted above. Also included is an allocation for the Designated Ad Valorem Tax, in the amount of \$24.5M, which is recorded as an expense in the General Fund, also reduces available Ad Valorem revenue in FY24. Other major revenue sources such as Local Government Half-Cent Sales Tax and State Shared Revenues (Intergovernmental Revenues), as well as Utility Service Taxes (Other Taxes), are projected to increase. This Fund also receives revenues from Fund Balance, which will continue to be evaluated throughout the Budget development process and revised as necessary.

001-GENERAL FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Current Ad Valorem Taxes	219,683,062	266,699,821	266,699,821	249,693,852	310,471,638	43,771,817
PY Delinquent Ad Valorem Tax	-112,404	76,524	76,524	74,846	57,858	-18,666
Other Taxes	26,021,921	23,647,135	23,647,135	14,486,982	26,871,110	3,223,975
Permits, Fees & Special Assessments	10,460,354	8,448,507	8,448,507	6,925,698	8,413,347	-35,160
Intergovernmental Revenue	48,053,540	39,281,199	39,405,015	26,770,098	49,655,712	10,374,513
Charges For Services	2,037,958	1,853,572	1,853,572	1,109,267	1,782,876	-70,696
Judgment, Fines & Forfeits	1,137,554	1,348,438	1,348,438	716,798	996,657	-351,781
Miscellaneous Revenues	2,926,410	2,530,673	2,538,973	1,694,484	2,707,229	176,556
Less 5% Statutory Reduction	0	-17,217,571	-17,217,571	0	-19,311,529	-2,093,958
Transfers In	12,338,591	21,656,272	30,363,053	15,241,297	13,046,817	-8,609,455
Other Sources	7,859,958	2,765,815	2,765,815	0	3,000,000	234,185
Fund Balance	0	135,939,281	149,721,303	0	146,543,901	10,604,620
Total	<u>330,406,945</u>	<u>487,029,666</u>	<u>509,650,585</u>	<u>316,713,322</u>	<u>544,235,616</u>	<u>57,205,950</u>
Expenditures						
Personnel Services	69,466,276	79,524,482	79,709,729	51,906,393	84,586,648	5,062,166
Operating Expenses	63,727,702	88,432,207	90,551,031	51,560,018	96,490,729	8,058,522
Capital Outlay	7,580,918	32,234,180	16,568,266	5,181,587	5,033,982	-27,200,198
Debt Service	1,792,494	2,260,975	2,260,975	1,630,981	2,469,003	208,028
Grants and Aids	13,966,049	31,538,755	37,720,790	14,114,397	34,875,803	3,337,048
Transfers Out	179,204,075	163,671,435	165,902,724	112,991,536	218,471,918	54,800,483
Reserves - Operating	0	63,544,266	66,704,585	0	76,305,436	12,761,170
Reserves - Debt	0	559,262	559,262	0	663,276	104,014
Reserves - Capital	0	10,379,439	31,126,710	0	1,379,439	-9,000,000
Reserves - Assigned	0	12,418,149	12,418,149	0	17,831,018	5,412,869
Reserves - Stability	0	2,466,516	6,128,364	0	6,128,364	3,661,848
Total	<u>335,737,514</u>	<u>487,029,666</u>	<u>509,650,585</u>	<u>237,384,911</u>	<u>544,235,616</u>	<u>57,205,950</u>

001- GENERAL FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5110000 - Executive Salaries	455,398	454,291	454,291	339,355	505,436	51,145
5120000 - Regular Salaries And Wages	39,020,544	51,896,611	51,938,812	28,596,257	53,582,488	1,685,877
5120002 - Disaster Relief	145,044	0	0	306,090	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5120040 - Reduction In Force Pay	0	0	0	29,664	0	0
5122000 - Car Allowance	25,553	21,000	21,000	17,341	24,600	3,600
5122001 - Cell Phone Allowance	4,191	4,656	4,656	3,555	4,656	0
5123000 - Exec Insurance Supplemental	10,592	0	0	7,929	0	0
5124000 - Exec Deferred Compensation	33,517	0	0	24,013	0	0
5126000 - Other Salary	600,264	0	0	0	0	0
5130000 - Other Salaries & Wages	186,822	0	0	111,926	0	0
5130001 - Vacancy Factor	0	-887,966	-887,966	0	-975,623	-87,657
5140000 - Overtime	2,855,345	985,900	985,900	2,161,717	956,266	-29,634
5140002 - Overtime- Code Enforcement	4,331	0	0	2,326	0	0
5140003 - Overtime- Disaster Relief	18,468	0	0	42,644	0	0
5150010 - Uniform Allowance	29,411	75,000	75,000	29,325	60,600	-14,400
5150020 - FTO Training	31,470	30,000	30,000	23,165	45,000	15,000
5150035 - Educ Incentive Corrections	87,991	91,572	91,572	55,066	91,572	0
5150300 - Class C Meals	274	0	0	204	0	0
5150400 - Moving Expense	0	0	0	10,000	0	0
5160000 - Compensated Annual Leave	2,229,052	0	0	1,366,040	0	0
5160010 - Compensated Ann Leave Payoff	351,816	0	0	468,145	0	0
5160020 - Compensated Admin Leave	295,940	0	0	283,092	0	0
5170000 - Compensated Sick Leave	1,322,018	0	0	964,136	0	0
5170010 - Compensated Sick Leave Payoff	216,882	0	0	459,657	0	0
5170020 - Sick Bank Leave	14,643	0	0	19,026	0	0
5210000 - Fica Taxes	3,495,011	3,881,492	3,902,189	2,577,099	4,264,845	383,353
5220000 - Retirement Contributions	8,076,168	8,816,406	8,848,625	6,375,016	11,126,111	2,309,705
5220001 - Retirement Contr 401A	12,882	0	0	9,969	0	0
5230000 - Health Insurance	8,544,830	12,414,182	12,501,214	6,595,371	13,109,363	695,181
5231000 - Life Insurance	39,419	50,868	51,141	30,994	55,800	4,932
5232000 - Dental Insurance	206,698	261,274	262,530	151,537	268,149	6,875
5233000 - Lt Disability Insurance	61,757	79,122	79,554	47,453	86,816	7,694
5233100 - St Disability Insurance	109,713	140,815	141,598	70,001	154,309	13,494
5240000 - Workers' Compensation	956,693	1,026,510	1,026,864	711,860	1,043,511	17,001
5250000 - Unemployment Compensation	23,540	0	0	12,553	0	0
5270000 - Community Service Leave	0	0	0	3,867	0	0
Personnel Services:	\$69,466,276	\$79,524,482	\$79,709,729	\$51,906,393	\$84,586,648	\$5,062,166
Operating Expenses:						
5310000 - Professional Services	4,952,205	9,124,189	10,170,072	4,293,265	10,830,139	1,705,950
5310006 - Legal Fees	623,152	1,159,000	1,159,000	286,500	1,179,000	20,000
5312000 - Tax Collector Fees	8,543,857	11,609,183	11,609,183	9,572,318	11,609,183	0
5314000 - Medical Svcs	8,753,176	8,883,304	8,883,304	6,104,834	9,031,010	147,706
5314002 - Medical Svcs HCRA	77,338	100,000	100,000	4,290	100,000	0
5320000 - Accounting & Auditing Svcs	312,390	262,300	262,300	279,940	273,075	10,775
5330000 - Court Reporter Svcs	0	200	200	0	0	-200
5340000 - Other Contractual Services	13,139,512	17,087,382	17,097,402	8,203,375	17,616,207	528,825
5340001 - Miscellaneous Contractual Svcs	0	0	0	12	0	0

001- GENERAL FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340002 - Other Contr Svcs Pre Booking	1,578,065	1,476,295	1,476,295	285,100	1,476,295	0
5340007 - Other Contractual Services-Penr	6,546	15,000	15,000	2,549	15,000	0
5340008 - Other Contractual Svc- Auction	5,945	0	0	3,843	0	0
5340013 - Other Contractual - NM	165,931	728,010	728,010	117,012	728,010	0
5349999 - Oth Svcs - Contra	-67,240	-73,957	-73,957	-33,620	-73,957	0
5400000 - Travel And Per Diem	92,174	193,835	193,835	64,527	247,066	53,231
5400003 - Travel & Per Diem- BCC	43,446	45,500	45,500	28,281	45,500	0
5410000 - Communications	969,195	1,304,056	1,297,411	603,103	1,522,559	218,503
5420000 - Freight & Postage Services	251,790	234,451	234,451	88,321	234,136	-315
5430000 - Utility Services	3,598,495	3,507,089	3,507,089	2,315,740	3,573,515	66,426
5430005 - Utility Services - NM	27	12,900	12,900	2,833	12,900	0
5435100 - Utilities-Radios	105	0	0	0	0	0
5440000 - Rentals And Leases	490,239	380,154	380,154	207,247	339,382	-40,772
5450000 - Insurance	1,830,015	4,489,635	4,489,635	4,489,635	4,489,354	-281
5450004 - Insurance-NM	0	152,337	152,337	0	152,337	0
5460000 - Repair & Maintenance Svcs	7,587,018	11,425,074	11,749,147	5,293,071	7,320,043	-4,105,031
5460007 - R&M Road Milling and Resurfaci	90,401	0	0	0	0	0
5460008 - R&M Parking re-paving	110,212	20,000	20,000	0	330,800	310,800
5460010 - Repairs & Maint Software	15,360	0	16,000	15,360	4,649,719	4,649,719
5460012 - Repairs & Maint NeoCity	4,296	0	0	0	0	0
5462000 - Rep & Maint-automotive	162,875	188,644	186,274	52,347	108,992	-79,652
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	82,974	82,974
5462200 - Repair & Maint-Auto Direct	0	0	0	0	17,388	17,388
5470000 - Printing And Binding	108,957	107,951	107,951	61,996	122,118	14,167
5480000 - Promotional Activities	28,507	53,000	53,000	22,954	59,500	6,500
5480005 - Other Contractual Obligations	420	87,898	87,898	57,929	87,898	0
5486000 - Promotional-Public Relat Prog	23,675	30,000	30,000	8,935	30,000	0
5488000 - Promotional-ads/media Buys	3,707	10,500	10,500	4,379	14,500	4,000
5490000 - Oth Current Chgs & Obligations	4,513,276	8,193,754	8,281,670	4,533,932	11,311,107	3,117,353
5490001 - Other- Adm Costs CST	41,717	41,451	41,451	20,551	41,451	0
5490008 - Oth Curr Chgs. Special Event	19,420	45,000	45,000	15,814	55,000	10,000
5490011 - Cash over/shorts	1	0	0	0	0	0
5490021 - Regal Bay MSTU	0	122	122	0	122	0
5490090 - Property Taxes	100	8,250	8,250	216	8,250	0
5490500 - Reimbursement Of Py Revenue	84,215	0	489,056	234,048	0	0
5490501 - OH-Workers' Compensation	183,360	277,362	277,362	277,362	282,620	5,258
5490502 - OH-Property & Liability Insuranc	324,003	398,642	398,642	398,642	404,653	6,011
5490503 - OH-Dental Insurance	64,310	70,502	70,580	70,502	71,874	1,372
5490504 - OH-Health Insurance	203,614	294,745	294,745	294,745	300,453	5,708
5490505 - OH-Life/AD&D, STD, LTD	43,310	52,483	52,483	52,483	53,559	1,076
5490509 - OH-Fleet Oversight	48,216	57,230	57,230	57,230	57,230	0
5490510 - OH-Fleet Maint	0	40,646	40,646	40,646	40,646	0
5490511 - OH-Fleet Fuel	103,596	0	0	0	0	0
5490900 - Other Current Charges-courts	0	401,227	452,797	0	430,914	29,687
5511000 - Office Supplies	259,137	311,159	311,159	179,214	318,364	7,205
5512000 - Office Equipment	334,406	260,642	245,167	99,832	185,900	-74,742
5520000 - Operating Supplies	654,657	860,718	883,855	404,758	1,062,685	201,967
5520005 - OS Personal Protect Equip	0	0	0	5,025	0	0

001- GENERAL FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520010 - Computer Software	379,713	595,106	595,106	137,908	1,105,539	510,433
5520011 - Computer Software, SAAS	52,088	178,802	178,802	212,231	273,160	94,358
5520020 - Computer Hardware, Non-Capit	399,436	514,028	492,112	331,467	705,202	191,174
5520021 - Computer Hardware, Operating	48,692	82,000	82,000	23,772	82,000	0
5520200 - Ammunition	6,675	36,350	36,350	3,293	45,000	8,650
5520300 - Fingerprinting & Photograph	3,020	0	0	0	0	0
5521000 - Gas & Oil	534,874	572,443	568,331	136,413	587,591	15,148
5521001 - Gas & Oil- Marketing	0	0	0	50	0	0
5521005 - Gas & Oil-Direct	9,948	7,500	7,500	2,376	12,974	5,474
5522000 - Chemicals	380,205	301,927	301,927	258,905	348,320	46,393
5522500 - Food	47,483	34,115	83,768	41,510	52,000	17,885
5523000 - Protective Clothing	110	4,300	4,300	100	2,400	-1,900
5524000 - Oper Supp-miscellaneous	308,050	387,000	387,000	328,069	457,000	70,000
5524500 - Cleaning Supplies	19,038	20,759	20,759	10,859	20,759	0
5525000 - Tools	80,414	56,723	56,723	24,010	54,043	-2,680
5525500 - Allowance	0	0	0	500	0	0
5526000 - Clothing	82,934	170,495	170,495	104,719	219,445	48,950
5528000 - Medicine	526,227	720,265	720,265	368,654	730,630	10,365
5540000 - Books,pubs,subs & Membership	238,598	277,649	277,649	177,450	299,060	21,411
5540103 - Books, Pubs, Subs, Membership	58,113	62,600	62,600	64,049	62,600	0
5541000 - Registration Fees	73,781	125,265	125,265	86,423	158,000	32,735
5541003 - Registration Fee- BCC	9,725	15,000	15,000	6,005	15,000	0
5550000 - Training	85,055	292,017	363,973	79,926	360,535	68,518
5551000 - Tuition Reimbursement	26,101	50,000	50,000	40,254	50,000	0
5551002 - Reimbursements LSSI Security	-21,704	0	0	0	0	0
Operating Expenses:	\$63,727,702	\$88,432,207	\$90,551,031	\$51,560,018	\$96,490,729	\$8,058,522
Capital Outlay:						
5600000 - Capital Outlay	0	5,000	5,000	0	3,000	-2,000
5610000 - Land	393,300	0	0	0	0	0
5620000 - Buildings	3,149,887	0	0	0	0	0
5628000 - Buildings Improvements	39,951	312,630	327,130	21,816	20,000	-292,630
5630000 - Improv Other Than Bldgs	0	0	0	0	12,000	12,000
5636000 - Improv Parks & Recreation	10,261	0	0	0	0	0
5640000 - Machinery & Equipment	407,708	450,372	490,081	99,798	399,028	-51,344
5640020 - Computer Hardware, Capital	490,174	668,200	668,200	410,329	819,743	151,543
5640100 - Vehicles	0	798,795	1,479,134	621,565	1,587,706	788,911
5643000 - Computers/Office Automat Equi	0	0	6,645	0	0	0
5650000 - Construction In Progress	3,038,414	28,824,183	12,417,076	4,028,078	642,505	-28,181,678
5680010 - Computer Software, Capital	51,224	1,175,000	1,175,000	0	1,550,000	375,000
Capital Outlay:	\$7,580,918	\$32,234,180	\$16,568,266	\$5,181,587	\$5,033,982	-\$27,200,198
Debt Service:						
5710000 - Principal	1,656,902	2,140,904	2,140,904	1,541,248	2,384,879	243,975
5720000 - Interest	135,592	120,071	120,071	89,733	84,124	-35,947
Debt Service:	\$1,792,494	\$2,260,975	\$2,260,975	\$1,630,981	\$2,469,003	\$208,028
Grants and Aids:						
5810000 - Aids To Gov't Agencies	8,322	364,920	3,364,920	281,858	86,550	-278,370
5820000 - Aids To Private Organization	10,034,619	30,072,080	33,817,597	13,792,739	34,709,001	4,636,921

001- GENERAL FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820001 - Aids To Private Organization-FQ	46,750	0	0	0	0	0
5820002 - Aids to Private Organization-Par	0	75,000	75,000	0	0	-75,000
5820004 - AIDS TO NON-PROFITS ORG	0	0	200,000	0	0	0
5820005 - AIDS TO FOOD BANKS	481,460	30,841	30,841	760	0	-30,841
5820006 - Hope Center/Homeless Services	49,346	0	0	0	0	0
5821000 - Aids Private Organization-cap	53,216	0	0	0	0	0
5830000 - Other Grants and Aids	16,955	915,662	152,180	0	0	-915,662
5830003 - Rent Assistance	1,035,898	0	43,252	21,967	0	0
5830004 - Mortgage Assistance	1,922,751	0	0	4,706	0	0
5830005 - Utilities Assistance	310,788	45,252	2,000	4,476	45,252	0
5830006 - Community Events	5,943	35,000	35,000	7,891	35,000	0
Grants and Aids:	\$13,966,049	\$31,538,755	\$37,720,790	\$14,114,397	\$34,875,803	\$3,337,048
Transfers Out:						
5910010 - Transfers Out to DAT	15,211,058	16,816,503	16,816,503	8,408,252	24,544,935	7,728,432
5910130 - Tran Out-Court Tech Fund	0	0	0	0	405,528	405,528
5910134 - Tran Out - Fire	5,000,966	5,168,978	5,168,978	5,058,420	5,949,328	780,350
5910137 - Tran Out HOME Fund	943,187	0	0	0	0	0
5910147 - Tran Out Fund 147	1,133,670	0	0	0	0	0
5910149 - Tran Out E192	1,317,695	1,817,295	1,744,131	1,744,131	2,033,426	216,131
5910150 - Tran Out W192	4,548,205	0	0	0	0	0
5910154 - Tran Out-constitutional Gas Tx	9,491,638	11,911,675	11,911,675	5,955,838	11,766,188	-145,487
5910158 - Tran Out-intergov Radio Comm	994,421	1,081,779	1,081,779	540,890	1,162,584	80,805
5910189 - Tran Out - 2nd LOFT	2,267,240	250,223	250,223	125,112	2,213,464	1,963,241
5910192 - Transfer Out - Northeast Imp Di:	0	0	0	0	10,389,703	10,389,703
5910211 - Tran Out Sales Tax Rev 2015A	3,369,192	3,374,774	3,374,774	0	2,787,225	-587,549
5910242 - Transfers Out Fund 242	1,321,327	1,319,209	1,321,902	0	1,328,399	9,190
5910245 - Tran Out Sales Tax Rev Ref Bonc	4,022,221	4,002,722	4,013,335	0	4,025,501	22,779
5910246 - Tran Out Fund 246	1,483,027	1,483,272	1,483,272	0	1,482,124	-1,148
5910249 - Tran Out-Fund 249	3,702,488	3,696,928	3,704,629	0	3,703,887	6,959
5910251 - Transfer Out - Public Imp Rev Bo	501,653	504,268	505,613	0	504,388	120
5910315 - Tran Out-General Capital Outlay	25,579,858	5,000,000	7,261,047	2,885,106	26,532,973	21,532,973
5910502 - Tran Out - Prop & Casualty	300,000	0	0	0	0	0
5910510 - Tran Out Fleet	60,313	0	8,913	0	0	0
5910511 - Tran Out Fleet Fuel F511	20,280	0	0	0	0	0
5910701 - Transfer Out Clerk of Court	2,721,888	3,440,829	3,440,829	2,580,621	3,671,808	230,979
5910702 - Transfers Out-Supr Elections	4,115,895	4,598,808	4,610,949	3,664,214	6,371,842	1,773,034
5910704 - Transfers out-Property Appr	6,688,842	6,988,194	6,988,194	5,253,542	7,431,892	443,698
5910705 - Transfers out-Sheriff	84,409,011	92,215,978	92,215,978	76,775,412	102,166,723	9,950,745
Transfers Out:	\$179,204,075	\$163,671,435	\$165,902,724	\$112,991,536	\$218,471,918	\$54,800,483
Reserves - Operating:						
5990010 - Reserve For Cash	0	54,880,020	54,880,020	0	61,826,153	6,946,133
5990020 - Reserve For Contingency	0	8,664,246	11,824,565	0	14,479,283	5,815,037
Reserves - Operating:	\$0	\$63,544,266	\$66,704,585	\$0	\$76,305,436	\$12,761,170
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	559,262	559,262	0	663,276	104,014
Reserves - Debt:	\$0	\$559,262	\$559,262	\$0	\$663,276	\$104,014

001- GENERAL FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	9,309,181	30,056,452	0	309,181	-9,000,000
5990041 - Res For Capital - Designated	0	1,070,258	1,070,258	0	1,070,258	0
Reserves - Capital:	\$0	\$10,379,439	\$31,126,710	\$0	\$1,379,439	-\$9,000,000
Reserves - Assigned:						
5990060 - Reserves Assigned	0	12,418,149	12,418,149	0	17,831,018	5,412,869
Reserves - Assigned:	\$0	\$12,418,149	\$12,418,149	\$0	\$17,831,018	\$5,412,869
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,466,516	6,128,364	0	6,128,364	3,661,848
Reserves - Stability:	\$0	\$2,466,516	\$6,128,364	\$0	\$6,128,364	\$3,661,848
TOTAL EXPENDITURES:	\$335,737,514	\$487,029,666	\$509,650,585	\$237,384,911	\$544,235,616	\$57,205,950

DEPARTMENT SUMMARY – ANIMAL SERVICES

TRENDS & ISSUES

The Animal Services department includes the following cost centers: 2119 - Veterinary Operations, 2120 - Kennel Operations, 2121 - Road Operations, 2122 - Animal Control Administration, 2123 - Animal Services Donation Funds, and 2124 – Licensing Program.

Personnel Services supports 40.34 FTEs, which is an increase of 1.05 FTEs from the FY23 Adopted Budget due to the mid-year addition of the Animal Services Assistant Director position (1.00 FTE) and the annual re-evaluation of position allocations (0.05 FTE). Personnel Services increased \$462,696 due to the above-mentioned position changes as well as mid-year status changes and the following:

- Workers' Compensation and Retirement Contributions which were adjusted based on rates set by the State
- Health and Dental Insurance rates decreased as a result changes in employee plan selections, which were partially offset by rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$80,004 primarily due to increased costs for Veterinary Care, Food, and Medicine.

Capital Outlay is requested for FY24 for new vehicle transport carriers with air conditioning.

Grants and Aids include anticipated support for outside organizations.

Overall, this department increased \$622,558 over the FY23 Adopted Budget.

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.

DEPARTMENT SUMMARY – ANIMAL SERVICES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,337,382	1,806,452	1,853,881	1,029,083	2,150,351	343,899
5120002 - Disaster Relief	11,893	0	0	15,416	0	0
5126000 - Other Salary	54,845	0	0	0	0	0
5130001 - Vacancy Factor	0	-32,822	-32,822	0	-39,197	-6,375
5140000 - Overtime	78,889	69,300	69,300	66,135	89,716	20,416
5140003 - Overtime- Disaster Relief	4,923	0	0	5,379	0	0
5150400 - Moving Expense	0	0	0	10,000	0	0
5160000 - Compensated Annual Leave	79,443	0	0	31,851	0	0
5160010 - Compensated Ann Leave Payoff	3,746	0	0	21,843	0	0
5160020 - Compensated Admin Leave	5,895	0	0	6,139	0	0
5170000 - Compensated Sick Leave	52,866	0	0	37,653	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	12,094	0	0
5210000 - Fica Taxes	120,457	143,494	147,123	91,989	171,370	27,876
5220000 - Retirement Contributions	187,021	234,392	240,041	152,333	318,833	84,441
5230000 - Health Insurance	346,601	541,338	558,366	239,660	528,175	-13,163
5231000 - Life Insurance	1,417	1,901	1,949	1,053	2,270	369
5232000 - Dental Insurance	9,674	12,448	12,694	6,665	11,720	-728
5233000 - Lt Disability Insurance	2,226	2,992	3,068	1,624	3,576	584
5233100 - St Disability Insurance	4,005	5,398	5,535	2,416	6,395	997
5240000 - Workers' Compensation	21,835	24,245	24,321	15,553	28,625	4,380
5250000 - Unemployment Compensation	2,139	0	0	1,650	0	0
Personnel Services:	\$2,325,257	\$2,809,138	\$2,883,456	\$1,748,536	\$3,271,834	\$462,696
Operating Expenses:						
5310000 - Professional Services	243,798	140,761	185,761	126,440	174,728	33,967
5340000 - Other Contractual Services	50,411	152,912	92,912	11,763	157,740	4,828
5400000 - Travel And Per Diem	4,135	11,600	11,600	4,542	14,100	2,500
5410000 - Communications	15,752	17,572	17,572	10,569	20,172	2,600
5420000 - Freight & Postage Services	591	1,250	1,250	748	1,500	250
5430000 - Utility Services	886	1,200	1,200	629	1,200	0
5435100 - Utilities-Radios	105	0	0	0	0	0
5440000 - Rentals And Leases	2,692	1,540	1,540	769	1,540	0
5450000 - Insurance	23,878	43,498	43,498	43,498	43,498	0
5460000 - Repair & Maintenance Svcs	17,709	3,500	3,500	1,636	3,500	0
5462000 - Rep & Maint-automotive	25,189	27,285	24,915	5,121	5,285	-22,000
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	20,000	20,000
5462200 - Repair & Maint-Auto Direct	0	0	0	0	2,000	2,000
5470000 - Printing And Binding	5,956	8,728	8,728	3,594	7,500	-1,228
5480000 - Promotional Activities	8,788	15,000	15,000	9,704	16,000	1,000
5490000 - Oth Current Chgs & Obligations	745	1,910	1,910	1,388	1,625	-285
5490501 - OH-Workers' Compensation	8,070	11,943	11,943	11,943	12,263	320
5490502 - OH-Property & Liability Insuranc	3,904	3,862	3,862	3,862	3,862	0
5490503 - OH-Dental Insurance	2,859	3,065	3,065	3,065	3,147	82
5490504 - OH-Health Insurance	9,011	12,809	12,809	12,809	13,151	342
5490505 - OH-Life/AD&D, STD, LTD	1,882	2,279	2,279	2,279	2,340	61
5490509 - OH-Fleet Oversight	4,264	4,850	4,850	4,850	4,850	0
5490510 - OH-Fleet Maint	0	4,315	4,315	4,315	4,315	0
5490511 - OH-Fleet Fuel	9,256	0	0	0	0	0
5511000 - Office Supplies	13,779	14,870	14,870	9,470	15,870	1,000

DEPARTMENT SUMMARY – ANIMAL SERVICES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5512000 - Office Equipment	0	0	0	299	0	0
5520000 - Operating Supplies	43,211	61,006	69,211	36,522	63,216	2,210
5520005 - OS Personal Protect Equip	0	0	0	5,025	0	0
5520010 - Computer Software	2,799	2,656	2,656	2,281	3,448	792
5521000 - Gas & Oil	77,014	91,665	87,553	14,262	91,665	0
5521005 - Gas & Oil-Direct	2,591	3,500	3,500	1,245	3,500	0
5522500 - Food	38,988	28,525	78,178	35,966	44,500	15,975
5524500 - Cleaning Supplies	10,660	14,659	14,659	6,534	14,659	0
5525000 - Tools	8,350	18,800	18,800	4,937	13,800	-5,000
5526000 - Clothing	10,613	16,825	16,825	9,311	15,525	-1,300
5528000 - Medicine	100,595	118,890	118,890	83,172	129,255	10,365
5540000 - Books,pubs,subs & Membership	1,956	3,570	3,570	2,484	4,815	1,245
5541000 - Registration Fees	4,354	11,420	11,420	4,438	16,200	4,780
5550000 - Training	0	500	500	5,000	6,000	5,500
Operating Expenses:	\$754,790	\$856,765	\$893,141	\$484,470	\$936,769	\$80,004
Capital Outlay:						
5640000 - Machinery & Equipment	13,849	13,322	13,417	0	93,180	79,858
Capital Outlay:	\$13,849	\$13,322	\$13,417	\$0	\$93,180	\$79,858
Grants and Aids:						
5820000 - Aids To Private Organization	118,942	80,000	80,000	20,000	80,000	0
5821000 - Aids Private Organization-cap	53,216	0	0	0	0	0
Grants and Aids:	\$172,159	\$80,000	\$80,000	\$20,000	\$80,000	\$0
TOTAL EXPENDITURES:	\$3,266,054	\$3,759,225	\$3,870,014	\$2,253,006	\$4,381,783	\$622,558

DEPARTMENT SUMMARY – AUDIT AND OPERATIONAL IMPROVEMENT

TRENDS & ISSUES

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. AOI provides consulting or advisory services including facilitation of process mapping, improvement, or reengineering.

Personnel Services support 2.00 FTEs, AOI Manager and Process Improvement Analyst, which have been reallocated from Government Affairs/Internal Compliance (1213) for FY24. Personnel Services includes funding to support the positions and the following increases:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance rates increased for FY24; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures include funds needed to support AOI in FY24.

Overall, this budget increased \$278,247 over the FY23 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - AUDIT & OPERATIONAL IMPROVEMENT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	0	0	0	0	195,299	195,299
5130001 - Vacancy Factor	0	0	0	0	-3,418	-3,418
5210000 - Fica Taxes	0	0	0	0	14,941	14,941
5220000 - Retirement Contributions	0	0	0	0	26,502	26,502
5230000 - Health Insurance	0	0	0	0	26,303	26,303
5231000 - Life Insurance	0	0	0	0	198	198
5232000 - Dental Insurance	0	0	0	0	670	670
5233000 - Lt Disability Insurance	0	0	0	0	312	312
5233100 - St Disability Insurance	0	0	0	0	565	565
5240000 - Workers' Compensation	0	0	0	0	293	293
Personnel Services:	\$0	\$0	\$0	\$0	\$261,665	\$261,665
Operating Expenses:						
5400000 - Travel And Per Diem	0	0	0	0	100	100
5490501 - OH-Workers' Compensation	0	0	0	0	608	608
5490503 - OH-Dental Insurance	0	0	0	0	156	156
5490504 - OH-Health Insurance	0	0	0	0	652	652
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	116	116
5511000 - Office Supplies	0	0	0	0	1,200	1,200
5540000 - Books,pubs,subs & Memberships	0	0	0	0	925	925
5541000 - Registration Fees	0	0	0	0	12,825	12,825
Operating Expenses:	\$0	\$0	\$0	\$0	\$16,582	\$16,582
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$278,247	\$278,247

DEPARTMENT SUMMARY – BOARD SUPPORT SERVICES

TRENDS & ISSUES

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

The Board Support Services supports 3.05 FTEs, which is a decrease of .05 FTEs from the Adopted Budget due to the partial reallocation of the Deputy County Manager position. Personnel Services increased \$1,113 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures decreased \$320 based on insurance rates and overhead which will be finalized later in the budget process.

Overall, this budget increased \$793 over the FY23 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - BOARD SUPPORT SERVICES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	167,944	211,409	211,409	123,821	209,289	-2,120
5120002 - Disaster Relief	354	0	0	354	0	0
5126000 - Other Salary	3,000	0	0	0	0	0
5130001 - Vacancy Factor	0	-3,718	-3,718	0	-3,681	37
5140000 - Overtime	0	1,000	1,000	0	1,000	0
5140003 - Overtime- Disaster Relief	158	0	0	158	0	0
5160000 - Compensated Annual Leave	22,665	0	0	12,874	0	0
5160020 - Compensated Admin Leave	1,816	0	0	1,893	0	0
5170000 - Compensated Sick Leave	13,858	0	0	4,103	0	0
5210000 - Fica Taxes	14,945	16,252	16,252	10,055	16,087	-165
5220000 - Retirement Contributions	26,587	29,164	29,164	19,738	30,604	1,440
5230000 - Health Insurance	38,327	42,739	42,739	28,766	44,681	1,942
5231000 - Life Insurance	199	216	216	147	215	-1
5232000 - Dental Insurance	980	1,017	1,017	684	1,022	5
5233000 - Lt Disability Insurance	315	338	338	226	333	-5
5233100 - St Disability Insurance	551	590	590	328	595	5
5240000 - Workers' Compensation	336	339	339	229	314	-25
Personnel Services:	\$292,033	\$299,346	\$299,346	\$203,375	\$300,459	\$1,113
Operating Expenses:						
5400000 - Travel And Per Diem	0	100	100	0	100	0
5420000 - Freight & Postage Services	29	25	25	1	25	0
5440000 - Rentals And Leases	1,930	1,800	1,800	1,175	1,800	0
5450000 - Insurance	1,482	1,763	1,763	1,763	1,482	-281
5460000 - Repair & Maintenance Svcs	0	500	500	0	500	0
5490501 - OH-Workers' Compensation	691	942	942	942	927	-15
5490502 - OH-Property & Liability Insuranc	242	157	157	157	157	0
5490503 - OH-Dental Insurance	245	242	242	242	238	-4
5490504 - OH-Health Insurance	772	1,011	1,011	1,011	994	-17
5490505 - OH-Life/AD&D, STD, LTD	161	180	180	180	177	-3
5511000 - Office Supplies	1,855	5,300	5,300	618	5,300	0
5520000 - Operating Supplies	692	1,200	1,200	280	1,200	0
5540000 - Books,pubs,subs & Membership	4,622	9,000	9,000	6,760	9,000	0
5550000 - Training	0	500	500	0	500	0
Operating Expenses:	\$12,721	\$22,720	\$22,720	\$13,129	\$22,400	-\$320
TOTAL EXPENDITURES:	\$304,754	\$322,066	\$322,066	\$216,503	\$322,859	\$793

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.

Personnel Services supports 17.00 FTEs, which is an increase of 2.00 FTEs due to mid-year organizational changes. Personnel Services increased \$98,331 primarily due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of mid-year status changes which was partially offset by rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures decreased \$4,850 based on operational needs. The Medical Examiner's request will be revised later in the budget process.

Overall, this budget increased \$93,481 from the FY23 Adopted Budget.

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.

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5110000 - Executive Salaries	455,398	454,291	454,291	339,355	505,436	51,145
5120000 - Regular Salaries And Wages	884,804	986,955	1,026,300	624,462	1,040,868	53,913
5120002 - Disaster Relief	911	0	0	-205	0	0
5122000 - Car Allowance	9,200	9,600	9,600	6,800	9,600	0
5122001 - Cell Phone Allowance	3,938	4,656	4,656	3,443	4,656	0
5123000 - Exec Insurance Supplemental	6,282	0	0	4,542	0	0
5124000 - Exec Deferred Compensation	32,049	0	0	23,270	0	0
5126000 - Other Salary	10,750	0	0	0	0	0
5130001 - Vacancy Factor	0	-25,237	-25,237	0	-27,076	-1,839
5140000 - Overtime	0	1,500	1,500	0	1,500	0
5160000 - Compensated Annual Leave	58,242	0	0	28,604	0	0
5160010 - Compensated Ann Leave Payoff	40,420	0	0	17,151	0	0
5160020 - Compensated Admin Leave	18,766	0	0	20,098	0	0
5170000 - Compensated Sick Leave	12,556	0	0	17,283	0	0
5170010 - Compensated Sick Leave Payoff	45,135	0	0	12,998	0	0
5210000 - Fica Taxes	98,399	110,332	113,342	73,377	118,366	8,034
5220000 - Retirement Contributions	443,823	479,117	483,803	310,535	482,455	3,338
5220001 - Retirement Contr 401A	12,882	0	0	9,969	0	0
5230000 - Health Insurance	201,302	232,736	232,736	155,106	221,739	-10,997
5231000 - Life Insurance	1,341	1,459	1,499	1,058	1,566	107
5232000 - Dental Insurance	4,604	4,920	4,920	3,357	4,690	-230
5233000 - Lt Disability Insurance	1,930	2,044	2,107	1,463	2,187	143
5233100 - St Disability Insurance	3,143	3,354	3,468	1,996	3,599	245
5240000 - Workers' Compensation	5,462	7,846	7,909	1,692	2,318	-5,528
Personnel Services:	\$2,351,335	\$2,273,573	\$2,320,894	\$1,656,351	\$2,371,904	\$98,331
Operating Expenses:						
5340000 - Other Contractual Services	1,308,379	1,589,387	1,589,387	792,693	1,585,387	-4,000
5340008 - Other Contractual Svc- Auction	53	0	0	0	0	0
5400000 - Travel And Per Diem	1,413	3,500	3,500	937	3,500	0
5400003 - Travel & Per Diem- BCC	43,446	45,500	45,500	28,281	45,500	0
5410000 - Communications	2,571	3,500	3,500	2,651	3,500	0
5420000 - Freight & Postage Services	195	1,000	1,000	90	650	-350
5440000 - Rentals And Leases	1,914	2,850	2,850	1,405	2,850	0
5450000 - Insurance	17,198	39,157	39,157	39,157	39,157	0
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	708	4,000	4,000	0	2,500	-1,500
5490000 - Oth Current Chgs & Obligations	0	500	500	0	500	0
5490008 - Oth Curr Chgs. Special Event	69	0	0	0	0	0
5490501 - OH-Workers' Compensation	3,345	4,560	4,560	4,560	4,560	0
5490502 - OH-Property & Liability Insuranc	2,811	3,477	3,477	3,477	3,477	0
5490503 - OH-Dental Insurance	1,185	1,170	1,170	1,170	1,170	0
5490504 - OH-Health Insurance	3,735	4,890	4,890	4,890	4,890	0
5490505 - OH-Life/AD&D, STD, LTD	780	870	870	870	870	0
5511000 - Office Supplies	1,650	5,000	5,000	688	3,000	-2,000
5512000 - Office Equipment	0	300	300	0	600	300
5520000 - Operating Supplies	10,551	9,300	9,300	6,169	12,000	2,700
5521000 - Gas & Oil	225	300	300	198	300	0
5540000 - Books,pubs,subs & Membership	4,305	9,900	9,900	8,362	9,900	0

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540103 - Books, Pubs, Subs, Membership	58,113	62,600	62,600	64,049	62,600	0
5541000 - Registration Fees	226	5,500	5,500	4,270	5,500	0
5541003 - Registration Fee- BCC	9,725	15,000	15,000	6,005	15,000	0
Operating Expenses:	\$1,472,598	\$1,812,461	\$1,812,461	\$969,922	\$1,807,611	-\$4,850
Grants and Aids:						
5820000 - Aids To Private Organization	29,061	29,061	29,061	29,061	29,061	0
Grants and Aids:	\$29,061	\$29,061	\$29,061	\$29,061	\$29,061	\$0
TOTAL EXPENDITURES:	\$3,852,994	\$4,115,095	\$4,162,416	\$2,655,335	\$4,208,576	\$93,481

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

This cost center supports 0.65 FTEs, which is a decrease of 0.95 FTEs from the FY23 Adopted Budget due to the reallocation of 1 FTE to Finance which was partially offset by the annual reevaluation of position allocations.

Personnel Services decreased \$84,302 over the FY23 Adopted Budget due to the changes mentioned above and was offset by the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of mid-year status changes, which was partially offset by rate increases for FY24; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased \$173 based on overhead rates which will continue to fluctuate pending the finalization of Personnel Services.

Capital Outlay is not requested in FY24.

Overall, this budget decreased \$84,129 over the FY23 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - BUSINESS SERVICES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	90,885	111,578	49,343	30,894	49,087	-62,491
5120002 - Disaster Relief	1,376	0	0	1,616	0	0
5126000 - Other Salary	1,875	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,953	-864	0	-859	1,094
5160000 - Compensated Annual Leave	4,132	0	0	3,398	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,192	0	0
5160020 - Compensated Admin Leave	615	0	0	395	0	0
5170000 - Compensated Sick Leave	3,374	0	0	748	0	0
5210000 - Fica Taxes	7,694	8,535	3,774	2,657	3,755	-4,780
5220000 - Retirement Contributions	14,134	17,273	9,861	7,237	8,865	-8,408
5230000 - Health Insurance	11,659	15,656	5,848	4,313	6,719	-8,937
5231000 - Life Insurance	88	113	49	38	51	-62
5232000 - Dental Insurance	258	361	33	35	17	-344
5233000 - Lt Disability Insurance	135	175	75	56	76	-99
5233100 - St Disability Insurance	230	299	119	75	129	-170
5240000 - Workers' Compensation	163	178	0	61	73	-105
Personnel Services:	\$136,618	\$152,215	\$68,238	\$52,715	\$67,913	-\$84,302
Operating Expenses:						
5310000 - Professional Services	0	0	45,000	25,650	0	0
5400000 - Travel And Per Diem	0	2,000	2,000	0	2,000	0
5420000 - Freight & Postage Services	0	100	100	0	500	400
5440000 - Rentals And Leases	671	1,200	1,200	0	1,200	0
5450000 - Insurance	548	698	698	698	698	0
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	39	500	500	0	500	0
5490501 - OH-Workers' Compensation	346	486	182	486	198	-288
5490502 - OH-Property & Liability Insuranc	90	62	62	62	62	0
5490503 - OH-Dental Insurance	123	125	125	125	51	-74
5490504 - OH-Health Insurance	385	522	196	522	212	-310
5490505 - OH-Life/AD&D, STD, LTD	81	93	35	93	38	-55
5511000 - Office Supplies	250	500	500	65	500	0
5540000 - Books,pubs,subs & Membership	1,016	1,000	1,000	608	1,500	500
5541000 - Registration Fees	0	1,200	1,200	0	1,200	0
5550000 - Training	0	200	200	350	200	0
Operating Expenses:	\$3,550	\$8,886	\$53,198	\$28,659	\$9,059	\$173
TOTAL EXPENDITURES:	\$140,168	\$161,101	\$121,436	\$81,374	\$76,972	-\$84,129

DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT

TRENDS & ISSUES

The Communications Department ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government. The Communications Department supports 9.10 FTEs, which is unchanged from the FY23 Adopted Budget.

Personnel Services increased \$37,263 due to following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases however, Dental Insurance decreased due to mid-year employee changes which was partially offset by rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment.
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$116,600 mainly due to an increase in Professional Services to support new and existing contracts. Also, Other Current Charges-Special Events increased to support future non-Commissioner events.

Overall, this budget increased \$153,863 over the FY23 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - COMMUNICATIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	450,633	675,984	675,984	312,604	679,967	3,983
5120002 - Disaster Relief	7,794	0	0	9,569	0	0
5122000 - Car Allowance	3,678	0	0	1,198	0	0
5126000 - Other Salary	4,750	0	0	0	0	0
5130001 - Vacancy Factor	0	-11,831	-11,831	0	-11,900	-69
5140000 - Overtime	12	50	50	35	50	0
5160000 - Compensated Annual Leave	27,833	0	0	12,394	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	31,569	0	0
5160020 - Compensated Admin Leave	9,412	0	0	5,390	0	0
5170000 - Compensated Sick Leave	18,878	0	0	13,017	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	15,653	0	0
5210000 - Fica Taxes	38,441	51,718	51,718	29,029	52,025	307
5220000 - Retirement Contributions	59,650	84,242	84,242	52,490	103,245	19,003
5230000 - Health Insurance	79,580	145,963	145,963	73,427	160,098	14,135
5231000 - Life Insurance	491	688	688	374	690	2
5232000 - Dental Insurance	2,022	2,930	2,930	1,548	2,880	-50
5233000 - Lt Disability Insurance	773	1,081	1,081	570	1,083	2
5233100 - St Disability Insurance	1,379	1,929	1,929	841	1,941	12
5240000 - Workers' Compensation	831	1,082	1,082	640	1,020	-62
5270000 - Community Service Leave	0	0	0	202	0	0
Personnel Services:	\$706,155	\$953,836	\$953,836	\$560,548	\$991,099	\$37,263
Operating Expenses:						
5310000 - Professional Services	35,931	250,000	298,674	56,520	350,000	100,000
5340000 - Other Contractual Services	5,752	25,000	25,000	4,491	25,000	0
5340008 - Other Contractual Svc- Auction	0	0	0	215	0	0
5400000 - Travel And Per Diem	106	2,000	2,000	440	2,000	0
5410000 - Communications	2,816	5,000	5,000	966	5,000	0
5420000 - Freight & Postage Services	22	325	325	0	325	0
5450000 - Insurance	3,509	4,204	4,204	4,204	4,204	0
5462000 - Rep & Maint-automotive	0	0	0	0	600	600
5470000 - Printing And Binding	5,377	6,000	6,000	642	6,000	0
5480000 - Promotional Activities	8,123	10,000	10,000	5,199	15,000	5,000
5486000 - Promotional-Public Relat Prog	23,675	30,000	30,000	8,935	30,000	0
5490000 - Oth Current Chgs & Obligations	14,754	17,000	17,000	5,526	17,000	0
5490008 - Oth Curr Chgs. Special Event	19,351	45,000	45,000	15,814	55,000	10,000
5490501 - OH-Workers' Compensation	1,561	2,766	2,766	2,766	2,766	0
5490502 - OH-Property & Liability Insuranc	573	373	373	373	373	0
5490503 - OH-Dental Insurance	553	710	710	710	710	0
5490504 - OH-Health Insurance	1,743	2,967	2,967	2,967	2,967	0
5490505 - OH-Life/AD&D, STD, LTD	364	528	528	528	528	0
5490509 - OH-Fleet Oversight	164	194	194	194	194	0
5490511 - OH-Fleet Fuel	356	0	0	0	0	0
5511000 - Office Supplies	944	1,300	1,300	1,417	1,300	0
5520000 - Operating Supplies	3,984	4,000	4,000	1,982	4,000	0
5520010 - Computer Software	617	5,500	5,500	2,160	5,500	0
5520020 - Computer Hardware, Non-Capit.	2,859	6,500	6,500	0	6,500	0
5521000 - Gas & Oil	0	0	0	0	1,000	1,000
5522500 - Food	42	1,000	1,000	536	1,000	0

DEPARTMENT SUMMARY - COMMUNICATIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Membership	8,857	6,000	6,000	787	6,000	0
5550000 - Training	0	2,000	2,000	1,004	2,000	0
Operating Expenses:	\$142,033	\$428,367	\$477,041	\$118,378	\$544,967	\$116,600
TOTAL EXPENDITURES:	\$848,188	\$1,382,203	\$1,430,877	\$678,926	\$1,536,066	\$153,863

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

TRENDS & ISSUES

The Community Development Department in the General Fund consists of the following cost centers: Community Development Projects (1400), The Roadway Bank (1404), Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Community Centers (1419), Impact Fee Coordination (1427), Hauling Permit Road Repair (1435), Development Review (1453), Planning and Design (1454), Tree Bank (1455), Current Planning (1456), Community Development Administration (1457), Customer Care Administration (1458), Code Enforcement (1461), Parks Projects, (7200), Parks (7201), Shingle Creek (7222), and Heritage Park (7503).

Personnel Services supports 109.58 FTEs, which is a decrease of .12 FTEs over the FY23 Adopted Budget due to the annual reevaluation of position appropriations. Overall, Personnel Services increased \$445,714 over FY23 due to mid-year status changes and the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses increased \$468,306 primarily due to increases in Other Contractual Services for operations agreements with the Marydia Center, Repair & Maintenance Services at various parks, Travel and Per Diem for staff to attend training and conferences, Operating Supplies for Marydia Community Garden and Office Equipment.

Capital Outlay includes funding for GPS Units, a Commercial combo refrigerator and freezer combo at Kenansville Community Center, and a sod cutter and drone.

Overall, this budget decreased \$216,028 from the FY23 Adopted Budget.

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.

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	4,420,945	6,067,275	6,067,275	3,342,082	6,303,577	236,302
5120002 - Disaster Relief	10,453	0	0	10,734	0	0
5120040 - Reduction In Force Pay	0	0	0	9,888	0	0
5122000 - Car Allowance	525	0	0	175	0	0
5122001 - Cell Phone Allowance	113	0	0	38	0	0
5124000 - Exec Deferred Compensation	653	0	0	248	0	0
5126000 - Other Salary	105,675	0	0	0	0	0
5130000 - Other Salaries & Wages	721	0	0	0	0	0
5130001 - Vacancy Factor	0	-106,657	-106,657	0	-110,798	-4,141
5140000 - Overtime	43,323	27,700	27,700	14,739	27,700	0
5140002 - Overtime- Code Enforcement	4,331	0	0	2,326	0	0
5140003 - Overtime- Disaster Relief	297	0	0	2,977	0	0
5150300 - Class C Meals	33	0	0	0	0	0
5160000 - Compensated Annual Leave	282,367	0	0	176,578	0	0
5160010 - Compensated Ann Leave Payoff	41,219	0	0	34,683	0	0
5160020 - Compensated Admin Leave	46,916	0	0	52,068	0	0
5170000 - Compensated Sick Leave	133,909	0	0	130,771	0	0
5170010 - Compensated Sick Leave Payoff	36,571	0	0	73,503	0	0
5210000 - Fica Taxes	376,826	466,239	466,239	282,435	484,344	18,105
5220000 - Retirement Contributions	598,724	764,375	764,375	479,137	904,236	139,861
5230000 - Health Insurance	964,201	1,547,810	1,547,810	823,422	1,600,780	52,970
5231000 - Life Insurance	4,646	6,154	6,154	3,798	6,393	239
5232000 - Dental Insurance	25,056	33,517	33,517	19,941	34,283	766
5233000 - Lt Disability Insurance	7,309	9,691	9,691	5,850	10,089	398
5233100 - St Disability Insurance	12,974	17,305	17,305	8,639	18,003	698
5240000 - Workers' Compensation	51,379	63,979	63,979	40,771	64,495	516
Personnel Services:	\$7,169,164	\$8,897,388	\$8,897,388	\$5,514,800	\$9,343,102	\$445,714
Operating Expenses:						
5310000 - Professional Services	609,783	839,909	856,236	310,791	810,000	-29,909
5310006 - Legal Fees	14,056	29,000	29,000	5,262	29,000	0
5312000 - Tax Collector Fees	7,378	5,755	5,755	2,512	5,755	0
5340000 - Other Contractual Services	876,014	922,422	1,155,954	709,966	1,184,887	262,465
5340001 - Miscellaneous Contractual Svcs	0	0	0	12	0	0
5340007 - Other Contractual Services-Penr	6,546	15,000	15,000	2,549	15,000	0
5340008 - Other Contractual Svc- Auction	749	0	0	170	0	0
5400000 - Travel And Per Diem	14,338	37,999	37,999	4,365	65,662	27,663
5410000 - Communications	50,368	54,177	54,177	32,588	55,024	847
5420000 - Freight & Postage Services	26,654	23,015	23,015	13,656	22,900	-115
5430000 - Utility Services	136,588	145,272	145,272	85,061	126,831	-18,441
5440000 - Rentals And Leases	20,222	18,604	18,604	13,370	18,579	-25
5450000 - Insurance	119,765	282,719	282,719	282,719	282,719	0
5460000 - Repair & Maintenance Svcs	351,131	1,079,344	1,114,577	229,906	1,205,610	126,266
5460007 - R&M Road Milling and Resurfaci	90,401	0	0	0	0	0
5462000 - Rep & Maint-automotive	83,073	55,498	55,498	20,576	70,494	14,996
5470000 - Printing And Binding	11,408	10,845	10,845	6,494	12,840	1,995
5490000 - Oth Current Chgs & Obligations	14,834	21,410	21,410	11,576	20,210	-1,200
5490500 - Reimbursement Of Py Revenue	70,412	0	430,965	230,755	0	0
5490501 - OH-Workers' Compensation	22,562	33,347	33,347	33,347	33,310	-37

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490502 - OH-Property & Liability Insuranc	19,545	25,102	25,102	25,102	25,102	0
5490503 - OH-Dental Insurance	7,907	8,451	8,451	8,451	8,494	43
5490504 - OH-Health Insurance	24,959	35,338	35,338	35,338	35,518	180
5490505 - OH-Life/AD&D, STD, LTD	5,352	6,283	6,283	6,283	6,384	101
5490509 - OH-Fleet Oversight	14,596	18,042	18,042	18,042	18,042	0
5490510 - OH-Fleet Maint	0	20,652	20,652	20,652	20,652	0
5490511 - OH-Fleet Fuel	31,684	0	0	0	0	0
5511000 - Office Supplies	20,215	33,222	33,222	14,687	33,222	0
5512000 - Office Equipment	23,784	12,000	12,000	479	30,000	18,000
5520000 - Operating Supplies	135,374	185,179	185,179	60,701	210,770	25,591
5520010 - Computer Software	597	0	0	1,734	0	0
5520011 - Computer Software, SAAS	5,402	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit	19,467	0	0	19,251	0	0
5521000 - Gas & Oil	132,047	149,120	149,120	27,837	160,437	11,317
5521001 - Gas & Oil- Marketing	0	0	0	50	0	0
5522000 - Chemicals	37,993	46,028	46,028	17,391	55,820	9,792
5522500 - Food	0	1,500	1,500	0	1,500	0
5525000 - Tools	9,361	19,273	19,273	8,626	17,393	-1,880
5526000 - Clothing	0	970	970	220	720	-250
5540000 - Books,pubs,subs & Membership	92,487	102,062	102,062	92,027	108,258	6,196
5541000 - Registration Fees	2,524	3,050	3,050	225	3,050	0
5550000 - Training	33,099	46,022	46,022	13,344	60,733	14,711
Operating Expenses:	\$3,142,674	\$4,286,610	\$5,002,667	\$2,366,114	\$4,754,916	\$468,306
Capital Outlay:						
5628000 - Buildings Improvements	0	0	14,500	0	0	0
5630000 - Improv Other Than Bldgs	0	0	0	0	12,000	12,000
5636000 - Improv Parks & Recreation	10,261	0	0	0	0	0
5640000 - Machinery & Equipment	5,989	0	0	260	6,720	6,720
5640020 - Computer Hardware, Capital	0	0	0	0	5,500	5,500
5650000 - Construction In Progress	455,048	1,214,268	878,647	101,423	60,000	-1,154,268
Capital Outlay:	\$471,298	\$1,214,268	\$893,147	\$101,683	\$84,220	-\$1,130,048
Grants and Aids:						
5820000 - Aids To Private Organization	75,000	0	0	0	0	0
Grants and Aids:	\$75,000	\$0	\$0	\$0	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	309,181	309,181	0	309,181	0
Reserves - Capital:	\$0	\$309,181	\$309,181	\$0	\$309,181	\$0
TOTAL EXPENDITURES:	\$10,858,136	\$14,707,447	\$15,102,383	\$7,982,597	\$14,491,419	-\$216,028

DEPARTMENT SUMMARY - CONSTITUTIONALS

TRENDS & ISSUES

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

- **Clerk of the Circuit Court:** The Osceola Clerk of the Circuit Court and County Comptroller provides both Court related services as an Article V Judicial Officer and services directly to the Board of County Commissioners as the ex-officio clerk of the Board, accountant for the Board, County Auditor, County Recorder, and custodian of all County funds. The State approved budget for Article V and County Recorder duties are self-funded through revenue as a fee office, while the remaining services are funded directly by the Board of County Commissioners. The Personnel Services budget request includes a 5% salary adjustment, the updated FRS rates, and the anticipated 15% increase in Health and 15% Dental Insurance for those employees funded directly by the Board. A vacancy factor was not included as the Office expects to be fully staffed. The Indirect Cost Allocation for HR, Finance, IT, Legal, and Administrative expenses remains the same as FY23. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal. These are costs associated with Property & Liability Insurances (and corresponding overhead costs that will be updated for the Tentative Budget) and building maintenance. With these additional costs, the overall funding provided from the General Fund represents an overall increase of 7.2% over the Adopted Budget for a total FY24 General Fund Recommended Budget of \$4,534,633.

- **Property Appraiser:** This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget request (\$8,333,156), \$7,431,892 is allocated to the General Fund and is included in the Recommended Budget. The total submitted reflects a slight increase of 6.35% over the FY23 approved budget. Personnel Services request includes 2 new positions and includes a 5% salary increase reflecting an 8.7% increase over FY23. Operating expenses increased 1.6% over FY23 and there is no request for Capital Outlay. A Contingency Reserve has been requested at \$70,000. In addition, included in the General Fund are costs that are not included in the Property Appraiser's budget submittal. These are costs associated with Property & Liability Insurances (and corresponding overhead costs that will be updated for the Tentative Budget) and building maintenance. With these additional costs, the overall funding provided from the General Fund represents an overall increase of 10.13% over the Adopted Budget for a total FY24 General Fund Recommended Budget of \$8,081,869.

- **Sheriff's Office:** The Sheriff's Office (SO) submitted a budget request of \$102,166,723 which represents an overall increase of 10.79% over the FY23 Adopted Budget. Personnel Services represents an increase of 9.23% over the FY23 Adopted. It includes a request to fund 1 new Deputy positions to support the School Resource Program and 5 additional civilian positions throughout the agency to support law enforcement functions. Personnel Services increase is due to pay structure adjustments to allow the agency to compete regionally in salary, benefits, and total compensation to allow for the recruitment and retention of qualified employees. Operating includes debt service costs for tasers as well as body cameras for Deputies. 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 which will be updated for the Tentative. Overall, the FY23 General Fund Recommended Budget totals \$106,408,655.

- **Supervisor of Elections:** For FY24, the Supervisor of Elections (SOE) submitted a budget request of \$6,381,842, including a contingency request of \$10,000, reflecting an increase of 38.47% over the FY23 Adopted Budget. Personnel Services increased 31.57% and Operating increased 28.08%. Capital Outlay request of \$476,535 provides funding for a forklift, scanners, and tabulators, along with IT software and network additions. The FY24 request incorporates costs associated with the activities for the Presidential

Preference Primary to be held in March of 2024, the Primary Election to be held in August of 2024 as well as beginning preparation for the General Election which will be occurring in November of 2024; the SOE will be preparing for a record number of voter participation. Additional personnel and operating cost are needed to comply with the rapid growth and the many new voting requirements placed on all Supervisors of Elections by the Florida Legislature during the past two years. These requirements include the canceling of all mail ballots at the end of each election cycle and the requirement to conduct list maintenance every year.

