

Osceola County, Florida

Fiscal Year 2012/2013



Adopted Budget

September 18, 2012

Osceola County

Fiscal Year 2013 Adopted Budget



Board of County Commissioners:

John Quiñones, Chairman

District 2

Michael E. Harford, Vice-Chairman

District 1

Brandon Arrington, Commissioner

District 3

Frank Attkisson, Commissioner

District 4

Fred Hawkins, Jr., Commissioner

District 5

ADOPTED - September 18, 2012

Fiscal Year 2012/2013 Adopted Budget

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INTRODUCTION

Osceola County is a Charter County which was instituted on October 1, 1992 and is governed by a Board of County Commissioners (BOCC) elected by the citizens. This Board is responsible for appointing a County Manager, County Attorney and Commission Auditor to implement their policies for the good of the people. The Board's Mission Statement is as follows:

"To provide quality service to the residents of and visitors to Osceola County, which is second to none. Our services will be maintained by strict adherence to the principles of honesty, respect, commitment, teamwork, education, and efficiency."

The County is comprised of two cities, Kissimmee and St Cloud, with an overall estimated population of 273,867 in 2011. As such, it is the sixth largest county in the State of Florida. This County's population increased 58% from 2000 to 2011. Below shows the increase in population as recorded in the County's Comprehensive Annual Financial Report (CAFR) which has been updated to reflect revisions included in the September 30, 2011 CAFR.

Change in Osceola County's Population:									
2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
194,291	206,016	220,191	231,926	246,259	258,283	266,609	270,618	268,685	273,867

This growth in population has brought about numerous challenges that impacted the County's budget and level of service. Looking at the previous two years, FY11 brought about an overall economic downturn which made the County's ability to serve the increased demands very difficult as most revenues were negatively impacted with a decline in property values of 15.65%. However, in FY12 the County saw signs of stabilization as some revenues began to increase over FY11 with property values declining by only 7.59%. For FY13, the County saw much greater economic improvements as property values declined by as little as 1.9% with continued sustainability in such revenue sources as Utility Service Taxes, State Shared Revenues, Local Government Half-Cent Sales Tax, Tourist Development Taxes and Infrastructure Sales Surtax.

STATUTORY REQUIREMENTS:

Osceola County's budget is established on a Fiscal Year (FY) basis. The County's budget commences on October 1st and ends on September 30th of each year. Therefore, Osceola County's Fiscal Year 2013, also referred to as FY13, began on October 1, 2012 and will end on September 30, 2013.

The County's Budget is developed in accordance with Chapters 129 and 200 of the Florida Statutes (F.S.). Chapter 129 guides overall budget development and administration. Chapter 200 provides specific directions for the annual levy of property taxes and the corresponding budget adoption.

BUDGET DEVELOPMENT:

Development of the budget requires that a variety of projections be made regarding economic conditions, viability of revenue estimates and expenditure requirements. In addition, the BOCC's priorities, vision and strategic plan must be considered. Applicable State Statutes, Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) and Chapter 4 of the Administrative Code requirements also guide the preparation of the budget.

The annual budget is comprised of numerous funds. These funds are categorized according to their function and are organized within six different fund groups. Each fund group has distinct criteria that determine the type of revenues and applicable expenditures to support the services required each fiscal year. These fund groups are as follows:

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1. General Fund: The General Fund accounts for all financial resources which are not required to be accounted for in a different fund. The General Fund is the largest and most complex fund of the County. This fund's primary source of revenue is Ad Valorem which is derived from property taxes. Other major sources of revenue are state shared revenue, public service taxes, telecommunication service taxes, as well as grants and other miscellaneous sources. The General Fund supports many operations including, but not limited to, general administration and oversight, Constitutional Offices, Corrections, Emergency Management, Animal Control, Human Services, Economic Development and Community Development.
2. Special Revenue Funds: Special Revenue Funds are established for specific purposes to account for revenues that must be expended in a restricted manner and accounted for as such. They may be created due to Federal guidelines, Florida Statutes or County Ordinances. Revenues received are from special sources, dedicated or restricted to a specific purpose. The County has 46 Special Revenue Funds including funds such as the Transportation Trust Fund, Tourism Development Funds, Library Fund, Public Safety/Emergency Services Fund, Emergency 911, Environmental Lands, Court Technology and many others.
3. Debt Service Funds: These funds are established for the specific purpose of repaying long-term principal, interest, and debt service costs. The County currently has 15 such funds. These funds take into consideration the requirements set forth in the bond covenant/loan document. These requirements can include information such as what the funds can be used for as well as the amount of reserves that must be maintained annually.
4. Capital Project Funds: These funds are specifically for the purpose of administering capital projects. Their revenue sources are derived from bonds, voter approved sales tax, grants and fees. The funds are used for the acquisition and construction of capital projects with a useful life of ten years and a minimum cost of \$25,000.
5. Enterprise Funds: Enterprise Funds provide goods or services to the public for a fee. They account for external and internal business-type activities provided on a basis consistent with private enterprises. The County has two enterprise funds: Solid Waste – which supports the operation of waste collection and recycling, household chemical collection program, as well as long-term care of the County's Landfills; and Osceola Parkway – which supports the operations and maintenance of the Parkway.
6. Internal Service Funds: These funds account for the financing of goods or services provided by one department to other departments within the County. This type of fund operates on a break-even cost reimbursement basis rather than from commercial suppliers. The annual budget includes six Internal Service Funds.

Each fund group listed above is individually discussed in the following sections of this book: General Fund – Section 4, Special Revenue – Section 5, Debt Service – Section 6, Capital – Section 7, Enterprise – Section 8 and Internal Service – Section 9.

BUDGET PREPARATION:

During the preparation of the FY13 budget, the County had a more positive outlook in comparison to a couple of years ago. While there are still challenges such as infrastructure needs, the repeal of road impact fees to which the County must dispose of remaining balances along with replacement of this funding mechanism for

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transportation related projects, and pending BOCC's action on road priorities, the Commissioners were dedicated to providing the citizens of this County with quality services without increasing millage rates. Services provided by the General Fund, Library Fund and Emergency Medical Services are impacted by Ad Valorem taxes. The following chart reflects the approved millage rates and corresponding Ad Valorem revenue for FY13 as compared to FY12:

	FY12 Millage:	FY12 Ad Valorem:	FY13 Millage:	FY13 Ad Valorem:	FY13-FY12:
General Fund	6.7000	\$ 112,025,389	6.7000	\$ 109,891,944	\$ (2,133,445)
Library	0.2566	\$ 4,307,158	0.2566	\$ 4,226,111	\$ (81,047)
EMS	1.0682	\$ 13,712,739	1.0682	\$ 13,462,674	\$ (250,065)
				TOTALS:	\$ (2,464,557)

In Florida, Ad Valorem taxes are levied based on a millage rate. One mil is equal to \$1.00 per \$1,000 of taxable value which is determined as of January 1st of each year. The amount of taxes on each property is determined by multiplying the taxable assessed value (less any applicable exemptions) by a millage rate, then dividing by 1000. For example, if the taxable property value is \$100,000 then the property taxes for the General Fund would be \$670.00 (\$100,000 X 6.7000 / 1000).

As revenues change, expenditures had to as well. The following provides a list of the primary changes to the County's expenditures for FY13.

Personal Services:

- Changes to State of Florida Retirement Rates increased cost
- No cost of living or merit increase for employees
- The County's health insurance plan remained the same with no changes to the rates and plans
- Decreased 49.6 FTEs (largely due to outsourcing)
- Implemented a "temporary to permanent" outsourcing contract for most non-exempt positions with a potential savings of more than \$500,000 in the first year

Operating:

- Budget was again aligned with actual trends not in anticipation of emergency situations
- Streamlined operating expenditures

Capital:

- Decrease of new capital projects
- Committed funds for ongoing projects in FY12 were recognized in FY13's adopted budget

Reserves:

- Reserve for Cash is in accordance with the Budget Policy which meets a minimum of 2 months of Personal Services, Operating and Transfers for funds that are primarily funded by Ad Valorem or Special Assessment revenue.
- Reserve for Contingency was established according to the Budget Policy.
- Reserves-Restricted reflects funding set aside in funds with Personal Services pending outcome of the FRS dispute.

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- Reserve-Stability was established to preserve funds against additional revenue declines and maintained in the General Fund, Library Fund, Countywide Fire/EMS Fund and the Building Fund; were reduced to offset declines in Ad Valorem and Special Assessment revenues where appropriate.

The above adjustments and corresponding savings were instrumental in preparing a balanced budget without increasing millage rates. In preparation for the final budget, staff recommended the following adjustments – inclusion of additional grant revenue that was awarded, addition of funding due to the establishment of the Old Oak Trail Municipal Service Benefit Unit (MSBU) for Road Improvement and Maintenance, and ongoing capital projects that need to be continued in FY13 without interruption.

The inclusion of continuing, committed and funded capital projects into the Adopted Budget is necessary to seamlessly allow the County to continue those projects in the new year without interruption. Staff has found this process to be beneficial to departments instead of bringing forward those balances during the First Amendment to the new budget which did not occur until a few months after the beginning of the fiscal year. Relying on the First Amendment to bring forward budgets created difficulties in administering projects that were ongoing in the new fiscal year. As this process improves the administration of the projects, it also allows for a more accurate representation of the FY13 budget.

Although the County’s operation has been streamlined, the County continues to fund a wide range of services, including but not limited to, the following:

Animal Control	Health Unit	Public Defender
Building	Human Services	Public Information Office
Code Enforcement	Human Resources	Public Transportation
Corrections	Land Conservation	Sheriff’s Office
Court Administration	Library Services	Solid Waste Management
Economic Development	Mosquito Control	State Attorney
Emergency 911	Municipal Service Benefit Units	Supervisor of Elections
Emergency Management	Municipal Service Taxing Units	Transportation Improvements
Emergency Medical Services	Parks	
Extension Services	Planning & Zoning	
Fire Rescue	Property Appraiser	

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BUDGET CALENDAR:

The general budget schedule for the FY13 budget process was as follows:

SCHEDULE OF FY13 BUDGET PROCESS:	
<u>Budget Workshops/Special Meetings:</u>	
Numerous discussions on the FY13 Budget were held:	
✓ Strategic Planning Workshop	July 12, 2012
✓ Budget Workshop	July 24, 2012
✓ Special Meeting	July 25, 2012
✓ Strategic Planning Workshop	July 30 & 31, 2012
✓ Strategic Planning Workshop	August 20, 2012
<u>Public Hearings:</u>	
✓ First Millage/Budget Public Hearing	September 5, 2012
✓ Special Assessment Public Hearings	September 6, 2012
✓ Second (& Final) Millage/Budget Public Hearing	September 18, 2012

In conjunction with the above schedule, departments prepared their budget requests between April and May for the County Manager's consideration. From June 5th through the 18th, each department met with County Administration to discuss and evaluate their requests. During this process, many adjustments were identified in preparation for the submittal of the County Manager's Recommended Budget to the BOCC.

The most important process in budget development, regulated by Florida Statute 200, is compliance with the Truth in Millage (TRIM) requirements. TRIM provides taxpayers the opportunity to participate in the local legislative process by which ad valorem taxes are levied. It also establishes the statutory requirements that taxing authorities levying a millage must follow. The Department of Revenue (DOR) has established the forms that must be completed as part of the TRIM compliance process.

The first step in the TRIM compliance process occurred on July 1st when the Property Appraiser certified Osceola County's taxable value. For the third consecutive fiscal year, Osceola County participated in a program called "eTRIM" with DOR. The program allowed the entire process (Property Appraiser's certification, completion of required forms and submittal of these forms) to be completed electronically.

Prior to the submission of the Recommended Budget to the Board and shortly before the submission of the Tentative Budget, Workshops were held on July 12th, 24th, 30th -31st and August 20th to discuss Strategic Initiatives and priorities for the upcoming fiscal year. These Workshops were facilitated by an outside vendor to assist the Board and staff with priorities.

On July 20th, the County Manager submitted his Recommended Budget to the Board for its review and recommendations. On July 24th a Workshop was held to discuss the recommended budget. A special meeting was then held on July 25th to establish the rolled-back millage rates, proposed millage rates, and to set the first public hearing date, time and location. The proposed millage rates established during this Special Meeting could not be increased for the duration of the budget process. On July 27th,

INTRODUCTION

the Office of Management and Budget (OMB) informed the Property Appraiser through “eTRIM” of the actions approved by the BOCC during the Special Meeting for publication of the TRIM notices.

A public hearing to adopt the Tentative Millage Rates and Budget was held on September 5th. The Board also set the final Public Hearing date and directed staff to advertise the Tentative Millage Rates and Budget. As mandated by F.S. 200, the advertisement was placed in a newspaper of general paid circulation announcing the intent to finalize the budget and adopt a millage rate.

On September 6th, public hearings were held to adopt Special Assessment rates which provide funding for the County’s neighborhood serving Municipal Service Benefit Units (MSBUs), residential solid waste, household chemical waste, subdivision pond maintenance and fire services. All rates were approved as proposed.

On September 18th, the final public hearing was held for the purpose of adopting the FY13 budget. The final millage rates and budget (including staff’s recommended changes) were approved. The FY13 budget was adopted in the amount of \$844,594,832. Also, as part of the budget process, a total of 1,426.50 BOCC FTEs were adopted, along with the County’s Organizational Chart (which is included in this section of the Budget Book). The BOCC also directed staff to take all final measures necessary to complete the TRIM compliance requirements.

CONCLUSION:

The FY13 budget was successfully adopted with reduced revenues. This could not have been accomplished without the diligent efforts of the County’s partners - the Ninth Judicial Circuit Court and the Constitutional Officers, as well as, the County Attorney, Commission Auditor and all BOCC staff.

The FY13 Budget maintains the level of services provided through finding opportunities to streamline and/or provide services differently which resulted in a reduction to FTEs. The County continues to look for creative ways to operate which led to an outsourcing contract for “temporary to permanent” non-exempt positions. The Reserve for Stability account was utilized where appropriate to offset the reductions to Ad Valorem and Special Assessment revenues. There will also be impacts to the County’s ability to respond to requests for assistance as quickly as in prior years; however, the reductions were necessary in order to be sensitive to the financial concerns of the citizens. Through the leadership of the BOCC and efforts of our partners, a budget for Fiscal Year 2013 was adopted that still provides service to the citizens without increasing taxes.

Osceola County Citizens

CONSTITUTIONAL OFFICERS:
 Clerk of Court
 Public Defender
 Property Appraiser
 State's Attorney
 Sheriff
 Supervisor of Elections
 Tax Collector

**Osceola County
 Board of County Commissioners**

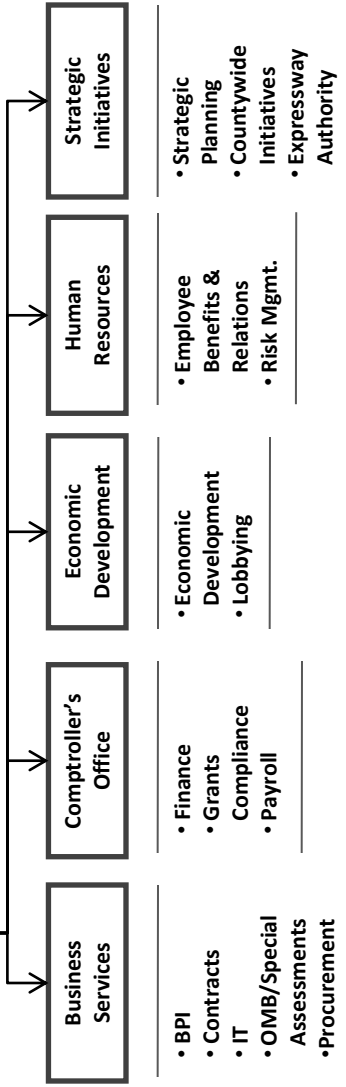
**Commission Auditor
 HORACE NWACHUKWU**

**County Manager
 DONALD S. FISHER**

**County Attorney
 ANDREW W. MAI**

Clerk of the Board

**Deputy County Manager
 BETH A. KNIGHT**



- BPI
- Contracts
- IT
- OMB/Special Assessments
- Procurement

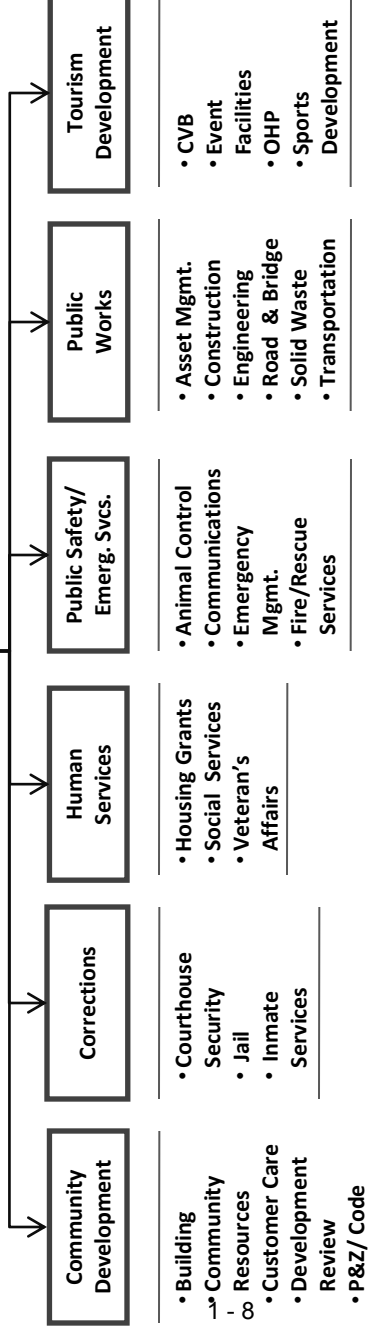
- Finance
- Grants
- Compliance
- Payroll

- Economic Development
- Lobbying

- Employee Benefits & Relations
- Risk Mgmt.

- Strategic Planning
- Countywide Initiatives
- Expressway Authority

Community Outreach & PIO



- Building
- Community Resources
- Customer Care
- Development Review
- P&Z/ Code

- Courthouse Security
- Jail
- Inmate Services

- Housing Grants
- Social Services
- Veteran's Affairs

- Animal Control
- Communications
- Emergency Mgmt.
- Fire/Rescue Services

- Asset Mgmt.
- Construction
- Engineering
- Road & Bridge
- Solid Waste
- Transportation

- CVB
- Event Facilities
- OHP
- Sports Development



HOW TO USE THIS BOOK

OVERVIEW:

The Overview Section of the FY13 Adopted Budget Book provides general information on the adopted budget. Included are the following:

- Osceola County Mission Statement & Strategic Initiatives
- Frequently Asked Questions
- Budget Summary
- Financial Indicators and Major Revenue Sources

SUMMARY BY CATEGORY:

This section provides a quick at-a-glance overview of the adopted budget by categories. The information is separated by the Fund Group as follows:

- Countywide Summary by Category
- Fund Group Summary by Category
- Fund Summary by Category

GENERAL FUND:

This section details revenues and expenditures provided for in the General Fund. In addition to a fund summary, each department/office is presented with the same information below with the exception of Charts:

- Programs & Services
- Charts
- Goals & Objectives
- Trends & Issues
- Revenues by Category
- Expenditures by Category

SPECIAL REVENUE FUNDS:

This section details revenues and expenditures provided for specific purposes. A summary of each fund is presented with information such as:

- Programs & Services
- Charts
- Goals & Objectives
- Trends & Issues
- Revenues by Category
- Expenditures by Category

Some Funds, depending on their structure, will also have cost center summaries with information presented as follows:

- Trends & Issues
- Revenues by Category
- Expenditures by Category

DEBT SERVICE FUNDS:

This section details revenues and expenditures provided for the administration of general long term debt. In addition to a summary of each fund, the following information is presented:

- Programs & Services
- Charts
- Trends & Issues
- Revenues by Category
- Expenditures by Category

CAPITAL PROJECT FUNDS:

This section details revenues and expenditures for the acquisition/construction of major capital facilities. In addition to a summary of each fund, the following information is presented:

- Programs & Services
- Charts
- Trends & Issues
- Revenues by Category
- Expenditures by Category

ENTERPRISE FUNDS:

This section details revenues and expenditures provided for the County's two Enterprise Funds (Solid Waste and Osceola Parkway). Each fund is presented with information such as:

- Programs & Services
- Charts
- Goals & Objectives
- Trends & Issues
- Revenues by Category
- Expenditures by Category

Fund 401 also has cost center summaries with information presented as follows:

- Trends & Issues
- Revenues by Category
- Expenditures by Category

INTERNAL SERVICE FUNDS:

This section details revenues and expenditures provided for the administration of those funds which provide services from one department to the other departments. Each fund is presented with information such as:

- Programs & Services
- Charts
- Trends & Issues
- Revenues by Category
- Expenditures by Category

APPENDICIES:

- Mandated Programs
- Glossary

Overview

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OSCEOLA COUNTY MISSION STATEMENT & STRATEGIC PLAN

MISSION STATEMENT:

The Mission of Osceola County Government is **to provide quality service to the residents of and visitors to Osceola County which is second to none.**

Our services will be maintained by strict adherence to the Principles of **HONESTY, RESPECT, COMMITMENT, TEAM WORK, EDUCATION AND EFFICIENCY.**

STRATEGIC PLANNING:

In accordance with the County's Mission and Principles, a Strategic Plan was identified and is budgeted as priorities. The Goals and some of the objectives to help achieve the County's Plan are identified as follows:

GOAL 1 – GROW AND DIVERSIFY THE COUNTY'S ECONOMY:

Increase the number of small businesses starting and growing in the County; Expand medical and health science businesses; Increase median income to become a leader in Central Florida region; and Brand the County as the place to have your business in Central Florida;

GOAL 2 – COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT:

Diversify the revenue sources for County government; Maintain a quality, highly motivated workforce dedicated to serving Osceola County; and Have adequate resources to support defined County services and service levels;

GOAL 3 – UPGRADE COUNTY INFRASTRUCTURE AND TRANSPORTATION NETWORK: PREPARED FOR GROWTH:

Upgrade County roads: capacity and maintenance; Reduce travel times in the County: Point A to B; and Increase the ridership and convenience of public transit;

GOAL 4 – CREATE GREAT NEIGHBORHOODS FOR THE FUTURE: SAFE AND LIVABLE:

Maintain a safe County where residents and guests feel safe and secure; Revitalize major highway corridors: beautification, business vitality; and Upgrade/expand education choices (private and public) at all levels.

These Goals were established for FY12 and were in effect during the FY13 budget process. They are currently under Board review, however, it is anticipated that the overarching goals will remain similar for FY 13.

FREQUENTLY ASKED QUESTIONS

In addition to Osceola County, who else taxes my property?

Look closely at your tax bill and you will see that your property is taxed by a number of entities. In addition to Osceola County, your property is taxed by municipalities, the School Board, neighborhood serving entities, water districts, etc. In fact, 44 taxing authorities exist in the County with the authority to impose a tax on various properties. Because tax bills are sent out and collected by the County's Tax Collector, many residents assume all of their taxes go to the County.

How did Osceola County prepare for reduction in revenues?

The County utilized a modified zero-based budgeting approach. Budgetary requests were evaluated with the prior years' actual expenditures in relation to strategic plan priorities, not based on incremental increases. In addition, over the last few years, the County has reduced the size of our government through multiple reductions in force. The County is also implementing other cost saving measures including: contracting costly services, reducing operating expenditures and drastically reducing new capital expenditures. These reductions have allowed the County to adequately respond to shifting economic forces.

The value of my home decreased, so why did the assessed value increase?

If you have a homestead exemption, the assessed value of your home may increase even if the market value fell from the previous year. If your home's assessed value is less than the home's market value, Florida law requires that the assessed value be increased each year by 3 percent or the Consumer Price Index, whichever is less, until the assessed value is the same amount as the market value. The good news is that the assessed value can never exceed market value.

In tough times, why doesn't the County just use its reserves?

First, more than half of the County's reserves are already designated for a specific purpose such as capital projects or debt; it isn't just extra money. Second, it would be unwise for the County to use up its contingency (undesignated and available for unexpected expenses or emergencies) reserves because it's a key consideration when rating agencies evaluate the County's economic strength and credit rating. The County did however utilize its Reserves for Stability to offset revenue declines.

Why does Osceola have to borrow money?

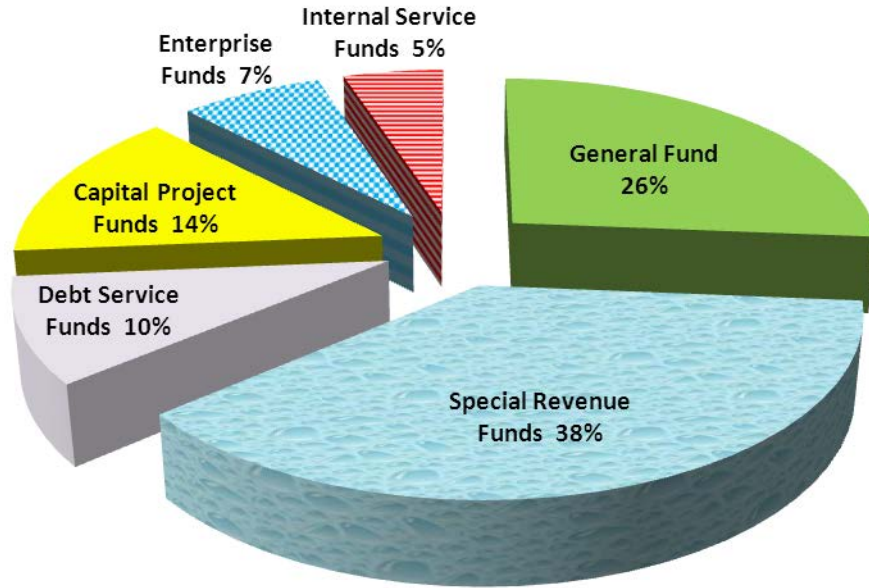
Just as you may borrow money to buy a home, the County borrows money to pay for the construction of major facilities or for the purchase of equipment. A majority of the County's debt is in the form of bonds, which allows the County to spread repayment over a long period of time. In this case, the cost is shared not only by the taxpayers who are present at the time of construction or acquisition but also by those who will benefit from its existence in future years.

BUDGET SUMMARY

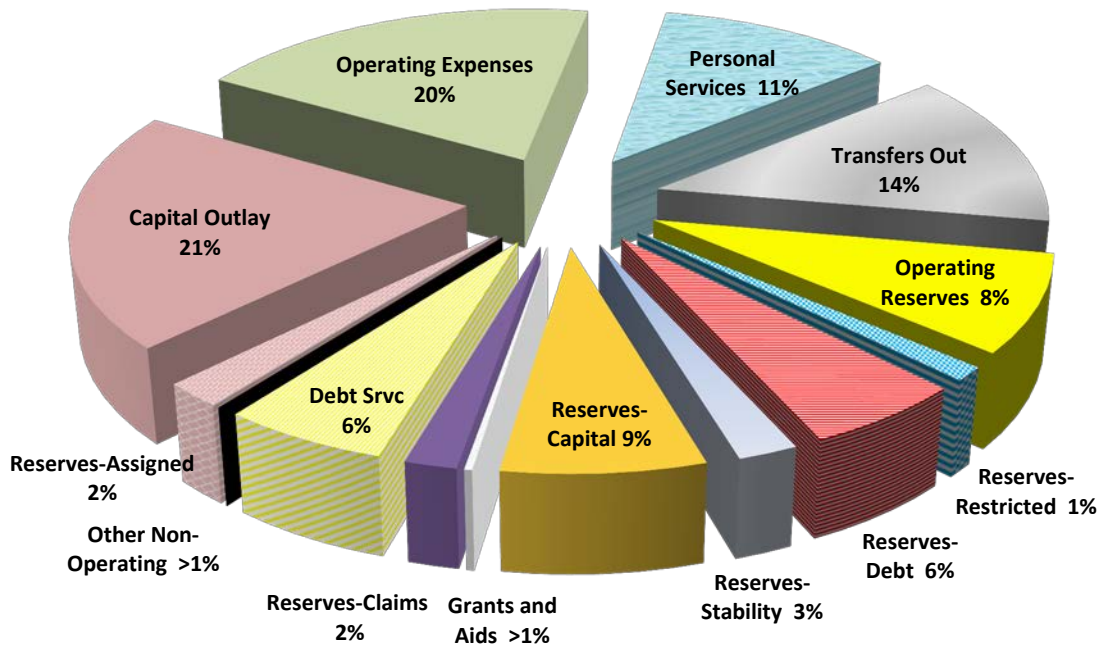
<u>GOVERNMENT FUND TYPES:</u>	FY13 Adopted Budget:
GENERAL FUND	
General Fund:	225,591,542
SPECIAL REVENUE FUNDS	
Public Works/Transportation Funds	24,327,718
Court Related Funds	12,800,270
Tourist Development Tax Funds	109,603,492
Library District Funds	16,288,066
Public Safety Funds (includes Fire)	65,850,395
Grant Funds	23,176,752
MSTU/BU Funds	7,964,505
Environmental/Parks Funds	14,895,836
Building Fund	5,775,950
Road Impact Fee Funds	40,015,209
Fire Impact Fee Fund	1,210,958
Boating Improvement Fund	744,613
Parks Impact Fee Fund	3,054,408
Special Revenue Funds:	\$325,708,172
DEBT SERVICE FUNDS	
Debt Service Funds:	\$82,711,593
CAPITAL PROJECT FUNDS	
Capital Project Funds:	\$113,203,754
TOTAL GOVERNMENT FUND TYPES:	\$747,215,061
<u>PROPRIETARY FUND TYPES:</u>	
ENTERPRISE FUNDS	
Landfill Fund	30,851,368
Osceola Parkway	20,924,395
Enterprise Funds:	\$51,775,763
INTERNAL SERVICE FUNDS	
Property/Casualty Insurance Fund	5,219,047
Employee Insurance Funds	36,190,513
Fleet Maintenance Fund	4,194,448
Internal Service Funds:	\$45,604,008
TOTAL PROPRIETARY FUND TYPES:	\$97,379,771
GRAND TOTAL:	\$844,594,832

BUDGET SUMMARY

EXPENDITURE BY FUND TYPE



EXPENDITURE BY CATEGORY



WHAT DO MY GENERAL FUND TAXES PAY FOR?

In the General Fund, more than 49% of the revenues come from property taxes. This, along with other local, state and federal dollars, provides the General Fund revenue. So where do the funds go? For every dollar spent in the General Fund...



PUBLIC SAFETY	39¢
Sheriff, Corrections, Fire Subsidy, Animal Control, Emergency Management	
IMPROVED INFRASTRUCTURE	5¢
Support of Public Works, Roads, Infrastructure	
HEALTHY COMMUNITY/QUALITY OF LIFE	4¢
Human Services, Parks, Support of Libraries	
NEIGHBORHOOD DEVELOPMENT	6¢
Development, Planning, Extension Services, Environmental Lands, Passive Parks	
ECONOMIC DEVELOPMENT	2¢
COURT SERVICES	1¢
9th Judicial Court, Public Defender, State Attorney, Clerk of Circuit Court	
OTHER CONSTITUTIONALS	6¢
Property Appraiser, Supervisor of Elections, Tax Collector	
GENERAL GOVERNMENT	14¢
County Manager/Commission, County Attorney, Commission Auditor, Financial Services, Countywide IT, Countywide Building Maintenance, Other Support Services	
RESERVES	23¢
Cash & Contingency, Stability, Restricted	

INTRODUCTION

The Osceola County Office of Management and Budget (OMB) monitors and uses several economic, demographic, and financial indicators in the budget development and financial monitoring process. In most instances, there is a direct correlation between the economic and demographic information, which follows, and the County's budget.

ECONOMIC AND DEMOGRAPHIC INFORMATION

Some of the indicators monitored on a periodic basis by OMB are viewed as indications of community needs. As such, these indicators have an impact upon the budget development process. Community needs indicators include population, unemployment, personal income per capita, taxable sales, consumer price index, and taxable property values. The historical information and discussion concerning the meaning of each indicator can be found in the accompanying charts.

Population

The 2010 census officially placed Florida as the fourth most populous state in the United States. Osceola County is the sixth largest county in Florida. According to the US Census Bureau, the population in Osceola County grew from 172,493 in 2000 to 268,685 in 2010, a 55.8% increase where the State of Florida only saw a 17.6% increase. The State of Florida Office of Economic & Demographic Research has calculated a 2011 population estimate for Osceola County at 273,867. This figure has been used to update several of the following Financial Indicators.

Unemployment

Unemployment rates have an effect upon the County's financial decision making process. Unemployment in the Osceola County area dropped to a low of 3.4% in 2006. However, as of July 2012, the unemployment rate in Osceola County was 9.8%, which was higher than the State's unemployment level of 8.8%.

Personal Income

Personal income per capita is measured by the State of Florida on a county-by-county basis. The County monitors this as a means of measuring the residents' ability to fund the services provided by the County. From 2000 – 2010, personal income per capita in Osceola County grew from \$20,735 to \$26,033, a 25.6% increase.

Taxable Sales

Taxable sales of products and services in Osceola County are a key indicator of economic health. Because the County receives one-half of one cent of Florida sales tax, this indicator has a direct effect upon the County's budget. Historically, taxable sales have increased over the prior year except for 2008 and 2009 in which decreases to taxable sales were experienced in the County. Nonetheless, gross taxable sales estimated for FY12 in Osceola County increased 4.7% from FY11 and 46% from 2000.

Consumer Price Index

The Consumer Price Index ("CPI") is used by the County as a standard against which the price increase in goods and services purchased by the County are measured. Additionally, the CPI is used as a guideline in determining levels of pay raises for County employees. It is also frequently used as a part of the measure of increase in certain revenue and expenditure levels when financial forecasts of county activities are made. The percentage change in the CPI since August 30, 2000 is 33.3%. However, the CPI for FY13 budget purposes was 3.1% as of May 2012 average.

Taxable Property Values

Taxable property values and the rate of new construction activity are key indicators monitored by OMB. Property tax revenues remain the single most significant source of revenue for the general government activities of the County. Changes in property values and corresponding changes in the tax rates are primary considerations in the budget development process.

Other Measurements

Several measurements of local activity and a few national indicators are also monitored by OMB. Local airport activity, hotel occupancy rates, and theme park attendance are taken as indicators of local economic health. On a national basis, the calendar year-end Dow Jones Industrial Average ("DJIA") is watched carefully. Mortgage financing and refinancing is measured on a statewide and local basis.

FINANCIAL INDICATORS

Revenue and Expenditure Indicators

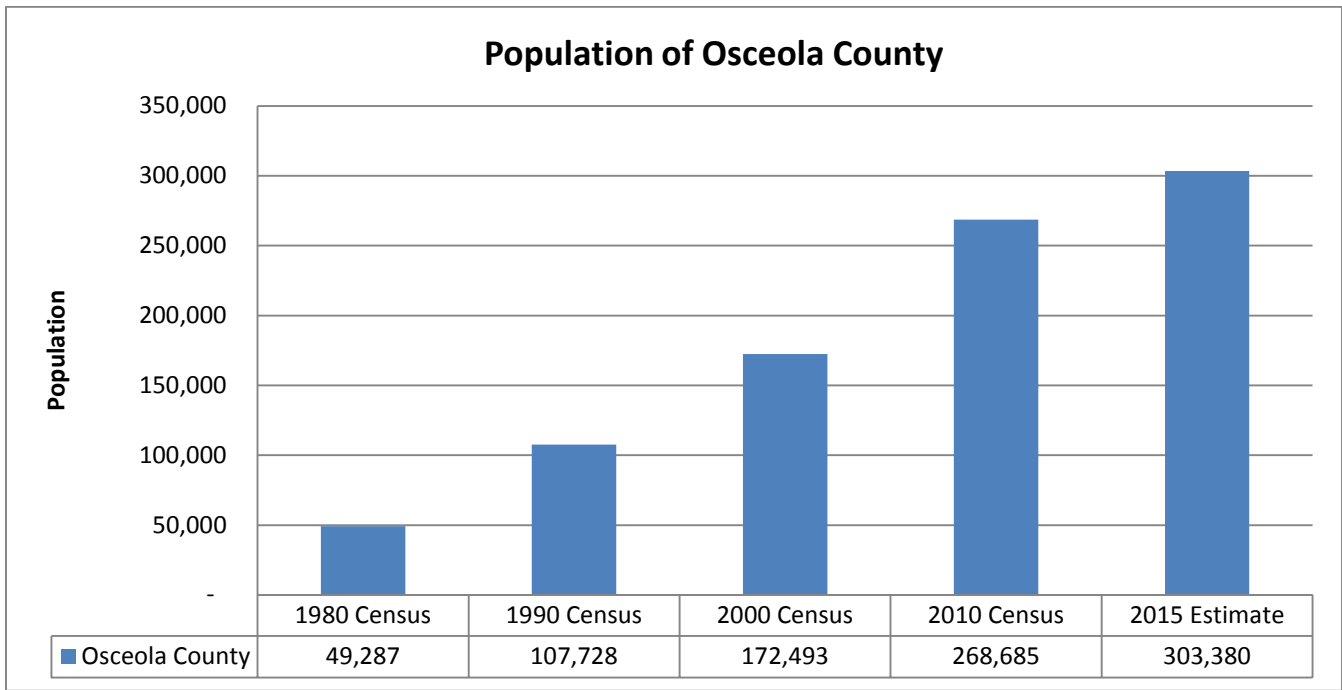
A number of financial indicators related to the financial condition of the County are reported in the Comprehensive Annual Financial Report (CAFR). These indicators include revenues per capita, general countywide property tax revenues, intergovernmental revenues, expenditures per capita, fund balances, number of full time employees, and long-term debt. These "indicators" are presented in the accompanying charts. Most of the indicators also present per capita information and adjustments for inflation so that the appropriate trends adjusted for inflation's effect are reflected.

Fund Balance

The County's overall balance, per the CAFR, on October 1, 2011 was \$431.3 M - FY 2011 is the last audited year as the County is currently in the process of auditing FY 2012. The County's Fund Balance is used to provide governmental agencies with funds necessary to meet their cash flow requirements at the beginning of each fiscal year. The majority of fund balance represents funds which have been brought forward from prior year capital projects, as well as from the County's debt reserve requirements. In addition, rating agencies suggest that an adequate fund balance contributes to the financial stability of local government.

CONCLUSION

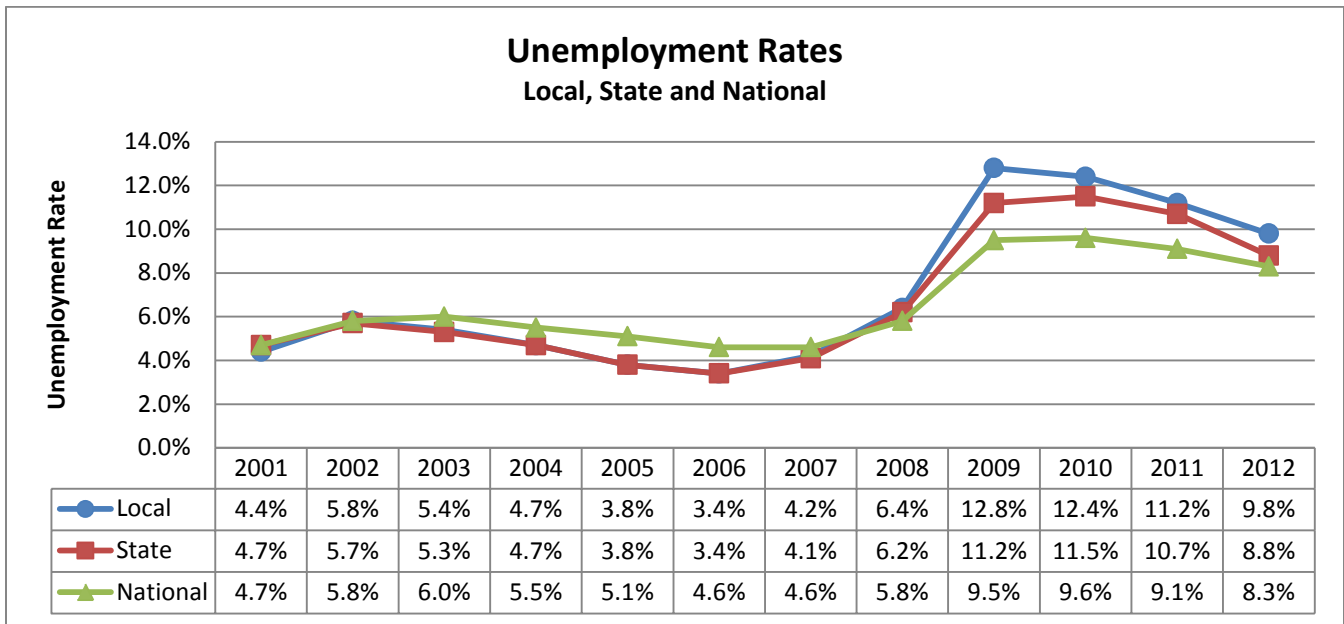
Osceola County's outlook in its economy is a cautious one. While the County's population, personal income per capita and taxable sales have increased, the County also has the 13th highest foreclosure rate in the State, declining property tax collections, and an unemployment rate higher than the State level. The County, however, continually strives to foster sound growth that will continue to build an economically stable and vital community.



Formula: Osceola County Population

Source: U.S. Census Bureau and the Office of Economic & Demographic Research (2015 Estimate)

Analysis: Population change can directly affect governmental services. A sudden increase in population can create immediate pressures for new capital outlay and higher levels of service. Alternatively, a decline in population would require a reduction to services and associated expenditures. Osceola County's population estimates have been steadily increasing during the periods analyzed.

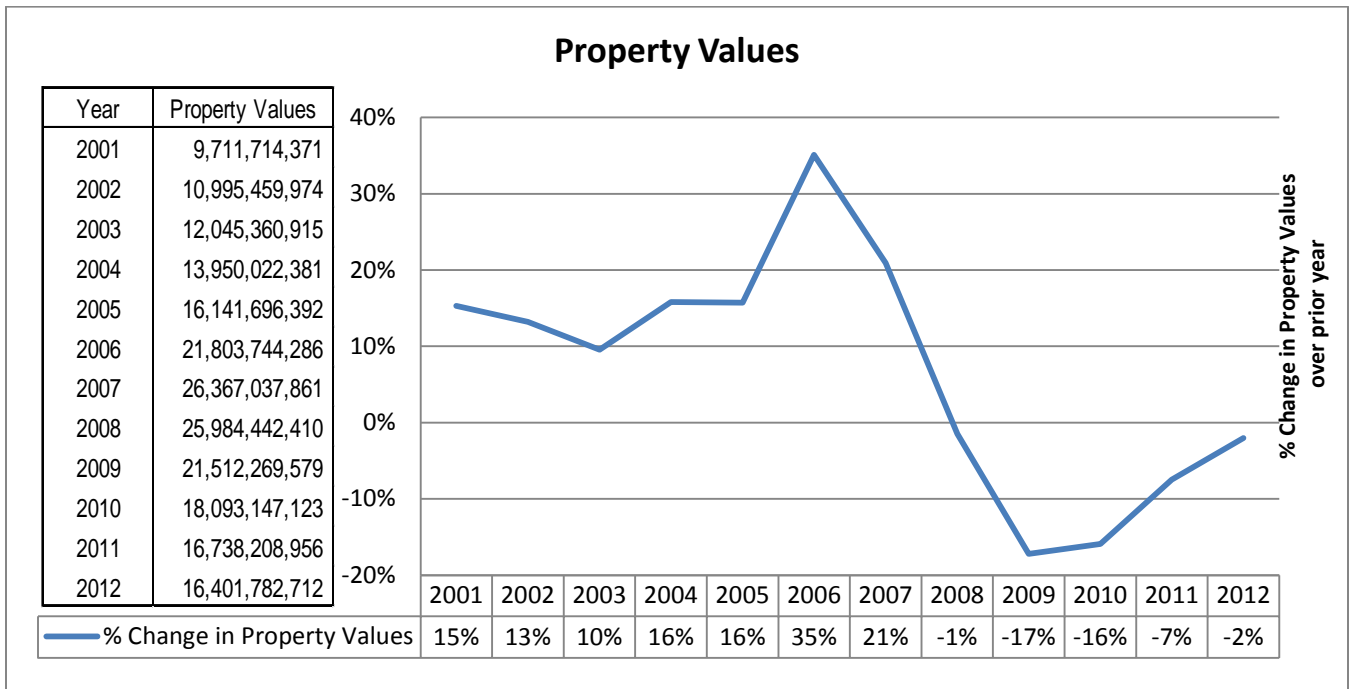


The unemployment rate reflected for year 2012 represents the rate for the month of August.

Source: Federal Reserve Economic Data (Local), Florida Department of Economic Opportunity (State) and the Bureau for Labor Statistics (National).

Analysis: Unemployment rates are a traditional indicator of the relative economic health of the County. Consumers who lose their jobs curtail spending in response to the loss of income, while others who remain employed may spend less in anticipation of future job losses. As a result, even small increases in unemployment, if accompanied by a loss of consumer confidence, can have a major impact on sales tax-dependent revenue sources. Changes in unemployment affect all of the revenue sources associated with the purchase of goods and services, state revenue sharing, local government half-cent sales tax, local option gas tax, constitutional gas tax, county gas tax, and local option resort tax.

From 2003 to 2007, Osceola County's unemployment rate remained below national levels, but beginning in 2008, drastic changes in the housing market and other economic conditions resulted in unemployment levels higher than the national rate. Current information shows the County's unemployment rate trending closer to the State's rate.



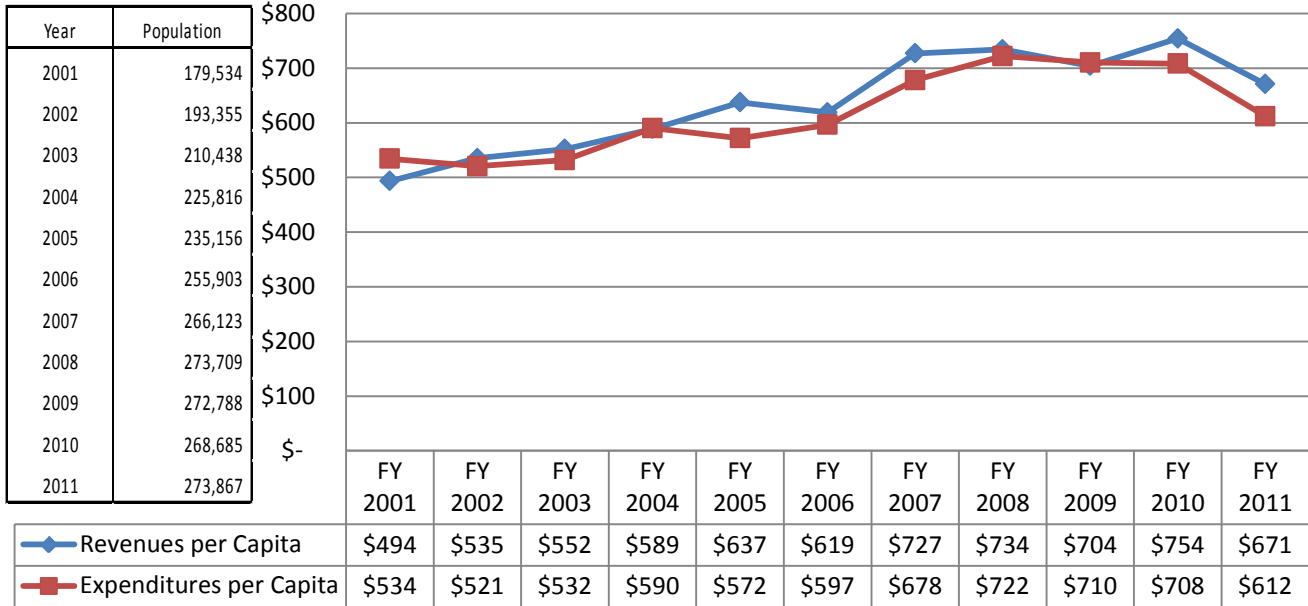
Formula: Property valuations for the fiscal years ending as indicated

Source: Osceola County Property Appraiser

Analysis: Property values reflect the overall strength of the County’s housing market. These markets, in turn reflect the strength of the County as a whole. When the economy is growing, new residents are attracted to the County, increasing the prices of existing homes and encouraging the development of undeveloped land. Rising property values may also indicate strength in the construction industry, which, contributes to the local economy.

The rate of growth in property values within Osceola County was stable from 2001 through 2003. Significant increases were experienced from 2004 through 2007, followed by a slight decrease in 2008 associated with the nationwide housing and real estate market decline. In 2009 and 2010, property values plummeted as the County faced a major economic downturn; however, FY12 shows signs of stabilization as values have only decreased 1.9%.

Revenues and Expenditures per Capita



Formula: General Fund revenues and expenditures divided by population.

Sources: Revenues and Expenditures – Osceola County Comprehensive Annual Financial Reports 2000-2011 and Office of Economic & Demographic Research (2011 Population Estimate).

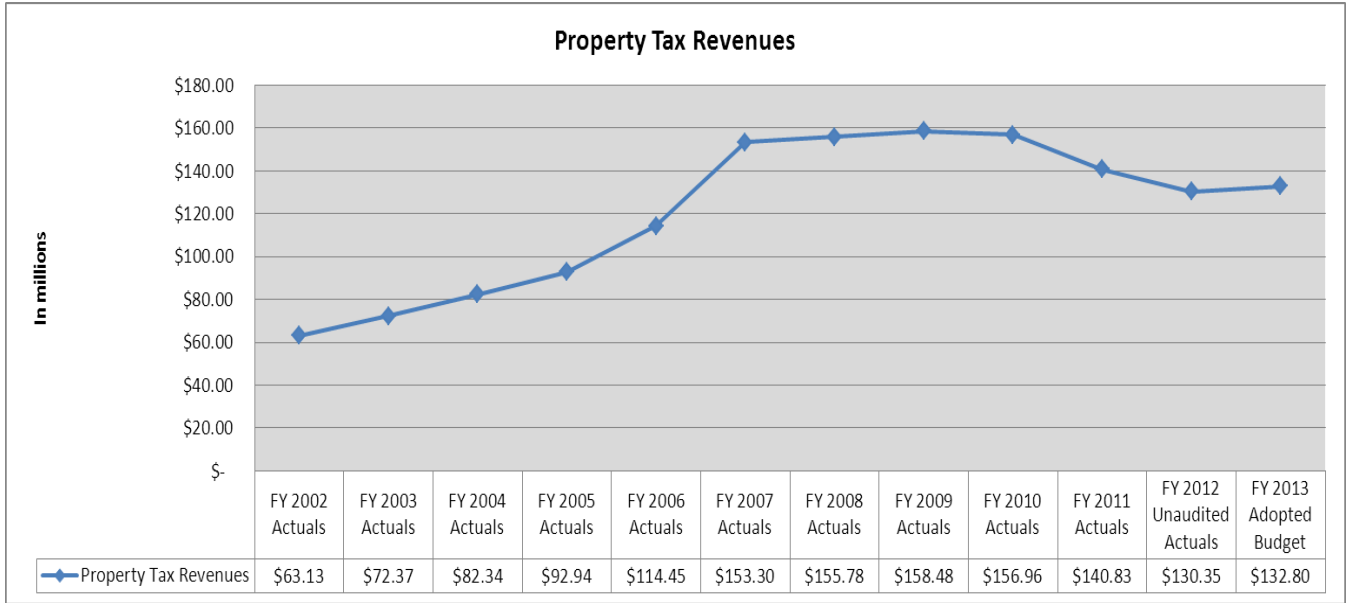
Analysis: As the County’s population grows, it is anticipated that revenues and the need for services will increase in a direct relationship. Therefore, the level of revenues per capita should remain constant and at a minimum, equal to expenditures per capita. If revenue per capita decreases or becomes lower than expenditures per capita, it may hamper the County’s ability to maintain the existing level of services unless new sources of revenues or ways of trimming expenses can be found.

On the other hand, changes in expenditures per capita are related to population fluctuations. Increasing expenditures can indicate that the cost of providing services is the community’s ability to pay, especially if spending increases faster than the residents’ collective personal income. If spending increases faster than inflation or the implementation of new programs, it may indicate declining productivity.

The County’s revenue per capita, not adjusted for inflation, has increased by 35.8% for the periods analyzed. During the same period the County’s population has grown by 52.5%. As the population in Osceola County continues to increase, General Fund revenues may not be sufficient to absorb the residents’ demands for public services.

For expenditures per capita, an increase of approximately 14.6% has been reflected from 2001 to 2011. During the same time period, inflation increased by approximately 27%. The expenditure per

capita for the period analyzed pattern can be viewed as positive considering inflation and unfunded mandates that the County has been required to absorb.

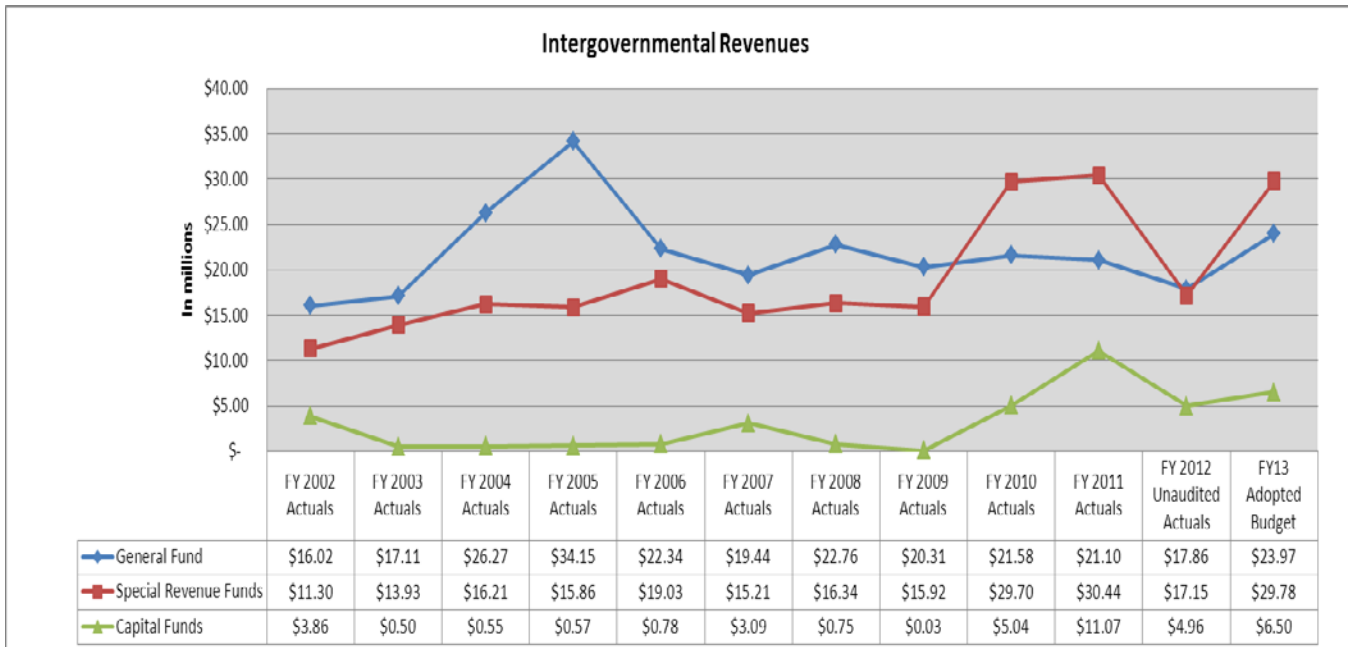


Formula: General Countywide property tax revenues

Source: Osceola County Comprehensive Annual Financial Reports and FY 2013 Adopted Budget.

Analysis: Property tax revenues are considered separately from other revenues as it is a significant revenue source. Approximately 68.8% of the General Fund’s operating revenues in FY 2012 were derived from a General Countywide property tax.

As indicated above, from 2002 to 2009, the County’s property tax revenues reflect consistent increases that are primarily associated with a 151% increase in taxable property values. From 2009-Present, a decline in property tax revenues of approximately 16.2% is attributable to the decreases seen in recent property values.



Formula: Intergovernmental Revenues

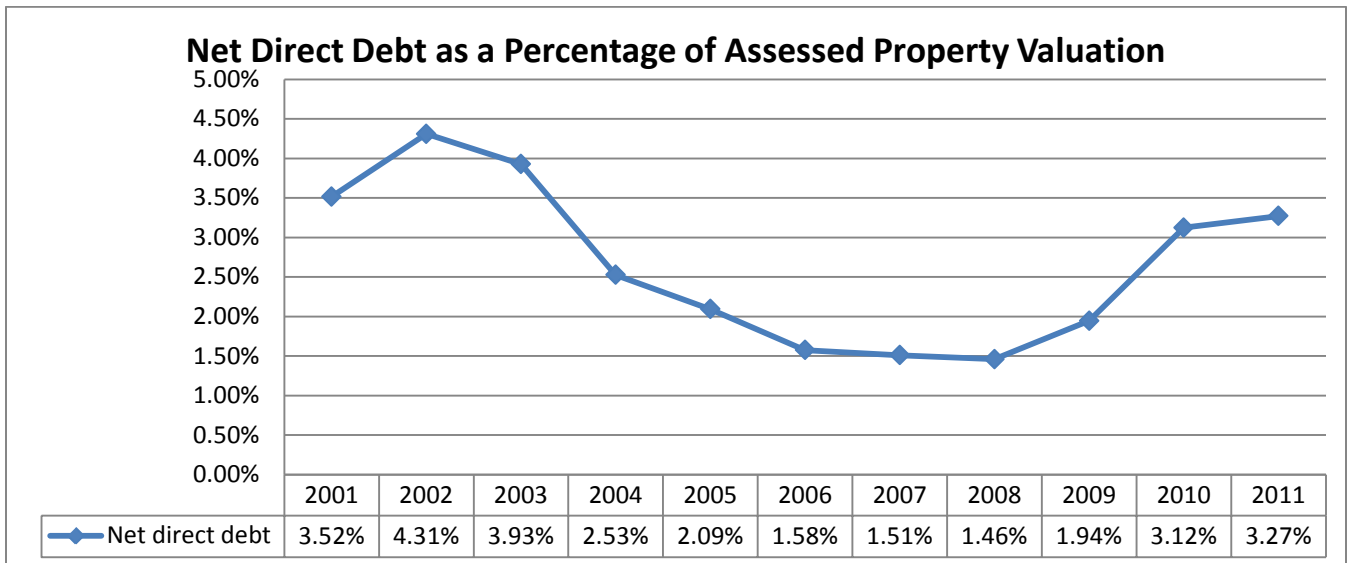
Source: Osceola County Office of Management & Budget

Analysis: Intergovernmental revenues are received from other governmental entities. The Federal and State governments have struggled with their own budgetary problems over the last decade, and recently have reduced payments to local governments as one of their cutback measures. Local governments with budgets largely supported by intergovernmental revenues have been particularly impacted during this period.

Osceola County’s intergovernmental revenues for the General and Special Revenue Funds have remained positive during the period analyzed. The majority of the revenue collected under this classification included State Shared Revenues, Local Half-Cent Sales Tax in the General Fund, State Library Aid, Housing and Community Development Grants and Constitutional Gas Tax in Special Revenue Funds. As for capital funds, grant funding received for capital acquisition and construction projects is included under this section.

The significant increase in the General Fund’s intergovernmental revenues for FY 2005 is primarily due to the receipt of Federal and State reimbursements associated with damage from multiple hurricanes in 2004. The decline in 2006 reflects a return to non-hurricane reimbursement levels of funding.

The funding received in FY 2009 reflects a decline from the prior fiscal year receipts which is the result of the slowdown of the economy, as a significant portion of these revenues is linked to sales tax collection and gas taxes, among others. For FY 2013, projected increases to these revenue sources in the General Fund result from the Comptroller’s office re-categorizing *Payment in Lieu of Taxes* previously considered Charges for Services to Intergovernmental Revenue; and anticipated increases in *Local Government Half-Cent Sales Tax*.



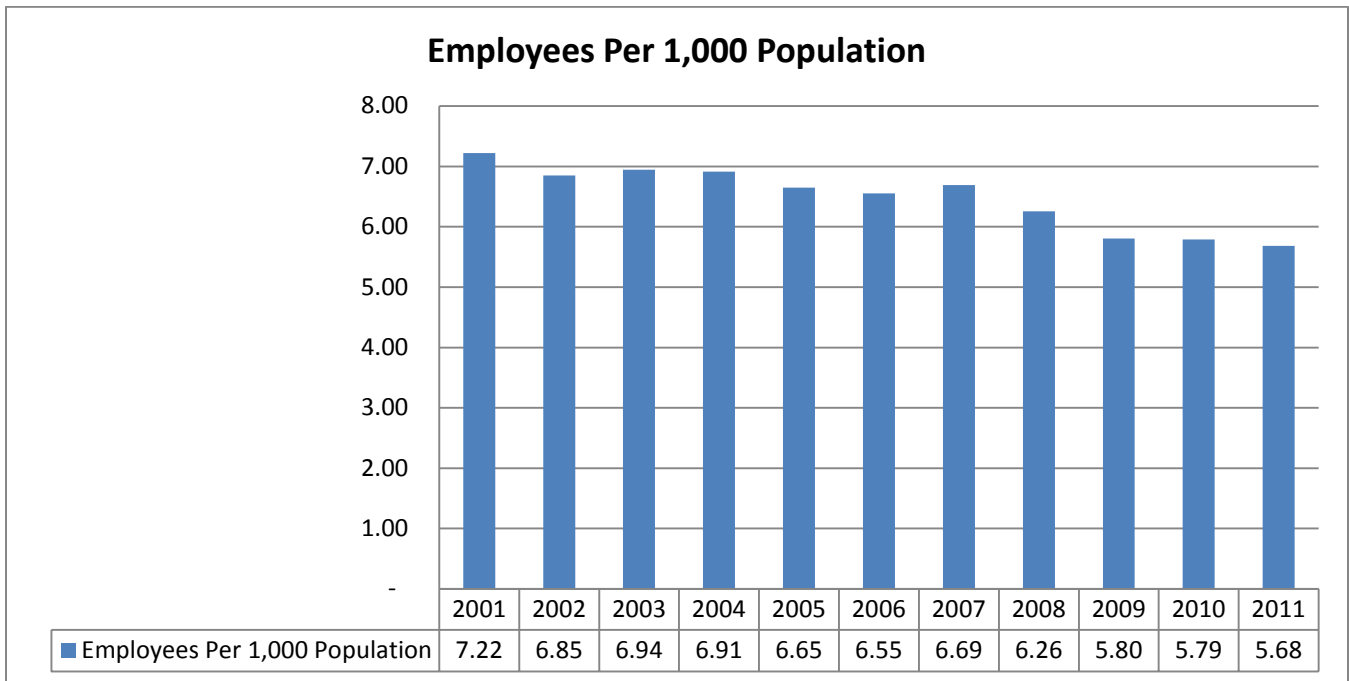
Formula: Net Direct Debt (General Obligation Bonds) Divided by Assessed Property Valuation

Source: Osceola County Comprehensive Annual Financial Reports 2001-2011.

Analysis: Outstanding debt for the County’s governmental funds includes debt supported by the General, Special Revenue, and Capital Project Funds less any amount which is available for debt service. Currently, the County governmental funds are supporting debt service for the following:

1. Environmental Lands program
2. Construction of court and governmental facilities
3. Construction and renovation of recreational facilities
4. Transportation related improvements
5. Special Assessment debt for redevelopment of specific areas

Increasing debt service reduces expenditure flexibility by adding to the governments obligations. Debt service can be a major portion of the government’s fixed cost, and its increase may indicate excessive debt and fiscal strain. One of the warning signs for general bonded debt service is debt exceeding 10% of assessed property valuation. However, as presented above, Osceola County has maintained the debt service level below 10%. During FY 2011, a total of \$18 million was reduced from the County’s debt balance, however, the decline in property values yielded an increase in the Net Direct Debt Percentage as shown above.



Formula: Actual number of employees as of FY 2011, excluding elected officials and Constitutional officers.

Source: Osceola County Comprehensive Annual Financial Reports 2011, State of Florida Office of Economic & Demographic Research (2011 population estimate).

Analysis: Because employee costs are a major portion of the cost of County government, analyzing changes in personnel costs is a good way to track changes in expenditures

From FY 2001 through FY 2007, the number of employees per 1,000 population remained stable. In FY 2008 and 2009, this ratio decreased as a result of a reduction in force in areas such as general government services, administrative and managerial positions. In addition, the County implemented further reductions in force in FY 2010 as a measure to reduce expenditures due to declining revenues. Further changes were implemented in FY12 as a recent reorganizational plan was implemented to improve efficiency by refocusing resources on newly defined program areas. Population projections are not yet available for 2012 or 2013 to calculate updated figures for recent changes.

MAJOR REVENUE SOURCES

The operating revenue sources, whose histories are summarized below, and on the following pages, represent the major sources of revenues for Osceola County. These revenues, in the aggregate, represent 37% of the County's total estimated operating revenues for FY 2013 (excludes internal service funds, debt service, and capital funds except Fund 306 - Local Option Infrastructure Sales Tax Fund).

Revenue forecasts are developed by OMB through the review of historical trends of various revenue sources, input from the operating departments responsible for collecting the revenue, the County Comptroller's Office, and current or estimated economic data provided by Federal, State, local and private sources.

Major sources of information in the projection of County revenues (such as the Half-Cent Sales Tax distribution, State Shared Revenues, and various gas taxes) are received through DOR's Office of Tax Research and also calculated based on actual collections.

<i>Revenue Source (In millions)</i>	FY 2002 Actuals	FY 2003 Actuals	FY 2004 Actuals	FY 2005 Actuals	FY 2006 Actuals	FY 2007 Actuals	FY 2008 Actuals	FY 2009 Actuals	FY 2010 Actuals	FY 2011 Actuals	FY 2012 Unaudited Actuals	FY 2013 Adopted Budget
Property Tax	\$ 63.13	\$ 72.37	\$ 82.34	\$ 92.94	\$114.45	\$153.30	\$155.78	\$158.48	\$156.96	\$140.83	\$ 130.35	\$132.80
State Shared Revenues	\$ 3.66	\$ 3.90	\$ 4.43	\$ 4.90	\$ 5.47	\$ 5.48	\$ 5.34	\$ 4.94	\$ 5.06	\$ 5.17	\$ 4.91	\$ 5.27
Local Government Infrastructure Surtax	\$ 15.9	\$ 17.0	\$ 19.9	\$ 19.6	\$ 16.9	\$ 16.8	\$ 21.4	\$ 19.5	\$ 19.6	\$ 20.6	\$ 18.1	\$ 21.54
Local Govt 1/2 Cent Sales Tax	\$ 10.83	\$ 11.39	\$ 12.58	\$ 12.25	\$ 11.34	\$ 11.26	\$ 15.35	\$ 13.73	\$ 13.76	\$ 14.32	\$ 12.53	\$ 15.44
Communication Service Tax	\$ 4.46	\$ 4.93	\$ 5.17	\$ 5.78	\$ 6.46	\$ 7.16	\$ 7.02	\$ 6.35	\$ 5.99	\$ 5.64	\$ 4.50	\$ 6.15
Building Permit Fees	\$ 2.87	\$ 4.37	\$ 6.44	\$ 8.87	\$ 8.08	\$ 6.16	\$ 3.81	\$ 1.57	\$ 1.30	\$ 1.10	\$ 2.04	\$ 1.20
County Gas Tax	\$ 1.31	\$ 1.35	\$ 1.44	\$ 1.56	\$ 1.66	\$ 1.68	\$ 1.59	\$ 1.54	\$ 1.52	\$ 1.53	\$ 1.31	\$ 1.60
Constitutional Gas Tax	\$ 2.97	\$ 3.08	\$ 3.12	\$ 3.70	\$ 3.74	\$ 3.84	\$ 3.65	\$ 3.49	\$ 3.53	\$ 3.50	\$ 3.00	\$ 3.50
Local Option Gas Tax	\$ 4.47	\$ 4.83	\$ 5.30	\$ 6.57	\$ 6.71	\$ 6.58	\$ 6.09	\$ 6.07	\$ 5.97	\$ 5.72	\$ 5.00	\$ 5.88
Solid Waste & Franchise Fees	\$ 3.18	\$ 2.22	\$ 2.89	\$ 11.90	\$ 15.80	\$ 16.29	\$ 16.14	\$ 16.60	\$ 16.70	\$ 17.00	\$ 16.12	\$ 15.45
Tourist Development Taxes	\$ 21.43	\$ 22.23	\$ 24.99	\$ 27.60	\$ 28.87	\$ 29.83	\$ 36.66	\$ 31.17	\$ 30.73	\$ 32.10	\$ 29.57	\$ 33.97
Total	\$ 134.21	\$147.66	\$168.60	\$195.68	\$219.48	\$258.38	\$272.83	\$263.44	\$261.14	\$247.49	\$ 227.38	\$242.80

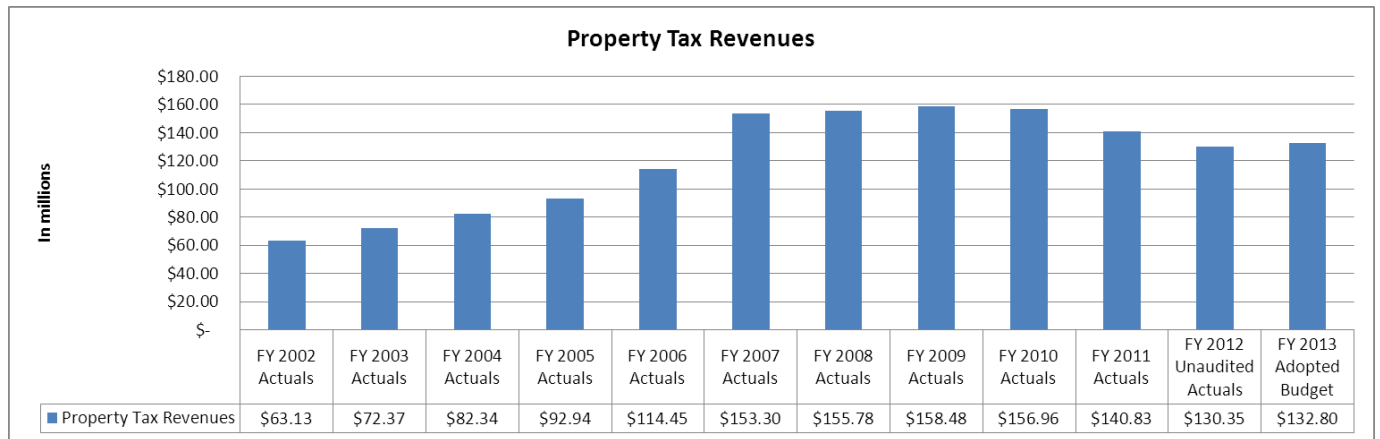
The following summarizes the County's major revenue resources in more detail.

Ad Valorem Taxes

Property Taxes, or Ad Valorem taxes, are based on the value of property. The County levies countywide property taxes to support services provided to all County property owners. These services include, but are not limited to: Corrections, Constitutional Offices, Public Works, Court Administration, County Commission, County Manager, County Attorney, Parks, Extension Services, Environmental Lands, Human Services, Library Services, Emergency Management and others.

The County also levies separate property taxes for municipal-type services to property owners in the unincorporated areas. These property taxes are known as Municipal Services Taxing Units or MSTUs and include, but are not limited to, emergency medical services and neighborhood servicing MSTUs.

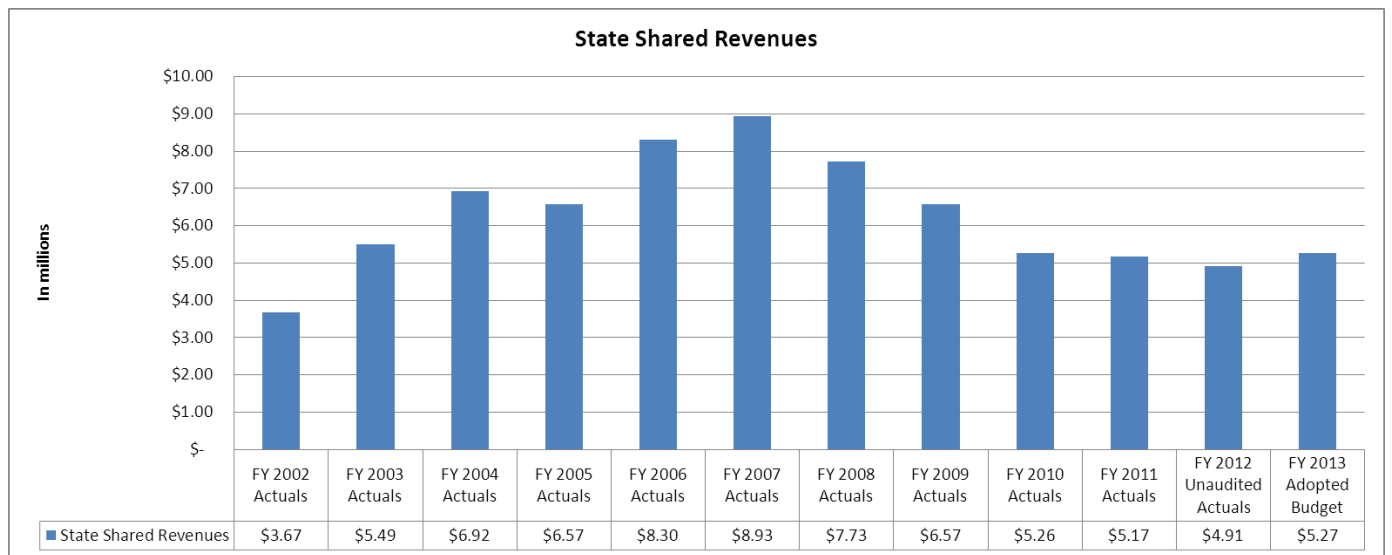
Property tax collections in FY 2011 totaled \$140.83 million. For FY 2012 unaudited revenue collections are at \$130.35 million thus representing a decrease of 7.44% from the previous year. For FY 2013, the Adopted Budget reflects \$132.80 million in revenue anticipated from property taxes, a 1.88% increase from FY 2012 unaudited actuals.



State Shared Revenues

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties. Currently, the trust fund receives 2.9% of net cigarette tax collections and 2.044% of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

The County's receipts from State Revenue Sharing for FY 2011 were \$5.17 million. For FY 2012, unaudited revenues are at \$4.91 million. For FY 2013, the budget for State Shared Revenue reflects an increase from the previous fiscal year showing continued signs of stabilization; revenues are estimated at \$5.27 million.

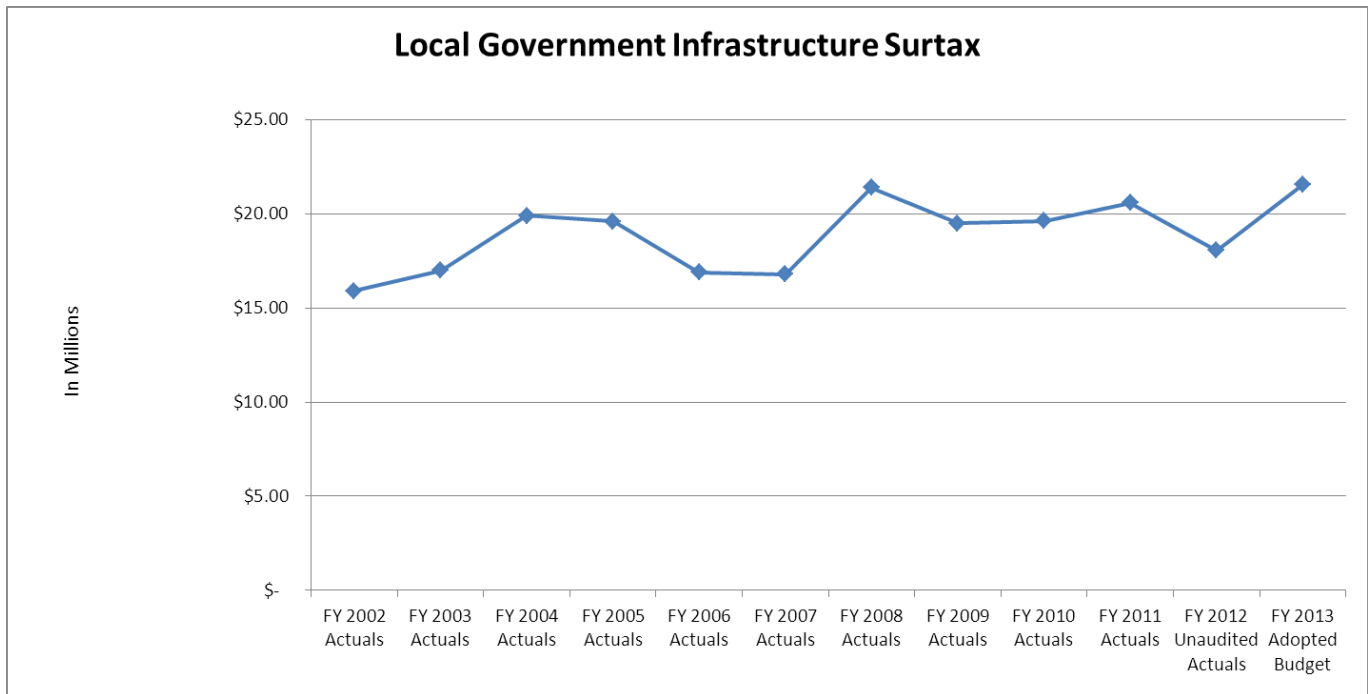


Local Government Infrastructure Sales Surtax

The Local Government Infrastructure Sales Surtax can be levied at the rate of 0.5 or 1% pursuant to Florida Statute 212.055(2) and approved by voters in a countywide referendum. The proceeds are restricted and must be expended to finance, plan and construct infrastructure; to acquire land for public recreation, conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection (DEP).

The proceeds are allocated as prescribed by Statutes. Osceola County entered into an interlocal agreement between the County, the municipalities, and the school district. The revenues from the County’s 1% are distributed as follows: 25% to the School Board, 13.71% to the City of Kissimmee, 7.32 % to the City of St. Cloud, and the remaining 53.97% to the County. The revenues to the County in FY 2011 were \$20.58 million.

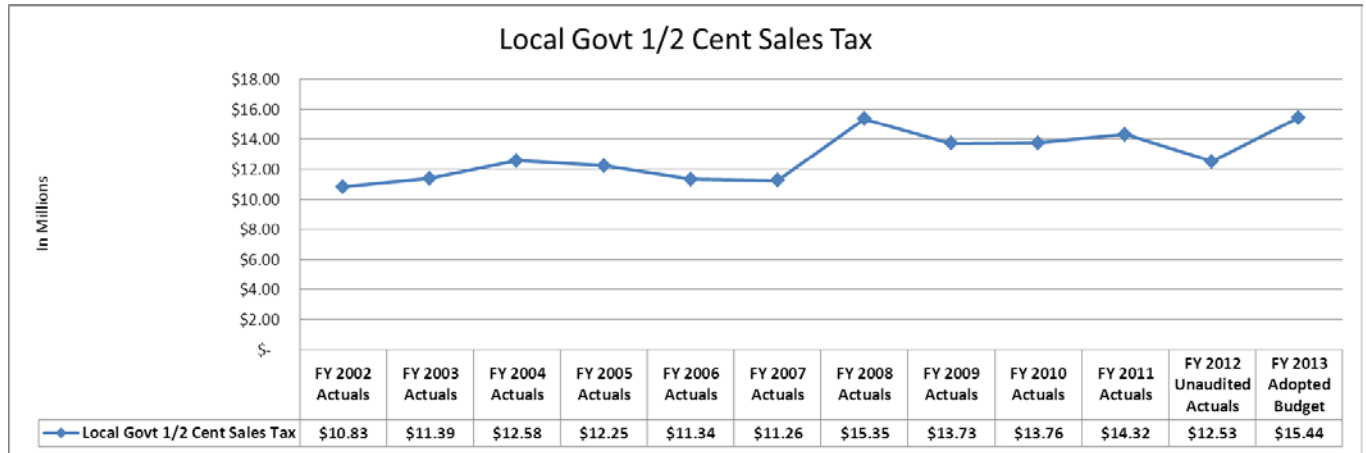
For FY 2012, the unaudited revenues are at \$18.05 million; however, this amount only reflects actuals as of June 2012. The FY 2013 Adopted Budget revenues are based on estimates currently received through DOR’s Office of Tax Research. Revenue projections are also calculated based on actual collections.



Local Government Half-Cent Sales Tax

The Local Half-Cent Sales Tax funds are collected and distributed on a monthly basis by the Florida Department of Revenue. Potential increases in the Local Government Half-Cent Sales Tax are sensitive to the fluctuations of the economy, the increase of the County’s population and the Consumer Price Index (“CPI”).

In FY 2011, Half-Cent Sales Tax receipts were \$14.32 million. For FY 2012, unaudited revenues are estimated at \$11.25 million; however, that amount reflects actuals as of June 2012. The County’s share of the Half-Cent Sales Tax revenues is estimated at \$15.44 million for FY 2013.

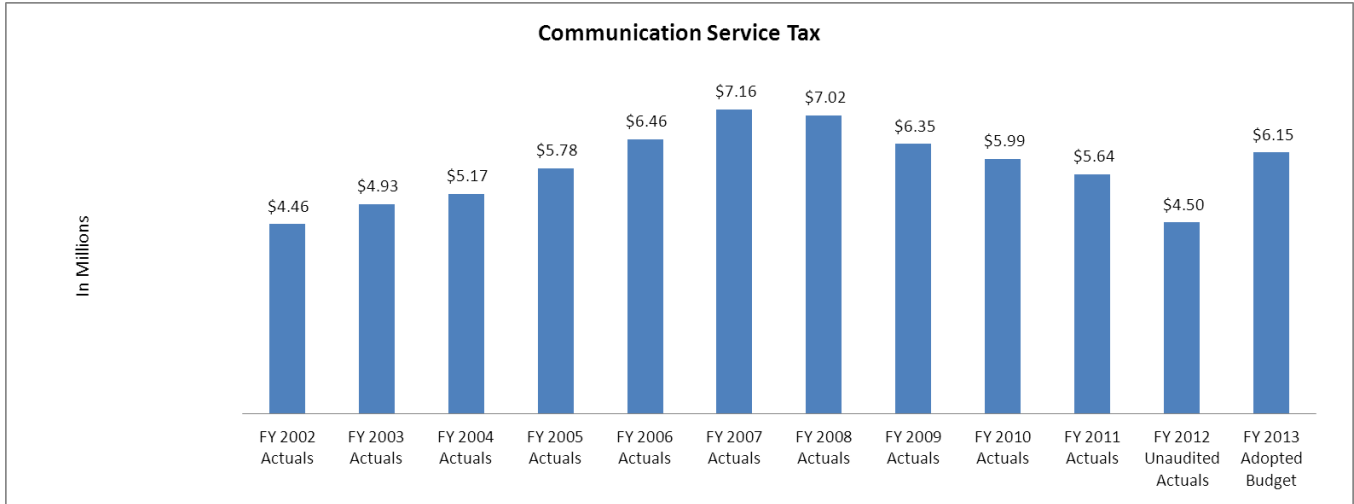


Communications Services Tax

On October 1, 2001, the State Communications Services Tax became effective. The Communications Services Tax is comprised of two components: a state communications services tax and a local communications services tax. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the State’s General Revenue Fund.

The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state’s General Revenue Fund. The Department of Revenue collects the tax and returns a percentage back to the County. Prior to August 2004, the rate was 1.66%. Effective January 2005 the rate was set at 5.22%, comparable with surrounding counties and municipalities. The tax revenues are distributed to the County on a monthly basis.

The State Communication Service tax collections accounted for \$5.64 million in FY 2011, and the revenues for FY 2012 are currently at \$4.50 million; however, that amount only reflects actuals as of July 2012. The adopted budget for FY 2013 reflects revenues from this funding source at \$6.15 million.

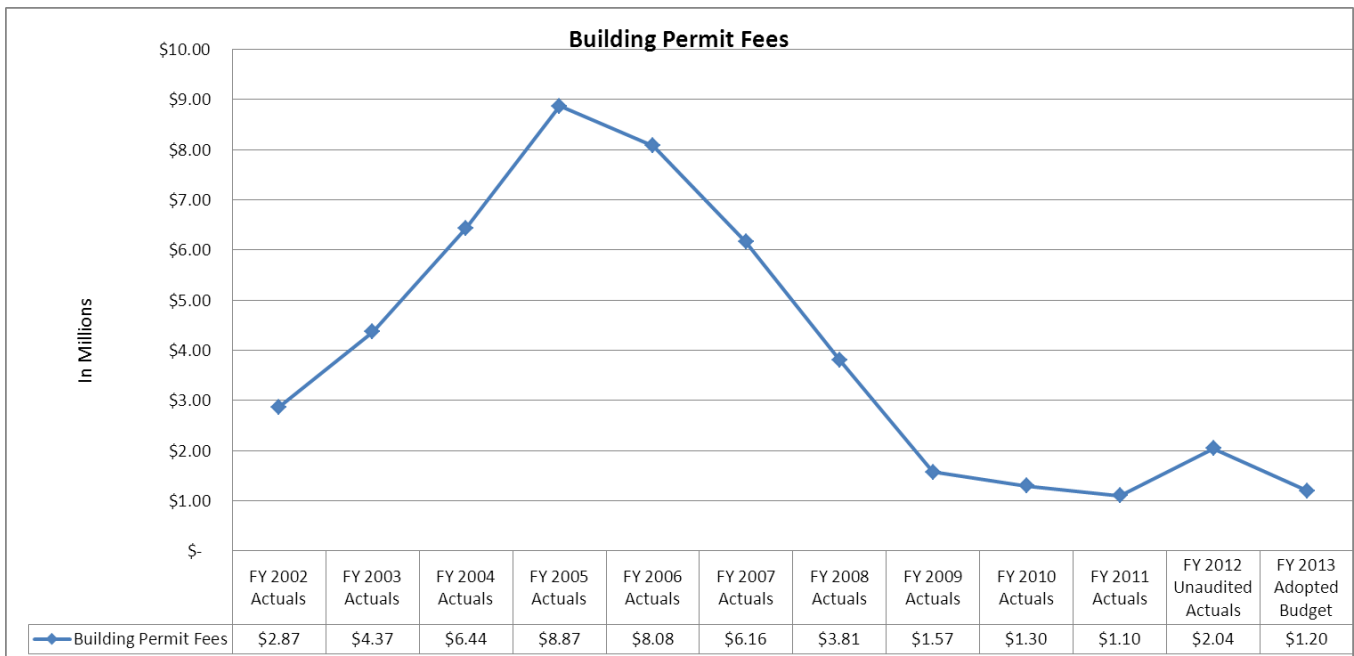


Building Permit Fees

Building permit revenues are derived from fees paid by developers of residential and commercial properties. These fees are intended to offset the cost of inspections to ensure that construction meets local, State and Federal building code requirements. The County collects permit fees for development improvements in the unincorporated areas of Osceola County.

Building permit revenue is sensitive to population fluctuations in relation to new growth. This revenue is also sensitive to inflation as all permit fees are based upon the value of the work being performed with the exception of single-family dwellings. Other economic factors, such as interest and employment rates, also have a great impact on this revenue source.

Building permit revenues in FY 2011 were at \$1.10 million. In FY 2012, the unaudited actuals were \$2.04 million, a 45% increase over the budgeted amount. Due to unpredictable economic factors, the budget for building permit revenues in FY 2013 is \$1.20 million.



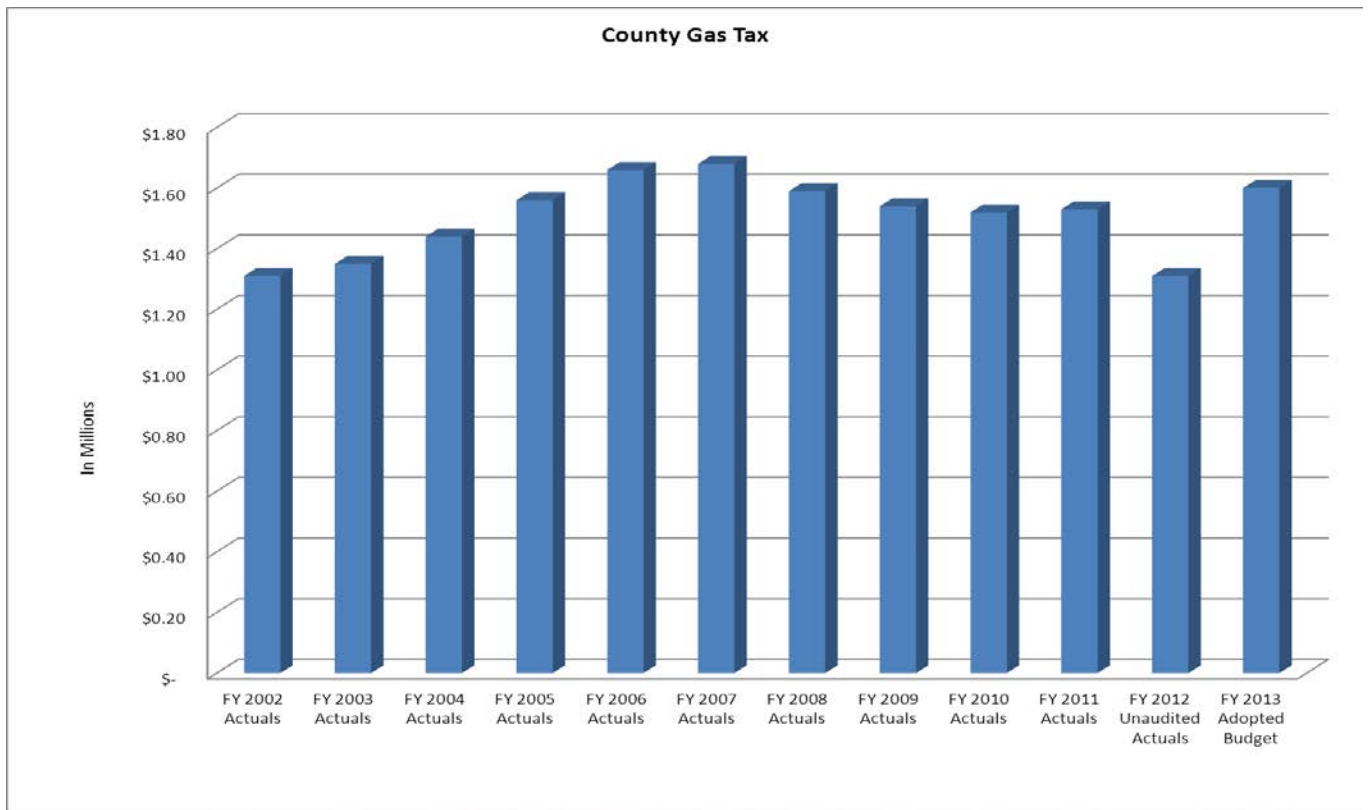
Gas Taxes

All gas taxes, Constitutional Gas Tax, County Gas Tax, and the Local Option Gas Tax, are imposed on a unit (gallon) basis and are therefore not sensitive to inflation factors. Although tourism affects Gas Tax, the major predictor of fuel utilization increase in Osceola County is population. This population factor is generally used by County agencies in estimating gas tax revenues on a preliminary basis.

County Gas Tax

The County Gas Tax is a one-cent tax imposed on every gallon of motor fuel and special fuel sold at the wholesale level. Use of the proceeds is restricted to transportation expenditures. The tax is administered by the Florida Department of Revenue, which distributes the proceeds on a monthly basis. The gas tax can be used to purchase rights-of-way, construction, reconstruction, operation, maintenance, and repair of transportation facilities including roads and bridges. The Gas Tax can also be used to reduce bonded indebtedness. Gas Taxes received by Osceola County help to fund the County's Road and Bridge program.

County Gas Tax revenue in FY 2011 was \$1.53 million. For FY 2012, the unaudited actual revenues are currently at \$1.31 million; however, that amount reflects actuals as of July 2012. For the FY 2013 Adopted Budget, revenues are projected to increase to \$1.60 million.

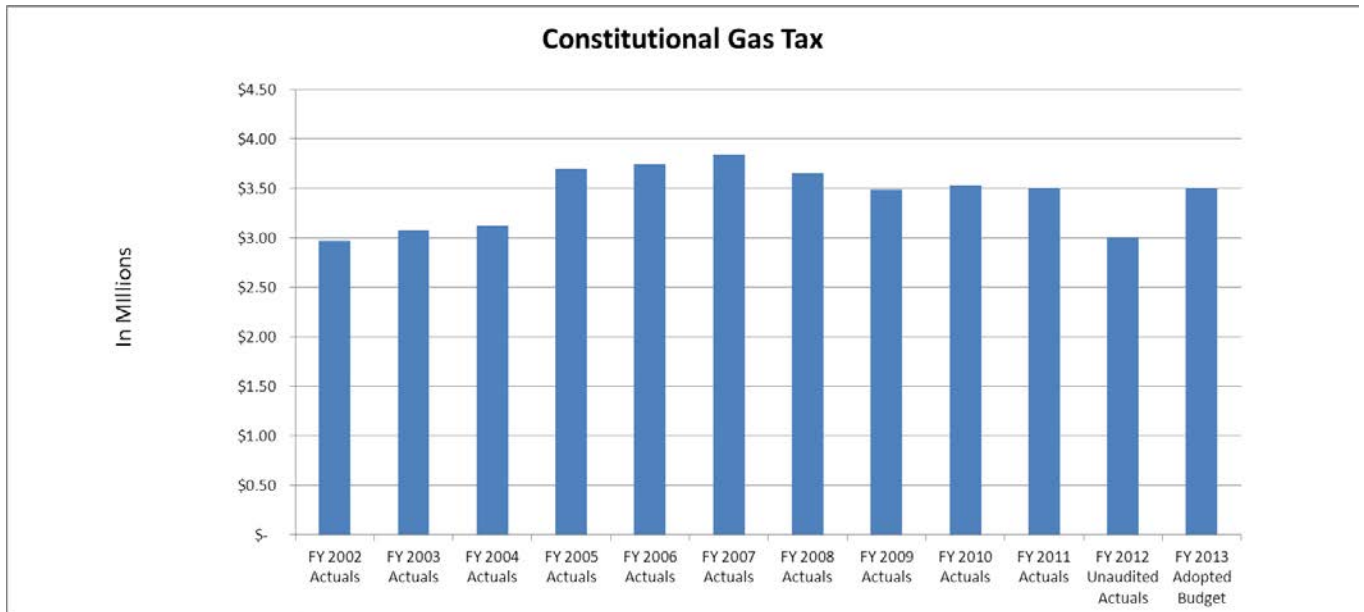


Constitutional Gas Tax

The Constitutional Gas Tax is a two-cent tax imposed on every gallon of motor fuel and special fuel sold at the wholesale level. Use of the proceeds is restricted to the acquisition, construction, and maintenance of roads. The tax is administered by the Florida Department of Revenue and distributed by the State Board of Administration (SBA).

The distribution formula is comprised of the ratio of County area to state area, ratio of county population to state population, and the ratio of total Constitutional Gas Tax collected in each county to the total collected during the previous fiscal year. The SBA uses the 80% portion to fund debt service requirements of bond issues pledging Constitutional Gas Tax receipts. If the SBA determines the 80% portion is not sufficient to cover required debt service, it will withhold the difference from the 20% portion. Otherwise, the 20% portion is distributed directly to the County. If there are no debt service requirements the 80% portion is also remitted to the County. Currently, Osceola County receives both portions to help pay for road paving and resurfacing.

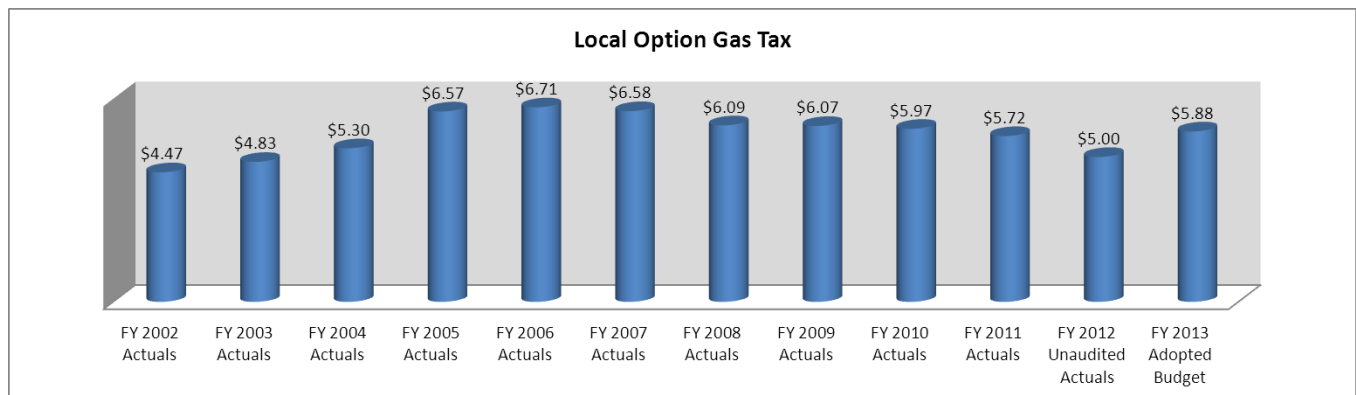
Constitutional Gas Tax revenue in FY 2011 was \$3.50 million. For FY 2012, revenue collections are currently at \$3 million; however, that amount reflects actuals as of July 2012. For the FY 2013 Adopted Budget, an estimate based on prior year collections was budgeted with revenues projected at \$3.50 million.



Local Option Gas Tax

The Local Option Gas Tax is a six-cent tax imposed on every gallon of motor fuel and special fuel sold at the retail level. Use of the proceeds is restricted to transportation expenditures. The tax is administered by the Florida Department of Revenue, who distributes the proceeds monthly to the County and the various municipalities within the County based on an interlocal agreement.

The Local Option Gas Tax revenue in FY 2011 was \$5.72 million. For FY 2012, the unaudited revenue collections are at \$5 million; however, that amount reflects actuals as of July 2012. For the FY 2013 Adopted Budget, the estimated revenues are project at \$5.88 million. These funds support Road & Bridge and transportation-related expenses.



Solid Waste Revenue Source

The revenue generated from Solid Waste is comprised of four different sources: special assessments, franchise fees, and other fees comprising of disposal and host fees. The Solid Waste Management Division administers and provides an efficient and environmentally sound Solid Waste management system for the County's residents. This system includes operational facilities for the transfer and disposal of all solid waste generated in Osceola County including volume reduction, hazardous waste, and yard trash mulching facilities. Also, a new recycling program has been implemented. Solid Waste disposal fees are charged to the users of the County's landfill and assessments are charged to all improved residential property owners for solid waste disposal.

- **Special Assessment**—A Municipal Service Benefit Unit (MSBU) is a service unit which receives a specific benefit for which a special assessment is imposed to cover the cost of providing the service or improvement. These fees are levied and collected annually.

There are two special assessments in place that collect revenues generated for Solid Waste. The Household Chemical Waste Service Program which was implemented in 2003 is for residential purposes only. It allows residents various drop-off locations to properly dispose of household chemicals; and,

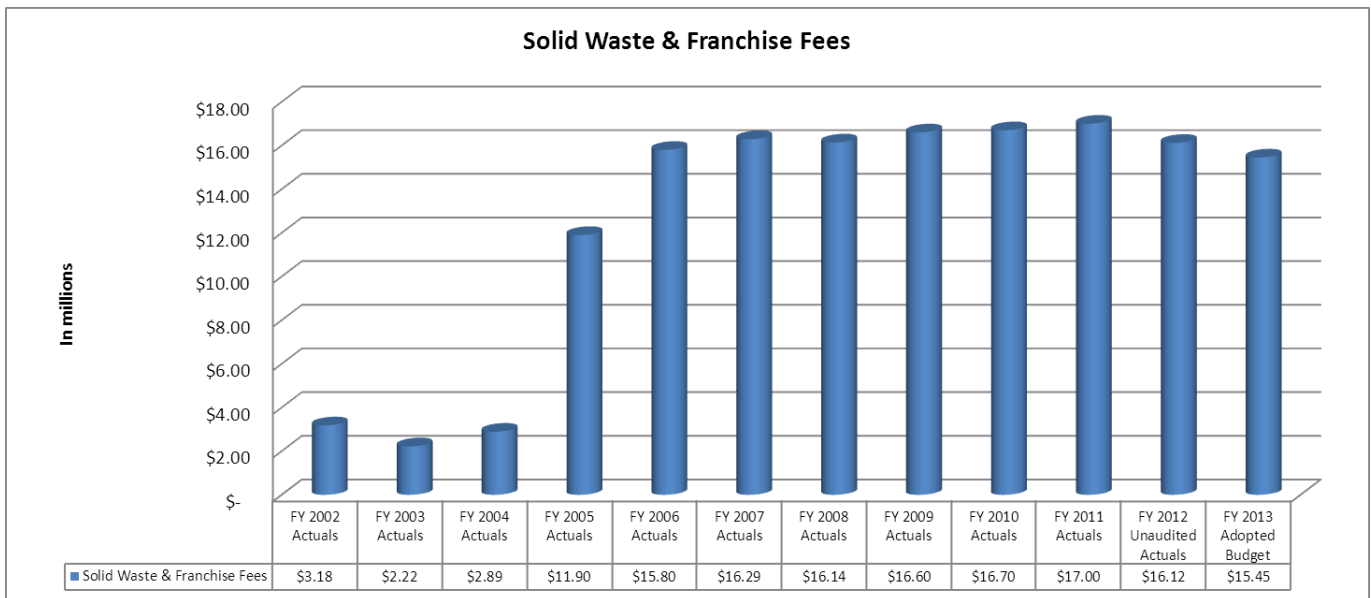
The Universal Solid Waste Program was implemented in 2005. This program established a uniform, curbside collection of refuse material and yard waste for unincorporated residents; and effective September 1, 2012, the recycling program was included.

- **Franchise Fees**—fees are charged by local governments for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility business. This franchise fee is considered fair rent for the use of such rights-of-way and consideration for the local government's agreement not to provide competing utility services during the franchise term. Osceola County charges Franchise Fees

to haulers for garbage disposal at the Bass Road landfill. Each franchisee shall pay to the County 15% of the gross receipts ("gross revenue") attributable to franchisee's activities.

- **Other Fees**—revenues that are related to services performed whether received from private individuals or other governmental units. For example, fees are collected at the Bass Road landfill from disposal of yard waste and tires. Also includes revenues generated from landfill tipping fees for County operated facilities and host fees from private landfill operators.

Solid Waste revenues in FY 2011 were \$17.00 million. The unaudited actuals for FY 12 are \$16.12 million. Fees are estimated at \$15.45 million for the FY 2013 Adopted Budget. The reduction of revenue is due to the reduction in the cost of the curbside collection assessment.



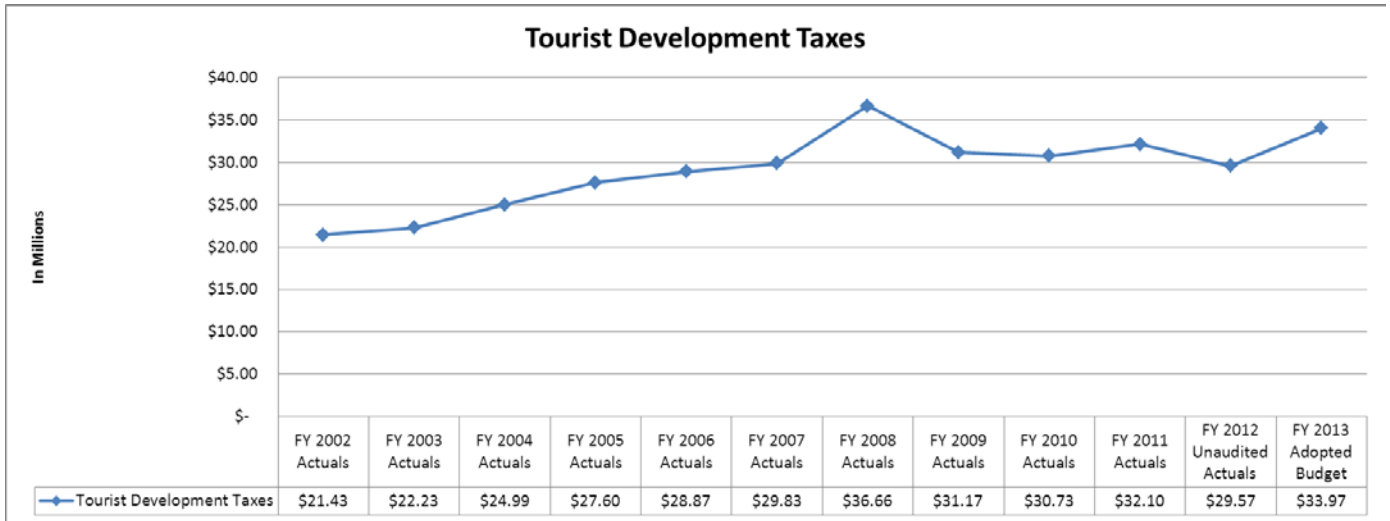
Tourist Development Tax

The Tourist Development Tax is a 6% tax levied on any rental or lease of six months or less for accommodations in hotels, motels, or other temporary living quarters. The 6% levy is comprised of the following:

- **4% levy or Fund 104** - Per Florida Statute 125.0104 (3)(c)(d)(m), this fund can be used to cover costs related to promoting and advertising tourism, funding convention and tourist bureaus, tourist information centers, and news bureaus as County agencies or by contract with the chambers of commerce or similar associations in the County. Funding can also be used for the acquisition or construction of convention centers, sports stadiums or arenas, coliseums, or auditoriums or museums that are publicly owned and operated or owned and operated by non-profit organizations and open to the public.
- **1% levy or Fund 105:** Per Florida Statute 125.0104 (l), the funding can be used to pay the debt service on bonds issued to finance a professional sports franchise facility, a retained spring training franchise facility, a convention center, as well as to pay for the operation and maintenance of a convention center and to promote and advertise tourism.
- **1% levy or Fund 106:** The funding collected is restricted per Florida Statute 125.0104(3)(n) to cover expenses that are related to debt service payments of a new professional sports facility or a retained spring trained facility, and to promote and advertise tourism.

Tourist Development Tax revenues are estimated using historical information and tourist market information. This revenue is sensitive to the CPI and overall economic health, but not to population increases.

Tourist Development Tax revenue in FY 2011 was 32.10 million. For FY 2012, current unaudited revenues are at \$29.57 million; however, that amount reflects actuals posted as of August 2012. For FY 2013, a conservative estimate was budgeted based on current trends, with revenues projected at \$33.97 million.



