

Osceola County

Fiscal Year 2015 Adopted Budget



ADOPTED - September 15, 2014

Fiscal Year 2014/2015 Adopted Budget

Table of Contents

Introduction.....	Section 1
Overview.....	Section 2
Summary by Category.....	Section 3
General Fund.....	Section 4
Special Revenue Funds.....	Section 5
Debt Service Funds	Section 6
Capital Projects Funds	Section 7
Enterprise Funds	Section 8
Internal Service Funds	Section 9
Capital Improvement Plan.....	Section 10
Appendix	Section 11

Introduction

Table of Contents

Title	Page
Introduction.....	1
Organizational Chart.....	5
How to Use This Book	6



INTRODUCTION

Osceola County is a Charter County which was instituted on October 1, 1992. It is the sixth largest county in the State of Florida which is comprised of two cities, Kissimmee and St. Cloud. Osceola County 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."

Every year the County develops a budget in accordance with Chapters 129 and 200 of the Florida Statutes (F.S.). Chapter 129 guides overall budget development and administration while Chapter 200 provides specific directions for the annual levy of property taxes and the corresponding budget adoption timeline.

To begin the process the County took a number of steps which led to the adoption of a County budget. To kick-off the process numerous budget review meetings were held with County Administration in June in preparation for the adoption of the Fiscal Year 2015 (FY) Budget which by State Statute, begins October 1 and ends September 30 each year; the FY15 budget year is October 1, 2014 through September 30, 2015. On July 17, 2014 the County Manager submitted his Recommended Budget to the Board for review and recommendations. On July 21st a Budget Workshop was held with the BOCC to discuss the FY15 Recommended Budget followed by a Special Meeting to establish the rolled-back millage rates, proposed millages, and to set the date, time and location of the First Public Hearing. On September 3, 2014 the First Public Hearing was held to discuss the FY15 Tentative Millage Rates and Budget, to set the Final Public Hearing date and location, and to direct staff to advertise the Tentative Millage Rates and Budget in a newspaper of general paid circulation as mandated by F.S. 200. Following the First Public Hearing, a Special Assessment Public Hearing was held on September 4th to adopt the Special Assessments Rates for the County's Municipal Service Benefit Units (MSBUs). This process, which began in June, concluded with a Final Public Hearing held on September 15, 2014 to adopt the Fiscal Year 2015 Budget.

During the preparation of the FY15 budget the County saw overall increases to Countywide revenues, specifically Ad Valorem, which is based on property valuations. While the County continues to be challenged with infrastructure needs, the Board of County Commissioners was dedicated to providing the citizens of this County with quality services without increasing the millage rates. In Florida, Ad Valorem taxes are levied based on a millage rate. One mill 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 ($\$100,000 \times 6.7000 / 1000$).

Services provided by the General Fund, Library Fund and Emergency Medical Services are impacted by Ad Valorem taxes. The below chart reflects the approved millage rates and corresponding Ad Valorem revenue for FY15 as compared to FY14. Although the General Fund shows the largest increase in revenue, these revenues are reduced by the amount of funds that are obligated for the East and West 192 Tax Increment Funds (TIFs), the two City's Community Redevelopment Areas (CRAs) and the Designated Ad Valorem Tax (DAT) which supports Osceola County Transportation operations.



INTRODUCTION

	FY14 Millage:	FY14 Ad Valorem:	FY15 Millage:	FY15 Ad Valorem:	FY15-FY14:
General Fund	6.7000	\$ 114,987,484	6.7000	\$ 121,814,455	\$ 6,826,971
Library	0.2566	\$ 4,424,143	0.2566	\$ 4,685,372	\$ 261,229
EMS	1.0682	\$ 14,089,961	1.0682	\$ 14,878,780	\$ 788,819
				TOTALS:	\$ 7,877,019

As the County's economy has begun to stabilize, major revenue sources have increased, specifically in the areas of the Local Government Half Cent Sales Tax and Tourism which are shown below.