In addition, included in the General Fund are costs that are not included in the Supervisor of Election's budget submittal. These are costs associated with Property & Liability Insurances (and corresponding overhead costs that will be updated for the Tentative Budget) and building maintenance. With these additional costs, the overall funding provided from the General Fund represents an overall increase of 42.94% over the Adopted Budget for a total FY24 General Fund Recommended Budget of \$6,883,738.

- **Tax Collector** At this point in the budget process there is no change to the Tax Collector's budget from FY23 Adopted. Per State Statute 195.087, this budget is to be furnished to the BOCC by August 1st. As this Office is fee-based, the submitted budget will be for fees associated with the collection of taxes on behalf of the County. Adjustments will be made once the budget is received. However, Property & Liability Insurances, postage, Other Contractual Services for Bank fees, building maintenance, and intergovernmental radio communications have been updated, but overhead costs will be updated for the Tentative. The overall FY24 General Fund Recommended Budget totals \$12,170,534.

REVENUES

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

9111 - CLERK OF THE CIRCUIT COURT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted :	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended - FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	278,125	293,583	293,583	293,583	293,583	0
5490502 - OH-Property & Liability Insuranc	45,462	26,067	26,067	26,067	26,067	0
Operating Expenses:	\$323,587	\$319,650	\$319,650	\$319,650	\$319,650	\$0
Transfers Out:						
5910701 - Transfer Out Clerk of Court	2,721,888	3,440,829	3,440,829	2,580,621	3,671,808	230,979
Transfers Out:	\$2,721,888	\$3,440,829	\$3,440,829	\$2,580,621	\$3,671,808	\$230,979
TOTAL EXPENDITURES:	\$3,045,475	\$3,760,479	\$3,760,479	\$2,900,271	\$3,991,458	\$230,979

9121 - SUPERVISOR OF ELECTIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted :	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended - FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	26,196	17,180	17,180	17,180	17,180	0
5490502 - OH-Property & Liability Insuranc	4,282	1,525	1,525	1,525	1,525	0
Operating Expenses:	\$30,478	\$18,705	\$18,705	\$18,705	\$18,705	\$0
Transfers Out:						
5910702 - Transfers Out-Supr Elections	4,115,895	4,598,808	4,610,949	3,664,214	6,371,842	1,773,034
Transfers Out:	\$4,115,895	\$4,598,808	\$4,610,949	\$3,664,214	\$6,371,842	\$1,773,034
Reserves - Assigned:						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
Reserves - Assigned:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
TOTAL EXPENDITURES:	\$4,146,373	\$4,627,513	\$4,639,654	\$3,682,919	\$6,400,547	\$1,773,034

9131 - TAX COLLECTOR

Expenditure Categories:	FY22 Actuals:	FY23 Adopted :	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended - FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	8,536,467	11,603,428	11,603,428	9,569,806	11,603,428	0
5320000 - Accounting & Auditing Svcs	1,760	0	0	0	0	0
5420000 - Freight & Postage Services	55,500	50,000	50,000	64,000	50,000	0
5450000 - Insurance	58,581	68,582	68,582	68,582	68,582	0
5490502 - OH-Property & Liability Insuranc	9,576	6,089	6,089	6,089	6,089	0
Operating Expenses:	\$8,661,884	\$11,728,099	\$11,728,099	\$9,708,477	\$11,728,099	\$0
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	17,884	18,562	18,562	9,281	20,007	1,445
Transfers Out:	\$17,884	\$18,562	\$18,562	\$9,281	\$20,007	\$1,445
TOTAL EXPENDITURES:	\$8,679,768	\$11,746,661	\$11,746,661	\$9,717,758	\$11,748,106	\$1,445

9141 - PROPERTY APPRAISER

Expenditure Categories:	FY22 Actuals:	FY23 Adopted :	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended - FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5420000 - Freight & Postage Services	142,754	130,000	130,000	0	130,000	0
5450000 - Insurance	28,865	32,830	32,830	32,830	32,830	0
5490502 - OH-Property & Liability Insuranc	4,718	2,915	2,915	2,915	2,915	0
Operating Expenses:	\$176,337	\$165,745	\$165,745	\$35,745	\$165,745	\$0
Transfers Out:						
5910704 - Transfers out-Property Appr	6,688,842	6,988,194	6,988,194	5,253,542	7,431,892	443,698
Transfers Out:	\$6,688,842	\$6,988,194	\$6,988,194	\$5,253,542	\$7,431,892	\$443,698
TOTAL EXPENDITURES:	\$6,865,180	\$7,153,939	\$7,153,939	\$5,289,287	\$7,597,637	\$443,698

9151 - SHERIFF

Expenditure Categories:	FY22 Actuals:	FY23 Adopted :	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended - FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	611,006	2,232,837	2,232,837	2,232,837	2,232,837	0
5490502 - OH-Property & Liability Insuranc	99,875	198,256	198,256	198,256	198,256	0
Operating Expenses:	\$710,881	\$2,431,093	\$2,431,093	\$2,431,093	\$2,431,093	\$0
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	509,888	594,467	594,467	297,234	646,242	51,775
5910705 - Transfers out-Sheriff	84,409,011	92,215,978	92,215,978	76,775,412	102,166,723	9,950,745
Transfers Out:	\$84,918,899	\$92,810,445	\$92,810,445	\$77,072,646	\$102,812,965	\$10,002,520
TOTAL EXPENDITURES:	\$85,629,780	\$95,241,538	\$95,241,538	\$79,503,739	\$105,244,058	\$10,002,520

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and directly supports the BOCC's Strategic Plan. This department is comprised of the following cost centers: Probation (1571), Corrections Executive (2101), Inmate Medical Program (2114), Drug Lab (2118), and Courthouse Security (2161).

Personnel Services supports 445.45 FTEs which is a decrease of 1.00 FTE from the FY23 Adopted Budget due to a reduction of 1.00 FTE that was borrowed by Asset Management. Personnel Services increased \$1,605,241 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book for eligible non-union employees

Operating Expenditures increased \$408,073 primarily due to Other Contractual Services primarily to support Inmate Transportation-G4S and Allied Universal Security Services, and Operating Supplies due to the various departmental needs for life/safety equipment and the contract for operating supplies which is being re-competed in FY24.

Capital Outlay includes requests for the re-budget of Smart Boards, an ice machine in Corrections Executives, and medical equipment for Inmate Medical.

Overall, this Department's budget increased \$2,028,314 over the FY23 Adopted Budget.

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.

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	19,171,707	25,844,138	25,844,138	14,228,852	25,607,288	-236,850
5120002 - Disaster Relief	60,466	0	0	179,693	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5126000 - Other Salary	188,000	0	0	0	0	0
5130000 - Other Salaries & Wages	97,079	0	0	30,051	0	0
5130001 - Vacancy Factor	0	-427,865	-427,865	0	-472,007	-44,142
5140000 - Overtime	2,578,636	708,000	708,000	1,959,194	658,000	-50,000
5140003 - Overtime- Disaster Relief	9,208	0	0	28,775	0	0
5150010 - Uniform Allowance	29,411	75,000	75,000	29,325	60,600	-14,400
5150020 - FTO Training	31,470	30,000	30,000	23,165	45,000	15,000
5150035 - Educ Incentive Corrections	87,991	91,572	91,572	55,066	91,572	0
5150300 - Class C Meals	220	0	0	17	0	0
5160000 - Compensated Annual Leave	1,011,158	0	0	690,165	0	0
5160010 - Compensated Ann Leave Payoff	150,079	0	0	167,859	0	0
5160020 - Compensated Admin Leave	47,673	0	0	51,024	0	0
5170000 - Compensated Sick Leave	684,742	0	0	494,691	0	0
5170010 - Compensated Sick Leave Payoff	70,524	0	0	143,598	0	0
5170020 - Sick Bank Leave	9,942	0	0	19,026	0	0
5210000 - Fica Taxes	1,776,386	1,870,242	1,870,242	1,325,292	2,063,293	193,051
5220000 - Retirement Contributions	4,847,170	4,993,410	4,993,410	3,886,374	6,506,443	1,513,033
5230000 - Health Insurance	4,199,295	6,364,400	6,364,400	3,177,038	6,573,234	208,834
5231000 - Life Insurance	18,032	24,310	24,310	14,542	26,741	2,431
5232000 - Dental Insurance	102,739	134,400	134,400	75,215	137,086	2,686
5233000 - Lt Disability Insurance	28,301	37,652	37,652	22,322	41,552	3,900
5233100 - St Disability Insurance	50,613	67,302	67,302	33,130	74,231	6,929
5240000 - Workers' Compensation	720,859	775,720	775,720	548,486	780,489	4,769
5250000 - Unemployment Compensation	3,657	0	0	5,976	0	0
5270000 - Community Service Leave	0	0	0	45	0	0
Personnel Services:	\$35,975,356	\$40,771,030	\$40,771,030	\$27,188,923	\$42,376,271	\$1,605,241
Operating Expenses:						
5310000 - Professional Services	1,437,714	617,396	617,396	743,270	667,396	50,000
5310006 - Legal Fees	39,638	90,000	90,000	35,629	110,000	20,000
5314000 - Medical Svcs	942,146	1,076,295	1,076,295	312,871	1,076,295	0
5340000 - Other Contractual Services	2,699,912	4,459,996	4,459,994	1,903,255	4,691,466	231,470
5340002 - Other Contr Svcs Pre Booking	1,578,065	1,476,295	1,476,295	285,100	1,476,295	0
5340008 - Other Contractual Svc- Auction	306	0	0	0	0	0
5400000 - Travel And Per Diem	39,811	60,500	60,500	24,354	70,500	10,000
5410000 - Communications	38,734	88,647	82,002	25,121	43,378	-45,269
5420000 - Freight & Postage Services	11,682	12,200	12,200	3,392	11,250	-950
5430000 - Utility Services	8,679	9,636	9,636	5,362	10,502	866
5440000 - Rentals And Leases	36,592	48,624	48,624	32,119	57,298	8,674
5450000 - Insurance	338,421	770,872	770,872	770,872	770,872	0
5460000 - Repair & Maintenance Svcs	131,087	102,550	94,550	4,140	100,379	-2,171
5460010 - Repairs & Maint Software	0	0	16,000	0	0	0
5462000 - Rep & Maint-automotive	17,576	37,897	37,897	7,515	4,000	-33,897
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	18,897	18,897
5462200 - Repair & Maint-Auto Direct	0	0	0	0	15,000	15,000
5470000 - Printing And Binding	42,374	37,500	37,500	18,851	46,500	9,000

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	146	0	0	1,000	0	0
5490011 - Cash over/shorts	1	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	50	0	0	0	0	0
5490501 - OH-Workers' Compensation	89,869	134,808	134,808	134,808	135,412	604
5490502 - OH-Property & Liability Insuranc	55,317	68,446	68,446	68,446	68,446	0
5490503 - OH-Dental Insurance	31,837	34,379	34,379	34,379	34,496	117
5490504 - OH-Health Insurance	100,347	143,684	143,684	143,684	144,173	489
5490505 - OH-Life/AD&D, STD, LTD	20,956	25,593	25,593	25,593	25,651	58
5490509 - OH-Fleet Oversight	7,052	7,372	7,372	7,372	7,372	0
5490510 - OH-Fleet Maint	0	8,103	8,103	8,103	8,103	0
5490511 - OH-Fleet Fuel	15,308	0	0	0	0	0
5511000 - Office Supplies	158,912	172,002	172,002	117,581	178,457	6,455
5512000 - Office Equipment	73,904	109,067	109,067	77,924	26,600	-82,467
5520000 - Operating Supplies	283,072	403,783	418,715	172,779	544,899	141,116
5520010 - Computer Software	326	0	0	6,716	0	0
5520020 - Computer Hardware, Non-Capit	37,909	17,000	17,000	19,321	0	-17,000
5520200 - Ammunition	6,675	36,350	36,350	3,293	45,000	8,650
5521000 - Gas & Oil	46,825	60,169	60,169	1,770	43,601	-16,568
5521005 - Gas & Oil-Direct	5,474	0	0	1,086	5,474	5,474
5522000 - Chemicals	59,341	133,000	133,000	33,673	103,000	-30,000
5522500 - Food	1,059	0	0	0	0	0
5524000 - Oper Supp-miscellaneous	308,035	387,000	387,000	328,069	457,000	70,000
5526000 - Clothing	67,845	152,300	152,300	94,670	202,300	50,000
5528000 - Medicine	425,427	601,000	601,000	285,458	601,000	0
5540000 - Books,pubs,subs & Membership	14,540	32,300	32,300	15,083	18,265	-14,035
5541000 - Registration Fees	35,496	58,000	58,000	50,525	61,800	3,800
5550000 - Training	1,590	56,000	127,956	1,059	55,760	-240
5551002 - Reimbursements LSSI Security	-21,704	0	0	0	0	0
Operating Expenses:	\$9,188,349	\$11,528,764	\$11,617,005	\$5,804,242	\$11,936,837	\$408,073
Capital Outlay:						
5640000 - Machinery & Equipment	24,004	39,663	39,663	0	54,663	15,000
5643000 - Computers/Office Automat Equi	0	0	6,645	0	0	0
Capital Outlay:	\$24,004	\$39,663	\$46,308	\$0	\$54,663	\$15,000
TOTAL EXPENDITURES:	\$45,187,709	\$52,339,457	\$52,434,343	\$32,993,165	\$54,367,771	\$2,028,314

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

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

Personnel Services supports 8.00 FTEs which is an increase of 1.00 FTE from the FY23 Adopted Budget due to the addition of a Public Records Coordinator which resulted in an increase of \$180,849 as well as due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance rates increased for FY24; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$766 based on operational needs.

Overall, this budget increased \$181,615 over the FY23 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - COUNTY ATTORNEY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	689,213	760,278	788,015	509,230	848,375	88,097
5122000 - Car Allowance	7,475	7,800	7,800	5,525	7,800	0
5123000 - Exec Insurance Supplemental	4,310	0	0	3,387	0	0
5126000 - Other Salary	4,250	0	0	0	0	0
5130001 - Vacancy Factor	0	-13,305	-13,305	0	-14,846	-1,541
5150300 - Class C Meals	16	0	0	0	0	0
5160000 - Compensated Annual Leave	19,759	0	0	12,834	0	0
5160010 - Compensated Ann Leave Payoff	10,587	0	0	15,175	0	0
5160020 - Compensated Admin Leave	15,669	0	0	10,773	0	0
5170000 - Compensated Sick Leave	11,735	0	0	1,131	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	4,145	0	0
5210000 - Fica Taxes	52,074	58,160	60,282	38,593	64,900	6,740
5220000 - Retirement Contributions	167,820	178,647	181,950	156,652	234,256	55,609
5230000 - Health Insurance	108,604	121,108	134,352	85,923	152,278	31,170
5231000 - Life Insurance	714	772	800	546	861	89
5232000 - Dental Insurance	2,213	2,296	2,487	1,608	2,680	384
5233000 - Lt Disability Insurance	1,092	1,168	1,212	811	1,297	129
5233100 - St Disability Insurance	1,787	1,908	1,988	1,100	2,125	217
5240000 - Workers' Compensation	1,065	1,011	1,055	736	966	-45
Personnel Services:	\$1,098,384	\$1,119,843	\$1,166,636	\$848,169	\$1,300,692	\$180,849
Operating Expenses:						
5310000 - Professional Services	1,500	0	0	8,998	0	0
5310006 - Legal Fees	380,702	750,000	750,000	128,931	750,000	0
5330000 - Court Reporter Svcs	0	200	200	0	0	-200
5400000 - Travel And Per Diem	3,996	8,000	8,000	2,471	7,000	-1,000
5410000 - Communications	1,746	1,800	1,800	1,071	1,800	0
5420000 - Freight & Postage Services	633	500	500	287	700	200
5450000 - Insurance	4,272	5,743	5,743	5,743	5,743	0
5460000 - Repair & Maintenance Svcs	233	500	500	0	0	-500
5470000 - Printing And Binding	116	200	200	68	0	-200
5490000 - Oth Current Chgs & Obligations	1,422	500	500	0	0	-500
5490501 - OH-Workers' Compensation	1,561	2,128	2,128	2,128	2,432	304
5490502 - OH-Property & Liability Insuranc	698	510	510	510	510	0
5490503 - OH-Dental Insurance	553	546	546	546	624	78
5490504 - OH-Health Insurance	1,743	2,282	2,282	2,282	2,608	326
5490505 - OH-Life/AD&D, STD, LTD	364	406	406	406	464	58
5511000 - Office Supplies	3,866	4,000	4,000	3,297	5,000	1,000
5512000 - Office Equipment	0	100	100	0	0	-100
5520000 - Operating Supplies	1,423	2,000	2,000	447	3,300	1,300
5540000 - Books,pubs,subs & Membership	17,411	17,000	17,000	7,969	17,000	0
5541000 - Registration Fees	2,047	3,000	3,000	1,630	3,000	0
Operating Expenses:	\$424,286	\$799,415	\$799,415	\$166,785	\$800,181	\$766
TOTAL EXPENDITURES:	\$1,522,670	\$1,919,258	\$1,966,051	\$1,014,954	\$2,100,873	\$181,615

DEPARTMENT SUMMARY – COURT ADMINISTRATION

TRENDS & ISSUES

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

Personnel Services supports 20.62 FTEs which is unchanged from the FY23 Adopted Budget. Personnel Services increased \$63,046 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance decreased as a result of mid-year status changes which was partially offset by rate increases for FY24 and Dental Insurance rates increased for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased \$63,437 primarily due to an increase in Other Current Charges which reflects the anticipated prior year balances.

Overall, this Department reflects an increase of \$126,483 over the FY23 Adopted Budget.

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.

DEPARTMENT SUMMARY - COURT ADMINISTRATION

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	546,742	870,925	870,925	496,009	917,692	46,767
5126000 - Other Salary	20,875	0	0	0	0	0
5130000 - Other Salaries & Wages	11,542	0	0	11,479	0	0
5130001 - Vacancy Factor	0	-15,246	-15,246	0	-16,061	-815
5140000 - Overtime	118	100	100	41	100	0
5160000 - Compensated Annual Leave	33,381	0	0	29,170	0	0
5160010 - Compensated Ann Leave Payoff	5,829	0	0	734	0	0
5160020 - Compensated Admin Leave	809	0	0	498	0	0
5170000 - Compensated Sick Leave	30,169	0	0	21,332	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	1,818	0	0
5210000 - Fica Taxes	47,003	66,632	66,632	41,579	70,214	3,582
5220000 - Retirement Contributions	68,801	98,692	98,692	65,241	118,346	19,654
5230000 - Health Insurance	163,711	255,826	255,826	148,986	249,176	-6,650
5231000 - Life Insurance	579	841	841	562	885	44
5232000 - Dental Insurance	4,044	5,356	5,356	3,555	5,639	283
5233000 - Lt Disability Insurance	910	1,324	1,324	863	1,395	71
5233100 - St Disability Insurance	1,641	2,398	2,398	1,293	2,524	126
5240000 - Workers' Compensation	1,036	1,392	1,392	896	1,376	-16
5250000 - Unemployment Compensation	10	0	0	3,300	0	0
Personnel Services:	\$937,199	\$1,288,240	\$1,288,240	\$827,355	\$1,351,286	\$63,046
Operating Expenses:						
5340000 - Other Contractual Services	72,680	145,600	145,600	38,403	149,000	3,400
5400000 - Travel And Per Diem	1,571	10,876	10,876	6,568	7,400	-3,476
5410000 - Communications	14,582	17,000	17,000	7,603	12,600	-4,400
5420000 - Freight & Postage Services	3,319	5,450	5,450	1,940	5,000	-450
5440000 - Rentals And Leases	27,308	34,160	34,160	23,767	34,560	400
5450000 - Insurance	69,695	10,685	10,685	10,685	10,685	0
5460000 - Repair & Maintenance Svcs	24,418	28,350	28,350	23,379	28,350	0
5470000 - Printing And Binding	871	800	800	281	800	0
5490000 - Oth Current Chgs & Obligations	0	62,787	87,168	0	95,938	33,151
5490501 - OH-Workers' Compensation	3,814	5,964	5,964	5,964	5,964	0
5490502 - OH-Property & Liability Insuranc	11,394	6,706	6,706	6,706	6,706	0
5490503 - OH-Dental Insurance	1,349	1,404	1,404	1,404	1,404	0
5490504 - OH-Health Insurance	4,265	5,868	5,868	5,868	5,868	0
5490505 - OH-Life/AD&D, STD, LTD	1,274	1,044	1,044	1,044	1,044	0
5490509 - OH-Fleet Oversight	164	0	0	0	0	0
5490511 - OH-Fleet Fuel	356	0	0	0	0	0
5490900 - Other Current Charges-courts	0	401,227	452,797	0	430,914	29,687
5511000 - Office Supplies	6,976	9,625	9,625	3,687	9,965	340
5512000 - Office Equipment	368	0	0	0	0	0
5520000 - Operating Supplies	11,463	7,825	7,825	7,703	12,525	4,700
5520020 - Computer Hardware, Non-Capit.	1,225	0	0	0	0	0
5522500 - Food	767	1,550	1,550	583	1,850	300
5540000 - Books,pubs,subs & Membership	7,625	9,155	9,155	3,712	9,260	105
5541000 - Registration Fees	2,933	4,695	4,695	4,663	4,375	-320
5550000 - Training	0	200	200	0	200	0
Operating Expenses:	\$268,414	\$770,971	\$846,922	\$153,958	\$834,408	\$63,437

DEPARTMENT SUMMARY - COURT ADMINISTRATION

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
TOTAL EXPENDITURES:	\$1,205,613	\$2,059,211	\$2,135,162	\$981,313	\$2,185,694	\$126,483

DEPARTMENT SUMMARY – DEBT SERVICE

TRENDS & ISSUES

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

Overall, this budget is \$3,132,279 which is a slight increase over FY23 Adopted Budget.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY – DEBT SERVICE

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,656,902	2,140,904	2,140,904	1,541,248	2,384,879	243,975
5720000 - Interest	135,592	120,071	120,071	89,733	84,124	-35,947
Debt Service:	\$1,792,494	\$2,260,975	\$2,260,975	\$1,630,981	\$2,469,003	\$208,028
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	559,262	559,262	0	663,276	104,014
Reserves - Debt:	\$0	\$559,262	\$559,262	\$0	\$663,276	\$104,014
TOTAL EXPENDITURES:	\$1,792,494	\$2,820,237	\$2,820,237	\$1,630,981	\$3,132,279	\$312,042

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

TRENDS & ISSUES

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

Personal Services supports 4.30 FTEs which is an increase of .05 FTEs over the FY23 Adopted Budget. This is the result of the annual reevaluation of position allocations. Overall, Personnel Services increased \$76,156 due to these allocation changes, as well as mid-year status changes, and in addition to the following:

- Retirement and Workers' Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures decreased by \$17,561 primarily due to decreases in Other Current Charges and Obligations based on the discontinuation of the Emergency Management Accreditation Program (EMAP).

Capital Outlay is requested for FY24 for a Dual-Channel Radio Interoperability Gateway.

Overall, this budget increased \$66,795 over the FY23 Adopted Budget.

REVENUES

This office is supported by General Fund revenues and grants.

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	269,352	325,491	325,491	143,842	351,426	25,935
5120002 - Disaster Relief	8,366	0	0	22,609	0	0
5126000 - Other Salary	4,898	0	0	0	0	0
5130001 - Vacancy Factor	0	-5,717	-5,717	0	-6,172	-455
5140000 - Overtime	0	1,200	1,200	0	1,200	0
5150300 - Class C Meals	5	0	0	0	0	0
5160000 - Compensated Annual Leave	23,153	0	0	8,942	0	0
5160010 - Compensated Ann Leave Payoff	1,888	0	0	11,487	0	0
5160020 - Compensated Admin Leave	8,920	0	0	4,555	0	0
5170000 - Compensated Sick Leave	11,181	0	0	2,924	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	12,035	0	0
5210000 - Fica Taxes	23,735	24,993	24,993	14,132	26,972	1,979
5220000 - Retirement Contributions	55,721	60,858	60,858	37,509	75,114	14,256
5230000 - Health Insurance	45,988	48,838	48,838	32,273	82,837	33,999
5231000 - Life Insurance	302	332	332	179	360	28
5232000 - Dental Insurance	1,085	1,064	1,064	678	1,375	311
5233000 - Lt Disability Insurance	477	519	519	274	556	37
5233100 - St Disability Insurance	851	921	921	401	980	59
5240000 - Workers' Compensation	519	522	522	315	529	7
Personnel Services:	\$456,441	\$459,021	\$459,021	\$292,157	\$535,177	\$76,156
Operating Expenses:						
5310000 - Professional Services	1,137	1,246	1,246	6,652	1,768	522
5340000 - Other Contractual Services	15,075	15,480	15,480	0	16,255	775
5340008 - Other Contractual Svc- Auction	118	0	0	0	0	0
5400000 - Travel And Per Diem	3,230	4,500	4,500	3,603	2,400	-2,100
5410000 - Communications	10,498	8,568	8,568	5,703	8,180	-388
5420000 - Freight & Postage Services	266	300	300	309	300	0
5430000 - Utility Services	5,013	5,200	5,200	3,027	6,000	800
5440000 - Rentals And Leases	68,672	70,488	70,488	52,415	72,375	1,887
5450000 - Insurance	10,962	15,705	15,705	15,705	15,705	0
5460000 - Repair & Maintenance Svcs	46,705	62,651	62,651	16,425	19,441	-43,210
5460010 - Repairs & Maint Software	15,360	0	0	15,360	33,430	33,430
5462000 - Rep & Maint-automotive	490	6,361	6,361	358	0	-6,361
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	4,500	4,500
5470000 - Printing And Binding	3,451	4,000	4,000	1,198	4,000	0
5480000 - Promotional Activities	2,472	3,000	3,000	1,286	3,000	0
5490000 - Oth Current Chgs & Obligations	687	19,000	19,000	0	0	-19,000
5490501 - OH-Workers' Compensation	936	1,290	1,290	1,290	1,306	16
5490502 - OH-Property & Liability Insuranc	1,792	1,394	1,394	1,394	1,394	0
5490503 - OH-Dental Insurance	332	332	332	332	336	4
5490504 - OH-Health Insurance	1,045	1,385	1,385	1,385	1,401	16
5490505 - OH-Life/AD&D, STD, LTD	220	246	246	246	249	3
5490509 - OH-Fleet Oversight	2,952	3,880	3,880	3,880	3,880	0
5490510 - OH-Fleet Maint	0	1,139	1,139	1,139	1,139	0
5490511 - OH-Fleet Fuel	6,408	0	0	0	0	0
5511000 - Office Supplies	3,610	7,040	7,040	1,990	7,050	10
5512000 - Office Equipment	290	500	500	6,140	5,300	4,800
5520000 - Operating Supplies	2,671	6,500	6,500	2,862	6,500	0

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520010 - Computer Software	417	1,000	1,000	1,426	2,670	1,670
5521000 - Gas & Oil	2,053	3,500	3,500	993	3,500	0
5521005 - Gas & Oil-Direct	1,883	4,000	4,000	45	4,000	0
5522500 - Food	918	0	0	3,346	1,500	1,500
5526000 - Clothing	1,192	0	0	518	500	500
5540000 - Books,pubs,subs & Membership	2,438	2,130	2,130	863	1,145	-985
5541000 - Registration Fees	3,545	2,060	2,060	1,285	1,110	-950
5550000 - Training	284	15,000	15,000	2,000	20,000	5,000
Operating Expenses:	\$217,121	\$267,895	\$267,895	\$153,173	\$250,334	-\$17,561
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	8,200	8,200
Capital Outlay:	\$0	\$0	\$0	\$0	\$8,200	\$8,200
TOTAL EXPENDITURES:	\$673,563	\$726,916	\$726,916	\$445,330	\$793,711	\$66,795

DEPARTMENT SUMMARY – FINANCE

TRENDS & ISSUES

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

Personnel Services supports 13.30 FTEs which is an increase of 1.10 FTEs over the FY23 Adopted Budget. The increase in FTEs is due to the addition of a Payroll Coordinator as well as the reallocation of the Training and Special Projects Coordinator (from 1243), which was offset by the reallocation of the Assistant County Manager.

Personnel Services increased \$29,858 due to the above-mentioned changes and the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance rates increased for FY24; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$6,792 based on operational needs.

Capital Outlay includes funding in the amount of \$3,000 to address small equipment and furniture needs.

Overall, this budget increased \$34,650 over the FY23 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - FINANCE

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	683,970	886,998	989,013	507,200	914,500	27,502
5120002 - Disaster Relief	2,341	0	0	2,211	0	0
5120040 - Reduction In Force Pay	0	0	0	4,944	0	0
5122000 - Car Allowance	263	0	0	88	0	0
5122001 - Cell Phone Allowance	56	0	0	19	0	0
5124000 - Exec Deferred Compensation	326	0	0	124	0	0
5126000 - Other Salary	9,500	0	0	0	0	0
5130001 - Vacancy Factor	0	-15,549	-16,638	0	-16,029	-480
5140000 - Overtime	324	1,500	1,500	10	1,500	0
5160000 - Compensated Annual Leave	30,256	0	0	16,977	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	6,571	0	0
5160020 - Compensated Admin Leave	10,084	0	0	8,442	0	0
5170000 - Compensated Sick Leave	12,121	0	0	12,511	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	10,506	0	0
5210000 - Fica Taxes	55,603	67,969	75,773	42,039	70,074	2,105
5220000 - Retirement Contributions	99,541	139,490	151,640	77,352	134,562	-4,928
5230000 - Health Insurance	123,445	179,752	206,588	106,093	185,107	5,355
5231000 - Life Insurance	711	902	1,006	555	932	30
5232000 - Dental Insurance	2,970	3,619	4,193	2,250	3,729	110
5233000 - Lt Disability Insurance	1,111	1,415	1,579	852	1,466	51
5233100 - St Disability Insurance	1,950	2,454	2,749	1,245	2,612	158
5240000 - Workers' Compensation	1,192	1,420	1,584	902	1,375	-45
5270000 - Community Service Leave	0	0	0	1,278	0	0
Personnel Services:	\$1,035,766	\$1,269,970	\$1,418,987	\$802,168	\$1,299,828	\$29,858
Operating Expenses:						
5310000 - Professional Services	37	0	0	0	0	0
5340000 - Other Contractual Services	6,500	10,000	10,000	7,664	10,000	0
5400000 - Travel And Per Diem	47	400	400	280	2,250	1,850
5420000 - Freight & Postage Services	1,171	1,500	1,500	769	1,500	0
5440000 - Rentals And Leases	2,478	3,960	3,960	1,335	3,960	0
5450000 - Insurance	6,868	8,387	8,387	8,387	8,387	0
5460000 - Repair & Maintenance Svcs	200	0	0	0	0	0
5462000 - Rep & Maint-automotive	0	300	300	0	300	0
5470000 - Printing And Binding	652	600	600	2,215	700	100
5490000 - Oth Current Chgs & Obligations	0	1,200	1,200	858	1,200	0
5490501 - OH-Workers' Compensation	2,364	3,708	4,012	3,708	4,043	335
5490502 - OH-Property & Liability Insuranc	1,123	745	745	745	745	0
5490503 - OH-Dental Insurance	838	952	1,030	952	1,038	86
5490504 - OH-Health Insurance	2,639	3,978	4,304	3,978	4,336	358
5490505 - OH-Life/AD&D, STD, LTD	551	708	766	708	771	63
5490509 - OH-Fleet Oversight	164	194	194	194	194	0
5490511 - OH-Fleet Fuel	356	0	0	0	0	0
5511000 - Office Supplies	8,048	8,000	8,000	1,405	8,000	0
5520000 - Operating Supplies	1,709	9,000	9,000	8,175	13,000	4,000
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Membership	1,562	1,941	1,941	1,060	1,941	0
5541000 - Registration Fees	812	1,750	1,750	0	1,750	0

DEPARTMENT SUMMARY - FINANCE

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:	\$38,120	\$57,523	\$58,289	\$42,432	\$64,315	\$6,792
Capital Outlay:						
5600000 - Capital Outlay	0	5,000	5,000	0	3,000	-2,000
Capital Outlay:	\$0	\$5,000	\$5,000	\$0	\$3,000	-\$2,000
TOTAL EXPENDITURES:	\$1,073,886	\$1,332,493	\$1,482,276	\$844,600	\$1,367,143	\$34,650

DEPARTMENT SUMMARY – FINANCIAL & ADMINISTRATIVE PROJECTS

TRENDS & ISSUES

The purpose of this cost center (1200) is to capture capital projects for various General Fund Departments. There are no new projects requested for FY24; balances for ongoing projects will be included later in the budget process to ensure as accurate of estimates as possible.

REVENUES

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

DEPARTMENT SUMMARY - FINANCIAL & ADMIN PROJECTS

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

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

TRENDS & ISSUES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund such as Juvenile Justice, St. Cloud, Kissimmee, and Vine Street CRAs, as well as arbitrage, litigation, and consulting expenses.

Personnel Services includes .40 FTEs for the Assistant County Manager for the in-kind match for the Build Back Better Regional Challenge grant. Total funding is allocated at \$438,167 and reflects a reduction of \$54,777 due to the prior year expenses and includes funding for the above mentioned FTE as well as funding to support other positions that assist with the administration of the grant.

Operating Expenses include funding for the CRA’s, litigation expenses, juvenile justice, merchant fees, and other operational expenses. Grants & Aids includes funding for standby detail for community events and reflects a significant reduction due to the spend down of the CARES Replacement funding in FY23.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	0	492,944	492,944	0	345,699	-147,245
5120002 - Disaster Relief	570	0	0	0	0	0
5130001 - Vacancy Factor	0	0	0	0	-6,050	-6,050
5210000 - Fica Taxes	42	0	0	0	26,446	26,446
5220000 - Retirement Contributions	0	0	0	0	60,590	60,590
5230000 - Health Insurance	0	0	0	0	9,602	9,602
5231000 - Life Insurance	0	0	0	0	348	348
5232000 - Dental Insurance	0	0	0	0	135	135
5233000 - Lt Disability Insurance	0	0	0	0	393	393
5233100 - St Disability Insurance	0	0	0	0	484	484
5240000 - Workers' Compensation	1	0	0	0	520	520
5250000 - Unemployment Compensation	138	0	0	0	0	0
Personnel Services:	\$750	\$492,944	\$492,944	\$0	\$438,167	-\$54,777
Operating Expenses:						
5310000 - Professional Services	230,659	2,176,120	2,125,930	78,450	1,238,130	-937,990
5320000 - Accounting & Auditing Svcs	310,630	262,300	262,300	279,940	273,075	10,775
5340000 - Other Contractual Services	491,293	566,723	416,259	262,187	446,902	-119,821
5340008 - Other Contractual Svc- Auction	4,719	0	0	3,265	0	0
5420000 - Freight & Postage Services	2,536	0	0	0	0	0
5440000 - Rentals And Leases	126,420	5,400	5,400	6,247	5,400	0
5450000 - Insurance	0	84,266	84,266	84,266	84,266	0
5470000 - Printing And Binding	1,288	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	3,660,265	5,075,493	4,933,926	3,996,230	5,155,490	79,997
5490001 - Other- Adm Costs CST	41,717	41,451	41,451	20,551	41,451	0
5490021 - Regal Bay MSTU	0	122	122	0	122	0
5490090 - Property Taxes	0	8,250	8,250	0	8,250	0
5490501 - OH-Workers' Compensation	6,033	15,790	15,790	15,790	15,912	122
5490502 - OH-Property & Liability Insuranc	0	1,729	1,729	1,729	1,729	0
5490503 - OH-Dental Insurance	1,575	3,986	3,986	3,986	4,016	30
5490504 - OH-Health Insurance	5,833	16,696	16,696	16,696	16,826	130
5490505 - OH-Life/AD&D, STD, LTD	1,091	2,940	2,940	2,940	2,963	23
5490509 - OH-Fleet Oversight	492	970	970	970	970	0
5511000 - Office Supplies	293	500	500	286	500	0
5512000 - Office Equipment	44,708	15,475	0	0	0	-15,475
5520020 - Computer Hardware, Non-Capit.	0	21,916	0	0	0	-21,916
5540000 - Books,pubs,subs & Membership	0	0	0	4,705	0	0
Operating Expenses:	\$4,929,552	\$8,300,127	\$7,920,515	\$4,778,237	\$7,296,002	-\$1,004,125
Capital Outlay:						
5640000 - Machinery & Equipment	0	22,101	0	0	0	-22,101
Capital Outlay:	\$0	\$22,101	\$0	\$0	\$0	-\$22,101
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	282,300	282,300	281,858	0	-282,300
5820000 - Aids To Private Organization	405,329	6,163,079	6,501,825	6,501,825	0	-6,163,079
5820001 - Aids To Private Organization-FQ	46,750	0	0	0	0	0
5820002 - Aids to Private Organization-Par	0	75,000	75,000	0	0	-75,000
5820005 - AIDS TO FOOD BANKS	481,460	30,841	30,841	760	0	-30,841
5820006 - Hope Center/Homeless Services	49,346	0	0	0	0	0

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Grants and Aids:						
5830000 - Other Grants and Aids	0	915,662	152,180	0	0	-915,662
5830003 - Rent Assistance	1,035,898	0	0	0	0	0
5830004 - Mortgage Assistance	1,922,751	0	0	4,706	0	0
5830005 - Utilities Assistance	310,788	0	0	2,556	0	0
5830006 - Community Events	5,943	35,000	35,000	7,891	35,000	0
Grants and Aids:	\$4,258,264	\$7,501,882	\$7,077,146	\$6,799,595	\$35,000	-\$7,466,882
Transfers Out:						
5910137 - Tran Out HOME Fund	943,187	0	0	0	0	0
Transfers Out:	\$943,187	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$10,131,753	\$16,317,054	\$15,490,605	\$11,577,832	\$7,769,169	-\$8,547,885

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS

TRENDS & ISSUES

The Government Affairs Department is responsible for developing Federal, State, and Local advocacy platforms and a comprehensive legislative affairs strategy. The Department coordinates intergovernmental resources and support for county projects, including grants development and administration.

Personnel Services supports 2.00 FTEs, which is a decrease of 1.00 FTE compared to the FY23 Adopted Budget due to the Office of Audit and Operational Improvement being moved to a new cost center in FY24 and the reallocation of 1.00 FTE for a Government Affairs Manager (from 1265).

Personnel Services decreased \$67,549 due to the above-mentioned FTE change and the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State.
- Health and Dental Insurance decreased as a result of mid-year employee plan selections which was partially offset by rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment.
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book.

Operating Expenditures increased \$55,084 over the FY23 Adopted Budget primarily in professional services due to changes in contracts for various services.

Overall, this budget reflects a decrease of \$12,465 over the FY23 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - GOVERNMENT AFFAIRS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	447,136	320,650	320,650	276,207	233,452	-87,198
5120002 - Disaster Relief	178	0	0	178	0	0
5122000 - Car Allowance	3,450	3,600	3,600	2,550	7,200	3,600
5126000 - Other Salary	1,500	0	0	0	0	0
5130001 - Vacancy Factor	0	-5,612	-5,612	0	-4,085	1,527
5160000 - Compensated Annual Leave	23,018	0	0	11,652	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	20,573	0	0
5160020 - Compensated Admin Leave	7,627	0	0	6,094	0	0
5170000 - Compensated Sick Leave	14,652	0	0	4,382	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	21,893	0	0
5210000 - Fica Taxes	37,240	24,530	24,530	25,757	17,859	-6,671
5220000 - Retirement Contributions	54,909	38,189	38,189	51,993	60,460	22,271
5230000 - Health Insurance	59,787	34,708	34,708	39,785	34,602	-106
5231000 - Life Insurance	470	325	325	304	237	-88
5232000 - Dental Insurance	1,469	984	984	902	670	-314
5233000 - Lt Disability Insurance	744	514	514	468	374	-140
5233100 - St Disability Insurance	1,279	890	890	669	624	-266
5240000 - Workers' Compensation	790	514	514	544	350	-164
Personnel Services:	\$654,249	\$419,292	\$419,292	\$463,952	\$351,743	-\$67,549
Operating Expenses:						
5310000 - Professional Services	475,529	299,200	299,200	172,887	340,000	40,800
5310006 - Legal Fees	188,674	260,000	260,000	116,590	260,000	0
5340000 - Other Contractual Services	80,000	80,000	80,000	80,000	80,000	0
5400000 - Travel And Per Diem	3,948	15,100	15,100	5,133	25,000	9,900
5410000 - Communications	837	1,000	1,000	241	1,000	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5440000 - Rentals And Leases	538	0	0	0	0	0
5450000 - Insurance	1,467	2,150	2,150	2,150	2,150	0
5470000 - Printing And Binding	136	100	100	98	200	100
5490501 - OH-Workers' Compensation	892	912	912	912	608	-304
5490502 - OH-Property & Liability Insuranc	240	191	191	191	191	0
5490503 - OH-Dental Insurance	316	234	234	234	156	-78
5490504 - OH-Health Insurance	996	978	978	978	652	-326
5490505 - OH-Life/AD&D, STD, LTD	208	174	174	174	116	-58
5511000 - Office Supplies	123	2,500	2,500	710	1,000	-1,500
5512000 - Office Equipment	0	300	300	0	500	200
5520000 - Operating Supplies	0	200	200	0	200	0
5540000 - Books,pubs,subs & Membership	3,055	7,150	7,150	4,910	8,000	850
5541000 - Registration Fees	2,893	9,500	9,500	6,420	15,000	5,500
5550000 - Training	1,090	6,000	6,000	1,567	6,000	0
Operating Expenses:	\$760,942	\$685,789	\$685,789	\$393,196	\$740,873	\$55,084
TOTAL EXPENDITURES:	\$1,415,190	\$1,105,081	\$1,105,081	\$857,148	\$1,092,616	-\$12,465

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

TRENDS & ISSUES

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

Overall, the Housing and Community Services Department’s budget increased \$4,907,044 over the FY23 Adopted Budget as detailed in each section below. Overall, Personnel Services was impacted by the following:

- Workers’ Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance rates decreased as a result of mid-year staffing changes which was partially offset by rate increases for FY24; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the County Manager’s memorandum at the beginning of the Recommended Budget Book

Homeless Assistance supports 5.00 FTEs which is unchanged from the FY23 Adopted Budget. Overall, Personnel Services increased \$16,906 due to the above mentioned changes. Operating Expenditures for Homeless Assistance increased \$52,600 over FY23 Adopted Budget primarily due to an increase in other current charges & obligations due to anticipated program activities.

Veteran’s Services supports 3.00 FTEs, which remains unchanged from the FY23 Adopted Budget. Personnel Services increased \$9,007 due to the same items listed above. Operating Expenditures for Veteran’s Services is unchanged.

The Human Services and Social Services programs provide assistance to Osceola County residents, including residents without health insurance coverage and citizens who are facing economic and financial difficulties. Personnel Services supports 12.05 FTEs, which is a decrease of .10 FTEs from the FY23 Adopted Budget due to the reallocation of the Project Accountant .10 FTE to Section 8 (Fund 168). Personnel Services increased \$55,952 due to the same items listed above.

Operating Expenditures for Human Services and Social Services increased \$113,899 primarily due to an increase in Medical Services based on the Medicaid Funds mandated by the FL Statues. Grant and Aids includes the Affordable Housing commitments approved by the Board on June 27, 2022.

The Affordable Housing Mobility Fees Program carries forward the remaining funds from the prior year.

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

Outside Agencies provides funding to various community groups such as Community Service Grant funds which are awarded based on a competitive application and ranking process. Other funding includes separate items designated by the Board of County Commissioners and County Manager. In FY24, \$3,762,611 has been budgeted in Grants and Aids for contributions to private organizations.

The Health Unit budget provides funding for primary and obstetric services at three Osceola County Health Department locations (Fortune Road Clinic, Poinciana Clinic, and St. Cloud Clinic). As required by State Statutes, Operating costs include the County's contribution for Repairs and Maintenance for the buildings, insurance, and telephone services and remains unchanged from FY23.

The FQHC is operated by Primary Care Medical Services of Poinciana which began providing primary and maternity care services to the residents of Osceola County on April 1, 2017 as a separate entity. Operating costs under this cost center include the County's contribution for primary care services and reflects a decrease due to Rentals and Leases as the lease for the health clinic located in Poinciana expired and the FQHC has taken over the new lease.

REVENUES

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

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	895,025	1,175,374	1,175,374	644,213	1,236,496	61,122
5120002 - Disaster Relief	1,567	0	0	2,331	0	0
5120040 - Reduction In Force Pay	0	0	0	2,472	0	0
5122000 - Car Allowance	131	0	0	44	0	0
5122001 - Cell Phone Allowance	28	0	0	9	0	0
5124000 - Exec Deferred Compensation	163	0	0	62	0	0
5126000 - Other Salary	19,525	0	0	0	0	0
5130001 - Vacancy Factor	0	-20,649	-20,649	0	-21,716	-1,067
5140000 - Overtime	7,607	4,500	4,500	2,180	4,500	0
5140003 - Overtime- Disaster Relief	986	0	0	1,239	0	0
5150300 - Class C Meals	0	0	0	17	0	0
5160000 - Compensated Annual Leave	58,670	0	0	26,291	0	0
5160010 - Compensated Ann Leave Payoff	19,374	0	0	15,586	0	0
5160020 - Compensated Admin Leave	9,832	0	0	5,723	0	0
5170000 - Compensated Sick Leave	29,325	0	0	18,412	0	0
5170010 - Compensated Sick Leave Payoff	26,522	0	0	10,434	0	0
5210000 - Fica Taxes	79,546	90,258	90,258	53,717	94,932	4,674
5220000 - Retirement Contributions	146,217	172,783	172,783	104,627	203,431	30,648
5230000 - Health Insurance	167,562	253,078	253,078	126,766	239,566	-13,512
5231000 - Life Insurance	942	1,199	1,199	714	1,257	58
5232000 - Dental Insurance	4,418	6,116	6,116	3,561	5,911	-205
5233000 - Lt Disability Insurance	1,486	1,885	1,885	1,097	1,981	96
5233100 - St Disability Insurance	2,644	3,349	3,349	1,605	3,480	131
5240000 - Workers' Compensation	4,362	4,339	4,339	2,319	4,259	-80
5250000 - Unemployment Compensation	0	0	0	275	0	0
5270000 - Community Service Leave	0	0	0	40	0	0
Personnel Services:	\$1,475,932	\$1,692,232	\$1,692,232	\$1,023,732	\$1,774,097	\$81,865
Operating Expenses:						
5310000 - Professional Services	52,200	66,360	66,360	38,823	66,360	0
5314000 - Medical Svcs	7,695,836	7,685,350	7,685,350	5,738,587	7,789,565	104,215
5314002 - Medical Svcs HCRA	77,338	100,000	100,000	4,290	100,000	0
5340000 - Other Contractual Services	1,563,896	1,607,344	1,607,344	423,536	1,611,833	4,489
5400000 - Travel And Per Diem	7,001	6,500	6,500	3,431	7,000	500
5410000 - Communications	77,443	168,619	168,619	98,969	169,919	1,300
5420000 - Freight & Postage Services	1,892	3,000	3,000	1,189	3,000	0
5440000 - Rentals And Leases	64,508	55,197	55,197	1,973	3,600	-51,597
5450000 - Insurance	39,341	46,709	46,709	46,709	46,709	0
5460000 - Repair & Maintenance Svcs	0	1,500	1,500	0	1,500	0
5462000 - Rep & Maint-automotive	726	500	500	0	500	0
5470000 - Printing And Binding	393	2,100	2,100	196	2,100	0
5480000 - Promotional Activities	0	2,500	2,500	1,438	5,500	3,000
5488000 - Promotional-ads/media Buys	3,707	7,500	7,500	1,379	9,000	1,500
5490000 - Oth Current Chgs & Obligations	209,251	968,272	1,176,620	185,623	4,226,620	3,258,348
5490501 - OH-Workers' Compensation	3,690	6,125	6,125	6,125	6,095	-30
5490502 - OH-Property & Liability Insuranc	6,431	4,147	4,147	4,147	4,147	0
5490503 - OH-Dental Insurance	1,307	1,572	1,572	1,572	1,564	-8
5490504 - OH-Health Insurance	4,122	6,569	6,569	6,569	6,537	-32
5490505 - OH-Life/AD&D, STD, LTD	860	1,169	1,169	1,169	1,163	-6

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490509 - OH-Fleet Oversight	1,804	1,940	1,940	1,940	1,940	0
5490511 - OH-Fleet Fuel	3,916	0	0	0	0	0
5511000 - Office Supplies	11,685	7,700	7,700	5,758	7,700	0
5512000 - Office Equipment	2,500	300	300	0	300	0
5520000 - Operating Supplies	323	3,600	3,600	285	3,600	0
5521000 - Gas & Oil	309	2,500	2,500	0	2,000	-500
5540000 - Books,pubs,subs & Membership	40	400	400	276	400	0
5541000 - Registration Fees	3,923	4,140	4,140	2,992	6,140	2,000
5550000 - Training	44	3,500	3,500	0	5,500	2,000
Operating Expenses:	\$9,834,486	\$10,765,113	\$10,973,461	\$6,576,976	\$14,090,292	\$3,325,179
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	3,000,000	0	0	0
5820000 - Aids To Private Organization	2,762,441	20,549,940	20,588,252	1,771,309	22,049,940	1,500,000
5820004 - AIDS TO NON-PROFITS ORG	0	0	200,000	0	0	0
5830003 - Rent Assistance	0	0	43,252	21,967	0	0
5830005 - Utilities Assistance	0	45,252	2,000	1,920	45,252	0
Grants and Aids:	\$2,762,441	\$20,595,192	\$23,833,504	\$1,795,197	\$22,095,192	\$1,500,000
TOTAL EXPENDITURES:	\$14,072,859	\$33,052,537	\$36,499,197	\$9,395,905	\$37,959,581	\$4,907,044

DEPARTMENT SUMMARY- HUMAN RESOURCES

TRENDS & ISSUES

The Human Resources Department is comprised of Employee Benefits (1263) and Human Resources (1265). The Human Resources Department supports 10.89 FTEs which is a decrease of 1.75 FTEs from the FY23 Adopted Budget due to 1 FTE being reallocated for the Government Affairs Manager position as well as the annual re-evaluation of position appropriations of .75 FTEs.

Personnel Services increase \$31,777 from the FY23 Adopted Budget due to mid-year salary adjustments, the upward reclassification of a vacant position and due to the following:

- Worker's Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$30,866 over FY23 Adopted Budget primarily due to an increase in Training.

Overall, the FY24 Budget increased \$62,643 over FY23 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - HUMAN RESOURCES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	540,524	631,720	631,720	384,683	644,294	12,574
5120002 - Disaster Relief	69	0	0	69	0	0
5126000 - Other Salary	11,234	0	0	0	0	0
5130001 - Vacancy Factor	0	-11,073	-11,073	0	-11,294	-221
5140000 - Overtime	65	1,000	1,000	9	1,000	0
5160000 - Compensated Annual Leave	29,017	0	0	11,701	0	0
5160010 - Compensated Ann Leave Payoff	5,728	0	0	21,240	0	0
5160020 - Compensated Admin Leave	9,439	0	0	9,560	0	0
5170000 - Compensated Sick Leave	8,910	0	0	9,761	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	13,508	0	0
5210000 - Fica Taxes	44,528	48,403	48,403	33,029	49,366	963
5220000 - Retirement Contributions	74,400	84,208	84,208	58,017	97,612	13,404
5230000 - Health Insurance	134,323	165,060	165,060	105,686	170,240	5,180
5231000 - Life Insurance	570	643	643	428	656	13
5232000 - Dental Insurance	3,122	3,338	3,338	2,182	3,197	-141
5233000 - Lt Disability Insurance	897	1,013	1,013	661	1,033	20
5233100 - St Disability Insurance	1,612	1,820	1,820	985	1,851	31
5240000 - Workers' Compensation	968	1,013	1,013	721	967	-46
Personnel Services:	\$865,408	\$927,145	\$927,145	\$652,239	\$958,922	\$31,777
Operating Expenses:						
5310000 - Professional Services	229,359	260,227	260,227	116,054	210,917	-49,310
5314000 - Medical Svcs	115,195	119,859	119,859	53,375	162,750	42,891
5400000 - Travel And Per Diem	0	1,000	1,000	0	1,000	0
5410000 - Communications	1,600	2,000	2,000	1,109	2,600	600
5420000 - Freight & Postage Services	1,399	1,400	1,400	190	1,500	100
5440000 - Rentals And Leases	5,050	5,051	5,051	3,367	5,300	249
5450000 - Insurance	8,092	7,491	7,491	7,491	7,491	0
5462000 - Rep & Maint-automotive	7	500	500	0	500	0
5470000 - Printing And Binding	545	4,178	4,178	432	4,178	0
5490000 - Oth Current Chgs & Obligations	26,480	74,000	74,000	9,441	78,300	4,300
5490501 - OH-Workers' Compensation	2,841	3,236	3,236	3,236	3,008	-228
5490502 - OH-Property & Liability Insuranc	1,323	665	665	665	665	0
5490503 - OH-Dental Insurance	1,005	828	828	828	770	-58
5490504 - OH-Health Insurance	3,175	3,471	3,471	3,471	3,226	-245
5490505 - OH-Life/AD&D, STD, LTD	714	672	672	672	629	-43
5490509 - OH-Fleet Oversight	164	0	0	0	0	0
5490511 - OH-Fleet Fuel	356	0	0	0	0	0
5511000 - Office Supplies	3,226	4,100	4,100	2,215	4,100	0
5520000 - Operating Supplies	2,360	6,650	6,650	3,722	8,150	1,500
5522500 - Food	5,708	1,540	1,540	1,079	1,650	110
5540000 - Books,pubs,subs & Membership	1,819	4,400	4,400	1,408	5,400	1,000
5550000 - Training	480	2,000	2,000	0	32,000	30,000
5551000 - Tuition Reimbursement	26,101	50,000	50,000	40,254	50,000	0
Operating Expenses:	\$436,998	\$553,268	\$553,268	\$249,009	\$584,134	\$30,866
TOTAL EXPENDITURES:	\$1,302,405	\$1,480,413	\$1,480,413	\$901,248	\$1,543,056	\$62,643

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

The Information Technology (IT) Department is composed of teams that 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).

Personnel Services supports 44.40 FTEs, which is an increase of 1.00 FTE from the FY23 Adopted Budget due to the request for a Field Services Technician II in FY24.

Personnel Services increased \$314,581 due to the above mentioned new position, mid-year reclassifications, mid-year employee plan selection changes for Health and Dental, the impact of the countywide compensation study, as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased \$3,276,071 primarily due to Professional Services for the planned enterprise systems enhancements and integrations, such as Kronos Replacement, Finance Enterprise improvements, Maximo, ServiceNow Process and Workflow Automation, Agenda Request to Speak, Workfront Integrations, GIS Map Standards, Osceola.org Website Improvements, Transportation and Public Works GIS for FY24, Broadband Access and Digital Equity Programs, Rubrik data storage and backup, core network solutions refresh, firewall security managed services, and increased staff augmentation services; Repair & Maintenance – Software due to increases in annual maintenance costs for existing County applications.

Capital Outlay includes funding for computer hardware and software such as Document Management Software, Right of Way Automation Software, Work Order and Asset Management, Process and Workflow Automation, Kahua Vertical Construction Project Management, Physical Security Improvements, Portable A/C Units, A/V Equipment Refresh, Security Archivers, Admin Data Storage Replacement, and Rubrik Backup Refresh Infrastructure.

Overall, this budget increased \$3,819,065 over the FY23 Adopted Budget.

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.