Summary by Category

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SUMMARY BY CATEGORY - ALL FUNDS

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	156,411,114	140,208,447	135,080,054	132,459,173	-1.9%
PY Delinquent Ad Valorem Tax	549,899	627,071	318,585	345,585	8.5%
Other Taxes	75,383,513	78,372,656	79,713,793	82,518,281	3.5%
Permits, Fees & Special Assessments	47,314,501	47,975,445	40,616,263	42,307,221	4.2%
Intergovernmental Revenue	57,920,931	65,313,899	58,272,346	62,961,957	8.0%
Charges For Services	68,617,925	58,315,153	56,940,996	56,260,472	-1.2%
Judgment, Fines & Forfeits	796,846	2,138,645	2,113,102	2,331,394	10.3%
Miscellaneous Revenues	9,359,494	6,195,767	2,719,497	3,601,354	32.4%
Less 5% Statutory Reduction	0	0	-15,936,685	-16,124,781	1.2%
Operating Revenues	<u>416,354,223</u>	<u>399,147,081</u>	<u>359,837,951</u>	<u>366,660,656</u>	<u>1.9%</u>
Transfers In	118,103,433	70,121,047	81,126,542	51,425,698	-36.6%
Other Sources	212,574,777	9,231,869	2,599,602	13,600,940	423.2%
Fund Balance	0	0	430,387,243	412,907,538	-4.1%
Non Operating Revenues	<u>330,678,210</u>	<u>79,352,916</u>	<u>514,113,387</u>	<u>477,934,176</u>	<u>-7.0%</u>
Total Revenues	<u>747,032,433</u>	<u>478,499,997</u>	<u>873,951,338</u>	<u>844,594,832</u>	<u>-3.4%</u>
EXPENDITURES					
Personal Services	109,471,093	102,806,109	97,363,770	95,669,423	-1.7%
Operating Expenses	142,048,339	149,651,336	154,491,867	164,802,440	6.7%
Capital Outlay	103,277,068	62,776,766	176,036,182	174,987,817	-0.6%
Operating Expenditures	<u>354,796,501</u>	<u>315,234,211</u>	<u>427,891,819</u>	<u>435,459,680</u>	<u>1.8%</u>
Debt Service	90,805,054	42,056,810	50,640,145	49,701,338	-1.9%
Grants and Aids	4,092,292	3,123,310	1,535,918	2,356,518	53.4%
Other Non Operating Expenses	1,643,289	1,857,416	457,088	287,993	-37.0%
Transfers Out	179,347,023	134,721,682	144,091,632	114,925,298	-20.2%
Reserves - Operating	0	0	71,595,776	71,354,731	-0.3%
Reserves - Debt	0	0	49,009,336	48,937,108	-0.1%
Reserves - Capital	0	0	79,146,926	60,347,463	-23.8%
Reserves - Claims	0	0	14,592,450	15,515,420	6.3%
Reserves - Assigned	0	0	10,431,565	17,808,220	70.7%
Reserves - Restricted	0	0	46,726	9,895,115	21,076.9%
Reserves - Stability	0	0	24,511,957	18,005,948	-26.5%
Non-Operating Expenditures	<u>275,887,658</u>	<u>181,759,219</u>	<u>446,059,519</u>	<u>409,135,152</u>	<u>-8.3%</u>
Total Expenditures	<u>630,684,159</u>	<u>496,993,429</u>	<u>873,951,338</u>	<u>844,594,832</u>	<u>-3.4%</u>

SUMMARY BY CATEGORY - GENERAL FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	131,446,586	116,559,598	112,025,389	109,891,944	-1.9%
PY Delinquent Ad Valorem Tax	449,989	520,164	295,585	295,585	-
Other Taxes	17,346,196	18,317,669	18,632,719	19,448,342	4.4%
Permits, Fees & Special Assessments	1,006,924	1,270,681	1,113,103	1,941,761	74.4%
Intergovernmental Revenue	21,400,428	21,099,145	22,840,920	23,974,395	5.0%
Charges For Services	4,539,221	3,554,775	3,398,666	2,187,797	-35.6%
Judgment, Fines & Forfeits	266,560	1,328,021	1,349,229	1,546,903	14.7%
Miscellaneous Revenues	2,459,389	2,375,644	1,093,871	1,581,068	44.5%
Less 5% Statutory Reduction	0	0	-7,903,346	-7,974,422	0.9%
Operating Revenues	<u>178,915,293</u>	<u>165,025,696</u>	<u>152,846,136</u>	<u>152,893,373</u>	-
Transfers In	17,790,830	13,437,945	10,119,102	8,981,349	-11.2%
Other Sources	5,774,604	5,235,321	2,259,938	2,259,938	-
Fund Balance	0	0	64,694,614	61,456,882	-5.0%
Non Operating Revenues	<u>23,565,434</u>	<u>18,673,266</u>	<u>77,073,654</u>	<u>72,698,169</u>	-5.7%
Total Revenues	<u><u>202,480,726</u></u>	<u><u>183,698,962</u></u>	<u><u>229,919,790</u></u>	<u><u>225,591,542</u></u>	<u><u>-1.9%</u></u>
EXPENDITURES					
Personal Services	57,879,206	50,384,817	48,033,667	48,393,163	0.7%
Operating Expenses	43,188,152	38,703,976	50,578,792	51,334,107	1.5%
Capital Outlay	1,843,111	2,975,709	1,774,787	1,997,751	12.6%
Operating Expenditures	<u>102,910,469</u>	<u>92,064,502</u>	<u>100,387,246</u>	<u>101,725,021</u>	1.3%
Debt Service	502,675	502,511	499,409	499,409	-
Grants and Aids	1,906,698	907,499	948,591	769,663	-18.9%
Other Non Operating Expenses	568	47	1,000	100	-90.0%
Transfers Out	92,223,890	74,134,713	83,436,757	70,980,300	-14.9%
Reserves - Operating	0	0	35,428,105	33,486,886	-5.5%
Reserves - Assigned	0	0	215,542	11,182,570	5,088.1%
Reserves - Restricted	0	0	0	77,898	-
Reserves - Stability	0	0	9,003,140	6,869,695	-23.7%
Non-Operating Expenditures	<u>94,633,832</u>	<u>75,544,770</u>	<u>129,532,544</u>	<u>123,866,521</u>	-4.4%
Total Expenditures	<u><u>197,544,301</u></u>	<u><u>167,609,272</u></u>	<u><u>229,919,790</u></u>	<u><u>225,591,542</u></u>	<u><u>-1.9%</u></u>

SUMMARY BY CATEGORY - SPECIAL REVENUE FUND GROUP

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	23,350,236	20,337,880	19,893,957	19,437,996	-2.3%
PY Delinquent Ad Valorem Tax	94,628	100,808	23,000	50,000	117.4%
Other Taxes	38,416,440	39,475,827	40,441,974	41,530,893	2.7%
Permits, Fees & Special Assessments	31,910,978	32,418,417	24,978,049	26,855,882	7.5%
Intergovernmental Revenue	29,701,374	30,439,454	25,418,287	29,782,498	17.2%
Charges For Services	13,040,107	12,340,907	12,097,375	12,099,799	-
Judgment, Fines & Forfeits	530,286	810,624	763,873	784,491	2.7%
Miscellaneous Revenues	3,268,477	2,197,507	1,175,456	1,552,332	32.1%
Less 5% Statutory Reduction	0	0	-5,369,197	-5,496,483	2.4%
Operating Revenues	<u>140,312,526</u>	<u>138,121,425</u>	<u>119,422,774</u>	<u>126,597,408</u>	6.0%
Transfers In	39,982,103	20,492,126	38,316,342	8,439,889	-78.0%
Other Sources	17,592,017	2,036,510	286,366	11,245,472	3,827.0%
Fund Balance	0	0	171,032,042	179,425,403	4.9%
Non Operating Revenues	<u>57,574,121</u>	<u>22,528,636</u>	<u>209,634,750</u>	<u>199,110,764</u>	-5.0%
Total Revenues	<u><u>197,886,647</u></u>	<u><u>160,650,061</u></u>	<u><u>329,057,524</u></u>	<u><u>325,708,172</u></u>	<u><u>-1.0%</u></u>
EXPENDITURES					
Personal Services	53,113,046	50,169,837	46,955,904	44,931,178	-4.3%
Operating Expenses	53,192,702	61,004,593	60,006,537	67,350,906	12.2%
Capital Outlay	27,228,925	33,306,911	79,142,086	94,219,380	19.1%
Operating Expenditures	<u>133,534,673</u>	<u>144,481,341</u>	<u>186,104,527</u>	<u>206,501,464</u>	11.0%
Debt Service	508,456	636,099	636,764	237,380	-62.7%
Grants and Aids	2,185,594	2,215,811	587,327	1,586,855	170.2%
Other Non Operating Expenses	1,695	1,662	2,300	1,800	-21.7%
Transfers Out	52,699,553	38,920,814	33,860,205	21,398,473	-36.8%
Reserves - Operating	0	0	31,338,653	32,394,642	3.4%
Reserves - Debt	0	0	404,667	1,238	-99.7%
Reserves - Capital	0	0	56,055,038	41,232,932	-26.4%
Reserves - Assigned	0	0	4,512,500	2,281,138	-49.4%
Reserves - Restricted	0	0	46,726	9,817,217	20,910.2%
Reserves - Stability	0	0	15,508,817	11,136,253	-28.2%
Non-Operating Expenditures	<u>55,395,297</u>	<u>41,774,385</u>	<u>142,952,997</u>	<u>120,087,928</u>	-16.0%
Total Expenditures	<u><u>188,929,970</u></u>	<u><u>186,255,726</u></u>	<u><u>329,057,524</u></u>	<u><u>326,589,392</u></u>	<u><u>-0.8%</u></u>

SUMMARY BY CATEGORY
101-TDT RIDA TAX BOND 2012 PROJECT

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	0	0	0	50,000	- %
Less 5% Statutory Reduction	0	0	0	-2,500	- %
Operating Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,500</u>	<u>- %</u>
Fund Balance	0	0	0	10,062,611	- %
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,062,611</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>10,110,111</u></u>	<u><u>- %</u></u>
 EXPENDITURES					
Operating Expenses	0	0	0	343,049	- %
Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>343,049</u>	<u>- %</u>
Reserves - Restricted	0	0	0	9,767,062	- %
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,767,062</u>	<u>- %</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>10,110,111</u></u>	<u><u>- %</u></u>

SUMMARY BY CATEGORY
102-TRANSPORTATION TRUST FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	7,689,912	7,371,188	7,836,832	7,560,295	-3.5%
Permits, Fees & Special Assessments	86,305	18,643	20,000	15,000	-25.0%
Intergovernmental Revenue	1,664,975	1,680,429	1,839,212	1,743,979	-5.2%
Miscellaneous Revenues	148,047	252,156	154,272	129,473	-16.1%
Less 5% Statutory Reduction	0	0	-492,516	-472,437	-4.1%
Operating Revenues	<u>9,589,239</u>	<u>9,356,096</u>	<u>9,357,800</u>	<u>8,976,310</u>	-4.1%
Transfers In	11,464,310	6,936,655	2,914,037	1,952,068	-33.0%
Fund Balance	0	0	4,528,140	5,029,867	11.1%
Non Operating Revenues	<u>11,464,310</u>	<u>6,936,655</u>	<u>7,442,177</u>	<u>6,981,935</u>	-6.2%
Total Revenues	<u>21,053,549</u>	<u>16,292,750</u>	<u>16,799,977</u>	<u>15,958,245</u>	-5.0%
EXPENDITURES					
Personal Services	10,065,425	8,080,438	7,542,306	7,670,221	1.7%
Operating Expenses	4,650,853	3,302,199	3,797,929	4,381,469	15.4%
Capital Outlay	2,800	0	18,000	221,364	1,129.8%
Operating Expenditures	<u>14,719,077</u>	<u>11,382,637</u>	<u>11,358,235</u>	<u>12,273,054</u>	8.1%
Transfers Out	4,895,687	4,937,393	2,909,256	1,346,443	-53.7%
Reserves - Operating	0	0	2,532,486	1,958,723	-22.7%
Reserves - Assigned	0	0	0	380,025	- %
Non-Operating Expenditures	<u>4,895,687</u>	<u>4,937,393</u>	<u>5,441,742</u>	<u>3,685,191</u>	-32.3%
Total Expenditures	<u>19,614,764</u>	<u>16,320,030</u>	<u>16,799,977</u>	<u>15,958,245</u>	-5.0%

SUMMARY BY CATEGORY
103-DRUG ABUSE TREATMENT FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	0	80,309	76,705	68,160	-11.1%
Miscellaneous Revenues	302	99	0	65	- %
Less 5% Statutory Reduction	0	0	-3,835	-3,411	-11.1%
<i>Operating Revenues</i>	<u>99,218</u>	<u>80,408</u>	<u>72,870</u>	<u>64,814</u>	<u>-11.1%</u>
Total Revenues	<u>99,218</u>	<u>80,408</u>	<u>72,870</u>	<u>64,814</u>	<u>-11.1%</u>
EXPENDITURES					
Transfers Out	93,085	97,489	72,870	64,814	-11.1%
<i>Non-Operating Expenditures</i>	<u>93,085</u>	<u>97,489</u>	<u>72,870</u>	<u>64,814</u>	<u>-11.1%</u>
Total Expenditures	<u>93,085</u>	<u>97,489</u>	<u>72,870</u>	<u>64,814</u>	<u>-11.1%</u>

SUMMARY BY CATEGORY
104-TOURIST DEVELOPMENT TAX FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	20,484,352	21,403,093	21,736,762	22,647,000	4.2%
Charges For Services	2,966,306	3,173,382	3,256,871	3,234,417	-0.7%
Miscellaneous Revenues	739,522	423,153	278,996	402,040	44.1%
Less 5% Statutory Reduction	0	0	-1,263,632	-1,314,173	4.0%
Operating Revenues	<u>24,190,180</u>	<u>24,999,628</u>	<u>24,008,997</u>	<u>24,969,284</u>	4.0%
Transfers In	34,864	369,554	0	64,206	-
Other Sources	141,301	124,168	136,000	120,000	-11.8%
Fund Balance	0	0	30,359,342	27,819,673	-8.4%
Non Operating Revenues	<u>176,165</u>	<u>493,722</u>	<u>30,495,342</u>	<u>28,003,879</u>	-8.2%
Total Revenues	<u>24,366,345</u>	<u>25,493,350</u>	<u>54,504,339</u>	<u>52,973,163</u>	<u>-2.8%</u>
EXPENDITURES					
Personal Services	4,749,936	4,434,589	4,385,037	4,877,622	11.2%
Operating Expenses	12,562,227	13,023,718	14,623,499	16,304,998	11.5%
Capital Outlay	980,229	190,771	14,859,477	15,505,851	4.3%
Operating Expenditures	<u>18,292,391</u>	<u>17,649,077</u>	<u>33,868,013</u>	<u>36,688,471</u>	8.3%
Grants and Aids	691,183	1,852,399	470,000	1,217,657	159.1%
Transfers Out	3,998,291	3,544,229	3,644,370	3,976,847	9.1%
Reserves - Operating	0	0	10,530,914	10,003,950	-5.0%
Reserves - Capital	0	0	1,478,542	827,662	-44.0%
Reserves - Assigned	0	0	4,512,500	258,576	-94.3%
Non-Operating Expenditures	<u>4,689,474</u>	<u>5,396,628</u>	<u>20,636,326</u>	<u>16,284,692</u>	-21.1%
Total Expenditures	<u>22,981,865</u>	<u>23,045,705</u>	<u>54,504,339</u>	<u>52,973,163</u>	<u>-2.8%</u>

SUMMARY BY CATEGORY
105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	5,121,088	5,350,773	5,434,190	5,661,799	4.2%
Miscellaneous Revenues	168,109	114,376	45,900	120,000	161.4%
Less 5% Statutory Reduction	0	0	-274,004	-289,090	5.5%
Operating Revenues	<u>5,289,197</u>	<u>5,465,150</u>	<u>5,206,086</u>	<u>5,492,709</u>	5.5%
Other Sources	35,325	27,856	40,000	30,000	-25.0%
Fund Balance	0	0	22,865,142	18,792,304	-17.8%
Non Operating Revenues	<u>35,325</u>	<u>50,686</u>	<u>22,905,142</u>	<u>18,822,304</u>	-17.8%
Total Revenues	<u><u>5,324,522</u></u>	<u><u>5,515,835</u></u>	<u><u>28,111,228</u></u>	<u><u>24,315,013</u></u>	<u><u>-13.5%</u></u>
EXPENDITURES					
Operating Expenses	77,413	80,262	106,513	2,584,927	2,326.9%
Operating Expenditures	<u>77,413</u>	<u>80,262</u>	<u>106,513</u>	<u>2,584,927</u>	2,326.9%
Transfers Out	2,251,549	2,143,904	2,169,012	3,195,691	47.3%
Reserves - Operating	0	0	1,455,697	1,444,232	-0.8%
Reserves - Capital	0	0	23,431,722	17,090,163	-27.1%
Non-Operating Expenditures	<u>2,489,397</u>	<u>2,686,856</u>	<u>28,004,715</u>	<u>21,730,086</u>	-22.4%
Total Expenditures	<u><u>2,566,810</u></u>	<u><u>2,767,118</u></u>	<u><u>28,111,228</u></u>	<u><u>24,315,013</u></u>	<u><u>-13.5%</u></u>

SUMMARY BY CATEGORY
106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	5,121,088	5,350,773	5,434,190	5,661,799	4.2%
Miscellaneous Revenues	51,042	44,097	11,000	34,500	213.6%
Less 5% Statutory Reduction	0	0	-272,260	-284,815	4.6%
Operating Revenues	<u>5,172,130</u>	<u>5,394,870</u>	<u>5,172,930</u>	<u>5,411,484</u>	4.6%
Fund Balance	0	0	4,832,752	5,793,721	19.9%
Non Operating Revenues	<u>35,325</u>	<u>92,554</u>	<u>4,832,752</u>	<u>5,793,721</u>	19.9%
Total Revenues	<u><u>5,207,455</u></u>	<u><u>5,487,424</u></u>	<u><u>10,005,682</u></u>	<u><u>11,205,205</u></u>	<u><u>12.0%</u></u>
EXPENDITURES					
Operating Expenses	4,951,599	5,122,674	5,201,810	5,253,997	1.0%
Operating Expenditures	<u>4,951,599</u>	<u>5,122,674</u>	<u>5,201,810</u>	<u>5,253,997</u>	1.0%
Transfers Out	197,159	108,334	124,524	119,992	-3.6%
Reserves - Operating	0	0	2,520,829	4,468,514	77.3%
Reserves - Capital	0	0	2,158,519	1,362,702	-36.9%
Non-Operating Expenditures	<u>197,159</u>	<u>108,334</u>	<u>4,803,872</u>	<u>5,951,208</u>	23.9%
Total Expenditures	<u><u>5,148,758</u></u>	<u><u>5,231,009</u></u>	<u><u>10,005,682</u></u>	<u><u>11,205,205</u></u>	<u><u>12.0%</u></u>

SUMMARY BY CATEGORY
107-LIBRARY DISTRICT FUND

	<u>Actual</u> <u>FY 2010</u>	<u>Actual</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	5,341,742	4,472,855	4,307,158	4,226,111	-1.9%
Intergovernmental Revenue	194,011	183,242	120,568	202,470	67.9%
Charges For Services	134,570	134,981	135,600	59,013	-56.5%
Judgment, Fines & Forfeits	10,925	97,144	66,000	94,861	43.7%
Miscellaneous Revenues	206,442	114,327	103,972	131,536	26.5%
Less 5% Statutory Reduction	0	0	-230,637	-225,576	-2.2%
Operating Revenues	5,919,689	5,037,325	4,502,661	4,488,415	-0.3%
Fund Balance	0	0	11,052,610	11,680,495	5.7%
Non Operating Revenues	67,233	145,535	14,533,580	11,680,495	-19.6%
Total Revenues	5,986,922	5,182,860	19,036,241	16,168,910	-15.1%
EXPENDITURES					
Personal Services	4,015,379	3,725,497	3,219,902	102,222	-96.8%
Operating Expenses	2,020,001	2,023,354	2,148,134	5,371,800	150.1%
Capital Outlay	892,115	418,816	3,867,914	2,516,748	-34.9%
Operating Expenditures	6,927,495	6,167,667	9,235,950	7,990,770	-13.5%
Transfers Out	1,333,063	1,191,860	983,037	1,175,694	19.6%
Reserves - Operating	0	0	1,803,186	1,360,159	-24.6%
Reserves - Assigned	0	0	0	51,771	-%
Reserves - Stability	0	0	7,014,068	5,590,516	-20.3%
Non-Operating Expenditures	1,333,063	1,193,522	9,800,291	8,178,140	-16.6%
Total Expenditures	8,260,558	7,361,189	19,036,241	16,168,910	-15.1%

SUMMARY BY CATEGORY
109-LAW ENFORCEMENT TRUST FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	3,666	1,992	852	1,600	87.8%
Less 5% Statutory Reduction	0	0	-43	-80	86.0%
<i>Operating Revenues</i>	<u>3,666</u>	<u>1,992</u>	<u>809</u>	<u>1,520</u>	<u>87.9%</u>
Other Sources	127,041	133,667	110,366	24,000	-78.3%
<i>Non Operating Revenues</i>	<u>127,041</u>	<u>133,667</u>	<u>110,366</u>	<u>24,000</u>	<u>-78.3%</u>
Total Revenues	<u><u>130,707</u></u>	<u><u>135,658</u></u>	<u><u>111,175</u></u>	<u><u>25,520</u></u>	<u><u>-77.0%</u></u>
EXPENDITURES					
Transfers Out	213,809	166,700	111,175	25,520	-77.0%
<i>Non-Operating Expenditures</i>	<u>213,809</u>	<u>166,700</u>	<u>111,175</u>	<u>25,520</u>	<u>-77.0%</u>
Total Expenditures	<u><u>213,809</u></u>	<u><u>166,700</u></u>	<u><u>111,175</u></u>	<u><u>25,520</u></u>	<u><u>-77.0%</u></u>

SUMMARY BY CATEGORY
111-SHIP STATE HOUSING INITIATIVE PROGRAM

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	7,326	112,553	70,516	6,600	-90.6%
Miscellaneous Revenues	34,146	13,515	13,200	3,100	-76.5%
Less 5% Statutory Reduction	0	0	-4,186	-485	-88.4%
Operating Revenues	<u>200,599</u>	<u>520,609</u>	<u>79,530</u>	<u>9,215</u>	<u>-88.4%</u>
Fund Balance	0	0	1,459,692	326,802	-77.6%
Non Operating Revenues	<u>318</u>	<u>9,789</u>	<u>1,459,692</u>	<u>326,802</u>	<u>-77.6%</u>
Total Revenues	<u><u>200,917</u></u>	<u><u>530,398</u></u>	<u><u>1,539,222</u></u>	<u><u>336,017</u></u>	<u><u>-78.2%</u></u>
EXPENDITURES					
Personal Services	186,050	80,485	97,205	104,015	7.0%
Operating Expenses	1,496,945	1,105,129	1,442,017	232,002	-83.9%
Operating Expenditures	<u>1,682,996</u>	<u>1,185,614</u>	<u>1,539,222</u>	<u>336,017</u>	<u>-78.2%</u>
Total Expenditures	<u><u>1,682,996</u></u>	<u><u>1,185,614</u></u>	<u><u>1,539,222</u></u>	<u><u>336,017</u></u>	<u><u>-78.2%</u></u>

SUMMARY BY CATEGORY
112-EMERGENCY(911)COMMUNICATIONS

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	1,342,261	1,204,577	1,487,100	23.5%
Charges For Services	1,366,237	3,642	2,880	2,444	-15.1%
Less 5% Statutory Reduction	0	0	-60,373	-74,477	23.4%
Operating Revenues	<u>1,366,783</u>	<u>1,346,487</u>	<u>1,147,084</u>	<u>1,415,067</u>	23.4%
Fund Balance	0	0	1,400,291	1,546,193	10.4%
Non Operating Revenues	<u>1,092,961</u>	<u>917,700</u>	<u>1,400,291</u>	<u>1,546,193</u>	10.4%
Total Revenues	<u><u>2,459,744</u></u>	<u><u>2,264,187</u></u>	<u><u>2,547,375</u></u>	<u><u>2,961,260</u></u>	<u><u>16.2%</u></u>
EXPENDITURES					
Other Non Operating Expenses	1,186	0	1,000	500	-50.0%
Transfers Out	2,270,629	2,474,004	2,013,083	2,852,392	41.7%
Reserves - Operating	0	0	522,305	108,368	-79.3%
Non-Operating Expenditures	<u>2,271,815</u>	<u>2,474,004</u>	<u>2,547,375</u>	<u>2,961,260</u>	16.2%
Total Expenditures	<u><u>2,280,486</u></u>	<u><u>2,474,004</u></u>	<u><u>2,547,375</u></u>	<u><u>2,961,260</u></u>	<u><u>16.2%</u></u>

SUMMARY BY CATEGORY
113-BUENAVENTURA LAKES MSBU

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	660,160	712,729	8.0%
<i>Non Operating Revenues</i>	61,654	28,147	660,160	712,729	8.0%
Total Revenues	<u>550,597</u>	<u>516,216</u>	<u>1,141,835</u>	<u>712,729</u>	<u>-37.6%</u>
EXPENDITURES					
Operating Expenses	257,647	339,254	325,623	486,498	49.4%
Capital Outlay	0	2,457	2,000	186,264	9,213.2%
<i>Operating Expenditures</i>	391,625	471,087	471,308	672,762	42.7%
Transfers Out	47,571	34,441	30,795	39,967	29.8%
<i>Non-Operating Expenditures</i>	47,571	34,441	670,527	39,967	-94.0%
Total Expenditures	<u>439,196</u>	<u>505,528</u>	<u>1,141,835</u>	<u>712,729</u>	<u>-37.6%</u>

SUMMARY BY CATEGORY
114-NEIGHBORHOOD STABILIZATION PROGRAM

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	5,120,604	10,775,651	2,507,156	955,985	-61.9%
Less 5% Statutory Reduction	0	0	-54,888	-47,799	-12.9%
<i>Operating Revenues</i>	<u>5,120,604</u>	<u>10,775,651</u>	<u>2,452,268</u>	<u>908,186</u>	<u>-63.0%</u>
Total Revenues	<u>5,120,604</u>	<u>10,775,651</u>	<u>2,452,268</u>	<u>908,186</u>	<u>-63.0%</u>
 EXPENDITURES					
Personal Services	85,381	132,862	114,597	42,780	-62.7%
Operating Expenses	3,608,121	10,642,789	2,337,671	865,406	-63.0%
<i>Operating Expenditures</i>	<u>3,694,717</u>	<u>10,775,651</u>	<u>2,452,268</u>	<u>908,186</u>	<u>-63.0%</u>
Total Expenditures	<u>5,120,604</u>	<u>10,775,651</u>	<u>2,452,268</u>	<u>908,186</u>	<u>-63.0%</u>

SUMMARY BY CATEGORY
115-COURT FACILITIES FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	1,703,483	1,786,199	1,812,580	1,879,708	3.7%
Miscellaneous Revenues	43,277	36,210	32,996	41,499	25.8%
Less 5% Statutory Reduction	0	0	-92,279	-96,060	4.1%
Operating Revenues	<u>1,746,760</u>	<u>1,822,409</u>	<u>1,753,297</u>	<u>1,825,147</u>	4.1%
Fund Balance	0	0	7,077,073	8,315,010	17.5%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>7,077,073</u>	<u>8,315,010</u>	17.5%
Total Revenues	<u><u>1,746,760</u></u>	<u><u>1,822,409</u></u>	<u><u>8,830,370</u></u>	<u><u>10,140,157</u></u>	<u><u>14.8%</u></u>
EXPENDITURES					
Capital Outlay	20,236	7,323	2,828,967	2,573,400	-9.0%
Operating Expenditures	<u>23,907</u>	<u>7,323</u>	<u>2,845,296</u>	<u>2,573,400</u>	-9.6%
Transfers Out	5,025	2,766	784,847	634,715	-19.1%
Reserves - Capital	0	0	5,200,227	6,932,042	33.3%
Non-Operating Expenditures	<u>5,025</u>	<u>2,766</u>	<u>5,985,074</u>	<u>7,566,757</u>	26.4%
Total Expenditures	<u><u>28,932</u></u>	<u><u>10,089</u></u>	<u><u>8,830,370</u></u>	<u><u>10,140,157</u></u>	<u><u>14.8%</u></u>

SUMMARY BY CATEGORY
117-LIBRARY ENDOWMENT FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	113,504	119,156	5.0%
<i>Non Operating Revenues</i>	0	3,025	113,504	119,156	5.0%
Total Revenues	<u>1,292</u>	<u>3,669</u>	<u>113,504</u>	<u>119,156</u>	<u>5.0%</u>
 EXPENDITURES					
Capital Outlay	17,654	8,808	111,415	119,156	6.9%
<i>Operating Expenditures</i>	17,654	8,808	111,415	119,156	6.9%
Total Expenditures	<u>20,679</u>	<u>8,808</u>	<u>113,504</u>	<u>119,156</u>	<u>5.0%</u>

SUMMARY BY CATEGORY
118-HOMELESS PREVENTION & RAPID REHOUSING

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	834,289	233,234	0	649,760	- %
<i>Operating Revenues</i>	834,389	233,234	0	649,760	- %
Fund Balance	0	0	8,180	5,800	-29.1%
<i>Non Operating Revenues</i>	0	0	8,180	5,800	-29.1%
Total Revenues	<u>834,389</u>	<u>233,234</u>	<u>8,180</u>	<u>655,560</u>	<u>7,914.2%</u>
EXPENDITURES					
Operating Expenses	458,662	308,745	8,180	655,560	7,914.2%
<i>Operating Expenditures</i>	624,663	428,558	8,180	655,560	7,914.2%
Total Expenditures	<u>624,663</u>	<u>428,558</u>	<u>8,180</u>	<u>655,560</u>	<u>7,914.2%</u>

SUMMARY BY CATEGORY
122-NEIGHBORHOOD STABIL PROGRAM 3

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	0	3,239,646	2,451,649	-24.3%
<i>Operating Revenues</i>	0	0	3,239,646	2,451,649	-24.3%
Total Revenues	0	0	3,239,646	2,451,649	-24.3%
EXPENDITURES					
Personal Services	0	0	26,055	87,825	237.1%
Operating Expenses	0	0	3,213,591	2,363,824	-26.4%
<i>Operating Expenditures</i>	0	0	3,239,646	2,451,649	-24.3%
Total Expenditures	0	0	3,239,646	2,451,649	-24.3%

SUMMARY BY CATEGORY
123-TDT REF & IMP 2012 PROJECT

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Other Sources	0	0	0	11,000,000	- %
<i>Non Operating Revenues</i>	0	0	0	11,000,000	- %
Total Revenues	0	0	0	11,000,000	- %
EXPENDITURES					
Capital Outlay	0	0	0	11,000,000	- %
<i>Operating Expenditures</i>	0	0	0	11,000,000	- %
Total Expenditures	0	0	0	11,000,000	- %

SUMMARY BY CATEGORY
124-ENVIRONMENTAL LAND ACQUISITIONS

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	1,941,612	245,812	240,033	230,575	-3.9%
Miscellaneous Revenues	65,676	34,730	10,744	28,000	160.6%
Less 5% Statutory Reduction	0	0	-12,539	-12,929	3.1%
Operating Revenues	<u>2,014,448</u>	<u>289,081</u>	<u>238,238</u>	<u>245,646</u>	3.1%
Fund Balance	0	0	5,817,771	5,711,412	-1.8%
Non Operating Revenues	<u>62,156</u>	<u>79,714</u>	<u>5,817,771</u>	<u>5,711,412</u>	-1.8%
Total Revenues	<u><u>2,076,604</u></u>	<u><u>368,795</u></u>	<u><u>6,056,009</u></u>	<u><u>5,957,058</u></u>	<u><u>-1.6%</u></u>
EXPENDITURES					
Personal Services	103,754	103,103	174,657	227,171	30.1%
Operating Expenses	219,161	95,232	112,345	111,780	-0.5%
Capital Outlay	0	0	5,691,387	5,492,986	-3.5%
Operating Expenditures	<u>322,916</u>	<u>198,335</u>	<u>5,978,389</u>	<u>5,831,937</u>	-2.4%
Transfers Out	69,111	67,697	77,620	115,211	48.4%
Reserves - Assigned	0	0	0	9,910	-
Non-Operating Expenditures	<u>69,111</u>	<u>67,697</u>	<u>77,620</u>	<u>125,121</u>	61.2%
Total Expenditures	<u><u>392,027</u></u>	<u><u>266,032</u></u>	<u><u>6,056,009</u></u>	<u><u>5,957,058</u></u>	<u><u>-1.6%</u></u>

SUMMARY BY CATEGORY
125-ENVIRONMENTAL LAND MAINTENANCE

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	627,512	627,667	599,242	592,907	-1.1%
Miscellaneous Revenues	29,047	20,975	7,300	13,609	86.4%
Less 5% Statutory Reduction	0	0	-30,327	-30,326	- %
Operating Revenues	<u>658,756</u>	<u>651,226</u>	<u>576,215</u>	<u>576,190</u>	- %
Fund Balance	0	0	3,332,772	4,000,287	20.0%
Non Operating Revenues	<u>10,716</u>	<u>8,411</u>	<u>3,332,772</u>	<u>4,000,287</u>	20.0%
Total Revenues	<u><u>669,471</u></u>	<u><u>659,637</u></u>	<u><u>3,908,987</u></u>	<u><u>4,576,477</u></u>	<u><u>17.1%</u></u>
EXPENDITURES					
Operating Expenses	39,106	69,024	1,417,322	183,947	-87.0%
Capital Outlay	5,180	26,959	534,150	3,649,287	583.2%
Operating Expenditures	<u>44,286</u>	<u>95,983</u>	<u>1,951,472</u>	<u>3,833,234</u>	96.4%
Transfers Out	22,703	20,695	17,941	25,653	43.0%
Reserves - Operating	0	0	144,602	313,554	116.8%
Reserves - Capital	0	0	1,794,972	404,036	-77.5%
Non-Operating Expenditures	<u>22,703</u>	<u>20,695</u>	<u>1,957,515</u>	<u>743,243</u>	-62.0%
Total Expenditures	<u><u>66,989</u></u>	<u><u>116,678</u></u>	<u><u>3,908,987</u></u>	<u><u>4,576,477</u></u>	<u><u>17.1%</u></u>

SUMMARY BY CATEGORY
126-GO BOND SERIES 2010

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	5,720,983	4,362,301	-23.7%
<i>Non Operating Revenues</i>	15,000,000	0	5,720,983	4,362,301	-23.7%
Total Revenues	<u>15,023,128</u>	<u>39,493</u>	<u>5,720,983</u>	<u>4,362,301</u>	<u>-23.7%</u>
 EXPENDITURES					
Capital Outlay	79,716	9,222,428	5,720,983	4,362,301	-23.7%
<i>Operating Expenditures</i>	79,716	9,222,428	5,720,983	4,362,301	-23.7%
Total Expenditures	<u>79,716</u>	<u>9,222,428</u>	<u>5,720,983</u>	<u>4,362,301</u>	<u>-23.7%</u>

SUMMARY BY CATEGORY
128-SUBDIVISION POND MSBU

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	410,604	296,026	376,571	27.2%
Less 5% Statutory Reduction	0	0	-14,802	-13,055	-11.8%
<i>Operating Revenues</i>	<u>0</u>	<u>412,604</u>	<u>281,224</u>	<u>363,516</u>	<u>29.3%</u>
Fund Balance	0	0	242,085	285,384	17.9%
<i>Non Operating Revenues</i>	<u>0</u>	<u>205,350</u>	<u>242,085</u>	<u>285,384</u>	<u>17.9%</u>
Total Revenues	<u>0</u>	<u>617,954</u>	<u>523,309</u>	<u>648,900</u>	<u>24.0%</u>
EXPENDITURES					
Operating Expenses	0	217,858	404,625	527,556	30.4%
<i>Operating Expenditures</i>	<u>0</u>	<u>217,858</u>	<u>404,625</u>	<u>527,556</u>	<u>30.4%</u>
Transfers Out	0	112,208	118,684	121,344	2.2%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>112,208</u>	<u>118,684</u>	<u>121,344</u>	<u>2.2%</u>
Total Expenditures	<u>0</u>	<u>330,066</u>	<u>523,309</u>	<u>648,900</u>	<u>24.0%</u>

SUMMARY BY CATEGORY
129-STREET LIGHTING MSBU

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	192,796	193,559	218,883	13.1%
Less 5% Statutory Reduction	0	0	-9,677	-10,941	13.1%
Operating Revenues	<u>0</u>	<u>193,549</u>	<u>183,882</u>	<u>207,942</u>	<u>13.1%</u>
Fund Balance	0	0	52,557	119,413	127.2%
Non Operating Revenues	<u>0</u>	<u>33,218</u>	<u>52,557</u>	<u>119,413</u>	<u>127.2%</u>
Total Revenues	<u><u>0</u></u>	<u><u>226,767</u></u>	<u><u>236,439</u></u>	<u><u>327,355</u></u>	<u><u>38.5%</u></u>
EXPENDITURES					
Operating Expenses	0	120,364	211,667	311,037	46.9%
Operating Expenditures	<u>0</u>	<u>120,364</u>	<u>211,667</u>	<u>311,037</u>	<u>46.9%</u>
Transfers Out	0	21,375	24,772	16,318	-34.1%
Non-Operating Expenditures	<u>0</u>	<u>21,375</u>	<u>24,772</u>	<u>16,318</u>	<u>-34.1%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>141,739</u></u>	<u><u>236,439</u></u>	<u><u>327,355</u></u>	<u><u>38.5%</u></u>

SUMMARY BY CATEGORY
130-COURT RELATED TECHNOLOGY FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	564,818	561,684	566,245	584,595	3.2%
Miscellaneous Revenues	25,696	12,941	14,833	8,400	-43.4%
Less 5% Statutory Reduction	0	0	-29,054	-29,650	2.1%
Operating Revenues	<u>590,514</u>	<u>574,625</u>	<u>552,024</u>	<u>563,345</u>	2.1%
Fund Balance	0	0	2,097,742	1,620,033	-22.8%
Non Operating Revenues	<u>775</u>	<u>17,214</u>	<u>2,097,742</u>	<u>1,620,033</u>	-22.8%
Total Revenues	<u><u>591,289</u></u>	<u><u>591,839</u></u>	<u><u>2,649,766</u></u>	<u><u>2,183,378</u></u>	<u><u>-17.6%</u></u>
EXPENDITURES					
Personal Services	479,449	463,906	409,368	415,679	1.5%
Operating Expenses	332,697	365,297	385,415	374,239	-2.9%
Capital Outlay	62,581	116,727	217,896	180,100	-17.3%
Operating Expenditures	<u>874,727</u>	<u>945,931</u>	<u>1,012,679</u>	<u>970,018</u>	-4.2%
Transfers Out	56,094	54,071	31,338	51,100	63.1%
Reserves - Operating	0	0	230,339	191,644	-16.8%
Reserves - Assigned	0	0	0	22,684	-
Reserves - Stability	0	0	1,375,410	947,932	-31.1%
Non-Operating Expenditures	<u>56,094</u>	<u>54,071</u>	<u>1,637,087</u>	<u>1,213,360</u>	-25.9%
Total Expenditures	<u><u>930,821</u></u>	<u><u>1,000,002</u></u>	<u><u>2,649,766</u></u>	<u><u>2,183,378</u></u>	<u><u>-17.6%</u></u>

SUMMARY BY CATEGORY
134-COUNTYWIDE FIRE FUND

	<u>Actual</u> <u>FY 2010</u>	<u>Actual</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	14,090,816	14,244,880	13,712,739	13,462,674	-1.8%
PY Delinquent Ad Valorem Tax	51,447	54,185	23,000	50,000	117.4%
Permits, Fees & Special Assessments	21,286,300	21,603,086	20,937,459	22,954,826	9.6%
Intergovernmental Revenue	380,090	208,701	244,315	52,520	-78.5%
Charges For Services	5,332,710	5,563,556	5,350,742	5,478,953	2.4%
Miscellaneous Revenues	360,272	267,774	100,985	230,200	128.0%
Less 5% Statutory Reduction	0	0	-2,008,455	-2,111,459	5.1%
Operating Revenues	<u>41,501,633</u>	<u>41,942,182</u>	<u>38,360,785</u>	<u>40,117,714</u>	4.6%
Transfers In	4,687,814	3,687,226	3,117,675	2,382,739	-23.6%
Fund Balance	0	0	14,295,576	17,050,000	19.3%
Non Operating Revenues	<u>5,634,814</u>	<u>4,362,493</u>	<u>17,413,251</u>	<u>19,432,739</u>	11.6%
Total Revenues	<u><u>47,136,447</u></u>	<u><u>46,304,675</u></u>	<u><u>55,774,036</u></u>	<u><u>59,550,453</u></u>	<u><u>6.8%</u></u>
EXPENDITURES					
Personal Services	29,867,034	29,929,063	27,833,307	28,436,653	2.2%
Operating Expenses	8,900,194	8,539,614	9,295,558	9,323,300	0.3%
Capital Outlay	127,104	10,678	472,314	1,219,106	158.1%
Operating Expenditures	<u>38,894,332</u>	<u>38,479,356</u>	<u>37,601,179</u>	<u>38,979,059</u>	3.7%
Debt Service	160,322	93,147	93,147	220,028	136.2%
Transfers Out	5,789,680	5,649,180	5,188,098	5,046,447	-2.7%
Reserves - Operating	0	0	9,781,648	10,975,162	12.2%
Reserves - Capital	0	0	250,000	1,078,697	331.5%
Reserves - Assigned	0	0	0	1,418,308	-
Reserves - Stability	0	0	2,828,357	1,832,752	-35.2%
Non-Operating Expenditures	<u>6,018,526</u>	<u>5,783,804</u>	<u>18,172,857</u>	<u>20,571,394</u>	13.2%
Total Expenditures	<u><u>44,912,858</u></u>	<u><u>44,263,160</u></u>	<u><u>55,774,036</u></u>	<u><u>59,550,453</u></u>	<u><u>6.8%</u></u>

SUMMARY BY CATEGORY
136-HOMESTEAD FORECLOSURE MEDIATION FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	158,680	311,048	267,900	209,200	-21.9%
Miscellaneous Revenues	412	1,692	801	1,000	24.8%
Less 5% Statutory Reduction	0	0	-13,435	-10,510	-21.8%
Operating Revenues	<u>159,092</u>	<u>312,740</u>	<u>255,266</u>	<u>199,690</u>	<u>-21.8%</u>
Fund Balance	0	0	358,000	212,231	-40.7%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>358,000</u>	<u>212,231</u>	<u>-40.7%</u>
Total Revenues	<u><u>159,092</u></u>	<u><u>312,740</u></u>	<u><u>613,266</u></u>	<u><u>411,921</u></u>	<u><u>-32.8%</u></u>
EXPENDITURES					
Personal Services	0	96,898	141,692	134,516	-5.1%
Operating Expenses	0	54,027	161,712	97,450	-39.7%
Capital Outlay	0	0	26,400	12,000	-54.5%
Operating Expenditures	<u>0</u>	<u>150,925</u>	<u>329,804</u>	<u>243,966</u>	<u>-26.0%</u>
Transfers Out	0	0	0	39,117	- %
Reserves - Operating	0	0	83,547	71,094	-14.9%
Reserves - Stability	0	0	199,915	57,744	-71.1%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>283,462</u>	<u>167,955</u>	<u>-40.7%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>150,925</u></u>	<u><u>613,266</u></u>	<u><u>411,921</u></u>	<u><u>-32.8%</u></u>

SUMMARY BY CATEGORY
139-CRIMINAL JUSTICE TRAINING

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	0	110,479	96,843	101,470	4.8%
Miscellaneous Revenues	287	142	149	150	0.7%
Less 5% Statutory Reduction	0	0	-4,850	-5,081	4.8%
<i>Operating Revenues</i>	<u>112,685</u>	<u>110,621</u>	<u>92,142</u>	<u>96,539</u>	<u>4.8%</u>
Total Revenues	<u>112,685</u>	<u>110,621</u>	<u>92,142</u>	<u>96,539</u>	<u>4.8%</u>
EXPENDITURES					
Transfers Out	122,266	110,586	92,142	96,539	4.8%
<i>Non-Operating Expenditures</i>	<u>122,266</u>	<u>110,586</u>	<u>92,142</u>	<u>96,539</u>	<u>4.8%</u>
Total Expenditures	<u>122,266</u>	<u>110,586</u>	<u>92,142</u>	<u>96,539</u>	<u>4.8%</u>

SUMMARY BY CATEGORY
141-BOATING IMPROVEMENT FUND

	<u>Actual</u> <u>FY 2010</u>	<u>Actual</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	39,316	0	37,855	- %
Miscellaneous Revenues	0	3,816	0	3,426	- %
Less 5% Statutory Reduction	0	0	0	-2,064	- %
Operating Revenues	<u>0</u>	<u>43,132</u>	<u>0</u>	<u>39,217</u>	<u>- %</u>
Fund Balance	0	0	0	705,396	- %
Non Operating Revenues	<u>0</u>	<u>684,464</u>	<u>0</u>	<u>705,396</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>727,596</u></u>	<u><u>0</u></u>	<u><u>744,613</u></u>	<u><u>- %</u></u>
EXPENDITURES					
Operating Expenses	0	0	0	55,250	- %
Capital Outlay	0	19,227	0	129,898	- %
Operating Expenditures	<u>0</u>	<u>19,227</u>	<u>0</u>	<u>185,148</u>	<u>- %</u>
Transfers Out	0	0	0	1,019	- %
Reserves - Operating	0	0	0	5,626	- %
Reserves - Capital	0	0	0	552,820	- %
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>559,465</u>	<u>- %</u>
Total Expenditures	<u><u>0</u></u>	<u><u>19,227</u></u>	<u><u>0</u></u>	<u><u>744,613</u></u>	<u><u>- %</u></u>

SUMMARY BY CATEGORY
148-BUILDING FUND

	<u>Actual</u> <u>FY 2010</u>	<u>Actual</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	1,300,514	1,103,041	1,099,815	1,204,700	9.5%
Charges For Services	15,361	71,498	66,750	68,300	2.3%
Miscellaneous Revenues	91,985	60,353	23,200	41,600	79.3%
Less 5% Statutory Reduction	0	0	-59,488	-65,730	10.5%
Operating Revenues	<u>1,409,003</u>	<u>1,238,476</u>	<u>1,130,277</u>	<u>1,248,870</u>	10.5%
Fund Balance	0	0	5,649,499	4,527,080	-19.9%
Non Operating Revenues	<u>62,315</u>	<u>85,319</u>	<u>5,649,499</u>	<u>4,527,080</u>	-19.9%
Total Revenues	<u><u>1,471,318</u></u>	<u><u>1,323,795</u></u>	<u><u>6,779,776</u></u>	<u><u>5,775,950</u></u>	<u><u>-14.8%</u></u>
EXPENDITURES					
Personal Services	2,323,720	1,874,323	1,745,196	1,776,733	1.8%
Operating Expenses	339,954	323,764	165,859	239,508	44.4%
Capital Outlay	9,950	1,451	0	26,500	- %
Operating Expenditures	<u>2,673,624</u>	<u>2,199,538</u>	<u>1,911,055</u>	<u>2,042,741</u>	6.9%
Transfers Out	605,982	366,364	359,647	458,287	27.4%
Reserves - Operating	0	0	418,007	474,901	13.6%
Reserves - Assigned	0	0	0	92,712	- %
Reserves - Stability	0	0	4,091,067	2,707,309	-33.8%
Non-Operating Expenditures	<u>605,982</u>	<u>366,364</u>	<u>4,868,721</u>	<u>3,733,209</u>	-23.3%
Total Expenditures	<u><u>3,279,606</u></u>	<u><u>2,565,902</u></u>	<u><u>6,779,776</u></u>	<u><u>5,775,950</u></u>	<u><u>-14.8%</u></u>

SUMMARY BY CATEGORY
151-CDBG FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	255,657	908,365	1,080,817	1,226,339	13.5%
<i>Operating Revenues</i>	<u>255,657</u>	<u>908,365</u>	<u>1,080,817</u>	<u>1,226,339</u>	<u>13.5%</u>
Total Revenues	<u>255,657</u>	<u>908,365</u>	<u>1,135,408</u>	<u>1,226,339</u>	<u>8.0%</u>
EXPENDITURES					
Personal Services	6,130	127,510	190,764	157,998	-17.2%
Operating Expenses	249,527	457,690	857,924	803,341	-6.4%
<i>Operating Expenditures</i>	<u>255,657</u>	<u>586,429</u>	<u>1,049,688</u>	<u>961,339</u>	<u>-8.4%</u>
Grants and Aids	0	321,936	85,720	265,000	209.1%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>321,936</u>	<u>85,720</u>	<u>265,000</u>	<u>209.1%</u>
Total Expenditures	<u>255,657</u>	<u>908,365</u>	<u>1,135,408</u>	<u>1,226,339</u>	<u>8.0%</u>

SUMMARY BY CATEGORY
152-MUNI SVCS TAX UNITS MSTU FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	1,348,555	746,665	1,034,785	925,729	-10.5%
Less 5% Statutory Reduction	0	0	-51,839	-46,288	-10.7%
Operating Revenues	<u>1,373,527</u>	<u>757,643</u>	<u>984,946</u>	<u>879,441</u>	-10.7%
Fund Balance	0	0	767,565	578,327	-24.7%
Non Operating Revenues	<u>13,540</u>	<u>2,548</u>	<u>767,565</u>	<u>578,327</u>	-24.7%
Total Revenues	<u><u>1,387,068</u></u>	<u><u>760,191</u></u>	<u><u>1,752,511</u></u>	<u><u>1,457,768</u></u>	<u><u>-16.8%</u></u>
EXPENDITURES					
Operating Expenses	1,210,774	945,058	1,651,643	1,214,394	-26.5%
Capital Outlay	25,017	0	40,000	157,824	294.6%
Operating Expenditures	<u>1,235,791</u>	<u>945,058</u>	<u>1,691,643</u>	<u>1,372,218</u>	-18.9%
Transfers Out	197,586	330,142	60,868	74,424	22.3%
Reserves - Operating	0	0	0	11,126	-
Non-Operating Expenditures	<u>197,586</u>	<u>330,142</u>	<u>60,868</u>	<u>85,550</u>	40.6%
Total Expenditures	<u><u>1,433,378</u></u>	<u><u>1,275,200</u></u>	<u><u>1,752,511</u></u>	<u><u>1,457,768</u></u>	<u><u>-16.8%</u></u>

SUMMARY BY CATEGORY
153-MUNI SVCS BENEFIT UNITS MSBU FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	101,461	42,443	39,640	33,047	-16.6%
Less 5% Statutory Reduction	0	0	-1,983	-1,652	-16.7%
Operating Revenues	<u>103,092</u>	<u>45,474</u>	<u>37,657</u>	<u>31,395</u>	-16.6%
Other Sources	2,615	0	0	71,472	- %
Fund Balance	0	0	55,442	70,915	27.9%
Non Operating Revenues	<u>8,079</u>	<u>0</u>	<u>55,442</u>	<u>142,387</u>	156.8%
Total Revenues	<u><u>111,171</u></u>	<u><u>45,474</u></u>	<u><u>93,099</u></u>	<u><u>173,782</u></u>	<u><u>86.7%</u></u>
EXPENDITURES					
Operating Expenses	64,903	28,527	89,599	81,763	-8.7%
Capital Outlay	18,702	0	0	66,472	- %
Operating Expenditures	<u>83,605</u>	<u>28,527</u>	<u>89,599</u>	<u>148,235</u>	65.4%
Debt Service	0	0	0	17,352	- %
Transfers Out	43,281	16,097	3,500	3,528	0.8%
Reserves - Debt	0	0	0	1,238	- %
Reserves - Restricted	0	0	0	3,429	- %
Non-Operating Expenditures	<u>43,281</u>	<u>16,097</u>	<u>3,500</u>	<u>25,547</u>	629.9%
Total Expenditures	<u><u>126,885</u></u>	<u><u>44,624</u></u>	<u><u>93,099</u></u>	<u><u>173,782</u></u>	<u><u>86.7%</u></u>

SUMMARY BY CATEGORY
154-CONSTITUTIONAL GAS TAX FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	3,534,488	3,500,656	3,824,729	3,504,195	-8.4%
Miscellaneous Revenues	232,265	116,526	2,700	10,000	270.4%
Less 5% Statutory Reduction	0	0	-191,371	-175,710	-8.2%
Operating Revenues	<u>3,766,753</u>	<u>3,617,182</u>	<u>3,636,058</u>	<u>3,338,485</u>	-8.2%
Transfers In	500,000	3,770	1,500,000	3,750,000	150.0%
Fund Balance	0	0	1,627,464	1,280,988	-21.3%
Non Operating Revenues	<u>500,000</u>	<u>3,770</u>	<u>3,127,464</u>	<u>5,030,988</u>	60.9%
Total Revenues	<u><u>4,266,753</u></u>	<u><u>3,620,952</u></u>	<u><u>6,763,522</u></u>	<u><u>8,369,473</u></u>	<u><u>23.7%</u></u>
EXPENDITURES					
Operating Expenses	1,963,732	1,807,017	0	4,046,037	- %
Capital Outlay	1,124,383	11,229	4,275,321	1,638,116	-61.7%
Operating Expenditures	<u>3,088,115</u>	<u>1,818,246</u>	<u>4,275,321</u>	<u>5,684,153</u>	33.0%
Transfers Out	1,634,898	1,630,175	1,594,465	1,631,125	2.3%
Reserves - Capital	0	0	893,736	1,054,195	18.0%
Non-Operating Expenditures	<u>1,634,898</u>	<u>1,630,175</u>	<u>2,488,201</u>	<u>2,685,320</u>	7.9%
Total Expenditures	<u><u>4,723,013</u></u>	<u><u>3,448,421</u></u>	<u><u>6,763,522</u></u>	<u><u>8,369,473</u></u>	<u><u>23.7%</u></u>

SUMMARY BY CATEGORY
155-WEST 192 MSBU PHASE I

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	2,540,259	2,248,013	1,309,320	1,750,000	33.7%
Miscellaneous Revenues	226,446	203,957	80,242	226,939	182.8%
Less 5% Statutory Reduction	0	0	-69,478	-98,847	42.3%
Operating Revenues	<u>2,766,705</u>	<u>2,451,970</u>	<u>1,320,084</u>	<u>1,878,092</u>	42.3%
Fund Balance	0	0	4,174,124	2,765,879	-33.7%
Non Operating Revenues	<u>69,695</u>	<u>102,462</u>	<u>4,174,124</u>	<u>2,765,879</u>	-33.7%
Total Revenues	<u><u>2,836,401</u></u>	<u><u>2,554,432</u></u>	<u><u>5,494,208</u></u>	<u><u>4,643,971</u></u>	<u><u>-15.5%</u></u>
EXPENDITURES					
Personal Services	208,631	200,009	211,056	197,393	-6.5%
Operating Expenses	2,364,156	2,625,215	3,309,613	2,392,598	-27.7%
Capital Outlay	0	0	30,000	91,139	203.8%
Operating Expenditures	<u>2,572,787</u>	<u>2,825,223</u>	<u>3,550,669</u>	<u>2,681,130</u>	-24.5%
Transfers Out	110,861	97,453	81,726	75,748	-7.3%
Reserves - Operating	0	0	808,185	659,118	-18.4%
Reserves - Capital	0	0	1,053,628	1,217,469	15.6%
Reserves - Assigned	0	0	0	10,506	- %
Non-Operating Expenditures	<u>110,861</u>	<u>97,453</u>	<u>1,943,539</u>	<u>1,962,841</u>	1.0%
Total Expenditures	<u><u>2,683,648</u></u>	<u><u>2,922,676</u></u>	<u><u>5,494,208</u></u>	<u><u>4,643,971</u></u>	<u><u>-15.5%</u></u>

SUMMARY BY CATEGORY
156-FEDERAL AND STATE GRANTS FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	0	0	9,454,213	- %
<i>Operating Revenues</i>	0	0	0	9,454,213	- %
Total Revenues	0	0	0	9,454,213	- %
EXPENDITURES					
Operating Expenses	0	0	0	28,735	- %
Capital Outlay	0	0	0	10,131,750	- %
<i>Operating Expenditures</i>	0	0	0	10,160,485	- %
Grants and Aids	0	0	0	104,198	- %
Transfers Out	0	0	0	70,750	- %
<i>Non-Operating Expenditures</i>	0	0	0	174,948	- %
Total Expenditures	0	0	0	10,335,433	- %

SUMMARY BY CATEGORY
158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	338,756	345,320	343,541	345,319	0.5%
Judgment, Fines & Forfeits	518,218	519,106	524,325	520,000	-0.8%
Miscellaneous Revenues	50,760	49,209	46,250	47,986	3.8%
Less 5% Statutory Reduction	0	0	-45,706	-45,665	-0.1%
Operating Revenues	<u>907,734</u>	<u>913,635</u>	<u>868,410</u>	<u>867,640</u>	-0.1%
Transfers In	261,341	273,114	290,876	290,876	- %
Fund Balance	0	0	1,301,528	1,547,000	18.9%
Non Operating Revenues	<u>261,341</u>	<u>273,114</u>	<u>1,592,404</u>	<u>1,837,876</u>	15.4%
Total Revenues	<u><u>1,169,075</u></u>	<u><u>1,186,749</u></u>	<u><u>2,460,814</u></u>	<u><u>2,705,516</u></u>	<u><u>9.9%</u></u>
EXPENDITURES					
Personal Services	303,430	273,708	278,976	241,338	-13.5%
Operating Expenses	496,856	510,521	716,724	720,887	0.6%
Capital Outlay	0	0	0	43,922	- %
Operating Expenditures	<u>800,285</u>	<u>784,229</u>	<u>995,700</u>	<u>1,006,147</u>	1.0%
Transfers Out	59,651	116,801	120,264	102,936	-14.4%
Reserves - Operating	0	0	297,590	284,610	-4.4%
Reserves - Capital	0	0	1,047,260	1,298,290	24.0%
Reserves - Assigned	0	0	0	13,533	- %
Non-Operating Expenditures	<u>169,937</u>	<u>116,801</u>	<u>1,465,114</u>	<u>1,699,369</u>	16.0%
Total Expenditures	<u><u>970,223</u></u>	<u><u>901,030</u></u>	<u><u>2,460,814</u></u>	<u><u>2,705,516</u></u>	<u><u>9.9%</u></u>

SUMMARY BY CATEGORY
168-SECTION 8 FUND

	<u>Actual</u> <u>FY 2010</u>	<u>Actual</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	6,924,508	7,671,375	8,012,732	8,054,288	0.5%
Miscellaneous Revenues	16,826	13,250	250	500	100.0%
<i>Operating Revenues</i>	<u>6,941,333</u>	<u>7,684,722</u>	<u>8,012,982</u>	<u>8,054,788</u>	0.5%
Fund Balance	0	0	10,189	90,000	783.3%
<i>Non Operating Revenues</i>	<u>3,821</u>	<u>10,189</u>	<u>10,189</u>	<u>90,000</u>	783.3%
Total Revenues	<u><u>6,945,154</u></u>	<u><u>7,694,911</u></u>	<u><u>8,023,171</u></u>	<u><u>8,144,788</u></u>	<u><u>1.5%</u></u>
EXPENDITURES					
Personal Services	436,299	413,258	442,101	459,012	3.8%
Operating Expenses	6,534,264	7,072,318	7,579,770	7,658,863	1.0%
Capital Outlay	500	0	0	2,500	- %
<i>Operating Expenditures</i>	<u>6,971,063</u>	<u>7,485,576</u>	<u>8,021,871</u>	<u>8,120,375</u>	1.2%
Other Non Operating Expenses	509	0	1,300	1,300	- %
Reserves - Assigned	0	0	0	23,113	- %
<i>Non-Operating Expenditures</i>	<u>509</u>	<u>0</u>	<u>1,300</u>	<u>24,413</u>	1,777.9%
Total Expenditures	<u><u>6,971,572</u></u>	<u><u>7,485,576</u></u>	<u><u>8,023,171</u></u>	<u><u>8,144,788</u></u>	<u><u>1.5%</u></u>

SUMMARY BY CATEGORY
174-ROAD IMPACT FEE ZONE 1/ SHARED

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	16,822,976	34,136,377	102.9%
<i>Non Operating Revenues</i>	17,935,076	2,779,238	42,358,845	34,136,377	-19.4%
Total Revenues	<u>31,182,343</u>	<u>9,810,598</u>	<u>46,037,705</u>	<u>34,136,377</u>	<u>-25.9%</u>
 EXPENDITURES					
Capital Outlay	21,344,866	21,815,307	37,608,145	34,136,377	-9.2%
<i>Operating Expenditures</i>	21,358,986	22,103,799	37,611,245	34,136,377	-9.2%
Total Expenditures	<u>29,027,685</u>	<u>29,159,803</u>	<u>46,037,705</u>	<u>34,136,377</u>	<u>-25.9%</u>

SUMMARY BY CATEGORY
177-FIRE IMPACT FEE FUND

	<u>Actual</u> <u>FY 2010</u>	<u>Actual</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	216,458	366,489	24,778	55,000	122.0%
Miscellaneous Revenues	13,624	8,830	4,535	6,500	43.3%
Less 5% Statutory Reduction	0	0	-1,466	-3,075	109.8%
Operating Revenues	<u>230,082</u>	<u>375,319</u>	<u>27,847</u>	<u>58,425</u>	109.8%
Fund Balance	0	0	1,655,224	1,152,533	-30.4%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>1,655,224</u>	<u>1,152,533</u>	-30.4%
Total Revenues	<u><u>230,082</u></u>	<u><u>375,319</u></u>	<u><u>1,683,071</u></u>	<u><u>1,210,958</u></u>	<u><u>-28.1%</u></u>
EXPENDITURES					
Operating Expenses	680	10	50	900	1,700.0%
Operating Expenditures	<u>680</u>	<u>10</u>	<u>50</u>	<u>900</u>	1,700.0%
Transfers Out	173,122	175,997	169,630	4,051	-97.6%
Reserves - Capital	0	0	1,513,391	1,206,007	-20.3%
Non-Operating Expenditures	<u>173,122</u>	<u>175,997</u>	<u>1,683,021</u>	<u>1,210,058</u>	-28.1%
Total Expenditures	<u><u>173,802</u></u>	<u><u>176,007</u></u>	<u><u>1,683,071</u></u>	<u><u>1,210,958</u></u>	<u><u>-28.1%</u></u>

SUMMARY BY CATEGORY
178-PARKS IMPACT FEE FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	781,573	422,710	97,719	210,000	114.9%
Miscellaneous Revenues	28,971	13,048	28,696	17,800	-38.0%
Less 5% Statutory Reduction	0	0	-6,321	-11,390	80.2%
Operating Revenues	<u>810,604</u>	<u>435,758</u>	<u>120,094</u>	<u>216,410</u>	<u>80.2%</u>
Fund Balance	0	0	2,310,492	2,837,998	22.8%
Non Operating Revenues	<u>210,000</u>	<u>210,000</u>	<u>2,520,492</u>	<u>2,837,998</u>	<u>12.6%</u>
Total Revenues	<u><u>1,020,604</u></u>	<u><u>645,758</u></u>	<u><u>2,640,586</u></u>	<u><u>3,054,408</u></u>	<u><u>15.7%</u></u>
EXPENDITURES					
Capital Outlay	1,954,327	189,365	0	173,148	- %
Operating Expenditures	<u>1,958,003</u>	<u>189,398</u>	<u>0</u>	<u>173,148</u>	<u>- %</u>
Transfers Out	31,818	25,224	25,777	15,940	-38.2%
Reserves - Capital	0	0	2,614,809	2,865,320	9.6%
Non-Operating Expenditures	<u>31,818</u>	<u>25,224</u>	<u>2,640,586</u>	<u>2,881,260</u>	<u>9.1%</u>
Total Expenditures	<u><u>1,989,821</u></u>	<u><u>214,622</u></u>	<u><u>2,640,586</u></u>	<u><u>3,054,408</u></u>	<u><u>15.7%</u></u>

SUMMARY BY CATEGORY
180-INMATE WELFARE FUND

	<u>Actual</u> <u>FY 2010</u>	<u>Actual</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	238,963	241,298	221,750	231,250	4.3%
Miscellaneous Revenues	3,610	5,318	631	631	- %
Less 5% Statutory Reduction	0	0	-11,119	-11,119	- %
Operating Revenues	<u>242,573</u>	<u>246,616</u>	<u>211,262</u>	<u>220,762</u>	4.5%
Fund Balance	0	0	245,322	290,345	18.4%
Non Operating Revenues	<u>20,277</u>	<u>472</u>	<u>245,322</u>	<u>290,345</u>	18.4%
Total Revenues	<u><u>262,850</u></u>	<u><u>247,088</u></u>	<u><u>456,584</u></u>	<u><u>511,107</u></u>	<u><u>11.9%</u></u>
EXPENDITURES					
Operating Expenses	272,667	239,415	321,865	335,791	4.3%
Capital Outlay	0	0	0	50,000	- %
Operating Expenditures	<u>272,667</u>	<u>239,415</u>	<u>321,865</u>	<u>385,791</u>	19.9%
Transfers Out	13,094	13,204	12,235	14,729	20.4%
Reserves - Operating	0	0	75,758	63,861	-15.7%
Reserves - Restricted	0	0	46,726	46,726	- %
Non-Operating Expenditures	<u>13,094</u>	<u>13,204</u>	<u>134,719</u>	<u>125,316</u>	-7.0%
Total Expenditures	<u><u>285,761</u></u>	<u><u>252,619</u></u>	<u><u>456,584</u></u>	<u><u>511,107</u></u>	<u><u>11.9%</u></u>

SUMMARY BY CATEGORY
182-ROAD IMPACT FEE ZONE 2

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	11,647,375	4,900,000	-57.9%
<i>Non Operating Revenues</i>	1,100,283	8,500	11,655,875	4,900,000	-58.0%
Total Revenues	<u>2,830,573</u>	<u>1,095,720</u>	<u>11,706,976</u>	<u>4,900,000</u>	<u>-58.1%</u>
EXPENDITURES					
Reserves - Capital	0	0	8,738,470	4,900,000	-43.9%
<i>Non-Operating Expenditures</i>	2,697,091	2,374,315	10,593,385	4,900,000	-53.7%
Total Expenditures	<u>2,701,194</u>	<u>3,905,496</u>	<u>11,706,976</u>	<u>4,900,000</u>	<u>-58.1%</u>

SUMMARY BY CATEGORY
183-ROAD IMPACT FEE ZONE 3

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	1,994,691	10,340	-99.5%
<i>Non Operating Revenues</i>	9,703	9,703	2,004,394	10,340	-99.5%
Total Revenues	<u>801,218</u>	<u>715,355</u>	<u>2,125,887</u>	<u>10,340</u>	<u>-99.5%</u>
EXPENDITURES					
Capital Outlay	16,249	73,119	0	10,340	- %
<i>Operating Expenditures</i>	18,681	79,584	100	10,340	10,240.0%
Total Expenditures	<u>38,723</u>	<u>109,109</u>	<u>2,125,887</u>	<u>10,340</u>	<u>-99.5%</u>

SUMMARY BY CATEGORY
184-ROAD IMPACT FEE ZONE 4

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	4,872,226	522,831	-89.3%
<i>Non Operating Revenues</i>	2,688,487	3,445,779	5,646,772	522,831	-90.7%
Total Revenues	<u>3,184,680</u>	<u>3,813,254</u>	<u>5,707,002</u>	<u>522,831</u>	<u>-90.8%</u>
 EXPENDITURES					
Capital Outlay	528,553	323,097	1,823,126	522,831	-71.3%
<i>Operating Expenditures</i>	612,336	935,346	1,823,226	522,831	-71.3%
Total Expenditures	<u>3,562,157</u>	<u>5,603,725</u>	<u>5,707,002</u>	<u>522,831</u>	<u>-90.8%</u>

SUMMARY BY CATEGORY
187-ROAD IMPACT FEE POINCIANA OVERLAY

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	2,816	2,182	895	1,778	98.7%
Less 5% Statutory Reduction	0	0	-1,067	-89	-91.7%
Operating Revenues	<u>61,959</u>	<u>117,578</u>	<u>20,269</u>	<u>1,689</u>	<u>-91.7%</u>
Fund Balance	0	0	377,968	443,972	17.5%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>377,968</u>	<u>443,972</u>	<u>17.5%</u>
Total Revenues	<u>61,959</u>	<u>117,578</u>	<u>398,237</u>	<u>445,661</u>	<u>11.9%</u>
EXPENDITURES					
Transfers Out	280	1,926	1,444	2,132	47.6%
Reserves - Capital	0	0	396,743	443,529	11.8%
Non-Operating Expenditures	<u>280</u>	<u>1,926</u>	<u>398,187</u>	<u>445,661</u>	<u>11.9%</u>
Total Expenditures	<u>280</u>	<u>1,927</u>	<u>398,237</u>	<u>445,661</u>	<u>11.9%</u>

SUMMARY BY CATEGORY - DEBT SERVICE FUND GROUP

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	1,614,292	3,310,968	3,160,708	3,129,233	-1.0%
PY Delinquent Ad Valorem Tax	5,281	6,099	0	0	-
Permits, Fees & Special Assessments	1,272,017	937,983	588,330	533,159	-9.4%
Intergovernmental Revenue	1,596,997	2,706,247	2,706,244	2,706,244	-
Miscellaneous Revenues	395,821	236,687	15,700	17,200	9.6%
Less 5% Statutory Reduction	0	0	-188,237	-183,980	-2.3%
Operating Revenues	<u>4,884,409</u>	<u>7,197,984</u>	<u>6,282,745</u>	<u>6,201,856</u>	<u>-1.3%</u>
Transfers In	33,280,521	32,625,684	31,103,213	31,772,027	2.2%
Other Sources	65,352,058	0	0	0	-
Fund Balance	0	0	47,115,022	44,737,710	-5.0%
Non Operating Revenues	<u>98,632,579</u>	<u>32,625,684</u>	<u>78,218,235</u>	<u>76,509,737</u>	<u>-2.2%</u>
Total Revenues	<u><u>103,516,988</u></u>	<u><u>39,823,668</u></u>	<u><u>84,500,980</u></u>	<u><u>82,711,593</u></u>	<u><u>-2.1%</u></u>
EXPENDITURES					
Debt Service	84,436,209	35,660,068	40,236,511	38,508,973	-4.3%
Transfers Out	0	34,777	0	0	-
Reserves - Operating	0	0	1,425	0	-100.0%
Reserves - Debt	0	0	44,263,044	44,202,620	-0.1%
Non-Operating Expenditures	<u>84,436,209</u>	<u>35,694,845</u>	<u>84,500,980</u>	<u>82,711,593</u>	<u>-2.1%</u>
Total Expenditures	<u><u>84,436,209</u></u>	<u><u>35,694,845</u></u>	<u><u>84,500,980</u></u>	<u><u>82,711,593</u></u>	<u><u>-2.1%</u></u>

SUMMARY BY CATEGORY
202-D/S SALES TAX REV 2009

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Transfers In	3,197,007	3,156,518	3,155,177	3,203,758	1.5%
Fund Balance	0	0	5,291,252	5,257,922	-0.6%
<i>Non Operating Revenues</i>	<u>3,197,007</u>	<u>3,156,518</u>	<u>8,446,429</u>	<u>8,461,680</u>	<u>0.2%</u>
Total Revenues	<u><u>3,242,962</u></u>	<u><u>3,181,919</u></u>	<u><u>8,446,429</u></u>	<u><u>8,461,680</u></u>	<u><u>0.2%</u></u>
 EXPENDITURES					
Debt Service	2,311,006	3,184,964	3,188,507	3,190,445	0.1%
Reserves - Debt	0	0	5,257,922	5,271,235	0.3%
<i>Non-Operating Expenditures</i>	<u>2,311,006</u>	<u>3,184,964</u>	<u>8,446,429</u>	<u>8,461,680</u>	<u>0.2%</u>
Total Expenditures	<u><u>2,311,006</u></u>	<u><u>3,184,964</u></u>	<u><u>8,446,429</u></u>	<u><u>8,461,680</u></u>	<u><u>0.2%</u></u>

SUMMARY BY CATEGORY
204-TDT TAX BONDS SERIES 2012

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	0	0	220,000	- %
Miscellaneous Revenues	0	0	0	1,500	- %
Less 5% Statutory Reduction	0	0	0	-11,075	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>210,425</u>	<u>- %</u>
Transfers In	0	0	0	722,497	- %
Fund Balance	0	0	0	1,433,462	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,155,959</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>2,366,384</u></u>	<u><u>- %</u></u>
EXPENDITURES					
Debt Service	0	0	0	864,293	- %
Reserves - Debt	0	0	0	1,502,091	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,366,384</u>	<u>- %</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>2,366,384</u></u>	<u><u>- %</u></u>

SUMMARY BY CATEGORY
210-W 192 PHASE IIC

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	285,535	308,884	311,697	313,159	0.5%
Miscellaneous Revenues	6,944	7,297	700	700	- %
Less 5% Statutory Reduction	0	0	-15,620	-15,693	0.5%
<i>Operating Revenues</i>	292,480	316,181	296,777	298,166	0.5%
Fund Balance	0	0	506,639	491,107	-3.1%
<i>Non Operating Revenues</i>	7,356	0	506,639	491,107	-3.1%
Total Revenues	299,836	316,181	803,416	789,273	-1.8%
 EXPENDITURES					
Debt Service	231,400	228,800	331,100	317,375	-4.1%
Reserves - Debt	0	0	472,316	471,898	-0.1%
<i>Non-Operating Expenditures</i>	231,400	228,800	803,416	789,273	-1.8%
Total Expenditures	231,400	228,800	803,416	789,273	-1.8%

SUMMARY BY CATEGORY
226-GAS TAX REV REF BONDS 1998

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	751,955	498,300	-33.7%
<i>Non Operating Revenues</i>	495,301	496,235	992,475	498,300	-49.8%
Total Revenues	<u>502,369</u>	<u>500,024</u>	<u>992,475</u>	<u>498,300</u>	<u>-49.8%</u>
 EXPENDITURES					
Debt Service	494,083	500,120	494,675	498,300	0.7%
<i>Non-Operating Expenditures</i>	494,083	500,120	992,475	498,300	-49.8%
Total Expenditures	<u>494,083</u>	<u>500,120</u>	<u>992,475</u>	<u>498,300</u>	<u>-49.8%</u>

SUMMARY BY CATEGORY
231-TDT REVENUE BONDS 2002A

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	3,294,360	1,777,275	-46.1%
<i>Non Operating Revenues</i>	4,395,272	4,396,805	7,714,074	1,777,275	-77.0%
Total Revenues	<u>4,923,486</u>	<u>4,909,069</u>	<u>8,214,074</u>	<u>1,777,275</u>	<u>-78.4%</u>
 EXPENDITURES					
Debt Service	4,888,956	4,886,520	4,884,367	1,777,275	-63.6%
<i>Non-Operating Expenditures</i>	4,888,956	4,886,520	8,214,074	1,777,275	-78.4%
Total Expenditures	<u>4,888,956</u>	<u>4,886,520</u>	<u>8,214,074</u>	<u>1,777,275</u>	<u>-78.4%</u>

SUMMARY BY CATEGORY
232-SALES TAX REV BONDS 2002

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	3,194,654	2,443,200	-23.5%
<i>Non Operating Revenues</i>	4,059,107	4,050,987	7,279,941	2,443,200	-66.4%
Total Revenues	<u>4,089,978</u>	<u>4,063,467</u>	<u>7,279,941</u>	<u>2,443,200</u>	<u>-66.4%</u>
 EXPENDITURES					
Debt Service	4,039,222	4,041,231	4,039,947	2,443,200	-39.5%
<i>Non-Operating Expenditures</i>	4,039,222	4,041,231	7,279,941	2,443,200	-66.4%
Total Expenditures	<u>4,039,222</u>	<u>4,041,231</u>	<u>7,279,941</u>	<u>2,443,200</u>	<u>-66.4%</u>

SUMMARY BY CATEGORY
233-GAS TAX REV REF BONDS 2003

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	3,503,483	2,205,100	-37.1%
<i>Non Operating Revenues</i>	2,175,590	2,182,240	4,406,600	2,205,100	-50.0%
Total Revenues	<u>2,208,484</u>	<u>2,199,946</u>	<u>4,406,600</u>	<u>2,205,100</u>	<u>-50.0%</u>
EXPENDITURES					
Debt Service	2,204,200	2,200,980	2,201,500	2,205,100	0.2%
<i>Non-Operating Expenditures</i>	2,204,200	2,200,980	4,406,600	2,205,100	-50.0%
Total Expenditures	<u>2,204,200</u>	<u>2,200,980</u>	<u>4,406,600</u>	<u>2,205,100</u>	<u>-50.0%</u>

SUMMARY BY CATEGORY
234-LTD GO BONDS 2006

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	1,614,292	1,125,729	992,022	978,297	-1.4%
Less 5% Statutory Reduction	0	0	-49,601	-48,915	-1.4%
<i>Operating Revenues</i>	<u>1,644,800</u>	<u>1,141,166</u>	<u>942,421</u>	<u>929,382</u>	-1.4%
Fund Balance	0	0	1,168,247	1,647,984	41.1%
<i>Non Operating Revenues</i>	<u>10,041,718</u>	<u>0</u>	<u>1,168,247</u>	<u>1,647,984</u>	41.1%
Total Revenues	<u><u>11,686,518</u></u>	<u><u>1,141,166</u></u>	<u><u>2,110,668</u></u>	<u><u>2,577,366</u></u>	<u><u>22.1%</u></u>
EXPENDITURES					
Debt Service	11,276,527	1,186,118	1,181,373	1,180,273	-0.1%
Reserves - Debt	0	0	929,112	1,397,093	50.4%
<i>Non-Operating Expenditures</i>	<u>11,276,527</u>	<u>1,186,118</u>	<u>2,110,668</u>	<u>2,577,366</u>	22.1%
Total Expenditures	<u><u>11,276,527</u></u>	<u><u>1,186,118</u></u>	<u><u>2,110,668</u></u>	<u><u>2,577,366</u></u>	<u><u>22.1%</u></u>

SUMMARY BY CATEGORY
235-INFRA SALES SURTAX SERIES 2007

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Transfers In	6,270,860	6,196,650	6,234,617	6,258,919	0.4%
Fund Balance	0	0	4,670,909	4,718,144	1.0%
<i>Non Operating Revenues</i>	<u>6,270,860</u>	<u>6,196,650</u>	<u>10,905,526</u>	<u>10,977,063</u>	<u>0.7%</u>
Total Revenues	<u>6,311,420</u>	<u>6,214,781</u>	<u>10,905,526</u>	<u>10,977,063</u>	<u>0.7%</u>
 EXPENDITURES					
Debt Service	6,209,794	6,203,572	6,195,663	6,193,763	- %
Reserves - Debt	0	0	4,709,863	4,783,300	1.6%
<i>Non-Operating Expenditures</i>	<u>6,209,794</u>	<u>6,203,572</u>	<u>10,905,526</u>	<u>10,977,063</u>	<u>0.7%</u>
Total Expenditures	<u>6,209,794</u>	<u>6,203,572</u>	<u>10,905,526</u>	<u>10,977,063</u>	<u>0.7%</u>

SUMMARY BY CATEGORY
236-CAPITAL IMPROVEMENT BOND SERIES 2009

	<u>Actual</u> <u>FY 2010</u>	<u>Actual</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	1,096,993	2,206,243	2,206,244	2,206,244	- %
Miscellaneous Revenues	126,207	69,696	10,000	10,000	- %
Less 5% Statutory Reduction	0	0	-500	-500	- %
Operating Revenues	<u>1,223,200</u>	<u>2,275,940</u>	<u>2,215,744</u>	<u>2,215,744</u>	- %
Transfers In	9,001,186	7,923,549	7,885,467	7,897,258	0.1%
Fund Balance	0	0	14,336,852	14,373,011	0.3%
Non Operating Revenues	<u>18,429,903</u>	<u>7,923,549</u>	<u>22,222,319</u>	<u>22,270,269</u>	0.2%
Total Revenues	<u><u>19,653,103</u></u>	<u><u>10,199,489</u></u>	<u><u>24,438,063</u></u>	<u><u>24,486,013</u></u>	<u><u>0.2%</u></u>
EXPENDITURES					
Debt Service	5,314,350	10,141,199	10,125,243	10,120,568	- %
Reserves - Debt	0	0	14,312,820	14,365,445	0.4%
Non-Operating Expenditures	<u>5,314,350</u>	<u>10,141,199</u>	<u>24,438,063</u>	<u>24,486,013</u>	0.2%
Total Expenditures	<u><u>5,314,350</u></u>	<u><u>10,141,199</u></u>	<u><u>24,438,063</u></u>	<u><u>24,486,013</u></u>	<u><u>0.2%</u></u>

SUMMARY BY CATEGORY
237-SALES TAX REF REV BONDS SERIES 2010

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	29,147	36,311	5,000	5,000	- %
Less 5% Statutory Reduction	0	0	-250	-250	- %
<i>Operating Revenues</i>	<u>29,147</u>	<u>36,311</u>	<u>4,750</u>	<u>4,750</u>	<u>- %</u>
Transfers In	1,115,440	4,222,700	4,179,314	4,216,700	0.9%
Fund Balance	0	0	7,626,586	7,615,650	-0.1%
<i>Non Operating Revenues</i>	<u>6,039,144</u>	<u>4,222,700</u>	<u>11,805,900</u>	<u>11,832,350</u>	<u>0.2%</u>
Total Revenues	<u><u>6,068,292</u></u>	<u><u>4,259,011</u></u>	<u><u>11,810,650</u></u>	<u><u>11,837,100</u></u>	<u><u>0.2%</u></u>
EXPENDITURES					
Debt Service	674,174	1,999,730	4,195,000	4,184,625	-0.2%
Reserves - Debt	0	0	7,615,650	7,652,475	0.5%
<i>Non-Operating Expenditures</i>	<u>674,174</u>	<u>1,999,730</u>	<u>11,810,650</u>	<u>11,837,100</u>	<u>0.2%</u>
Total Expenditures	<u><u>674,174</u></u>	<u><u>1,999,730</u></u>	<u><u>11,810,650</u></u>	<u><u>11,837,100</u></u>	<u><u>0.2%</u></u>

SUMMARY BY CATEGORY
238-GO BONDS 2010

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	0	2,185,239	2,168,686	2,150,936	-0.8%
Less 5% Statutory Reduction	0	0	-108,434	-107,547	-0.8%
<i>Operating Revenues</i>	<u>208</u>	<u>2,201,357</u>	<u>2,060,252</u>	<u>2,043,389</u>	-0.8%
Fund Balance	0	0	1,698,269	1,731,235	1.9%
<i>Non Operating Revenues</i>	<u>406,603</u>	<u>0</u>	<u>1,698,269</u>	<u>1,731,235</u>	1.9%
Total Revenues	<u>406,811</u>	<u>2,201,357</u>	<u>3,758,521</u>	<u>3,774,624</u>	<u>0.4%</u>
EXPENDITURES					
Debt Service	377,247	495,418	2,064,519	2,066,120	0.1%
Reserves - Debt	0	0	1,692,760	1,708,504	0.9%
<i>Non-Operating Expenditures</i>	<u>377,247</u>	<u>495,418</u>	<u>3,758,521</u>	<u>3,774,624</u>	0.4%
Total Expenditures	<u>377,247</u>	<u>495,418</u>	<u>3,758,521</u>	<u>3,774,624</u>	<u>0.4%</u>

SUMMARY BY CATEGORY
239-INFRA S TAX REV REFUNDING 2011

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Transfers In	0	0	0	4,424,313	- %
<i>Non Operating Revenues</i>	0	0	0	4,424,313	- %
Total Revenues	0	0	0	4,424,313	- %
EXPENDITURES					
Debt Service	0	0	0	1,312,875	- %
Reserves - Debt	0	0	0	3,111,438	- %
<i>Non-Operating Expenditures</i>	0	0	0	4,424,313	- %
Total Expenditures	0	0	0	4,424,313	- %

SUMMARY BY CATEGORY
240-TDT REF & IMP 2012 DEBT SVC

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	0	0	500,000	- %
<i>Operating Revenues</i>	0	0	0	500,000	- %
Transfers In	0	0	0	5,048,582	- %
Fund Balance	0	0	0	545,320	- %
<i>Non Operating Revenues</i>	0	0	0	5,593,902	- %
Total Revenues	0	0	0	6,093,902	- %
EXPENDITURES					
Debt Service	0	0	0	2,154,761	- %
Reserves - Debt	0	0	0	3,939,141	- %
<i>Non-Operating Expenditures</i>	0	0	0	6,093,902	- %
Total Expenditures	0	0	0	6,093,902	- %

SUMMARY BY CATEGORY - CAPITAL PROJECTS FUND GROUP

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	19,620,877	20,579,160	20,639,100	21,539,046	4.4%
Permits, Fees & Special Assessments	36,274	0	36,234	0	-100.0%
Intergovernmental Revenue	5,044,209	11,069,052	7,306,895	6,498,820	-11.1%
Miscellaneous Revenues	2,007,404	823,237	203,775	192,852	-5.4%
Less 5% Statutory Reduction	0	0	-1,043,956	-1,093,541	4.7%
Operating Revenues	<u>26,708,764</u>	<u>32,471,449</u>	<u>27,142,048</u>	<u>27,137,177</u>	- %
Transfers In	22,966,629	1,948,576	0	450,000	- %
Other Sources	123,438,704	35,235	0	0	- %
Fund Balance	0	0	94,930,786	85,616,577	-9.8%
Non Operating Revenues	<u>146,405,333</u>	<u>1,983,811</u>	<u>94,930,786</u>	<u>86,066,577</u>	-9.3%
Total Revenues	<u><u>173,114,097</u></u>	<u><u>34,455,260</u></u>	<u><u>122,072,834</u></u>	<u><u>113,203,754</u></u>	<u><u>-7.3%</u></u>
EXPENDITURES					
Operating Expenses	339,238	6,615,442	120,850	0	-100.0%
Capital Outlay	74,371,238	26,494,147	92,719,809	78,930,536	-14.9%
Operating Expenditures	<u>74,710,475</u>	<u>33,109,588</u>	<u>92,840,659</u>	<u>78,930,536</u>	-15.0%
Debt Service	819,743	818,886	818,886	1,837,001	124.3%
Transfers Out	31,227,545	16,170,138	14,178,930	18,832,141	32.8%
Reserves - Capital	0	0	11,130,836	10,851,553	-2.5%
Reserves - Assigned	0	0	3,103,523	2,752,523	-11.3%
Non-Operating Expenditures	<u>32,047,288</u>	<u>16,989,024</u>	<u>29,232,175</u>	<u>34,273,218</u>	17.2%
Total Expenditures	<u><u>106,757,763</u></u>	<u><u>50,098,613</u></u>	<u><u>122,072,834</u></u>	<u><u>113,203,754</u></u>	<u><u>-7.3%</u></u>

SUMMARY BY CATEGORY
302-SALES TAX REV BOND 2009

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	152,833	77,461	45,000	25,000	-44.4%
Less 5% Statutory Reduction	0	0	-2,250	-1,250	-44.4%
<i>Operating Revenues</i>	<u>152,833</u>	<u>77,461</u>	<u>42,750</u>	<u>23,750</u>	-44.4%
Fund Balance	0	0	14,038,009	6,022,328	-57.1%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>14,038,009</u>	<u>6,022,328</u>	-57.1%
Total Revenues	<u>152,833</u>	<u>77,461</u>	<u>14,080,759</u>	<u>6,046,078</u>	<u>-57.1%</u>
EXPENDITURES					
Capital Outlay	3,734,139	83,491	13,670,804	6,022,328	-55.9%
<i>Operating Expenditures</i>	<u>3,734,139</u>	<u>83,491</u>	<u>13,670,804</u>	<u>6,022,328</u>	-55.9%
Reserves - Capital	0	0	409,955	23,750	-94.2%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>409,955</u>	<u>23,750</u>	-94.2%
Total Expenditures	<u>3,734,139</u>	<u>83,491</u>	<u>14,080,759</u>	<u>6,046,078</u>	<u>-57.1%</u>

SUMMARY BY CATEGORY
305-DEFICIENT ROADS CAPITAL

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	48,170	99,354	12,442	13,000	4.5%
Less 5% Statutory Reduction	0	0	-622	-650	4.5%
Operating Revenues	<u>48,170</u>	<u>109,953</u>	<u>11,820</u>	<u>12,350</u>	4.5%
Fund Balance	0	0	2,817,173	2,738,896	-2.8%
Non Operating Revenues	<u>1,002,906</u>	<u>0</u>	<u>2,817,173</u>	<u>2,738,896</u>	-2.8%
Total Revenues	<u><u>1,051,076</u></u>	<u><u>109,953</u></u>	<u><u>2,828,993</u></u>	<u><u>2,751,246</u></u>	<u><u>-2.7%</u></u>
EXPENDITURES					
Capital Outlay	2,574,712	1,102,921	2,497,037	2,738,896	9.7%
Operating Expenditures	<u>2,574,712</u>	<u>1,102,921</u>	<u>2,497,037</u>	<u>2,738,896</u>	9.7%
Reserves - Capital	0	0	331,956	12,350	-96.3%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>331,956</u>	<u>12,350</u>	-96.3%
Total Expenditures	<u><u>2,574,712</u></u>	<u><u>1,102,921</u></u>	<u><u>2,828,993</u></u>	<u><u>2,751,246</u></u>	<u><u>-2.7%</u></u>

SUMMARY BY CATEGORY
306-LOCAL OPTION SALES TAX FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	19,620,877	20,579,160	20,639,100	21,539,046	4.4%
Miscellaneous Revenues	879,643	221,473	112,000	119,852	7.0%
Less 5% Statutory Reduction	0	0	-1,037,555	-1,082,945	4.4%
Operating Revenues	<u>21,576,177</u>	<u>21,529,379</u>	<u>19,812,583</u>	<u>20,575,953</u>	3.9%
Fund Balance	0	0	31,275,274	38,343,940	22.6%
Non Operating Revenues	<u>10,540,656</u>	<u>35,235</u>	<u>31,275,274</u>	<u>38,343,940</u>	22.6%
Total Revenues	<u><u>32,116,832</u></u>	<u><u>21,564,614</u></u>	<u><u>51,087,857</u></u>	<u><u>58,919,893</u></u>	<u>15.3%</u>
EXPENDITURES					
Capital Outlay	12,270,892	3,381,769	26,321,321	29,002,884	10.2%
Operating Expenditures	<u>12,532,023</u>	<u>4,288,542</u>	<u>26,321,321</u>	<u>29,002,884</u>	10.2%
Debt Service	819,743	818,886	818,886	1,837,001	124.3%
Transfers Out	11,834,232	15,481,397	14,178,930	18,832,141	32.8%
Reserves - Capital	0	0	9,768,720	9,247,867	-5.3%
Non-Operating Expenditures	<u>12,653,975</u>	<u>16,300,283</u>	<u>24,766,536</u>	<u>29,917,009</u>	20.8%
Total Expenditures	<u><u>25,185,998</u></u>	<u><u>20,588,825</u></u>	<u><u>51,087,857</u></u>	<u><u>58,919,893</u></u>	<u>15.3%</u>

SUMMARY BY CATEGORY
315-GEN CAP OUTLAY FUND

	<u>Actual</u> <u>FY 2010</u>	<u>Actual</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	3,937,138	10,329,707	7,207,857	6,498,820	-9.8%
Miscellaneous Revenues	86,652	48,695	32,233	35,000	8.6%
Less 5% Statutory Reduction	0	0	-1,612	-8,696	439.5%
Operating Revenues	<u>4,023,790</u>	<u>10,378,402</u>	<u>7,238,478</u>	<u>6,525,124</u>	-9.9%
Transfers In	11,424,771	1,948,576	0	450,000	- %
Fund Balance	0	0	8,601,652	14,539,935	69.0%
Non Operating Revenues	<u>11,424,771</u>	<u>1,948,576</u>	<u>8,601,652</u>	<u>14,989,935</u>	74.3%
Total Revenues	<u><u>15,448,561</u></u>	<u><u>12,326,978</u></u>	<u><u>15,840,130</u></u>	<u><u>21,515,059</u></u>	<u><u>35.8%</u></u>
EXPENDITURES					
Capital Outlay	4,605,658	5,235,534	12,702,330	17,194,950	35.4%
Operating Expenditures	<u>4,683,765</u>	<u>10,944,203</u>	<u>12,732,330</u>	<u>17,194,950</u>	35.0%
Reserves - Capital	0	0	4,277	1,567,586	36,551.5%
Reserves - Assigned	0	0	3,103,523	2,752,523	-11.3%
Non-Operating Expenditures	<u>7,328</u>	<u>4,277</u>	<u>3,107,800</u>	<u>4,320,109</u>	39.0%
Total Expenditures	<u><u>4,691,093</u></u>	<u><u>10,948,480</u></u>	<u><u>15,840,130</u></u>	<u><u>21,515,059</u></u>	<u><u>35.8%</u></u>

SUMMARY BY CATEGORY
326-TRANS IMP FEE CAPITAL FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	21,321,514	17,221,442	-19.2%
<i>Non Operating Revenues</i>	101,937,000	0	21,321,514	17,221,442	-19.2%
Total Revenues	<u>102,552,928</u>	<u>266,680</u>	<u>21,321,514</u>	<u>17,221,442</u>	<u>-19.2%</u>
 EXPENDITURES					
Capital Outlay	49,969,582	12,189,822	20,705,586	17,221,442	-16.8%
<i>Operating Expenditures</i>	49,969,582	12,189,822	20,705,586	17,221,442	-16.8%
Total Expenditures	<u>67,751,900</u>	<u>12,189,822</u>	<u>21,321,514</u>	<u>17,221,442</u>	<u>-19.2%</u>

SUMMARY BY CATEGORY
327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	16,686,246	6,750,036	-59.5%
<i>Non Operating Revenues</i>	21,500,000	0	16,686,246	6,750,036	-59.5%
Total Revenues	<u>21,700,033</u>	<u>109,574</u>	<u>16,686,246</u>	<u>6,750,036</u>	<u>-59.5%</u>
 EXPENDITURES					
Capital Outlay	220,711	4,500,610	16,686,246	6,750,036	-59.5%
<i>Operating Expenditures</i>	220,711	4,500,610	16,686,246	6,750,036	-59.5%
Total Expenditures	<u>220,711</u>	<u>4,500,610</u>	<u>16,686,246</u>	<u>6,750,036</u>	<u>-59.5%</u>

SUMMARY BY CATEGORY - ENTERPRISE FUNDS

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	13,088,309	13,348,364	13,900,547	12,976,419	-6.6%
Charges For Services	14,313,239	14,879,111	14,507,721	14,297,488	-1.4%
Miscellaneous Revenues	578,126	234,302	165,495	157,700	-4.7%
Less 5% Statutory Reduction	0	0	-1,428,689	-1,371,580	-4.0%
Operating Revenues	<u>27,979,673</u>	<u>28,461,777</u>	<u>27,145,074</u>	<u>26,060,027</u>	<u>-4.0%</u>
Transfers In	1,477,666	1,560,697	1,375,000	1,375,000	- %
Other Sources	302,556	572,790	0	0	- %
Fund Balance	0	0	35,250,573	24,340,736	-30.9%
Non Operating Revenues	<u>1,780,222</u>	<u>2,133,487</u>	<u>36,625,573</u>	<u>25,715,736</u>	<u>-29.8%</u>
Total Revenues	<u><u>29,759,895</u></u>	<u><u>30,595,265</u></u>	<u><u>63,770,647</u></u>	<u><u>51,775,763</u></u>	<u><u>-18.8%</u></u>
EXPENDITURES					
Personal Services	1,330,712	1,302,088	1,265,305	1,264,206	-0.1%
Operating Expenses	16,010,646	17,502,093	15,568,137	18,053,827	16.0%
Capital Outlay	0	0	2,399,500	517,500	-78.4%
Operating Expenditures	<u>17,341,358</u>	<u>18,804,181</u>	<u>19,232,942</u>	<u>19,835,533</u>	<u>3.1%</u>
Debt Service	4,537,971	4,439,246	8,448,575	8,618,575	2.0%
Other Non Operating Expenses	1,639,673	1,855,343	453,788	286,093	-37.0%
Transfers Out	368,832	395,288	12,222,423	3,319,973	-72.8%
Reserves - Operating	0	0	4,510,242	5,183,918	14.9%
Reserves - Debt	0	0	4,341,625	4,733,250	9.0%
Reserves - Capital	0	0	11,961,052	8,262,978	-30.9%
Reserves - Assigned	0	0	2,600,000	1,535,443	-40.9%
Non-Operating Expenditures	<u>6,546,477</u>	<u>6,689,877</u>	<u>44,537,705</u>	<u>31,940,230</u>	<u>-28.3%</u>
Total Expenditures	<u><u>23,887,835</u></u>	<u><u>25,494,058</u></u>	<u><u>63,770,647</u></u>	<u><u>51,775,763</u></u>	<u><u>-18.8%</u></u>

**SUMMARY BY CATEGORY
401-SOLID WASTE FUND**

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	13,088,309	13,348,364	13,900,547	12,976,419	-6.6%
Charges For Services	3,614,370	3,707,357	3,292,721	2,471,771	-24.9%
Miscellaneous Revenues	542,082	211,803	150,495	147,700	-1.9%
Less 5% Statutory Reduction	0	0	-867,189	-779,794	-10.1%
Operating Revenues	<u>17,244,760</u>	<u>17,267,524</u>	<u>16,476,574</u>	<u>14,816,096</u>	-10.1%
Fund Balance	0	0	26,584,771	16,035,272	-39.7%
Non Operating Revenues	<u>404,099</u>	<u>390,146</u>	<u>26,584,771</u>	<u>16,035,272</u>	-39.7%
Total Revenues	<u><u>17,648,859</u></u>	<u><u>17,657,670</u></u>	<u><u>43,061,345</u></u>	<u><u>30,851,368</u></u>	<u><u>-28.4%</u></u>
EXPENDITURES					
Personal Services	1,260,388	1,257,496	1,200,994	1,210,785	0.8%
Operating Expenses	11,698,304	13,281,021	12,930,418	13,166,777	1.8%
Capital Outlay	0	0	29,500	276,000	835.6%
Operating Expenditures	<u>12,958,692</u>	<u>14,538,516</u>	<u>14,160,912</u>	<u>14,653,562</u>	3.5%
Transfers Out	279,933	310,985	12,178,111	3,246,144	-73.3%
Reserves - Operating	0	0	4,106,213	4,699,896	14.5%
Reserves - Capital	0	0	10,016,109	6,719,488	-32.9%
Reserves - Assigned	0	0	2,600,000	1,532,278	-41.1%
Non-Operating Expenditures	<u>279,933</u>	<u>310,985</u>	<u>28,900,433</u>	<u>16,197,806</u>	-44.0%
Total Expenditures	<u><u>13,238,625</u></u>	<u><u>14,849,501</u></u>	<u><u>43,061,345</u></u>	<u><u>30,851,368</u></u>	<u><u>-28.4%</u></u>

SUMMARY BY CATEGORY
407-OSCEOLA PARKWAY

	<u>Actual</u> <u>FY 2010</u>	<u>Actual</u> <u>FY 2011</u>	<u>Adopted</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	10,698,869	11,171,754	11,215,000	11,825,717	5.4%
Miscellaneous Revenues	36,044	22,499	15,000	10,000	-33.3%
Less 5% Statutory Reduction	0	0	-561,500	-591,786	5.4%
Operating Revenues	<u>10,734,913</u>	<u>11,194,253</u>	<u>10,668,500</u>	<u>11,243,931</u>	5.4%
Transfers In	1,376,123	1,432,162	1,375,000	1,375,000	-
Fund Balance	0	0	8,665,802	8,305,464	-4.2%
Non Operating Revenues	<u>1,376,123</u>	<u>1,743,341</u>	<u>10,040,802</u>	<u>9,680,464</u>	-3.6%
Total Revenues	<u><u>12,111,036</u></u>	<u><u>12,937,594</u></u>	<u><u>20,709,302</u></u>	<u><u>20,924,395</u></u>	<u>1.0%</u>
EXPENDITURES					
Personal Services	70,324	44,592	64,311	53,421	-16.9%
Operating Expenses	4,312,342	4,221,073	2,637,719	4,887,050	85.3%
Capital Outlay	0	0	2,370,000	241,500	-89.8%
Operating Expenditures	<u>4,382,666</u>	<u>4,265,664</u>	<u>5,072,030</u>	<u>5,181,971</u>	2.2%
Debt Service	4,537,971	4,439,246	8,448,575	8,618,575	2.0%
Other Non Operating Expenses	1,639,673	1,855,343	453,788	286,093	-37.0%
Transfers Out	88,899	84,303	44,312	73,829	66.6%
Reserves - Operating	0	0	404,029	484,022	19.8%
Reserves - Debt	0	0	4,341,625	4,733,250	9.0%
Reserves - Capital	0	0	1,944,943	1,543,490	-20.6%
Reserves - Assigned	0	0	0	3,165	-
Non-Operating Expenditures	<u>6,266,544</u>	<u>6,378,892</u>	<u>15,637,272</u>	<u>15,742,424</u>	0.7%
Total Expenditures	<u><u>10,649,209</u></u>	<u><u>10,644,556</u></u>	<u><u>20,709,302</u></u>	<u><u>20,924,395</u></u>	<u>1.0%</u>

SUMMARY BY CATEGORY - INTERNAL SERVICE

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	36,725,358	27,510,866	26,937,234	27,675,388	2.7%
Miscellaneous Revenues	650,278	328,210	65,200	100,202	53.7%
Less 5% Statutory Reduction	0	0	-3,260	-4,775	46.5%
Operating Revenues	<u>37,375,636</u>	<u>27,839,077</u>	<u>26,999,174</u>	<u>27,770,815</u>	2.9%
Transfers In	2,605,684	56,019	212,885	407,433	91.4%
Other Sources	114,839	1,352,013	53,298	95,530	79.2%
Fund Balance	0	0	17,364,206	17,330,230	-0.2%
Non Operating Revenues	<u>2,720,522</u>	<u>1,408,032</u>	<u>17,630,389</u>	<u>17,833,193</u>	1.2%
Total Revenues	<u><u>40,096,158</u></u>	<u><u>29,247,108</u></u>	<u><u>44,629,563</u></u>	<u><u>45,604,008</u></u>	<u><u>2.2%</u></u>
EXPENDITURES					
Personal Services	1,132,367	949,367	1,108,894	1,080,876	-2.5%
Operating Expenses	32,398,562	25,818,749	28,217,551	28,063,600	-0.5%
Capital Outlay	0	0	0	203,870	- %
Operating Expenditures	<u>33,530,929</u>	<u>26,768,115</u>	<u>29,326,445</u>	<u>29,348,346</u>	0.1%
Other Non Operating Expenses	1,352	365	0	0	- %
Transfers Out	2,827,203	5,065,952	393,317	394,411	0.3%
Reserves - Operating	0	0	317,351	289,285	-8.8%
Reserves - Claims	0	0	14,592,450	15,515,420	6.3%
Reserves - Assigned	0	0	0	56,546	- %
Non-Operating Expenditures	<u>2,828,555</u>	<u>5,066,317</u>	<u>15,303,118</u>	<u>16,255,662</u>	6.2%
Total Expenditures	<u><u>36,359,484</u></u>	<u><u>31,834,432</u></u>	<u><u>44,629,563</u></u>	<u><u>45,604,008</u></u>	<u><u>2.2%</u></u>

SUMMARY BY CATEGORY
501-WORKERS COMP INTERNAL SERVICE FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	2,107,284	2,465,927	2,510,534	2,824,167	12.5%
Miscellaneous Revenues	354,621	66,853	21,800	39,848	82.8%
Less 5% Statutory Reduction	0	0	-1,090	-1,992	82.8%
Operating Revenues	<u>2,461,905</u>	<u>2,532,781</u>	<u>2,531,244</u>	<u>2,862,023</u>	13.1%
Fund Balance	0	0	6,082,918	6,926,762	13.9%
Non Operating Revenues	<u>0</u>	<u>51,709</u>	<u>6,082,918</u>	<u>6,926,762</u>	13.9%
Total Revenues	<u><u>2,461,905</u></u>	<u><u>2,584,489</u></u>	<u><u>8,614,162</u></u>	<u><u>9,788,785</u></u>	<u><u>13.6%</u></u>
EXPENDITURES					
Personal Services	129,284	58,826	98,505	90,471	-8.2%
Operating Expenses	828,899	1,917,518	2,354,130	2,070,464	-12.0%
Operating Expenditures	<u>958,183</u>	<u>1,976,344</u>	<u>2,452,635</u>	<u>2,160,935</u>	-11.9%
Transfers Out	1,916,051	233,559	42,764	65,098	52.2%
Reserves - Operating	0	0	36,948	31,133	-15.7%
Reserves - Claims	0	0	6,081,815	7,526,747	23.8%
Reserves - Assigned	0	0	0	4,872	-
Non-Operating Expenditures	<u>1,916,051</u>	<u>233,559</u>	<u>6,161,527</u>	<u>7,627,850</u>	23.8%
Total Expenditures	<u><u>2,874,234</u></u>	<u><u>2,209,903</u></u>	<u><u>8,614,162</u></u>	<u><u>9,788,785</u></u>	<u><u>13.6%</u></u>

SUMMARY BY CATEGORY
502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	6,298,729	3,172,759	3,101,865	3,238,024	4.4%
Miscellaneous Revenues	91,156	64,828	27,700	23,843	-13.9%
Less 5% Statutory Reduction	0	0	-1,385	-957	-30.9%
Operating Revenues	<u>6,389,885</u>	<u>3,237,587</u>	<u>3,128,180</u>	<u>3,260,910</u>	4.2%
Fund Balance	0	0	3,119,400	1,958,137	-37.2%
Non Operating Revenues	<u>114,937</u>	<u>54,410</u>	<u>3,119,400</u>	<u>1,958,137</u>	-37.2%
Total Revenues	<u><u>6,504,821</u></u>	<u><u>3,291,997</u></u>	<u><u>6,247,580</u></u>	<u><u>5,219,047</u></u>	<u><u>-16.5%</u></u>
EXPENDITURES					
Personal Services	61,459	61,304	99,084	90,471	-8.7%
Operating Expenses	4,095,765	3,682,955	3,935,409	3,899,079	-0.9%
Operating Expenditures	<u>4,157,224</u>	<u>3,744,259</u>	<u>4,034,493</u>	<u>3,989,550</u>	-1.1%
Reserves - Operating	0	0	31,850	45,027	41.4%
Reserves - Claims	0	0	2,163,829	1,179,583	-45.5%
Reserves - Assigned	0	0	0	4,887	-
Non-Operating Expenditures	<u>264,025</u>	<u>4,427,105</u>	<u>2,213,087</u>	<u>1,229,497</u>	-44.4%
Total Expenditures	<u><u>4,421,249</u></u>	<u><u>8,171,365</u></u>	<u><u>6,247,580</u></u>	<u><u>5,219,047</u></u>	<u><u>-16.5%</u></u>

SUMMARY BY CATEGORY
503-DENTAL INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	1,425,816	841,346	808,182	779,270	-3.6%
Miscellaneous Revenues	7,909	4,259	2,000	2,000	- %
Less 5% Statutory Reduction	0	0	-100	-100	- %
Operating Revenues	<u>1,433,725</u>	<u>845,605</u>	<u>810,082</u>	<u>781,170</u>	-3.6%
Fund Balance	0	0	684,776	656,140	-4.2%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>684,776</u>	<u>656,140</u>	-4.2%
Total Revenues	<u><u>1,433,725</u></u>	<u><u>845,605</u></u>	<u><u>1,494,858</u></u>	<u><u>1,437,310</u></u>	<u><u>-3.8%</u></u>
EXPENDITURES					
Personal Services	0	44,030	59,052	51,435	-12.9%
Operating Expenses	1,237,461	855,795	1,007,661	893,602	-11.3%
Operating Expenditures	<u>1,237,461</u>	<u>899,824</u>	<u>1,066,713</u>	<u>945,037</u>	-11.4%
Transfers Out	52,010	40,271	47,779	16,291	-65.9%
Reserves - Operating	0	0	10,518	15,338	45.8%
Reserves - Claims	0	0	369,848	457,743	23.8%
Reserves - Assigned	0	0	0	2,901	- %
Non-Operating Expenditures	<u>52,010</u>	<u>40,271</u>	<u>428,145</u>	<u>492,273</u>	15.0%
Total Expenditures	<u><u>1,289,471</u></u>	<u><u>940,095</u></u>	<u><u>1,494,858</u></u>	<u><u>1,437,310</u></u>	<u><u>-3.8%</u></u>

SUMMARY BY CATEGORY
504-HEALTH INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	21,856,659	17,067,100	16,389,202	16,389,952	- %
Miscellaneous Revenues	226,612	173,629	12,500	32,152	157.2%
Less 5% Statutory Reduction	0	0	-625	-1,608	157.3%
Operating Revenues	<u>22,083,272</u>	<u>17,240,729</u>	<u>16,401,077</u>	<u>16,420,496</u>	0.1%
Transfers In	2,070,006	31,894	212,885	210,061	-1.3%
Other Sources	0	1,248,682	53,298	95,530	79.2%
Fund Balance	0	0	6,821,737	6,963,919	2.1%
Non Operating Revenues	<u>2,070,006</u>	<u>1,280,576</u>	<u>7,087,920</u>	<u>7,269,510</u>	2.6%
Total Revenues	<u><u>24,153,278</u></u>	<u><u>18,521,305</u></u>	<u><u>23,488,997</u></u>	<u><u>23,690,006</u></u>	<u><u>0.9%</u></u>
EXPENDITURES					
Personal Services	56,108	41,039	59,580	52,002	-12.7%
Operating Expenses	22,336,181	16,412,941	17,636,437	17,648,397	0.1%
Operating Expenditures	<u>22,392,289</u>	<u>16,453,980</u>	<u>17,696,017</u>	<u>17,700,399</u>	- %
Transfers Out	395,208	312,640	233,938	240,507	2.8%
Reserves - Operating	0	0	46,739	58,865	25.9%
Reserves - Claims	0	0	5,512,303	5,687,361	3.2%
Reserves - Assigned	0	0	0	2,874	- %
Non-Operating Expenditures	<u>395,208</u>	<u>312,640</u>	<u>5,792,980</u>	<u>5,989,607</u>	3.4%
Total Expenditures	<u><u>22,787,497</u></u>	<u><u>16,766,620</u></u>	<u><u>23,488,997</u></u>	<u><u>23,690,006</u></u>	<u><u>0.9%</u></u>

SUMMARY BY CATEGORY
505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	1,678,261	759,915	632,762	679,635	7.4%
Miscellaneous Revenues	4,977	2,684	1,200	2,359	96.6%
Less 5% Statutory Reduction	0	0	-60	-118	96.7%
Operating Revenues	<u>1,683,238</u>	<u>762,599</u>	<u>633,902</u>	<u>681,876</u>	<u>7.6%</u>
Fund Balance	0	0	426,473	592,536	38.9%
Non Operating Revenues	<u>0</u>	<u>1,533</u>	<u>426,473</u>	<u>592,536</u>	<u>38.9%</u>
Total Revenues	<u><u>1,683,238</u></u>	<u><u>764,132</u></u>	<u><u>1,060,375</u></u>	<u><u>1,274,412</u></u>	<u><u>20.2%</u></u>
EXPENDITURES					
Personal Services	0	44,045	59,052	51,435	-12.9%
Operating Expenses	1,685,843	677,154	474,377	474,267	- %
Operating Expenditures	<u>1,685,843</u>	<u>721,199</u>	<u>533,429</u>	<u>525,702</u>	<u>-1.4%</u>
Transfers Out	69,374	52,377	50,672	71,759	41.6%
Reserves - Operating	0	0	11,619	10,063	-13.4%
Reserves - Claims	0	0	464,655	663,986	42.9%
Reserves - Assigned	0	0	0	2,902	- %
Non-Operating Expenditures	<u>69,374</u>	<u>52,377</u>	<u>526,946</u>	<u>748,710</u>	<u>42.1%</u>
Total Expenditures	<u><u>1,755,217</u></u>	<u><u>773,576</u></u>	<u><u>1,060,375</u></u>	<u><u>1,274,412</u></u>	<u><u>20.2%</u></u>

SUMMARY BY CATEGORY
510-FLEET INTERNAL SERVICE FUND

	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Adopted FY 2012</u>	<u>Adopted FY 2013</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	3,358,609	3,203,819	3,494,689	3,764,340	7.7%
<i>Operating Revenues</i>	3,323,612	3,219,776	3,494,689	3,764,340	7.7%
Transfers In	535,580	19,804	0	197,372	- %
Fund Balance	0	0	228,902	232,736	1.7%
<i>Non Operating Revenues</i>	535,580	19,804	228,902	430,108	87.9%
Total Revenues	<u>3,859,192</u>	<u>3,239,580</u>	<u>3,723,591</u>	<u>4,194,448</u>	<u>12.6%</u>
EXPENDITURES					
Personal Services	885,516	700,123	733,621	745,062	1.6%
Operating Expenses	2,214,413	2,272,385	2,809,537	3,077,791	9.5%
Capital Outlay	0	0	0	203,870	- %
<i>Operating Expenditures</i>	3,099,928	2,972,508	3,543,158	4,026,723	13.6%
Transfers Out	130,535	0	756	756	- %
Reserves - Operating	0	0	179,677	128,859	-28.3%
Reserves - Assigned	0	0	0	38,110	- %
<i>Non-Operating Expenditures</i>	131,887	365	180,433	167,725	-7.0%
Total Expenditures	<u>3,231,815</u>	<u>2,972,873</u>	<u>3,723,591</u>	<u>4,194,448</u>	<u>12.6%</u>

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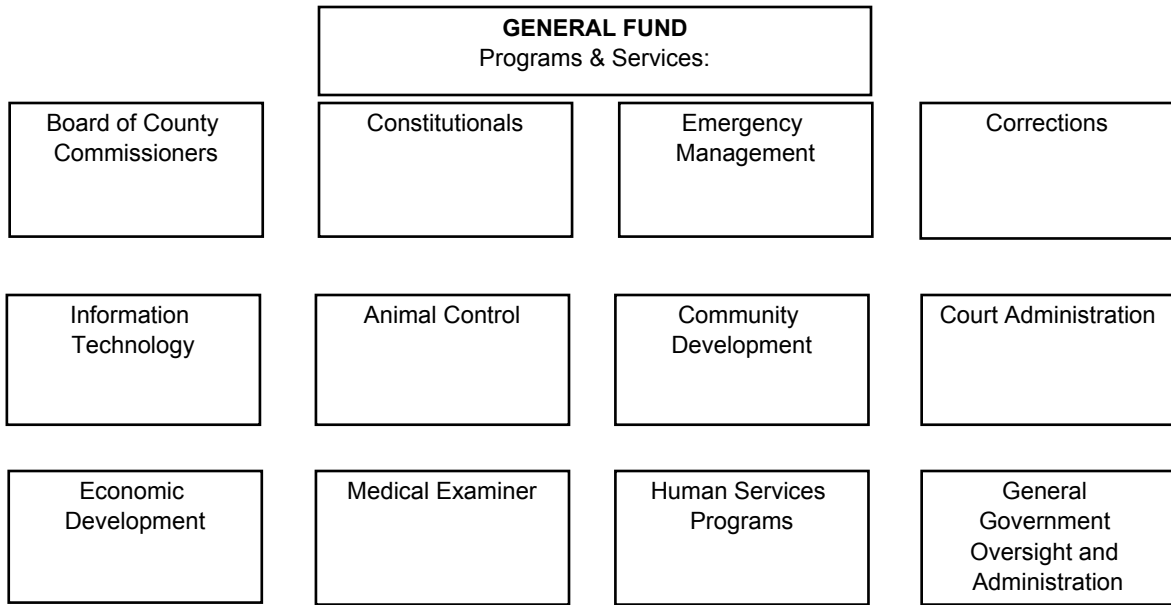
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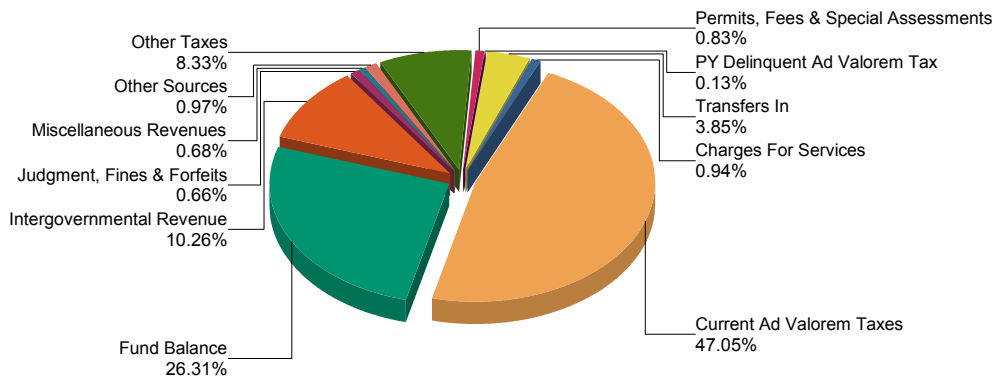
GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

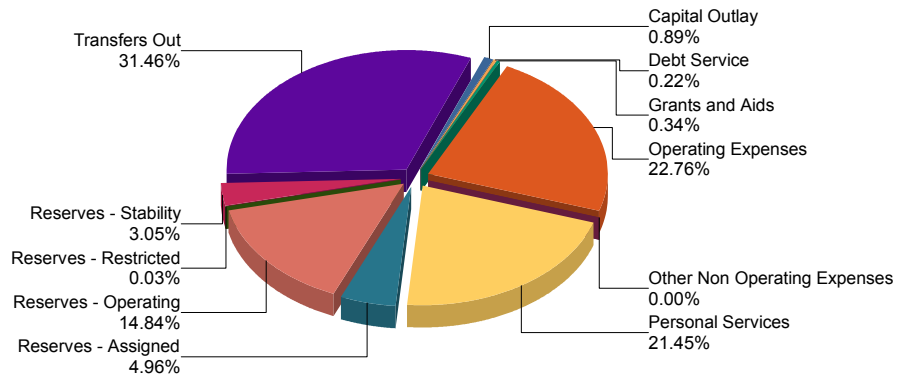
FUND 001-GENERAL FUND



Revenues



Expenditures



FUND 001-GENERAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

The General Fund accounts for revenues and expenditures of general governmental functions that are primarily funded with taxes and governmental fees. It is the largest fund in the County and supports the operations of the Constitutionals, Corrections, Community Development, Human Services, Information Technology, the Office of Management and Budget, to name a few. In FY13, the overall budget decreased by \$4,328,248 or 0.4% over FY12 Adopted. This decrease is consistent with the County's efforts to streamline expenditures by budgeting for what is necessary instead of budgeting for anticipated emergencies. However, Personal Services increased by \$359,496 due to increases to retirement rates set by the State, employee's health plan selections as well as an increase of 7.3 FTEs due to identified needs in Community Development, Animal Control and Special Assessments; as well as the reallocation and split funding of positions to the General Fund. Operating Expenses reflects an increase of \$755,315 primarily due to funding for Lynx's additional routes, (Intercession and Medical City). Also, reflects the inclusion of funding to support the Robert Guevara Community Center and Friendship Park previously funded through an MSBU, to be consistent with the way other Centers are funded in the County, and funding associated with the Westside Phase 2 project in the Community Development Department. Capital Outlay increased slightly over the FY12 Adopted Budget with reductions to Grants and Aids and Transfers Out.

REVENUES:

The General Fund is primarily supported by Ad Valorem Taxes which is a 1.9% reduction over FY12 Adopted. Other sources of revenues include Communication Services Taxes; Intergovernmental Revenues such as State and Federal Grants, Shared Revenues, and the Government half-Cent Sales Tax; Permit Fees and Assessments; as well as Transfers In from other funds and Fund Balance from prior year.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Current Ad Valorem Taxes	131,446,586	116,559,598	112,025,389	109,891,944	-2,133,445
PY Delinquent Ad Valorem Tax	449,989	520,164	295,585	295,585	0
Other Taxes	17,346,196	18,317,669	18,632,719	19,448,342	815,623
Permits, Fees & Special Assessments	1,006,924	1,270,681	1,113,103	1,941,761	828,658
Intergovernmental Revenue	21,400,428	21,099,145	22,840,920	23,974,395	1,133,475
Charges For Services	4,539,221	3,554,775	3,398,666	2,187,797	-1,210,869
Judgment, Fines & Forfeits	266,560	1,328,021	1,349,229	1,546,903	197,674
Miscellaneous Revenues	2,459,389	2,375,644	1,093,871	1,581,068	487,197
Less 5% Statutory Reduction	0	0	-7,903,346	-7,974,422	-71,076
Transfers In	17,790,830	13,437,945	10,119,102	8,981,349	-1,137,753
Other Sources	5,774,604	5,235,321	2,259,938	2,259,938	0
Fund Balance	0	0	64,694,614	61,456,882	-3,237,732
Total Revenues:	\$202,480,726	\$183,698,962	\$229,919,790	\$225,591,542	-\$4,328,248
Expenditures					
Personal Services	57,879,206	50,384,817	48,033,667	48,393,163	359,496
Operating Expenses	43,188,152	38,703,976	50,578,792	51,334,107	755,315
Capital Outlay	1,843,111	2,975,709	1,774,787	1,997,751	222,964
Debt Service	502,675	502,511	499,409	499,409	0
Grants and Aids	1,906,698	907,499	948,591	769,663	-178,928
Other Non Operating Expenses	568	47	1,000	100	-900
Transfers Out	92,223,890	74,134,713	83,436,757	70,980,300	-12,456,457
Reserves - Operating	0	0	35,428,105	33,486,886	-1,941,219
Reserves - Assigned	0	0	215,542	11,182,570	10,967,028
Reserves - Restricted	0	0	0	77,898	77,898
Reserves - Stability	0	0	9,003,140	6,869,695	-2,133,445
Total Expenditures:	\$197,544,301	\$167,609,272	\$229,919,790	\$225,591,542	-\$4,328,248

PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Full Time:	800.96	788.93	739.61	748.75	9.14
Part Time:	3.30	7.08	7.58	5.75	-1.83
Total Personnel:	804.26	796.01	747.19	754.50	7.31

**FUND 001 – GENERAL FUND
CLERK OF THE BOARD**

MISSION STATEMENT

The Clerk of the Board maintains the official record of the Osceola County Board of County Commissioners and provides quality service and accurate information in a responsive manner to all citizens and agencies.

In accordance with the adopted Strategic Plan of the County Commission the Clerk of the Board strives to provide high performing County government in an efficient and cost effective manner by streamlining and consolidating services in the delivery of friendly customer service.

FY13 Goals & Objectives

As the Custodian of the County Commission official records, the overall goal for this office is to protect, preserve, and ensure the integrity of the official documents. Specifically, in Fiscal Year 12 - 13, the goals and objectives are as follows:

Goal 1 - Attend meetings and take minutes

Objectives:

1. Ensure that meeting information is accurate.
2. Provide information regarding the meetings in a timely manner.

Goal 2 - Research Requests

Objectives:

1. Respond to all research requests in a timely manner.
2. Provide accurate information.

Goal 3 - Contracts and Agreements

Objectives:

1. Correctly index, manage, and maintain all original binding documents, agreements, and contracts of the Board.
2. Notify County Departments of the upcoming expiration of contracts.

Goal 4 - Records Management Liaison Officer for County Commission

Objectives:

1. Maintain the ongoing record retention program.
2. Assist other Departments with the timely processing of records according to Florida Department of State regulations.

**FUND 001-GENERAL FUND
CLERK TO THE BOARD**

TRENDS & ISSUES:

The Clerk to the Board maintains the official records of the Osceola County Board of County Commissioners and consists of two cost centers (1281-Recording Secretary and 1282-Value Adjustment Board). This Department supports 6 FTEs which remains unchanged from the FY12 Adopted Budget. A slight increase of 0.3% in Personal Services is due to open enrollment plan selections. Operating Expenses increased by 29.3% due to an increase in Contractual and Professional Services. Capital Outlay includes funding for a copier and production scanner. Overall, this department's budget increased by 9.5% for FY13.

REVENUES:

This department is supported by the General Fund.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Miscellaneous Revenues	5,850	38,281	27,191	22,000	-5,191
Less 5% Statutory Reduction	0	0	-1,360	-500	860
Total Revenues:	\$5,850	\$38,281	\$25,831	\$21,500	-\$4,331
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Personal Services	420,702	347,694	347,160	348,277	1,117
Operating Expenses	7,108	62,813	45,447	58,776	13,329
Capital Outlay	0	0	0	23,000	23,000
Total Expenditures:	\$427,810	\$410,507	\$392,607	\$430,053	\$37,446

**FUND 001 – GENERAL FUND
COMMISSION AUDITOR**

FY13 Goals and Objectives

GOAL 1:

To determine that County resources are being utilized economically, efficiently, and effectively to achieve the purposes for which the scarce resources were allocated.

Objectives:

1. Strive to complete 90% of our Audit Work Plan each year and report information to the Board of County Commissioners.
2. Strive to receive County management concurrence of 90% or better of audit recommendations.
3. Strive to achieve 95% implementation of recommendations.
4. Strive to receive 90% positive satisfaction from our customers.
5. Strive to complete 8 Tourist Development Tax audits.
6. Strive to recover \$1.1 million in outstanding tourist development tax liability.

FY12 Accomplishments

1. Completed the Annual Risk Assessment used to formulate the FY 2011-12 Audit Work Plan approved by the Board of County Commissioners on 3/12/12. OCA completed 83% of the activities of the Audit Work Plan.
2. Achieved management's full or partial concurrence of 100% of audit recommendations.
3. Achieved 100% full or partial implementation of recommendations.
4. Achieved 100% positive satisfaction from our Customer Satisfaction Surveys.
5. Completed 8 Tourist Development Tax audits.
6. Collected approximately \$1.1 million in outstanding tourist development tax liability owed to the County.

**FUND 001-GENERAL FUND
COMMISSION AUDITOR**

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

The Office of Commission Auditor was established by the Osceola County Home Rule Charter and reports directly to the Board of County Commissioners. The purpose of the Office of the Commission Auditor is to provide for an independent appraisal promoting efficient and effective Charter government. This Department is comprised of the following cost centers: 1811 – Commission Auditor, 1812 – TDC Audit and 1813 – TDT Enforcement and Compliance. This department’s budget supports 9 FTEs which is unchanged from the FY12 Adopted Budget. Personal Services were reduced from the FY12 Adopted Budget due to hiring strategies. The Operating budget increased due to identified needs by the department such as mandated staff training.

REVENUES:

This department is supported by the General Fund. Although funding is received from a Transfer In of 1.5% of Tourist Development Tax revenues to fund activities related to TDT per State Statute 125.0104(10).

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	1,785	0	0	0	0
Total Revenues:	\$1,785	\$0	\$0	\$0	\$0
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	843,524	888,562	791,958	786,507	-5,451
Operating Expenses	23,652	34,891	34,331	41,479	7,148
Total Expenditures:	\$867,176	\$923,453	\$826,289	\$827,986	\$1,697

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT**

MISSION STATEMENT:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY13 Goals & Objectives:

GOAL 1 – Grow and Diversify the County’s Economy

Objectives: Increase the number of small businesses starting and growing in the County and Expand commercial businesses realigning the commercial-residential base (jobs-house ratio: 1 to 1).

1. Redevelopment of Highway 192 Corridor

GOAL 2 – Cost Effective and High Performing County Government

Objectives: Streamline County organization structure and processes to reduce the cost of government.

1. Collaborate with governmental partners to provide efficient services.
 - a. Joint Planning Agreements with the Cities of Kissimmee and St. Cloud for annexations and services.
 - b. School siting and (Urban) prototype review with Cities and School Board
2. Continue ongoing updates to the Comprehensive Plan and Land Development Code.
 - a. Continue re-write of the Land Development Code, simplifying processes and allowing for faster, efficient administrative reviews.
 - b. Streamline processes within the Comprehensive Plan to move development regulations within the Land Development Code as updated.
3. Establish a Community Development Department Call Center.
 - a. Assignment of key personnel responsible for answering all incoming phone calls for the Community Development Department.
4. Implement total electronic application submittal and processing.
 - a. Expedited processing and review
 - b. Elimination of paper filing and handling
 - c. Economic return to end users and the County
 - d. Good customer service initiative
5. Adoption of Federal Emergency Management Agency (FEMA) Maps.
 - a. Produce up-to-date and more accurate floodplain information
 - b. New and enhanced digital information that is compatible with today’s technology
 - c. Provide easy access to data for local stakeholders (surveyors, engineers, property owners)

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT**

GOAL 3 – Upgrade County Infrastructure and Transportation Network: Prepared for Growth

Objectives: Reduce travel times in the County: Point A to Point B; increase the ridership and convenience of public transit.

1. Comprehensive Transportation System and Funding Strategy
 - a. Balance transportation system roadway network costs and funding
 - b. Balance multi-modal system network costs and funding
 - c. Finalize and update Transportation Element of the Comprehensive Plan

GOAL 4 – Create Great Neighborhoods for the Future: Safe and Livable

Objectives: Upgrade/expand education choices (private and public) at all levels and Expand activities and programs for youth and families.

1. Broaden public information and community outreach
 - a. Utilize new technologies to reach more citizens (i.e. update website, online registration)
 - b. Continue to develop volunteer base to assist outreach effort

FY12 Accomplishments:

1. Highway 192 Redevelopment: Board approved creation of the East US 192 CRA Agency, adoption of Trust Fund and Redevelopment Master Plan. In-house completion of all support documents and Master Plan provided cost savings to the County while successfully coordinating State-mandated findings of necessity with affected property owners.
2. Adoption of the Avon Park Joint Land Use Study – In-house Osceola County support documentation (Data and Analysis) and recommendations, coordination with affected ranchers, farmers and property owners, as well as Avon Park Air Force Range Commander, and timely submittal of Comprehensive Plan Amendment for approval by State Department of Economic Opportunity.
3. Business Cluster Analysis/Defined Framework for each Cluster: Board approved five Target Industry Clusters (Food Production; Information Technology; Life Sciences and Allied Health; Chemical and Plastics Manufacturing; and Tourism, Entertainment and Recreation), with Frameworks developed for each cluster to be implemented by the newly established Greater Osceola County Development Partnership.
4. Board reviewed and accepted the new Comprehensive Transportation System and Funding Strategy, including selection of four key integrated additional funding components to accomplish Goals: Dedicated Ad Valorem Tax – DAT for New Growth; DAT for Existing Development (*DAT is not an increase but reservation of portion of existing tax for transportation*); Charter County Sales Tax; and Repeal of current Impact

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT**

Fee Ordinance and Methodology. DAT for both new growth and existing development and Transportation Impact Fee Repeal ordinances adopted to implement three of the four components, with approval to move forward in partnership with at least the City of St. Cloud to implement final component and establish oversight and implementation partnership.

5. SunRail TOD Standards for Osceola Corporate Center and Poinciana Stations: Board approved revised Development Order and amended Planned Development for Osceola Corporate Center to establish transit-oriented densities and design parameters to accomplish TOD; Poinciana Study initiated, with completion in 2013 to coincide with station development.
6. School Impact Fees: Direction – Coordinated updated impact fee analysis with Osceola County School District, with Board adoption of 10% impact fee rate reduction.
7. Open Space/Passive Parks: Direction and Funding – Completed Joint Workshop with Board of County Commissioners and Land Conservation Advisory Board (LCAB) to prioritize future land acquisition, with follow-up meetings to complete purchase of the Cherokee Point property, enter into a contract for Lake Lizzie in-holding (Long property) and initiate Board-authorized target area strategy and plan for Shingle Creek Regional Park.
8. Development Regulations: Review and Revision – Staff prepared and processed Chapters 1, 2 and the first half of 3 of the revised and streamlined Land Development Code (LDC), with Board adoption.
9. Analysis of the impacts on Osceola County for changes in State Law – successfully worked with Economic Development staff and affected property owners to protect laws ensuring balance in compatibility requirements for military installations and private property owners.
10. Developed/Updated Management Plans for Camp Lonesome, Lake Runnymede, Lake Toho Park, Shingle Creek, and Twin Oaks conservation/passive parks properties.
11. Completion of the Osceola Energy Initiative Grant – Implementation of the \$2.3M Energy Grant programs, capital expenditures and joint agreements with the City of St. Cloud, Workforce Central Florida, and the University of Florida. Highlights of the program include:
 - a. 12 students completed the first training and internship program of which 3 have gained full time positions beyond the program; 15 students currently enrolled in the second training program and internship.
 - b. Completed light synchronization of 44 lane miles of roadway tying into our current ATMS system upgrade. (Long term cost-savings and reduction).

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT**

- c. Solar panels installed and working at St. Cloud City Hall and the City's Joint Use Facility (Ribbon cutting August 1st). (Long term cost-savings to the City of St. Cloud).
12. Completed scanning of all microfilm copies of permits and construction plans.
 13. Implemented paperless permit submittal, review and issuance process.
 14. Completed cross-training of all permit technician functions, eliminated the single cashier position and eliminated a major step in the permit submittal and issuance process.
 15. Introduced a more streamlined permit revision submittal process, allowing applicants to bypass the permit counter thereby saving time.
 16. Successful audit by the Federal Emergency Management Agency and the International Organization for Standardization (ISO).
 17. Successful testing of the first electronic submittal and review.
 18. Assignment of additional responsibilities without increasing staffing levels:
 - i. Community Development Block Grant (CDBG) - Infrastructure Assessment Reporting
 - ii. National Pollutant Discharge Elimination System (NPDES) - Conduct and monitor State mandated inspections.
 - iii. Federal Emergency Management Agency (FEMA) – Manage, coordinate and monitor the FEMA program.
 19. Opened the eagle's nest observation station off of Kings Highway to protect the public as they stopped to photograph and observe nesting eagles.
 20. Developed master plans for six of the twelve public boat ramps.
 21. Mosquito Control successfully completed the second year of activities under budget.
 22. Procured new pumping systems for Mosquito Control spray trucks as the existing systems were obsolete. The new systems will provide improved tracking.
 23. Procured new software subscription to web-based application to track mosquito control activities. Field data will be entered into the application in real time and can be viewed by management in a user friendly format on the website. The application will increase efficiency of operations and provide greater reporting capabilities of daily activities.
 24. The Florida Department of Environmental Protection conducted a five year audit (March 2012) of the County's National Pollutant Discharge Elimination System Program with no findings.
 25. The Florida Division of Emergency Management conducted a random audit (June 2011) for the County's National Flood Insurance Program; the results were successful with no findings.

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT**

26. The Federal Emergency Management Agency conducted a five year audit (May 2012) for the County's Community Rating System Program; results were successful with no findings.
27. Staff coordinated multiple community meetings for the Federal Emergency Management Agency flood map changes with more than 700 attendees.
28. In the area of 4-H youth development of Extension Services, successes included:
 - a.) One youth selected to be on the National 4-H Conference Youth Leadership Team. This is an honor bestowed to only six youth in the country. As part of the team, the candidate was responsible for leading group activities, hosting meetings and participating in leadership during the National 4-H Conference (March 2012).
 - b.) 17 youth participated in District Events, presenting speeches and illustrated talks, six youth competed in the District Share the Fun Variety Show competition and four youth competed in the District Fashion Revue. Five youth competed at State 4-H Congress.
 - c.) 12 youth will compete in the State 4-H Horse Show.
29. In the area of Family and Consumer Sciences, Extension continues to work with the Money Mentor Program begun in 2010. This is a two-step program where participants first attend financial education classes, then meet with a financial mentor who helps develop financial goals and then an action plan to reach these goals. Since 2010, 288 classes reached 4,654 adults; of those 578 participated in mentoring. Of the 578, 90% stick to planned spending, 83% track spending; 87% reduced debt; and 80% increased personal savings. Additionally, 66% of foreclosure prevention clients completed a housing work out plan best fitting their needs. This program is supported through grants totaling \$263,100 since 2010.
30. Extension Services finalized the Environmental Protection Agency's \$2.881 million dollar grant for demonstration and outreach on the invasive aquatic weeds hydrilla and hygrophila.

**FUND 001-GENERAL FUND
COMMUNITY DEVELOPMENT**

OFFICE SUMMARY - COMMUNITY RESOURCES

TRENDS & ISSUES:

The Community Resources Office is comprised of the following cost centers: Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Lakes Management (1417), Mosquito Control (1418) and Community Resources (1419). Included in Mosquito Control is the FY13 allotment for the Mosquito Chemical Grant. Passive Parks includes Shingle Creek Perpetual Maintenance, Babb Grove, Split Lake, Holopaw Preserves and Poinciana Park, which are all funded by prior year Balance Forward. These cost centers support 28.5 FTEs which is a 1.1 FTE decrease from FY12 Adopted as the Hydrilla Grant ended in FY12 and the positions partially funded by the grant have been eliminated. Personal Services are increasing due to the reclassification of 2 positions at a higher rate. Operating Expenses increased due to funding for the Passive Parks which were not included in the FY12 Adopted Budget, but was later amended to include funding. Capital Outlay for FY13 includes one replacement vehicle for Mosquito Control and funds to equip the Remote Permitting Center.