REVENUE SOURCE:	FY14 ADOPTED:	FY15 ADOPTED:	VARIANCE:
Tourist Development Taxes (4th, 5th, 6th Pennies)	\$ 38,199,902	\$ 39,896,535	\$ 1,696,633
Local Gov't ½ Cent Sales Tax	\$ 16,225,369	\$ 17,554,434	\$ 1,329,065
1-6 Cents Local Opt Fuel	\$ 6,105,739	\$ 7,029,926	\$ 924,187
Utility Service Taxes-Electric	\$ 13,562,591	\$ 14,460,238	\$ 897,647
State Shared Revenues	\$ 5,649,567	\$ 6,136,318	\$ 486,751
Infrastructure Sales Surtax	\$ 23,510,242	\$ 23,894,820	\$ 384,578
Communication Service Tax	\$ 6,237,967	\$ 6,128,991	\$ (108,976)

Impacts to the Countywide expenditures for FY15 included adjustments to Personal Services which includes a 2.5% Cost of Living Adjustment (COLA) for all employees, adjustments to the Florida Retirement Rates set by the State as well as Worker's Compensation increases. The County decreased its overall FTEs by 27.5 resulting from the privatization of Experience Kissimmee, which was offset by the addition of 11.5 new positions to support an increase in the level of service for Community Development, Animal Services, Information Technology, Human Services, and Public Works. The additional FTEs support the County's commitment to provide exceptional services to the residents of Osceola County. The operating budget includes funding for the Poinciana Parkway project, funding for the Florida Advanced Manufacturing Research Center (FAMRC) project with the University of Central Florida (UCF) and impacts resulting from the privatization of Experience Kissimmee. Also, as in prior years, departments continued to streamline operating expenditures where appropriate. The Capital budget provides for limited new capital projects with funding for those projects that will continue in the new fiscal year.

The Countywide Reserves are in accordance with Budget Policy. Operating Reserves include Contingency as well as Cash which is a minimum of 2 months of Personal Services, Operating and Transfers of funds that are primarily funded by Ad Valorem or Special Assessment revenue. These funds help to protect the County in the event it must respond to a natural or manmade disaster. Reserves Assigned have been set aside primarily to fund future commitments with American Music Resort (AMR), long-term landfill closure requirements and Economic Development. Reserve-Stability funds have been set aside to account for fluctuations in revenues.

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



INTRODUCTION

revenues and applicable expenditures to support the services required each fiscal year. These fund groups are explained below, including highlights for FY15.

1. *General Funds:* 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 Services, Human Services, Economic Development and Community Development. Highlights of the General Fund include the addition of ten new Full Time Equivalent (FTE) positions to support increased service demands. The General Fund also provides support for the FAMRC project with UCF and the Children's Advocacy Center (CAC) project in which funding is provided via transfers to a capital fund, as well as debt service funds for road projects paid for in prior years by Impact Fees and Infrastructure Sales Surtax, and support of on-going Capital Improvement Projects in FY15.

This Fund Group includes a sub-fund which was created in FY14 – Fund 010 Designated Ad Valorem Tax (DAT). The DAT was created by Ordinance #12-40 and approved by the Board of County Commissioners on November 5, 2012. The DAT was implemented as a means to develop a designated funding source for transportation needs and it is funded by Ad Valorem taxes transferred from the General Fund.

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 for a specific purpose. The County adopted 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. Highlights include funding for two new Full Time Equivalent (FTE) positions and 1 Part-Time position to support increased service demands in the Public Works Department; funds are also allocated for road resurfacing projects as well as the Red Light Camera program. Funds were set aside for future AMR commitments, operating adjustments included the impacts from the Board approved contract to privatize Experience Kissimmee with Osceola CVB, and the refurbishment of four Libraries (St. Cloud, Poinciana, Central and BVL), as well as on-going Capital Improvement Projects that will continue in FY15.
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 10 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 County has five capital funds that are used for the acquisition and construction of capital projects with a useful life of ten years and a minimum cost of \$25,000. Highlights include funding for FY15 Capital Improvement Projects totaling \$11.9 million. Projects include the Sheriff's Training Facility, Triage



INTRODUCTION

Center, CAC Renovations and FAMRC as well as Stormwater and Transportation needs, road projects, and equipment. Funding is also provided for the SunRail project which will be funded by the State of Florida SIB Loan as well as funds obligated for capital projects that will continue in FY15.