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	2,905,218	3,689,320	3,689,320	1,964,356	3,848,931	159,611
5120002 - Disaster Relief	3,217	0	0	3,422	0	0
5122000 - Car Allowance	228	0	0	298	0	0
5126000 - Other Salary	22,975	0	0	0	0	0
5130000 - Other Salaries & Wages	1,640	0	0	15,570	0	0
5130001 - Vacancy Factor	0	-65,150	-65,150	0	-67,942	-2,792
5140000 - Overtime	26,131	33,500	33,500	15,535	33,500	0
5140003 - Overtime- Disaster Relief	665	0	0	665	0	0
5160000 - Compensated Annual Leave	178,516	0	0	88,374	0	0
5160010 - Compensated Ann Leave Payoff	8,937	0	0	51,753	0	0
5160020 - Compensated Admin Leave	48,130	0	0	46,919	0	0
5170000 - Compensated Sick Leave	102,837	0	0	55,872	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	48,312	0	0
5210000 - Fica Taxes	241,195	284,795	284,795	166,912	297,007	12,212
5220000 - Retirement Contributions	403,345	483,653	483,653	294,019	560,704	77,051
5230000 - Health Insurance	561,434	703,862	703,862	399,752	771,535	67,673
5231000 - Life Insurance	3,091	3,781	3,781	2,179	3,940	159
5232000 - Dental Insurance	11,000	12,977	12,977	7,358	13,141	164
5233000 - Lt Disability Insurance	4,886	5,957	5,957	3,369	6,210	253
5233100 - St Disability Insurance	8,689	10,617	10,617	4,961	11,025	408
5240000 - Workers' Compensation	5,300	6,120	6,120	3,739	5,962	-158
5250000 - Unemployment Compensation	3,307	0	0	49	0	0
Personnel Services:	\$4,540,740	\$5,169,432	\$5,169,432	\$3,173,412	\$5,484,013	\$314,581
Operating Expenses:						
5310000 - Professional Services	907,776	2,789,945	3,089,945	1,779,447	4,349,113	1,559,168
5340000 - Other Contractual Services	194,752	184,000	184,000	128,599	209,000	25,000
5400000 - Travel And Per Diem	128	7,850	7,850	698	7,850	0
5410000 - Communications	662,870	840,747	840,747	366,008	1,092,147	251,400
5420000 - Freight & Postage Services	4	200	200	751	500	300
5440000 - Rentals And Leases	2,223	3,000	3,000	1,555	3,000	0
5450000 - Insurance	20,330	24,695	24,695	24,695	24,695	0
5460000 - Repair & Maintenance Svcs	3,071,252	3,995,871	3,995,871	3,147,628	0	-3,995,871
5460010 - Repairs & Maint Software	0	0	0	0	4,616,289	4,616,289
5462000 - Rep & Maint-automotive	606	1,500	1,500	0	1,500	0
5470000 - Printing And Binding	0	150	150	0	150	0
5490000 - Oth Current Chgs & Obligations	10	0	0	0	0	0
5490501 - OH-Workers' Compensation	9,678	13,193	13,193	13,193	13,497	304
5490502 - OH-Property & Liability Insuranc	3,323	2,193	2,193	2,193	2,193	0
5490503 - OH-Dental Insurance	3,429	3,386	3,386	3,386	3,464	78
5490504 - OH-Health Insurance	10,807	14,149	14,149	14,149	14,475	326
5490505 - OH-Life/AD&D, STD, LTD	2,256	2,518	2,518	2,518	2,576	58
5490509 - OH-Fleet Oversight	492	582	582	582	582	0
5490511 - OH-Fleet Fuel	1,068	0	0	0	0	0
5511000 - Office Supplies	493	2,200	2,200	1,436	2,200	0
5512000 - Office Equipment	79,083	22,600	22,600	3,790	22,600	0
5520000 - Operating Supplies	57,464	64,200	64,200	58,071	72,000	7,800
5520010 - Computer Software	374,152	585,950	585,950	120,642	1,093,921	507,971
5520011 - Computer Software, SAAS	46,686	178,802	178,802	212,231	273,160	94,358

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520020 - Computer Hardware, Non-Capit	333,049	468,612	468,612	277,448	675,282	206,670
5520021 - Computer Hardware, Operating	48,692	82,000	82,000	23,772	82,000	0
5520300 - Fingerprinting & Photograph	3,020	0	0	0	0	0
5521000 - Gas & Oil	2,214	1,500	1,500	323	1,500	0
5540000 - Books,pubs,subs & Membership	839	18,549	18,549	839	17,149	-1,400
5541000 - Registration Fees	5,997	6,250	6,250	750	6,750	500
5550000 - Training	39,829	130,180	130,180	36,634	133,300	3,120
Operating Expenses:	\$5,882,522	\$9,444,822	\$9,744,822	\$6,221,336	\$12,720,893	\$3,276,071
Capital Outlay:						
5628000 - Buildings Improvements	39,951	312,630	312,630	21,816	20,000	-292,630
5640000 - Machinery & Equipment	0	29,500	29,500	0	29,500	0
5640020 - Computer Hardware, Capital	490,174	668,200	668,200	410,329	814,243	146,043
5680010 - Computer Software, Capital	51,224	1,175,000	1,175,000	0	1,550,000	375,000
Capital Outlay:	\$581,349	\$2,185,330	\$2,185,330	\$432,145	\$2,413,743	\$228,413
TOTAL EXPENDITURES:	\$11,004,612	\$16,799,584	\$17,099,584	\$9,826,894	\$20,618,649	\$3,819,065

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.

Operating Expenses increased \$6,850 for the anticipated, rebidding of the HVAC contractor that will provide preventive maintenance repairs, filter, and water treatment services in the OC building.

REVENUES

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

DEPARTMENT SUMMARY - OC BUILDING

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	1,777	2,500	2,500	0	2,500	0
5340000 - Other Contractual Services	125,087	162,142	162,142	109,285	162,142	0
5430000 - Utility Services	149,430	164,700	164,700	121,248	164,700	0
5440000 - Rentals And Leases	325	0	0	0	0	0
5450000 - Insurance	39,469	41,986	41,986	41,986	41,986	0
5460000 - Repair & Maintenance Svcs	154,188	440,500	440,500	123,574	447,350	6,850
5470000 - Printing And Binding	944	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	0	17,908	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	58,091	0	0	0
5490502 - OH-Property & Liability Insuranc	6,452	3,728	3,728	3,728	3,728	0
5520000 - Operating Supplies	203	1,000	1,000	50	1,000	0
5540000 - Books,pubs,subs & Membership	0	0	0	290	0	0
Operating Expenses:	\$477,875	\$816,556	\$892,555	\$400,160	\$823,406	\$6,850
Transfers Out:						
5910246 - Tran Out Fund 246	641,334	641,334	641,334	0	641,334	0
Transfers Out:	\$641,334	\$641,334	\$641,334	\$0	\$641,334	\$0
TOTAL EXPENDITURES:	\$1,119,209	\$1,457,890	\$1,533,889	\$400,160	\$1,464,740	\$6,850

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET AND SPECIAL ASSESSMENTS

TRENDS & ISSUES

The Office of Management and Budget includes the Office of Management and Budget (1241) and Special Assessments (1242). This Office of Management and Budget is responsible for creating and presenting the annual budget and the Five-Year Capital Improvement Plan each year as well as ongoing monitoring of the annual budget and administration of budget adjustments (amendments, supplements, and transfers) and other various tasks such as the Countywide Fee Schedule.

The Special Assessments office provides services for the administration of the County’s Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU) as well as District Clerk services for the Common Facilities Districts. In addition, this office is responsible for the administration of Special Districts, non-ad valorem assessments, and certification of the tax roll to the Tax Collector.

Personnel Services supports 16.40 FTEs which is a reduction of 0.10 FTE from the FY23 Adopted Budget due to the annual reevaluation of position appropriations.

Overall, Personnel Services increased \$77,393 due to the following:

- Retirement and Workers’ Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures decreased \$78 based on overheard rates which will continue to fluctuate pending the finalization of Personnel Services.

Overall, this Office increased \$77,315 from the FY23 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET AND SPECIAL ASSESSMENTS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,049,176	1,117,544	1,117,544	689,237	1,142,631	25,087
5120002 - Disaster Relief	3,829	0	0	3,829	0	0
5126000 - Other Salary	15,625	0	0	0	0	0
5130001 - Vacancy Factor	0	-19,586	-19,586	0	-20,023	-437
5140000 - Overtime	389	1,550	1,550	194	1,500	-50
5140003 - Overtime- Disaster Relief	13	0	0	13	0	0
5160000 - Compensated Annual Leave	42,800	0	0	33,461	0	0
5160010 - Compensated Ann Leave Payoff	3,329	0	0	11,214	0	0
5160020 - Compensated Admin Leave	12,575	0	0	12,998	0	0
5170000 - Compensated Sick Leave	33,667	0	0	24,160	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	2,882	0	0
5210000 - Fica Taxes	83,743	85,607	85,607	56,877	87,526	1,919
5220000 - Retirement Contributions	169,291	155,934	155,934	117,833	180,305	24,371
5230000 - Health Insurance	241,022	264,051	264,051	182,321	289,228	25,177
5231000 - Life Insurance	1,087	1,141	1,141	783	1,162	21
5232000 - Dental Insurance	4,869	5,248	5,248	3,390	5,360	112
5233000 - Lt Disability Insurance	1,712	1,792	1,792	1,211	1,829	37
5233100 - St Disability Insurance	3,033	3,237	3,237	1,786	3,308	71
5240000 - Workers' Compensation	4,159	4,182	4,182	3,167	5,267	1,085
5250000 - Unemployment Compensation	275	0	0	0	0	0
5270000 - Community Service Leave	0	0	0	1,202	0	0
Personnel Services:	\$1,670,593	\$1,620,700	\$1,620,700	\$1,146,555	\$1,698,093	\$77,393
Operating Expenses:						
5410000 - Communications	2,867	3,100	3,100	1,734	4,200	1,100
5420000 - Freight & Postage Services	1,159	1,221	1,221	95	1,221	0
5430000 - Utility Services	1,293	0	0	30	0	0
5440000 - Rentals And Leases	2,175	2,470	2,470	1,492	2,350	-120
5450000 - Insurance	8,841	10,003	10,003	10,003	10,003	0
5460000 - Repair & Maintenance Svcs	32,704	57,928	57,928	17,631	59,973	2,045
5462000 - Rep & Maint-automotive	836	2,025	2,025	744	2,100	75
5470000 - Printing And Binding	131	5,200	5,200	0	100	-5,100
5490000 - Oth Current Chgs & Obligations	9,860	12,000	12,000	10,501	12,500	500
5490011 - Cash over/shorts	0	0	0	0	0	0
5490501 - OH-Workers' Compensation	3,845	5,016	5,016	5,016	4,985	-31
5490502 - OH-Property & Liability Insuranc	1,445	888	888	888	888	0
5490503 - OH-Dental Insurance	1,362	1,287	1,287	1,287	1,279	-8
5490504 - OH-Health Insurance	4,296	5,379	5,379	5,379	5,346	-33
5490505 - OH-Life/AD&D, STD, LTD	897	957	957	957	951	-6
5490509 - OH-Fleet Oversight	492	582	582	582	582	0
5490510 - OH-Fleet Maint	0	75	75	75	75	0
5490511 - OH-Fleet Fuel	1,068	0	0	0	0	0
5511000 - Office Supplies	5,059	7,200	7,200	1,951	7,200	0
5520000 - Operating Supplies	1,612	1,700	1,700	1,220	1,700	0
5521000 - Gas & Oil	12,169	10,000	10,000	2,161	11,000	1,000
5540000 - Books,pubs,subs & Membership	772	1,766	1,766	1,629	1,916	150
5550000 - Training	550	4,100	4,100	2,298	4,450	350
Operating Expenses:	\$93,433	\$132,897	\$132,897	\$65,673	\$132,819	-\$78

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET AND SPECIAL ASSESSMENTS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
TOTAL EXPENDITURES:	\$1,764,026	\$1,753,597	\$1,753,597	\$1,212,228	\$1,830,912	\$77,315

**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.

Grants & Aids includes the allocations for Community Betterment Grants as well as funding for the Value Adjustment Board.

Transfers Out support funding for debt services, road resurfacing, transportation, the East 192 CRA for community redevelopment purposes, the intergovernmental radio system, fire subsidies, Court Technology Fund, as well as funding for major capital projects (Jail Expansion and Future Transportation Improvements/Needs). FY24 also includes a transfer for the new Northeast Infrastructure Improvement District (Fund 192).

Operating Reserve levels are established per Policy. Reserves for Contingency allocates funding for the required HCRA obligation and mobility fee credits for eligible affordable housing projects. Reserves for Capital include funding for an identified Jail project.

Reserves Assigned increased to reflect the remaining funds yet to be reimbursed by FEMA due to Hurricane Irma expenses, the Falcon Trace Property Affordable Housing Project, the Performing Arts Center project, future needed support for Sunrail, and an estimate of excess funds from the Constitutionals. Stability provides funding for fluctuations in revenues and increased over FY23.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY - OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	0	0	1,478	1,477	0	0
Operating Expenses:	\$0	\$0	\$1,478	\$1,477	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	8,322	82,620	82,620	0	86,550	3,930
5820000 - Aids To Private Organization	317,238	250,000	1,370,284	222,369	1,250,000	1,000,000
5830000 - Other Grants and Aids	16,955	0	0	0	0	0
Grants and Aids:	\$342,515	\$332,620	\$1,452,904	\$222,369	\$1,336,550	\$1,003,930
Transfers Out:						
5910010 - Transfers Out to DAT	15,211,058	16,816,503	16,816,503	8,408,252	24,544,935	7,728,432
5910130 - Tran Out-Court Tech Fund	0	0	0	0	405,528	405,528
5910134 - Tran Out - Fire	5,000,966	5,168,978	5,168,978	5,058,420	5,949,328	780,350
5910149 - Tran Out E192	1,317,695	1,817,295	1,744,131	1,744,131	2,033,426	216,131
5910150 - Tran Out W192	4,548,205	0	0	0	0	0
5910154 - Tran Out-constitutional Gas Tx	9,491,638	11,911,675	11,911,675	5,955,838	11,766,188	-145,487
5910158 - Tran Out-intergov Radio Comm	466,649	468,750	468,750	234,375	496,335	27,585
5910189 - Tran Out - 2nd LOFT	2,267,240	250,223	250,223	125,112	2,213,464	1,963,241
5910192 - Transfer Out - Northeast Imp Di:	0	0	0	0	10,389,703	10,389,703
5910211 - Tran Out Sales Tax Rev 2015A	3,369,192	3,374,774	3,374,774	0	2,787,225	-587,549
5910242 - Transfers Out Fund 242	1,321,327	1,319,209	1,321,902	0	1,328,399	9,190
5910245 - Tran Out Sales Tax Rev Ref Bonc	4,022,221	4,002,722	4,013,335	0	4,025,501	22,779
5910246 - Tran Out Fund 246	841,693	841,938	841,938	0	840,790	-1,148
5910249 - Tran Out-Fund 249	3,702,488	3,696,928	3,704,629	0	3,703,887	6,959
5910251 - Transfer Out - Public Imp Rev Bc	501,653	504,268	505,613	0	504,388	120
5910315 - Tran Out-General Capital Outlay	25,579,858	5,000,000	7,261,047	2,885,106	26,532,973	21,532,973
5910502 - Tran Out - Prop & Casualty	300,000	0	0	0	0	0
5910510 - Tran Out Fleet	60,313	0	8,913	0	0	0
5910511 - Tran Out Fleet Fuel F511	20,280	0	0	0	0	0
Transfers Out:	\$78,022,476	\$55,173,263	\$57,392,411	\$24,411,232	\$97,522,070	\$42,348,807
Reserves - Operating:						
5990010 - Reserve For Cash	0	54,880,020	54,880,020	0	61,826,153	6,946,133
5990020 - Reserve For Contingency	0	8,664,246	11,824,565	0	14,479,283	5,815,037
Reserves - Operating:	\$0	\$63,544,266	\$66,704,585	\$0	\$76,305,436	\$12,761,170
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	9,000,000	29,747,271	0	0	-9,000,000
5990041 - Res For Capital - Designated	0	1,070,258	1,070,258	0	1,070,258	0
Reserves - Capital:	\$0	\$10,070,258	\$30,817,529	\$0	\$1,070,258	-\$9,000,000
Reserves - Assigned:						
5990060 - Reserves Assigned	0	12,408,149	12,408,149	0	17,821,018	5,412,869
Reserves - Assigned:	\$0	\$12,408,149	\$12,408,149	\$0	\$17,821,018	\$5,412,869
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,466,516	6,128,364	0	6,128,364	3,661,848
Reserves - Stability:	\$0	\$2,466,516	\$6,128,364	\$0	\$6,128,364	\$3,661,848
TOTAL EXPENDITURES:	\$78,364,991	\$143,995,072	\$174,905,420	\$24,635,078	\$200,183,696	\$56,188,624

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 public trust by adhering to the highest level of professional and ethical standards.

Personnel Services supports 17.10 FTEs, which is unchanged from FY23 Adopted Budget. In addition, included is the reclassification of a Procurement Analyst I to a Procurement Analyst II for FY24.

Personnel Services increased \$145,792 due to the compensation study, the reclassification mentioned above as well as the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health Insurance decreased as a result of rate mid-year employee changes which is partially offset by rate increases for FY24 and Dental Insurance rates increased for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased \$31,800 based on temporary staffing needs.

Overall, this budget increased \$177,592 over the FY23 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - PROCUREMENT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	897,974	1,164,043	1,164,043	693,396	1,260,980	96,937
5120002 - Disaster Relief	1,777	0	0	1,777	0	0
5126000 - Other Salary	11,750	0	0	0	0	0
5130001 - Vacancy Factor	0	-20,373	-20,373	0	-22,068	-1,695
5160000 - Compensated Annual Leave	71,286	0	0	38,139	0	0
5160010 - Compensated Ann Leave Payoff	2,878	0	0	7,811	0	0
5160020 - Compensated Admin Leave	13,838	0	0	10,536	0	0
5170000 - Compensated Sick Leave	20,747	0	0	17,930	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	17,431	0	0
5210000 - Fica Taxes	74,913	89,048	89,048	57,681	96,466	7,418
5220000 - Retirement Contributions	131,476	145,480	145,480	106,626	188,394	42,914
5230000 - Health Insurance	172,901	238,117	238,117	140,404	237,554	-563
5231000 - Life Insurance	956	1,184	1,184	791	1,282	98
5232000 - Dental Insurance	4,268	4,788	4,788	3,193	5,002	214
5233000 - Lt Disability Insurance	1,507	1,859	1,859	1,218	2,014	155
5233100 - St Disability Insurance	2,704	3,342	3,342	1,813	3,624	282
5240000 - Workers' Compensation	1,605	1,862	1,862	1,258	1,894	32
5250000 - Unemployment Compensation	9,064	0	0	1,302	0	0
Personnel Services:	\$1,419,646	\$1,629,350	\$1,629,350	\$1,101,306	\$1,775,142	\$145,792
Operating Expenses:						
5310000 - Professional Services	3,180	0	1,820	0	0	0
5340000 - Other Contractual Services	23,015	0	25,000	0	25,000	25,000
5400000 - Travel And Per Diem	714	1,500	1,500	1,433	2,000	500
5420000 - Freight & Postage Services	1,811	1,800	1,800	865	1,800	0
5440000 - Rentals And Leases	2,108	4,000	4,000	1,555	4,000	0
5450000 - Insurance	13,693	8,633	8,633	8,633	8,633	0
5470000 - Printing And Binding	1,653	2,500	2,500	1,664	2,500	0
5490000 - Oth Current Chgs & Obligations	7,202	6,500	6,500	6,936	6,500	0
5490501 - OH-Workers' Compensation	3,356	5,198	5,198	5,198	5,198	0
5490502 - OH-Property & Liability Insuranc	2,238	767	767	767	767	0
5490503 - OH-Dental Insurance	1,189	1,334	1,334	1,334	1,334	0
5490504 - OH-Health Insurance	3,747	5,575	5,575	5,575	5,575	0
5490505 - OH-Life/AD&D, STD, LTD	783	992	992	992	992	0
5511000 - Office Supplies	6,267	3,700	3,700	3,010	4,000	300
5520000 - Operating Supplies	449	1,500	1,500	110	1,500	0
5540000 - Books,pubs,subs & Membership	3,300	3,000	3,000	2,003	3,000	0
5541000 - Registration Fees	3,901	2,000	2,000	2,794	3,000	1,000
5550000 - Training	747	5,000	5,000	3,044	10,000	5,000
Operating Expenses:	\$79,352	\$53,999	\$80,819	\$45,913	\$85,799	\$31,800
TOTAL EXPENDITURES:	\$1,498,998	\$1,683,349	\$1,710,169	\$1,147,219	\$1,860,941	\$177,592

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.

The budget reflects funding for communication services and other operating expenses, which remains unchanged from the FY23 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - PUBLIC DEFENDER

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	6,060	2,000	2,000	2,525	2,000	0
5490000 - Oth Current Chgs & Obligations	0	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	185	4,000	4,000	0	4,000	0
Operating Expenses:	\$6,245	\$7,000	\$7,000	\$2,525	\$7,000	\$0
TOTAL EXPENDITURES:	\$6,245	\$7,000	\$7,000	\$2,525	\$7,000	\$0

DEPARTMENT SUMMARY – PUBLIC SAFETY PROJECTS

TRENDS & ISSUES

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

FY24 projects include Animal Services digital imaging equipment; balances for ongoing projects will be included later in the budget process to ensure as accurate estimates as possible.

REVENUES

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

DEPARTMENT SUMMARY – PUBLIC SAFTEY PROJECTS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	515,227	1,228,200	526,626	177,437	57,000	-1,171,200
Capital Outlay:	\$515,227	\$1,228,200	\$526,626	\$177,437	\$57,000	-\$1,171,200
TOTAL EXPENDITURES:	\$515,227	\$1,228,200	\$526,626	\$177,437	\$57,000	-\$1,171,200

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).

Overall, this Department's budget decreased \$22,414,391 from the FY23 Adopted Budget as detailed below.

Personnel Services support a total of 91.53 FTEs for the Public Works Department, which is a net increase of 10.78 FTEs due to the requests of 6.95 FTEs; two (2) Senior Mosquito Control Techs, a Mosquito Control Tech-Seasonal (0.15 FTE), a Mosquito Control Outreach Assistant reclassified to Full-Time (0.80 FTE), a Maintenance Worker, a Building Automation Controls Tech, a Welder Fabricator, and a Heavy Equipment Operator. Mid-year changes include the addition of 3.00 FTEs for a Project Accountant, a Project Manager, and a Facilities Manager Assistant Director, as well as the mid-year position allocation changes (0.83 FTE).

Overall, Personnel Services increased \$1,325,122 primarily due to the above, as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Lakes Management (1417) is responsible for the coordination with local, state, and federal agencies in the management of the County's lakes and waterways. The total request is \$852,797 which reflects an overall increase of \$294,944 due to repair & maintenance services for navigational sign replacements and additional consulting services needed to complete projects.

Mosquito Control (1418) is responsible for the inspection and treatment of immature mosquitoes (larviciding), trapping, identification (surveillance), control of adult mosquitoes by ground or aerial treatment (adulticiding), and site inspection for customer service requests. Mosquito Control is committed to protecting the public health of residents and visitors through the implementation of environmentally sound practices, utilizing an integrated pest management approach to control mosquitoes throughout Osceola County. The total request is \$1,643,899, which is a decrease of \$1,343,233, largely due to the ongoing Capital Project for the Mosquito Control facility (balance will be included later in the budget process), which was partially offset by increases in Personnel Services as noted above.

Public Works Projects (4100) include a new Chilled Water Treatment System for OC Building and Cooler Replacement at Emergency Operations Center (EOC) building. Ongoing projects will be funded by Fund Balance and will be included later in the budget process in order to have as accurate of estimates as possible.

Construction Management (4123) manages the vertical construction for Osceola County and oversees the design and construction of new County projects and renovations to ensure quality, timely, and fiscally responsible delivery. The total request is \$2,800,555, which is an increase of \$1,575,175 from the FY23 Adopted Budget primarily due to increases in Professional Services for Project Management Consultant Services for countywide projects and Personnel Services as noted above.

Facilities Maintenance (4125) supports expenditures needed to provide general repair, maintenance, and cleaning services for all County buildings. The total request is \$16,316,315, which is an increase of \$552,936 primarily due to increases in Repair & Maintenance Parking re-paving, Utility Services, Computer Hardware-Non-Capital for laptops, and Books, Publications, Subscriptions and Memberships for Administration Building Security Subscription. These increases were partially offset by Repair & Maintenance services and Professional Services for one time planned maintenance projects in FY23. In addition, Capital Outlay requests total \$70,000 for the replacement of kitchen equipment and an ice machine for the EOC, and a small scissor lift to support Corrections.

The Hoagland Industrial Park (4129) office was established to track Hoagland Industrial Park operations costs. This property was acquired as a part of the right-of-way acquisition for the Hoagland Boulevard project. The total request is \$498,678, which reflects a reduction in operating expenses that is being offset with a Capital Project for the Pug Mill Warehouse Demolition project.

The Small Engine Repair (4136) office is responsible for repairing all extraction tools for Fire/Rescue and all small equipment for Road & Bridge and Parks. The total request is \$181,581, which is an increase of \$8,758 due to Personnel Services as noted on the previous page.

Fleet Vehicles/Equipment (4144) was established to centralize the purchasing and tracking of countywide fleet assets managed by Fleet. A total of \$1,824,976 is being requested in Capital Outlay, which includes requests for new and replacement Fleet vehicles and equipment for multiple departments supported by the General Fund.

The Mowing Unit (4158) was established to centralize contract management for mowing. The total request is \$5,859,381 and reflects an increase of \$86,215, primarily due to Personnel Services as noted on the previous page. This increase was partially offset in Other Contractual Services due to the transfer of the Beaumont Facility from the County Buildings contract as this is now the responsibility of the City of Kissimmee.

REVENUES

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

DEPARTMENT SUMMARY – PUBLIC WORKS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,323,646	4,240,686	4,128,596	2,405,830	5,066,809	826,123
5120002 - Disaster Relief	29,884	0	0	52,487	0	0
5122000 - Car Allowance	341	0	0	446	0	0
5126000 - Other Salary	105,675	0	0	0	0	0
5130000 - Other Salaries & Wages	75,841	0	0	54,827	0	0
5130001 - Vacancy Factor	0	-76,578	-76,578	0	-91,030	-14,452
5140000 - Overtime	119,853	135,000	135,000	103,645	135,000	0
5140003 - Overtime- Disaster Relief	2,218	0	0	3,438	0	0
5150300 - Class C Meals	0	0	0	170	0	0
5160000 - Compensated Annual Leave	218,980	0	0	118,932	0	0
5160010 - Compensated Ann Leave Payoff	57,069	0	0	26,234	0	0
5160020 - Compensated Admin Leave	25,657	0	0	25,435	0	0
5170000 - Compensated Sick Leave	119,605	0	0	92,780	0	0
5170010 - Compensated Sick Leave Payoff	38,129	0	0	58,848	0	0
5170020 - Sick Bank Leave	4,702	0	0	0	0	0
5210000 - Fica Taxes	302,024	334,742	343,635	215,587	397,938	63,196
5220000 - Retirement Contributions	493,465	561,444	575,287	368,505	748,232	186,788
5230000 - Health Insurance	871,617	1,169,809	1,209,541	682,019	1,414,344	244,535
5231000 - Life Insurance	3,523	4,383	4,500	2,722	5,213	830
5232000 - Dental Insurance	20,666	24,431	25,004	14,695	27,123	2,692
5233000 - Lt Disability Insurance	5,539	6,891	7,076	4,178	8,205	1,314
5233100 - St Disability Insurance	9,912	12,389	12,726	6,242	14,788	2,399
5240000 - Workers' Compensation	134,390	129,920	130,105	89,483	141,617	11,697
5250000 - Unemployment Compensation	4,950	0	0	0	0	0
5270000 - Community Service Leave	0	0	0	1,100	0	0
Personnel Services:	\$5,967,684	\$6,543,117	\$6,494,892	\$4,327,602	\$7,868,239	\$1,325,122
Operating Expenses:						
5310000 - Professional Services	564,122	533,000	1,172,252	532,325	1,699,227	1,166,227
5312000 - Tax Collector Fees	12	0	0	0	0	0
5314000 - Medical Svcs	0	1,800	1,800	0	2,400	600
5340000 - Other Contractual Services	4,532,049	5,901,326	5,761,326	3,076,398	5,880,215	-21,111
5340008 - Other Contractual Svc- Auction	0	0	0	194	0	0
5340013 - Other Contractual - NM	165,931	728,010	728,010	117,012	728,010	0
5349999 - Oth Svcs - Contra	-67,240	-73,957	-73,957	-33,620	-73,957	0
5400000 - Travel And Per Diem	2,247	7,710	7,710	5,465	14,504	6,794
5410000 - Communications	75,661	78,763	78,763	45,146	90,639	11,876
5420000 - Freight & Postage Services	164	815	815	38	1,115	300
5430000 - Utility Services	3,296,607	3,181,081	3,181,081	2,100,383	3,264,282	83,201
5430005 - Utility Services - NM	27	12,900	12,900	2,833	12,900	0
5440000 - Rentals And Leases	122,167	119,010	119,010	63,083	117,710	-1,300
5450000 - Insurance	96,752	433,169	433,169	433,169	433,169	0
5450004 - Insurance-NM	0	152,337	152,337	0	152,337	0
5460000 - Repair & Maintenance Svcs	3,757,391	5,651,480	5,948,320	1,728,753	5,453,040	-198,440
5460008 - R&M Parking re-paving	110,212	20,000	20,000	0	330,800	310,800
5460012 - Repairs & Maint NeoCity	4,296	0	0	0	0	0
5462000 - Rep & Maint-automotive	34,199	56,178	56,178	18,031	23,713	-32,465
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	39,077	39,077
5462200 - Repair & Maint-Auto Direct	0	0	0	0	388	388

DEPARTMENT SUMMARY – PUBLIC WORKS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5470000 - Printing And Binding	30,011	15,050	15,050	21,510	23,050	8,000
5480005 - Other Contractual Obligations	420	87,898	87,898	57,929	87,898	0
5490000 - Oth Current Chgs & Obligations	24,991	789,416	756,437	4,317	640,416	-149,000
5490090 - Property Taxes	100	0	0	216	0	0
5490500 - Reimbursement Of Py Revenue	13,753	0	0	3,293	0	0
5490501 - OH-Workers' Compensation	16,746	24,550	24,550	24,550	27,826	3,276
5490502 - OH-Property & Liability Insuranc	40,715	38,462	38,462	38,462	44,473	6,011
5490503 - OH-Dental Insurance	5,934	6,145	6,145	6,145	6,991	846
5490504 - OH-Health Insurance	18,701	25,692	25,692	25,692	29,219	3,527
5490505 - OH-Life/AD&D, STD, LTD	4,245	4,569	4,569	4,569	5,213	644
5490509 - OH-Fleet Oversight	15,252	18,430	18,430	18,430	18,430	0
5490510 - OH-Fleet Maint	0	6,362	6,362	6,362	6,362	0
5490511 - OH-Fleet Fuel	33,108	0	0	0	0	0
5511000 - Office Supplies	11,365	20,250	20,250	8,368	20,600	350
5512000 - Office Equipment	109,768	100,000	100,000	11,200	100,000	0
5520000 - Operating Supplies	96,899	87,075	87,075	42,770	96,625	9,550
5520010 - Computer Software	804	0	0	2,949	0	0
5520020 - Computer Hardware, Non-Capit.	4,926	0	0	15,448	20,920	20,920
5521000 - Gas & Oil	262,017	251,489	251,489	88,826	271,388	19,899
5522000 - Chemicals	282,872	122,899	122,899	207,841	189,500	66,601
5523000 - Protective Clothing	110	4,300	4,300	100	2,400	-1,900
5524000 - Oper Supp-miscellaneous	15	0	0	0	0	0
5524500 - Cleaning Supplies	8,378	6,100	6,100	4,324	6,100	0
5525000 - Tools	62,703	18,650	18,650	10,447	22,850	4,200
5525500 - Allowance	0	0	0	500	0	0
5526000 - Clothing	3,284	400	400	0	400	0
5528000 - Medicine	205	375	375	24	375	0
5540000 - Books,pubs,subs & Membership	53,205	16,170	16,170	8,471	44,270	28,100
5541000 - Registration Fees	1,255	4,000	4,000	2,748	7,600	3,600
5550000 - Training	7,343	19,340	19,340	13,577	22,492	3,152
Operating Expenses:	\$13,803,724	\$18,471,244	\$19,234,357	\$8,718,278	\$19,864,967	\$1,393,723
Capital Outlay:						
5640000 - Machinery & Equipment	363,866	345,786	407,501	99,538	206,765	-139,021
5640100 - Vehicles	0	798,795	1,479,134	621,565	1,587,706	788,911
5650000 - Construction In Progress	2,043,664	26,308,631	10,938,944	3,747,719	525,505	-25,783,126
Capital Outlay:	\$2,407,530	\$27,453,212	\$12,825,579	\$4,468,822	\$2,319,976	-\$25,133,236
TOTAL EXPENDITURES:	\$22,178,938	\$52,467,573	\$38,554,828	\$17,514,702	\$30,053,182	-\$22,414,391

DEPARTMENT SUMMARY – STATE ATTORNEY

TRENDS & ISSUES

The State Attorney's Office is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases.

The budget reflects funding for communication services, which remains unchanged from the FY23 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - STATE ATTORNEY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	2,816	8,000	8,000	0	8,000	0
Operating Expenses:	\$2,816	\$8,000	\$8,000	\$0	\$8,000	\$0
TOTAL EXPENDITURES:	\$2,816	\$8,000	\$8,000	\$0	\$8,000	\$0

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

TRENDS & ISSUES

The Strategic Initiatives Department consists of Economic Development (5101), Economic Incentives (5105), and Technology Development (5115).

Personnel Services supports 3.70 FTEs which is a decrease of .10 FTE from the FY23 Adopted Budget due to the annual reevaluation of position appropriations.

Personnel Services decreased \$113,292 due to the allocation change mentioned above which was partly offset by the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance decreased as a result of rate mid-year changes which is partially offset by rate increases for FY24 and Dental Insurance rates increased for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures decreased \$231,772 primarily in Professional Services due to Sign grants no longer being needed for FY24 and Granicus GovAccess service support for the W192 website since the hosting is being done by the County IT department.

There is no Capital Outlay budgeted for FY24 at this time. Funding for ongoing capital projects will be included later in the budget process.

Grants and Aids include \$3,000,000 for the IMEC Design Center Year 3 of the Agreement and \$8,300,000 for Osceola Prosper Phase 3.

Overall, this budget reflects an increase of \$7,951,899 over the FY23 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	139,556	404,499	404,499	153,094	327,604	-76,895
5120040 - Reduction In Force Pay	0	0	0	12,360	0	0
5122000 - Car Allowance	263	0	0	219	0	0
5122001 - Cell Phone Allowance	56	0	0	47	0	0
5124000 - Exec Deferred Compensation	326	0	0	309	0	0
5126000 - Other Salary	438	0	0	0	0	0
5130001 - Vacancy Factor	0	-7,079	-7,079	0	-5,733	1,346
5160000 - Compensated Annual Leave	5,782	0	0	11,110	0	0
5160010 - Compensated Ann Leave Payoff	734	0	0	5,472	0	0
5160020 - Compensated Admin Leave	2,207	0	0	3,042	0	0
5170000 - Compensated Sick Leave	1,799	0	0	2,731	0	0
5210000 - Fica Taxes	10,753	30,948	30,948	13,150	25,062	-5,886
5220000 - Retirement Contributions	20,440	81,674	81,674	23,650	51,294	-30,380
5230000 - Health Insurance	30,037	77,369	77,369	39,031	76,336	-1,033
5231000 - Life Insurance	143	410	410	179	332	-78
5232000 - Dental Insurance	481	1,202	1,202	620	1,239	37
5233000 - Lt Disability Insurance	223	632	632	271	523	-109
5233100 - St Disability Insurance	384	1,036	1,036	389	897	-139
5240000 - Workers' Compensation	241	646	646	281	491	-155
Personnel Services:	\$213,862	\$591,337	\$591,337	\$265,954	\$478,045	-\$113,292
Operating Expenses:						
5310000 - Professional Services	157,703	772,525	772,525	281,986	560,000	-212,525
5310006 - Legal Fees	82	30,000	30,000	88	30,000	0
5340000 - Other Contractual Services	970,380	1,033,670	1,135,624	591,360	1,150,000	116,330
5400000 - Travel And Per Diem	9,489	10,500	10,500	807	10,500	0
5410000 - Communications	1,973	3,563	3,563	1,098	2,400	-1,163
5420000 - Freight & Postage Services	11	250	250	0	250	0
5440000 - Rentals And Leases	2,243	2,800	2,800	1,621	3,860	1,060
5450000 - Insurance	1,775	2,090	2,090	2,090	2,090	0
5462000 - Rep & Maint-automotive	172	600	600	3	0	-600
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	500	500
5470000 - Printing And Binding	2,904	5,000	5,000	4,753	8,000	3,000
5480000 - Promotional Activities	9,124	22,500	22,500	5,327	20,000	-2,500
5488000 - Promotional-ads/media Buys	0	3,000	3,000	3,000	5,500	2,500
5490000 - Oth Current Chgs & Obligations	330,443	874,336	874,336	232,690	731,623	-142,713
5490501 - OH-Workers' Compensation	601	1,157	1,157	1,157	1,125	-32
5490502 - OH-Property & Liability Insuranc	290	186	186	186	186	0
5490503 - OH-Dental Insurance	213	292	292	292	288	-4
5490504 - OH-Health Insurance	672	1,241	1,241	1,241	1,207	-34
5490505 - OH-Life/AD&D, STD, LTD	141	216	216	216	214	-2
5490509 - OH-Fleet Oversight	164	194	194	194	194	0
5490511 - OH-Fleet Fuel	356	0	0	0	0	0
5511000 - Office Supplies	521	1,650	1,650	575	1,650	0
5520000 - Operating Supplies	1,013	1,000	1,000	910	2,500	1,500
5521000 - Gas & Oil	0	2,000	2,000	44	1,000	-1,000
5540000 - Books,pubs,subs & Membership	18,749	21,145	21,145	11,137	25,056	3,911
5541000 - Registration Fees	3,875	8,700	8,700	3,683	8,700	0

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:	\$1,512,893	\$2,798,615	\$2,900,569	\$1,144,455	\$2,566,843	-\$231,772
Capital Outlay:						
5650000 - Construction In Progress	0	3,037	3,037	0	0	-3,037
Capital Outlay:	\$0	\$3,037	\$3,037	\$0	\$0	-\$3,037
Grants and Aids:						
5820000 - Aids To Private Organization	3,000,000	3,000,000	5,248,175	5,248,175	11,300,000	8,300,000
Grants and Aids:	\$3,000,000	\$3,000,000	\$5,248,175	\$5,248,175	\$11,300,000	\$8,300,000
TOTAL EXPENDITURES:	\$4,726,754	\$6,392,989	\$8,743,118	\$6,658,585	\$14,344,888	\$7,951,899

DEPARTMENT SUMMARY – SUSTAINABILITY

TRENDS & ISSUES

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

The Office of Sustainability supports 1.90 FTEs for the Director of Sustainability, which is an increase of 1.10 FTEs from the FY23 Adopted Budget due to the request for a Sustainability Project Manager position (1.00 FTE) and the annual reevaluation of position allocations (.10 FTE).

Personnel Services increased \$143,624 for FY24 due to the above changes as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance rates increased for FY24; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures decreased \$16,833 largely due to Professional Services based on anticipated studies in FY24.

Overall, this budget increased \$126,791 for FY24.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - SUSTAINABILITY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	0	112,348	112,348	37,163	207,873	95,525
5130001 - Vacancy Factor	0	-1,966	-1,966	0	-3,638	-1,672
5160000 - Compensated Annual Leave	0	0	0	2,593	0	0
5160020 - Compensated Admin Leave	0	0	0	1,512	0	0
5170000 - Compensated Sick Leave	0	0	0	1,945	0	0
5210000 - Fica Taxes	0	8,595	8,595	3,213	15,902	7,307
5220000 - Retirement Contributions	0	13,381	13,381	5,147	31,628	18,247
5230000 - Health Insurance	0	11,962	11,962	4,601	35,229	23,267
5231000 - Life Insurance	0	114	114	43	211	97
5232000 - Dental Insurance	0	262	262	101	580	318
5233000 - Lt Disability Insurance	0	180	180	69	332	152
5233100 - St Disability Insurance	0	277	277	88	529	252
5240000 - Workers' Compensation	0	180	180	69	311	131
Personnel Services:	\$0	\$145,333	\$145,333	\$56,543	\$288,957	\$143,624
Operating Expenses:						
5310000 - Professional Services	0	375,000	375,000	14,973	360,000	-15,000
5400000 - Travel And Per Diem	0	2,200	2,200	0	2,200	0
5470000 - Printing And Binding	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	0	500	500	0	500	0
5490501 - OH-Workers' Compensation	0	243	243	243	577	334
5490503 - OH-Dental Insurance	0	62	62	62	148	86
5490504 - OH-Health Insurance	0	261	261	261	620	359
5490505 - OH-Life/AD&D, STD, LTD	0	46	46	46	110	64
5511000 - Office Supplies	0	500	500	0	550	50
5520020 - Computer Hardware, Non-Capit	0	0	0	0	2,500	2,500
5540000 - Books,pubs,subs & Membership	0	11,011	11,011	2,070	5,860	-5,151
5550000 - Training	0	1,475	1,475	49	1,400	-75
Operating Expenses:	\$0	\$391,798	\$391,798	\$17,704	\$374,965	-\$16,833
TOTAL EXPENDITURES:	\$0	\$537,131	\$537,131	\$74,247	\$663,922	\$126,791

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.

REVENUES

Revenues include Traffic Court Cost Fees and Fund Balance.

DEPARTMENT SUMMARY - TRAFFIC EDUCATION DORI SLOSBERG

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	212,187	267,930	278,277	66,371	321,685	53,755
Operating Expenses:	\$212,187	\$267,930	\$278,277	\$66,371	\$321,685	\$53,755
TOTAL EXPENDITURES:	\$212,187	\$267,930	\$278,277	\$66,371	\$321,685	\$53,755

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

TRENDS & ISSUES

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

Mobility Fee Coordination (1405) administers and maintains various Impact Fees including fire, parks, and schools. The total request is \$120,000, which is solely attributed to charges when payments are made by credit cards. This request is unchanged from the FY23 Adopted Budget.

Transit Shelter (1408) collects fees from developers who opted-out of building a shelter per development review requirements and instead provides funding for the County to construct. The total request is \$111,380, which is unchanged from the FY23 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY - TRANSPORTATION & TRANSIT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	124,318	231,380	231,380	63,775	231,380	0
Operating Expenses:	\$124,318	\$231,380	\$231,380	\$63,775	\$231,380	\$0
TOTAL EXPENDITURES:	\$124,318	\$231,380	\$231,380	\$63,775	\$231,380	\$0

FUND 010 – DESIGNATED AD VALOREM TAX

TRENDS & ISSUES

The Designated Ad Valorem Tax (DAT) was established by Ordinance #12-40 which provides funds to support Transportation. The originating Ordinance was repealed and replaced with Ordinance #2015-89 to revise and simplify the calculation. Annual appropriation is the Board's decision and is not an automatic source of revenue each year. FY24 appropriations include \$24,544,935 to support Transportation.

REVENUES

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

010-DESIGNATED AD VALOREM TAX

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Transfers In	15,211,058	16,816,503	21,584,081	8,408,252	24,544,935	7,728,432
Total	15,211,058	16,816,503	21,584,081	8,408,252	24,544,935	7,728,432
Expenditures						
Transfers Out	15,211,058	16,816,503	21,584,081	8,408,252	24,544,935	7,728,432
Total	15,211,058	16,816,503	21,584,081	8,408,252	24,544,935	7,728,432

FUND 010 – DESIGNATED AD VALOREM TAX

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	4,767,578	0	0	0
5910102 - Tran Out-transportation Trust	15,211,058	16,816,503	16,816,503	8,408,252	24,544,935	7,728,432
Transfers Out:	\$15,211,058	\$16,816,503	\$21,584,081	\$8,408,252	\$24,544,935	\$7,728,432
TOTAL EXPENDITURES:	\$15,211,058	\$16,816,503	\$21,584,081	\$8,408,252	\$24,544,935	\$7,728,432

SPECIAL REVENUE FUNDS

Fund - Fund Title	Page
101 – TDT RIDA Bond 2012	3-1
102 – Transportation Trust Fund	3-4
103 – Drug Abuse Treatment Fund.....	3-9
104 – Tourist Development Tax Fund.....	3-12
105 – Fifth Cent Tourist Development Tax Fund.....	3-18
106 – Sixth Cent Tourist Development Tax Fund	3-21
107 – Library District Fund	3-24
109 – Law Enforcement Trust Fund.....	3-28
111 – SHIP State Housing Initiative Program.....	3-31
112 – Emergency (911) Communications	3-34
115 – Court Facilities Fund.....	3-37
118 – Homeless Prevention & Rapid Re-Housing Fund.....	3-40
122 – Neighborhood Stabilization Program 3 Fund	3-43
125 – Environmental Land Maintenance Fund.....	3-46
128 – Subdivision Pond Maintenance MSBU	3-50
129 – Subdivision Streetlights MSBU	3-53
130 – Court Related Technology Fund	3-56
134 – Countywide Fire Fund	3-60
137 – HOME Fund.....	3-66
139 – Criminal Justice Training Fund.....	3-69
141 – Boating Improvement Fund	3-72

142 – Mobility Fee East District Fund.....	3-75
143 – Mobility Fee West District Fund.....	3-78
145 – Red Light Cameras	3-81
146 – TDT RIDA Phase II Tax Bond 2016 Project	3-84
147 – Conservation Lands Perpetual Maintenance Fund	3-87
148 – Building Fund	3-90
149 – East U.S. 192 CRA Fund.....	3-95
150 – West 192 Development Authority Fund.....	3-99
151 – CDBG Fund.....	3-103
152 – Municipal Service Tax Unit (MSTU)	3-107
153 – Municipal Service Benefit Unit (MSBU) Fund	3-110
154 – Constitutional Gas Tax Fund.....	3-113
155 – West 192 MSBU Phase I Fund.....	3-116
156 – Federal and State Grants Fund.....	3-120
158 – Intergovernmental Radio Communications.....	3-124
168 – Section 8 Fund.....	3-128
177 – Fire Impact Fee Fund	3-132
178 – Parks Impact Fee Fund	3-135
180 – Inmate Welfare Fund.....	3-138
187 – Road Impact Fee Poinciana Overlay Fund	3-142
189 – Second Local Option Fuel Tax Fund	3-145
190 – Mobility Fee Northeast District Fund	3-148
191 – Mobility Fee Southeast District Fund.....	3-151
192 – Northeast Infrastructure Improvement Area Fund.....	3-154

FUND 101 – TDT RIDA TAX BOND 2012 PROJECT

TRENDS & ISSUES

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

REVENUES

The primary revenue source is Fund Balance.

101-TDT RIDA TAX BOND 2012 PROJECT

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	-620	0	0	0	0	0
Fund Balance	0	6,709,055	6,708,484	0	6,365,435	-343,620
Total	-620	6,709,055	6,708,484	0	6,365,435	-343,620
Expenditures						
Operating Expenses	343,049	343,049	343,049	85,762	343,049	0
Reserves - Restricted	0	6,366,006	6,365,435	0	6,022,386	-343,620
Total	343,049	6,709,055	6,708,484	85,762	6,365,435	-343,620

101-TDT RIDA TAX BOND 2012 PROJECT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	85,762	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$85,762	\$343,049	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	6,366,006	6,365,435	0	6,022,386	-343,620
Reserves - Restricted:	\$0	\$6,366,006	\$6,365,435	\$0	\$6,022,386	-\$343,620
TOTAL EXPENDITURES:	\$343,049	\$6,709,055	\$6,708,484	\$85,762	\$6,365,435	-\$343,620

FUND 102 – TRANSPORTATION TRUST FUND

TRENDS & ISSUES

The Transportation Trust Fund is comprised of two departments, Transportation & Transit and Public Works, which support expenditures such as engineering, construction or maintenance of roads, bridges, stormwater, and the purchase of right-of-way.

Personnel Services support 178.33 FTEs, which is a net increase of 8.58 FTEs due to the mid-year additions of the Transportation Assistant Director (0.65 FTEs) and Grants Compliance Analyst (0.80 FTEs) positions, the reevaluation of position allocations (0.13 FTEs), and the request for new positions (7.00 FTEs); a Project Accountant, two (2) Right of Way Inspectors, a Senior Tradesworker, two (2) Tradesworkers, and a Maintenance Worker-Concrete.

Overall, Personnel Services increased \$1,455,975 primarily due to the above as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$4,658,227 over the FY23 Adopted Budget, primarily due to an increase in Professional Services for Consultant Services, as well as Repair and Maintenance and Other Contractual Services for Road & Bridge and Transportation related maintenance services, Utilities for school flashing beacons and streetlights, and Road Materials and Supplies for the increased price of asphalt and limerock.

Capital Outlay includes requests for equipment as well as new and replacement vehicles, a wire carousel, and the Iteris Next replacement project.

Debt Service increased \$22,793 which provides funding associated with Sunrail and lease payments for vehicles purchased in prior years.

Transfers Out includes a transfer to the General Fund for the cost allocation plan and to Intergovernmental Radio Communications (Fund 158).

Reserves for Contingency was established to support unanticipated needs throughout the year and Reserves for Debt supports future debt payments.

Overall, the FY23 Recommended Budget reflects an increase of \$8,169,274 over the FY23 Adopted Budget.

REVENUES

The Transportation Trust Fund includes funding from the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), and the Local Option Fuel Tax (6 cents per gallon). These revenues are projected to increase \$2,066,285; however, they will continue to be evaluated throughout the budget process and will be updated once the Department of Revenue releases its estimates and additional months of receipts are collected.

This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) in the amount of \$24,544,935 to support operations, as well as funds from the Neighborhood MSBUs for structure

maintenance of stormwater ponds. Other sources of income are Interest, lease proceeds for vehicles, City of Kissimmee payments for signal maintenance, miscellaneous revenues, engineering fees, and Fund Balance.

102-TRANSPORTATION TRUST FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Other Taxes	9,568,517	8,744,827	8,744,827	5,231,869	10,594,107	1,849,280
Permits, Fees & Special Assessments	596,366	369,235	369,235	309,037	443,327	74,092
Intergovernmental Revenue	2,138,378	2,046,151	2,046,151	1,082,635	2,263,156	217,005
Charges For Services	485,586	482,755	756,219	179,729	482,755	0
Miscellaneous Revenues	30,104	586,658	847,384	41,768	460,000	-126,658
Less 5% Statutory Reduction	0	-586,482	-586,482	0	-712,167	-125,685
Transfers In	15,305,748	16,831,597	16,831,597	8,415,799	24,560,258	7,728,661
Other Sources	213,100	104,016	104,016	0	800,180	696,164
Fund Balance	0	8,813,387	16,094,607	0	6,669,802	-2,143,585
Total	<u>28,337,799</u>	<u>37,392,144</u>	<u>45,207,554</u>	<u>15,260,837</u>	<u>45,561,418</u>	<u>8,169,274</u>
Expenditures						
Personnel Services	11,597,571	13,699,717	13,536,047	7,895,490	15,155,692	1,455,975
Operating Expenses	9,310,518	18,032,422	20,647,151	8,194,177	22,690,649	4,658,227
Capital Outlay	136,808	364,116	460,889	293,334	1,819,615	1,455,499
Debt Service	1,444,749	1,466,322	1,466,322	1,440,677	1,489,115	22,793
Transfers Out	2,357,059	2,411,254	7,178,832	1,205,627	2,476,326	65,072
Reserves - Operating	0	0	500,000	0	500,000	500,000
Reserves - Debt	0	1,418,313	1,418,313	0	1,430,021	11,708
Total	<u>24,846,705</u>	<u>37,392,144</u>	<u>45,207,554</u>	<u>19,029,304</u>	<u>45,561,418</u>	<u>8,169,274</u>

102-TRANSPORTATION TRUST FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	6,584,271	8,872,326	8,690,234	4,375,242	9,611,475	739,149
5120002 - Disaster Relief	91,723	0	0	234,312	0	0
5122000 - Car Allowance	2,450	3,150	3,150	1,488	3,150	0
5126000 - Other Salary	192,863	0	0	0	0	0
5130001 - Vacancy Factor	0	-154,209	-154,209	0	-170,496	-16,287
5140000 - Overtime	109,881	82,506	82,506	89,945	131,712	49,206
5140003 - Overtime- Disaster Relief	22,173	0	0	27,590	0	0
5150300 - Class C Meals	16	0	0	0	0	0
5150400 - Moving Expense	3,000	0	0	0	0	0
5160000 - Compensated Annual Leave	414,288	0	0	242,705	0	0
5160010 - Compensated Ann Leave Payoff	81,979	0	0	40,825	0	0
5160020 - Compensated Admin Leave	57,783	0	0	39,197	0	0
5170000 - Compensated Sick Leave	229,125	0	0	160,313	0	0
5170010 - Compensated Sick Leave Payoff	85,018	0	0	71,602	0	0
5170020 - Sick Bank Leave	4,542	0	0	0	0	0
5210000 - Fica Taxes	578,780	674,094	677,244	387,442	745,358	71,264
5220000 - Retirement Contributions	940,731	1,133,808	1,138,711	680,112	1,436,915	303,107
5230000 - Health Insurance	1,646,633	2,488,141	2,498,074	1,189,119	2,770,186	282,045
5231000 - Life Insurance	7,049	8,945	8,986	5,094	9,884	939
5232000 - Dental Insurance	41,428	51,558	51,702	27,191	54,001	2,443
5233000 - Lt Disability Insurance	11,112	14,088	14,154	7,824	15,570	1,482
5233100 - St Disability Insurance	19,737	25,100	25,219	11,566	27,833	2,733
5240000 - Workers' Compensation	472,440	500,210	500,276	299,222	520,104	19,894
5250000 - Unemployment Compensation	550	0	0	3,025	0	0
5270000 - Community Service Leave	0	0	0	1,676	0	0
Personnel Services:	\$11,597,571	\$13,699,717	\$13,536,047	\$7,895,490	\$15,155,692	\$1,455,975
Operating Expenses:						
5310000 - Professional Services	2,715,705	7,835,292	10,050,087	2,487,304	11,234,750	3,399,458
5310006 - Legal Fees	958	0	0	18,870	0	0
5340000 - Other Contractual Services	436,779	995,165	973,392	275,157	1,111,405	116,240
5340008 - Other Contractual Svc- Auction	392	0	0	281	0	0
5400000 - Travel And Per Diem	8,348	11,783	11,783	7,376	12,033	250
5410000 - Communications	20,073	25,149	25,149	11,330	29,437	4,288
5420000 - Freight & Postage Services	2,417	3,350	3,350	4,918	4,496	1,146
5430000 - Utility Services	667,154	809,519	809,519	462,482	1,008,454	198,935
5440000 - Rentals And Leases	7,564	31,810	31,810	8,942	32,562	752
5450000 - Insurance	503,614	1,774,744	1,774,744	1,774,744	1,774,744	0
5460000 - Repair & Maintenance Svcs	1,813,580	2,525,810	2,746,230	828,586	3,130,925	605,115
5462000 - Rep & Maint-automotive	847,705	460,195	460,195	223,511	502,033	41,838
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	4,080	4,080
5470000 - Printing And Binding	282	1,250	1,250	397	1,150	-100
5490000 - Oth Current Chgs & Obligations	2,365	3,220	202,982	147,149	3,220	0
5490008 - Oth Curr Chgs. Special Event	0	0	0	3,957	0	0
5490090 - Property Taxes	217	200	200	105	200	0
5490500 - Reimbursement Of Py Revenue	150	0	0	50	0	0
5490501 - OH-Workers' Compensation	37,522	51,604	51,604	51,604	54,211	2,607
5490502 - OH-Property & Liability Insuranc	82,321	157,582	157,582	157,582	157,582	0
5490503 - OH-Dental Insurance	13,292	13,240	13,240	13,240	13,907	667

102-TRANSPORTATION TRUST FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490504 – OH-Health Insurance	41,895	55,337	55,337	55,337	58,134	2,797
5490505 – OH-Life/AD&D, STD, LTD	8,749	9,844	9,844	9,844	10,339	495
5490509 - OH-Fleet Oversight	41,328	35,696	35,696	35,696	35,696	0
5490510 - OH-Fleet Maint	0	381,739	381,739	381,739	381,739	0
5490511 - OH-Fleet Fuel	89,712	0	0	0	25	25
5511000 - Office Supplies	15,138	17,421	17,446	10,380	18,973	1,552
5512000 - Office Equipment	828	0	0	0	7,500	7,500
5520000 - Operating Supplies	34,887	49,510	49,510	23,877	67,245	17,735
5520010 - Computer Software	5,240	8,290	8,290	1,167	8,905	615
5520020 - Computer Hardware, Non-Capit	3,380	25,250	26,750	12,109	24,650	-600
5521000 - Gas & Oil	724,765	786,779	786,779	175,921	863,081	76,302
5522000 - Chemicals	39,017	50,000	50,000	45,768	50,000	0
5524000 - Oper Supp-miscellaneous	17,008	23,000	23,000	15,071	23,000	0
5525000 - Tools	40,233	34,100	34,100	18,415	40,495	6,395
5530000 - Road Materials & Supplies	861,827	1,591,947	1,591,947	752,827	1,750,359	158,412
5540000 - Books,pubs,subs & Membership	206,935	211,831	211,831	166,671	228,949	17,118
5541000 - Registration Fees	4,014	6,495	6,495	1,920	6,070	-425
5550000 - Training	15,122	45,270	45,270	9,849	40,300	-4,970
Operating Expenses:	\$9,310,518	\$18,032,422	\$20,647,151	\$8,194,177	\$22,690,649	\$4,658,227
Capital Outlay:						
5640000 - Machinery & Equipment	131,707	47,000	68,773	43,965	76,130	29,130
5640100 - Vehicles	5,101	57,376	57,376	0	511,863	454,487
5650000 - Construction In Progress	0	259,740	334,740	249,369	1,231,622	971,882
Capital Outlay:	\$136,808	\$364,116	\$460,889	\$293,334	\$1,819,615	\$1,455,499
Debt Service:						
5710000 - Principal	969,317	1,013,247	1,013,247	988,864	1,057,149	43,902
5720000 - Interest	475,432	453,075	453,075	451,813	431,966	-21,109
Debt Service:	\$1,444,749	\$1,466,322	\$1,466,322	\$1,440,677	\$1,489,115	\$22,793
Transfers Out:						
5910001 - Tran Out-general Fund	2,271,740	2,386,671	2,386,671	1,193,336	2,451,081	64,410
5910010 - Transfers Out to DAT	0	0	4,767,578	0	0	0
5910158 - Tran Out-intergov Radio Commu	24,479	24,583	24,583	12,292	25,245	662
5910511 - Tran Out Fleet Fuel F511	60,840	0	0	0	0	0
Transfers Out:	\$2,357,059	\$2,411,254	\$7,178,832	\$1,205,627	\$2,476,326	\$65,072
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	500,000	0	500,000	500,000
Reserves - Operating:	\$0	\$0	\$500,000	\$0	\$500,000	\$500,000
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,418,313	1,418,313	0	1,430,021	11,708
Reserves - Debt:	\$0	\$1,418,313	\$1,418,313	\$0	\$1,430,021	\$11,708
TOTAL EXPENDITURES:	\$24,846,705	\$37,392,144	\$45,207,554	\$19,029,304	\$45,561,418	\$8,169,274

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.