REVENUES:

Revenue sources include Intergovernmental Revenue, which accounts for the State grant proceeds for Mosquito Control; Miscellaneous Revenues which are associated with Rents & Royalties derived from the caretakers' rentals of Chisholm Park, Mac Overstreet Park and Lake Lizzie, as well as the Boggy Creek lease payment; and Other Sources include revenue for the Financial Pathways program. Additional revenues are provided by Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	821,144	182,089	77,119	18,500	-58,619
Miscellaneous Revenues	17,057	41,660	8,000	70,281	62,281
Less 5% Statutory Reduction	0	0	-350	-3,449	-3,099
Other Sources	44,954	59,938	59,938	59,938	0
Fund Balance	0	0	1,417,781	1,134,937	-282,844
Total Revenues:	\$883,154	\$283,687	\$1,562,488	\$1,280,207	-\$282,281
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	299,473	1,677,237	1,529,757	1,551,744	21,987
Operating Expenses	1,181,165	433,455	677,220	1,576,336	899,116
Capital Outlay	6,335	0	174,866	38,000	-136,866
Total Expenditures:	\$1,486,973	\$2,110,692	\$2,381,843	\$3,166,080	\$784,237

**FUND 001-GENERAL FUND
COMMUNITY DEVELOPMENT**

OFFICE SUMMARY - CUSTOMER RESOURCES

TRENDS & ISSUES:

The Customer Resources office is comprised of cost centers 1427 – Impact Fee Coordination and 1450 – Community Development Administration. The Office of Impact Fee Coordination administers and maintains various Impact Fees including transportation, fire, parks and school. Beginning in FY11 and continuing through the end of FY12, Impact Fees, with the exception of Education, were placed on a moratorium. Moving forward, Impact Fees will be collected for Education, Fire and Parks, however, Transportation Impact Fees were repealed by the Board of County Commissioners on September 17, 2012. The Community Development Administration cost center manages the overall operations of the Community Development Department and all of its cost centers. This office supports 5.1 FTEs which is a 0.1 FTE increase from FY12 Adopted. This FTE increase, along with changes to benefits compensation based on employee selections during open enrollment, accounts for the increase to Personal Services. Operating Expenditures reflects a decrease consistent with the decline of Impact Fee funded activities.

REVENUES:

This office is supported by the General Fund, however, it does generate revenue. Charges for Services are generated by School Impact Fee collections per our agreement with the Osceola County School Board. Additional revenue is generated by transferring up to 1.5% of actual impact fee collections to the Impact Fee Coordination office from the respective Impact Fee Funds.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	44,579	21,288	15,695	16,945	1,250
Less 5% Statutory Reduction	0	0	-785	-847	-62
Transfers In	85,197	75,480	8,738	0	-8,738
Total Revenues:	\$129,776	\$96,768	\$23,648	\$16,098	-\$7,550
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	801,286	463,660	455,199	470,682	15,483
Operating Expenses	144,181	15,044	206,961	6,775	-200,186
Capital Outlay	1,785	0	0	0	0
Total Expenditures:	\$947,252	\$478,704	\$662,160	\$477,457	-\$184,703

**FUND 001-GENERAL FUND
COMMUNITY DEVELOPMENT**

OFFICE SUMMARY - DEVELOPMENT REVIEW

TRENDS & ISSUES:

The Development Review Office is an intricate component of the Community Development Department and provides the processing, reviewing and approval of all Engineering Improvement Plans, soil excavation permits, platting, flood plain management and construction inspection functions which are accomplished through the Project Management, Environmental, Engineering and Inspections offices. This budget supports 14.5 FTEs which is unchanged from FY12. The increase in Personal Services is reflective of changes to benefits compensation based on plan selections by employees during open enrollment. Operating Expenses increased significantly due to Other Contractual Services budgeted to satisfy the construction deficiencies of the Westside Ph. 2 project as required by the Performance Bond.

REVENUES:

The primary revenue source for this office is generated through Fees which include licenses and permits related to planning, zoning, development, engineering, and Board of Adjustments functions; and infractions such as lot mowing abatement. Charges for Services are generated through a Protective Inspection Fee. Miscellaneous Revenues reflect funding received from a Performance Bond issued to a developer that failed to complete the infrastructure at the Westside Phase 2 development.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	398,210	648,998	516,026	1,300,000	783,974
Charges For Services	313	2,133	0	49,000	49,000
Miscellaneous Revenues	0	0	0	400,000	400,000
Less 5% Statutory Reduction	0	0	-25,801	-85,200	-59,399
Total Revenues:	\$398,523	\$651,131	\$490,225	\$1,663,800	\$1,173,575
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	1,270,867	1,154,606	1,152,812	1,162,697	9,885
Operating Expenses	38,037	51,205	46,416	475,893	429,477
Total Expenditures:	\$1,308,904	\$1,205,811	\$1,199,228	\$1,638,590	\$439,362

**FUND 001-GENERAL FUND
COMMUNITY DEVELOPMENT**

OFFICE SUMMARY - PLANNING & ZONING

TRENDS & ISSUES:

The Planning & Zoning Office in the Community Development Department provides the development framework, process, review and maintenance functions for Osceola County to achieve a sustainable world-class community. This involves managing orderly growth and development through administration of the Osceola County Comprehensive Plan and Land Development Code, coordination with various local, State and Federal agencies and jurisdictions, providing assistance to the County Board Committees, County Staff, residents, business owners and visitors. The Planning & Zoning office is comprised of the following studios - Zoning (Current Planning Studio), Large-Scale Projects and Comprehensive Plan Studio, Transportation Studio, Code Enforcement Studio and Geographical Information System (GIS) Studio. This office supports 40 FTEs which is an increase of 3 FTEs from FY12 Adopted and accounts for the increase in Personal Services. Operating Expenses decreased due to a reduced need for updates to the Land Development Code as well as two major studies that were completed in FY12. Capital Outlay reflects funding to cover the costs associated with the Remote Permitting Center as well as funding for the Energy Efficiency and Conservation Block Grant which includes 3 electric vehicle charging stations, duct tester units and a laptop computer.

REVENUES:

Although Planning and Zoning is primarily supported by the General Fund, this cost center also generates its own revenue from local business taxes, permits, charges for services and other fees. This office also receives interest income on bank balances and grant revenues for the Energy Efficiency and Conservation Block Grant.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Other Taxes	396,291	492,184	372,932	398,014	25,082
Permits, Fees & Special Assessments	608,311	621,683	597,077	641,761	44,684
Intergovernmental Revenue	0	109,725	1,102,416	347,766	-754,650
Charges For Services	407,621	364,268	369,855	290,508	-79,347
Judgment, Fines & Forfeits	228,978	120,988	106,445	326,551	220,106
Miscellaneous Revenues	14,412	19,374	17,339	19,000	1,661
Less 5% Statutory Reduction	0	0	-73,182	-83,792	-10,610
Total Revenues:	\$1,655,613	\$1,728,222	\$2,492,882	\$1,939,808	-\$553,074
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Personal Services	2,688,211	2,673,918	2,482,907	2,584,359	101,452
Operating Expenses	5,162,638	4,840,702	6,587,884	5,516,384	-1,071,500
Capital Outlay	32,140	2,315	0	51,500	51,500
Total Expenditures:	\$7,882,989	\$7,516,936	\$9,070,791	\$8,152,243	-\$918,548

FUND 001 – GENERAL FUND

CLERK OF COURTS

MISSION STATEMENT:

The Clerk of Courts is a Constitutional Officer, elected by the people to perform services in recording, circuit, and county courts. We are committed to providing all users of the Clerk's Office with current, accurate information in a responsive and courteous manner while providing an environment conducive to the professional and personal growth of the Clerk's employees.

OVERVIEW:

The Clerk of Courts is an independently elected official of county government as specified in the Florida State Constitution.

PUBLIC INFORMATION:

In November 2008, Osceola County voters elected Malcom Thompson Clerk of the Courts. The Clerk of the Courts operates offices in downtown Kissimmee in the County Courthouse building at 2 Courthouse Square. Court support responsibilities of the Clerk include all operations in the circuit and county civil and criminal courts. In addition, the Clerk's Recording Division is responsible for recording and scanning all official recording, storage of all court documents and processing of tax deeds. The Clerk transferred the finance function and the secretary to the Board of County Commissioners on October 1, 1992, in accordance with the approval by County voters of the Charter form of government. Clerk's Administration includes the Elected Clerk, an appointed Chief Deputy Clerk, an Assistant Chief Deputy and secretarial/clerical staff.

FY13 Goals & Objectives:

To maintain and preserve the official records and court documents in such a manner as to be easily retrievable, and to perform such duties in the courtroom that will allow all agencies of the judiciary to perform their duties in an efficient and timely manner.

Objectives:

1. To continue to provide a high level of productivity and efficiency through the use of up-to-date technology.
2. To continue with a system of recording documents that will provide easy retrieval and allow for the return of originals within 24 hours of receipt. In addition, to continue with a system that will allow documents to be electronically filed with our office.
3. To maintain a system of filing whereby all documents are properly filed within 24 hours of receipt
4. To make the official records easily and readily accessible to all users of the Clerk's Office by providing internet computer access.

5. To establish a system of filing whereby court documents could be electronically filed and accepted by the Clerk of Court's office.
6. To establish a cooperative working relationship with all agencies of the court system, which will allow justice to be dispensed in a professional and timely manner.

**FUND 001-GENERAL FUND
CLERK OF THE CIRCUIT COURT**

COST CENTER SUMMARY - (9111):

TRENDS & ISSUES:

As the Clerk of the Circuit Court submits their budget request to the State, the County provides funding for property and liability insurances resulting in an overall increase of 2.8% over FY12 Adopted. Per Statute 29.008 the County is also obligated to fund court-related expenditures for maintenance, utilities, and security of court facilities. Cost associated with these expenses is budgeted in Building Maintenance's budget in the General Fund. The County also provides funding for cost related to construction of the courts which is provided for in the Court Facilities Fund (Fund 115) as well as technology needs through the Court Technology Fund (Fund 130).

REVENUES:

This office is supported by Court Fees as well as by the General Fund and other funds noted above.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	60,035	3,260	1,050	3,000	1,950
Judgment, Fines & Forfeits	0	46,341	43,668	56,877	13,209
Miscellaneous Revenues	37,749	81,578	0	0	0
Less 5% Statutory Reduction	0	0	-2,236	-2,994	-758
Other Sources	108,028	357,391	0	0	0
Total Revenues:	\$205,812	\$488,570	\$42,482	\$56,883	\$14,401
<u>Expenditures</u>					
Operating Expenses	142,772	233,996	224,080	230,334	6,254
Total Expenditures:	\$142,772	\$233,996	\$224,080	\$230,334	\$6,254

FUND 001 – GENERAL FUND

SUPERVISOR OF ELECTIONS

VISION STATEMENT:

“To build and maintain public trust in the electoral process”

MISSION STATEMENT:

“To provide the citizens of Osceola County quality election services and maintain the integrity of the electoral process. As election professionals we are the gatekeepers of democracy.”

PUBLIC INFORMATION:

Mary Jane Arrington is serving her first term as Supervisor of Elections. She previously served as a County Commissioner for eight years. She and her staff strive to be responsive to all citizens to make their voting experience positive. They work on a daily basis to be fiscally responsive to the taxpayers of Osceola County. This is reflected in the current budget being the lowest for the Supervisors' Office in five years.

FY13 Objectives:

1. Working to provide quality election services, which will include: conducting open, fair, transparent and secure elections in the most efficient and professional manner as well as posting timely and accurate results.
2. Promoting voter awareness through education, outreach and community involvement, which will encourage voter participation and assist voters in making informed decisions.
3. Maintaining current, accurate Voter Registration Files.
4. Judiciously expend our tax dollars while making sure we are meeting the expectations of our citizens.
5. Working to make sure every eligible voter has the opportunity to exercise his or her right to vote.
6. Ensuring compliance with Florida Election Laws.
7. Providing exemplary customer service.
8. Remaining on the forefront of elections technology and innovations.
9. Embracing youth participation and voter education to inspire and prepare our young people to become the voters, poll workers and candidates of tomorrow.

**FUND 001-GENERAL FUND
SUPERVISOR OF ELECTIONS**

COST CENTER SUMMARY - (9121):

TRENDS & ISSUES:

The Supervisor of Elections is responsible for administering and certifying the elections for Osceola County and its municipalities. This office is also responsible for maintaining a current and accurate voter registration list, conducting voter registration, and providing voter education to all citizens to assist them in becoming a more informed voter while complying with the Florida Election Laws. The FY13 budget reflects a reduction of 6% over the FY12 Adopted Budget. Additional funding is provided for property and liability insurances as well as overhead expenses. There were no changes to the number of FTE's over FY12 which remain at 20.

REVENUES:

This office is supported by the General Fund.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	2,748	0	0	0	0
Miscellaneous Revenues	11	0	0	0	0
Other Sources	271,124	233,901	0	0	0
Total Revenues:	\$273,883	\$233,901	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	61,331	41,966	18,477	19,622	1,145
Transfers Out	2,651,904	2,417,517	2,615,746	2,454,638	-161,108
Reserves - Assigned	0	0	10,000	10,000	0
Total Expenditures:	\$2,713,235	\$2,459,483	\$2,644,223	\$2,484,260	-\$159,963

FUND 001 – GENERAL FUND

TAX COLLECTOR

MISSION STATEMENT:

To serve our citizens with knowledge, dignity and respect.

PUBLIC INFORMATION:

The Tax Collector mails out property tax bills in November of each year based on the taxable value set by the Property Appraiser and the tax rates set by local governments. Taxpayers receive early payment discounts starting at 4% for November payments, 3% in December, 2% in January, and 1% in February. All property taxes are due in full during the month of March and become delinquent and subject to delinquent tax collection fees if paid on or after April 1. On or before June 1st, the Tax Collector conducts a tax certificate sale including each real estate property with unpaid taxes. This action imposes a tax lien on the property, and if unpaid, could result in a sale of the property. The Tax Collector's office also issues local business tax receipts, hunting and fishing licenses, as well as boat and mobile home registrations. Auto tag renewal notices are mailed to each registered vehicle owner and are due by midnight of the owner's birthday. Additionally the Tax Collectors main office only offers all drivers license services except the skills test. Citizens will need to visit the State Office if they need to take the drivers road test. The Tax Collector is Ms. Patsy Heffner, the main number is 407-742-4000 and the address is 2501 E. Irlo Bronson Memorial Hwy. Kissimmee, FL 34744.

FY13 Objectives:

Objectives:

1. Cultivate an environment that is both welcoming to our customers and conducive to the professional and personal growth of Tax Collector employees.
2. Provide the training necessary to deliver knowledgeable, courteous service to our customers and the agencies we serve.
3. Utilize technology to the fullest extent possible to efficiently serve our customers and accurately account for revenue collected.
4. Maintain the public's trust and confidence through service and accountability.

**FUND 001-GENERAL FUND
TAX COLLECTOR**

COST CENTER SUMMARY - (9131):

TRENDS & ISSUES:

The Tax Collector is an independent constitutional officer duly elected by the voters of Osceola County. The Tax Collector participates in the management of the executive branch of state government, which includes the Fish and Wildlife Conservation Commission, Department of Highway Safety & Motor Vehicles, and the Department of Revenue. This office is also responsible for the collection of other taxes by special levying districts. The Tax Collector's office receives a fee for providing a variety of services and historically has always been able to return unused fees to the County. Appropriation below reflects that of the General Fund only and represents a .02% increase over the FY12 Adopted Budget.

REVENUES:

The Tax Collector generates its revenue through fees.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	508,109	445,817	138,000	0	-138,000
Less 5% Statutory Reduction	0	0	-6,900	0	6,900
Other Sources	3,397,492	2,829,113	2,000,000	2,000,000	0
Total Revenues:	\$3,905,601	\$3,274,930	\$2,131,100	\$2,000,000	-\$131,100
<u>Expenditures</u>					
Operating Expenses	6,176,968	5,323,871	5,896,939	6,025,442	128,503
Total Expenditures:	\$6,176,968	\$5,323,871	\$5,896,939	\$6,025,442	\$128,503

FUND 001 – General Fund

PROPERTY APPRAISER

FY13 Goals & Objectives:

Goal 1 – Continuance of information technology enhancements for public services and education

Objectives:

- a. Residential comparable sales analysis available via our website
 - i. Designed to give specific results for residential sales analysis.
 - ii. User defined output reports that meet their individual needs.
- b. Upgrade website system hardware and application software to complete PA search engine website enhancements
 - i. All website servers (4) upgraded to support higher consumer use, 64-bit software and programming design code for enhanced search engine and map compilation
 - ii. Webserver upgrades will include Homestead and Tangible features to improve user online application experience and internet security for electronic exemption submissions

Goal 2 – Implementation of new Property Appraiser technology resources to reduce workflow duplication and enhance distribution to County service portals

- a. Continuance of workflow procedures and data sets in GIS and CAMA services and consolidate task and eliminate duplicate data entry
 - i. Identify County Departments utilizing Property Appraiser information and provide a viable IT resource, based on continuous Property Appraiser IT improvements
 - ii. Provide general public resources using technology to provide a streamline and a one stop type service for Osceola government business, when available
 - 1. Addition of do-it-yourself services for web applications (custom report downloads, user defined map printing and residential data analysis)
- b. Replace existing scanned document repository with a web-based system compatible with on-demand scanning stations and database integration

- i. Convert existing alchemy system documents to Idatix document system, features include an intranet/mobile user application real-time database format compatible to Manatron tax system
- ii. Phase out out-sourced scanning operations and utilize electronic document protocol and desktop scanning procedures for improved turn-around time cycle and reduce budget service cost

SUMMARY

The Osceola County Property Appraiser's office has been going through a CAMA software conversion and as with any Information Technology Project there are many unplanned needs that arise during or even after the project is completed. The Osceola County Property Appraisers' Office plan is to build continuity and flexibility within IT environment. A new CAMA tax roll system for both Real and Tangible accounts has introduced the need to integrate and upgrade other system processes within the Property Appraisers' Office. The IT implementation plan has upgraded web application processes to include the property search engine, homestead application submission and tangible property exemption filing. With the new database and procedural process introduced with new CAMA system areas in document management, system management console and pre-windows server 2008 devices including multi-function, department printers and user training pc's are viable to complete system integration. Newer document systems support multiple ODBC databases as well as web document types and existing electronic forms. Database maintenance and storage is also compatible to the existing CAMA database schema which reduces conversion cost significantly. Documents produced using the on-line process for Homestead and Tangible can be directly imported to CAMA and document system without hardcopy output and additional personnel resources. The system management console allows single-node administration of hardware and software devices to maintain consistency. A major obstacle in system administration is implementing new or additional processes without a plan that regulates changes in procedures, software and hardware firmware. After just 6 months of non-administration of these IT items, new technology doesn't perform as new or in the original state. The management consoles does the timely scheduled maintenance duties of shared IT infrastructure in a secure non-obtrusive mode while minimizing downtime and freeing up IT resources for other tasks. Workflow can be an entity of the CAMA or on a global scale a part of the document management system. Procedures within workflow need to be analyzed and modified to bind with new technology processes. Simply putting a new device on the network or replacing a software application will not produce a better product or increase user efficiency alone. The most common result in do nothing within a workflow process in extended redundancy and user defined work around. These effect waste time and utilize about 10% of any IT implementation. The myth in the IT world is new is better and production is increased. This theory holds true only if the procedures that utilize technology are upgraded from the system to the user environment and entities within the scope work together as a unit. Workflow does not have to be complex, most of the time it is initially overdone to compensate for inefficiency. A contracted vendor

who is not engaged in the process can offer non-biased analysis and perspective without subjectivity. If used with caution, processes can change with minimal impact on Staff resources. The plan is to proceed in a programmed approach to ensure each IT piece can contribute to a single systematic result.

During the 2012 fiscal year, the Osceola County Property Appraisers' Office made solid IT implementation gains. The Manatron CAMA Software conversion was completed and the 2012 Tax Roll was produced on this new system. The online Homestead Exemption filing application enhancements have been completed for the upcoming Homestead season. The goal is to continue to improve web-based services for taxpayer interaction. Our mission is to advance as many services and products to the world wide web and utilize computer technology in-house to do more with less. The IT plan put in place for the 2012/13 year will allow this Office to continue forward in the next budget year without loss of momentum. The foundation of new hardware and software implementation will provide stability for further development of end user and online programs. A benefit of this plan will reduce hands on and maintenance cost by downsizing desktop application licensing and support. This approach also allows greater flexibility for producing budget line items by using short term planning for longer range gains. Sound IT implementation cannot reduce the effects of the responsibilities and legislative changes brought on by economic and procedural changes, but it can provide structure to serve the public with better data solutions and accountability.

**FUND 001-GENERAL FUND
PROPERTY APPRAISER**

COST CENTER SUMMARY - (9141):

TRENDS & ISSUES:

The Property Appraiser's Office is responsible to determine the value of all property within the County, including improved and vacant real property, tangible personal property, and agricultural property. The Property Appraiser submits their budget to the Department of Revenue for approval as well as to the Board of County Commissioners for inclusion in the County's Adopted Budget. Of the total budget submitted (\$5,305,633) \$4,722,922 is funded through the General Fund. However, as the Elected Official salaries were not finalized at the time of this budget, it will be updated during an amendment. Additional expenses, not associated with their budget submission, include funding for property and liability insurances, funding to support this office use of the 800 MHz radio, and postage for mailing of the Notices of Proposed Property Taxes (TRIM). Per Florida Statute 200.069 the mailing of TRIM Notices should be at the expense of the Board of County Commissioners. There were no changes to the number of FTE's over FY12 Adopted which remains at 60. Overall, this budget increased by 2% over the FY12 Adopted Budget.

REVENUES:

This office is supported by the General Fund as well as other funds that are supported by Ad Valorem and Special Assessments.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	72	0	0	0	0
Other Sources	398,085	567,608	0	0	0
Total Revenues:	\$398,157	\$567,608	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	195,329	149,995	167,429	169,089	1,660
Transfers Out	5,101,083	6,297,724	4,622,093	4,725,226	103,133
Total Expenditures:	\$5,296,412	\$6,447,719	\$4,789,522	\$4,894,315	\$104,793

**FUND 001 – GENERAL FUND
SHERIFF**

MISSION STATEMENT:

The mission of the Osceola County Sheriff's Office is to enhance the quality of life for the residents and visitors in our communities through professional law enforcement services and community policing concepts. We will strive for excellence in our commitment to provide a safe and secure environment and promote trusting relationships with those whom we serve.

FY13 Goals & Objectives:

To protect the citizens and visitors of Osceola County, but specifically the goals and objectives for FY13 are as follows:

GOAL 1 – Crime Control and Prevention – Provide a safe and secure environment for residents, visitors and businesses.

Objectives:

1. Continue the Robbery Unit's and Patrol's use of improved response and investigative tools to decrease the number of robberies, clear cases and increase robbery arrests.
2. Proactively seek to eradicate illegal drug activity, Marijuana grow houses and grow operations especially, the manufacture of methamphetamines which has the capacity to endanger innocent citizens.
3. In accordance with state statutes, continue to closely monitor the sex offenders and predators living in or visiting our county, and keep the community informed.
4. Actively target traffic violators through routine patrol and special operations to keep our streets and roadways safe for all drivers and pedestrians.
5. Continue to monitor and stay engaged in homeland security issues
6. Combat gang violence, and monitor gang members and gang activity which often results in crimes against innocent citizens.
7. Continue intelligence-driven Patrol methods to effect reduction in violent and property crime.
8. Continue efforts on the development of a comprehensive training facility at Lake X to significantly improve the training capacity for Sheriff's Office personnel.

GOAL 2 – Community Outreach – Provide the community with crime prevention and safety information and programs.

Objectives:

1. Continue the School Resource Officer program, deputies assigned to provide school security and serve as law enforcement liaisons. The SROs teach programs that help students resist negative behaviors leading to drug and gang involvement.

**FUND 001 – GENERAL FUND
SHERIFF**

2. Expand the Community Volunteer Patrol, citizens in specially- marked Sheriff's Office vehicles patrolling their neighborhoods to observe and report suspicious persons or activity. Currently, 10 neighborhoods and over 100 citizen volunteers participate in the program.
3. Conduct the popular 8-week Basic and Advanced Citizens Academies that familiarize citizens with the Sheriff's Office and law enforcement issues.
4. Continue the Teen Driver Challenge classes which offer teenaged drivers classroom and hands-on training in accident avoidance and driving skills to help them become safer drivers.
5. Continue the Self-Defense Awareness Familiarization Exchange (S.A.F.E.) classes that educate women 16 and older how to reduce the risk of becoming a victim, and how to protect themselves if it should happen.
6. Assist in establishing new neighborhood crime watch groups and continue support of current groups.
7. Operate a Summer Adventure Camp for local children that provide a safe and fun learning environment while providing an opportunity for at risk youth to interact directly in a very positive way with deputies.
8. Expand the search and rescue capacities of the Sheriff's Office Mounted Posse through the utilization of more than twenty-five trained volunteers who work under the direction of sworn law enforcement officers.

GOAL 3 – Fiscal Responsibility – Provide efficient, cost-effective law enforcement and crime prevention services.

Objectives:

1. Operate within budget, attentive to optimum use of taxpayer dollars.
2. Maximize the efficiency of current resources to combat crime and provide necessary services.
3. Concentrate personnel and resources, at any given time, in areas of critical need.
4. Maximize grant acquisition efforts to bring in outside funding opportunities.
5. Utilize the new DNA lab to efficiently and cost effectively speed up the processing of genetic materials to close cases in a more expeditious manner.

ACCOMPLISHMENTS:

The Osceola County Sheriff's Office continues to meet its goals and objectives in a cost effective and efficient manner to provide essential law enforcement services to the citizens of Osceola County.

**FUND 001-GENERAL FUND
SHERIFF**

COST CENTER SUMMARY - (9151):

TRENDS & ISSUES:

The Osceola County Sheriff's Office enforces the laws of the State of Florida and the ordinances of Osceola County. The Sheriff's submitted FY13 budget was reduced by 0.8% over the FY12 Adopted Budget. This budget supports 605 full-time employees and 88 part-time crossing guards. Although not a part of the Sheriff's submitted budget, the County also funds certain expenses related to property and liability insurances, overhead expenses and the 800 MHz radio communication for this Office. Also, new for FY13, the Sheriff's office has taken responsibility for Animal Control Dispatch and Communications, which increased their budget by \$36,000 to provide services. The Sheriff also receives grant funding associated with the JAG Direct. Funds are transferred out to the Sheriff as requested.

REVENUES:

The Sheriff's Office is primarily supported by the General Fund. This office generates revenue that is remitted to the Board of County Commissioners for Charges for Services relating to traffic and County ordinance violations and costs associated with the prosecution of convicted persons. Other revenues include miscellaneous revenues, grant funding (Justice Assistance Grant (JAG)) and other sources.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	654,133	124,871	116,079	69,573	-46,506
Charges For Services	508,762	324,691	324,152	276,501	-47,651
Judgment, Fines & Forfeits	0	123,103	122,839	131,625	8,786
Miscellaneous Revenues	0	0	4,000	0	-4,000
Less 5% Statutory Reduction	0	0	-22,550	-20,406	2,144
Other Sources	1,554,921	1,187,370	200,000	200,000	0
Total Revenues:	\$2,717,816	\$1,760,036	\$744,520	\$657,293	-\$87,227
<u>Expenditures</u>					
Operating Expenses	964,429	414,797	425,348	457,719	32,371
Capital Outlay	32,459	0	8,345	8,345	0
Grants and Aids	131,372	20,012	44,161	0	-44,161
Transfers Out	48,751,908	50,350,823	50,618,422	50,230,729	-387,693
Total Expenditures:	\$49,880,169	\$50,785,632	\$51,096,276	\$50,696,793	-\$399,483

**FUND 001 – GENERAL FUND
CORRECTIONS**

CORRECTIONS

FY13 Goals & Objectives:

Goal 1 – To provide a continuum of sound correctional practices, which promotes public safety.

Objectives:

1. Hold offenders accountable, and improve their ability to coexist and lawfully comply with facility regulations while in custody.
2. Better identify recidivism through an effective method and tools to ensure proper referrals and in custody program supervision.

Goal 2 – Increase overall jail security through electronic and operational means.

Objectives:

1. Prevent jail escapes and introduction of contraband.
2. Monitor staff safety and inmate activities.
3. Assess the classifying of inmates to ensure proper housing.
4. Random drug test of inmates to ensure a safe and secure environment.

Goal 3 – Provide a safe and secure environment for the inmates, employees, and visitors by:

Objectives:

1. The prevention of contraband;
2. Reducing the incidents of both violent and non-violent misconduct; and
3. Detecting and investigating criminal acts.

Goal 4 – Assure agency and individual accountability by effective and efficient use of personnel, equipment, and technology.

Objectives:

1. Assure facilities and equipment meet the needs of the employees and the agency as it grows.
2. Assure adequate training on equipment and technology.
3. Ensure the financial integrity of the agency and maximize efficient use of public funds and resources.
4. Continue implementation of an ongoing agency-wide performance review and accountability system.
5. Assure the effective integration of information technology and to the mission and programs of the Osceola County Corrections Department.

**FUND 001 – GENERAL FUND
CORRECTIONS**

Goal 5 – Maintain an organizational environment which fosters the professional growth of each person and enhances the capabilities of all employees.

Objectives:

1. Manage personnel and resources for optimum results and maintain authorized strength by vigorously recruiting, hiring, and retaining the best, most capable, people.
2. Foster an environment that encourages and recognizes individuals who accept responsibility, pursue personal and professional growth, show initiative, and perform their duties in a manner which brings both positive and public acclaim to both them and the department.

FY12 Accomplishments:

- Redesigned a cell in the female bay to include a food port so the door does not have to be opened to pass items to high risk female inmates.
- Reaccredited through Florida Corrections Accreditation Commission, and successfully passed the Florida Model Jail Standards Inspection of the Agency; which helps reducing the chance of civil litigation in turn reducing the cost of jail operations.
- Promoted 7 Sergeants and 5 Lieutenants.

SUPPORT DIVISION

FY13 Goals & Objectives:

Goal 1 – To develop and support staff through training, and maintenance of high employment standards.

Objectives:

1. Develop a training schedule that accommodates staff needs.
2. Develop a Field Training Program for newly promoted Supervisors.
3. Identify and develop a training program that addresses training efficiencies & shortcomings.
4. Increase the use of e-training modules to create an alternative to the classroom setting.
5. Facilitate Leadership training through both internal and external training sources.
6. Partner with Florida Sheriff's Association and become the Regional Training Site for Central Florida, enabling Correctional staff to participate in and receive training sponsored by Correctional training partners (e.g. ACA, AJA, etc.), at either minimal or no cost.

Goal 2 – To improve effectiveness and consistency of facility operations with respect to matters of health, safety, security, and program services.

Objectives:

1. Maintain accreditation status with Florida Correctional Association and National Commission on Correctional Healthcare.
2. Maintain National Accreditation status through Florida Model Jail Standards.

**FUND 001 – GENERAL FUND
CORRECTIONS**

Goal 3 – To provide a safer environment for employees, inmates and visitors.

Objectives:

1. Establish a C.R.T Team to conduct contraband interdictions and targeted searches in and around the facility.
2. Establish an Emergency Management Team to provide training for any and all Emergencies.

FY12 Accomplishments:

- Selected and sponsored supervisors for the Florida Department of Law Enforcement and National Jail Leadership Command Academy Supervisor Training. This training will help the agency continue to produce professionals and develop staff.
- Provided in-house Supervisor Training which was specific to Osceola County Jail. This training enhanced supervisor awareness thereby increasing productivity through recognizing responsibilities.
- Sponsored a Correction Officer Basic Recruit Academy. The agency sponsored fourteen cadets in 2012. Once the cadets graduate the academy and pass the State’s exam, we will increase our current staffing by fourteen correction officers. The increase in staffing will provide increased supervision of inmates which provides for a safer community.
- Safely and securely transported inmates over 7000 inmates to and from court, medical appointments and to the Department of Corrections. Because of the safe and secure manner in which the inmates were transported, there were no major injuries reported by staff or inmates which have a positive financial impact on the county. There were no escapes, which reduces law enforcements involvement and tax payer dollars in the apprehension of the escapee.
- Provided supervision of inmate labor saving the residents \$1,746,484.40.
- Provided over 15,000 visits to the citizens allowing no contact visits with inmates and meeting required by FMJS standards.
- Partnered with Florida Sheriff's Association and became a host agency in the Central Florida Region for future training. This allows our agency to participate in training at no cost to the agency

INMATE SERVICES DIVISION

Goal 1 – To develop knowledge, abilities, and skills of staff for their current positions and future opportunities.

Objectives:

1. Establish a succession plan to develop all civilian corrections staff.
2. Develop a FTO based training program for civilian corrections staff.
3. Update all post orders and policies for the Inmate Services Division.

**FUND 001 – GENERAL FUND
CORRECTIONS**

Goal 2 – To have effective management and supervision.

Objectives:

1. Implement strategies to ensure the timely and accurate flow of information between all departments within the Inmate Services Division.
2. Schedule meetings at various times to enable staff on all shifts to attend and include round table discussion at meetings to promote staff participation.
3. Provide timely recognition to employees.

Goal 3 – Continue addressing jail overcrowding and reducing costs to the County.

Objectives:

1. Provide re-entry initiatives to the inmate population
2. Increase inmate interviews at jail intake to determine possible non-monetary release in accordance with state statute and administrative orders.
3. Increase the number of sentenced offenders participating in the Home Confinement program in accordance with administrative order by 5%.

Goal 4 – To use technology and innovative practices effectively.

Objectives:

1. Improve our strategic use of evolving technology, to include the Spillman upgrade.
2. Implement the use of the Pretrial Release risk assessment tool.
3. Establish the utilization of electronic arrest affidavits by law enforcement.

FY12 Accomplishments:

- Created plan and successfully completed 80% of the Inmate Services reorganization, including: physical moves, promotions/new positions, evaluation of workload, reassignments of workloads including the merge of the Case Managers within Classifications, and staff training within all assigned departments.
- Collaborated with six other Florida counties in the development and validation of a pretrial release risk assessment instrument to be implemented by October 1, 2013 to assist with PTR and ROR recommendations and decisions according to Administrative Order.
- Supervisor development and staff training; enhances professional growth, better customer service and staff morale, and promotes consistency amongst shifts.
- Collaborative Effort with the Corrections Department, the Sheriff's Office and the Information Technology Department for Non-custody Bookings for the Bonds & Dockets Unit, beginning June 20, 2012.

**FUND 001 – GENERAL FUND
CORRECTIONS**

INTERNAL AFFAIRS DIVISION

FY13 Goals & Objectives:

Goal 1 (Internal Affairs) – To conduct thorough and effective investigations of allegations against employees.

Objectives:

1. Complete investigations within forty-five (45) days in accordance to Operational Policies and Procedures.
2. Develop an employee information pamphlet referencing Internal Affairs and its' procedures.

Goal 2 (Internal Affairs) –Maintain monthly statistical data for both formal investigation(s) and Supervisory Reviews.

Objectives:

1. Develop a case tracking system for formal investigations and supervisory reviews detailing date case opened, date case closed, disposition and outcome.
2. Monitor and track patterns of concerns for the Department related to allegations to assist Division Captains in establishing corrective action plans as needed to address the patterns and minimize risks.

Goal 3 (Internal Affairs) –Inmate Drug Testing

Objectives:

1. To conduct monthly random drug testing 10% – 15% of the inmate population.
2. To maintain monthly statistical data of all inmate drug testing conducted.

Goal 1 (Risk Control) – To identify, manage and control risk in order to minimize negative risk consequences and maximize positive ones.

Objectives:

1. Compile quarterly reports to determine risk trends and identify and apply proper preventive methods.
2. Analyze complaints to identify critical issue and develop a plan to determine appropriate course of action.

**FUND 001 – GENERAL FUND
CORRECTIONS**

Goal 2 (Risk Control) – To assist the facility’s ability to achieve its mission, (e.g., provide a safe, secure and humane environment for the public, staff and those requiring detention or supervision in Osceola County).

Objectives:

1. Perform weekly facility inspections to ensure compliance with policy and procedures.
2. Observe on a weekly basis the activities involving inmates and the public to ensure compliance with policy and procedure and regulatory standards.

Goal 3 (Risk Control) – To retain department files according to the GS-2 and GS1-SI for retention purposes.

Objectives:

1. Maintain a log of all file/documents approved for destruction.

FY12 Accomplishments:

- Implementation of the Internal Affairs Unit
- Implementation of Inmate Drug Testing
- Implementation of the Quality/Risk Control Unit
- Developed and Employee Information Pamphlet regarding Internal Investigations and its’ procedure.
- Developed and implemented the Citizen Complaint and Employee Complaint Forms.
- Implementation of the Internal Affairs’ Inmate “Monthly Intelligence Video”
- Monitor Worker’s Compensation claims to ensure employees are back to work as fast as possible.
- Developed procedure for the Post Exposure Nurse Program for Corrections.
- Coordinated two (2) years of TB testing for staff and one (1) year of Hepatitis B vaccinations.
- Coordinated the base line and random Drug Free Work Place testing for Corrections Employees.
- Developed Quality/Risk Control lesson plan for in service training.
- Orchestrated training in Legal Issues in Today’s jails for key staff.
- Full Facility Camera System review (interior and exterior), notating concerns with the system, areas which needed camera implementation in order to complete project.

**FUND 001 – GENERAL FUND
CORRECTIONS**

INMATE MEDICAL

FY13 Goals & Objectives:

Goal 1 – Permanently establishing a functioning medical satellite office.

Objectives:

1. Streamline the medical work flow
2. Streamline inmate's movement
3. Reduce traffic in the medical area

Goal 2 – Get all nursing positions filled.

Objectives:

1. Better control of overtime cost
2. Improve staff moral
3. Better medical care delivery

Goal 3 – Implement a new in-house process for Dialysis treatment

Objectives:

1. Reduce cost of services.
2. Better control of overtime costs.
3. Better medical care delivery.

FY12 Accomplishments:

The cost competitiveness of the medical department remains above average in relation to other similar jail population in Florida. The upgrade of the staffing matrix to include an additional Registered Nurse position has improved our ability to control the timing of the physical assessment. Thus, has facilitated a better quality of medical care and has permeated all levels of the medical delivery system including the reduction of overcrowding the medical area. The following represent other small but nonetheless important accomplishments:

- Implementation of a fully Electronic Health Records/ Electronics Medical Record (HER/EMR).
- Implementation of a sick call triage via the telephone in lieu of the paper request.

**FUND 001-GENERAL FUND
DEPARTMENT SUMMARY - CORRECTIONS**

TRENDS & ISSUES:

The Department of Corrections is supported by the General Fund and directly supports the BOCC's Strategic Plan: Create Great Neighborhoods for the Future: Safe and Livable, Objective 1 – Maintain a safe County where residents and guests feel safe and secure. The Corrections budget is comprised of Corrections (2101), Inmate Medical (2114), Drug Lab (2118) and Courthouse Security (2161). This department supports 392 FTEs which is a decrease of 1 FTE from FY12 Adopted Budget. During FY12, this department went through a restructuring phase that resulted in several new employees hired at base salary, which accounts for the reduction to Personal Services. Operating expenditures decreased 0.9% from the FY12 Adopted Budget, due to reductions to Professional Services, Medical Services-Pre Booking and Other Contractual Services as well as updates to overhead and Property & Liability rates. Capital Outlay decreased by 28% and transfers out are related to the Sheriff for an ongoing 3 year grant that expires in September, 2013. Overall, the budget decreased 0.9% from the FY12 Adopted Budget.

REVENUES:

The Corrections Department is supported by General Fund revenues. This Department also generates revenue from charges for phone services to inmates and court fees. Also, additional revenue is provided through Grant funding.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Intergovernmental Revenue	0	97,665	291,653	229,351	-62,302
Charges For Services	872,042	951,567	1,119,366	948,498	-170,868
Judgment, Fines & Forfeits	0	389,710	421,300	382,254	-39,046
Miscellaneous Revenues	76,671	50,690	42,873	69,267	26,394
Less 5% Statutory Reduction	0	0	-79,177	-70,001	9,176
Total Revenues:	\$948,713	\$1,489,631	\$1,796,015	\$1,559,369	-\$236,646
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Personal Services	5,144,910	25,873,748	24,852,172	24,690,313	-161,859
Operating Expenses	4,146,669	5,224,686	7,038,642	6,979,088	-59,554
Capital Outlay	20,719	30,568	1,400	1,010	-390
Grants and Aids	0	54,111	185,576	119,663	-65,913
Transfers Out	0	17,160	0	900	900
Total Expenditures:	\$9,312,298	\$31,200,273	\$32,077,790	\$31,790,974	-\$286,816

**FUND 001 – GENERAL FUND
COUNTY ATTORNEY**

MISSION STATEMENT

The office of the County Attorney is established by the County Charter and is responsible for rendering legal services to the Board of County Commissioners. In addition to defending and filing lawsuits on behalf of the County Commission where necessary, the office of the County Attorney assists in the preparation and implementation of all ordinances, codes, and regulations which the County Commission adopts; aids in the formulation, review, and negotiation of all contracts the County Commission enters into; and conducts research, provides legal advice, and assistance to the County Commission, and various other Boards, committees, and offices which are established by the County Commission. In doing so, the office of the County Attorney is committed to providing efficient and quality legal services.

FY 13 Goals & Objectives:

Goal 1 – Work with the State Attorney’s office to become Special Prosecutors to allow for misdemeanor prosecution of ordinances.

Goal 2 – Promote fiscal responsibility and administrative efficiency within our department.

Goal 3 – Participate in the community through associations and county and state bar events.

FY12 Achievements:

- Managing outside counsel and budget
- Managing internal staff
- Reviewing internal departmental processes, and modify to improve efficiencies
- Implementing, and circulating, a monthly report regarding our services.

**FUND 001-GENERAL FUND
COUNTY ATTORNEY**

COST CENTER SUMMARY - (1311):

TRENDS & ISSUES:

The County Attorney's Office is responsible for rendering legal services to the Board of County Commissioners. In addition to defending and filing lawsuits on behalf of the County Commission when necessary, the Office of the County Attorney assists in the preparation and implementation of all ordinances, codes and regulations adopted by the County as well as providing aid in the formulation, review, and negotiation of every contract the County enters into. This office directly supports the BOCC's Strategic Plan: Cost Effective and High Performing County Government Objective 2 – Deliver County services in an efficient and cost effective manner. The FY13 Adopted Budget provides support for 7 FTEs, which remained unchanged from FY12 Adopted Budget. Personal Services decreased 2.8%, due to departmental restructuring, and Operating Expenditures increased slightly. Overall, this budget decreased 2% from the FY12 Adopted Budget.

REVENUES:

This Office is supported by the General Fund.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	743	983	0	0	0
Miscellaneous Revenues	1,885	650	0	0	0
Total Revenues:	\$2,628	\$1,633	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	1,458,183	1,490,066	719,737	699,127	-20,610
Operating Expenses	84,748	67,556	278,648	278,805	157
Total Expenditures:	\$1,542,931	\$1,557,622	\$998,385	\$977,932	-\$20,453

FUND 001 – GENERAL FUND
BOARD OF THE COUNTY COMMISSIONERS & COUNTY MANAGER

MISSION STATEMENT:

The mission of the County Manager is to provide quality service to the residents of Osceola County, effectively manage departments under the Board of County Commissioners, as well as coordinate governmental operations with the Elected Constitutional Officers, while providing productive leadership in the management of the County Government.

FY13 Goals & Objectives:

The Goals and Objectives for the County Manager's Office are incorporated within the Adopted Osceola County Strategic Plan in conjunction with the BOCC.

**FUND 001-GENERAL FUND
BOARD OF COUNTY COMMISSIONERS & COUNTY MANAGER**

TRENDS & ISSUES:

This cost center provides funding for the BOCC and the County Manager's office. It supports 14 FTEs, which remains unchanged from the FY12 Adopted Budget. However, a slight increase in Personal Services of 0.6% resulted from open enrollment plan selections. Operating Expenses increased by 6.5% when compared to the FY12 Adopted Budget.

REVENUES:

This cost center is supported by General Fund.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Miscellaneous Revenues	501	165	0	0	0
Total Revenues:	\$501	\$165	\$0	\$0	\$0
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Personal Services	1,874,535	1,377,402	1,335,574	1,343,988	8,414
Operating Expenses	786,996	734,578	736,070	783,588	47,518
Total Expenditures:	\$2,661,530	\$2,111,980	\$2,071,644	\$2,127,576	\$55,932

**FUND 001 – GENERAL FUND
OSCEOLA COURT ADMINISTRATION**

MISSION STATEMENT:

To efficiently and effectively provide comprehensive administrative support to all Judges of the Ninth Judicial Circuit, manage programs, and act as a liaison between the Court and the citizens of Osceola County.

FY13 Goals & Objectives:

Goal – Improve Court Processes and Public Access

Objectives:

1. Continue to provide effective case management support to the Mortgage Foreclosure Backlog Reduction Initiative.
2. Plan and build an additional courtroom to accommodate increased judicial case loads.
3. Initiate GPS monitoring for Domestic Violence cases.
4. Work towards optimizing overall work-flow by establishing work groups for copying and printing needs.
5. Produce informational videos for display in waiting areas to keep the public informed of processes and services.
6. Continue to enhance knowledge of the resources available within the community to better assist litigants seeking services.
7. Continue to efficiently provide for the administration of the Drug Court Enhancement Grants.
8. Continue to develop and support Alternative Dispute Resolution methods.

FY12 Accomplishments:

1. Completed the expansion of County Mediation by adding 5 additional mediation rooms, one of which will accommodate video conferencing. This will assist us in accommodating the increased demand for mediation.
2. Hosted a Teen Court Youth Summit for “Central Florida” Teen Court Volunteers.
3. Expanded Teen Court Program Services by including additional sanctions, including J.O.L.T. (Juvenile Offender Life Training) classes and a Youth Assessment to determine an individual need for additional services.
4. Completed another successful year with various grant programs, including VOCA, BJA/SAMHSA.

**FUND 001-GENERAL FUND
COURT ADMINISTRATION INNOVATIONS**

COST CENTER SUMMARY - (1510):

TRENDS & ISSUES:

The Court Administration Innovations Office was established to offset Court costs that are not funded by the State. This office was established in FY10. The Innovations office supports 3 FTE's, which has remained unchanged since FY08. Staff is responsible for all family court matters and a variety of Court and County programs and functions. Personal Services in the FY13 Adopted Budget increased by 3.7% due to Open Enrollment selections and Operating Expenses decreased by 3.2% due to a reduction in Professional Services.

REVENUES:

Court Administration Innovations is funded by 25% of every \$65 collected for traffic violations. Revenues are projected to decrease 11.3% from the FY12 Adopted Budget based on current collection trends.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	115,470	120,940	108,028	95,781	-12,247
Less 5% Statutory Reduction	0	0	-5,401	-4,789	612
Fund Balance	0	0	173,529	169,787	-3,742
Total Revenues:	\$115,470	\$120,940	\$276,156	\$260,779	-\$15,377
<u>Expenditures</u>					
Personal Services	118,309	125,839	125,382	130,023	4,641
Operating Expenses	1,274	13,532	131,534	127,356	-4,178
Capital Outlay	0	0	3,400	3,400	0
Total Expenditures:	\$119,583	\$139,371	\$260,316	\$260,779	\$463

**FUND 001-GENERAL FUND
COURT ADMINISTRATION**

COST CENTER SUMMARY - (1511):

TRENDS & ISSUES:

Court Administration consists of 7 offices (1510-Innovation; 1511-Court Administration; 1515-Teen Court; 1522-Drug Court; 1525-Alternative Sanctions; 1528-Supervised Visitation and 1542-Mediation). These offices provide administrative support to all Judges of the Ninth Judicial Circuit Courts and also support and manage various programs of non-judicial court functions. They directly support the BOCC Strategic Plan & Initiatives by providing due process for litigants of Osceola County. Court Administration's FY13 Adopted Budget reflects a slight increase of 0.3% in Personal Services due to retirement contributions. This office supports 6 FTEs which remains unchanged from FY12 Adopted Budget. Operating Expenses increased 15.4% due to additional contractual services, insurance rates, and operating supplies.

REVENUES:

This cost center is supported by the General Fund as well as fees collected for violations such as traffic and juvenile court costs. Revenues are projected to decrease 17.4% from the FY12 Adopted Budget based on current collection trends.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	112,867	0	0	0	0
Charges For Services	107,694	0	0	0	0
Judgment, Fines & Forfeits	0	105,702	110,974	91,652	-19,322
Miscellaneous Revenues	76	82	0	0	0
Less 5% Statutory Reduction	0	0	-5,549	-4,583	966
Total Revenues:	\$220,637	\$105,783	\$105,425	\$87,069	-\$18,356
<u>Expenditures</u>					
Personal Services	123,879	54,264	52,890	53,052	162
Operating Expenses	205,871	24,186	144,609	166,893	22,284
Total Expenditures:	\$329,750	\$78,449	\$197,499	\$219,945	\$22,446

**FUND 001-GENERAL FUND
TEEN COURT**

COST CENTER SUMMARY - (1515):

TRENDS & ISSUES:

Teen Court is designed to expedite cases of first-time misdemeanor juvenile offenders. This is a voluntary diversion program from Juvenile Court or school suspension which provides a forum for defendants to be evaluated and judged by a jury of their peers. In comparison to the FY 12 Adopted Budget, a slight increase of .25% in the Personal Services resulted from Retirement Contributions with no changes in FTEs, which remains at 2. An increase of 25.5% in Operating Expenses for FY13 is related to balances brought forward that are appropriated in this cost center instead of as a part of the General Fund's Reserves. Overall, Teen Court's FY13 Adopted Budget reflects an increase of 18.6% when compared to FY12.

REVENUES:

This office is self-sufficient. It is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court cost. Revenues are projected to increase by 3.7% from FY12 Adopted Budget due to an increase in Traffic Court costs collections. Fund Balance revenue increased 21.5% due to balances brought forward from FY12.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	168,172	0	0	0	0
Judgment, Fines & Forfeits	0	165,318	163,983	169,979	5,996
Less 5% Statutory Reduction	0	0	-8,199	-8,499	-300
Fund Balance	0	0	281,366	341,707	60,341
Total Revenues:	\$168,172	\$165,318	\$437,150	\$503,187	\$66,037
<u>Expenditures</u>					
Personal Services	113,370	109,757	108,663	108,933	270
Operating Expenses	6,825	19,271	314,164	394,254	80,090
Capital Outlay	0	0	1,593	0	-1,593
Total Expenditures:	\$120,195	\$129,028	\$424,420	\$503,187	\$78,767

**FUND 001-GENERAL FUND
VOCA**

COST CENTER SUMMARY - (1518):

TRENDS & ISSUES:

The Victims of Crime Act (VOCA) was enacted in 1984 to provide federal funding to assist state, local and private nonprofit agencies to provide direct services to crime victims. Services are defined as those efforts that respond to the emotional and physical needs of crime victims, assist victims of crime to stabilize their lives after victimization, assist victims to understand and participate in the criminal justice system and provide victims of crime with a measure of safety and security.

REVENUES:

This Office is funded by grant revenue received from the Federal Government.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	0	37,987	64,461	56,726	-7,735
Total Revenues:	\$0	\$37,987	\$64,461	\$56,726	-\$7,735
<u>Expenditures</u>					
Personal Services	0	36,079	52,389	52,680	291
Operating Expenses	0	1,856	10,377	4,046	-6,331
Capital Outlay	0	0	1,695	0	-1,695
Total Expenditures:	\$0	\$37,935	\$64,461	\$56,726	-\$7,735

**FUND 001-GENERAL FUND
DRUG COURT**

COST CENTER SUMMARY - (1522):

TRENDS & ISSUES:

The Drug Court Program is an alternative to incarceration. It is an opportunity for participants to reduce and eventually end substance abuse and related activities through the use of strength-based treatment services. The Courts provide review and oversight with consequences for violation of the drug program rules as well as incentives and rewards for compliance. In comparison to the FY12 Adopted Budget, there was a slight increase in the Personal Services of 5% due to retirement contributions and health insurance selections during open enrollment. This office supports 4 FTEs, which remains unchanged from FY12. Operating Expenses decreased 34% when compared to the FY12 Adopted Budget as a result of a combination of reductions to contractual services, travel expenses and registration fees.

REVENUES:

Drug Court is supported by the General Fund. Additional funding is provided by the Drug Abuse Treatment Fund (Fund 103), Court fees collected through a special revenue fund, and service fees collected through the Clerk of the Circuit Court, to provide drug treatment services to County residents. This office also receives funds from SAMHSA and BYRNE Federal grant for treatment of indigent participants in Drug Court.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	0	149,856	716,036	415,225	-300,811
Charges For Services	41,878	0	0	0	0
Judgment, Fines & Forfeits	0	33,977	33,829	33,539	-290
Less 5% Statutory Reduction	0	0	-1,691	-1,677	14
Total Revenues:	\$41,878	\$183,833	\$748,174	\$447,087	-\$301,087
<u>Expenditures</u>					
Personal Services	170,170	182,948	197,526	207,624	10,098
Operating Expenses	155,055	307,958	876,354	574,812	-301,542
Total Expenditures:	\$325,226	\$490,906	\$1,073,880	\$782,436	-\$291,444

**FUND 001-GENERAL FUND
ALTERNATIVE SANCTIONS**

COST CENTER SUMMARY - (1525):

TRENDS & ISSUES:

The Osceola County Alternative Sanctions Program is tasked with coordinating community based alternative sanctions within the Circuit Court, including non-secure detention programs, community service projects and other juvenile sanctions, in order to offer other alternatives and opportunities for youths. In comparison to the FY12 Adopted Budget, Personal Services increased 0.2% due to retirement contributions and adjusted Short Term Disability rates. This office supports 1 FTE. Operating Expenses decreased 8.5% in FY13 due to reductions in contractual services, operating supplies, and other administrative expenses.

REVENUES:

This Office is supported by General Fund revenues. This Office also generates revenues from Court fees funded by 25% of every \$65 fee collected by the Clerk of Courts on individuals found guilty of a felony or criminal traffic violation. For FY13, Court Fees are projected to decrease by 26.7% from FY12 Adopted Budget.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	99,520	77,104	79,528	58,281	-21,247
Less 5% Statutory Reduction	0	0	-3,976	-2,914	1,062
Total Revenues:	\$99,520	\$77,104	\$75,552	\$55,367	-\$20,185
<u>Expenditures</u>					
Personal Services	60,627	60,894	61,248	61,398	150
Operating Expenses	1,965	24,256	20,866	19,101	-1,765
Total Expenditures:	\$62,592	\$85,150	\$82,114	\$80,499	-\$1,615

**FUND 001-GENERAL FUND
SUPERVISED VISITATION**

COST CENTER SUMMARY - (1528):

TRENDS & ISSUES:

This program facilitates and monitors supervised visitation and monitors exchange visits in a safe, secure and comfortable environment for children of domestic violence. This allows them to have an ongoing relationship with both parents. In comparison to the FY12 Adopted Budget this Office decreased its Personal Services by 1% in FY13 due to open enrollment selections. This office supports 2.6 FTEs. Operating Expenses decreased slightly by 0.2% due to a reduction in administrative costs in FY13.

REVENUES:

This Office is funded by the General Fund.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	7,917	0	0	0	0
Judgment, Fines & Forfeits	0	4,021	6,831	2,724	-4,107
Less 5% Statutory Reduction	0	0	-342	-136	206
Total Revenues:	\$7,917	\$4,021	\$6,489	\$2,588	-\$3,901
<u>Expenditures</u>					
Personal Services	95,419	88,121	109,683	108,570	-1,113
Operating Expenses	13,580	25,194	16,269	16,241	-28
Total Expenditures:	\$109,000	\$113,316	\$125,952	\$124,811	-\$1,141

**FUND 001-GENERAL FUND
TRAFFIC EDUCATION (DORI SLOSBERG)**

COST CENTER SUMMARY - (1541):

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 collected by the Clerk of the Circuit Court and remitted to the County within 10 days after the end of each calendar month. Funds are used for direct educational expenses and cannot be used for administrative expenses. Funds are requested by the School Board on an annual basis.

REVENUES:

This cost center is supported by Court Fees and Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	299,124	0	0	0	0
Judgment, Fines & Forfeits	0	300,513	300,693	305,333	4,640
Less 5% Statutory Reduction	0	0	-15,035	-15,267	-232
Fund Balance	0	0	27,486	86,516	59,030
Total Revenues:	\$299,124	\$300,513	\$313,144	\$376,582	\$63,438
<u>Expenditures</u>					
Operating Expenses	451,686	390,167	313,144	376,582	63,438
Total Expenditures:	\$451,686	\$390,167	\$313,144	\$376,582	\$63,438

**FUND 001-GENERAL FUND
MEDIATION EXPENSE**

COST CENTER SUMMARY - (1542):

TRENDS & ISSUES:

This program provides a process by which a neutral person, the mediator, meets with parties to encourage discussion and resolution of the dispute. This program is now nearing closure, which explains the decrease in Operating Expenses by 79.4% in its FY13 Adopted Budget when compared to FY12 Adopted Budget. In the General Fund, this program is expected to continue until cases under the original Administrative Order (#2009-10) are closed out. This program is also funded by a Special Revenue Fund (136 – Homestead Foreclosure Mediation Fund) that allows for it to continue as directed by a New Administrative Order (#2010-12).

REVENUES:

This program is funded by a one-time non-refundable administrative fee of \$50.00 per case, in accordance to Administrative Order #2009-10. Funds are collected by the Osceola County Clerk of the Court and remitted to the Board of County Commissioners.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Fund Balance	0	0	19,935	4,112	-15,823
Total Revenues:	\$0	\$0	\$19,935	\$4,112	-\$15,823
<u>Expenditures</u>					
Personal Services	45,101	0	0	0	0
Operating Expenses	5,485	11,496	19,935	4,112	-15,823
Total Expenditures:	\$50,586	\$11,496	\$19,935	\$4,112	-\$15,823

**FUND 001-GENERAL FUND
STATE ATTORNEY**

COST CENTER SUMMARY - (1551):

TRENDS & ISSUES:

The ultimate goal of the State Attorney's Office is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. This Office is funded by a State appropriation and also by County funds as specified in section 29.008, Florida Statutes. The budget below reflects funding for communication services and the installation of additional cable ports in cubicles.

REVENUES:

This Office is supported by the General Fund.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	25	50	0	0	0
Total Revenues:	\$25	\$50	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	755	966	1,435	6,500	5,065
Total Expenditures:	\$755	\$966	\$1,435	\$6,500	\$5,065

**FUND 001-GENERAL FUND
PUBLIC DEFENDER**

COST CENTER SUMMARY - (1561):

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 below reflects funding for communication services and other operating expenses, which remained unchanged from FY12. This Office's goals and objectives are outlined in the Special Revenue section of this book in Fund 130-Court Technology Fund.

REVENUES:

This Office is supported by the General Fund.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	7,609	6,880	7,000	7,000	0
Total Expenditures:	\$7,609	\$6,880	\$7,000	\$7,000	\$0

**FUND 001 – GENERAL FUND
ECONOMIC DEVELOPMENT**

MISSION STATEMENT

The Economic Development Department's mission is to strengthen, retain and expand our existing businesses and industries, as well as ensuring that Osceola County is the preferred location for new or relocating customers. Our goal is to assist county residents, businesses and industries in Osceola County, as well as those new and relocating businesses and industries that provide "value added" products, services and jobs.

FY12 Accomplishments

Goal 1 - Implement Strategic Plan approved by the Board to create opportunities for Osceola County to diversify the local tax base

1. Cluster study was spearheaded by Community Development. Results, findings and recommendations will be taken to the Board.
2. Ongoing efforts: County and both Kissimmee and St. Cloud are working to form an economic development authority.
3. Completed the implementation of incentives for Small Businesses to promote entrepreneurial activities in Osceola County.
4. Began working with Enterprise Florida to create and implement an International outreach program with Brazil and Germany.

Goal 2 - Promote Choose Osceola Website

1. Ongoing efforts to promote and educate external partners and clients on web based property database.
2. Ongoing marketing efforts to promote Choose Osceola website via social media and other venues.

Goal 3 - Increase number of successful Osceola County startup businesses

1. Hosted 5 events at local incubators to generate awareness. Also created Incubator Graduate incentive
2. Ongoing efforts to explore additional opportunities for establishing incubators. This is evolving into a training center to compliment the needs of medical city at this time.
3. Hosted 7 educational programs and participated in 2 job fairs in order to target small businesses to assist them in gaining beneficial tools and increase their business knowledge.

Goal 4 - Revitalize distressed areas in Osceola County

1. Ongoing efforts to educate new and existing businesses about Enterprise Zone incentives to encourage reinvestment and job creation for Zone residents.
2. Ongoing efforts to work with partners to explore opportunities for other distressed areas for creation of CRAs.

**FUND 001-GENERAL FUND
DEPARTMENT SUMMARY - ECONOMIC DEVELOPMENT**

TRENDS & ISSUES:

The Economic Development Department is supported by the General Fund and its services directly support the BOCC's Strategic Plan: Grow and Diversify the County's Economy, Objective 1 – Increase number of small business starting and growing in the County. Included in Economic Development are the offices of Economic Development (5101), QTI and Other Incentives (5102), Industrial Development (5103), and Small Business Incentives (5104). Personal Services supports 4 FTEs which reflects a decrease of 46.6% from the FY12 Adopted Budget resulting from the re-classification of 2 FTE's to other departments within the County. Operating Expenditures increased by 2.2% over the FY12 Adopted Budget as a result of the inclusion of funds for contracted services with the Osceola/Kissimmee Chamber of Commerce Small Business Development Center and Metro Orlando EDC. Overall, this Department's budget decreased 4.3% over the FY12 Adopted Budget.

REVENUES:

The Osceola County Economic Development Department is supported by General Fund. The Balance Forward reflected for this department is from monies that have been carried forward from prior fiscal year (FY12) related to Qualified Targeted Industry Tax Program.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Miscellaneous Revenues	13,000	30,000	0	0	0
Fund Balance	0	0	3,022,898	2,291,173	-731,725
Total Revenues:	\$13,000	\$30,000	\$3,022,898	\$2,291,173	-\$731,725
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Personal Services	438,583	498,975	522,492	278,777	-243,715
Operating Expenses	755,911	643,949	3,422,525	3,497,721	75,196
Capital Outlay	5,301	0	0	0	0
Total Expenditures:	\$1,199,794	\$1,142,924	\$3,945,017	\$3,776,498	-\$168,519

**FUND 001 – GENERAL FUND
HUMAN RESOURCES**

MISSION STATEMENT:

Human Resources will provide equal employment opportunities to all applicants, provide timely, effective, and exceptional services to the residents of Osceola County, and improve the quality of the employee work experience through recognition programs, developmental training, and a competitive compensation and benefits program.

FY12 Accomplishments

- ERRP reimbursements (\$128,000)
- RFLOI for Health Solutions Presentation to County Commission
- Manual 4-10 Work Week survey
- Draft Employee Reception Center (ERC) with EM
- Employee Appreciation Committee Roll-Out
- New WC TPA Company
- Flu Shots
- Health Fair – “Harvest of Health”
- First round of Biometrics & Health Assessments (for gift cards)
- HR Open House – New office location
- Library outsource
- Fire/EMS employee files moved to HR Main Office
- Final Sick Bank Policy and Forms
- Employee Health Solutions Focus Group Roll-Out
- PCN/Org Key Verification
- ULP Settlement re: Fire Union & DFWP
- MVR Audit
- R&B Diversity Training
- Medical Records Binders
- Walking Campaign – Florida Beach Walk
- Health Fair – “Spring Forward for Better Health”
- Employee Health Solutions Focus Group Completion and Request for Board Action
- FRS Workshop at Extension Services
- Employee Reception Center Implementation
- HR Payroll Audit Completion
- Wellness Challenge – “Strive for Five”
- “Know Your Role” (Tier 1-4 Implementation)
- Emergency Disaster Final Policy
- County Wide ERC and Hurricane exercise
- Phase 1 of “Smarter Approach to Healthy Living” contracts with Chappel and Satori
- Property & Casualty Renewals
- HR Department FMLA Training
- Corrections Town Hall Meetings
- Mini Health Fairs- Gov’t Complex and Extension Services
- Wellness Challenge – “Make Fitness Fun”

**FUND 001-GENERAL FUND
DEPARTMENT SUMMARY - HUMAN RESOURCES**

TRENDS & ISSUES:

The Human Resources Department is comprised of two offices, Employee Benefits (1263) and Human Resources (1265). Human Resources directly support the BOCC's Strategic Plan: Cost Effective and High Performing County Government, Objective 4 - Maintain a quality, highly motivated workforce dedicated to serving Osceola County. Personal Services supports 10 FTEs and increased 8% over the FY12 Adopted Budget as a result of 3 positions being re-classed, 1 being re-allocated to the General Fund, and Open Enrollment selections. Operating Expenditures decreased 16% from the FY12 Adopted Budget due to the elimination of funding for employees to attend the Corrections Academy. Overall, this budget increased 2.6% over the FY12 Adopted Budget.

REVENUES:

This department is supported by the General Fund.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	27	30	0	0	0
Total Revenues:	\$27	\$30	\$0	\$0	\$0
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Personal Services	806,232	671,357	638,151	689,027	50,876
Operating Expenses	128,309	82,271	187,345	157,489	-29,856
Capital Outlay	0	2,417	0	0	0
Total Expenditures:	\$934,542	\$756,045	\$825,496	\$846,516	\$21,020

FUND 001-General Fund

HUMAN SERVICES

MISSION STATEMENT:

The mission of Osceola County Human Services is to protect the health, safety, well-being and rights of residents receiving services from programs regulated or reviewed by this office. It is also to help improve the quality of life for residents receiving services from those programs.

The mission of the Veteran's Services Program is to provide comprehensive services to veterans, their widows, and their dependents, while obtaining the greatest possible benefits for this client base, without regard to race, religion, national origin, age, sex, and physical or mental disabilities.

The Social Services program provides limited Case Management through referrals to other agencies, organizations and programs including those in-house with a maximum participation and cooperation by the clients. It also administers the indigent cremation program within the boundaries of Osceola County as well as completes all Medicaid billing and monitors all Mandated programs.

The Homeless Advocate addresses the growing issue of homelessness in Osceola County. The program is tasked with providing comprehensive assistance and liaison services on behalf of homeless individuals and families living in Osceola County. This is done through assisting with transitional housing efforts, rental assistance, limited Case-Management and a whole array of other services. The program also continues to seek outside additional funding to and form partnerships to maximize the assistance that can help the homeless.

FY13 Goals & Objectives:

The overall goal of the Human Services office is to collaborate with community partners to improve the lives and self sufficiency of citizens who are facing economic and financial difficulties. To administer veterans, social services and homeless programs by maintaining the highest possible standards of honesty, integrity, impartiality, conduct, and judgment in dealing with all concerned, and to educate all citizens in the services provided by the program so that veterans or their families will seek out the Human Services office for assistance in any veteran or service related program.

Goal 1- Provide burial and cremation services for the indigent in Osceola County.

Objectives:

1. Maintain contracts with 4 funeral providers for indigent cremation and burial.
2. Provide crematory services for 90% of those seeking burial and cremation.

Goal 2 - Provide coverage for the medical expenses of those covered by HCRA and Medicaid.

Objectives:

1. Review all expenses associated with Medicaid and Medicare and provide payment on all eligible claims.
2. Provide up to 45 days of out of county hospitalization reimbursement for Osceola County residents with qualifying expenses.

Goal 3 - Ensure all mandated programs are offered in Osceola County as required.

Objectives:

1. Ensure all mandated services are covered through a county contract and agreement.
2. Monitor all contracts to ensure services are rendered as outlined in their agreement
3. Ensure 100 % of the contracted programs report quarterly and are monitored at least one time annually.

Goal 4 - Provide detailed referral services and coordination of care to those in need of help.

Objectives:

1. Respond to 80% of requests for information and referral within 24 hours of receipt.
2. Create and maintain a database of all social services and support services provided in the community for the citizenry.

Goal 5 - Provide outreach services to Veterans in various areas of the County.

Objectives:

1. Ensure that Veterans who are incarcerated in Osceola County jail have an opportunity to apply for benefits prior to leaving the facility.
2. Conduct regular and scheduled outreach services to Veterans in St. Cloud, Nursing facilities, and transition house access to staff for benefit planning.

Goal 6- Provide assistance to 15-18 Chronically Homeless Individuals with Mental Health and Substance Abuse Issue through the Shelter Plus Grant.

Objectives:

1. Partner with Park Place Behavior to identify clients to be served.
2. Partner with Transition House to identify clients to be served.
3. Partner with HSN to provide Case Management services to clients identified through Park Place and Transition House

Goal 7- Provide assistance to 25-30 Homeless Individuals through the Emergency Solutions Grant to obtain sustainable housing.

1. Partner with CDBG Rental Assistance program to identify clients through call-in system database.
2. Partner with local hotels to market the program to their clients.
3. Provide partner agencies with information regarding the Rental Assistance for referrals

Goal 8- Coordinate and Implement the Community Service Grants.

1. Advertise NOFA and accept Applications for the Community Service Grants.
2. Coordinate the Application Review Committee
3. Provide support for Committee during Ranking and Scoring process
4. Present Score to the BOCC for final determination.

**FUND 001-GENERAL FUND
HUMAN SERVICES DEPT**

COST CENTER SUMMARY - (6173):

TRENDS & ISSUES:

The Human Services office consists of 6 cost centers (6173 – Human Services; 6141 – Veteran’s Services; 6181 – Guardian Ad Litem; 6185 – Legal Aid; 9531 – Outside Agencies; and 9641 – Health Unit). This office includes several mandated responsibilities such as Burials and Cremation, Medicaid and services required under the Health Care Responsibility Act (HCRA). This office supports 3.75 FTEs which is an increase of 1 FTE from the FY12 Adopted Budget. This is the result of the reallocation to 3 positions previously supported by Grant Funding. Operating Expenses increased due to the CDBG Entitlement Health Clinic.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	0	52,280	38,720	0	-38,720
Charges For Services	63,800	3	0	0	0
Miscellaneous Revenues	331,364	10,587	0	0	0
Fund Balance	0	0	30,134	0	-30,134
Total Revenues:	\$395,164	\$62,870	\$68,854	\$0	-\$68,854
<u>Expenditures</u>					
Personal Services	374,904	223,230	362,269	340,595	-21,674
Operating Expenses	2,818,755	4,292,204	3,578,239	4,329,766	751,527
Capital Outlay	0	1,099	0	0	0
Grants and Aids	10,000	62,280	68,854	0	-68,854
Total Expenditures:	\$3,203,659	\$4,578,813	\$4,009,362	\$4,670,361	\$660,999

**FUND 001-GENERAL FUND
VETERAN'S SERVICES**

COST CENTER SUMMARY - (6141):

TRENDS & ISSUES:

This program is funded by the Osceola County Board of County Commissioners to provide assistance to veterans in Osceola County. Additionally this program provides assistance to families and widows of veterans seeking a claim for benefits. This office supports 3 FTEs, an increase of 1 FTE from the FY12 Adopted Budget. This position was re-classed and transferred from Human Services (6173). Personal Services increased 30.8% due to the additional FTE as well as increases in Retirement and Worker's Compensation determined by the State. Operating Expenses increased 14.7% due to overhead expenses, office equipment, and membership dues.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	128,853	108,360	114,297	149,859	35,562
Operating Expenses	5,911	8,146	7,986	9,926	1,940
Total Expenditures:	\$134,764	\$116,506	\$122,283	\$159,785	\$37,502

**FUND 001-GENERAL FUND
GUARDIAN AD LITEM**

COST CENTER SUMMARY - (6181):

TRENDS & ISSUES:

Per Florida Statute Chapter 29.008, the County is obligated to fund communications, security, maintenance, utilities, facilities, equipment and furnishings for the Guardian Ad Litem (GAL). There are no Personal Services associated with this office, as it is not a mandatory expense. Operating Expenses for FY13 Adopted Budget decreased by 45% from the FY12 Adopted Budget for Communications.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	54,071	59,444	0	0	0
Operating Expenses	2,241	10,910	2,000	1,100	-900
Total Expenditures:	\$56,312	\$70,354	\$2,000	\$1,100	-\$900

**FUND 001-GENERAL FUND
LEGAL AID**

COST CENTER SUMMARY - (6185):

TRENDS & ISSUES:

The Legal Aid office is mandated by Florida Statute Chapter 29.0085 to provide community legal services to residents who cannot afford such services. Operating Expenses increased 3% for FY13 due to a mandated increase of base year plus annual increase of 3% for County obligated legal services.

REVENUES:

Revenues for this program is provided from 25% of every \$65.00 collected for traffic violations by the Clerk of the Circuit Court and remitted to the BOCC.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	99,520	77,104	79,528	58,281	-21,247
Less 5% Statutory Reduction	0	0	-3,976	-2,914	1,062
Total Revenues:	\$99,520	\$77,104	\$75,552	\$55,367	-\$20,185
<u>Expenditures</u>					
Operating Expenses	104,200	105,979	107,568	110,795	3,227
Total Expenditures:	\$104,200	\$105,979	\$107,568	\$110,795	\$3,227

**FUND 001-GENERAL FUND
OUTSIDE AGENCIES-COMM/ECON DEV**

COST CENTER SUMMARY - (9531):

TRENDS & ISSUES:

This cost center was established to track funding provided to various agencies for two programs: Child Protection Teams – mandated by F.S. Chapter 39 to provide services to abused children – and the Baker Act – F.S. Chapter 394 to provide community mental health services. The only non-mandated responsibility in this cost center for FY13 is an agreement with Osceola Mental Health (Park Place) to provide assistance to juveniles and indigent citizens who need mental health care. Operating Expenses for FY13 remain unchanged from FY12 Adopted Budget; the Baker Act program's budget is \$400,000 and child protection abuse exams are budgeted at \$65,000. However, Grants and Aids increased \$650,000 from the FY12 Adopted Budget for future contributions to be determined by the BOCC.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	469,123	436,050	465,000	465,000	0
Grants and Aids	687,795	388,569	0	650,000	650,000
Total Expenditures:	\$1,156,918	\$824,619	\$465,000	\$1,115,000	\$650,000

**FUND 001-GENERAL FUND
HEALTH UNIT**

COST CENTER SUMMARY - (9641):

TRENDS & ISSUES:

While primarily funded by the State of Florida, the County provides funding for primary and obstetric services at five Health Department locations throughout the community. Also included in the budget is funding for phone service and facility repairs at these locations. Operating Expenses increase by 19% for FY13 due to contract services requested by the Department of Health due to increases in the cost of services offered to uninsured and underinsured clients; increase in vehicle and property damage; and repairs to the County Health Department buildings not supported by the County's Facilities Management office.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	3,313	1,178	0	0	0
Total Revenues:	\$3,313	\$1,178	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	712,095	608,830	668,892	788,545	119,653
Total Expenditures:	\$712,095	\$608,830	\$668,892	\$788,545	\$119,653

**FUND 001 – GENERAL FUND
OFFICE OF THE COMPTROLLER**

FY13 Goals & Objectives:

To provide professional Financial Services to the Osceola County Board of County Commissioners and its citizens in the most timely and efficient manner possible.

GOAL 1 – Prepare the Comprehensive Annual Financial Report (CAFR) and present to the BOCC by March 11, 2013.

Objective:

Comptroller Staff will prepare the financials of the County. We will incorporate the statements provided by the Constitutionals. These will be audited by External Auditors. Staff will respond to any and all inquiries of the Auditors. The document will then be published for presentation and distribution to the BOCC, Creditors, Financial and Regulatory Communities.

GOAL 2 – Provide Financial Training to appropriate staff throughout the County.

Objective:

Office of the Comptroller staff will continue to provide formal and informal financial training to staff throughout the County. The IT Training Room will be utilized when appropriate to facilitate training on the use of the various modules of the financial accounting system (IFAS) software. Formal training sessions will be held quarterly, or more frequently when needs are identified. Informal training sessions will be held on an as needed or requested basis.

GOAL 3 – Provide County Management with an Investment Review Report.

Objective:

Staff will review financial information in IFAS, make adjustments and corrections. Analyze information seeking explanation from departments to make sound financial conclusions on each department's budget. Staff will prepare a summarized report to be included in the County Manager's Master Report.

GOAL 4 – Provide electronic 2012 W-2s to County employees

Objective:

Staff will work towards having 2012 W-2s furnished electronically to employees. Payroll staff will work with HR and IT to resolve all legal and technical aspects of this project. This project is ranked low by the County's Technology Advisory Committee.

GOAL 5 – Pay all invoices submitted in a timely manner.

Objective:

Comptroller staff will process all invoices in accordance with applicable laws, rules, regulations, and policies in a timely manner or follow-up with departments for required supporting documentation. Staff will also work with IT on the business process improvement to streamline the accounts payable process. Staff will continue to image documents for faster and easier access by management and department personnel.

GOAL 6 – Provide technical assistance to appropriate staff administering grants throughout the County.

Objective:

Comptroller staff will provide updates of federal regulations to departments administering grants through email on a quarterly basis, or more frequently when needs are identified. Staff will respond to specific questions as it relates to grant implementation, administration, or close-out.

FY12 Accomplishments

1. The Financials were completed, audit performed and the 2011 CAFR was presented to the BOCC in March of 2012. Also completed and filed the following reports:
 - AFR (Local Government Financial Report)
 - Local Highway Finance (Transportation) Report
 - Full Cost Accounting Report for Landfill
 - Monthly Gas Tax Report
 - Monthly Sales Tax Report
 - Quarterly 941 Employer's Report
 - Quarterly Unemployment Report
 - Quarterly 939.185 Report, Assessment of Additional Court Costs
 - Solid Waste Closure Compliance
 - Solid Waste Annual Cost Estimate Adjustment
 - Unclaimed Property from State
 - Continuing Disclosure Requirements
 - Muni Secondary Market
 - Statement of County Funded Court-Related Functions
 - Data Collection Sheet
 - Revenue Sharing Application
 - Annual Banking Report
 - Radon Report
 - A133 Report
 - Bond Rating Agencies Annual Surveillances
 - Library Aid Report
 - Local Housing Assistance Trust (SHIP) Audit

- FDOT Traffic Signal Maintenance & Compensation
 - IRS 8038-CP Return for Credit Payments to Issuers of Qualified Bonds
 - Records Management Compliance Statement, for Health Facilities Authority
 - CENSUS Report
 - Osceola County Government Self-funded Health Plan
2. The Office of Comptroller performed numerous training sessions, assisting staff with IFAS processes, instructing staff on new electronic invoicing process, Pcard purchase recording process and other financial issues as were requested.
 3. The Office of Comptroller reviewed financial information, made adjustments and corrections. Staff prepared reports, including a monthly investment report were included in the County Manager's monthly Master Report.
 4. Implemented Centralized Electronic Invoicing process for processing invoices.
 5. Implemented an electronic process of recording Pcard purchases in the IFAS system.
 6. Comptroller staff provided updates of federal regulations to departments administering grants through email on a quarterly basis, or more frequently when needs were identified. Staff responded to specific questions as it related to grant implementation, administration, or close-out.
 7. All items accomplished with 1 FTE less due to cutbacks

**FUND 001-GENERAL FUND
DEPARTMENT SUMMARY - OFFICE OF THE COMPTROLLER**

TRENDS & ISSUES:

The Office of the Comptroller is a service office of the Board of County Commissioners, its departments, and the public. It is responsible for financial reports, vendor and payroll disbursements, accounts receivable, banking, investments, fixed assets, tax collection, and audits. The Office of the Comptroller directly supports the BOCC's Strategic Plan: Cost Effective and High Performing County Government Objective 1 – Diversify the revenue sources for County Government. Personal Services supports 22 FTEs which is a reduction of 1 FTE and represents a decrease of 3.4% from FY12 Adopted Budget. Operating Expenditures decreased 18.3% from the FY12 Adopted Budget primarily due to a reduction in Contractual Services for cash transportation. Overall, this budget decreased 4.7% from FY12 Adopted Budget.

REVENUES:

This department is supported by the General Fund.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	1,450,337	1,468,575	1,442,845	1,394,240	-48,605
Operating Expenses	134,902	124,123	138,014	112,745	-25,269
Total Expenditures:	\$1,585,239	\$1,592,697	\$1,580,859	\$1,506,985	-\$73,874

**FUND 001– GENERAL FUND
BUSINESS SERVICES**

MISSION STATEMENT:

To provide exceptional service to our stakeholders (citizens, entities and County departments) through the areas of budget, business process improvements, contract compliance, procurement, information technology and special assessments.

OMB

FY13 Goals & Objectives:

OMB is responsible for the implementation and oversight of the County's budget. In the next Fiscal Year the goals and objectives are as follows:

Goal 1 – To support goal #2 of the County's Strategic Plan (Cost Effective and High Performing Government) by improving the efficiency and effectiveness of the budget to ensure scarce resources are optimized to better position the County for FY14.

Objectives:

1. Meet with Department Managers/ Administrators quarterly to assist with streamlining office expenditures.
2. Monitor 100% of department budgets on a monthly basis.
3. Maintain internal customer satisfaction at 90% with OMB services.

Goal 2 – To support goal #2 of the County's Strategic Plan (Cost Effective and High Performing Government) by providing assistance to Departments, as requested, in determining current and future levels of service.

Objectives:

1. Provide necessary data/analyses to aid County Administration and Departments in evaluation of current levels of service by March 30, 2013.
2. Provide data/analyses to County Administration and Departments on potential savings realized from recommended changes to future levels of service by March 29, 2013.

Goal 3 – To streamline processes by working with Business Process Improvements

Objectives:

1. Provide a list of current processes for improvement to the evaluation team by November 15, 2012
2. To implement at least one process improvement by May 30, 2013

Goal 4 – To assist County Administration in preparation for infrastructure and transportation growth identified in the Strategic Plan as goal #3.

Objectives:

1. Begin the Capital Improvement Plan (CIP) process with a Board CIP Prioritization Workshop before January 1, 2013 with an adopted Plan no later than May 31, 2013.
2. Identify funding sources for projects that are on the horizon and identified as priorities for FY14 by April 30, 2013.
3. Identify additional funding required for projects that need to continue in FY14 by April 30, 2013.

**FUND 001-GENERAL FUND
OFFICE OF MANAGEMENT & BUDGET**

COST CENTER SUMMARY - (1241):

TRENDS & ISSUES:

The Office of Management and Budget (OMB) supports implementation and oversight of the following County services: budgets, contracts compliance and grant writing, which is new to this office for FY13. OMB supports 8.0 FTEs, which is an increase of 0.7 from the FY12 Adopted Budget. The increase in FTEs is a result of the Grants Writer position being transferred from Economic Development to OMB and the split funding of an FTE for the Administrator who is responsible for this office. Additional increases in Personal Services for FY13 is due to employee health plan selections. Operating Expenditures increased primarily due to funding for efficiency improvements to the budget software. This cost center is not a revenue generating office and is funded by the General Fund.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	8	0	0	0	0
Total Revenues:	\$8	\$0	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	702,687	591,470	532,782	596,849	64,067
Operating Expenses	50,048	22,471	19,220	26,844	7,624
Capital Outlay	0	6,568	0	0	0
Total Expenditures:	\$752,736	\$620,508	\$552,002	\$623,693	\$71,691

**FUND 001– GENERAL FUND
BUSINESS SERVICES**

SPECIAL ASSESSMENTS

FY13 GOALS & OBJECTIVES

Goal 1 – To continue to provide quality service to the neighborhood serving Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU).

Objectives:

1. Successful transition of the administration for the subdivision pond maintenance of the three new MSBUs within the BVL community.
2. Perform minor pond repair projects in at least five Subdivision Pond MSBUs or MSTUs.
3. Perform capital repairs in three of the Subdivision Pond MSBUs or MSTUs subdivisions during FY13. Forecast ahead for challenges and mitigate costs and delays to projects.

Goal 2 – During FY13, update and clarify the “Establishment of Municipal Service Taxing/Benefit Unit Process” policy and procedures.

Objectives:

1. Obtain approval from the Board of County Commissioners of a clarified procedure for establishing and amending a subdivision serving MSTU or MSBU prior to September 30, 2013.
2. Bring current procedures up-to-date and into a format that is consistent with all other OMB Policies and Procedures prior to September 30, 2013.

Goal 3 – To streamline processes by working with Business Process Improvements

Objectives:

1. Provide a list of current processes for improvement to the evaluation team by November 15, 2012
2. To implement at least one process improvement by May 30, 2013

**FUND 001-GENERAL FUND
SPECIAL ASSESSMENTS**

COST CENTER SUMMARY - (1242):

TRENDS & ISSUES:

This office supports the administration of the County's Municipal Services Benefits Units (MSBU), Municipal Services Taxing Units (MSTU) and Common Facilities Districts (CFD), compliance with the Uniform Method of Collection, and maintenance of the County's Non-Ad Valorem Assessment Roll. Special Assessments supports 6.6 FTEs, an increase of 0.8 from the FY12 Adopted Budget for an additional Special Assessments Inspector and the split funding of an FTE for the Administrator who is responsible for this office. As a result of the BVL MSBU amendment the services provided to the BVL community will be administered by Special Assessments, effective October 1, 2012. With the inclusion of these additional service areas, a need was identified for an additional inspector position. The increase in Personal Services and Operating Expenses is primarily the result of the increase in FTE.

REVENUES:

Although funded by the General Fund, this office produces revenue from services provided to the MSTUs, MSBUs and CFDs to help offset its cost.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	44,356	30,909	40,000	40,000	0
Miscellaneous Revenues	0	614	0	0	0
Less 5% Statutory Reduction	0	0	-2,000	-2,000	0
Total Revenues:	\$44,356	\$31,523	\$38,000	\$38,000	\$0
<u>Expenditures</u>					
Personal Services	400,540	363,673	364,485	373,856	9,371
Operating Expenses	14,731	22,622	18,956	26,684	7,728
Total Expenditures:	\$415,271	\$386,296	\$383,441	\$400,540	\$17,099

**FUND 001– GENERAL FUND
BUSINESS SERVICES**

BUSINESS PROCESS IMPROVEMENT

FY13 Goals & Objectives

Goal 1 – In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government), Business Process Improvements will complete the County Wide Process Inventory

Objectives:

1. Inventory will be completed by end of December, 2012.

Goal 2 – In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government), Business Process Improvements will work with IT to implementing an Agenda Process Improvement.

Objectives:

2. Improvements should be completed by February 2013.
3. Improvements include enhancements to workflow, a custom “how-To” page, as well as an update of the forms used to create agenda items.

Goal 3 – In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government), Business Process Improvements will conduct and complete a Building Maintenance Application Study.

Objectives:

1. Complete analysis and offer recommendations by December 15, 2012.

Goal 4 – In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government), Business Process Improvements will conduct an Enterprise Work Management application case study.

Objectives:

1. Conduct analysis focusing understanding the business needs related to a work management solution for Fleet, Parks, Road & Bridge, and Mowing and Landscape
2. Deliver a completed study with recommendations by April 15, 2013 including required and requested specifications that can be used as an outline for procuring a solution.

Goal 5 – In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government) Business Process Improvements will perform a study on Human Services Financial data upload specifications.

Objectives:

1. Identify and understand the needs of Human Services as it relates to the transferring of financial data from Human Services to the Comptroller’s Office
2. Gather all requirements by March1, 2013; coordinate with IT for the technical implementation.

FY12 Accomplishments

1. Implementation of County’s Project Management tracking and monitoring system which has been used to populate the Executive Dashboard.
2. Implementation of the IFAS Contract Management Module
3. Implementation of custom Contract Compliance automation including workflow and web-forms
4. Implemented an automated, digital Procurement Solicitation solution
5. Implemented a Bank of America Works-To-IFAS system that is used to perform daily uploads into the County’s Financial system, which included a document management solution and training
6. Completed about 85% of a County Wide Process Inventory
7. Completed County Wide Office Supply Purchasing Case Study
8. Collaborated with IT to establish a Technology Advisory Committee (TAC)
9. Completed E-Team Temporary SharePoint Replacement

**FUND 001-GENERAL FUND
BUSINESS PROCESS IMPROVEMENTS**

COST CENTER SUMMARY - (1243):

TRENDS & ISSUES:

The Business Process Improvements (BPI) cost center was created to respond to BOCC priority Goal 2 – Cost Effective and High Performing County Government. The primary function is to evaluate the County’s numerous processes and to provide analysis for areas that can be streamlined to improve their efficiency and effectiveness. BPI works closely with Information Technology to implement the technology that is needed to support the identified improvements. This office supports 2.1 FTEs, which is an increase of 0.1 FTEs from the FY12 Adopted Budget; a result of the split funding of an FTE for the Administrator who is responsible for this office. This change, along with the increase in retirement contributions set by the State, resulted in an increase to Personal Services. Operating Expenses increased to include funds for staff training for Certified Business Analysis Professional (CBAP) certifications.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	0	0	166,103	183,006	16,903
Operating Expenses	0	0	134,835	140,836	6,001
Total Expenditures:	\$0	\$0	\$300,938	\$323,842	\$22,904

**FUND 001– GENERAL FUND
BUSINESS SERVICES**

INFORMATION TECHNOLOGY

FY13 Goals & Objectives

Goal 1 – In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government), Information Technology will provide reporting and data analysis services in support of the FY14 budget process.

Objectives:

1. Update TeamBudget Reporting for FY14 by September 2013.
2. Complete Special Assessment File Upload for Osceola County and City of Kissimmee into the Property Appraiser CAMA system by July 2013.

Goal 2 – In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government), Information Technology will implement Integrated Financial System Improvements.

Objectives:

1. Coordinate with the Office of the Comptroller to implement electronic W2 for employees January 2012.

Goal 3 – In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government), Information Technology will ensure current and adequate hardware and desktop operating system infrastructure.

Objectives:

1. Purchase and install new computers to replace those remaining outside the PCLM lifecycle of 6 years by March 2013
2. Upgrade all desktop computers and laptops to the Microsoft Windows 7 operating system in order to take advantage of new software, new security features, and new technology, by July 2013.

Goal 4 – In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government) we will continue to maintain the Countywide Network and Telecommunications infrastructure.

Objectives:

1. Upgrade wireless infrastructure for staff and citizens in the County Administration building to accommodate rapid growth in mobile technology and service needs by January 2013.

2. Replace aging communication equipment at various remote County facilities to ensure consistent voice and data services are provided as well as warranty support for equipment by March 2013.
3. Implement VoIP (voice over IP) technology at County Fire Stations for telephone service to reduce recurring monthly service costs by December 2012.
4. Implement additional redundant technologies for many applications and services to ensure availability of data and services for staff and citizens by June 2013.

Goal 5 – In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government), Information Technology will implement improvements to the Executive Dashboard.

Objectives:

1. Complete the transition from the County Manager’s Monthly Master Report to the Executive Dashboard on Osceola.org by March 2013.

Goal 6 - In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government), Information Technology will implement improvements to the Permitting Center on Osceola.org for Community Development.

Objectives:

1. Expand reporting capabilities to increase the amount of information and services available over the web to the customers of Community Development by September 2013.

Goal 7 – In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government), Information Technology will develop Internal Service improvements to the BOCC agenda process.

Objectives:

1. Implement Mobile AgendaToGo for County staff to access meeting agendas using a variety of mobile devices. SIRE Mobile AgendaToGo allows staff to make annotations, notes and highlights directly from their mobile device. New system will be operational by October 2012.

Goal 8 – In alignment with the County’s Strategic Goal #2 (Cost effective and high performing Government), Information Technology will develop Public Safety Systems improvements.

Objectives:

1. Implement video streaming at the EOC which enhances overall situational awareness capability by extending programs and process through the internet. New system will be operational by June 2013.

2. Implement integration between Spillman 911 Dispatch and Animal Control Chameleon System by December 2012.
3. Implement the data sharing portion of the Integrated Criminal Justice Information System (ICJIS) by May 2013.

FY12 Accomplishments

1. Implementation of Electronic Invoicing and providing post implementation support for user departments.
2. Assisted with the implementation of the IFAS Contract Management Module and providing post implementation support for user departments.
3. Updated TeamBudget reporting for FY13 – Ongoing to be completed by end of FY.
4. Completed Special Assessment File Upload for Osceola County and City of Kissimmee into the Property Appraiser CAMA system.
5. Upgraded Exchange email system for all users to maintain current support and provide additional functionality.
6. Completed consolidation of telecommunications billing to streamline the billing review process and payment processing.
7. Consolidated voice and data circuits where possible to reduce recurring costs.
8. Developed an Executive Dashboard which is publicly accessible, supporting transparency in government. Project information is available, as well as portions of the County Manager's Monthly Master Report.
9. Developed a web based Permitting Center which allows the public to research permits and get information related to a parcel located within Osceola County, as well as apply for building permits online.
10. Developed a new web presence for the Osceola County Expressway Authority.
11. Built and implemented web based solution for taking pre-applications for Section 8 housing assistance.
12. Implemented a new Animal Control Records Management System.
13. Implemented a new Mass Alerting and Notification system for emergency and non-emergency mass notifications.
14. Implemented NorthPointe's COMPAS risk assessment software in Corrections.
15. Implemented lobby and waiting room area displays on the first floor in the Administration Building.
16. Established formal IT Project Management Procedures for the BOCC.
17. Established a Technology Advisory Committee (TAC)
18. Implemented CorrecTek Electronic Medical Records System for the Corrections Department to replace manual processes.

**FUND 001-GENERAL FUND
INFORMATION TECHNOLOGY**

COST SUMMARY - (1244, 1245, 1246, 1247):

TRENDS & ISSUES:

Information Technology is comprised of teams that work on application development, network, systems operations and helpdesk support/training. IT is responsible for ensuring the integrity and security of the information stored and processed on the County's computer network. During FY12, the department was reorganized and resulted in the associated cost centers being converted from two cost centers (1711 – Information Technology and 1799 – IT Project Supports) to four cost centers (1244 – IT Administration, 1245 – IT Project Management, 1246 – IT Applications Support and 1247 – IT Infrastructure Support) to better represent services provided. IT consists of 36.2 FTEs; however, the General Fund supports 34.7 FTEs. This is an increase of 2.2 FTEs from the FY12 Adopted Budget due to absorbing the FTEs previously funded by Fund 107 – Library and the split funding of an FTE for the Administrator who is responsible for this office. Operating Expenses include contractual services, maintenance costs associated with aging hardware/software and staff training opportunities. Capital Outlay increased to fund the on-going PC replacement program and replacement of the security system in the Administration Building.

REVENUES:

This department is funded by the General Fund. Information Technology will also generate revenues in FY13 due to an agreement to provide communication and support services for the Library through LSSI.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	0	0	0	144,780	144,780
Miscellaneous Revenues	226,799	174,124	0	0	0
Less 5% Statutory Reduction	0	0	0	-7,239	-7,239
Total Revenues:	\$226,799	\$174,124	\$0	\$137,541	\$137,541
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	2,575,498	2,219,051	2,546,932	2,818,492	271,560
Operating Expenses	2,070,633	1,752,818	2,055,123	2,618,198	563,075
Capital Outlay	304,260	188,986	316,000	671,500	355,500
Total Expenditures:	\$4,950,391	\$4,160,855	\$4,918,055	\$6,108,190	\$1,190,135

**FUND 001– GENERAL FUND
BUSINESS SERVICES**

PROCUREMENT

Osceola County Goal #1 - Grow and Diversify the County's Economy

Goal 1 – Procurement Services will promote small business development

Target - Small Business Development Initiative

Objectives:

1. Implement and promote Local Small Business Enterprise Program
2. Procurement Services will work with Contract Compliance to develop systems to track and report on LSBE and MWBE program sub-contractor participation
3. Procurement Services will conduct/participate in Small Business Training Sessions and Workshops for local vendors

Goal 2 – Outreach to Local, Minority and Women Business Enterprises to Grow and Diversify the County's Economy

Objectives:

1. Procurement Services will host an annual Osceola County Purchasing Cooperative Vendor Appreciation Day and conduct training on “How to do Business with Government Agencies”
2. Procurement Staff in coordination with the Osceola County School District staff will conduct vendor training sessions on “How to do Business with Government Agencies in the County”
3. Procurement Services will conduct/participate in Contractor Meet & Greets to introduce LSBE and MWBE firms to Prime Contractors for Osceola County and other local entities
4. Procurement staff will conduct/participate in various community outreach efforts targeted toward helping local, small, minority and women business grow

Osceola County Goal #2 Cost Effective and High Performing County Government

Goal 3 - Implement Procurement Business Process Improvements

Target – Business Process Improvement

Objectives:

1. Implement PO Fax/E-mail function to eliminate the need to mail Purchase Order
2. Implement upgrades to Project Dox Solicitation Request system in conjunction with Business Process Improvements
3. Prepare and present at least 2 new or revised Procurement procedures for Assistant County Manager and County Manager approval
4. Prepare new Procurement 101 training to reflect new policies/procedures. Conduct at least 4

sessions.

5. Update P-Card training to reflect new policies/procedures. Conduct at least 2 sessions. Develop and implement Procurement Department Management Plan
6. Increase staff knowledge of procurement & resources through training, attendance at conferences and tradeshow, to the extent that the budget allows
7. Revise Procurement Code to offer more efficient policy
8. Conduct solicitations for pre-qualification of contractors for projects \$100,000 and under and \$500,000 and under to streamline procurement process for smaller Public Works projects

Osceola County Goal #3 – Upgrade County Infrastructure and Transportation Network

Goal 4 – Provide support to Community Development on planning efforts to upgrade the County Infrastructure and Transportation Network

Goal 5 – Provide support to Public Works to secure on Major Infrastructure and Transportation Projects

Target – Poinciana Parkway Project and Alignment

1. Properly procure design/build contractor for Poinciana Parkway for the Osceola County Expressway Authority

Osceola County Goal #4 – Create Great Neighborhoods for the Future: Safe and Livable

Goal 6 – Provide support to Human Services for Major Projects

Objectives:

1. Housing Partners for Very Low Income and Low Income Scattered Rental Housing
2. Neighborhood Stabilization Program Homeownership

FY12 Accomplishments:

1. Successful promotion of Local Small Business Enterprise (LSBE) Program through workshops
2. Successfully developed reporting tool and compliance procedures for LSBE and MWBE program participation.
3. Conducted several Small Business Workshops for local vendors.
4. Performed outreach to Local, Minority and Women Business Enterprises.
5. Supported County department's procurement/solicitation needs.

**FUND 001-GENERAL FUND
PROCUREMENT**

COST CENTER SUMMARY - (1251):

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. This office provides excellent customer service and ensures the public trust by adhering to the highest level of professional and ethical standards. Procurement supports 11.2 FTEs which is an increase of 0.2 FTEs from the FY12 Adopted Budget. The increase in FTEs, and corresponding increase to Personal Services, is a result of the split funding of an FTE for the Administrator who is responsible for this office. Operating Expenses increased as a result of temporary staffing needs.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	1,811	412	0	0	0
Miscellaneous Revenues	2,000	0	0	0	0
Total Revenues:	\$3,811	\$412	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	764,779	693,837	683,850	699,542	15,692
Operating Expenses	36,664	34,879	34,812	41,753	6,941
Total Expenditures:	\$801,442	\$728,716	\$718,662	\$741,295	\$22,633

**FUND 001 – GENERAL FUND
PARKS**

MISSION STATEMENT:

To promote, within Osceola County, healthy lifestyles, social well-being and appreciation, understanding and stewardship of parks among residents and visitors, through providing active recreation opportunities and learning experiences.

FY13 Goals & Objectives:

GOAL 1 - Provide safe, accessible, well managed parks that deliver quality life experiences for our residents and visitors

GOAL 2 - Resurfacing three basketball courts at Deerwood Park

FY12 Accomplishments:

1. Aerator tank at Southport Park was replaced August 2012
2. The replacement of the Wastewater Treatment Facility at Southport Park by October 2012.
3. Designed, permitted, installed new septic system at Joe Overstreet Landing, the old septic system was removed. Completed
4. Co-hosted rebel games at Oren Brown Park and co-hosted USFTL at Archie Gordon Memorial Park and Hickory Tree Community Park.

**FUND 001-GENERAL FUND
PARKS**

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

This cost center covers expenditures needed to support the Parks Office. As a result of the Buenaventura Lakes (BVL) MSBU amendment, services previously included in the BVL MSBU Fund (Fund 113), were divided among Funds 128 (Subdivision Pond MSBU) and Fund 129 (Street Lighting MSBU) as well as the Mowing Unit and Parks. As of FY13 Parks will oversee management of the Robert Guevara Community Center and Friendship Park, both of which were previously managed in Fund 113. In addition, Parks will also manage the Marydia Community Center. The FY13 budget reflects an increase in Personal Services as this budget supports 15.8 FTEs, which is an increase of 1 FTE over FY12 Adopted. The FTE increase is the net result of absorbing the FTEs previously included in the BVL MSBU and a reorganization of Parks. Operating Expenditures increased due to the absorption of administrative expenses associated with the centers and Friendship Park. In addition, Capital Outlay increased to provide funding for a replacement field dresser, field mower, utility vehicle, and a 3/4 ton truck.

REVENUES:

The Parks Office is primarily supported by the General Fund. However, it also generates revenues from Charges for Services in the form of park rental fees and Fund Balance from prior fiscal year.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	30	0	0	0	0
Miscellaneous Revenues	97,731	159,406	56,912	46,800	-10,112
Less 5% Statutory Reduction	0	0	-2,846	-2,340	506
Fund Balance	0	0	14,644	157,583	142,939
Total Revenues:	\$97,761	\$159,406	\$68,710	\$202,043	\$133,333
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	1,469,217	908,075	792,615	832,494	39,879
Operating Expenses	1,018,096	810,202	706,133	904,689	198,556
Capital Outlay	67,637	1,300	14,644	262,783	248,139
Total Expenditures:	\$2,554,950	\$1,719,577	\$1,513,392	\$1,999,966	\$486,574

FUND 001 - GENERAL FUND
ANIMAL CONTROL

FY13 Goals & Objectives

GOAL 1: Improve the effectiveness of disease control within the facility and the county

Objectives:

1. Increase public awareness of communicable diseases within the animal population.
2. Renovate sick and quarantine areas into individual buildings to alleviate cross contamination.
3. Identify a plan for providing vaccination clinics for Osceola County residents.
4. Research and identify possible new cleaning chemicals for a healthy kennel.

GOAL 2: Continue improving efficiency and effectiveness of Animal Control operations

Objectives:

1. Effectively transfer Animal Control Dispatching to SO Communication Center on October 1, 2012.
2. Completion of Departmental Standard Operating Guidelines.
3. Complete training with Sheriff's Office Dispatch on both the Chameleon and Spillman software.
4. Develop a Rescue Agreement to work in conjunction with local and state rescue groups.
5. Completion of update to zone coverage for Road Operations.
6. Continue to build partnerships with the ASPCA and other rescue groups to enhance our services without increases to the Animal Control budget.

GOAL 3: Increase community education and awareness

Objectives:

1. Continue to reach out to local schools and organizations to provide education at all levels.
2. Continue working relationship with the ASPCA to provide information to residents.
3. Provide timely information on county website related to local animal events.

GOAL 4: Increase staff training

Objectives:

1. Provide safety training to all staff through professional organizations.
2. Ensure that 100% of staff meet annual certification requirements.

GOAL 5: Ensure compliance with State laws and local ordinances

Objectives:

1. Update County Ordinance 03-03 to reflect current Florida Statutes.
2. Implement effective annual licensing program.
3. Revise associated procedures.

FY12 ACCOMPLISHMENTS

1. Successful implementation of new Animal Control software
2. Placement of laptops in all officer vehicles
3. Placement of over 70 seized animals into new homes
4. Provided public computer for citizens to search other local adoption facilities

**FUND 001-GENERAL FUND
ANIMAL CONTROL**

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

The Osceola County Animal Shelter balances health, public safety, and welfare needs of the people and animals of Osceola County, while also providing a safe and nourishing environment for its animal residents. It provides a variety of services for the citizens of Osceola County, such as enforcing the Animal Control ordinance that is in place for Osceola County. The Office is currently under the Fire Department as it relates to Public Safety and includes Veterinary Operations (2119), Kennel Operations (2120), Road Operations (2121), and Animal Control Administration (2122). The FY13 budget supports 29.1 FTEs which is a 1.8 FTE increase over the FY12 Adopted Budget and accounts for the increase to Personal Services. Operating Expenses reflects a 5.8% increase from the FY12 Adopted Budget primarily due to increases in Professional Services for Rabies and Titer testing of new staff. Capital Outlay reflects costs associated with 2 replacement vehicles.

REVENUES:

This department is primarily supported by the General Fund, however, it generates revenues to the General Fund 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, failure to vaccinate, amongst others. It is estimated that the department will generate approximately \$155,847 based on current collection trends and this amount represents an increase of 6% from the prior fiscal year.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	162,477	150,251	149,817	151,100	1,283
Judgment, Fines & Forfeits	3,770	9,380	5,480	7,950	2,470
Miscellaneous Revenues	8,764	3,725	0	5,000	5,000
Less 5% Statutory Reduction	0	0	-7,765	-8,203	-438
Total Revenues:	\$175,011	\$163,356	\$147,532	\$155,847	\$8,315
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	1,606,703	1,602,969	1,561,642	1,613,687	52,045
Operating Expenses	388,274	381,886	379,415	402,992	23,577
Capital Outlay	7,841	0	0	70,000	70,000
Total Expenditures:	\$2,002,818	\$1,984,855	\$1,941,057	\$2,086,679	\$145,622

FUND 001 - GENERAL FUND EMERGENCY MANAGEMENT

FY13 Goals & Objectives:

The goal of this office is to keep the citizens and visitors of Osceola County safe from disasters and other community emergencies. But specifically in FY13 the goals and objectives are as follows:

GOAL 1 - Lead the development of departmental Continuity of Operations Plans (COOP).

Objectives:

1. Establish a timeline, project process and questionnaire/template.
2. Complete pilot department program.
3. Complete COOP process for three departments.
4. Develop a new Continuity of Operations Plan (COOP) for the new Emergency Operation Center.

GOAL 2 - Clarify and redefine the Debris Management Program.

Objectives:

1. Update Debris Management Plan.
2. Identify two additional debris sites.
3. Develop, train and implement a Debris Oversight Team.
4. Develop solicitation for debris removal and monitoring agreements.

GOAL 3 - Clarify, Redefine and Update Sheltering Program

Objectives:

1. Identify and implement functional needs shelter support compliance.
2. Review and exercise the pet friendly sheltering program.
3. Expand and facilitate a special needs online registry.
4. Identify, staff and implement employee shelter program.

GOAL 4 - Improve information management effectiveness

Objectives:

1. Complete business process review in progress with BPI.
2. Identify funding for disaster software purchase.
3. Develop scope of work and RFP for disaster software solicitation.
4. Implement disaster software solution.
5. Create guidelines, implement, and exercise Mass Notification System.
6. Develop multi-site integrated Check-In process.
7. Develop and implement electronic Healthcare Facility Plan submission, review, and approval process.

GOAL 5 - Enhance public outreach and volunteer initiatives

Objectives:

1. Host Four Corners Expo
2. Develop web video streaming for EOC and Media Briefing room
3. Formalize and develop a Citizen Corps Council that includes CERT, MRC, and Fire Corps
4. Formalize and support of a comprehensive business partnership/recovery outreach program that improves disaster response, business recovery, and community resiliency.
5. Develop a strong volunteer program including reviewing and testing the volunteer reception center for disasters.
6. Increase social media awareness expanding followers through effective marketing.
7. Train volunteers and staff to work in the social media unit in the CIC.
8. Increase staff and support for Joint Information System.
9. Market the Mass Notification Alerting System.

001 - GENERAL FUND
EMERGENCY MANAGEMENT

GOAL 6 - Continue to enhance the training and exercise program.

Objectives:

1. Offer NIMS courses as outline in the NIMS Training Plan.
2. Offer one EOC position-specific course.
3. Conduct the Kissimmee Airport training exercise.
4. Conduct the annual hurricane exercise based on the 2012 HSEEP Report.
5. Implement position specific monthly training supporting county employee disaster policy.
6. Convene a multi-jurisdictional multi-hazard training and exercising task force.
7. Implement countywide Public Assistance training program.
8. Expand damage assessment training for public safety responders
9. Plan and support a regional full-scale exercise at Orlando International Airport

GOAL 7 - Enhance operational capabilities through fortified planning activities

Objectives:

1. Coordinate the creation of specific threat and impact operational plans.
2. Develop a curfew exemption policy for residents and businesses in a post disaster setting.
3. Fully develop the GIS risk-based spatial analysis enhancing response capability
4. Complete evacuation and re-entry plan
5. Coordinate structured repetitive loss grant program.

FY12 Accomplishments

1. Comprehensive Emergency Management Plan completion and submittal
2. Revised EM training/Exercise Program
3. October flood response (October 2011)
4. Establishment of the Emergency Management Working Group
5. Convened the Executive Policy Group

6. Completion of the collaboration with HR in an Employee Reception Center plan, Disaster Policy & Know Your Role.
7. Completion and exercise of the Points of Distribution Plan
8. Initiation of the Social Media Program
9. Exercised the Joint Information Center Plan
10. Initiation of ArcGIS spatial risk analysis program
11. Response information resource and guidance documentation
12. Mass Notification System
13. Solid Partnership Support Development

**FUND 001-GENERAL FUND
EMERGENCY MANAGEMENT**

DEPARTMENT SUMMARY:

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. This cost center supports 5.3 FTEs which is a 0.7 FTE increase over the FY12 Adopted Budget. Personal Services increased due to the re-allocation of split funded staff and the increase in FTEs. Operating Expenses are decreasing from the FY12 Adopted Budget, largely due to funding for Other Contractual Services and Repairs & Maintenance services that are no longer required in FY 13. Capital requests are for costs associated with the EMPA and EMPG grants.

REVENUES:

This office is not a revenue producing office, therefore, it is solely supported by General Fund revenues and grant funds which are listed below as Intergovernmental Revenue.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	149,017	150,494	275,103	183,942	-91,161
Miscellaneous Revenues	270	0	0	0	0
Total Revenues:	\$149,287	\$150,494	\$275,103	\$183,942	-\$91,161
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	475,471	457,306	276,690	388,122	111,432
Operating Expenses	146,330	139,824	335,207	208,123	-127,084
Capital Outlay	79,548	42,658	2,500	38,236	35,736
Total Expenditures:	\$701,349	\$639,788	\$614,397	\$634,481	\$20,084

**FUND 001 – GENERAL FUND
PUBLIC WORKS**

CONSTRUCTION MANAGEMENT

MISSION STATEMENT:

The Construction Management Office ensures all new construction and renovation projects are designed in such a manner to facilitate the highest quality, produce the best R.O.I., and are designed and constructed on schedule, within budget, and to the standards the citizens of the County have come to expect.

FY13 Goals & Objectives:

The overall goal for this program is to meet the needs of the County’s vertical construction and renovation projects, including any related civil improvements, all within approved budgets and schedules.

GOAL 1 – Manage the design phases to ensure quality, on time, and within budget deliveries.

GOAL 2 – Manage the permitting phase to ensure proper approvals with all governing agencies are obtained on schedule.

GOAL 3 – Administer and oversee the contractors’ and construction managers’ work to ensure construction is performed in such a manner as to provide ease of maintenance and conservation of energy after completion.

GOAL 4 – Administer and work closely with the design team to ensure they utilize the most cost effective techniques and standards in fulfilling the needs of the using departments.

GOAL 5 – Observe the construction process for quality and cost effective solutions.

GOAL 6 – Assist all County departments with planning and budgeting projects.

GOAL 7 – Manage the overall construction or renovation process from initial budgeting to the completion of actual construction and close-out.

FACILITIES MANAGEMENT

MISSION STATEMENT:

The Facilities Management Office strives to manage the lifespan of all County Buildings and equipment by coordinating and implementing all routine service, repairs, scheduled and preventative maintenance and small capital improvements.

GOAL 1 – Maintain routine maintenance, preventative maintenance, and repair programs for County facilities under this administration that result in the most efficient, safe and functionally conducive work environment possible.

GOAL 2 – Provide safe, accessible, well managed facilities for our Constitutionals that deliver quality experiences for our residents and visitors.

GOAL 3 – Be proactive with the preventative maintenance procedures which will result in less failures and lower costs in the future.

GOAL 4 – Provide and monitor the repair costs to ensure the most efficient means and methods are being used. Of particular importance are the repetitive type repairs.

GOAL 5 – Provide design criteria for implementation into new projects thereby creating cost efficient maintenance and operating standards.

GOAL 6 – Coordinate services such as event set up and breakdown for the commissioners and PIO, property appraisals, site testing, surveys, and title searches for properties being considered for acquisition by the County.

MOWING UNIT

MISSION STATEMENT:

To effectively and efficiently inspect contractual services of countywide road rights-of-way and to provide maintenance of natural parks, active parks, non-active parks and boat ramps throughout Osceola County while providing exceptional customer service in a professional and progressive manner.

FY13 Goals & Objectives:

GOAL 1 – Contracted Roadside Mowing

Objectives:

1. Provide contract monitoring and administration of 13 contracts covering 17,000 acres of large machine mowing and 8,000 acres of small machine mowing and landscape maintenance to County rights-of-way including the inspection of West 192 and Osceola Parkway

GOAL 2 – Contracted Facility Mowing

Objectives:

1. Provide contract monitoring of 4 mowing contracts covering the maintenance of 41 various County owned facilities and the Lake X Sheriff's Training Facility

GOAL 3 – In-House Mowing

Objectives:

1. Provide in-house mowing for 51 locations (separate from contracted mowing) as designed such as Natural Parks, Active Parks, Boat Ramps, and Recreational Lands owned by the County.

**FUND 001-GENERAL FUND
PUBLIC WORKS DEPARTMENT**

DEPARTMENT SUMMARY:

TRENDS & ISSUES:

The General Fund directly supports several areas of the Public Works Department including Facilities Management (previously Building Maintenance), Construction Management (previously Project Administration), Mowing and Small Engine Repair. The FY13 Adopted Budget for Facilities Management is \$9,760,182 which is an 8% reduction from the FY12 Adopted Budget. Included in this budget are funds to replace HVAC units at the jail, chiller rebuilds for the Administration building and the replacement of whisper walls at the Courthouse. Construction Management's FY13 Adopted Budget is \$345,185, which is a 2% reduction from FY12 Adopted Budget. The Mowing Unit was established to centralize contract management for mowing. The FY13 Adopted Budget is \$1,245,900 and reflects a 10% increase from the FY12 adopted budget due to the inclusion of mowing for Narcoossee Road, Old Lake Wilson Road, and Poinciana Blvd resulting from the anticipated completion of these roads. The Small Engine Repair office is responsible for repairing all extraction tools for Fire/Rescue and all small equipment for Road & Bridge and Parks. The total budget request is \$148,523 and reflects a .06% decrease from FY12. Capital Outlay includes funding for improvements at Simpson Road Jail Facility and the replacement of vehicles and mowing equipment. The Department is responsible for a debt service for The Loop agreement. Overall, the FY13 Adopted Budget represents a 2.65% reduction from the FY12 Adopted Budget.

REVENUES:

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

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	0	9,584	36,870	88,574	51,704
Less 5% Statutory Reduction	0	0	-1,844	-4,429	-2,585
Fund Balance	0	0	476,245	130,000	-346,245
Total Revenues:	\$0	\$9,584	\$511,271	\$214,145	-\$297,126
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	412,298	3,389,554	3,315,394	3,335,718	20,324
Operating Expenses	14,239	6,252,991	8,202,876	8,478,073	275,197
Capital Outlay	801,459	2,556,209	1,118,745	474,200	-644,545
Debt Service	499,408	499,408	499,409	499,409	0
Total Expenditures:	\$1,727,404	\$12,698,162	\$13,136,424	\$12,787,400	-\$349,024

**FUND 001 – GENERAL FUND
COMMUNITY OUTREACH & PUBLIC INFORMATION**

MISSION STATEMENT

To provide accurate information in a timely manner so that citizens and internal customers are well-informed about the services, programs and initiatives offered by Osceola County Government, and to create and implement community outreach efforts and events that foster a sense of community and quality of life on behalf of the Board of County Commissioners.

FY13 Goals & Objectives

The overall goal of this office is to continue to inform citizens of Osceola County of the programs, policies, events, and changes within the County. Specifically, in the next Fiscal Year, the goals and objectives are as follow:

GOAL 1 – Provide information to the public

Objectives:

1. Continue to produce weekly Board of County Commission meetings and workshops for live viewing on www.osceola.org and rebroadcasts on the county's website, Access Osceola, Access St. Cloud, Good Samaritan TV, and Bright House On-Demand.
2. Produce informational programming and public service announcements of County programs and services including Parks, Libraries and Extension Services.
3. Produce Commissioners' Corner on a monthly basis.
4. Produce the Tourism Development Council (TDC) meetings on a monthly basis.
5. Serve as a central clearinghouse for all public records requests and media requests for information regarding Osceola County Government.
6. Act as liaison with the Hispanic media and community.
7. Send out timely, accurate press releases and media advisories in English/Spanish as needed.
8. Encourage participation of the public to fill vacancies on Advisory Boards by providing media with listings of vacancies via press releases and in local print media, and posting Advisory Board vacancies on a weekly basis in the BOCC agenda.
9. Advertise in local newspapers events happening around the County.
10. Continue to use social media (Facebook and Twitter) to inform residents about information that was sent via press releases to local media.
11. Update and publish the Citizens Handbook - a comprehensive local government reference guide available free to citizens every two years (based on election cycle).
12. Provide internal communications to Osceola County employees via InsideOsceola.org and company-wide emails.
13. Publish the County Manager's Annual Report
14. Plan and execute annual State of the County event

**FUND 001 – GENERAL FUND
COMMUNITY OUTREACH & PUBLIC INFORMATION**

GOAL 2 – Communicate Osceola County government’s key messages

Objectives:

1. Provide timely and accurate information to the citizens of Osceola County, the media, and intergovernmental agencies through press releases, media advisories, press conferences, the website and other forms of communication in both English and Spanish.
2. Work with other departments and staff to identify and convey information key related to Osceola’s goals and objects.

GOAL 3 – Oversee content on County Government’s Website at www.insideosceola.org and www.osceola.org

Objectives:

1. Maintain accurate and up-to-date information about County Commission initiatives, Community Outreach activities and Osceola County government on the website.
2. Maintain up-to-date information on Advisory Boards such as board/committee description, current members, terms, vacancies and application form.
3. Assist other departments in improving their websites to provide improved service.
4. Generate new content on a monthly basis for the Commissioners’ Corner section of the website.

GOAL 4 – Community Outreach

Objectives:

1. Create and maintain a presence in the community of Osceola County and Central Florida to promote programs and services on behalf of the Board of County Commissioners and Osceola County government.
2. Represent the Board of County Commissioners at miscellaneous community meetings, neighborhood events, business associations and other activities.
3. Develop and foster positive partnerships with media outlets, community groups and citizens.
4. The CO/PIO office shall be the point of contact for coordinating volunteers for the Advisory Boards, Commission Ambassadors and other programs as deemed necessary by the County.
5. Assist local agencies/departments with the development of Proclamations/Resolutions to be read and approved at BOCC meetings.
6. Organize, plan and implement outreach efforts.
7. Maintain a Community Outreach database.
8. Organize Groundbreaking Ceremonies, Ribbon Cuttings, Town Hall Meetings and other activities as needed.
9. Oversee the planning and coordination of special events for the Board of County Commissioners/County Manager.

**FUND 001 – GENERAL FUND
COMMUNITY OUTREACH & PUBLIC INFORMATION**

GOAL 5 – Assist with Public Information Services from the Emergency Operations Center

Objectives:

1. Coordinate joint press conferences between local, State and Federal agencies.
2. Oversee the Joint Information Center – a joint partnership between local, State and Federal agencies during emergencies/disasters.
3. Function as the main source of communication to citizens and media outlets, both English and Spanish, working under the Incident Command system as prescribed by the National Incident Management System (NIMS) guidelines.
4. Maintain membership in the Central Florida Public Information Network (PIN) and foster partnerships for assistance during emergencies/disasters.

FY12 Accomplishments:

- Increased the number of stories in local media that reflect positively on Osceola County's policy and operational successes.
- Established improved communication for commissioners with their constituencies and strengthening forums between county and citizens.
- Coordinated Small Business Initiative Outreach event that touched many small businesses and created new opportunities.
- Established partnership with second radio station to spread message on events, reinforce open government and government that serves citizens
- Outreach events: National County Government Month (5 health fairs), Community Conversation and Meetings, 125th anniversary celebration, 65th Infantry Veterans Park, and recycling kick off event. Events contact public in positive manner, with an emphasis open government and service.
- Strengthened Commissioners' Corner videos with on location shoots to increase potential viewership and help spread message.
- Increased information about Osceola County to the community through press releases, web site, social media, videos and outreach events in order to better educate citizens about county government's plans, goals and actions.
- Efficiently handled public record and media requests and complied with state statute and improve government transparency.
- Began work to develop county's overall message in accordance with strategic plan
- Started project to develop a cohesive brand and delivery tools for county
- Upgraded video control room for more efficient workflow
- Began working with outside group to develop more videos
- Smoothly staffed EOC during Tropical Storm Isaac, and the county received favorable coverage.
- Helped other departments with specific messages tied to strategic plan initiatives and other events that resulted in streamlined, efficient government.

**FUND 001-GENERAL FUND
COMMUNITY OUTREACH / PUBLIC INFORMATION OFFICE**

TRENDS & ISSUES:

The Public Information Office ensures that Osceola County citizens are informed of services and initiatives of the Osceola County Government. This Office supports 4 FTEs, which is an increase of 2 FTE from the FY12 Adopted Budget. This increase is due to the reclassification of two positions; one from the Information Technology office and one from the Economic Development office; which accounts for the 82% increase in Personal Services. Operating Expenses increased slightly by 2.3%. Capital Outlay has been budgeted for FY13 for the acquisition of a Laptop.

REVENUES:

This department is supported by the General Fund.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	638	3,734	0	0	0
Miscellaneous Revenues	1	0	0	0	0
Total Revenues:	\$639	\$3,734	\$0	\$0	\$0
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Personal Services	139,727	222,956	161,181	293,526	132,345
Operating Expenses	23,617	30,783	33,256	34,016	760
Capital Outlay	0	0	0	2,500	2,500
Total Expenditures:	\$163,344	\$253,739	\$194,437	\$330,042	\$135,605

**FUND 001 – GENERAL FUND
STRATEGIC INITIATIVES**

MISSION STATEMENT:

The Strategic Initiatives Office completes projects at the direction of the County Manager and the Board of County Commissioners.

FY13 Goals & Objectives:

GOAL 1 – Grow and Diversify the County’s Economy

Objectives: Redevelop or revitalize the Highway 192 corridor – more attractive with viable businesses.