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 three 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; Osceola Parkway – which supports the operations and maintenance of the Parkway and Poinciana Parkway, a new Enterprise Fund – which manages the project, as well as debt service payments for the Poinciana Parkway project. Highlights include funding for dirt road paving, Economic Development and FAMRC through a transfer out of funds.
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.

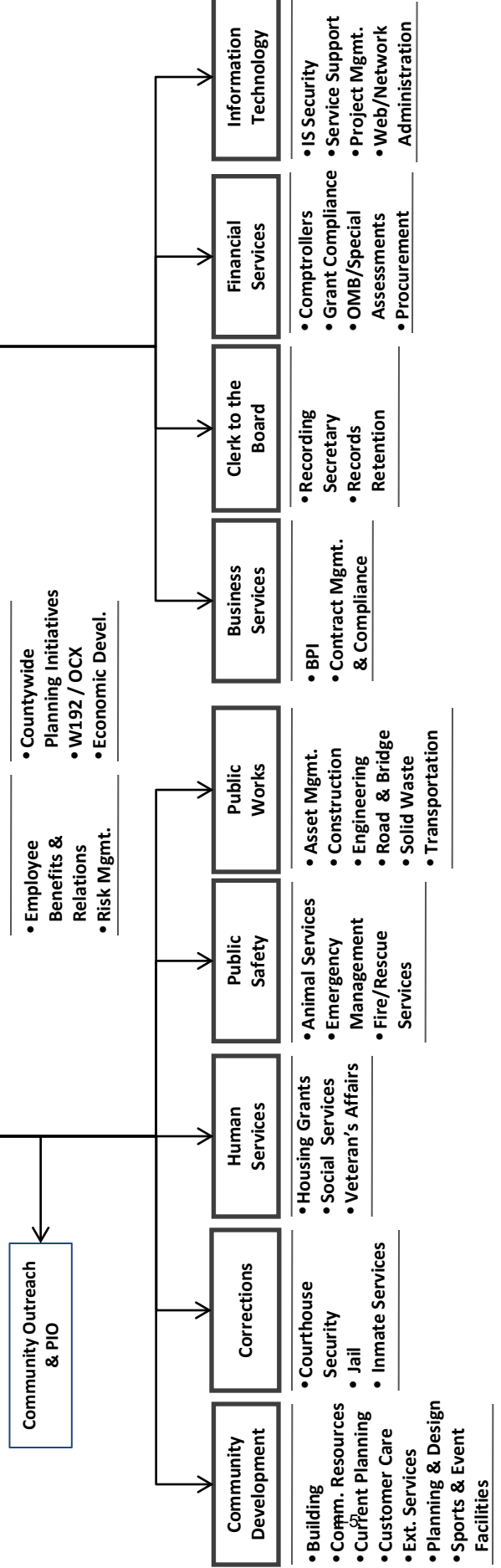
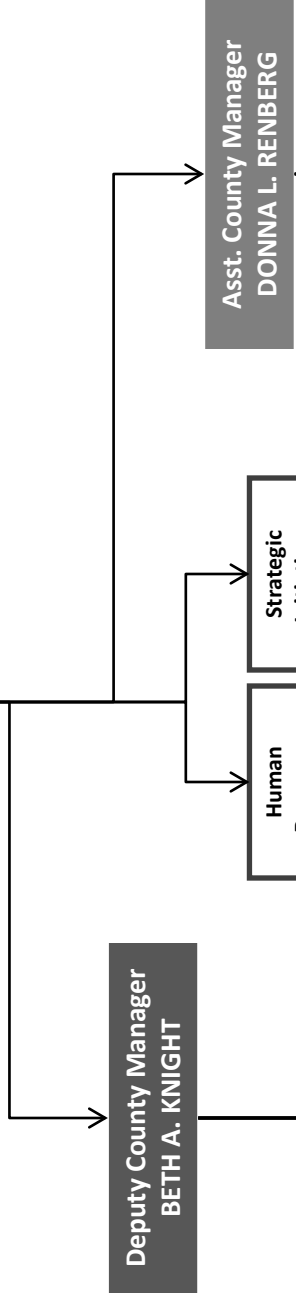
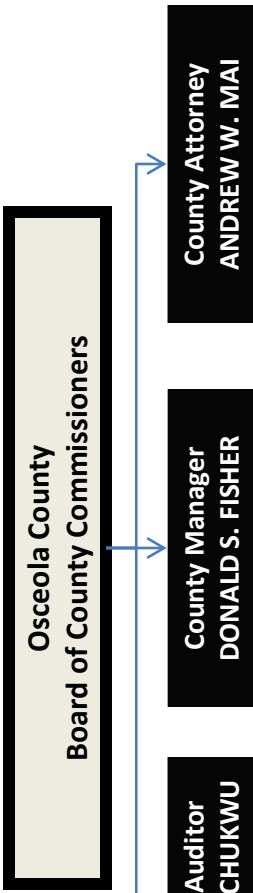
In conjunction with the services provided by the different fund groups above, the County continues to fund a wide range of services, including but not limited to Emergency Management, Emergency Medical Services, Extension Services, Fire Rescue, Health Unit, Human Services, Human Resources, Land Conservation, Library Services, Mosquito Control, Parks, Planning & Zoning, Property Appraiser, Public Defender, Public Information Office, Public Transportation, Sheriff's Office, Solid Waste Management, State Attorney, Supervisor of Elections and Transportation Improvements.