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. For FY24, projected revenues will support \$35,410 of the required funding for the Drug Court program.
--

103-DRUG ABUSE TREATMENT FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Judgment, Fines & Forfeits	40,075	49,927	49,927	25,647	37,274	-12,653
Miscellaneous Revenues	-51	0	0	0	0	0
Less 5% Statutory Reduction	0	-2,496	-2,496	0	-1,864	632
Fund Balance	0	0	2,690	0	0	0
Total	40,024	47,431	50,121	25,647	35,410	-12,021
Expenditures						
Transfers Out	40,398	47,431	50,121	8,489	35,410	-12,021
Total	40,398	47,431	50,121	8,489	35,410	-12,021

103-DRUG ABUSE TREATMENT FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	40,398	47,431	50,121	8,489	35,410	-12,021
Transfers Out:	\$40,398	\$47,431	\$50,121	\$8,489	\$35,410	-\$12,021
TOTAL EXPENDITURES:	\$40,398	\$47,431	\$50,121	\$8,489	\$35,410	-\$12,021

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.

Personnel Services supports 28.85 FTEs, which is a reduction of .42 FTEs from the FY23 Adopted Budget, due to organizational changes which was partially offset by a new request for 1 FTE, Senior Tradesworker for Building Maintenance.

Overall, Personnel Services increased \$110,577 from the FY23 Adopted Budget due to the above changes as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased by \$6,552,741 primarily due to an increase from the prior fiscal year's allocation of promotional expenses between the TDT Funds as well as the contractual increase for ASM Global for the operation of Osceola Heritage Park (OHP). For FY24, this Fund will support \$11,246,823 of the total (\$25,870,233) to be transferred to Experience Kissimmee in accordance with the Tourism Promotion Agreement.

Capital Outlay supports new replacement equipment and vehicles. Also included are other Capital Projects including design for the Austin Tindall Expansion Phase II, Additional Parking Lot for Orlando City at OHP, and other various projects for OHP. Ongoing projects will be adjusted later in the budget process to ensure project estimates are as accurate as possible.

Debt Service includes the required principal and interest payments for prior year vehicle & equipment leases.

Transfers Out include a transfer to the General Fund for the cost allocation plan and a transfer for debt payments.

Reserves are established in accordance with policy, but will continue to be reviewed along with revenues. Included in Reserves for Capital-Designated is funding to support future trails projects.

Overall, this Fund reflects an increase of \$10,692,662 over the FY23 Adopted Budget primarily due to ongoing capital projects. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. In addition, this Fund also generates Interest on the Fund Balance.

For FY24, it is estimated that TDT taxes will increase \$8.4M over the FY23 Adopted Budget based on the current year's trend of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate.

104-TOURIST DEVELOPMENT TAX FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Other Taxes	51,076,877	33,198,529	33,198,529	33,750,583	41,658,990	8,460,461
Charges For Services	3,786,341	2,479,532	2,479,532	639,745	3,323,493	843,961
Miscellaneous Revenues	271,569	440,000	440,000	472,601	625,790	185,790
Less 5% Statutory Reduction	0	-1,805,903	-1,805,903	0	-2,280,414	-474,511
Transfers In	2,304	0	0	0	0	0
Other Sources	715,773	250,711	250,711	0	326,748	76,037
Fund Balance	0	44,414,303	57,484,369	0	46,015,227	1,600,924
Total	55,852,864	78,977,172	92,047,238	34,862,929	89,669,834	10,692,662
Expenditures						
Personnel Services	1,847,867	2,178,351	2,178,351	1,313,467	2,288,928	110,577
Operating Expenses	34,466,889	21,704,631	22,986,203	14,268,375	28,257,372	6,552,741
Capital Outlay	422,130	12,118,500	20,873,228	926,224	6,111,847	-6,006,653
Debt Service	11,155	22,313	74,313	11,155	85,783	63,470
Grants and Aids	166,666	0	0	0	0	0
Transfers Out	4,781,333	3,993,079	3,993,285	236,192	3,296,948	-696,131
Reserves - Operating	0	17,077,200	11,987,237	0	18,762,436	1,685,236
Reserves - Debt	0	11,157	11,157	0	42,893	31,736
Reserves - Capital	0	11,000,000	11,000,000	0	11,000,000	0
Reserves - Stability	0	10,871,941	18,943,464	0	19,823,627	8,951,686
Total	41,696,039	78,977,172	92,047,238	16,755,413	89,669,834	10,692,662

104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,041,495	1,418,000	1,418,000	743,027	1,468,947	50,947
5120002 - Disaster Relief	2,073	0	0	4,734	0	0
5120040 - Reduction In Force Pay	0	0	0	7,416	0	0
5122000 - Car Allowance	394	0	0	131	0	0
5122001 - Cell Phone Allowance	84	0	0	28	0	0
5124000 - Exec Deferred Compensation	489	0	0	186	0	0
5126000 - Other Salary	35,325	0	0	0	0	0
5130000 - Other Salaries & Wages	35,951	0	0	37,968	0	0
5130001 - Vacancy Factor	0	-26,125	-26,125	0	-27,047	-922
5140000 - Overtime	41,712	76,850	76,850	41,838	76,850	0
5140003 - Overtime- Disaster Relief	339	0	0	339	0	0
5160000 - Compensated Annual Leave	78,029	0	0	40,107	0	0
5160010 - Compensated Ann Leave Payoff	18,498	0	0	13,903	0	0
5160020 - Compensated Admin Leave	10,486	0	0	7,094	0	0
5170000 - Compensated Sick Leave	31,135	0	0	14,510	0	0
5170010 - Compensated Sick Leave Payoff	24,515	0	0	8,423	0	0
5210000 - Fica Taxes	98,708	114,207	114,207	67,630	118,256	4,049
5220000 - Retirement Contributions	155,561	199,263	199,263	112,547	218,711	19,448
5230000 - Health Insurance	223,433	340,140	340,140	179,033	374,377	34,237
5231000 - Life Insurance	1,089	1,368	1,368	780	1,473	105
5232000 - Dental Insurance	6,508	7,415	7,415	4,481	8,156	741
5233000 - Lt Disability Insurance	1,711	2,145	2,145	1,198	2,322	177
5233100 - St Disability Insurance	3,022	3,776	3,776	1,755	4,129	353
5240000 - Workers' Compensation	37,307	41,312	41,312	26,129	42,754	1,442
5270000 - Community Service Leave	0	0	0	212	0	0
Personnel Services:	\$1,847,867	\$2,178,351	\$2,178,351	\$1,313,467	\$2,288,928	\$110,577
Operating Expenses:						
5310000 - Professional Services	877,152	1,725,822	2,095,691	212,404	2,092,246	366,424
5312000 - Tax Collector Fees	1,532,306	995,956	995,956	851,408	1,249,770	253,814
5314000 - Medical Svcs	0	200	200	0	400	200
5340000 - Other Contractual Services	27,672,284	15,754,929	15,984,929	11,919,687	20,774,849	5,019,920
5400000 - Travel And Per Diem	110	7,412	7,412	0	2,479	-4,933
5410000 - Communications	29,798	40,780	40,780	14,786	52,348	11,568
5420000 - Freight & Postage Services	2,410	700	5,734	6,621	700	0
5430000 - Utility Services	103,436	116,832	76,832	66,049	137,252	20,420
5440000 - Rentals And Leases	8,886	16,666	16,666	8,774	12,685	-3,981
5450000 - Insurance	113,131	120,763	120,763	120,763	120,763	0
5460000 - Repair & Maintenance Svcs	3,657,982	2,342,769	3,104,438	650,271	2,420,832	78,063
5460008 - R&M Parking re-paving	67,257	80,000	80,000	99,524	802,000	722,000
5462000 - Rep & Maint-automotive	6,557	3,280	3,280	6,203	16,955	13,675
5470000 - Printing And Binding	13,197	4,500	4,500	5,653	4,150	-350
5480000 - Promotional Activities	4,913	10,800	10,800	3,224	3,500	-7,300
5490000 - Oth Current Chgs & Obligations	45	0	0	798	0	0
5490011 - Cash over/shorts	0	0	0	-8	0	0
5490018 - Other Current Chgs & Obligator	120,478	140,000	140,000	66,500	100,000	-40,000
5490501 - OH-Workers' Compensation	6,608	8,897	8,897	8,897	8,768	-129
5490502 - OH-Property & Liability Insuranc	18,491	10,722	10,722	10,722	10,722	0
5490503 - OH-Dental Insurance	2,355	1,811	1,811	1,811	2,036	225

104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490504 – OH-Health Insurance	7,394	7,569	7,569	7,569	8,510	941
5490505 – OH-Life/AD&D, STD, LTD	3,413	1,401	1,401	1,401	1,514	113
5490509 - OH-Fleet Oversight	14,432	3,880	3,880	3,880	3,880	0
5490510 - OH-Fleet Maint	0	916	916	916	916	0
5490511 - OH-Fleet Fuel	31,328	0	0	0	0	0
5511000 - Office Supplies	8,502	11,958	11,958	4,016	9,170	-2,788
5512000 - Office Equipment	2,272	0	0	2,280	170,000	170,000
5520000 - Operating Supplies	68,263	106,274	106,274	130,448	47,644	-58,630
5520020 - Computer Hardware, Non-Capit	8,382	0	0	0	5,230	5,230
5521000 - Gas & Oil	19,841	25,150	25,150	9,705	26,984	1,834
5522000 - Chemicals	60,564	136,651	91,651	48,668	150,751	14,100
5524500 - Cleaning Supplies	1,304	1,500	1,500	277	1,500	0
5525000 - Tools	2,369	10,325	10,325	297	1,500	-8,825
5528000 - Medicine	0	100	100	0	100	0
5540000 - Books,pubs,subs & Membership	805	2,448	2,448	0	6,948	4,500
5550000 - Training	627	13,620	13,620	4,833	10,270	-3,350
Operating Expenses:	\$34,466,889	\$21,704,631	\$22,986,203	\$14,268,375	\$28,257,372	\$6,552,741
Capital Outlay:						
5640000 - Machinery & Equipment	77,388	247,000	359,584	138,339	80,852	-166,148
5640100 - Vehicles	0	102,438	102,438	0	92,019	-10,419
5650000 - Construction In Progress	344,741	11,769,062	20,411,206	787,885	5,938,976	-5,830,086
Capital Outlay:	\$422,130	\$12,118,500	\$20,873,228	\$926,224	\$6,111,847	-\$6,006,653
Debt Service:						
5710000 - Principal	10,415	21,058	73,058	10,490	75,285	54,227
5720000 - Interest	740	1,255	1,255	665	10,498	9,243
Debt Service:	\$11,155	\$22,313	\$74,313	\$11,155	\$85,783	\$63,470
Grants and Aids:						
5820000 - Aids To Private Organization	166,666	0	0	0	0	0
Grants and Aids:	\$166,666	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	1,149,982	472,384	472,384	236,192	431,391	-40,993
5910240 - Tran Out-TDT Revenue Refundir	3,566,569	0	0	0	0	0
5910252 - Transfer Out - TDT Revenue Refi	0	3,520,695	3,520,695	0	2,865,557	-655,138
5910510 - Tran Out Fleet	1,402	0	206	0	0	0
5910511 - Tran Out Fleet Fuel F511	63,380	0	0	0	0	0
Transfers Out:	\$4,781,333	\$3,993,079	\$3,993,285	\$236,192	\$3,296,948	-\$696,131
Reserves - Operating:						
5990010 - Reserve For Cash	0	10,284,900	10,284,900	0	11,901,484	1,616,584
5990020 - Reserve For Contingency	0	6,792,300	1,702,337	0	6,860,952	68,652
Reserves - Operating:	\$0	\$17,077,200	\$11,987,237	\$0	\$18,762,436	\$1,685,236
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	11,157	11,157	0	42,893	31,736
Reserves - Debt:	\$0	\$11,157	\$11,157	\$0	\$42,893	\$31,736
Reserves - Capital:						

104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	11,000,000	11,000,000	0	11,000,000	0
Reserves - Capital:	\$0	\$11,000,000	\$11,000,000	\$0	\$11,000,000	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	10,871,941	18,943,464	0	19,823,627	8,951,686
Reserves - Stability:	\$0	\$10,871,941	\$18,943,464	\$0	\$19,823,627	\$8,951,686
TOTAL EXPENDITURES:	\$41,696,039	\$78,977,172	\$92,047,238	\$16,755,413	\$89,669,834	\$10,692,662

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Fifth Cent Tourist Development Tax Fund (Fund 105) includes revenues and appropriations to promote and advertise tourism in Florida; to pay the debt service on bonds issued for a convention center; and to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility.

This Fund does not support Personnel Services.

Operating increased \$939,110 primarily due to an increase in the support of promotional expenses, of which, this Fund will allocate \$7,311,705 in FY24 of the total (\$25,870,233) to be transferred to Experience Kissimmee in accordance with the Tourism Promotion Agreement.

Transfers Out support the debt payment to Funds 243, 247, 252 and a transfer out to the General Fund for the cost allocation.

Reserves are established in accordance with policy and will continue to be reviewed along with Revenues.

Overall, the FY24 budget is projected to increase \$4,998,444 over the FY23 Adopted Budget. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. For FY24, it is estimated that TDT taxes will increase \$2,115,115 over the FY23 Adopted Budget based on current year's trend and projection of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund includes Other Sources and Interest generated from the Fund Balance.

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Other Taxes	12,769,219	8,299,632	8,299,632	8,437,646	10,414,747	2,115,115
Miscellaneous Revenues	-133,310	119,873	119,873	6,700	0	-119,873
Less 5% Statutory Reduction	0	-420,975	-420,975	0	-520,737	-99,762
Other Sources	152,193	47,149	47,149	0	47,149	0
Fund Balance	0	13,891,518	15,585,979	0	16,994,482	3,102,964
Total	12,788,103	21,937,197	23,631,658	8,444,345	26,935,641	4,998,444
Expenditures						
Operating Expenses	6,431,444	6,685,037	6,685,037	5,039,888	7,624,147	939,110
Transfers Out	4,316,807	3,676,330	3,676,331	13,524	3,232,785	-443,545
Reserves - Operating	0	4,878,919	4,878,919	0	5,318,359	439,440
Reserves - Stability	0	6,696,911	8,391,371	0	10,760,350	4,063,439
Total	10,748,251	21,937,197	23,631,658	5,053,412	26,935,641	4,998,444

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	383,077	248,989	248,989	212,852	312,442	63,453
5340000 - Other Contractual Services	6,048,367	6,436,048	6,436,048	4,827,036	7,311,705	875,657
Operating Expenses:	\$6,431,444	\$6,685,037	\$6,685,037	\$5,039,888	\$7,624,147	\$939,110
Transfers Out:						
5910001 - Tran Out-general Fund	141,471	27,048	27,048	13,524	24,593	-2,455
5910240 - Tran Out-TDT Revenue Refundir	1,984,254	0	0	0	0	0
5910243 - Transfer Out - 243	1,371,066	1,380,871	1,380,872	0	1,234,809	-146,062
5910247 - Tran Out - 247	820,016	288,020	288,020	0	379,136	91,116
5910252 - Transfer Out - TDT Revenue Refi	0	1,980,391	1,980,391	0	1,594,247	-386,144
Transfers Out:	\$4,316,807	\$3,676,330	\$3,676,331	\$13,524	\$3,232,785	-\$443,545
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,052,373	3,052,373	0	2,624,795	-427,578
5990020 - Reserve For Contingency	0	1,826,546	1,826,546	0	2,693,564	867,018
Reserves - Operating:	\$0	\$4,878,919	\$4,878,919	\$0	\$5,318,359	\$439,440
Reserves - Stability:						
5990080 - Reserve For Stability	0	6,696,911	8,391,371	0	10,760,350	4,063,439
Reserves - Stability:	\$0	\$6,696,911	\$8,391,371	\$0	\$10,760,350	\$4,063,439
TOTAL EXPENDITURES:	\$10,748,251	\$21,937,197	\$23,631,658	\$5,053,412	\$26,935,641	\$4,998,444

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

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

This Fund does not support Personnel Services.

Operating increased \$439,110 primarily due to an increase in the support of promotional expenses, of which, this Fund will allocate \$7,311,705 in FY24 of the total (\$25,870,233) to be transferred to Experience Kissimmee in accordance with the Tourism Promotion Agreement.

Transfers Out support a transfer out to the General Fund for the cost allocation plan.

Reserves are established in accordance with policy and will continue to be reviewed along with Revenues.

Overall, the FY24 budget is projected to increase \$5,534,704 over the FY23 Adopted Budget. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. For FY24, it is estimated that TDT taxes will increase \$2,115,115 over the FY23 Adopted Budget based on current year's trend of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund also includes Other Sources and Interest generated from the Fund Balance.

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Other Taxes	12,769,219	8,299,632	8,299,632	8,437,646	10,414,747	2,115,115
Miscellaneous Revenues	-67,860	64,170	64,170	6,700	0	-64,170
Less 5% Statutory Reduction	0	-418,190	-418,190	0	-520,737	-102,547
Other Sources	152,193	47,149	47,149	0	47,149	0
Fund Balance	0	10,330,175	11,981,090	0	13,916,481	3,586,306
Total	12,853,553	18,322,936	19,973,851	8,444,345	23,857,640	5,534,704
Expenditures						
Operating Expenses	7,977,442	10,729,080	10,729,080	6,689,833	11,168,190	439,110
Transfers Out	149,561	20,218	20,218	10,109	24,882	4,664
Reserves - Operating	0	3,633,115	3,633,115	0	4,817,420	1,184,305
Reserves - Stability	0	3,940,523	5,591,438	0	7,847,148	3,906,625
Total	8,127,003	18,322,936	19,973,851	6,699,942	23,857,640	5,534,704

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	383,077	248,989	248,989	212,852	312,442	63,453
5340000 - Other Contractual Services	6,048,367	6,436,048	6,436,048	4,827,036	7,311,705	875,657
5480000 - Promotional Activities	14,130	1,000,000	1,000,000	75,190	500,000	-500,000
5490000 - Oth Current Chgs & Obligations	1,531,869	3,044,043	3,044,043	1,574,756	3,044,043	0
Operating Expenses:	\$7,977,442	\$10,729,080	\$10,729,080	\$6,689,833	\$11,168,190	\$439,110
Transfers Out:						
5910001 - Tran Out-general Fund	149,561	20,218	20,218	10,109	24,882	4,664
Transfers Out:	\$149,561	\$20,218	\$20,218	\$10,109	\$24,882	\$4,664
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,943,638	1,943,638	0	2,431,656	488,018
5990020 - Reserve For Contingency	0	1,689,477	1,689,477	0	2,385,764	696,287
Reserves - Operating:	\$0	\$3,633,115	\$3,633,115	\$0	\$4,817,420	\$1,184,305
Reserves - Stability:						
5990080 - Reserve For Stability	0	3,940,523	5,591,438	0	7,847,148	3,906,625
Reserves - Stability:	\$0	\$3,940,523	\$5,591,438	\$0	\$7,847,148	\$3,906,625
TOTAL EXPENDITURES:	\$8,127,003	\$18,322,936	\$19,973,851	\$6,699,942	\$23,857,640	\$5,534,704

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.

Personnel Services supports 1.00 FTEs, which is unchanged from FY23 Adopted Budget. Personnel Services increased \$6,836 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses increased \$306,979 over the FY23 Adopted Budget primarily due to Parking Lot Paving/Resurfacing, Professional Services due to the incremental annual increase to the LS&S Contract, and Computer Hardware as a result of costs associated with product cost and wireless infrastructure refresh. These costs were offset by Reimbursements of LSSI, LSSI Security, and LSSI Copier Lease. Other minor adjustments are due to overhead rates which will continue to fluctuate pending the finalization of Personnel Services.

Capital Outlay includes funding for the design of a Technology Library, network switch replacements, firewall replacements, and Library Resources. Debt Service is related to the loan payments for the library renovations.

Reserves Assigned \$5,000,000 has been set aside for future library expansion. Reserves for Debt has been established for future payments and all other reserves are in accordance with the Budget Policy.

Overall, this Fund increased \$3,619,306 over the FY23 Adopted Budget.

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY24 Budget reflects an increase in Ad Valorem of \$1,960,133 which is calculated at the same millage rate (0.3000) as FY23. Other sources of revenue are fees, which are updated annually, a State grant, contributions/donations, Interest, and Fund Balance.

107-LIBRARY DISTRICT FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Current Ad Valorem Taxes	9,875,841	11,982,218	11,982,218	11,219,716	13,942,351	1,960,133
PY Delinquent Ad Valorem Tax	-4,693	2,000	2,000	3,364	2,000	0
Intergovernmental Revenue	156,729	155,822	155,822	140,099	155,822	0
Charges For Services	59,999	51,742	51,742	37,006	50,787	-955
Judgment, Fines & Forfeits	44,709	15,000	15,000	17,540	15,000	0
Miscellaneous Revenues	39,976	85,370	85,370	82,335	62,650	-22,720
Less 5% Statutory Reduction	0	-606,635	-606,635	0	-703,524	-96,889
Other Sources	77,788	0	0	0	37,700	37,700
Fund Balance	0	7,214,750	8,211,796	0	8,956,787	1,742,037
Total	10,250,350	18,900,267	19,897,313	11,500,061	22,519,573	3,619,306
Expenditures						
Personnel Services	66,647	103,320	104,701	75,211	110,156	6,836
Operating Expenses	6,200,109	6,870,887	7,018,087	5,108,842	7,177,866	306,979
Capital Outlay	722,253	1,239,947	1,193,464	94,244	1,027,715	-212,232
Debt Service	557,791	557,792	557,792	371,861	557,792	0
Transfers Out	639,426	454,580	454,580	268,019	295,578	-159,002
Reserves - Operating	0	1,797,283	2,440,812	0	3,457,400	1,660,117
Reserves - Debt	0	278,896	278,896	0	278,896	0
Reserves - Assigned	0	5,000,000	5,000,000	0	5,000,000	0
Reserves - Stability	0	2,597,562	2,848,981	0	4,614,170	2,016,608
Total	8,186,226	18,900,267	19,897,313	5,918,177	22,519,573	3,619,306

107-LIBRARY DISTRICT FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	45,411	78,936	78,936	49,082	81,896	2,960
5120002 - Disaster Relief	563	0	0	563	0	0
5130001 - Vacancy Factor	0	-1,381	0	0	0	1,381
5160000 - Compensated Annual Leave	4,138	0	0	2,530	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	4,048	0	0
5160020 - Compensated Admin Leave	989	0	0	607	0	0
5170000 - Compensated Sick Leave	1,001	0	0	405	0	0
5210000 - Fica Taxes	3,931	6,039	6,039	4,280	6,265	226
5220000 - Retirement Contributions	5,809	9,401	9,401	6,817	11,113	1,712
5230000 - Health Insurance	4,291	9,437	9,437	6,304	9,973	536
5231000 - Life Insurance	50	80	80	54	83	3
5232000 - Dental Insurance	160	328	328	219	335	7
5233000 - Lt Disability Insurance	79	126	126	84	131	5
5233100 - St Disability Insurance	143	228	228	126	237	9
5240000 - Workers' Compensation	82	126	126	92	123	-3
Personnel Services:	\$66,647	\$103,320	\$104,701	\$75,211	\$110,156	\$6,836
Operating Expenses:						
5310000 - Professional Services	5,503,606	6,046,055	6,075,440	4,588,124	6,245,000	198,945
5312000 - Tax Collector Fees	197,659	239,645	239,645	224,557	278,847	39,202
5340000 - Other Contractual Services	510,269	434,940	433,559	241,728	438,940	4,000
5340008 - Other Contractual Svc- Auction	84	0	0	0	0	0
5410000 - Communications	0	0	0	0	755	755
5430000 - Utility Services	204,303	208,500	208,500	147,422	216,660	8,160
5440000 - Rentals And Leases	0	750	750	393	750	0
5450000 - Insurance	32,389	34,512	34,512	34,512	34,512	0
5460000 - Repair & Maintenance Svcs	174,608	176,100	176,100	111,457	191,280	15,180
5460008 - R&M Parking re-paving	0	0	0	0	225,000	225,000
5460010 - Repairs & Maint Software	0	0	0	0	46,500	46,500
5470000 - Printing And Binding	10	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	175	175	400,175	175	175	0
5490011 - Cash over/shorts	450	0	0	79	0	0
5490501 - OH-Workers' Compensation	112	304	304	304	304	0
5490502 - OH-Property & Liability Insuranc	5,294	3,064	3,064	3,064	3,064	0
5490503 - OH-Dental Insurance	40	78	78	78	78	0
5490504 - OH-Health Insurance	124	326	326	326	326	0
5490505 - OH-Life/AD&D, STD, LTD	26	58	58	58	58	0
5490509 - OH-Fleet Oversight	492	582	582	582	582	0
5490511 - OH-Fleet Fuel	1,068	0	0	0	0	0
5512000 - Office Equipment	0	0	0	-138	0	0
5520000 - Operating Supplies	7,482	12,000	12,000	1,904	12,000	0
5520010 - Computer Software	8,920	12,000	12,000	15,234	12,000	0
5520020 - Computer Hardware, Non-Capit.	15,272	32,365	32,365	12,002	92,365	60,000
5524500 - Cleaning Supplies	0	1,415	1,415	0	1,415	0
5540000 - Books,pubs,subs & Membership	0	0	0	1,602	0	0
5551001 - Reimbursements LSSI	-331,982	-331,982	-331,982	-193,656	-341,941	-9,959
5551002 - Reimbursements LSSI Security	-130,291	0	-251,419	-80,965	-251,419	-251,419
5551003 - Reimbursements LSSI Copier Le	0	0	-29,385	0	-29,385	-29,385

107-LIBRARY DISTRICT FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:	\$6,200,109	\$6,870,887	\$7,018,087	\$5,108,842	\$7,177,866	\$306,979
Capital Outlay:						
5640020 - Computer Hardware, Capital	54,098	12,000	12,000	0	72,000	60,000
5640100 - Vehicles	0	0	0	0	37,700	37,700
5650000 - Construction In Progress	171,645	1,004,839	958,356	94,244	694,000	-310,839
5660000 - Books, Publ & Library Material	496,511	223,108	223,108	0	224,015	907
Capital Outlay:	\$722,253	\$1,239,947	\$1,193,464	\$94,244	\$1,027,715	-\$212,232
Debt Service:						
5710000 - Principal	523,199	534,702	534,702	355,183	546,376	11,674
5720000 - Interest	34,592	23,090	23,090	16,678	11,416	-11,674
Debt Service:	\$557,791	\$557,792	\$557,792	\$371,861	\$557,792	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	486,801	292,812	292,812	146,406	121,213	-171,599
5910704 - Transfers out-Property Appr	152,625	161,768	161,768	121,613	174,365	12,597
Transfers Out:	\$639,426	\$454,580	\$454,580	\$268,019	\$295,578	-\$159,002
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,238,131	1,238,131	0	1,257,400	19,269
5990020 - Reserve For Contingency	0	559,152	1,202,681	0	2,200,000	1,640,848
Reserves - Operating:	\$0	\$1,797,283	\$2,440,812	\$0	\$3,457,400	\$1,660,117
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	278,896	0
Reserves - Debt:	\$0	\$278,896	\$278,896	\$0	\$278,896	\$0
Reserves - Assigned:						
5990060 - Reserves Assigned	0	5,000,000	5,000,000	0	5,000,000	0
Reserves - Assigned:	\$0	\$5,000,000	\$5,000,000	\$0	\$5,000,000	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,597,562	2,848,981	0	4,614,170	2,016,608
Reserves - Stability:	\$0	\$2,597,562	\$2,848,981	\$0	\$4,614,170	\$2,016,608
TOTAL EXPENDITURES:	\$8,186,226	\$18,900,267	\$19,897,313	\$5,918,177	\$22,519,573	\$3,619,306

FUND 109 – LAW ENFORCEMENT TRUST FUND

TRENDS & ISSUES

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

REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. The primary revenue source is Fund Balance.
--

109-LAW ENFORCEMENT TRUST FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	-4,011	2,500	2,500	0	0	-2,500
Less 5% Statutory Reduction	0	-125	-125	0	0	125
Other Sources	42,215	27,667	27,667	0	27,667	0
Fund Balance	0	312,417	385,730	0	385,730	73,313
Total	38,204	342,459	415,772	0	413,397	70,938
Expenditures						
Transfers Out	349,429	342,459	415,772	0	413,397	70,938
Total	349,429	342,459	415,772	0	413,397	70,938

109-LAW ENFORCEMENT TRUST FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	349,429	342,459	415,772	0	413,397	70,938
Transfers Out:	\$349,429	\$342,459	\$415,772	\$0	\$413,397	\$70,938
TOTAL EXPENDITURES:	\$349,429	\$342,459	\$415,772	\$0	\$413,397	\$70,938

FUND 111 – SHIP STATE HOUSING INITIATIVE PROGRAM

TRENDS & ISSUES

The SHIP (State Housing Initiatives Partnership) program is a Grant Program funded by the State of Florida to provide assistance, mostly via loans, to very-low, low, and moderate-income level residents for the purchase or rehabilitation of existing homes. Additionally, this program provides assistance to families facing foreclosure, delinquent property taxes and insurance, and for rental deposits to prevent homelessness. Funds received are split between administrative and programmatic expenses. The County is allowed to use 10% of funds received from the State for expenses related to administering the program.

The Personnel Services Budget supports 2.75 FTEs, which is an increase of .75 FTEs due to two position reallocations (.25 FTE – Community Grant Program Specialist I position reallocated from Fund 137) and (.50 FTE – Community Grants Program Specialist II position reallocated from Fund 151). Personnel Services increased \$82,075 due to the changes mentioned above and due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance rates increased as a result of rate increases for FY24; those costs as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures reflect funding that will be received during FY24 and utilized to support the activities allowed by this grant source.

Overall, the FY24 Recommended Budget reflects an increase of \$3,707,824 over the FY23 Adopted Budget.

REVENUES

The SHIP program is funded by State Grants and Fund Balance.

111-SHIP STATE HOUSING INITIATIVE PROGRAM

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Intergovernmental Revenue	1,864,311	2,066,480	2,066,480	3,691,671	3,943,426	1,876,946
Miscellaneous Revenues	30,687	0	0	340	0	0
Fund Balance	0	2,668,969	2,638,202	0	4,499,847	1,830,878
Total	1,894,998	4,735,449	4,704,682	3,692,011	8,443,273	3,707,824
Expenditures						
Personnel Services	50,294	134,538	134,538	103,967	216,613	82,075
Operating Expenses	596,739	4,569,858	4,539,091	535,799	8,226,660	3,656,802
Capital Outlay	0	31,053	31,053	0	0	-31,053
Total	647,033	4,735,449	4,704,682	639,765	8,443,273	3,707,824

111-SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	32,011	91,504	91,504	61,471	140,270	48,766
5126000 - Other Salary	625	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,610	-1,610	0	-2,456	-846
5140000 - Overtime	1,037	500	500	1,053	50	-450
5150300 - Class C Meals	0	0	0	63	0	0
5160000 - Compensated Annual Leave	1,455	0	0	2,737	0	0
5160020 - Compensated Admin Leave	0	0	0	135	0	0
5170000 - Compensated Sick Leave	245	0	0	3,431	0	0
5210000 - Fica Taxes	2,579	7,038	7,038	5,084	10,734	3,696
5220000 - Retirement Contributions	4,079	10,897	10,897	8,197	19,034	8,137
5230000 - Health Insurance	7,848	24,900	24,900	20,707	46,256	21,356
5231000 - Life Insurance	31	94	94	72	143	49
5232000 - Dental Insurance	207	656	656	486	906	250
5233000 - Lt Disability Insurance	44	147	147	109	225	78
5233100 - St Disability Insurance	79	266	266	163	406	140
5240000 - Workers' Compensation	56	146	146	259	1,045	899
Personnel Services:	\$50,294	\$134,538	\$134,538	\$103,967	\$216,613	\$82,075
Operating Expenses:						
5310000 - Professional Services	2,379	500	500	0	500	0
5400000 - Travel And Per Diem	0	5,000	5,000	1,135	5,000	0
5410000 - Communications	15	0	0	15	0	0
5420000 - Freight & Postage Services	493	1,000	1,000	78	1,000	0
5440000 - Rentals And Leases	14	1,000	1,000	0	1,000	0
5470000 - Printing And Binding	73	1,000	1,000	215	1,000	0
5480000 - Promotional Activities	0	2,000	2,000	0	2,000	0
5488000 - Promotional-ads/media Buys	894	2,000	2,000	1,247	2,000	0
5490000 - Oth Current Chgs & Obligations	588,635	4,538,358	4,507,591	509,196	8,195,160	3,656,802
5511000 - Office Supplies	20	2,500	2,500	0	2,500	0
5520000 - Operating Supplies	0	1,500	1,500	128	1,500	0
5520010 - Computer Software	0	0	0	20,000	0	0
5521000 - Gas & Oil	241	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	0	10,000	10,000	1,000	10,000	0
5541000 - Registration Fees	3,975	3,000	3,000	2,475	3,000	0
5550000 - Training	0	2,000	2,000	310	2,000	0
Operating Expenses:	\$596,739	\$4,569,858	\$4,539,091	\$535,799	\$8,226,660	\$3,656,802
Capital Outlay:						
5640100 - Vehicles	0	31,053	31,053	0	0	-31,053
Capital Outlay:	\$0	\$31,053	\$31,053	\$0	\$0	-\$31,053
TOTAL EXPENDITURES:	\$647,033	\$4,735,449	\$4,704,682	\$639,765	\$8,443,273	\$3,707,824

FUND 112 – EMERGENCY (911) COMMUNICATIONS

TRENDS & ISSUES

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

Overall, the FY24 budget is projected to increase \$1,191,957 over the FY23 Adopted Budget.

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.

112-EMERGENCY(911)COMMUNICATIONS

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Intergovernmental Revenue	2,196,322	1,787,366	1,787,366	1,094,859	2,349,723	562,357
Charges For Services	141,872	134,653	134,653	142,948	154,232	19,579
Miscellaneous Revenues	-20,136	8,018	8,018	0	0	-8,018
Less 5% Statutory Reduction	0	-96,502	-96,502	0	-125,198	-28,696
Fund Balance	0	2,882,482	3,721,059	0	3,529,217	646,735
Total	2,318,058	4,716,017	5,554,594	1,237,807	5,907,974	1,191,957
Expenditures						
Transfers Out	2,068,678	2,184,705	2,184,705	1,749,364	2,279,517	94,812
Reserves - Operating	0	276,790	444,466	0	227,952	-48,838
Reserves - Capital	0	2,254,522	2,925,423	0	3,400,505	1,145,983
Total	2,068,678	4,716,017	5,554,594	1,749,364	5,907,974	1,191,957

112-EMERGENCY(911)COMMUNICATIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	272,146	328,398	328,398	164,199	400,210	71,812
5910705 - Transfers out-Sheriff	1,796,532	1,856,307	1,856,307	1,585,165	1,879,307	23,000
Transfers Out:	\$2,068,678	\$2,184,705	\$2,184,705	\$1,749,364	\$2,279,517	\$94,812
Reserves - Operating:						
5990020 - Reserve For Contingency	0	276,790	444,466	0	227,952	-48,838
Reserves - Operating:	\$0	\$276,790	\$444,466	\$0	\$227,952	-\$48,838
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	2,254,522	2,925,423	0	3,400,505	1,145,983
Reserves - Capital:	\$0	\$2,254,522	\$2,925,423	\$0	\$3,400,505	\$1,145,983
TOTAL EXPENDITURES:	\$2,068,678	\$4,716,017	\$5,554,594	\$1,749,364	\$5,907,974	\$1,191,957

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.

Operating Expenditures increased \$215,800 from the FY23 Adopted Budget primarily due to needed carpet replacements in the Courthouse.

Capital Outlay includes funding for Courtroom Addition, Elevator re-build and modernization, Design and Construction for Parking Lot Security Enhancements, Chilled Water Treatment System and Replacement, and State Attorney's Annex for the County Courthouse.

Transfers Out include a transfer to the General Fund for the cost allocation plan and for debt service obligations. Reserves are established in accordance with policy.

Overall, the Recommended Budget decreased by \$3,923,073 from the FY23 Adopted Budget.

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions based on \$30 per infraction. Revenues from the Court Facilities surcharge are anticipated to increase by \$180,936 in FY24. Other sources of revenue include Fund Balance and Interest.

115-COURT FACILITIES FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	1,360,198	1,313,227	1,313,227	996,146	1,494,163	180,936
Miscellaneous Revenues	-107,891	85,527	85,527	0	0	-85,527
Less 5% Statutory Reduction	0	-69,938	-69,938	0	-74,708	-4,770
Fund Balance	0	11,948,661	13,205,507	0	7,934,949	-4,013,712
Total	<u>1,252,306</u>	<u>13,277,477</u>	<u>14,534,323</u>	<u>996,146</u>	<u>9,354,404</u>	<u>-3,923,073</u>
Expenditures						
Operating Expenses	438,050	50,700	50,700	15,341	266,500	215,800
Capital Outlay	146,370	4,608,644	5,179,044	641,758	3,317,452	-1,291,192
Transfers Out	628,603	658,925	660,144	36,793	621,530	-37,395
Reserves - Operating	0	189,234	372,286	0	236,808	47,574
Reserves - Capital	0	7,769,974	8,272,149	0	4,912,114	-2,857,860
Total	<u>1,213,023</u>	<u>13,277,477</u>	<u>14,534,323</u>	<u>693,891</u>	<u>9,354,404</u>	<u>-3,923,073</u>

DEPARTMENT SUMMARY - COURT FACILITIES FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	35,000	14,000	14,000	8,723	0	-14,000
5460000 - Repair & Maintenance Svcs	398,183	15,000	15,000	4,704	252,500	237,500
5460010 - Repairs & Maint Software	0	0	0	0	10,000	10,000
5520000 - Operating Supplies	4,868	21,700	21,700	1,914	4,000	-17,700
Operating Expenses:	\$438,050	\$50,700	\$50,700	\$15,341	\$266,500	\$215,800
Capital Outlay:						
5650000 - Construction In Progress	146,370	4,608,644	5,179,044	641,758	3,317,452	-1,291,192
Capital Outlay:	\$146,370	\$4,608,644	\$5,179,044	\$641,758	\$3,317,452	-\$1,291,192
Transfers Out:						
5910001 - Tran Out-general Fund	38,558	73,585	73,585	36,793	30,309	-43,276
5910249 - Tran Out-Fund 249	590,045	585,340	586,559	0	591,221	5,881
Transfers Out:	\$628,603	\$658,925	\$660,144	\$36,793	\$621,530	-\$37,395
Reserves - Operating:						
5990010 - Reserve For Cash	0	118,271	232,679	0	148,005	29,734
5990020 - Reserve For Contingency	0	70,963	139,607	0	88,803	17,840
Reserves - Operating:	\$0	\$189,234	\$372,286	\$0	\$236,808	\$47,574
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	7,769,974	8,272,149	0	4,912,114	-2,857,860
Reserves - Capital:	\$0	\$7,769,974	\$8,272,149	\$0	\$4,912,114	-\$2,857,860
TOTAL EXPENDITURES:	\$1,213,023	\$13,277,477	\$14,534,323	\$693,891	\$9,354,404	-\$3,923,073

FUND 118 – HOMELESS PREVENTION & RAPID RE-HOUSING FUND

TRENDS & ISSUES

Established in 2009, this Fund has received various Department of Housing and Urban Development (HUD) grants to assist with Homelessness Prevention and Rapid Re-Housing Program including the Economic Recovery and Reinvestment Act of 2009 and Shelter Plus Care (2013). The budget provides for the administration of the remaining balance for the Shelter Plus Care Grant as well as for the Emergency Solutions Grant. There are no Personnel Services associated with these Grants.

The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

Overall, this Fund decreased \$135 from the FY23 Adopted Budget.

REVENUES

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

118-HOMELESS PREVENTION & RAPID REHOUSING

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Intergovernmental Revenue	136,463	331,952	331,952	121,589	320,000	-11,952
Miscellaneous Revenues	107	0	0	170	0	0
Fund Balance	0	42,955	25,635	0	54,772	11,817
Total	136,570	374,907	357,587	121,759	374,772	-135
Expenditures						
Operating Expenses	161,176	374,907	357,587	97,468	374,772	-135
Total	161,176	374,907	357,587	97,468	374,772	-135

118-HOMELESS PREVENTION & RAPID REHOUSING

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	0	0	0	0	1,000	1,000
5440000 - Rentals And Leases	0	0	0	0	2,327	2,327
5488000 - Promotional-ads/media Buys	0	500	500	0	0	-500
5490000 - Oth Current Chgs & Obligations	161,176	368,173	350,853	97,468	361,445	-6,728
5511000 - Office Supplies	0	500	500	0	5,000	4,500
5512000 - Office Equipment	0	500	500	0	0	-500
5520000 - Operating Supplies	0	484	484	0	5,000	4,516
5540000 - Books,pubs,subs & Membership	0	2,250	2,250	0	0	-2,250
5541000 - Registration Fees	0	500	500	0	0	-500
5550000 - Training	0	2,000	2,000	0	0	-2,000
Operating Expenses:	\$161,176	\$374,907	\$357,587	\$97,468	\$374,772	-\$135
TOTAL EXPENDITURES:	\$161,176	\$374,907	\$357,587	\$97,468	\$374,772	-\$135

FUND 122 – NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND

TRENDS & ISSUES

The Neighborhood Stabilization Program (NSP), which first began in Fiscal Year 2010, was created to stabilize communities by providing assistance for the purchase of foreclosed properties for affordable homeownership or rental housing.

The budget has increased \$282 from the FY23 Adopted Budget and includes the carry forward balance as they are no longer receiving grant funding, since this Fund is being closed out.

REVENUES

The only revenue source is Fund Balance.

122-NEIGHBORHOOD STABIL PROGRAM 3

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Intergovernmental Revenue	30,000	0	0	0	0	0
Miscellaneous Revenues	282	0	0	0	0	0
Fund Balance	0	97,728	98,010	0	98,010	282
Total	30,282	97,728	98,010	0	98,010	282
Expenditures						
Operating Expenses	0	97,728	98,010	0	98,010	282
Total	0	97,728	98,010	0	98,010	282

122-NEIGHBORHOOD STABIL PROGRAM 3

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

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

TRENDS & ISSUES

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

Personnel Services supports 4.60 FTEs, which remains unchanged from the FY23 Adopted Budget and increased \$22,494 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$160,726 over the FY23 Adopted Budget primarily due to increases in Repair & Maintenance Services to the Marsh Landing boardwalk repairs.

Capital Outlay includes \$30,745 for replacement equipment.

Debt Service includes funds to pay for principal and interest for the fleet vehicle lease payments.

Transfers Out include a transfer to the General Fund for the cost allocation plan and to the Property Appraiser for associated fees.

Reserves – Operating was established in accordance with the Budget Policy. Reserves - Restricted reflects funds set aside for ongoing maintenance upon expiration of this program.

Overall, this Fund increased \$3,637,663 over the FY23 Adopted Budget.

REVENUES

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

This Fund is for maintenance and is funded through a dedicated millage rate called Save Osceola Maintenance. As a result of the acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance. The last debt service payment will be issued on October 1, 2024. Other sources of revenue include Fund Balance and miscellaneous revenue.

125-ENVIRONMENTAL LAND MAINTENANCE

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Current Ad Valorem Taxes	2,181,490	3,087,418	3,087,418	2,890,922	4,410,430	1,323,012
PY Delinquent Ad Valorem Tax	-3,489	0	0	722	0	0
Charges For Services	0	0	0	120	0	0
Miscellaneous Revenues	2,283	132,431	132,431	51,151	65,627	-66,804
Less 5% Statutory Reduction	0	-160,992	-160,992	0	-223,803	-62,811
Other Sources	51,901	0	0	0	30,745	30,745
Fund Balance	0	6,061,940	6,870,627	0	8,475,461	2,413,521
Total	2,232,184	9,120,797	9,929,484	2,942,915	12,758,460	3,637,663
Expenditures						
Personnel Services	361,369	363,677	363,677	233,801	386,171	22,494
Operating Expenses	390,272	824,460	914,071	226,140	985,186	160,726
Capital Outlay	14,940	0	0	0	30,745	30,745
Debt Service	4,475	4,476	4,476	4,475	4,477	1
Transfers Out	168,089	164,001	164,011	104,076	185,396	21,395
Reserves - Operating	0	496,617	496,607	0	412,440	-84,177
Reserves - Debt	0	2,238	2,238	0	2,239	1
Reserves - Restricted	0	7,265,328	7,984,404	0	10,751,806	3,486,478
Total	939,145	9,120,797	9,929,484	568,492	12,758,460	3,637,663

125-ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	212,822	246,772	246,772	141,746	254,368	7,596
5120002 - Disaster Relief	1,059	0	0	1,070	0	0
5126000 - Other Salary	5,800	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,363	-4,363	0	-4,493	-130
5140000 - Overtime	236	2,500	2,500	510	2,500	0
5160000 - Compensated Annual Leave	13,239	0	0	3,925	0	0
5160010 - Compensated Ann Leave Payoff	5,974	0	0	1,008	0	0
5160020 - Compensated Admin Leave	1,647	0	0	2,043	0	0
5170000 - Compensated Sick Leave	5,451	0	0	6,923	0	0
5170010 - Compensated Sick Leave Payoff	5,004	0	0	2,305	0	0
5210000 - Fica Taxes	18,297	19,070	19,070	11,725	19,651	581
5220000 - Retirement Contributions	27,305	29,389	29,389	18,809	34,520	5,131
5230000 - Health Insurance	57,541	63,444	63,444	39,584	72,948	9,504
5231000 - Life Insurance	231	251	251	161	261	10
5232000 - Dental Insurance	1,416	1,509	1,509	937	1,509	0
5233000 - Lt Disability Insurance	364	398	398	249	411	13
5233100 - St Disability Insurance	657	720	720	373	744	24
5240000 - Workers' Compensation	4,328	3,987	3,987	2,435	3,752	-235
Personnel Services:	\$361,369	\$363,677	\$363,677	\$233,801	\$386,171	\$22,494
Operating Expenses:						
5310000 - Professional Services	0	0	9,625	8,388	0	0
5312000 - Tax Collector Fees	42,961	61,749	61,749	57,856	71,850	10,101
5340000 - Other Contractual Services	6,028	47,018	47,018	32,632	47,218	200
5400000 - Travel And Per Diem	0	2,225	2,225	0	1,900	-325
5410000 - Communications	5,019	5,850	5,850	3,210	5,424	-426
5420000 - Freight & Postage Services	300	0	0	0	0	0
5430000 - Utility Services	6,002	5,515	5,515	2,971	8,337	2,822
5440000 - Rentals And Leases	70	5,000	5,000	2,678	1,000	-4,000
5450000 - Insurance	3,186	4,995	4,995	4,995	4,995	0
5460000 - Repair & Maintenance Svcs	266,262	642,190	722,176	84,267	786,450	144,260
5462000 - Rep & Maint-automotive	2,039	4,459	4,459	2,796	4,600	141
5470000 - Printing And Binding	3,262	3,500	3,500	1,426	4,000	500
5490000 - Oth Current Chgs & Obligations	734	3,530	3,530	250	740	-2,790
5490500 - Reimbursement Of Py Revenue	18,200	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,028	1,399	1,399	1,399	1,399	0
5490502 - OH-Property & Liability Insuranc	521	443	443	443	443	0
5490503 - OH-Dental Insurance	366	359	359	359	358	-1
5490504 - OH-Health Insurance	1,143	1,500	1,500	1,500	1,500	0
5490505 - OH-Life/AD&D, STD, LTD	239	267	267	267	266	-1
5490509 - OH-Fleet Oversight	1,804	1,552	1,552	1,552	1,552	0
5490510 - OH-Fleet Maint	0	141	141	141	141	0
5490511 - OH-Fleet Fuel	3,916	0	0	0	0	0
5520000 - Operating Supplies	5,558	6,500	6,500	5,144	12,000	5,500
5520010 - Computer Software	699	700	700	699	700	0
5521000 - Gas & Oil	4,983	5,143	5,143	757	5,313	170
5522000 - Chemicals	10,479	12,000	12,000	5,943	13,500	1,500
5525000 - Tools	4,697	5,750	5,750	5,656	8,750	3,000
5540000 - Books,pubs,subs & Membership	316	185	185	0	185	0

125-ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	459	2,490	2,490	808	2,565	75
Operating Expenses:	\$390,272	\$824,460	\$914,071	\$226,140	\$985,186	\$160,726
Capital Outlay:						
5640000 - Machinery & Equipment	14,940	0	0	0	30,745	30,745
Capital Outlay:	\$14,940	\$0	\$0	\$0	\$30,745	\$30,745
Debt Service:						
5710000 - Principal	4,178	4,251	4,251	4,250	4,325	74
5720000 - Interest	297	225	225	225	152	-73
Debt Service:	\$4,475	\$4,476	\$4,476	\$4,475	\$4,477	\$1
Transfers Out:						
5910001 - Tran Out-general Fund	84,837	76,323	76,323	38,162	90,890	14,567
5910510 - Tran Out Fleet	71	0	10	0	0	0
5910704 - Transfers out-Property Appr	83,181	87,678	87,678	65,914	94,506	6,828
Transfers Out:	\$168,089	\$164,001	\$164,011	\$104,076	\$185,396	\$21,395
Reserves - Operating:						
5990010 - Reserve For Cash	0	225,356	225,356	0	257,775	32,419
5990020 - Reserve For Contingency	0	271,261	271,251	0	154,665	-116,596
Reserves - Operating:	\$0	\$496,617	\$496,607	\$0	\$412,440	-\$84,177
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,238	2,238	0	2,239	1
Reserves - Debt:	\$0	\$2,238	\$2,238	\$0	\$2,239	\$1
Reserves - Restricted:						
5990070 - Reserves Restricted	0	7,265,328	7,984,404	0	10,751,806	3,486,478
Reserves - Restricted:	\$0	\$7,265,328	\$7,984,404	\$0	\$10,751,806	\$3,486,478
TOTAL EXPENDITURES:	\$939,145	\$9,120,797	\$9,929,484	\$568,492	\$12,758,460	\$3,637,663

FUND 128 – SUBDIVISION POND MAINTENANCE

MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

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

This Fund includes 63 individual MSBUs that provide funding for costs associated with the repair and maintenance of stormwater management systems within the specific subdivision that receives the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Overall, the Recommended Budget reflects an increase over the FY23 Adopted Budget due to the increased costs for contractual services and annual operating costs.

REVENUES

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.

128-SUBDIVISION POND MSBU

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	1,013,899	1,136,240	1,136,240	1,064,608	1,343,578	207,338
Miscellaneous Revenues	-7,919	0	0	1,015	0	0
Less 5% Statutory Reduction	0	-56,817	-56,817	0	-67,183	-10,366
Fund Balance	0	537,064	646,182	0	494,097	-42,967
Total	<u>1,005,981</u>	<u>1,616,487</u>	<u>1,725,605</u>	<u>1,065,623</u>	<u>1,770,492</u>	<u>154,005</u>
Expenditures						
Operating Expenses	671,393	1,210,701	1,319,819	425,933	1,380,049	169,348
Capital Outlay	28,800	0	0	0	0	0
Transfers Out	383,593	405,786	405,786	202,893	390,443	-15,343
Total	<u>1,083,786</u>	<u>1,616,487</u>	<u>1,725,605</u>	<u>628,826</u>	<u>1,770,492</u>	<u>154,005</u>

128-SUBDIVISION POND MSBU

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	20,301	22,727	22,727	21,299	26,876	4,149
5430000 - Utility Services	0	0	0	0	14,500	14,500
5460000 - Repair & Maintenance Svcs	651,092	1,187,974	1,297,092	404,457	1,338,673	150,699
5470000 - Printing And Binding	0	0	0	177	0	0
Operating Expenses:	\$671,393	\$1,210,701	\$1,319,819	\$425,933	\$1,380,049	\$169,348
Capital Outlay:						
5640000 - Machinery & Equipment	28,800	0	0	0	0	0
Capital Outlay:	\$28,800	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	368,503	390,692	390,692	195,346	375,120	-15,572
5910102 - Tran Out-transportation Trust	15,090	15,094	15,094	7,547	15,323	229
Transfers Out:	\$383,593	\$405,786	\$405,786	\$202,893	\$390,443	-\$15,343
TOTAL EXPENDITURES:	\$1,083,786	\$1,616,487	\$1,725,605	\$628,826	\$1,770,492	\$154,005

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

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments 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 that provide funding for costs associated with the repair and maintenance of streetlight systems within subdivisions that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

REVENUES

An MSBU Special Assessment fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.

129-STREET LIGHTING MSBU

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	277,795	300,732	300,732	282,893	425,999	125,267
Miscellaneous Revenues	-1,944	0	0	347	0	0
Less 5% Statutory Reduction	0	-15,039	-15,039	0	-21,301	-6,262
Fund Balance	0	120,727	122,422	0	30,508	-90,219
Total	275,851	406,420	408,115	283,240	435,206	28,786
Expenditures						
Operating Expenses	285,733	336,584	338,279	212,872	354,279	17,695
Transfers Out	63,478	69,836	69,836	34,918	80,927	11,091
Total	349,211	406,420	408,115	247,790	435,206	28,786

129-STREET LIGHTING MSBU

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	5,562	6,015	6,015	5,661	8,522	2,507
5430000 - Utility Services	280,171	330,569	332,264	207,211	345,757	15,188
Operating Expenses:	\$285,733	\$336,584	\$338,279	\$212,872	\$354,279	\$17,695
Transfers Out:						
5910001 - Tran Out-general Fund	63,478	69,836	69,836	34,918	80,927	11,091
Transfers Out:	\$63,478	\$69,836	\$69,836	\$34,918	\$80,927	\$11,091
TOTAL EXPENDITURES:	\$349,211	\$406,420	\$408,115	\$247,790	\$435,206	\$28,786

FUND 130 – COURT RELATED TECHNOLOGY FUND

TRENDS & ISSUES

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

This Fund supports 6.00 FTEs, which is an increase of 1.00 FTE from the FY23 Adopted Budget due to the new position requested for a Senior Audio Visual & Technology Specialist. Personnel Services increased \$117,305 from the FY23 Adopted Budget due to the previously mentioned FTE increase as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses decreased \$86,875 due to a reduction in the number of laptops and tablets to be purchased in FY24 and the Document Management software for the State Attorney.

Capital Outlay provides funding for replacements of computer equipment, including servers and audio equipment for the courtrooms.

Transfers Out include a transfer to the General Fund for the Cost Allocation.

Overall, the Recommended Budget decreased \$135,488 over the FY23 Adopted Budget.

REVENUES

Revenues are derived from \$2.00 of the \$4.00 recording fee collected by the Clerk of the Circuit Court. In order to support operations, there is a Transfer In from the General Fund in the amount of \$405,528. Other sources of revenue include Fund Balance.