1. Continue working on the 14 recommended strategies with the West 192 Economic Advisory Committee
2. Complete the three redevelopment plans for the West 192 Community Redevelopment District
3. Establish and support the West 192 Development Authority

GOAL 2 – Cost Effective and High Performing County Government

Objectives: Develop and maintain a strong partnership with other local governments.

1. Through the Osceola County Expressway Authority (OCX), maintain relationships and continue coordinating with adjacent jurisdictions.
2. Through the West 192 projects, maintain relationships and continue coordinating with adjacent jurisdictions.

GOAL 3 – Upgrade County Infrastructure and Transportation Network: Prepare for Growth

Objectives: Develop multi-modal transportation options.

1. Continue supporting the Osceola County Expressway Authority (OCX).
2. Pursue the development (planning, funding, construction and maintenance) of the OCX 2040 Master Plan roads.
 - a. OCX 2040 Master Plan: Poinciana Parkway, Southport Connection, Northeast Connector, and Osceola Parkway Extension (all roads which are planned to be multi-modal)

GOAL 4 – Create Great Neighborhoods for the Future: Safe and Livable

Objectives: Develop mixed use communities in appropriate locations.

1. Continue working with the Northeast District to ensure development.
2. Complete the Mixed Use District Development Standards to be required in the Mixed Use Future Land Use designation.

**FUND 001 – GENERAL FUND
STRATEGIC INITIATIVES**

FY12 Accomplishments:

1. The Redistricting Committee’s final recommendation was adopted by the Board of County Commissioners (July 2011).
2. Sector Plan Agreement for the Northeast District was approved by the Board of County Commissioners (September 2011).
3. Presentation of the Narcoossee Community Plan to the Board of County Commissioners (October 2011).
4. Presentation of the West 192 Economic Advisory Committee Recommendation Report to the Board of County Commissioners (January 2012).
5. Selected to present at the National American Planning Association conference on the future of Osceola County and the Northeast District (April 2012).
6. Charter Review Committee was identified in Goal 2: Cost Effective and High Performing County Government, Service Consolidation: Charter Review Committee.
7. Southport Connector Alignment was identified in Goal 3: Upgrade County Infrastructure and Transportation Network, Southport Connector Direction and Alignment: Pleasant Hill to Turnpike. This alignment was identified as part of the adopted OCX 2040 Master Plan.
8. Completed the OCX 2040 Master Plan; conducted public hearings and document adopted (May 2012).
9. West 192 Community Redevelopment District – Resolution to adopt the Finding of Necessity and the resolution to create the agency presented to the Board (June 2012).
10. State funding awarded to prepare the PD&E study for the Osceola Parkway Extension from Boggy Creek Road to the Northeast District.
11. Negotiated an agreement with the Orange Osceola County Expressway Authority (OOCEA) in partnership with Orange County, City of Orlando and GOAA to add a southern interchange at Boggy Creek and S.R. 417.

**FUND 001-GENERAL FUND
STRATEGIC INITIATIVES**

COST CENTER SUMMARY - (1428):

TRENDS & ISSUES:

In prior years, Strategic Initiatives Department was part of the Community Development Department, however, in FY13 it is considered a separate departments consisting of 1.85 FTEs, which is unchanged from FY12. Personal Services decreased slightly due to corrections to the inclusion of the Vacancy Factor which was offset by adjustments to Retirement and Worker's Compensation for FY 13. Operating Expenses decreased from FY12 due to projects budgeted in Professional Services being completed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	161,906	174,663	196,764	195,258	-1,506
Operating Expenses	565,335	769,318	485,106	397,409	-87,697
Capital Outlay	42,300	1,601	0	0	0
Total Expenditures:	\$769,541	\$945,582	\$681,870	\$592,667	-\$89,203

Special Revenue Funds

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SPECIAL REVENUE FUNDS

Special Revenue Funds are funds that account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

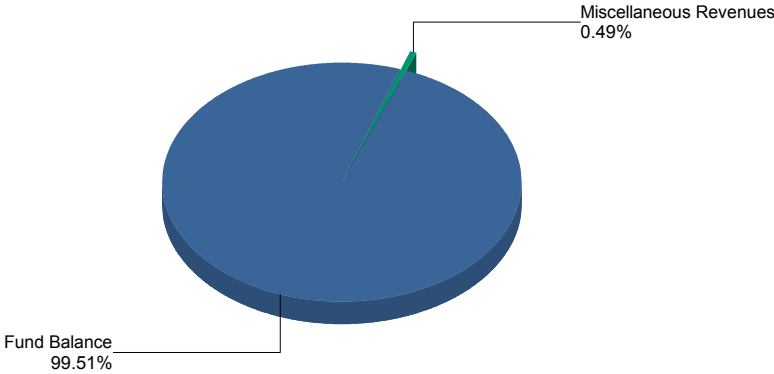
FUND 101-TDT RIDA TAX BOND 2012 PROJECT

TDT RIDA TAX BOND 2012 PROJECT
Programs & Services:

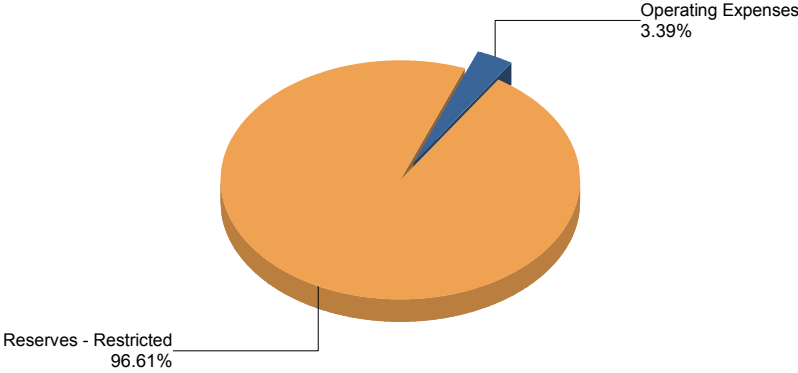
Amortized Rent

Construction

Revenues



Expenditures



FUND 101-TDT RIDA TAX BOND 2012 PROJECT

FUND SUMMARY:

TRENDS & ISSUES:

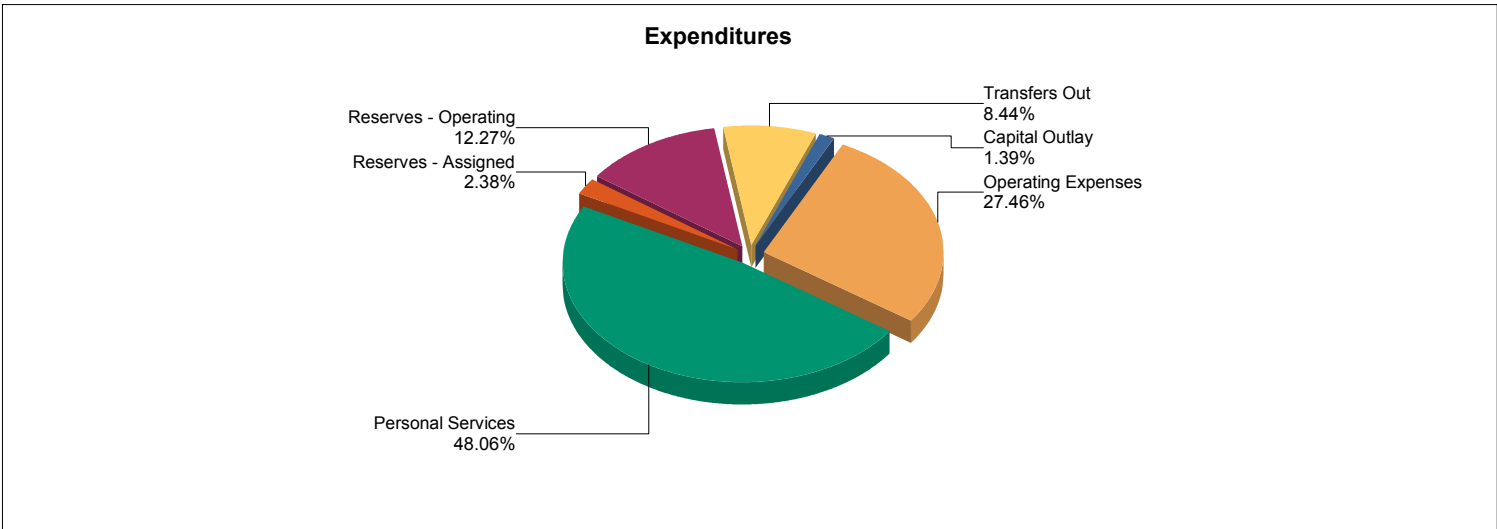
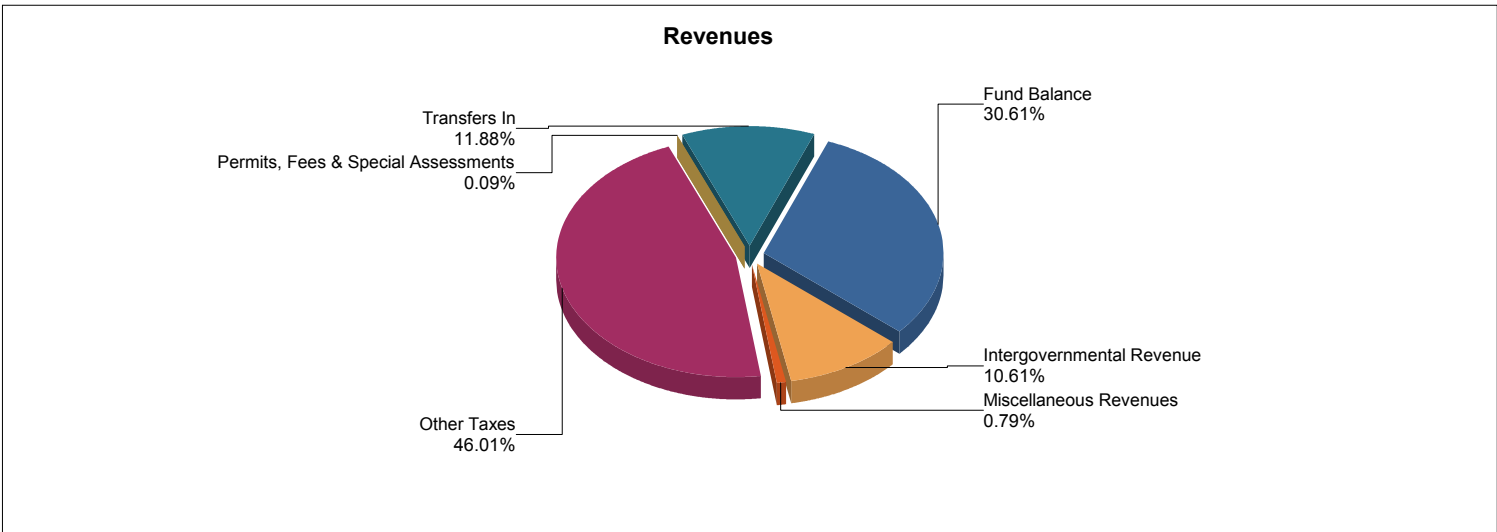
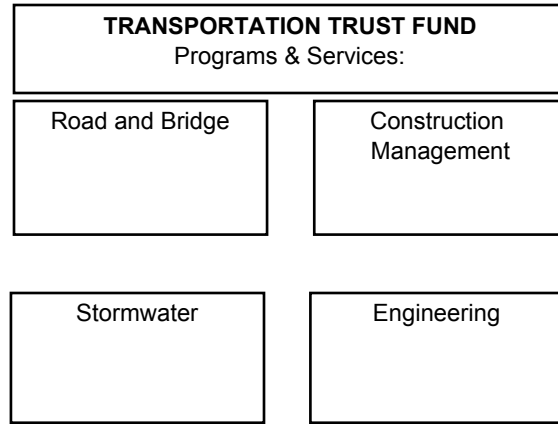
This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. Its purpose is to provide funding for the County's portion of the construction costs for the OMNI Convention Center and to provide funding for amortized rent payments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

REVENUES:

The funding sources include interest and Balance Forward.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	0	0	0	50,000	50,000
Less 5% Statutory Reduction	0	0	0	-2,500	-2,500
Fund Balance	0	0	0	10,062,611	10,062,611
Total Revenues:	\$0	\$0	\$0	\$10,110,111	\$10,110,111
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	0	0	343,049	343,049
Reserves - Restricted	0	0	0	9,767,062	9,767,062
Total Expenditures:	\$0	\$0	\$0	\$10,110,111	\$10,110,111

FUND 102-TRANSPORTATION TRUST FUND



FUND 102-TRANSPORTATION TRUST FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Transportation Trust Fund includes revenues and appropriations for transportation related expenditures such as construction or maintenance of roads, bridges, stormwater, mass transit, and purchase of right-of-way. Personal Services supports 133.6 FTEs, which is an increase of 1.25 FTEs from the FY12 Adopted Budget. As a result, Personal Services increased 1.7% over the FY12 Adopted Budget, which includes changes associated with employee benefit selections from Open Enrollment. Operating Expenditures increased due to services needed for Traffic Engineering and Traffic Services. Also, operating reflects adjustments associated with Overhead Expenses to Internal Service Funds. Capital Outlay includes replacement of miscellaneous equipment and vehicles for Road & Bridge and a traffic sign printer for Traffic Engineering. Transfers Out represents costs associated with the General Fund cost allocation plan, funds to support fleets and funding for Intergovernmental Radio Communications. Reserves Operating are comprised of Reserves for Cash which equal 9% of the total operating budget and Reserves for Contingency which equal 7% of the total operating budget; and Reserves Assigned are being held pending the outcome of the FRS pension dispute. This Fund relies on General Fund for additional support as it is not able to support its operation. The FY13 Adopted Budget represents a 5.7% decrease from the FY12 Adopted Budget.

REVENUES:

The Transportation Trust Fund is funded through the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), the Local Option Fuel Tax (6 cents per gallon), miscellaneous revenues, and engineering fees. Based on estimates from the Department of Revenue, fuel taxes are expected to decrease 4% for FY13. Additionally, in FY12, this fund received over \$1 million in transfers from the Road Impact Fees to reimburse engineering costs associated with ongoing road projects. However, the transfers are not included in the FY13 Budget due to the repeal of the Impact Fee Ordinance. This fund requires a \$1.68 million transfer from the General Fund to cover its expenditures and to allow for adequate reserves, and a transfer from Fund 128 – Subdivision Pond MSBU for structure inspection.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Other Taxes	7,689,912	7,371,188	7,836,832	7,560,295	-276,537.0
Permits, Fees & Special Assessments	86,305	18,643	20,000	15,000	-5,000.0
Intergovernmental Revenue	1,664,975	1,680,429	1,839,212	1,743,979	-95,233.0
Charges For Services	0	33,679	0	0	0.0
Miscellaneous Revenues	148,047	252,156	154,272	129,473	-24,799.0
Less 5% Statutory Reduction	0	0	-492,516	-472,437	20,079.0
Transfers In	11,464,310	6,936,655	2,914,037	1,952,068	-961,969.0
Fund Balance	0	0	4,528,140	5,029,867	501,727.0
Total Revenues:	\$21,053,549	\$16,292,750	\$16,799,977	\$15,958,245	-\$841,732.0
Expenditures					
Personal Services	10,065,425	8,080,438	7,542,306	7,670,221	127,915.0
Operating Expenses	4,650,853	3,302,199	3,797,929	4,381,469	583,540.0
Capital Outlay	2,800	0	18,000	221,364	203,364.0
Transfers Out	4,895,687	4,937,393	2,909,256	1,346,443	-1,562,813.0
Reserves - Operating	0	0	2,532,486	1,958,723	-573,763.0
Reserves - Assigned	0	0	0	380,025	380,025.0
Total Expenditures:	\$19,614,764	\$16,320,030	\$16,799,977	\$15,958,245	-\$841,732.0

PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Full Time:	162.00	145.10	132.35	133.60	1.25
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	162.00	145.10	132.35	133.60	1.25

**FUND 102-TRANSPORTATION TRUST FUND
FACILITIES MANAGEMENT**

COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

Facilities Management is responsible for all routine daily and preventative maintenance, along with repairs, of County facilities. This office administers all contractual services associated with building operations and processes invoices for services and utilities. Operating Expenditures for FY 13 decreased by 1% from FY12 Adopted Budget.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	0	64,245	64,005	-240
Total Expenditures:	\$0	\$0	\$64,245	\$64,005	-\$240

**FUND 102-TRANSPORTATION TRUST FUND
TRAFFIC SERVICES**

COST CENTER SUMMARY - (4132):

TRENDS & ISSUES:

The Traffic Services section was consolidated as part of a Public Works Department reorganization completed in FY09 that consolidated most cost centers into one office, Road & Bridge. However, some operating expenses related to the function of traffic services are still being tracked utilizing this cost center; including the streetlights, railroad maintenance, and signal maintenance contracts with the City of Kissimmee. The increase from the FY12 Adopted Budget is due to the costs related to traffic safety features at school crossings and traffic signals and maintenance related costs.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	19,095	18,870	0	0	0
Total Revenues:	\$19,095	\$18,870	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	670,384	649,252	715,420	1,003,817	288,397
Total Expenditures:	\$670,384	\$649,252	\$715,420	\$1,003,817	\$288,397

**FUND 102 – TRANSPORTATION TRUST FUND
STORMWATER**

FY13 Goals & Objectives:

GOAL 1 - Provide a comprehensive stormwater management program to maintain a functional drainage network and protect water quality while minimizing current and future public impacts.

Objectives: Maintain and improve County drainage infrastructure.

1. Perform inspection, prioritize and act upon known deficiencies as resources allow.
2. Develop a comprehensive Capital Improvement Program (CIP) to facilitate grant funding opportunities and better forecast future resource needs.
3. Work cooperatively with Office of Management and Budget to manage MSBU/MSTU stormwater systems, especially as it relates to structural maintenance and repairs.

Objectives: Minimize fiscal impacts of water quality regulations.

1. Monitor and analyze proposed legislation and rule making efforts.
2. Locally guide the Total Maximum Daily Load (TMDL) process and outcomes utilizing all data, tools, local knowledge and partnerships.
3. Monitor County outfall facilities to understand actual pollutant contributions prior to load reduction allocations.

**FUND 102-TRANSPORTATION TRUST FUND
STORMWATER**

COST CENTER SUMMARY - (4150):

TRENDS & ISSUES:

Stormwater cost center provides stormwater monitoring and improvements that directly impact infrastructures and public Safety. The FY13 Adopted Budget approved one additional FTE for a total of 2 FTEs. Operating Expenditures increased from the FY12 Adopted Budget due to the increase in overhead, other contractual services and operating supplies.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	0	82,432	82,536	138,776	56,240
Operating Expenses	0	56,639	309,859	469,440	159,581
Total Expenditures:	\$0	\$139,071	\$392,395	\$608,216	\$215,821

FUND 102 – TRANSPORTATION TRUST FUND
PUBLIC WORKS ADMINISTRATION

FY13 Goals & Objectives:

GOAL 1 - Provide outstanding services which enhance the quality of life and contribute to the economic development of the County

Objectives:

1. Provide leadership, guidance, and support staffing to all Public Works programs
2. Improve leadership skills and organizational guidance, and increase the efficient distribution of support services within all Public Works programs

GOAL 2 - Ensure capital projects are completed in a high-quality, cost effective, and timely manner.

Objective:

1. Work with the Offices of Management and Budget, the Comptroller, and the County Auditor. From a Program level, ensure appropriate project budgeting, reporting, and documentation.

**FUND 102-TRANSPORTATION TRUST FUND
PUBLIC WORKS / PROJECT MGMT**

COST CENTER SUMMARY - (4152):

TRENDS & ISSUES:

The Public Works/Project Management section oversees the administration, budget preparation and control functions of the Public Works Department. The FY13 Adopted Budget reflects a decrease in Personal Services which is due to the downgrade of one position. For FY13, this cost center supports 7.9 FTEs. The budget for Operating Expenses is also reflective of a significant reduction that is the result of the department's savings measures for contractual related expenses.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	207	158	0	0	0
Total Revenues:	\$207	\$158	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	1,175,408	754,425	655,897	591,790	-64,107
Operating Expenses	143,946	50,924	117,107	47,303	-69,804
Total Expenditures:	\$1,319,355	\$805,349	\$773,004	\$639,093	-\$133,911

FUND 102 – TRANSPORTATION TRUST FUND

TRAFFIC ENGINEERING

FY13 Goals & Objectives:

GOAL 1 - Provide a safe and effective traffic network within Osceola County.

Objectives:

1. Perform traffic analysis, prioritize and act upon safety concerns and traffic management deficiencies utilizing County personnel and contractual services, as needed, to reduce costs while still creating an effective and efficient traffic/transportation (all modes) network plan.
2. Develop a comprehensive Capital Improvement Program (CIP) to facilitate grant funding opportunities and better forecast future resource needs.
3. Maintain and improve the County's traffic control and signage infrastructure using county personnel and contractual services, as needed, for the design, fabrication, and installation of improvements.
4. Fully implement the ATMS system to enhance control and efficiency of traffic management.

**FUND 102-TRANSPORTATION TRUST FUND
TRAFFIC ENGINEER**

COST CENTER SUMMARY - (4154):

TRENDS & ISSUES:

The Traffic Engineer cost center has the responsibility of performing traffic studies and assisting in needs assessment and planning of roads and transportation capital improvement projects. There is an increase of 1.0 FTE in FY13 for a total of 18.0 FTEs. Operating Expenditures increased due to Professional Services. The Capital Outlay budget includes funding for a traffic sign printer with compatible software and air compressors for Sign Maintenance Trucks.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	0	113	0	0	0
Miscellaneous Revenues	21,455	147,155	0	0	0
Total Revenues:	\$21,455	\$147,268	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	1,261,036	1,043,818	1,118,180	1,189,354	71,174
Operating Expenses	435,517	407,537	422,046	627,948	205,902
Capital Outlay	0	0	0	50,995	50,995
Total Expenditures:	\$1,696,554	\$1,451,355	\$1,540,226	\$1,868,297	\$328,071

FUND 102 – TRANSPORTATION TRUST FUND

ENGINEERING

FY13 Goals & Objectives:

GOAL 1 - Provide a safe and effective roadway and drainage network within Osceola County

Objectives:

1. Oversee and develop the Capital Improvement Program (CIP) utilizing County personnel and contractual services, as needed, to reduce costs while still creating an effective and efficient infrastructure plan.
2. Maintain and improve the County's roadway and drainage Infrastructure using roadway and drainage design analysis for needed improvements.

**FUND 102-TRANSPORTATION TRUST FUND
ENGINEERING**

COST CENTER SUMMARY - (4155):

TRENDS & ISSUES:

The Engineering Section has the responsibility of providing engineering support for the construction of roads and transportation capital improvement projects. There is an increase of 1.0 FTE in FY13 which is a reallocation from Traffic Engineering for a total of 3.0 FTEs. As a result there is an increase for all benefits which explains the 72% increase in Personal Services from FY12 Adopted Budget. Operating increased for reference manual updates, professional license renewals, certifications and training.

REVENUES:

This office is supported by Transportation Trust fund revenues; however, it generates revenues received from engineering permits and fees.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	86,305	18,643	20,000	15,000	-5,000
Less 5% Statutory Reduction	0	0	-1,000	-750	250
Total Revenues:	\$86,305	\$18,643	\$19,000	\$14,250	-\$4,750
<u>Expenditures</u>					
Personal Services	206,562	452,483	205,047	283,989	78,942
Operating Expenses	938	28,281	6,712	9,008	2,296
Total Expenditures:	\$207,500	\$480,763	\$211,759	\$292,997	\$81,238

**FUND 102-TRANSPORTATION TRUST FUND
ROAD WAY CONSTRUCTION**

COST CENTER SUMMARY - (4156):

TRENDS & ISSUES:

The Roadway Construction Section has the responsibility of planning, coordinating and managing the construction of roads and transportation capital improvement projects. There is a decrease in Personal Services which is related to the elimination of 1.0 FTE from 6.0 in FY12 to 5.0 in FY13. This eliminated position resulted in an 83% decrease in Personal Services from FY12 to FY13 Adopted Budget.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	867,965	633,401	543,033	452,668	-90,365
Operating Expenses	18,979	24,345	23,941	23,263	-678
Total Expenditures:	\$886,944	\$657,746	\$566,974	\$475,931	-\$91,043

**FUND 102 – TRANSPORTATION TRUST FUND
ROAD AND BRIDGE**

Mission Statement:

To effectively construct and maintain countywide infrastructure, address current needs and future community growth, while providing exceptional customer service in a professional and progressive manner.

FY13 Goals & Objectives:

The objective of the Road and Bridge Department is to provide maintenance of County owned right-of-ways, road infrastructures and drainage systems in the unincorporated areas of Osceola County. Specifically in the next Fiscal Year the goals and objectives are as follows:

GOAL 1 - To resurface approximately 42 lane miles of paved roadways.

Objectives:

1. Management of resurfacing of approximately 42 lane miles of road in accordance with FDOT standards.

Goal 2 - Maintain Paved Roadway Infrastructure

Objectives:

1. Management of resurfacing of approximately 42 lane miles of road in accordance with FDOT standards.

Goal 3 - Maintain storm water Infrastructure

Objectives:

1. Clean and maintain approximately 45 miles of roadside and 7 miles of outfall storm water ditch infrastructure annually.

**FUND 102-TRANSPORTATION TRUST FUND
ROAD AND BRIDGE**

COST CENTER SUMMARY - (4157):

TRENDS & ISSUES:

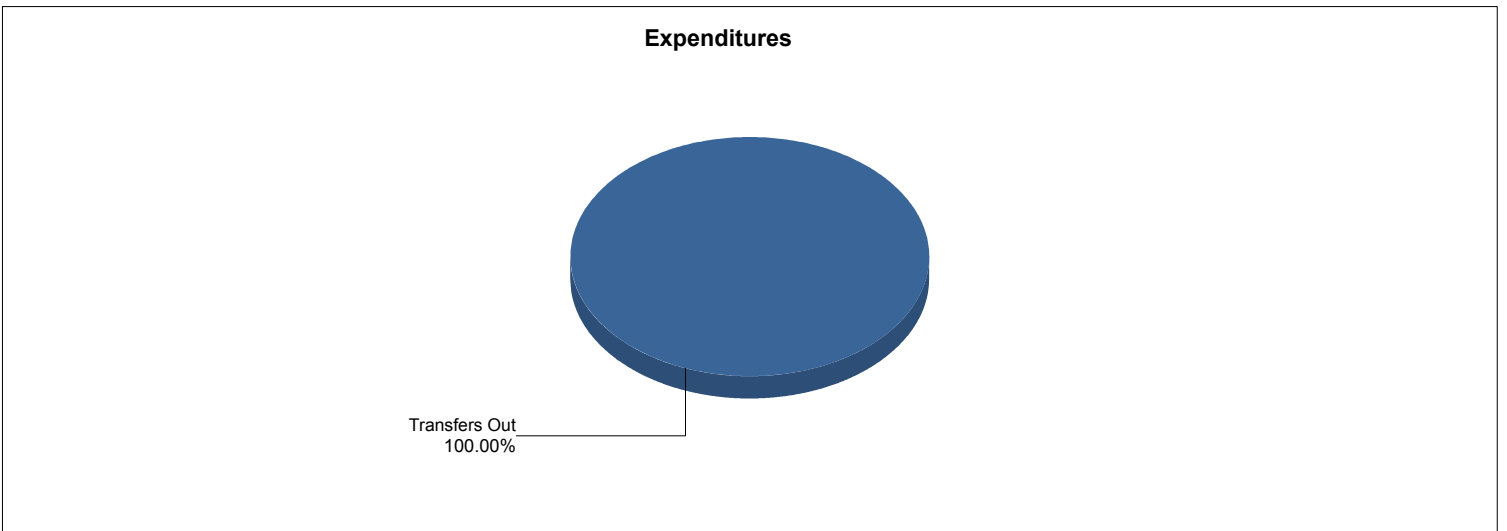
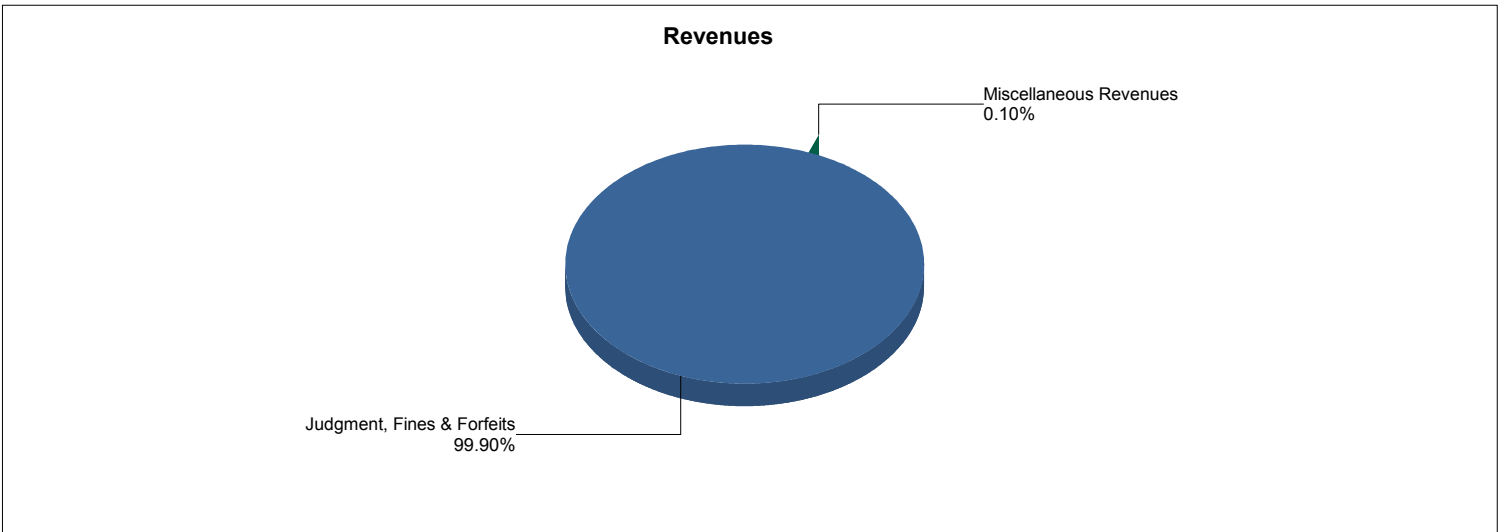
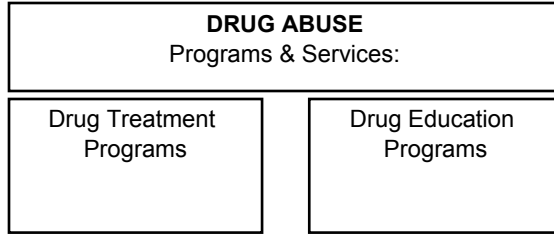
The Road & Bridge office oversees roads, inspections, maintenance and repairs of the Public Works Department. This cost center supports 97.7 FTEs. There is an increase in Personal Services from the FY12 Adopted Budget due to plan selections during Open Enrollment. Operating Expenses decreased to account for updated overhead and Property & Liability Insurance. The Capital Outlay budget includes replacement of miscellaneous equipment and vehicles.

REVENUES:

This office is supported by Transportation Trust fund revenues. However, it generates additional revenues to support services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	0	146,031	137,145	146,567	9,422
Charges For Services	0	33,566	0	0	0
Miscellaneous Revenues	36,927	31,869	0	101,140	101,140
Less 5% Statutory Reduction	0	0	-6,857	-12,385	-5,528
Total Revenues:	\$36,927	\$211,466	\$130,288	\$235,322	\$105,034
<u>Expenditures</u>					
Personal Services	5,716,863	4,887,740	4,937,613	5,013,644	76,031
Operating Expenses	3,168,489	2,078,205	2,138,599	2,135,945	-2,654
Capital Outlay	2,800	0	18,000	170,369	152,369
Total Expenditures:	\$8,888,151	\$6,965,946	\$7,094,212	\$7,319,958	\$225,746

FUND 103-DRUG ABUSE TREATMENT FUND



FUND 103-DRUG ABUSE TREATMENT FUND

TRENDS & ISSUES:

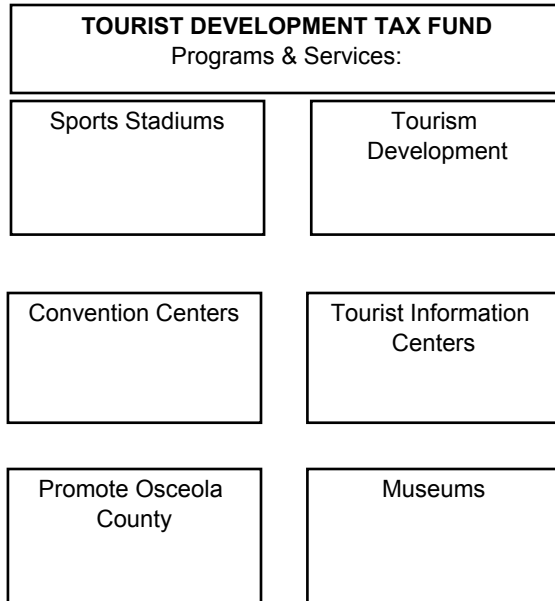
Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program, which is managed by Court Administration. Transfers Out are for the cost allocation plan and to support Drug Court operations in cost center 1522 (Drug Court).

REVENUES:

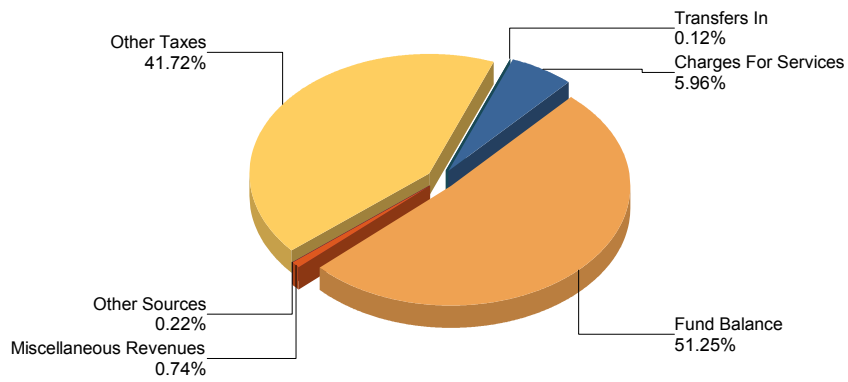
Revenues collected are in accordance with County Ordinance 00-11, whereby \$14 of every \$15 collected for incidents involving alcohol or drugs are remitted to the BOCC. FY13 revenues are estimated to decline by 11.1% from the FY12 Adopted Budget due to downward trends of the past three years.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	98,916	0	0	0	0
Judgment, Fines & Forfeits	0	80,309	76,705	68,160	-8,545
Miscellaneous Revenues	302	99	0	65	65
Less 5% Statutory Reduction	0	0	-3,835	-3,411	424
Total Revenues:	\$99,218	\$80,408	\$72,870	\$64,814	-\$8,056
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Transfers Out	93,085	97,489	72,870	64,814	-8,056
Total Expenditures:	\$93,085	\$97,489	\$72,870	\$64,814	-\$8,056

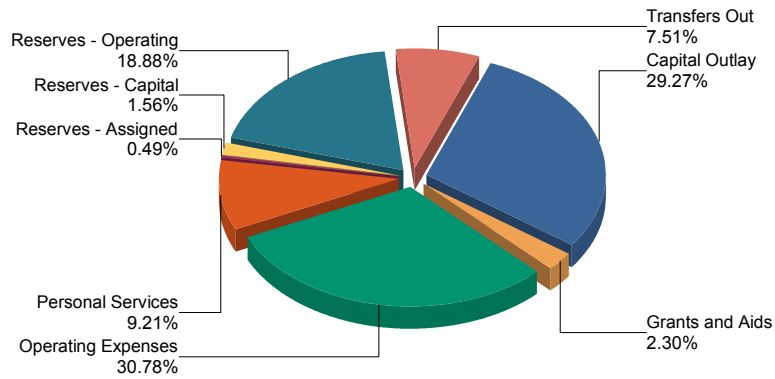
FUND 104-TOURIST DEVELOPMENT TAX FUND



Revenues



Expenditures



FUND 104-TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Tourist Development Tax Fund (Fund 104) includes revenues and appropriations to promote and advertise tourism in Osceola County, to fund the convention and visitors bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, auditoriums or museums (publicly or nonprofit owned and operated) within the boundaries of the County. In support of the Strategic Planning efforts, the Convention and Visitors Bureau drafted a TDT Funding Policy that allocates more resources towards promotional and marketing activities aimed at out of state and international markets. In order to fulfill this goal, the department requested additional staff for FY13 which also required relocation to accommodate the additional staff and to move closer to the West 192 corridor. Personal Services have increased to accommodate additional staff. Operating Expenditures increased which is attributable to the added expenses for the new contract staff, the lease for the new location, increased promotional and marketing activities as well as increased Repairs & Maintenance at all event facilities, due to an increase in the number of events.

REVENUES:

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Charges for Services include charges for services for such activities as special events and ticket sales, rental of facilities and Fund Balance. Transfers In from the General Fund reflect funding for ½ of the Director of International Development position. Other Sources include reimbursements received from the Tax Collector.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Other Taxes	20,484,352	21,403,093	21,736,762	22,647,000	910,238
Charges For Services	2,966,306	3,173,382	3,256,871	3,234,417	-22,454
Miscellaneous Revenues	739,522	423,153	278,996	402,040	123,044
Less 5% Statutory Reduction	0	0	-1,263,632	-1,314,173	-50,541
Transfers In	34,864	369,554	0	64,206	64,206
Other Sources	141,301	124,168	136,000	120,000	-16,000
Fund Balance	0	0	30,359,342	27,819,673	-2,539,669
Total Revenues:	\$24,366,345	\$25,493,350	\$54,504,339	\$52,973,163	-\$1,531,176
<u>Expenditures</u>					
Personal Services	4,749,936	4,434,589	4,385,037	4,877,622	492,585
Operating Expenses	12,562,227	13,023,718	14,623,499	16,304,998	1,681,499
Capital Outlay	980,229	190,771	14,859,477	15,505,851	646,374
Grants and Aids	691,183	1,852,399	470,000	1,217,657	747,657
Transfers Out	3,998,291	3,544,229	3,644,370	3,976,847	332,477
Reserves - Operating	0	0	10,530,914	10,003,950	-526,964
Reserves - Capital	0	0	1,478,542	827,662	-650,880
Reserves - Assigned	0	0	4,512,500	258,576	-4,253,924
Total Expenditures:	\$22,981,865	\$23,045,705	\$54,504,339	\$52,973,163	-\$1,531,176

PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 -FY12:
Full Time:	64.30	64.00	64.00	81.25	17.25
Part Time:	10.68	11.47	14.97	15.22	0.25
Total Personnel:	74.98	75.47	78.97	96.47	17.50

**FUND 104-TOURIST DEVELOPMENT TAX FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1247):

TRENDS & ISSUES:

This cost center captures the expenditures associated with Information Technology's support of the Tourist Development Tax Fund. This office ensures the integrity and security of the information stored and processed on the County's computer network as well as the infrastructure of the radio system. During FY12, IT was reorganized and for FY13 expenditures were moved from cost center 1799 - I.T. Project Supports to 1247 - I.T. Infrastructure Support. Operating Expenditures and Capital Outlay for FY13 include the costs of replacement computers to keep with the PCLM (Personal Computer Lifecycle Management) program as well as additional Operating costs for software maintenance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	78,299	34,047	0	0	0
Operating Expenses	0	913	0	9,050	9,050
Capital Outlay	0	0	0	1,100	1,100
Total Expenditures:	\$78,299	\$34,960	\$0	\$10,150	\$10,150

**FUND 104-TOURIST DEVELOPMENT TAX FUND
FACILITIES MANAGEMENT**

COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

Expenditures in this cost center are associated with Facilities Management, and cover the expenditures needed to provide general repair, maintenance and cleaning services for the Convention and Visitors Bureau buildings. Prior to FY12, these expenditures were recorded in cost center 7506 – Convention and Visitors Bureau, but were moved to this cost center for tracking purposes. The increased maintenance costs in FY13 are associated with replacing the roof at the previous CVB building at Osceola Heritage Park (OHP).

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	0	43,220	134,025	90,805
Total Expenditures:	\$0	\$0	\$43,220	\$134,025	\$90,805

**FUND 104-TOURIST DEVELOPMENT TAX FUND
TDT PROJECTS**

COST CENTER SUMMARY - (7500):

TRENDS & ISSUES:

This cost center was created in FY12, for tracking purposes with the new Project Ledger, and reflects Capital Improvement Plan (CIP) budgets for the Convention & Vistors Bureau. The budget for FY13 includes funding for multiple ongoing Capital projects as well as funding for multiple new projects.

REVENUES:

Balance Forward reflects funds carried forward from FY12 to support ongoing CIP projects.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Fund Balance	0	0	0	12,738,796	12,738,796
Total Revenues:	\$0	\$0	\$0	\$12,738,796	\$12,738,796
<u>Expenditures</u>					
Capital Outlay	0	0	0	15,212,135	15,212,135
Total Expenditures:	\$0	\$0	\$0	\$15,212,135	\$15,212,135

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Osceola County Stadium

Mission Statement:

Osceola County Stadium's mission is to provide economic impact for Osceola County and to maintain the finest baseball facility in the country at the highest possible standards by providing the very best service to both our variety of tenants and the citizens of Osceola County.

FY13 Goals & Objectives:

GOAL 1 - Spring Training

Objectives:

1. Rework advertisement campaign with the CVB due to the changes the Astros are making with respects to the logo and league change over.
2. Promote the Houston Astros and the teams we play during spring training to maintain our income levels as the Astros continue their team re-build.
3. Continue to work with the new ownership group in on a new contract extension.

GOAL 2 – Economic Impact

Objectives

1. Continue to attract user groups from out of the immediate Central Florida area and increase by 5%.

GOAL 3 – Cost Effectiveness

Objective:

1. Monitor the cost effectiveness of our operations and increase return on investment by September 15, 2012.

FY12 Accomplishments

GOAL 1 - Spring Training

Objectives:

1. **Work with CVB to increase our exposure through FACEBOOK for ticket sales.**
FACEBOOK did not net out as a positive factor for ticket sales and decision was made to invest the marketing funds differently.
2. **Promote the Houston Astros and the teams we play during spring training to meet the same levels of income after the organization has begun their rebuilding phase.**
We did and in the end were able to increase our average attendance by 4.7%. This in turn allowed us to increase our ticket revenue by 6.8%. However, in the areas of parking, concessions and merchandise we were only able to keep the revenue streams at about even.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

- 3. Show the new ownership group our County's commitment and partnership in hopes that it will lead to discussions of a contract extension.** The County has had several meetings with the new ownership and continues to have talks about the extension.

GOAL 2 - Economic Impact

Objectives:

- 1. Continue to attract user groups from out of the immediate Central Florida area and increase by 5%.** Overall most of our events attendance in terms of participating teams was down. So we were not even close to meeting this goal.
- 2. Evaluate the economic impact of our current user groups and the satisfaction of their needs by July 15, 2012.** As stated above, the EEI for the majority of our events was down. Though the event organizers were happy overall with the facility they too were concerned and unable to come up with reasons as to why the number of teams was down.

GOAL 3 - Cost Effectiveness

Objectives:

- 1. Monitor the cost effectiveness of our operations and increase return on investment by September 15, 2012.**

**FUND 104-TOURIST DEVELOPMENT TAX FUND
STADIUM**

COST CENTER SUMMARY - (7501):

TRENDS & ISSUES:

Osceola County Stadium is the Florida home of the Houston Astros and the national headquarters of the United States Specialty Sports Association (USSSA). The facility is funded by resort taxes and its purpose is to create tourist funded economic impact by participants and fans in local businesses. This cost center supports 16.4 FTEs, which is unchanged from FY12. The FY13 budget for Personal Services shows an increase that is consistent with funding needed for seasonal personnel at the Stadium. The budget for Operating expenses is also reflective of an increase that is consistent with increased promotional activities to advertise the Astros' spring training activities as well as Kissimmee area tourism. Capital Outlay is budgeted to cover the costs associated with maintenance equipment purchases, such as Utility Vehicles, Ground Mowers, etc. used to maintain the stadium.

REVENUES:

This cost center is not self-supporting and relies on revenues from Tourist Development Taxes. This cost center does however generate revenues from Charges for Services. As established in resolution 12-036R, this revenue includes stadium fees, ticket sales and handling fees, spring training concessions, parking fees, and other concession sales and souvenirs. This office generates additional revenue from interest on bank balances.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	1,357,704	1,398,232	1,329,500	1,223,900	-105,600
Miscellaneous Revenues	33,306	27,678	23,000	11,000	-12,000
Less 5% Statutory Reduction	0	0	-67,625	-61,745	5,880
Other Sources	0	12,744	0	0	0
Total Revenues:	\$1,391,010	\$1,438,654	\$1,284,875	\$1,173,155	-\$111,720
<u>Expenditures</u>					
Personal Services	938,179	917,527	892,993	910,890	17,897
Operating Expenses	1,821,409	1,803,970	2,067,149	2,166,169	99,020
Capital Outlay	636,172	19,541	9,379	66,800	57,421
Total Expenditures:	\$3,395,759	\$2,741,037	\$2,969,521	\$3,143,859	\$174,338

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Softball Complex

Mission Statement:

The Osceola County Softball Complex's mission is to provide economic impact for Osceola County and to maintain the finest amateur softball facility in the country at the highest possible standards by providing the very best service to both our variety of tenants and the citizens of Osceola County.

FY13 Goals & Objectives:

GOAL 1 – Rebel Spring Games

Objective:

1. Finalize a new multi-year contract by March 31, 2013.

GOAL 2 – Economic Impact

Objectives:

1. To expand and grow current events by using the renovated fields at Oren Brown by 5%.
2. To continue to educate and work with event organizers to bring in additional teams from outside of the Central Florida area by 3%.

GOAL 3 – Cost Effectiveness

Objective:

1. Monitor the cost effectiveness of our operations and increase return on investment by September 15, 2013 by 2%.

FY12 Accomplishments

GOAL 1 – Rebel Spring Games

Objective:

1. **Finalize a new multi-year contract by March 31, 2012.** Talks will resume in the next fiscal year on a contract extension.

GOAL 2 – Economic Impact

Objectives:

1. **Expand and grow current events by 10% through use of the renovated fields at Oren Brown.**
2. **Continue to educate and work with event organizers to bring in 3% more teams from outside of the Central Florida area.**

FUND 104 – TOURIST DEVELOPMENT TAX FUND

GOAL 3 – Cost Effectiveness

Objective:

- 1. Monitor the cost effectiveness of operations and increase return on investment by 2% by September 15, 2012.**

**FUND 104-TOURIST DEVELOPMENT TAX FUND
SOFTBALL COMPLEX**

COST CENTER SUMMARY - (7502):

TRENDS & ISSUES:

Osceola County Softball Complex is the home of the Rebel Games and many other softball and youth baseball tournaments. The facility is funded by resort taxes and its purpose is to create economic impact by participants and fans in local businesses. This cost center supports 21.8 FTEs, which is unchanged from FY12. The FY13 Adopted budget for Personal Services reflects an increase that is consistent with the changes in benefit compensation based on employee plan selections during open enrollment. Operating Expenditures reflect an increase that is primarily associated with additional Repairs & Maintenance needs that were identified during FY12. Capital Outlay reflects funding for new interior and exterior signage for the stadium as well as funds to purchase a new tractor.

REVENUES:

This cost center is not self-supporting and relies on revenues from Tourist Development Taxes. This cost center does however generate revenues from the rental of the softball complex, ticket sales and handling fees, batting cage fees, and concession sales. Also, Miscellaneous Revenues which reflects interest on bank balances.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	232,785	235,070	240,000	212,600	-27,400
Miscellaneous Revenues	87,340	83,899	56,000	58,000	2,000
Less 5% Statutory Reduction	0	0	-14,800	-13,530	1,270
Total Revenues:	\$320,125	\$318,969	\$281,200	\$257,070	-\$24,130
<u>Expenditures</u>					
Personal Services	716,084	758,050	741,888	766,414	24,526
Operating Expenses	386,873	471,124	451,713	498,686	46,973
Capital Outlay	15,635	13,221	135,500	70,000	-65,500
Total Expenditures:	\$1,118,592	\$1,242,395	\$1,329,101	\$1,335,100	\$5,999

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Osceola Heritage Park

FY13 Goals & Objectives:

SMG manages Osceola Heritage Park with the goal to be a vital community partner and economic generator by presenting a diverse entertainment schedule, increased employment opportunities and providing the highest quality of customer service to our clients. But specifically in the next fiscal year, the goals and objectives are:

GOAL 1 – Continue to target event bookings that appeal to a wide variety people that make up our community. Focus on events that work well at Osceola Heritage Park and will result in patron and client satisfaction and add significant economic impact to the community.

Objectives-We will continue to:

1. Seek ticketed events that reach buyers from multiple counties with promoters willing to invest in the events and take the risk. Engage in proactive communication with promoters and agents on a regular basis.
2. Pursue ethnically diverse events with special emphasis on the Hispanic market.
3. Pursue amateur sporting events.
4. Search for events that can utilize the 150 acres at Osceola Heritage Park such as potential outdoor festivals.
5. Pursue events that can take advantage of our spacious indoor and outdoor facilities such as Electronic Dance and indoor/outdoor festivals.
6. Pursue basketball related events to capitalize on our new basketball hosting capabilities.
7. Solicit and work with media outlets to partner to bring their events to Osceola Heritage Park.
8. Pursue family shows to round out the variety of events at the facility and appeal to the entire community.
9. Find Comedy acts since they do not require significant rigging and will fit nicely into the arena.
10. Pursue Auto type events and shows that can utilize the land and buildings at Osceola Heritage Park.
11. Seek religious events and assemblies.
12. Solicit banquets and catering events and expand Savor Osceola.
13. Service existing clients and keep them coming back.

GOAL 2- Work closely with the CVB and County to coordinate sales and operational efforts.

Objectives-

1. Meet in conjunction with the CVB and local community leaders in their efforts through a consultant to have all stakeholders satisfied with the overall expectations of Osceola Heritage Park.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

2. Continue to explore synergies between OHP and the CVB to maximize all visitor and revenue opportunities.
3. Be active and work closely with the Tourism Industry.
4. Establish policies to assist the CVB in their efforts to host a variety of events.
5. Attend the Annual CIC, IEBA and IAAM conferences' to promote our venue to agents and promoters based on budget allocation. CVB and OHP event sales team will work together to go to trade shows.

GOAL 3 – Provide exceptional management to the facility, keeping the County's best interests in mind.

Objectives:

1. Continue to Increase overall revenue in comparison to prior years.
2. Continue to monitor expenses closely and look at ways to operate more efficiently and stay below budget.
3. Look at alternative sponsorship sales opportunities plus solicit a naming rights partner.
4. Create a new, modern and informative marketing piece for promoters and event organizers. Marketing piece will be provided to sales team for trade shows as well as online.
5. Deliver customer service that is second to none.
6. Continue to develop media relationships throughout Central Florida and beyond. Personally invite media to cover events where appropriate or create FAM opportunities. When warranted, provide letter of thanks to writers or editors for exemplary coverage.

GOAL 4 – Maintain and Improve the Facility.

Objectives:

1. Provide assistance to the County with any future modifications the County wishes to pursue.
2. Work closely with the Osceola County Facilities Department to provide maintenance to all equipment and facilities at Osceola Heritage Park.
3. Continue action with corporate partners to determine feasibility of any energy/green initiatives to benefit the County as well as provide enhancements to the property

**FUND 104-TOURIST DEVELOPMENT TAX FUND
HERITAGE PARK**

COST CENTER SUMMARY - (7503):

TRENDS & ISSUES:

This cost center covers the expenditures associated with the maintenance and operation of the Osceola Heritage Park (OHP). OHP is operated and maintained by SMG, a private contractor. The FY13 budget reflects an increase in Operating Expenses that is attributable to an increase in the SMG contract for Concession and Management fees as well as increases in Salaries and Benefits for the SMG staff and for the maintenance of the park. In addition there is also an increase to cover the costs associated with re-coating the roof of the building. There is a significant decrease in Capital Outlay as a result of several capital projects related to improvements to OHP being completed. Current Capital Outlay requests include costs associated with maintenance vehicles, hardware upgrades, a drape system, coded lockers, popcorn machines, concession tents and radios.

REVENUES:

The facilities at Osceola Heritage Park are in part funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. These taxes are collected and used to operate and promote the Silver Spurs Arena, Exhibition Building, and maintenance of the complex grounds and buildings, as authorized by Florida Statute and as defined in a management agreement with the private sector operator, SMG. Revenues are also collected from rental fees for special events and partly utilized for SMG management fees and operational expenses. Fund Balance is not budgeted as this represented the balances on several Capital projects that have been completed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	1,169,507	1,417,755	1,593,633	1,614,917	21,284
Miscellaneous Revenues	264,846	180	0	0	0
Less 5% Statutory Reduction	0	0	-79,682	-80,746	-1,064
Fund Balance	0	0	3,826,661	0	-3,826,661
Total Revenues:	\$1,434,353	\$1,417,935	\$5,340,612	\$1,534,171	-\$3,806,441
<u>Expenditures</u>					
Operating Expenses	4,884,539	4,722,894	4,597,180	5,335,309	738,129
Capital Outlay	316,822	41,461	6,353,136	128,087	-6,225,049
Total Expenditures:	\$5,201,361	\$4,764,355	\$10,950,316	\$5,463,396	-\$5,486,920

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Convention and Visitors Bureau

MISSION STATEMENT

To promote Osceola County as a premier travel destination, driving economic impact to our clients.

FY 13 Goals & Objectives

GOAL 1 - Increase Osceola County's market share of domestic leisure visitors to Central Florida.

Objectives:

1. Generate 677,090 room nights through sales and marketing efforts.
2. Achieve 819,000 website visits, 577,000 outbound partner clicks and 315,000 outbound lodging partner clicks as a result of sales, marketing and awareness programs.
3. Increase destination travel awareness through coordinated marketing campaigns that includes public relations, paid advertising, web-based marketing, social media and more.

GOAL 2 – Develop and launch a “Decade of Kissimmee Memories” Promotion

Objectives:

1. Generate 50,000 visits to special brand-building content of VisitKissimmee.com
2. Build destination awareness through co-op marketing with local industry partners and top consumer travel brands
3. Generate publicity and frequent mentions of Kissimmee travel experiences during the ramp up, during and immediately after the promotion ends.

GOAL 3 – Increase CVB's market share among international visitors to Central Florida

Objectives:

1. Generate 277,000 room nights from the destination's top international markets: Canada, Latin America, Northern Europe and the United Kingdom
2. Conduct targeted sales and media missions in each country as vehicles to enhance knowledge and awareness of the destination among top producing travel professionals.
3. Employ international representation firms to develop appropriate sales and promotional programs, facilitate education and training to travel professionals and connect media to CVB staff.
4. Stimulate interest and travel to the destination through the development and implementation of a “Let Us Help You Pack” promotion in Brazil

FUND 104 – TOURIST DEVELOPMENT TAX FUND

GOAL 4 – Establish Kissimmee as an ideal destination for meeting professionals

Objectives:

1. Generate 41,000 additional room nights to the destination as a result of all CVB sales and marketing programs and activities targeting specific meetings markets per the following:
 - a. Secure 8,000 room nights for the multi-cultural, education and specialty meeting market segments.
 - b. Deliver 8,000 room nights to the destination from the faith-based meetings market.
 - c. Garner 15,000 room nights as a result of contacts and relationships with state government and state association meeting planners.
 - d. Cultivate awareness and relationships among family reunion planners that result in 6,000 room nights to the destination.
 - e. Generate another 4,000 room nights from the fraternal and military reunion markets.

GOAL 5 - Increase the number of sports travelers booking stays in Kissimmee

Objectives:

1. Create a sports branding identity for Osceola County and increase awareness of the destination's variety of sports facilities among planners
2. Generate 177,000 room nights, more than \$2 million in tax recovery, and an estimated economic impact of more than a quarter billion dollars.
3. Secure 12 new sports events for 2013 and beyond
4. Increase Astros Spring Training attendance by 10 percent
5. Book six new fishing tournaments and renew six tournament agreements

GOAL 6 – Develop a multi-day “cultural” festival

Objectives:

1. Consult with the Silver Spurs Rodeo & balloon festival organizers to partner and create a festival that attracts visitors and generates publicity for the destination.
2. Coordinate with varied local and external groups to integrate other activities as complements to the rodeo and balloon festival.
3. Create co-op marketing opportunities for local industry partners and Visit Florida.

FUND 104 – TOURIST DEVELOPMENT TAX FUND

FY 12 Accomplishments

GOAL 1 - Increase CVB’s economic impact from domestic leisure visitation to the area

Objectives:

1. **Generate 665,500 room nights through domestic leisure sales and marketing efforts.** More than 673,000 room nights were generated through domestic leisure sales and marketing efforts, a 1.2% increase.
2. **Maintain or improve upon intent to visit (40%) within the target market, as indicated through awareness research.** Intent to visit remained steady at 40 percent within the target market, as indicated through awareness research.

GOAL 2 - Increase CVB’s economic impact from international visitation to the area

Objectives:

1. **Generate 265,000 room nights through international leisure sales and marketing efforts.** Generated 305,000 room nights through international leisure sales and marketing efforts. The established goal was exceeded by 15%.
2. **Create 50 new contractual relationships between international trade and industry partners.** Created 61 new contractual relationships between international trade and industry partners.

GOAL 3 - Raise the profile of Osceola County (Kissimmee) as a sports destination

Objectives:

1. **Create a sports identity for Osceola County, bringing an umbrella around all available sports facilities and services by 2012.** Branding and sports identity efforts began and will continue in the new fiscal year. The first phase of data mining was initiated by conducting attendee surveys during key sporting events such as Youth Basketball of America, Rebel Spring Games, and FL High School Athletic Association tournaments and others. Coupled with the survey information, better post event reports and working with the CVB’s marketing agency, Fry/Hammond/Bar, the branding identity process should be completed in early 2013.
2. **Generate 66,000 room nights from sporting events.** Combined efforts of the CVB, Central Florida Sports Commission and contracted pro angler Terry Segraves resulted in 86,369 room nights in Osceola County during FY 2012. Several new and repeat events helped us exceed our goal.

<u>Repeat Events</u>	<u>Room Nights</u>
Youth Basketball of America	8,596
American Youth Football	17,987
Rebel Spring Games	8,374

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FHSAA Competitive Cheerleading	1,499
US Flag Touch Football	5,896
<u>New Events</u>	
FHSAA Girls Volleyball	2,541
AAU Basketball	14,000
Global Baseball	598
ECHO Hockey	525

GOAL 4 - Increase CVB’s economic impact from the meetings markets

Objectives:

1. **Generate 200,000 potential room nights from leads and 10,000 room nights from meetings bookings.** Efforts throughout the year created success exceeding the fiscal year objectives:

Total number of leads: 520; Total potential room nights: 224,125; Total potential attendees: 202,098

BOOKINGS

Total number of meetings/reunions booked: 98; Total number of attendees: 36,365; Total number of room nights: 26,938

2. **Establish relationships with 100 new qualified meeting planner customers.** Nearly 550 new clients were established during the year.
3. **Maintain awareness of Kissimmee as a meetings destination, as indicated through awareness research.** We cancelled the awareness research of this market segment.
4. **Generate at least 10 wedding and 10 family reunion bookings.** Staff efforts yielded 21 weddings leads, but the low room night conversion ratio was low which necessitated a cancellation of the program. Staff did secure 59 reunions during the fiscal year.

GOAL 5 - Assist clients (Industry Partners) in promoting their product more effectively in the marketplace

Objectives:

1. **Obtain a satisfaction rating of ‘satisfied’ or ‘highly satisfied’ with CVB support and efforts as obtained through client survey by the end of the fiscal year.** Deployment of the survey was scheduled for end of the fiscal year.
2. **Provide a 5% increase in business-to-business opportunities to Partners.** We developed and engaged industry partners in a variety of co-op marketing and sales programs, but did not calculate the total year to year.

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- 3. Generate 412,500 partner referrals from website.** For the fiscal year, we generated nearly 469,000 outbound clicks to industry partners.

GOAL 6 - Develop methods to measure and assess effectiveness and success throughout the spectrum of CVB operations

Objective:

- 1. Establish a system of measurements and metrics by which to gauge CVB efforts and help direct ongoing and future efforts by June 1, 2012.** Established a Performance Measurement Program in April 2012 to better gauge the return on investment of all CVB programs. The program integrates a variety of information on new and repeat efforts that are held up against the expected returns as a decision to continue the programs in the future.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
CONVENTION & VISITORS BUREAU**

COST CENTER SUMMARY - (7506):

TRENDS & ISSUES:

This cost center supports expenditures associated with the Convention and Visitors Bureau's (CVB) global marketing, sales, and publicity efforts for the county. Personal Services increased due to the additional Board approved positions during FY12, and the re-allocation of staff from Parks and the Buenaventura Lakes MSBU (Fund 113). During FY13, CVB will be relocating to the West 192 corridor to be closer to many of the businesses that collect TDT Tax revenues. Operating expenditures increased to cover the moving expenses as well as the rent/lease for the new space. Capital Outlay is no longer budgeted in this cost center as those expenditures have been moved to cost center 7500 - TDT Projects for tracking in the Project Ledger. Grants & Aids increased to cover the operating costs to the Historical Society to operate the Nature and History Center.

REVENUES:

The Convention & Visitors Bureau (CVB) is fully funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. These taxes are collected and used to promote tourism and to develop tourism/festivals/athletic facilities in Osceola County as authorized by Florida Statute. In addition, this office collects revenues from advertising and bureau service fees.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	177,500	99,476	73,738	155,000	81,262
Miscellaneous Revenues	36,823	45,545	50,000	38,800	-11,200
Less 5% Statutory Reduction	0	0	-6,187	-9,690	-3,503
Total Revenues:	\$214,323	\$145,021	\$117,551	\$184,110	\$66,559
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	2,501,222	2,402,680	2,431,580	2,818,952	387,372
Operating Expenses	4,961,672	5,463,690	6,903,787	7,558,363	654,576
Capital Outlay	11,600	116,548	7,700,000	0	-7,700,000
Grants and Aids	691,183	1,852,399	470,000	1,217,657	747,657
Total Expenditures:	\$8,165,677	\$9,835,317	\$17,505,367	\$11,594,972	-\$5,910,395

FUND 104 – TOURIST DEVELOPMENT TAX FUND

Austin Tindall Regional Park

Mission Statement:

Austin-Tindall Regional Park's mission is to provide economic impact for Osceola County and to maintain the finest multi-use facility in the country at the highest possible standards by providing the very best service to both our variety of tenants and the citizens of Osceola County.

FY13 Goals & Objectives:

GOAL 1 – Economic Impact

Objectives

1. Add the 3 new fields on the east side to allow current events to grow & attract new larger events.
2. To continue to attract user groups from out of the immediate Central Florida area and increase by 1%.

GOAL 2 – Cost Effectiveness

Objective:

1. Monitor the cost effectiveness of our operations and increase return on investment by 3% by June 15, 2013.

FY12 Accomplishments

GOAL 1 – Economic Impact

Objectives:

1. **Continue to attract user groups from out of the immediate Central Florida area and increase room nights by 1%. Room night generation actually decreased by 18%.**
2. **Monitor the room nights of our current user groups and see if there is anything that we can do to help grow their events (add fields or find other facilities that can be used as a second site for their events to help make the event larger) by June 15, 2012. Three new fields are getting built right now to accomplish this task in FY2013.**

GOAL 2 – Cost Effectiveness

Objective:

1. **Monitor the gross revenue vs. net revenue of our operations and increase return on investment by 3% by June 15, 2012. Dropped 2% year over year, but at this time we still do not have the numbers from September concessions sales.**

**FUND 104-TOURIST DEVELOPMENT TAX FUND
AUSTIN-TINDALL REGIONAL PARK**

COST CENTER SUMMARY - (7507):

TRENDS & ISSUES:

Austin Tindall Park hosts soccer, rugby, lacrosse, football and other field turf sports. The facility is funded by resort taxes and its purpose is to create economic impact by participants and fans in local businesses. This cost center supports 8.5 FTEs, which is an increase of 1.3 FTEs from FY12. This is due to the conversion of a Part Time Maintenance Worker to full time along with the addition of a Part Time Maintenance Worker. The FY13 budget for Personal Services shows an increase that is consistent with the increase in FTEs. Operating Expenditures increased to cover the cost associated with repairs, maintenance and cleaning of the facilities as the number of events taking place at Austin Tindall has been increasing. A significant portion of Capital Outlay is no longer budgeted in this cost center, those expenses are now budgeted in cost center 7500 – TDT Projects for tracking in the Project Ledger. The current Capital Outlay covers the costs associated with new signage, a utility vehicle and improvements to the PA system.

REVENUES:

Austin Tindall Park is in part funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. The Park also generates revenues from rents and royalties, as well as, from concession sales/souvenirs.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	0	22,849	20,000	28,000	8,000
Miscellaneous Revenues	0	112,566	89,496	97,000	7,504
Less 5% Statutory Reduction	0	0	-5,475	-6,250	-775
Total Revenues:	\$0	\$135,415	\$104,021	\$118,750	\$14,729
<u>Expenditures</u>					
Personal Services	0	322,285	318,576	381,366	62,790
Operating Expenses	0	139,476	134,399	161,888	27,489
Capital Outlay	0	0	574,751	27,729	-547,022
Total Expenditures:	\$0	\$461,760	\$1,027,726	\$570,983	-\$456,743

**FUND 104-TOURIST DEVELOPMENT TAX FUND
WELCOME & NATURE CENTER**

COST CENTER SUMMARY - (7509):

TRENDS & ISSUES:

This cost center supports the expenditures associated with the Osceola County Welcome and Nature Center. Operating Expenditures associated with this project were previously budgeted in different funds and this does not provide a history of expenses. But as the facility has not been fully functional, associated costs were minimal.. Operating Expenditures reflect Repairs & Maintenance costs.

REVENUES:

This cost center is supported by revenues generated from billboard rental on the property.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	0	0	0	6,540	6,540
Less 5% Statutory Reduction	0	0	0	-327	-327
Total Revenues:	\$0	\$0	\$0	\$6,213	\$6,213
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,800	1,800
Total Expenditures:	\$0	\$0	\$0	\$1,800	\$1,800

**FUND 104-TOURIST DEVELOPMENT TAX FUND
OTHER GOVERNMENT SUPPORT SERVICES**

COST CENTER SUMMARY - (9819):

TRENDS & ISSUES:

This cost center is used to capture costs not specifically associated with the operating functions performed by the other cost centers. Operating Expenses reflect Tax Collector fees as well as the contract payment for United States Specialty Sports Association (USSSA). Transfers Out represent funding associated with the cost allocation plan, funding for services by the Commission Auditor's office as well as the debt service transfer to Fund 240 – Tourist Development Tax Refunding & Improvement Project 2012. Reserves Operating are comprised of Reserves for Cash which equal double the largest monthly deficit (revenues – expenditures) from the previous year to offset timing of revenue receipts and short-term cash flow variations; and Reserves for Contingency which equals 7% of the total operating budget to respond to unanticipated needs and emergencies. Reserves for Capital are committed for Capital expenditures; specific projects not identified. Reserves Assigned are being held pending the outcome of the FRS pension dispute.

REVENUES:

This Fund's major revenue source is the 4% tax levy on hotel rooms and other temporary lodging. For FY13, this revenue source is anticipated to increase 4.2%. Other sources of revenue include interest on bank balances, refund of excess fees from the Tax Collector and Fund Balance from prior year.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Other Taxes	20,484,352	21,403,093	21,736,762	22,647,000	910,238
Miscellaneous Revenues	221,195	153,285	60,500	190,700	130,200
Less 5% Statutory Reduction	0	0	-1,089,863	-1,141,885	-52,022
Transfers In	34,864	369,554	0	64,206	64,206
Other Sources	141,301	111,424	136,000	120,000	-16,000
Fund Balance	0	0	26,532,681	15,080,877	-11,451,804
Total Revenues:	\$20,881,713	\$22,037,356	\$47,376,080	\$36,960,898	-\$10,415,182
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	389,551	421,651	426,051	439,708	13,657
Transfers Out	3,998,291	3,544,229	3,644,370	3,976,847	332,477
Reserves - Operating	0	0	10,530,914	10,003,950	-526,964
Reserves - Capital	0	0	1,478,542	827,662	-650,880
Reserves - Assigned	0	0	4,512,500	258,576	-4,253,924
Total Expenditures:	\$4,387,842	\$3,965,880	\$20,592,377	\$15,506,743	-\$5,085,634

FUND 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

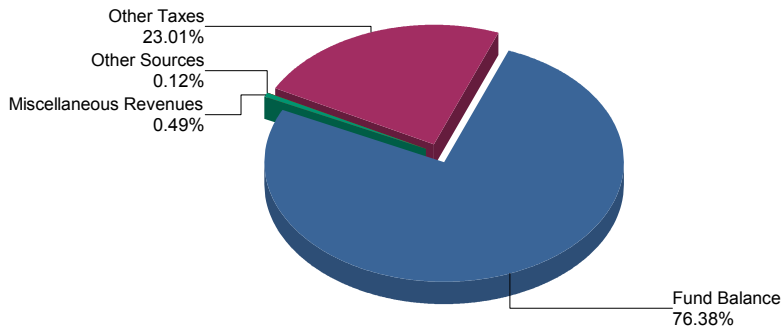
5TH CENT TOURIST DEVEL. TAX FUND
Programs & Services:

Debt Service for a
Sports Training
Facility

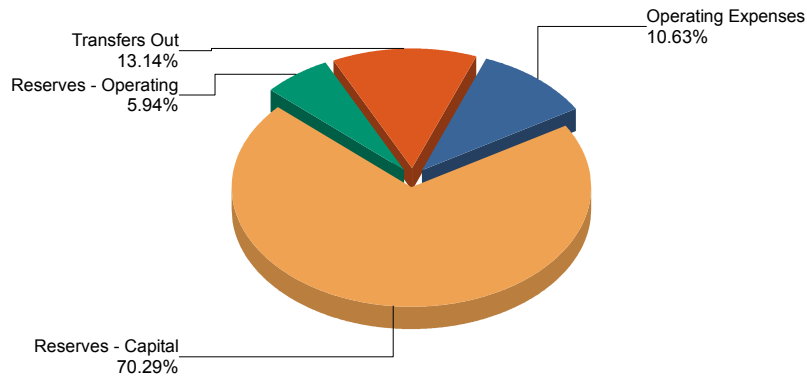
Promote and
Advertise Tourism

Debt Service for a
Convention Center

Revenues



Expenditures



FUND 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

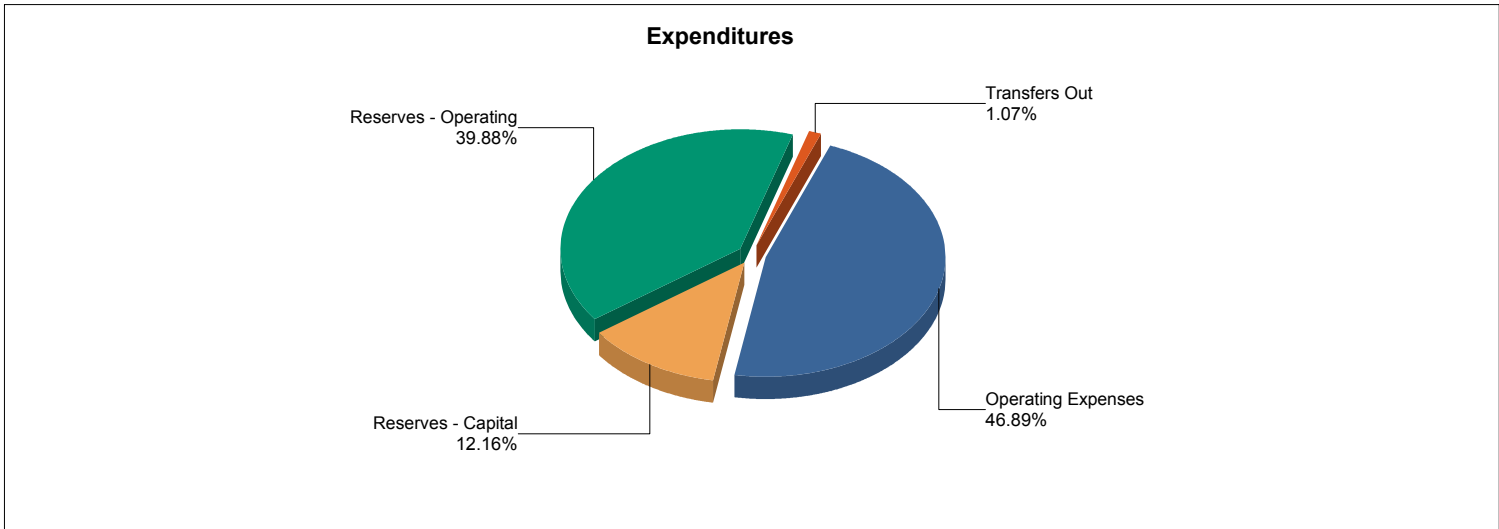
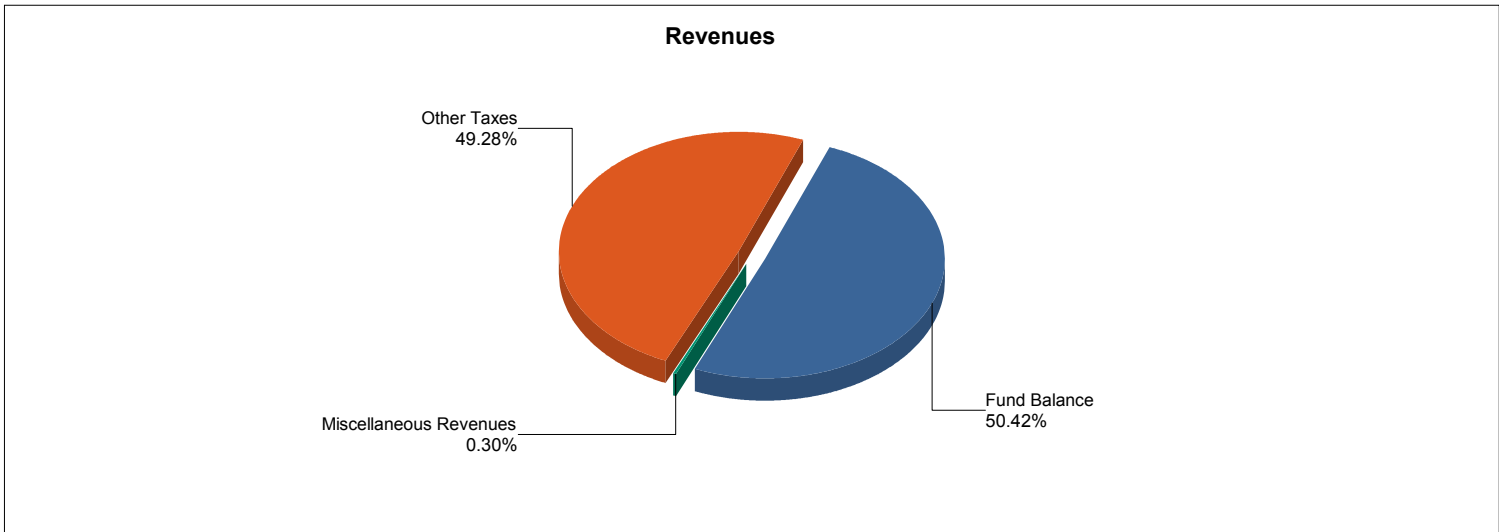
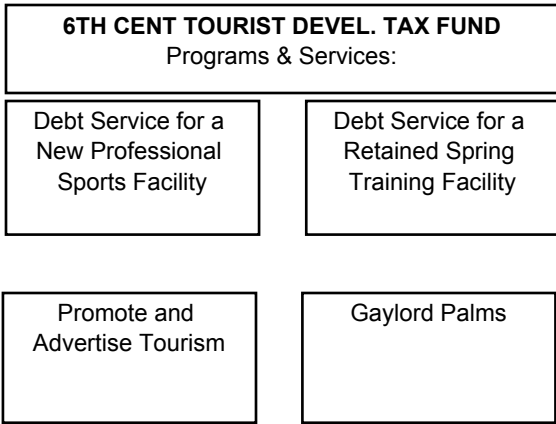
The Fifth Cent Tourist Development Tax Fund (Fund 105) includes revenues and appropriations to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center, and on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility. For FY13, it is estimated that Tourism Development Taxes will increase by 4.2% over the FY12 Adopted Budget. Operating Expenses are increasing significantly due to Promotional Activities which are new to Fund 105 in FY13 as the department is allocating a portion of those expenses between Funds 104 (Tourist Development Tax Fund), 105 (5th Cent Resort Tax Fund) and 106 (6th Cent Tourist Development Tax Fund). The FY13 budget is \$24,315,013 and reflects a decrease of 13.5% from the FY12 Adopted Budget. Reserves Operating equal double the largest monthly deficit (revenues – expenditures) from the previous year to offset timing of revenue receipts and short-term cash flow variations. Reserves for Capital are committed for Capital expenditures; approximately \$13M is reserved for the Gaylord Convention Center, the remaining reserves are for specific projects not identified.

REVENUES:

This Fund's major revenue source is the 1% tax levy on hotel rooms and other temporary lodging. Other sources of revenue include interest on bank balances, refund of excess fees paid out to the Tax Collector and Fund Balance. The Fund's Balance Forward shows a decrease over the prior fiscal year as this Fund transferred \$6.7 million to the TDT RIDA Tax Bond Series 2012 (Fund 101) and \$427K to TDT Revenue Refunding and Improvement Bond Series 2012 (Fund 240). The TDT RIDA Tax Bond Series 2012 was used to fund the construction of the OMNI Convention Center.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Other Taxes	5,121,088	5,350,773	5,434,190	5,661,799	227,609
Miscellaneous Revenues	168,109	114,376	45,900	120,000	74,100
Less 5% Statutory Reduction	0	0	-274,004	-289,090	-15,086
Transfers In	0	22,830	0	0	0
Other Sources	35,325	27,856	40,000	30,000	-10,000
Fund Balance	0	0	22,865,142	18,792,304	-4,072,838
Total Revenues:	\$5,324,522	\$5,515,835	\$28,111,228	\$24,315,013	-\$3,796,215
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Operating Expenses	77,413	80,262	106,513	2,584,927	2,478,414
Debt Service	237,847	542,952	543,617	0	-543,617
Transfers Out	2,251,549	2,143,904	2,169,012	3,195,691	1,026,679
Reserves - Operating	0	0	1,455,697	1,444,232	-11,465
Reserves - Debt	0	0	404,667	0	-404,667
Reserves - Capital	0	0	23,431,722	17,090,163	-6,341,559
Total Expenditures:	\$2,566,810	\$2,767,118	\$28,111,228	\$24,315,013	-\$3,796,215

FUND 106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND



FUND 106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

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 is comprised of cost centers 5111 - Convention & Visitor's Bureau and 9819 - Other Government Support Services. For FY13, the budget is \$11,205,205 and reflects an increase of 12% over the FY12 Adopted Budget. This Fund supports no personnel. Operating expenses are increasing from the FY12 Adopted Budget to account for additional promotional. Transfers Out reflect funding for the cost allocation plan as well as the 1.5% of TDT revenue for the Commission Auditors support. Reserves Operating have been adjusted in accordance with the Budget Policy and are used to offset the timing of receipts and cash flow variations. Remaining reserves are committed for Capital expenditures.

REVENUES:

The major revenue source to this Fund is the 1% tax levy on hotel rooms and other temporary lodging. It is estimated that Tourism Development Taxes will increase by 4.2% in FY13. Other sources of revenue include: Miscellaneous Revenues which reflect interest on bank balances; Other Sources which reflect the refund of excess fees paid out to the Tax Collector; and Fund Balance from the prior fiscal year.

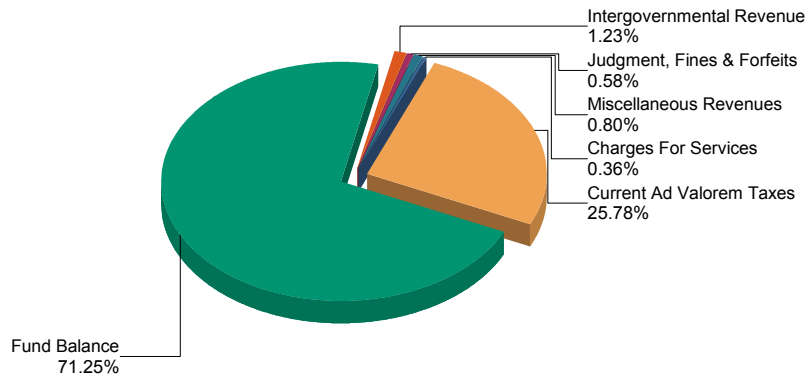
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Other Taxes	5,121,088	5,350,773	5,434,190	5,661,799	227,609
Miscellaneous Revenues	51,042	44,097	11,000	34,500	23,500
Less 5% Statutory Reduction	0	0	-272,260	-284,815	-12,555
Transfers In	0	64,698	0	0	0
Other Sources	35,325	27,856	0	0	0
Fund Balance	0	0	4,832,752	5,793,721	960,969
Total Revenues:	\$5,207,455	\$5,487,424	\$10,005,682	\$11,205,205	\$1,199,523
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	4,951,599	5,122,674	5,201,810	5,253,997	52,187
Transfers Out	197,159	108,334	124,524	119,992	-4,532
Reserves - Operating	0	0	2,520,829	4,468,514	1,947,685
Reserves - Capital	0	0	2,158,519	1,362,702	-795,817
Total Expenditures:	\$5,148,758	\$5,231,009	\$10,005,682	\$11,205,205	\$1,199,523

FUND 107-LIBRARY DISTRICT FUND

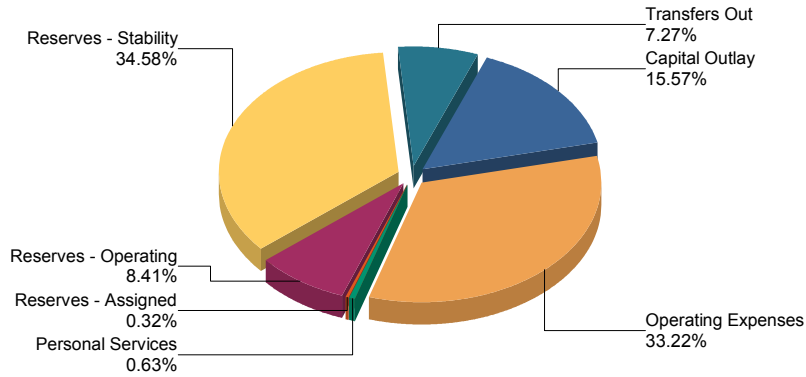
LIBRARY DISTRICT FUND
Programs & Services:

Hart Memorial: Computer training, Genealogy Lab	Poinciana: Computer classes, Children's programs	West Osceola: Weekly story times, Free Wi-Fi services	BVL: Free Wi-Fi services, Computer classes in Spanish, Book Club
St. Cloud: After school activities, Free Wi-Fi services	Kenansville: Computer classes, Book Club	Law Library: Westlaw resources, DIY legal books	Adult & Youth Programming: Events, story time, outreach
Collection Management: Books, DVDs, digital media	IT Support: Book databases, software and hardware	Administration: Copiers, professional services	

Revenues



Expenditures



**FUND 107 – LIBRARY FUND
OSCEOLA COUNTY LIBRARY**

Mission Statement:

Expand Your World

FY13 Goals & Objectives:

Goal 1 – Early Literacy: Children from birth to five will have library programs and services designed to ensure that they will enter school ready to learn to read, write, and listen.

Objectives:

1. For FY 2012-13, the Library will actively partner with at least five childcare and children's support services to co-sponsor at least 10 events annually promoting early childhood literacy and increase to at least 10 partners and 15 events by FY 2015-16.
2. The Library will focus on building quality programs to achieve the following objective: For FY 2012-13, annual attendance (adult and children) at babies, toddlers, and preschool story times will increase by at least 3% from 24,109 in FY 2011-12 to 24,832.
3. The Library will focus on building quality programs to achieve the following objective: For FY 2012-13, the number of board books, easy books, and picture books circulated will increase from 110,965 in FY 2011-12 to at least 120,000.

Goal 2 - Lifelong Learning: Residents will have the library resources they need to explore topics of personal interest and continue to learn throughout their lives.

Objectives:

1. For FY 2012-13, the annual adult circulation for nonfiction (books, DVD's, e-books, audiobooks) will grow from a base of 206,000 to at least 232,004 and increase by at least 2% annually each year through FY 2015-16.
2. For FY 2012-13, the annual circulation for nonfiction (books, DVD's, e-books, audiobooks) among teens and children will grow from a base of 74,802 to at least 100,000 and increase by at least 2% annually for FY 2013-14 through FY 2015-16.
3. For FY 2012-13, a minimum of 500 adults will attend programs hosted, cohosted, or co-sponsored by the library with partners such as Friends of the Library groups, community colleges, extension services, local clubs, and organizations in such areas as local and general history, gardening, photography, antiques and collectibles, the creative arts, hobbies, language conversation, and other areas of interest—and this level will be maintained through FY 2015-16.

**FUND 107 – LIBRARY FUND
OSCEOLA COUNTY LIBRARY**

Goal 3 – Reading, Viewing, and Listening for Pleasure: Residents who want materials to enhance their leisure time will find what they want when and where they want them and will have the help they need to make choices from among the options.

Objectives:

1. For FY 2012-13, at least 200 adults will participate annually in book clubs, author talks, or other forums and events devoted to reading, writing, poetry, film, and music; and increase by at least 3% each year thereafter through FY 2015-16.
2. For FY 2012-13, the library will circulate a minimum of 5,000 books and media to off-site locations through Books-By-Mail, materials dispensers located in recreation centers and like areas, and through courtesy collections to agencies and organizations offering services to the community and this level will increase by at least 3% annually through FY 2015-16.
3. The Library will focus on building a quality collection to achieve the following objective: By FY 2013-14, the circulation of fiction (books, DVD's, e-books, audiobooks, and music) among adults will increase from a base of 667, 653 in 2011-12 to at least 700,000 and increase annually by at least 2% through FY 2015-16.
4. The Library will focus on building a quality collection to achieve the following objective: By FY 2013-14, the circulation of fiction (books, DVD's, e-books, audiobooks, and music) among elementary age children and teens will increase from a base of 187,776 to reach 200,000 and increase by at least 2% annually through FY 2015-16.

Goal 4 – Understand How to Find, Evaluate, and Use Information. Information Fluency Residents will know when they need information to resolve an issue or answer a question and will have the skills to search for, locate, evaluate, and effectively use information to meet their needs.

Objectives:

1. For FY 2012-13 the number of adults and teens downloading e-books, audiobooks, and music from the library website will increase from a base of 39,929 to at least 41,127 and increase by at least 3% annually through FY 2015-16.
2. The number of adults attending basic adult computer classes will increase from 936 in FY 2011-12 to at least 1,000 in FY 2012-13 and reach at least 1,500 by FY 2015-16.
3. Through a variety of activities to promote the library and shape services to customers' needs, the library will work towards achieving the following objective: For FY 2012-13, searches of online databases offered by the library will increase at least 3% annually from a base of 123,099 in FY 2011-12—and this level will be maintained through FY 2015-16.

**FUND 107 – LIBRARY FUND
OSCEOLA COUNTY LIBRARY**

Goal 5 – Connect to the Online World .Public Internet Access Residents will have high-speed access to the digital world with no unnecessary restrictions or fees to ensure that everyone can take advantage of the ever-growing resources and services available through the Internet.

Objectives:

1. By the end of year FY 2012-13, the Library’s Facebook and/or other popular social website page will have 200 friends or fans, with this friend base increasing by at least 100 friends each year thereafter through FY 2015-16.

FY12 Accomplishments:

1. More than 28,000 items were added to the library collection in all formats. Of particular interest, approximately 2,200 items were added in electronic format, including audiobooks and E-books. In addition, the Sony music catalog, which makes thousands of songs available for downloading through the Freegal service, became available early in the year.
2. Osceola Library staff promoted the services of the library through participation in exhibits and school-related events. Some of these include the following:
 - Education in the Park, May 2012.
 - Discover Osceola, September 2012.
3. Osceola Library System hosted its second Food for Fines program in April 2012, partnering with the Green Bag Project. More than 9,000 food items were collected.
4. Osceola Library System’s Summer Reading Program included performances by well-known children’s’ entertainers. Focus was on encouraging children to read and making reading fun. Nearly 11,000 and their caregivers attended.
5. Collaboration continues with the City of Kissimmee to install a book vending machine at the Chambers Park Recreation Center. The vending machine and collection has been purchased and will be installed in early FY 2012-12.
6. A new Strategic Plan for the next four years was developed for the Osceola Library System. The process used to develop the plan included deriving input from the community in a variety of ways, including community meetings at all branches, an online survey, and the establishment of a PAC committee made up of 10 community representatives. These representatives met three times with library management and staff to develop five major goals, along with specific measurable objectives. The plan was presented to the Library Advisory Board in August, and presented to, and approved by, the Osceola County Board of Commissioners on September 17, 2012.

**FUND 107 – LIBRARY FUND
OSCEOLA COUNTY LIBRARY**

FY12 Accomplishments:

7. Library management worked with Osceola County officials to investigate the optimum solution to ongoing issues with the library self-checks and security gates. A new system has been purchased, which will greatly improve both customer service and the library's ability to control inventory and loss.
8. Library staff conducted a complete inventory of the Osceola Library Collection, touching more than 200,000 items in the process. The library catalog was updated to findings of the inventory. The Library offers free Wi-Fi and computer/internet access at all of its six full service locations; continues to offer access to conveniently located facilities seven days a week, including nights and weekends; and offers reference services and reading rooms where customers can read the newspaper, complete homework assignments, and browse and borrow from the collection.
9. The Library is available 24-hours a day, seven days a week through E-Services via www.OsceolaLibrary.org, which logged over 86,000 visitors each month last year.
10. Osceola Library System is working closely with Osceola County officials to plan and oversee the construction and furnishing of the new West Osceola Branch in Celebration.

FUND 107-LIBRARY DISTRICT FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Fund supports the operation of four full service libraries, outreach libraries, central services, and support services, as well as libraries that are included in the Master Plan. Personal Services support 1 FTE, which is a reduction of 70.5 FTEs from the FY12 Adopted Budget due to outsourcing library services in January 2012. Operating Expenses increased due to budgeting the approved contract for LSSI for a full year. This change to Library Services is reflected in the adjustments to Personal Services and Operating Expenses. Capital Outlay reflects projects (West Osceola Library and St. Cloud Air Handler) carried forward to FY13. Transfers Out include funds to the General Fund for the cost allocation plan and to the Property Appraiser. Operating Reserves are calculated according to Budget Policies as well as the Reserves for Stability, which is committed for budget stabilization. Reserves Assigned are pending the outcome of the FRS pension dispute.

REVENUES:

The Library Fund is supported by Ad Valorem taxes as set forth by Ordinance 79-2. The millage rate of 0.2566 remained the same as FY12 and reflects a 1.9% reduction to Ad Valorem Taxes. The Library is also supported by grant funding and Fund Balance, as well as court fees, fines and interest based on trends.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Current Ad Valorem Taxes	5,341,742	4,472,855	4,307,158	4,226,111	-81,047.0
PY Delinquent Ad Valorem Tax	32,000	34,776	0	0	0.0
Intergovernmental Revenue	194,011	183,242	120,568	202,470	81,902.0
Charges For Services	134,570	134,981	135,600	59,013	-76,587.0
Judgment, Fines & Forfeits	10,925	97,144	66,000	94,861	28,861.0
Miscellaneous Revenues	206,442	114,327	103,972	131,536	27,564.0
Less 5% Statutory Reduction	0	0	-230,637	-225,576	5,061.0
Transfers In	7,308	100,548	3,480,970	0	-3,480,970.0
Other Sources	59,925	44,987	0	0	0.0
Fund Balance	0	0	11,052,610	11,680,495	627,885.0
Total Revenues:	\$5,986,922	\$5,182,860	\$19,036,241	\$16,168,910	-\$2,867,331.0
Expenditures					
Personal Services	4,015,379	3,725,497	3,219,902	102,222	-3,117,680.0
Operating Expenses	2,020,001	2,023,354	2,148,134	5,371,800	3,223,666.0
Capital Outlay	892,115	418,816	3,867,914	2,516,748	-1,351,166.0
Other Non Operating Expenses	0	1,662	0	0	0.0
Transfers Out	1,333,063	1,191,860	983,037	1,175,694	192,657.0
Reserves - Operating	0	0	1,803,186	1,360,159	-443,027.0
Reserves - Assigned	0	0	0	51,771	51,771.0
Reserves - Stability	0	0	7,014,068	5,590,516	-1,423,552.0
Total Expenditures:	\$8,260,558	\$7,361,189	\$19,036,241	\$16,168,910	-\$2,867,331.0

PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Full Time:	59.00	62.25	57.00	1.00	-56.00
Part Time:	0.00	16.50	14.50	0.00	-14.50
Total Personnel:	59.00	78.75	71.50	1.00	-70.50

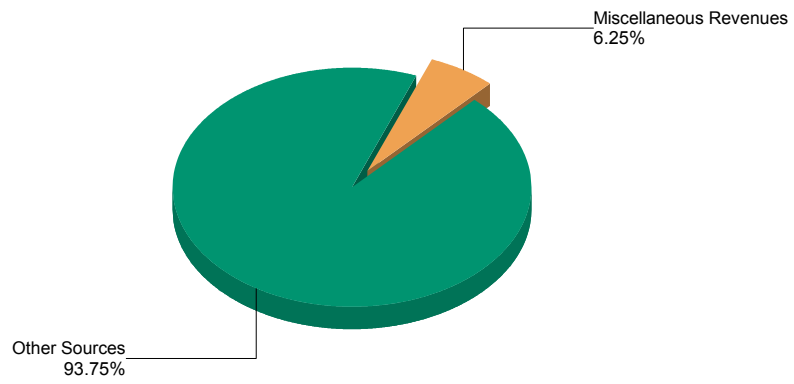
FUND 109-LAW ENFORCEMENT TRUST FUND

LAW ENFORCEMENT TRUST FUND
Programs & Services:

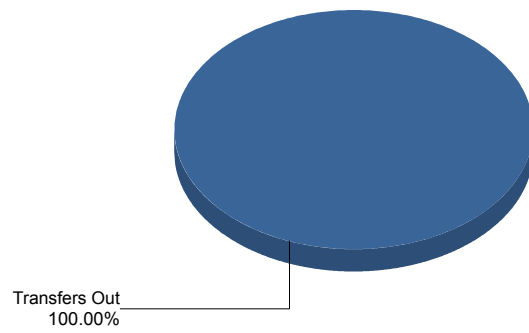
Neighborhood Crime
Watch

Drug Abuse
Program

Revenues



Expenditures



FUND 109-LAW ENFORCEMENT TRUST FUND

FUND SUMMARY:

TRENDS & ISSUES:

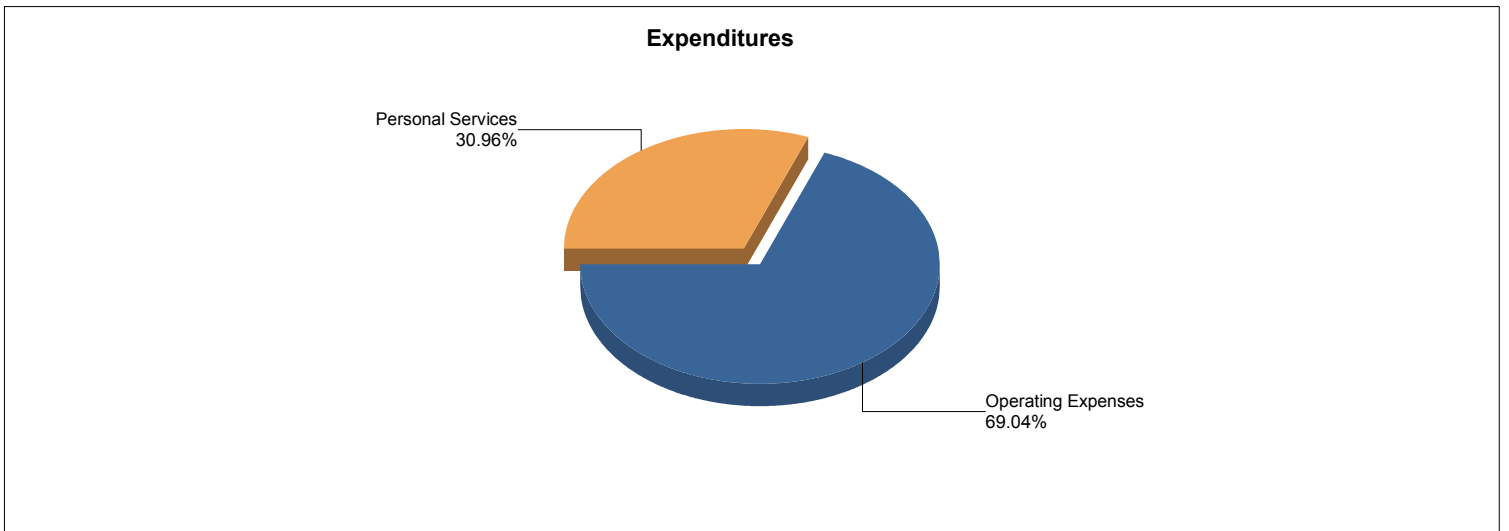
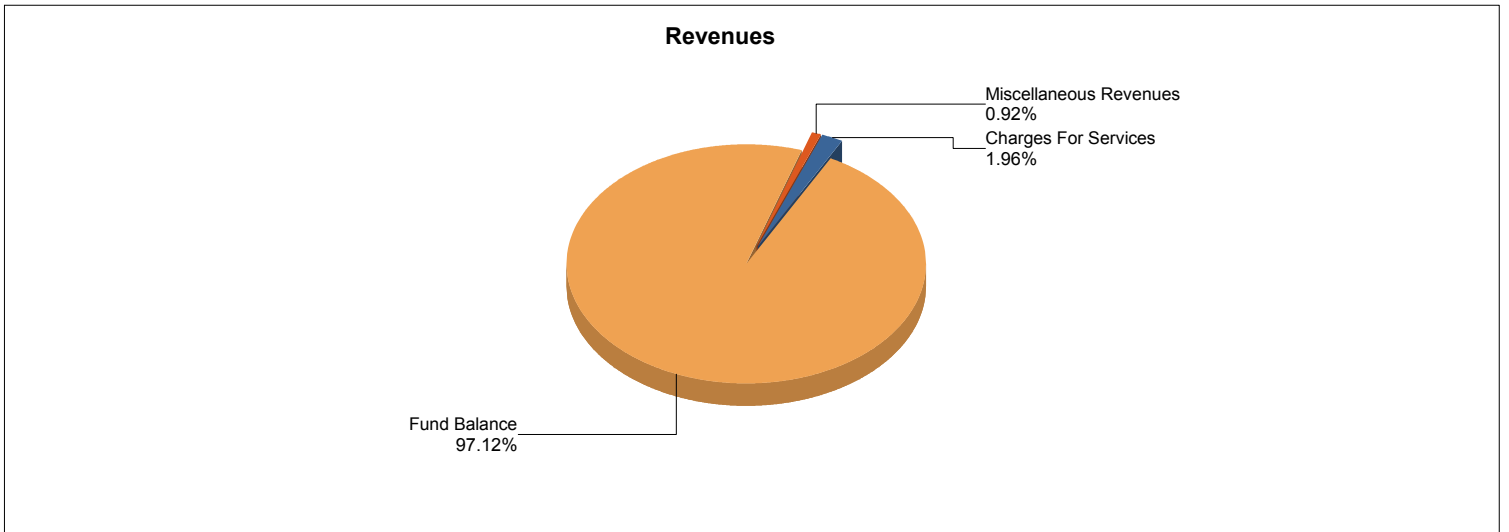
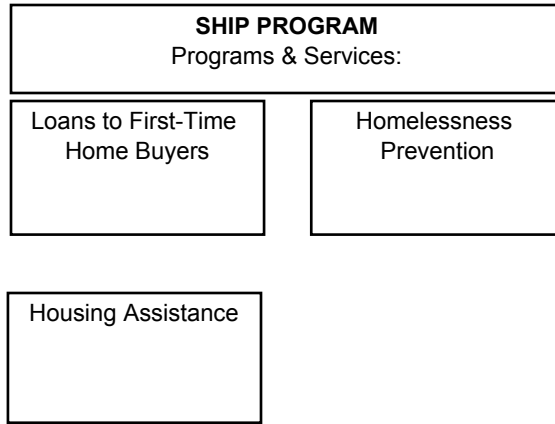
Funding supports special programs such as safe neighborhood, crime prevention, drug abuse and education, to name a few. These proceeds cannot be used to meet normal operating expenses and must be requested and approved by the Board of County Commissioners for expenditures that meet Statutory Guidelines. Funds are Transferred Out to the Sheriff once Board approved. Overall funding is projected to decrease by 77% over FY12 Adopted.

REVENUES:

Revenues collected are based on funds derived from forfeited property which makes the funding source unpredictable. Projected revenues are based on YTD actuals and are estimated to decrease by 77% over the FY12 Adopted Budget. Other sources of revenues are interest and Balance Forward. For FY13, there is no projected Balance Forward due to the unpredictability of revenues. Fund Balance will be adjusted during the First Amendment.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	3,666	1,992	852	1,600	748
Less 5% Statutory Reduction	0	0	-43	-80	-37
Other Sources	127,041	133,667	110,366	24,000	-86,366
Total Revenues:	\$130,707	\$135,658	\$111,175	\$25,520	-\$85,655
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Transfers Out	213,809	166,700	111,175	25,520	-85,655
Total Expenditures:	\$213,809	\$166,700	\$111,175	\$25,520	-\$85,655

FUND 111-SHIP STATE HOUSING INITIATIVE PROGRAM



FUND 111-SHIP STATE HOUSING INITIATIVE PROGRAM

FUND SUMMARY

TRENDS & ISSUES:

The State Housing Initiative Program (SHIP) is a grant program funded by the State of Florida to provide assistance, mostly via loans to very-low, low and moderate income residents for the purchase or rehabilitation of existing homes. Additionally, this program provides assistance to families facing foreclosures, delinquent property taxes and insurance and for rental deposits to prevent homelessness. Funds 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 overall FY13 Adopted Budget is a 78.2% decrease from the FY12 Adopted Budget due to spending down of the grant funds. Personal Services budget support 2.2 FTEs, which is a reduction of .1 FTE from the FY12 Adopted Budget due to redistribution of FTEs to Human Services cost centers in the General Fund. However, Personal Services increased due to changes for plan selection benefits. The Operating Expenses decreased \$1.2 million from the FY12 Adopted Budget due to spending down of the grant.

REVENUES:

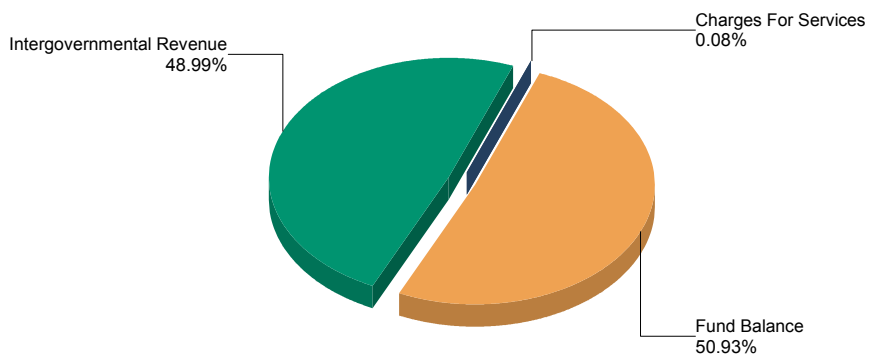
The SHIP program is funded by State Grants. Funding is not expected from the State for FY13 and all program expenditures will be supported by funds remaining from prior years and any revenues that may be recaptured due to loan interest or grant-recipient default. Revenue source also includes Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Intergovernmental Revenue	159,127	394,541	0	0	0
Charges For Services	7,326	112,553	70,516	6,600	-63,916
Miscellaneous Revenues	34,146	13,515	13,200	3,100	-10,100
Less 5% Statutory Reduction	0	0	-4,186	-485	3,701
Transfers In	318	9,789	0	0	0
Fund Balance	0	0	1,459,692	326,802	-1,132,890
Total Revenues:	\$200,917	\$530,398	\$1,539,222	\$336,017	-\$1,203,205
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Personal Services	186,050	80,485	97,205	104,015	6,810
Operating Expenses	1,496,945	1,105,129	1,442,017	232,002	-1,210,015
Total Expenditures:	\$1,682,996	\$1,185,614	\$1,539,222	\$336,017	-\$1,203,205

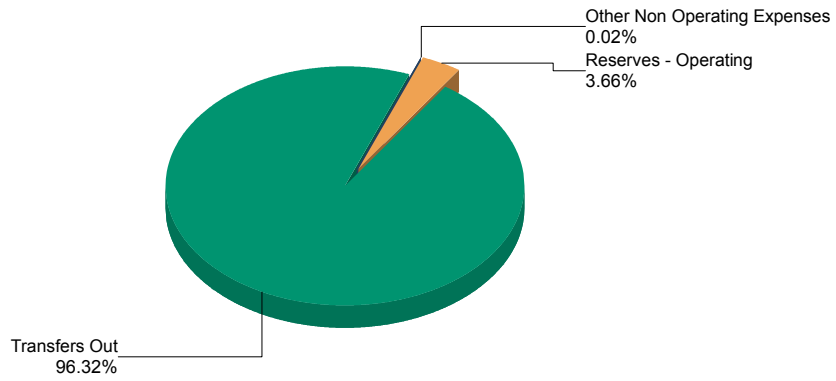
FUND 112-EMERGENCY(911)COMMUNICATIONS

EMERGENCY (911) COMMUNICATIONS FUND	
Statewide Emergency Communication	911 Maps

Revenues



Expenditures



FUND 112-EMERGENCY(911)COMMUNICATIONS

FUND SUMMARY:

TRENDS & ISSUES:

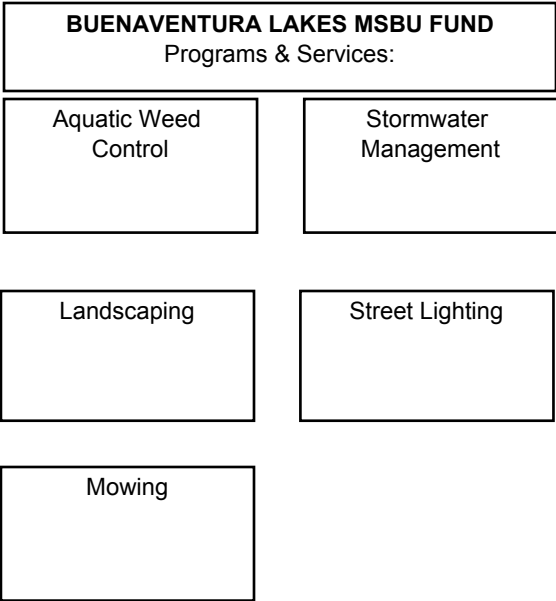
State Statute 365.172 authorizes the establishment and implementation of a comprehensive statewide Emergency telecommunications number system that will provide users with rapid direct access to public safety agencies by dialing "911." This fund was established by County Ordinance 04-47 in December 2004. Funds collected support the Sheriff's responsibilities for the Osceola County 911 Operations. The FY13 funding reflects an increase of 16% over the FY12 Adopted Budget.

REVENUES:

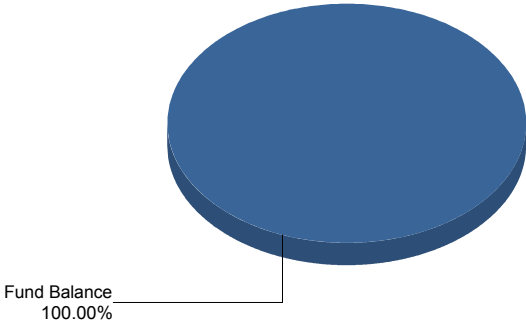
This revenue source was established by County Ordinance 04-47 whereby an emergency service fee is paid on every resident's telephone bill for wireless and non-wireless services. These fees are projected to increase by 23% over the FY12 Adopted Budget. A large part of the revenues in support of this program comes from Balance Forward, which is estimated to increase 10% over the FY12 Adopted Budget.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	0	1,342,261	1,204,577	1,487,100	282,523
Charges For Services	1,366,237	3,642	2,880	2,444	-436
Miscellaneous Revenues	546	584	0	0	0
Less 5% Statutory Reduction	0	0	-60,373	-74,477	-14,104
Transfers In	30	10,986	0	0	0
Other Sources	1,092,931	906,714	0	0	0
Fund Balance	0	0	1,400,291	1,546,193	145,902
Total Revenues:	\$2,459,744	\$2,264,187	\$2,547,375	\$2,961,260	\$413,885
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	8,671	0	0	0	0
Other Non Operating Expenses	1,186	0	1,000	500	-500
Transfers Out	2,270,629	2,474,004	2,013,083	2,852,392	839,309
Reserves - Operating	0	0	522,305	108,368	-413,937
Reserves - Capital	0	0	10,987	0	-10,987
Total Expenditures:	\$2,280,486	\$2,474,004	\$2,547,375	\$2,961,260	\$413,885

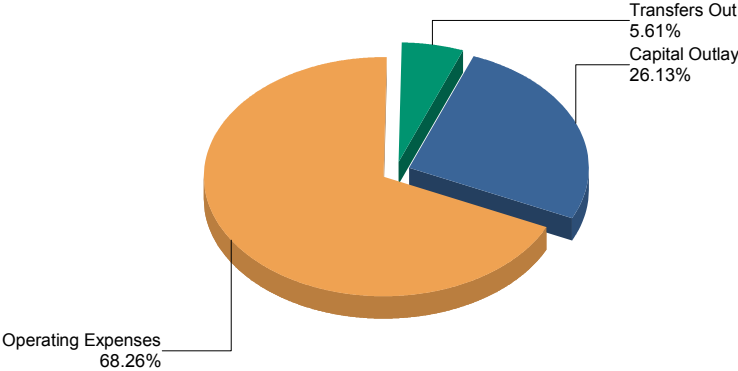
FUND 113-BUENAVENTURA LAKES MSBU



Revenues



Expenditures



FUND 113-BUENAVENTURA LAKES MSBU

FUND SUMMARY:

TRENDS & ISSUES:

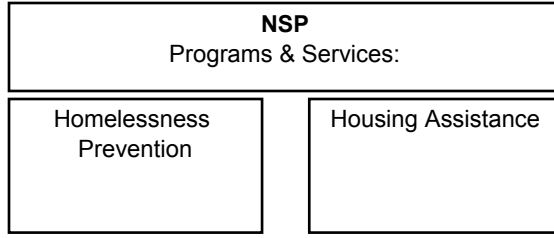
The Buenaventura Lakes MSBU covered a range of services including street lighting, stormwater management, right-of-way landscaping and management/maintenance to the Robert Guevarra Community Center and the adjacent Fellowship Park. In an effort to be consistent with the management and assessment rate calculation of the remaining neighborhood serving MSBUs within the County, staff created new MSBUs within Funds 128 (Subdivision Pond MSBU) and 129 (Street Lighting MSBU) respectively. The right-of-way landscaping was absorbed by the Mowing Unit and the management/maintenance of the community center was moved to the Parks Department, both within the General Fund. As such, expenditures previously associated with this Fund are split among several cost centers within Funds 128, 129 and the General Fund based on the services provided by each. Once all expenses associated with this MSBU have been accounted for, the remaining Fund Balance will be split among the new Funds. The new MSBUs created are as follows: Fund 128 - Coralwood Subdivision Pond MSBU, Bass Slough Subdivision Pond MSBU and Boggy Creek Subdivision Pond MSBU; Fund 129 - Buenaventura Lakes Streetlighting MSBU, Plaza Drive Streetlighting MSBU. Capital Outlay reflects funds remaining in the Stormwater Improvement Project. Operating Expenses have been budgeted to cover any unanticipated Repairs & Maintenance needs. Transfers Out account for the General Fund cost allocation. Reserves are no longer needed.

REVENUES:

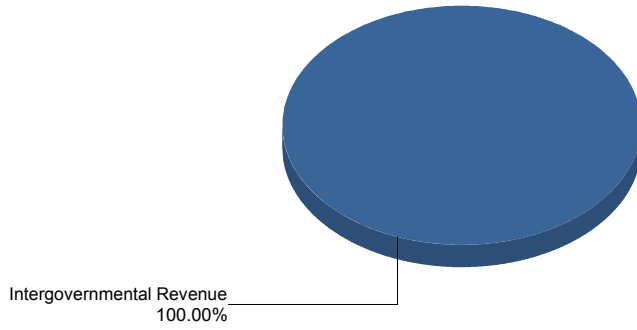
Prior to FY13, the primary revenue source was Special Assessments. The current funding source is Balance Forward as this Fund will eventually be closed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	472,023	469,119	492,526	0	-492,526
Charges For Services	1,083	1,971	2,000	0	-2,000
Miscellaneous Revenues	15,837	16,980	12,500	0	-12,500
Less 5% Statutory Reduction	0	0	-25,351	0	25,351
Transfers In	49,488	23,048	0	0	0
Other Sources	12,166	5,099	0	0	0
Fund Balance	0	0	660,160	712,729	52,569
Total Revenues:	\$550,597	\$516,216	\$1,141,835	\$712,729	-\$429,106
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	133,978	129,376	143,685	0	-143,685
Operating Expenses	257,647	339,254	325,623	486,498	160,875
Capital Outlay	0	2,457	2,000	186,264	184,264
Transfers Out	47,571	34,441	30,795	39,967	9,172
Reserves - Operating	0	0	133,560	0	-133,560
Reserves - Capital	0	0	506,172	0	-506,172
Total Expenditures:	\$439,196	\$505,528	\$1,141,835	\$712,729	-\$429,106

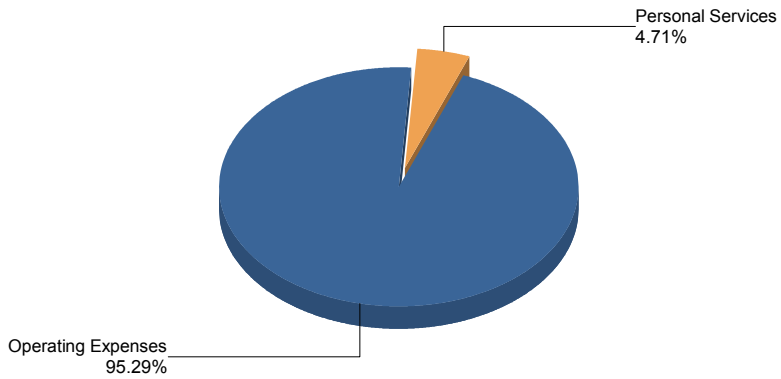
FUND 114-NEIGHBORHOOD STABILIZATION PROGRAM



Revenues



Expenditures



FUND 114-NEIGHBORHOOD STABILIZATION PROGRAM

FUND SUMMARY:

TRENDS & ISSUES:

The Neighborhood Stabilization Program (NSP) was established by the U.S. Department of Housing and Urban Development for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. It enables local governments to purchase and redevelop these properties by targeting areas with the greatest needs. Osceola County's program began in FY09 and redesigned its focus on more than foreclosures. Three strategies have been identified for the program in FY13: a senior citizen community center, homeownership, and low rental assistance which accounts for the \$1.4 million reduction to Operating Expenses. Since there is only one property left to undergo the second foreclosure, the NSP program will focus its attention on providing a senior citizen community center and low rental assistance strategies. Personal Services support .8 FTEs, a decrease of 1.4 FTEs from the FY12 Adopted Budget. These FTEs were moved to Fund 122 – Neighborhood Stabilization Program 3.

REVENUES:

The Neighborhood Stabilization Program is administered using grant funding. Funding is allocated from HUD through the State of Florida Department of Community Affairs (DCA). The FY13 Adopted Budget is supported by proceeds from the 2nd closing on NSP property and funds to be used for the senior citizen community center and low rental assistance.

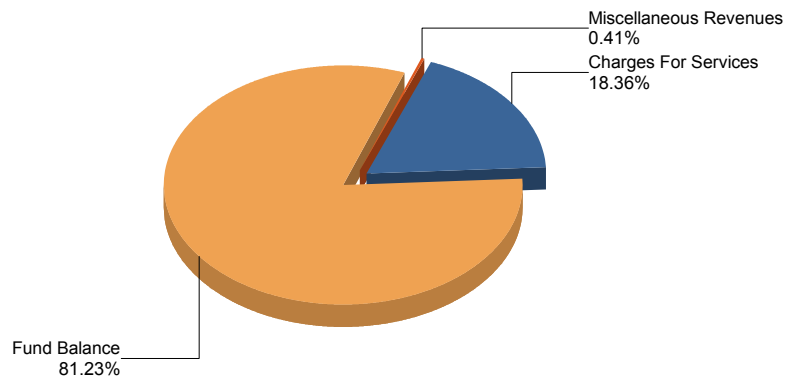
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Intergovernmental Revenue	5,120,604	10,775,651	2,507,156	955,985	-1,551,171.0
Less 5% Statutory Reduction	0	0	-54,888	-47,799	7,089.0
Total Revenues:	\$5,120,604	\$10,775,651	\$2,452,268	\$908,186	-\$1,544,082.0
Expenditures					
Personal Services	85,381	132,862	114,597	42,780	-71,817.0
Operating Expenses	3,608,121	10,642,789	2,337,671	865,406	-1,472,265.0
Capital Outlay	1,214	0	0	0	0.0
Grants and Aids	1,425,887	0	0	0	0.0
Total Expenditures:	\$5,120,604	\$10,775,651	\$2,452,268	\$908,186	-\$1,544,082.0

PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 -FY12:
Full Time:	1.00	2.30	2.20	0.80	-1.40
Part Time:	0.00	1.00	0.00	0.00	0.00
Total Personnel:	1.00	3.30	2.20	0.80	-1.40

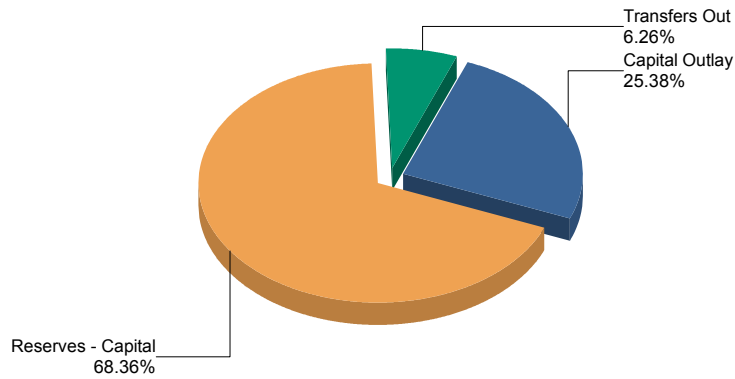
FUND 115-COURT FACILITIES FUND

COURT FACILITIES FUND Programs & Services:	
Construction of facilities for the Judiciary	Maintenance of facilities for the Judiciary

Revenues



Expenditures



FUND 115-COURT FACILITIES FUND

TRENDS & ISSUES:

This fund supports capital projects associated with the courts. Capital Outlay consists of construction in progress for prior years' projects, as no new projects are planned for FY13. Transfers Out are for to Debt Services to cover the Court's share of the Parking Garage, and for the cost allocation program. The Reserves for Capital - Undesignated are committed for specific capital projects not yet identified.