In conclusion, the FY15 Budget was successfully adopted on September 15, 2014 totaling \$1,015,337,873. Thanks to all of our partners (the Ninth Judicial Circuit Court and the Constitutional Officers, the County Attorney and Commission Auditor) and County staff who were diligent in their efforts to prepare a budget that maintains service levels while maintaining a focus on the County's strategic initiatives. Through the leadership of the Board we were able to adopt a budget that provides services to our citizens without increasing the millage rates.

Osceola County Citizens



CONSTITUTIONALS / ELECTED OFFICIALS:
 Clerk of Court
 Public Defender
 Property Appraiser
 State's Attorney
 Sheriff
 Supervisor of Elections
 Tax Collector



HOW TO USE THIS BOOK

OVERVIEW:

The Overview Section of the FY15 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 three Enterprise Funds (Solid Waste, Osceola Parkway and Poinciana 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

Table of Contents

Title	Page
Osceola County Mission Statement & Strategic Initiatives	1
Frequently Asked Questions.....	2
Budget Summary.....	3
What Do My General Fund Taxes Pay For?.....	5
Financial Indicators and Major Revenue Sources	6

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.

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, more than 40 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.

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.

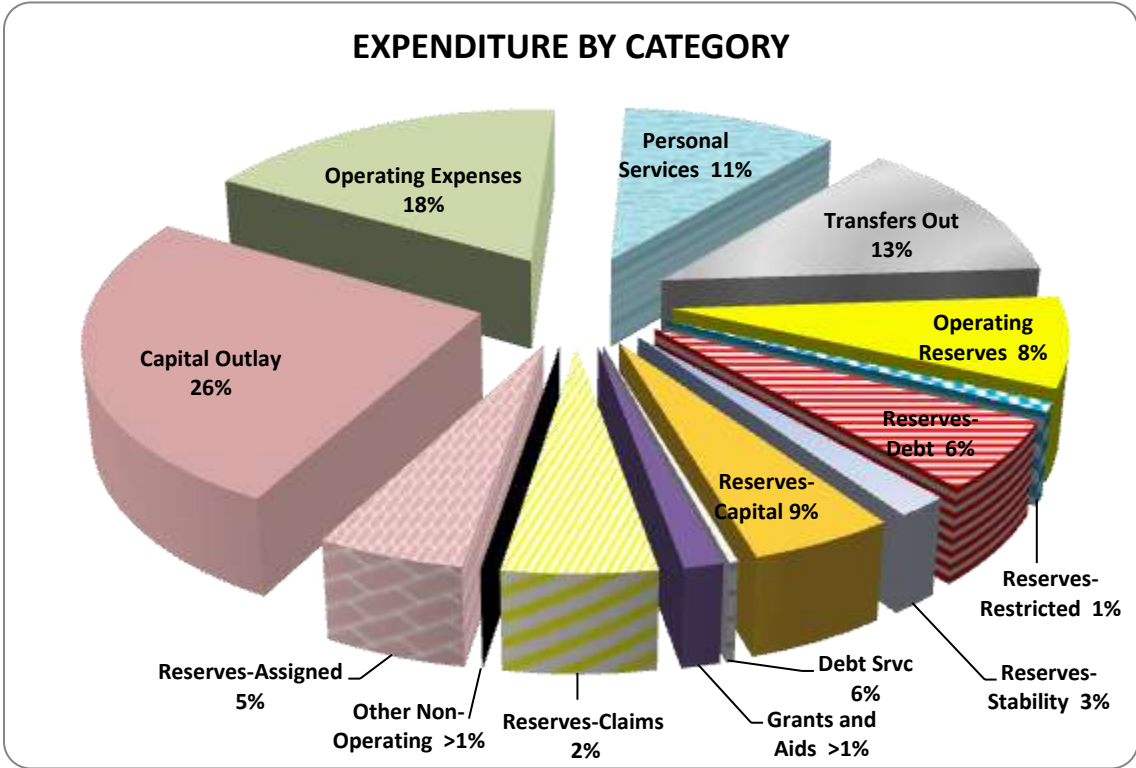
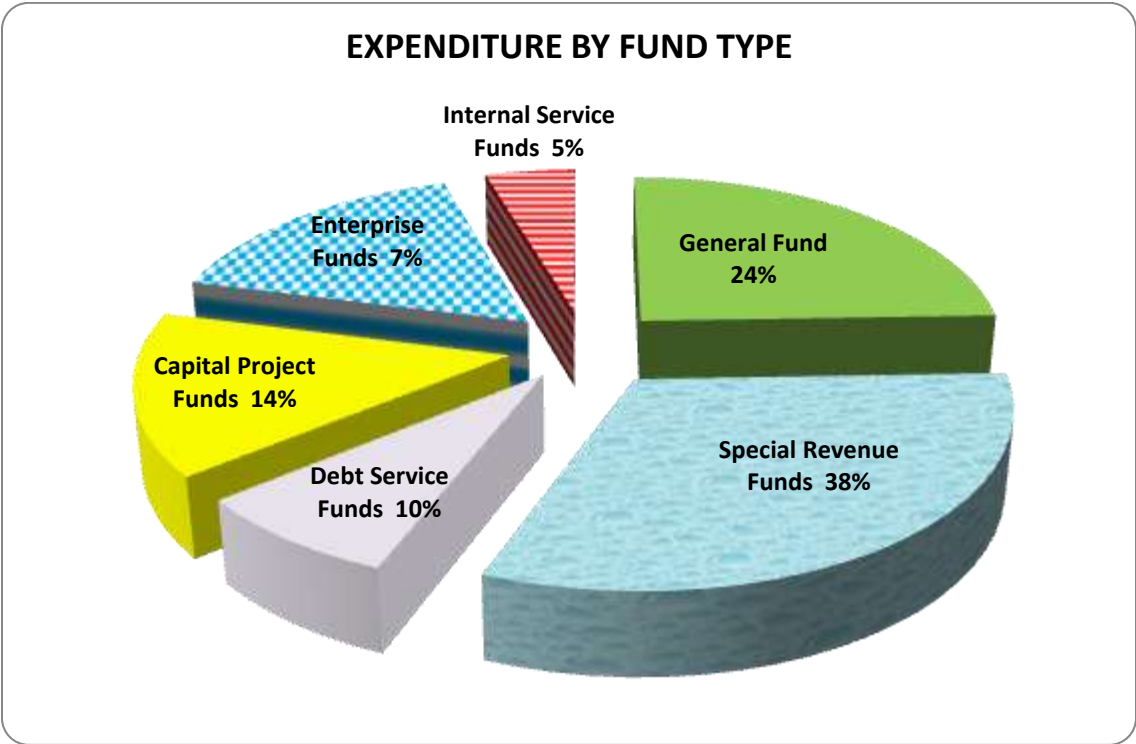
Why does Osceola have to borrow money?