130-COURT RELATED TECHNOLOGY FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	1,261,022	1,348,644	1,348,644	633,740	1,109,711	-238,933
Miscellaneous Revenues	-5,342	4,500	4,500	0	0	-4,500
Less 5% Statutory Reduction	0	-67,657	-67,657	0	-55,486	12,171
Transfers In	0	0	0	0	405,528	405,528
Fund Balance	0	924,339	1,204,322	0	614,585	-309,754
Total	<u>1,255,680</u>	<u>2,209,826</u>	<u>2,489,809</u>	<u>633,740</u>	<u>2,074,338</u>	<u>-135,488</u>
Expenditures						
Personnel Services	520,871	550,362	550,362	371,456	667,667	117,305
Operating Expenses	462,422	844,967	878,501	275,206	758,092	-86,875
Capital Outlay	12,391	133,000	193,439	60,440	135,600	2,600
Transfers Out	90,352	117,115	117,115	58,558	91,108	-26,007
Reserves - Operating	0	403,318	461,864	0	421,871	18,553
Reserves - Capital	0	161,064	288,528	0	0	-161,064
Total	<u>1,086,036</u>	<u>2,209,826</u>	<u>2,489,809</u>	<u>765,659</u>	<u>2,074,338</u>	<u>-135,488</u>

130 – COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	320,875	373,952	373,952	237,229	462,494	88,542
5120002 - Disaster Relief	150	0	0	244	0	0
5126000 - Other Salary	3,250	0	0	0	0	0
5130001 - Vacancy Factor	0	-6,587	-6,587	0	-8,119	-1,532
5140000 - Overtime	721	2,500	2,500	894	1,500	-1,000
5140003 - Overtime- Disaster Relief	12	0	0	12	0	0
5160000 - Compensated Annual Leave	30,955	0	0	10,771	0	0
5160010 - Compensated Ann Leave Payoff	985	0	0	1,735	0	0
5160020 - Compensated Admin Leave	1,835	0	0	1,908	0	0
5170000 - Compensated Sick Leave	8,945	0	0	4,648	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	5,551	0	0
5210000 - Fica Taxes	26,625	28,798	28,798	19,079	35,496	6,698
5220000 - Retirement Contributions	40,556	44,836	44,836	30,661	62,963	18,127
5230000 - Health Insurance	81,944	102,599	102,599	56,201	108,464	5,865
5231000 - Life Insurance	351	384	384	251	470	86
5232000 - Dental Insurance	1,529	1,585	1,585	883	1,619	34
5233000 - Lt Disability Insurance	553	603	603	389	742	139
5233100 - St Disability Insurance	998	1,089	1,089	582	1,343	254
5240000 - Workers' Compensation	586	603	603	419	695	92
Personnel Services:	\$520,871	\$550,362	\$550,362	\$371,456	\$667,667	\$117,305
Operating Expenses:						
5310000 - Professional Services	125,000	125,000	125,000	0	125,000	0
5340000 - Other Contractual Services	72,784	110,000	110,000	1,524	110,000	0
5340008 - Other Contractual Svc- Auction	572	0	0	0	0	0
5400000 - Travel And Per Diem	134	5,500	5,500	947	3,800	-1,700
5410000 - Communications	1,099	0	0	0	0	0
5440000 - Rentals And Leases	799	0	0	1,040	0	0
5450000 - Insurance	1,767	5,311	5,311	5,311	5,311	0
5460000 - Repair & Maintenance Svcs	67,435	71,935	105,469	88,338	73,635	1,700
5490000 - Oth Current Chgs & Obligations	0	2,813	2,813	0	2,813	0
5490501 - OH-Workers' Compensation	1,115	1,520	1,520	1,520	1,824	304
5490502 - OH-Property & Liability Insuranc	289	472	472	472	472	0
5490503 - OH-Dental Insurance	395	390	390	390	468	78
5490504 - OH-Health Insurance	1,245	1,630	1,630	1,630	1,956	326
5490505 - OH-Life/AD&D, STD, LTD	260	290	290	290	348	58
5511000 - Office Supplies	1,494	6,775	6,775	2,596	7,290	515
5512000 - Office Equipment	27,077	44,410	44,410	28,152	50,900	6,490
5520000 - Operating Supplies	33,845	69,390	69,390	16,831	79,880	10,490
5520010 - Computer Software	79,226	289,781	269,781	875	219,545	-70,236
5520011 - Computer Software, SAAS	0	0	0	18,462	0	0
5520020 - Computer Hardware, Non-Capit	41,014	87,650	102,650	92,812	56,850	-30,800
5520021 - Computer Hardware, Operating	4,134	10,000	15,000	11,202	10,000	0
5540000 - Books,pubs,subs & Membership	1,988	2,500	2,500	2,114	3,500	1,000
5541000 - Registration Fees	750	3,600	3,600	700	1,000	-2,600
5550000 - Training	0	6,000	6,000	0	3,500	-2,500
Operating Expenses:	\$462,422	\$844,967	\$878,501	\$275,206	\$758,092	-\$86,875
Capital Outlay:						

130 – COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	0	30,000	30,000	0	6,000	-24,000
5640020 - Computer Hardware, Capital	12,391	103,000	163,439	60,440	129,600	26,600
Capital Outlay:	\$12,391	\$133,000	\$193,439	\$60,440	\$135,600	\$2,600
Transfers Out:						
5910001 - Tran Out-general Fund	90,352	117,115	117,115	58,558	91,108	-26,007
Transfers Out:	\$90,352	\$117,115	\$117,115	\$58,558	\$91,108	-\$26,007
Reserves - Operating:						
5990010 - Reserve For Cash	0	252,074	288,665	0	270,184	18,110
5990020 - Reserve For Contingency	0	151,244	173,199	0	151,687	443
Reserves - Operating:	\$0	\$403,318	\$461,864	\$0	\$421,871	\$18,553
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	161,064	288,528	0	0	-161,064
Reserves - Capital:	\$0	\$161,064	\$288,528	\$0	\$0	-\$161,064
TOTAL EXPENDITURES:	\$1,086,036	\$2,209,826	\$2,489,809	\$765,659	\$2,074,338	-\$135,488

FUND 134 – COUNTYWIDE FIRE FUND

TRENDS & ISSUES

In FY24, the Countywide Fire Fund will provide funding to operate 17 Osceola County fire stations, which includes 2 new Fire Stations (Calypso Cay and Austin Tindall) and provide EMS services to the unincorporated areas of Osceola County. Countywide Fire includes: County EMS (2171), County Fire Protection (2172), Countywide Fire/EMS (2125), Fire Marshal (2133), Medical Director (2146), and other departments that support the fire function, Information Technology (1245, 1246, 1247), Human Resources (1265), Public Safety Projects (2100), Facilities Management (4125), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961).

Personnel Services supports 448.93 FTEs, which is an increase of 15.00 FTEs from the FY23 Adopted Budget, as a result of the addition of fifteen (15) new Firefighter positions (15.00 FTEs), 12 of which will staff an Engine Company at Pleasant Hill Fire Rescue Station 64 with the remaining 3 positions being used to complete staffing of a Rescue Company at Harmony Fire Rescue Station 54. Additional personnel changes include the reclass of six (6) Firefighter positions to Engineers, as well as three (3) Engineer to Lieutenant reclasses.

Personnel Services increased \$3,835,036 over the FY23 Adopted Budget. The increase is primarily due to the new positions and reclasses discussed previously, as well as the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment.
- 3.75% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book for eligible non-IAFF employees
- Holiday Pay, Standby, DC Backfill, Uniform Allowance, Education Incentives, and Wellness Incentives, among others, reflect an overall increase based on anticipated needs for FY24

Operating Expenditures increased by \$2,810,157 primarily due to increased Legal Fees for an update of the Fire Assessment Study, Tax Collector Fees for a percentage of Ad Valorem and Special Assessment revenue collected, Other Contractual Services for Medicare-related consulting services, Mowing and Utility Services at an increased number of facilities, Bad Debt for a percentage of Ambulance Fee Revenues, Computer Hardware for new laptops and wireless infrastructure upgrades, Gas & Oil for increased needs, Clothing for uniforms for new positions, and Training for increased HazMat training, promotional testing, and paramedic training.

Capital Outlay includes requests for new rescue equipment, equipment upgrades, SCBA equipment, computer hardware, gym equipment, and replacement vehicles. However, most capital items are accounted for in Fund 331 - Countywide Fire Capital Fund, which is funded through a Transfer Out from this Fund. Additional Transfers Out include a transfer to the General Fund for the cost allocation, transfer for Intergovernmental Radio, and a transfer for debt service payments.

Reserves are established in accordance with Policy.

Overall, the Recommended Budget reflects an increase of \$430,379 over the FY23 Adopted Budget.

REVENUES

Ad Valorem increased due to the property valuation increase although no change to the millage rate of 1.0682 is proposed. There are proposed adjustments to the Special Assessment rates to maintain the Assessment Methodology with the updated change in units as a part of the fifth year of the five-year program. Both of these revenue sources are only charged to unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Interest, a Transfer In from the General Fund, and Fund Balance.

134-COUNTYWIDE FIRE FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Current Ad Valorem Taxes	26,778,615	32,644,714	32,644,714	30,545,354	37,862,626	5,217,912
PY Delinquent Ad Valorem Tax	-18,151	3,500	3,500	9,032	3,500	0
Permits, Fees & Special Assessments	43,922,588	44,014,697	44,014,697	43,462,357	51,527,420	7,512,723
Intergovernmental Revenue	72,537	97,000	97,000	75,915	97,000	0
Charges For Services	13,984,573	13,417,257	13,417,257	7,629,583	14,692,377	1,275,120
Judgment, Fines & Forfeits	1,000	0	0	2,000	0	0
Miscellaneous Revenues	1,214,769	2,540,531	2,550,772	728,628	1,605,105	-935,426
Less 5% Statutory Reduction	0	-4,635,384	-4,635,896	0	-5,288,900	-653,516
Transfers In	5,206,897	5,168,978	5,168,978	5,058,420	5,949,328	780,350
Other Sources	961,773	164,185	164,185	0	153,309	-10,876
Fund Balance	0	33,498,216	30,324,171	0	20,742,308	-12,755,908
Total	92,124,600	126,913,694	123,749,378	87,511,288	127,344,073	430,379
Expenditures						
Personnel Services	53,070,737	52,360,604	52,468,250	33,099,392	56,195,640	3,835,036
Operating Expenses	16,830,730	19,668,323	19,688,014	12,109,797	22,478,480	2,810,157
Capital Outlay	296,587	685,597	701,828	65,546	271,246	-414,351
Debt Service	2,783,540	2,847,851	2,847,851	2,520,365	3,660,645	812,794
Transfers Out	27,618,408	26,361,428	23,181,730	13,761,818	11,137,021	-15,224,407
Reserves - Operating	0	21,317,911	21,189,725	0	23,499,441	2,181,530
Reserves - Debt	0	2,131,941	2,131,941	0	2,553,185	421,244
Reserves - Capital	0	1,201,307	1,201,307	0	1,781,268	579,961
Reserves - Assigned	0	338,732	338,732	0	5,767,147	5,428,415
Total	100,600,001	126,913,694	123,749,378	61,556,917	127,344,073	430,379

134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	23,040,817	25,678,830	25,678,830	14,183,495	26,841,633	1,162,803
5120002 - Disaster Relief	28,403	0	0	35,800	0	0
5120030 - Holiday Pay	404,016	553,000	553,000	379,779	596,000	43,000
5124000 - Exec Deferred Compensation	28,363	29,052	29,052	24,310	37,385	8,333
5126000 - Other Salary	34,565	0	0	0	0	0
5130000 - Other Salaries & Wages	0	0	0	0	126,742	126,742
5130001 - Vacancy Factor	0	-575,394	-575,394	0	-598,760	-23,366
5130002 - Other Salaries & Wages-Standb	347,079	370,000	370,000	254,414	0	-370,000
5130003 - Other Salaries & Wages-Deploy	7,158	0	0	8,264	0	0
5130004 - Other Salaries & Wages-BC Woi	335,342	400,000	400,000	219,235	390,000	-10,000
5130005 - DC Backfill	0	0	0	32,889	140,000	140,000
5140000 - Overtime	4,032,983	2,723,107	2,830,753	1,693,260	2,719,896	-3,211
5140001 - Overtime-Deployment	16,924	0	0	8,474	0	0
5140003 - Overtime- Disaster Relief	3,630	0	0	4,074	0	0
5150000 - Incentive Pay	2,933,634	2,669,539	2,669,539	1,849,467	2,985,179	315,640
5150010 - Uniform Allowance	99,850	122,400	122,400	52,200	132,900	10,500
5150030 - Educ Incentive Firefighters	97,100	105,960	105,960	70,780	113,400	7,440
5150031 - Tuition Reimbursement - CBA	3,071	50,000	50,000	4,059	50,000	0
5150032 - Tuition Reimbursement - Non-C	2,269	10,000	10,000	0	10,000	0
5150100 - Wellness Incentive	151,171	212,160	212,160	102,965	230,360	18,200
5150300 - Class C Meals	12	0	0	0	0	0
5160000 - Compensated Annual Leave	1,788,667	0	0	1,111,670	0	0
5160010 - Compensated Ann Leave Payoff	37,929	0	0	57,761	0	0
5160020 - Compensated Admin Leave	27,738	0	0	19,163	0	0
5170000 - Compensated Sick Leave	1,414,263	0	0	759,168	0	0
5170010 - Compensated Sick Leave Payoff	39,987	0	0	95,004	0	0
5210000 - Fica Taxes	2,550,828	2,418,157	2,418,157	1,506,832	2,506,933	88,776
5220000 - Retirement Contributions	8,456,912	8,626,795	8,626,795	5,414,029	10,435,740	1,808,945
5230000 - Health Insurance	5,411,404	7,091,398	7,091,398	4,079,303	7,735,568	644,170
5231000 - Life Insurance	21,732	33,203	33,203	16,051	34,515	1,312
5232000 - Dental Insurance	117,301	132,826	132,826	81,947	146,807	13,981
5233000 - Lt Disability Insurance	34,281	43,608	43,608	24,766	45,157	1,549
5233100 - St Disability Insurance	61,724	77,517	77,517	37,027	80,438	2,921
5240000 - Workers' Compensation	1,541,035	1,588,446	1,588,446	972,879	1,435,747	-152,699
5250000 - Unemployment Compensation	550	0	0	0	0	0
5270000 - Community Service Leave	0	0	0	326	0	0
Personnel Services:	\$53,070,737	\$52,360,604	\$52,468,250	\$33,099,392	\$56,195,640	\$3,835,036
Operating Expenses:						
5310000 - Professional Services	18,983	88,000	88,000	0	40,670	-47,330
5310006 - Legal Fees	18,025	55,000	55,000	28,763	160,000	105,000
5312000 - Tax Collector Fees	1,392,844	1,507,056	1,507,056	1,464,535	1,760,351	253,295
5314000 - Medical Svcs	156,014	320,882	320,882	124,117	415,299	94,417
5340000 - Other Contractual Services	1,301,235	1,442,073	1,480,929	1,023,139	1,776,929	334,856
5340008 - Other Contractual Svc- Auction	1,441	0	0	0	0	0
5400000 - Travel And Per Diem	17,296	47,102	47,102	10,577	51,257	4,155
5410000 - Communications	254,008	302,521	302,521	144,530	291,053	-11,468
5420000 - Freight & Postage Services	4,126	5,500	7,099	2,583	5,500	0
5430000 - Utility Services	387,875	385,188	385,188	261,584	478,694	93,506

134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440000 - Rentals And Leases	247,330	105,688	105,688	107,158	93,173	-12,515
5450000 - Insurance	226,185	721,704	721,704	721,704	721,704	0
5460000 - Repair & Maintenance Svcs	908,804	1,325,698	1,300,698	804,217	1,237,184	-88,514
5460010 - Repairs & Maint Software	0	0	0	0	252,522	252,522
5462000 - Rep & Maint-automotive	1,779,860	1,135,173	1,106,173	459,955	1,312,000	176,827
5462200 - Repair & Maint-Auto Direct	0	0	0	0	50,000	50,000
5470000 - Printing And Binding	8,639	4,800	4,800	1,802	5,028	228
5480000 - Promotional Activities	8,946	16,000	16,000	5,017	11,000	-5,000
5490000 - Oth Current Chgs & Obligations	260,501	655,506	655,506	4,573	751,600	96,094
5490400 - Bad Debt	7,083,665	6,710,946	6,710,946	3,994,588	8,216,314	1,505,368
5490500 - Reimbursement Of Py Revenue	0	0	0	145	0	0
5490501 - OH-Workers' Compensation	85,542	131,918	131,918	131,918	136,476	4,558
5490502 - OH-Property & Liability Insuranc	36,972	64,081	64,081	64,081	64,081	0
5490503 - OH-Dental Insurance	30,298	33,766	33,766	33,766	34,936	1,170
5490504 - OH-Health Insurance	95,533	141,132	141,132	141,132	146,024	4,892
5490505 - OH-Life/AD&D, STD, LTD	20,416	25,109	25,109	25,109	25,979	870
5490509 - OH-Fleet Oversight	21,812	31,234	31,234	31,234	31,234	0
5490510 - OH-Fleet Maint	0	916,827	916,827	916,827	916,827	0
5490511 - OH-Fleet Fuel	47,348	0	0	0	0	0
5511000 - Office Supplies	29,622	35,521	35,521	16,490	40,816	5,295
5512000 - Office Equipment	700	4,500	4,500	180	4,500	0
5520000 - Operating Supplies	1,021,978	1,369,992	1,391,619	587,939	1,117,979	-252,013
5520005 - OS Personal Protect Equip	0	344,141	344,141	195,687	288,861	-55,280
5520010 - Computer Software	61,959	133,655	133,655	48,209	99,675	-33,980
5520020 - Computer Hardware, Non-Capit	34,283	64,100	64,100	50,357	278,362	214,262
5521000 - Gas & Oil	435,227	453,335	453,335	124,360	524,372	71,037
5521005 - Gas & Oil-Direct	336,996	412,138	412,138	203,376	375,628	-36,510
5522500 - Food	750	0	0	1,750	0	0
5524500 - Cleaning Supplies	29	0	0	153	0	0
5525000 - Tools	808	0	0	149	5,681	5,681
5526000 - Clothing	301,769	351,756	366,756	226,965	374,300	22,544
5540000 - Books,pubs,subs & Membership	7,086	17,456	17,456	5,706	15,741	-1,715
5541000 - Registration Fees	2,325	22,090	22,090	3,504	31,230	9,140
5550000 - Training	183,503	286,735	283,344	141,919	335,500	48,765
Operating Expenses:	\$16,830,730	\$19,668,323	\$19,688,014	\$12,109,797	\$22,478,480	\$2,810,157
Capital Outlay:						
5640000 - Machinery & Equipment	286,413	444,925	433,735	65,546	98,137	-346,788
5640020 - Computer Hardware, Capital	10,174	19,800	19,800	0	19,800	0
5640100 - Vehicles	0	220,872	248,293	0	153,309	-67,563
Capital Outlay:	\$296,587	\$685,597	\$701,828	\$65,546	\$271,246	-\$414,351
Debt Service:						
5710000 - Principal	2,285,826	2,392,711	2,392,711	2,106,889	3,048,529	655,818
5720000 - Interest	497,714	455,140	455,140	413,476	612,116	156,976
Debt Service:	\$2,783,540	\$2,847,851	\$2,847,851	\$2,520,365	\$3,660,645	\$812,794
Transfers Out:						
5910001 - Tran Out-general Fund	3,031,787	3,614,595	3,614,595	1,807,298	3,894,067	279,472
5910158 - Tran Out-intergov Radio Commu	217,012	252,051	252,051	126,026	272,558	20,507

134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910242 - Transfers Out Fund 242	300,033	300,507	301,120	0	300,733	226
5910248 - Tran Out - 248	529,784	264,892	264,892	0	0	-264,892
5910331 - Tran Out - Fire Capital Fund	20,558,441	19,243,274	16,043,036	9,621,637	3,736,864	-15,506,410
5910510 - Tran Out Fleet	179,687	0	19,927	0	0	0
5910511 - Tran Out Fleet Fuel F511	313,500	0	0	0	0	0
5910704 - Transfers out-Property Appr	413,280	438,484	438,484	329,641	474,858	36,374
5910705 - Transfers out-Sheriff	2,074,884	2,247,625	2,247,625	1,877,217	2,457,941	210,316
Transfers Out:	\$27,618,408	\$26,361,428	\$23,181,730	\$13,761,818	\$11,137,021	-\$15,224,407
Reserves - Operating:						
5990010 - Reserve For Cash	0	16,398,393	16,398,393	0	14,678,973	-1,719,420
5990020 - Reserve For Contingency	0	4,919,518	4,791,332	0	8,820,468	3,900,950
Reserves - Operating:	\$0	\$21,317,911	\$21,189,725	\$0	\$23,499,441	\$2,181,530
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,131,941	2,131,941	0	2,553,185	421,244
Reserves - Debt:	\$0	\$2,131,941	\$2,131,941	\$0	\$2,553,185	\$421,244
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	1,201,307	1,201,307	0	1,781,268	579,961
Reserves - Capital:	\$0	\$1,201,307	\$1,201,307	\$0	\$1,781,268	\$579,961
Reserves - Assigned:						
5990060 - Reserves Assigned	0	338,732	338,732	0	5,767,147	5,428,415
Reserves - Assigned:	\$0	\$338,732	\$338,732	\$0	\$5,767,147	\$5,428,415
TOTAL EXPENDITURES:	\$100,600,001	\$126,913,694	\$123,749,378	\$61,556,917	\$127,344,073	\$430,379

FUND 137 – HOME FUND

TRENDS & ISSUES

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for low-income households. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014 regarding participation in the HOME Program. The original agreement ended on September 30, 2020, but it was automatically renewed as outlined in the original agreement for an additional six fiscal years (ending on September 30, 2026).

Personnel Services supports 1.25 FTEs which is a decrease of .25 FTEs due to the Community Grants Program Housing Specialist being split .25 FTE with Fund 111. Overall, Personnel Services decreased \$7,012 due to the reallocation of the FTE mentioned above which was partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance rates have increased for FY24 and Dental Insurance decreased as a result of the above mentioned FTE change; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures total \$6,777,877 for administration and program activities.

Grants and Aids include funding for the City of Kissimmee's portion of the grant as outlined in the Interlocal Agreement.

Overall, this Fund increased \$920,749 over the FY23 Adopted Budget due to anticipated funding.

REVENUES

The HOME Fund is funded by Intergovernmental (grant) revenue and Fund Balance. The new FY24 allocation anticipated from the Department of Housing and Urban Development (HUD) totals \$1,026,928 and the remaining grant funds from prior years which total \$7,957,066.

137-HOME FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Intergovernmental Revenue	157,146	6,748,465	6,748,465	239,526	7,669,214	920,749
Miscellaneous Revenues	767	0	0	0	0	0
Transfers In	943,187	0	0	0	0	0
Fund Balance	0	1,314,780	1,174,867	0	1,314,780	0
Total	1,101,100	8,063,245	7,923,332	239,526	8,983,994	920,749
Expenditures						
Personnel Services	8,317	101,635	101,635	24,565	94,623	-7,012
Operating Expenses	226,727	6,394,537	6,254,624	60,009	6,777,877	383,340
Grants and Aids	104,070	1,567,073	1,567,073	55,698	2,111,494	544,421
Total	339,114	8,063,245	7,923,332	140,272	8,983,994	920,749

137-HOME FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	5,059	65,968	65,968	14,061	56,691	-9,277
5130001 - Vacancy Factor	0	-1,199	-1,199	0	-1,036	163
5140000 - Overtime	9	2,500	2,500	17	2,500	0
5150300 - Class C Meals	0	0	0	8	0	0
5160000 - Compensated Annual Leave	917	0	0	479	0	0
5170000 - Compensated Sick Leave	77	0	0	2,214	0	0
5210000 - Fica Taxes	463	5,237	5,237	1,357	4,529	-708
5220000 - Retirement Contributions	722	8,155	8,155	1,997	8,033	-122
5230000 - Health Insurance	997	19,996	19,996	4,215	23,116	3,120
5231000 - Life Insurance	6	70	70	17	60	-10
5232000 - Dental Insurance	35	492	492	110	377	-115
5233000 - Lt Disability Insurance	8	109	109	25	94	-15
5233100 - St Disability Insurance	15	198	198	38	170	-28
5240000 - Workers' Compensation	10	109	109	27	89	-20
Personnel Services:	\$8,317	\$101,635	\$101,635	\$24,565	\$94,623	-\$7,012
Operating Expenses:						
5310000 - Professional Services	48,000	60,000	60,000	0	60,000	0
5400000 - Travel And Per Diem	322	7,000	7,000	1,035	7,000	0
5420000 - Freight & Postage Services	0	600	600	0	600	0
5440000 - Rentals And Leases	0	2,000	2,000	0	2,000	0
5480000 - Promotional Activities	0	1,000	1,000	0	1,000	0
5488000 - Promotional-ads/media Buys	5,165	7,000	7,000	0	7,000	0
5490000 - Oth Current Chgs & Obligations	171,739	6,303,137	6,163,224	57,974	6,686,477	383,340
5511000 - Office Supplies	0	3,000	3,000	0	3,000	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	0	500	500	0	500	0
5521000 - Gas & Oil	0	1,500	1,500	0	1,500	0
5540000 - Books,pubs,subs & Membership	0	1,800	1,800	1,000	1,800	0
5541000 - Registration Fees	0	2,000	2,000	0	2,500	500
5550000 - Training	1,500	4,500	4,500	0	4,000	-500
Operating Expenses:	\$226,727	\$6,394,537	\$6,254,624	\$60,009	\$6,777,877	\$383,340
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	1,141,053	1,141,053	0	1,499,090	358,037
5811000-Aids To Gov't Agencies	104,070	426,020	426,020	55,698	612,404	186,384
Grants and Aids:	\$104,070	\$1,567,073	\$1,567,073	\$55,698	\$2,111,494	\$544,421
TOTAL EXPENDITURES:	\$339,114	\$8,063,245	\$7,923,332	\$140,272	\$8,983,994	\$920,749

FUND 139 – CRIMINAL JUSTICE TRAINING FUND

TRENDS & ISSUES

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC. Overall, the budget represents an increase of \$3,587 over the FY23 Adopted Budget.

REVENUES

Revenues are based on an additional \$2.00, which is levied on traffic fines and collected by the Clerk of the Circuit Court. Additional revenue includes Interest and Fund Balance.
--

139-CRIMINAL JUSTICE TRAINING

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Judgment, Fines & Forfeits	62,920	62,915	62,915	48,789	73,838	10,923
Miscellaneous Revenues	-206	136	136	0	136	0
Less 5% Statutory Reduction	0	-3,153	-3,153	0	-3,699	-546
Fund Balance	0	18,382	20,842	0	11,592	-6,790
Total	62,714	78,280	80,740	48,789	81,867	3,587
Expenditures						
Transfers Out	57,513	78,280	80,740	28,828	81,867	3,587
Total	57,513	78,280	80,740	28,828	81,867	3,587

139 - CRIMINAL JUSTICE TRAINING

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

FUND 141 – BOATING IMPROVEMENT FUND

TRENDS & ISSUES

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

This Fund does not support Personnel Services or Operating Expenditures. This Fund includes Transfers Out to the General Fund for the Cost Allocation. Reserves were established in accordance with policy.

Capital Outlay decreased \$422,562 from the FY23 Adopted Budget, as there were no requests for new capital projects in this Fund. Remaining funds from ongoing projects will be brought forward later in the budget process to ensure estimates are as accurate as possible.

Overall, this Fund decreased \$279,096 from the FY23 Adopted Budget.

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.

141-BOATING IMPROVEMENT FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	102,930	93,107	93,107	58,143	101,629	8,522
Charges For Services	200	0	0	0	0	0
Miscellaneous Revenues	1,696	19,266	19,266	4,696	7,200	-12,066
Less 5% Statutory Reduction	0	-5,618	-5,618	0	-3,856	1,762
Fund Balance	0	665,813	775,152	0	388,499	-277,314
Total	104,826	772,568	881,907	62,838	493,472	-279,096
Expenditures						
Capital Outlay	27,575	422,562	421,447	10,476	0	-422,562
Transfers Out	8,849	10,475	10,475	5,238	10,545	70
Reserves - Operating	0	50,050	20,155	0	1,758	-48,292
Reserves - Capital	0	289,481	429,830	0	481,169	191,688
Total	36,424	772,568	881,907	15,713	493,472	-279,096

141-BOATING IMPROVEMENT FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	27,575	422,562	421,447	10,476	0	-422,562
Capital Outlay:	\$27,575	\$422,562	\$421,447	\$10,476	\$0	-\$422,562
Transfers Out:						
5910001 - Tran Out-general Fund	8,849	10,475	10,475	5,238	10,545	70
Transfers Out:	\$8,849	\$10,475	\$10,475	\$5,238	\$10,545	\$70
Reserves - Operating:						
5990010 - Reserve For Cash	0	50,050	20,155	0	1,758	-48,292
Reserves - Operating:	\$0	\$50,050	\$20,155	\$0	\$1,758	-\$48,292
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	289,481	429,830	0	481,169	191,688
Reserves - Capital:	\$0	\$289,481	\$429,830	\$0	\$481,169	\$191,688
TOTAL EXPENDITURES:	\$36,424	\$772,568	\$881,907	\$15,713	\$493,472	-\$279,096

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. The FY24 balance for the projects in this fund will be included later in the budget process to ensure the estimates are as accurate as possible.

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.

142 - MOBILITY FEE EAST DISTRICT

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	181,516	57,610	57,610	0	0	-57,610
Fund Balance	0	18,869,815	18,344,855	0	0	-18,869,815
Total	181,516	18,927,425	18,402,465	0	0	-18,927,425
Expenditures						
Operating Expenses	0	0	162,883	0	0	0
Capital Outlay	2,178,155	18,927,425	18,239,582	2,152,149	0	-18,927,425
Total	2,178,155	18,927,425	18,402,465	2,152,149	0	-18,927,425

142 - MOBILITY FEE EAST DISTRICT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	0	0	162,883	0	0	0
Operating Expenses:	\$0	\$0	\$162,883	\$0	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	2,178,155	18,927,425	18,239,582	2,152,149	0	-18,927,425
Capital Outlay:	\$2,178,155	\$18,927,425	\$18,239,582	\$2,152,149	\$0	-\$18,927,425
TOTAL EXPENDITURES:	\$2,178,155	\$18,927,425	\$18,402,465	\$2,152,149	\$0	-\$18,927,425

FUND 143 – MOBILITY FEE WEST DISTRICT FUND

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was also amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the West District.

Operating Expenses includes an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds/corrections to mobility fee payments.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Capital outlay includes no new requests. Reserves for Capital – Undesignated is for future projects. In addition, ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Overall, this Fund decreased \$112,776,730 from the FY23 Adopted Budget.

REVENUES

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

143 - MOBILITY FEE WEST DISTRICT

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	39,004,106	44,100,314	46,927,745	19,360,091	23,757,903	-20,342,411
Charges For Services	0	0	0	90	0	0
Miscellaneous Revenues	-827,897	349,751	349,751	0	0	-349,751
Less 5% Statutory Reduction	0	-1,250,627	-1,250,627	0	-1,187,895	62,732
Fund Balance	0	114,739,963	118,150,222	0	22,592,663	-92,147,300
Total	38,176,209	157,939,401	164,177,091	19,360,181	45,162,671	-112,776,730
Expenditures						
Operating Expenses	69,980	150,000	150,000	57,495	150,000	0
Capital Outlay	9,647,546	124,798,581	139,316,129	9,150,379	0	-124,798,581
Transfers Out	35,533	91,346	91,346	45,673	68,775	-22,571
Reserves - Capital	0	32,899,474	24,619,616	0	44,943,896	12,044,422
Total	9,753,060	157,939,401	164,177,091	9,253,547	45,162,671	-112,776,730

143 - MOBILITY FEE WEST DISTRICT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	69,980	150,000	150,000	57,495	150,000	0
Operating Expenses:	\$69,980	\$150,000	\$150,000	\$57,495	\$150,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	9,647,546	124,798,581	139,316,129	9,150,379	0	-124,798,581
Capital Outlay:	\$9,647,546	\$124,798,581	\$139,316,129	\$9,150,379	\$0	-\$124,798,581
Transfers Out:						
5910001 - Tran Out-general Fund	35,533	91,346	91,346	45,673	68,775	-22,571
Transfers Out:	\$35,533	\$91,346	\$91,346	\$45,673	\$68,775	-\$22,571
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	17,899,474	4,358,952	0	44,943,896	27,044,422
5990041 - Res For Capital - Designated	0	15,000,000	20,260,664	0	0	-15,000,000
Reserves - Capital:	\$0	\$32,899,474	\$24,619,616	\$0	\$44,943,896	\$12,044,422
TOTAL EXPENDITURES:	\$9,753,060	\$157,939,401	\$164,177,091	\$9,253,547	\$45,162,671	-\$112,776,730

FUND 145 – RED LIGHT CAMERAS

TRENDS & ISSUES

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

This Fund does not support Personnel Services. Operating Expenditures remain unchanged from the FY23 Adopted Budget. Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves Restricted are funded in compliance with the American Traffic Solutions (ATS) Agreement Section 8.6., which can be used to fund Intersection Safety needs upon confirmation of funds.

Overall, this Fund increased \$241,221 over the FY23 Adopted Budget.

REVENUES

Resolution #14-012R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenues generated by the enforcement of red light violations. Revenues cover all costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve/enhance new traffic signals, signal retiming, turn lane modifications and additions, signage, pavement marking, education programs, bicycle and pedestrian facilities, sidewalks, and street lighting.

The primary sources of revenue are Fund Balance and the aforementioned traffic violation enforcement.

145 - RED LIGHT CAMERAS

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Judgment, Fines & Forfeits	760,879	730,490	730,490	520,145	754,388	23,898
Miscellaneous Revenues	-12,562	6,262	6,262	0	0	-6,262
Less 5% Statutory Reduction	0	-36,838	-36,838	0	-37,719	-881
Fund Balance	0	1,467,946	1,632,098	0	1,692,412	224,466
Total	748,317	2,167,860	2,332,012	520,145	2,409,081	241,221
Expenditures						
Operating Expenses	457,302	657,700	657,700	274,714	657,700	0
Transfers Out	7,200	12,516	12,516	6,258	15,143	2,627
Reserves - Restricted	0	1,497,644	1,661,796	0	1,736,238	238,594
Total	464,502	2,167,860	2,332,012	280,972	2,409,081	241,221

145 - RED LIGHT CAMERAS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	457,144	655,200	655,200	274,537	655,200	0
5490500 - Reimbursement Of Py Revenue	158	2,500	2,500	178	2,500	0
Operating Expenses:	\$457,302	\$657,700	\$657,700	\$274,714	\$657,700	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	7,200	12,516	12,516	6,258	15,143	2,627
Transfers Out:	\$7,200	\$12,516	\$12,516	\$6,258	\$15,143	\$2,627
Reserves - Restricted:						
5990070 - Reserves Restricted	0	1,497,644	1,661,796	0	1,736,238	238,594
Reserves - Restricted:	\$0	\$1,497,644	\$1,661,796	\$0	\$1,736,238	\$238,594
TOTAL EXPENDITURES:	\$464,502	\$2,167,860	\$2,332,012	\$280,972	\$2,409,081	\$241,221

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.

This Fund will be closed in FY23.

REVENUES

This Fund will be closed in FY23 and any remaining funds have been allocated to Fund 243 – TDT Revenue Bonds Series 2016.

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	-1,217	0	0	0	0	0
Fund Balance	0	0	149,541	0	0	0
Total	-1,217	0	149,541	0	0	0
Expenditures						
Transfers Out	0	0	149,541	0	0	0
Total	0	0	149,541	0	0	0

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910243 - Transfer Out - 243	0	0	149,541	0	0	0
Transfers Out:	\$0	\$0	\$149,541	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$0	\$0	\$149,541	\$0	\$0	\$0

**FUND 147 – CONSERVATION LANDS PERPETUAL
MAINTENANCE & ACQUISITION FUND**

TRENDS & ISSUES

The Conservation Lands Perpetual Maintenance & Acquisition Fund includes revenues and appropriations related to perpetual maintenance and acquisition accounts. The Fund consists of the following cost centers: Shingle Creek Perpetual Maintenance (2551), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), and Poinciana Conservation Area (7465).

Personnel Services are not included in this Fund.

Operating Expenditures of \$1,273,577 includes Other Contractual Services for controlled burns at Split Oak & Lake Lizzie and Holopaw Conservation Areas, Repair & Maintenance at Lake Lizzie and Poinciana Conservation Areas, and Other Current Charges for Land Management expenses at Shingle Creek, Lake Lizzie, and Holopaw Conservation Areas.

Overall, this budget decreased \$64,747 from the FY23 Adopted Budget.

REVENUES

This Fund generates revenues for Rents and Royalties for maintenance and acquisition of conservation properties and also includes Fund Balance.

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	239,813	88,985	88,985	4,513	6,542	-82,443
Less 5% Statutory Reduction	0	-4,449	-4,449	0	-327	4,122
Transfers In	1,133,670	0	0	0	0	0
Fund Balance	0	1,253,788	1,339,884	0	1,267,362	13,574
Total	1,373,483	1,338,324	1,424,420	4,513	1,273,577	-64,747
Expenditures						
Operating Expenses	33,600	1,338,324	1,424,420	0	1,273,577	-64,747
Total	33,600	1,338,324	1,424,420	0	1,273,577	-64,747

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION

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

FUND 148 – BUILDING FUND

TRENDS & ISSUES

The Office of Building Safety, which is managed by the Community Development Department, protects the health and safety of the public by providing the best possible building permit service, and by administering and enforcing various building codes and technical standards, while preparing for the future growth of Osceola County. The Building Fund is comprised of Community Development Projects (1400), Customer Resources (1450), Building Safety (1452), and IT Support (1200, 1245, 1246, 1247).

Personnel Services supports 83.40 FTEs, which is an increase of .45 FTEs over the FY23 Adopted Budget due to the reallocation of positions in Customer Resources and Building Safety. Personnel Services increased \$331,880 due to the position reallocations as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$44,262 primarily due to an increase in Other Contractual Services for security services in the Administration Building and Computer Hardware for the purchase of tablets and printers for inspector vehicles.

Capital Outlay includes funding for electric vehicle charging stations, vehicles, and computer hardware. Ongoing projects will be funded by Fund Balance which will be included later in the budget process to ensure estimates are as accurate as possible.

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established in accordance with policy.

Overall, this Fund decreased \$7,899,540 from the FY23 Adopted Budget primarily due to ongoing projects which will be included later in the process.

REVENUES

Pursuant to F.S. 125.56(1) counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022, and 633.025 and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing, and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purpose. It is estimated that Building Permits, Fees & Special Assessments will increase \$2,753,900 over the FY23 Adopted Budget based on the current year's trend.

148-BUILDING FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	14,272,818	10,072,380	10,072,380	9,507,148	12,826,280	2,753,900
Charges For Services	368,404	231,536	231,536	182,228	280,601	49,065
Judgment, Fines & Forfeits	3,786	5,075	5,075	61,309	5,075	0
Miscellaneous Revenues	-235,300	316,683	316,683	37,759	10,980	-305,703
Less 5% Statutory Reduction	0	-531,284	-531,284	0	-656,147	-124,863
Transfers In	1,353	0	0	0	0	0
Other Sources	0	359,940	359,940	0	911,667	551,727
Fund Balance	0	23,346,249	27,885,646	0	12,522,583	-10,823,666
Total	14,411,061	33,800,579	38,339,976	9,788,444	25,901,039	-7,899,540
Expenditures						
Personnel Services	6,078,783	7,893,857	7,893,857	4,290,892	8,225,737	331,880
Operating Expenses	3,348,370	9,171,322	10,395,431	2,174,769	9,215,584	44,262
Capital Outlay	1,370,820	9,941,572	10,285,488	368,997	1,084,767	-8,856,805
Debt Service	0	0	0	0	79,131	79,131
Transfers Out	857,280	853,078	853,104	426,539	779,390	-73,688
Reserves - Operating	0	4,738,333	3,738,307	0	4,880,188	141,855
Reserves - Debt	0	0	0	0	39,566	39,566
Reserves - Capital	0	0	3,971,372	0	0	0
Reserves - Stability	0	1,202,417	1,202,417	0	1,596,676	394,259
Total	11,655,254	33,800,579	38,339,976	7,261,197	25,901,039	-7,899,540

148-BUILDING FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,773,924	5,392,758	5,392,758	2,580,804	5,565,535	172,777
5120002 - Disaster Relief	6,278	0	0	10,494	0	0
5120040 - Reduction In Force Pay	0	0	0	9,888	0	0
5122000 - Car Allowance	525	0	0	175	0	0
5122001 - Cell Phone Allowance	113	0	0	38	0	0
5124000 - Exec Deferred Compensation	653	0	0	248	0	0
5126000 - Other Salary	73,350	0	0	0	0	0
5130001 - Vacancy Factor	0	-95,529	-95,529	0	-99,159	-3,630
5140000 - Overtime	63,730	100,500	100,500	94,320	100,500	0
5140002 - Overtime- Code Enforcement	228	0	0	122	0	0
5140003 - Overtime- Disaster Relief	858	0	0	1,551	0	0
5150300 - Class C Meals	33	0	0	0	0	0
5160000 - Compensated Annual Leave	198,530	0	0	137,360	0	0
5160010 - Compensated Ann Leave Payoff	44,174	0	0	31,879	0	0
5160020 - Compensated Admin Leave	40,574	0	0	35,122	0	0
5170000 - Compensated Sick Leave	107,073	0	0	73,710	0	0
5170010 - Compensated Sick Leave Payoff	32,791	0	0	54,103	0	0
5210000 - Fica Taxes	320,070	417,594	417,594	222,989	433,440	15,846
5220000 - Retirement Contributions	485,450	665,667	665,667	365,322	787,719	122,052
5230000 - Health Insurance	836,389	1,286,065	1,286,065	603,146	1,308,863	22,798
5231000 - Life Insurance	3,975	5,550	5,550	2,884	5,742	192
5232000 - Dental Insurance	20,230	25,874	25,874	13,570	25,893	19
5233000 - Lt Disability Insurance	6,280	8,725	8,725	4,443	9,044	319
5233100 - St Disability Insurance	11,222	15,641	15,641	6,597	16,218	577
5240000 - Workers' Compensation	51,416	71,012	71,012	41,641	71,942	930
5250000 - Unemployment Compensation	918	0	0	0	0	0
5270000 - Community Service Leave	0	0	0	488	0	0
Personnel Services:	\$6,078,783	\$7,893,857	\$7,893,857	\$4,290,892	\$8,225,737	\$331,880
Operating Expenses:						
5310000 - Professional Services	307,532	4,040,000	4,211,478	230,412	3,938,000	-102,000
5310006 - Legal Fees	57,720	0	0	80	0	0
5340000 - Other Contractual Services	1,970,063	3,117,000	4,117,000	1,202,465	3,166,816	49,816
5400000 - Travel And Per Diem	7,876	35,825	35,825	7,711	48,325	12,500
5410000 - Communications	42,409	60,160	60,160	30,916	60,160	0
5420000 - Freight & Postage Services	5,063	2,240	2,240	379	2,240	0
5440000 - Rentals And Leases	3,835	3,835	3,835	320	2,769	-1,066
5450000 - Insurance	40,824	174,519	174,519	174,519	174,519	0
5460000 - Repair & Maintenance Svcs	432,261	691,357	691,357	158,883	4,040	-687,317
5460010 - Repairs & Maint Software	0	0	0	0	714,500	714,500
5462000 - Rep & Maint-automotive	19,340	28,970	28,970	7,678	20,970	-8,000
5470000 - Printing And Binding	474	6,275	6,275	1,380	5,400	-875
5490000 - Oth Current Chgs & Obligations	67,915	114,800	114,800	1,415	114,800	0
5490011 - Cash over/shorts	1	0	0	-31	0	0
5490500 - Reimbursement Of Py Revenue	24,980	0	0	29,417	0	0
5490501 - OH-Workers' Compensation	18,893	25,218	25,218	25,218	25,354	136
5490502 - OH-Property & Liability Insuranc	6,672	15,495	15,495	15,495	15,495	0
5490503 - OH-Dental Insurance	6,697	6,476	6,476	6,476	6,491	15
5490504 - OH-Health Insurance	21,086	27,039	27,039	27,039	27,105	66

148-BUILDING FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490505 – OH-Life/AD&D, STD, LTD	4,402	4,817	4,817	4,817	4,828	11
5490509 - OH-Fleet Oversight	6,068	6,402	6,402	6,402	6,402	0
5490510 - OH-Fleet Maint	0	30	30	30	30	0
5490511 - OH-Fleet Fuel	13,172	0	0	0	0	0
5511000 - Office Supplies	18,688	21,451	21,451	7,775	18,135	-3,316
5512000 - Office Equipment	2,137	0	0	4,058	0	0
5520000 - Operating Supplies	21,971	45,969	45,969	14,547	39,130	-6,839
5520010 - Computer Software	16,654	22,002	22,002	0	20,552	-1,450
5520011 - Computer Software, SAAS	5,724	431,630	484,261	89,201	435,880	4,250
5520020 - Computer Hardware, Non-Capit	53,399	64,250	64,250	30,807	112,550	48,300
5521000 - Gas & Oil	108,639	81,900	81,900	20,457	85,725	3,825
5522500 - Food	130	0	0	0	1,500	1,500
5540000 - Books,pubs,subs & Membership	14,359	30,452	30,452	21,804	46,358	15,906
5550000 - Training	49,388	113,210	113,210	55,099	117,510	4,300
Operating Expenses:	\$3,348,370	\$9,171,322	\$10,395,431	\$2,174,769	\$9,215,584	\$44,262
Capital Outlay:						
5640000 - Machinery & Equipment	0	65,000	65,000	0	67,600	2,600
5640020 - Computer Hardware, Capital	0	100,000	100,000	0	105,500	5,500
5640100 - Vehicles	0	359,940	359,940	0	536,667	176,727
5650000 - Construction In Progress	1,370,820	9,416,632	9,760,548	368,997	375,000	-9,041,632
Capital Outlay:	\$1,370,820	\$9,941,572	\$10,285,488	\$368,997	\$1,084,767	-\$8,856,805
Debt Service:						
5710000 - Principal	0	0	0	0	67,227	67,227
5720000 - Interest	0	0	0	0	11,904	11,904
Debt Service:	\$0	\$0	\$0	\$0	\$79,131	\$79,131
Transfers Out:						
5910001 - Tran Out-general Fund	856,856	853,078	853,078	426,539	779,390	-73,688
5910510 - Tran Out Fleet	175	0	26	0	0	0
5910511 - Tran Out Fleet Fuel F511	249	0	0	0	0	0
Transfers Out:	\$857,280	\$853,078	\$853,104	\$426,539	\$779,390	-\$73,688
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,962,807	2,962,807	0	3,036,785	73,978
5990020 - Reserve For Contingency	0	1,775,526	775,500	0	1,843,403	67,877
Reserves - Operating:	\$0	\$4,738,333	\$3,738,307	\$0	\$4,880,188	\$141,855
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	39,566	39,566
Reserves - Debt:	\$0	\$0	\$0	\$0	\$39,566	\$39,566
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	3,971,372	0	0	0
Reserves - Capital:	\$0	\$0	\$3,971,372	\$0	\$0	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,202,417	1,202,417	0	1,596,676	394,259
Reserves - Stability:	\$0	\$1,202,417	\$1,202,417	\$0	\$1,596,676	\$394,259

148-BUILDING FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
TOTAL EXPENDITURES:	\$11,655,254	\$33,800,579	\$38,339,976	\$7,261,197	\$25,901,039	-\$7,899,540

FUND 149 – EAST U.S. 192 CRA

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) revenue received based on the taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications as provided by law.

Personnel Services supports .75 FTEs, which remains unchanged from the FY23 Adopted Budget and increased \$3,475 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures decreased \$200,000 primarily in professional services due to the completion of the design for landscaping in FY23.

Capital Outlay includes a project for landscaping on East 192. Balances from ongoing projects will be included later in the budget process to ensure estimates are as accurate as possible.

Transfers Out include a transfer to the General Fund for Cost Allocation.

Reserves were established in accordance with policy.

Overall, this Fund decreased \$892,291 from the FY23 Adopted Budget.

REVENUES

This Fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance; estimated TIF revenues increased by \$216,131. Other revenue sources include Fund Balance and Interest.

149-EAST 192 CRA

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	-25,569	3,500	3,500	0	3,500	0
Less 5% Statutory Reduction	0	-175	-175	0	-175	0
Transfers In	1,317,695	1,817,295	1,744,131	1,744,131	2,033,426	216,131
Fund Balance	0	2,721,327	2,722,785	0	1,612,905	-1,108,422
Total	1,292,126	4,541,947	4,470,241	1,744,131	3,649,656	-892,291
Expenditures						
Personnel Services	61,204	60,205	62,205	40,642	63,680	3,475
Operating Expenses	220,364	506,851	506,851	16,108	306,851	-200,000
Capital Outlay	318,978	2,133,115	2,271,439	53,799	709,577	-1,423,538
Transfers Out	24,413	31,176	31,176	31,176	32,789	1,613
Reserves - Operating	0	73,965	801	0	40,332	-33,633
Reserves - Capital	0	1,736,635	1,597,769	0	2,496,427	759,792
Total	624,959	4,541,947	4,470,241	141,725	3,649,656	-892,291

149-EAST 192 CRA

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	37,545	41,775	43,775	24,252	43,590	1,815
5126000 - Other Salary	875	0	0	0	0	0
5130001 - Vacancy Factor	0	-732	-732	0	-763	-31
5160000 - Compensated Annual Leave	1,313	0	0	1,734	0	0
5160010 - Compensated Ann Leave Payoff	2,447	0	0	244	0	0
5160020 - Compensated Admin Leave	263	0	0	339	0	0
5170000 - Compensated Sick Leave	1,205	0	0	1,318	0	0
5210000 - Fica Taxes	3,129	3,194	3,194	2,049	3,335	141
5220000 - Retirement Contributions	4,758	4,977	4,977	3,321	5,916	939
5230000 - Health Insurance	9,236	10,448	10,448	7,033	11,045	597
5231000 - Life Insurance	35	42	42	29	44	2
5232000 - Dental Insurance	174	246	246	166	252	6
5233000 - Lt Disability Insurance	55	67	67	45	71	4
5233100 - St Disability Insurance	99	121	121	67	124	3
5240000 - Workers' Compensation	70	67	67	45	66	-1
Personnel Services:	\$61,204	\$60,205	\$62,205	\$40,642	\$63,680	\$3,475
Operating Expenses:						
5310000 - Professional Services	218,038	203,000	203,000	14,102	3,000	-200,000
5340000 - Other Contractual Services	0	300,000	300,000	0	300,000	0
5400000 - Travel And Per Diem	0	600	600	0	600	0
5450000 - Insurance	265	327	327	327	327	0
5470000 - Printing And Binding	0	250	250	0	250	0
5490000 - Oth Current Chgs & Obligations	0	400	400	250	400	0
5490501 - OH-Workers' Compensation	168	228	228	228	228	0
5490502 - OH-Property & Liability Insuranc	43	29	29	29	29	0
5490503 - OH-Dental Insurance	59	59	59	59	59	0
5490504 - OH-Health Insurance	187	244	244	244	244	0
5490505 - OH-Life/AD&D, STD, LTD	39	44	44	44	44	0
5540000 - Books,pubs,subs & Membership	1,170	1,170	1,170	1,170	1,170	0
5541000 - Registration Fees	395	500	500	-345	500	0
Operating Expenses:	\$220,364	\$506,851	\$506,851	\$16,108	\$306,851	-\$200,000
Capital Outlay:						
5650000 - Construction In Progress	318,978	2,133,115	2,271,439	53,799	709,577	-1,423,538
Capital Outlay:	\$318,978	\$2,133,115	\$2,271,439	\$53,799	\$709,577	-\$1,423,538
Transfers Out:						
5910001 - Tran Out-general Fund	24,413	31,176	31,176	31,176	32,789	1,613
Transfers Out:	\$24,413	\$31,176	\$31,176	\$31,176	\$32,789	\$1,613
Reserves - Operating:						
5990020 - Reserve For Contingency	0	73,965	801	0	40,332	-33,633
Reserves - Operating:	\$0	\$73,965	\$801	\$0	\$40,332	-\$33,633
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,736,635	1,597,769	0	2,496,427	759,792
Reserves - Capital:	\$0	\$1,736,635	\$1,597,769	\$0	\$2,496,427	\$759,792

149-EAST 192 CRA

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
TOTAL EXPENDITURES:	\$624,959	\$4,541,947	\$4,470,241	\$141,725	\$3,649,656	-\$892,291

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND

TRENDS & ISSUES

As approved on September 10, 2012, Ordinance 12-23 created the West 192 Development Authority. The West 192 Development Authority is funded by tax increment funds (TIF) revenues received based on taxable value within the Development Area and will be used for community development purposes. The West 192 Development Authority expired in FY22, per the Ordinance; therefore, no funds are included in FY24.

REVENUES

This Fund was previously funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance and Fund Balance.

150-WEST 192 DEVELOPMENT AUTHORITY

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	-112,514	0	0	0	0	0
Transfers In	4,548,205	0	0	0	0	0
Fund Balance	0	8,772,495	12,629,352	0	0	-8,772,495
Total	4,435,691	8,772,495	12,629,352	0	0	-8,772,495
Expenditures						
Personnel Services	244,459	0	0	0	0	0
Operating Expenses	281,973	0	0	0	0	0
Capital Outlay	2,597,391	0	0	0	0	0
Transfers Out	70,262	8,772,495	12,629,352	8,772,495	0	-8,772,495
Total	3,194,085	8,772,495	12,629,352	8,772,495	0	-8,772,495

150-WEST 192 DEVELOPMENT AUTHORITY

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

150-WEST 192 DEVELOPMENT AUTHORITY

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

FUND 151 – CDBG FUND

TRENDS & ISSUES

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

Personnel Services supports 2.30 FTEs, which is a decrease of .50 FTEs due to the reallocation of the Community Grants Program Coordinator to SHIP (Fund 111). Overall Personnel Services decreased \$33,521 due to the above-mentioned change which was partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of the above mentioned position changes which was partially offset by rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment.
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$1,535,998 over FY23 primarily due to an increase in estimated funds from prior years in Other Current Charges & Obligations.

Capital Outlay includes funding for Archie Gordon Memorial Park for \$132,000.

Grants and Aids in the amount of \$100,000 is to support the BVL After Hours Clinic.

Overall, this Fund increased \$683,632 over FY23 Adopted Budget.

REVENUES

The CDBG Fund is funded by grant revenue and Fund Balance. Intergovernmental Revenue includes the new FY24 allocation anticipated from the Department of Housing and Urban Development (HUD) as well as remaining grant funds from the prior year which total \$6,560,438.

151-CDBG FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Intergovernmental Revenue	1,599,487	5,065,838	5,791,683	613,111	6,487,658	1,421,820
Fund Balance	0	810,968	87,185	0	72,780	-738,188
Total	1,599,487	5,876,806	5,878,868	613,111	6,560,438	683,632
Expenditures						
Personnel Services	200,039	223,430	223,430	146,503	189,909	-33,521
Operating Expenses	1,086,025	4,602,531	4,304,593	301,595	6,138,529	1,535,998
Capital Outlay	188,819	950,845	1,250,845	2,469	132,000	-818,845
Grants and Aids	136,979	100,000	100,000	97,311	100,000	0
Total	1,611,861	5,876,806	5,878,868	547,877	6,560,438	683,632

151-CDBG FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	121,517	149,779	149,779	89,767	128,583	-21,196
5126000 - Other Salary	4,025	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,666	-2,666	0	-2,293	373
5140000 - Overtime	2,224	2,500	2,500	1,952	2,500	0
5150300 - Class C Meals	0	0	0	56	0	0
5160000 - Compensated Annual Leave	4,027	0	0	3,295	0	0
5160010 - Compensated Ann Leave Payoff	2,196	0	0	1,200	0	0
5160020 - Compensated Admin Leave	1,725	0	0	180	0	0
5170000 - Compensated Sick Leave	2,037	0	0	3,566	0	0
5210000 - Fica Taxes	9,982	11,651	11,651	7,358	10,028	-1,623
5220000 - Retirement Contributions	15,008	18,138	18,138	11,919	17,788	-350
5230000 - Health Insurance	34,306	40,575	40,575	25,033	30,777	-9,798
5231000 - Life Insurance	122	155	155	98	134	-21
5232000 - Dental Insurance	725	918	918	555	771	-147
5233000 - Lt Disability Insurance	188	243	243	149	210	-33
5233100 - St Disability Insurance	338	441	441	223	379	-62
5240000 - Workers' Compensation	1,620	1,696	1,696	1,034	1,032	-664
5270000 - Community Service Leave	0	0	0	120	0	0
Personnel Services:	\$200,039	\$223,430	\$223,430	\$146,503	\$189,909	-\$33,521
Operating Expenses:						
5310000 - Professional Services	22,316	50,000	50,000	6,500	50,000	0
5400000 - Travel And Per Diem	5,215	10,000	10,000	14	10,000	0
5410000 - Communications	595	500	500	594	500	0
5420000 - Freight & Postage Services	0	500	500	75	500	0
5440000 - Rentals And Leases	196	500	500	216	500	0
5460000 - Repair & Maintenance Svcs	0	400	400	0	400	0
5470000 - Printing And Binding	336	950	950	346	950	0
5480000 - Promotional Activities	7,393	5,000	5,000	0	5,000	0
5488000 - Promotional-ads/media Buys	4,381	7,500	7,500	3,685	7,500	0
5490000 - Oth Current Chgs & Obligations	1,031,201	4,503,581	4,205,643	282,299	6,039,579	1,535,998
5511000 - Office Supplies	3,123	5,000	5,000	1,854	5,000	0
5512000 - Office Equipment	0	1,000	1,000	57	1,000	0
5520000 - Operating Supplies	148	2,000	2,000	0	2,000	0
5521000 - Gas & Oil	0	1,000	1,000	0	1,000	0
5540000 - Books,pubs,subs & Membership	2,740	3,600	3,600	3,190	3,600	0
5541000 - Registration Fees	5,380	6,000	6,000	2,766	6,000	0
5550000 - Training	3,000	5,000	5,000	0	5,000	0
Operating Expenses:	\$1,086,025	\$4,602,531	\$4,304,593	\$301,595	\$6,138,529	\$1,535,998
Capital Outlay:						
5650000 - Construction In Progress	188,819	950,845	1,250,845	2,469	132,000	-818,845
Capital Outlay:	\$188,819	\$950,845	\$1,250,845	\$2,469	\$132,000	-\$818,845
Grants and Aids:						
5810000 - Aids To Gov't Agencies	136,979	100,000	100,000	97,311	100,000	0
Grants and Aids:	\$136,979	\$100,000	\$100,000	\$97,311	\$100,000	\$0
TOTAL EXPENDITURES:	\$1,611,861	\$5,876,806	\$5,878,868	\$547,877	\$6,560,438	\$683,632

151-CDBG FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:

FUND 152 – MUNICIPAL SERVICE TAXING UNIT (MSTU)

TRENDS & ISSUES

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

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

REVENUES

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

152-MUNI SVCS TAX UNITS MSTU FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Current Ad Valorem Taxes	1,361,383	1,634,156	1,634,156	1,534,428	1,816,876	182,720
PY Delinquent Ad Valorem Tax	359	0	0	104	0	0
Miscellaneous Revenues	1,960	0	0	1,673	0	0
Less 5% Statutory Reduction	0	-81,710	-81,710	0	-90,842	-9,132
Other Sources	1,067	0	0	0	0	0
Fund Balance	0	503,788	773,169	0	549,298	45,510
Total	1,364,768	2,056,234	2,325,615	1,536,205	2,275,332	219,098
Expenditures						
Operating Expenses	1,301,486	1,594,013	1,942,751	880,036	1,956,771	362,758
Transfers Out	278,742	273,208	352,864	155,430	298,561	25,353
Reserves - Operating	0	77,753	30,000	0	0	-77,753
Reserves - Assigned	0	111,260	0	0	20,000	-91,260
Total	1,580,228	2,056,234	2,325,615	1,035,466	2,275,332	219,098

152-MUNI SVCS TAX UNITS MSTU FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	27,268	32,641	32,641	30,703	36,336	3,695
5340000 - Other Contractual Services	84,115	52,555	69,280	38,902	91,982	39,427
5410000 - Communications	2,986	2,105	3,260	1,923	3,260	1,155
5430000 - Utility Services	610,970	747,939	782,370	403,610	746,269	-1,670
5440000 - Rentals And Leases	11,050	5,850	10,800	8,100	10,800	4,950
5450000 - Insurance	0	0	6,057	0	0	0
5450005 - Insurance MSTU	10,758	7,698	7,698	0	8,557	859
5460000 - Repair & Maintenance Svcs	537,589	695,047	885,673	295,914	1,058,667	363,620
5470000 - Printing And Binding	1,626	0	0	1,090	0	0
5490000 - Oth Current Chgs & Obligations	15,123	50,178	144,972	99,793	900	-49,278
Operating Expenses:	\$1,301,486	\$1,594,013	\$1,942,751	\$880,036	\$1,956,771	\$362,758
Transfers Out:						
5910001 - Tran Out-general Fund	255,716	224,245	303,901	138,675	244,058	19,813
5910704 - Transfers out-Property Appr	23,026	48,963	48,963	16,755	54,503	5,540
Transfers Out:	\$278,742	\$273,208	\$352,864	\$155,430	\$298,561	\$25,353
Reserves - Operating:						
5990020 - Reserve For Contingency	0	77,753	30,000	0	0	-77,753
Reserves - Operating:	\$0	\$77,753	\$30,000	\$0	\$0	-\$77,753
Reserves - Assigned:						
5990060 - Reserves Assigned	0	111,260	0	0	20,000	-91,260
Reserves - Assigned:	\$0	\$111,260	\$0	\$0	\$20,000	-\$91,260
TOTAL EXPENDITURES:	\$1,580,228	\$2,056,234	\$2,325,615	\$1,035,466	\$2,275,332	\$219,098

FUND 153 – MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

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

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

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

REVENUES

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

153-MUNI SVCS BENEFIT UNITS MSBU FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	36,525	40,548	14,736,558	14,734,622	14,748,825	14,708,277
Miscellaneous Revenues	-597	0	0	38	0	0
Less 5% Statutory Reduction	0	-1,908	-1,908	0	-2,641	-733
Fund Balance	0	54,745	61,511	0	3,151,934	3,097,189
Total	35,927	93,385	14,796,161	14,734,660	17,898,118	17,804,733
Expenditures						
Operating Expenses	23,168	46,744	14,746,623	11,597,377	17,701,114	17,654,370
Transfers Out	15,403	14,379	14,379	7,190	164,204	149,825
Reserves - Restricted	0	32,262	35,159	0	32,800	538
Total	38,571	93,385	14,796,161	11,604,567	17,898,118	17,804,733

153-MUNI SVCS BENEFIT UNITS MSBU FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	731	812	812	772	1,056	244
5430000 - Utility Services	8,867	10,445	10,744	6,450	10,770	325
5460000 - Repair & Maintenance Svcs	13,570	35,487	39,057	8,027	29,396	-6,091
5490000 - Oth Current Chgs & Obligations	0	0	14,696,010	11,582,128	17,659,892	17,659,892
Operating Expenses:	\$23,168	\$46,744	\$14,746,623	\$11,597,377	\$17,701,114	\$17,654,370
Transfers Out:						
5910001 - Tran Out-general Fund	15,403	14,379	14,379	7,190	164,204	149,825
Transfers Out:	\$15,403	\$14,379	\$14,379	\$7,190	\$164,204	\$149,825
Reserves - Restricted:						
5990070 - Reserves Restricted	0	32,262	35,159	0	32,800	538
Reserves - Restricted:	\$0	\$32,262	\$35,159	\$0	\$32,800	\$538
TOTAL EXPENDITURES:	\$38,571	\$93,385	\$14,796,161	\$11,604,567	\$17,898,118	\$17,804,733

FUND 154 – CONSTITUTIONAL GAS TAX FUND

TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects, and other transportation related expenditures such as traffic signals, road and bridge vehicle replacement, and miscellaneous road maintenance.