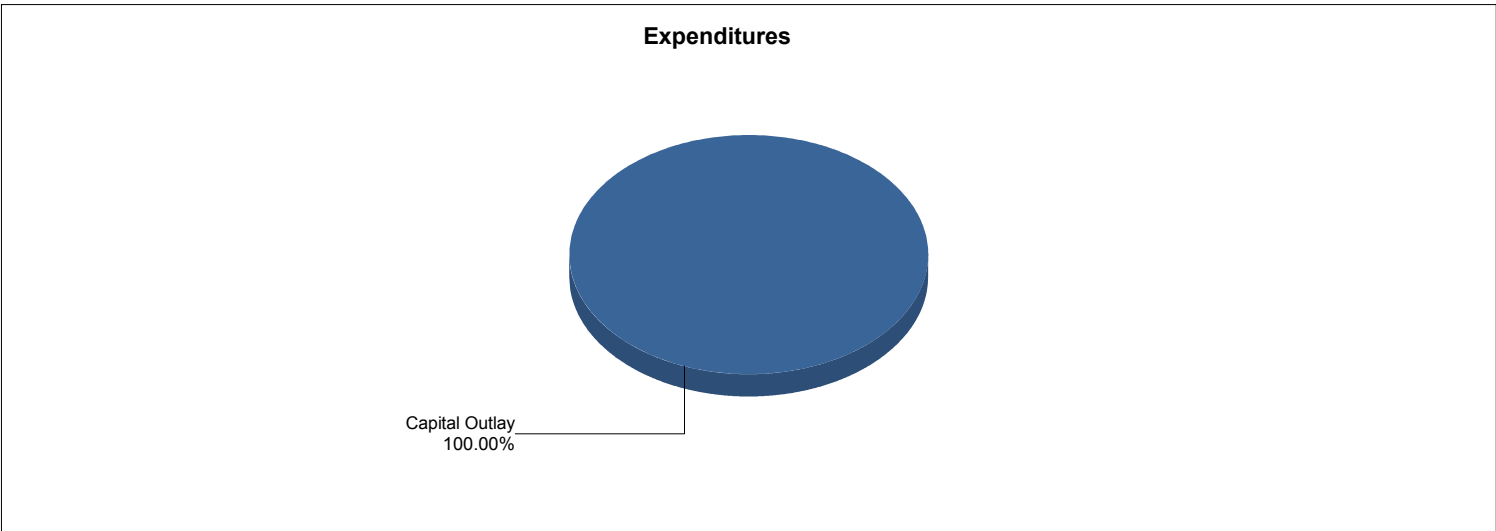
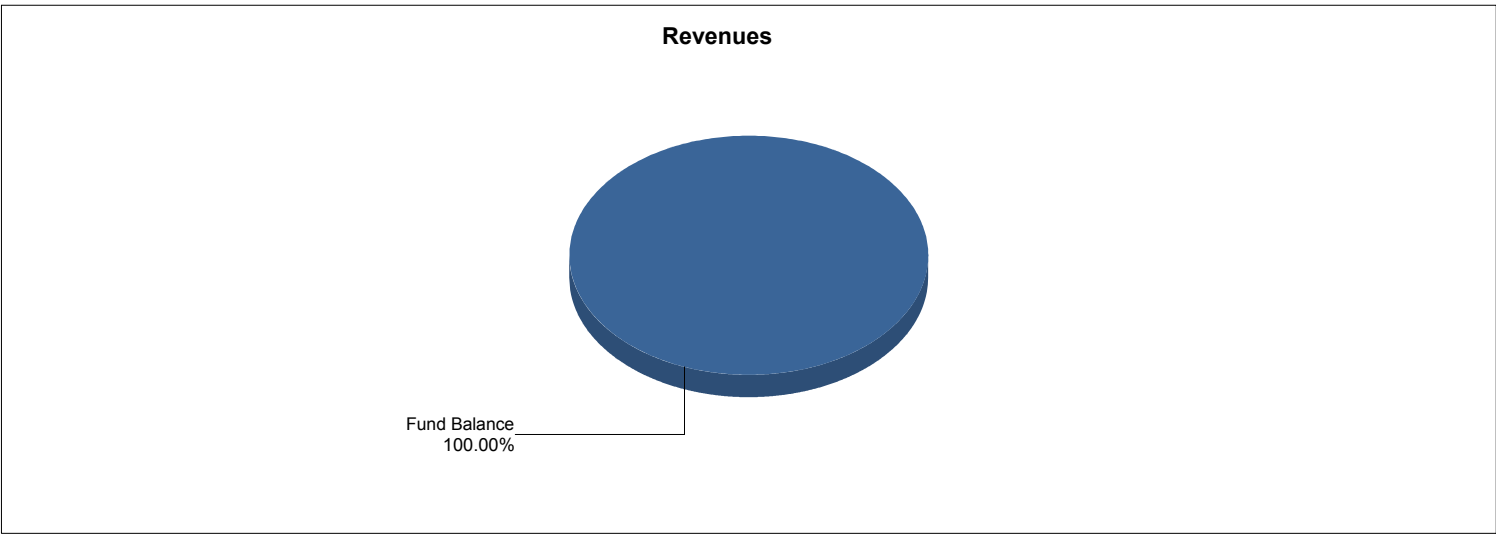
REVENUES:

Funds are collected per Statute 318.18. Based on a revision to this Statute, there is a charge for non-criminal traffic infractions of \$30. Revenues from these charges are anticipated to increase 3.7% in FY13 over the FY12 Adopted Budget, based on revenue collections trends in FY12. Other sources of revenue include interest and Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	1,703,483	1,786,199	1,812,580	1,879,708	67,128
Miscellaneous Revenues	43,277	36,210	32,996	41,499	8,503
Less 5% Statutory Reduction	0	0	-92,279	-96,060	-3,781
Fund Balance	0	0	7,077,073	8,315,010	1,237,937
Total Revenues:	\$1,746,760	\$1,822,409	\$8,830,370	\$10,140,157	\$1,309,787
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Operating Expenses	3,672	0	16,329	0	-16,329
Capital Outlay	20,236	7,323	2,828,967	2,573,400	-255,567
Transfers Out	5,025	2,766	784,847	634,715	-150,132
Reserves - Capital	0	0	5,200,227	6,932,042	1,731,815
Total Expenditures:	\$28,932	\$10,089	\$8,830,370	\$10,140,157	\$1,309,787

FUND 117-LIBRARY ENDOWMENT FUND

LIBRARY ENDOWMENT FUND Programs & Services:	
Availability of Books	Availability of Publications



FUND 117-LIBRARY ENDOWMENT FUND

TRENDS & ISSUES:

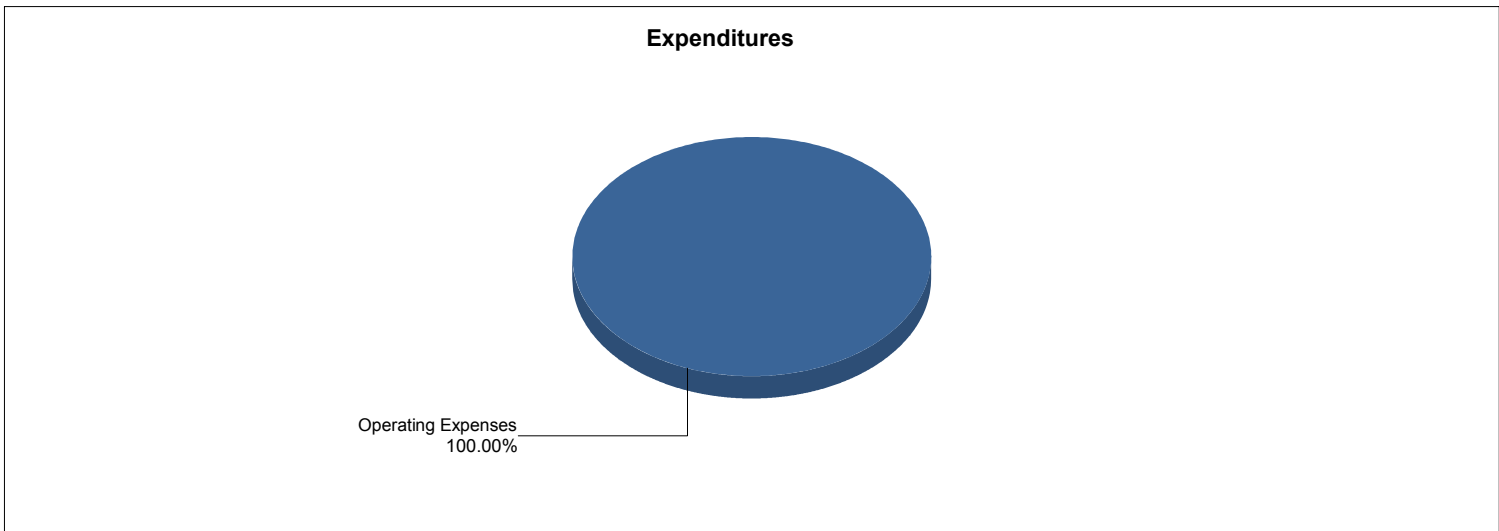
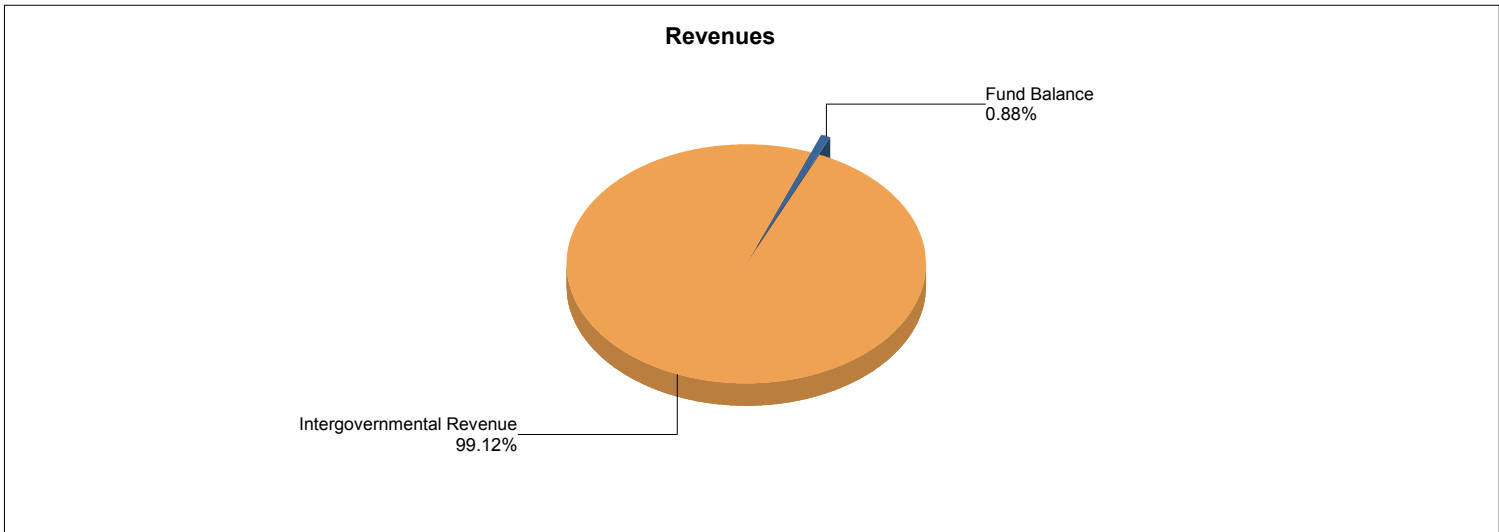
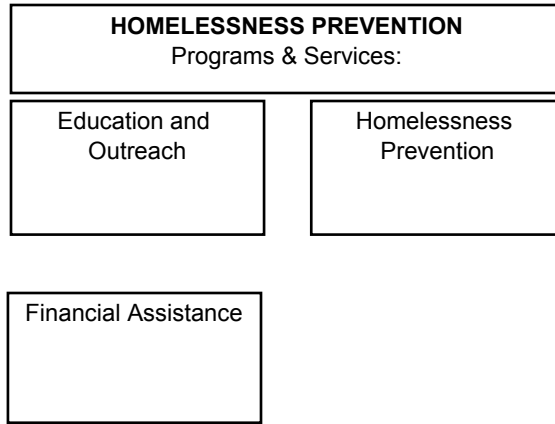
This Fund was established to account for contributions/donations made to the public library system by citizens. Funding is restricted to cover the cost of books and publications. Donations supporting this Fund have been decreasing over the past several years. Capital Outlay represents funds budgeted for books for the Hart Memorial and St. Cloud Libraries.

REVENUES:

This Fund is supported by Fund Balance in FY13.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Miscellaneous Revenues	1,292	644	0	0	0
Transfers In	0	3,025	0	0	0
Fund Balance	0	0	113,504	119,156	5,652
Total Revenues:	\$1,292	\$3,669	\$113,504	\$119,156	\$5,652
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Capital Outlay	17,654	8,808	111,415	119,156	7,741
Transfers Out	3,025	0	2,089	0	-2,089
Total Expenditures:	\$20,679	\$8,808	\$113,504	\$119,156	\$5,652

FUND 118-HOMELESS PREVENTION & RAPID REHOUSING



FUND 118-HOMELESS PREVENTION & RAPID REHOUSING

FUND SUMMARY:

TRENDS & ISSUES:

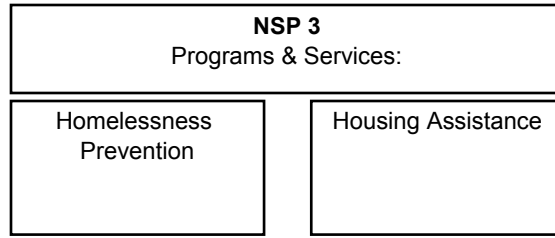
This Fund was established in September 2009 to account for contributions made to the Homelessness Prevention and Rapid Re-Housing Program as part of the U.S. Department of Housing and Urban Development (HUD) Economic Recovery and Reinvestment Act of 2009. This program provided assistance to Homeless clients and clients that were on the verge of being homeless. Assistance received may have included utility, rent, and rental deposits to stabilize the family and facilitate self-sufficiency. That grant ended June 30, 2011, and a new HUD grant was received for the 2010 McKinney-Vento Continuum of Care Homeless Assistance Program "Shelter Plus Care" in the amount of \$554,760 for a five-year period. During FY12 another HUD grant was received for the 2012-2014 McKinney-Vento Continuum of Care Homeless Assistance program "Emergency Solutions Grant (ESG)" in the amount of \$100,000 for a two-year period. Operating Expenditures increased as a result of these grants.

REVENUES:

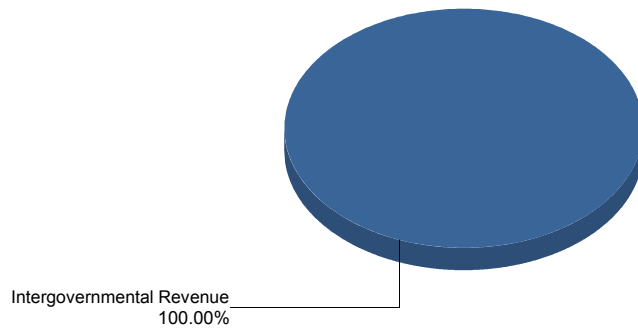
This Fund is supported by the remaining balance of the U.S. Department of Housing and Urban Development Shelter Plus Care Grant, Emergency Solutions Grant and Fund Balance. The Balance Forward is a reimbursement from Family Services of Metro Orlando and the Worker's Compensation Internal Service Fund.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	834,289	233,234	0	649,760	649,760
Miscellaneous Revenues	100	0	0	0	0
Fund Balance	0	0	8,180	5,800	-2,380
Total Revenues:	\$834,389	\$233,234	\$8,180	\$655,560	\$647,380
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	148,451	104,813	0	0	0
Operating Expenses	458,662	308,745	8,180	655,560	647,380
Capital Outlay	17,550	15,000	0	0	0
Total Expenditures:	\$624,663	\$428,558	\$8,180	\$655,560	\$647,380

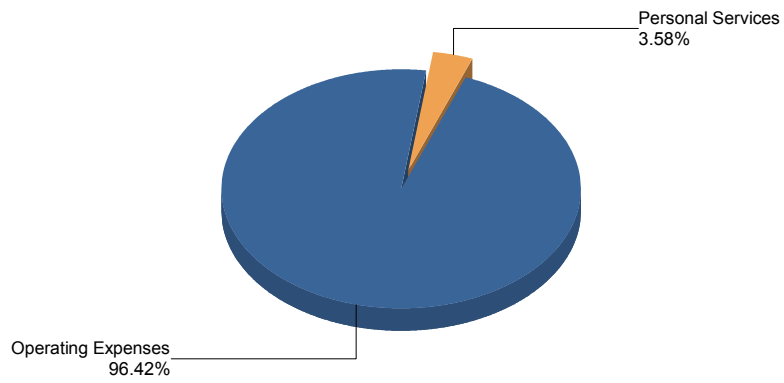
FUND 122-NEIGHBORHOOD STABIL PROGRAM 3



Revenues



Expenditures



FUND 122-NEIGHBORHOOD STABIL PROGRAM 3

FUND SUMMARY

TRENDS & ISSUES:

The Neighborhood Stabilization Program (NSP), which first started in FY10, was created to stabilize communities by providing assistance for the purchase of foreclosed properties for affordable homeownership or rental housing. NSP3 is the third round of program funding which is to be expended for the purchase and rehabilitation of approximately 20 homes in designated areas of the County. The term of the grant is 36 months and FY13 is the second year of funding. This Fund supports 1.7 FTEs, an increase of 1.3 FTEs from the FY12 Adopted Budget. This is due to reallocation of staff from Fund 114 – NSP. Operating Expenses decreased 75% from FY12 Adopted Budget as a result of the grant program being monitored in-house; in past fiscal years grant monitoring was a contracted service.

REVENUES:

The Neighborhood Stabilization Program 3 is administered using grant funding. Grant funds for FY13 Adopted Budget are directly allocated through HUD.

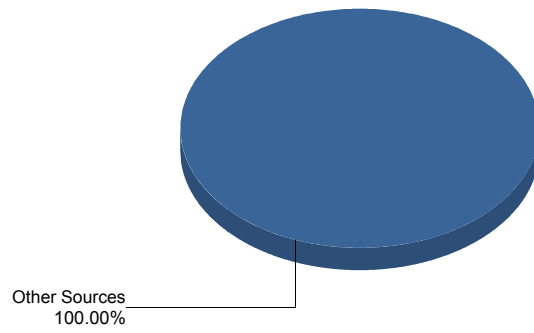
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Intergovernmental Revenue	0	0	3,239,646	2,451,649	-787,997
Total Revenues:	\$0	\$0	\$3,239,646	\$2,451,649	-\$787,997
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Personal Services	0	0	26,055	87,825	61,770
Operating Expenses	0	0	3,213,591	2,363,824	-849,767
Total Expenditures:	\$0	\$0	\$3,239,646	\$2,451,649	-\$787,997

FUND 123-TDT REF & IMP 2012 PROJECT

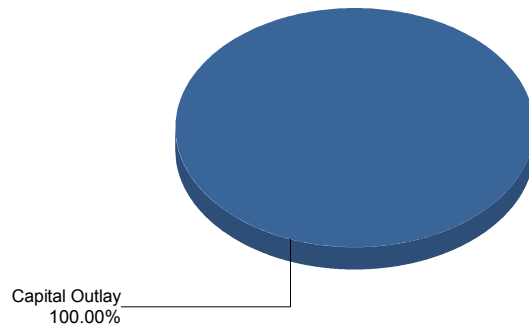
TDT REVENUE REF & IMP BOND 2012
Programs & Services:

Convention Visitors
Bureau Capital
Improvement
Projects

Revenues



Expenditures



FUND 123-TDT REF & IMP 2012 PROJECT

FUND SUMMARY:

TRENDS & ISSUES:

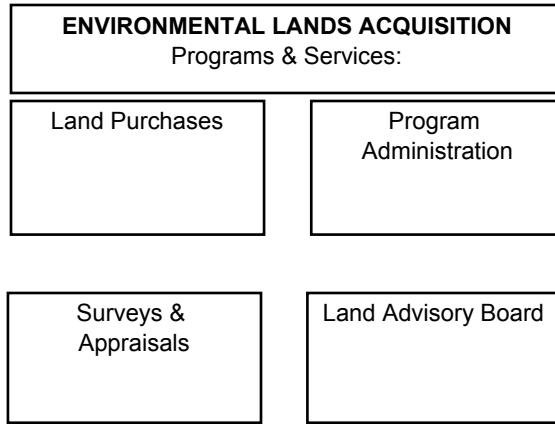
The TDT Revenue Refunding and Improvement Bond Series 2012 Fund was created to recognize bond proceeds from the refunding of the TDT Revenue Bonds 2002A, the 2-4 Cent TDT Bank Loan Series 2009 (Chapman Property) and the additional bond money secured on top of those balances. Currently, there are no projects assigned to this Fund.

REVENUES:

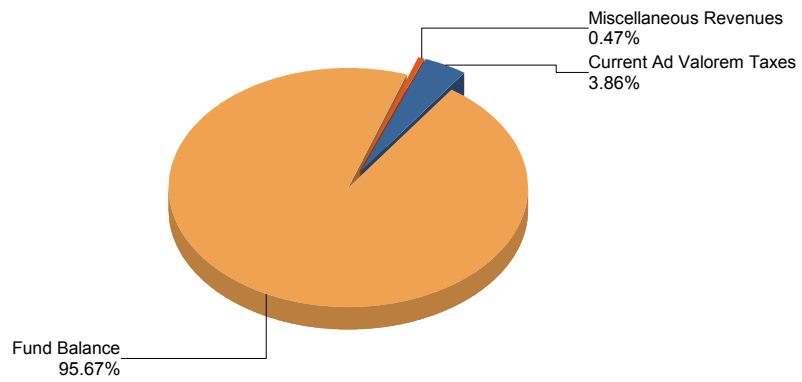
This Fund's revenue source consists of the bond proceeds which are recorded in Other Sources.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Other Sources	0	0	0	11,000,000	11,000,000
Total Revenues:	\$0	\$0	\$0	\$11,000,000	\$11,000,000
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Capital Outlay	0	0	0	11,000,000	11,000,000
Total Expenditures:	\$0	\$0	\$0	\$11,000,000	\$11,000,000

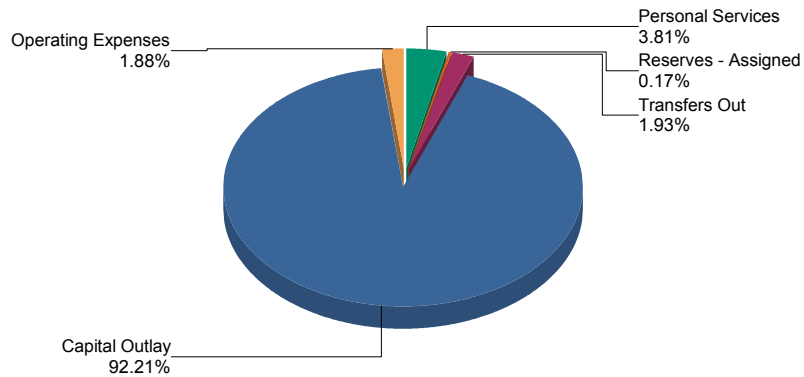
FUND 124-ENVIRONMENTAL LAND ACQUISITIONS



Revenues



Expenditures



ENVIRONMENTAL LANDS

MISSION STATEMENT:

To preserve the natural beauty of the County and to ensure that there will be natural lands and water resources for future generations. The Environmental Lands Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. This property tax enables the program to issue bonds for the purchase of land for water resource protection, wildlife habitat, public green space and resource-based passive recreation.

FY13 Goals & Objectives:

GOAL 1 – Upgrade County Infrastructure and Transportation Network: Prepared for Growth

Objectives: Preserve and maintain the County's natural resources-lakes, streams, wetlands, open spaces.

1. Development of Management Plans for the following resource-based parks:
 - a. Chisholm Regional Park
 - b. Makinson Island Conservation Area
 - c. Southport Regional Park
 - d. Cherokee Point Conservation Area
2. Open Twin Oaks for public access and restore site for passive recreation and conservation
3. Camp Lonesome – Phase 2

FY12 Accomplishments:

1. Opened to the public the following Environmental Lands Conservation Program properties:
 - Camp Lonesome Conservation Area (December 2011)
 - Proctor Parcel as part of the Shingle Creek Regional Park (July 2011)
 - Crichton Parcel as part of the Shingle Creek Regional Park (December 2011)
2. Purchased Cherokee Point property along Goblet's Cove on Lake Toho as part of the Environmental Lands Conservation Program.
3. Hosted the Third Annual Shingle Creek Adventure Challenge in partnership with the City of Kissimmee at Babb Landing-Shingle Creek Regional Park (April 2012).
4. Participated in the County's 125th Birthday Celebration at Shingle Creek Regional Park (May 2012).
5. Shingle Creek Regional Park recognized and highlighted as one of two parks in Florida and one of 100 of the nation's most promising projects in the U.S. Secretary of the Interior's American's Great Outdoors Report.
6. Developed management plans for Twin Oaks, Lake Runnymede, Camp Lonesome Conservation Areas, as well as the development of an Implementation Plan for Shingle Creek Regional Park.

FUND 124-ENVIRONMENTAL LAND ACQUISITIONS

FUND SUMMARY:

TRENDS & ISSUES:

Environmental Lands Acquisition is part of the Environmental Lands Conservation Program which is managed by the Community Resources Office of Community Development. This program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. The revenue generated from the property tax enables the program to issue bonds for the purchase of land for water resource protection, wildlife habitat, public green space and resource-based passive recreation. The Personal Services budget supports 3.75 FTEs, which is a 0.8 FTE increase from the FY12 Adopted Budget. This increase is the result of reallocating the split of five Departmental staff shared with the General Fund. Operating Expenditures decreased in FY13. Capital Outlay represents the remaining balance in this Fund for acquisition of new land. Transfers Out increased as a result of the cost allocation plan.

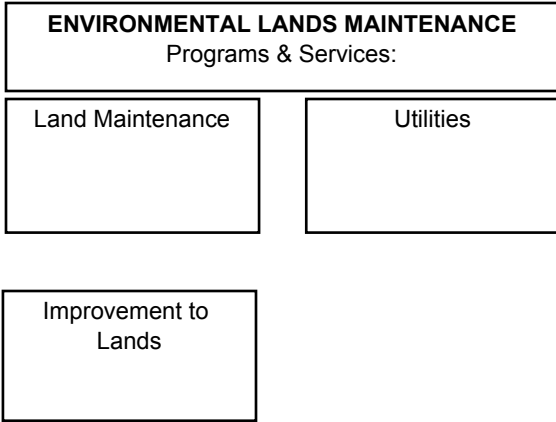
REVENUES:

Per Ordinance No 06-25, as approved by voter referendum pursuant to resolution No 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to acquire environmentally significant lands for preservation and protection. Monies collected pursuant to the Ordinance are split between multiple Funds. The millage rates that fund the Environmental Lands Program are SAVE Osceola Maintenance and SAVE Osceola Debt. The revenues generated from the combined millage rates are then divided, 85% for acquisitions and debt service, and 15% for maintenance. The Save Osceola Maintenance millage rate was 0.0500 in FY11 and FY12. Projected revenues for FY13 have been calculated keeping the millage rate unchanged.

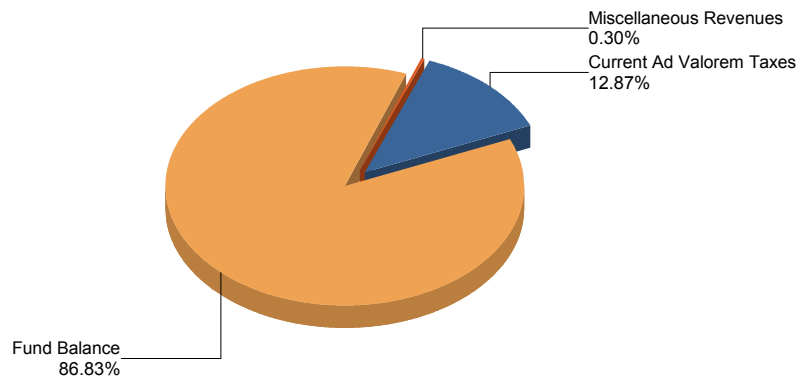
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,941,612	245,812	240,033	230,575	-9,458
PY Delinquent Ad Valorem Tax	7,161	8,539	0	0	0
Miscellaneous Revenues	65,676	34,730	10,744	28,000	17,256
Less 5% Statutory Reduction	0	0	-12,539	-12,929	-390
Transfers In	1,433	34,168	0	0	0
Other Sources	60,723	45,546	0	0	0
Fund Balance	0	0	5,817,771	5,711,412	-106,359
Total Revenues:	\$2,076,604	\$368,795	\$6,056,009	\$5,957,058	-\$98,951
<u>Expenditures</u>					
Personal Services	103,754	103,103	174,657	227,171	52,514
Operating Expenses	219,161	95,232	112,345	111,780	-565
Capital Outlay	0	0	5,691,387	5,492,986	-198,401
Transfers Out	69,111	67,697	77,620	115,211	37,591
Reserves - Assigned	0	0	0	9,910	9,910
Total Expenditures:	\$392,027	\$266,032	\$6,056,009	\$5,957,058	-\$98,951

PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 -FY12:
Full Time:	1.30	2.00	2.95	3.75	0.80
Total Personnel:	1.30	2.00	2.95	3.75	0.80

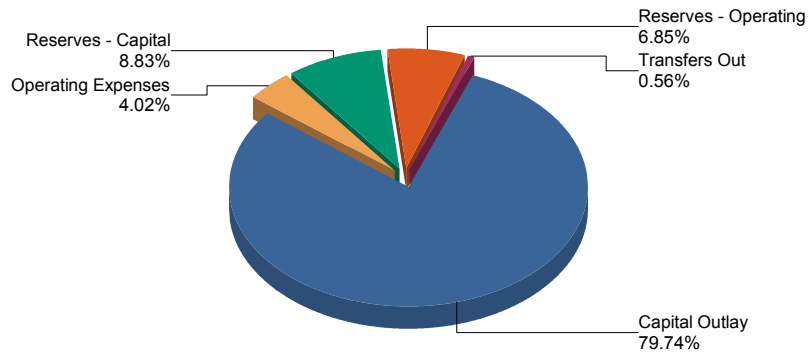
FUND 125-ENVIRONMENTAL LAND MAINTENANCE



Revenues



Expenditures



FUND 125-ENVIRONMENTAL LAND MAINTENANCE

FUND SUMMARY:

TRENDS & ISSUES:

The Environmental Lands Maintenance program is managed by the Community Resources Office of Community Development. The Environmental Lands Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. The Maintenance Fund covers expenses associated with preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site. Operating Expenditures decreased by 87% from the FY12 Adopted Budget due to reclassification of expenses to Capital Outlay. Increases in Capital Outlay also include funds to support the development of Twin Oaks, including hydrologic restoration, permitting, road and trail construction, and public restrooms.

REVENUES:

Per Ordinance No 06-25, as approved by voter referendum pursuant to resolution No 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to acquire environmentally significant lands for preservation and protection. The millage rate that funds the Environmental Lands program is comprised of a combination of two separate millage rates called Save Osceola Maintenance and Save Osceola Debt. The revenues generated from the combined millage rate are then divided, 85% for acquisitions and debt service, and 15% for maintenance. The Save Osceola Maintenance millage rate was 0.0500 in FY12, and will remain 0.0500 in FY13.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	627,512	627,667	599,242	592,907	-6,335
PY Delinquent Ad Valorem Tax	2,196	2,583	0	0	0
Miscellaneous Revenues	29,047	20,975	7,300	13,609	6,309
Less 5% Statutory Reduction	0	0	-30,327	-30,326	1
Transfers In	0	357	0	0	0
Other Sources	10,716	8,054	0	0	0
Fund Balance	0	0	3,332,772	4,000,287	667,515
Total Revenues:	\$669,471	\$659,637	\$3,908,987	\$4,576,477	\$667,490
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	39,106	69,024	1,417,322	183,947	-1,233,375
Capital Outlay	5,180	26,959	534,150	3,649,287	3,115,137
Transfers Out	22,703	20,695	17,941	25,653	7,712
Reserves - Operating	0	0	144,602	313,554	168,952
Reserves - Capital	0	0	1,794,972	404,036	-1,390,936
Total Expenditures:	\$66,989	\$116,678	\$3,908,987	\$4,576,477	\$667,490

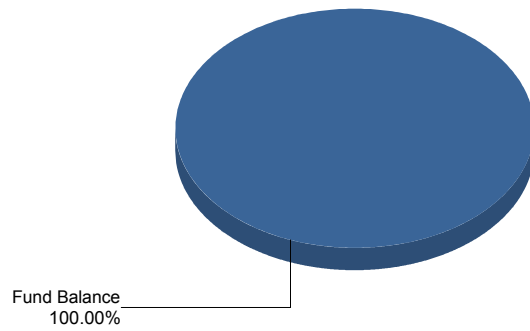
FUND 126-GO BOND SERIES 2010

ENVIRONMENTAL LANDS ACQUISITION
Programs & Services:

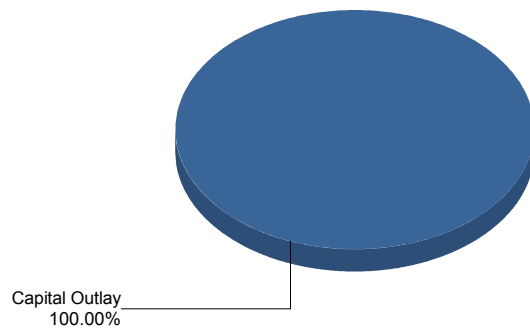
Land Acquisition

Surveys and
Appraisals

Revenues



Expenditures



FUND 126-GO BOND SERIES 2010

FUND SUMMARY:

TRENDS & ISSUES:

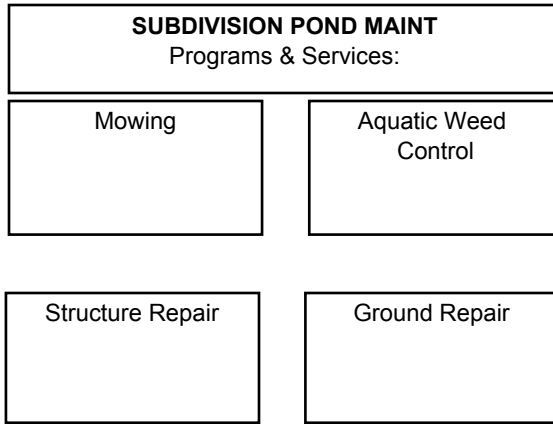
The Environmental Lands Acquisition Fund is managed by the Community Resources Office which is housed within the Community Development Department. The Environmental Lands Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. Fund 126 was created to track the proceeds of the G.O. Bond Series 2010. For FY13, this Fund, along with Fund 124, Environmental Land Acquisitions, have \$9.86 million available for acquisition.

REVENUES:

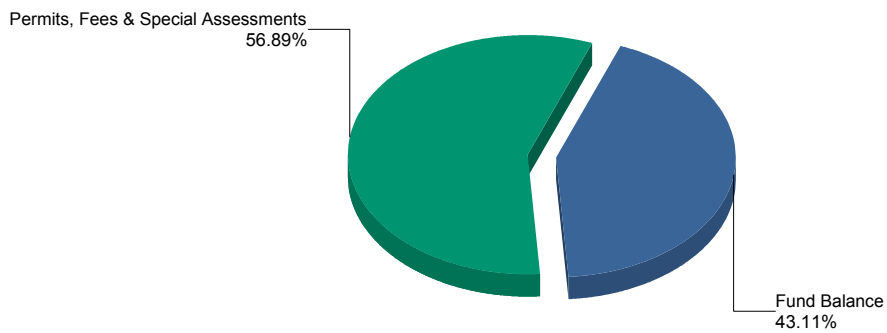
This fund is supported by fund balance as well as interest generated on proceeds held in interest bearing accounts.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	23,128	39,493	0	0	0
Other Sources	15,000,000	0	0	0	0
Fund Balance	0	0	5,720,983	4,362,301	-1,358,682
Total Revenues:	\$15,023,128	\$39,493	\$5,720,983	\$4,362,301	-\$1,358,682
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Capital Outlay	79,716	9,222,428	5,720,983	4,362,301	-1,358,682
Total Expenditures:	\$79,716	\$9,222,428	\$5,720,983	\$4,362,301	-\$1,358,682

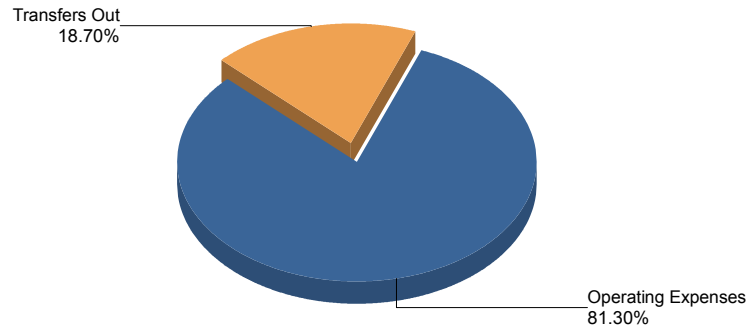
FUND 128-SUBDIVISION POND MSBU



Revenues



Expenditures



FUND 128-SUBDIVISION POND MSBU

FUND SUMMARY

TRENDS & ISSUES:

The Board is authorized to create MSBU's encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed. This Fund was created in FY11 to support Subdivision Pond Maintenance MSBUs established through the Local Improvement and Assessment Ordinance No. 10-10. Fund 128 includes 64 MSBUs to which funding will be provided to cover the costs associated with the repair and maintenance of the stormwater management systems within the subdivisions that receive the benefit. In addition, the Fiscal Year 2013 Budget includes funding for the Bass Slough, Boggy Creek and Coralwood MSBUs, which were previously funded through Fund 113 - Buenaventura Lakes MSBU. For purposes of the subdivision pond maintenance assessments, Buenaventura Lakes has been divided into three municipal service benefit units based on the existing drainage basins. Also included in Fund 128 for Fiscal Year 2013 is the Silver Lake Drive MSBU. This MSBU has been dedicated or conveyed to the County for maintenance. This Fund's budget reflects an increase of 19% from the FY13 Adopted Budget due to the conversion of the four (4) MSBU's. Transfers Out to the General Fund is for the support of administrative services.

REVENUES:

Special Assessments are non-ad valorem assessments, which means the assessments are not calculated based on the value of the property but rather 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 Equivalent Residential Units (ERU) within the boundary of the MSBU. These fees are levied and collected through the yearly real-estate tax bill. This revenue source increased by \$80,545 due to the addition of the Bass Slough, Boggy Creek, Coralwood, and Silver Lake Drive MSBUs. This fund is also supported by Fund Balance, which is projected to increase by \$43,299 in FY13 over the FY12 Adopted Budget.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Permits, Fees & Special Assessments	0	410,604	296,026	376,571	80,545
Miscellaneous Revenues	0	2,000	0	0	0
Less 5% Statutory Reduction	0	0	-14,802	-13,055	1,747
Transfers In	0	205,350	0	0	0
Fund Balance	0	0	242,085	285,384	43,299
Total Revenues:	\$0	\$617,954	\$523,309	\$648,900	\$125,591
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Operating Expenses	0	217,858	404,625	527,556	122,931
Transfers Out	0	112,208	118,684	121,344	2,660
Total Expenditures:	\$0	\$330,066	\$523,309	\$648,900	\$125,591

**FUND 128-SUBDIVISION POND MSBU
AMBERLEY PARK**

COST CENTER SUMMARY - (9204):

TRENDS & ISSUES:

The Amberley Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. Previously, Amberley Park was an MSTU that was converted to an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$7,948) is available to sustain this MSBU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,896	0	0	0
Miscellaneous Revenues	0	12	0	0	0
Transfers In	0	10,466	0	0	0
Fund Balance	0	0	10,422	7,948	-2,474
Total Revenues:	\$0	\$15,374	\$10,422	\$7,948	-\$2,474
<u>Expenditures</u>					
Operating Expenses	0	3,243	9,108	7,006	-2,102
Transfers Out	0	1,268	1,314	942	-372
Total Expenditures:	\$0	\$4,511	\$10,422	\$7,948	-\$2,474

**FUND 128-SUBDIVISION POND MSBU
TURNBERRY RESERVE**

COST CENTER SUMMARY - (9208):

TRENDS & ISSUES:

The Turnberry Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems. The Turnberry Reserve subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R. In FY11 the Turnberry Reserve HOA executed a maintenance agreement with the County in order to provide the stormwater maintenance for the subdivision.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as the Turnberry Reserve HOA provides these services. There is a Fund Balance of \$8,363 in this MSBU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	24,428	0	0	0
Miscellaneous Revenues	0	65	0	0	0
Transfers In	0	1,942	0	0	0
Fund Balance	0	0	4,913	8,363	3,450
Total Revenues:	\$0	\$26,435	\$4,913	\$8,363	\$3,450
<u>Expenditures</u>					
Operating Expenses	0	11,339	4,913	7,478	2,565
Transfers Out	0	6,778	0	885	885
Total Expenditures:	\$0	\$18,117	\$4,913	\$8,363	\$3,450

**FUND 128-SUBDIVISION POND MSBU
LIVE OAK SPRINGS**

COST CENTER SUMMARY - (9212):

TRENDS & ISSUES:

The Live Oak MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$60.63 per ERU and is anticipated to generate \$3,092 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	7,139	6,404	3,092	-3,312
Miscellaneous Revenues	0	25	0	0	0
Less 5% Statutory Reduction	0	0	-320	-155	165
Transfers In	0	1,467	0	0	0
Fund Balance	0	0	1,420	3,845	2,425
Total Revenues:	\$0	\$8,632	\$7,504	\$6,782	-\$722
<u>Expenditures</u>					
Operating Expenses	0	3,941	5,379	5,194	-185
Transfers Out	0	2,203	2,125	1,588	-537
Total Expenditures:	\$0	\$6,144	\$7,504	\$6,782	-\$722

**FUND 128-SUBDIVISION POND MSBU
ORANGE VISTA**

COST CENTER SUMMARY - (9214):

TRENDS & ISSUES:

The Orange Vista MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 11-067R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$49.57 per ERU and is anticipated to generate \$4,015 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	7,157	4,015	-3,142
Less 5% Statutory Reduction	0	0	-358	-201	157
Fund Balance	0	0	0	2,430	2,430
Total Revenues:	\$0	\$0	\$6,799	\$6,244	-\$555
<u>Expenditures</u>					
Operating Expenses	0	0	5,246	5,046	-200
Transfers Out	0	0	1,553	1,198	-355
Total Expenditures:	\$0	\$0	\$6,799	\$6,244	-\$555

**FUND 128-SUBDIVISION POND MSBU
HIDDEN PINES**

COST CENTER SUMMARY - (9217):

TRENDS & ISSUES:

The Hidden Pines MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 11-067R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$84.00 per ERU and is anticipated to generate \$1,008 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	4,250	1,008	-3,242
Less 5% Statutory Reduction	0	0	-212	-50	162
Fund Balance	0	0	0	2,594	2,594
Total Revenues:	\$0	\$0	\$4,038	\$3,552	-\$486
<u>Expenditures</u>					
Operating Expenses	0	0	3,224	2,904	-320
Transfers Out	0	0	814	648	-166
Total Expenditures:	\$0	\$0	\$4,038	\$3,552	-\$486

**FUND 128-SUBDIVISION POND MSBU
PARKWAY PLAZA**

COST CENTER SUMMARY - (9219):

TRENDS & ISSUES:

The Parkway Plaza MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$2,492) is available to sustain this MSBU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,205	500	0	-500
Miscellaneous Revenues	0	42	0	0	0
Less 5% Statutory Reduction	0	0	-25	0	25
Transfers In	0	2,680	0	0	0
Fund Balance	0	0	2,333	2,492	159
Total Revenues:	\$0	\$4,927	\$2,808	\$2,492	-\$316
<u>Expenditures</u>					
Operating Expenses	0	852	2,293	2,094	-199
Transfers Out	0	532	515	398	-117
Total Expenditures:	\$0	\$1,384	\$2,808	\$2,492	-\$316

**FUND 128-SUBDIVISION POND MSBU
CJ'S LANDING MSBU**

COST CENTER SUMMARY - (9220):

TRENDS & ISSUES:

The C.J.'s Landing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$120.83 per ERU and is anticipated to generate \$2,900 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,512	2,227	2,900	673
Miscellaneous Revenues	0	13	0	0	0
Less 5% Statutory Reduction	0	0	-111	-145	-34
Fund Balance	0	0	2,751	1,899	-852
Total Revenues:	\$0	\$4,525	\$4,867	\$4,654	-\$213
<u>Expenditures</u>					
Operating Expenses	0	2,235	3,845	3,817	-28
Transfers Out	0	1,049	1,022	837	-185
Total Expenditures:	\$0	\$3,284	\$4,867	\$4,654	-\$213

**FUND 128-SUBDIVISION POND MSBU
HAMMOCK POINT**

COST CENTER SUMMARY - (9221):

TRENDS & ISSUES:

The Hammock Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$39.00 per ERU and is anticipated to generate \$5,694 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	12,108	0	5,694	5,694
Miscellaneous Revenues	0	31	0	0	0
Less 5% Statutory Reduction	0	0	0	-285	-285
Transfers In	0	12,281	0	0	0
Fund Balance	0	0	13,198	5,804	-7,394
Total Revenues:	\$0	\$24,420	\$13,198	\$11,213	-\$1,985
<u>Expenditures</u>					
Operating Expenses	0	7,114	9,929	8,893	-1,036
Transfers Out	0	3,408	3,269	2,320	-949
Total Expenditures:	\$0	\$10,522	\$13,198	\$11,213	-\$1,985

**FUND 128-SUBDIVISION POND MSBU
INDIAN POINT**

COST CENTER SUMMARY - (9222):

TRENDS & ISSUES:

The Indian Point MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 11-067R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$57.12 per ERU and is anticipated to generate \$27,989 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	37,750	27,989	-9,761
Less 5% Statutory Reduction	0	0	-1,888	-1,399	489
Fund Balance	0	0	0	4,340	4,340
Total Revenues:	\$0	\$0	\$35,862	\$30,930	-\$4,932
<u>Expenditures</u>					
Operating Expenses	0	0	25,891	24,126	-1,765
Transfers Out	0	0	9,971	6,804	-3,167
Total Expenditures:	\$0	\$0	\$35,862	\$30,930	-\$4,932

**FUND 128-SUBDIVISION POND MSBU
MORNINGSIDE VILLAGE MSBU**

COST CENTER SUMMARY - (9223):

TRENDS & ISSUES:

The Morningside Village MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$39.16 per ERU and is anticipated to generate \$7,362 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	16,583	8,000	7,362	-638
Miscellaneous Revenues	0	72	0	0	0
Less 5% Statutory Reduction	0	0	-400	-368	32
Fund Balance	0	0	8,830	7,622	-1,208
Total Revenues:	\$0	\$16,656	\$16,430	\$14,616	-\$1,814
<u>Expenditures</u>					
Operating Expenses	0	10,079	11,693	11,344	-349
Transfers Out	0	4,951	4,737	3,272	-1,465
Total Expenditures:	\$0	\$15,030	\$16,430	\$14,616	-\$1,814

**FUND 128-SUBDIVISION POND MSBU
REGAL OAK SHORES UNT VIII**

COST CENTER SUMMARY - (9229):

TRENDS & ISSUES:

The Regal Oak Shores MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$100.41 per ERU and is anticipated to generate \$4,117 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	7,913	2,750	4,117	1,367
Miscellaneous Revenues	0	19	0	0	0
Less 5% Statutory Reduction	0	0	-138	-206	-68
Transfers In	0	4,599	0	0	0
Fund Balance	0	0	5,546	3,372	-2,174
Total Revenues:	\$0	\$12,531	\$8,158	\$7,283	-\$875
<u>Expenditures</u>					
Operating Expenses	0	4,296	6,038	5,746	-292
Transfers Out	0	2,205	2,120	1,537	-583
Total Expenditures:	\$0	\$6,501	\$8,158	\$7,283	-\$875

**FUND 128-SUBDIVISION POND MSBU
HILLIARD PLACE MSBU**

COST CENTER SUMMARY - (9243):

TRENDS & ISSUES:

The Hilliard Place MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$49.84 per ERU and is anticipated to generate \$947 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,952	1,000	947	-53
Miscellaneous Revenues	0	15	0	0	0
Less 5% Statutory Reduction	0	0	-50	-47	3
Fund Balance	0	0	2,658	1,975	-683
Total Revenues:	\$0	\$2,967	\$3,608	\$2,875	-\$733
<u>Expenditures</u>					
Operating Expenses	0	1,609	2,862	2,320	-542
Transfers Out	0	774	746	555	-191
Total Expenditures:	\$0	\$2,383	\$3,608	\$2,875	-\$733

**FUND 128-SUBDIVISION POND MSBU
EAGLE TRACE MSBU**

COST CENTER SUMMARY - (9247):

TRENDS & ISSUES:

The Eagle Trace MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$58.00 per ERU and is anticipated to generate \$2,668 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	5,622	0	2,668	2,668
Miscellaneous Revenues	0	9	0	0	0
Less 5% Statutory Reduction	0	0	0	-133	-133
Fund Balance	0	0	6,137	3,002	-3,135
Total Revenues:	\$0	\$5,631	\$6,137	\$5,537	-\$600
<u>Expenditures</u>					
Operating Expenses	0	2,537	4,720	4,478	-242
Transfers Out	0	1,470	1,417	1,059	-358
Total Expenditures:	\$0	\$4,007	\$6,137	\$5,537	-\$600

**FUND 128-SUBDIVISION POND MSBU
ADRIANE PARK MSBU**

COST CENTER SUMMARY - (9249):

TRENDS & ISSUES:

The Adriane Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$25.58 per ERU and is anticipated to generate \$1,407 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,246	1,000	1,407	407
Miscellaneous Revenues	0	11	0	0	0
Less 5% Statutory Reduction	0	0	-50	-70	-20
Fund Balance	0	0	4,096	2,828	-1,268
Total Revenues:	\$0	\$4,258	\$5,046	\$4,165	-\$881
<u>Expenditures</u>					
Operating Expenses	0	1,681	4,016	3,370	-646
Transfers Out	0	1,064	1,030	795	-235
Total Expenditures:	\$0	\$2,745	\$5,046	\$4,165	-\$881

**FUND 128-SUBDIVISION POND MSBU
COUNTRY CROSSING**

COST CENTER SUMMARY - (9254):

TRENDS & ISSUES:

The Country Crossing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$7.26 per ERU and is anticipated to generate \$4,172 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,100	4,660	4,172	-488
Miscellaneous Revenues	0	13	0	0	0
Less 5% Statutory Reduction	0	0	-233	-62	171
Transfers In	0	388	0	0	0
Total Revenues:	\$0	\$4,502	\$4,427	\$4,110	-\$317
<u>Expenditures</u>					
Operating Expenses	0	2,448	3,410	3,341	-69
Transfers Out	0	1,058	1,017	769	-248
Total Expenditures:	\$0	\$3,506	\$4,427	\$4,110	-\$317

**FUND 128-SUBDIVISION POND MSBU
COUNTRY GREEN**

COST CENTER SUMMARY - (9255):

TRENDS & ISSUES:

The Country Green MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$38.03 per ERU and is anticipated to generate \$2,814 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	9,183	3,000	2,814	-186
Miscellaneous Revenues	0	51	0	0	0
Less 5% Statutory Reduction	0	0	-150	-141	9
Transfers In	0	6,967	0	0	0
Fund Balance	0	0	6,655	5,895	-760
Total Revenues:	\$0	\$16,201	\$9,505	\$8,568	-\$937
<u>Expenditures</u>					
Operating Expenses	0	4,318	7,134	6,814	-320
Transfers Out	0	2,461	2,371	1,754	-617
Total Expenditures:	\$0	\$6,779	\$9,505	\$8,568	-\$937

**FUND 128-SUBDIVISION POND MSBU
HAMILTON'S RESERVE**

COST CENTER SUMMARY - (9256):

TRENDS & ISSUES:

The Hamilton's Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$9.34 per ERU and is anticipated to generate \$1,095 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,749	5,250	1,095	-4,155
Miscellaneous Revenues	0	25	0	0	0
Less 5% Statutory Reduction	0	0	-262	-55	207
Transfers In	0	333	0	0	0
Fund Balance	0	0	0	2,541	2,541
Total Revenues:	\$0	\$5,107	\$4,988	\$3,581	-\$1,407
<u>Expenditures</u>					
Operating Expenses	0	2,511	3,704	2,660	-1,044
Transfers Out	0	1,337	1,284	921	-363
Total Expenditures:	\$0	\$3,848	\$4,988	\$3,581	-\$1,407

**FUND 128-SUBDIVISION POND MSBU
HYDE PARK**

COST CENTER SUMMARY - (9257):

TRENDS & ISSUES:

The Hyde Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$2,529) is available to sustain this MSBU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,463	0	0	0
Miscellaneous Revenues	0	6	0	0	0
Transfers In	0	3,063	0	0	0
Fund Balance	0	0	3,588	2,529	-1,059
Total Revenues:	\$0	\$5,532	\$3,588	\$2,529	-\$1,059
<u>Expenditures</u>					
Operating Expenses	0	1,071	2,986	2,072	-914
Transfers Out	0	623	602	457	-145
Total Expenditures:	\$0	\$1,694	\$3,588	\$2,529	-\$1,059

**FUND 128-SUBDIVISION POND MSBU
I-HOP**

COST CENTER SUMMARY - (9258):

TRENDS & ISSUES:

The International House of Pancakes MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$594.65 per ERU and is anticipated to generate \$1,778 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,745	500	1,778	1,278
Miscellaneous Revenues	0	3	0	0	0
Less 5% Statutory Reduction	0	0	-25	-89	-64
Transfers In	0	1,225	0	0	0
Fund Balance	0	0	1,512	0	-1,512
Total Revenues:	\$0	\$2,973	\$1,987	\$1,689	-\$298
<u>Expenditures</u>					
Operating Expenses	0	1,102	1,497	1,356	-141
Transfers Out	0	513	490	333	-157
Total Expenditures:	\$0	\$1,615	\$1,987	\$1,689	-\$298

**FUND 128-SUBDIVISION POND MSBU
MORELAND ESTATE**

COST CENTER SUMMARY - (9260):

TRENDS & ISSUES:

The Moreland Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$15.00 per ERU and is anticipated to generate \$1,095 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,223	0	1,095	1,095
Miscellaneous Revenues	0	12	0	0	0
Less 5% Statutory Reduction	0	0	0	-55	-55
Transfers In	0	4,624	0	0	0
Fund Balance	0	0	5,307	3,239	-2,068
Total Revenues:	\$0	\$8,859	\$5,307	\$4,279	-\$1,028
<u>Expenditures</u>					
Operating Expenses	0	2,032	4,233	3,501	-732
Transfers Out	0	1,117	1,074	778	-296
Total Expenditures:	\$0	\$3,149	\$5,307	\$4,279	-\$1,028

**FUND 128-SUBDIVISION POND MSBU
NARCOOSSEE**

COST CENTER SUMMARY - (9261):

TRENDS & ISSUES:

The Narcoossee Half Acres MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$5,628) is available to sustain this MSBU. However, due to an erroneous error, reflected is an incorrect account line that will be adjusted with in the FY13 1st Amendment.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,288	0	0	0
Miscellaneous Revenues	0	4	0	0	0
Less 5% Statutory Reduction	0	0	0	5,628	5,628
Transfers In	0	6,105	0	0	0
Fund Balance	0	0	6,786	0	-6,786
Total Revenues:	\$0	\$8,396	\$6,786	\$5,628	-\$1,158
<u>Expenditures</u>					
Operating Expenses	0	945	6,236	5,206	-1,030
Transfers Out	0	570	550	422	-128
Total Expenditures:	\$0	\$1,515	\$6,786	\$5,628	-\$1,158

**FUND 128-SUBDIVISION POND MSBU
NEPTUNE SHORES**

COST CENTER SUMMARY - (9262):

TRENDS & ISSUES:

The Neptune Shores MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$48.15 per ERU and is anticipated to generate \$1,300 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,991	898	1,300	402
Miscellaneous Revenues	0	5	0	0	0
Less 5% Statutory Reduction	0	0	-45	-65	-20
Transfers In	0	1,743	0	0	0
Fund Balance	0	0	2,528	1,964	-564
Total Revenues:	\$0	\$4,739	\$3,381	\$3,199	-\$182
<u>Expenditures</u>					
Operating Expenses	0	1,257	2,682	2,676	-6
Transfers Out	0	725	699	523	-176
Total Expenditures:	\$0	\$1,982	\$3,381	\$3,199	-\$182

**FUND 128-SUBDIVISION POND MSBU
OAK POINTE**

COST CENTER SUMMARY - (9263):

TRENDS & ISSUES:

The Oak Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$11.04 per ERU and is anticipated to generate \$938 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,644	1,750	938	-812
Miscellaneous Revenues	0	11	0	0	0
Less 5% Statutory Reduction	0	0	-88	-47	41
Transfers In	0	1,533	0	0	0
Fund Balance	0	0	1,125	1,526	401
Total Revenues:	\$0	\$4,188	\$2,787	\$2,417	-\$370
<u>Expenditures</u>					
Operating Expenses	0	1,699	2,032	1,903	-129
Transfers Out	0	780	755	514	-241
Total Expenditures:	\$0	\$2,479	\$2,787	\$2,417	-\$370

**FUND 128-SUBDIVISION POND MSBU
PEBBLE POINT**

COST CENTER SUMMARY - (9264):

TRENDS & ISSUES:

The Pebble Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$21.72 per ERU and is anticipated to generate \$13,013 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	25,381	22,492	13,013	-9,479
Miscellaneous Revenues	0	72	0	0	0
Less 5% Statutory Reduction	0	0	-1,125	-651	474
Transfers In	0	6,133	0	0	0
Fund Balance	0	0	4,379	10,631	6,252
Total Revenues:	\$0	\$31,585	\$25,746	\$22,993	-\$2,753
<u>Expenditures</u>					
Operating Expenses	0	15,345	18,712	18,111	-601
Transfers Out	0	7,349	7,034	4,882	-2,152
Total Expenditures:	\$0	\$22,694	\$25,746	\$22,993	-\$2,753

**FUND 128-SUBDIVISION POND MSBU
PLEASANT HILL LAKES**

COST CENTER SUMMARY - (9265):

TRENDS & ISSUES:

The Pleasant Hill Lakes MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$15.94 per ERU and is anticipated to generate \$1,530 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,097	2,500	1,530	-970
Miscellaneous Revenues	0	17	0	0	0
Less 5% Statutory Reduction	0	0	-125	-76	49
Transfers In	0	1,580	0	0	0
Fund Balance	0	0	1,883	2,331	448
Total Revenues:	\$0	\$5,694	\$4,258	\$3,785	-\$473
<u>Expenditures</u>					
Operating Expenses	0	2,059	3,192	3,012	-180
Transfers Out	0	1,109	1,066	773	-293
Total Expenditures:	\$0	\$3,168	\$4,258	\$3,785	-\$473

**FUND 128-SUBDIVISION POND MSBU
STEEPLECHASE**

COST CENTER SUMMARY - (9267):

TRENDS & ISSUES:

The Steeplechase MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$75.68 per ERU and is anticipated to generate \$2,119 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	5,411	3,137	2,119	-1,018
Miscellaneous Revenues	0	21	0	0	0
Less 5% Statutory Reduction	0	0	-157	-106	51
Transfers In	0	2,428	0	0	0
Fund Balance	0	0	2,660	3,141	481
Total Revenues:	\$0	\$7,860	\$5,640	\$5,154	-\$486
<u>Expenditures</u>					
Operating Expenses	0	2,865	4,207	4,131	-76
Transfers Out	0	1,494	1,433	1,023	-410
Total Expenditures:	\$0	\$4,359	\$5,640	\$5,154	-\$486

**FUND 128-SUBDIVISION POND MSBU
SYLVAN LAKE MSBU**

COST CENTER SUMMARY - (9270):

TRENDS & ISSUES:

The Sylvan Lake Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$40.88 per ERU and is anticipated to generate \$1,676 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	5,053	0	1,676	1,676
Miscellaneous Revenues	0	9	0	0	0
Less 5% Statutory Reduction	0	0	0	-84	-84
Fund Balance	0	0	6,968	2,880	-4,088
Total Revenues:	\$0	\$5,062	\$6,968	\$4,472	-\$2,496
<u>Expenditures</u>					
Operating Expenses	0	3,248	5,499	3,472	-2,027
Transfers Out	0	1,538	1,469	1,000	-469
Total Expenditures:	\$0	\$4,786	\$6,968	\$4,472	-\$2,496

**FUND 128-SUBDIVISION POND MSBU
WINWARD CAY**

COST CENTER SUMMARY - (9274):

TRENDS & ISSUES:

The Windward Cay MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$39.74 per ERU and is anticipated to generate \$5,723 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	8,494	6,192	5,723	-469
Miscellaneous Revenues	0	32	0	0	0
Less 5% Statutory Reduction	0	0	-310	-286	24
Transfers In	0	1,844	0	0	0
Fund Balance	0	0	2,873	2,570	-303
Total Revenues:	\$0	\$10,371	\$8,755	\$8,007	-\$748
<u>Expenditures</u>					
Operating Expenses	0	4,509	6,495	6,375	-120
Transfers Out	0	2,351	2,260	1,632	-628
Total Expenditures:	\$0	\$6,860	\$8,755	\$8,007	-\$748

**FUND 128-SUBDIVISION POND MSBU
JOHNSON'S LANDING**

COST CENTER SUMMARY - (9276):

TRENDS & ISSUES:

The Johnson's Landing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$3,058) is available to sustain this MSBU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,244	0	0	0
Miscellaneous Revenues	0	4	0	0	0
Transfers In	0	3,542	0	0	0
Fund Balance	0	0	3,802	3,058	-744
Total Revenues:	\$0	\$5,790	\$3,802	\$3,058	-\$744
<u>Expenditures</u>					
Operating Expenses	0	1,066	3,266	2,646	-620
Transfers Out	0	554	536	412	-124
Total Expenditures:	\$0	\$1,620	\$3,802	\$3,058	-\$744

**FUND 128-SUBDIVISION POND MSBU
MONICA TERRACE**

COST CENTER SUMMARY - (9277):

TRENDS & ISSUES:

The Monica Terrace MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$286.50 per ERU and is anticipated to generate \$5,157 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	6,425	1,500	5,157	3,657
Miscellaneous Revenues	0	22	0	0	0
Less 5% Statutory Reduction	0	0	-75	-258	-183
Transfers In	0	4,490	0	0	0
Fund Balance	0	0	5,032	1,179	-3,853
Total Revenues:	\$0	\$10,937	\$6,457	\$6,078	-\$379
<u>Expenditures</u>					
Operating Expenses	0	3,598	4,800	4,856	56
Transfers Out	0	1,721	1,657	1,222	-435
Total Expenditures:	\$0	\$5,319	\$6,457	\$6,078	-\$379

**FUND 128-SUBDIVISION POND MSBU
WINDMILL POINT**

COST CENTER SUMMARY - (9278):

TRENDS & ISSUES:

The Windmill Point MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$38.81 per ERU and is anticipated to generate \$14,673 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	33,630	6,299	14,673	8,374
Miscellaneous Revenues	0	86	0	0	0
Less 5% Statutory Reduction	0	0	-315	-734	-419
Transfers In	0	29,305	0	0	0
Fund Balance	0	0	27,671	17,238	-10,433
Total Revenues:	\$0	\$63,021	\$33,655	\$31,177	-\$2,478
<u>Expenditures</u>					
Operating Expenses	0	18,142	24,579	24,670	91
Transfers Out	0	9,451	9,076	6,507	-2,569
Total Expenditures:	\$0	\$27,593	\$33,655	\$31,177	-\$2,478

**FUND 128-SUBDIVISION POND MSBU
WHISPERING OAKS**

COST CENTER SUMMARY - (9280):

TRENDS & ISSUES:

The Whispering Oaks MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$40.32 per ERU and is anticipated to generate \$2,742 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,636	3,000	2,742	-258
Miscellaneous Revenues	0	18	0	0	0
Less 5% Statutory Reduction	0	0	-150	-137	13
Transfers In	0	351	0	0	0
Total Revenues:	\$0	\$3,005	\$2,850	\$2,605	-\$245
<u>Expenditures</u>					
Operating Expenses	0	1,120	2,212	2,124	-88
Transfers Out	0	661	638	481	-157
Total Expenditures:	\$0	\$1,781	\$2,850	\$2,605	-\$245

**FUND 128-SUBDIVISION POND MSBU
BRIGHTON PLACE**

COST CENTER SUMMARY - (9283):

TRENDS & ISSUES:

The Brighton Place MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$45.20 per ERU and is anticipated to generate \$1,989 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,965	750	1,989	1,239
Miscellaneous Revenues	0	5	0	0	0
Less 5% Statutory Reduction	0	0	-38	-99	-61
Transfers In	0	2,579	0	0	0
Fund Balance	0	0	3,083	1,814	-1,269
Total Revenues:	\$0	\$5,549	\$3,795	\$3,704	-\$91
<u>Expenditures</u>					
Operating Expenses	0	1,648	3,096	3,044	-52
Transfers Out	0	725	699	660	-39
Total Expenditures:	\$0	\$2,373	\$3,795	\$3,704	-\$91

**FUND 128-SUBDIVISION POND MSBU
PINE GROVE ESTATES**

COST CENTER SUMMARY - (9284):

TRENDS & ISSUES:

The Pine Grove Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$35.00 per ERU and is anticipated to generate \$692 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,162	0	692	692
Miscellaneous Revenues	0	7	0	0	0
Less 5% Statutory Reduction	0	0	0	-35	-35
Transfers In	0	1,815	0	0	0
Fund Balance	0	0	2,402	1,577	-825
Total Revenues:	\$0	\$3,983	\$2,402	\$2,234	-\$168
<u>Expenditures</u>					
Operating Expenses	0	820	1,887	1,836	-51
Transfers Out	0	532	515	398	-117
Total Expenditures:	\$0	\$1,352	\$2,402	\$2,234	-\$168

**FUND 128-SUBDIVISION POND MSBU
SARATOGA PARK**

COST CENTER SUMMARY - (9290):

TRENDS & ISSUES:

The Saratoga Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$26.38 per ERU and is anticipated to generate \$4,115 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	10,529	5,831	4,115	-1,716
Miscellaneous Revenues	0	29	0	0	0
Less 5% Statutory Reduction	0	0	-292	-206	86
Transfers In	0	4,274	0	0	0
Fund Balance	0	0	5,799	6,648	849
Total Revenues:	\$0	\$14,832	\$11,338	\$10,557	-\$781
<u>Expenditures</u>					
Operating Expenses	0	4,835	8,735	8,597	-138
Transfers Out	0	2,697	2,603	1,960	-643
Total Expenditures:	\$0	\$7,532	\$11,338	\$10,557	-\$781

**FUND 128-SUBDIVISION POND MSBU
LOST LAKE ESTATES**

COST CENTER SUMMARY - (9292):

TRENDS & ISSUES:

The Lost Lake Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$168.00 per ERU and is anticipated to generate \$1,176 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,238	1,124	1,176	52
Miscellaneous Revenues	0	3	0	0	0
Less 5% Statutory Reduction	0	0	-56	-59	-3
Transfers In	0	606	0	0	0
Fund Balance	0	0	1,383	1,189	-194
Total Revenues:	\$0	\$2,847	\$2,451	\$2,306	-\$145
<u>Expenditures</u>					
Operating Expenses	0	991	1,909	1,890	-19
Transfers Out	0	561	542	416	-126
Total Expenditures:	\$0	\$1,552	\$2,451	\$2,306	-\$145

**FUND 128-SUBDIVISION POND MSBU
HUNTERS RIDGE**

COST CENTER SUMMARY - (9293):

TRENDS & ISSUES:

The Hunters Ridge MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$4.06 per ERU and is anticipated to generate \$134 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	7,434	7,500	134	-7,366
Miscellaneous Revenues	0	54	0	0	0
Less 5% Statutory Reduction	0	0	-375	-7	368
Transfers In	0	4,009	0	0	0
Fund Balance	0	0	2,182	6,657	4,475
Total Revenues:	\$0	\$11,496	\$9,307	\$6,784	-\$2,523
<u>Expenditures</u>					
Operating Expenses	0	3,726	7,371	5,373	-1,998
Transfers Out	0	2,012	1,936	1,411	-525
Total Expenditures:	\$0	\$5,738	\$9,307	\$6,784	-\$2,523

**FUND 128-SUBDIVISION POND MSBU
ROLLING HILLS ESTATES**

COST CENTER SUMMARY - (9297):

TRENDS & ISSUES:

The Rolling Hills Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$44.66 per ERU and is anticipated to generate \$8,530 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	14,190	14,268	8,530	-5,738
Miscellaneous Revenues	0	70	0	0	0
Less 5% Statutory Reduction	0	0	-713	-426	287
Transfers In	0	994	0	0	0
Fund Balance	0	0	1,029	4,809	3,780
Total Revenues:	\$0	\$15,254	\$14,584	\$12,913	-\$1,671
<u>Expenditures</u>					
Operating Expenses	0	8,943	10,539	10,160	-379
Transfers Out	0	4,234	4,045	2,753	-1,292
Total Expenditures:	\$0	\$13,177	\$14,584	\$12,913	-\$1,671

**FUND 128-SUBDIVISION POND MSBU
FRYER OAKS**

COST CENTER SUMMARY - (9300):

TRENDS & ISSUES:

The Fryer Oaks MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$42.45 per ERU and is anticipated to generate \$467 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,972	500	467	-33
Miscellaneous Revenues	0	9	0	0	0
Less 5% Statutory Reduction	0	0	-25	-23	2
Transfers In	0	1,297	0	0	0
Fund Balance	0	0	1,748	1,600	-148
Total Revenues:	\$0	\$3,278	\$2,223	\$2,044	-\$179
<u>Expenditures</u>					
Operating Expenses	0	717	1,769	1,688	-81
Transfers Out	0	468	454	356	-98
Total Expenditures:	\$0	\$1,185	\$2,223	\$2,044	-\$179

**FUND 128-SUBDIVISION POND MSBU
HICKORY HOLLOW**

COST CENTER SUMMARY - (9302):

TRENDS & ISSUES:

The Hickory Hollow MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$13,465) is available to sustain this MSBU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	9,532	0	0	0
Miscellaneous Revenues	0	40	0	0	0
Transfers In	0	21,136	0	0	0
Fund Balance	0	0	18,559	13,465	-5,094
Total Revenues:	\$0	\$30,708	\$18,559	\$13,465	-\$5,094
<u>Expenditures</u>					
Operating Expenses	0	5,761	16,005	11,633	-4,372
Transfers Out	0	2,659	2,554	1,832	-722
Total Expenditures:	\$0	\$8,420	\$18,559	\$13,465	-\$5,094

**FUND 128-SUBDIVISION POND MSBU
CHIS=OLM ESTATES**

COST CENTER SUMMARY - (9303):

TRENDS & ISSUES:

The Chisholm Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. A MSBU was created for this subdivision under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$42.53 per ERU and is anticipated to generate \$2,509 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	5,105	5,702	2,509	-3,193
Miscellaneous Revenues	0	11	0	0	0
Less 5% Statutory Reduction	0	0	-285	-125	160
Fund Balance	0	0	0	2,467	2,467
Total Revenues:	\$0	\$5,116	\$5,417	\$4,851	-\$566
<u>Expenditures</u>					
Operating Expenses	0	2,905	4,032	3,861	-171
Transfers Out	0	1,443	1,385	990	-395
Total Expenditures:	\$0	\$4,348	\$5,417	\$4,851	-\$566

**FUND 128-SUBDIVISION POND MSBU
FISH LAKE**

COST CENTER SUMMARY - (9304):

TRENDS & ISSUES:

The Fish Lake MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$2,356 per ERU and is anticipated to generate \$2,356 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,732	3,112	2,356	-756
Miscellaneous Revenues	0	8	0	0	0
Less 5% Statutory Reduction	0	0	-156	-118	38
Transfers In	0	1,682	0	0	0
Fund Balance	0	0	2,330	2,641	311
Total Revenues:	\$0	\$6,422	\$5,286	\$4,879	-\$407
<u>Expenditures</u>					
Operating Expenses	0	2,548	4,086	4,015	-71
Transfers Out	0	1,249	1,200	864	-336
Total Expenditures:	\$0	\$3,797	\$5,286	\$4,879	-\$407

**FUND 128-SUBDIVISION POND MSBU
VILLAGIO**

COST CENTER SUMMARY - (9306):

TRENDS & ISSUES:

The Villagio MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$6,815) is available to sustain this MSBU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	5,211	6,000	0	-6,000
Miscellaneous Revenues	0	148	0	0	0
Less 5% Statutory Reduction	0	0	-300	0	300
Transfers In	0	1,682	0	0	0
Fund Balance	0	0	0	6,815	6,815
Total Revenues:	\$0	\$7,041	\$5,700	\$6,815	\$1,115
<u>Expenditures</u>					
Operating Expenses	0	2,064	4,419	6,144	1,725
Transfers Out	0	1,326	1,281	671	-610
Total Expenditures:	\$0	\$3,390	\$5,700	\$6,815	\$1,115

**FUND 128-SUBDIVISION POND MSBU
NORTH SHORE VILLAGE**

COST CENTER SUMMARY - (9307):

TRENDS & ISSUES:

The North Shore Village MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$11.98 per ERU and is anticipated to generate \$3,007 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	5,935	4,355	3,007	-1,348
Miscellaneous Revenues	0	13	0	0	0
Less 5% Statutory Reduction	0	0	-218	-150	68
Transfers In	0	2,586	0	0	0
Fund Balance	0	0	2,263	2,974	711
Total Revenues:	\$0	\$8,534	\$6,400	\$5,831	-\$569
<u>Expenditures</u>					
Operating Expenses	0	3,429	4,803	4,697	-106
Transfers Out	0	1,665	1,597	1,134	-463
Total Expenditures:	\$0	\$5,094	\$6,400	\$5,831	-\$569

**FUND 128-SUBDIVISION POND MSBU
LEGACY PARK**

COST CENTER SUMMARY - (9309):

TRENDS & ISSUES:

The Legacy Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$16,929) is available to sustain this MSBU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	9,440	10,724	0	-10,724
Miscellaneous Revenues	0	142	0	0	0
Less 5% Statutory Reduction	0	0	-536	0	536
Transfers In	0	1,723	0	0	0
Fund Balance	0	0	0	16,929	16,929
Total Revenues:	\$0	\$11,305	\$10,188	\$16,929	\$6,741
<u>Expenditures</u>					
Operating Expenses	0	4,392	7,836	15,186	7,350
Transfers Out	0	2,442	2,352	1,743	-609
Total Expenditures:	\$0	\$6,834	\$10,188	\$16,929	\$6,741

**FUND 128-SUBDIVISION POND MSBU
SOUTHPORT BAY**

COST CENTER SUMMARY - (9311):

TRENDS & ISSUES:

The Southport Bay MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$44.74 per ERU and is anticipated to generate \$5,235 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	10,554	10,360	5,235	-5,125
Miscellaneous Revenues	0	62	0	0	0
Less 5% Statutory Reduction	0	0	-518	-262	256
Transfers In	0	449	0	0	0
Fund Balance	0	0	1,338	5,168	3,830
Total Revenues:	\$0	\$11,065	\$11,180	\$10,141	-\$1,039
<u>Expenditures</u>					
Operating Expenses	0	5,295	8,409	8,114	-295
Transfers Out	0	2,879	2,771	2,027	-744
Total Expenditures:	\$0	\$8,174	\$11,180	\$10,141	-\$1,039

**FUND 128-SUBDIVISION POND MSBU
HERITAGE KEY**

COST CENTER SUMMARY - (9325):

TRENDS & ISSUES:

The Heritage Key MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R, as amended by Resolution No. 11-067R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$2.22 per ERU and is anticipated to generate \$977 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	12,167	7,504	977	-6,527
Miscellaneous Revenues	0	25	0	0	0
Less 5% Statutory Reduction	0	0	-375	-49	326
Transfers In	0	7,902	0	0	0
Fund Balance	0	0	5,365	10,351	4,986
Total Revenues:	\$0	\$20,094	\$12,494	\$11,279	-\$1,215
<u>Expenditures</u>					
Operating Expenses	0	6,142	9,341	8,992	-349
Transfers Out	0	3,279	3,153	2,287	-866
Total Expenditures:	\$0	\$9,421	\$12,494	\$11,279	-\$1,215

**FUND 128-SUBDIVISION POND MSBU
SILVERLAKE ESTATES**

COST CENTER SUMMARY - (9332)

TRENDS & ISSUES:

The Silverlake Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$24.13 per ERU and is anticipated to generate \$1,279 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	3,176	2,500	1,279	-1,221
Miscellaneous Revenues	0	9	0	0	0
Less 5% Statutory Reduction	0	0	-125	-64	61
Transfers In	0	838	0	0	0
Fund Balance	0	0	1,090	1,879	789
Total Revenues:	\$0	\$4,023	\$3,465	\$3,094	-\$371
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	1,631	2,643	2,487	-156
Transfers Out	0	853	822	607	-215
Total Expenditures:	\$0	\$2,484	\$3,465	\$3,094	-\$371

**FUND 128-SUBDIVISION POND MSBU
VACATION VILLAS**

COST CENTER SUMMARY - (9336):

TRENDS & ISSUES:

The Vacation Villas MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Vacation Villas MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$6.37 per ERU and is anticipated to generate \$1,192 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	6,015	4,449	1,192	-3,257
Miscellaneous Revenues	0	63	0	0	0
Less 5% Statutory Reduction	0	0	-222	-60	162
Transfers In	0	2,185	0	0	0
Fund Balance	0	0	1,955	4,525	2,570
Total Revenues:	\$0	\$8,263	\$6,182	\$5,657	-\$525
<u>Expenditures</u>					
Operating Expenses	0	2,678	4,709	4,560	-149
Transfers Out	0	1,528	1,473	1,097	-376
Total Expenditures:	\$0	\$4,206	\$6,182	\$5,657	-\$525

**FUND 128-SUBDIVISION POND MSBU
BRIGHTON LANDINGS & LITTLE CREEK**

COST CENTER SUMMARY - (9340):

TRENDS & ISSUES:

The Brighton Landings & Little Creek MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Brighton Landing & Little Creek MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$21.18 per ERU and is anticipated to generate \$10,526 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	25,366	15,516	10,526	-4,990
Miscellaneous Revenues	0	69	0	0	0
Less 5% Statutory Reduction	0	0	-776	-526	250
Transfers In	0	9,413	0	0	0
Fund Balance	0	0	11,598	14,224	2,626
Total Revenues:	\$0	\$34,849	\$26,338	\$24,224	-\$2,114
<u>Expenditures</u>					
Operating Expenses	0	12,431	19,720	19,342	-378
Transfers Out	0	6,872	6,618	4,882	-1,736
Total Expenditures:	\$0	\$19,303	\$26,338	\$24,224	-\$2,114

**FUND 128-SUBDIVISION POND MSBU
CORNELIUS PLACE I**

COST CENTER SUMMARY - (9241)

TRENDS & ISSUES:

The Cornelius Place I MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Cornelius Place I MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$269.43 per ERU and is anticipated to generate \$1,886 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,615	500	1,886	1,386
Miscellaneous Revenues	0	3	0	0	0
Less 5% Statutory Reduction	0	0	-25	-94	-69
Transfers In	0	1,075	0	0	0
Fund Balance	0	0	1,785	0	-1,785
Total Revenues:	\$0	\$2,693	\$2,260	\$1,792	-\$468
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	1,171	1,906	1,504	-402
Transfers Out	0	364	354	288	-66
Total Expenditures:	\$0	\$1,535	\$2,260	\$1,792	-\$468

**FUND 128-SUBDIVISION POND MSBU
CORNELIUS PLACE II**

COST CENTER SUMMARY - (9342)

TRENDS & ISSUES:

The Cornelius Place II MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Cornelius Place II MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$310.50 per ERU and is anticipated to generate \$1,863 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,584	500	1,863	1,363
Miscellaneous Revenues	0	3	0	0	0
Less 5% Statutory Reduction	0	0	-25	-93	-68
Transfers In	0	921	0	0	0
Fund Balance	0	0	1,627	0	-1,627
Total Revenues:	\$0	\$2,508	\$2,102	\$1,770	-\$332
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	1,155	1,755	1,487	-268
Transfers Out	0	356	347	283	-64
Total Expenditures:	\$0	\$1,511	\$2,102	\$1,770	-\$332

**FUND 128-SUBDIVISION POND MSBU
EMERALD LAKE AT LIZZIA BROWN**

COST CENTER SUMMARY - (9343):

TRENDS & ISSUES:

The Emerald Lake at Lizzia Brown MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Emerald Lake at Lizzia Brown MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R, as amended by Resolution No. 11-067R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$8.75 per ERU and is anticipated to generate \$1,518 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	13,560	15,000	1,518	-13,482
Miscellaneous Revenues	0	405	0	0	0
Less 5% Statutory Reduction	0	0	-750	-76	674
Fund Balance	0	0	0	10,359	10,359
Total Revenues:	\$0	\$13,965	\$14,250	\$11,801	-\$2,449
<u>Expenditures</u>					
Operating Expenses	0	6,590	10,843	9,454	-1,389
Transfers Out	0	3,539	3,407	2,347	-1,060
Total Expenditures:	\$0	\$10,129	\$14,250	\$11,801	-\$2,449

**FUND 128-SUBDIVISION POND MSBU
GREEN MEADOWS**

COST CENTER SUMMARY - (9344):

TRENDS & ISSUES:

The Green Meadows MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Green Meadows MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$96.00 per ERU and is anticipated to generate \$3,264 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	6,701	7,250	3,264	-3,986
Miscellaneous Revenues	0	24	0	0	0
Less 5% Statutory Reduction	0	0	-362	-163	199
Fund Balance	0	0	0	3,238	3,238
Total Revenues:	\$0	\$6,725	\$6,888	\$6,339	-\$549
<u>Expenditures</u>					
Operating Expenses	0	3,912	5,026	4,956	-70
Transfers Out	0	1,942	1,862	1,383	-479
Total Expenditures:	\$0	\$5,854	\$6,888	\$6,339	-\$549

**FUND 128-SUBDIVISION POND MSBU
RAINTREE AT SPRINGLAKE VILLAGE**

COST CENTER SUMMARY - (9345):

TRENDS & ISSUES:

The Raintree at Springlake Village MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$5,541) is available to sustain this MSBU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	11,214	11,284	0	-11,284
Miscellaneous Revenues	0	22	0	0	0
Less 5% Statutory Reduction	0	0	-564	0	564
Fund Balance	0	0	1,013	5,541	4,528
Total Revenues:	\$0	\$11,236	\$11,733	\$5,541	-\$6,192
<u>Expenditures</u>					
Operating Expenses	0	6,237	8,658	4,748	-3,910
Transfers Out	0	3,205	3,075	793	-2,282
Total Expenditures:	\$0	\$9,442	\$11,733	\$5,541	-\$6,192

**FUND 128-SUBDIVISION POND MSBU
ROYALE OAKS**

COST CENTER SUMMARY - (9346):

TRENDS & ISSUES:

The Royale Oaks MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Royale Oaks MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$5,454) is available to sustain this MSBU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,978	0	0	0
Miscellaneous Revenues	0	12	0	0	0
Transfers In	0	7,076	0	0	0
Fund Balance	0	0	7,390	5,454	-1,936
Total Revenues:	\$0	\$10,066	\$7,390	\$5,454	-\$1,936
<u>Expenditures</u>					
Operating Expenses	0	2,405	6,641	4,897	-1,744
Transfers Out	0	477	749	557	-192
Total Expenditures:	\$0	\$2,882	\$7,390	\$5,454	-\$1,936

**FUND 128-SUBDIVISION POND MSBU
EAGLE BAY**

COST CENTER SUMMARY - (9347):

TRENDS & ISSUES:

The Eagle Bay MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's subdivision. The Eagle Bay MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 11-067R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$11.51 per ERU and is anticipated to generate \$6,112 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	20,305	6,112	-14,193
Less 5% Statutory Reduction	0	0	-1,015	-306	709
Fund Balance	0	0	0	11,672	11,672
Total Revenues:	\$0	\$0	\$19,290	\$17,478	-\$1,812
<u>Expenditures</u>					
Operating Expenses	0	0	14,682	14,011	-671
Transfers Out	0	0	4,608	3,467	-1,141
Total Expenditures:	\$0	\$0	\$19,290	\$17,478	-\$1,812

**FUND 128-SUBDIVISION POND MSBU
TIERRA DEL SOL**

COST CENTER SUMMARY - (9348):

TRENDS & ISSUES:

The Tierra Del Sol MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Tierra Del Sol MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$14.62 per ERU and is anticipated to generate \$1,155 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,952	5,776	1,155	-4,621
Miscellaneous Revenues	0	18	0	0	0
Less 5% Statutory Reduction	0	0	-289	-58	231
Fund Balance	0	0	0	3,638	3,638
Total Revenues:	\$0	\$4,970	\$5,487	\$4,735	-\$752
<u>Expenditures</u>					
Operating Expenses	0	2,596	4,216	3,869	-347
Transfers Out	0	1,323	1,271	866	-405
Total Expenditures:	\$0	\$3,919	\$5,487	\$4,735	-\$752

**FUND 128-SUBDIVISION POND MSBU
VALENCIA WOODS**

COST CENTER SUMMARY - (9350):

TRENDS & ISSUES:

The Valencia Woods MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Valencia Woods MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$28.80 per ERU and is anticipated to generate \$720 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,598	3,000	720	-2,280
Miscellaneous Revenues	0	5	0	0	0
Less 5% Statutory Reduction	0	0	-150	-36	114
Fund Balance	0	0	0	1,325	1,325
Total Revenues:	\$0	\$2,603	\$2,850	\$2,009	-\$841
<u>Expenditures</u>					
Operating Expenses	0	1,576	2,114	1,592	-522
Transfers Out	0	770	736	416	-320
Total Expenditures:	\$0	\$2,346	\$2,850	\$2,008	-\$842

**FUND 128-SUBDIVISION POND MSBU
WOODS AT KINGS CREST & ASHLEY RESERVE**

COST CENTER SUMMARY - (9351):

TRENDS & ISSUES:

The Woods at Kings Crest & Ashley Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The Woods at Kings Crest & Ashley Reserve MSTU was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$19,189) is available to sustain this MSBU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	6,320	0	0	0
Miscellaneous Revenues	0	19	0	0	0
Transfers In	0	22,019	0	0	0
Fund Balance	0	0	23,073	19,189	-3,884
Total Revenues:	\$0	\$28,357	\$23,073	\$19,189	-\$3,884
<u>Expenditures</u>					
Operating Expenses	0	3,000	21,442	17,985	-3,457
Transfers Out	0	1,694	1,631	1,204	-427
Total Expenditures:	\$0	\$4,694	\$23,073	\$19,189	-\$3,884

**FUND 128-SUBDIVISION POND MSBU
CORALWOOD**

COST CENTER SUMMARY - (9354):

TRENDS & ISSUES:

The Coralwood MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated stormwater management systems within this MSBU's established boundaries. The subdivision pond maintenance services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU. To be consistent with other areas of the County, these services were established as a part of the Neighborhood Serving Subdivision Pond Maintenance Program by Resolution 12-078R effective October 1, 2012.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$33.14 per ERU and is anticipated to generate \$2,552 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,552	2,552
Less 5% Statutory Reduction	0	0	0	-128	-128
Total Revenues:	\$0	\$0	\$0	\$2,424	\$2,424
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,990	1,990
Transfers Out	0	0	0	435	435
Total Expenditures:	\$0	\$0	\$0	\$2,425	\$2,425

**FUND 128-SUBDIVISION POND MSBU
BOGGY CREEK**

COST CENTER SUMMARY - (9355):

TRENDS & ISSUES:

The Boggy Creek MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's established boundaries. The subdivision pond maintenance services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU. To be consistent with other areas of the County, these services were established as a part of the Neighborhood Serving Subdivision Pond Maintenance Program by Resolution 12-078R effective October 1, 2012.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$24.73 per ERU and is anticipated to generate \$144,783 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	144,783	144,783
Less 5% Statutory Reduction	0	0	0	-7,239	-7,239
Total Revenues:	\$0	\$0	\$0	\$137,544	\$137,544
<u>Expenditures</u>					
Operating Expenses	0	0	0	110,022	110,022
Transfers Out	0	0	0	27,522	27,522
Total Expenditures:	\$0	\$0	\$0	\$137,544	\$137,544

**FUND 128-SUBDIVISION POND MSBU
BASS SLOUGH**

COST CENTER SUMMARY - (9356):

TRENDS & ISSUES:

The Bass Slough MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's established boundaries. The subdivision pond maintenance services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU. To be consistent with other areas of the County, these services were established as a of the Neighborhood Serving Subdivision Pond Maintenance Program fund by Resolution 12-078R effective October 1, 2012.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$26.40 per ERU and is anticipated to generate \$43,654 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	43,654	43,654
Less 5% Statutory Reduction	0	0	0	-2,183	-2,183
Total Revenues:	\$0	\$0	\$0	\$41,471	\$41,471
<u>Expenditures</u>					
Operating Expenses	0	0	0	33,637	33,637
Transfers Out	0	0	0	7,834	7,834
Total Expenditures:	\$0	\$0	\$0	\$41,471	\$41,471

**FUND 128-SUBDIVISION POND MSBU
SILVER LAKE DRIVE**

COST CENTER SUMMARY - (9360):

TRENDS & ISSUES:

The Silver Lake Drive MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's established boundaries. In Fiscal Year 2012 the Silver Lake Drive MSBU was created under the Maintenance of Silver Lake Drive Subdivision Ponds Assessment Resolution No. 12-103R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$91.81 per ERU and is anticipated to generate \$3,856 in revenues to provide the above services.

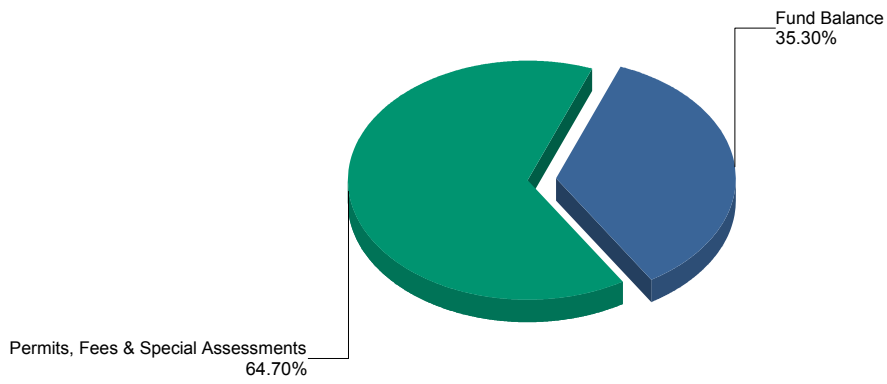
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	3,856	3,856
Less 5% Statutory Reduction	0	0	0	-193	-193
Total Revenues:	\$0	\$0	\$0	\$3,663	\$3,663
<u>Expenditures</u>					
Operating Expenses	0	0	0	3,043	3,043
Transfers Out	0	0	0	620	620
Total Expenditures:	\$0	\$0	\$0	\$3,663	\$3,663

FUND 129-STREET LIGHTING MSBU

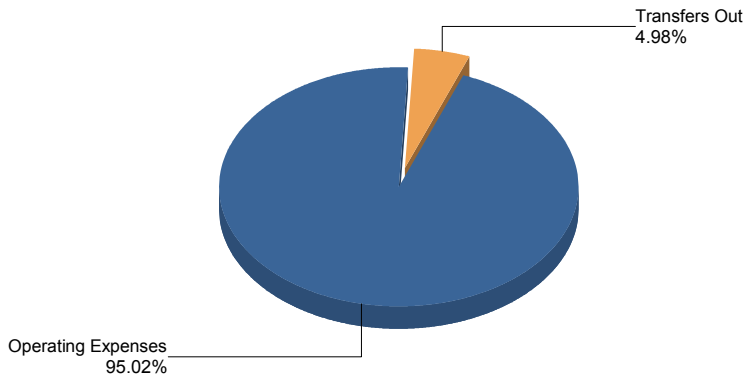
STREET LIGHTING MSBU
Programs & Services:

Street Lighting

Revenues



Expenditures



FUND 129-STREET LIGHTING MSBU

FUND SUMMARY

TRENDS & ISSUES:

The Board is authorized to create MSBU's encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed therein. Fund 129 was created through a conversion of MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance. The services provided by these funds will no longer have funding in Funds 152 (MSTU) and 153 (MSBU). Included in this Fund are 30 MSBUs to which funding will be provided to cover costs associated with the repair and maintenance of the streetlight systems within the subdivisions that receive the benefit. The Transfers Out to the General Fund is for the support of administrative services. In addition, the Fiscal Year 2013 Budget includes funding for the Buenaventura Lakes (BVL) Street Lighting MSBU and Plaza Drive MSBU, which were previously funded through Fund 113 - Buenaventura Lakes MSBU. For purposes of the subdivision street lighting maintenance assessments, the BVL Street Lighting MSBU will levy an assessment on residential properties only. Commercial properties were excluded as a result of transferring the streetlights along Osceola Parkway & Buenaventura Lakes Boulevard to the General Fund. The Plaza Drive Street Lighting MSBU includes only commercial property. This Fund's budget reflects an increase of 28% from the FY12 Adopted Budget due to the addition of the MSBUs previously funded through Fund 113 - Buenaventura Lakes MSBU.

REVENUES:

Special Assessments are non-ad valorem assessments, which means the assessments are not calculated based on the value of the property but rather 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 assessed platted lots within the boundary of the MSBU. These fees are levied and collected through the yearly real-estate tax bill. This revenue source increased by \$25,324 due to the addition of the BVL Street Lighting and Plaza Drive MSBUs. This fund is also supported by Fund Balance, which is projected to increase by \$66,856 in FY13 as a direct result of the previously converted MSBUs.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Permits, Fees & Special Assessments	0	192,796	193,559	218,883	25,324
Miscellaneous Revenues	0	752	0	0	0
Less 5% Statutory Reduction	0	0	-9,677	-10,941	-1,264
Transfers In	0	33,218	0	0	0
Fund Balance	0	0	52,557	119,413	66,856
Total Revenues:	\$0	\$226,767	\$236,439	\$327,355	\$90,916
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Operating Expenses	0	120,364	211,667	311,037	99,370
Transfers Out	0	21,375	24,772	16,318	-8,454
Total Expenditures:	\$0	\$141,739	\$236,439	\$327,355	\$90,916

**FUND 129-STREET LIGHTING MSBU
TURNBERRY RESERVE**

COST CENTER SUMMARY - (9208):

TRENDS & ISSUES:

The Turnberry Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$16.50 per platted lot and is anticipated to generate \$6,154 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	51,730	47,584	6,154	-41,430
Miscellaneous Revenues	0	156	0	0	0
Less 5% Statutory Reduction	0	0	-2,379	-308	2,071
Transfers In	0	6,221	0	0	0
Fund Balance	0	0	5,279	29,064	23,785
Total Revenues:	\$0	\$58,107	\$50,484	\$34,910	-\$15,574
<u>Expenditures</u>					
Operating Expenses	0	36,183	45,152	33,128	-12,024
Transfers Out	0	5,781	5,332	1,782	-3,550
Total Expenditures:	\$0	\$41,964	\$50,484	\$34,910	-\$15,574

**FUND 129-STREET LIGHTING MSBU
ORANGE VISTA**

COST CENTER SUMMARY - (9214):

TRENDS & ISSUES:

The Orange Vista MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 11-068R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$38.54 per platted lot and is anticipated to generate \$3,122 in revenues that will be utilized to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,321	3,122	-199
Less 5% Statutory Reduction	0	0	-166	-156	10
Total Revenues:	\$0	\$0	\$3,155	\$2,966	-\$189
<u>Expenditures</u>					
Operating Expenses	0	0	2,829	2,817	-12
Transfers Out	0	0	326	149	-177
Total Expenditures:	\$0	\$0	\$3,155	\$2,966	-\$189

**FUND 129-STREET LIGHTING MSBU
CJ'S LANDING MSBU**

COST CENTER SUMMARY - (9220):

TRENDS & ISSUES:

The C.J. Landing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$1,010) is available.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	879	918	0	-918
Miscellaneous Revenues	0	3	0	0	0
Less 5% Statutory Reduction	0	0	-46	0	46
Fund Balance	0	0	0	1,010	1,010
Total Revenues:	\$0	\$882	\$872	\$1,010	\$138
<u>Expenditures</u>					
Operating Expenses	0	618	788	975	187
Transfers Out	0	91	84	35	-49
Total Expenditures:	\$0	\$709	\$872	\$1,010	\$138

**FUND 129-STREET LIGHTING MSBU
INDIAN POINT**

COST CENTER SUMMARY - (9222):

TRENDS & ISSUES:

The Indian Point MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 11-068R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$24.91 per platted lot and is anticipated to generate \$12,206 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	18,130	12,206	-5,924
Less 5% Statutory Reduction	0	0	-906	-610	296
Fund Balance	0	0	0	6,885	6,885
Total Revenues:	\$0	\$0	\$17,224	\$18,481	\$1,257
<u>Expenditures</u>					
Operating Expenses	0	0	15,461	17,547	2,086
Transfers Out	0	0	1,763	934	-829
Total Expenditures:	\$0	\$0	\$17,224	\$18,481	\$1,257

**FUND 129-STREET LIGHTING MSBU
WILDERNESS**

COST CENTER SUMMARY - (9225):

TRENDS & ISSUES:

The Wilderness MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$25.79 per platted lot and is anticipated to generate \$6,267 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	14,326	10,695	6,267	-4,428
Miscellaneous Revenues	0	55	0	0	0
Less 5% Statutory Reduction	0	0	-535	-313	222
Transfers In	0	1,293	0	0	0
Fund Balance	0	0	3,597	5,770	2,173
Total Revenues:	\$0	\$15,674	\$13,757	\$11,724	-\$2,033
<u>Expenditures</u>					
Operating Expenses	0	8,184	12,294	11,130	-1,164
Transfers Out	0	1,586	1,463	594	-869
Total Expenditures:	\$0	\$9,770	\$13,757	\$11,724	-\$2,033

**FUND 129-STREET LIGHTING MSBU
REGAL OAK SHORES UNT VIII**

COST CENTER SUMMARY - (9229):

TRENDS & ISSUES:

The Regal Oak Shores MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$34.24 per platted lot and is anticipated to generate \$1,404 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	3,679	725	1,404	679
Miscellaneous Revenues	0	10	0	0	0
Less 5% Statutory Reduction	0	0	-36	-70	-34
Transfers In	0	2,423	0	0	0
Fund Balance	0	0	2,743	1,714	-1,029
Total Revenues:	\$0	\$6,112	\$3,432	\$3,048	-\$384
<u>Expenditures</u>					
Operating Expenses	0	2,154	3,060	2,894	-166
Transfers Out	0	404	372	154	-218
Total Expenditures:	\$0	\$2,558	\$3,432	\$3,048	-\$384

**FUND 129-STREET LIGHTING MSBU
SAILFISH COURT**

COST CENTER SUMMARY - (9233):

TRENDS & ISSUES:

The Sailfish Court MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$1,308) is available.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,585	0	0	0
Miscellaneous Revenues	0	3	0	0	0
Transfers In	0	1,458	0	0	0
Fund Balance	0	0	1,935	1,308	-627
Total Revenues:	\$0	\$3,046	\$1,935	\$1,308	-\$627
<u>Expenditures</u>					
Operating Expenses	0	686	1,723	1,241	-482
Transfers Out	0	177	212	67	-145
Total Expenditures:	\$0	\$863	\$1,935	\$1,308	-\$627

**FUND 129-STREET LIGHTING MSBU
WOODS AT KINGS CREST**

COST CENTER SUMMARY - (9234):

TRENDS & ISSUES:

The Woods at Kings Crest MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$13.06 per platted lot and is anticipated to generate \$1,580 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	3,149	3,184	1,580	-1,604
Miscellaneous Revenues	0	9	0	0	0
Less 5% Statutory Reduction	0	0	-159	-79	80
Transfers In	0	449	0	0	0
Fund Balance	0	0	0	2,014	2,014
Total Revenues:	\$0	\$3,607	\$3,025	\$3,515	\$490
<u>Expenditures</u>					
Operating Expenses	0	1,947	2,708	3,337	629
Transfers Out	0	344	317	178	-139
Total Expenditures:	\$0	\$2,291	\$3,025	\$3,515	\$490

**FUND 129-STREET LIGHTING MSBU
PINE GROVE PARK MSBU**

COST CENTER SUMMARY - (9242):

TRENDS & ISSUES:

The Pine Grove Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 11-069R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$8,173) is available.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	7,872	0	-7,872
Less 5% Statutory Reduction	0	0	-394	0	394
Fund Balance	0	0	0	8,173	8,173
Total Revenues:	\$0	\$0	\$7,478	\$8,173	\$695
<u>Expenditures</u>					
Operating Expenses	0	0	6,717	7,876	1,159
Transfers Out	0	0	761	297	-464
Total Expenditures:	\$0	\$0	\$7,478	\$8,173	\$695

**FUND 129-STREET LIGHTING MSBU
HILLIARD PLACE MSBU**

COST CENTER SUMMARY - (9243):

TRENDS & ISSUES:

The Hilliard Place MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$67.37 per platted lot and is anticipated to generate \$1,280 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,027	0	1,280	1,280
Miscellaneous Revenues	0	5	0	0	0
Less 5% Statutory Reduction	0	0	0	-64	-64
Fund Balance	0	0	1,016	0	-1,016
Total Revenues:	\$0	\$1,032	\$1,016	\$1,216	\$200
<u>Expenditures</u>					
Operating Expenses	0	541	905	1,157	252
Transfers Out	0	113	111	59	-52
Total Expenditures:	\$0	\$654	\$1,016	\$1,216	\$200

**FUND 129-STREET LIGHTING MSBU
ADRIANE PARK MSBU**

COST CENTER SUMMARY - (9249):

TRENDS & ISSUES:

The Adriane Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$47.73 per platted lot and is anticipated to generate \$2,625 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	6,423	2,294	2,625	331
Miscellaneous Revenues	0	20	0	0	0
Less 5% Statutory Reduction	0	0	-115	-131	-16
Fund Balance	0	0	3,898	2,781	-1,117
Total Revenues:	\$0	\$6,442	\$6,077	\$5,275	-\$802
<u>Expenditures</u>					
Operating Expenses	0	4,213	5,420	5,008	-412
Transfers Out	0	712	657	267	-390
Total Expenditures:	\$0	\$4,925	\$6,077	\$5,275	-\$802

**FUND 129-STREET LIGHTING MSBU
COUNTRY CROSSING**

COST CENTER SUMMARY - (9254):

TRENDS & ISSUES:

The Country Crossing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$19.39 per platted lot and is anticipated to generate \$3,296 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	6,561	6,727	3,296	-3,431
Miscellaneous Revenues	0	23	0	0	0
Less 5% Statutory Reduction	0	0	-336	-165	171
Transfers In	0	419	0	0	0
Fund Balance	0	0	0	3,896	3,896
Total Revenues:	\$0	\$7,002	\$6,391	\$7,027	\$636
<u>Expenditures</u>					
Operating Expenses	0	4,000	5,719	6,671	952
Transfers Out	0	728	672	356	-316
Total Expenditures:	\$0	\$4,728	\$6,391	\$7,027	\$636

**FUND 129-STREET LIGHTING MSBU
HAMILTON'S RESERVE**

COST CENTER SUMMARY - (9256):

TRENDS & ISSUES:

The Hamilton's Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$14.60 per platted lot and is anticipated to generate \$3,110 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	8,878	7,847	3,110	-4,737
Miscellaneous Revenues	0	50	0	0	0
Less 5% Statutory Reduction	0	0	-392	-156	236
Transfers In	0	1,227	0	0	0
Fund Balance	0	0	1,155	4,070	2,915
Total Revenues:	\$0	\$10,155	\$8,610	\$7,024	-\$1,586
<u>Expenditures</u>					
Operating Expenses	0	6,045	7,700	6,668	-1,032
Transfers Out	0	987	910	356	-554
Total Expenditures:	\$0	\$7,032	\$8,610	\$7,024	-\$1,586

**FUND 129-STREET LIGHTING MSBU
HYDE PARK**

COST CENTER SUMMARY - (9257):

TRENDS & ISSUES:

The Hyde Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$4.35 per platted lot and is anticipated to generate \$148 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,478	0	148	148
Miscellaneous Revenues	0	4	0	0	0
Less 5% Statutory Reduction	0	0	0	-7	-7
Transfers In	0	2,028	0	0	0
Fund Balance	0	0	2,138	1,261	-877
Total Revenues:	\$0	\$3,510	\$2,138	\$1,402	-\$736
<u>Expenditures</u>					
Operating Expenses	0	983	1,988	1,331	-657
Transfers Out	0	162	150	71	-79
Total Expenditures:	\$0	\$1,145	\$2,138	\$1,402	-\$736

**FUND 129-STREET LIGHTING MSBU
MORELAND ESTATE**

COST CENTER SUMMARY - (9260):

TRENDS & ISSUES:

The Moreland Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$14.37 per platted lot and is anticipated to generate \$1,049 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	3,097	0	1,049	1,049
Miscellaneous Revenues	0	10	0	0	0
Less 5% Statutory Reduction	0	0	0	-52	-52
Transfers In	0	3,112	0	0	0
Fund Balance	0	0	3,629	1,717	-1,912
Total Revenues:	\$0	\$6,219	\$3,629	\$2,714	-\$915
<u>Expenditures</u>					
Operating Expenses	0	1,941	3,316	2,577	-739
Transfers Out	0	340	313	137	-176
Total Expenditures:	\$0	\$2,281	\$3,629	\$2,714	-\$915

**FUND 129-STREET LIGHTING MSBU
NEPTUNE SHORES**

COST CENTER SUMMARY - (9262):

TRENDS & ISSUES:

The Neptune Shores MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$36.94 per platted lot and is anticipated to generate \$628 revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	361	413	628	215
Miscellaneous Revenues	0	1	0	0	0
Less 5% Statutory Reduction	0	0	-21	-31	-10
Transfers In	0	62	0	0	0
Total Revenues:	\$0	\$424	\$392	\$597	\$205
<u>Expenditures</u>					
Operating Expenses	0	218	351	567	216
Transfers Out	0	37	41	30	-11
Total Expenditures:	\$0	\$255	\$392	\$597	\$205

**FUND 129-STREET LIGHTING MSBU
PEBBLE POINT**

COST CENTER SUMMARY - (9264):

TRENDS & ISSUES:

The Pebble Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$13.44 per platted lot and is anticipated to generate \$6,881 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	11,340	9,034	6,881	-2,153
Miscellaneous Revenues	0	36	0	0	0
Less 5% Statutory Reduction	0	0	-452	-344	108
Transfers In	0	2,134	0	0	0
Fund Balance	0	0	2,250	5,202	2,952
Total Revenues:	\$0	\$13,510	\$10,832	\$11,739	\$907
<u>Expenditures</u>					
Operating Expenses	0	7,214	9,684	11,145	1,461
Transfers Out	0	1,245	1,148	594	-554
Total Expenditures:	\$0	\$8,459	\$10,832	\$11,739	\$907

**FUND 129-STREET LIGHTING MSBU
WHISPERING OAKS**

COST CENTER SUMMARY - (9280):

TRENDS & ISSUES:

The Whispering Oaks MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$20.40 per platted lot and is anticipated to generate \$1,387 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	3,559	2,014	1,387	-627
Miscellaneous Revenues	0	25	0	0	0
Less 5% Statutory Reduction	0	0	-101	-69	32
Transfers In	0	1,147	0	0	0
Fund Balance	0	0	1,435	1,729	294
Total Revenues:	\$0	\$4,731	\$3,348	\$3,047	-\$301
<u>Expenditures</u>					
Operating Expenses	0	2,044	2,990	2,893	-97
Transfers Out	0	388	358	154	-204
Total Expenditures:	\$0	\$2,432	\$3,348	\$3,047	-\$301

**FUND 129-STREET LIGHTING MSBU
BRIGHTON PLACE**

COST CENTER SUMMARY - (9283):

TRENDS & ISSUES:

The Brighton Place MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$53.86 per platted lot and is anticipated to generate \$2,370 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,363	2,052	2,370	318
Miscellaneous Revenues	0	8	0	0	0
Less 5% Statutory Reduction	0	0	-103	-118	-15
Transfers In	0	1,761	0	0	0
Fund Balance	0	0	2,216	1,510	-706
Total Revenues:	\$0	\$6,132	\$4,165	\$3,762	-\$403
<u>Expenditures</u>					
Operating Expenses	0	2,715	3,718	3,572	-146
Transfers Out	0	485	447	190	-257
Total Expenditures:	\$0	\$3,200	\$4,165	\$3,762	-\$403

**FUND 129-STREET LIGHTING MSBU
PINE GROVE ESTATES**

COST CENTER SUMMARY - (9284):

TRENDS & ISSUES:

The Pine Grove Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$30.15 per platted lot and is anticipated to generate \$603 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	598	603	603	0
Miscellaneous Revenues	0	2	0	0	0
Less 5% Statutory Reduction	0	0	-30	-30	0
Transfers In	0	423	0	0	0
Fund Balance	0	0	0	316	316
Total Revenues:	\$0	\$1,023	\$573	\$889	\$316
<u>Expenditures</u>					
Operating Expenses	0	318	513	853	340
Transfers Out	0	65	60	36	-24
Total Expenditures:	\$0	\$383	\$573	\$889	\$316

**FUND 129-STREET LIGHTING MSBU
QUAIL WOOD**

COST CENTER SUMMARY - (9286):

TRENDS & ISSUES:

The Quail Wood MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution 11-068R

REVENUES:

The assessment rate for Fiscal Year 2013 is \$38.28 per platted lot and is anticipated to generate \$2,182 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	3,306	2,182	-1,124
Less 5% Statutory Reduction	0	0	-165	-109	56
Fund Balance	0	0	0	1,435	1,435
Total Revenues:	\$0	\$0	\$3,141	\$3,508	\$367
<u>Expenditures</u>					
Operating Expenses	0	0	2,815	3,330	515
Transfers Out	0	0	326	178	-148
Total Expenditures:	\$0	\$0	\$3,141	\$3,508	\$367

**FUND 129-STREET LIGHTING MSBU
WREN DRIVE**

COST CENTER SUMMARY - (9287):

TRENDS & ISSUES:

The Wren Drive MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$62.83 per platted lot is anticipated to generate \$754 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	595	603	754	151
Miscellaneous Revenues	0	1	0	0	0
Less 5% Statutory Reduction	0	0	-30	-38	-8
Transfers In	0	154	0	0	0
Total Revenues:	\$0	\$750	\$573	\$716	\$143
<u>Expenditures</u>					
Operating Expenses	0	357	513	680	167
Transfers Out	0	65	60	36	-24
Total Expenditures:	\$0	\$422	\$573	\$716	\$143

**FUND 129-STREET LIGHTING MSBU
LANDINGS@LAKE RUNNYMEADE MSBU**

COST CENTER SUMMARY - (9295):

TRENDS & ISSUES:

The Landing at Lake Runnymede was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R. The Landing at Lake Runnymede MSBU was annexed in Fiscal Year 2012 into the City of St. Cloud by the City's Ordinance No. 2012-07.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as services are no longer provided. The disposition of remaining Fund Balance is provided for when repealed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,906	0	0	0
Miscellaneous Revenues	0	8	0	0	0
Fund Balance	0	0	2,196	1,040	-1,156
Total Revenues:	\$0	\$2,913	\$2,196	\$1,040	-\$1,156
<u>Expenditures</u>					
Operating Expenses	0	1,597	1,955	1,040	-915
Transfers Out	0	294	241	0	-241
Total Expenditures:	\$0	\$1,891	\$2,196	\$1,040	-\$1,156

**FUND 129-STREET LIGHTING MSBU
ROLLING HILLS ESTATES**

COST CENTER SUMMARY - (9297):

TRENDS & ISSUES:

The Rolling Hills Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$95.72 per platted lot and is anticipated to generate \$18,283 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	29,855	30,625	18,283	-12,342
Miscellaneous Revenues	0	152	0	0	0
Less 5% Statutory Reduction	0	0	-1,531	-914	617
Transfers In	0	2,664	0	0	0
Fund Balance	0	0	0	11,987	11,987
Total Revenues:	\$0	\$32,671	\$29,094	\$29,356	\$262
<u>Expenditures</u>					
Operating Expenses	0	21,534	26,036	27,871	1,835
Transfers Out	0	3,316	3,058	1,485	-1,573
Total Expenditures:	\$0	\$24,850	\$29,094	\$29,356	\$262

**FUND 129-STREET LIGHTING MSBU
KALIGA DR MSBU**

COST CENTER SUMMARY - (9298):

TRENDS & ISSUES:

The Kaliga Drive MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$2,774) is available.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,629	0	0	0
Miscellaneous Revenues	0	27	0	0	0
Fund Balance	0	0	3,498	2,774	-724
Total Revenues:	\$0	\$2,656	\$3,498	\$2,774	-\$724
<u>Expenditures</u>					
Operating Expenses	0	1,844	3,228	2,649	-579
Transfers Out	0	291	270	125	-145
Total Expenditures:	\$0	\$2,135	\$3,498	\$2,774	-\$724

**FUND 129-STREET LIGHTING MSBU
CHISHOLM ESTATES**

COST CENTER SUMMARY - (9303):

TRENDS & ISSUES:

The Chisholm Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R. For FY13, additional funds were budgeted to pay past due utility bills encumbered by the HOA prior to the MSBU taking over services.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$441.09 per platted lot and is anticipated to generate \$26,021 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	8,054	16,300	26,021	9,721
Miscellaneous Revenues	0	20	0	0	0
Less 5% Statutory Reduction	0	0	-815	-1,301	-486
Fund Balance	0	0	0	8,269	8,269
Total Revenues:	\$0	\$8,074	\$15,485	\$32,989	\$17,504
<u>Expenditures</u>					
Operating Expenses	0	166	13,859	31,326	17,467
Transfers Out	0	902	1,626	1,663	37
Total Expenditures:	\$0	\$1,068	\$15,485	\$32,989	\$17,504

**FUND 129-STREET LIGHTING MSBU
SOUTHPORT BAY**

COST CENTER SUMMARY - (9311):

TRENDS & ISSUES:

The Southport Bay MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$26.82 per platted lot and is anticipated to generate \$3,138 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	12,687	13,584	3,138	-10,446
Miscellaneous Revenues	0	79	0	0	0
Less 5% Statutory Reduction	0	0	-679	-157	522
Transfers In	0	1,202	0	0	0
Fund Balance	0	0	0	8,681	8,681
Total Revenues:	\$0	\$13,968	\$12,905	\$11,662	-\$1,243
<u>Expenditures</u>					
Operating Expenses	0	8,550	11,548	11,068	-480
Transfers Out	0	1,423	1,357	594	-763
Total Expenditures:	\$0	\$9,973	\$12,905	\$11,662	-\$1,243

**FUND 129-STREET LIGHTING MSBU
ALAMO ESTATES & OAK POINTE**

COST CENTER SUMMARY - (9353):

TRENDS & ISSUES:

The Alamo Estates & Oak Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-068R. The Alamo Estates & Oak Pointe MSBU were combined from two individual MSBU's to provide maximum benefits to the property owners and areas being served.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$4.13 per platted lot and is anticipated to generate \$789 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,861	789	-2,072
Less 5% Statutory Reduction	0	0	-143	-39	104
Transfers In	0	2,589	0	0	0
Fund Balance	0	0	7,786	6,807	-979
Total Revenues:	\$0	\$2,589	\$10,504	\$7,557	-\$2,947
<u>Expenditures</u>					
Operating Expenses	0	0	9,364	7,171	-2,193
Transfers Out	0	0	1,140	386	-754
Total Expenditures:	\$0	\$0	\$10,504	\$7,557	-\$2,947

**FUND 129-STREET LIGHTING MSBU
BVL STREET LIGHTING**

COST CENTER SUMMARY - (9357):

TRENDS & ISSUES:

The BVL Street Lighting MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. The street lighting services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU, however, Resolution No. 12-079R establishes the above services for this MSBU under this Fund.

REVENUES:

The assessment rate for Fiscal Year 2013 is \$18.31 per platted lot and is anticipated to generate \$112,240 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	112,240	112,240
Less 5% Statutory Reduction	0	0	0	-5,612	-5,612
Total Revenues:	\$0	\$0	\$0	\$106,628	\$106,628
<u>Expenditures</u>					
Operating Expenses	0	0	0	101,282	101,282
Transfers Out	0	0	0	5,346	5,346
Total Expenditures:	\$0	\$0	\$0	\$106,628	\$106,628

**FUND 129-STREET LIGHTING MSBU
PLAZA DRIVE**

COST CENTER SUMMARY - (9358):

TRENDS & ISSUES:

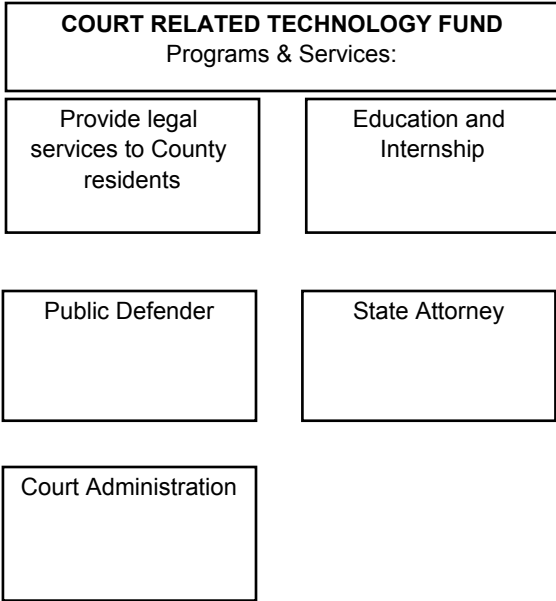
The Plaza Drive Street Lighting MSBU, which only includes commercial properties was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. The street lighting services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU, however, Resolution No. 12-079R establishes the above services for this MSBU under this fund.

REVENUES:

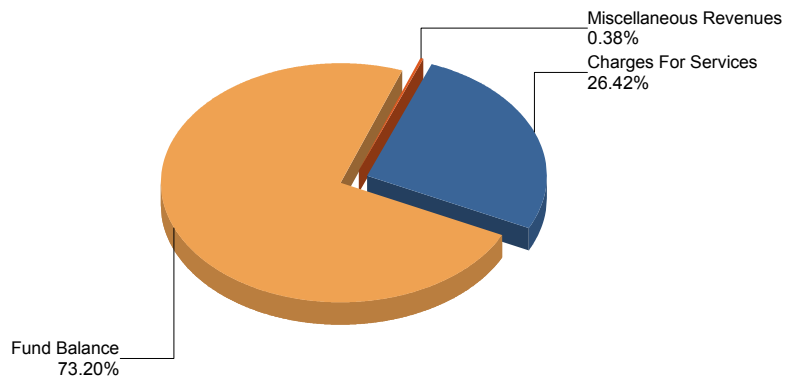
The assessment rate for Fiscal Year 2013 is \$0.01 per square foot and is anticipated to generate \$1,366 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	1,366	1,366
Less 5% Statutory Reduction	0	0	0	-68	-68
Total Revenues:	\$0	\$0	\$0	\$1,298	\$1,298
<u>Expenditures</u>					
Operating Expenses	0	0	0	1,233	1,233
Transfers Out	0	0	0	65	65
Total Expenditures:	\$0	\$0	\$0	\$1,298	\$1,298

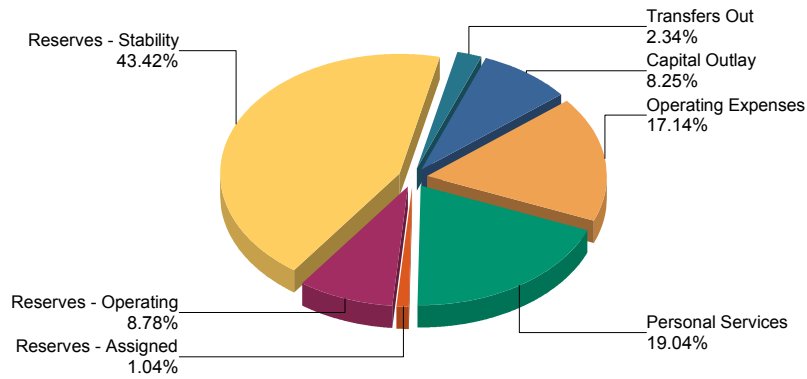
FUND 130-COURT RELATED TECHNOLOGY FUND



Revenues



Expenditures



FUND 130-COURT RELATED TECHNOLOGY FUND

FUND SUMMARY:

TRENDS & ISSUES:

Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communications 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. This Fund supports the budget requests of the Public Defender, State Attorney and Court Administration. In FY13 Budget, Personal Services increased by 1.5% due to the reclassification of one FTE and open enrollment plan selections. Operating Expenses decreased slightly due to a reclassification of Computer Software to Capital Outlay, in accordance with Generally Accepted Accounting Principles. However, Capital Outlay decreased by 17% over the FY12 Adopted Budget. Transfers Out are based on the cost allocation plan. Funds in the Reserves Assigned are pending the outcome of the FRS pension dispute. Reserves for Stability are committed to offset revenue declines. Overall, the Fund's budget decreased 17.6% from the FY12 Adopted Budget.

REVENUES:

Revenues collected are based on \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court and its 3.2% increase is based on current trends. Other sources of revenue include interest and Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	564,818	561,684	566,245	584,595	18,350.0
Miscellaneous Revenues	25,696	12,941	14,833	8,400	-6,433.0
Less 5% Statutory Reduction	0	0	-29,054	-29,650	-596.0
Transfers In	775	17,214	0	0	0.0
Fund Balance	0	0	2,097,742	1,620,033	-477,709.0
Total Revenues:	\$591,289	\$591,839	\$2,649,766	\$2,183,378	-\$466,388.0
Expenditures					
Personal Services	479,449	463,906	409,368	415,679	6,311.0
Operating Expenses	332,697	365,297	385,415	374,239	-11,176.0
Capital Outlay	62,581	116,727	217,896	180,100	-37,796.0
Transfers Out	56,094	54,071	31,338	51,100	19,762.0
Reserves - Operating	0	0	230,339	191,644	-38,695.0
Reserves - Assigned	0	0	0	22,684	22,684.0
Reserves - Stability	0	0	1,375,410	947,932	-427,478.0
Total Expenditures:	\$930,821	\$1,000,002	\$2,649,766	\$2,183,378	-\$466,388.0

PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 -FY12:
Full Time:	6.00	6.00	5.00	5.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	6.00	6.00	5.00	5.00	0.00

**FUND 130 – COURT TECHNOLOGY FUND
COURT ADMINISTRATION**

MISSION STATEMENT:

To efficiently and effectively provide comprehensive administrative support to all Judges of the Ninth Judicial Circuit, manage programs, and act as a liaison between the Court and the citizens of Osceola County.

FY13 Goals and Objectives:

Goal – Promote Responsible Technology and Automated Procedures

Objectives:

1. Continue working towards automating the filing of all charging affidavits.
2. Continue improving the technology in all courtrooms and hearing rooms to incorporate remote accessibility for various parties, including Court Interpreter's for various language needs.

FY12 Accomplishments:

Accomplishments for Court Administration can be found in the General Fund Section of this book under Court Administration.

**FUND 130-COURT RELATED TECHNOLOGY FUND
COURT ADMINISTRATION**

COST CENTER SUMMARY - (1511):

TRENDS & ISSUES:

The Court Administration office provides administrative support to all Judges of the Ninth Judicial Circuit Courts and also supports and manages various programs of non-judicial court functions. Personal Services increased slightly by 1.5% over the FY12 Adopted Budget due to the reclassification of one FTE and open enrollment plan selections. Operating Expenses decreased by 20.1% due to the reclassification of Computer Software to Capital Outlay, in accordance with Generally Accepted Accounting Principles. Capital Outlay increased by 84% due to computer hardware needs.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Transfers In	0	17,214	0	0	0
Total Revenues:	\$0	\$17,214	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	479,449	463,906	409,368	415,679	6,311
Operating Expenses	55,334	91,257	87,215	69,339	-17,876
Capital Outlay	30,641	47,717	92,200	169,900	77,700
Total Expenditures:	\$565,423	\$602,880	\$588,783	\$654,918	\$66,135

**FUND 130-COURT RELATED TECHNOLOGY FUND
STATE ATTORNEY**

COST CENTER SUMMARY - (1551):

TRENDS & ISSUES:

The ultimate goal of the State Attorney's Office is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. This Office is funded by a State appropriation and also by County funds as specified in section 29.008, Florida Statutes. Under this statute, the County is directed to pay for facility, maintenance, utilities, security and communication services. The FY 13 Adopted Budget decreased slightly by 2.5% from the FY12 Adopted Budget due to a reduction in computer hardware needs.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	46,429	16,602	43,200	39,900	-3,300
Capital Outlay	4,861	2,012	8,200	10,200	2,000
Total Expenditures:	\$51,289	\$18,615	\$51,400	\$50,100	-\$1,300

**FUND 130 – COURT TECHNOLOGY FUND
PUBLIC DEFENDER**

MISSION STATEMENT:

The Public Defender protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes.