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>	FY15 Adopted Budget:
GENERAL FUND	
General Fund:	\$ 248,311,515
SPECIAL REVENUE FUNDS	
Public Works/Transportation Funds	\$ 27,114,257
Court Related Funds	\$ 13,208,124
Tourist Development Tax Funds	\$ 129,033,118
Library District Funds	\$ 16,096,136
Public Safety Funds (includes Fire)	\$ 72,882,680
Grant Funds	\$ 18,972,542
MSTU/BU Funds	\$ 2,887,895
Highway 192 Improvement Funds	\$ 7,189,051
Environmental/Parks Funds	\$ 8,751,842
Building Fund	\$ 7,755,756
Road Impact Fee Funds	\$ 5,758,587
Fire Impact Fee Fund	\$ 3,080,718
Boating Improvement Fund	\$ 614,047
Parks Impact Fee Fund	\$ 6,192,641
Special Revenue Funds:	\$319,537,394
DEBT SERVICE FUNDS	
Debt Service Funds:	\$82,167,046
CAPITAL PROJECT FUNDS	
Capital Project Funds:	\$152,058,658
TOTAL GOVERNMENT FUND TYPES:	\$802,074,613
<u>PROPRIETARY FUND TYPES:</u>	
ENTERPRISE FUNDS	
Landfill Fund	\$ 43,798,054
Osceola Parkway	\$ 23,436,830
Poinciana Parkway	\$ 99,175,624
Enterprise Funds:	\$166,410,508
INTERNAL SERVICE FUNDS	
Property/Casualty Insurance Fund	\$ 6,145,461
Employee Insurance Funds	\$ 32,990,624
Fleet Maintenance Fund	\$ 7,716,667
Internal Service Funds:	\$46,852,752
TOTAL PROPRIETARY FUND TYPES:	\$213,263,260
GRAND TOTAL: \$1,015,337,873	

BUDGET SUMMARY



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	40¢
Sheriff, Corrections, Fire Subsidy, Animal Control, Emergency Management	
RESERVES	17¢
Assigned, Cash & Contingency, Stability, Restricted	
GENERAL GOVERNMENT	15¢
County Manager/Commission, County Attorney, Commission Auditor, Financial Services, Countywide IT, Countywide Building Maintenance, Other Support Services	
IMPROVED INFRASTRUCTURE	8¢
Support of Public Works, Roads, Infrastructure	
NEIGHBORHOOD DEVELOPMENT	7¢
Development, Planning, Extension Services, Environmental Lands, Passive Parks	
OTHER CONSTITUTIONALS	6¢
Property Appraiser, Supervisor of Elections, Tax Collector	
HEALTHY COMMUNITY/QUALITY OF LIFE	5¢
Human Services, Parks, Support of Libraries	
ECONOMIC DEVELOPMENT	1¢
COURT SERVICES	1¢
9th Judicial Court, Public Defender, State Attorney, Clerk of Circuit Court	

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 and the County's budget, as follows.

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 & Demographics Research has calculated a 2013 population estimate for Osceola County at 288,361. This figure has been used to update several of the following Financial Indicators.

Unemployment

Unemployment rates have an effect on the County's financial decision making process. As of July 2014, the unemployment rate in Osceola County was 7.0%, which represents a 0.4% decrease from July 2013, but remains higher than the State's unemployment level of 6.3%.

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 2002 – 2012, personal income per capita in Osceola County grew from \$21,327 to \$27,316, a 28% 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. As of July 2014, estimated taxable sales in Osceola County increased 5.1% from July 2013.