This Fund does not support Personnel Services.

Operating Expenditures remains unchanged from the FY23 Adopted Budget. The overall Road Resurfacing program is proposed to remain the same as FY23 at \$14,000,000. The dirt road maintenance/paving program remains at the same annual amount as prior years at \$750,000.

Capital Outlay includes funding for replacements and purchases of heavy equipment and fleet vehicles. Staff is recommending utilization of the capital lease program for these purchases. Ongoing capital projects will be included later in the budget process.

Debt Service is increasing \$322,096 for lease payments for vehicles and heavy equipment purchased in prior years.

Reserves for Debt are established for future lease payments.

Overall, this Fund is decreasing \$1,190,054 from the FY23 Adopted Budget.

REVENUES

The major revenue sources for this Fund are the 2-cent tax per gallon on motor fuel and Transfers In. Intergovernmental revenue is projected to increase \$268,442 due to estimated projections; revenue will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. The Transfer In is from the General Fund as the revenue generated by the fuel tax is not sufficient to cover expenses. Additionally, other revenues include Lease Proceeds for capital expenses, Interest, and Fund Balance.

104-TOURIST DEVELOPMENT TAX FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Other Taxes	51,076,877	33,198,529	33,198,529	33,750,583	41,658,990	8,460,461
Charges For Services	3,786,341	2,479,532	2,479,532	639,745	3,323,493	843,961
Miscellaneous Revenues	271,569	440,000	440,000	472,601	625,790	185,790
Less 5% Statutory Reduction	0	-1,805,903	-1,805,903	0	-2,280,414	-474,511
Transfers In	2,304	0	0	0	0	0
Other Sources	715,773	250,711	250,711	0	326,748	76,037
Fund Balance	0	44,414,303	57,484,369	0	46,015,227	1,600,924
Total	55,852,864	78,977,172	92,047,238	34,862,929	89,669,834	10,692,662
Expenditures						
Personnel Services	1,847,867	2,178,351	2,178,351	1,313,467	2,288,928	110,577
Operating Expenses	34,466,889	21,704,631	22,986,203	14,268,375	28,257,372	6,552,741
Capital Outlay	422,130	12,118,500	20,873,228	926,224	6,111,847	-6,006,653
Debt Service	11,155	22,313	74,313	11,155	85,783	63,470
Grants and Aids	166,666	0	0	0	0	0
Transfers Out	4,781,333	3,993,079	3,993,285	236,192	3,296,948	-696,131
Reserves - Operating	0	17,077,200	11,987,237	0	18,762,436	1,685,236
Reserves - Debt	0	11,157	11,157	0	42,893	31,736
Reserves - Capital	0	11,000,000	11,000,000	0	11,000,000	0
Reserves - Stability	0	10,871,941	18,943,464	0	19,823,627	8,951,686
Total	41,696,039	78,977,172	92,047,238	16,755,413	89,669,834	10,692,662

154-CONSTITUTIONAL GAS TAX FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460007 - R&M Road Milling and Resurfacing	12,211,449	14,000,000	14,000,000	5,560,105	14,000,000	0
5460009 - Dirt Road Maintenance/Paving	513,923	750,000	750,000	367,214	750,000	0
Operating Expenses:	\$12,725,372	\$14,750,000	\$14,750,000	\$5,927,319	\$14,750,000	\$0
Capital Outlay:						
5640100 - Vehicles	0	0	170,000	137,643	0	0
5650000 - Construction In Progress	1,973,654	3,945,200	2,773,636	1,213,902	2,405,832	-1,539,368
Capital Outlay:	\$1,973,654	\$3,945,200	\$2,943,636	\$1,351,545	\$2,405,832	-\$1,539,368
Debt Service:						
5710000 - Principal	1,077,591	1,428,318	1,428,318	975,597	1,724,871	296,553
5720000 - Interest	106,221	109,582	109,582	87,748	135,125	25,543
Debt Service:	\$1,183,812	\$1,537,900	\$1,537,900	\$1,063,345	\$1,859,996	\$322,096
Transfers Out:						
5910001 - Tran Out-general Fund	137,659	179,296	179,296	89,648	44,566	-134,730
Transfers Out:	\$137,659	\$179,296	\$179,296	\$89,648	\$44,566	-\$134,730
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	768,951	768,951	0	929,999	161,048
Reserves - Debt:	\$0	\$768,951	\$768,951	\$0	\$929,999	\$161,048
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	385,554	0	0	0
Reserves - Capital:	\$0	\$0	\$385,554	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$16,020,497	\$21,181,347	\$20,565,337	\$8,431,856	\$19,990,393	-\$1,190,954

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.

Personnel Services supports 2.25 FTEs, which is a decrease of .30 FTE from the FY23 Adopted Budget due to the reevaluation of position allocations.

Overall, Personnel Services decreased \$54,547 due to the changes mentioned above and was partially offset by the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of mid-year status changes which was partially offset by rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased by \$340,093 primarily due to increases in Repair & Maintenance Services for Asset Management Contracts and various operating expenditures.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves were established in accordance with policy.

Overall, there is a decrease of \$681,271 from the FY23 Adopted Budget.

REVENUES

Revenue is provided from Special Assessments, which will be updated later in the budget process, as well as Interest, and Fund Balance.

155-WEST 192 MSBU PHASE I

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	2,429,994	2,700,749	2,700,749	2,518,264	2,592,719	-108,030
Charges For Services	66	0	0	0	0	0
Miscellaneous Revenues	217,097	162,820	162,820	39,595	146,682	-16,138
Less 5% Statutory Reduction	0	-143,178	-143,178	0	-136,970	6,208
Other Sources	19,197	0	0	0	0	0
Fund Balance	0	2,908,484	3,116,501	0	2,345,173	-563,311
Total	<u>2,666,353</u>	<u>5,628,875</u>	<u>5,836,892</u>	<u>2,557,859</u>	<u>4,947,604</u>	<u>-681,271</u>
Expenditures						
Personnel Services	156,482	255,295	255,295	138,354	200,748	-54,547
Operating Expenses	2,641,835	2,814,774	2,814,774	1,792,018	3,154,867	340,093
Capital Outlay	213,502	1,087,721	1,086,499	233	0	-1,087,721
Transfers Out	144,943	125,678	125,784	62,839	111,719	-13,959
Reserves - Operating	0	845,407	1,054,540	0	980,270	134,863
Reserves - Capital	0	500,000	500,000	0	500,000	0
Total	<u>3,156,762</u>	<u>5,628,875</u>	<u>5,836,892</u>	<u>1,993,444</u>	<u>4,947,604</u>	<u>-681,271</u>

155-WEST 192 MSBU PHASE I

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	99,875	174,881	174,881	83,809	135,823	-39,058
5120002 - Disaster Relief	68	0	0	133	0	0
5120040 - Reduction In Force Pay	0	0	0	2,472	0	0
5122000 - Car Allowance	131	0	0	44	0	0
5122001 - Cell Phone Allowance	28	0	0	9	0	0
5124000 - Exec Deferred Compensation	163	0	0	62	0	0
5126000 - Other Salary	1,625	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,976	-2,976	0	-2,377	599
5140002 - Overtime- Code Enforcement	271	0	0	411	0	0
5160000 - Compensated Annual Leave	5,451	0	0	3,704	0	0
5160010 - Compensated Ann Leave Payoff	734	0	0	1,631	0	0
5160020 - Compensated Admin Leave	749	0	0	989	0	0
5170000 - Compensated Sick Leave	1,251	0	0	1,778	0	0
5210000 - Fica Taxes	7,918	13,012	13,012	6,918	10,391	-2,621
5220000 - Retirement Contributions	16,241	29,620	29,620	12,628	20,362	-9,258
5230000 - Health Insurance	18,256	35,601	35,601	20,398	31,587	-4,014
5231000 - Life Insurance	96	172	172	94	138	-34
5232000 - Dental Insurance	434	825	825	501	754	-71
5233000 - Lt Disability Insurance	150	270	270	144	218	-52
5233100 - St Disability Insurance	256	462	462	212	385	-77
5240000 - Workers' Compensation	2,786	3,428	3,428	2,417	3,467	39
Personnel Services:	\$156,482	\$255,295	\$255,295	\$138,354	\$200,748	-\$54,547
Operating Expenses:						
5312000 - Tax Collector Fees	61,760	56,690	56,690	52,926	51,854	-4,836
5340000 - Other Contractual Services	274	765	765	195	765	0
5400000 - Travel And Per Diem	0	650	650	0	1,600	950
5410000 - Communications	5,257	7,672	7,672	3,881	7,672	0
5420000 - Freight & Postage Services	0	3,700	3,200	0	500	-3,200
5430000 - Utility Services	307,500	315,000	315,000	227,928	315,000	0
5440000 - Rentals And Leases	715	780	780	465	900	120
5450000 - Insurance	1,669	12,413	12,413	12,413	12,413	0
5460000 - Repair & Maintenance Svcs	2,244,298	2,343,034	2,343,034	1,489,372	2,693,099	350,065
5462000 - Rep & Maint-automotive	1,601	1,800	1,800	158	600	-1,200
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	1,200	1,200
5470000 - Printing And Binding	7,577	6,000	5,530	0	7,200	1,200
5490000 - Oth Current Chgs & Obligations	0	0	0	75	0	0
5490501 - OH-Workers' Compensation	612	775	775	775	684	-91
5490502 - OH-Property & Liability Insuranc	273	1,102	1,102	1,102	1,102	0
5490503 - OH-Dental Insurance	217	200	200	200	176	-24
5490504 - OH-Health Insurance	685	830	830	830	733	-97
5490505 - OH-Life/AD&D, STD, LTD	143	149	149	149	131	-18
5490509 - OH-Fleet Oversight	492	0	970	0	0	0
5490511 - OH-Fleet Fuel	1,068	0	0	0	0	0
5511000 - Office Supplies	121	300	300	80	300	0
5520000 - Operating Supplies	40	3,376	3,376	165	1,400	-1,976
5521000 - Gas & Oil	5,038	4,543	4,543	1,305	4,543	0
5525000 - Tools	0	350	350	0	350	0
5530000 - Road Materials & Supplies	0	50,000	50,000	0	50,000	0

155-WEST 192 MSBU PHASE I

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Membership	2,495	4,045	4,045	0	2,045	-2,000
5550000 - Training	0	600	600	0	600	0
Operating Expenses:	\$2,641,835	\$2,814,774	\$2,814,774	\$1,792,018	\$3,154,867	\$340,093
Capital Outlay:						
5650000 - Construction In Progress	213,502	1,087,721	1,086,499	233	0	-1,087,721
Capital Outlay:	\$213,502	\$1,087,721	\$1,086,499	\$233	\$0	-\$1,087,721
Transfers Out:						
5910001 - Tran Out-general Fund	144,219	125,678	125,678	62,839	111,719	-13,959
5910510 - Tran Out Fleet	724	0	106	0	0	0
Transfers Out:	\$144,943	\$125,678	\$125,784	\$62,839	\$111,719	-\$13,959
Reserves - Operating:						
5990010 - Reserve For Cash	0	532,625	532,625	0	578,695	46,070
5990020 - Reserve For Contingency	0	312,782	521,915	0	401,575	88,793
Reserves - Operating:	\$0	\$845,407	\$1,054,540	\$0	\$980,270	\$134,863
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	500,000	500,000
5990041 - Res For Capital - Designated	0	500,000	500,000	0	0	-500,000
Reserves - Capital:	\$0	\$500,000	\$500,000	\$0	\$500,000	\$0
TOTAL EXPENDITURES:	\$3,156,762	\$5,628,875	\$5,836,892	\$1,993,444	\$4,947,604	-\$681,271

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. Funds will be carried forward later in the budget process to ensure estimates are as accurate as possible.

This Fund supports 23.00 grant-funded FTEs, which is unchanged from FY23 Adopted Budget.

There are no CIP projects included in FY24, however, funding for ongoing capital projects will be included later in the budget process.

REVENUES

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

156-FEDERAL AND STATE GRANTS FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Intergovernmental Revenue	39,452,280	166,025,312	178,947,165	68,020,621	3,095,058	-162,930,254
Miscellaneous Revenues	183	0	0	528	0	0
Fund Balance	0	0	0	0	54,272,962	54,272,962
Total	39,452,463	166,025,312	178,947,165	68,021,150	57,368,020	-108,657,292
Expenditures						
Personnel Services	1,356,250	4,647,658	5,534,572	1,193,270	0	-4,647,658
Operating Expenses	7,912,214	56,287,789	56,889,480	588,165	54,462,421	-1,825,368
Capital Outlay	9,839,905	93,439,734	105,354,216	8,278,569	0	-93,439,734
Grants and Aids	20,263,189	11,619,936	11,069,464	5,170,145	2,876,100	-8,743,836
Transfers Out	80,905	30,195	99,433	0	29,499	-696
Total	39,452,463	166,025,312	178,947,165	15,230,149	57,368,020	-108,657,292

156-FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	847,444	3,989,663	3,957,449	613,230	0	-3,989,663
5120002 - Disaster Relief	0	0	0	434	0	0
5120030 - Holiday Pay	0	0	0	22,342	0	0
5126000 - Other Salary	3,750	0	0	0	0	0
5130002 - Other Salaries & Wages-Standb	0	0	0	3,880	0	0
5140000 - Overtime	3,282	0	919,128	20,233	0	0
5150000 - Incentive Pay	7,377	0	0	13,146	0	0
5150010 - Uniform Allowance	4,725	0	0	3,150	0	0
5150030 - Educ Incentive Firefighters	0	0	0	2,500	0	0
5150031 - Tuition Reimbursement - CBA	0	0	0	250	0	0
5150100 - Wellness Incentive	0	0	0	6,120	0	0
5160000 - Compensated Annual Leave	13,781	0	0	24,678	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	6,182	0	0
5160020 - Compensated Admin Leave	928	0	0	2,494	0	0
5170000 - Compensated Sick Leave	18,600	0	0	20,783	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	2,585	0	0
5210000 - Fica Taxes	67,550	76,615	76,615	56,036	0	-76,615
5220000 - Retirement Contributions	198,656	258,892	258,892	191,485	0	-258,892
5230000 - Health Insurance	147,522	264,136	264,136	162,389	0	-264,136
5231000 - Life Insurance	664	1,008	1,008	651	0	-1,008
5232000 - Dental Insurance	4,310	7,216	7,216	4,654	0	-7,216
5233000 - Lt Disability Insurance	1,049	1,606	1,606	1,007	0	-1,606
5233100 - St Disability Insurance	1,890	2,900	2,900	1,510	0	-2,900
5240000 - Workers' Compensation	34,724	45,622	45,622	33,531	0	-45,622
Personnel Services:	\$1,356,250	\$4,647,658	\$5,534,572	\$1,193,270	\$0	-\$4,647,658
Operating Expenses:						
5310000 - Professional Services	506,492	2,617,384	2,617,384	190,942	1,000	-2,616,384
5340000 - Other Contractual Services	7,056,913	573,992	673,992	318,599	220,730	-353,262
5400000 - Travel And Per Diem	7,782	5,784	5,784	3,049	0	-5,784
5410000 - Communications	16,871	19,032	19,032	10,410	0	-19,032
5420000 - Freight & Postage Services	1,095	0	0	567	0	0
5440000 - Rentals And Leases	8,970	65,000	65,000	3,762	20,000	-45,000
5460000 - Repair & Maintenance Svcs	3,821	0	276,805	0	276,805	276,805
5470000 - Printing And Binding	837	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	39,714	52,931,611	52,902,610	3,184	53,816,386	884,775
5490501 - OH-Workers' Compensation	844	0	0	0	0	0
5490503 - OH-Dental Insurance	299	0	0	0	0	0
5490504 - OH-Health Insurance	940	0	0	0	0	0
5490505 - OH-Life/AD&D, STD, LTD	197	0	0	0	0	0
5511000 - Office Supplies	28,561	20,000	20,000	16,611	20,000	0
5512000 - Office Equipment	55,781	0	0	5,749	0	0
5520000 - Operating Supplies	103,722	14,021	87,380	28,668	39,500	25,479
5520020 - Computer Hardware, Non-Capit	32,009	595	595	0	0	-595
5522000 - Chemicals	40,144	31,916	55,119	0	68,000	36,084
5523000 - Protective Clothing	1,289	0	0	0	0	0
5524000 - Oper Supp-miscellaneous	1,666	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	1,467	2,600	2,600	500	0	-2,600
5550000 - Training	2,800	5,854	163,179	6,125	0	-5,854

156-FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:	\$7,912,214	\$56,287,789	\$56,889,480	\$588,165	\$54,462,421	-\$1,825,368
Capital Outlay:						
5640000 - Machinery & Equipment	100,338	162,642	116,475	18,553	0	-162,642
5650000 - Construction In Progress	9,739,567	93,277,092	105,237,741	8,260,017	0	-93,277,092
Capital Outlay:	\$9,839,905	\$93,439,734	\$105,354,216	\$8,278,569	\$0	-\$93,439,734
Grants and Aids:						
5810000 - Aids To Gov't Agencies	13,555	0	19,478	1,884	0	0
5811000-Aids To Gov't Agencies	54,958	0	30,050	0	0	0
5820000 - Aids To Private Organization	12,475,000	5,356,340	4,721,340	660,000	2,876,100	-2,480,240
5820004 - AIDS TO NON-PROFITS ORG	700,000	0	35,000	425,000	0	0
5830003 - Rent Assistance	6,500,566	5,763,596	5,763,596	3,843,179	0	-5,763,596
5830005 - Utilities Assistance	519,109	500,000	500,000	240,081	0	-500,000
Grants and Aids:	\$20,263,189	\$11,619,936	\$11,069,464	\$5,170,145	\$2,876,100	-\$8,743,836
Transfers Out:						
5910705 - Transfers out-Sheriff	80,905	30,195	99,433	0	29,499	-696
Transfers Out:	\$80,905	\$30,195	\$99,433	\$0	\$29,499	-\$696
TOTAL EXPENDITURES:	\$39,452,463	\$166,025,312	\$178,947,165	\$15,230,149	\$57,368,020	-\$108,657,292

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.

Personnel Services supports 4.34 FTEs which remains unchanged from the FY23 Adopted Budget. Personnel Services increased \$10,041 primarily due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance rates increased for FY24; however, these costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$161,012 primarily due to Repairs and Maintenance for the annual increase to the Motorola maintenance contract, as well as Utilities and Gas & Oil for new towers.

Capital Outlay is requested for BDA-DAS Diagnostic software, additional ARS site antenna, and additional funds needed to complete the replacement of the HVAC Bard Units in several Communication Tower Sites. Ongoing projects will be funded by Fund Balance, which will be included later in the budget process to ensure estimates are as accurate as possible.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves were established in accordance with policy.

Overall, this budget decreased \$188,486 from the FY23 Adopted Budget.

REVENUES

Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal agreements with other users of the system, such as Kissimmee Utility Authority (KUA), Orlando Utilities Commission (OUC), Osceola Heritage Park (OHP), City of St. Cloud, City of Kissimmee, Toho Water Authority (TWA) and the Osceola School District, who pay for the service they receive. Interfund transfers from other BOCC funds provide an additional revenue source for the use of the 800MHz radios. Additional revenues include Interest, Rents and Royalties, and Fund Balance.

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	872,851	1,006,661	1,006,661	542,958	1,051,288	44,627
Judgment, Fines & Forfeits	270,170	266,700	266,700	205,932	307,606	40,906
Miscellaneous Revenues	23,330	38,751	38,751	23,566	30,644	-8,107
Less 5% Statutory Reduction	0	-65,606	-65,606	0	-69,477	-3,871
Transfers In	1,286,509	1,402,195	1,402,195	701,098	1,505,024	102,829
Fund Balance	0	886,812	983,504	0	521,942	-364,870
Total	<u>2,452,860</u>	<u>3,535,513</u>	<u>3,632,205</u>	<u>1,473,554</u>	<u>3,347,027</u>	<u>-188,486</u>
Expenditures						
Personnel Services	261,056	342,474	342,474	184,703	352,515	10,041
Operating Expenses	1,975,140	2,133,663	2,256,840	1,687,340	2,294,675	161,012
Capital Outlay	46,030	150,000	103,970	0	51,659	-98,341
Transfers Out	121,190	347,201	347,201	173,601	128,228	-218,973
Reserves - Operating	0	562,175	581,720	0	519,950	-42,225
Total	<u>2,403,416</u>	<u>3,535,513</u>	<u>3,632,205</u>	<u>2,045,644</u>	<u>3,347,027</u>	<u>-188,486</u>

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	159,284	226,300	226,300	100,666	225,699	-601
5120002 - Disaster Relief	1,980	0	0	3,814	0	0
5126000 - Other Salary	2,546	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,001	-4,001	0	-4,103	-102
5140000 - Overtime	7,499	7,110	7,110	5,943	8,743	1,633
5140003 - Overtime- Disaster Relief	1,389	0	0	1,389	0	0
5160000 - Compensated Annual Leave	9,204	0	0	8,608	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,044	0	0
5160020 - Compensated Admin Leave	713	0	0	516	0	0
5170000 - Compensated Sick Leave	3,209	0	0	3,229	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	4,293	0	0
5210000 - Fica Taxes	13,472	17,490	17,490	9,469	17,936	446
5220000 - Retirement Contributions	22,355	31,212	31,212	16,450	35,502	4,290
5230000 - Health Insurance	34,010	57,014	57,014	24,692	62,074	5,060
5231000 - Life Insurance	156	233	233	112	240	7
5232000 - Dental Insurance	741	1,042	1,042	498	1,050	8
5233000 - Lt Disability Insurance	246	365	365	172	376	11
5233100 - St Disability Insurance	444	661	661	258	679	18
5240000 - Workers' Compensation	3,808	5,048	5,048	2,550	4,319	-729
Personnel Services:	\$261,056	\$342,474	\$342,474	\$184,703	\$352,515	\$10,041
Operating Expenses:						
5310000 - Professional Services	200,764	201,431	201,431	167,859	207,474	6,043
5313000 - Legal & Engineering Svcs	450	100	100	0	100	0
5340000 - Other Contractual Services	512	650	650	355	720	70
5340008 - Other Contractual Svc- Auction	171	0	0	269	0	0
5400000 - Travel And Per Diem	422	5,355	5,355	2,774	2,000	-3,355
5410000 - Communications	22,371	22,772	22,772	16,933	31,220	8,448
5420000 - Freight & Postage Services	719	800	800	633	800	0
5430000 - Utility Services	80,258	71,400	71,400	56,474	96,096	24,696
5440000 - Rentals And Leases	58,387	67,474	67,474	67,587	72,048	4,574
5450000 - Insurance	49,423	52,799	52,799	52,799	52,799	0
5460000 - Repair & Maintenance Svcs	1,535,991	1,624,852	1,748,029	1,303,169	1,782,132	157,280
5462000 - Rep & Maint-automotive	2,818	1,040	1,040	135	0	-1,040
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	2,000	2,000
5490501 - OH-Workers' Compensation	522	1,016	1,016	1,016	1,016	0
5490502 - OH-Property & Liability Insuranc	8,079	4,688	4,688	4,688	4,688	0
5490503 - OH-Dental Insurance	185	261	261	261	261	0
5490504 - OH-Health Insurance	583	1,090	1,090	1,090	1,090	0
5490505 - OH-Life/AD&D, STD, LTD	121	194	194	194	194	0
5490509 - OH-Fleet Oversight	328	388	388	388	388	0
5490510 - OH-Fleet Maint	0	160	160	160	160	0
5490511 - OH-Fleet Fuel	712	0	0	0	0	0
5511000 - Office Supplies	602	900	900	578	900	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	1,471	41,079	41,079	147	2,400	-38,679
5520010 - Computer Software	0	8,500	8,500	8,432	10,000	1,500
5520020 - Computer Hardware, Non-Capit.	0	1,500	1,500	0	1,500	0
5521000 - Gas & Oil	9,351	14,200	14,200	663	19,500	5,300

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5525000 - Tools	189	1,200	1,200	0	1,200	0
5526000 - Clothing	110	800	800	0	800	0
5540000 - Books,pubs,subs & Membership	201	499	499	361	499	0
5541000 - Registration Fees	0	440	440	375	440	0
5550000 - Training	400	7,575	7,575	0	1,750	-5,825
Operating Expenses:	\$1,975,140	\$2,133,663	\$2,256,840	\$1,687,340	\$2,294,675	\$161,012
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	26,700	26,700
5650000 - Construction In Progress	46,030	150,000	103,970	0	24,959	-125,041
Capital Outlay:	\$46,030	\$150,000	\$103,970	\$0	\$51,659	-\$98,341
Transfers Out:						
5910001 - Tran Out-general Fund	121,190	347,201	347,201	173,601	128,228	-218,973
Transfers Out:	\$121,190	\$347,201	\$347,201	\$173,601	\$128,228	-\$218,973
Reserves - Operating:						
5990010 - Reserve For Cash	0	470,556	491,086	0	462,570	-7,986
5990020 - Reserve For Contingency	0	91,619	90,634	0	57,380	-34,239
Reserves - Operating:	\$0	\$562,175	\$581,720	\$0	\$519,950	-\$42,225
TOTAL EXPENDITURES:	\$2,403,416	\$3,535,513	\$3,632,205	\$2,045,644	\$3,347,027	-\$188,486

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.

Personnel Services supports 13.75 FTEs which is an increase of .10 FTEs due to the reallocation of positions. Overall, Personnel Services increased \$54,889 due to the above-mentioned change and the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$382,047, which represents the anticipated FY24 allocations.

Transfers Out includes a transfer for the debt service payment for Mill Creek Plaza.

Overall, this Fund increased \$579,440 over the FY23 Adopted Budget.

REVENUES

Revenues in this Fund are received from the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. Additional revenue sources are Interest and Fund Balance.

168-SECTION 8 FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Intergovernmental Revenue	20,477,011	23,523,676	23,523,676	9,919,014	24,043,517	519,841
Charges For Services	0	0	0	60	0	0
Miscellaneous Revenues	51,857	962	962	93,573	79,452	78,490
Less 5% Statutory Reduction	0	-48	-48	0	0	48
Other Sources	0	0	0	0	42,504	42,504
Fund Balance	0	3,810,397	4,068,998	0	3,748,954	-61,443
Total	20,528,867	27,334,987	27,593,588	10,012,647	27,914,427	579,440
Expenditures						
Personnel Services	882,867	1,006,069	1,066,210	613,063	1,060,958	54,889
Operating Expenses	19,655,872	26,256,918	26,455,186	13,738,201	26,638,965	382,047
Capital Outlay	0	0	0	0	42,504	42,504
Grants and Aids	0	0	0	0	100,000	100,000
Transfers Out	72,000	72,000	72,192	0	72,000	0
Total	20,610,738	27,334,987	27,593,588	14,351,264	27,914,427	579,440

168-SECTION 8 FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	552,896	678,707	721,422	373,855	702,074	23,367
5126000 - Other Salary	13,575	0	0	0	0	0
5130001 - Vacancy Factor	0	-11,868	-11,868	0	-12,371	-503
5140000 - Overtime	5,977	5,000	5,000	951	5,000	0
5150300 - Class C Meals	85	0	0	0	0	0
5160000 - Compensated Annual Leave	23,832	0	0	18,100	0	0
5160010 - Compensated Ann Leave Payoff	1,864	0	0	7,782	0	0
5160020 - Compensated Admin Leave	3,360	0	0	524	0	0
5170000 - Compensated Sick Leave	11,032	0	0	15,739	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	2,968	0	0
5210000 - Fica Taxes	44,300	51,884	55,114	30,351	54,092	2,208
5220000 - Retirement Contributions	66,728	80,771	85,859	49,688	95,948	15,177
5230000 - Health Insurance	149,486	190,358	198,846	106,082	203,513	13,155
5231000 - Life Insurance	560	687	735	419	714	27
5232000 - Dental Insurance	3,494	4,094	4,378	2,527	4,406	312
5233000 - Lt Disability Insurance	883	1,083	1,171	643	1,130	47
5233100 - St Disability Insurance	1,591	1,961	2,093	963	2,046	85
5240000 - Workers' Compensation	3,205	3,392	3,460	2,232	4,406	1,014
5270000 - Community Service Leave	0	0	0	240	0	0
Personnel Services:	\$882,867	\$1,006,069	\$1,066,210	\$613,063	\$1,060,958	\$54,889
Operating Expenses:						
5310000 - Professional Services	0	1,000	1,000	0	1,000	0
5320000 - Accounting & Auditing Svcs	3,400	4,000	4,000	0	4,000	0
5340000 - Other Contractual Services	5,900	20,000	20,000	3,676	20,000	0
5400000 - Travel And Per Diem	6,473	9,000	9,000	735	9,000	0
5410000 - Communications	2,426	2,500	2,500	2,745	4,000	1,500
5420000 - Freight & Postage Services	5,488	5,000	5,000	2,334	5,000	0
5440000 - Rentals And Leases	32,763	5,819	5,819	1,627	7,000	1,181
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	358	1,000	1,000	445	1,000	0
5470000 - Printing And Binding	393	500	500	131	500	0
5480000 - Promotional Activities	0	5,000	5,000	2,500	5,000	0
5488000 - Promotional-ads/media Buys	0	1,000	1,000	22	1,000	0
5490000 - Oth Current Chgs & Obligations	2,502,084	6,113,799	6,312,067	2,000,528	6,502,737	388,938
5490022 - Preliminary Fees	0	10,000	10,000	0	10,000	0
5490023 - Service Fees	40,529	30,000	30,000	15,760	8,662	-21,338
5490501 - OH-Workers' Compensation	0	0	0	0	304	304
5490503 - OH-Dental Insurance	0	0	0	0	78	78
5490504 - OH-Health Insurance	0	0	0	0	326	326
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	58	58
5491000 - Other Government Agencies	17,021,269	20,000,000	20,000,000	11,691,481	20,000,000	0
5511000 - Office Supplies	14,818	19,500	19,500	10,357	24,000	4,500
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	250	8,500	8,500	2,569	8,500	0
5520020 - Computer Hardware, Non-Capit.	9,518	0	0	0	2,500	2,500
5521000 - Gas & Oil	3,528	3,000	3,000	895	3,000	0
5522000 - Chemicals	0	0	0	491	0	0
5522500 - Food	323	0	0	0	0	0

168-SECTION 8 FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Membership	734	500	500	0	500	0
5541000 - Registration Fees	5,620	8,000	8,000	1,254	10,000	2,000
5550000 - Training	0	8,000	8,000	650	10,000	2,000
Operating Expenses:	\$19,655,872	\$26,256,918	\$26,455,186	\$13,738,201	\$26,638,965	\$382,047
Capital Outlay:						
5640100 - Vehicles	0	0	0	0	42,504	42,504
Capital Outlay:	\$0	\$0	\$0	\$0	\$42,504	\$42,504
Grants and Aids:						
5830003 - Rent Assistance	0	0	0	0	100,000	100,000
Grants and Aids:	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Transfers Out:						
5910251 - Transfer Out - Public Imp Rev Bc	72,000	72,000	72,192	0	72,000	0
Transfers Out:	\$72,000	\$72,000	\$72,192	\$0	\$72,000	\$0
TOTAL EXPENDITURES:	\$20,610,738	\$27,334,987	\$27,593,588	\$14,351,264	\$27,914,427	\$579,440

FUND 177 – FIRE IMPACT FEE FUND

TRENDS & ISSUES

<p>The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 2017-96 and can only be used as directed by the Ordinance for needs related to new growth.</p>
--

<p>This Fund does not support Personnel Services.</p>

<p>Operating Expenditures decreased by \$50,000 due to a decrease in Professional Services as the impact fee study was completed in FY23.</p>

<p>Capital Outlay includes funding for the construction of the Poinciana Fire Station 83. Ongoing projects will be funded by Fund Balance, which will be included later in the budget process in order to have as accurate of an estimate as possible.</p>
--

<p>Transfer Out includes a transfer to the General Fund for the cost allocation.</p>
--

<p>Reserves were established in accordance with policy.</p>

<p>Overall, this Fund decreased \$10,339,111 from the FY23 Adopted Budget due to ongoing capital projects which will be included later in the budget process.</p>

REVENUES

<p>Revenues are collected from Fire Impact Fees in accordance with the Ordinance noted above. This Fund is also supported by Interest and Fund Balance which will be revised once the balance remaining from currently funded capital projects is determined.</p>

177-FIRE IMPACT FEE FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	3,503,876	3,668,073	3,668,073	2,407,208	3,502,205	-165,868
Charges For Services	0	0	0	5	0	0
Miscellaneous Revenues	-97,323	26,000	26,000	0	0	-26,000
Less 5% Statutory Reduction	0	-184,704	-184,704	0	-175,110	9,594
Fund Balance	0	13,510,416	11,849,326	0	3,353,579	-10,156,837
Total	<u>3,406,554</u>	<u>17,019,785</u>	<u>15,358,695</u>	<u>2,407,213</u>	<u>6,680,674</u>	<u>-10,339,111</u>
Expenditures						
Operating Expenses	13,856	60,000	60,000	26,520	10,000	-50,000
Capital Outlay	2,153,224	13,294,330	11,767,692	10,340,429	6,414,395	-6,879,935
Transfers Out	18,164	70,508	70,508	35,254	218,239	147,731
Reserves - Operating	0	34,803	34,803	0	38,040	3,237
Reserves - Capital	0	3,560,144	3,425,692	0	0	-3,560,144
Total	<u>2,185,244</u>	<u>17,019,785</u>	<u>15,358,695</u>	<u>10,402,203</u>	<u>6,680,674</u>	<u>-10,339,111</u>

177-FIRE IMPACT FEE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	50,000	50,000	3,875	0	-50,000
5310006 - Legal Fees	0	0	0	16,350	0	0
5340000 - Other Contractual Services	6,627	10,000	10,000	3,949	10,000	0
5490500 - Reimbursement Of Py Revenue	7,229	0	0	2,346	0	0
Operating Expenses:	\$13,856	\$60,000	\$60,000	\$26,520	\$10,000	-\$50,000
Capital Outlay:						
5650000 - Construction In Progress	2,153,224	13,294,330	11,767,692	10,340,429	6,414,395	-6,879,935
Capital Outlay:	\$2,153,224	\$13,294,330	\$11,767,692	\$10,340,429	\$6,414,395	-\$6,879,935
Transfers Out:						
5910001 - Tran Out-general Fund	18,164	70,508	70,508	35,254	218,239	147,731
Transfers Out:	\$18,164	\$70,508	\$70,508	\$35,254	\$218,239	\$147,731
Reserves - Operating:						
5990010 - Reserve For Cash	0	21,752	21,752	0	38,040	16,288
5990020 - Reserve For Contingency	0	13,051	13,051	0	0	-13,051
Reserves - Operating:	\$0	\$34,803	\$34,803	\$0	\$38,040	\$3,237
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	3,560,144	3,425,692	0	0	-3,560,144
Reserves - Capital:	\$0	\$3,560,144	\$3,425,692	\$0	\$0	-\$3,560,144
TOTAL EXPENDITURES:	\$2,185,244	\$17,019,785	\$15,358,695	\$10,402,203	\$6,680,674	-\$10,339,111

FUND 178 – PARKS IMPACT FEE FUND

TRENDS & ISSUES

<p>The Parks Impact Fee Fund accounts for revenues and appropriations realized from growth related impact fees that the County currently levies on developments affecting the County’s park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities. The Parks Impact Fee Ordinance and program were revised in FY19 which resulted in an increase in the fees and a redesign of the program. The most significant revision resulted in a reduction to just three zones to aid in the management, oversight, and success of the program.</p>
--

<p>Operating Expenditures for all 3 zones were adjusted based on the anticipated revenues.</p>
--

<p>Capital Outlay includes funding for capital projects in Parks District 1 & 2 for Ancient Island Ridge (Quina) Park, Campell City Park/Community Center, 65th Infantry Veterans Park (final phase), and Holopaw Community Park. Ongoing capital projects will be included later in the budget process to ensure as accurate of an estimate as possible.</p>

<p>Transfers Out includes a transfer to the General Fund for the Cost Allocation.</p>

<p>Reserves for Capital includes funds for future anticipated capital projects.</p>

<p>Overall, this Fund decreased \$13,450,582 from the FY23 Adopted Budget due to ongoing capital projects not included at this time.</p>
--

REVENUES

<p>The main revenue source is from impact fees collected on new developments, as well as Fund Balance.</p>
--

178-PARKS IMPACT FEE FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	15,656,144	11,998,597	11,998,597	7,521,609	12,891,770	893,173
Charges For Services	0	0	0	43	0	0
Miscellaneous Revenues	-209,965	0	0	1,010	0	0
Less 5% Statutory Reduction	0	-599,930	-599,930	0	-644,589	-44,659
Fund Balance	0	27,780,819	29,811,107	0	13,481,723	-14,299,096
Total	15,446,179	39,179,486	41,209,774	7,522,663	25,728,904	-13,450,582
Expenditures						
Operating Expenses	2,828,811	3,519,409	3,519,409	1,682,010	3,253,438	-265,971
Capital Outlay	4,087,064	19,690,667	26,904,433	197,832	5,875,000	-13,815,667
Transfers Out	51,972	55,079	55,079	27,540	71,189	16,110
Reserves - Capital	0	15,914,331	10,730,853	0	16,529,277	614,946
Total	6,967,847	39,179,486	41,209,774	1,907,381	25,728,904	-13,450,582

178-PARKS IMPACT FEE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	1,000	0	0	0	0	0
5340000 - Other Contractual Services	27,788	49,409	49,409	15,261	49,409	0
5490000 - Oth Current Chgs & Obligations	2,683,597	3,200,000	3,200,000	1,652,920	2,934,029	-265,971
5490500 - Reimbursement Of Py Revenue	116,426	270,000	270,000	13,828	270,000	0
Operating Expenses:	\$2,828,811	\$3,519,409	\$3,519,409	\$1,682,010	\$3,253,438	-\$265,971
Capital Outlay:						
5650000 - Construction In Progress	4,087,064	19,690,667	26,904,433	197,832	5,875,000	-13,815,667
Capital Outlay:	\$4,087,064	\$19,690,667	\$26,904,433	\$197,832	\$5,875,000	-\$13,815,667
Transfers Out:						
5910001 - Tran Out-general Fund	51,972	55,079	55,079	27,540	71,189	16,110
Transfers Out:	\$51,972	\$55,079	\$55,079	\$27,540	\$71,189	\$16,110
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	15,914,331	10,730,853	0	16,529,277	614,946
Reserves - Capital:	\$0	\$15,914,331	\$10,730,853	\$0	\$16,529,277	\$614,946
TOTAL EXPENDITURES:	\$6,967,847	\$39,179,486	\$41,209,774	\$1,907,381	\$25,728,904	-\$13,450,582

FUND 180 – INMATE WELFARE FUND

TRENDS & ISSUES

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. Some of the services provided by the Inmate Welfare Fund include a jail ministry program, recreational equipment, supplies, GED tests, and research materials to those requiring detention or supervision in Osceola County.

Personnel Services support 3.00 FTEs which is unchanged from the FY23 Adopted Budget and increased \$75,005 primarily due to a position being unfunded in FY23 as well as the following:

- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Retirement Contributions and Workers' Compensation were adjusted based on rates set by the State
- 3.75% as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenditures increased \$158,384 primarily due to an increase in Operating Supplies to provide funding for supplies associated with additional inmate vocational programs.

Capital Outlay provides funding for storage containers for inmate property.

Transfer Out includes a transfer to the General Fund for the Cost Allocation.

Overall, the budget reflects an increase of \$145,344 over the FY23 Adopted Budget.

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.

180-INMATE WELFARE FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	72,097	78,113	78,113	35,951	81,525	3,412
Miscellaneous Revenues	889,594	757,453	757,453	598,805	738,493	-18,960
Less 5% Statutory Reduction	0	-4,854	-4,854	0	-4,077	777
Fund Balance	0	1,880,058	2,675,395	0	2,040,173	160,115
Total	961,691	2,710,770	3,506,107	634,756	2,856,114	145,344
Expenditures						
Personnel Services	134,591	143,379	143,379	88,728	218,384	75,005
Operating Expenses	491,691	831,683	816,688	323,810	990,067	158,384
Capital Outlay	52,108	206,000	220,995	0	25,000	-181,000
Transfers Out	66,541	75,521	75,521	37,761	94,676	19,155
Reserves - Operating	0	280,155	280,155	0	347,501	67,346
Reserves - Stability	0	1,174,032	1,969,369	0	1,180,486	6,454
Total	744,931	2,710,770	3,506,107	450,299	2,856,114	145,344

180 – INMATE WELFARE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	78,982	89,838	89,838	53,382	141,608	51,770
5126000 - Other Salary	4,000	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,747	-1,747	0	-2,496	-749
5140000 - Overtime	166	10,000	10,000	0	1,000	-9,000
5160000 - Compensated Annual Leave	6,836	0	0	4,062	0	0
5170000 - Compensated Sick Leave	3,743	0	0	2,414	0	0
5210000 - Fica Taxes	6,893	7,638	7,638	4,456	10,910	3,272
5220000 - Retirement Contributions	12,609	14,537	14,537	8,957	22,537	8,000
5230000 - Health Insurance	16,992	18,874	18,874	12,703	40,143	21,269
5231000 - Life Insurance	86	102	102	62	146	44
5232000 - Dental Insurance	632	656	656	441	949	293
5233000 - Lt Disability Insurance	135	159	159	96	228	69
5233100 - St Disability Insurance	243	288	288	143	413	125
5240000 - Workers' Compensation	3,276	3,034	3,034	2,011	2,946	-88
Personnel Services:	\$134,591	\$143,379	\$143,379	\$88,728	\$218,384	\$75,005
Operating Expenses:						
5310000 - Professional Services	36,564	118,964	118,964	37,936	111,000	-7,964
5340000 - Other Contractual Services	303,855	317,403	317,403	183,855	351,270	33,867
5430000 - Utility Services	8,284	9,447	9,447	5,819	9,600	153
5440000 - Rentals And Leases	18,557	21,348	21,348	579	994	-20,354
5450000 - Insurance	707	872	872	872	872	0
5460000 - Repair & Maintenance Svcs	11,322	7,540	7,540	539	13,900	6,360
5490011 - Cash over/shorts	0	0	0	0	0	0
5490501 - OH-Workers' Compensation	446	608	608	608	912	304
5490502 - OH-Property & Liability Insuranc	116	77	77	77	77	0
5490503 - OH-Dental Insurance	158	156	156	156	234	78
5490504 - OH-Health Insurance	498	652	652	652	978	326
5490505 - OH-Life/AD&D, STD, LTD	104	116	116	116	174	58
5511000 - Office Supplies	12,272	18,000	18,000	5,045	19,556	1,556
5512000 - Office Equipment	12,000	43,000	43,000	5,598	43,000	0
5520000 - Operating Supplies	75,575	268,000	253,005	72,165	418,000	150,000
5540000 - Books,pubs,subs & Membership	11,233	25,500	25,500	9,793	19,500	-6,000
Operating Expenses:	\$491,691	\$831,683	\$816,688	\$323,810	\$990,067	\$158,384
Capital Outlay:						
5620000 - Buildings	0	150,000	150,000	0	0	-150,000
5640000 - Machinery & Equipment	52,108	56,000	70,995	0	25,000	-31,000
Capital Outlay:	\$52,108	\$206,000	\$220,995	\$0	\$25,000	-\$181,000
Transfers Out:						
5910001 - Tran Out-general Fund	66,541	75,521	75,521	37,761	94,676	19,155
Transfers Out:	\$66,541	\$75,521	\$75,521	\$37,761	\$94,676	\$19,155
Reserves - Operating:						
5990010 - Reserve For Cash	0	175,097	175,097	0	217,188	42,091
5990020 - Reserve For Contingency	0	105,058	105,058	0	130,313	25,255
Reserves - Operating:	\$0	\$280,155	\$280,155	\$0	\$347,501	\$67,346
Reserves - Stability:						

180 – INMATE WELFARE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,174,032	1,969,369	0	1,180,486	6,454
Reserves - Stability:	\$0	\$1,174,032	\$1,969,369	\$0	\$1,180,486	\$6,454
TOTAL EXPENDITURES:	\$744,931	\$2,710,770	\$3,506,107	\$450,299	\$2,856,114	\$145,344

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.

Overall, this Fund decreased \$5,491 over the FY23 Adopted Budget due to interest allocations.

REVENUES

The only revenue source is Fund Balance.

187-ROAD IMPACT FEE POINCIANA OVERLAY

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	-3,888	2,000	2,000	0	0	-2,000
Less 5% Statutory Reduction	0	-100	-100	0	0	100
Fund Balance	0	481,464	477,873	0	477,873	-3,591
Total	-3,888	483,364	479,773	0	477,873	-5,491
Expenditures						
Reserves - Capital	0	483,364	479,773	0	477,873	-5,491
Total	0	483,364	479,773	0	477,873	-5,491

187-ROAD IMPACT FEE POINCIANA OVERLAY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	483,364	479,773	0	477,873	-5,491
Reserves - Capital:	\$0	\$483,364	\$479,773	\$0	\$477,873	-\$5,491
TOTAL EXPENDITURES:	\$0	\$483,364	\$479,773	\$0	\$477,873	-\$5,491

FUND 189 – SECOND LOCAL OPTION FUEL TAX FUND

TRENDS & ISSUES

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

Operating Expenditures increased \$1,352,279 for LYNX funding.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Overall, this Fund increased \$1,351,374 over the FY23 Adopted Budget.

REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5-cent tax per gallon on motor fuel. Tax revenues are projected to increase however, they will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. Other sources of revenue include Fund Balance and Transfer In from the General Fund to support operations.

189 - SECOND LOCAL OPTION FUEL TAX FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Other Taxes	8,930,807	8,014,904	8,014,904	4,838,458	8,694,044	679,140
Miscellaneous Revenues	-8,782	80,566	80,566	0	0	-80,566
Less 5% Statutory Reduction	0	-404,774	-404,774	0	-434,702	-29,928
Transfers In	2,267,240	250,223	250,223	125,112	2,213,464	1,963,241
Fund Balance	0	3,492,381	4,165,129	0	2,311,868	-1,180,513
Total	11,189,265	11,433,300	12,106,048	4,963,569	12,784,674	1,351,374
Expenditures						
Operating Expenses	9,734,190	11,409,651	11,409,651	9,431,509	12,761,930	1,352,279
Transfers Out	26,053	23,649	23,649	11,825	22,744	-905
Reserves - Operating	0	0	672,748	0	0	0
Total	9,760,243	11,433,300	12,106,048	9,443,333	12,784,674	1,351,374

189 - SECOND LOCAL OPTION FUEL TAX FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340005 - LYNX	9,734,190	11,409,651	11,409,651	9,431,509	12,761,930	1,352,279
Operating Expenses:	\$9,734,190	\$11,409,651	\$11,409,651	\$9,431,509	\$12,761,930	\$1,352,279
Transfers Out:						
5910001 - Tran Out-general Fund	26,053	23,649	23,649	11,825	22,744	-905
Transfers Out:	\$26,053	\$23,649	\$23,649	\$11,825	\$22,744	-\$905
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	672,748	0	0	0
Reserves - Operating:	\$0	\$0	\$672,748	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$9,760,243	\$11,433,300	\$12,106,048	\$9,443,333	\$12,784,674	\$1,351,374

FUND 190 – MOBILITY FEE NORTHEAST DISTRICT FUND

TRENDS & ISSUES

This Fund was established in FY21 by Ordinance No. 2020-63, which restructured the Mobility Fee Funds dividing Fund 142 – Mobility East District into two separate Districts. The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County’s transportation facilities.

Operating Expenses include an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds/corrections to mobility fee payments.

Capital Outlay includes no new requests. Ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves include funding set aside for future capital projects.

Overall, this Fund decreased \$50,199,956 from the FY23 Adopted Budget and will be revised once the remaining balance from currently funded capital projects is determined.

REVENUES

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

190 - MOBILITY FEE NORTHEAST DISTRICT FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	15,192,699	33,861,413	27,921,355	4,737,607	6,321,821	-27,539,592
Miscellaneous Revenues	-315,460	0	0	0	0	0
Less 5% Statutory Reduction	0	-586,449	-586,449	0	-316,091	270,358
Fund Balance	0	26,281,872	24,862,856	0	3,351,150	-22,930,722
Total	14,877,239	59,556,836	52,197,762	4,737,607	9,356,880	-50,199,956
Expenditures						
Operating Expenses	37,759	60,000	60,000	9,999	60,000	0
Capital Outlay	7,035,734	39,977,457	43,716,909	1,866,033	0	-39,977,457
Transfers Out	17,079	183,434	183,434	91,717	31,957	-151,477
Reserves - Capital	0	19,335,945	8,237,419	0	9,264,923	-10,071,022
Total	7,090,572	59,556,836	52,197,762	1,967,749	9,356,880	-50,199,956

190 - MOBILITY FEE NORTHEAST DISTRICT FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	37,759	60,000	60,000	9,999	60,000	0
Operating Expenses:	\$37,759	\$60,000	\$60,000	\$9,999	\$60,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	7,035,734	39,977,457	43,716,909	1,866,033	0	-39,977,457
Capital Outlay:	\$7,035,734	\$39,977,457	\$43,716,909	\$1,866,033	\$0	-\$39,977,457
Transfers Out:						
5910001 - Tran Out-general Fund	17,079	183,434	183,434	91,717	31,957	-151,477
Transfers Out:	\$17,079	\$183,434	\$183,434	\$91,717	\$31,957	-\$151,477
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	19,335,945	8,237,419	0	9,264,923	-10,071,022
Reserves - Capital:	\$0	\$19,335,945	\$8,237,419	\$0	\$9,264,923	-\$10,071,022
TOTAL EXPENDITURES:	\$7,090,572	\$59,556,836	\$52,197,762	\$1,967,749	\$9,356,880	-\$50,199,956

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.

Operating Expenses include an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds/corrections to mobility fee payments.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Capital Outlay includes no new requests. Ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Reserves for Capital – Designated includes funding set aside for the Sunbridge Parkway project. Reserves for Capital – Undesignated is for future projects.

Overall, this Fund decreased \$6,787,650 from the FY23 Adopted Budget and will be revised once the remaining balance from currently funded capital projects is determined.

REVENUES

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

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	6,875,034	7,917,491	9,326,367	5,526,564	6,463,244	-1,454,247
Charges For Services	0	0	0	1,307	0	0
Miscellaneous Revenues	-78,158	0	0	0	0	0
Less 5% Statutory Reduction	0	-273,211	-273,211	0	-323,162	-49,951
Fund Balance	0	12,065,458	12,970,497	0	6,782,006	-5,283,452
Total	6,796,876	19,709,738	22,023,653	5,527,870	12,922,088	-6,787,650
Expenditures						
Operating Expenses	9,055	20,000	20,000	0	20,000	0
Capital Outlay	91,124	3,203,884	17,112,760	0	0	-3,203,884
Transfers Out	8,035	109,261	109,261	54,631	12,373	-96,888
Reserves - Capital	0	16,376,593	4,781,632	0	12,889,715	-3,486,878
Total	108,214	19,709,738	22,023,653	54,631	12,922,088	-6,787,650

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	9,055	20,000	20,000	0	20,000	0
Operating Expenses:	\$9,055	\$20,000	\$20,000	\$0	\$20,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	91,124	3,203,884	17,112,760	0	0	-3,203,884
Capital Outlay:	\$91,124	\$3,203,884	\$17,112,760	\$0	\$0	-\$3,203,884
Transfers Out:						
5910001 - Tran Out-general Fund	8,035	109,261	109,261	54,631	12,373	-96,888
Transfers Out:	\$8,035	\$109,261	\$109,261	\$54,631	\$12,373	-\$96,888
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	905,039	0	9,013,122	9,013,122
5990041 - Res For Capital - Designated	0	16,376,593	3,876,593	0	3,876,593	-12,500,000
Reserves - Capital:	\$0	\$16,376,593	\$4,781,632	\$0	\$12,889,715	-\$3,486,878
TOTAL EXPENDITURES:	\$108,214	\$19,709,738	\$22,023,653	\$54,631	\$12,922,088	-\$6,787,650

FUND 192 – NORTHEAST INFRASTRUCTURE

IMPROVEMENT AREA FUND

TRENDS & ISSUES

This Fund was established in FY23 by Ordinance No. 2022-129, in order to provide for the funding of the Northeast Infrastructure Improvement Plan through tax increment revenues. This funding will allow for the design, construction, and financing or refinancing of infrastructure improvements within the Northeast Infrastructure Improvement Plan area. Infrastructure improvements will provide for economic development, afford adequate and efficient traffic corridors, and establish transportation routes to handle current and future demands.

Operating Expenses include \$500 for State Registration Fees.

Reserves include funding set aside for future capital projects.

Overall, the first year budget for this Fund is \$10,389,703 for FY24.

REVENUES

Funding sources include Tax Increment Revenues.

The FY24 establishing revenue source for this Fund is a Transfer In of the Tax Increment Revenues from the General Fund, in accordance with the funding model for the Northeast Infrastructure Improvement Plan.