FY13 Goal:

The Founding Fathers were concerned that criminal laws, while necessary, could be used by government to suppress the rights of citizens. The Public Defender's office exists to guarantee that the poor or indigent have the right to a fair trial.

Highlights:

We are proud to professionally and competently represent citizens for less than an hourly consultation in a local law firm which resulted in the average cost per case of less than \$200. While the majority of our work focuses on representing people in court, our trained staff also connects clients with programs dealing with substance abuse, anger management and a host of other issues aimed at keeping people from returning to court. The Orange/Osceola Public Defender's Office has been a partner in education, teaching school children about how our legal system works and recruiting college students for internships in law, social services, and investigations/criminal justice.

**FUND 130-COURT RELATED TECHNOLOGY FUND
PUBLIC DEFENDER**

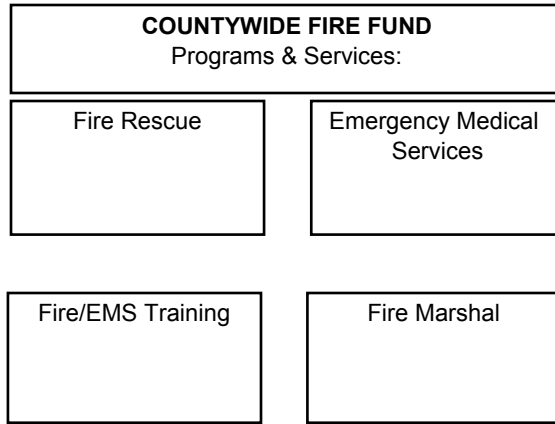
COST CENTER SUMMARY - (1561):

TRENDS & ISSUES:

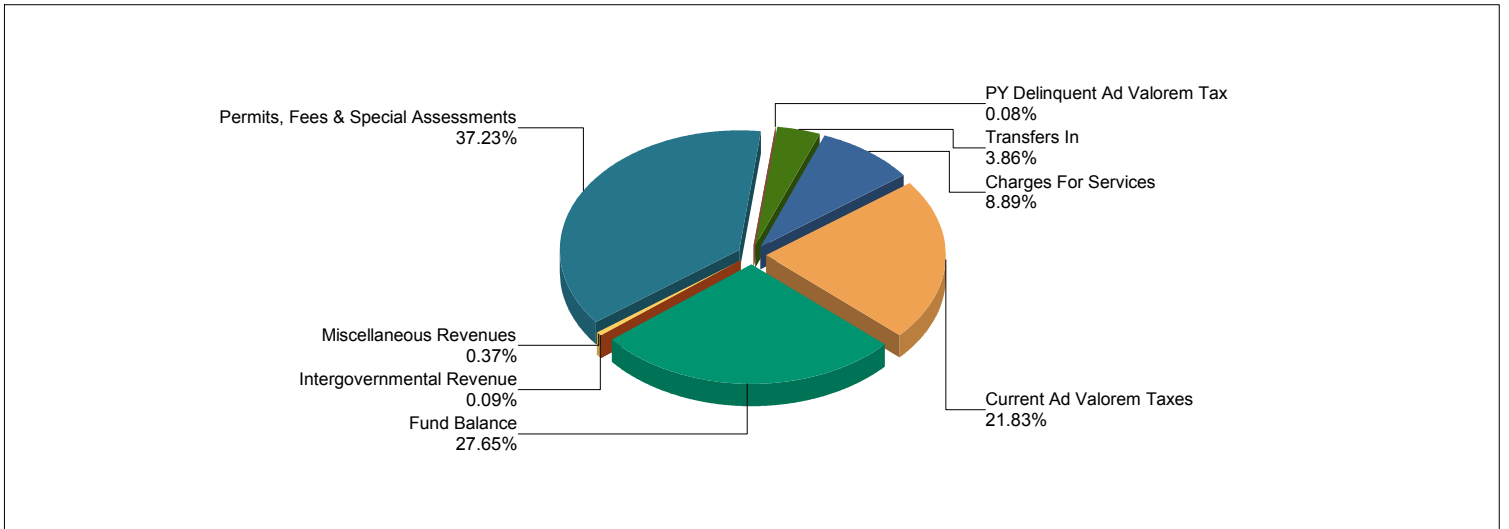
The Public Defender's office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. This office exists to guarantee that the poor or indigent citizens have the right to a fair trial. The County is obligated to cover the technology needs of this office per Florida Statute 29.008. There are no Personal Services paid by the County; however, contractually, IT technical staff is funded yearly by Board approval. Overall, this office's budget was reduced by 29% from the FY12 Adopted Budget.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Fund Balance	0	0	117,496	0	-117,496
Total Revenues:	\$0	\$0	\$117,496	\$0	-\$117,496
<u>Expenditures</u>					
Operating Expenses	230,746	257,438	255,000	265,000	10,000
Capital Outlay	27,080	66,998	117,496	0	-117,496
Total Expenditures:	\$257,826	\$324,436	\$372,496	\$265,000	-\$107,496

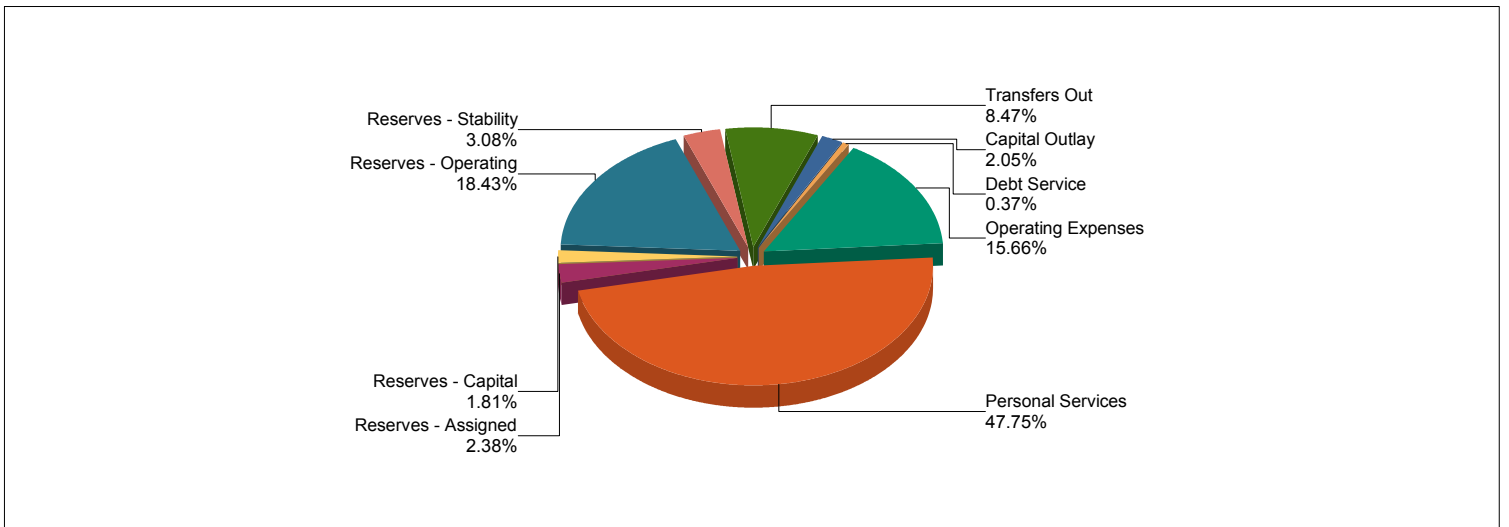
FUND 134-COUNTYWIDE FIRE FUND



Revenues



Expenditures



FUND 134 - COUNTYWIDE FIRE FUND

FY13 Goals & Objectives:

The FY13 Fire Rescue & EMS Department budget was developed with the overall goal of maintaining the current level of service to the citizens and visitors of Osceola County. However, the department's strategic plan reflects the initiative to increase the current level of service over a ten year period. Accordingly, the following has been established as the Department's goals and objectives:

GOAL 1 - To reduce property loss and improve patient outcomes over the next 10 years to the urban and rural service areas of Osceola County and to establish a level of service that meets recognized national standards for organized deployment of fire suppression and EMS units. In order to meet this goal, the first strategic initiative is to establish Standards of Coverage (SOC) in which the first unit arrives on scene within five minutes, 90% of the time in the Urban Service Area and within ten minutes, 90% of the time in the Rural Service Area.

Objectives:

1. By December 1, 2012 present the Board with information necessary to establish the Level of Service for the Department.
2. By June 30, 2013, define the future Fire Station Plan: Service Level and Locations.
3. By September 30, 2014, develop a community risk assessment.
4. By March 30, 2015, complete an analysis and comparison of Standards of Coverage (SOC) and cost.

GOAL 2 - The second strategic initiative is to lower the Insurance Services Office (ISO) ratings from a 4 to a 3 in areas of the county which are serviced by fire hydrants, and from a rating of a 9 to an 8 in the areas of the county which are not serviced by a fire hydrant .

Objectives:

1. By October 1, 2013, improve call handling by increasing the number of dispatch personnel as recommended by ISO.
2. By June 30, 2013, establish bi-annual pre-fire plan program.
3. By September 1, 2013, update or/or create Automatic Aid Agreements with neighboring jurisdictions.
4. By December 1, 2014, conduct an internal evaluation based on the ISO Rating Schedule.
5. By March 1, 2015, request an ISO review for completion in 2015.

GOAL 3 – In order to become more efficient in the delivery of goods and services provided by Logistics, acquire or develop an effective management information system.

Objectives:

1. Evaluate current software alternatives available on the market for both warehousing needs and requests for services for implementation in FY14.

GOAL 4 – Provide training to meet or exceed State requirements.

Objectives:

1. Conduct fourth annual live training at CFFA, with 90% attendance or better.
2. Deliver in house six, 40 hour classes approved by the State Bureau of Standards and Training company officer development and certification classes.
3. Deliver in house four, 40 hour classes related to the function and operations of Aerial Apparatus.
4. Deliver in house a Florida Urban Search and Rescue approved Operations Level-Collapse Rescue class.
5. Conduct fourth annual closed course driver training.
6. Continue to monitor and refine monthly company level training program.
7. Conduct annual forestry tent shelter recertification.
8. Conduct Division Wide training on Search and Rescue and Treatment of rescued victims.

FUND 134 - COUNTYWIDE FIRE FUND

9. Conduct department wide CPR training.
10. Conduct department wide Advanced Cardiac Level Support Training for all Paramedics in need of recertification.
11. Conduct Experienced Provider Advanced Cardiac Level Support Training.
12. Conduct a minimum of 12 hours of formal practical station level EMS training.
13. Conduct a minimum of 24 hours of web based EMS training.
14. Conduct a minimum of 6 hours of SWAT Medic training.
15. Implementation and training on revised countywide EMS protocols.
16. Developing an in-service training program that reviews essential job functions for all positions.

GOAL 5 – Continue to refine measurement of department performance through tracking and auditing of response information and reports.

Objectives:

1. To improve information necessary for upper management reporting and decision making.
2. To validate location of department apparatus and staffing.
3. To plan for system improvements.
4. To improve information necessary for Medical Director quality assurance review.
5. To implement data collection for EMS core measures review.
6. To implement a formal apparatus coverage/move-up policy.

GOAL 6 - Update County Ordinances to better protect the integrity of the Fire Protection Systems in buildings in Osceola County. Maintaining these structures will help make the community safer for the citizens and visitors. Develop and maintain a (1) False Alarm Ordinance and (2) an All-Hazards Disaster Preparedness Program for all segments of buildings throughout the county. Work with building management to eliminate unsafe practices.

Objectives:

1. Review each ordinance making sure there is a defined way to enforce the codes and collect fines.
2. Provide the education needed to assist the managers in understanding their roles in the process. and to make sure everyone understands the process.
3. Develop the needed forms for this process.

GOAL 7 - Develop a "Fire and Cause Determination" SOG

Objectives:

1. Revise existing SOG's to help the engine companies better understand their role.
2. Provide needed classes to engine companies to attain skills to determine cause.
3. Provide ad-hoc training as needed.

GOAL 8 - Develop a County ordinance for fire hydrants.

Objectives:

1. Identify responsible parties required to test, maintain, service and paint each fire hydrant.
2. Provide an enforcement policy if requirements are not completed within an established time frame.
3. Identify the role of Fire Rescue in this process.
4. Develop the forms needed for the process to be completed.

GOAL 9 - Review the fire inspection process.

Objectives:

1. Review daily procedures and the forms used to identify the violations, including enforcement.
2. Work with County Code Enforcement to develop a procedure to collect fines.

FUND 134 - COUNTYWIDE FIRE FUND

GOAL 10 - Implement Department efficiencies.

Objectives:

1. Identify effective deployment of Battalions and Safety Officers for incident operations and safety.
2. Develop *Response Plan* in Spillman CAD to provide automatic identification of units in multiple alarm situations.
3. Review and develop SOGs and policies for all areas of department operations/administration.
4. Continue the development of a "Ride out of Grade" process to mentor and prepare employees to take on duties/responsibilities for the next rank. This also equates to succession planning within the department in multiple areas where currently there is not back-up for positions.
5. Develop an "EXIT" check program for engine companies to complete cursory surveys for occupancies in their response zones.
6. Seek Board approval to proceed with the development of a Fire/EMS training facility.
7. Continue to facilitate cross training among identified administration positions.
8. Implement and train staff on FireRMS Advanced EMS Patient Care Reporting system.
9. Analyze the feasibility of implementing a non-emergency transport service within the Department.
10. Continue to review potential "functional mergers or consolidations" with the city fire departments. Develop partnerships with those stakeholders to implement those functional mergers wherever possible in accordance with the Strategic Plan.

FUND 134-COUNTYWIDE FIRE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Countywide Fire Fund provides funding to operate 15 Osceola County fire stations and EMS services to the unincorporated areas of Osceola County. This Fund is comprised of the following cost centers: (1245) IT Project Support, (1246) IT Applications Support, (1247) IT Infrastructure, (1265) Human Resources, (2100) Public Safety Projects, (2171) County EMS, (2172) County Fire Protection, (2125) Countywide Fire/EMS, (2133) Fire Marshalls, (4125) Facilities Management, (9151) Sheriff, (9961) Debt Service and (9819) Other Government Support Services. This Fund supports 342.5 FTEs, a 1.1 FTE decrease from FY12. Personal Services increased 2% due to the inclusion of Holiday Pay which was eliminated from the FY12 budget per Union negotiations, increases to Standby pay and Overtime. Operating increased, primarily on Professional Services, to address costs associated with the Automated Vehicle Location System as well as adjustments to Property & Liability Insurance. Capital Outlay increased to cover costs associated with Fire/EMS Equipment as well as new ventilation systems for the Fire Stations. Transfers Out decreased based on the updated Cost Allocation Study. Debt Service expenses increased to account for the principal and interest payments on the Capital Lease of a fire truck and the Bunker Gear. Reserves were adjusted in accordance with Budget Policy.

REVENUES:

The primary funding sources are Special Assessments and Ad Valorem taxes in the unincorporated areas of the County. Ad Valorem revenue reflects a decrease due to the decline in property valuation. The adopted millage rate is the same as FY12. Other revenue sources include Fire Marshal inspection fees, ambulance fees, standby fees and Fund Balance. The Special Assessment is in accordance with the program adopted in FY10, which is in its third year of a 5 year program.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Current Ad Valorem Taxes	14,090,816	14,244,880	13,712,739	13,462,674	-250,065
PY Delinquent Ad Valorem Tax	51,447	54,185	23,000	50,000	27,000
Permits, Fees & Special Assessments	21,286,300	21,603,086	20,937,459	22,954,826	2,017,367
Intergovernmental Revenue	380,090	208,701	244,315	52,520	-191,795
Charges For Services	5,332,710	5,563,556	5,350,742	5,478,953	128,211
Miscellaneous Revenues	360,272	267,774	100,985	230,200	129,215
Less 5% Statutory Reduction	0	0	-2,008,455	-2,111,459	-103,004
Transfers In	4,687,814	3,687,226	3,117,675	2,382,739	-734,936
Other Sources	947,000	675,267	0	0	0
Fund Balance	0	0	14,295,576	17,050,000	2,754,424
Total Revenues:	\$47,136,447	\$46,304,675	\$55,774,036	\$59,550,453	\$3,776,417
Expenditures					
Personal Services	29,867,034	29,929,063	27,833,307	28,436,653	603,346
Operating Expenses	8,900,194	8,539,614	9,295,558	9,323,300	27,742
Capital Outlay	127,104	10,678	472,314	1,219,106	746,792
Debt Service	160,322	93,147	93,147	220,028	126,881
Grants and Aids	68,524	41,477	31,607	0	-31,607
Transfers Out	5,789,680	5,649,180	5,188,098	5,046,447	-141,651
Reserves - Operating	0	0	9,781,648	10,975,162	1,193,514
Reserves - Capital	0	0	250,000	1,078,697	828,697
Reserves - Assigned	0	0	0	1,418,308	1,418,308
Reserves - Stability	0	0	2,828,357	1,832,752	-995,605
Total Expenditures:	\$44,912,858	\$44,263,160	\$55,774,036	\$59,550,453	\$3,776,417

PERSONNEL

	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Full Time:	351.44	344.99	343.59	342.45	-1.14
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	351.44	344.99	343.59	342.45	-1.14

**FUND 134-COUNTYWIDE FIRE FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1245, 1246, 1247):

TRENDS & ISSUES:

Information Technology (IT) is composed of teams that work on application development, network, system operations and helpdesk support/training. In addition, these offices ensure the integrity and security of the information stored and processed on the County's computer network. During FY 12, IT was reorganized. Cost centers 1711 - Information Technology and 1799 - I.T. Project Support were combined and expanded into four offices to more accurately distribute and represent the functions of IT. The new cost centers include 1244 - I.T. Administration, 1245 - I.T. Project Management, 1246 - I.T. Applications Support and 1247 - I.T. Infrastructure Support. The Countywide Fire Fund has budgets in three of the four cost centers mentioned. This office supports 1.5 FTEs which is a 0.1 FTE decrease from FY12. Operating Expenditures decreased due to reduced maintenance needs. Capital Outlay increased to cover the costs of replacement computers to keep in line with the Personal Computer Lifecycle Management (PCLM) program.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Personal Services	114,920	116,472	114,162	97,476	-16,686
Operating Expenses	11,304	28,054	276,471	253,886	-22,585
Capital Outlay	0	0	0	61,215	61,215
Total Expenditures:	\$126,224	\$144,526	\$390,633	\$412,577	\$21,944

**FUND 134-COUNTYWIDE FIRE FUND
HUMAN RESOURCES**

COST CENTER SUMMARY - (1265):

TRENDS & ISSUES:

The functions of the Human Resources Office are to meet the challenges facing an ever changing workplace environment through the recruitment, training and retaining of quality staff and limiting liability for the County insuring that managers and employees are following the rules and regulations established by the Board and government laws. The Countywide Fire Fund has dedicated HR staff to manage the needs of the Fund's 342.5 FTEs. This cost center supports 1.5 FTEs which is unchanged from FY12. Personal Services reflect changes associated with employee benefit selections from Open Enrollment and Operating Expenditures reflect adjustments associated with Overhead cost to the Internal Service Funds.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	95,876	70,148	80,289	77,697	-2,592
Operating Expenses	557	1,116	996	1,234	238
Total Expenditures:	\$96,433	\$71,264	\$81,285	\$78,931	-\$2,354

**FUND 134-COUNTYWIDE FIRE FUND
PUBLIC SAFETY PROJECTS**

COST CENTER SUMMARY - (2100):

TRENDS & ISSUES:

This cost center was created in FY12 and reflects Capital Improvement Plan budgets for the Countywide Fire Fund. The budget for FY13 includes funding for Fire/EMS equipment as well as new ventilation systems for the fire stations.

REVENUES:

Fund Balance indicated below represents Carry Forward funding for the ventilation systems. This cost center is also supported by this Fund's overall revenue sources.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Fund Balance	0	0	0	250,000	250,000
Total Revenues:	\$0	\$0	\$0	\$250,000	\$250,000
<u>Expenditures</u>					
Capital Outlay	0	0	0	925,750	925,750
Total Expenditures:	\$0	\$0	\$0	\$925,750	\$925,750

**FUND 134-COUNTYWIDE FIRE FUND
COUNTYWIDE FIRE PROTECTION**

COST CENTER SUMMARY - (2125):

TRENDS & ISSUES:

This cost center reflects expenditures to support Fire and EMS services and supports 327.7 FTEs which is a decrease of 1.2 FTEs from FY12 Adopted. Personal Services increased due to the inclusion of Holiday Pay which had been a concession in the Union contract in the FY12 budget, increases to Standby pay and Overtime. Operating Expenditures increased based on trending cost. Capital Outlay decreased as a result of CIP project budgets being moved to cost center 2100 to reflect the new tracking system for projects (Project Ledger). Grants and Aids decreased as new grants for FY13 have been moved to Fund 156 – Federal & State Grants Fund for improved tracking.

REVENUES:

This cost center is not self-supporting and relies on revenues from this Fund. However, it generates revenue to offset some of its expenses. These revenues include funding from Intergovernmental Revenue (State Shared Revenues) for public safety, Charges for Services for projected standby fees and Miscellaneous Revenues which reflect interest. Due to this being the main cost center for this Fund, Balance Forward from the prior fiscal year is also recorded here. State Shared Revenues refer to local government entities sharing with other local government entities statewide through a Department of Revenue (DOR) allocation process. It does not refer to the forwarding of statutorily required amounts to DOR.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	376,136	208,701	244,315	52,520	-191,795
Charges For Services	107,214	87,884	105,000	90,000	-15,000
Miscellaneous Revenues	212,286	125,928	49,424	110,000	60,576
Less 5% Statutory Reduction	0	0	-9,931	-12,626	-2,695
Fund Balance	0	0	14,295,576	16,800,000	2,504,424
Total Revenues:	\$695,635	\$422,513	\$14,684,384	\$17,039,894	\$2,355,510
<u>Expenditures</u>					
Personal Services	28,794,615	28,785,515	26,726,145	27,356,201	630,056
Operating Expenses	4,364,753	3,999,174	3,607,470	3,615,575	8,105
Capital Outlay	111,131	10,678	467,364	130,200	-337,164
Debt Service	67,000	0	0	0	0
Grants and Aids	68,524	41,477	31,607	0	-31,607
Total Expenditures:	\$33,406,022	\$32,836,843	\$30,832,586	\$31,101,976	\$269,390

**FUND 134-COUNTYWIDE FIRE FUND
FIRE MARSHALLS**

COST CENTER SUMMARY - (2133):

TRENDS & ISSUES:

This cost center reflects expenditures to support the Fire Marshal staff. Personal Services support 7.8 FTEs, which is unchanged from FY12, and are increasing due to employee benefit selections during the open enrollment process. Operating Expenditures decreased as a result of vehicle deductibles, which were budgeted in this cost center in previous years, being budgeted now in Fund 502 – Property & Liability Internal Service Fund.

REVENUES:

This cost center is not self-supporting and relies on revenues from this Fund. However, it generates revenue to offset some of its expenses. These revenues include Permits, Fees & Special Assessments which reflect fees or any fines used for the sole purpose of carrying out the local government's responsibilities in enforcing standards. Fees for FY13 were established in Resolution 12-036R. Also included in FY13 are Charges for Services which includes all revenues related to services performed whether received from private individuals or other governmental units.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	49,084	55,379	53,268	57,515	4,247
Intergovernmental Revenue	3,954	0	0	0	0
Charges For Services	180,550	248,100	195,742	252,694	56,952
Less 5% Statutory Reduction	0	0	-12,450	-15,510	-3,060
Total Revenues:	\$233,588	\$303,478	\$236,560	\$294,699	\$58,139
<u>Expenditures</u>					
Personal Services	651,249	576,114	547,590	550,077	2,487
Operating Expenses	59,639	63,421	84,557	75,175	-9,382
Capital Outlay	15,973	0	0	0	0
Total Expenditures:	\$726,861	\$639,535	\$632,147	\$625,252	-\$6,895

**FUND 134-COUNTYWIDE FIRE FUND
COUNTY EMS**

COST CENTER SUMMARY - (2171):

TRENDS & ISSUES:

This cost center captures expenditures to support EMS services. Personal Services support 4 FTEs which is unchanged from FY12, however, the budget is decreasing as a result of a reduction to Incentive Pay. Operating costs increased to include bi-annual Paramedic re-certification, increased contracted Medical Director fees, as well as the re-allocation of expenditures from cost center 2125 (Countywide Fire Protection) for Bio Waste utility fees as LifePak maintenance costs, to more accurately categorize those expenses. Capital Outlay has been budgeted to cover the costs of power cots as well as automated drug dispensers. Transfers Out are associated with the Property Appraiser for services provided.

REVENUES:

This cost center include Current Ad Valorem Taxes, Charges for Services and Miscellaneous Revenues. Current Ad Valorem Taxes are property taxes that are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusions and exceptions. The decrease is reflective of the 1.9% reduction in property values in Osceola County. Charges for Services includes revenues related to Ambulance Fees. As approved in Fee Resolution 12-036R, fees shall be charged to all persons, or entities, requesting EMS services or ambulance use.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	14,090,816	14,244,880	13,712,739	13,462,674	-250,065
PY Delinquent Ad Valorem Tax	51,447	54,185	23,000	50,000	27,000
Charges For Services	5,044,946	5,227,572	5,050,000	5,136,259	86,259
Miscellaneous Revenues	51,228	48,926	25,985	30,200	4,215
Less 5% Statutory Reduction	0	0	-940,586	-933,957	6,629
Other Sources	380,525	344,843	0	0	0
Total Revenues:	\$19,618,961	\$19,920,407	\$17,871,138	\$17,745,176	-\$125,962
<u>Expenditures</u>					
Personal Services	210,375	380,814	365,121	355,202	-9,919
Operating Expenses	3,940,378	3,972,522	4,219,325	4,411,768	192,443
Capital Outlay	0	0	4,950	101,941	96,991
Transfers Out	193,420	225,202	253,835	263,406	9,571
Total Expenditures:	\$4,344,173	\$4,578,539	\$4,843,231	\$5,132,317	\$289,086

**FUND 134-COUNTYWIDE FIRE FUND
COUNTY FIRE PROTECTION**

COST CENTER SUMMARY - (2172):

TRENDS & ISSUES:

The expenditures in this cost center represent Tax Collector Fees as well as the State mandated Forestry Payment. Per FS 125.27 – The Division of Forestry of the Department of Agriculture and Consumer Services and the Board of County Commissioners of each county in this state shall enter into agreements for the establishment and maintenance of countywide fire protection of all forest and wild lands within said county. Operating Expenses reflect funding for Tax Collector Fees as well as the State Mandated Forestry Payment.

REVENUES:

The primary revenue source for County Fire Protection is Special Assessments. As authorized by Florida Statute 197.3632 and Resolution 12-108R, the Fire MSBU collects non-ad valorem assessments in order to provide a variety of fire related services to the unincorporated County. Miscellaneous Revenues in this cost center reflects interest earned on bank balances. Special Assessment revenue is recorded in this cost center to track it separate from the Ad Valorem Taxes recorded in cost center 2171 – County EMS.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	21,237,216	21,547,707	20,884,191	22,897,311	2,013,120
Miscellaneous Revenues	96,757	92,919	25,576	90,000	64,424
Less 5% Statutory Reduction	0	0	-1,045,488	-1,149,366	-103,878
Other Sources	547,339	233,486	0	0	0
Total Revenues:	\$21,881,312	\$21,874,113	\$19,864,279	\$21,837,945	\$1,973,666
<u>Expenditures</u>					
Operating Expenses	515,388	475,328	523,763	500,812	-22,951
Total Expenditures:	\$515,388	\$475,328	\$523,763	\$500,812	-\$22,951

**FUND 134-COUNTYWIDE FIRE FUND
FACILITIES MANAGEMENT**

COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

Expenditures in this cost center are associated with Facilities Management, and cover the expenditures needed to provide general repair, maintenance and cleaning services for the Countywide Fire buildings. Prior to FY12, these expenditures were recorded in cost center 2125 – Countywide Fire Protection, but were moved to this cost center for tracking purposes.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	0	582,976	464,850	-118,126
Total Expenditures:	\$0	\$0	\$582,976	\$464,850	-\$118,126

**FUND 134-COUNTYWIDE FIRE FUND
SHERIFF**

COST CENTER SUMMARY - (9151):

TRENDS & ISSUES:

This cost center represents funding for the Sheriff's office for emergency dispatch fire service in accordance with the Interlocal Agreement with the County for a joint Emergency Communication Center.

REVENUES:

This cost center receives excess fees from the Sheriff's office, within 31 days of the close of the fiscal year. There is no budget as this revenue source is very difficult to project as the Sheriff has to estimate total expenditures a year in advance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Other Sources	19,136	96,937	0	0	0
Total Revenues:	\$19,136	\$96,937	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	8,174	0	0	0	0
Transfers Out	1,157,368	1,250,498	1,201,835	1,258,211	56,376
Total Expenditures:	\$1,165,542	\$1,250,498	\$1,201,835	\$1,258,211	\$56,376

**FUND 134-COUNTYWIDE FIRE FUND
OTHER GOVERNMENT SUPPORT SERVICES**

COST CENTER SUMMARY - (9819):

TRENDS & ISSUES:

This cost center captures the costs associated with Reserves and Transfers. Transfers Out represent costs associated with the General Fund cost allocation, the department's use of the Intergovernmental Radio Communication system and the Health Insurance Internal Service Fund to bridge the gap between the Countywide and Union health insurance rates. Reserves for Operating are established in accordance with the Budget Policy. Reserves for Capital are set aside for future equipment needs. Reserves Assigned are budgeted pending the outcome of the FRS pension dispute. Reserves for Stability are committed for budget stabilization to offset revenue declines both anticipated and unanticipated.

REVENUES:

Revenues reflect Transfers In from the General Fund to subsidize the Fire Assessment for exempt properties.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Transfers In	4,687,814	3,687,226	3,117,675	2,382,739	-734,936
Total Revenues:	\$4,687,814	\$3,687,226	\$3,117,675	\$2,382,739	-\$734,936
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Transfers Out	4,438,892	4,173,480	3,732,428	3,524,830	-207,598
Reserves - Operating	0	0	9,781,648	10,975,162	1,193,514
Reserves - Capital	0	0	250,000	1,078,697	828,697
Reserves - Assigned	0	0	0	1,418,308	1,418,308
Reserves - Stability	0	0	2,828,357	1,832,752	-995,605
Total Expenditures:	\$4,438,892	\$4,173,480	\$16,592,433	\$18,829,749	\$2,237,316

**FUND 134-COUNTYWIDE FIRE FUND
DEBT SERVICE**

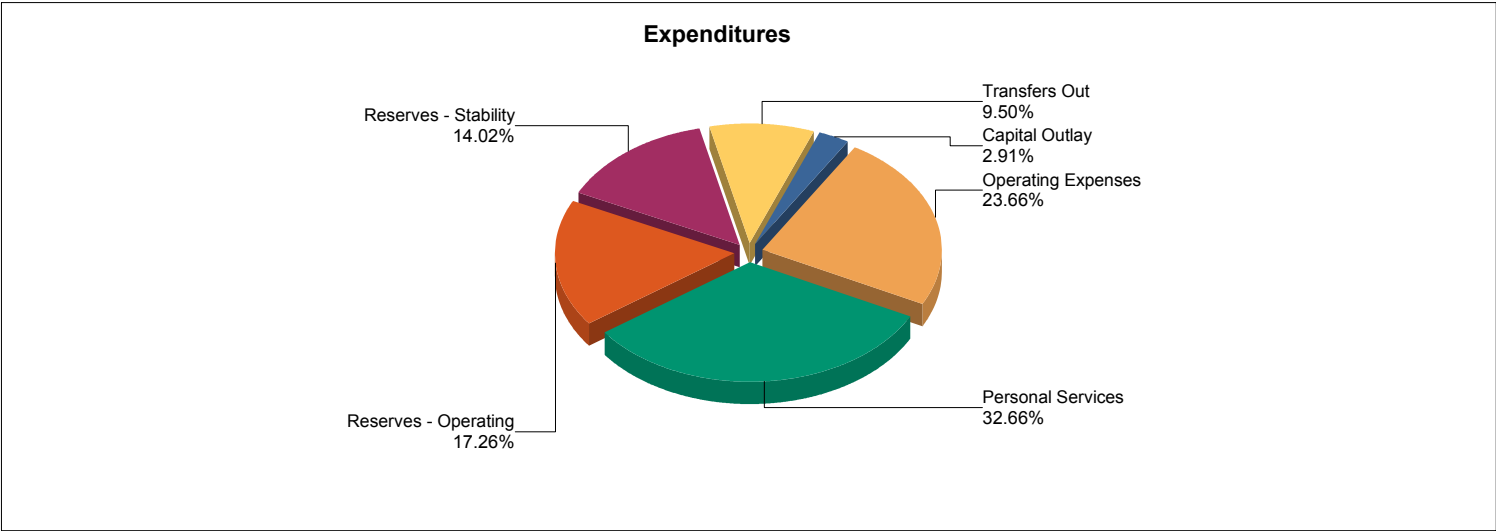
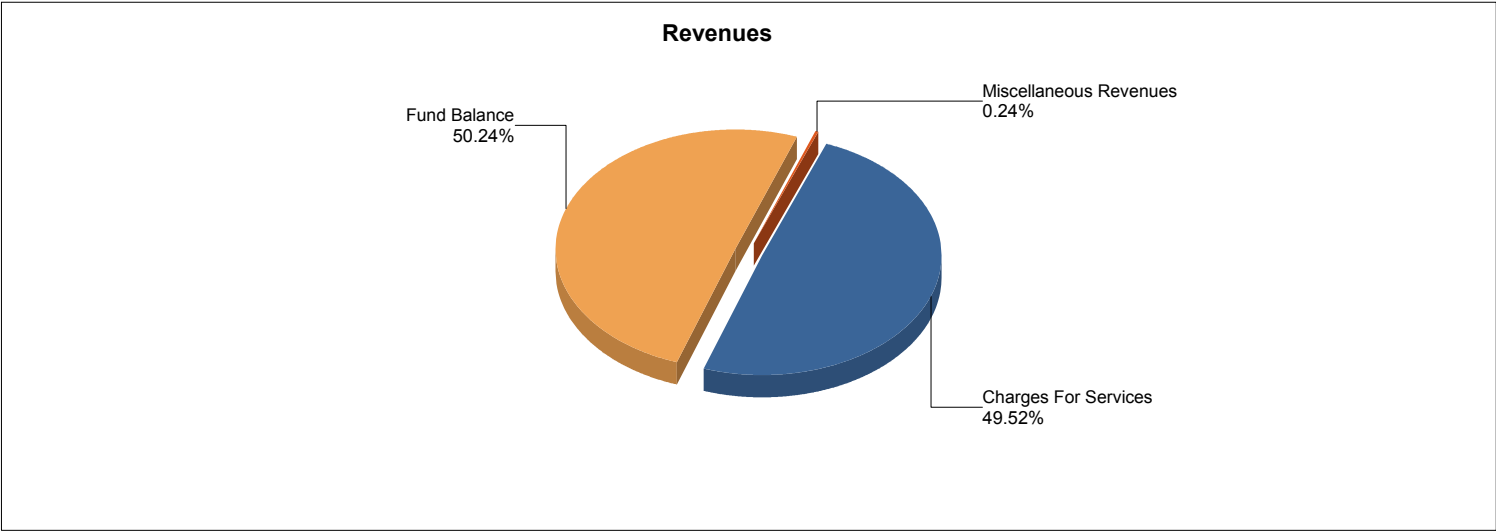
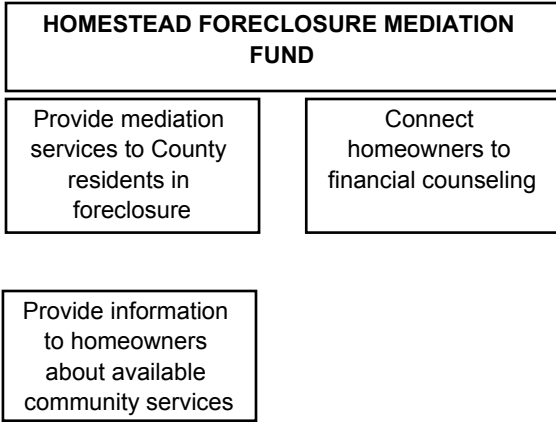
COST CENTER SUMMARY - (9961):

TRENDS & ISSUES:

This cost center captures expenditures associated with Principal and Interest payments for the lease purchase of a fire truck and bunker gear.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Debt Service	93,322	93,147	93,147	220,028	126,881
Total Expenditures:	\$93,322	\$93,147	\$93,147	\$220,028	\$126,881

FUND 136-HOMESTEAD FORECLOSURE MEDIATION FUND



FUND 136-HOMESTEAD FORECLOSURE MEDIATION FUND

FUND SUMMARY:

TRENDS & ISSUES:

Due to the increased number of foreclosed homes in Osceola County, this Special Revenue Fund was created in FY11 to support costs associated with the mediation program. Overall, this Fund decreased 32.8% from the FY12 Adopted Budget. This is due to a change in the program based on a new Administrative Order which was put in place on May, 2012. Personal Services support 3 FTEs, which remained unchanged from FY12 Adopted Budget. Personal Services decreased by 5% due to open enrollment plan selections. Operating Expenses decreased by 40% due to a reduction in the Reimbursement of Prior Year Revenue, partially offset by an increase in Professional Services and other administrative expenses. Capital Outlay is for the acquisition of a new copy machine. Transfer Out reflect funding for the cost allocation plan.

REVENUES:

This Fund was supported by revenues based on Administrative Order # 2010-12 until January 20, 2012. It was replaced with Administrative Order # 2012-07 on May 1, 2012, which permits the County to receive \$100 per residential foreclosure case filed with the Clerk of the Court, and up to an additional \$400 per case for mediation services. The FY13 revenues are based on the new fee schedule for approximately 137 cases per month, of which 25% are anticipated to attend mediation. The 40.7% reduction in Fund Balance is due to refunds paid on cases outstanding when the former Administrative Order ended in January, 2012.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	158,680	311,048	267,900	209,200	-58,700.0
Miscellaneous Revenues	412	1,692	801	1,000	199.0
Less 5% Statutory Reduction	0	0	-13,435	-10,510	2,925.0
Fund Balance	0	0	358,000	212,231	-145,769.0
Total Revenues:	\$159,092	\$312,740	\$613,266	\$411,921	-\$201,345.0
Expenditures					
Personal Services	0	96,898	141,692	134,516	-7,176.0
Operating Expenses	0	54,027	161,712	97,450	-64,262.0
Capital Outlay	0	0	26,400	12,000	-14,400.0
Transfers Out	0	0	0	39,117	39,117.0
Reserves - Operating	0	0	83,547	71,094	-12,453.0
Reserves - Stability	0	0	199,915	57,744	-142,171.0
Total Expenditures:	\$0	\$150,925	\$613,266	\$411,921	-\$201,345.0

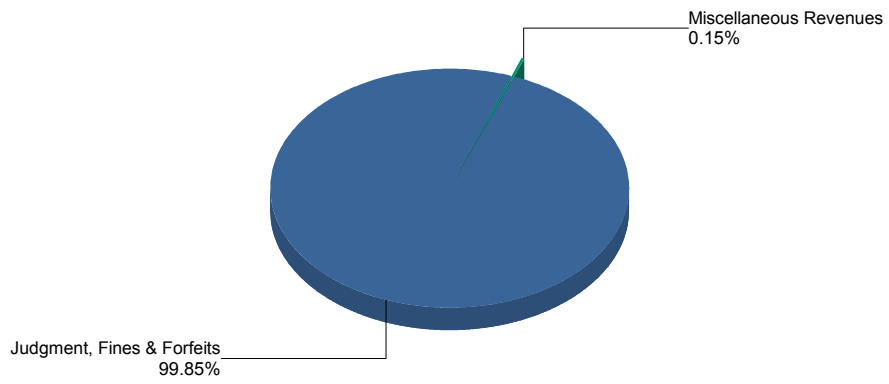
PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 -FY12:
Full Time:	0.00	2.00	3.00	3.00	0.00
Total Personnel:	0.00	2.00	3.00	3.00	0.00

FUND 139-CRIMINAL JUSTICE TRAINING

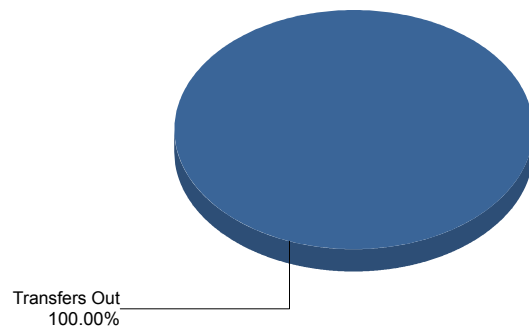
CRIMINAL JUSTICE TRAINING FUND
Programs & Services:

Public Safety
Training

Revenues



Expenditures



FUND 139-CRIMINAL JUSTICE TRAINING

FUND SUMMARY:

TRENDS & ISSUES:

Funding provides training to criminal justice personnel as requested by the Sheriff. Proceeds cannot be used to meet normal operating expenses and must be requested and approved by the Board of County Commissioners for expenditures that meet Statutory Guidelines. The FY13 funding represents a 5% increase over the FY12 Adopted Budget.

REVENUES:

An additional \$2 is levied on traffic fines and collected by the Clerk of the Circuit Court. These revenues are estimated to increase by 5% over the FY12 Adopted budget.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Charges For Services	112,399	0	0	0	0
Judgment, Fines & Forfeits	0	110,479	96,843	101,470	4,627
Miscellaneous Revenues	287	142	149	150	1
Less 5% Statutory Reduction	0	0	-4,850	-5,081	-231
Total Revenues:	\$112,685	\$110,621	\$92,142	\$96,539	\$4,397
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Transfers Out	122,266	110,586	92,142	96,539	4,397
Total Expenditures:	\$122,266	\$110,586	\$92,142	\$96,539	\$4,397

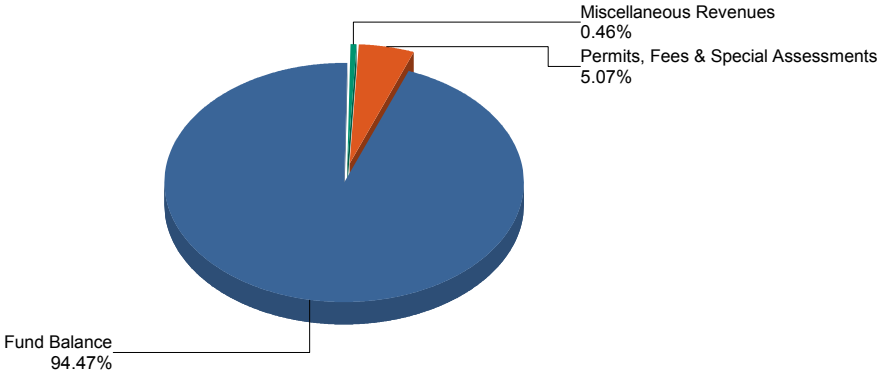
FUND 141-BOATING IMPROVEMENT FUND

BOATING IMPROVEMENT FUND
Programs & Services:

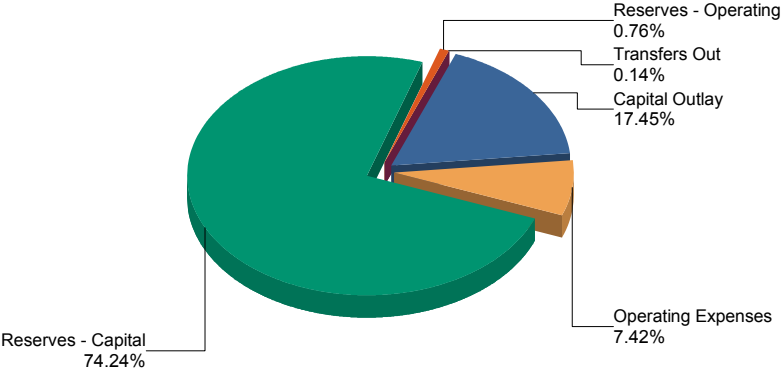
Maintenance of Boat Ramps, Buoys and Navigational Markers

Master Plans for Boat Ramps

Revenues



Expenditures



FUND 141-BOATING IMPROVEMENT FUND

FUND SUMMARY:

TRENDS & ISSUES:

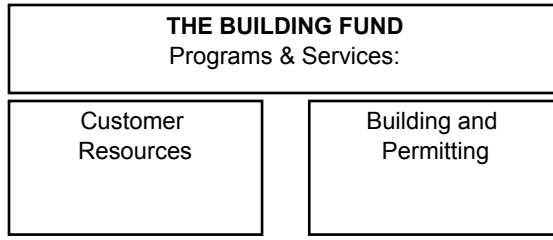
This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees, derived from recreational vessels only, is then distributed to county governments for expenditure on a variety of recreational boating-related purposes. (Sections 328.66 and 328.72, Florida Statutes). Boating Improvement was reclassified from a Capital Fund (312) to a Special Revenue Fund at the beginning of FY12 and Fund 141 was created by Budget Amendment. Due to the timing of the implementation of this Fund, the FY11 budget was amended to capture actuals from FY11. Operating Expenses have been budgeted to provide funding for Repair and Maintenance. Capital Outlay represents ongoing funding for the Mac Overstreet Boat Ramp.

REVENUES:

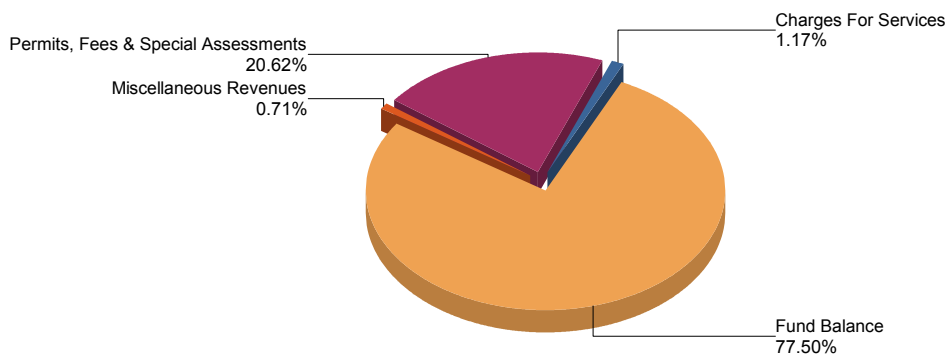
Revenues are derived from boat registration fees collected by the State. For FY13, estimated revenue is based on collection trends in FY12.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	39,316	0	37,855	37,855
Miscellaneous Revenues	0	3,816	0	3,426	3,426
Less 5% Statutory Reduction	0	0	0	-2,064	-2,064
Transfers In	0	684,464	0	0	0
Fund Balance	0	0	0	705,396	705,396
Total Revenues:	\$0	\$727,596	\$0	\$744,613	\$744,613
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	0	0	55,250	55,250
Capital Outlay	0	19,227	0	129,898	129,898
Transfers Out	0	0	0	1,019	1,019
Reserves - Operating	0	0	0	5,626	5,626
Reserves - Capital	0	0	0	552,820	552,820
Total Expenditures:	\$0	\$19,227	\$0	\$744,613	\$744,613

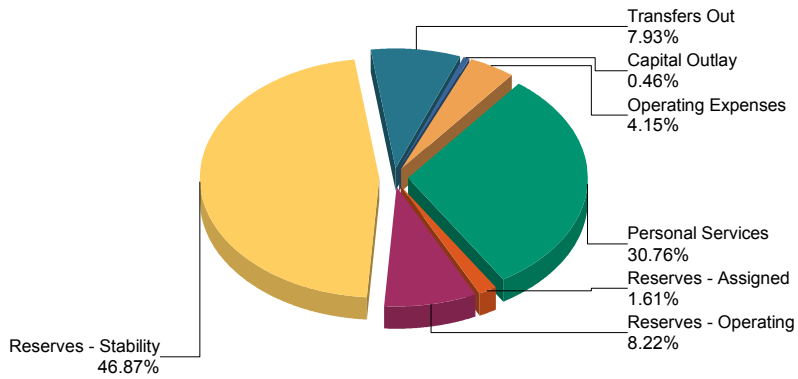
FUND 148-BUILDING FUND



Revenues



Expenditures



FUND 148 – BUILDING FUND

MISSION STATEMENT:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

FY13 Goals & Objectives:

GOAL 1 – Grow and Diversify the County’s Economy

Objectives: Redevelop or revitalize the Highway 192 Corridor – more attractive with viable businesses.

1. Highway 192 Strategy and Implementation Plan for Unsafe Structures
2. Adopt a model Administrative Code
 - a. More enforcement tools for unsafe and unmaintained structures
 - b. Provisions for dealing with substandard housing conditions
 - c. Clears up ambiguities in the administration of the Florida Building Codes

GOAL 2 – Cost Effective and High Performing County Government

Objectives: Streamline County organization structure and processes to reduce the cost of government and Consolidate services to increase quality and cost effectiveness.

1. Implement a fully operational on-line permitting and payment program (i.e. Web-based Permitting Center Phase 2).
 - a. Efficient review and inspection process; concurrent review by all reviewers
 - b. Less expense to our customers; no printing costs
 - c. Quick turn around on plan review comments and revisions
 - d. Enhanced customer service

FY12 Accomplishments:

1. Successful adoption of the 2010 Florida Building Codes.
2. Successful audit by the Federal Emergency Management Agency (FEMA) and the International Organization for Standardization (ISO).
3. Successfully completed the first digital submittal, review and project issuance for the Embassy Suites Hotel.
4. Implementation of an Interlocal Agreement with the City of Kissimmee for County inspectors to perform building inspections.

FUND 148-BUILDING FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Building & Permitting Office protects the health and safety of the public by providing the best possible building permit service and by administrating and enforcing various building codes and technical standards while preparing for the future growth of Osceola County. The Building & Permitting office is a part of the Building Fund which is in the Community Development department. The Building Fund is comprised of IT Project Management (1245), IT Applications Support (1246), IT Infrastructure (1247), Customer Resources (1450), Building and Permitting (1452) and Other Government Support Services (9819). This Fund supports 26.4 FTEs which is an increase of 1 FTE from FY12 Adopted. Personal Services increased due to the FTE increase, a position re-class as well as changes to the Retirement and Workers' Compensation rates as provided by the State of Florida. Operating Expenditures increased in FY13. The Building Fund entered into a Memorandum of Understanding with the Osceola County Department of Health to fund a portion of a Clerk's position to provide same day turn around service on Building Permit reviews. Capital is being requested to fund the replacement of several laptop computers per the PCLM (Personal Computer Lifecycle Management) plan, a new scanner and the replacement of the IVRS (Interactive Voice Response System). Transfers Out reflect funding for the cost allocation plan.

REVENUES:

The revenues in this Fund are derived primarily from Building Permits and Charges for Services. Pursuant to F.S. 125.56(1), counties may enforce the Florida Building Code as provided in F.S. 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. As approved for FY13, Resolution 12-036R, Building Permit and related fees shall be collected from all persons, or entities requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when circumstances so warrant. Additional revenues include Interest on bank balances and Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Permits, Fees & Special Assessments	1,300,514	1,103,041	1,099,815	1,204,700	104,885
Charges For Services	15,361	71,498	66,750	68,300	1,550
Judgment, Fines & Forfeits	1,143	3,585	0	0	0
Miscellaneous Revenues	91,985	60,353	23,200	41,600	18,400
Less 5% Statutory Reduction	0	0	-59,488	-65,730	-6,242
Transfers In	62,315	85,319	0	0	0
Fund Balance	0	0	5,649,499	4,527,080	-1,122,419
Total Revenues:	\$1,471,318	\$1,323,795	\$6,779,776	\$5,775,950	-\$1,003,826
Expenditures					
Personal Services	2,323,720	1,874,323	1,745,196	1,776,733	31,537
Operating Expenses	339,954	323,764	165,859	239,508	73,649
Capital Outlay	9,950	1,451	0	26,500	26,500
Transfers Out	605,982	366,364	359,647	458,287	98,640
Reserves - Operating	0	0	418,007	474,901	56,894
Reserves - Assigned	0	0	0	92,712	92,712
Reserves - Stability	0	0	4,091,067	2,707,309	-1,383,758
Total Expenditures:	\$3,279,606	\$2,565,902	\$6,779,776	\$5,775,950	-\$1,003,826

PERSONNEL

	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Full Time:	38.10	31.10	25.40	26.40	1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	38.10	31.10	25.40	26.40	1.00

**FUND 148-BUILDING FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1245, 1246, 2147):

TRENDS & ISSUES:

Information Technology (IT) is comprised of teams that work on application development, network, system operations and helpdesk support/training. In addition, these offices ensure the integrity and security of the information stored and processed on the County's computer network. During FY 12, IT was reorganized. Cost centers 1711 - Information Technology and 1799 - I.T. Project Support were combined and expanded into four offices to more accurately distribute and represent the functions of IT. The new cost centers include 1244 - I.T. Administration, 1245 - I.T. Project Management, 1246 - I.T. Applications Support and 1247 - I.T. Infrastructure Support. The Building Fund has budgets in three of the four cost centers mentioned. Operating Expenditures were inadvertently omitted in the FY12 Adopted Budget, the budget was later amended to include adequate expenses. The Operating budget provides funding for maintenance of the Interactive Voice Response System (IVRS) system as well as computer replacements. Capital Outlay includes costs to cover the replacement of the IVRS system, an electronic In/Out Board as well as replacement computers to keep in line with the PCLM (Personal Computer Lifecycle Management) program.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	91,594	0	0	0	0
Operating Expenses	164,029	170,231	0	41,150	41,150
Capital Outlay	0	0	0	24,900	24,900
Total Expenditures:	\$255,623	\$170,231	\$0	\$66,050	\$66,050

**FUND 148-BUILDING FUND
CUSTOMER RESOURCES**

COST CENTER SUMMARY - (1450):

TRENDS & ISSUES:

This cost center captures expenses associated with customer resources and administration relating to the Building Fund. This cost center supports 11.4 FTEs which is an increase of 1 FTE from FY12. Personal Services increased as a result of the additional FTE. Operating Expenses increased due to a Memorandum of Understanding with the Osceola County Health Department for partial funding of a Clerk position to provide same day review of building permits, tenant occupancy permits and business tax receipts. Capital Outlay provides funding for a new scanner.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Personal Services	337,959	547,781	556,503	600,623	44,120
Operating Expenses	6,187	31,827	35,594	67,807	32,213
Capital Outlay	0	0	0	1,600	1,600
Total Expenditures:	\$344,146	\$579,608	\$592,097	\$670,030	\$77,933

**FUND 148-BUILDING FUND
BUILDING OFFICIAL**

COST CENTER SUMMARY - (1452):

TRENDS & ISSUES:

The Building Official cost center captures revenues and costs associated with permitting activities. This cost center supports 15 FTEs which is unchanged from FY12 Adopted. Personal Services decreased as a result of Unemployment Compensation not being budgeted in this cost center for FY13. Operating Expenses increased slightly to account for additional Training for staff.

REVENUES:

This cost center records all the revenues for the Building Fund. This Fund's revenues are derived primarily from Building Permits and Charges for Services. Pursuant to F.S. 125.56(1), counties may enforce the Florida Building Code as provided in F.S. 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. As approved for FY13, Resolution 12-036R, Building Permit and related fees shall be collected from all persons, or entities requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when circumstances so warrant. Additional revenues include Interest on bank balances and Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,300,514	1,103,041	1,099,815	1,204,700	104,885
Charges For Services	15,361	71,498	66,750	68,300	1,550
Judgment, Fines & Forfeits	1,143	3,585	0	0	0
Miscellaneous Revenues	91,985	60,353	23,200	41,600	18,400
Less 5% Statutory Reduction	0	0	-59,488	-65,730	-6,242
Transfers In	0	85,319	0	0	0
Fund Balance	0	0	5,649,499	4,527,080	-1,122,419
Total Revenues:	\$1,409,003	\$1,323,795	\$6,779,776	\$5,775,950	-\$1,003,826
<u>Expenditures</u>					
Personal Services	1,894,215	1,222,421	1,188,693	1,176,110	-12,583
Operating Expenses	169,738	99,548	130,265	130,551	286
Capital Outlay	9,950	0	0	0	0
Total Expenditures:	\$2,073,903	\$1,321,969	\$1,318,958	\$1,306,661	-\$12,297

**FUND 148-BUILDING FUND
OTHER GOVERNMENT SUPPORT SERVICES**

COST CENTER SUMMARY - (9819):

TRENDS & ISSUES:

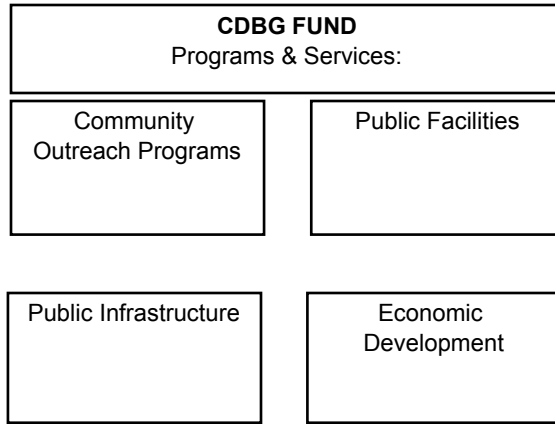
This cost center is used to capture costs associated with Reserves and Transfers. Transfers Out represent costs associated with the General Fund cost allocation plan. Reserves for Operating are established in accordance with the Budget Policy. Reserves Assigned are being held pending the outcome of the FRS pension dispute. Reserves for Stability are committed for budget stabilization to offset revenue declines both anticipated and unanticipated.

REVENUES:

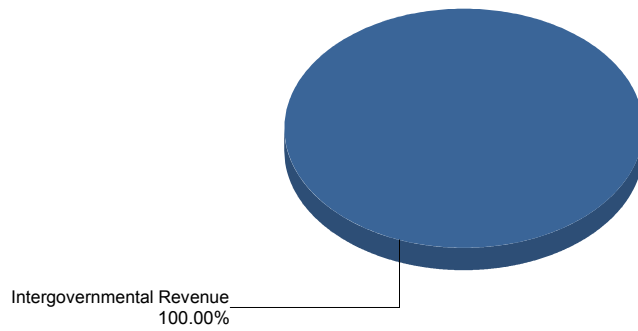
Revenues are no longer budgeted or allocated to this cost center.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Transfers In	62,315	0	0	0	0
Total Revenues:	\$62,315	\$0	\$0	\$0	\$0
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Transfers Out	605,982	366,364	359,647	458,287	98,640
Reserves - Operating	0	0	418,007	474,901	56,894
Reserves - Assigned	0	0	0	92,712	92,712
Reserves - Stability	0	0	4,091,067	2,707,309	-1,383,758
Total Expenditures:	\$605,982	\$366,364	\$4,868,721	\$3,733,209	-\$1,135,512

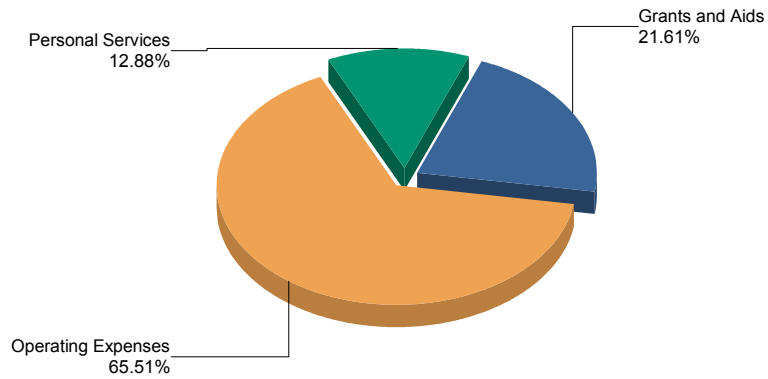
FUND 151-CDBG FUND



Revenues



Expenditures



FUND 151-CDBG FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Community Development Block Grant Program is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low- and moderate-income persons, prevent or eliminate slum or blight, and address urgent community development needs. The FY13 Adopted Budget is \$1,226,339 which is the FY13 Entitlement program grant. There are 2.2 FTEs assigned to the CDBG Fund, a decrease from the FY12 Adopted Budget of .95 FTEs due to an unfilled position. The Operating Expense budget includes entitlement projects approved by the BOCC, such as a training facility, community center, and façade improvements for West 192.

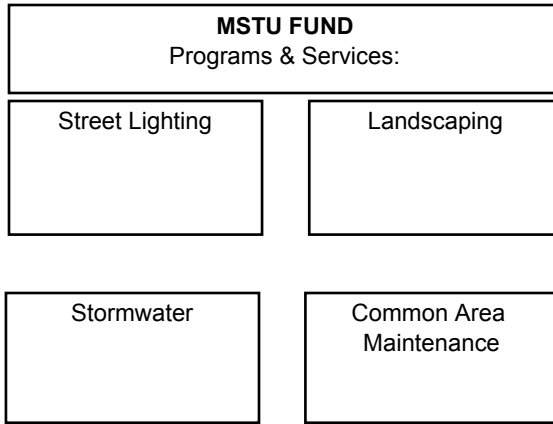
REVENUES:

The CDBG Fund is funded by grant revenue. The FY13 Adopted Budget is supported solely by Entitlement Program revenue, which provides support for community projects as well as rental assistance programs.

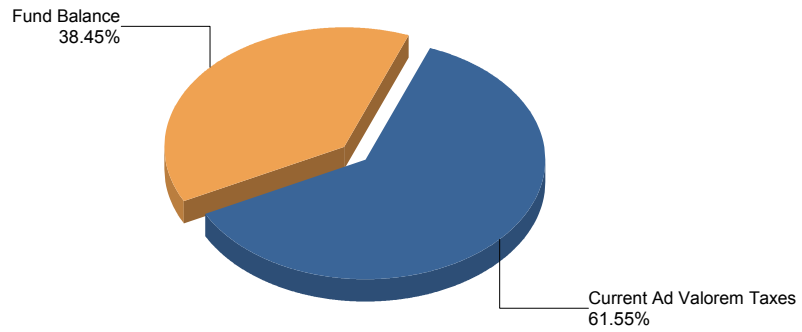
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Intergovernmental Revenue	255,657	908,365	1,080,817	1,226,339	145,522.0
Fund Balance	0	0	54,591	0	-54,591.0
Total Revenues:	\$255,657	\$908,365	\$1,135,408	\$1,226,339	\$90,931.0
Expenditures					
Personal Services	6,130	127,510	190,764	157,998	-32,766.0
Operating Expenses	249,527	457,690	857,924	803,341	-54,583.0
Capital Outlay	0	1,230	1,000	0	-1,000.0
Grants and Aids	0	321,936	85,720	265,000	179,280.0
Total Expenditures:	\$255,657	\$908,365	\$1,135,408	\$1,226,339	\$90,931.0

PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 -FY12:
Full Time:	0.25	3.00	3.10	2.15	-0.95
Total Personnel:	0.25	3.00	3.10	2.15	-0.95

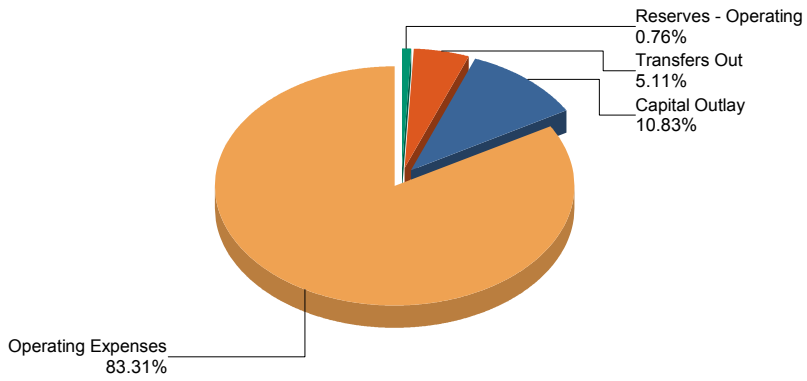
FUND 152-MUNI SVCS TAX UNITS MSTU FUND



Revenues



Expenditures



FUND 152-MUNI SVCS TAX UNITS MSTU FUND

FUND SUMMARY

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. Historically, all of the County's subdivision serving MSTUs have been accounted for in this Fund, however, in FY12 all but 29 of them were established and accounted for in Funds 128 (Stormwater MSBU) and 129 (Streetlight MSBU) depending on the services provided. This change was the result of the continuation process of converting the County's subdivision serving MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance. Services for FY13 are based on trending expenditures and identifiable needs. The Transfers Out to the General Fund is for the support of administrative services. Reserves were utilized to appropriate surplus Fund Balance. This Fund's budget reflects a decrease of 20% from the FY12 Adopted Budget due to the continued conversions of MSTUs and MSBUs and completion of major improvements within Indian Wells MSTU.

REVENUES:

Revenues collected and corresponding expenditures for each MSTU can only be spent for services within that community. The projected revenue for FY13 is decreasing due to the conversion of MSTUs into MSBUs. Current Ad Valorem Taxes are property taxes which are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusion and exceptions. The FY13 Ad Valorem Taxes decreased by \$109,056 over FY12 Adopted Budget due to the repeal of numerous MSTU. These funds represent prior year Fund Balance. The Fund Balance revenue is projected to decrease by \$189,238 due to the conversion process and completion of major projects, within the Indian Wells MSTU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Current Ad Valorem Taxes	1,348,555	746,665	1,034,785	925,729	-109,056
PY Delinquent Ad Valorem Tax	1,825	726	0	0	0
Miscellaneous Revenues	23,147	10,251	2,000	0	-2,000
Less 5% Statutory Reduction	0	0	-51,839	-46,288	5,551
Transfers In	12,062	0	0	0	0
Other Sources	1,478	2,548	0	0	0
Fund Balance	0	0	767,565	578,327	-189,238
Total Revenues:	\$1,387,068	\$760,191	\$1,752,511	\$1,457,768	-\$294,743
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Operating Expenses	1,210,774	945,058	1,651,643	1,214,394	-437,249
Capital Outlay	25,017	0	40,000	157,824	117,824
Transfers Out	197,586	330,142	60,868	74,424	13,556
Reserves - Operating	0	0	0	11,126	11,126
Total Expenditures:	\$1,433,378	\$1,275,200	\$1,752,511	\$1,457,768	-\$294,743

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
RESERVES AT PLEASANT HILL**

COST CENTER SUMMARY - (9203):

TRENDS & ISSUES:

Reserve at Pleasant Hill MSTU was established through Ordinance No. 02-01, as amended by Ordinance No. 03-22, for the purpose of providing repair, maintenance, operation, and improvement of streetlights and dedicated stormwater management systems within the MSTU.

REVENUES:

A millage rate for Fiscal Year 2013 was not adopted due to sufficient Fund Balance (\$6,558) to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	137	0	0	0	0
Other Sources	6	0	0	0	0
Fund Balance	0	0	9,281	6,558	-2,723
Total Revenues:	\$143	\$0	\$9,281	\$6,558	-\$2,723
<u>Expenditures</u>					
Operating Expenses	2,597	2,414	9,031	6,308	-2,723
Transfers Out	652	625	250	250	0
Total Expenditures:	\$3,250	\$3,039	\$9,281	\$6,558	-\$2,723

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINNERS PARK**

COST CENTER SUMMARY - (9205):

TRENDS & ISSUES:

Winners Park MSTU was established through an unnumbered resolution dated February 17, 1992 for the purpose of providing maintenance to publicly dedicated stormwater management system, including publicly dedicated drainage easements and water management/retention facilities.

REVENUES:

The millage rate for Fiscal Year 2013 is 1.1000 which is anticipated to generate \$2,360 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	3,576	0	0	2,360	2,360
Miscellaneous Revenues	91	0	0	0	0
Less 5% Statutory Reduction	0	0	0	-118	-118
Other Sources	5	7	0	0	0
Fund Balance	0	0	5,546	3,406	-2,140
Total Revenues:	\$3,673	\$7	\$5,546	\$5,648	\$102
<u>Expenditures</u>					
Operating Expenses	1,416	2,367	5,046	5,148	102
Transfers Out	1,328	1,146	500	500	0
Total Expenditures:	\$2,744	\$3,513	\$5,546	\$5,648	\$102

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
BLACKSTONE LANDING**

COST CENTER SUMMARY - (9206):

TRENDS & ISSUES:

Blackstone Landing MSTU was established through Ordinance No. 03-37, as amended by Ordinances No. 05-23 and No. 05-53, to provide services for repair, maintenance, and improvement of the stormwater management ponds, recreation areas and street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2013 is 1.0500 which is anticipated to generate \$50,841 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	82,761	65,485	85,137	50,841	-34,296
PY Delinquent Ad Valorem Tax	221	0	0	0	0
Miscellaneous Revenues	393	859	0	0	0
Less 5% Statutory Reduction	0	0	-4,257	-2,542	1,715
Other Sources	76	157	0	0	0
Fund Balance	0	0	0	26,585	26,585
Total Revenues:	\$83,451	\$66,500	\$80,880	\$74,884	-\$5,996
<u>Expenditures</u>					
Operating Expenses	66,190	64,619	78,083	71,505	-6,578
Transfers Out	9,857	3,826	2,797	3,379	582
Total Expenditures:	\$76,047	\$68,445	\$80,880	\$74,884	-\$5,996

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
BELLALAGO**

COST CENTER SUMMARY - (9207):

TRENDS & ISSUES:

Bellalago MSTU was established through Ordinance No. 03-17 to provide services for repair, maintenance, operation, and improvement of street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2013 is 0.3855 which is anticipated to generate \$69,371 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	101,379	82,701	97,999	69,371	-28,628
PY Delinquent Ad Valorem Tax	0	0	0	0	0
Miscellaneous Revenues	1,569	1,072	0	0	0
Less 5% Statutory Reduction	0	0	-4,900	-3,469	1,431
Other Sources	96	192	0	0	0
Fund Balance	0	0	33,862	49,748	15,886
Total Revenues:	\$103,045	\$83,966	\$126,961	\$115,650	-\$11,311
<u>Expenditures</u>					
Operating Expenses	103,030	96,939	123,890	112,273	-11,617
Transfers Out	5,205	2,623	3,071	3,377	306
Total Expenditures:	\$108,234	\$99,562	\$126,961	\$115,650	-\$11,311

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN WELLS**

COST CENTER SUMMARY - (9211):

TRENDS & ISSUES:

Indian Wells MSTU was established through Ordinance No. 84-12, and amended by Ordinances No. 86-3 and No. 93-1 to provide street lighting, retention, drainage and other common area repair and maintenance, as well as garbage and trash removal and disposal.

REVENUES:

The millage rate for Fiscal Year 2013 is 5.6000 which is anticipated to generate \$228,116 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	242,141	157,535	162,361	228,116	65,755
PY Delinquent Ad Valorem Tax	489	558	0	0	0
Miscellaneous Revenues	3,284	2,209	0	0	0
Less 5% Statutory Reduction	0	0	-8,118	-11,406	-3,288
Other Sources	305	458	0	0	0
Fund Balance	0	0	155,300	30,000	-125,300
Total Revenues:	\$246,219	\$160,760	\$309,543	\$246,710	-\$62,833
<u>Expenditures</u>					
Operating Expenses	197,521	283,483	296,926	230,189	-66,737
Transfers Out	32,811	13,873	12,617	16,521	3,904
Total Expenditures:	\$230,331	\$297,356	\$309,543	\$246,710	-\$62,833

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LIVE OAK SPRINGS**

COST CENTER SUMMARY - (9212):

TRENDS & ISSUES:

Live Oak MSTU was established through Ordinance No. 87-11 and amended by Ordinance No. 11-14 to exclude stormwater services. Currently this MSTU provides maintenance of street lighting.

REVENUES:

The millage rate for Fiscal Year 2013 is 0.3000 which is anticipated to generate \$2,135 to provide the above service. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	6,935	1,785	4,287	2,135	-2,152
Miscellaneous Revenues	51	23	0	0	0
Less 5% Statutory Reduction	0	0	-214	-107	107
Other Sources	9	13	0	0	0
Fund Balance	0	0	0	1,319	1,319
Total Revenues:	\$6,995	\$1,821	\$4,073	\$3,347	-\$726
<u>Expenditures</u>					
Operating Expenses	7,179	2,405	3,738	2,930	-808
Transfers Out	3,378	1,827	335	417	82
Total Expenditures:	\$10,557	\$4,232	\$4,073	\$3,347	-\$726

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ANORADA**

COST CENTER SUMMARY - (9213):

TRENDS & ISSUES:

Anorada MSTU was established through Ordinance No. 86-11 to fund the maintenance of the stormwater drainage systems, landscaping of common areas and the installation of fire protection water systems located within this subdivision.

REVENUES:

The millage rate for Fiscal Year 2013 is 1.5000 which is anticipated to generate \$5,028 to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	6,730	2,613	4,525	5,028	503
Miscellaneous Revenues	104	31	0	0	0
Less 5% Statutory Reduction	0	0	-226	-251	-25
Other Sources	10	13	0	0	0
Fund Balance	0	0	6,143	5,920	-223
Total Revenues:	\$6,843	\$2,657	\$10,442	\$10,697	\$255
<u>Expenditures</u>					
Operating Expenses	5,434	4,382	9,192	9,361	169
Transfers Out	3,230	1,108	1,250	1,336	86
Total Expenditures:	\$8,664	\$5,490	\$10,442	\$10,697	\$255

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ORANGE VISTA**

COST CENTER SUMMARY - (9214):

TRENDS & ISSUES:

Orange Vista MSTU was established through Ordinance No. 87-5, as amended by Ordinance No. 89-44 to provide street lighting, and maintenance of: retention ponds, the median strip (including landscaping) located at the entrance way, the subdivision identification sign, sidewalks, and of the fencing. Beginning in FY12, pond maintenance and street lighting services are funded through separate MSBUs. The services currently provided through the MSTU for this subdivision are the maintenance of the subdivision sign, sidewalks and fence.

REVENUES:

A millage rate for Fiscal Year 2013 was not adopted due to sufficient Fund Balance (\$16,708) to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	5,801	4,015	0	0	0
Miscellaneous Revenues	250	52	0	0	0
Other Sources	10	11	0	0	0
Fund Balance	0	0	18,924	16,708	-2,216
Total Revenues:	\$6,061	\$4,078	\$18,924	\$16,708	-\$2,216
<u>Expenditures</u>					
Operating Expenses	5,410	4,403	18,424	16,208	-2,216
Capital Outlay	1,554	0	0	0	0
Transfers Out	2,223	2,571	500	500	0
Total Expenditures:	\$9,188	\$6,974	\$18,924	\$16,708	-\$2,216

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN RIDGE**

COST CENTER SUMMARY - (9215):

TRENDS & ISSUES:

Indian Ridge MSTU was established through Ordinance No. 87-17, and amended by Ordinances No. 95-5 and No. 95-13 to provide street lighting, retention, drainage and other common area repair and maintenance, and to provide improvements of all kind relating to such services. This MSTU also provides services for maintenance of the right-of-way shoulders of Sand Hill Road and C.R. 545 abutting and between the boundaries of several subdivisions comprising the Indian Ridge MSTU and the paved portions of said roadways.

REVENUES:

The millage rate for Fiscal Year 2013 is 3.4900 which is anticipated to generate \$130,291 in revenues to provide the above services and capital projects. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	159,875	121,823	142,876	130,291	-12,585
Miscellaneous Revenues	6,101	1,702	2,000	0	-2,000
Less 5% Statutory Reduction	0	0	-7,244	-6,515	729
Other Sources	251	301	0	0	0
Fund Balance	0	0	327,445	193,078	-134,367
Total Revenues:	\$166,227	\$123,826	\$465,077	\$316,854	-\$148,223
<u>Expenditures</u>					
Operating Expenses	130,759	139,736	452,983	182,871	-270,112
Capital Outlay	0	0	0	117,824	117,824
Transfers Out	5,700	12,547	12,094	16,159	4,065
Total Expenditures:	\$136,459	\$152,283	\$465,077	\$316,854	-\$148,223

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK POINT**

COST CENTER SUMMARY - (9221):

TRENDS & ISSUES:

Hammock Pointe was established by an unnumbered resolution dated October, 25, 1996, as amended by unnumbered resolution dated March 11, 1996 and Resolution No. 03-067R for the purpose of providing stormwater facilities and street lighting. In FY12, this MSTU was amended by Ordinance No. 11-14 to exclude stormwater services. Currently, the Hammock Point MSTU provides street lighting services.

REVENUES:

A millage rate for Fiscal Year 2013 was not adopted due to sufficient Fund Balance (\$11,699) to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	10,333	0	14,775	0	-14,775
PY Delinquent Ad Valorem Tax	0	-2	0	0	0
Miscellaneous Revenues	243	0	0	0	0
Less 5% Statutory Reduction	0	0	-739	0	739
Other Sources	22	20	0	0	0
Fund Balance	0	0	4,455	11,699	7,244
Total Revenues:	\$10,597	\$18	\$18,491	\$11,699	-\$6,792
<u>Expenditures</u>					
Operating Expenses	11,265	5,398	17,491	10,418	-7,073
Transfers Out	3,105	14,446	1,000	1,281	281
Total Expenditures:	\$14,370	\$19,845	\$18,491	\$11,699	-\$6,792

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
KISSIMMEE ISLE**

COST CENTER SUMMARY - (9224):

TRENDS & ISSUES:

The Kissimmee Isle MSTU was established through an unnumbered resolution dated June 27, 1994 to provide installation, repair, maintenance, and improvement of street lighting.

REVENUES:

The millage rate for Fiscal Year 2013 is 0.3400 which is anticipated to generate \$2,400 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,619	4,493	4,685	2,400	-2,285
Miscellaneous Revenues	27	62	0	0	0
Less 5% Statutory Reduction	0	0	-234	-120	114
Other Sources	4	9	0	0	0
Fund Balance	0	0	782	2,492	1,710
Total Revenues:	\$4,650	\$4,564	\$5,233	\$4,772	-\$461
<u>Expenditures</u>					
Operating Expenses	3,483	3,105	4,640	4,089	-551
Transfers Out	1,358	574	593	683	90
Total Expenditures:	\$4,841	\$3,678	\$5,233	\$4,772	-\$461

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
REMINGTON**

COST CENTER SUMMARY - (9230):

TRENDS & ISSUES:

Remington MSTU was established by an unnumbered resolution dated May 15, 1995 and amended by an unnumbered resolution dated December 18, 1995, Resolution No. 04-049R, Resolution No. 05-044R and amended by Ordinance No. 06-05 to provide repair, maintenance, and improvement of street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2013 is 0.4200 which is anticipated to generate \$56,104 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	80,740	73,340	66,921	56,104	-10,817
PY Delinquent Ad Valorem Tax	206	0	0	0	0
Miscellaneous Revenues	640	1,007	0	0	0
Less 5% Statutory Reduction	0	0	-3,346	-2,805	541
Other Sources	119	155	0	0	0
Fund Balance	0	0	43,253	39,170	-4,083
Total Revenues:	\$81,705	\$74,502	\$106,828	\$92,469	-\$14,359
<u>Expenditures</u>					
Operating Expenses	76,422	68,647	105,031	90,437	-14,594
Transfers Out	12,289	3,811	1,797	2,032	235
Total Expenditures:	\$88,711	\$72,458	\$106,828	\$92,469	-\$14,359

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ST JAMES PARK**

COST CENTER SUMMARY - (9232):

TRENDS & ISSUES:

St. James Park MSTU was established through an unnumbered resolution dated September 25, 1995, and amended by Resolution No. 98/99-110. The purpose of this resolution is to provide repair, maintenance, installation, and improvement of street lighting within the MSTU and to fund maintenance of the Poinciana Boulevard shoulders abutting the subdivision within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2013 is 0.8000 which is anticipated to generate \$2,851 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	6,212	0	0	2,851	2,851
PY Delinquent Ad Valorem Tax	929	0	0	0	0
Miscellaneous Revenues	481	0	0	0	0
Less 5% Statutory Reduction	0	0	0	-143	-143
Other Sources	10	9	0	0	0
Fund Balance	0	0	10,723	6,817	-3,906
Total Revenues:	\$7,631	\$9	\$10,723	\$9,525	-\$1,198
<u>Expenditures</u>					
Operating Expenses	4,359	3,900	10,223	9,025	-1,198
Transfers Out	2,728	1,577	500	500	0
Total Expenditures:	\$7,087	\$5,477	\$10,723	\$9,525	-\$1,198

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HIDDEN HEIGHTS**

COST CENTER SUMMARY - (9238):

TRENDS & ISSUES:

Hidden Heights Trail MSTU was established through an unnumbered resolution dated December 9, 1996 to provide services for repair, maintenance, operation, and improvement of Hidden Heights Trail.

REVENUES:

The millage rate for Fiscal Year 2013 is 0.8000 which is anticipated to generate \$721 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	101	509	527	721	194
Miscellaneous Revenues	47	6	0	0	0
Less 5% Statutory Reduction	0	0	-26	-36	-10
Other Sources	0	0	0	0	0
Fund Balance	0	0	1,946	1,799	-147
Total Revenues:	\$149	\$515	\$2,447	\$2,484	\$37
<u>Expenditures</u>					
Operating Expenses	1,109	638	2,197	2,224	27
Transfers Out	356	252	250	260	10
Total Expenditures:	\$1,465	\$889	\$2,447	\$2,484	\$37

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
THE OAKS**

COST CENTER SUMMARY - (9239):

TRENDS & ISSUES:

The Oaks MSTU was established through an unnumbered resolution dated July 15, 1996 to provide services for repair, maintenance, and improvement of street lighting within the MSTU, as well as to fund solid waste collection and disposal within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2013 is 0.3500 which is anticipated to generate \$12,212 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	12,147	14,269	14,870	12,212	-2,658
Miscellaneous Revenues	72	182	0	0	0
Less 5% Statutory Reduction	0	0	-744	-611	133
Other Sources	15	23	0	0	0
Fund Balance	0	0	1,121	6,318	5,197
Total Revenues:	\$12,233	\$14,474	\$15,247	\$17,919	\$2,672
<u>Expenditures</u>					
Operating Expenses	12,124	10,850	14,497	16,884	2,387
Transfers Out	2,913	1,194	750	1,035	285
Total Expenditures:	\$15,037	\$12,044	\$15,247	\$17,919	\$2,672

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
KING'S CREST**

COST CENTER SUMMARY - (9246):

TRENDS & ISSUES:

King's Crest MSTU was established through an unnumbered resolution dated June 29, 1992 to provide services for maintenance of dedicated stormwater retention/detention areas and easements, maintenance of the ten foot buffer running parallel to Neptune Road as depicted on recorded plats, maintenance of the landscaping in the median of Kings Crest Road between lots 1 and 44 (Kings Crest Phase I, plat book 6, page 20 OROC), as well as maintenance and furnishing electricity for street lighting.

REVENUES:

The millage rate for Fiscal Year 2013 is 1.8000 which is anticipated to generate \$14,173 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	13,685	0	0	14,173	14,173
PY Delinquent Ad Valorem Tax	-325	0	0	0	0
Miscellaneous Revenues	368	0	0	0	0
Less 5% Statutory Reduction	0	0	0	-709	-709
Other Sources	23	26	0	0	0
Fund Balance	0	0	20,550	4,316	-16,234
Total Revenues:	\$13,752	\$26	\$20,550	\$17,780	-\$2,770
<u>Expenditures</u>					
Operating Expenses	13,003	8,910	19,050	16,280	-2,770
Transfers Out	3,198	2,719	1,500	1,500	0
Total Expenditures:	\$16,201	\$11,629	\$20,550	\$17,780	-\$2,770

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ROYAL OAKS PH II**

COST CENTER SUMMARY - (9251):

TRENDS & ISSUES:

The Royal Oaks Phase II MSTU was established by an unnumbered resolution dated October 25, 1996, amended through an unnumbered resolution dated November 13, 1989, and amended through Ordinance No. 11-14 to provide maintenance and improvement of street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2013 is 1.2500 which is anticipated to generate \$2,146 in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	3,860	0	0	2,146	2,146
Miscellaneous Revenues	130	0	0	0	0
Less 5% Statutory Reduction	0	0	0	-107	-107
Other Sources	6	7	0	0	0
Fund Balance	0	0	8,639	0	-8,639
Total Revenues:	\$3,996	\$7	\$8,639	\$2,039	-\$6,600
<u>Expenditures</u>					
Operating Expenses	3,238	1,138	8,389	1,746	-6,643
Transfers Out	1,828	7,663	250	293	43
Total Expenditures:	\$5,066	\$8,801	\$8,639	\$2,039	-\$6,600

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LINDFIELDS**

COST CENTER SUMMARY - (9259):

TRENDS & ISSUES:

Lindfields MSTU was established through Ordinance No. 88-8, and amended by Ordinance No. 90-5 to provide installation, repair, maintenance, and replacement of street lights and the furnishing of electric power service to street lights. Also for maintenance, repair and replacement of drainage facilities and all other surface water management systems and improvements; maintenance, cleaning, and landscaping of all drainage and conservation areas, and the enforcement of all prohibitions and restrictions applicable to such drainage and conservation easement areas. This MSTU also provides services for maintenance, replacing, and repairing of all park areas and recreation equipment; maintenance and replacement of all landscaping, maintenance and landscaping of all water retention ponds to maintain them clear and unobstructed; sidewalk maintenance; and maintenance of walls and fencing.

REVENUES:

The millage rate for Fiscal Year 2013 is 1.3200 which is anticipated to generate \$100,469 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	58,608	62,961	134,542	100,469	-34,073
PY Delinquent Ad Valorem Tax	17	46	0	0	0
Miscellaneous Revenues	580	866	0	0	0
Less 5% Statutory Reduction	0	0	-6,727	-5,023	1,704
Other Sources	91	111	0	0	0
Fund Balance	0	0	3,891	37,801	33,910
Total Revenues:	\$59,296	\$63,983	\$131,706	\$133,247	\$1,541
<u>Expenditures</u>					
Operating Expenses	70,532	74,467	87,027	88,668	1,641
Capital Outlay	0	0	40,000	40,000	0
Transfers Out	12,396	4,436	4,679	4,579	-100
Total Expenditures:	\$82,929	\$78,903	\$131,706	\$133,247	\$1,541

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
RAIN TREE PARK**

COST CENTER SUMMARY - (9266):

TRENDS & ISSUES:

Raintree Park MSTU was established through an unnumbered resolution dated July 1, 1991 to provide maintenance of the dedicated stormwater management system. This includes dedicated drainage easements (excluding conservation tracts), dedicated water management/retention facilities, buffer and open space areas, parks and recreation areas, and street lighting within dedicated right-of-way or other dedicated areas.

REVENUES:

The millage rate for Fiscal Year 2013 is 1.2500 which is anticipated to generate \$36,811 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	49,101	31,002	48,350	36,811	-11,539
Miscellaneous Revenues	821	422	0	0	0
Less 5% Statutory Reduction	0	0	-2,418	-1,841	577
Other Sources	59	92	0	0	0
Fund Balance	0	0	18,664	34,840	16,176
Total Revenues:	\$49,982	\$31,517	\$64,596	\$69,810	\$5,214
<u>Expenditures</u>					
Operating Expenses	50,324	42,766	62,072	66,882	4,810
Transfers Out	10,583	4,281	2,524	2,928	404
Total Expenditures:	\$60,907	\$47,047	\$64,596	\$69,810	\$5,214

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INTERCESSION CTY LIGHTING**

COST CENTER SUMMARY - (9271):

TRENDS & ISSUES:

Intercession City MSTU was established through Ordinance No. 76-1, and amended by Ordinance No. 92-25 to provide maintenance, operation and improvements of street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2013 is 0.4500 which is anticipated to generate \$4,955 in revenues to provide the above service. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	7,579	9,595	8,882	4,955	-3,927
PY Delinquent Ad Valorem Tax	18	91	0	0	0
Miscellaneous Revenues	100	204	0	0	0
Less 5% Statutory Reduction	0	0	-444	-248	196
Other Sources	9	14	0	0	0
Fund Balance	0	0	2,156	4,661	2,505
Total Revenues:	\$7,706	\$9,904	\$10,594	\$9,368	-\$1,226
<u>Expenditures</u>					
Operating Expenses	6,990	6,376	9,321	7,925	-1,396
Transfers Out	420	1,217	1,273	1,443	170
Total Expenditures:	\$7,410	\$7,592	\$10,594	\$9,368	-\$1,226

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
EMERALD LAKE COLONY MSBU**

COST CENTER SUMMARY - (9272):

TRENDS & ISSUES:

The Emerald Lakes MSTU was established through Ordinance No. 82-12, as amended by Ordinance No. 96-10, as amended by Ordinance No. 98-13, as amended by Ordinance No. 06-16, and as amended by Ordinance No. 06-18 to provide the maintenance, operation and improvements of street lighting within this MSTU.

REVENUES:

The millage rate for Fiscal Year 2013 is 0.6500 which is anticipated to generate \$2,043 in revenues to provide the above service.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,539	1,724	832	2,043	1,211
PY Delinquent Ad Valorem Tax	1	0	0	0	0
Miscellaneous Revenues	27	36	0	0	0
Less 5% Statutory Reduction	0	0	-42	-102	-60
Other Sources	2	3	0	0	0
Fund Balance	0	0	889	0	-889
Total Revenues:	\$1,569	\$1,763	\$1,679	\$1,941	\$262
<u>Expenditures</u>					
Operating Expenses	1,118	1,118	1,544	1,790	246
Transfers Out	458	144	135	151	16
Total Expenditures:	\$1,576	\$1,262	\$1,679	\$1,941	\$262

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINWARD CAY**

COST CENTER SUMMARY - (9274):

TRENDS & ISSUES:

Windward Cay was created by an Unnumbered Resolution adopted on July 22, 1991 for the purpose of providing stormwater facilities and street lighting. In FY11, the storm water facilities services were provided under Fund 129. In FY12, this MSTU was amended by Ordinance 11-14 to exclude stormwater. Street lighting is the only service being provided.

REVENUES:

The millage rate for Fiscal Year 2013 is 0.4500 which is anticipated to generate \$4,674 in revenues to provide the above service. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	11,767	4,168	6,343	4,674	-1,669
Miscellaneous Revenues	75	58	0	0	0
Less 5% Statutory Reduction	0	0	-317	-234	83
Other Sources	14	22	0	0	0
Fund Balance	0	0	1,090	3,462	2,372
Total Revenues:	\$11,856	\$4,248	\$7,116	\$7,902	\$786
<u>Expenditures</u>					
Operating Expenses	8,932	3,546	6,739	7,403	664
Transfers Out	3,699	2,282	377	499	122
Total Expenditures:	\$12,631	\$5,828	\$7,116	\$7,902	\$786

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINDMILL POINT**

COST CENTER SUMMARY - (9278):

TRENDS & ISSUES:

The Windmill Point MSTU was created by an Unnumbered Resolution adopted on June 17, 1991; as amended by an Unnumbered Resolution adopted on August 29, 1994; by an Unnumbered Resolution adopted on December 22, 1997; by Resolution 98/99-23; Resolution 99/00-116; Resolution 01/02-102, and by Ordinance 11-14 for the purpose of providing stormwater facilities and street lighting. Currently street lighting is the only service being provided.

REVENUES:

The millage rate for Fiscal Year 2013 is 1.3700 which is anticipated to generate \$25,140 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	30,932	0	20,509	25,140	4,631
Miscellaneous Revenues	612	1	0	0	0
Less 5% Statutory Reduction	0	0	-1,025	-1,257	-232
Other Sources	41	59	0	0	0
Fund Balance	0	0	4,600	11,913	7,313
Total Revenues:	\$31,585	\$59	\$24,084	\$35,796	\$11,712
<u>Expenditures</u>					
Operating Expenses	31,960	9,472	22,674	33,992	11,318
Transfers Out	5,923	30,800	1,410	1,804	394
Total Expenditures:	\$37,882	\$40,271	\$24,084	\$35,796	\$11,712

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WESTMINSTER GARDENS**

COST CENTER SUMMARY - (9279):

TRENDS & ISSUES:

Westminster Gardens MSTU was established through an unnumbered resolution dated February 24, 1992 and amended by an unnumbered resolution adopted on December 21, 1992 to provide maintenance of the publicly dedicated stormwater management system, including publicly dedicated drainage easements, water management/retention facilities, and street lighting.

REVENUES:

A millage rate for Fiscal Year 2013 was not adopted due to sufficient Fund Balance (\$11,681) to provide services. Reserves were utilized to appropriate surplus Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	153	0	0	0	0
Transfers In	327	0	0	0	0
Fund Balance	0	0	11,859	11,681	-178
Total Revenues:	\$480	\$0	\$11,859	\$11,681	-\$178
<u>Expenditures</u>					
Operating Expenses	226	207	11,859	555	-11,304
Reserves - Operating	0	0	0	11,126	11,126
Total Expenditures:	\$226	\$207	\$11,859	\$11,681	-\$178

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN RIDGE VILLAS**

COST CENTER SUMMARY - (9281):

TRENDS & ISSUES:

Indian Ridge Villas MSTU was established through an unnumbered resolution dated December 21, 1992 to provide maintenance of the publicly dedicated stormwater management system, including publicly dedicated drainage easements, water management/retention facilities, and street lighting.

REVENUES:

The millage rate for Fiscal Year 2013 is 0.5000 which is anticipated to generate \$13,582 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	0	13,582	13,582
Miscellaneous Revenues	666	0	0	0	0
Less 5% Statutory Reduction	0	0	0	-679	-679
Transfers In	357	0	0	0	0
Fund Balance	0	0	21,751	6,247	-15,504
Total Revenues:	\$1,023	\$0	\$21,751	\$19,150	-\$2,601
<u>Expenditures</u>					
Operating Expenses	15,941	14,459	21,251	18,650	-2,601
Transfers Out	0	2,128	500	500	0
Total Expenditures:	\$15,941	\$16,587	\$21,751	\$19,150	-\$2,601

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
SHADOW OAKS**

COST CENTER SUMMARY - (9282):

TRENDS & ISSUES:

Shadow Oaks MSTU was established through an unnumbered resolution dated June 24, 1991 to provide maintenance, operation, and improvements of street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2013 is 0.0750 which is anticipated to generate \$327 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,945	1,396	1,150	327	-823
Miscellaneous Revenues	18	18	0	0	0
Less 5% Statutory Reduction	0	0	-58	-16	42
Other Sources	0	4	0	0	0
Fund Balance	0	0	879	1,164	285
Total Revenues:	\$1,962	\$1,418	\$1,971	\$1,475	-\$496
<u>Expenditures</u>					
Operating Expenses	831	754	1,747	1,228	-519
Transfers Out	242	231	224	247	23
Total Expenditures:	\$1,073	\$986	\$1,971	\$1,475	-\$496

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
QUAIL RIDGE**

COST CENTER SUMMARY - (9285):

TRENDS & ISSUES:

Quail Ridge MSTU was established through an unnumbered resolution dated July 19, 1993, and amended by an unnumbered resolution dated February 19, 1996 and Resolution No. 98/99-144. This MSTU provides services for repair, maintenance, and improvement of the publicly dedicated stormwater management system, including publicly dedicated drainage easements, park/recreational site, water management/retention facilities, and street lighting within the subdivision and along the north right-of-way of Osceola Parkway, as well as garbage services.

REVENUES:

The millage rate for Fiscal Year 2013 is 1.3000 which is anticipated to generate \$24,445 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	36,345	30,124	37,081	24,445	-12,636
PY Delinquent Ad Valorem Tax	-84	-1	0	0	0
Miscellaneous Revenues	282	402	0	0	0
Less 5% Statutory Reduction	0	0	-1,854	-1,222	632
Other Sources	39	69	0	0	0
Fund Balance	0	0	3,639	18,304	14,665
Total Revenues:	\$36,583	\$30,593	\$38,866	\$41,527	\$2,661
<u>Expenditures</u>					
Operating Expenses	34,774	26,766	35,625	38,102	2,477
Transfers Out	3,073	7,237	3,241	3,425	184
Total Expenditures:	\$37,847	\$34,003	\$38,866	\$41,527	\$2,661

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ISLE OF BELLALAGO**

COST CENTER SUMMARY - (9349):

TRENDS & ISSUES:

Isles of Bellalago MSTU was established through Ordinance No. 05-41 for the purpose of providing repair, maintenance, operation, and improvement of the street lighting and stormwater management within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2013 is 3.7100 which is anticipated to generate \$98,318 in revenues to provide the above services and capital project. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	127,644	98,318	-29,326
Less 5% Statutory Reduction	0	0	-6,382	-4,916	1,466
Fund Balance	0	0	0	24,938	24,938
Total Revenues:	\$0	\$0	\$121,262	\$118,340	-\$2,922
<u>Expenditures</u>					
Operating Expenses	0	0	117,358	111,986	-5,372
Transfers Out	0	0	3,904	6,354	2,450
Total Expenditures:	\$0	\$0	\$121,262	\$118,340	-\$2,922

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK TRAILS**

COST CENTER SUMMARY - (9352):

TRENDS & ISSUES:

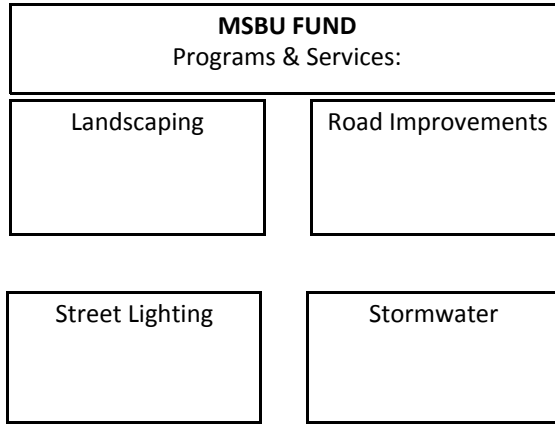
Hammock Trails MSTU was established through Ordinance No. 06-30, and amended by Ordinance No. 10-16 to provide repair, maintenance, and improvement of the stormwater management ponds located within the MSTU.

REVENUES:

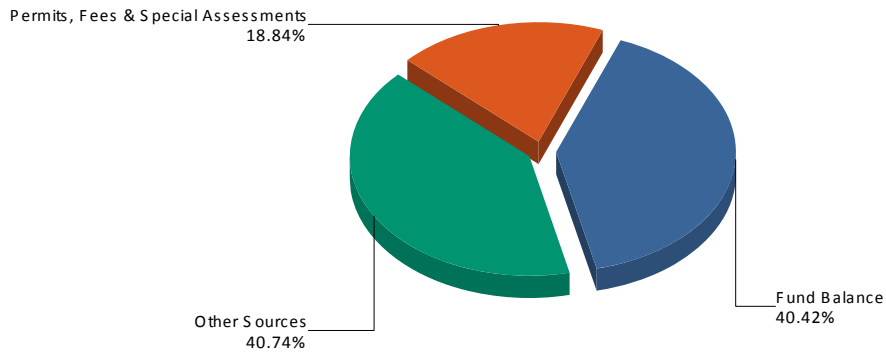
The millage rate for Fiscal Year 2013 is 2.7000 which is anticipated to generate \$36,216 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	53,006	50,489	36,216	-14,273
Miscellaneous Revenues	2	679	0	0	0
Less 5% Statutory Reduction	0	0	-2,524	-1,811	713
Transfers In	6,000	0	0	0	0
Fund Balance	0	0	0	17,383	17,383
Total Revenues:	\$6,002	\$53,685	\$47,965	\$51,788	\$3,823
<u>Expenditures</u>					
Operating Expenses	5,855	38,702	45,418	49,317	3,899
Transfers Out	0	7,500	2,547	2,471	-76
Total Expenditures:	\$5,855	\$46,202	\$47,965	\$51,788	\$3,823

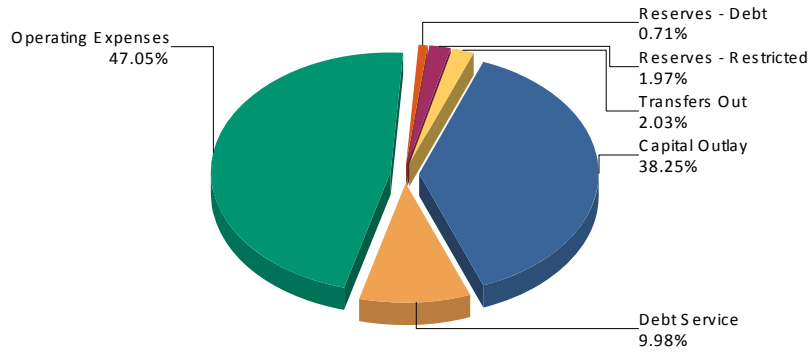
FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND



Revenues



Expenditures



FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND

FUND SUMMARY

TRENDS & ISSUES:

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non-ad valorem assessments to be imposed therein. Historically, all of the County's subdivision serving MSBUs have been accounted for in Fund 153, however, in FY12 all but six were established and accounted for in Funds 128 (Stormwater MSBU) and 129 (Streetlight MSBU) depending on the services provided. This change is a result of the continuation of the process of converting the County's subdivision serving MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance. The FY13 budgeted amounts are based on current year trending costs of services and identifiable needs. Funds budgeted in the Transfers Out account are for the administrative fee related to the services provided. New for FY13, the Board implemented the Old Oak Trail MSBU as a pilot program for Road Improvements. This Fund's budget reflects an increase of 46% from the FY12 Adopted Budget due to the adoption of the Old Oak Trail Road Improvement MSBU, which is a newly created Special Assessment for FY13.

REVENUES:

Revenues collected from MSBU fees are non-ad valorem assessments and are recorded in the Special Assessments account. New for FY13 is Other Sources, which represent the money received from a loan obtained to fund the initial road improvement within the Old Oak Trail MSBU. Many MSBUs utilize Fund Balance to provide authorized services. These funds represent prior year Fund Balance. This revenue is projected to increase by \$15,473 largely due to the FY12 cost savings in the Fountains at Emerald Lakes MSBU.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Permits, Fees & Special Assessments	101,461	42,443	39,640	33,047	-6,593
Miscellaneous Revenues	1,631	3,031	0	0	0
Less 5% Statutory Reduction	0	0	-1,983	-1,652	331
Transfers In	5,464	0	0	0	0
Other Sources	2,615	0	0	71,472	71,472
Fund Balance	0	0	55,442	70,915	15,473
Total Revenues:	\$111,171	\$45,474	\$93,099	\$173,782	\$80,683
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Operating Expenses	64,903	28,527	89,599	81,763	-7,836
Capital Outlay	18,702	0	0	66,472	66,472
Debt Service	0	0	0	17,352	17,352
Transfers Out	43,281	16,097	3,500	3,528	28
Reserves - Debt	0	0	0	1,238	1,238
Reserves - Restricted	0	0	0	3,429	3,429
Total Expenditures:	\$126,885	\$44,624	\$93,099	\$173,782	\$80,683

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
CANE BREAK MSBU**

COST CENTER SUMMARY - (9218):

TRENDS & ISSUES:

Cane Brake MSBU was established through Ordinance No. 95-5 to provide maintenance, repair and improvements of the publicly dedicated stormwater management system, including drainage easements and water management/retention facilities and landscaping in publicly dedicated buffered areas and the installation, maintenance, and repair of street lighting.

REVENUES:

The non-ad valorem assessment rate for Fiscal Year 2013 is \$31.61 per platted lot, which is anticipated to generate \$2,181 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,330	8,738	7,500	2,181	-5,319
Miscellaneous Revenues	44	145	0	0	0
Less 5% Statutory Reduction	0	0	-375	-109	266
Other Sources	163	0	0	0	0
Fund Balance	0	0	3,320	6,218	2,898
Total Revenues:	\$6,537	\$8,883	\$10,445	\$8,290	-\$2,155
<u>Expenditures</u>					
Operating Expenses	5,127	4,541	8,945	6,790	-2,155
Transfers Out	1,984	1,500	1,500	1,500	0
Total Expenditures:	\$7,110	\$6,041	\$10,445	\$8,290	-\$2,155

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
MARINA CLUB ESTATES MSBU**

COST CENTER SUMMARY - (9235):

TRENDS & ISSUES:

The residents of the Marina Club MSBU have been connected to the City of St. Cloud's water system. As the water plant maintained by this MSBU is no longer in existence, funds remaining will be used for water main repairs and/or replacements.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013 as sufficient Fund Balance (\$35,816) is available to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	470	2,326	0	0	0
Fund Balance	0	0	35,657	35,816	159
Total Revenues:	\$470	\$2,326	\$35,657	\$35,816	\$159
<u>Expenditures</u>					
Operating Expenses	111	90	35,657	35,816	159
Transfers Out	6	0	0	0	0
Total Expenditures:	\$117	\$90	\$35,657	\$35,816	\$159

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
TOPS TERRACE MSBU**

COST CENTER SUMMARY - (9244):

TRENDS & ISSUES:

Tops Terrace MSBU was established through Ordinance No. 89-16 to provide installation and maintenance of street lighting.

REVENUES:

The non-ad valorem assessment rate for Fiscal Year 2013 is \$26.59 per platted lot, which is anticipated to generate \$1,436 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,834	1,832	1,890	1,436	-454
Miscellaneous Revenues	31	32	0	0	0
Less 5% Statutory Reduction	0	0	-95	-72	23
Other Sources	47	0	0	0	0
Fund Balance	0	0	773	1,178	405
Total Revenues:	\$1,912	\$1,864	\$2,568	\$2,542	-\$26
<u>Expenditures</u>					
Operating Expenses	1,236	1,232	2,068	2,014	-54
Transfers Out	546	1,320	500	528	28
Total Expenditures:	\$1,782	\$2,552	\$2,568	\$2,542	-\$26

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FANNY BASS MSBU**

COST CENTER SUMMARY - (9288)

TRENDS & ISSUES:

Fanny Bass MSBU was established through an unnumbered resolution dated November 11, 1996 for the purposes of funding the maintenance, operation, repair, and improvement of Fanny Bass Lane within the boundaries of the unit.

REVENUES:

No assessment rate was adopted for Fiscal Year 2013. There is a Fund Balance of \$3,023 to provide funding for unanticipated projects.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	44	0	0	0	0
Fund Balance	0	0	3,067	3,023	-44
Total Revenues:	\$44	\$0	\$3,067	\$3,023	-\$44
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	0	3,067	3,023	-44
Total Expenditures:	\$0	\$0	\$3,067	\$3,023	-\$44

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FOUNTAINS@EMERALD LAKES MSBU**

COST CENTER SUMMARY - (9299):

TRENDS & ISSUES:

Emerald Lakes (the Fountains) MSBU was established through Ordinance No. 00-30 to fund the repair, maintenance, provision, improvement and operation of stormwater management, as well as the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance and internal roadway island.

REVENUES:

The non-ad valorem assessment rate for Fiscal Year 2013 is \$115.85 per platted lot, which is anticipated to generate \$11,122 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	37,831	24,136	30,250	11,122	-19,128
Miscellaneous Revenues	241	402	0	0	0
Less 5% Statutory Reduction	0	0	-1,513	-556	957
Other Sources	975	0	0	0	0
Fund Balance	0	0	7,470	24,680	17,210
Total Revenues:	\$39,047	\$24,538	\$36,207	\$35,246	-\$961
<u>Expenditures</u>					
Operating Expenses	28,050	17,001	34,707	33,746	-961
Transfers Out	20,222	9,389	1,500	1,500	0
Total Expenditures:	\$48,272	\$26,390	\$36,207	\$35,246	-\$961

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
OLD OAK TRAIL**

COST CENTER SUMMARY - (9359):

TRENDS & ISSUES:

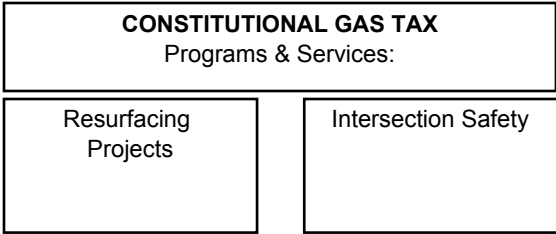
Resolution 12-095R authorized the imposition of a special assessment for road improvements on Old Oak Trail. This MSBU was established for funding construction of Initial Road Improvements and Resurfacing Improvements on Old Oak Trail. The initial road improvement will be funded by a loan and repaid through an assessment to property owner over a seven year period. The cost for the resurfacing improvement will be collected through the assessment over a seven year period. The budgeted reserves are for the debt payments and the resurfacing improvement planned for year eight.

REVENUES:

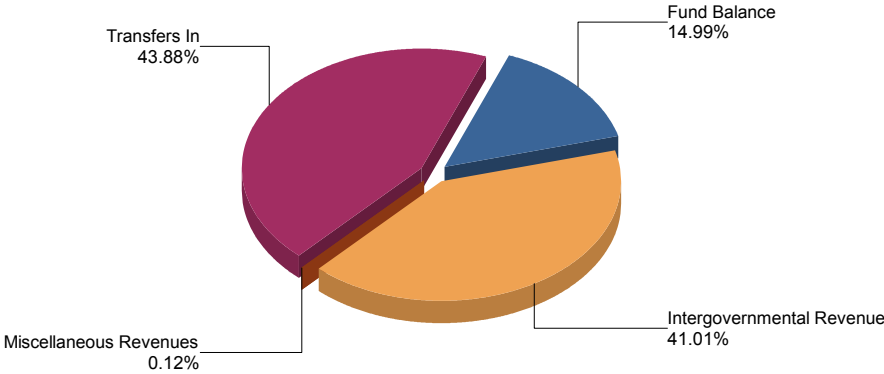
The non-ad valorem assessment rate for Fiscal Year 2013 is \$1,672.84 per platted lot, which is anticipated to generate in revenues to provide the above services.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	18,308	18,308
Less 5% Statutory Reduction	0	0	0	-915	-915
Other Sources	0	0	0	71,472	71,472
Total Revenues:	\$0	\$0	\$0	\$88,865	\$88,865
<u>Expenditures</u>					
Operating Expenses	0	0	0	374	374
Capital Outlay	0	0	0	66,472	66,472
Debt Service	0	0	0	17,352	17,352
Reserves - Debt	0	0	0	1,238	1,238
Reserves - Restricted	0	0	0	3,429	3,429
Total Expenditures:	\$0	\$0	\$0	\$88,865	\$88,865

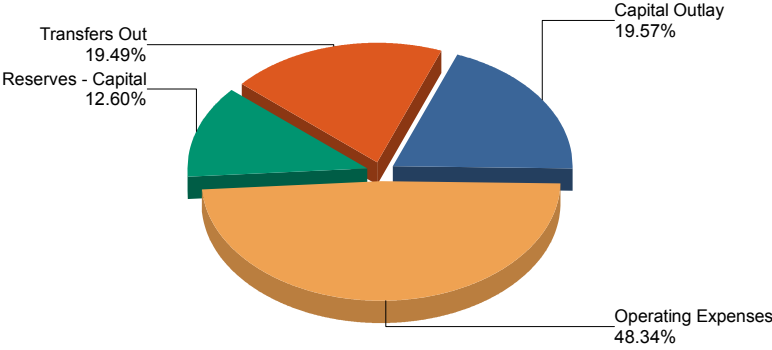
FUND 154-CONSTITUTIONAL GAS TAX FUND



Revenues



Expenditures



FUND 154-CONSTITUTIONAL GAS TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

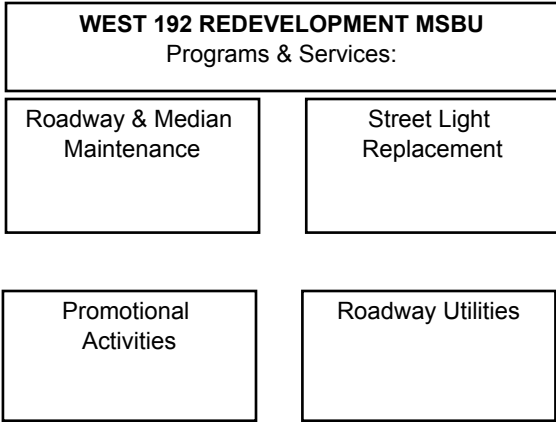
The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects and other transportation related expenditures such as traffic signals, road and bridge vehicle replacement and miscellaneous road maintenance. For FY13, the fund's budget is increasing by 16.1% which is mostly due to a transfer of host fees from the Solid Waste Fund (Fund 401) to support BOCC initiatives and a transfer for dirt road paving. The Operating budget reflects an appropriation of \$4 million for road resurfacing. The fund is also required to pay a debt service payment of \$1.375 million for Osceola Parkway.

REVENUES:

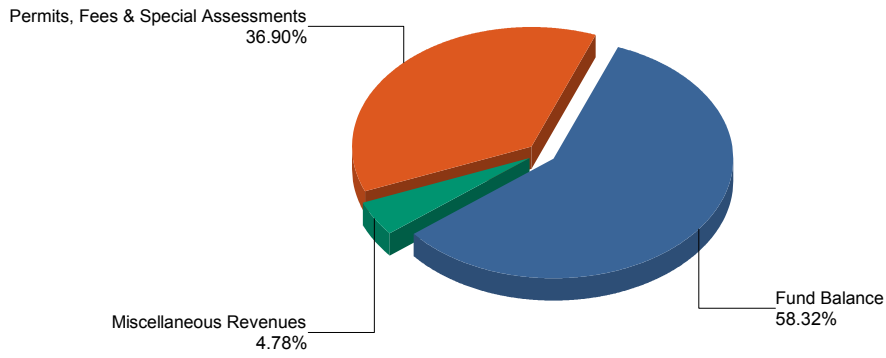
The major revenue source is the 2 cent tax per gallon on motor fuel. For FY13, the revenues budgeted for this fund is based on an estimate provided by the Department of Revenue. There is a Transfer In from the General Fund for dirt road paving. Additionally, a transfer of host fees from the Solid Waste Fund (401) is also included as the revenue generated in this fund is not sufficient to cover project costs and debt service.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	3,534,488	3,500,656	3,824,729	3,504,195	-320,534
Miscellaneous Revenues	18,257	113,526	2,700	10,000	7,300
Less 5% Statutory Reduction	0	0	-191,371	-175,710	15,661
Transfers In	500,000	3,770	1,500,000	3,750,000	2,250,000
Fund Balance	0	0	1,414,982	1,280,988	-133,994
Total Revenues:	\$4,052,745	\$3,617,952	\$6,551,040	\$8,369,473	\$1,818,433
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	1,963,732	1,807,017	0	4,046,037	4,046,037
Capital Outlay	0	0	3,747,839	1,638,116	-2,109,723
Transfers Out	0	1,630,175	1,594,465	1,631,125	36,660
Reserves - Capital	0	0	893,736	1,054,195	160,459
Total Expenditures:	\$1,963,732	\$3,437,192	\$6,236,040	\$8,369,473	\$2,133,433

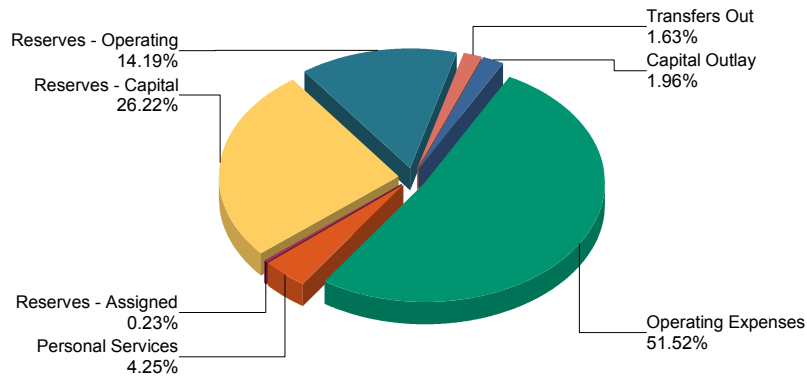
FUND 155-WEST 192 MSBU PHASE I



Revenues



Expenditures



MISSION STATEMENT:

Provide visitors and Osceola County residents with an aesthetically pleasing, pedestrian friendly corridor which is safe and welcoming while at the same time attracting potential investment and redevelopment.

FY13 Goals & Objectives:

GOAL 1 – Grow and Diversify the County’s Economy

Objectives: Play a key role in redevelopment and economic development efforts within the district.

1. Provide resources in supporting Osceola County’s efforts in revitalizing the district’s tax base.

GOAL 2 – Create Great Neighborhoods for the Future: Safe and Livable

Objectives: Obtain cost savings through the West 192 Asset Management Contract

1. Increase level of service as it relates to maintenance at a cost savings.
2. Improve relationships with F.D.O.T., property owners and businesses within the district.
3. Improve overall safety of corridor for both motorist and pedestrians alike.

FY12 Accomplishments:

1. Assisted in the relocation of families currently living within district motels into sustainable housing.
2. Improved overall appearance of the district without going over budget.
3. Improved relationship with Disney and industry as a whole.

FUND 155-WEST 192 MSBU PHASE I

FUND SUMMARY:

TRENDS & ISSUES:

The West 192 Municipal Services Benefit Unit (MSBU) Maintenance Fund was created to record maintenance and improvement costs incurred along the W192 tourist corridor. Personal Services support 3.55 FTEs which is a decrease of 0.05 FTEs from FY12 Adopted. The FY13 Operating Expense budget is decreasing due to a new maintenance contract as the current contract with VMS expired in September FY12. Capital Outlay budget covers costs associated with street light replacements, a new Toughbook and a new handheld radio with charger. Transfers Out are associated with the cost allocation plan. Reserves Operating have been established in accordance with the Budget Policy. Reserves for Capital are committed for Capital expenditures; specific projects not identified. Reserves Assigned are being held pending the outcome of the FRS pension dispute.

REVENUES:

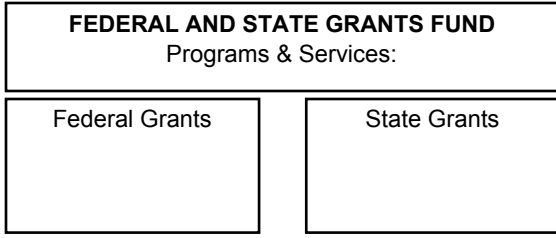
Revenue is received from a special assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area to fund multiple services. Additional sources include Miscellaneous Revenues, which reflect Interest earned on bank balances, and Fund Balance from the prior fiscal year.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Permits, Fees & Special Assessments	2,540,259	2,248,013	1,309,320	1,750,000	440,680
Miscellaneous Revenues	226,446	203,957	80,242	226,939	146,697
Less 5% Statutory Reduction	0	0	-69,478	-98,847	-29,369
Transfers In	4,225	67,715	0	0	0
Other Sources	65,470	34,747	0	0	0
Fund Balance	0	0	4,174,124	2,765,879	-1,408,245
Total Revenues:	\$2,836,401	\$2,554,432	\$5,494,208	\$4,643,971	-\$850,237
Expenditures					
Personal Services	208,631	200,009	211,056	197,393	-13,663
Operating Expenses	2,364,156	2,625,215	3,309,613	2,392,598	-917,015
Capital Outlay	0	0	30,000	91,139	61,139
Transfers Out	110,861	97,453	81,726	75,748	-5,978
Reserves - Operating	0	0	808,185	659,118	-149,067
Reserves - Capital	0	0	1,053,628	1,217,469	163,841
Reserves - Assigned	0	0	0	10,506	10,506
Total Expenditures:	\$2,683,648	\$2,922,676	\$5,494,208	\$4,643,971	-\$850,237

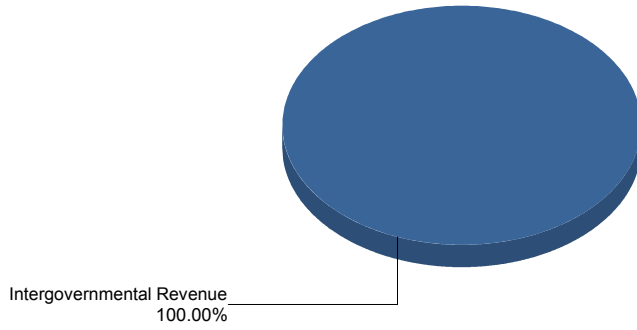
PERSONNEL

	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Full Time:	3.50	3.65	3.60	3.55	-0.05
Total Personnel:	3.50	3.65	3.60	3.55	-0.05

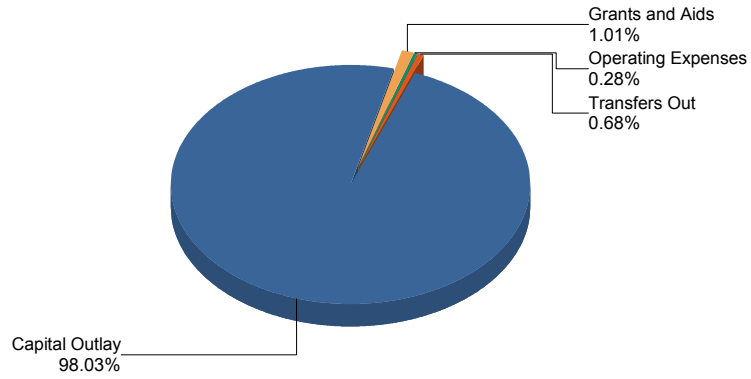
FUND 156-FEDERAL AND STATE GRANTS FUND



Revenues



Expenditures



FUND 156-FEDERAL AND STATE GRANTS FUND

FUND SUMMARY:

TRENDS & ISSUES:

In prior years, grants were budgeted in the department with the responsibility for management of the grants. However, due to the restructuring of grant accounts, all grants will be budgeted in this Fund to allow for improved management.