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Transfers In	0	0	0	0	10,389,703	10,389,703
Total	0	0	0	0	10,389,703	10,389,703
Expenditures						
Operating Expenses	0	0	0	0	500	500
Reserves - Capital	0	0	0	0	10,389,203	10,389,203
Total	0	0	0	0	10,389,703	10,389,703

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	0	0	0	0	500	500
Operating Expenses:	\$0	\$0	\$0	\$0	\$500	\$500
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	10,389,203	10,389,203
Reserves - Capital:	\$0	\$0	\$0	\$0	\$10,389,203	\$10,389,203
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$10,389,703	\$10,389,703

DEBT SERVICE FUNDS

Fund - Fund Title	Page
201 – Debt Services Limited G.O. Refunding Bonds, Series 2015	4-1
204 – Debt Service Taxable 5th Cent Revenue Bond Series 2012	4-4
210 – Debt Service West 192 Phase IIC Fund.....	4-7
211 – Debt Services Sales Tax Revenue Bonds Series 2015A.....	4-10
239 – Infrastructure Sales Tax Rev Refunding Series 2011	4-13
240 – TDT Refunding & Improvement Bonds Series 2012.....	4-16
241 – Debt Services Infrastructure Sales Surtax Series 2015.....	4-19
242 – Sales Tax Revenue Refunding Bonds Series 2016A.....	4-22
243 – TDT Revenue Bonds Series 2016	4-25
244 – Infrastructure Sales Tax Refunding Bond Series 2017	4-28
245 – Sales Tax Revenue Refunding Bonds Series 2017.....	4-31
246 – DS Public Improvement Revenue Bonds Series 2017	4-34
247 – DS TDT Refunding Bonds 2019.....	4-37
248- Communications Equipment Upgrade (MOTOROLA).....	4-40
249- DS Cirb 2019	4-43
250- G.O. Bonds Series 2020	4-46
251- DS Public Improvement Revenue Bonds Series 2020	4-49
252 – DS TDT Revenue Refunding Bonds Series 2022	4-52

FUND 201 – DEBT SERVICES LIMITED G.O. REFUNDING BONDS, SERIES 2015

TRENDS & ISSUES

This Fund was established to account for the advance refunding of a portion of the outstanding Limited General Obligation Bonds, Series 2006 \$8,600,000 (Fund 234). This bond will sunset in October 2025.

Overall, this Fund is projected to increase \$27,716 over the FY23 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources utilize dedicated Ad Valorem and Fund Balance to provide for the debt service expenses.

201-LIMITED GO REFUNDING BONDS, SERIES 2015

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Current Ad Valorem Taxes	1,154,852	1,242,157	1,242,157	2,028,625	1,164,871	-77,286
PY Delinquent Ad Valorem Tax	0	0	0	1,143	0	0
Miscellaneous Revenues	0	0	0	3,599	0	0
Less 5% Statutory Reduction	0	-62,108	-62,108	0	-58,244	3,864
Fund Balance	0	1,082,779	1,082,779	0	1,183,917	101,138
Total	<u>1,154,852</u>	<u>2,262,828</u>	<u>2,262,828</u>	<u>2,033,366</u>	<u>2,290,544</u>	<u>27,716</u>
Expenditures						
Operating Expenses	24,312	24,843	24,843	24,843	28,907	4,064
Debt Service	1,126,892	1,118,987	1,118,987	1,118,986	1,120,636	1,649
Reserves - Debt	0	1,118,998	1,118,998	0	1,141,001	22,003
Total	<u>1,151,204</u>	<u>2,262,828</u>	<u>2,262,828</u>	<u>1,143,829</u>	<u>2,290,544</u>	<u>27,716</u>

201-LIMITED GO REFUNDING BONDS, SERIES 2015

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	24,312	24,843	24,843	24,843	28,907	4,064
Operating Expenses:	\$24,312	\$24,843	\$24,843	\$24,843	\$28,907	\$4,064
Debt Service:						
5710000 - Principal	1,020,000	1,035,000	1,035,000	1,035,000	1,060,000	25,000
5720000 - Interest	106,892	83,987	83,987	83,986	60,636	-23,351
Debt Service:	\$1,126,892	\$1,118,987	\$1,118,987	\$1,118,986	\$1,120,636	\$1,649
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,096,225	1,096,225	0	1,109,411	13,186
5990034 - Bond Reserves - Other	0	22,773	22,773	0	31,590	8,817
Reserves - Debt:	\$0	\$1,118,998	\$1,118,998	\$0	\$1,141,001	\$22,003
TOTAL EXPENDITURES:	\$1,151,204	\$2,262,828	\$2,262,828	\$1,143,829	\$2,290,544	\$27,716

FUND 204 – DEBT SERVICE TAXABLE 5TH CENT REVENUE BOND SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This Fund was partially refunded as approved by the Board and in accordance with the bond documents. The final payment was completed in FY22 and as a result, this Fund is being closed in FY23.

REVENUES

This Fund no longer receives revenue.

204-TDT TAX BONDS SERIES 2012

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Fund Balance	0	0	2	0	0	0
Total	0	0	2	0	0	0
Expenditures						
Debt Service	270,631	0	0	0	0	0
Transfers Out	0	0	2	0	0	0
Total	270,631	0	2	0	0	0

204-TDT TAX BONDS SERIES 2012

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	265,000	0	0	0	0	0
5720000 - Interest	5,631	0	0	0	0	0
Debt Service:	\$270,631	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910247 - Tran Out - 247	0	0	2	0	0	0
Transfers Out:	\$0	\$0	\$2	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$270,631	\$0	\$2	\$0	\$0	\$0

FUND 210 – DEBT SERVICE WEST 192 IIC FUND

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses related to the \$4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessment Bonds, Series 2003. This Bond was issued to provide funds to complete the installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage, and transit facilities in the Phase IIC Benefit area. The Series 2003 revenue bonds will sunset in November 2033; however, final payment is expected to occur in FY24.

Overall, this Fund is projected to decrease \$412,362 from the FY23 Adopted Budget in accordance with the bond covenants. This Fund will be revised later in the budget process.

REVENUES

The funding sources for FY24 are Interest and Fund Balance.

210-W 192 PHASE IIC

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	653,725	149,000	149,000	125,720	0	-149,000
Miscellaneous Revenues	-5,621	1,304	1,304	209	1,609	305
Less 5% Statutory Reduction	0	-7,515	-7,515	0	-80	7,435
Fund Balance	0	740,774	734,404	0	469,672	-271,102
Total	648,104	883,563	877,193	125,928	471,201	-412,362
Expenditures						
Debt Service	364,719	388,200	388,200	387,188	158,588	-229,612
Reserves - Debt	0	495,363	488,993	0	312,613	-182,750
Total	364,719	883,563	877,193	387,188	471,201	-412,362

210-W 192 PHASE IIC

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	45,000	50,000	50,000	50,000	40,000	-10,000
5710001 - Princ. Early Redemption	275,000	310,000	310,000	310,000	110,000	-200,000
5720000 - Interest	43,969	26,700	26,700	26,438	7,088	-19,612
5730000 - Other Debt Service Costs	750	1,500	1,500	750	1,500	0
Debt Service:	\$364,719	\$388,200	\$388,200	\$387,188	\$158,588	-\$229,612
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	180,838	180,838	0	0	-180,838
5990033 - Res For Debt - Bond Covenant	0	314,129	307,759	0	0	-314,129
5990034 - Bond Reserves - Other	0	396	396	0	312,613	312,217
Reserves - Debt:	\$0	\$495,363	\$488,993	\$0	\$312,613	-\$182,750
TOTAL EXPENDITURES:	\$364,719	\$883,563	\$877,193	\$387,188	\$471,201	-\$412,362

FUND 211 – DEBT SERVICE SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses related to the \$67,500,000 for the Sales Tax Revenue Bonds, Series 2015A. This bond was issued to provide funds to construct and equip the Florida Advanced Manufacturing and Research Center, now known as the Center for Neovation. The Series 2015A Revenue Bonds will sunset in 2045.

Overall, this Fund is projected to decrease \$577,139 from the FY23 Adopted Budget, in accordance with the bond covenants.

REVENUES

The funding sources for FY24 are a transfer in from the General Fund, Interest, and Fund Balance.

211 - SALES TAX REVENUE BONDS SERIES 2015A

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	1,242	5,947	5,947	0	7,875	1,928
Less 5% Statutory Reduction	0	-297	-297	0	-394	-97
Transfers In	3,369,192	3,374,774	3,985,402	0	2,787,225	-587,549
Fund Balance	0	2,597,994	1,983,717	0	2,606,573	8,579
Total	3,370,434	5,978,418	5,974,769	0	5,401,279	-577,139
Expenditures						
Debt Service	3,359,308	3,358,158	3,358,158	3,357,619	3,373,619	15,461
Reserves - Debt	0	2,620,260	2,616,611	0	2,027,660	-592,600
Total	3,359,308	5,978,418	5,974,769	3,357,619	5,401,279	-577,139

211 - SALES TAX REVENUE BONDS SERIES 2015A

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	570,000	595,000	595,000	595,000	635,000	40,000
5720000 - Interest	2,788,769	2,762,619	2,762,619	2,762,619	2,738,019	-24,600
5730000 - Other Debt Service Costs	539	539	539	0	600	61
Debt Service:	\$3,359,308	\$3,358,158	\$3,358,158	\$3,357,619	\$3,373,619	\$15,461
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,010,360	2,010,360	0	2,027,660	17,300
5990034 - Bond Reserves - Other	0	609,900	606,251	0	0	-609,900
Reserves - Debt:	\$0	\$2,620,260	\$2,616,611	\$0	\$2,027,660	-\$592,600
TOTAL EXPENDITURES:	\$3,359,308	\$5,978,418	\$5,974,769	\$3,357,619	\$5,401,279	-\$577,139

FUND 239 – INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$29,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002.

Overall, this Fund is projected to decrease \$3,685,488 from the FY23 Adopted Budget, in accordance with the bond covenants. Final payment will be completed in FY23 and, as a result, this Fund will be closed.

REVENUES

Funding sources include a Transfer In from Fund 306 - Local Option Sales Tax Fund and Fund Balance.

239-INFRA S TAX REV REFUNDING 2011

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Transfers In	3,770,673	300	300	0	0	-300
Fund Balance	0	3,685,188	3,685,188	0	0	-3,685,188
Total	3,770,673	3,685,488	3,685,488	0	0	-3,685,488
Expenditures						
Debt Service	3,681,300	3,685,488	3,685,488	3,685,188	0	-3,685,488
Total	3,681,300	3,685,488	3,685,488	3,685,188	0	-3,685,488

239-INFRA S TAX REV REFUNDING 2011

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,425,000	3,600,000	3,600,000	3,600,000	0	-3,600,000
5720000 - Interest	256,000	85,188	85,188	85,188	0	-85,188
5730000 - Other Debt Service Costs	300	300	300	0	0	-300
Debt Service:	\$3,681,300	\$3,685,488	\$3,685,488	\$3,685,188	\$0	-\$3,685,488
TOTAL EXPENDITURES:	\$3,681,300	\$3,685,488	\$3,685,488	\$3,685,188	\$0	-\$3,685,488

FUND 240 – TDT REFUNDING & IMPROVEMENT BONDS SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This bond was refunded in FY22 and the remaining funds were transferred to Fund 252 – Debt Services TDT Revenue Refunding Bond, Series 2022. Fund 240 is expected to be closed in FY23.

REVENUES

This Fund will not receive revenue in FY24.

240-TDT REF & IMP 2012 DEBT SVC

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	3,349	0	0	0	0	0
Transfers In	5,550,823	0	0	0	0	0
Other Sources	47,622,670	0	0	0	0	0
Fund Balance	0	0	731,393	0	0	0
Total	53,176,843	0	731,393	0	0	0
Expenditures						
Debt Service	56,828,139	0	0	0	0	0
Transfers Out	0	0	731,393	0	0	0
Total	56,828,139	0	731,393	0	0	0

240-TDT REF & IMP 2012 DEBT SVC

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,215,000	0	0	0	0	0
5720000 - Interest	2,249,956	0	0	0	0	0
5730000 - Other Debt Service Costs	600	0	0	0	0	0
5740000 - Pmt Refunded Bond Escrow Age	51,362,583	0	0	0	0	0
Debt Service:	\$56,828,139	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910252 - Transfer Out - TDT Revenue Refi	0	0	731,393	0	0	0
Transfers Out:	\$0	\$0	\$731,393	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$56,828,139	\$0	\$731,393	\$0	\$0	\$0

FUND 241 – DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of principal, interest, and other debt service costs for the Infrastructure Sales Surtax Revenue Bonds, Series, 2007, \$27,000,000 (Fund 235). This bond will sunset in October 2045.

Overall, this Fund is projected to increase \$49,184 over the FY23 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include Transfers In from Fund 306 – Local Option Sales Tax Fund, as well as Interest and Fund Balance.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	0	15,141	15,141	0	15,206	65
Less 5% Statutory Reduction	0	-757	-757	0	-760	-3
Transfers In	5,195,520	5,165,898	5,180,091	0	5,193,730	27,832
Fund Balance	0	5,046,886	5,032,693	0	5,068,176	21,290
Total	5,195,520	10,227,168	10,227,168	0	10,276,352	49,184
Expenditures						
Debt Service	5,157,520	5,144,608	5,144,608	5,144,608	5,139,456	-5,152
Reserves - Debt	0	5,082,560	5,082,560	0	5,136,896	54,336
Total	5,157,520	10,227,168	10,227,168	5,144,608	10,276,352	49,184

241-INFRASTRUCTURE SALES SURTAX SERIES 2015

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	4,770,000	4,865,000	4,865,000	4,865,000	4,970,000	105,000
5720000 - Interest	387,520	279,608	279,608	279,608	169,456	-110,152
Debt Service:	\$5,157,520	\$5,144,608	\$5,144,608	\$5,144,608	\$5,139,456	-\$5,152
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,082,560	5,082,560	0	5,136,896	54,336
Reserves - Debt:	\$0	\$5,082,560	\$5,082,560	\$0	\$5,136,896	\$54,336
TOTAL EXPENDITURES:	\$5,157,520	\$10,227,168	\$10,227,168	\$5,144,608	\$10,276,352	\$49,184

FUND 242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

TRENDS & ISSUES

This Fund was established to account for the payment of principal, interest, and other debt service expenses for the \$39,465,000 Series 2016 Sales Tax Revenue Refunding Bond, which will sunset in October 2038. This bond was issued to refund the County's outstanding Sales Tax Bonds, Series 2009 (Fund 202). Previously, remaining funds from Fund 202 were transferred to this Fund.

Overall, this Fund is projected to increase \$37,700 over the FY23 Adopted Budget, in accordance with the bond covenants and debt service schedule.

REVENUES

Funding sources include Transfers In from the General Fund, Fund 134 – Countywide Fire Fund, Fund 306 – Local Option Sales Tax Fund, as well as Interest, and Fund Balance.

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	59	6,563	6,563	0	6,623	60
Less 5% Statutory Reduction	0	-328	-328	0	-331	-3
Transfers In	2,942,687	2,938,925	2,944,924	0	2,957,531	18,606
Fund Balance	0	2,187,722	2,181,723	0	2,206,759	19,037
Total	2,942,746	5,132,882	5,132,882	0	5,170,582	37,700
Expenditures						
Debt Service	2,915,226	2,919,888	2,919,888	2,919,288	2,922,088	2,200
Reserves - Debt	0	2,212,994	2,212,994	0	2,248,494	35,500
Total	2,915,226	5,132,882	5,132,882	2,919,288	5,170,582	37,700

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,355,000	1,415,000	1,415,000	1,415,000	1,475,000	60,000
5720000 - Interest	1,559,688	1,504,288	1,504,288	1,504,288	1,446,488	-57,800
5730000 - Other Debt Service Costs	539	600	600	0	600	0
Debt Service:	\$2,915,226	\$2,919,888	\$2,919,888	\$2,919,288	\$2,922,088	\$2,200
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,212,994	2,212,994	0	2,248,494	35,500
Reserves - Debt:	\$0	\$2,212,994	\$2,212,994	\$0	\$2,248,494	\$35,500
TOTAL EXPENDITURES:	\$2,915,226	\$5,132,882	\$5,132,882	\$2,919,288	\$5,170,582	\$37,700

FUND 243 – TDT REVENUE BONDS SERIES 2016

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$23,325,000 Series 2016 TDT Revenue Bond, which will sunset in October 2045. This bond was issued to provide funds to finance costs of construction and prepaid rent for the RIDA Convention Center Phase 2.

Overall, this Fund is projected to decrease \$139,716 from the FY23 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include a Transfer In from Fund 105 – Fifth Cent Tourist Development Tax Fund and Fund Balance.

243-DS TDT REV BOND SERIES 2016

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Transfers In	1,371,066	1,380,871	1,530,413	0	1,234,809	-146,062
Fund Balance	0	2,503,235	2,352,649	0	2,509,581	6,346
Total	1,371,066	3,884,106	3,883,062	0	3,744,390	-139,716
Expenditures						
Debt Service	1,377,780	1,373,419	1,373,420	1,372,880	1,372,611	-808
Reserves - Debt	0	2,510,687	2,509,642	0	2,371,779	-138,908
Total	1,377,780	3,884,106	3,883,062	1,372,880	3,744,390	-139,716

243-DS TDT REV BOND SERIES 2016

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	545,000	555,000	555,000	555,000	570,000	15,000
5720000 - Interest	832,241	817,880	817,881	817,880	802,011	-15,869
5730000 - Other Debt Service Costs	539	539	539	0	600	61
Debt Service:	\$1,377,780	\$1,373,419	\$1,373,420	\$1,372,880	\$1,372,611	-\$808
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	975,166	975,166	0	986,845	11,679
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
5990034 - Bond Reserves - Other	0	150,587	149,542	0	0	-150,587
Reserves - Debt:	\$0	\$2,510,687	\$2,509,642	\$0	\$2,371,779	-\$138,908
TOTAL EXPENDITURES:	\$1,377,780	\$3,884,106	\$3,883,062	\$1,372,880	\$3,744,390	-\$139,716

FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$19,062,000 Infrastructure Sales Surtax Refunding Series 2017 bonds, which were issued due to the partial refunding of the County's outstanding Sales Surtax Bonds, Series 2007 (Fund 235). The new bond will sunset in October 2024.

Overall, this Fund is projected to increase \$4,082,848 over the FY23 Adopted Budget, in accordance with the bond covenants and approved debt service schedule.

REVENUES

Funding sources include a Transfer In from Fund 306 – Local Option Sales Tax Fund and Fund Balance.

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Transfers In	501,794	4,635,717	4,635,717	0	4,633,173	-2,544
Fund Balance	0	462,967	462,967	0	4,548,359	4,085,392
Total	501,794	5,098,684	5,098,684	0	9,181,532	4,082,848
Expenditures						
Debt Service	547,445	550,325	550,325	550,325	4,592,445	4,042,120
Reserves - Debt	0	4,548,359	4,548,359	0	4,589,087	40,728
Total	547,445	5,098,684	5,098,684	550,325	9,181,532	4,082,848

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	362,000	372,000	372,000	372,000	4,461,000	4,089,000
5720000 - Interest	185,445	178,325	178,325	178,325	131,445	-46,880
Debt Service:	\$547,445	\$550,325	\$550,325	\$550,325	\$4,592,445	\$4,042,120
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,548,359	4,548,359	0	4,589,087	40,728
Reserves - Debt:	\$0	\$4,548,359	\$4,548,359	\$0	\$4,589,087	\$40,728
TOTAL EXPENDITURES:	\$547,445	\$5,098,684	\$5,098,684	\$550,325	\$9,181,532	\$4,082,848

FUND 245 – SALES TAX REVENUE REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses for the \$26,078,000 Series 2017 bonds, which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2010 (Fund 237). This Bond supports the construction, expansion, and improvement of the County's Courthouse and administrative facilities and will sunset in October 2024.

Overall, this Fund is projected to increase \$37,774 over the FY23 Adopted Budget in accordance with the bond covenants and approved debt service schedule.

REVENUES

Funding sources include a Transfer In from the General Fund, as well as Fund Balance, and Interest.

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	0	11,769	11,769	0	11,815	46
Less 5% Statutory Reduction	0	-588	-588	0	-591	-3
Transfers In	4,022,221	4,002,722	4,013,335	0	4,025,501	22,779
Fund Balance	0	3,922,903	3,912,290	0	3,937,855	14,952
Total	4,022,221	7,936,806	7,936,806	0	7,974,580	37,774
Expenditures						
Debt Service	3,989,425	3,988,397	3,988,397	3,987,770	3,987,494	-903
Reserves - Debt	0	3,948,409	3,948,409	0	3,987,086	38,677
Total	3,989,425	7,936,806	7,936,806	3,987,770	7,974,580	37,774

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,723,000	3,796,000	3,796,000	3,796,000	3,871,000	75,000
5720000 - Interest	266,425	192,397	192,397	191,770	116,494	-75,903
Debt Service:	\$3,989,425	\$3,988,397	\$3,988,397	\$3,987,770	\$3,987,494	-\$903
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,948,409	3,948,409	0	3,987,086	38,677
Reserves - Debt:	\$0	\$3,948,409	\$3,948,409	\$0	\$3,987,086	\$38,677
TOTAL EXPENDITURES:	\$3,989,425	\$7,936,806	\$7,936,806	\$3,987,770	\$7,974,580	\$37,774

FUND 246 – DS PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established to account for the principal, interest, and other debt service costs associated with the \$26,315,000 Osceola County Taxable Public Improvement Revenue Bonds, Series 2017. This bond will sunset in October 2047.

Overall, this Fund is projected to increase \$6,473 over the FY23 Adopted Budget, in accordance with bond covenants.

REVENUES

The primary funding source is a transfer from any legally available source. For FY24, the Transfer In is from the General Fund. Also included is Fund Balance.

246 - DS PUBLIC IMP REV BONDS SERIES 2017

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Transfers In	1,483,027	1,483,272	1,483,272	0	1,482,124	-1,148
Fund Balance	0	1,036,517	1,036,517	0	1,044,138	7,621
Total	1,483,027	2,519,789	2,519,789	0	2,526,262	6,473
Expenditures						
Debt Service	1,474,638	1,475,651	1,475,651	1,475,651	1,475,200	-451
Reserves - Debt	0	1,044,138	1,044,138	0	1,051,062	6,924
Total	1,474,638	2,519,789	2,519,789	1,475,651	2,526,262	6,473

246 - DS PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	575,000	590,000	590,000	590,000	605,000	15,000
5720000 - Interest	899,638	885,651	885,651	885,651	870,200	-15,451
Debt Service:	\$1,474,638	\$1,475,651	\$1,475,651	\$1,475,651	\$1,475,200	-\$451
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,044,138	1,044,138	0	1,051,062	6,924
Reserves - Debt:	\$0	\$1,044,138	\$1,044,138	\$0	\$1,051,062	\$6,924
TOTAL EXPENDITURES:	\$1,474,638	\$2,519,789	\$2,519,789	\$1,475,651	\$2,526,262	\$6,473

FUND 247 – DS TDT REFUNDING BONDS 2019

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$11,595,000 DS TDT Refunding Bonds 2019 bonds, which were issued due to the partial refunding of the County’s outstanding Taxable 5th Cent Revenue Bond, Series 2012 (Fund 204). The new bond will sunset in October 2041.

Overall, this Fund is projected to increase \$4,994 over the FY23 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include Special Assessments, Interest, Transfers In from Fund 105 – Fifth Cent Tourist Development Tax Fund, and Fund Balance.

247-DS TDT REFUNDING BONDS 2019

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	419,387	300,000	300,000	290,423	300,000	0
Miscellaneous Revenues	0	4,932	4,932	0	4,544	-388
Less 5% Statutory Reduction	0	-15,247	-15,247	0	-15,227	20
Transfers In	820,016	288,020	288,022	0	379,136	91,116
Fund Balance	0	1,644,100	1,776,566	0	1,558,346	-85,754
Total	1,239,403	2,221,805	2,354,273	290,423	2,226,799	4,994
Expenditures						
Debt Service	356,394	796,662	796,662	795,912	791,793	-4,869
Reserves - Debt	0	1,425,143	1,557,611	0	1,435,006	9,863
Total	356,394	2,221,805	2,354,273	795,912	2,226,799	4,994

247-DS TDT REFUNDING BONDS 2019

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	445,000	445,000	445,000	450,000	5,000
5720000 - Interest	355,644	350,912	350,912	350,912	341,043	-9,869
5730000 - Other Debt Service Costs	750	0	0	0	0	0
5731000 - Debt Issuance Costs	0	750	750	0	750	0
Debt Service:	\$356,394	\$796,662	\$796,662	\$795,912	\$791,793	-\$4,869
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	623,090	623,090	0	632,953	9,863
5990033 - Res For Debt - Bond Covenant	0	802,053	802,055	0	802,053	0
5990034 - Bond Reserves - Other	0	0	132,466	0	0	0
Reserves - Debt:	\$0	\$1,425,143	\$1,557,611	\$0	\$1,435,006	\$9,863
TOTAL EXPENDITURES:	\$356,394	\$2,221,805	\$2,354,273	\$795,912	\$2,226,799	\$4,994

FUND 248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

TRENDS & ISSUES

This Fund was established to account for the payment of principal and interest expenses for the Equipment Lease-Purchase agreement, in the amount of \$7,771,033, which the County entered with Motorola Solutions Inc. to upgrade the County's communications equipment (Motorola radios) for emergency communications. The payments for this capital lease are due annually, which began in December 2019. The bond sunset in December 2022.

Final payment will be completed in FY23 and, as a result, this Fund will be closed.

REVENUES

This Fund will not receive revenue in FY24.

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Transfers In	2,053,424	1,026,713	1,026,713	0	0	-1,026,713
Fund Balance	0	1,026,711	1,026,716	0	0	-1,026,711
Total	2,053,424	2,053,424	2,053,429	0	0	-2,053,424
Expenditures						
Debt Service	2,053,423	2,053,424	2,053,424	2,053,423	0	-2,053,424
Reserves - Debt	0	0	5	0	0	0
Total	2,053,423	2,053,424	2,053,429	2,053,423	0	-2,053,424

248-COMMUNICATIONS EQUIPMENT UPDGRADE (MOTOROLA)

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,989,257	2,021,086	2,021,086	2,021,085	0	-2,021,086
5720000 - Interest	64,165	32,338	32,338	32,337	0	-32,338
Debt Service:	\$2,053,423	\$2,053,424	\$2,053,424	\$2,053,423	\$0	-\$2,053,424
Reserves - Debt:						
5990034 - Bond Reserves - Other	0	0	5	0	0	0
Reserves - Debt:	\$0	\$0	\$5	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$2,053,423	\$2,053,424	\$2,053,429	\$2,053,423	\$0	-\$2,053,424

FUND 249 – DS CIRB 2019

TRENDS & ISSUES

<p>This Fund was established to account for the payment of principal, interest, and other debt service expenses, which was issued to refund the County’s outstanding Taxable Capital Improvement Revenue Bonds, Series 2009A, Series 2009B (Direct Subsidy Build America Bonds), and Taxable Capital Improvement Revenue Bonds, Series 2009C (Taxable Recovery Zone Build America Bonds). This bond will sunset in October 2039. Additionally, remaining funds from Fund 236 - Capital Improvement Bond Series 2009 were transferred to this Fund.</p>
--

<p>Overall, this Fund is projected to increase \$70,950 over the FY23 Adopted Budget, in accordance with the bond covenants.</p>
--

REVENUES

<p>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.</p>
--

249-DS CIRB 2019

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	0	17,212	17,212	0	17,204	-8
Less 5% Statutory Reduction	0	-861	-861	0	-860	1
Transfers In	7,424,608	7,361,826	7,377,161	0	7,435,548	73,722
Fund Balance	0	5,737,499	5,722,164	0	5,734,734	-2,765
Total	7,424,608	13,115,676	13,115,676	0	13,186,626	70,950
Expenditures						
Debt Service	7,367,473	7,365,774	7,365,774	7,364,591	7,363,264	-2,510
Reserves - Debt	0	5,749,902	5,749,902	0	5,823,362	73,460
Total	7,367,473	13,115,676	13,115,676	7,364,591	13,186,626	70,950

249-DS CIRB 2019

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,784,000	3,921,000	3,921,000	3,921,000	4,063,000	142,000
5720000 - Interest	3,583,473	3,444,774	3,444,774	3,443,591	3,300,264	-144,510
Debt Service:	\$7,367,473	\$7,365,774	\$7,365,774	\$7,364,591	\$7,363,264	-\$2,510
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,749,902	5,749,902	0	5,823,362	73,460
Reserves - Debt:	\$0	\$5,749,902	\$5,749,902	\$0	\$5,823,362	\$73,460
TOTAL EXPENDITURES:	\$7,367,473	\$13,115,676	\$13,115,676	\$7,364,591	\$13,186,626	\$70,950

FUND 250 – G.O. BONDS SERIES 2020

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest, and other debt service expenses for the \$9,875,000 DS Limited General Obligation Refunding Bond, Series 2020 which was issued to fully refund the County's outstanding Limited General Obligation Bond, Series 2010 (Fund 238). This bond will sunset in October 2025.

Overall, this Fund is projected to decrease \$16,576 from the FY23 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include Ad Valorem Taxes, Interest, and Fund Balance.

250-GO BONDS SERIES 2020

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Current Ad Valorem Taxes	2,016,505	2,164,787	2,164,787	1,161,529	1,981,453	-183,334
Miscellaneous Revenues	0	5,819	5,819	0	6,284	465
Less 5% Statutory Reduction	0	-108,530	-108,530	0	-99,387	9,143
Fund Balance	0	1,937,113	1,937,113	0	2,094,263	157,150
Total	2,016,505	3,999,189	3,999,189	1,161,529	3,982,613	-16,576
Expenditures						
Operating Expenses	39,844	43,296	43,296	39,012	50,378	7,082
Debt Service	1,968,884	1,969,525	1,969,525	1,969,362	1,969,852	327
Reserves - Debt	0	1,986,368	1,986,368	0	1,962,383	-23,985
Total	2,008,729	3,999,189	3,999,189	2,008,374	3,982,613	-16,576

250-GO BONDS SERIES 2020

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	39,844	43,296	43,296	39,012	50,378	7,082
Operating Expenses:	\$39,844	\$43,296	\$43,296	\$39,012	\$50,378	\$7,082
Debt Service:						
5710000 - Principal	1,880,000	1,900,000	1,900,000	1,900,000	1,920,000	20,000
5720000 - Interest	88,884	69,525	69,525	69,362	49,852	-19,673
Debt Service:	\$1,968,884	\$1,969,525	\$1,969,525	\$1,969,362	\$1,969,852	\$327
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,949,870	1,949,870	0	1,949,982	112
5990034 - Bond Reserves - Other	0	36,498	36,498	0	12,401	-24,097
Reserves - Debt:	\$0	\$1,986,368	\$1,986,368	\$0	\$1,962,383	-\$23,985
TOTAL EXPENDITURES:	\$2,008,729	\$3,999,189	\$3,999,189	\$2,008,374	\$3,982,613	-\$16,576

FUND 251 – DS PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2020

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest, and other debt service expenses for the \$3,850,000 DS Public Improvement Revenue Bonds, Series 2020 which was issued to provide for the acquisition and improvement of certain governmental facilities to house the Osceola County Housing & Community Services Department. This bond will sunset in October 2027.

Overall, this Fund is projected to increase \$383 over the FY23 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include Transfers In from General Fund from budgeted Non-Ad Valorem revenue and from Fund 168 - Section 8 Fund, as well as Interest and Fund Balance.

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	0	1,679	1,679	0	1,676	-3
Less 5% Statutory Reduction	0	-84	-84	0	-84	0
Transfers In	573,653	576,268	577,805	0	576,388	120
Fund Balance	0	559,618	558,081	0	559,884	266
Total	573,653	1,137,481	1,137,481	0	1,137,864	383
Expenditures						
Debt Service	567,298	576,049	576,049	575,996	574,648	-1,401
Reserves - Debt	0	561,432	561,432	0	563,216	1,784
Total	567,298	1,137,481	1,137,481	575,996	1,137,864	383

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	525,000	540,000	540,000	540,000	545,000	5,000
5720000 - Interest	42,298	36,049	36,049	35,996	29,648	-6,401
Debt Service:	\$567,298	\$576,049	\$576,049	\$575,996	\$574,648	-\$1,401
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	561,432	561,432	0	563,216	1,784
Reserves - Debt:	\$0	\$561,432	\$561,432	\$0	\$563,216	\$1,784
TOTAL EXPENDITURES:	\$567,298	\$1,137,481	\$1,137,481	\$575,996	\$1,137,864	\$383

FUND 252 – DEBT SERVICES TDT REVENUE REFUNDING BOND, SERIES 2022

TRENDS & ISSUES

This Fund was established to account for the refunding of the outstanding Tourist Development Tax Revenue Refunding and Improvement Bonds, Series 2012 \$47,720,000 (Fund 240). This bond will sunset in October 2034.

Overall, this Fund is projected to increase \$3,551,258 over the FY23 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include Fund Balance, Transfers In from Funds 104 and 105, and Interest.

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

252-TDT REVENUE REFUNDING BOND, SERIES 2022

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	140	2,185	2,185	1	15,923	13,738
Less 5% Statutory Reduction	0	-109	-109	0	-796	-687
Transfers In	0	5,501,086	6,232,479	0	4,459,804	-1,041,282
Other Sources	97,330	0	0	0	0	0
Fund Balance	0	728,340	6,520	0	5,307,829	4,579,489
Total	97,470	6,231,502	6,241,075	1	9,782,760	3,551,258
Expenditures						
Debt Service	90,950	930,872	930,872	930,871	5,152,675	4,221,803
Reserves - Debt	0	5,300,630	5,310,203	0	4,630,085	-670,545
Total	90,950	6,231,502	6,241,075	930,871	9,782,760	3,551,258

252-TDT REVENUE REFUNDING BOND, SERIES 2022

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	3,940,000	3,940,000
5720000 - Interest	0	930,872	930,872	930,871	1,212,375	281,503
5730000 - Other Debt Service Costs	0	0	0	0	300	300
5731000 - Debt Issuance Costs	90,950	0	0	0	0	0
Debt Service:	\$90,950	\$930,872	\$930,872	\$930,871	\$5,152,675	\$4,221,803
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,572,290	4,572,290	0	4,630,085	57,795
5990034 - Bond Reserves - Other	0	728,340	737,913	0	0	-728,340
Reserves - Debt:	\$0	\$5,300,630	\$5,310,203	\$0	\$4,630,085	-\$670,545
TOTAL EXPENDITURES:	\$90,950	\$6,231,502	\$6,241,075	\$930,871	\$9,782,760	\$3,551,258

CAPITAL FUNDS

Fund - Fund Title	Page
306 –Local Infrastructure Sales Surtax Fund.....	5-1
315 – General Capital Outlay Fund	5-4
328 – Special Purpose Capital Fund	5-7
329 – Sales Tax Revenue Bonds Series 2015A Capital Fund	5-10
331 – Countywide Fire Capital Fund.....	5-13
332 – Public Imp Rev Bonds Series 2017 Fund.....	5-16
333- Capital Imp Rev Bonds Construction Fund	5-19
334- Transportation Imp Construction Fund	5-22

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. For FY24, the Recommended Budget is projected to decrease over the FY23 Adopted Budget, but funding does not include carry forwards for the continuation of currently funded capital projects. Remaining funds will be incorporated later in the budget process to have the most accurate estimates possible.

Capital Outlay for FY24 includes a number of recommended CIP projects: vehicle replacements for the Sheriff's Office, public safety projects (800 Mhz radio system upgrades, D&F recreation yards), stormwater projects (culvert upgrades/replacements), public works projects (admin building reconfiguration, bridge features and repairs, chilled water treatment for various facilities, HVAC replacements, jail hot/cold water piping replacement and control room interface rehab, maintenance shop & storage warehouse, property appraiser's lobby renovation, vehicle replacements) and transportation projects (Celebration Blvd extension ROW, intersection safety & efficiency projects, Jack Brack ROW, Partin Settlement Road bridge, traffic control equipment, traffic signal replacement). All of these requests total just over \$20.3M.

Transfers Out total just over \$14.5M primarily to support debt obligations and to the General Fund for the Cost Allocation.

Reserves for Capital – Undesignated is for future capital project needs. Reserves Assigned includes funding for the Complete Streets program and the Cross Prairie Parkway design.

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. It is projected to increase by a little over \$12M from the FY23 Adopted Budget; also included is Lease Proceeds for vehicle purchases. Revenues will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. The Fund Balance is an estimate and will be revised once the balance remaining from currently funded capital projects is determined.

306-LOCAL OPTION SALES TAX FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Other Taxes	49,002,241	34,179,824	34,179,824	26,428,700	46,259,658	12,079,834
Miscellaneous Revenues	-552,827	287,039	287,039	0	0	-287,039
Less 5% Statutory Reduction	0	-1,723,343	-1,723,343	0	-2,312,983	-589,640
Other Sources	2,515,456	4,518,336	4,292,520	0	3,017,939	-1,500,397
Fund Balance	0	84,213,231	89,248,098	0	27,148,995	-57,064,236
Total	<u>50,964,870</u>	<u>121,475,087</u>	<u>126,284,138</u>	<u>26,428,700</u>	<u>74,113,609</u>	<u>-47,361,478</u>
Expenditures						
Capital Outlay	6,862,554	65,856,188	97,947,011	6,132,878	20,360,009	-45,496,179
Debt Service	3,536,415	2,054,929	2,054,929	1,319,158	2,656,802	601,873
Transfers Out	15,636,321	15,125,246	15,148,547	81,372	14,565,557	-559,689
Reserves - Debt	0	672,101	672,101	0	1,328,402	656,301
Reserves - Capital	0	26,566,623	10,461,550	0	15,000,000	-11,566,623
Reserves - Assigned	0	11,200,000	0	0	20,202,839	9,002,839
Total	<u>26,035,290</u>	<u>121,475,087</u>	<u>126,284,138</u>	<u>7,533,408</u>	<u>74,113,609</u>	<u>-47,361,478</u>

306-LOCAL OPTION SALES TAX FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	6,862,554	65,856,188	97,947,011	6,132,878	20,360,009	-45,496,179
Capital Outlay:	\$6,862,554	\$65,856,188	\$97,947,011	\$6,132,878	\$20,360,009	-\$45,496,179
Debt Service:						
5710000 - Principal	2,450,512	2,016,780	2,016,780	1,292,524	2,513,870	497,090
5710003 - Principal- Capital Lease	991,383	0	0	0	0	0
5720000 - Interest	68,248	38,149	38,149	26,634	142,932	104,783
5720003 - Interest - Capital Lease	26,272	0	0	0	0	0
Debt Service:	\$3,536,415	\$2,054,929	\$2,054,929	\$1,319,158	\$2,656,802	\$601,873
Transfers Out:						
5910001 - Tran Out-general Fund	195,145	162,743	162,743	81,372	269,815	107,072
5910239 - Tran Out - 239 Refunding Bond !	3,770,673	300	300	0	0	-300
5910241 - Tran Out Infrastructure Sales Su	5,195,520	5,165,898	5,180,091	0	5,193,730	27,832
5910242 - Transfers Out Fund 242	1,321,327	1,319,209	1,321,902	0	1,328,399	9,190
5910244 - Tran Out Fund 244	501,794	4,635,717	4,635,717	0	4,633,173	-2,544
5910248 - Tran Out - 248	1,523,640	761,821	761,821	0	0	-761,821
5910249 - Tran Out-Fund 249	3,128,222	3,079,558	3,085,973	0	3,140,440	60,882
Transfers Out:	\$15,636,321	\$15,125,246	\$15,148,547	\$81,372	\$14,565,557	-\$559,689
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	672,101	672,101	0	1,328,402	656,301
Reserves - Debt:	\$0	\$672,101	\$672,101	\$0	\$1,328,402	\$656,301
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	26,566,623	10,461,550	0	15,000,000	-11,566,623
Reserves - Capital:	\$0	\$26,566,623	\$10,461,550	\$0	\$15,000,000	-\$11,566,623
Reserves - Assigned:						
5990060 - Reserves Assigned	0	11,200,000	0	0	20,202,839	9,002,839
Reserves - Assigned:	\$0	\$11,200,000	\$0	\$0	\$20,202,839	\$9,002,839
TOTAL EXPENDITURES:	\$26,035,290	\$121,475,087	\$126,284,138	\$7,533,408	\$74,113,609	-\$47,361,478

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

The intent of this Fund is to allocate funds for general capital outlay projects not funded by the local infrastructure sales surtax.

Capital Outlay requests include the correctional facility expansion and renovation. 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 includes funding to support the Ham Brown project, the Osceola Corporate Center, as well as a sinking fund for future correctional facility expansion and future transportation needs.

Overall, the fund decreased \$27,154,794 from the FY23 Adopted Budget.

REVENUES

This is not a revenue generating fund; funding is transferred in from other County sources to support capital projects. Revenue anticipated for FY24 is Fund Balance and will be revised once the balance remaining from currently funded capital projects is determined.

315-GEN CAP OUTLAY FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Transfers In	25,579,858	13,000,000	17,784,897	6,885,106	26,532,973	13,532,973
Fund Balance	0	71,330,507	71,365,348	0	30,642,740	-40,687,767
Total	25,579,858	84,330,507	89,150,245	6,885,106	57,175,713	-27,154,794
Expenditures						
Capital Outlay	3,568,697	51,524,292	58,507,505	1,681,598	8,499,621	-43,024,671
Transfers Out	41,610	0	0	0	0	0
Reserves - Assigned	0	32,806,215	30,642,740	0	48,676,092	15,869,877
Total	3,610,307	84,330,507	89,150,245	1,681,598	57,175,713	-27,154,794

315 – GENERAL CAPITAL OUTLAY FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	3,568,697	51,524,292	58,507,505	1,681,598	8,499,621	-43,024,671
Capital Outlay:	\$3,568,697	\$51,524,292	\$58,507,505	\$1,681,598	\$8,499,621	-\$43,024,671
Transfers Out:						
5910001 - Tran Out-general Fund	37,033	0	0	0	0	0
5910401 - Tran Out-solid Waste	4,577	0	0	0	0	0
Transfers Out:	\$41,610	\$0	\$0	\$0	\$0	\$0
Reserves - Assigned:						
5990060 - Reserves Assigned	0	32,806,215	30,642,740	0	48,676,092	15,869,877
Reserves - Assigned:	\$0	\$32,806,215	\$30,642,740	\$0	\$48,676,092	\$15,869,877
TOTAL EXPENDITURES:	\$3,610,307	\$84,330,507	\$89,150,245	\$1,681,598	\$57,175,713	-\$27,154,794

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

TRENDS & ISSUES

This Fund captures projects with funding from outside sources, such as State appropriations and agency reimbursements. Its purpose is to distinguish between capital projects whose budgets are not funded by County funds.

Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible.

REVENUES

This Fund does not generate revenue. Revenues will be included later in the budget process to support ongoing capital projects.

328 - SPECIAL PURPOSE CAPITAL FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Intergovernmental Revenue	2,653,545	27,759,630	143,601,968	524,594	0	-27,759,630
Miscellaneous Revenues	68,846,396	13,300,100	44,221,387	0	0	-13,300,100
Other Sources	0	5,860,901	5,860,901	0	0	-5,860,901
Fund Balance	0	323,547	833,017	0	0	-323,547
Total	<u>71,499,940</u>	<u>47,244,178</u>	<u>194,517,273</u>	<u>524,594</u>	<u>0</u>	<u>-47,244,178</u>
Expenditures						
Capital Outlay	2,210,268	47,244,178	194,517,273	1,539,986	0	-47,244,178
Grants and Aids	68,854,996	0	0	0	0	0
Total	<u>71,065,264</u>	<u>47,244,178</u>	<u>194,517,273</u>	<u>1,539,986</u>	<u>0</u>	<u>-47,244,178</u>

328 - SPECIAL PURPOSE CAPITAL FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	2,210,268	47,244,178	194,517,273	1,539,986	0	-47,244,178
Capital Outlay:	\$2,210,268	\$47,244,178	\$194,517,273	\$1,539,986	\$0	-\$47,244,178
Grants and Aids:						
5820000 - Aids To Private Organization	68,854,996	0	0	0	0	0
Grants and Aids:	\$68,854,996	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$71,065,264	\$47,244,178	\$194,517,273	\$1,539,986	\$0	-\$47,244,178

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. This Fund is being closed out in FY23.

REVENUES

There is no revenue for FY24.

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	32	0	0	0	0	0
Fund Balance	0	0	610,628	0	0	0
Total	32	0	610,628	0	0	0
Expenditures						
Transfers Out	0	0	610,628	0	0	0
Total	0	0	610,628	0	0	0

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910211 - Tran Out Sales Tax Rev 2015A	0	0	610,628	0	0	0
Transfers Out:	\$0	\$0	\$610,628	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$0	\$0	\$610,628	\$0	\$0	\$0

FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

TRENDS & ISSUES

This Fund was established to appropriate loan proceeds for capital projects for the Fire Department and to manage Fire Capital Projects.

The FY24 capital projects included in this Fund are Cypress Parkway Fire Station 85, Lindfields Fire Station 71 replacement, South Big Lake Fire Station 81 (Land Acquisition), Poinciana Fire Station 83, Fire Rescue and EMS Warehouse, and Fire/EMS Equipment. Ongoing projects, which are funded by Fund Balance, will be brought forward later in the budget process to ensure the estimates are as accurate as possible.

Transfers Out include a transfer to the General Fund for the Cost Allocation.

Reserves account for funding from a transfer in from the Countywide Fire Fund for future capital projects.

REVENUES

Revenues include Transfers In from the Countywide Fire Fund (utilizing the dedicated funding source for Fire Rescue), Other Sources (proceeds of a Lease-Purchase agreement for the Fire equipment), and Fund Balance which will be revised once the balance remaining from currently funded capital projects is determined.

331-COUNTYWIDE FIRE CAPITAL FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	-243,442	0	0	277,623	0	0
Transfers In	20,558,441	19,243,274	16,043,036	9,621,637	3,736,864	-15,506,410
Other Sources	1,156,583	5,419,651	5,508,862	0	3,494,890	-1,924,761
Fund Balance	0	35,524,010	33,932,266	0	11,361,146	-24,162,864
Total	21,471,582	60,186,935	55,484,164	9,899,260	18,592,900	-41,594,035
Expenditures						
Capital Outlay	7,933,658	43,543,743	44,284,939	7,098,210	17,926,701	-25,617,042
Transfers Out	274,633	115,703	115,703	57,852	404,200	288,497
Reserves - Capital	0	16,527,489	11,083,522	0	261,999	-16,265,490
Total	8,208,291	60,186,935	55,484,164	7,156,062	18,592,900	-41,594,035

331-COUNTYWIDE FIRE CAPITAL FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	0	0	357,977	0	0	0
5650000 - Construction In Progress	7,933,658	43,543,743	43,926,962	7,098,210	17,926,701	-25,617,042
Capital Outlay:	\$7,933,658	\$43,543,743	\$44,284,939	\$7,098,210	\$17,926,701	-\$25,617,042
Transfers Out:						
5910001 - Tran Out-general Fund	274,633	115,703	115,703	57,852	404,200	288,497
Transfers Out:	\$274,633	\$115,703	\$115,703	\$57,852	\$404,200	\$288,497
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	16,527,489	11,083,522	0	261,999	-16,265,490
Reserves - Capital:	\$0	\$16,527,489	\$11,083,522	\$0	\$261,999	-\$16,265,490
TOTAL EXPENDITURES:	\$8,208,291	\$60,186,935	\$55,484,164	\$7,156,062	\$18,592,900	-\$41,594,035

FUND 332 – PUBLIC IMP REV BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established from the Series 2017 Bonds to track expenditures associated with issuance costs and the design and construction of the new office building at Neocity.

Capital Outlay includes funding the OC 2nd Floor Buildout. Ongoing projects, which are funded by Fund Balance, will be brought forward later in the budget process to ensure the estimates are as accurate as possible.

REVENUES

Revenue includes Fund Balance which will be revised once the balance remaining from currently funded capital projects is determined.

332 - PUBLIC IMP REV BONDS SERIES 2017

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	101,380	0	0	-126,423	0	0
Fund Balance	0	1,774,320	3,193,488	0	1,893,488	119,168
Total	101,380	1,774,320	3,193,488	-126,423	1,893,488	119,168
Expenditures						
Operating Expenses	0	0	600,000	0	0	0
Capital Outlay	0	1,774,320	1,832,999	-123,079	1,132,999	-641,321
Reserves - Operating	0	0	760,489	0	760,489	760,489
Total	0	1,774,320	3,193,488	-123,079	1,893,488	119,168

332 - PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5480005 - Other Contractual Obligations	0	0	600,000	0	0	0
Operating Expenses:	\$0	\$0	\$600,000	\$0	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	0	1,774,320	1,832,999	-123,079	1,132,999	-641,321
Capital Outlay:	\$0	\$1,774,320	\$1,832,999	-\$123,079	\$1,132,999	-\$641,321
Reserves - Operating:						
5990050 - Res For Other - Undesignated	0	0	760,489	0	760,489	760,489
Reserves - Operating:	\$0	\$0	\$760,489	\$0	\$760,489	\$760,489
TOTAL EXPENDITURES:	\$0	\$1,774,320	\$3,193,488	-\$123,079	\$1,893,488	\$119,168

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).

All funds were expensed in FY22, and this Fund has been closed.

REVENUES

This Fund is being included for historical purposes.

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

333 - CAPITAL IMP RV BONDS CONSTRUCTION FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Expenditures						
Transfers Out	3,853	0	0	0	0	0
Total	3,853	0	0	0	0	0

333 - CAPITAL IMP REV BONDS CONSTRUCTION FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910249 - Tran Out-Fund 249	3,853	0	0	0	0	0
Transfers Out:	\$3,853	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$3,853	\$0	\$0	\$0	\$0	\$0

FUND 334 – TRANSPORTATION IMP CONSTRUCTION FUND

TRENDS & ISSUES

This Fund was established as a result of refunding the Osceola Parkway Transportation Improvement Bonds and appropriating bond proceeds for identified Complete Street projects. Projects funded by these proceeds are being cash-flowed each year based on the funding needs for that year.

Capital Outlay includes no new requests. 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.

REVENUES

This Fund's primary revenue source is Fund Balance from the Bond Proceeds which will be revised once the balance remaining from currently funded capital projects is determined.

334 - TRANSPORTATION IMP CONSTRUCTION FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Miscellaneous Revenues	-1,518,537	0	0	0	0	0
Fund Balance	0	174,588,358	172,416,226	0	437,193	-174,151,165
Total	-1,518,537	174,588,358	172,416,226	0	437,193	-174,151,165
Expenditures						
Capital Outlay	18,680,919	168,292,894	171,979,033	23,170,299	0	-168,292,894
Reserves - Operating	0	0	437,193	0	0	0
Reserves - Capital	0	6,295,464	0	0	437,193	-5,858,271
Total	18,680,919	174,588,358	172,416,226	23,170,299	437,193	-174,151,165

334 - TRANSPORTATION IMP CONSTRUCTION FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	18,680,919	168,292,894	171,979,033	23,170,299	0	-168,292,894
Capital Outlay:	\$18,680,919	\$168,292,894	\$171,979,033	\$23,170,299	\$0	-\$168,292,894
Reserves - Operating:						
5990050 - Res For Other - Undesignated	0	0	437,193	0	0	0
Reserves - Operating:	\$0	\$0	\$437,193	\$0	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	6,295,464	0	0	437,193	-5,858,271
Reserves - Capital:	\$0	\$6,295,464	\$0	\$0	\$437,193	-\$5,858,271
TOTAL EXPENDITURES:	\$18,680,919	\$174,588,358	\$172,416,226	\$23,170,299	\$437,193	-\$174,151,165



ENTERPRISE FUNDS

Fund - Fund Title Page

401 – Solid Waste Fund..... 6-1

407 – Osceola Parkway Fund 6-6

FUND 401 – SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund operates from rates that are established by the County to generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This Fund is used to account for the operation of the County's off-site collection centers, curbside collections, and closure of the County's landfills.

This Fund supports 23.30 FTEs, which is unchanged from the FY23 Adopted Budget. Overall, Personnel Services increased \$86,793 due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$2,720,584 primarily due to the estimated increase in the curbside collection program.

Capital Outlay includes the replacement of roll-off containers at the Kenansville drop-off site and the purchase of one new fleet vehicle.

Debt Service includes payments for prior year vehicle leases.

Transfers Out decreased \$7,935,386 primarily due to the one-time transfer to Fund 315 for the Poinciana Boulevard (Pleasant Hill Rd to Crescent Lakes Way) project, which was partially offset by transfers for the cost allocation plan and intergovernmental radio.

Reserves include the required amounts per policy. Specifically, Reserves for Capital Undesignated allocates funding for future capital needs. Reserves Assigned include the required reserves for the Landfill Closure Liability, funds to offset the remaining reimbursement due from FEMA for Hurricane Irma, and funds for improvements to the City of St. Cloud Drop off site Transfer Station. Reserves Restricted include funds to support the Solid Waste Assessment program.

Overall, the FY24 Budget reflects a decrease of \$254,134 from the FY23 Adopted Budget.

REVENUES

The major revenue source for this Fund comes from Special Assessments. Staff is proposing to utilize fifty percent of the remaining funding restricted to the Special Assessments program for the second year buy down of the increase of the curbside collection program as a result of the change in the consumer price index. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest, Lease Proceeds, and Fund Balance.