REVENUES:

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

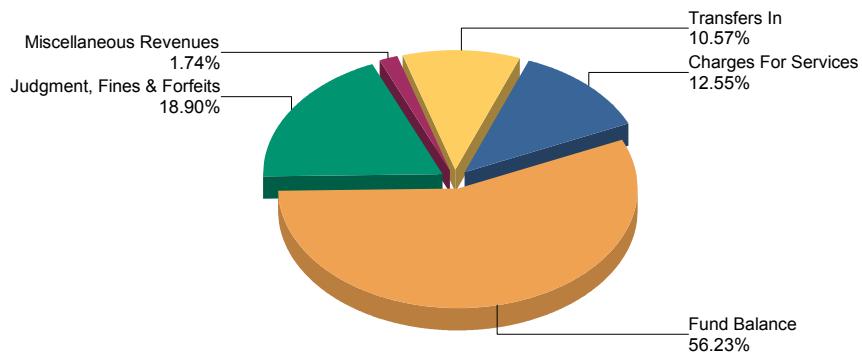
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	0	0	0	9,454,213	9,454,213
Total Revenues:	\$0	\$0	\$0	\$9,454,213	\$9,454,213
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	0	0	28,735	28,735
Capital Outlay	0	0	0	9,250,530	9,250,530
Grants and Aids	0	0	0	104,198	104,198
Transfers Out	0	0	0	70,750	70,750
Total Expenditures:	\$0	\$0	\$0	\$9,454,213	\$9,454,213

FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

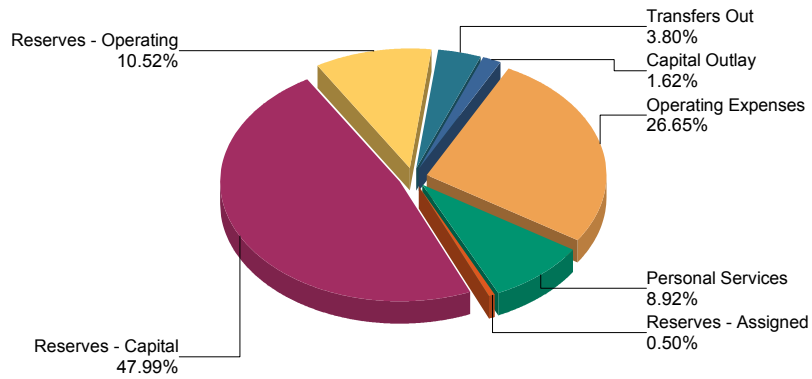
INTERGOV. RADIO COMMUNICATION Programs & Services:

Maintains the
800MHz Radio
System

Revenues



Expenditures



FUND 158 - INTERGOVERNMENTAL COMMUNICATIONS

FY13 Goals & Objectives:

GOAL 1 - Update the cost allocation model for the maintenance of the intergovernmental communication system.

Objectives:

1. Identify the full cost of the intergovernmental communication radio system incorporating the maintenance requirements and costs for the upgraded P25 platform.
2. Evaluate the current cost allocation model utilized to share costs with funding partners and revise funding matrix.
3. Finalize the level of service with radio users based on needs and future cost trending.
4. Review results with funding partners.
5. Revise funding agreements to reflect new allocation model reflecting current equipment inventories.

GOAL 2 - Completion of rebanding project

Objectives:

1. Finalization of documentation for completion of the project.

GOAL 3 - Migrating analog system over to digital platform for all public safety users.

Objectives:

1. Program all public safety subscriber units.
2. Convert remaining 6 analog channels to P25 for Phase I.
3. Update fire station alerting mechanism for the cities.

GOAL 4 - Develop a plan for the implementation of Phase II of the digital migration to P25 for non public safety users.

Objective:

1. Identify potential options for movement to digital platform for non-public safety radio users.
2. Establishment of funding for phase two of digital platform upgrade for non-public safety users in FY 2014.

GOAL 5 - Address tower site maintenance needs.

Objective:

1. Planning and funding the inspection and structural upgrade of four tower sites.
2. Develop a plan to identify and complete radio tower site repairs and maintenance on an annual basis.

GOAL 6 - Complete a Continuity of Operations Plan (COOP) for Intergovernmental Communications

Objective:

1. Ensure radio coverage during and after any type of disaster.
2. Identify plan to upgrade to version 13 of the P25 radio system to ensure fail soft at each subsite.
3. Establish subscriber inventories necessary for disaster related incidents.

FY12 Accomplishments:

Continued to maintain and develop the monthly Public Safety Users Group

Board approval for the purchase/funding of P25 Digital upgrade

Developed a Non-Public Safety Users Group meeting

Installed and upgraded all communications consoles to P25 Digital Platform

Upgrade and repair of all cabling on towers associated with P25 upgrade.

Developed and implemented resource/asset inventory/repair software as part of upgrade to digital platform.

FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

FUND SUMMARY:

TRENDS & ISSUES:

This Fund supports the 800 MHz radio system which is used by both cities and the County for public safety and supporting agency communications. This budget represents a continuation level budget with a few exceptions. An increase in the budget can be found in the area of Repairs and Maintenance. While the contract with Motorola is expected to reflect a temporary decrease in FY13 due to the decrease in support for the current 800 MHz platform while transitioning to the P25 system, additional resources must be allocated for tower inspections and repairs. Due to the age of this infrastructure and code requirements the tower require periodic inspections and routine maintenance. Funds have been requested for the purchase and installation of a new phone system. Additionally, funds have been requested to support the management of the Countywide Communications System with scanning equipment, a hard drive for the database support and server software backup. The Fund is comprised of cost centers: 1247 – I.T. Infrastructure Support, which ensures the integrity and security of the infrastructure of the radio system; 4125 - Facilities Management, which covers expenditures needed to provide general repair, maintenance and cleaning services for the Fund's buildings; and 9820 – Intergovernmental Radio Communications, which provides funding for the primary activities of this Fund. The FY13 budget supports 3.2 FTEs, which is a decrease of 0.3 FTEs due to re-allocating split funded personnel. Operating Expenditures are increasing in FY13 based on department analysis of trending costs. Capital Outlay is increasing due to identified needs in the upcoming fiscal year. Transfers Out are associated with the cost allocation plan. Reserves Operating have been established in accordance with the Budget Policy. Reserves Capital are committed for Capital expenditures; specific projects not identified. Reserves Assigned are being held pending the outcome of the FRS pension dispute.

REVENUES:

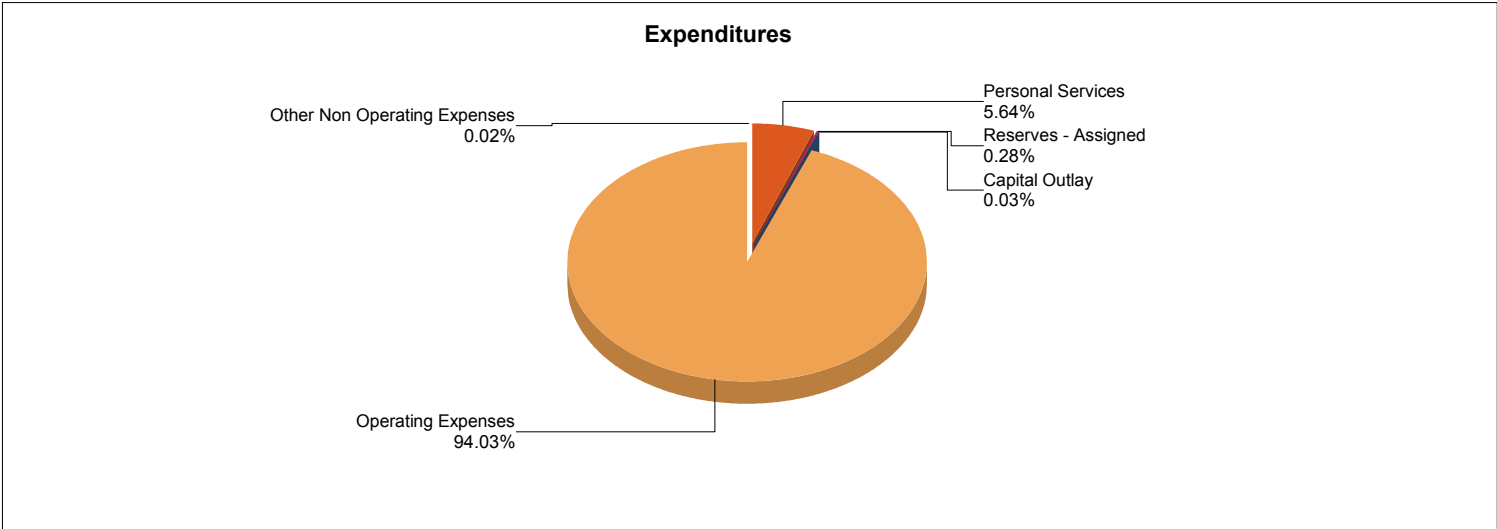
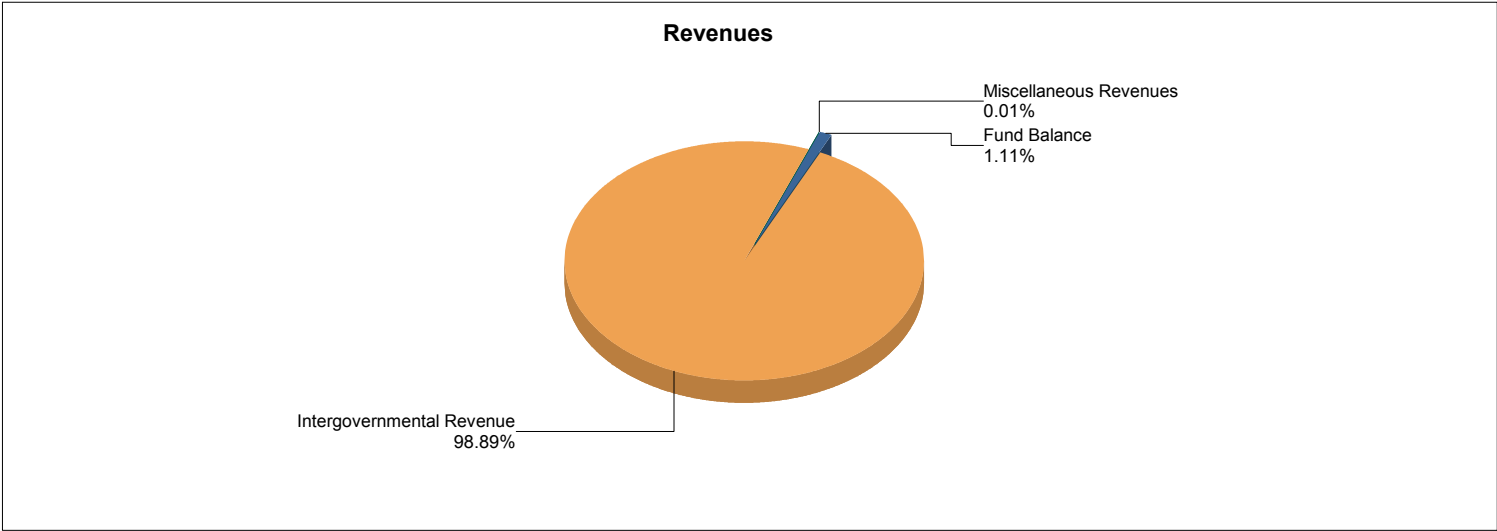
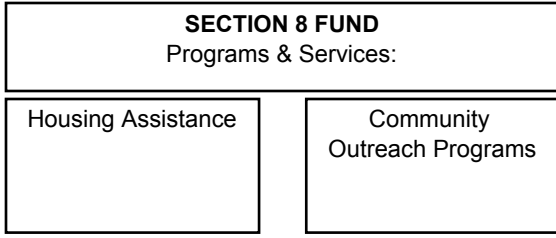
Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal agreements with other users of the system, such as KUA, OUC, OHP, City of St. Cloud, City of Kissimmee, Toho Water Authority and the Osceola School District, who pay for the service they receive. Transfers In from other BOCC funds being re-evaluated based on actual usage and the departments are currently negotiating changes to their contributions for FY13. Additional revenues include Interest on bank balances and Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	338,756	345,320	343,541	345,319	1,778
Judgment, Fines & Forfeits	518,218	519,106	524,325	520,000	-4,325
Miscellaneous Revenues	50,760	49,209	46,250	47,986	1,736
Less 5% Statutory Reduction	0	0	-45,706	-45,665	41
Transfers In	261,341	273,114	290,876	290,876	0
Fund Balance	0	0	1,301,528	1,547,000	245,472
Total Revenues:	\$1,169,075	\$1,186,749	\$2,460,814	\$2,705,516	\$244,702
Expenditures					
Personal Services	303,430	273,708	278,976	241,338	-37,638
Operating Expenses	496,856	510,521	716,724	720,887	4,163
Capital Outlay	0	0	0	43,922	43,922
Debt Service	110,286	0	0	0	0
Transfers Out	59,651	116,801	120,264	102,936	-17,328
Reserves - Operating	0	0	297,590	284,610	-12,980
Reserves - Capital	0	0	1,047,260	1,298,290	251,030
Reserves - Assigned	0	0	0	13,533	13,533
Total Expenditures:	\$970,223	\$901,030	\$2,460,814	\$2,705,516	\$244,702

PERSONNEL

	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Full Time:	4.00	4.30	3.50	3.20	-0.30
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	4.00	4.30	3.50	3.20	-0.30

FUND 168-SECTION 8 FUND



FUND 168-SECTION 8 FUND

FUND SUMMARY

TRENDS & ISSUES:

The Section 8 Housing Program is a federal rent subsidy which assists participants with monthly rental payments. Personal Services supports 8.4 FTEs, the same as the FY12 Adopted Budget. Personal Services increased due to adjustments for retirement and worker's compensation insurance, as well as changes associated with employee health plan selections from Open Enrollment. Operating expenses are increasing 1% due to the increase of portable vouchers used for reimbursement for local and portable Housing Assistance Payments (HAP), which the County is obligated to pay under this program. However, these expenses are offset by HUD payments to the County. Capital Outlay includes replacement equipment for Housing Inspectors. Reserves Assigned are being held pending the outcome of the FRS pension dispute. The overall budget is an increase of 1.5% over the FY12 Adopted Budget.

REVENUES:

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. Revenue source also includes Fund Balance.

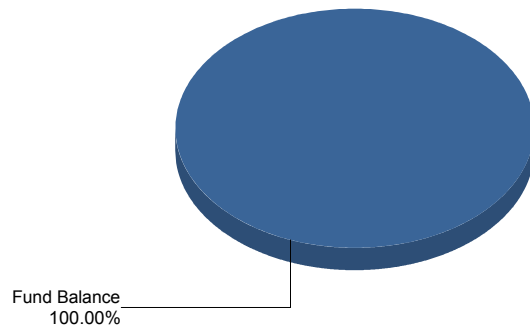
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Intergovernmental Revenue	6,924,508	7,671,375	8,012,732	8,054,288	41,556
Charges For Services	0	96	0	0	0
Miscellaneous Revenues	16,826	13,250	250	500	250
Transfers In	3,821	10,189	0	0	0
Fund Balance	0	0	10,189	90,000	79,811
Total Revenues:	\$6,945,154	\$7,694,911	\$8,023,171	\$8,144,788	\$121,617
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Personal Services	436,299	413,258	442,101	459,012	16,911
Operating Expenses	6,534,264	7,072,318	7,579,770	7,658,863	79,093
Capital Outlay	500	0	0	2,500	2,500
Other Non Operating Expenses	509	0	1,300	1,300	0
Reserves - Assigned	0	0	0	23,113	23,113
Total Expenditures:	\$6,971,572	\$7,485,576	\$8,023,171	\$8,144,788	\$121,617

FUND 174-ROAD IMPACT FEE ZONE 1/ SHARED

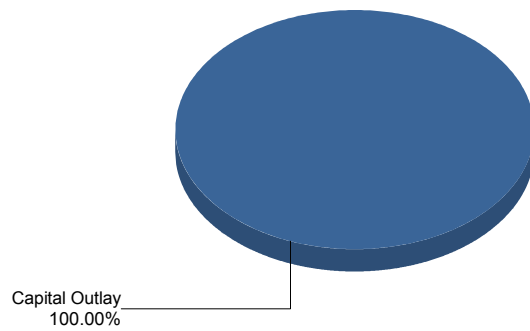
ROAD IMPACT FEE ZONE 1/SHARED
Programs & Services:

Growth Related
Transportation
Improvements

Revenues



Expenditures



FUND 174-ROAD IMPACT FEE ZONE 1/ SHARED

FUND SUMMARY:

TRENDS & ISSUES:

The Transportation Impact Fee Zone 1/Countywide Shared Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system. There was no revenue budgeted for FY13 due to the repeal of the Impact Fee Ordinance. Prior to the adoption of the FY13 Budget, the BOCC approved Ordinance No. 12-31 on September 17th which repealed Road Impact Fees. Projects budgeted have been carried forward from FY12 to be continued in FY13 without interruption. Current projects include Osceola Parkway Phase I, Osceola Parkway Phase II, Poinciana Blvd Phase III, Boggy Creek Rd Phase I, and John Young Parkway North. As a result of Ordinance No. 12-31, Poinciana Blvd Phase II and III were designated as Zone 3 projects. This fund's debt obligation will be paid by a Transfer Out from the Local Option Sales Surtax Fund (Fund 306) to the appropriate debt service fund.

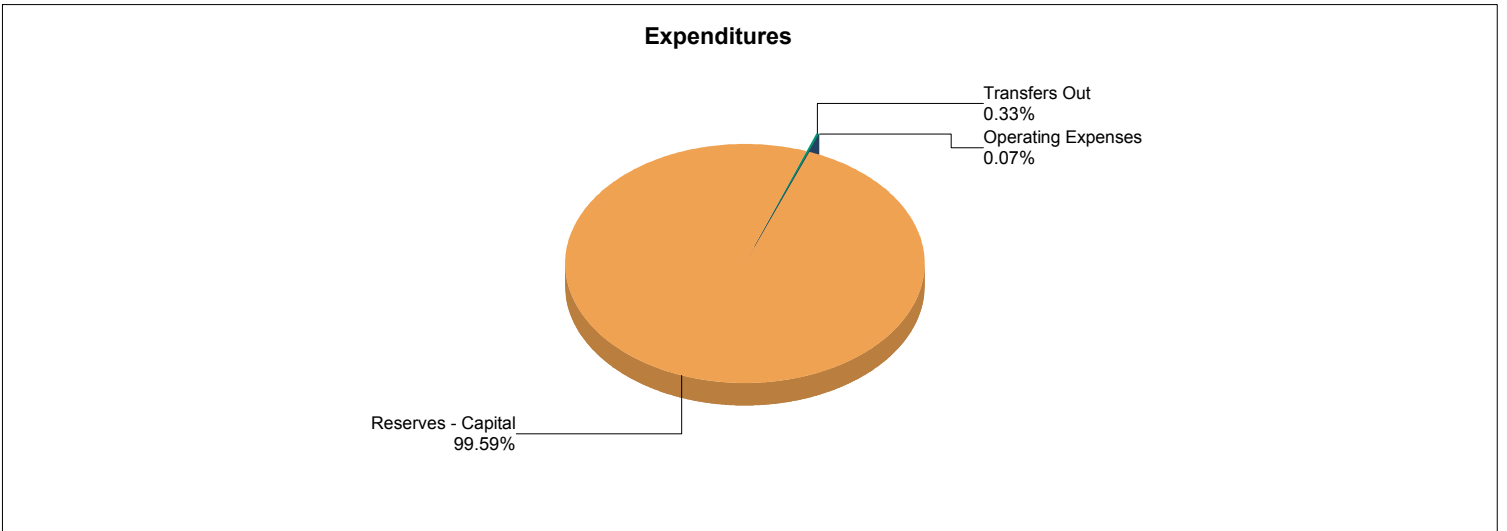
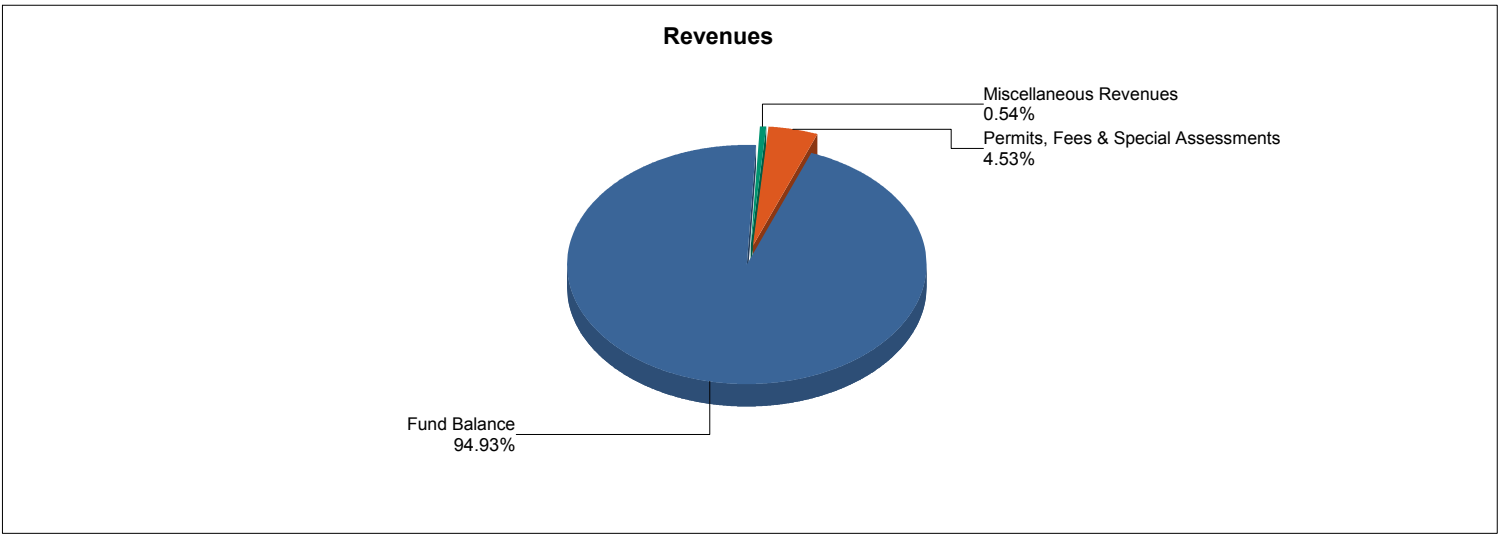
REVENUES:

The funding source includes Balance Forward which represents carried forward funds from FY12. Due to the repeal of road impact fees by Ordinance No. 12-31, the Board will evaluate alternative funding options to replace impact fees as the funding mechanism.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,899,829	3,385,586	270,646	0	-270,646
Intergovernmental Revenue	10,042,086	3,540,998	3,344,535	0	-3,344,535
Charges For Services	212	0	0	0	0
Miscellaneous Revenues	305,141	104,777	81,275	0	-81,275
Less 5% Statutory Reduction	0	0	-17,596	0	17,596
Transfers In	17,935,076	2,779,238	25,535,869	0	-25,535,869
Fund Balance	0	0	16,822,976	34,136,377	17,313,401
Total Revenues:	\$31,182,343	\$9,810,598	\$46,037,705	\$34,136,377	-\$11,901,328
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	14,121	288,492	3,100	0	-3,100
Capital Outlay	21,344,866	21,815,307	37,608,145	34,136,377	-3,471,768
Transfers Out	7,668,699	7,056,004	7,605,070	0	-7,605,070
Reserves - Capital	0	0	821,390	0	-821,390
Total Expenditures:	\$29,027,685	\$29,159,803	\$46,037,705	\$34,136,377	-\$11,901,328

FUND 177-FIRE IMPACT FEE FUND

FIRE IMPACT FEE FUND Programs & Services:	
Capital Purchases	Reserves



FUND 177-FIRE IMPACT FEE FUND

FUND SUMMARY:

TRENDS & ISSUES:

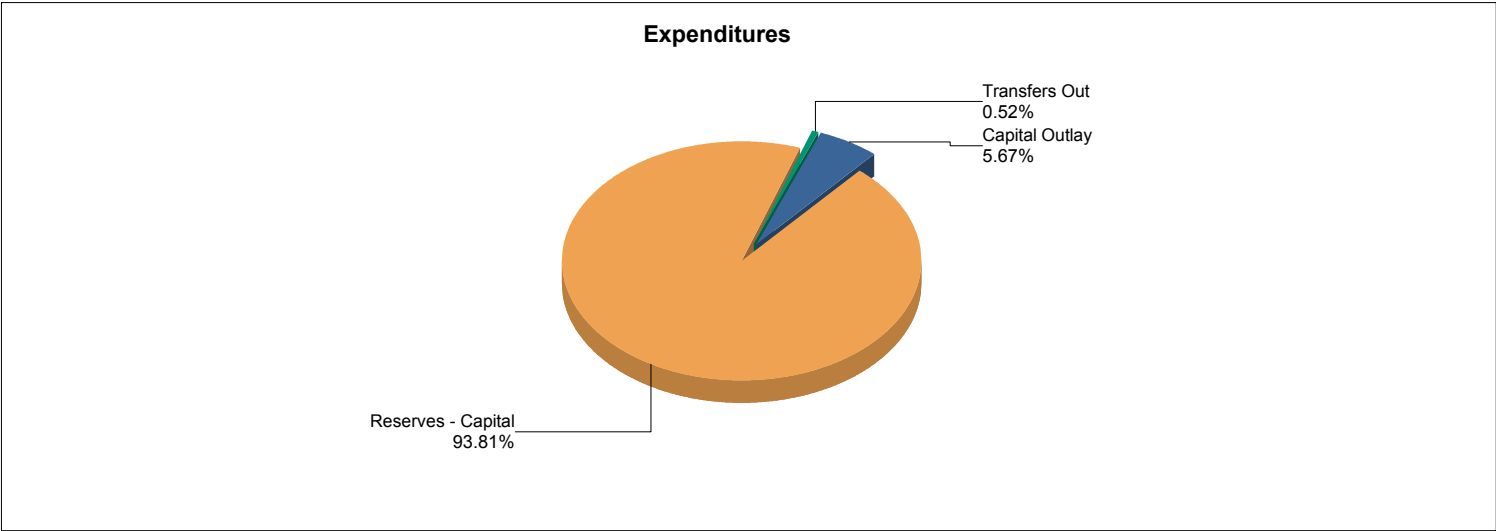
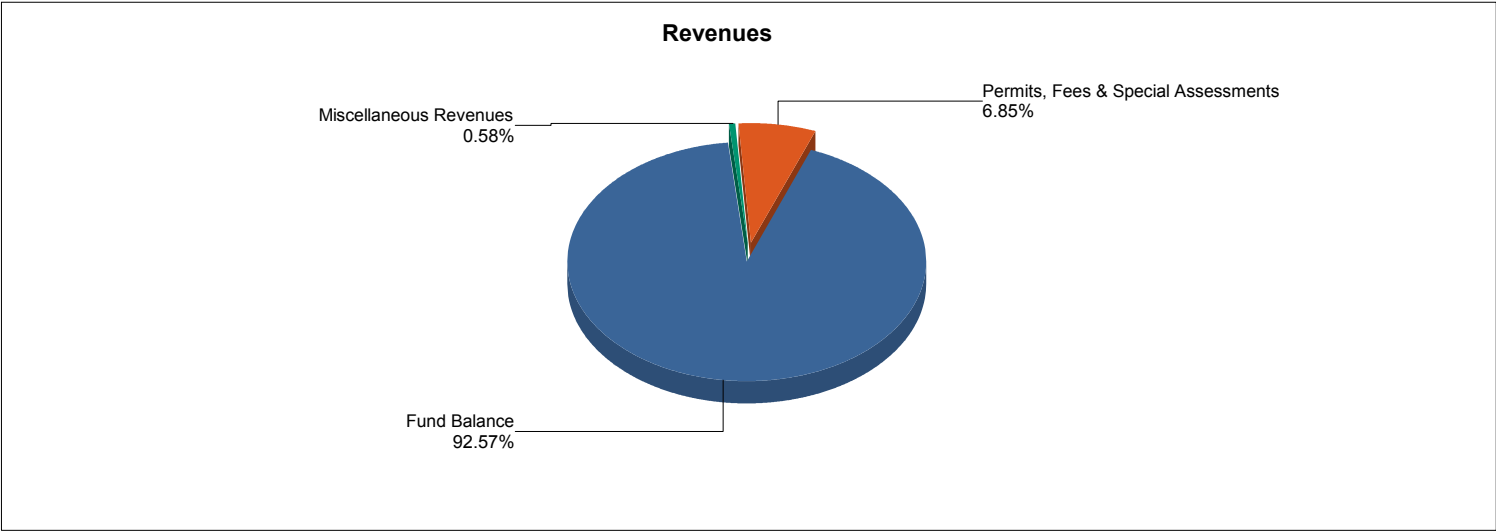
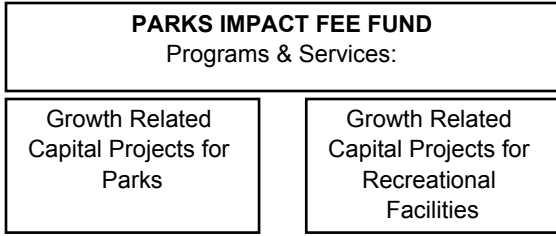
The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. Fees are collected in accordance with Ordinance No. 06-09 which establishes the Fire Rescue Impact Fee. Monies collected fund growth-necessitated capital improvements to the Fire Rescue System. Examples of allowable uses are land acquisition, fees for architecture, engineering, or surveying services, design and construction plan preparation, and site development, among others. Additionally, the County may retain up to 1.5% of Fire Rescue Impact fees collected or the actual costs associated with the administration of the fee.

REVENUES:

Revenues realized from the impact fees levied on developments which have an effect on the County's transportation system. The methodology and rates to collect revenues for this fund were developed during Fiscal Year 2003. Due to the previous moratorium, revenues were decreased in FY12. However, for FY13, the County will begin collecting fees again. The FY13 Adopted Budget is based on current year collection trends.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	216,458	366,489	24,778	55,000	30,222
Miscellaneous Revenues	13,624	8,830	4,535	6,500	1,965
Less 5% Statutory Reduction	0	0	-1,466	-3,075	-1,609
Fund Balance	0	0	1,655,224	1,152,533	-502,691
Total Revenues:	\$230,082	\$375,319	\$1,683,071	\$1,210,958	-\$472,113
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	680	10	50	900	850
Transfers Out	173,122	175,997	169,630	4,051	-165,579
Reserves - Capital	0	0	1,513,391	1,206,007	-307,384
Total Expenditures:	\$173,802	\$176,007	\$1,683,071	\$1,210,958	-\$472,113

FUND 178-PARKS IMPACT FEE FUND



FUND 178-PARKS IMPACT FEE FUND

FUND SUMMARY:

TRENDS & ISSUES:

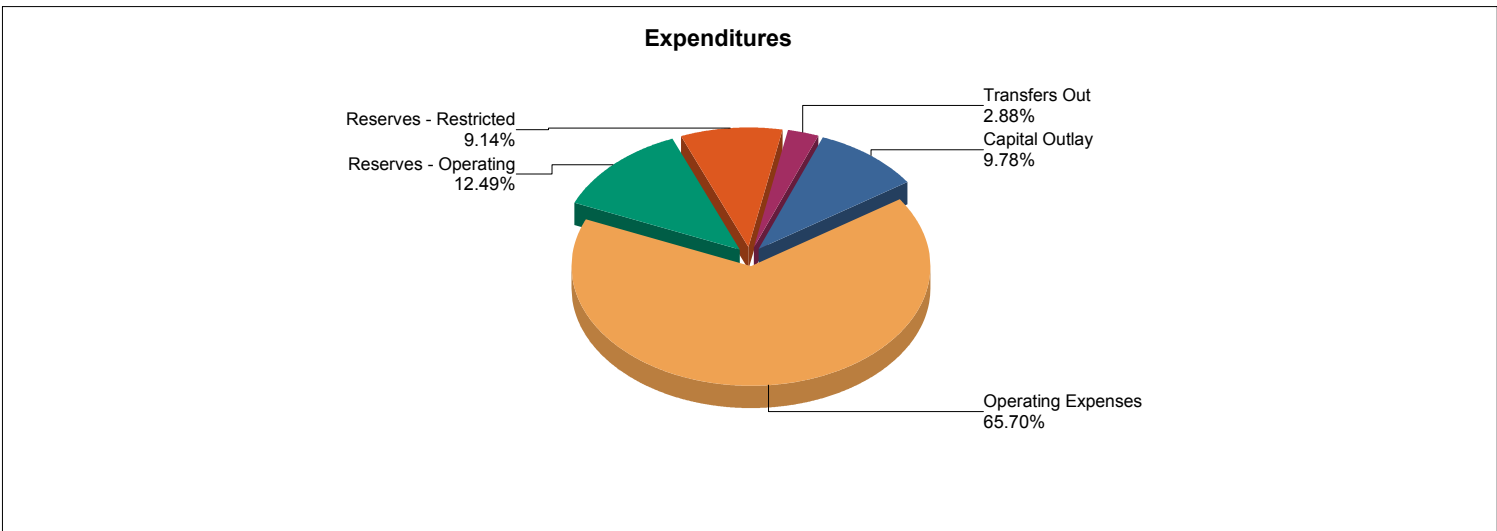
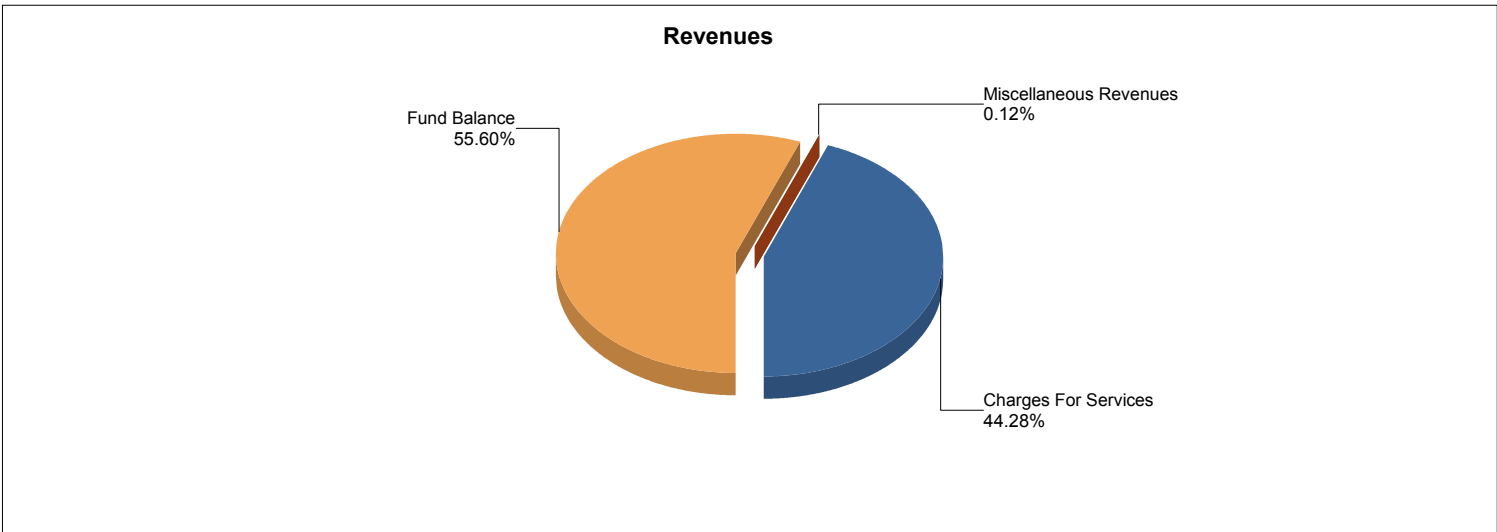
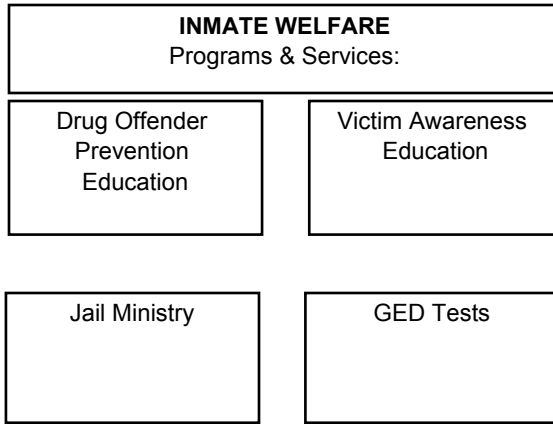
The Parks Impact Fee fund accounts for revenues and appropriations realized from growth related impacts the County currently levies on developments affecting the County's park system. The use of these monies is restricted to growth necessitated capital improvements for parks and recreational facilities. For FY 2013, the budget is projected at \$3,054,408, reflecting a 15.7% increase from the FY12 Adopted Budget. There is no funding recommended for new projects in FY13, however, ongoing projects at Mac Overstreet Park and Greenways & Trails have remaining funds budgeted. Reserves Capital reflect funding committed for Capital expenditures; specific projects not identified. Up to 1.5% of collected fees can be transferred to the General Fund for the administration of this program.

REVENUES:

The main revenue source is from impact fees collected on new development. The revenue projected for FY13 is 9.1% higher than the FY12 Adopted. Other revenue sources include interest on account balances as well as Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	781,573	422,710	97,719	210,000	112,281
Charges For Services	60	0	0	0	0
Miscellaneous Revenues	28,971	13,048	28,696	17,800	-10,896
Less 5% Statutory Reduction	0	0	-6,321	-11,390	-5,069
Transfers In	210,000	210,000	210,000	0	-210,000
Fund Balance	0	0	2,310,492	2,837,998	527,506
Total Revenues:	\$1,020,604	\$645,758	\$2,640,586	\$3,054,408	\$413,822
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	3,675	33	0	0	0
Capital Outlay	1,954,327	189,365	0	173,148	173,148
Transfers Out	31,818	25,224	25,777	15,940	-9,837
Reserves - Capital	0	0	2,614,809	2,865,320	250,511
Total Expenditures:	\$1,989,821	\$214,622	\$2,640,586	\$3,054,408	\$413,822

FUND 180-INMATE WELFARE FUND



FUND 180-INMATE WELFARE FUND

TRENDS & ISSUES:

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. The purpose of the Inmate Welfare Fund is to provide a jail ministry program, recreational equipment, supplies, GED tests, and research materials to those requiring detention or supervision in Osceola County. This Fund indirectly supports the BOCC's Strategic Goal 2: Cost Effective and High Performing County Government, Objective 2 – Deliver County services in an efficient and cost effective manner. Operating Expenditures increased 4.3% over the FY12 Adopted Budget, primarily due to an increase in contractual services. Capital Outlay includes a duplicator and color copiers. Transfers Out to the General Fund are based on the cost allocation plan. Reserve for Cash is calculated as two months of Personal Services, Operating and Transfers Out. Reserve for Contingency is calculated as 6.7% of total operating budget to respond to unanticipated needs and emergencies. Overall, the budget increased 11.9% over FY12 Adopted Budget.

REVENUES:

The County currently has a contract with Aramark to provide inmate commissary services. As part of this agreement, 30.1% of the sales generated are deposited in the Inmate Welfare Fund. Also, Fund Balance from FY12 serves as a source of revenue.

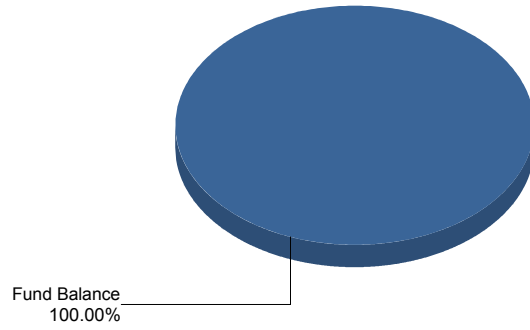
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	238,963	241,298	221,750	231,250	9,500
Miscellaneous Revenues	3,610	5,318	631	631	0
Less 5% Statutory Reduction	0	0	-11,119	-11,119	0
Transfers In	20,277	472	0	0	0
Fund Balance	0	0	245,322	290,345	45,023
Total Revenues:	\$262,850	\$247,088	\$456,584	\$511,107	\$54,523
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Operating Expenses	272,667	239,415	321,865	335,791	13,926
Capital Outlay	0	0	0	50,000	50,000
Transfers Out	13,094	13,204	12,235	14,729	2,494
Reserves - Operating	0	0	75,758	63,861	-11,897
Reserves - Restricted	0	0	46,726	46,726	0
Total Expenditures:	\$285,761	\$252,619	\$456,584	\$511,107	\$54,523

FUND 182-ROAD IMPACT FEE ZONE 2

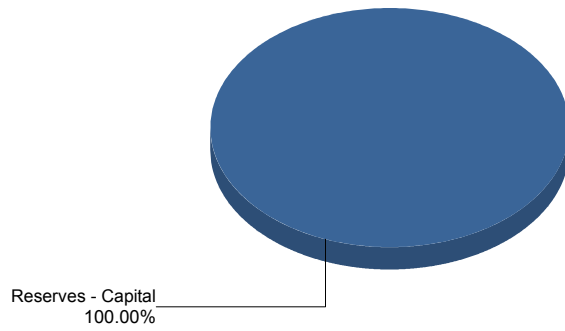
ROAD IMPACT FEE ZONE 2
Programs & Services:

Growth Related
Transportation
Improvements

Revenues



Expenditures



FUND 182-ROAD IMPACT FEE ZONE 2

FUND SUMMARY:

TRENDS & ISSUES:

The Transportation Impact Fee Zone 2 Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system. The County and developer Ginn-LA, Ltd entered into a Facilitation of Public Infrastructure Agreement dated December 23, 2002 which states the County is to repay \$4.9 million to Ginn-LA Ltd. from Road Impact Fees collected. There was no revenue budgeted for FY13 due to the repeal of the Impact Fee Ordinance. Prior to the adoption of the FY13 Budget, the BOCC approved Ordinance No. 12-31 on September 17th which repealed Road Impact Fees. This fund's debt obligation will be paid by a Transfer Out from the Local Option Sales Surtax Fund (Fund 306) to the appropriate debt service fund.

REVENUES:

The funding source includes Balance Forward which represents carried forward funds from FY12 for the agreement with Ginn-LA Ltd. for roadway improvements. Due to the repeal of the road impact fees, the disposition of remaining funds will be addressed per the Ordinance.

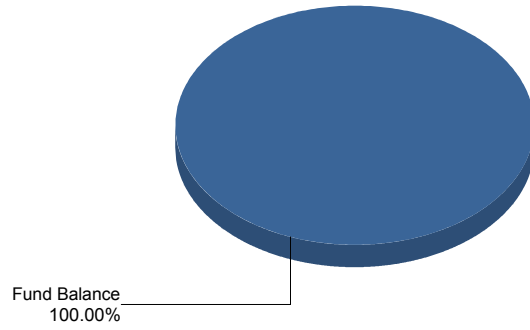
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,014,456	1,022,334	34,281	0	-34,281
Intergovernmental Revenue	591,540	0	0	0	0
Charges For Services	228	0	0	0	0
Miscellaneous Revenues	124,066	64,886	19,510	0	-19,510
Less 5% Statutory Reduction	0	0	-2,690	0	2,690
Transfers In	1,100,283	8,500	8,500	0	-8,500
Fund Balance	0	0	11,647,375	4,900,000	-6,747,375
Total Revenues:	\$2,830,573	\$1,095,720	\$11,706,976	\$4,900,000	-\$6,806,976
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	4,103	678,263	100,000	0	-100,000
Capital Outlay	0	852,918	1,013,591	0	-1,013,591
Transfers Out	2,697,091	2,374,315	1,854,915	0	-1,854,915
Reserves - Capital	0	0	8,738,470	4,900,000	-3,838,470
Total Expenditures:	\$2,701,194	\$3,905,496	\$11,706,976	\$4,900,000	-\$6,806,976

FUND 183-ROAD IMPACT FEE ZONE 3

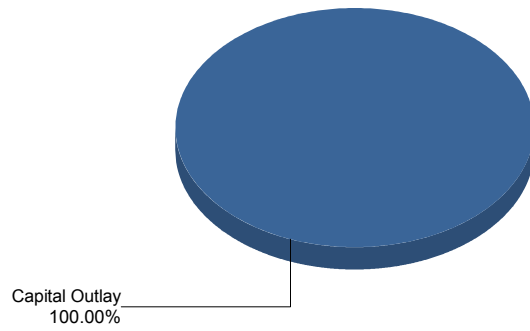
ROAD IMPACT FEE ZONE 3
Programs & Services:

Growth Related
Transportation
Improvements

Revenues



Expenditures



FUND 183-ROAD IMPACT FEE ZONE 3

FUND SUMMARY:

TRENDS & ISSUES:

The Transportation Impact Fee Zone 3 Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system. There was no revenue budgeted for FY13 due to the repeal of the Impact Fee Ordinance. Prior to the adoption of FY13 Budget, the BOCC approved Ordinance No. 12-31 on September 17th which repealed Road Impact Fees. Pleasant Hill Road/US 17-92 Intersection budget has been carried forward from FY12 to be continued in FY13 without interruption. This fund's debt obligation will be paid by a Transfer Out from the Local Option Sales Surtax Fund (Fund 306) to the appropriate debt service fund.

REVENUES:

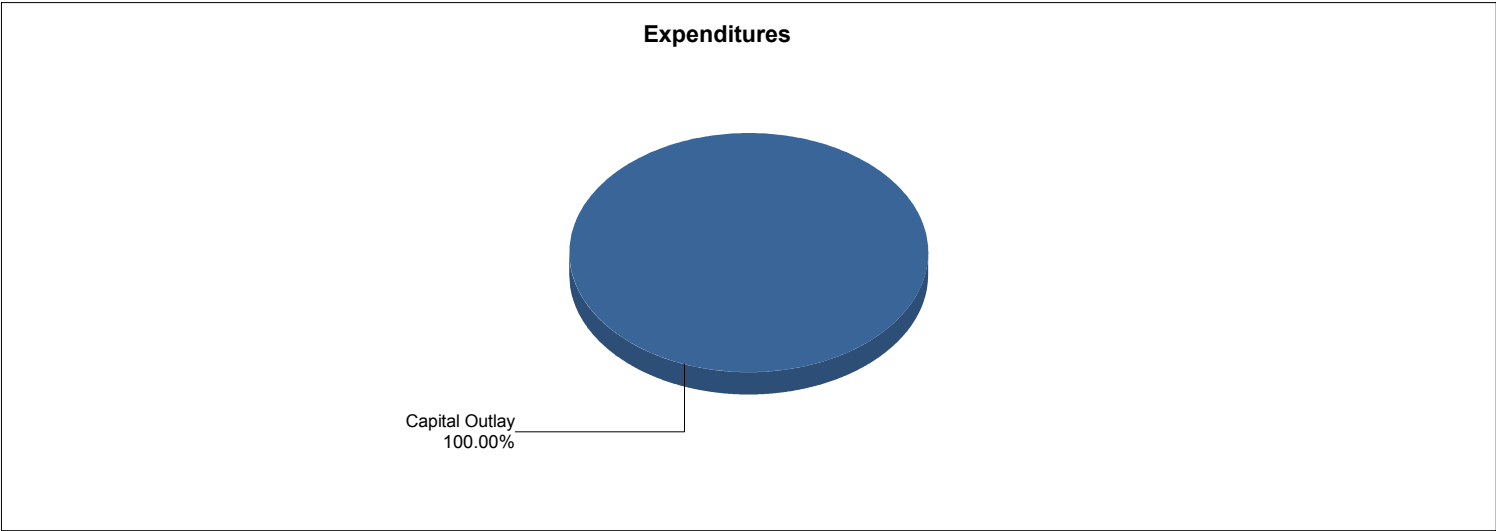
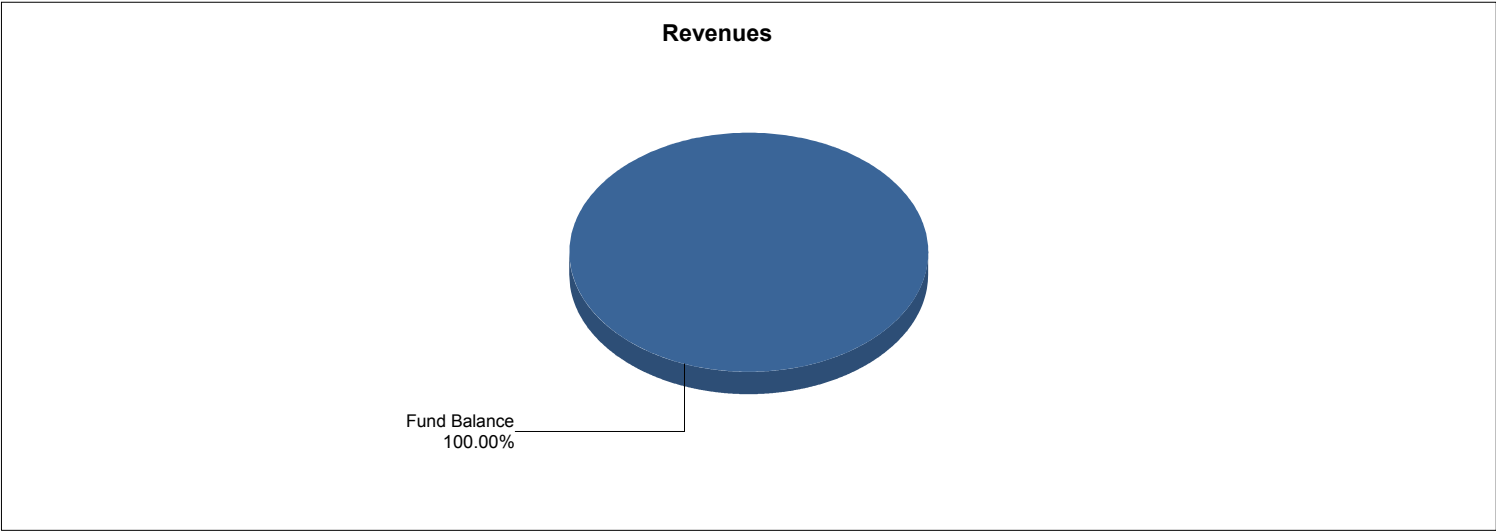
The funding source includes Balance Forward which represents carried forward funds from FY12. Due to the repeal of the road impact fees, the disposition of remaining funds will be addressed per the Ordinance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	619,440	605,080	84,837	0	-84,837
Miscellaneous Revenues	172,075	100,572	43,050	0	-43,050
Less 5% Statutory Reduction	0	0	-6,394	0	6,394
Transfers In	9,703	9,703	9,703	0	-9,703
Fund Balance	0	0	1,994,691	10,340	-1,984,351
Total Revenues:	\$801,218	\$715,355	\$2,125,887	\$10,340	-\$2,115,547
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	2,433	6,465	100	0	-100
Capital Outlay	16,249	73,119	0	10,340	10,340
Transfers Out	20,041	29,525	110,006	0	-110,006
Reserves - Capital	0	0	2,015,781	0	-2,015,781
Total Expenditures:	\$38,723	\$109,109	\$2,125,887	\$10,340	-\$2,115,547

FUND 184-ROAD IMPACT FEE ZONE 4

ROAD IMPACT FEE ZONE 4
Programs & Services:

Growth Related
Transportation
Improvements



FUND 184-ROAD IMPACT FEE ZONE 4

FUND SUMMARY:

TRENDS & ISSUES:

The Transportation Impact Fee Zone 4 Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system. There was no revenue budgeted for FY13 due to the repeal of the Impact Fee Ordinance. Prior to the adoption of the FY13 Budget, the BOCC approved Ordinance No. 12-31 on September 17th which repealed Road Impact Fees. Projects budgeted have been carried forward from FY12 to be continued in FY13 without interruption. Current projects include Neptune Road/Corridor and Bill Beck Blvd. This fund's debt obligation will be paid by a Transfer Out from the Local Option Sales Surtax Fund (Fund 306) to the appropriate debt service fund.

REVENUES:

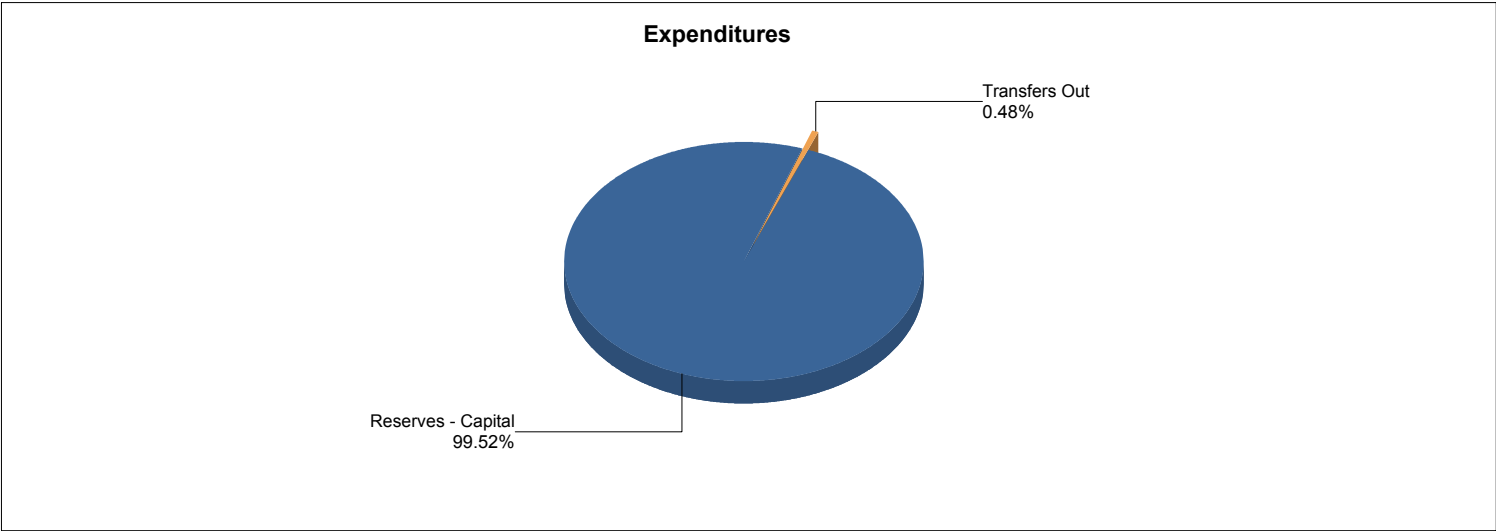
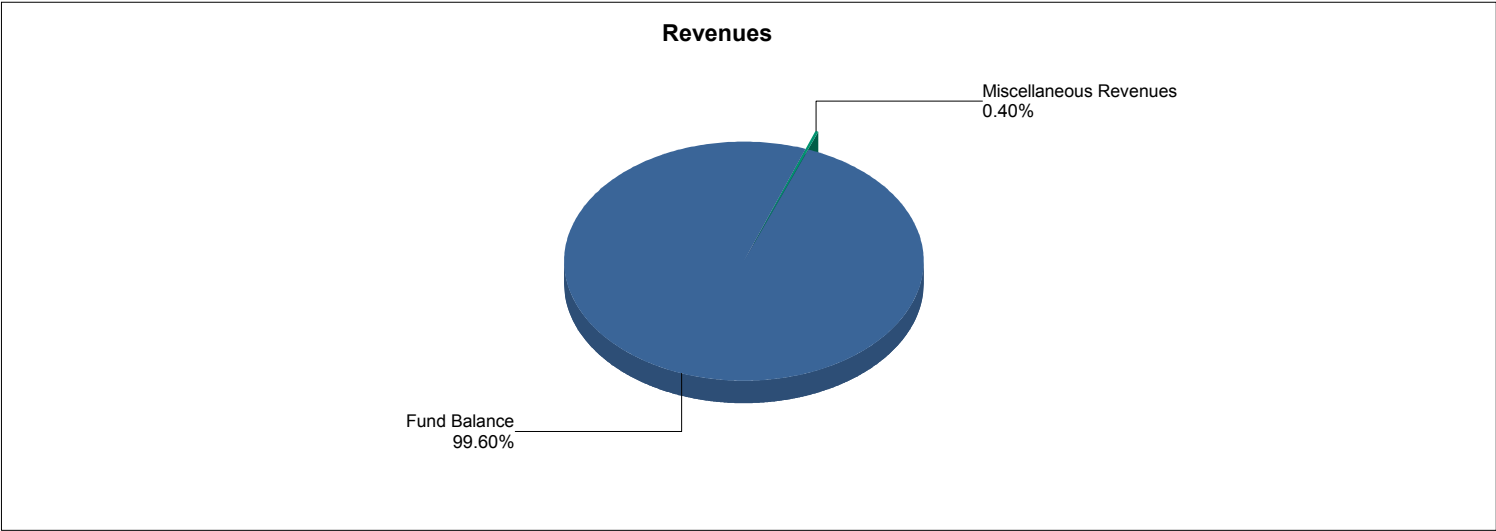
The funding source includes Balance Forward which represents carried forward funds from FY12. Due to the repeal of road impact fees by Ordinance No. 12-31, the Board will evaluate alternative funding options to replace impact fees as the funding mechanism.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	452,553	345,473	48,900	0	-48,900
Miscellaneous Revenues	43,639	22,002	14,500	0	-14,500
Less 5% Statutory Reduction	0	0	-3,170	0	3,170
Transfers In	2,688,487	3,445,779	774,546	0	-774,546
Fund Balance	0	0	4,872,226	522,831	-4,349,395
Total Revenues:	\$3,184,680	\$3,813,254	\$5,707,002	\$522,831	-\$5,184,171
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	83,782	612,249	100	0	-100
Capital Outlay	528,553	323,097	1,823,126	522,831	-1,300,295
Transfers Out	2,949,821	4,668,379	2,420,971	0	-2,420,971
Reserves - Capital	0	0	1,462,805	0	-1,462,805
Total Expenditures:	\$3,562,157	\$5,603,725	\$5,707,002	\$522,831	-\$5,184,171

FUND 187-ROAD IMPACT FEE POINCIANA OVERLAY

ROAD IMPACT FEE POINCIANA OVERLAY
Programs & Services:

Growth Related
Capital
Improvements



FUND 187-ROAD IMPACT FEE POINCIANA OVERLAY

FUND SUMMARY:

TRENDS & ISSUES:

The Transportation Impact Fee - Poinciana Overlay fund accounts for revenues and appropriations realized from the impact fees currently levied on developments affecting the County's transportation system in the Poinciana area. There was no revenue budgeted for FY13 due to the repeal of the Impact Fee Ordinance. Prior to the adoption of the FY13 Budget, the BOCC approved Ordinance No. 12-31 which established the repeal of this impact fee to correspond effective with the "Poinciana Parkway Funding Date" as defined in the Development Agreement. There is a Transfer Out to the General Fund for the FY13 Cost Allocation Plan.

REVENUES:

Only Interest and Balance Forward are budgeted for FY13. Due to the repeal of the road impact fees, the disposition of remaining funds will be addressed per the Ordinance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	59,143	115,396	20,441	0	-20,441
Miscellaneous Revenues	2,816	2,182	895	1,778	883
Less 5% Statutory Reduction	0	0	-1,067	-89	978
Fund Balance	0	0	377,968	443,972	66,004
Total Revenues:	\$61,959	\$117,578	\$398,237	\$445,661	\$47,424
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	1	50	0	-50
Transfers Out	280	1,926	1,444	2,132	688
Reserves - Capital	0	0	396,743	443,529	46,786
Total Expenditures:	\$280	\$1,927	\$398,237	\$445,661	\$47,424

Debt Service Funds

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DEBT SERVICE FUNDS

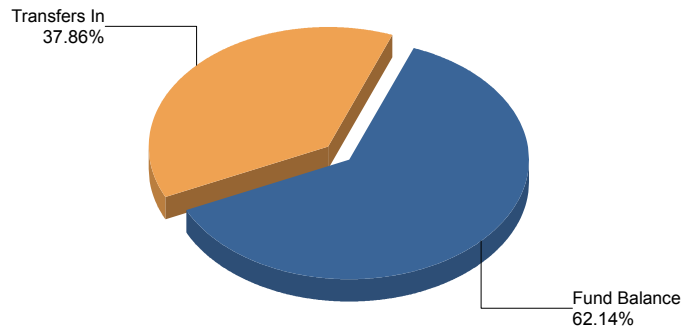
Debt Service Funds account for the accumulation of resources for, and the payments of, general long-term debt principal and interest.

FUND 202-D/S SALES TAX REV 2009

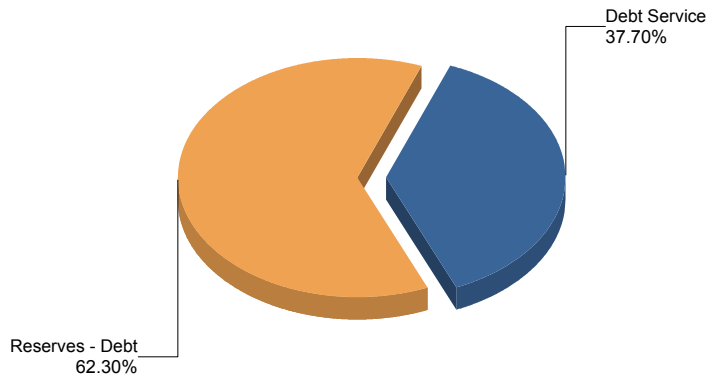
SALES TAX REVENUE BONDS 2009
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 202-D/S SALES TAX REV 2009

TRENDS & ISSUES:

This Fund was established to account for principal, interest and other debt service expenses for the Sales Tax Revenue Bonds, Series 2009. This bond was issued to provide funds to finance costs of acquisition, construction and improvement of various properties and facilities of the County. Overall, this Fund is projected to increase by 0.2% over FY12 Adopted Budget. The Sales Tax Revenue bond will sunset in October 2038.

REVENUES:

Funding sources include a Transfer In from the Local Option Sales Tax as well as the Fund Balance.

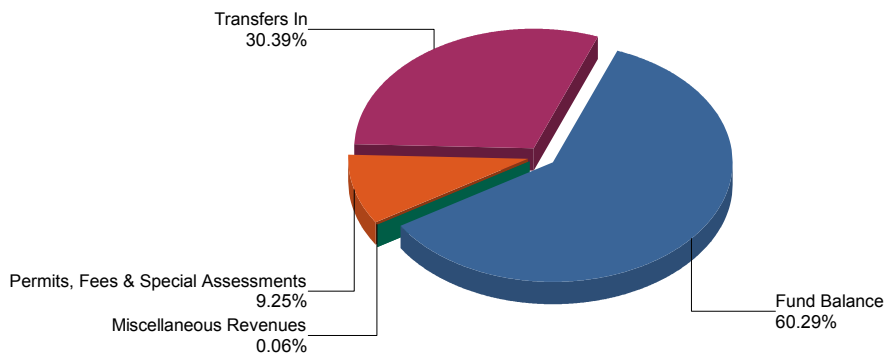
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Miscellaneous Revenues	45,955	25,401	0	0	0
Transfers In	3,197,007	3,156,518	3,155,177	3,203,758	48,581
Fund Balance	0	0	5,291,252	5,257,922	-33,330
Total Revenues:	\$3,242,962	\$3,181,919	\$8,446,429	\$8,461,680	\$15,251
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Debt Service	2,311,006	3,184,964	3,188,507	3,190,445	1,938
Reserves - Debt	0	0	5,257,922	5,271,235	13,313
Total Expenditures:	\$2,311,006	\$3,184,964	\$8,446,429	\$8,461,680	\$15,251

FUND 204-TDT TAX BONDS SERIES 2012

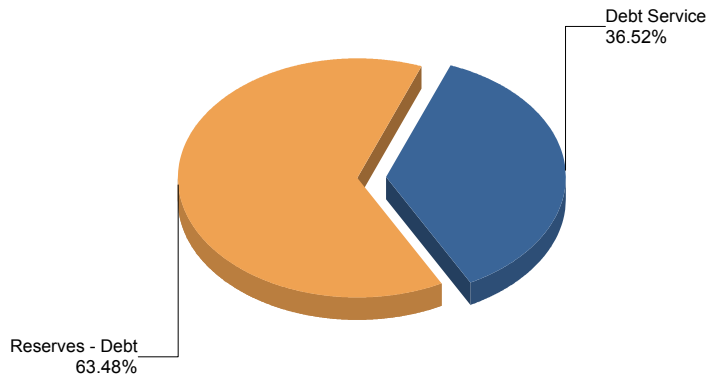
TDT TAX BONDS SERIES 2012
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 204-TDT TAX BONDS SERIES 2012

TRENDS & ISSUES:

This Fund was established in FY13 to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bond, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This bond will sunset in October 2041.

REVENUES:

Funding sources include a Special Assessment from the OMNI Orlando Resort, a Transfer In from the 5th Cent Resort Tax Fund (Fund 105) as well as interest and Fund Balance.

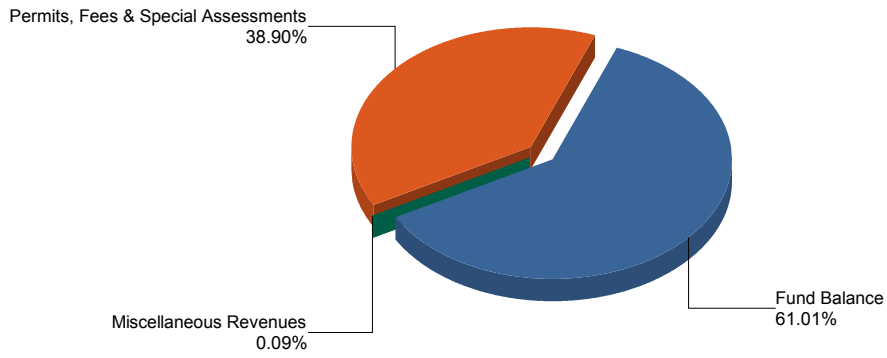
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Permits, Fees & Special Assessments	0	0	0	220,000	220,000
Miscellaneous Revenues	0	0	0	1,500	1,500
Less 5% Statutory Reduction	0	0	0	-11,075	-11,075
Transfers In	0	0	0	722,497	722,497
Fund Balance	0	0	0	1,433,462	1,433,462
Total Revenues:	\$0	\$0	\$0	\$2,366,384	\$2,366,384
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Debt Service	0	0	0	864,293	864,293
Reserves - Debt	0	0	0	1,502,091	1,502,091
Total Expenditures:	\$0	\$0	\$0	\$2,366,384	\$2,366,384

FUND 210-W 192 PHASE IIC

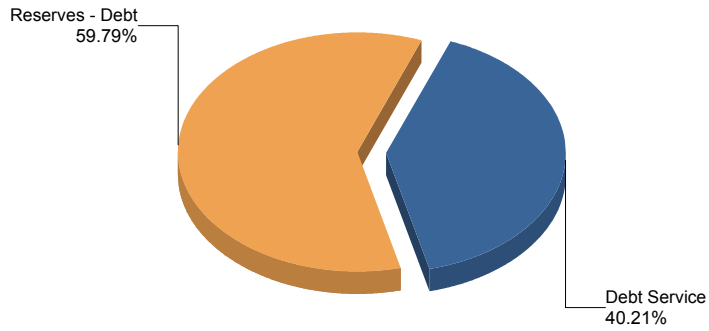
WEST 192 PHASE IIC
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 210-W 192 PHASE IIC

TRENDS & ISSUES:

This Fund was established in Fiscal Year 2008 to account for principal, interest and other debt service expenses related to the \$4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessments Bonds, Series 2003. This bond was issued to provide funds to complete installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage and transit facilities in the Phase IIC Benefit area. The Series 2003 revenue bonds will sunset in November 2033.

REVENUES:

Pursuant Ordinance 95-08, the Board may impose special assessment fees against non-residential properties along the 192 corridor. These rates, approved by the BOCC, are calculated and assessed annually. Other sources of revenue include interest and Fund Balance.

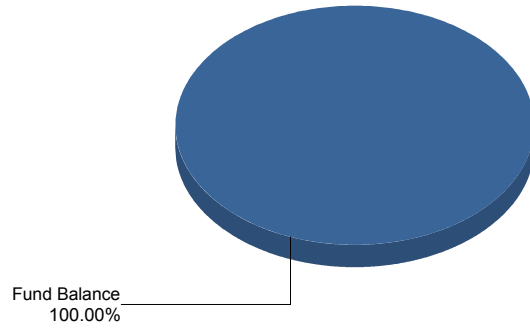
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Permits, Fees & Special Assessments	285,535	308,884	311,697	313,159	1,462
Miscellaneous Revenues	6,944	7,297	700	700	0
Less 5% Statutory Reduction	0	0	-15,620	-15,693	-73
Other Sources	7,356	0	0	0	0
Fund Balance	0	0	506,639	491,107	-15,532
Total Revenues:	\$299,836	\$316,181	\$803,416	\$789,273	-\$14,143
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Debt Service	231,400	228,800	331,100	317,375	-13,725
Reserves - Debt	0	0	472,316	471,898	-418
Total Expenditures:	\$231,400	\$228,800	\$803,416	\$789,273	-\$14,143

FUND 226-GAS TAX REV REF BONDS 1998

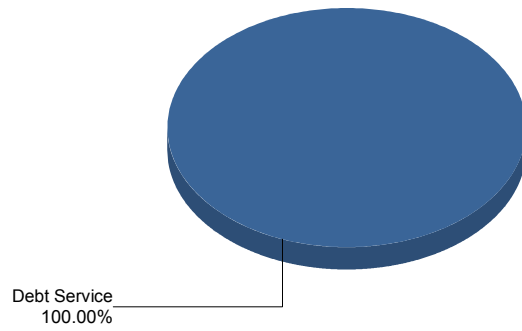
GAS TAX REVENUE BONDS SERIES 1998
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 226-GAS TAX REV REF BONDS 1998

TRENDS & ISSUES:

This Fund was established to account for principal, interest and other debt service expenses for the \$5,345,000 Gas Tax Revenue Refunding Bonds Series 1998 which was issued to refund all of the County's outstanding Transportation Revenue Refunding Bonds Series 1988B. The final debt service payment for this bond issue is scheduled for FY13.

REVENUES:

The funding source for the FY13 Adopted Budget is the Fund Balance.

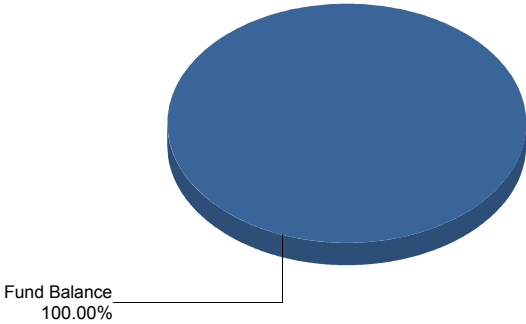
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	7,068	3,789	0	0	0
Transfers In	495,301	496,235	240,520	0	-240,520
Fund Balance	0	0	751,955	498,300	-253,655
Total Revenues:	\$502,369	\$500,024	\$992,475	\$498,300	-\$494,175
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Debt Service	494,083	500,120	494,675	498,300	3,625
Reserves - Debt	0	0	497,800	0	-497,800
Total Expenditures:	\$494,083	\$500,120	\$992,475	\$498,300	-\$494,175

FUND 231-TDT REVENUE BONDS 2002A

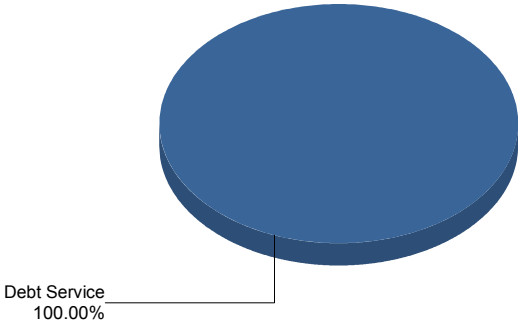
TDT BOND SERIES 2002A
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 231-TDT REVENUE BONDS 2002A

TRENDS & ISSUES:

This Fund accounts for principal, interest and other debt service expenses related to the \$74,775,000, Series 2002A, Tourist Development Revenue Bond Stadium/ Ag Center. The Debt Service Budget includes the amount of principal and interest payment scheduled for each fiscal year as per the bond document debt service schedule. Due to the issuance of the TDT Revenue Refunding Bonds, Series 2012, which paid 92.1% of the outstanding debt service balance of this bond in FY12, these bonds will be paid off in FY13.

REVENUES:

The funding source for the FY13 Adopted Budget is Fund Balance.

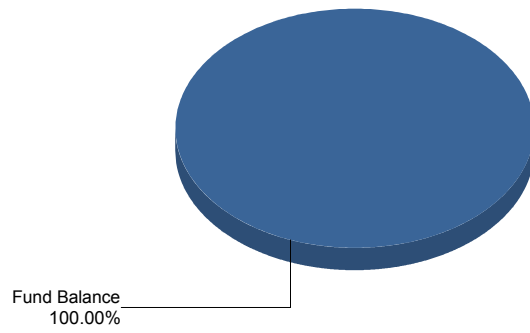
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	500,004	500,004	500,000	0	-500,000
Miscellaneous Revenues	28,210	12,260	0	0	0
Transfers In	4,395,272	4,396,805	4,419,714	0	-4,419,714
Fund Balance	0	0	3,294,360	1,777,275	-1,517,085
Total Revenues:	\$4,923,486	\$4,909,069	\$8,214,074	\$1,777,275	-\$6,436,799
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Debt Service	4,888,956	4,886,520	4,884,367	1,777,275	-3,107,092
Reserves - Debt	0	0	3,329,707	0	-3,329,707
Total Expenditures:	\$4,888,956	\$4,886,520	\$8,214,074	\$1,777,275	-\$6,436,799

FUND 232-SALES TAX REV BONDS 2002

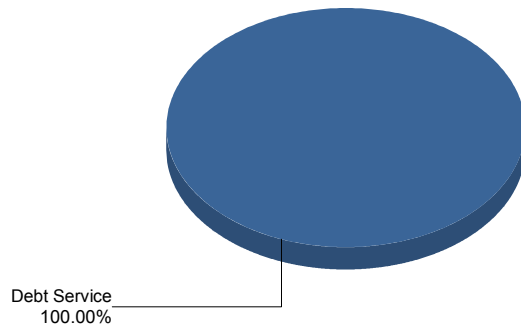
**SALES TAX REVENUE BONDS SERIES
2002**

Debt Service
Payments

Revenues



Expenditures



FUND 232-SALES TAX REV BONDS 2002

TRENDS & ISSUES:

This Fund accounts for principal, interest and other debt service expenses related to the \$64,560,000, Series 2002, Infrastructure Sales Surtax Revenue Bonds issued to provide funds for acquisition, construction, expansion and improvement of the County's courthouse and administrative facilities. Due to the issuance of the Sales Tax Revenue Refunding Bonds, which paid 71.4% of the outstanding debt service balance of this bond in FY12, these bonds will be paid off in FY13.

REVENUES:

The funding source for this debt service in FY13 Adopted Budget is the Fund Balance.

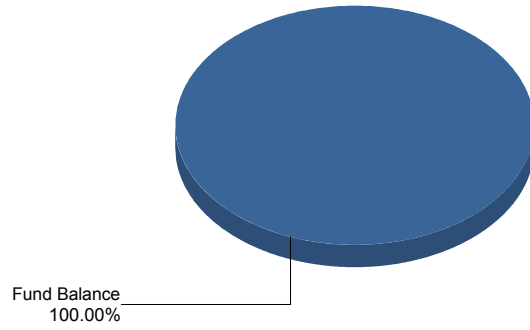
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Miscellaneous Revenues	30,871	12,480	0	0	0
Transfers In	4,059,107	4,050,987	4,085,287	0	-4,085,287
Fund Balance	0	0	3,194,654	2,443,200	-751,454
Total Revenues:	\$4,089,978	\$4,063,467	\$7,279,941	\$2,443,200	-\$4,836,741
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Debt Service	4,039,222	4,041,231	4,039,947	2,443,200	-1,596,747
Reserves - Debt	0	0	3,239,994	0	-3,239,994
Total Expenditures:	\$4,039,222	\$4,041,231	\$7,279,941	\$2,443,200	-\$4,836,741

FUND 233-GAS TAX REV REF BONDS 2003

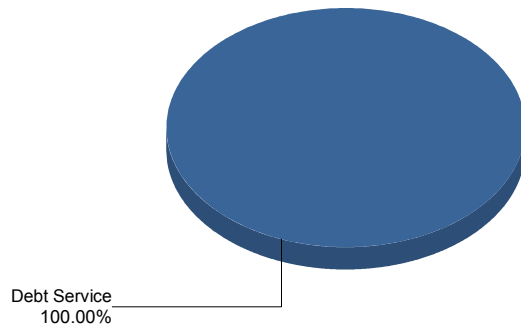
**GAS TAX REVENUE REFUNDING BOND
SERIES 2003**

Debt Service
Payments

Revenues



Expenditures



FUND 233-GAS TAX REV REF BONDS 2003

TRENDS & ISSUES:

This Fund accounts for principal, interest and other debt service expenses related to the \$18,650,000 Series 2003, Gas Tax Refunding Bonds. This bond was issued to refund all of the County's Gas Tax Revenue Refunding and Improvement Bonds, Series 1993, including the municipal bond insurance premium. The final debt service payment for this bond issue is scheduled for FY13.

REVENUES:

The funding source the FY13 Adopted Budget is Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	32,894	17,706	0	0	0
Transfers In	2,175,590	2,182,240	903,117	0	-903,117
Fund Balance	0	0	3,503,483	2,205,100	-1,298,383
Total Revenues:	\$2,208,484	\$2,199,946	\$4,406,600	\$2,205,100	-\$2,201,500
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Debt Service	2,204,200	2,200,980	2,201,500	2,205,100	3,600
Reserves - Debt	0	0	2,205,100	0	-2,205,100
Total Expenditures:	\$2,204,200	\$2,200,980	\$4,406,600	\$2,205,100	-\$2,201,500

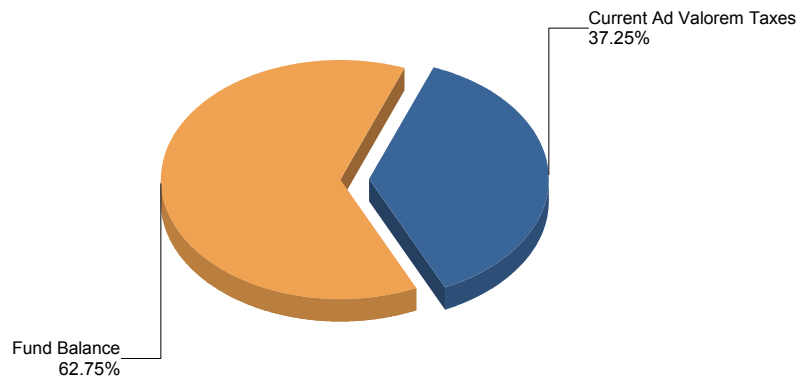
FUND 234-LTD GO BONDS 2006

SAVE OSCEOLA GO BONDS SERIES 2006

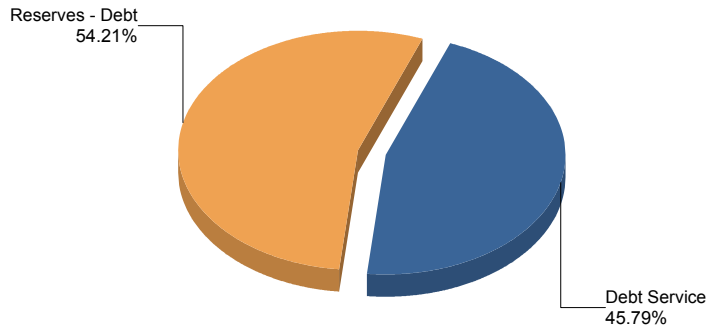
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 234-LTD GO BONDS 2006

TRENDS & ISSUES:

This Fund accounts for the principal, interest and other debt service expenses related to the \$15,295,000 Save Osceola General Obligation Bonds. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance 04-28. These bonds will sunset in October 2025.

REVENUES:

Per Ordinance No 06-25 as approved by voter referendum pursuant to Resolution No 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to provide funds for the debt service expenses. Monies collected pursuant to Ordinance No 06-25 are split between multiple funds. Ad Valorem revenue is based on a DR-420 Certification of Taxable Value form received from the Property Appraiser's Office. Other revenue source is Fund Balance.

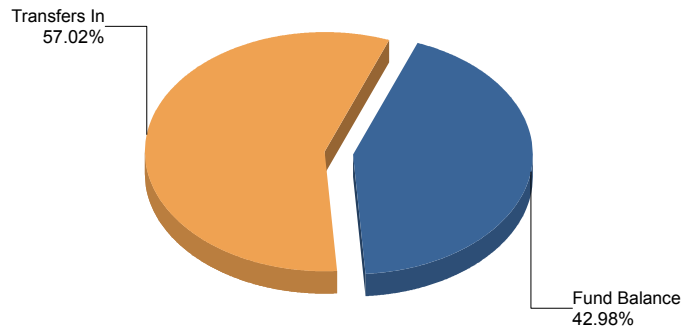
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Current Ad Valorem Taxes	1,614,292	1,125,729	992,022	978,297	-13,725
PY Delinquent Ad Valorem Tax	5,281	2,074	0	0	0
Miscellaneous Revenues	25,226	13,363	0	0	0
Less 5% Statutory Reduction	0	0	-49,601	-48,915	686
Other Sources	10,041,718	0	0	0	0
Fund Balance	0	0	1,168,247	1,647,984	479,737
Total Revenues:	\$11,686,518	\$1,141,166	\$2,110,668	\$2,577,366	\$466,698
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Debt Service	11,276,527	1,186,118	1,181,373	1,180,273	-1,100
Reserves - Operating	0	0	183	0	-183
Reserves - Debt	0	0	929,112	1,397,093	467,981
Total Expenditures:	\$11,276,527	\$1,186,118	\$2,110,668	\$2,577,366	\$466,698

FUND 235-INFRA SALES SURTAX SERIES 2007

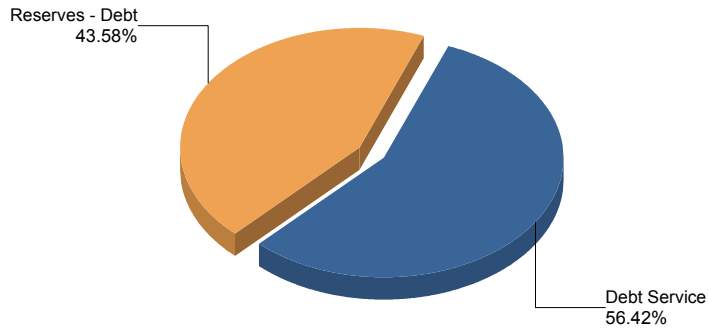
**INFRASTRUCTURE SALES TAX BOND
2007**

Debt Service
Payment

Revenues



Expenditures



FUND 235-INFRA SALES SURTAX SERIES 2007

TRENDS & ISSUES:

This Fund was established to account for principal, interest and other debt service expenses for the \$75,000,000 Infrastructure Sales Surtax Series 2007 bonds which were issued to provide funding for a portion of the cost of acquisition, construction, and equipping of certain transportation improvements. Funds also support the financing of park facilities, public safety facilities, other governmental facilities and capital equipment, as well as construction of the County owned and operated agriculture center. There are no Personal Services or Operating Expenses associated with this Fund. This bond will sunset in October 2025.

REVENUES:

Due to the repeal of the Impact Fee Ordinance, FY13 reflects a Transfer In from the Local Option Sales Tax Fund to cover debt obligations. Other source of revenue is the Fund Balance.

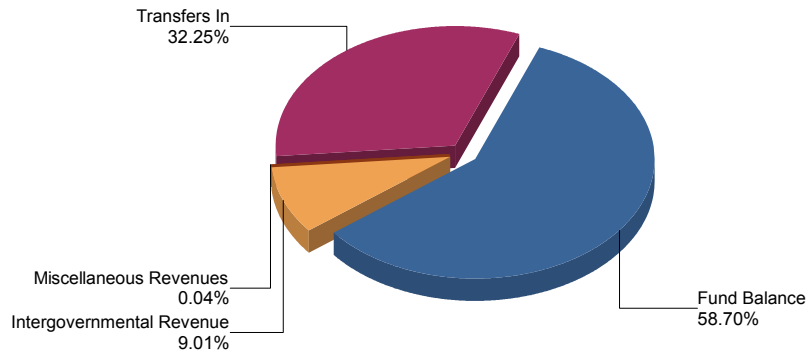
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Miscellaneous Revenues	40,560	18,131	0	0	0
Transfers In	6,270,860	6,196,650	6,234,617	6,258,919	24,302
Fund Balance	0	0	4,670,909	4,718,144	47,235
Total Revenues:	\$6,311,420	\$6,214,781	\$10,905,526	\$10,977,063	\$71,537
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Debt Service	6,209,794	6,203,572	6,195,663	6,193,763	-1,900
Reserves - Debt	0	0	4,709,863	4,783,300	73,437
Total Expenditures:	\$6,209,794	\$6,203,572	\$10,905,526	\$10,977,063	\$71,537

FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

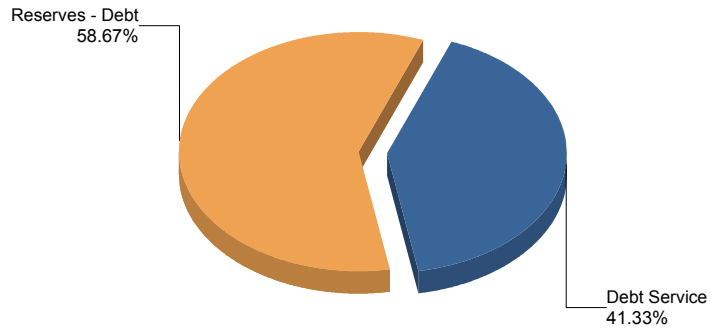
**CAPITAL IMPROVEMENT BOND SERIES
2009**

Debt Service
Payments

Revenues



Expenditures



FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

TRENDS & ISSUES:

This Fund accounts for principal, interest and other debt service expenses related to the \$132,250,000 Capital Improvement Revenue Bond issued in 2009. This bond was established to fund various capital projects including road and ancillary projects, such as the Courthouse Square Parking Garage, Marydia Community Center, and the Sheriff's Training Facility. The final debt service payment for this bond issue is scheduled for October 2039.

REVENUES:

Funding sources include a Transfer In from the General Fund and Fund 115 Courthouse Facilities, to support funding associated with the Parking Garage. Additional revenue is received from a Federal subsidy to pay for a portion of the interest paid on the Build America & Recovery Zone Economic Development Bonds, as well as Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Intergovernmental Revenue	1,096,993	2,206,243	2,206,244	2,206,244	0
Miscellaneous Revenues	126,207	69,696	10,000	10,000	0
Less 5% Statutory Reduction	0	0	-500	-500	0
Transfers In	9,001,186	7,923,549	7,885,467	7,897,258	11,791
Other Sources	9,428,717	0	0	0	0
Fund Balance	0	0	14,336,852	14,373,011	36,159
Total Revenues:	\$19,653,103	\$10,199,489	\$24,438,063	\$24,486,013	\$47,950
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Debt Service	5,314,350	10,141,199	10,125,243	10,120,568	-4,675
Reserves - Debt	0	0	14,312,820	14,365,445	52,625
Total Expenditures:	\$5,314,350	\$10,141,199	\$24,438,063	\$24,486,013	\$47,950

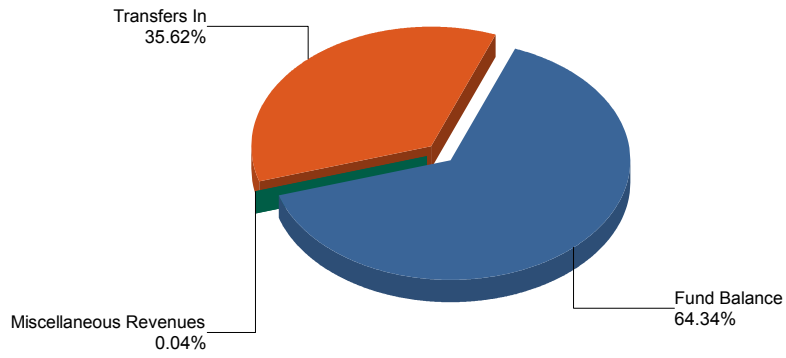
FUND 237-SALES TAX REF REV BONDS SERIES 2010

SALES TAX REF REV BONDS SERIES 2010

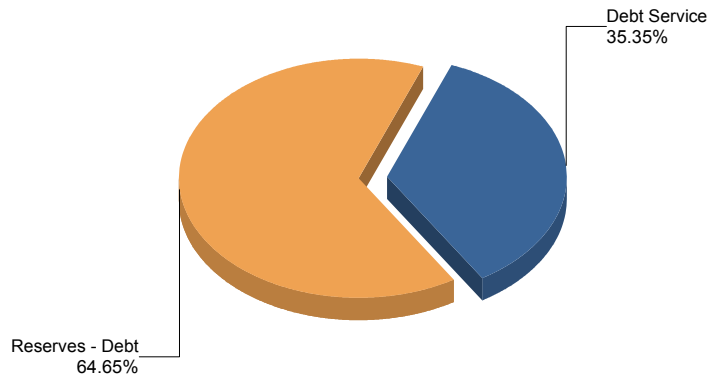
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 237-SALES TAX REF REV BONDS SERIES 2010

TRENDS & ISSUES:

This Fund accounts for principal, interest and other debt service expenses for the \$43,470,000 Series 2010 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 1999. This bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities. This bond will sunset in October 2024.

REVENUES:

Funding sources include a Transfer In from the General Fund and Fund Balance.

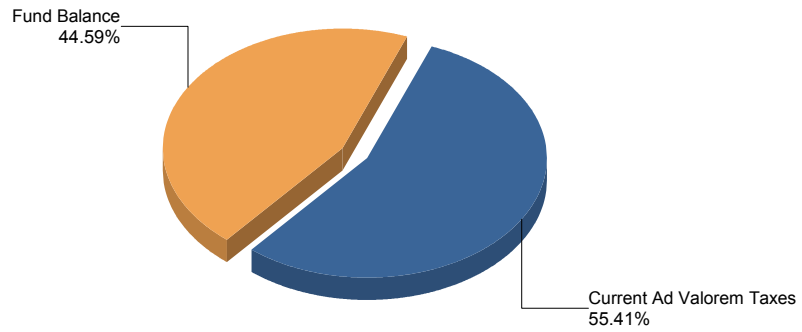
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	29,147	36,311	5,000	5,000	0
Less 5% Statutory Reduction	0	0	-250	-250	0
Transfers In	1,115,440	4,222,700	4,179,314	4,216,700	37,386
Other Sources	4,923,704	0	0	0	0
Fund Balance	0	0	7,626,586	7,615,650	-10,936
Total Revenues:	\$6,068,292	\$4,259,011	\$11,810,650	\$11,837,100	\$26,450
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Debt Service	674,174	1,999,730	4,195,000	4,184,625	-10,375
Reserves - Debt	0	0	7,615,650	7,652,475	36,825
Total Expenditures:	\$674,174	\$1,999,730	\$11,810,650	\$11,837,100	\$26,450

FUND 238-GO BONDS 2010

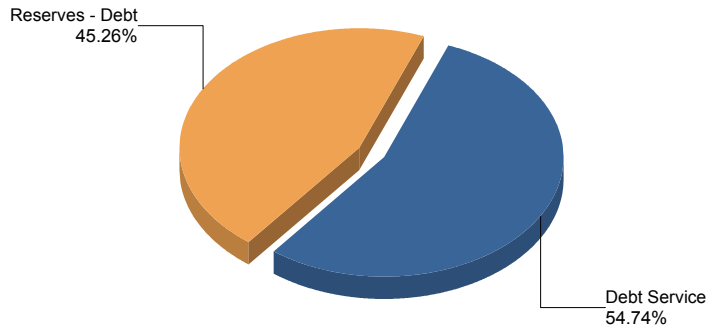
GO BONDS SERIES 2010
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 238-GO BONDS 2010

TRENDS & ISSUES:

This Fund accounts the principal, interest and other debt service expenses related to the \$25,406,603, Save Osceola General Obligation Bonds Series 2010. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance 04-28. The bonds will sunset in October 2025.

REVENUES:

Per Ordinance No 06-25 as approved by voter referendum pursuant to Resolution No 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding to provide funds for the debt service expenses. Monies collected pursuant to Ordinance No 06-25 are split between multiple funds. Ad Valorem revenue is based on a DR-420 Certification of Taxable Value form received from the Property Appraiser's Office. This fund receives revenues from Fund Balance as well.

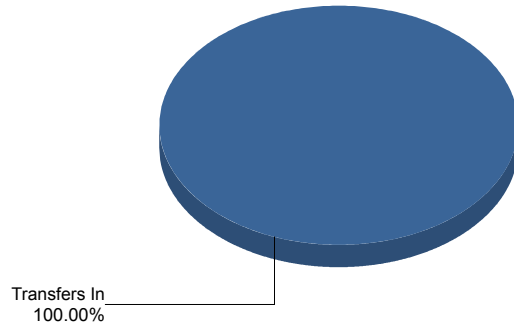
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Current Ad Valorem Taxes	0	2,185,239	2,168,686	2,150,936	-17,750
PY Delinquent Ad Valorem Tax	0	4,025	0	0	0
Miscellaneous Revenues	208	12,093	0	0	0
Less 5% Statutory Reduction	0	0	-108,434	-107,547	887
Other Sources	406,603	0	0	0	0
Fund Balance	0	0	1,698,269	1,731,235	32,966
Total Revenues:	\$406,811	\$2,201,357	\$3,758,521	\$3,774,624	\$16,103
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Debt Service	377,247	495,418	2,064,519	2,066,120	1,601
Reserves - Operating	0	0	1,242	0	-1,242
Reserves - Debt	0	0	1,692,760	1,708,504	15,744
Total Expenditures:	\$377,247	\$495,418	\$3,758,521	\$3,774,624	\$16,103

FUND 239-INFRA S TAX REV REFUNDING 2011

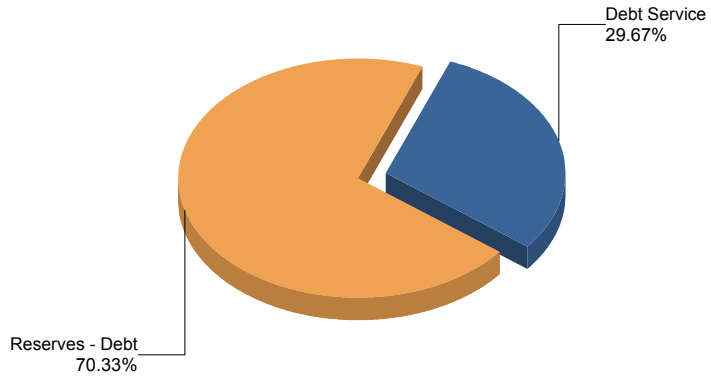
**INFRASTRUCTURE SALES SURTAX REV
REFUNDING BONDS SERIES 2011**

Debt Service
Payments

Revenues



Expenditures



FUND 239-INFRA S TAX REV REFUNDING 2011

TRENDS & ISSUES:

This Fund was established to account for the payments of principal, interest and other debt service expenses for the 429,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which will sunset in October 2022. This bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002.

REVENUES:

The primary funding source is a Transfer In from the Local Option Sales Surtax Fund.

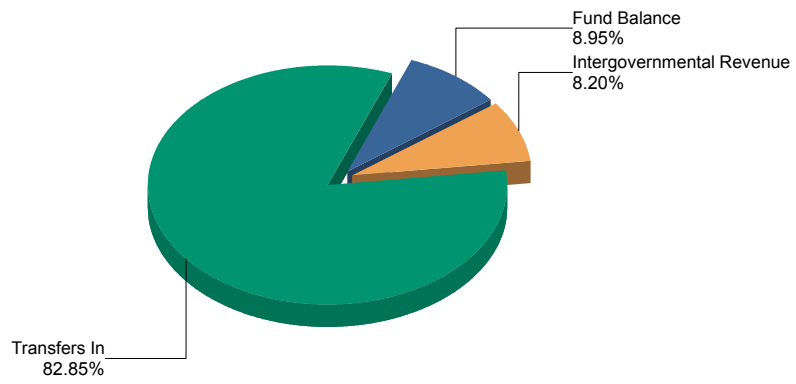
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Transfers In	0	0	0	4,424,313	4,424,313
Total Revenues:	\$0	\$0	\$0	\$4,424,313	\$4,424,313
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Expenditures					
Debt Service	0	0	0	1,312,875	1,312,875
Reserves - Debt	0	0	0	3,111,438	3,111,438
Total Expenditures:	\$0	\$0	\$0	\$4,424,313	\$4,424,313

FUND 240-TDT REF & IMP 2012 DEBT SVC

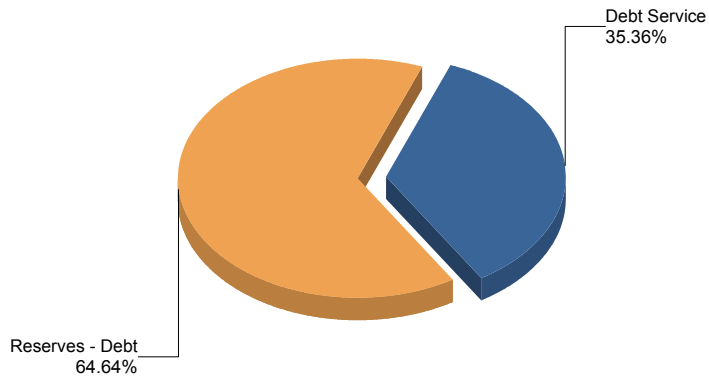
TDT REVENUE REFUNDING BONDS
SERIES 2012

Debt Service
Payments

Revenues



Expenditures



FUND 240-TDT REF & IMP 2012 DEBT SVC

TRENDS & ISSUES:

This Fund was established to account for principal, interest and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This bond was issued to refund the County's outstanding TDT Revenue Bonds, Series 2002A. This bond will sunset in October 2034.

REVENUES:

Funding sources include Transfers In from the Tourist Development Tax Fund and the 5th Cent Resort Tax Fund, as well as Fund Balance. Additional revenue is received from the Florida Department of Revenue for the retained spring training franchise.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	0	0	0	500,000	500,000
Transfers In	0	0	0	5,048,582	5,048,582
Fund Balance	0	0	0	545,320	545,320
Total Revenues:	\$0	\$0	\$0	\$6,093,902	\$6,093,902
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Debt Service	0	0	0	2,154,761	2,154,761
Reserves - Debt	0	0	0	3,939,141	3,939,141
Total Expenditures:	\$0	\$0	\$0	\$6,093,902	\$6,093,902

Capital Projects Funds

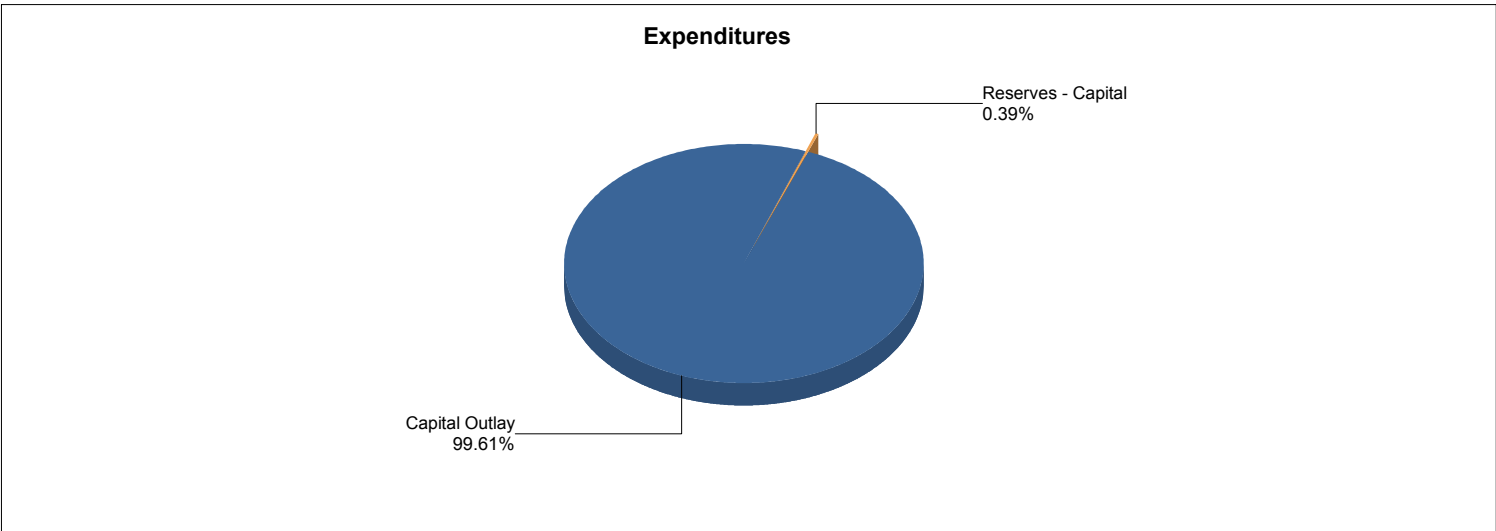
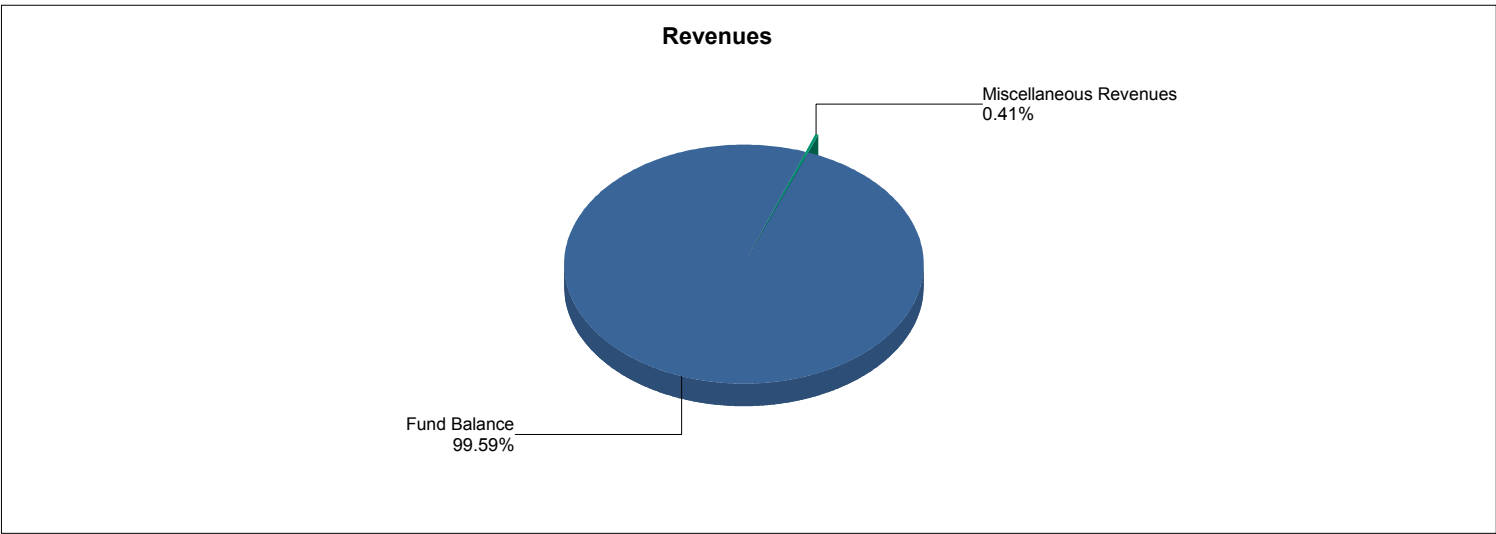
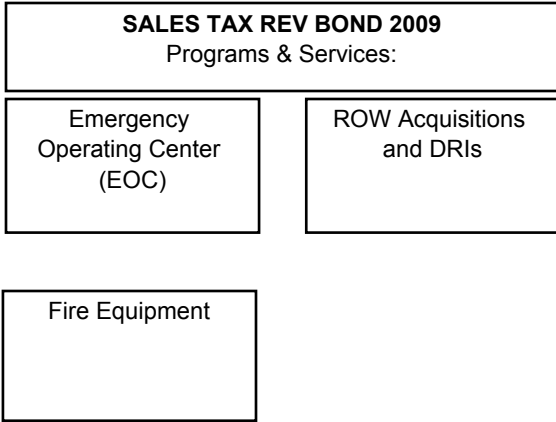
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306 – Local Option Sales Surtax Fund	6
315 – General Capital Outlay Fund	8
326 – Transportation Impact Fee Capital Fund	10
327 – Infrastructure and Equipment Capital Fund	12

CAPITAL FUNDS

Capital Funds are funds that account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

FUND 302-SALES TAX REV BOND 2009



FUND 302-SALES TAX REV BOND 2009

FUND SUMMARY:

TRENDS & ISSUES:

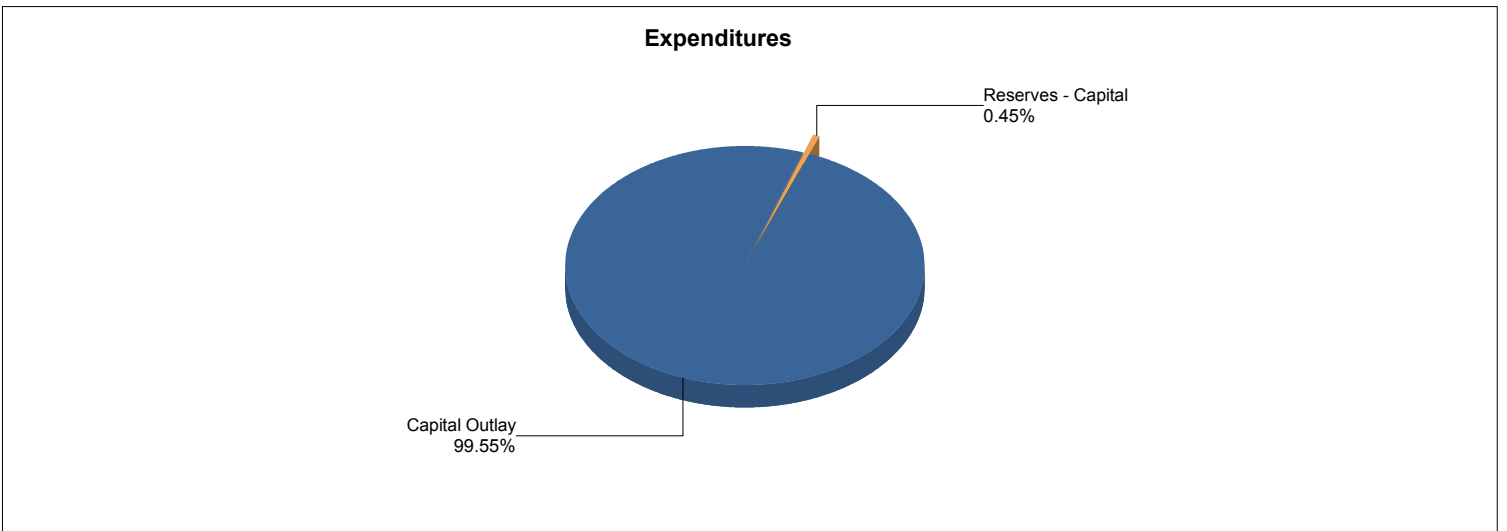
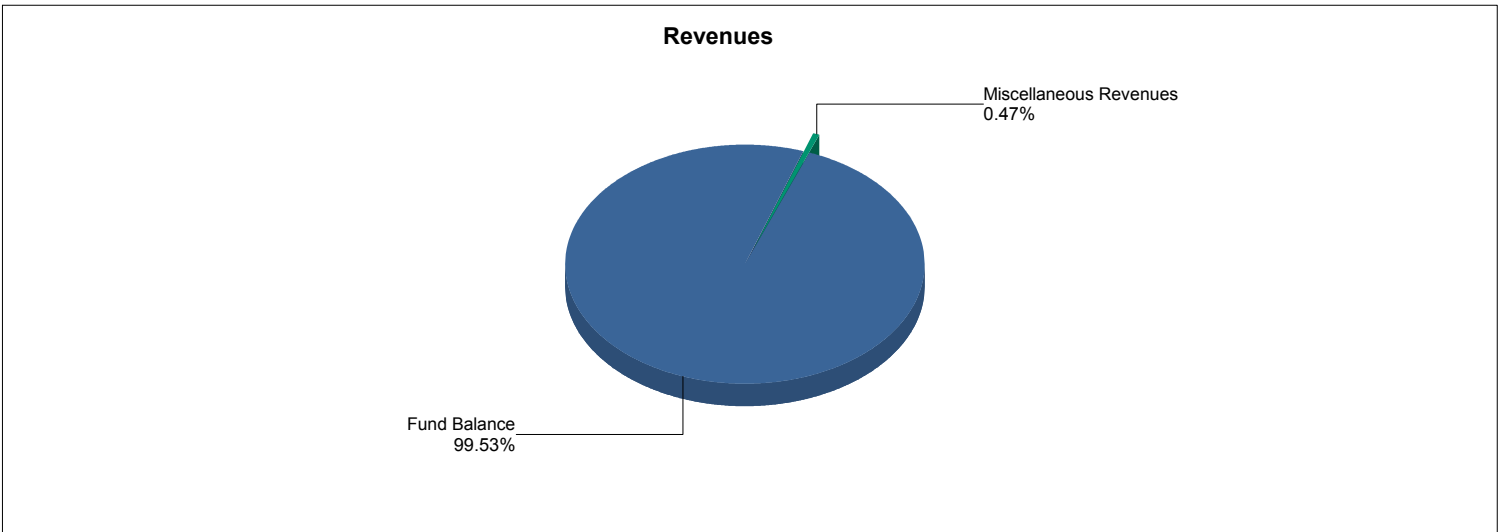
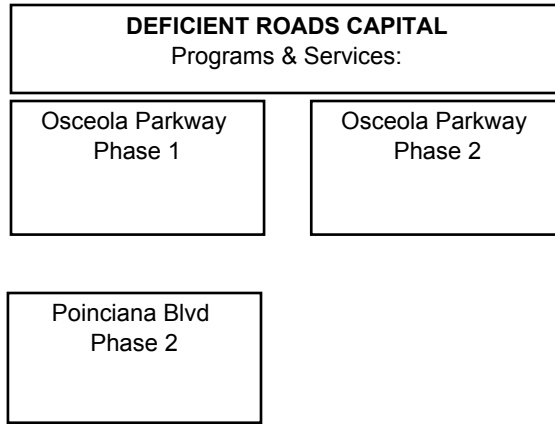
The Sales Tax Revenues bonds were issued in 2009 to cover the costs of the Emergency Operations Center (EOC), Fire Rescue Equipment, and other County property acquisitions such as miscellaneous Right of Way (ROW) acquisitions and land purchases. During FY11 and FY12, the approved bond project list was amended to include the Narcoossee Road project and public safety projects. The FY 13 Adopted Budget includes the budget for the Video Visitation project for the Corrections Department. Also, funding for the Miscellaneous ROW Acquisitions, Emergency Operations Center, Video Visitation and Narcoossee Road-US 192 projects have been carried forward from FY12.

REVENUES:

The funding sources are interest revenues and Balance Forward from funding remaining from prior years.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	152,833	77,461	45,000	25,000	-20,000
Less 5% Statutory Reduction	0	0	-2,250	-1,250	1,000
Fund Balance	0	0	367,205	6,022,328	5,655,123
Total Revenues:	\$152,833	\$77,461	\$409,955	\$6,046,078	\$5,636,123
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Capital Outlay	0	0	0	6,022,328	6,022,328
Reserves - Capital	0	0	409,955	23,750	-386,205
Total Expenditures:	\$0	\$0	\$409,955	\$6,046,078	\$5,636,123

FUND 305-DEFICIENT ROADS CAPITAL



FUND 305-DEFICIENT ROADS CAPITAL

FUND SUMMARY:

TRENDS & ISSUES:

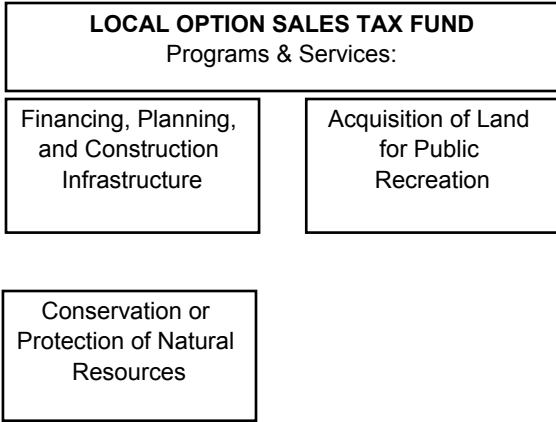
The Deficient Roads Fund was created to recognize and reserve funds used for repairing deficiencies in roads which are ineligible for impact fee revenue. Per Ordinance 06□38, portions of road projects that are not growth□related do not qualify for impact fees and must have other funding sources. Current projects include Osceola Parkway Phase I, Osceola Parkway Phase II, and Poinciana Blvd Phase II.

REVENUES:

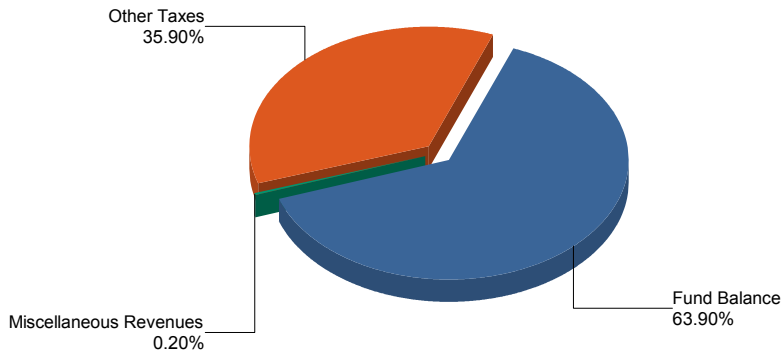
This is a non-revenue generating fund with the exception of interest. The fund was established through transfers from Fund 001- General Fund and Fund 306- Infrastructure Sales Surtax Fund. This Fund includes Balance Forward which represents carried forward funds from FY12.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	48,170	18,346	12,442	13,000	558
Less 5% Statutory Reduction	0	0	-622	-650	-28
Fund Balance	0	0	1,530,473	2,738,896	1,208,423
Total Revenues:	\$48,170	\$18,346	\$1,542,293	\$2,751,246	\$1,208,953
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Capital Outlay	0	0	0	2,738,896	2,738,896
Reserves - Capital	0	0	331,956	12,350	-319,606
Total Expenditures:	\$0	\$0	\$331,956	\$2,751,246	\$2,419,290

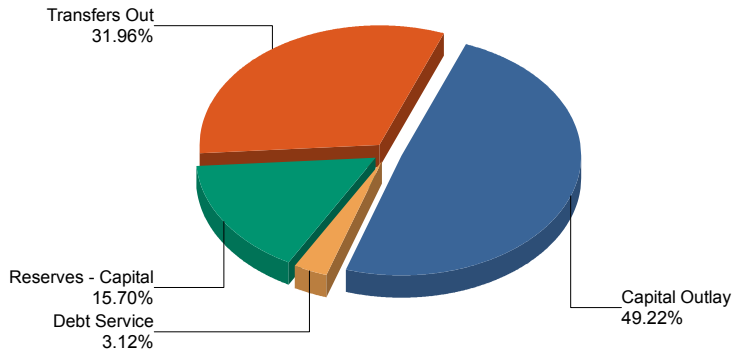
FUND 306-LOCAL OPTION SALES TAX FUND



Revenues



Expenditures



FUND 306-LOCAL OPTION SALES TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Local Government Infrastructure Sales Surtax Fund accounts for revenues and appropriations realized from the one-cent sales tax levied for the County's infrastructure needs. Transfers Out total \$18.8 million, including \$7.4 million for this fund's debt obligations as well as \$6.5 million to support the debt service obligation by the transportation impact fees funds due to the repeal of the Impact Fee Ordinance. Projects included in the FY13 Budget are Culvert Upgrades (\$300,000), replacement of metal culverts (\$300,000), the Shingle Creek Basin (\$200,000), and the Sheriff's projects (\$2.3 million).

REVENUES:

This Fund's main revenue source is the voter approved 1% sales tax levied in the County. This Fund also includes Balance Forward which represents carried forward funds from FY12.

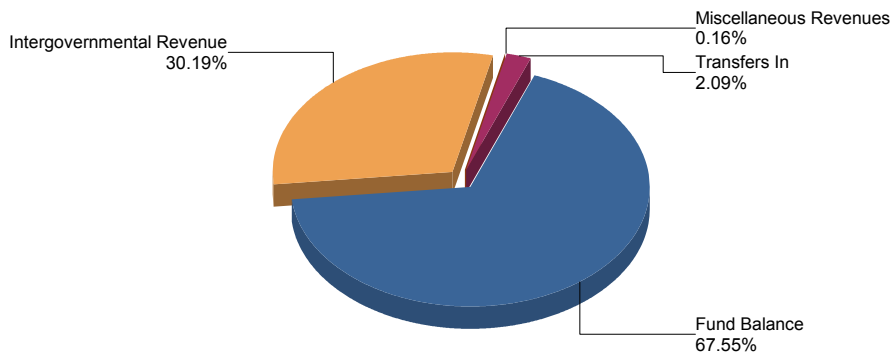
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Other Taxes	19,620,877	20,579,160	20,639,100	21,539,046	899,946
Intergovernmental Revenue	1,075,657	728,746	99,038	0	-99,038
Miscellaneous Revenues	879,643	221,473	112,000	119,852	7,852
Less 5% Statutory Reduction	0	0	-1,037,555	-1,082,945	-45,390
Transfers In	10,538,952	0	0	0	0
Other Sources	1,704	35,235	0	0	0
Fund Balance	0	0	31,275,274	38,343,940	7,068,666
Total Revenues:	\$32,116,832	\$21,564,614	\$51,087,857	\$58,919,893	\$7,832,036
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	261,131	906,773	0	0	0
Capital Outlay	12,270,892	3,381,769	26,321,321	29,002,884	2,681,563
Debt Service	819,743	818,886	818,886	1,837,001	1,018,115
Transfers Out	11,834,232	15,481,397	14,178,930	18,832,141	4,653,211
Reserves - Capital	0	0	9,768,720	9,247,867	-520,853
Total Expenditures:	\$25,185,998	\$20,588,825	\$51,087,857	\$58,919,893	\$7,832,036

FUND 315-GEN CAP OUTLAY FUND

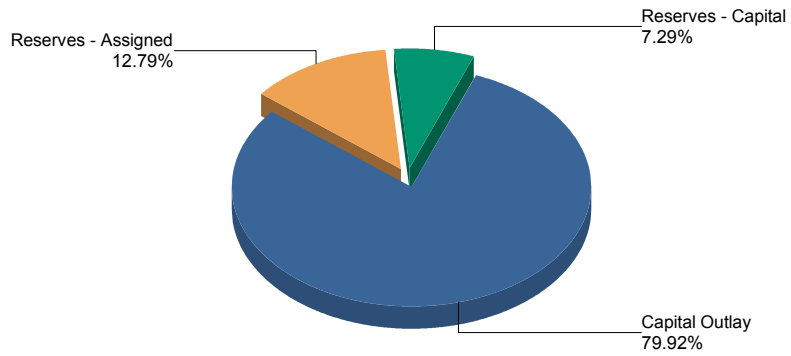
GENERAL CAPITAL OUTLAY
Programs & Services:

Capital Projects

Revenues



Expenditures



FUND 315-GEN CAP OUTLAY FUND

FUND SUMMARY:

TRENDS & ISSUES:

This fund was created in FY10 to allocate funding for general capital outlay projects. Its purpose is to distinguish between capital projects funded from the local infrastructure sales surtax and other revenue sources. The budget reflects a 51% decrease from the FY12 Adopted Budget as only one project is budgeted in FY13, the Carroll St- John Young Parkway to Michigan project. Funding for the American Recovery and Reinvestment Act Local Agency Programs (LAP) agreements and grants funds for the ATMS and ATMS Phase III projects have been re-established. There is a Transfer In from the General Fund in the amount of \$450,000 for anticipated sidewalk projects. The fund includes a total assigned reserve of \$2,752,523 to account for future capital projects (Ham Brown) and for the payment of two DRIs (Bronson and Osceola Corporate Center). There are numerous on-going projects from previous fiscal years.

REVENUES:

This is not a revenue generating fund. Funding is provided by the American Recovery and Reinvestment Act Local Agency Programs (LAP) agreements, a Transfer In from the General Fund and Balance Forward representing carried forward funds from previous fiscal years.

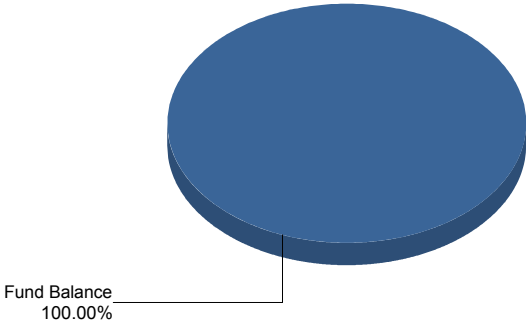
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Intergovernmental Revenue	0	0	0	6,498,820	6,498,820
Miscellaneous Revenues	72,673	48,695	32,233	35,000	2,767
Less 5% Statutory Reduction	0	0	-1,612	-8,696	-7,084
Transfers In	0	1,948,576	0	450,000	450,000
Fund Balance	0	0	5,237,179	14,539,935	9,302,756
Total Revenues:	\$72,673	\$1,997,271	\$5,267,800	\$21,515,059	\$16,247,259
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	41,301	0	0	0
Capital Outlay	0	0	0	17,194,950	17,194,950
Transfers Out	0	4,277	0	0	0
Reserves - Capital	0	0	4,277	1,567,586	1,563,309
Reserves - Assigned	0	0	3,103,523	2,752,523	-351,000
Total Expenditures:	\$0	\$45,578	\$3,107,800	\$21,515,059	\$18,407,259

FUND 326-TRANS IMP FEE CAPITAL FUND

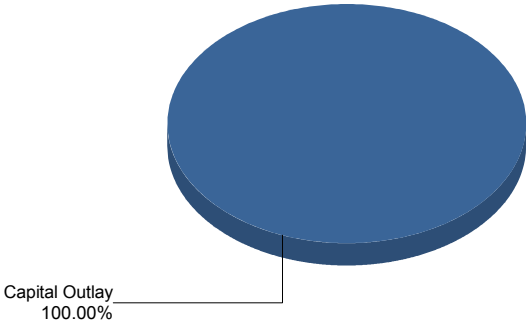
TRANS IMPACT FEE CAPITAL
Programs & Services:

Impact Fee Eligible
Transportation
Bonded Projects

Revenues



Expenditures



FUND 326-TRANS IMP FEE CAPITAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

This fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily issued to provide funds to construct various capital projects including road and ancillary projects within the County. There are no new projects requested in this fund for FY13; however, current projects include Old Lake Wilson, Poinciana Boulevard Phase II, Poinciana Boulevard Phase III, and Boggy Creek Phase I.

REVENUES:

The funding source for FY13 is Balance Forward which represents carried forward funds from previous fiscal years.

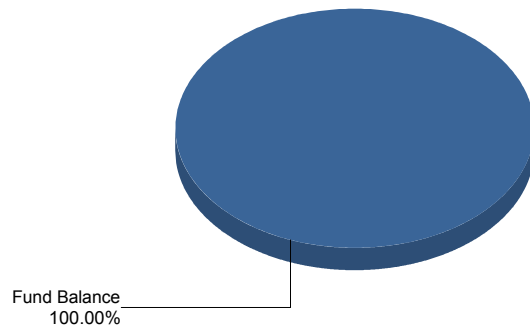
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Fund Balance	0	0	0	17,221,442	17,221,442
Total Revenues:	\$0	\$0	\$0	\$17,221,442	\$17,221,442
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Capital Outlay	0	0	0	17,221,442	17,221,442
Total Expenditures:	\$0	\$0	\$0	\$17,221,442	\$17,221,442

FUND 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

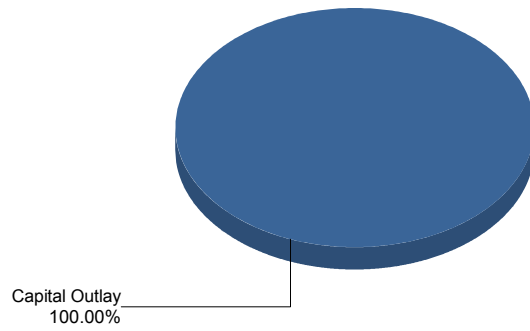
INFRASTRUCTURE & EQUIPMENT CAP
Programs & Services:

Ancillary Capital
Projects

Revenues



Expenditures



FUND 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

This fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily used to fund the construction of various capital projects including road and ancillary projects within the County. However, only those costs related to ancillary projects including the Courthouse Square Parking Garage, Marydia Community Center, and Sheriff Training Facility is recorded in this fund.

REVENUES:

The funding source for FY13 is Balance Forward which represents carried forward funds from previous fiscal years.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	200,033	109,574	0	0	0
Other Sources	21,500,000	0	0	0	0
Fund Balance	0	0	0	6,750,036	6,750,036
Total Revenues:	\$21,700,033	\$109,574	\$0	\$6,750,036	\$6,750,036
	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Capital Outlay	0	0	0	6,750,036	6,750,036
Total Expenditures:	\$0	\$0	\$0	\$6,750,036	\$6,750,036

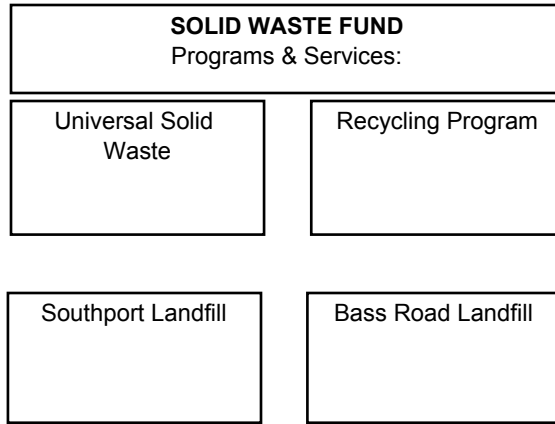
Enterprise Funds Table of Contents

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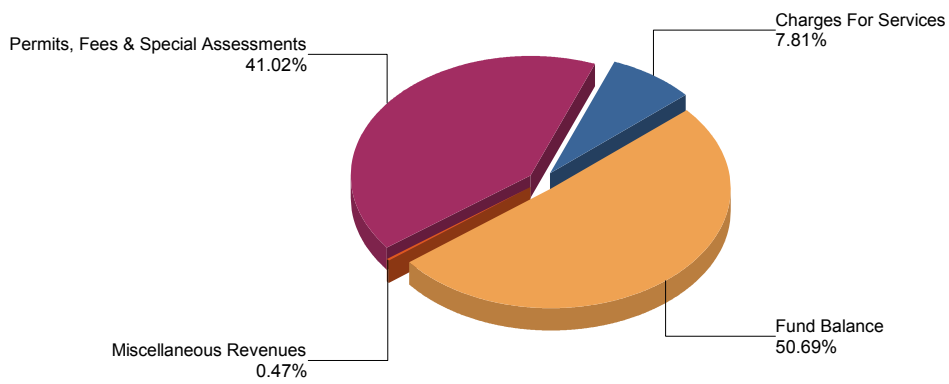
ENTERPRISE FUNDS

Enterprise Funds are funds that account for the operations that are: (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

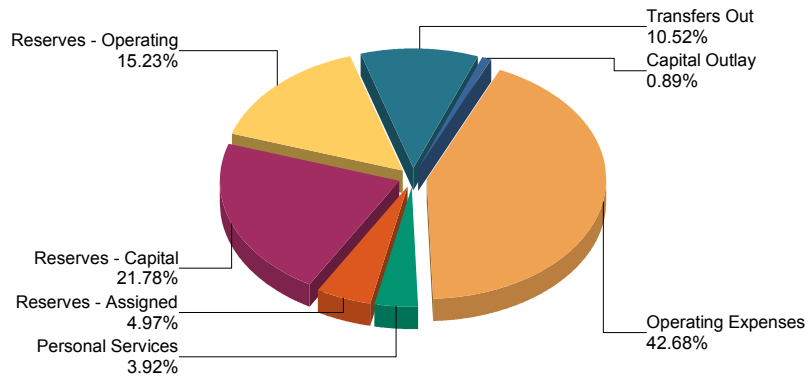
FUND 401-SOLID WASTE FUND



Revenues



Expenditures



FUND 401 – SOLID WASTE

MISSION STATEMENT:

The Solid Waste Departments' mission is to ensure customer satisfaction through the effective administration of the residential collection contract. It also includes educating businesses and residents on the proper disposal and handling of commercial and residential chemicals, compliance with all FDEP closure and long term care permit requirements, and compliance with regulations to ensure the safety of the County's water, air and land. In addition, we strive to effectively and efficiently provide quality yard waste, and waste tire disposal operations for Osceola county residents and an efficient method for the collection, transport and processing of refuse, and recyclable material.

FY13 Goals & Objectives:

Universal Solid Waste

1. With the addition of curbside recycling, work to increase recycling awareness to county citizen through education
2. Expand departmental customer service complaint database for more accurate reporting
3. Work with H.O.A.'s to keep community residents informed of proper garbage disposal methods and recycling efforts.

Household Chemical Collection Recycling

1. Achieve 100% personal accident and chemical spill free year.
2. Coordinate with all pharmacies to handout our sharps brochures.
3. Address the safe and cost effective dismantling and proper disposal of TV tubes.
4. Refurbish all monofilament recycling containers countywide.
5. Refurbish remaining roll-off cans and consider converting to single stream for greater efficiency.

Southport Landfill

1. Develop RFP for Landfill Gas Collection repairs and maintenance.
2. Develop RFP for the Leachate collection tank repairs and maintenance.
3. Pass annual FDEP inspection with zero violations.

Bass Road Administration

1. Complete application to FDEP for permit modifications to expand the Zone of Discharge.
2. Prepare and submit to FDEP the NPDES Discharge Monitoring Report.
3. Pass annual FDEP inspection with zero violations.
4. Increase the number of school sites that the gardening soil is delivered to for school and community gardens.
5. Expand yard waste dumping pad to improve wet weather operations for residential and commercial customers.

Container Route

1. Achieve 100% accident free year (personal and vehicle).

FUND 401-SOLID WASTE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Solid Waste Fund operates like a business, where the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This fund is used to account for the operation of the County's off-site collection centers, curbside collections, and closure of the County's landfills. This fund supports 21.05 FTEs, which remains unchanged from the FY12 Adopted Budget. The FY13 Adopted Budget includes the implementation of the recycling program for Unincorporated Osceola County resulting in a 6% decrease in the hauler contracts and a 7.2% reduction in the Special Assessment revenue required to provide service. Additionally, the FY13 budget includes a transfer of \$3 million in host fees to the Constitutional Gas Tax Fund to support maintenance of County roads. The fund continues to have a large Fund Balance which provides for adequate reserve levels. Included in Reserves is \$1.47 million which was set aside in a Reserve-Assigned account to support the BOCC's Economic Development priority. Reserves for Operating have been established in accordance with County Policy and within Statutory limitations. In addition, undesignated Capital reserve accounts for projects not yet identified. This fund's Adopted Budget is \$30,851,368 and reflects a decrease of 40% from the FY12 Adopted Budget.

REVENUES:

The major revenue source for this fund comes from Special Assessments. The Special Assessment revenue budgeted in FY13 reflects a 7.2% decrease that directly corresponds to the reduction of the haulers' fees. 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 Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Permits, Fees & Special Assessments	13,088,309	13,348,364	13,900,547	12,976,419	-924,128.0
Charges For Services	3,614,370	3,707,357	3,292,721	2,471,771	-820,950.0
Miscellaneous Revenues	542,082	211,803	150,495	147,700	-2,795.0
Less 5% Statutory Reduction	0	0	-867,189	-779,794	87,395.0
Transfers In	101,543	128,535	0	0	0.0
Other Sources	302,556	261,612	0	0	0.0
Fund Balance	0	0	26,584,771	16,035,272	-10,549,499.0
Total Revenues:	\$17,648,859	\$17,657,670	\$43,061,345	\$30,851,368	-\$12,209,977.0
Expenditures					
Personal Services	1,260,388	1,257,496	1,200,994	1,210,785	9,791.0
Operating Expenses	11,698,304	13,281,021	12,930,418	13,166,777	236,359.0
Capital Outlay	0	0	29,500	276,000	246,500.0
Transfers Out	279,933	310,985	12,178,111	3,246,144	-8,931,967.0
Reserves - Operating	0	0	4,106,213	4,699,896	593,683.0
Reserves - Capital	0	0	10,016,109	6,719,488	-3,296,621.0
Reserves - Assigned	0	0	2,600,000	1,532,278	-1,067,722.0
Total Expenditures:	\$13,238,625	\$14,849,501	\$43,061,345	\$30,851,368	-\$12,209,977.0

PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 -FY12:
Full Time:	21.00	24.10	21.10	21.10	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	21.00	24.10	21.10	21.10	0.00

**FUND 401-SOLID WASTE FUND
ENVIRONMENTAL SERVICES PROJECTS**

COST CENTER SUMMARY - (3100):

TRENDS & ISSUES:

This cost center was created to manage Capital Improvement Program (CIP) projects and reflects costs associated with the replacement of Solid Waste vehicles.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Capital Outlay	0	0	0	276,000	276,000
Total Expenditures:	\$0	\$0	\$0	\$276,000	\$276,000

**FUND 401-SOLID WASTE FUND
UNIVERSAL SOLID WASTE**

COST CENTER SUMMARY - (3113):

TRENDS & ISSUES:

This cost center is used to account for the Universal Solid Waste Special Assessments and payments to haulers for Solid Waste pick-up service. This cost center supports 2.1 FTEs. The increase in Personal Services is due to Open Enrollment plan selections. Operating Expenses decreased from the FY12 Adopted Budget due to a reduction in the haulers' curbside collection contract. For FY12, the haulers' contract was based on providing service to 58,436 households. However, for the FY13 Adopted Budget, the new haulers' contract is based on providing service to 58,000 households.

REVENUES:

Revenues recorded in this cost center are from Special Assessment collections and interest.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	11,390,553	11,669,754	12,434,873	11,497,305	-937,568
Miscellaneous Revenues	306,591	196,365	133,620	146,500	12,880
Less 5% Statutory Reduction	0	0	-628,425	-582,190	46,235
Other Sources	293,587	257,801	0	0	0
Total Revenues:	\$11,990,731	\$12,123,920	\$11,940,068	\$11,061,615	-\$878,453
<u>Expenditures</u>					
Personal Services	106,296	102,192	106,884	110,373	3,489
Operating Expenses	10,863,927	11,051,842	11,665,489	10,880,422	-785,067
Total Expenditures:	\$10,970,223	\$11,154,035	\$11,772,373	\$10,990,795	-\$781,578

**FUND 401-SOLID WASTE FUND
HAZARDOUS WASTE**

COST CENTER SUMMARY - (3141):

TRENDS & ISSUES:

This cost center is used to account for the Hazardous Waste Special Assessment. The cost center supports 3.0 FTEs, which is unchanged from FY12 Adopted Budget. The increase in Operating Expenses is due to contracted services for the disposal of hazardous waste.

REVENUES:

Revenues in this cost center correspond to special assessment charges collected for hazardous waste collection and cover the cost of administering the program. Also, additional revenue is collected from interest.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	347,962	350,515	365,674	368,560	2,886
Miscellaneous Revenues	978	822	560	1,200	640
Less 5% Statutory Reduction	0	0	-18,312	-18,488	-176
Other Sources	8,969	3,810	0	0	0
Total Revenues:	\$357,908	\$355,147	\$347,922	\$351,272	\$3,350
<u>Expenditures</u>					
Personal Services	180,386	152,975	149,778	150,399	621
Operating Expenses	215,000	156,973	85,150	97,525	12,375
Total Expenditures:	\$395,387	\$309,947	\$234,928	\$247,924	\$12,996

**FUND 401-SOLID WASTE FUND
SOUTHPORT LANDFILL**

COST CENTER SUMMARY - (3161):

TRENDS & ISSUES:

This cost center accounts for expenditures related to the long-term care requirements of the now closed Southport Landfill that closed in FY10. The FY13 Adopted Budget Operating Expenses to monitor the landfill remain unchanged from FY12 Adopted Budget.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	169,764	0	0	0	0
Total Revenues:	\$169,764	\$0	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	10,220	302,640	700,000	700,000	0
Total Expenditures:	\$10,220	\$302,640	\$700,000	\$700,000	\$0

**FUND 401-SOLID WASTE FUND
BASS ROAD LANDFILL**

COST CENTER SUMMARY - (3162):

TRENDS & ISSUES:

This cost center accounts for the operations of Bass Road Landfill which closed in FY10. This cost center supports 14.0 FTEs, which remains unchanged from FY12 Adopted Budget. Personal Services increased slightly due to Open Enrollment plan selections. Operating Expenses increase due to an increase of services for yard waste grinding contract and repair and maintenance needs on heavy equipment.

REVENUES:

Revenues in this cost center are from franchise fees, host fees and other miscellaneous fees. Additional revenues include Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,349,793	1,328,096	1,100,000	1,110,554	10,554
Charges For Services	3,614,370	3,707,357	3,292,721	2,471,771	-820,950
Miscellaneous Revenues	64,576	14,616	16,315	0	-16,315
Less 5% Statutory Reduction	0	0	-220,452	-179,116	41,336
Fund Balance	0	0	26,584,771	16,035,272	-10,549,499
Total Revenues:	\$5,028,739	\$5,050,069	\$30,773,355	\$19,438,481	-\$11,334,874
<u>Expenditures</u>					
Personal Services	803,671	855,529	837,775	842,499	4,724
Operating Expenses	499,491	1,676,359	319,980	1,371,017	1,051,037
Capital Outlay	0	0	26,000	0	-26,000
Total Expenditures:	\$1,303,162	\$2,531,888	\$1,183,755	\$2,213,516	\$1,029,761

**FUND 401-SOLID WASTE FUND
CONTAINER ROUTE**

COST CENTER SUMMARY - (3166):

TRENDS & ISSUES:

This cost center accounts for the operations of the recently closed Bass Road Landfill and supports 2.0 FTEs. For FY13, Operating Expenses decreased due to a reduction in contracted services and fuel costs based on current trends.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Revenues</u>					
Miscellaneous Revenues	173	0	0	0	0
Total Revenues:	\$173	\$0	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	170,034	146,800	106,557	107,514	957
Operating Expenses	109,666	93,206	138,349	91,663	-46,686
Total Expenditures:	\$279,700	\$240,007	\$244,906	\$199,177	-\$45,729

**FUND 401-SOLID WASTE FUND
FACILITIES MANAGEMENT**

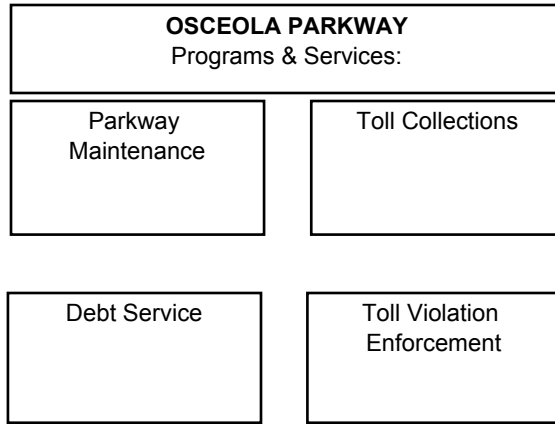
COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

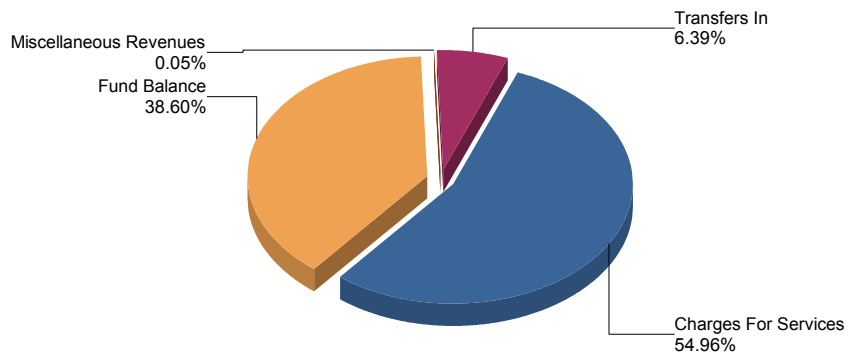
Facilities Management is responsible for all routine daily and preventative maintenance, along with repairs, of the facilities at Solid Waste. This office administers all contractual services associated with building operations and processes invoices for services and utilities. Operating Expenditures for FY 13 increased by 22% from the FY12 Adopted Budget due to miscellaneous repair and maintenance of equipment.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
<u>Expenditures</u>					
Operating Expenses	0	0	21,450	26,150	4,700
Capital Outlay	0	0	3,500	0	-3,500
Total Expenditures:	\$0	\$0	\$24,950	\$26,150	\$1,200

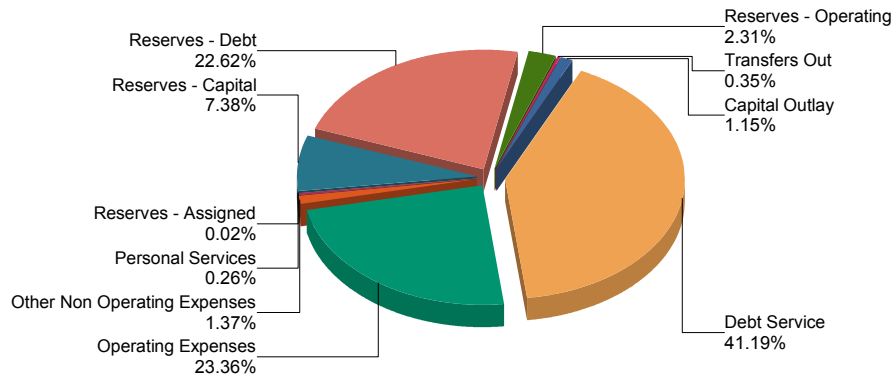
FUND 407-OSCEOLA PARKWAY



Revenues



Expenditures



FUND 407 – OSCEOLA PARKWAY

MISSION STATEMENT:

The mission of the Osceola Parkway is to provide a premier toll road facility strategically and environmentally designed to meet the communities' needs and provide a safe, convenient, and efficient roadway system that can be used by the citizens and visitors of Osceola County. All aspects of this toll road system shall be focused on the safety of the general public and be consistent with providing reliable customer service. The Osceola Parkway staff fully adheres to the principles of honesty, respect, commitment, team work, education and efficiency.

FY13 Goals & Objectives:

GOAL 1 – Upgrade County Infrastructure and Transportation Network: Prepared for Growth

Objectives: Keep Osceola Parkway competitive with surrounding corridors and support economic development efforts in attracting new investment which will result in increased revenue and job creation. Continue to meet Osceola County's needs for a safe, convenient, and efficient system that can be used by residents and visitors.

1. Maintain existing infrastructure.
 - a. Make physical improvements to the roadway and toll plazas as needed. Improve security equipment at toll facilities through the use of enhanced traffic safety devices.
2. Find new ways to improve facilities and improving the overall level of service for those who travel the Osceola Parkway Toll Road.
3. Improve overall relationships with all involved stakeholders – Reedy Creek Improvement District, property owners, and businesses.
 - a. Engage all parties that have a vested interest and work on making Osceola Parkway a true economic development prospect.

FY12 Accomplishments:

1. Negotiated a new toll collection contract with significant savings.
2. Negotiated a new mowing contract with significant savings.
3. Beginning of the Shingle Creek Mitigation project.
4. Closing out of South Florida Water Management District permits for ponds along Osceola Parkway.

FUND 407-OSCEOLA PARKWAY

FUND SUMMARY:

TRENDS & ISSUES:

Osceola Parkway Fund is an Enterprise Fund under the Strategic Initiatives Department. It provides funding for Osceola Parkway's operations, maintenance and debt service for the Transportation Revenue Refunding Bonds, Series 2004, Osceola Parkway project. The FY13 budget for Personal Services reflects a decrease due to moving a split funded position back into the Community Development Department in the General Fund. The budget for Operating Expenses increased from the FY12 Adopted Budget due to the Road Resurfacing project being moved from Capital to Repairs and Maintenance to reflect Generally Accepted Accounting Principles (GAAP). This also explains the corresponding decrease in Capital Outlay. Also included in the FY13 budget is \$8.6 million for Debt Service as well as \$4.7 million in Reserves for future debt payment. Other Non-Operating Expenses represent funds remitted to Reedy Creek, which is a function of excess revenues collected beyond our operating needs. This Fund does not carry a Reserve for Contingency; however, Reserves for Cash equal to 1 month of Personal Services, Operating and Transfers Out is budgeted to offset timing of revenue receipts and short-term cash flow variations. Reserves for Capital are committed for Capital expenditures; specific projects not identified. Reserves Assigned are being held pending the outcome of the FRS pension dispute.

REVENUES:

The primary revenue source for this Fund is tolls, which are anticipated to increase 5.4% for FY13 based on trends. Additionally, this Fund receives an annual transfer from the Constitutional Gas Tax Fund (Fund 154) in the amount of \$1,375,000 to pay a portion of the debt service payment. Additional revenues include Interest on bank balances and Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	10,698,869	11,171,754	11,215,000	11,825,717	610,717.0
Miscellaneous Revenues	36,044	22,499	15,000	10,000	-5,000.0
Less 5% Statutory Reduction	0	0	-561,500	-591,786	-30,286.0
Transfers In	1,376,123	1,432,162	1,375,000	1,375,000	0.0
Other Sources	0	311,179	0	0	0.0
Fund Balance	0	0	8,665,802	8,305,464	-360,338.0
Total Revenues:	\$12,111,036	\$12,937,594	\$20,709,302	\$20,924,395	\$215,093.0
Expenditures					
Personal Services	70,324	44,592	64,311	53,421	-10,890.0
Operating Expenses	4,312,342	4,221,073	2,637,719	4,887,050	2,249,331.0
Capital Outlay	0	0	2,370,000	241,500	-2,128,500.0
Debt Service	4,537,971	4,439,246	8,448,575	8,618,575	170,000.0
Other Non Operating Expenses	1,639,673	1,855,343	453,788	286,093	-167,695.0
Transfers Out	88,899	84,303	44,312	73,829	29,517.0
Reserves - Operating	0	0	404,029	484,022	79,993.0
Reserves - Debt	0	0	4,341,625	4,733,250	391,625.0
Reserves - Capital	0	0	1,944,943	1,543,490	-401,453.0
Reserves - Assigned	0	0	0	3,165	3,165.0
Total Expenditures:	\$10,649,209	\$10,644,556	\$20,709,302	\$20,924,395	\$215,093.0

PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 -FY12:
Full Time:	0.80	0.85	0.70	0.60	-0.10
Total Personnel:	0.80	0.85	0.70	0.60	-0.10

Internal Service Funds

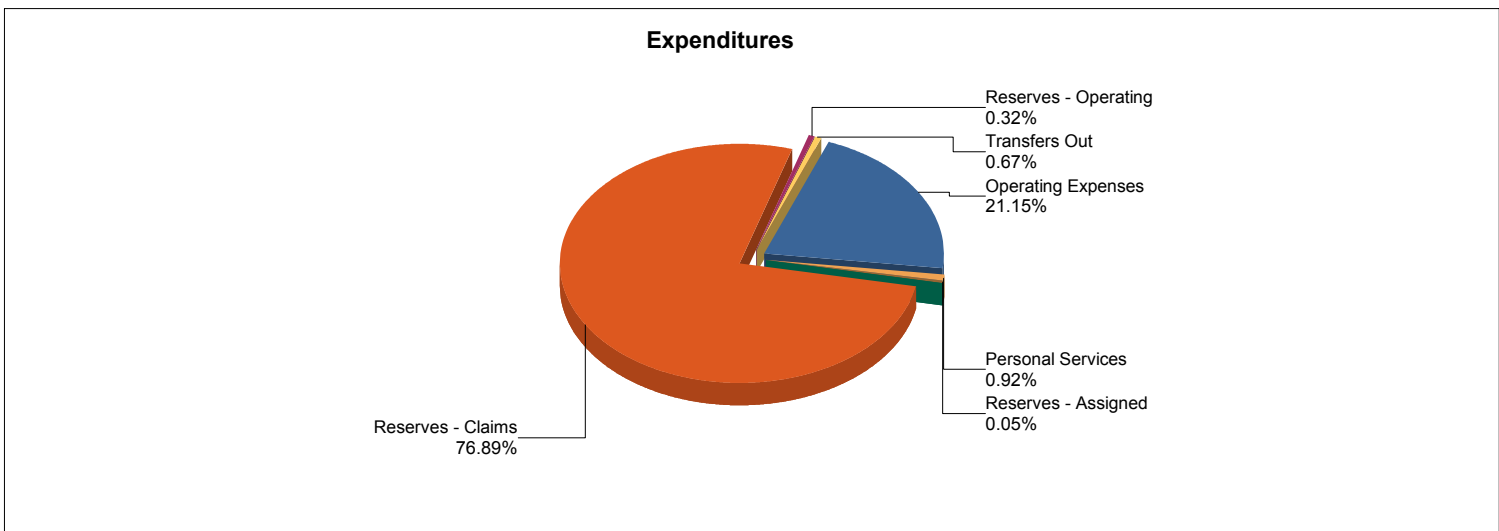
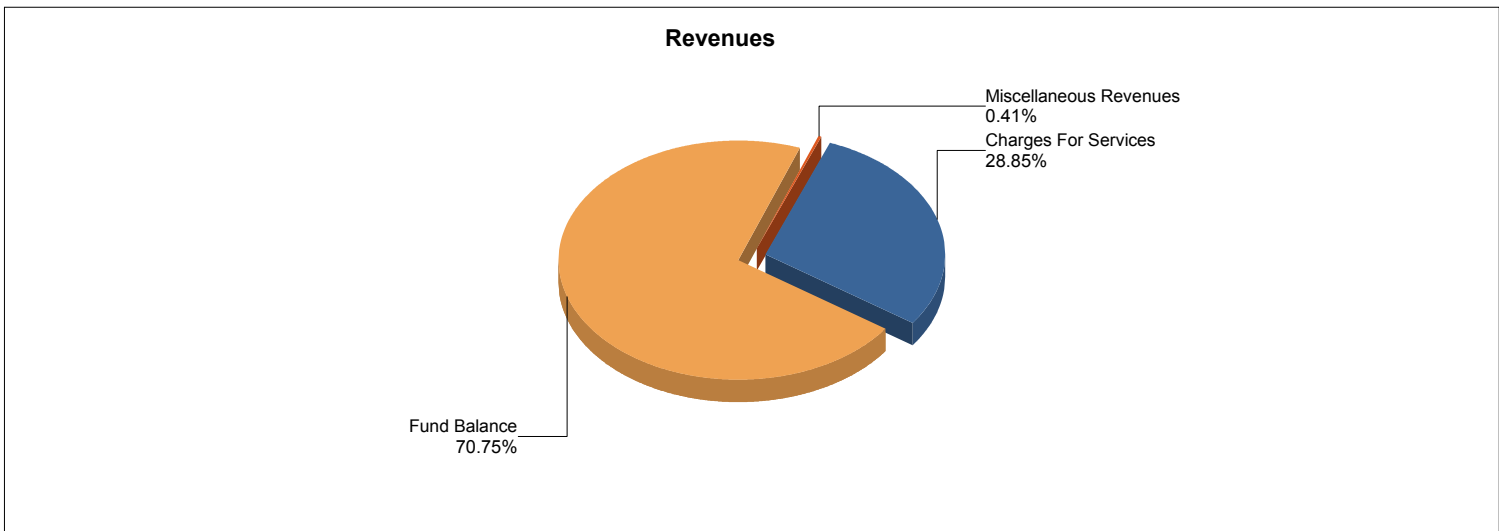
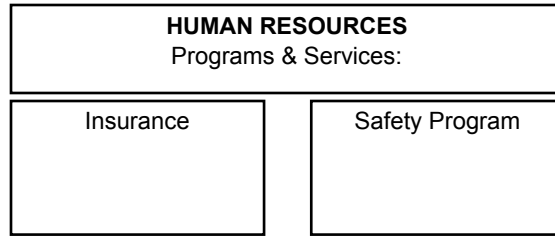
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INTERNAL SERVICE FUNDS

Internal Service Funds are funds that account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

FUND 501-WORKERS COMP INTERNAL SERVICE FUND



FUND 501-WORKERS COMP INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

In 1990, the County adopted a self-insured program for Worker's Compensation expenses. As a result, this Fund was created. This Fund directly supports the BOCC Strategic Plan: Cost Effective and High Performing County Government, Objective 4 - Maintain a quality, highly motivated workforce dedicated to serving Osceola County. A decrease in Personal Services from the FY12 Adopted Budget by 8.2% results from the re-allocation of .20 FTE to the General Fund, from 1.43 to 1.23 in FY13. Operating Expenditures decreased by 12.1% from FY12 Adopted Budget as a result of a reduction in contractual services, insurance, claims and other administrative expenses. Claims are based on a 75% confidence level as provided in the September 2010 Actuary report. Transfers Out are for the cost allocation plan.

REVENUES:

The primary source of revenue is derived from charges related to worker's compensation insurance rates to countywide departments. The FY13 Adopted Budget reflects an increase of 12.5% over the FY12 Adopted Budget as revenue is based on the rates published by the State of Florida that became effective on 01/01/2012. Other sources of revenue are interest earned on bank accounts, reimbursements and Fund Balance from FY12.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	2,107,284	2,465,927	2,510,534	2,824,167	313,633
Miscellaneous Revenues	354,621	66,853	21,800	39,848	18,048
Less 5% Statutory Reduction	0	0	-1,090	-1,992	-902
Transfers In	0	4,321	0	0	0
Other Sources	0	47,388	0	0	0
Fund Balance	0	0	6,082,918	6,926,762	843,844
Total Revenues:	\$2,461,905	\$2,584,489	\$8,614,162	\$9,788,785	\$1,174,623
Expenditures					
Personal Services	129,284	58,826	98,505	90,471	-8,034
Operating Expenses	828,899	1,917,518	2,354,130	2,070,464	-283,666
Transfers Out	1,916,051	233,559	42,764	65,098	22,334
Reserves - Operating	0	0	36,948	31,133	-5,815
Reserves - Claims	0	0	6,081,815	7,526,747	1,444,932
Reserves - Assigned	0	0	0	4,872	4,872
Total Expenditures:	\$2,874,234	\$2,209,903	\$8,614,162	\$9,788,785	\$1,174,623

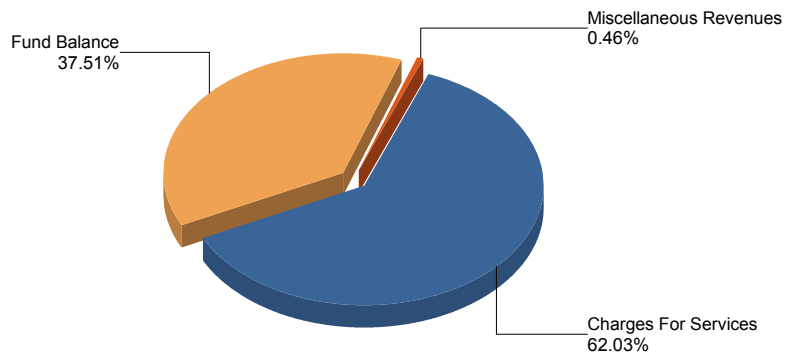
PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Full Time:	0.00	0.95	1.43	1.23	-0.20
Total Personnel:	0.00	0.95	1.43	1.23	-0.20

FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

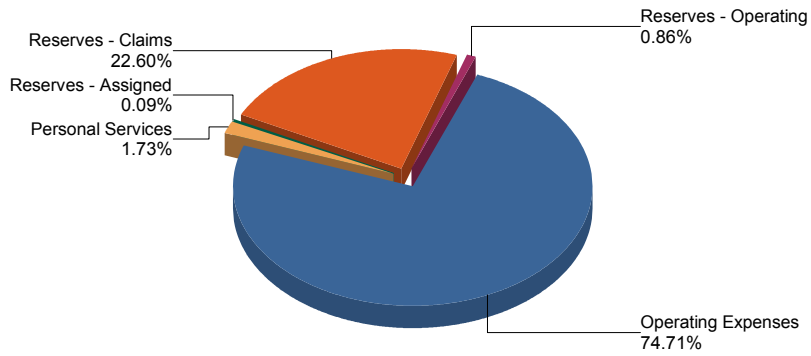
HUMAN RESOURCES
Programs & Services:

Insurance

Revenues



Expenditures



FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

In 1994, the County adopted a self-insurance program for Property & Casualty and General Liability insurances. All county insurance policies and premiums are processed and paid from this fund. This Fund directly supports the BOCC Strategic Plan: Cost Effective and High Performing County Government, Objective 4 - Maintain a quality, highly motivated workforce dedicated to serving Osceola County. A decrease in Personal Services from FY12 Adopted Budget by 8.7% results from the re-allocation of .20 FTE to the General Fund, from 1.43 FTEs to 1.23 FTEs in FY13. Operating Expenditures slightly decreased by 0.9% as a result of a reduction in insurance premiums and overhead. Operating Reserves are calculated according to Budget Policies. Funds in the Reserves Assigned are pending the outcome of the FRS pension dispute. Overall, this Fund's budget decreased 16.5% in FY13.

REVENUES:

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments as well as the Constitutional Offices. Charges for Services for FY13 increased by 4.4% from the FY12 Adopted Budget. Other sources of revenue are interest earned on bank accounts, refunds, and Fund Balance from FY12.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	6,298,729	3,172,759	3,101,865	3,238,024	136,159.0
Miscellaneous Revenues	91,156	64,828	27,700	23,843	-3,857.0
Less 5% Statutory Reduction	0	0	-1,385	-957	428.0
Transfers In	98	0	0	0	0.0
Other Sources	114,839	54,410	0	0	0.0
Fund Balance	0	0	3,119,400	1,958,137	-1,161,263.0
Total Revenues:	\$6,504,821	\$3,291,997	\$6,247,580	\$5,219,047	-\$1,028,533.0
Expenditures					
Personal Services	61,459	61,304	99,084	90,471	-8,613.0
Operating Expenses	4,095,765	3,682,955	3,935,409	3,899,079	-36,330.0
Transfers Out	264,025	4,427,105	17,408	0	-17,408.0
Reserves - Operating	0	0	31,850	45,027	13,177.0
Reserves - Claims	0	0	2,163,829	1,179,583	-984,246.0
Reserves - Assigned	0	0	0	4,887	4,887.0
Total Expenditures:	\$4,421,249	\$8,171,365	\$6,247,580	\$5,219,047	-\$1,028,533.0

PERSONNEL

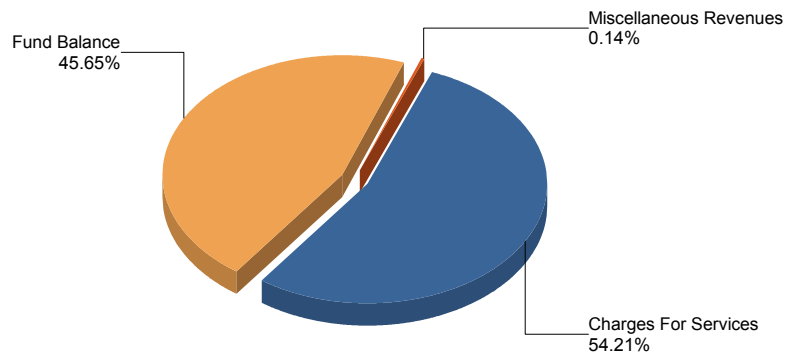
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Full Time:	1.00	0.95	1.43	1.23	-0.20
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	1.00	0.95	1.43	1.23	-0.20

FUND 503-DENTAL INSURANCE INTERNAL SERVICE FUND

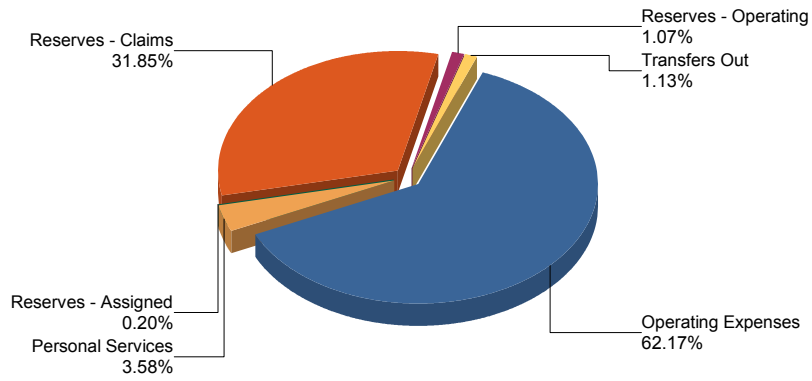
HUMAN RESOURCES
Programs & Services:

Insurance

Revenues



Expenditures



FUND 503-DENTAL INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

In 1990, the County adopted a self-insured dental insurance program to administer the Dental program and to pay premiums for the County. A decrease in Personal Services from the FY12 Adopted Budget by 12.9% results from the re-allocation of .20 FTE to the General Fund, from 0.88 to 0.68 in FY13. Compared to the FY12 Adopted Budget, Operating Expenditures decreased by 11.3%, as a result of reductions in claims. Transfers out to the General Fund also decreased based on the cost allocation plan. Operating Reserves are calculated according to Budget Policies. Funds in Reserves Assigned are pending the outcome of the FRS pension dispute. Overall, this Fund's budget decreased 3.9% in FY13.

REVENUES:

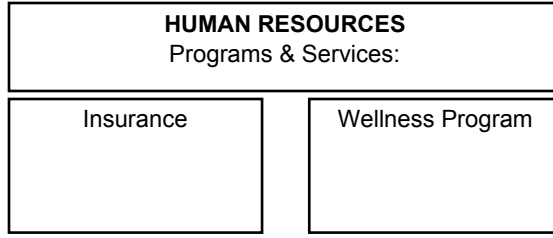
The primary source of revenue is derived from charges related to dental insurance rates to countywide departments and employee contributions to their family's dental insurance. Revenues for FY13 decreased by 3.6% due to open enrollment selections. Other sources of revenue are interest earned on bank accounts, refunds, and Fund Balance from FY12.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	1,425,816	841,346	808,182	779,270	-28,912.0
Miscellaneous Revenues	7,909	4,259	2,000	2,000	0.0
Less 5% Statutory Reduction	0	0	-100	-100	0.0
Fund Balance	0	0	684,776	656,140	-28,636.0
Total Revenues:	\$1,433,725	\$845,605	\$1,494,858	\$1,437,310	-\$57,548.0
Expenditures					
Personal Services	0	44,030	59,052	51,435	-7,617.0
Operating Expenses	1,237,461	855,795	1,007,661	893,602	-114,059.0
Transfers Out	52,010	40,271	47,779	16,291	-31,488.0
Reserves - Operating	0	0	10,518	15,338	4,820.0
Reserves - Claims	0	0	369,848	457,743	87,895.0
Reserves - Assigned	0	0	0	2,901	2,901.0
Total Expenditures:	\$1,289,471	\$940,095	\$1,494,858	\$1,437,310	-\$57,548.0

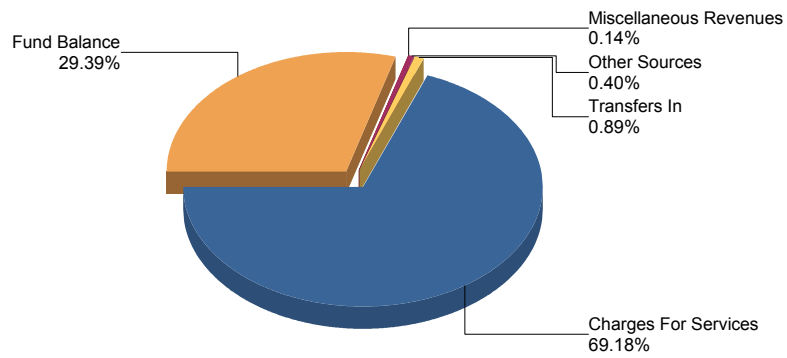
PERSONNEL

	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Full Time:	0.00	0.78	0.88	0.68	-0.20
Total Personnel:	0.00	0.78	0.88	0.68	-0.20

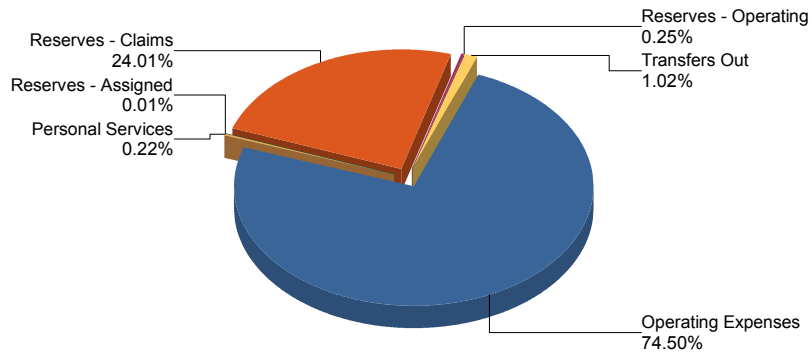
FUND 504-HEALTH INSURANCE INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 504-HEALTH INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in 2000 to fund health insurance costs and became self-insured in Fiscal Year 2009. Premiums for the entire County are paid out of this fund. A decrease in Personal Services from FY12 Adopted Budget by 12.7% results from the re-allocation of .20 FTE to the General Fund, from 0.89 to 0.69 in FY13. Operating Expenditures slightly increased by 0.1% from as a result of a reduction in overhead expenses. An increase in Transfers Out to the General Fund by 2.8% over the FY12 Adopted Budget is based on the cost allocation plan. Operating Reserves, which are calculated according to Budget Policies, increased by 26% over the FY12 Adopted Budget, as well as the Reserves for Claims, which increased by 3.2%. Funds in the Reserves Assigned are pending the outcome of the FRS pension dispute. Overall, this Fund's budget increased 0.9% in FY13.

REVENUES:

The primary source of revenue is derived from charges related to health insurance rates to countywide departments and employee contributions to their family's health insurance. Revenues for FY13 slightly increased by less than 0.1%. Other sources of revenue are interest earned on bank accounts, reimbursements, and Fund Balance from FY12.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	21,856,659	17,067,100	16,389,202	16,389,952	750.0
Miscellaneous Revenues	226,612	173,629	12,500	32,152	19,652.0
Less 5% Statutory Reduction	0	0	-625	-1,608	-983.0
Transfers In	2,070,006	31,894	212,885	210,061	-2,824.0
Other Sources	0	1,248,682	53,298	95,530	42,232.0
Fund Balance	0	0	6,821,737	6,963,919	142,182.0
Total Revenues:	\$24,153,278	\$18,521,305	\$23,488,997	\$23,690,006	\$201,009.0
Expenditures					
Personal Services	56,108	41,039	59,580	52,002	-7,578.0
Operating Expenses	22,336,181	16,412,941	17,636,437	17,648,397	11,960.0
Transfers Out	395,208	312,640	233,938	240,507	6,569.0
Reserves - Operating	0	0	46,739	58,865	12,126.0
Reserves - Claims	0	0	5,512,303	5,687,361	175,058.0
Reserves - Assigned	0	0	0	2,874	2,874.0
Total Expenditures:	\$22,787,497	\$16,766,620	\$23,488,997	\$23,690,006	\$201,009.0

PERSONNEL

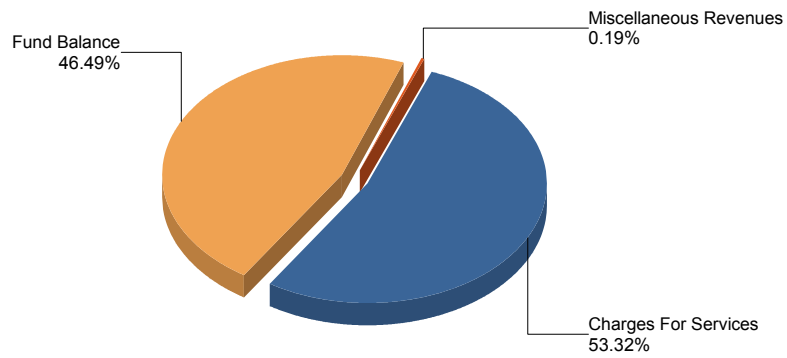
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Full Time:	1.00	0.79	0.89	0.69	-0.20
Total Personnel:	1.00	0.79	0.89	0.69	-0.20

FUND 505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

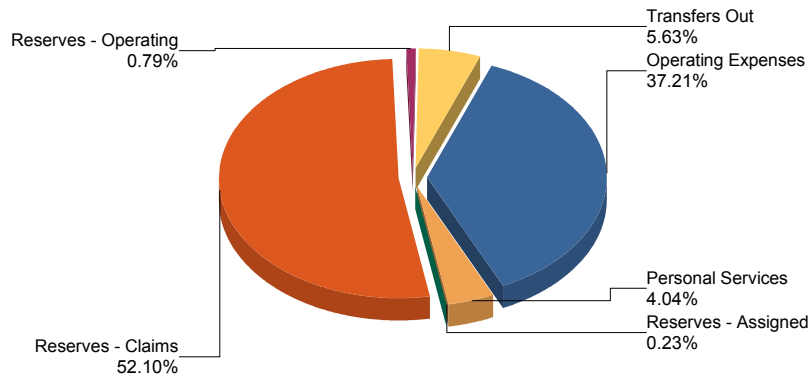
HUMAN RESOURCES
Programs & Services:

Insurance

Revenues



Expenditures



FUND 505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Life, Long Term, Short Term Disability and Voluntary Life Insurance Internal Service Fund was established to facilitate the revenue collection and payments for these insurance coverages countywide and is managed by the Human Resources office. A decrease in Personal Services from the FY12 Adopted Budget by 12.9% results from the re-allocation of .20 FTE to the General Fund, from 0.88 FTE to 0.68 FTE in FY13. Operating Expenditures slightly decreased by less than 0.1%. Transfers Out to the General Fund increased by 41.6% due to the cost allocation plan. Operating Reserves, which are calculated according to Budget Policies, decreased by 13.4%, while the Reserves for Claims increased by 42.9% from FY12 Adopted Budget. Funds in the Reserves Assigned are pending the outcome of the FRS pension dispute. Overall, this Fund's budget increased 20.2% in FY13.

REVENUES:

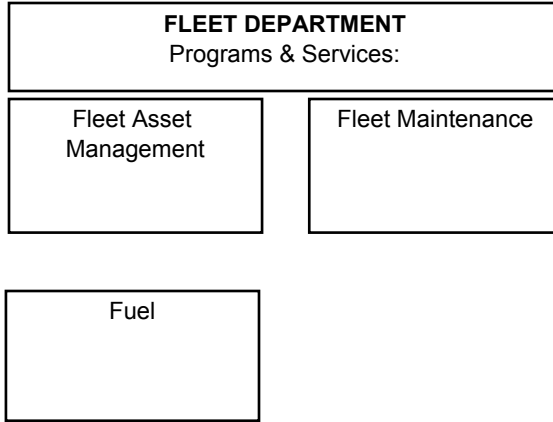
The primary source of revenue is derived from charges related to life, long term, short term disability rates to countywide departments and employees. Other sources of revenue are interest earned on bank accounts, and Fund Balance from FY12.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	1,678,261	759,915	632,762	679,635	46,873.0
Miscellaneous Revenues	4,977	2,684	1,200	2,359	1,159.0
Less 5% Statutory Reduction	0	0	-60	-118	-58.0
Other Sources	0	1,533	0	0	0.0
Fund Balance	0	0	426,473	592,536	166,063.0
Total Revenues:	\$1,683,238	\$764,132	\$1,060,375	\$1,274,412	\$214,037.0
Expenditures					
Personal Services	0	44,045	59,052	51,435	-7,617.0
Operating Expenses	1,685,843	677,154	474,377	474,267	-110.0
Transfers Out	69,374	52,377	50,672	71,759	21,087.0
Reserves - Operating	0	0	11,619	10,063	-1,556.0
Reserves - Claims	0	0	464,655	663,986	199,331.0
Reserves - Assigned	0	0	0	2,902	2,902.0
Total Expenditures:	\$1,755,217	\$773,576	\$1,060,375	\$1,274,412	\$214,037.0

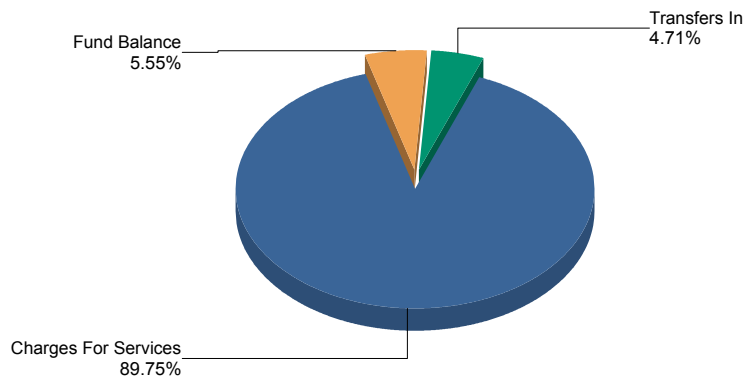
PERSONNEL

	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Full Time:	0.00	0.78	0.88	0.68	-0.20
Total Personnel:	0.00	0.78	0.88	0.68	-0.20

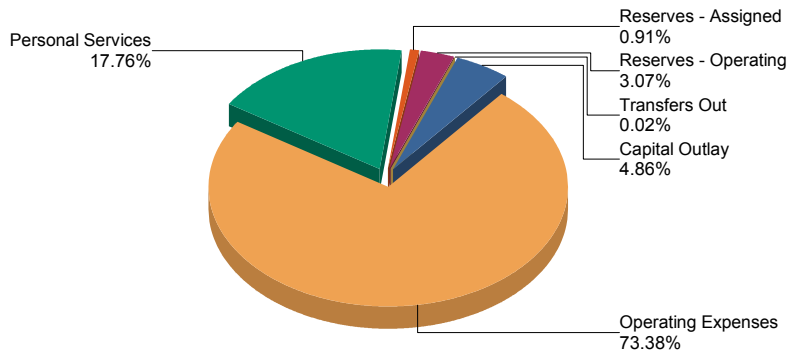
FUND 510-FLEET INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 510 – FLEET

MISSION STATEMENT:

To effectively and efficiently provide quality fleet maintenance to all vehicles over 1 ton including all Fire Rescue and EMT equipment, fueling services and small engine repair to Osceola County departments.

FY13 Goals & Objectives:

The objective of the Fleet Maintenance Section is to provide 24/7 service to Fire Rescue/EMT vehicles, countywide fueling services and keeping all equipment over 1 ton at a >90% serviceability rating. Specifically in the next fiscal year the goals and objectives are as follows:

GOAL 1 – Provide quality Fleet Maintenance and repair to County departments

Objectives:

1. Maintain equipment at a 90% or higher operational ready rate.
2. Initiate the repair of all emergency equipment within 4 operational hours of receipt of parts.
3. Maintain the records of 100% services and repairs to fleet.
4. Schedule services of equipment within a 14 operational day period of requirement.
5. Achieve 100% of mechanic staff possesses ASE and EVT certification
6. Maintain a 98% parts inventory control.

GOAL 2 – Operate within budget

Objectives:

1. Never exceed the approved budget.
2. Maintain a break-even cash flow of revenue costs.
3. Meet with OMB personnel monthly to ensure operations are meeting budgetary requirements.

GOAL 3 – Be an integral part of emergency operations

Objectives:

1. Perform road assistance and clearing during emergency operations.
2. Perform technical inspection of all county generators within 10 days of projected hurricane.
3. Offer 24/7 Repair & Maintenance on all County wide vehicles and equipment during inclement weather (i.e. brush fires, hurricanes, tornado).

GOAL 4 – Operate Fleet within required safety standards

Objectives:

1. Maintain a 95% safety rating to reduce lost time due to work related accidents.
2. Hold monthly meetings to address safety issues
3. Attend annual safety conferences to keep updated on the most current Fleet equipment procedures.

GOAL 5 – Provide Fuel services to County departments

Objectives:

1. Maintain and perform a visual inspection of all pumps monthly.
2. Keep fuel pint in compliance with FDEP and EPA standards, passing all annual inspections.
3. Provide a monthly report of inventory and issues.

FUND 510-FLEET INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Fleet Internal Service Fund accounts for the cost of fuel and large fleet vehicles incurred by County vehicles. Departments are billed for actual use of the repair service and gallons of fuel consumed. This fund supports 12.15 FTEs. Personal Services increased primarily due to changes associated with employee benefit selections from Open Enrollment and additional funds requested for overtime. In FY12, small County vehicles were serviced at the Sheriff's maintenance facility rather than by Fleet; therefore, only revenues from Road & Bridge, Fire/Rescue and Solid Waste are collected for maintenance. The overall operating budget reflects an increase of \$483,565 from the FY12 Adopted Budget due to an increase in fuel costs. Capital Outlay includes funding for the purchase of a recycling machine and fleet equipment. Transfers Out represents funds for Intergovernmental Radio Communications. Reserves Operating are comprised of Reserves for Contingency which equal 4% of the total operating budget; and Reserves Assigned are being held pending the outcome of the FRS pension dispute. The FY13 Adopted Budget is \$4,194,448 and reflects an increase of 12% from the FY12 Adopted Budget.

REVENUES:

The revenues are based on the department's current rates and reflect a projection of the actual revenues to date. For FY13 Adopted Budget, revenues collected are projected to increase to reflect current trends. Transfers In from the General Fund, Transportation Trust Fund and Countywide Fire contribute to the funds associated to replace fleet equipment. Other funding source includes Balance Forward which represents carried forward funds from previous fiscal years and Fund Balance.

	FY10 Actuals:	FY11 Actuals:	FY12 Adopted:	FY13 Adopted:	FY13 - FY12:
Revenues					
Charges For Services	3,358,609	3,203,819	3,494,689	3,764,340	269,651.0
Miscellaneous Revenues	-34,997	15,957	0	0	0.0
Transfers In	535,580	19,804	0	197,372	197,372.0
Fund Balance	0	0	228,902	232,736	3,834.0
Total Revenues:	\$3,859,192	\$3,239,580	\$3,723,591	\$4,194,448	\$470,857.0
Expenditures					
Personal Services	885,516	700,123	733,621	745,062	11,441.0
Operating Expenses	2,214,413	2,272,385	2,809,537	3,077,791	268,254.0
Capital Outlay	0	0	0	203,870	203,870.0
Other Non Operating Expenses	1,352	365	0	0	0.0
Transfers Out	130,535	0	756	756	0.0
Reserves - Operating	0	0	179,677	128,859	-50,818.0
Reserves - Assigned	0	0	0	38,110	38,110.0
Total Expenditures:	\$3,231,815	\$2,972,873	\$3,723,591	\$4,194,448	\$470,857.0

PERSONNEL					
	FY10 Adopted:	FY11 Adopted:	FY12 Adopted:	FY13 Adopted:	FY13 -FY12:
Full Time:	14.00	14.20	12.20	12.15	-0.05
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	14.00	14.20	12.20	12.15	-0.05

Capital Improvement Program Funds

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CAPITAL IMPROVEMENT PROGRAM

The 5-year Capital Improvement Program (CIP) is a major public infrastructure and planning tool used by Osceola County. It is a reflection of the County's Goals and Objectives which is intended to coordinate the financing and timing of improvements in a way that maximizes the return to the public. The CIP is described as projects that typically have a useful life of at least ten years and a cost of \$25,000 or more and includes new, replacement, or upgraded items/projects, construction, software, and/or land purchases. In general, the CIP does not include multiple purchase requests, i.e. a number of items with a unit cost of less than \$25,000 or repairs that do not extend the useful life of the asset, but an aggregate cost of more than \$25,000

The FY13 CIP is funded primarily by the Local Infrastructure Sales Surtax Fund (Fund 306) as well as grants. It is a part of the County's Strategic Plan as Goal #3. The County's long-range and short-range Objectives are as follows:

- Upgrade County roads: capacity and maintenance
- Reduce travel times in the County
- Preserve and maintain the County's natural resources (lakes, streams, wetlands, open spaces)
- Increase the ridership and convenience of public transit
- Develop trail network for Osceola County
- Upgrade stormwater management system

The following pages identify projects that are funded in FY13. Towards the end of the calendar year there will be a Board workshop scheduled to review and prioritize the CIP Projects in preparation for the FY14-FY18 CIP.

Fund 001 - GENERAL FUND

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year				Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016		
Information Technology								
1700 - IT projects								
Time and Attendance - 1775	282,247	282,842	0	0	0	0	0	282,842
Total: 1700 - IT projects	282,247	282,842	0	0	0	0	0	282,842
Total: Information Technology								
	282,247	282,842	0	0	0	0	0	282,842
Public Safety								
2100 - Public Safety Projects								
Jail - Int. Security Upgrades - 2134	3,334,879	3,725,869	0	0	0	0	0	3,725,869
Total: 2100 - Public Safety Projects	3,334,879	3,725,869	0	0	0	0	0	3,725,869
Total: Public Safety								
	3,334,879	3,725,869	0	0	0	0	0	3,725,869
Public Works								
4100 - Public Works Projects								
Admin Building Server Room HVAC - 1663	5,570	100,000	0	0	0	0	0	100,000
BMO - County Building Improvements - 1641	0	35,000	0	0	0	0	0	35,000
BMO - Historic Courthouse Repairs - 4136	0	(103,500)	0	0	0	0	0	(103,500)
BMO - Jail Improvements - 4146	0	130,000	130,000	0	0	0	130,000	260,000
Total: 4100 - Public Works Projects	5,570	161,500	130,000	0	0	0	130,000	291,500
Total: Public Works								
	5,570	161,500	130,000	0	0	0	130,000	291,500
Total: 001	3,622,695	4,170,211	130,000	0	0	0	130,000	4,300,211

Fund 104 - TOURIST DEVELOPMENT TAX FUND

Program / Function / Project	Actuals	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
		Approved Budget	FY 2013	FY 2014	FY 2015	FY 2016		
Convention Visitors Bureau								
7500 - TDT Projects								
Austin Tindall Expansion - 7590	170,947	809,751	216,200	2,547,600	2,557,100	0	0	6,130,651
Austin Tindall Parking Lot Fence - 7580	33,922	45,000	0	0	0	0	0	45,000
Basketball Courts - 7532	581,990	583,000	0	0	0	0	0	583,000
Bleacher Covers - 7503	0	0	160,000	0	0	0	0	160,000
Chiller System - 7520	150,000	150,000	0	0	0	0	0	150,000
Harmony Ballfields - 7553	0	7,500,000	0	0	0	0	0	7,500,000
Locker/Dressing Room - 7524	0	0	500,000	0	0	0	0	500,000
OHP - Accessibility to Arena Floor - 7551	65,309	117,000	0	0	0	0	0	117,000
OHP - Establish OHP as WIFI Hot Spot - 7502	0	75,000	0	0	0	0	0	75,000
OHP - Exterior Stage and Power - 7504	0	0	1,500,000	0	0	0	0	1,500,000
OHP - Fencing & Modification to Better Define Property - 7505	3,339	163,400	63,339	0	0	0	0	226,739
OHP - Forklift - 7010	0	0	0	65,000	0	0	0	65,000
OHP - Improved Exterior Signage - 7507	0	500,000	0	0	0	0	0	500,000
OHP - Installation of Micros/POS computerized Registers & Inventory Control - 7508	0	120,000	0	0	0	0	0	120,000
OHP - Modification of East Tunnel at Silver Spurs Arena and Install Freight Elevator - 7541	0	1,000,000	0	0	0	0	0	1,000,000
OHP - MULTI PURPOSE STORAGE - 7509	78,236	2,000,000	0	0	0	0	0	2,000,000
OHP - PAVING PROJECT - 7015	0	0	0	0	1,500,000	0	0	1,500,000
OHP - Quad 2 renovations - Lower Arena, NE Quadrant - 7521	0	750,000	0	0	0	0	0	750,000
OHP - Quad 3 Renovations - Modifications to Lower Arena, SW Quad - 7531	0	750,000	0	0	0	0	0	750,000
OHP - Remodel Suites at Silver Spurs Arena - 7038	0	0	0	0	200,000	0	0	200,000
OHP - Ride on Scrubber - 7540	0	60,000	0	0	0	0	0	60,000
OHP Baseball Fields - 7529	816,248	816,249	0	0	0	0	0	816,249
Oren Brown Park Improvements - 7217	116,548	116,548	0	0	0	0	0	116,548
Pave Existing Show Ring - 7535	0	0	250,000	0	0	0	0	250,000
Total: 7500 - TDT Projects	2,016,539	15,555,948	2,689,539	2,612,600	4,257,100	0	0	25,115,187
Total: Convention Visitors Bureau	2,016,539	15,555,948	2,689,539	2,612,600	4,257,100	0	0	25,115,187
Total: 104	2,016,539	15,555,948	2,689,539	2,612,600	4,257,100	0	0	25,115,187

Fund 107 - LIBRARY DISTRICT FUND

Program / Function / Project	Actuals	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
		Approved Budget	FY 2013	FY 2014	FY 2015	FY 2016		
Library								
7100 - Library Projects								
BVL Library Split A/C Systems - 7199	39,618	40,000	0	0	0	0	0	40,000
St. Cloud Air Handler - 7197	12,503	128,000	0	0	0	0	0	128,000
West Osceola Branch Library - 7173	1,115,710	3,500,000	0	0	0	0	0	3,500,000
Total: 7100 - Library Projects	1,167,830	3,668,000	0	0	0	0	0	3,668,000
Total: Library	1,167,830	3,668,000	0	0	0	0	0	3,668,000
Total: 107	1,167,830	3,668,000	0	0	0	0	0	3,668,000

Fund 115 - COURT FACILITIES FUND

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
<u>Court Administration</u>								
1500 - Court Projects								
1st Floor Mediation Suite - 1570	2,275	117,231	0	0	0	0	0	117,231
Courthouse-Courtroom & Holding - 1845	977,328	3,411,700	0	0	0	0	0	3,411,700
Total: 1500 - Court Projects	979,603	3,528,931	0	0	0	0	0	3,528,931
Total: Court Administration								
	979,603	3,528,931	0	0	0	0	0	3,528,931
<u>Public Safety</u>								
2100 - Public Safety Projects								
Courthouse Security Upgrade - 1022	8,742	291,259	0	0	0	0	0	291,259
Total: 2100 - Public Safety Projects	8,742	291,259	0	0	0	0	0	291,259
Total: Public Safety								
	8,742	291,259	0	0	0	0	0	291,259
Total: 115								
	988,345	3,820,190	0	0	0	0	0	3,820,190

Fund 130 - COURT RELATED TECHNOLOGY FUND

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year				Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016		
<u>Court Administration</u>								
1500 - Court Projects								
P.D./Jail Video & Audio - 1561	193,925	336,145	0	0	0	0	0	336,145
Total: 1500 - Court Projects	193,925	336,145	0	0	0	0	0	336,145
Total: Court Administration								
Total: 130	193,925	336,145	0	0	0	0	0	336,145

Fund 134 - COUNTYWIDE FIRE FUND

Program / Function / Project	Actuals	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
		Approved Budget	FY 2013	FY 2014	FY 2015	FY 2016		
Public Safety								
2100 - Public Safety Projects								
Fire Rescue & EMS Training Facility - 2201	0	0	0	3,600,000	0	0	0	3,600,000
Fire/EMS Equipment - 2700	0	0	425,750	1,643,550	966,912	2,526,226	3,330,113	8,892,551
LifePak 15 Monitors - 2221	0	0	0	0	0	870,000	0	870,000
Ventilation Systems for Stations - 2192	0	250,000	250,000	0	0	0	0	250,000
Total: 2100 - Public Safety Projects	0	250,000	675,750	5,243,550	966,912	3,396,226	3,330,113	13,612,551
Total: Public Safety	0	250,000	675,750	5,243,550	966,912	3,396,226	3,330,113	13,612,551
Total: 134	0	250,000	675,750	5,243,550	966,912	3,396,226	3,330,113	13,612,551

Fund 141 - BOATING IMPROVEMENT FUND

Program / Function / Project	Actuals	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
		Approved Budget	FY 2013	FY 2014	FY 2015	FY 2016		
<u>Community Development</u>								
1400 - Community Development Pro								
Lake Toho Community Park - 7270	0	0	0	8,000	0	0	0	8,000
Overstreet Landing - 7273	19,227	149,125	0	52,000	0	0	0	52,000
Total: 1400 - Community Developm	19,227	149,125	0	60,000	0	0	0	60,000
<hr/>								
Total: Community Development	19,227	149,125	0	60,000	0	0	0	60,000
Total: 141	19,227	149,125	0	60,000	0	0	0	60,000
<hr/>								
								209,125

Fund 148 - BUILDING FUND

Program / Function / Project	Actuals	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
		Approved Budget	FY 2013	FY 2014	FY 2015	FY 2016		
Information Technology								
1700 - IT projects								
Permits Plus Replacement - 1480	0	0	0	0	0	0	3,000,000	3,000,000
Total: 1700 - IT projects	0	0	0	0	0	0	3,000,000	3,000,000
<hr/>								
Total: Information Technology	0	0	0	0	0	0	3,000,000	3,000,000
Total: 148	0	0	0	0	0	0	3,000,000	3,000,000

Fund 154 - CONSTITUTIONAL GAS TAX FUND

Program / Function / Project	Actuals	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
		Approved Budget	FY 2013	FY 2014	FY 2015	FY 2016		
Public Works								
4100 - Public Works Projects								
Fleet Vehicle Replacement - 4204	0	0	1,119,000	415,000	672,000	1,126,000	2,357,000	5,689,000
R & B Resurfacing - 4662	23,131,315	24,938,313	0	0	0	0	0	24,938,313
Total: 4100 - Public Works Projects	23,131,315	24,938,313	1,119,000	415,000	672,000	1,126,000	2,357,000	30,627,313
4300 - Transportation Projects								
Intersection Safety & Efficiency Projects (TSM) - 3480	2,977,203	2,982,275	0	0	0	0	0	2,982,275
Osceola Pkwy at Dyer and Flora-Turn improvements - 4326	12,756	265,000	0	0	0	0	0	265,000
Pavement Management System - 4396	383,128	650,000	0	0	150,000	0	0	800,000
Total: 4300 - Transportation Project	3,373,087	3,897,275	0	0	150,000	0	0	4,047,275
Total: Public Works								
	26,504,402	28,835,588	1,119,000	415,000	822,000	1,126,000	2,357,000	34,674,588
Total: 154	26,504,402	28,835,588	1,119,000	415,000	822,000	1,126,000	2,357,000	34,674,588

Fund 156 - FEDERAL AND STATE GRANTS FUND

Program / Function / Project	Actuals	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
		Approved Budget	FY 2013	FY 2014	FY 2015	FY 2016		
Human Services								
9600 - Health Department Grants/ Pr								
Poinciana Health Department - 9622	0	0	5,711,918	0	0	0	5,711,918	5,711,918
St Cloud Health Department - 9623	0	0	1,298,115	0	0	0	1,298,115	1,298,115
Stadium Place Health Department - 9621	0	0	1,303,825	0	0	0	1,303,825	1,303,825
Total: 9600 - Health Department Gra	0	0	8,313,858	0	0	0	8,313,858	8,313,858
Total: Human Services								
	0	0	8,313,858	0	0	0	8,313,858	8,313,858
Public Works								
4300 - Transportation Projects								
Canoe Creek/ Old Canoe Creek Sidewalk - 4379	14,656	0	232,000	0	0	0	232,000	232,000
Ernest Street Sidewalk - 4319	0	250,000	0	0	0	0	0	250,000
Signal PHR Liberty HS - 4387	0	241,460	0	0	0	0	0	241,460
Total: 4300 - Transportation Project	14,656	491,460	232,000	0	0	0	232,000	723,460
Total: Public Works								
	14,656	491,460	232,000	0	0	0	232,000	723,460
Total: 156	14,656	491,460	8,545,858	0	0	0	8,545,858	9,037,318

Fund 174 - ROAD IMPACT FEE ZN 1/1SHARED

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
Public Works									
4300 - Transportation Projects									
Bill Beck Blvd - 4670	237,203	237,204	0	0	0	0	0	0	237,204
Boggy Creek Road Phase I - 7011	1,403,434	5,743,792	0	0	0	16,180,272	0	16,180,272	21,924,064
John Young Parkway North - 7120	12,224,366	15,161,716	0	0	0	0	0	0	15,161,716
Narcoossee Road-US192 - 4053	39,485,963	44,361,468	0	0	0	0	0	0	44,361,468
Neptune Road /Corridor** - 3467	14,553,327	14,553,327	0	0	0	0	0	0	14,553,327
Neptune Road Phase IIB - 4334	11,640	11,640	0	0	0	0	0	0	11,640
Osceola Parkway Phase I - 4013	2,495,896	3,732,823	0	0	0	0	0	0	3,732,823
Osceola Parkway Phase II - 7004	1,148,774	18,321,615	0	0	0	0	0	0	18,321,615
PH Road/17-92 Intersection - 4028	50,103	50,104	0	0	0	0	0	0	50,104
Poinciana Blvd Phase II - 4340	3,231,560	3,430,195	0	0	0	0	0	0	3,430,195
Poinciana Blvd Phase III - 4341	1,977,646	12,694,841	0	0	0	0	0	0	12,694,841
Total: 4300 - Transportation Project	76,819,910	118,298,725	0	0	0	16,180,272	0	16,180,272	134,478,997
Total: Public Works	76,819,910	118,298,725	0	0	0	16,180,272	0	16,180,272	134,478,997
Total: 174	76,819,910	118,298,725	0	0	0	16,180,272	0	16,180,272	134,478,997

Fund 178 - PARKS IMPACT FEE FUND

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Community Development								
1400 - Community Development Pro Greenways and Trails - 7290	326,853	500,000	0	0	0	0	0	500,000
Total: 1400 - Community Development	326,853	500,000	0	0	0	0	0	500,000
Total: Community Development								
	326,853	500,000	0	0	0	0	0	500,000
Parks								
7200 - Parks Projects								
Deerwood Community Park - 7218	0	0	0	0	0	250,000	1,750,000	2,000,000
Hickory Tree Community Park - 2525	2,053,584	2,053,584	0	0	0	0	0	2,053,584
Polk/Osceola Joint Regional - 7288	0	0	0	1,500,000	1,500,000	3,000,000	1,500,000	7,500,000
Stoney Brook Neighborhood Park - 7281	0	0	0	0	65,000	0	0	65,000
Total: 7200 - Parks Projects	2,053,584	2,053,584	0	1,500,000	1,565,000	3,250,000	3,250,000	11,618,584
Total: Parks	2,053,584	2,053,584	0	1,500,000	1,565,000	3,250,000	3,250,000	11,618,584
Total: 178	2,380,436	2,553,584	0	1,500,000	1,565,000	3,250,000	3,250,000	12,118,584

Fund 182 - ROAD IMPACT FEE ZONE 2

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
Public Works									
4300 - Transportation Projects									
Goodman Road Paving - 4385	291,504	291,504	0	0	0	24,500,000	0	24,791,504	
Old Lake Wilson Phase I - 3862	5,312,128	4,867,837	0	0	0	0	0	4,867,837	
Old Vineland Rd Safety Upgrade - 4343	0	0	0	250,000	580,000	600,000	4,420,000	5,850,000	
Sinclair Road - 4383	9,154	9,155	0	0	0	2,300,000	0	2,309,155	
Total: 4300 - Transportation Project	5,612,786	5,168,496	0	250,000	580,000	27,400,000	4,420,000	32,650,000	
Total: Public Works	5,612,786	5,168,496	0	250,000	580,000	27,400,000	4,420,000	37,818,496	
Total: 182	5,612,786	5,168,496	0	250,000	580,000	27,400,000	4,420,000	37,818,496	

Fund 183 - ROAD IMPACT FEE ZONE 3

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
Public Works									
4300 - Transportation Projects									
PH Road/17-92 Intersection - 4028	155,841	2,387,265	0	0	0	17,300,000	0	17,300,000	19,687,265
Total: 4300 - Transportation Project	155,841	2,387,265	0	0	0	17,300,000	0	17,300,000	19,687,265
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Total: Public Works	155,841	2,387,265	0	0	0	17,300,000	0	17,300,000	19,687,265
Total: 183	155,841	2,387,265	0	0	0	17,300,000	0	17,300,000	19,687,265

Fund 184 - ROAD IMPACT FEE ZONE 4

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
Public Works									
4300 - Transportation Projects									
Bill Beck Blvd - 4670	177,959	200,790	0	0	7,980,824	0	0	7,980,824	8,181,614
Boggy Creek Road Phase II - 3019	1,127,378	1,127,379	0	0	0	12,081,558	0	12,081,558	13,208,937
Neptune Road /Corridor** - 3467	3,702,903	4,845,100	0	0	0	0	0	0	4,845,100
Neptune Road Phase IIA - 4331	724,956	724,956	0	0	0	37,563,375	0	37,563,375	38,288,331
Neptune Road Phase III - 4330	218,943	218,943	0	0	0	0	0	0	218,943
Pleasant Hill-Hoagland Blvd - 7110	612,211	612,211	0	0	0	0	0	0	612,211
Shady Lane - 4166	460,736	460,737	0	300,000	0	14,755,547	0	15,055,547	15,516,284
Simpson Road-US192 - 3677	347,261	347,261	0	0	0	8,258,626	0	8,258,626	8,605,887
Total: 4300 - Transportation Project	7,372,347	8,537,377	0	300,000	7,980,824	72,659,106	0	80,939,930	89,477,307
Total: Public Works	7,372,347	8,537,377	0	300,000	7,980,824	72,659,106	0	80,939,930	89,477,307
Total: 184	7,372,347	8,537,377	0	300,000	7,980,824	72,659,106	0	80,939,930	89,477,307

Fund 185 - ROAD IMPACT FEE ZONE 5

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
Public Works									
4300 - Transportation Projects									
Canoe Creek Road-Deer Run - 4395	41	42	0	0	0	18,673,999	0	18,673,999	18,674,041
Neptune Road Phase IIB - 4334	190,224	190,225	0	0	0	26,694,000	0	26,694,000	26,884,225
Neptune Road Phase III - 4330	0	0	0	0	0	9,081,571	0	9,081,571	9,081,571
Old Canoe Creek Road - 4375	1,297,462	1,297,463	0	0	0	26,939,188	0	26,939,188	28,236,651
Old Hickory Tree Rd Safety Upgrade - 4328	0	0	0	500,000	2,700,000	2,700,000	21,100,000	27,000,000	27,000,000
Total: 4300 - Transportation Project	1,487,728	1,487,730	0	500,000	2,700,000	84,088,758	21,100,000	108,388,758	109,876,488
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Total: Public Works	1,487,728	1,487,730	0	500,000	2,700,000	84,088,758	21,100,000	108,388,758	109,876,488
Total: 185	1,487,728	1,487,730	0	500,000	2,700,000	84,088,758	21,100,000	108,388,758	109,876,488

Fund 302 - Sales Tax Rev Bond 2009

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
Public Safety									
2100 - Public Safety Projects									
Joint Communications Ctr/EOC - 2006	20,703,228	21,984,988	0	0	0	0	0	0	21,984,988
Video Visitation - 2007	0	500,000	862,000	0	0	0	0	862,000	1,362,000
Total: 2100 - Public Safety Projects	20,703,228	22,484,988	862,000	0	0	0	0	862,000	23,346,988
Total: Public Safety									
	20,703,228	22,484,988	862,000	0	0	0	0	862,000	23,346,988
Public Works									
4300 - Transportation Projects									
Misc Row Acq & Appraisals - 3237	7,469,864	9,453,364	0	0	0	0	0	0	9,453,364
Narcoossee Road-US192 - 4053	0	10,546,636	0	0	0	0	0	0	10,546,636
Total: 4300 - Transportation Project	7,469,864	20,000,000	0	0	0	0	0	0	20,000,000
Total: Public Works									
	7,469,864	20,000,000	0	0	0	0	0	0	20,000,000
Total: 302	28,173,093	42,484,988	862,000	0	0	0	0	862,000	43,346,988

Fund 305 - DEFICIENT ROADS CAPITAL

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Public Works								
4300 - Transportation Projects								
Osceola Parkway Phase I - 4013	2,924,304	3,684,311	0	0	0	0	0	3,684,311
Osceola Parkway Phase II - 7004	18,662	1,760,105	0	0	0	0	0	1,760,105
Poinciana Blvd Phase II - 4340	1,034,943	1,270,071	0	0	0	0	0	1,270,071
Total: 4300 - Transportation Project	3,977,909	6,714,487	0	0	0	0	0	6,714,487
Total: Public Works								
	3,977,909	6,714,487	0	0	0	0	0	6,714,487
Total: 305	3,977,909	6,714,487	0	0	0	0	0	6,714,487

Fund 306 - LOCAL OPTION SALES TAX FUND

Program / Function / Project	Actuals	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
		Approved Budget	FY 2013	FY 2014	FY 2015	FY 2016		
Community Development								
1400 - Community Development Pro								
Lake Toho Community Park - 7270	25,450	39,350	0	532,000	0	0	532,000	571,350
LiDar Datasets - 1490	0	0	0	940,000	1,280,000	1,280,000	3,500,000	3,500,000
Makinson Island - 7219	0	0	0	80,000	0	0	80,000	80,000
Shingle Creek Regional Park - 7280	4,519,544	5,730,029	0	202,500	0	0	202,500	5,932,529
Total: 1400 - Community Developm	4,544,994	5,769,379	0	814,500	940,000	1,280,000	4,314,500	10,083,879
Total: Community Development								
	4,544,994	5,769,379	0	814,500	940,000	1,280,000	4,314,500	10,083,879
Constitutionals								
9100 - Constitutionals Projects								
Contaminated/Drug Evidence Dry Storage - 9112	41,884	390,000	0	0	0	0	0	390,000
DNA Screening Lab - 9115	95,993	116,581	0	0	0	0	0	116,581
In-House Clinic - 9198	0	150,000	250,000	0	0	0	250,000	400,000
Latent Examiner Lab - 9126	76,043	100,000	0	0	0	0	0	100,000
S.O. New Vehicle Purchases - 9195	0	0	0	593,350	625,118	0	1,218,468	1,218,468
S.O. Vehicle Replacement - 3398	3,613,623	5,054,607	1,515,079	1,501,562	1,480,908	0	4,497,549	9,552,156
Sheriff Maintenance Facility - 9183	273,183	660,307	0	0	0	0	0	660,307
SO - Command Center West - 2033	0	0	0	0	4,000,000	0	4,000,000	4,000,000
SO - Training Facility & Shooting Range - 2032	3,188	1,350,000	567,000	0	0	0	567,000	1,917,000
SO Helicopter - 8305	0	0	0	4,200,000	0	0	4,200,000	4,200,000
Total: 9100 - Constitutionals Project	4,103,914	7,821,495	2,332,079	6,294,912	6,106,026	0	14,733,017	22,554,512
Total: Constitutionals								
	4,103,914	7,821,495	2,332,079	6,294,912	6,106,026	0	14,733,017	22,554,512
Convention Visitors Bureau								
7500 - TDT Projects								
Oren Brown Park Improvements - 7217	13,500	13,500	0	0	355,000	0	355,000	368,500
Total: 7500 - TDT Projects	13,500	13,500	0	0	355,000	0	355,000	368,500
Total: Convention Visitors Bureau								
	13,500	13,500	0	0	355,000	0	355,000	368,500
Fire Rescue and EMS								
9800 - Communications Projects								
Digital Communication Upgrade - 9817	0	3,000,000	0	0	0	0	0	3,000,000

Fund 306 - LOCAL OPTION SALES TAX FUND

Program / Function / Project	Actuals	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
		Approved Budget	FY 2013	FY 2014	FY 2015	FY 2016		
Digital Communication Upgrade- Phase 2 - 9801	0	0	0	0	0	0	10,000,000	10,000,000
Total: 9800 - Communications Proje	0	3,000,000	0	0	0	0	10,000,000	13,000,000
Total: Fire Rescue and EMS	0	3,000,000	0	0	0	0	10,000,000	13,000,000
Parks								
7200 - Parks Projects								
65th Infantry Veterans Park Phase 2 - 7263	0	0	0	3,255,000	0	0	3,255,000	3,255,000
Archie Gordon Playground Replacement - 7207	0	66,242	0	0	0	0	0	66,242
BVL Community Park - 7216	3,168	3,168	0	0	1,450,000	0	1,450,000	1,453,168
Chisholm Park Playground - 7289	0	0	0	0	70,380	0	70,380	70,380
Hickory Tree Community Park - 2525	293,002	293,002	0	0	100,000	100,000	200,000	493,002
Holopaw Community Park - 8300	2,039,923	2,039,924	0	0	0	0	0	2,039,924
Holopaw Neighborhood Pk Playground - 7253	0	0	0	28,675	0	0	28,675	28,675
New Community Park (North) - 7019	0	0	0	0	0	3,000,000	3,000,000	3,000,000
Oren Brown Park Expansion - 7287	0	0	0	1,670,857	0	0	1,670,857	1,670,857
Oren Brown Park Playground - 7297	0	0	0	0	65,955	0	65,955	65,955
Poinciana APV Sidewalks - 3870	382,855	402,855	0	0	0	0	0	402,855
Robert Guevera Community Cente - 7223	1,343,986	1,500,000	0	0	0	0	0	1,500,000
Vance Hairmon Park / Apv - 7227	0	0	0	3,650,000	0	0	6,650,000	6,650,000
Total: 7200 - Parks Projects	4,062,934	4,305,191	0	8,604,532	3,065,955	1,620,380	3,100,000	20,696,058
Total: Parks	4,062,934	4,305,191	0	8,604,532	3,065,955	1,620,380	3,100,000	20,696,058
Public Safety								
2100 - Public Safety Projects								
3rd Kennel at Animal Control - 2001	0	0	0	0	700,000	0	700,000	700,000
Fire Rescue & EMS Training Facility - 2201	0	0	0	0	1,500,000	3,000,000	4,500,000	4,500,000
Fire Rescue Warehouse - 2004	0	0	0	4,000,000	0	0	4,000,000	4,000,000
Fire Station - Harmony - 2280	2,448,254	2,548,254	0	0	0	0	0	2,548,254
Fire/EMS Equipment - 2700	11,129,541	11,282,740	0	0	0	0	0	11,282,740
Jail - Int. Security Upgrades - 2134	60,814	60,814	0	0	0	0	0	60,814
Joint Communications Ctr/EOC - 2006	139,268	139,269	0	0	0	0	0	139,269
Narcoosee Area Fire Station - 2002	0	0	0	0	2,000,000	2,000,000	4,000,000	4,000,000
North Lake Toho Area - 2003	0	0	0	0	0	2,000,000	2,000,000	2,000,000
Overstreet Fire Station - 2166	0	0	0	0	0	2,000,000	2,000,000	2,000,000

Fund 306 - LOCAL OPTION SALES TAX FUND

Program / Function / Project	Actuals	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
		Approved Budget	FY 2013	FY 2014	FY 2015	FY 2016		
Reunion Area Fire Station - 2164	0	0	0	0	0	1,950,000	3,900,000	3,900,000
Total: 2100 - Public Safety Projects	13,777,877	14,031,077	0	4,000,000	2,200,000	6,950,000	21,100,000	35,131,077
Total: Public Safety	13,777,877	14,031,077	0	4,000,000	2,200,000	6,950,000	21,100,000	35,131,077
Public Works								
3800 - Stormwater Projects								
Alamo Estate Drainage - 4156	5,390	5,390	0	0	0	0	0	5,390
Bass Slough Basin - 3801	749,503	1,001,875	0	0	0	0	0	1,001,875
County Wide Stormwater Plan - 3018	340,768	340,769	0	0	0	0	0	340,769
Culvert Upgrades - 3802	0	0	300,000	300,000	300,000	300,000	1,500,000	1,500,000
Emergency Response Drainage - 3320	3,018,659	4,130,985	0	0	0	0	0	4,130,985
Hamilton Reserve - 4154	57,297	767,000	0	0	0	0	0	767,000
Judge Farms Water Storage & Treatment Facility - 3814	0	0	0	3,000,000	0	0	0	3,000,000
Lake Toho Nutrient Reduction - 3816	0	0	150,000	125,000	125,000	150,000	0	550,000
Metal Culvert Replacement - 3817	0	0	300,000	300,000	300,000	300,000	1,500,000	1,500,000
Ox Pond Basin Improvements Phase 2 - 3821	0	0	0	250,000	250,000	0	0	500,000
Sharpey Road Drainage Improvem - 3815	106,536	835,000	0	0	0	0	0	835,000
Shingle Creek Basin Management Plan - 3842	0	0	200,000	50,000	250,000	250,000	1,000,000	1,000,000
Stormwater Pond Assessment - 4157	50,512	128,310	0	0	0	0	0	128,310
Stormwater Safety Repairs - 3805	234,458	340,000	0	0	0	0	0	340,000
Surface Water Management Plan Update - 3825	0	0	0	0	0	0	0	300,000
West Branch Shingle Creek Basin - 3841	0	0	0	0	200,000	50,000	250,000	500,000
Total: 3800 - Stormwater Projects	4,563,122	7,849,329	950,000	4,025,000	1,425,000	1,050,000	8,550,000	16,399,329
4100 - Public Works Projects								
American Disabilities Act Sidewalk Upgrade - 4201	0	0	500,000	200,000	200,000	200,000	1,300,000	1,300,000
Bridge Safety Features - 4322	0	0	275,000	275,000	300,000	300,000	1,450,000	1,450,000
County Sidewalks - 4655	2,195,015	2,460,035	300,000	300,000	300,000	300,000	1,500,000	3,960,035
Courthouse Square Expansion - 1500	158,602	158,602	0	0	0	0	0	158,602
LAP Boggy Creek Road - 4199	469,159	549,395	0	0	0	0	0	549,395
Magnolia Court Bridge Replacement - 4376	0	0	0	0	0	132,000	132,000	132,000
Marina Estates - 4126	20,393	452,293	0	0	0	0	0	452,293
Partin Settlement Gov. Complex - 1018	21,469,467	21,485,483	0	0	0	0	0	21,485,483
Poinciana Health Department Modular Facility - 1645	320,263	450,000	0	0	0	0	0	450,000
Renee Terrace Drainage Imp - 4145	130,037	130,037	0	0	0	0	0	130,037

Fund 306 - LOCAL OPTION SALES TAX FUND

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
Sign Truck Chassis and Cab Replacement #16050 - 4143	0	62,000	0	0	0	0	0	0	62,000
Sign Truck Chassis and Cab Replacement #16051 - 4149	0	0	62,000	0	0	0	0	62,000	62,000
Stimulus resurfacing Project - 4147	414,351	419,480	0	0	0	0	0	0	419,480
Total: 4100 - Public Works Projects	25,177,287	26,167,325	1,137,000	775,000	800,000	932,000	800,000	4,444,000	30,611,325
4300 - Transportation Projects									
Adv Traffic Mgt System - 4307	1,001,653	2,000,822	75,000	75,000	75,000	75,000	75,000	375,000	2,375,822
Bass Road - 7014	90,100	131,384	0	0	0	7,859,541	0	7,859,541	7,990,925
Bill Beck Blvd - 4670	0	73,193	0	0	0	0	0	0	73,193
Boggy Creek Road Phase I - 7011	1,265,340	1,265,341	0	0	0	0	0	0	1,265,341
Boggy Creek/Turnberry Blvd signal - 4324	4,810	4,811	0	0	0	0	0	0	4,811
Bridge Rehabilitation- Partin Settlement - 4336	0	0	0	0	0	393,000	0	393,000	393,000
Buenaventura Blvd Widening - 4308	0	0	0	0	0	6,107,261	0	6,107,261	6,107,261
Canoe Creek Road LAP - 4189	323,078	1,381,942	0	0	0	0	0	0	1,381,942
Concrete Road Replacement - 4306	0	925,000	0	0	0	0	0	0	925,000
Ernest Street Sidewalk - 4319	0	63,003	0	0	0	0	0	0	63,003
Goodman Road Paving - 4385	357,586	357,586	0	0	0	0	0	0	357,586
Ham Brown Connector Feas Study - 4108	38,954	38,954	0	0	0	0	0	0	38,954
Intersection Safety & Efficiency Projects (TSM) - 3480	1,506,309	1,795,604	400,000	400,000	400,000	400,000	400,000	2,000,000	3,795,604
John Young Parkway North - 7120	11,401	11,401	0	0	0	0	0	0	11,401
JYP/Carroll St Intersection - 3021	3,774,682	3,774,682	0	0	0	0	0	0	3,774,682
Kempfer Rd Bridge - 4168	560,449	560,450	0	0	0	0	0	0	560,450
KOA & Laurel New School - 4393	0	75,000	0	0	0	0	0	0	75,000
Mass Transit Preliminary Design - 4394	0	0	750,000	0	1,500,000	0	0	2,250,000	2,250,000
Neptune Road /Corridor* - 3467	2,804,463	2,804,464	0	0	0	0	0	0	2,804,464
Old Tampa / Poinciana - 4183	88,261	1,047,742	0	0	0	0	0	0	1,047,742
Osceola Parkway Phase I - 4013	132,144	3,921,322	0	0	0	0	0	0	3,921,322
Osceola Parkway Phase II - 7004	3,444	3,445	0	0	0	0	0	0	3,445
Osceola Parkway/Orange Avenue Signals - 4323	51,469	51,470	0	0	0	0	0	0	51,470
Pleasant Hill Road - LAP - 4179	52,161	578,192	0	0	0	0	0	0	578,192
Pleasant Hill-Hoagland Blvd - 7110	3,940,324	6,909,353	0	0	0	47,502,530	0	47,502,530	54,411,883
Poinciana Blvd Phase II - 4340	24,807	24,807	0	0	0	0	0	0	24,807
Poinciana Blvd Phase IV - 4016	0	0	0	5,000,000	10,000,000	17,000,000	10,167,400	42,167,400	42,167,400
Rummel Road Extension - 4109	205,581	1,440,850	0	0	0	0	0	0	1,440,850
Signal PHR Liberty HS - 4387	3,168	320,000	0	0	0	0	0	0	320,000

Fund 306 - LOCAL OPTION SALES TAX FUND

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
Southport Connector South - 4173	464,372	464,372	0	1,800,000	0	3,500,000	0	5,300,000	5,764,372
Traffic Signal Replacement - 4352	0	0	580,000	500,000	500,000	500,000	500,000	2,580,000	2,580,000
Total: 4300 - Transportation Project	16,704,558	30,025,190	1,805,000	7,775,000	12,475,000	83,337,332	11,142,400	116,534,732	146,559,922
Total: Public Works	46,444,967	64,041,844	3,892,000	12,575,000	14,700,000	85,319,332	13,042,400	129,528,732	193,570,576
Total: 306	72,948,186	98,982,486	6,224,079	32,288,944	27,366,981	95,169,712	35,372,400	196,422,116	295,404,602

Fund 312 - BOATING IMPROV CAPITAL FUND

Program / Function / Project	Actuals	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
		Approved Budget	FY 2013	FY 2014	FY 2015	FY 2016		
<u>Community Development</u>								
1400 - Community Development Pro	1,750	1,750	0	0	0	0	0	1,750
Overstreet Landing - 7273								
Total: 1400 - Community Developm	1,750	1,750	0	0	0	0	0	1,750
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Total: Community Development	1,750	1,750	0	0	0	0	0	1,750
Total: 312	1,750	1,750	0	0	0	0	0	1,750

Fund 315 - GEN CAP OUTLAY FUND

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
Community Development									
1400 - Community Development Pro									
Mac Overstreet Regional Park - 7230	0	1,340,033	0	0	0	0	0	0	1,340,033
Total: 1400 - Community Development	0	1,340,033	0	0	0	0	0	0	1,340,033
Total: Community Development									
	0	1,340,033	0	0	0	0	0	0	1,340,033
Public Works									
3800 - Stormwater Projects									
County Wide Stormwater Plan - 3018	85,236	134,697	0	0	0	0	0	0	134,697
Ham Brown @ 17-92 Drainage - 4144	17,363	590,580	0	0	0	0	0	0	590,580
Total: 3800 - Stormwater Projects	102,600	725,277	0	0	0	0	0	0	725,277
4100 - Public Works Projects									
County Sidewalks - 4655	546,933	546,934	0	0	0	0	0	0	546,934
LAP Boggy Creek Road - 4199	1,044,510	1,044,510	0	0	0	0	0	0	1,044,510
Renee Terrace Drainage Imp - 4145	259,295	300,000	0	0	0	0	0	0	300,000
Total: 4100 - Public Works Projects	1,850,738	1,891,444	0	0	0	0	0	0	1,891,444
4300 - Transportation Projects									
Adv Traffic Mgt System - 4307	2,223,038	4,000,000	0	0	0	0	0	0	4,000,000
ATMS 3 - 4360	494,208	3,500,000	0	0	0	0	0	0	3,500,000
Boggy Creek Road Phase I - 7011	0	1,342,000	0	0	0	0	0	0	1,342,000
Boggy Creek/Turnberry Blvd signal - 4324	196,528	335,450	0	0	0	0	0	0	335,450
Buenaventura Blvd Widening - 4308	0	230,000	0	0	0	892,739	0	892,739	1,122,739
Canoe Creek Road LAP - 4189	2,131,280	2,238,633	0	0	0	0	0	0	2,238,633
Carroll St- JYP to Michigan - 4316	0	400,000	351,000	3,540,000	5,310,000	0	0	9,201,000	9,601,000
Commuter Rail - 4950	1,070,000	1,500,000	0	23,000,000	0	0	0	23,000,000	24,500,000
Ham Brown Connector Feas Study - 4108	56,096	61,048	0	0	0	0	0	0	61,048
Hoagland Boulevard - LAP Agreement - 4169	3,298,670	6,766,744	0	0	0	0	0	0	6,766,744
Mass Transit Preliminary Design - 4394	334,759	493,562	0	0	0	0	0	0	493,562
Narcoossee Road Extension S. - 3294	211,687	484,208	0	0	0	0	0	0	484,208
OBT/School for the Arts - 4337	171,716	333,000	0	0	0	0	0	0	333,000
Old vineland / Princess Way - 4381	58,500	650,000	0	0	0	0	0	0	650,000
Osceola Parkway Phase II - 7004	0	3,733,000	0	0	0	0	0	0	3,733,000
Osceola Parkway/Orange Avenue Signals - 4323	312,330	312,331	0	0	0	0	0	0	312,331
Pleasant Hill Road - LAP - 4179	2,267,610	2,649,257	0	0	0	0	0	0	2,649,257
Pleasant Hill-Hoagland Blvd - 7110	779,803	1,672,076	0	0	0	0	0	0	1,672,076

Fund 315 - GEN CAP OUTLAY FUND

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
Southport Connector South - 4173	40,843	135,108	0	0	0	0	0	135,108	
Total: 4300 - Transportation Project	13,647,068	30,836,417	351,000	26,540,000	5,310,000	892,739	0	63,930,156	
Total: Public Works	15,600,406	33,453,138	351,000	26,540,000	5,310,000	892,739	0	66,546,877	
Total: 315	15,600,406	34,793,171	351,000	26,540,000	5,310,000	892,739	0	67,886,910	

Fund 321 - AG CTR/STADIUM COMPLEX PROJECT

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year				Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016		
Convention Visitors Bureau								
7500 - TDT Projects								
OHP Baseball Fields - 7529	253,644	253,644	0	0	0	0	0	253,644
Total: 7500 - TDT Projects	253,644	253,644	0	0	0	0	0	253,644
Total: Convention Visitors Bureau								
Total: 321	253,644	253,644	0	0	0	0	0	253,644

Fund 322 - SALES TAX 2002 BOND CAPITAL

Program / Function / Project	Actuals	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
		Approved Budget	FY 2013	FY 2014	FY 2015	FY 2016		
Community Development								
1400 - Community Development Pro								
Greenways and Trails - 7290	86,924	86,924	0	0	0	0	0	86,924
Lake Toho Community Park - 7270	1,675,909	1,675,910	0	0	0	0	0	1,675,910
Total: 1400 - Community Developm	1,762,833	1,762,834	0	0	0	0	0	1,762,834
Total: Community Development								
	1,762,833	1,762,834	0	0	0	0	0	1,762,834
Constitutionals								
9100 - Constitutionals Projects								
Sheriff Maintenance Facility - 9183	6,024,335	6,024,335	0	0	0	0	0	6,024,335
Total: 9100 - Constitutionals Project	6,024,335	6,024,335	0	0	0	0	0	6,024,335
Total: Constitutionals								
	6,024,335	6,024,335	0	0	0	0	0	6,024,335
Parks								
7200 - Parks Projects								
Hickory Tree Community Park - 2525	46,046	46,047	0	0	0	0	0	46,047
Holopaw Community Park - 8300	903,306	903,307	0	0	0	0	0	903,307
Total: 7200 - Parks Projects	949,353	949,354	0	0	0	0	0	949,354
Total: Parks								
	949,353	949,354	0	0	0	0	0	949,354
Public Works								
4100 - Public Works Projects								
Partin Settlement Gov. Complex - 1018	1,500,000	1,500,000	0	0	0	0	0	1,500,000
Total: 4100 - Public Works Projects	1,500,000	1,500,000	0	0	0	0	0	1,500,000
4300 - Transportation Projects								
Adv Traffic Mgt System - 4307	12,094	12,095	0	0	0	0	0	12,095
Intersection Safety & Efficiency Projects (TSM) - 3480	607,883	607,884	0	0	0	0	0	607,884
Pleasant Hill-Hoagland Blvd - 7110	451,912	451,912	0	0	0	0	0	451,912
Simpson Road-US192 - 3677	738,143	738,143	0	0	0	0	0	738,143
Total: 4300 - Transportation Project	1,810,032	1,810,034	0	0	0	0	0	1,810,034
Total: Public Works								
	3,310,032	3,310,034	0	0	0	0	0	3,310,034
Total: 322	12,046,552	12,046,557	0	0	0	0	0	12,046,557

Fund 325 - Transp Capital Improvements

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
Public Works									
4300 - Transportation Projects									
Bill Beck Blvd - 4670	223,234	223,235	0	0	0	0	0	223,235	
Boggy Creek Road Phase I - 7011	526,762	526,763	0	0	0	0	0	526,763	
Canoe Creek Road-Deer Run - 4395	10,666	10,667	0	0	0	0	0	10,667	
John Young Parkway North - 7120	3,699,102	3,699,103	0	0	0	0	0	3,699,103	
Narcossee Road-US192 - 4053	6,694,843	6,694,844	0	0	0	0	0	6,694,844	
Neptune Road /Corridor** - 3467	19,154,749	19,154,749	0	0	0	0	0	19,154,749	
Neptune Road Phase IIA - 4331	669,292	669,293	0	0	0	0	0	669,293	
Neptune Road Phase IIB - 4334	175,063	175,064	0	0	0	0	0	175,064	
Neptune Road Phase III - 4330	192,049	192,050	0	0	0	0	0	192,050	
Old Lake Wilson Phase I - 3862	147,425	147,426	0	0	0	0	0	147,426	
Osceola Parkway Phase I - 4013	352,880	352,880	0	0	0	0	0	352,880	
Osceola Parkway Phase II - 7004	456,104	456,104	0	0	0	0	0	456,104	
PH Road/17-32 Intersection - 4028	41,950	41,950	0	0	0	0	0	41,950	
Pleasant Hill-Hoagland Blvd - 7110	178,456	178,456	0	0	0	0	0	178,456	
Poinciana Blvd Phase II - 4340	2,480,760	2,480,760	0	0	0	0	0	2,480,760	
Poinciana Blvd Phase III - 4341	817,243	817,243	0	0	0	0	0	817,243	
Shady Lane - 4166	170,628	170,628	0	0	0	0	0	170,628	
Total: 4300 - Transportation Project	35,991,207	35,991,215	0	0	0	0	0	35,991,215	
Total: Public Works			0	0	0	0	0	35,991,215	
Total: 325			0	0	0	0	0	35,991,215	

Fund 326 - TRANS IMP FEE CAPITAL FUND

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Public Works								
4300 - Transportation Projects								
Boggy Creek Road Phase I - 7011	482,921	3,163,792	0	0	0	0	0	3,163,792
Goodman Road Paving - 4385	157,207	157,207	0	0	0	0	0	157,207
Narcoossee Road-US192 - 4053	18,528,174	18,528,174	0	0	0	0	0	18,528,174
Old Lake Wilson Phase I - 3862	19,260,801	25,481,505	0	0	0	0	0	25,481,505
Osceola Parkway Phase I - 4013	12,826,844	12,826,845	0	0	0	0	0	12,826,845
Poinciana Blvd Phase II - 4340	14,147,223	15,172,922	0	0	0	0	0	15,172,922
Poinciana Blvd Phase III - 4341	1,654,661	9,706,848	0	0	0	0	0	9,706,848
Total: 4300 - Transportation Project	67,057,831	85,037,293	0	0	0	0	0	85,037,293
Total: Public Works								
	67,057,831	85,037,293	0	0	0	0	0	85,037,293
Total: 326	67,057,831	85,037,293	0	0	0	0	0	85,037,293

Fund 327 - INFRA & EQUIP CAPITAL FUND

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
<u>Constitutionals</u>									
9100 - Constitutionals Projects									
SO - Training Facility & Shooting Range - 2032	24,667	4,500,000	0	0	0	0	0	0	4,500,000
Total: 9100 - Constitutionals Project	24,667	4,500,000	0	0	0	0	0	0	4,500,000
Total: Constitutionals									
	24,667	4,500,000	0	0	0	0	0	0	4,500,000
<u>Parks</u>									
7200 - Parks Projects									
Marydia Community Center - 7248	50,243	2,000,000	0	0	0	0	0	0	2,000,000
Total: 7200 - Parks Projects	50,243	2,000,000	0	0	0	0	0	0	2,000,000
Total: Parks									
	50,243	2,000,000	0	0	0	0	0	0	2,000,000
<u>Public Safety</u>									
2100 - Public Safety Projects									
Triage Center - 2202	0	0	830,000	0	0	0	0	0	830,000
Total: 2100 - Public Safety Projects	0	0	830,000	0	0	0	0	0	830,000
Total: Public Safety									
	0	0	830,000	0	0	0	0	0	830,000
<u>Public Works</u>									
4100 - Public Works Projects									
Courthouse Square Expansion - 1500	4,679,704	15,000,000	0	0	0	0	0	0	15,000,000
Total: 4100 - Public Works Projects	4,679,704	15,000,000	0	0	0	0	0	0	15,000,000
Total: Public Works									
	4,679,704	15,000,000	0	0	0	0	0	0	15,000,000
Total: 327									
	4,754,614	21,500,000	830,000	0	0	0	0	830,000	22,330,000

Fund 401 - LANDFILL FUND

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year				Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016		
Public Works								
3100 - Environmental Services Proj								
SW Vehicle Replacement - 3199	0	0	276,000	0	0	175,000	155,000	606,000
Total: 3100 - Environmental Service	0	0	276,000	0	0	175,000	155,000	606,000
Total: Public Works	0	0	276,000	0	0	175,000	155,000	606,000
Total: 401	0	0	276,000	0	0	175,000	155,000	606,000

Fund 407 - OSCEOLA PARKWAY

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
<u>Community Development</u>									
1400 - Community Development Pro									
Osceola Parkway Resurfacing Project - 4148	0	2,100,000	0	0	0	0	0	2,100,000	
Total: 1400 - Community Developm	0	2,100,000	0	0	0	0	0	2,100,000	
<hr/>									
Total: Community Development	0	2,100,000	0	0	0	0	0	2,100,000	
Total: 407	0	2,100,000	0	0	0	0	0	2,100,000	

Fund 510 - Fleet Management

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year				Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016		
Public Works								
4100 - Public Works Projects								
Fleet Equipment - 4292	0	0	197,370	0	0	0	0	197,370
Total: 4100 - Public Works Projects	0	0	197,370	0	0	0	0	197,370
Total: Public Works	0	0	197,370	0	0	0	0	197,370
Total: 510	0	0	197,370	0	0	0	0	197,370

Program / Function / Project	Actuals	Approved Budget	Proposed CIP by Fiscal Year					Total 2013/17	Total Project
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
Report Grand Total:	369,161,861	535,615,435	21,900,596	69,710,094	51,548,817	321,637,813	72,984,513	537,781,833	1,073,397,268

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OSCEOLA COUNTY 2012-2013 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
JAIL (2101)	\$ 23,606,981	\$ 1,122,389	\$ 22,484,592	FS 950.001	92% of jail's population that has not been sentenced
PROPERTY APPRAISER (9141)	\$ 4,789,522	\$ -	\$ 4,789,522	FS 145.10, FS 195.087	\$125,000 of budget is allocated for TRIM notices, FS 200.65.
TAX COLLECTOR (9131)	\$ 5,896,939	\$ 2,131,100	\$ 3,765,839	FS 145.11, FS 195.087	The County pays fees for revenue collected as well as for revenue collected for the School Board and cities.
SUPERVISOR OF ELECTIONS (9121)	\$ 2,644,223	\$ -	\$ 2,644,223	FS 145.09	
HEALTH DEPARTMENT (9641)	\$ 509,056	\$ -	\$ 509,056	FS 154.01	
INDIGENT BURIALS (6173)	\$ 44,500	\$ -	\$ 44,500	FS 406.50	Includes \$35,000 for burials and \$9,500 for plots.
MEDICAID (6173)	\$ 3,897,049	\$ -	\$ 3,897,049	FS 409.915	
COURT SYSTEM (4125, 6181, 2161, 1551, 1561)	\$ 1,972,990	\$ -	\$ 1,972,990	FS 29.008	County funding of court-related functions includes support of State Courts by providing communication services, building space, and maintenance, utilities and security of facilities for the Circuit and County Courts, Public Defenders' offices, State Attorneys' offices, Guardian Ad Litem offices, and the offices of the Clerks of the Circuit and County Courts performing court related functions.
LEGAL AID (6185)	\$ 107,568	\$ 75,552	\$ 32,016	FS 29.008 (3)(a)	Funded through Traffic Fees.
HEALTH CARE RESPONSIBILITY ACT (HCRA) (6173)	\$ 1,102,664	\$ -	\$ 1,102,664	FS 154.3105	
MEDICAL EXAMINER (2192)	\$ 579,978	\$ -	\$ 579,978	FS 406.08	
MENTAL HEALTH/BAKER ACT (N001301001)	\$ 400,000	\$ -	\$ 400,000	FS 394.462	
CRIMINAL JUSTICE PLAN ANALYST (2101)	\$ 73,401	\$ -	\$ 73,401	FS 951.26 (2)	Statute requires each county to establish a Public Safety Coordinating Counsel to assess the population status of all correctional facilities to formulate recommendations regarding capacity.
HOMESTEAD FORECLOSURE MEDIATION FUND (136)	\$ 613,266	\$ 613,266	\$ -		Administrative Order No. 2010-12
EMERGENCY MANAGEMENT (2141)	\$ 346,644	\$ 7,350	\$ 339,294	FS 401.117	

OSCEOLA COUNTY 2012-2013 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
OFFICE OF MANAGEMENT & BUDGET (1241)	\$ 600,764	\$ -	\$ 600,764	FS 200.065	Truth in Millage
DRUG LAB (2118)	\$ 2,46,286	\$ 195,310	\$ 50,976		Administrative Order No. 2007-04-01
DRUG COURT (1522)	\$ 378,858	\$ 32,138	\$ 346,720		Administrative Order No. 2007-04-01
INMATE MEDICAL PROGRAM (2114)	\$ 4,667,989	\$ 5,675	\$ 4,662,314	FS 951.032	92% of jail's population that has not been sentenced
JUVENILE JUSTICE (9819)	\$ 895,103	\$ -	\$ 895,103	FS 985.686	
ANIMAL CONTROL (2119, 2120)	\$ 186,923	\$ 142,326	\$ 44,597	FS 828.27	
FORESTRY PAYMENT (134)	\$ 44,866	\$ 44,866	\$ -	FS 125.27	The Division of Forestry of the Department of Agriculture and Consumer Services and the Board of County Commissioners of each county in this state shall enter into agreements for the establishment and maintenance of countywide fire protection of all forest and wild lands within said county. Forestry payment is fully funded through Fire Assessment.
RECYCLING (401)	\$ 87,412	\$ 87,412	\$ -	FS 403.706, 403.7234	Maintain 14 recycling drop off sites. Provide public education programs to increase awareness and participation. Program cost is based on direct and indirect costs.
AFFORDABLE HOUSING PROGRAM	\$ -	\$ -	\$ -	FS 125.379	Section 125.379 FS requires the County to prepare an inventory of county-owned vacant land appropriate for the benefit of affordable housing. Beginning July 1, 2007, and every three years thereafter, every county is required to prepare an inventory list of all real property within its jurisdiction to which the county holds fee simple title that is appropriate for use as affordable housing or may be sold for the benefit of affordable housing. The County currently has 8 properties in which proceeds from the sale of these properties will go towards this program.
CHILD PROTECTION TEAMS (9531)	\$ 65,000	\$ -	\$ 65,000	FS 39.304	
TOTAL	\$ 53,757,982	\$ 4,457,384	\$ 49,300,598		

GLOSSARY

Accrual Basis	A system of accounting in which revenues are recorded when they are earned and expenditures are recorded when goods are received or services are performed, even though the actual receipt of revenues and payment for goods or services may occur, in whole or in part, at a different time.
Actuals	Revenues and expenditures that have occurred and are reported.
Ad Valorem Tax	The tax levied on the assessed value of property, net of any exemptions. Ad Valorem is usually expressed in mills and is commonly referred to as “property tax”.
Adopted Budget	The financial plan for the fiscal year as approved by the Board of County Commissioners.
Agency	A principal unit of the county government or a governmental unit outside the county government which receives county funding.
Aggregate Millage Rate	The sum of all ad valorem taxes levied by the governing body of a county for countywide purposes, excluding voted debt, divided by the total taxable value of the county (converted into a millage rate).
Appropriation	A legal authorization granted by the Board of County Commissioners against which financial obligations and expenditures can be made.
Assessed Value	The fair market value of property (real estate or personal), as determined by the County’s Property Appraiser. The assessed value less any exemptions is the “taxable value”.
Asset	A resource with economic value the County owns or controls with the expectation that it will provide future benefit.
Balance Forward	Florida Statutes, Section 129.01(2)(b), provides that the receipts side of the budget shall include 100% of the cash and other net current assets of the accounting entity.
Balanced Budget	A budget in which estimated revenues and appropriations are equal. Florida Statutes require budgets to be balanced.
Board of County Commissioners	Osceola County’s five member governing body which is governed by State Law and the County Charter.

GLOSSARY

Bond	A certificate of debt containing a promise to pay a specified sum of money (called the face value or principal) at a specified date or dates in the future (called the maturity date) together with periodic interest at a specified rate. Bonds are typically used for long-term debt to pay for specific capital expenditures.
Bond Covenants	Agreement between the County and lender(s), which specifies payment schedule, terms and reserves to be held.
Budget	A comprehensive financial plan of operations embodying an estimate of proposed expenditures for a given period, the proposed means of financing them and specifying the type and level of services to be provided.
Budget Amendment	An increase or decrease in revenues with a corresponding increase or decrease in appropriations within the same fund. The budgeted fund total is changed.
Budget Calendar	A schedule of activities that must be completed in order to create and develop a budget.
Budget Supplement	A receipt that increases the budget from a source not anticipated in the budget, but is received for a particular purpose including, but not limited to, grants, donations, gifts, reimbursements for damages and must be appropriated and expended for the intended purpose of said receipt. Also includes an allocation from a contingency or reserve account, an allocation from another department/capital project or any change which increases or decreases the budget of an Enterprise or Proprietary Fund. Supplements may be approved by the Board as part of the Consent Agenda
Budget Transfer	Movement of appropriations between two or more accounts within the same fund. The budgeted fund total is not changed.
Capital Improvement	The acquisition of a fixed asset which has a life expectancy greater than ten (10) years and a monetary value greater than \$25,000. A capital improvement is a non-recurring expenditure.
Capital Improvement Budget	(CIB) -- A budget including those approved capital improvement projects contained in the first year of the Capital Improvement Program.

GLOSSARY

Capital Improvement Element	(CIE) -- A plan local governments follow for providing public facilities and services to support the impacts of a development concurrent with the completion of such development.
Capital Improvement Program	(CIP) -- A plan for capital expenditures to be incurred each year over a fixed period of years to meet anticipated capital needs. It sets forth each project in which the County is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.
Capital Outlay	Expenditures for items such as office furniture, fleet equipment, computer equipment or other operating equipment with a unit cost of \$1,000 or more with a useful life greater than one year.
Carry Forward	An approved request to carry over funding to a new fiscal year for budgeted projects which were not completed during the current fiscal year.
Consumer Price Index (CPI)	A program that produces monthly data on changes in the prices paid by urban consumers for goods and services.
Contingency	Funds set aside to cover unforeseen events that occur during the fiscal year, such as new Federal Mandates, shortfalls in revenues and unanticipated expenditures.
Cost Allocation	The method used to charge non-General Fund operations for their share of central administrative costs.
Debt Service	Payment of principal and interest related to long-term debt.
Debt Service Fund	A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.
Department	A basic organizational unit of the County that is functionally unique in its service delivery.
Encumbrance	The commitment of budgeted funds to purchase an item or service. Funds the department has set aside as restricted to be spent for a specific purpose such as capital outlay or contractual services.
Enterprise Fund	A fund established to account for operations financed and operated in a manner similar to private business. The intent is to provide funding for goods or services through charges and fees, thus removing the expense from the tax rate.

GLOSSARY

Exemption	A reduction to the assessed value of property.
Expenditure	The cost of goods delivered or services rendered including operating expenses, capital outlays and debt service.
Fee	A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Examples of fees include user charges, building permits, etc.
Fiscal Year XX (FYXX)	The 12-month fiscal period that begins October 1, 20XX and ends September 30 th of the following year. It is generally referred to as FYXX (insert last 2 digits of the year).
Fixed Asset	Assets that are expected to keep providing benefit for more than one year, such as equipment, buildings and real estate.
Franchise Agreement	An agreement between the County and the provider of public services, such as cable television or garbage collection, which imparts certain standards on the company and provides for the payment of fees to the County.
Franchise Fees	Fees levied on a public service corporation in return for granting a privilege or permitting the use of public property. These fees are usually passed on to the corporation's customers as a cost of doing business.
Full-Time Equivalent (FTE)	One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week for 52 weeks/year or 2 employees funded and paid for 20 hours/week for 52 weeks/year would be equal to 1 FTE.
Fund	An accounting entity with a self-balancing set of accounts, which is segregated for the purpose of carrying on specific activities or attaining certain objectives, in accordance with special regulations, restrictions or limitations.
Fund Balance	The excess of fund assets (or revenue) over fund liabilities (expenditures) in government funds.
General Fund	A government accounting fund supported by Ad Valorem taxes, licenses and permits, service charges and other general revenues to provide countywide operating services.
GAAP	(Generally Accepted Accounting Principles) – The uniform standards established for financial recording and reporting by

GLOSSARY

	the accounting profession through independent entities such as the Governmental Accounting Standards Board.
GASB	(Governmental Accounting Standards Board) - Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Governmental Funds	The category of funds, which include general, special revenue, capital project and debt service. These funds account for short-term activities.
Grants	A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from state and federal governments.
Homestead Exemption	A deduction from the assessed value of property permanently occupied by the owner in the State of Florida. The current maximum exemption is now \$50,000.
Impact Fees	A charge to a developer and/or owner/builder to offset the cost of providing capital facilities to meet growth demands.
Infrastructure	A permanent installation such as road, street lighting or water system.
Interest Income	Revenue earned on invested cash.
Interfund Transfers	Movement of assets from one accounting entity to another.
Intergovernmental Revenue	All revenues received from federal, state and local government sources in the form of grants, shared revenues and payments in lieu of taxes.
Internal Service Fund	A fund established for the operation of departments which benefit other departments within the County and are supported on a cost reimbursement basis.
Mandate	Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive or judicial action as a direct order or that is required as a condition of aid.
Market Equity Adjustment (MEA)	An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.

GLOSSARY

Mill	A monetary measure equating to 0.001 of a dollar. When referring to Ad Valorem Tax, it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.
Millage Rate	The rate per \$1,000 of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.
Modified Accrual	An accounting method in which revenue is recognized when it becomes both measurable and available. Expenditures are recognized when a transaction draws upon a current resource.
MSBU	(Municipal Services Benefit Unit)-- A special district established by the Board of County Commissioners through an adopted ordinance which receives a specific benefit for which a special assessment is imposed to cover part or all of the cost of providing that benefit.
MSTU	(Municipal Services Taxing Unit)-- A special district established by the Board of County Commissioners through an adopted ordinance which receives a specific benefit for which a tax levy is imposed to cover part or all of the cost of providing that benefit.
Net Expenses	Total County expenses less reserves, transfers and internal service interfund transfers.
Non-Departmental Expenditures	Expenditures which benefit all or several County departments, such as property and liability insurance.
Non-Ad Valorem Assessments	Charges that are not based on property value, but are levied on each property for specific services.
Operating Budget	The portion of the budget that pertains to daily operations which provide basic governmental services.
Ordinance	A formal legislative enactment by the governing body of the County.
Personal Services	Costs related to compensating employees, including salaries, wages and fringe benefit costs.
Project Ledger	Also known as <i>Job Ledger</i> , is a subsidiary accounting ledger utilized to monitor and account for detailed financial records of projects across multiple years.

GLOSSARY

Property Tax	A tax levied on the assessed value (net of any exemptions of real and personal property). This is commonly referred to as Ad Valorem tax.
Proprietary Funds	Funds which are used to account for a government's business-type activities on a full accrual basis. The two fund types are enterprise funds and internal service funds.
Real Property	Land and all structures firmly attached to the lands which are taxable under state law.
Re-budget	Funds budgeted for specific items or projects that were not completed during the prior budget year and budgeted again in the new fiscal year.
Refunding Bond	A bond issued to pay off another bond to obtain better interest rates and/or bond conditions; allowed one time only per bond use.
Reserve	Required funds, which have been segregated in order to meet both anticipated and unanticipated needs. Expenditures may not be charged directly to reserve accounts per Florida Statue 129.06(2) (b).
Restricted Revenue	A source of funds which is mandated by law or policy to be used for a specific purpose.
Resolution	A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.
Revenues	Funds received from external sources such as taxes, fees, charges for services, special assessments, grants and other funds collected and received by the County in order to support services provided to the public.
Revenue Bonds	Bonds usually sold to finance the construction of a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.
Rolled Back Rate	The millage rate which, when applied to the total taxable value of property (excluding new construction), produces the same amount of tax dollars as the previous year. Florida Statutes govern calculation of the rolled back rate.
Save-Our-Homes	Section 193.155(1), F.S. provider, beginning in 1995 or the year after the property receives homestead exemption; an annual

GLOSSARY

	increase in assessment shall not exceed the lower of 3% or the percentage change in the Consumer Price Index.
Special Assessment	A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Special Revenue Fund	A fund used to account for revenues that are designated (earmarked) for expenditure for a specific purpose.
Tax Roll	The certification of assessed/taxable value prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the state) each year.
Taxable Value	The assessed value of property minus any authorized exemptions. This value is used to determine the amount of ad valorem tax to be levied. The taxable value is calculated by the Property Appraiser's Office in compliance with state law.
Transfers In/Out	Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
TRIM Notice	A notice sent annually to property taxpayers explaining any proposed changes in the millage rate of each tax authority from the prior year. The notice also includes the time and place of the first public hearings on millage rates and is designed to keep the public informed about the taxing intentions of the various taxing authorities.
Truth in Millage Law (TRIM)	A law enacted by the Florida Legislature in 1980 designed to keep the public informed about the taxing intentions of the various taxing authorities.
Unincorporated Area	Those areas of the County which are not within the boundaries of any municipality.
Uniform Accounting System	The chart of accounts prescribed by the Office of the State Comptroller designated to standardize financial information to facilitate comparison and evaluation of reports.
Unrestricted Revenue	Monies that can be used for any lawful expenditure supporting a wide variety of functions or objectives.
User Fees	Fees charged for direct receipt of a public service.