401-SOLID WASTE FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Permits, Fees & Special Assessments	29,616,624	32,102,380	32,102,380	28,801,680	36,425,562	4,323,182
Charges For Services	3,728,084	4,227,242	4,227,242	1,896,671	3,521,660	-705,582
Miscellaneous Revenues	-451,289	276,891	276,891	39,636	23,994	-252,897
Less 5% Statutory Reduction	0	-1,830,326	-1,830,326	0	-1,998,561	-168,235
Transfers In	5,257	0	0	0	0	0
Other Sources	195,084	39,091	39,091	0	300,000	260,909
Fund Balance	0	47,855,240	54,904,227	0	44,143,729	-3,711,511
Total	33,093,761	82,670,518	89,719,505	30,737,988	82,416,384	-254,134
Expenditures						
Personnel Services	1,418,845	1,727,692	1,725,740	950,269	1,814,485	86,793
Operating Expenses	23,933,229	27,699,706	27,806,901	16,504,111	30,420,290	2,720,584
Capital Outlay	0	395,091	397,043	41,043	325,000	-70,091
Debt Service	1,777	24,444	24,444	1,374	86,020	61,576
Transfers Out	825,099	9,130,903	11,655,565	4,565,452	1,195,517	-7,935,386
Reserves - Operating	0	11,049,457	12,340,047	0	8,851,794	-2,197,663
Reserves - Debt	0	12,222	12,222	0	43,010	30,788
Reserves - Capital	0	11,434,347	15,704,562	0	19,627,287	8,192,940
Reserves - Assigned	0	18,630,981	16,759,346	0	16,759,346	-1,871,635
Reserves - Restricted	0	2,565,675	3,293,635	0	3,293,635	727,960
Total	26,178,950	82,670,518	89,719,505	22,062,248	82,416,384	-254,134

401-SOLID WASTE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	867,184	1,133,851	1,131,899	543,132	1,157,524	23,673
5120002 - Disaster Relief	4,800	0	0	24,170	0	0
5122000 - Car Allowance	114	0	0	149	0	0
5126000 - Other Salary	30,075	0	0	0	0	0
5130001 - Vacancy Factor	0	-19,713	-19,713	0	-20,350	-637
5140000 - Overtime	4,519	5,500	5,500	2,336	5,500	0
5140003 - Overtime- Disaster Relief	516	0	0	516	0	0
5160000 - Compensated Annual Leave	40,366	0	0	27,178	0	0
5160010 - Compensated Ann Leave Payoff	29,388	0	0	3,031	0	0
5160020 - Compensated Admin Leave	638	0	0	734	0	0
5170000 - Compensated Sick Leave	20,121	0	0	22,280	0	0
5170010 - Compensated Sick Leave Payoff	17,070	0	0	10,209	0	0
5210000 - Fica Taxes	73,446	86,169	86,169	46,301	88,973	2,804
5220000 - Retirement Contributions	122,013	148,100	148,100	80,734	170,319	22,219
5221000 - Opeb Gasb 45	-105,901	0	0	0	0	0
5230000 - Health Insurance	256,194	313,837	313,837	156,702	352,454	38,617
5231000 - Life Insurance	929	1,143	1,143	647	1,181	38
5232000 - Dental Insurance	6,093	7,427	7,427	3,964	7,470	43
5233000 - Lt Disability Insurance	1,468	1,799	1,799	995	1,855	56
5233100 - St Disability Insurance	2,611	3,198	3,198	1,466	3,300	102
5240000 - Workers' Compensation	47,200	46,381	46,381	25,726	46,259	-122
Personnel Services:	\$1,418,845	\$1,727,692	\$1,725,740	\$950,269	\$1,814,485	\$86,793
Operating Expenses:						
5310000 - Professional Services	17,321	189,995	297,190	41,999	189,995	0
5310006 - Legal Fees	2,250	0	0	0	0	0
5312000 - Tax Collector Fees	478,262	571,955	571,955	506,944	632,966	61,011
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	23,409,179	26,442,654	26,442,654	13,556,598	29,098,465	2,655,811
5342000 - Landfill LT Care and Closure	222,986	603,000	603,000	73,522	603,000	0
5342001 - Landfill LT-CONTRA ACCT	-222,986	-603,000	-603,000	0	-603,000	0
5400000 - Travel And Per Diem	0	6,615	6,615	0	6,615	0
5410000 - Communications	5,979	8,116	8,116	3,765	8,252	136
5420000 - Freight & Postage Services	543	1,950	1,950	62	1,950	0
5430000 - Utility Services	9,310	7,500	7,500	2,155,022	7,500	0
5440000 - Rentals And Leases	3,267	8,200	8,200	1,962	8,200	0
5450000 - Insurance	12,112	30,400	30,400	30,400	30,400	0
5460000 - Repair & Maintenance Svcs	22,337	60,500	60,500	45,274	56,488	-4,012
5460010 - Repairs & Maint Software	0	0	0	0	2,000	2,000
5462000 - Rep & Maint-automotive	90,647	69,031	69,031	4,606	41,908	-27,123
5462100 - Rep & Maint-.Sheriff's Site	0	0	0	0	30,600	30,600
5470000 - Printing And Binding	854	5,000	5,000	1,218	5,000	0
5480000 - Promotional Activities	2,313	8,000	8,000	0	5,000	-3,000
5490000 - Oth Current Chgs & Obligations	-400,857	38,275	38,275	0	38,275	0
5490011 - Cash over/shorts	45	0	0	28	0	0
5490500 - Reimbursement Of Py Revenue	32,606	0	0	-200	0	0
5490501 - OH-Workers' Compensation	4,738	7,083	7,083	7,083	7,083	0
5490502 - OH-Property & Liability Insuranc	1,979	2,699	2,699	2,699	2,699	0
5490503 - OH-Dental Insurance	1,679	1,818	1,818	1,818	1,818	0

401-SOLID WASTE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490504 – OH-Health Insurance	5,290	7,595	7,595	7,595	7,595	0
5490505 – OH-Life/AD&D, STD, LTD	1,106	1,352	1,352	1,352	1,352	0
5490509 - OH-Fleet Oversight	4,264	4,656	4,656	4,656	4,656	0
5490510 - OH-Fleet Maint	0	27,469	27,469	27,469	27,469	0
5490511 - OH-Fleet Fuel	9,256	0	0	0	0	0
5511000 - Office Supplies	1,987	3,350	3,350	1,505	4,250	900
5512000 - Office Equipment	780	0	0	798	0	0
5520000 - Operating Supplies	22,644	49,197	49,197	11,955	46,267	-2,930
5520020 - Computer Hardware, Non-Capit	0	10,197	10,197	2,120	6,806	-3,391
5521000 - Gas & Oil	57,206	61,731	61,731	13,711	72,563	10,832
5524500 - Cleaning Supplies	12	0	0	0	0	0
5525000 - Tools	0	500	500	0	500	0
5540000 - Books,pubs,subs & Membership	878	1,265	1,265	150	1,015	-250
5550000 - Training	0	5,150	5,150	0	5,150	0
5590000 - Depreciation	135,243	67,003	67,003	0	67,003	0
Operating Expenses:	\$23,933,229	\$27,699,706	\$27,806,901	\$16,504,111	\$30,420,290	\$2,720,584
Capital Outlay:						
5620000 - Buildings	0	15,000	15,000	0	0	-15,000
5640000 - Machinery & Equipment	0	0	0	0	25,000	25,000
5640100 - Vehicles	0	39,091	41,043	41,043	0	-39,091
5650000 - Construction In Progress	0	341,000	341,000	0	300,000	-41,000
Capital Outlay:	\$0	\$395,091	\$397,043	\$41,043	\$325,000	-\$70,091
Debt Service:						
5710000 - Principal	0	23,069	23,069	0	75,792	52,723
5720000 - Interest	1,777	1,375	1,375	1,374	10,228	8,853
Debt Service:	\$1,777	\$24,444	\$24,444	\$1,374	\$86,020	\$61,576
Transfers Out:						
5910001 - Tran Out-general Fund	676,638	1,107,165	1,107,165	553,583	1,171,190	64,025
5910158 - Tran Out-intergov Radio Commu	22,924	23,738	23,738	11,869	24,327	589
5910315 - Tran Out-General Capital Outlay	0	8,000,000	10,523,850	4,000,000	0	-8,000,000
5910510 - Tran Out Fleet	5,537	0	812	0	0	0
5910511 - Tran Out Fleet Fuel F511	120,000	0	0	0	0	0
Transfers Out:	\$825,099	\$9,130,903	\$11,655,565	\$4,565,452	\$1,195,517	-\$7,935,386
Reserves - Operating:						
5990010 - Reserve For Cash	0	6,426,383	7,713,037	0	5,532,371	-894,012
5990020 - Reserve For Contingency	0	4,623,074	4,627,010	0	3,319,423	-1,303,651
Reserves - Operating:	\$0	\$11,049,457	\$12,340,047	\$0	\$8,851,794	-\$2,197,663
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	12,222	12,222	0	43,010	30,788
Reserves - Debt:	\$0	\$12,222	\$12,222	\$0	\$43,010	\$30,788
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	11,434,347	15,704,562	0	19,627,287	8,192,940
Reserves - Capital:	\$0	\$11,434,347	\$15,704,562	\$0	\$19,627,287	\$8,192,940
Reserves - Assigned:						

401-SOLID WASTE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Reserves - Assigned:						
5990052 - Reserve For Landfill Closure	0	11,624,488	9,752,853	0	9,752,853	-1,871,635
5990060 - Reserves Assigned	0	7,006,493	7,006,493	0	7,006,493	0
Reserves - Assigned:	\$0	\$18,630,981	\$16,759,346	\$0	\$16,759,346	-\$1,871,635
Reserves - Restricted:						
5990070 - Reserves Restricted	0	2,565,675	3,293,635	0	3,293,635	727,960
Reserves - Restricted:	\$0	\$2,565,675	\$3,293,635	\$0	\$3,293,635	\$727,960
TOTAL EXPENDITURES:	\$26,178,950	\$82,670,518	\$89,719,505	\$22,062,248	\$82,416,384	-\$254,134

FUND 407 – OSCEOLA PARKWAY

TRENDS & ISSUES

The Osceola Parkway Fund is an Enterprise Fund under the Transportation and Transit Department. It provides funding for Osceola Parkway's operations, maintenance, and debt service for the Transportation Improvement and Refunding Revenue Bonds (Osceola Parkway), Series 2019A1-2, and the Osceola Parkway project.

Personnel Services supports 2.05 FTEs, which is an increase of 0.25 FTEs over the FY23 Adopted Budget, due to the mid-year addition of the Transportation Assistant Director position. Personnel Services increased \$63,590 primarily due to the addition of the position mentioned previously, as well as due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures decreased \$2,514,252 primarily due to the completion of the All Electronic Tolling Conversion which decreased the need for Other Contractual Services for the toll collection, as well as a decrease in Communications for data line connections that are no longer required.

Capital Outlay is not included at this point in the process as ongoing capital projects will be carried forward later in the budget process to ensure project estimates are as accurate as possible.

Debt Service is established in accordance with the Bond Documents.

Transfers Out reflects the transfer to the General Fund for the cost allocation.

Reserves support the required reserve levels per the Bond documents and the Budget Policy.

Overall, this Fund currently reflects a decrease of \$8,962,743 from the FY23 Adopted Budget.

REVENUES

The primary revenue sources are Fund Balance, which will be revised once the balance remaining from currently funded capital projects is determined, and Tolls, which are projected to increase for FY24.

407-OSCEOLA PARKWAY

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	16,452,856	14,949,148	14,949,148	10,150,341	17,189,230	2,240,082
Miscellaneous Revenues	-304,435	87,630	87,630	2	0	-87,630
Less 5% Statutory Reduction	0	-751,839	-751,839	0	-859,462	-107,623
Fund Balance	0	45,742,403	48,382,089	0	34,734,831	-11,007,572
Total	16,148,421	60,027,342	62,667,028	10,150,343	51,064,599	-8,962,743
Expenditures						
Personnel Services	195,533	220,814	240,678	144,327	284,404	63,590
Operating Expenses	4,613,716	5,893,659	5,744,509	1,848,088	3,379,407	-2,514,252
Capital Outlay	0	9,192,620	9,599,285	3,954,609	0	-9,192,620
Debt Service	6,544,184	9,215,050	9,215,050	7,275,050	9,215,050	0
Transfers Out	107,817	111,737	111,737	55,869	127,961	16,224
Reserves - Operating	0	1,660,323	1,263,643	0	1,011,140	-649,183
Reserves - Debt	0	23,680,905	23,711,059	0	23,711,059	30,154
Reserves - Capital	0	0	0	0	12,028,395	12,028,395
Reserves - Restricted	0	1,305,500	1,307,183	0	1,307,183	1,683
Reserves - Stability	0	8,746,734	11,473,884	0	0	-8,746,734
Total	11,461,250	60,027,342	62,667,028	13,277,942	51,064,599	-8,962,743

407-OSCEOLA PARKWAY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	123,911	142,874	156,597	83,719	180,064	37,190
5120002 - Disaster Relief	1,453	0	0	2,028	0	0
5122000 - Car Allowance	665	0	0	298	0	0
5126000 - Other Salary	1,925	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,502	-2,502	0	-3,153	-651
5140000 - Overtime	460	50	50	1,356	50	0
5140003 - Overtime- Disaster Relief	629	0	0	939	0	0
5160000 - Compensated Annual Leave	7,107	0	0	2,451	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,130	0	0
5160020 - Compensated Admin Leave	1,216	0	0	1,480	0	0
5170000 - Compensated Sick Leave	565	0	0	2,073	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	950	0	0
5210000 - Fica Taxes	9,641	10,934	11,984	6,771	13,778	2,844
5220000 - Retirement Contributions	26,457	22,261	23,895	19,904	38,847	16,586
5221000 - Opeb Gasb 45	-6,362	15,000	15,000	0	15,000	0
5230000 - Health Insurance	23,664	28,144	31,455	18,455	35,313	7,169
5231000 - Life Insurance	132	146	160	95	183	37
5232000 - Dental Insurance	492	525	573	320	605	80
5233000 - Lt Disability Insurance	208	228	250	145	284	56
5233100 - St Disability Insurance	340	374	414	196	470	96
5240000 - Workers' Compensation	3,029	2,780	2,802	2,019	2,963	183
Personnel Services:	\$195,533	\$220,814	\$240,678	\$144,327	\$284,404	\$63,590
Operating Expenses:						
5310000 - Professional Services	61,084	200,000	200,000	60,393	200,000	0
5340000 - Other Contractual Services	1,876,518	2,412,082	2,412,082	1,415,981	315,550	-2,096,532
5340001 - Miscellaneous Contractual Svcs	15,192	13,000	13,000	11,982	13,000	0
5340008 - Other Contractual Svc- Auction	168	0	0	0	0	0
5410000 - Communications	167,225	506,337	357,187	14,494	23,985	-482,352
5420000 - Freight & Postage Services	0	0	0	375	0	0
5430000 - Utility Services	71,609	63,900	63,900	49,319	63,900	0
5440000 - Rentals And Leases	465	0	0	0	0	0
5450000 - Insurance	601	785	785	785	785	0
5460000 - Repair & Maintenance Svcs	487,271	756,921	756,921	290,808	821,421	64,500
5460008 - R&M Parking re-paving	3,126	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	5,060	5,060	0	5,000	-60
5490501 - OH-Workers' Compensation	380	547	547	547	623	76
5490502 - OH-Property & Liability Insuranc	98	70	70	70	70	0
5490503 - OH-Dental Insurance	135	142	142	142	162	20
5490504 - OH-Health Insurance	423	586	586	586	667	81
5490505 - OH-Life/AD&D, STD, LTD	88	106	106	106	121	15
5511000 - Office Supplies	0	250	250	0	250	0
5512000 - Office Equipment	733	0	0	0	0	0
5520000 - Operating Supplies	48	0	0	0	0	0
5521000 - Gas & Oil	0	3,000	3,000	0	3,000	0
5524500 - Cleaning Supplies	158	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	2,500	2,500	2,500	2,500	2,500	0
5590000 - Depreciation	1,925,895	1,928,373	1,928,373	0	1,928,373	0

407-OSCEOLA PARKWAY

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:	\$4,613,716	\$5,893,659	\$5,744,509	\$1,848,088	\$3,379,407	-\$2,514,252
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	149,150	0	0	0
5650000 - Construction In Progress	0	9,192,620	9,450,135	3,954,609	0	-9,192,620
Capital Outlay:	\$0	\$9,192,620	\$9,599,285	\$3,954,609	\$0	-\$9,192,620
Debt Service:						
5710000 - Principal	0	1,940,000	1,940,000	0	1,940,000	0
5720000 - Interest	6,542,684	7,273,550	7,273,550	7,273,550	7,273,550	0
5730000 - Other Debt Service Costs	1,500	1,500	1,500	1,500	1,500	0
Debt Service:	\$6,544,184	\$9,215,050	\$9,215,050	\$7,275,050	\$9,215,050	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	107,817	111,737	111,737	55,869	127,961	16,224
Transfers Out:	\$107,817	\$111,737	\$111,737	\$55,869	\$127,961	\$16,224
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,037,702	1,037,702	0	631,962	-405,740
5990020 - Reserve For Contingency	0	622,621	225,941	0	379,178	-243,443
Reserves - Operating:	\$0	\$1,660,323	\$1,263,643	\$0	\$1,011,140	-\$649,183
Reserves - Debt:						
5990030 - Reserve for Debt	0	23,680,905	23,711,059	0	23,711,059	30,154
Reserves - Debt:	\$0	\$23,680,905	\$23,711,059	\$0	\$23,711,059	\$30,154
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	12,028,395	12,028,395
Reserves - Capital:	\$0	\$0	\$0	\$0	\$12,028,395	\$12,028,395
Reserves - Restricted:						
5990070 - Reserves Restricted	0	1,305,500	1,307,183	0	1,307,183	1,683
Reserves - Restricted:	\$0	\$1,305,500	\$1,307,183	\$0	\$1,307,183	\$1,683
Reserves - Stability:						
5990080 - Reserve For Stability	0	8,746,734	11,473,884	0	0	-8,746,734
Reserves - Stability:	\$0	\$8,746,734	\$11,473,884	\$0	\$0	-\$8,746,734
TOTAL EXPENDITURES:	\$11,461,250	\$60,027,342	\$62,667,028	\$13,277,942	\$51,064,599	-\$8,962,743

INTERNAL SERVICE FUNDS

Fund - Fund Title	Page
501 – Workers’ Compensation Internal Service Fund	7-1
502 – Property & Casualty Insurance Internal Service Fund	7-5
503 – Dental Insurance Internal Service Fund.....	7-9
504 – Health Insurance Internal Service Fund.....	7-12
505 – Life, LTD, Vol. Life Internal Service Fund	7-16
509 – Fleet General Oversight Internal Service Fund.....	7-19
510 – Fleet Maintenance Internal Service Fund.....	7-23
511 – Fleet Fuel Internal Service Fund	7-27

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.

Personnel Services supports 2.30 FTEs, which is an increase of .25 FTEs from the FY23 Adopted Budget due to the addition of a split-funded position paid in part by this cost center as well as the re-allocation of Human Resources support personnel. Personnel Services increased \$45,753 over the FY23 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$368,742 primarily due to anticipated increases in anticipated Claims and Insurance Premiums.

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claims expenses.

Overall, at this stage in the budget process, this Fund is reflecting a decrease of \$261,217 from the FY23 Adopted Budget; however, this Fund will have changes after the finalization of Overhead Costs.

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY24 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

501-WORKERS' COMP INTERNAL SERVICE FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	3,620,409	3,984,065	3,984,065	2,699,225	3,803,680	-180,385
Miscellaneous Revenues	404,903	0	0	89,865	0	0
Fund Balance	0	4,805,723	5,025,860	0	4,724,891	-80,832
Total	4,025,312	8,789,788	9,009,925	2,789,089	8,528,571	-261,217
Expenditures						
Personnel Services	157,879	207,372	207,372	117,127	253,125	45,753
Operating Expenses	4,495,571	3,091,422	3,091,422	2,341,770	3,460,164	368,742
Transfers Out	52,923	61,353	61,353	30,677	68,352	6,999
Reserves - Claims	0	2,024,410	2,244,547	0	1,436,535	-587,875
Reserves - Restricted	0	3,405,231	3,405,231	0	3,310,395	-94,836
Total	4,706,374	8,789,788	9,009,925	2,489,574	8,528,571	-261,217

501-WORKERS' COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	107,242	145,953	145,953	75,350	175,742	29,789
5120002 - Disaster Relief	40	0	0	40	0	0
5126000 - Other Salary	1,250	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,555	-2,555	0	-3,075	-520
5140000 - Overtime	39	50	50	33	50	0
5160000 - Compensated Annual Leave	4,408	0	0	1,726	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,706	0	0
5160020 - Compensated Admin Leave	2,023	0	0	1,801	0	0
5170000 - Compensated Sick Leave	2,291	0	0	1,538	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	2,388	0	0
5210000 - Fica Taxes	8,818	11,164	11,164	6,357	13,449	2,285
5220000 - Retirement Contributions	18,937	23,708	23,708	14,052	31,022	7,314
5221000 - Opeb Gasb 45	-4,259	0	0	0	0	0
5230000 - Health Insurance	15,820	27,375	27,375	11,257	33,989	6,614
5231000 - Life Insurance	111	149	149	83	179	30
5232000 - Dental Insurance	485	646	646	341	727	81
5233000 - Lt Disability Insurance	176	233	233	129	281	48
5233100 - St Disability Insurance	313	416	416	189	497	81
5240000 - Workers' Compensation	185	233	233	135	264	31
Personnel Services:	\$157,879	\$207,372	\$207,372	\$117,127	\$253,125	\$45,753
Operating Expenses:						
5310000 - Professional Services	116,300	202,500	202,500	93,374	213,000	10,500
5340000 - Other Contractual Services	14,746	38,494	38,494	14,485	46,900	8,406
5450000 - Insurance	530	894	894	894	894	0
5450001 - Insurance Premium	314,278	383,183	383,183	390,889	450,000	66,817
5450002 - Insurance Admin Fees	25,625	30,000	30,000	34,554	42,000	12,000
5462000 - Rep & Maint-automotive	12	500	500	0	500	0
5490300 - Claims	2,319,000	2,430,823	2,430,823	1,806,547	2,701,726	270,903
5490302 - Adjustment to Claim Liabilitie	1,700,825	0	0	0	0	0
5490502 - OH-Property & Liability Insuranc	87	79	79	79	79	0
5490503 - OH-Dental Insurance	118	161	161	161	181	20
5490504 - OH-Health Insurance	374	668	668	668	749	81
5490505 - OH-Life/AD&D, STD, LTD	78	120	120	120	135	15
5521000 - Gas & Oil	177	1,000	1,000	0	1,000	0
5540000 - Books,pubs,subs & Membership	0	500	500	0	500	0
5550000 - Training	0	2,500	2,500	0	2,500	0
5590000 - Depreciation	3,421	0	0	0	0	0
Operating Expenses:	\$4,495,571	\$3,091,422	\$3,091,422	\$2,341,770	\$3,460,164	\$368,742
Transfers Out:						
5910001 - Tran Out-general Fund	52,923	61,353	61,353	30,677	68,352	6,999
Transfers Out:	\$52,923	\$61,353	\$61,353	\$30,677	\$68,352	\$6,999
Reserves - Claims:						
5990053 - Reserve For Claims	0	2,024,410	2,244,547	0	1,436,535	-587,875
Reserves - Claims:	\$0	\$2,024,410	\$2,244,547	\$0	\$1,436,535	-\$587,875
Reserves - Restricted:						
5990070 - Reserves Restricted	0	3,405,231	3,405,231	0	3,310,395	-94,836

501-WORKERS' COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Reserves - Restricted:	\$0	\$3,405,231	\$3,405,231	\$0	\$3,310,395	-\$94,836
TOTAL EXPENDITURES:	\$4,706,374	\$8,789,788	\$9,009,925	\$2,489,574	\$8,528,571	-\$261,217

FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by HR-Risk Management (1261), which administers the County's comprehensive insurance and self-insurance programs for Property, Casualty, and General Liability Insurance.

Personnel Services supports 2.25 FTEs which is an increase of .25 FTEs over the FY23 Adopted Budget due to the addition of a split-funded position paid in part by this cost center. Personnel Services increased \$44,088 over the FY23 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$1,259,138 over the FY23 Adopted Budget primarily due to anticipated increases in Insurance Premium and Claims which was partially offset by a decrease in Legal Fees.

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claims expenses which will be revised pending the finalization of property and liability insurance rates.

Overall, at this stage in the budget process, this Fund is reflecting an increase of \$796,350 over the FY23 Adopted Budget; however, this Fund will have changes after the completion of the Cost of Risk Analysis (C.O.R.A.).

REVENUES

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles and auto premium liability and physical damage. Also included is Fund Balance.

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	3,333,071	8,257,736	8,257,736	8,105,399	7,873,526	-384,210
Miscellaneous Revenues	658,906	0	0	48,489	0	0
Transfers In	300,000	0	0	0	0	0
Fund Balance	0	5,328,126	5,392,818	0	6,508,686	1,180,560
Total	4,291,977	13,585,862	13,650,554	8,153,888	14,382,212	796,350
Expenditures						
Personnel Services	137,903	187,352	187,352	103,165	231,440	44,088
Operating Expenses	6,700,395	6,252,826	6,948,620	4,945,413	7,511,964	1,259,138
Transfers Out	65,320	57,436	57,436	28,718	73,046	15,610
Reserves - Claims	0	631,102	0	0	256,873	-374,229
Reserves - Restricted	0	6,457,146	6,457,146	0	6,308,889	-148,257
Total	6,903,617	13,585,862	13,650,554	5,077,296	14,382,212	796,350

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	96,099	132,687	132,687	67,109	161,717	29,030
5120002 - Disaster Relief	40	0	0	40	0	0
5126000 - Other Salary	1,375	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,322	-2,322	0	-2,830	-508
5140000 - Overtime	54	50	50	33	50	0
5160000 - Compensated Annual Leave	3,022	0	0	1,656	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,947	0	0
5160020 - Compensated Admin Leave	1,782	0	0	1,454	0	0
5170000 - Compensated Sick Leave	1,814	0	0	1,414	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	1,646	0	0
5210000 - Fica Taxes	7,817	10,150	10,150	5,652	12,376	2,226
5220000 - Retirement Contributions	13,908	18,332	18,332	10,477	24,815	6,483
5221000 - Opeb Gasb 45	-4,677	0	0	0	0	0
5230000 - Health Insurance	15,492	26,886	26,886	10,927	33,471	6,585
5231000 - Life Insurance	99	134	134	74	165	31
5232000 - Dental Insurance	473	629	629	330	713	84
5233000 - Lt Disability Insurance	157	212	212	115	257	45
5233100 - St Disability Insurance	281	382	382	170	463	81
5240000 - Workers' Compensation	166	212	212	120	243	31
Personnel Services:	\$137,903	\$187,352	\$187,352	\$103,165	\$231,440	\$44,088
Operating Expenses:						
5310000 - Professional Services	163,875	362,500	362,500	49,409	363,000	500
5310006 - Legal Fees	897,847	856,134	856,134	377,950	0	-856,134
5450001 - Insurance Premium	2,683,995	3,390,000	3,390,000	2,456,140	4,412,070	1,022,070
5450003 - Bonded Insurance	545	3,400	3,400	1,020	4,420	1,020
5490000 - Oth Current Chgs & Obligations	24,090	46,000	46,000	14,338	46,000	0
5490300 - Claims	2,492,121	1,589,964	2,285,758	2,044,828	2,681,454	1,091,490
5490302 - Adjustment to Claim Liabilitie	436,367	0	0	0	0	0
5490501 - OH-Workers' Compensation	336	608	608	608	684	76
5490503 - OH-Dental Insurance	120	157	157	157	177	20
5490504 - OH-Health Insurance	373	652	652	652	733	81
5490505 - OH-Life/AD&D, STD, LTD	77	117	117	117	132	15
5490509 - OH-Fleet Oversight	0	194	194	194	194	0
5540000 - Books,pubs,subs & Membership	648	750	750	0	750	0
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	0	2,000	2,000	0	2,000	0
Operating Expenses:	\$6,700,395	\$6,252,826	\$6,948,620	\$4,945,413	\$7,511,964	\$1,259,138
Transfers Out:						
5910001 - Tran Out-general Fund	65,320	57,436	57,436	28,718	73,046	15,610
Transfers Out:	\$65,320	\$57,436	\$57,436	\$28,718	\$73,046	\$15,610
Reserves - Claims:						
5990053 - Reserve For Claims	0	631,102	0	0	256,873	-374,229
Reserves - Claims:	\$0	\$631,102	\$0	\$0	\$256,873	-\$374,229
Reserves - Restricted:						
5990070 - Reserves Restricted	0	6,457,146	6,457,146	0	6,308,889	-148,257
Reserves - Restricted:	\$0	\$6,457,146	\$6,457,146	\$0	\$6,308,889	-\$148,257

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$6,903,617	\$13,585,862	\$13,650,554	\$5,077,296	\$14,382,212	\$796,350

FUND 503 – DENTAL INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Dental Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Office administers the self-insured dental insurance program for the County. Dental Rates are increasing 2% for FY24.

Personnel Services supports 0.83 FTEs, which remains unchanged from the FY23 Adopted Budget. Personnel Services increased \$6,007 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance rates increased for FY23; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment.
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$20,162 due to anticipated increases in Claims.

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves Restricted is unchanged from FY23 and the remaining funds are allocated to Reserve Claims.

Overall, at this point in time in the budget process, this Fund is reflecting a decrease of \$671,602 as Open Enrollment for FY24 has not been completed. Once completed, this Fund will be adjusted to reflect costs associated with plan selections.

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.

503-DENTAL INSURANCE INTERNAL SERVICE FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	1,155,088	1,314,401	1,314,401	843,840	679,981	-634,420
Miscellaneous Revenues	-9,089	0	0	0	0	0
Fund Balance	0	1,149,016	1,136,869	0	1,111,834	-37,182
Total	1,145,999	2,463,417	2,451,270	843,840	1,791,815	-671,602
Expenditures						
Personnel Services	72,731	77,435	77,435	54,460	83,442	6,007
Operating Expenses	914,704	1,009,064	1,009,064	683,641	1,029,226	20,162
Transfers Out	53,337	55,103	55,103	27,552	55,886	783
Reserves - Operating	0	10,000	10,000	0	10,000	0
Reserves - Claims	0	1,273,452	1,261,305	0	574,898	-698,554
Reserves - Restricted	0	38,363	38,363	0	38,363	0
Total	1,040,772	2,463,417	2,451,270	765,653	1,791,815	-671,602

503-DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	47,666	52,760	52,760	33,678	56,251	3,491
5120002 - Disaster Relief	40	0	0	40	0	0
5126000 - Other Salary	825	0	0	0	0	0
5130001 - Vacancy Factor	0	-924	-924	0	-986	-62
5140000 - Overtime	39	50	50	33	50	0
5160000 - Compensated Annual Leave	2,064	0	0	1,091	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,067	0	0
5160020 - Compensated Admin Leave	382	0	0	433	0	0
5170000 - Compensated Sick Leave	324	0	0	1,012	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	247	0	0
5210000 - Fica Taxes	3,838	4,035	4,035	2,865	4,307	272
5220000 - Retirement Contributions	6,912	7,549	7,549	5,301	9,068	1,519
5221000 - Opeb Gasb 45	-1,840	0	0	0	0	0
5230000 - Health Insurance	11,863	13,385	13,385	8,270	14,151	766
5231000 - Life Insurance	50	55	55	37	57	2
5232000 - Dental Insurance	262	206	206	182	211	5
5233000 - Lt Disability Insurance	79	84	84	58	89	5
5233100 - St Disability Insurance	142	151	151	86	160	9
5240000 - Workers' Compensation	84	84	84	60	84	0
Personnel Services:	\$72,731	\$77,435	\$77,435	\$54,460	\$83,442	\$6,007
Operating Expenses:						
5450000 - Insurance	293	362	362	362	362	0
5450002 - Insurance Admin Fees	57,351	58,100	58,100	34,641	59,262	1,162
5490300 - Claims	856,577	950,000	950,000	648,036	969,000	19,000
5490501 - OH-Workers' Compensation	186	252	252	252	252	0
5490502 - OH-Property & Liability Insuranc	48	32	32	32	32	0
5490504 - OH-Health Insurance	206	269	269	269	269	0
5490505 - OH-Life/AD&D, STD, LTD	43	49	49	49	49	0
Operating Expenses:	\$914,704	\$1,009,064	\$1,009,064	\$683,641	\$1,029,226	\$20,162
Transfers Out:						
5910001 - Tran Out-general Fund	53,337	55,103	55,103	27,552	55,886	783
Transfers Out:	\$53,337	\$55,103	\$55,103	\$27,552	\$55,886	\$783
Reserves - Operating:						
5990020 - Reserve For Contingency	0	10,000	10,000	0	10,000	0
Reserves - Operating:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,273,452	1,261,305	0	574,898	-698,554
Reserves - Claims:	\$0	\$1,273,452	\$1,261,305	\$0	\$574,898	-\$698,554
Reserves - Restricted:						
5990070 - Reserves Restricted	0	38,363	38,363	0	38,363	0
Reserves - Restricted:	\$0	\$38,363	\$38,363	\$0	\$38,363	\$0
TOTAL EXPENDITURES:	\$1,040,772	\$2,463,417	\$2,451,270	\$765,653	\$1,791,815	-\$671,602

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Countywide Health Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to fund and administer health insurance costs of the County's self-insurance program. Health Insurance premiums for the entire County are paid out of this Fund. For FY24, Health Insurance rates increased by 6%.

Personnel Services supports 1.59 FTEs which is an increase of .25 FTEs over the FY23 Adopted Budget due to the re-allocation of the HR Assistant Director. Personnel Services increased \$43,780 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance rates increased due to rate increases for FY24; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures increased \$593,217 primarily due to increases in Insurance premiums, Claims, Other Contractual Services, and HRA Claims Payments.

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claims expenses.

Overall, at this stage in the budget process, this Fund reflects a decrease of \$3,999,786 from the FY23 Adopted Budget mainly due to a decrease in charges for service; however, this Fund will have changes after the completion of Open Enrollment.

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.

504-HEALTH INSURANCE INTERNAL SERVICE FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	24,104,312	32,311,186	32,311,186	18,226,635	27,735,713	-4,575,473
Miscellaneous Revenues	1,105,862	880,000	880,000	1,134,528	860,000	-20,000
Less 5% Statutory Reduction	0	-44,000	-44,000	0	-43,000	1,000
Fund Balance	0	5,454,111	5,906,736	0	6,048,798	594,687
Total	<u>25,210,175</u>	<u>38,601,297</u>	<u>39,053,922</u>	<u>19,361,163</u>	<u>34,601,511</u>	<u>-3,999,786</u>
Expenditures						
Personnel Services	126,382	144,434	144,434	103,310	188,214	43,780
Operating Expenses	26,041,426	27,262,265	27,262,265	18,516,743	27,855,482	593,217
Transfers Out	175,970	258,012	258,012	129,006	154,136	-103,876
Reserves - Claims	0	8,000,494	8,453,119	0	2,714,137	-5,286,357
Reserves - Restricted	0	2,936,092	2,936,092	0	3,689,542	753,450
Total	<u>26,343,778</u>	<u>38,601,297</u>	<u>39,053,922</u>	<u>18,749,059</u>	<u>34,601,511</u>	<u>-3,999,786</u>

504-HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	88,859	99,073	99,073	63,808	128,285	29,212
5120002 - Disaster Relief	40	0	0	40	0	0
5126000 - Other Salary	1,088	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,732	-1,732	0	-2,245	-513
5140000 - Overtime	44	0	0	33	0	0
5160000 - Compensated Annual Leave	5,676	0	0	1,998	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,133	0	0
5160020 - Compensated Admin Leave	1,111	0	0	1,199	0	0
5170000 - Compensated Sick Leave	1,922	0	0	1,245	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	990	0	0
5210000 - Fica Taxes	7,494	7,579	7,579	5,469	9,812	2,233
5220000 - Retirement Contributions	15,651	16,859	16,859	11,802	23,145	6,286
5221000 - Opeb Gasb 45	-15,761	0	0	0	0	0
5230000 - Health Insurance	19,179	21,666	21,666	13,843	27,955	6,289
5231000 - Life Insurance	93	99	99	71	132	33
5232000 - Dental Insurance	419	293	293	295	368	75
5233000 - Lt Disability Insurance	148	157	157	109	208	51
5233100 - St Disability Insurance	263	283	283	161	360	77
5240000 - Workers' Compensation	156	157	157	114	194	37
Personnel Services:	\$126,382	\$144,434	\$144,434	\$103,310	\$188,214	\$43,780
Operating Expenses:						
5310000 - Professional Services	96,750	93,500	93,500	63,750	97,750	4,250
5340009 - Other Contractual Services-Open	706,428	767,000	767,000	414,100	767,000	0
5340010 - Other Contractual Services- Pres	314,422	351,000	351,000	141,936	351,000	0
5340011 - Other Contractual Services- Fixe	392,854	396,000	396,000	267,630	422,400	26,400
5340012 - Other Contractual Services- Tecl	54,000	54,000	54,000	31,500	54,000	0
5420000 - Freight & Postage Services	907	1,700	1,700	0	1,850	150
5450000 - Insurance	456	584	584	584	584	0
5450001 - Insurance Premium	1,350,038	1,551,011	1,551,011	907,815	1,878,150	327,139
5450002 - Insurance Admin Fees	795,092	812,868	812,868	501,518	820,643	7,775
5470000 - Printing And Binding	0	5,000	5,000	422	5,500	500
5490016 - Other-Wellness	6,582	45,351	45,351	3,474	40,000	-5,351
5490300 - Claims	21,380,673	21,911,933	21,911,933	15,410,206	22,131,000	219,067
5490301 - HRA Claims Payment	937,940	1,268,000	1,268,000	773,164	1,280,680	12,680
5490501 - OH-Workers' Compensation	287	409	409	409	485	76
5490502 - OH-Property & Liability Insuranc	75	52	52	52	52	0
5490503 - OH-Dental Insurance	102	104	104	104	122	18
5490505 - OH-Life/AD&D, STD, LTD	66	79	79	79	92	13
5540000 - Books,pubs,subs & Membership	349	500	500	0	500	0
5550000 - Training	0	1,000	1,000	0	1,500	500
5590000 - Depreciation	4,404	2,174	2,174	0	2,174	0
Operating Expenses:	\$26,041,426	\$27,262,265	\$27,262,265	\$18,516,743	\$27,855,482	\$593,217
Transfers Out:						
5910001 - Tran Out-general Fund	175,970	258,012	258,012	129,006	154,136	-103,876
Transfers Out:	\$175,970	\$258,012	\$258,012	\$129,006	\$154,136	-\$103,876
Reserves - Claims:						
5990053 - Reserve For Claims	0	8,000,494	8,453,119	0	2,714,137	-5,286,357

504-HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Reserves - Claims:	\$0	\$8,000,494	\$8,453,119	\$0	\$2,714,137	-\$5,286,357
Reserves - Restricted:						
5990070 - Reserves Restricted	0	2,936,092	2,936,092	0	3,689,542	753,450
Reserves - Restricted:	\$0	\$2,936,092	\$2,936,092	\$0	\$3,689,542	\$753,450
TOTAL EXPENDITURES:	\$26,343,778	\$38,601,297	\$39,053,922	\$18,749,059	\$34,601,511	-\$3,999,786

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.

Personnel Services supports 0.68 FTEs, which remains unchanged from the FY23 Adopted Budget. Personnel Services increased \$4,313 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to rate increases for FY24; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenditures is unchanged from FY23 Adopted Budget.

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established in accordance with the Budget Policy and funds are allocated for future Claims.

Overall, at this point in time in the budget process, this Fund is reflecting a decrease of \$199,379 as Open Enrollment for FY24 has not been completed. Once completed, this Fund will be adjusted to reflect costs associated with plan selections as well as revised Overhead rates.

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.

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

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	510,413	790,519	790,519	388,931	686,753	-103,766
Miscellaneous Revenues	-8,303	0	0	0	0	0
Fund Balance	0	1,013,710	918,717	0	918,097	-95,613
Total	502,110	1,804,229	1,709,236	388,931	1,604,850	-199,379
Expenditures						
Personnel Services	55,132	59,450	59,450	41,097	63,763	4,313
Operating Expenses	435,599	613,903	613,903	245,515	613,903	0
Transfers Out	38,923	38,506	38,506	19,253	49,645	11,139
Reserves - Operating	0	13,819	13,819	0	12,289	-1,530
Reserves - Claims	0	1,078,551	983,558	0	865,250	-213,301
Total	529,654	1,804,229	1,709,236	305,864	1,604,850	-199,379

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

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	36,647	40,489	40,489	25,664	42,898	2,409
5120002 - Disaster Relief	40	0	0	40	0	0
5126000 - Other Salary	750	0	0	0	0	0
5130001 - Vacancy Factor	0	-710	-710	0	-754	-44
5140000 - Overtime	39	50	50	33	50	0
5160000 - Compensated Annual Leave	1,047	0	0	695	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	572	0	0
5160020 - Compensated Admin Leave	228	0	0	210	0	0
5170000 - Compensated Sick Leave	-71	0	0	987	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	247	0	0
5210000 - Fica Taxes	2,847	3,098	3,098	2,149	3,285	187
5220000 - Retirement Contributions	5,533	6,085	6,085	4,212	7,256	1,171
5221000 - Opeb Gasb 45	-1,205	0	0	0	0	0
5230000 - Health Insurance	8,790	9,948	9,948	5,956	10,517	569
5231000 - Life Insurance	39	40	40	29	46	6
5232000 - Dental Insurance	214	204	204	149	211	7
5233000 - Lt Disability Insurance	61	66	66	44	68	2
5233100 - St Disability Insurance	109	114	114	65	122	8
5240000 - Workers' Compensation	64	66	66	45	64	-2
Personnel Services:	\$55,132	\$59,450	\$59,450	\$41,097	\$63,763	\$4,313
Operating Expenses:						
5450000 - Insurance	240	297	297	297	297	0
5450001 - Insurance Premium	434,950	613,102	613,102	244,714	613,102	0
5490501 - OH-Workers' Compensation	150	205	205	205	205	0
5490502 - OH-Property & Liability Insuranc	39	26	26	26	26	0
5490503 - OH-Dental Insurance	53	52	52	52	52	0
5490504 - OH-Health Insurance	167	221	221	221	221	0
Operating Expenses:	\$435,599	\$613,903	\$613,903	\$245,515	\$613,903	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	38,923	38,506	38,506	19,253	49,645	11,139
Transfers Out:	\$38,923	\$38,506	\$38,506	\$19,253	\$49,645	\$11,139
Reserves - Operating:						
5990020 - Reserve For Contingency	0	13,819	13,819	0	12,289	-1,530
Reserves - Operating:	\$0	\$13,819	\$13,819	\$0	\$12,289	-\$1,530
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,078,551	983,558	0	865,250	-213,301
Reserves - Claims:	\$0	\$1,078,551	\$983,558	\$0	\$865,250	-\$213,301
TOTAL EXPENDITURES:	\$529,654	\$1,804,229	\$1,709,236	\$305,864	\$1,604,850	-\$199,379

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund captures indirect costs associated with the general oversight of Fleet operations.

This Fund supports 1.30 FTEs which remains unchanged from the FY23 Adopted Budget. Personnel Services increased \$8,722 due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses increased \$414 over the FY23 Adopted Budget primarily due to Other Contractual Services, which include costs to support operations.

Debt Service as well as Reserves for Debt are budgeted to support vehicle lease payments.

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Overall, this Fund increased \$2,724 over the FY23 Adopted Budget.

REVENUES

The Fleet General Oversight Internal Service Fund accounts for indirect costs associated with the general oversight of the Fleet operation. This Fund is supported by Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet, which will be revised for the next stage of the Budget.

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	147,272	147,634	147,634	146,664	128,915	-18,719
Miscellaneous Revenues	-1,676	0	0	0	0	0
Less 5% Statutory Reduction	0	0	0	0	-6,029	-6,029
Fund Balance	0	107,653	132,150	0	135,125	27,472
Total	145,596	255,287	279,784	146,664	258,011	2,724
Expenditures						
Personnel Services	41,922	126,807	126,807	31,438	135,529	8,722
Operating Expenses	9,679	53,999	78,496	5,580	54,413	414
Debt Service	1,767	26,615	26,615	1,337	26,615	0
Transfers Out	40,818	34,558	34,558	17,279	28,146	-6,412
Reserves - Debt	0	13,308	13,308	0	13,308	0
Total	94,187	255,287	279,784	55,634	258,011	2,724

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	27,073	85,212	85,212	19,329	89,755	4,543
5120002 - Disaster Relief	593	0	0	880	0	0
5126000 - Other Salary	75	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,486	-1,486	0	-1,571	-85
5160000 - Compensated Annual Leave	1,753	0	0	642	0	0
5160010 - Compensated Ann Leave Payoff	533	0	0	689	0	0
5160020 - Compensated Admin Leave	621	0	0	426	0	0
5170000 - Compensated Sick Leave	1,297	0	0	128	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	326	0	0
5210000 - Fica Taxes	2,365	6,497	6,497	1,633	6,866	369
5220000 - Retirement Contributions	3,471	10,117	10,117	2,631	12,180	2,063
5221000 - Opeb Gasb 45	-852	0	0	0	0	0
5230000 - Health Insurance	4,121	24,907	24,907	4,107	26,717	1,810
5231000 - Life Insurance	28	86	86	22	91	5
5232000 - Dental Insurance	75	349	349	54	362	13
5233000 - Lt Disability Insurance	44	136	136	34	143	7
5233100 - St Disability Insurance	79	244	244	49	255	11
5240000 - Workers' Compensation	647	745	745	487	731	-14
Personnel Services:	\$41,922	\$126,807	\$126,807	\$31,438	\$135,529	\$8,722
Operating Expenses:						
5340000 - Other Contractual Services	882	40,481	64,978	751	40,831	350
5400000 - Travel And Per Diem	6	385	385	0	385	0
5410000 - Communications	2,356	3,750	3,750	1,504	3,750	0
5430000 - Utility Services	1,252	1,377	1,377	861	1,377	0
5450000 - Insurance	546	770	770	770	770	0
5460000 - Repair & Maintenance Svcs	307	1,570	1,570	173	1,634	64
5490501 - OH-Workers' Compensation	66	395	395	395	395	0
5490502 - OH-Property & Liability Insuranc	89	68	68	68	68	0
5490503 - OH-Dental Insurance	24	102	102	102	102	0
5490504 - OH-Health Insurance	74	424	424	424	424	0
5490505 - OH-Life/AD&D, STD, LTD	16	76	76	76	76	0
5490511 - OH-Fleet Fuel	1,068	0	0	0	0	0
5511000 - Office Supplies	2,057	2,720	2,720	456	2,720	0
5520000 - Operating Supplies	421	426	426	0	426	0
5590000 - Depreciation	515	1,455	1,455	0	1,455	0
Operating Expenses:	\$9,679	\$53,999	\$78,496	\$5,580	\$54,413	\$414
Debt Service:						
5710000 - Principal	0	25,278	25,278	0	25,716	438
5720000 - Interest	1,767	1,337	1,337	1,337	899	-438
Debt Service:	\$1,767	\$26,615	\$26,615	\$1,337	\$26,615	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	38,853	32,554	32,554	16,277	28,146	-4,408
5910158 - Tran Out-intergov Radio Commu	1,965	2,004	2,004	1,002	0	-2,004
Transfers Out:	\$40,818	\$34,558	\$34,558	\$17,279	\$28,146	-\$6,412
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	13,308	13,308	0	13,308	0

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Reserves - Debt:	\$0	\$13,308	\$13,308	\$0	\$13,308	\$0
TOTAL EXPENDITURES:	\$94,187	\$255,287	\$279,784	\$55,634	\$258,011	\$2,724

FUND 510 – FLEET MAINTENANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Fleet Maintenance Internal Service Fund accounts for the cost incurred by the County for the maintenance of large vehicles.

This Fund supports 18.30 FTEs, which remains unchanged from the FY23 Adopted Budget. Personnel Services increased \$55,937 primarily due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY24 and Dental Insurance decreased slightly due to plan selections; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating increased \$338,977 over the FY23 Adopted Budget primarily due to costs associated with repair and maintenance for vehicles.

Capital Outlay does not include any new requests for capital projects in this Fund. Remaining funds from ongoing projects will be brought forward later in the budget process to ensure estimates are as accurate as possible.

Transfers Out include a transfer to the Intergovernmental Radio Fund for shared costs of the 800 MHz radio system and a transfer to the General Fund for the Cost Allocation.

As maintenance activities can fluctuate, the Fund Balance will require additional review throughout the budget process to ensure balances from FY23 are as accurate as possible. This Fund will continue to be evaluated and any changes, if necessary, will be made.

Overall, this Fund increased \$328,783 from the FY23 Adopted Budget.

REVENUES

Departments are billed for actual use of repair services and revenues are generated from Charges for Services based on each department's appropriation for vehicle maintenance. Revenue is also generated by an overhead allocation assessed to every cost center with an appropriation for fuel, which will be revised for the next stage of the Budget.

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	2,600,613	3,263,020	3,263,020	2,011,228	3,672,042	409,022
Miscellaneous Revenues	12,865	0	0	4,454	0	0
Less 5% Statutory Reduction	0	0	0	0	-80,239	-80,239
Transfers In	248,189	0	30,000	0	0	0
Total	<u>2,861,666</u>	<u>3,263,020</u>	<u>3,293,020</u>	<u>2,015,682</u>	<u>3,591,803</u>	<u>328,783</u>
Expenditures						
Personnel Services	1,167,659	1,449,868	1,224,868	773,909	1,505,805	55,937
Operating Expenses	1,276,868	1,327,516	1,582,516	1,007,338	1,666,493	338,977
Capital Outlay	0	8,571	8,571	7,900	0	-8,571
Transfers Out	438,890	477,065	477,065	238,533	419,505	-57,560
Total	<u>2,883,416</u>	<u>3,263,020</u>	<u>3,293,020</u>	<u>2,027,679</u>	<u>3,591,803</u>	<u>328,783</u>

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	755,280	961,032	736,032	465,435	977,519	16,487
5120002 - Disaster Relief	1,476	0	0	3,529	0	0
5126000 - Other Salary	23,338	0	0	0	0	0
5130001 - Vacancy Factor	0	-16,921	-16,921	0	-17,663	-742
5140000 - Overtime	21,155	31,955	31,955	17,782	31,955	0
5140003 - Overtime- Disaster Relief	184	0	0	184	0	0
5160000 - Compensated Annual Leave	44,376	0	0	21,048	0	0
5160010 - Compensated Ann Leave Payoff	5,284	0	0	1,149	0	0
5160020 - Compensated Admin Leave	2,119	0	0	894	0	0
5170000 - Compensated Sick Leave	20,175	0	0	19,874	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	3,398	0	0
5210000 - Fica Taxes	63,539	73,960	73,960	38,750	77,225	3,265
5220000 - Retirement Contributions	96,990	115,141	115,141	63,258	136,985	21,844
5221000 - Opeb Gasb 45	-95,839	0	0	0	0	0
5230000 - Health Insurance	200,815	253,942	253,942	122,061	270,535	16,593
5231000 - Life Insurance	787	978	978	514	1,022	44
5232000 - Dental Insurance	4,169	5,275	5,275	2,689	5,255	-20
5233000 - Lt Disability Insurance	1,242	1,545	1,545	793	1,615	70
5233100 - St Disability Insurance	2,240	2,798	2,798	1,188	2,924	126
5240000 - Workers' Compensation	20,329	20,163	20,163	11,362	18,433	-1,730
Personnel Services:	\$1,167,659	\$1,449,868	\$1,224,868	\$773,909	\$1,505,805	\$55,937
Operating Expenses:						
5314000 - Medical Svcs	0	1,000	1,000	0	1,000	0
5340000 - Other Contractual Services	7,968	12,493	12,493	5,833	14,723	2,230
5340008 - Other Contractual Svc- Auction	454	0	0	0	0	0
5400000 - Travel And Per Diem	1,821	3,300	3,300	1,445	3,300	0
5410000 - Communications	3,489	4,110	4,110	1,214	4,110	0
5420000 - Freight & Postage Services	164	550	550	228	550	0
5430000 - Utility Services	9,389	10,328	10,328	6,401	10,328	0
5440000 - Rentals And Leases	1,489	2,485	2,485	1,067	2,791	306
5450000 - Insurance	16,283	17,005	17,005	17,005	17,005	0
5460000 - Repair & Maintenance Svcs	27,345	50,400	50,400	4,026	61,580	11,180
5462000 - Rep & Maint-automotive	964,408	994,751	1,249,751	911,924	1,308,362	313,611
5462999 - Rep & Maint-Auto Contra Acct	-16,945	-27,000	-27,000	-7,908	-27,000	0
5490501 - OH-Workers' Compensation	3,858	5,564	5,564	5,564	5,564	0
5490502 - OH-Property & Liability Insuranc	2,662	1,510	1,510	1,510	1,510	0
5490503 - OH-Dental Insurance	1,366	1,426	1,426	1,426	1,426	0
5490504 - OH-Health Insurance	4,307	5,965	5,965	5,965	5,965	0
5490505 - OH-Life/AD&D, STD, LTD	900	1,061	1,061	1,061	1,061	0
5490509 - OH-Fleet Oversight	7,216	4,656	4,656	4,656	4,656	0
5490511 - OH-Fleet Fuel	15,664	0	0	0	0	0
5511000 - Office Supplies	819	1,070	1,070	681	1,070	0
5520000 - Operating Supplies	9,330	9,092	9,092	5,880	12,292	3,200
5521000 - Gas & Oil	70,431	92,425	92,425	19,848	100,125	7,700
5524000 - Oper Supp-miscellaneous	2,783	2,700	2,700	1,591	2,700	0
5524500 - Cleaning Supplies	715	2,500	2,500	1,537	2,500	0
5525000 - Tools	4,254	11,150	11,150	6,111	11,150	0
5525500 - Allowance	2,944	5,500	5,500	2,414	5,500	0

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Membership	5,020	5,600	5,600	2,972	6,350	750
5550000 - Training	17,129	25,000	25,000	4,886	25,000	0
5590000 - Depreciation	111,606	82,875	82,875	0	82,875	0
Operating Expenses:	\$1,276,868	\$1,327,516	\$1,582,516	\$1,007,338	\$1,666,493	\$338,977
Capital Outlay:						
5640000 - Machinery & Equipment	0	8,571	8,571	7,900	0	-8,571
Capital Outlay:	\$0	\$8,571	\$8,571	\$7,900	\$0	-\$8,571
Transfers Out:						
5910001 - Tran Out-general Fund	424,159	462,032	462,032	231,016	399,195	-62,837
5910158 - Tran Out-intergov Radio Comm	14,731	15,033	15,033	7,517	20,310	5,277
Transfers Out:	\$438,890	\$477,065	\$477,065	\$238,533	\$419,505	-\$57,560
TOTAL EXPENDITURES:	\$2,883,416	\$3,263,020	\$3,293,020	\$2,027,679	\$3,591,803	\$328,783

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund captures the costs associated with the purchase of fuel by County departments.

This Fund supports 1.05 FTEs which remains unchanged from the FY23 Adopted Budget. Personnel Services increased \$15,511 over the FY23 Adopted Budget due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY24; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- 3.75% as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating increased \$349,344 over the FY23 Adopted Budget primarily due to increases in Gas & Oil costs.

Capital Outlay does not include any new capital projects in this Fund. Remaining funds from ongoing projects will be brought forward later in the budget process to ensure estimates are as accurate as possible.

Transfers Out include a transfer to the General Fund for the Cost Allocation.

Overall, this Fund increased \$54,168 over the FY23 Adopted Budget.

REVENUES

The Fleet Fuel Internal Service Fund accounts for costs associated with the purchase of fuel by County Departments. This Fund is supported by Fund Balance, as well as Charges for Services generated by Gas & Oil expenses from each cost center, which is this Fund's primary revenue source. Revenue is also generated by an overhead allocation assessed to every cost center with an appropriation for fuel, which will be revised for the next stage of the Budget.

511-FLEET FUEL INTERNAL SERVICE FUND

	FY22 Actuals	FY23 Adopted Budget	FY23 Revised Budget	FY23 YTD	FY24 Recommended Budget	FY24 Recommended minus FY23 Adopted
Revenues						
Charges For Services	2,159,467	2,014,724	2,014,724	432,240	2,997,446	982,722
Miscellaneous Revenues	-18,396	0	0	0	0	0
Less 5% Statutory Reduction	0	0	0	0	-54,278	-54,278
Transfers In	578,249	0	0	0	0	0
Fund Balance	0	998,842	1,090,932	0	124,566	-874,276
Total	2,719,320	3,013,566	3,105,656	432,240	3,067,734	54,168
Expenditures						
Personnel Services	59,233	81,900	81,900	45,206	97,411	15,511
Operating Expenses	1,779,211	2,477,530	2,569,620	1,172,355	2,826,874	349,344
Capital Outlay	0	353,646	353,646	0	0	-353,646
Transfers Out	444,207	100,490	100,490	50,245	143,449	42,959
Total	2,282,651	3,013,566	3,105,656	1,267,806	3,067,734	54,168

511-FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	39,769	55,537	55,537	26,063	56,735	1,198
5126000 - Other Salary	1,800	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,006	-1,006	0	-1,027	-21
5140000 - Overtime	0	2,000	2,000	28	2,000	0
5160000 - Compensated Annual Leave	4,749	0	0	603	0	0
5160010 - Compensated Ann Leave Payoff	1,066	0	0	231	0	0
5160020 - Compensated Admin Leave	292	0	0	298	0	0
5170000 - Compensated Sick Leave	3,982	0	0	28	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	365	0	0
5210000 - Fica Taxes	4,060	4,401	4,401	2,260	4,493	92
5220000 - Retirement Contributions	5,292	6,853	6,853	3,246	7,969	1,116
5221000 - Opeb Gasb 45	-11,565	0	0	0	0	0
5230000 - Health Insurance	8,013	12,157	12,157	11,143	25,401	13,244
5231000 - Life Insurance	47	58	58	27	59	1
5232000 - Dental Insurance	286	334	334	160	352	18
5233000 - Lt Disability Insurance	74	91	91	42	94	3
5233100 - St Disability Insurance	134	167	167	64	169	2
5240000 - Workers' Compensation	1,235	1,308	1,308	649	1,166	-142
Personnel Services:	\$59,233	\$81,900	\$81,900	\$45,206	\$97,411	\$15,511
Operating Expenses:						
5340000 - Other Contractual Services	507	680	680	46	680	0
5410000 - Communications	421	2,360	2,360	241	2,360	0
5430000 - Utility Services	1,878	2,065	2,065	1,322	2,065	0
5450000 - Insurance	371	712	712	712	712	0
5460000 - Repair & Maintenance Svcs	75,005	74,355	74,355	23,445	86,376	12,021
5462000 - Rep & Maint-automotive	561	942	942	0	942	0
5490501 - OH-Workers' Compensation	235	320	320	320	320	0
5490502 - OH-Property & Liability Insuranc	61	63	63	63	63	0
5490503 - OH-Dental Insurance	83	82	82	82	82	0
5490504 - OH-Health Insurance	262	342	342	342	342	0
5490505 - OH-Life/AD&D, STD, LTD	54	61	61	61	61	0
5490509 - OH-Fleet Oversight	0	194	194	194	194	0
5490510 - OH-Fleet Maint	0	58	58	58	58	0
5520000 - Operating Supplies	111	150	150	124	150	0
5521000 - Gas & Oil	1,619,118	2,349,602	2,441,692	1,143,372	2,686,753	337,151
5521999 - Gas & Oil Contra Acct	-3,069	-3,125	-3,125	-344	-3,125	0
5524000 - Oper Supp-miscellaneous	0	500	500	80	500	0
5525000 - Tools	179	250	250	0	250	0
5540000 - Books,pubs,subs & Membership	1,962	1,994	1,994	1,008	2,066	72
5541000 - Registration Fees	650	1,600	1,600	1,229	1,700	100
5590000 - Depreciation	80,821	44,325	44,325	0	44,325	0
Operating Expenses:	\$1,779,211	\$2,477,530	\$2,569,620	\$1,172,355	\$2,826,874	\$349,344
Capital Outlay:						
5650000 - Construction In Progress	0	353,646	353,646	0	0	-353,646
Capital Outlay:	\$0	\$353,646	\$353,646	\$0	\$0	-\$353,646
Transfers Out:						
5910001 - Tran Out-general Fund	143,320	97,483	97,483	48,742	143,449	45,966

511-FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY22 Actuals:	FY23 Adopted:	FY23 Revised:	FY23 YTD:	FY24 Recommended:	FY24 Recommended minus FY23 Adopted:
EXPENDITURES:						
Transfers Out:						
5910102 - Tran Out-transportation Trust	79,600	0	0	0	0	0
5910104 - Tran Out-104	2,304	0	0	0	0	0
5910134 - Tran Out - Fire	205,931	0	0	0	0	0
5910148 - Tran Out-building Fund	1,353	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commu	10,977	3,007	3,007	1,504	0	-3,007
5910401 - Tran Out-solid Waste	680	0	0	0	0	0
5910510 - Tran Out Fleet	42	0	0	0	0	0
Transfers Out:	\$444,207	\$100,490	\$100,490	\$50,245	\$143,449	\$42,959
TOTAL EXPENDITURES:	\$2,282,651	\$3,013,566	\$3,105,656	\$1,267,806	\$3,067,734	\$54,168