Consumer Price Index

The Consumer Price Index ("CPI") is used by the County as a standard measure for the price increase of goods and services by the County. 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 from May 2004 to May 2014 is 25.81%. The CPI for FY15 budget purposes was 2.1% as of May 2014.

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 this refinancing is measured on a statewide and local basis.

FINANCIAL INDICATORS

Revenue and Expenditure Indicators

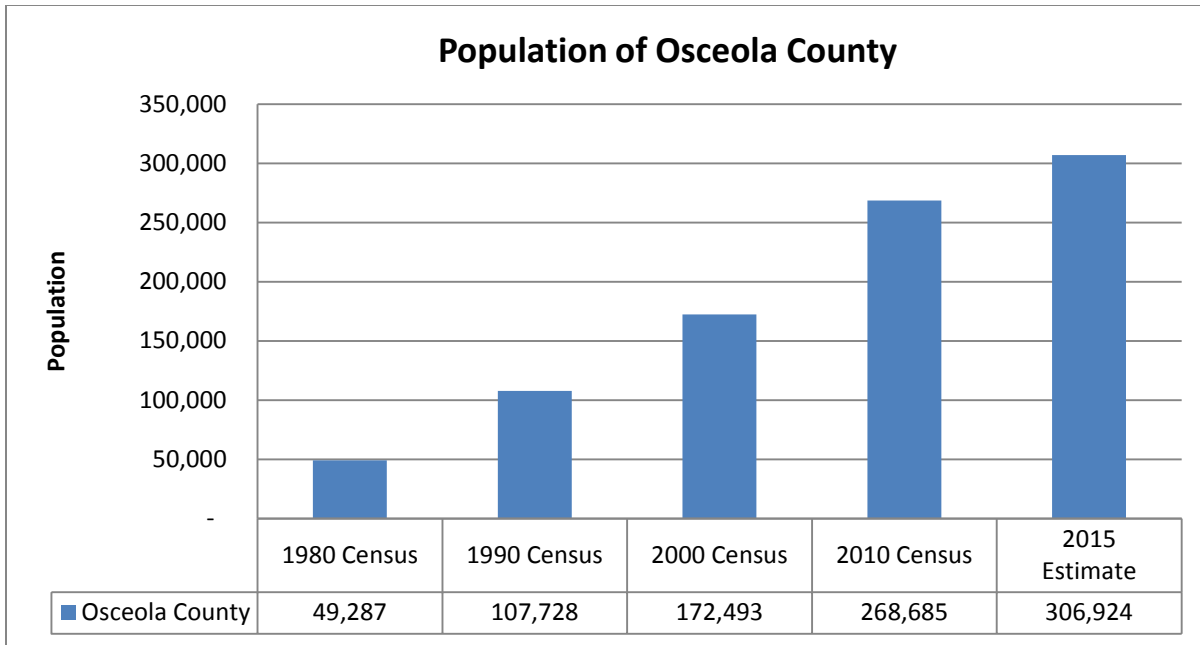
A number of financial indicators related to the financial condition of the County are reported in the Comprehensive Annual Financial Report (CAFR). These indicators include revenues per capita, general countywide property tax revenues, intergovernmental revenues, expenditures per capita, fund balances, 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 appropriate trends are adjusted to reflect the effect of inflation.

Fund Balance

The County's overall balance, per the CAFR, on October 1, 2013 was \$474.4 million – FY 2013 is the last audited year as the County is currently in the process of auditing FY 2014. The 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.

CONCLUSION

Osceola County's economic outlook is at an upward climb. Even though the County continues to have one of the highest foreclosure rates in the State, as well as an unemployment rate that is higher than the State's level; its population, personal income per capita and taxable sales have increased over the past year. Osceola County continues to strive to become an economically stable and vital community while adhering to the Board of County Commissioner's Strategic Plan to Grow and Diversify the County's Economy; Upgrade County Infrastructure and Transportation Network: Prepared for Growth; Create Great Neighborhoods for the future: Safe and Livable, and Cost Effective and high performing County Government.

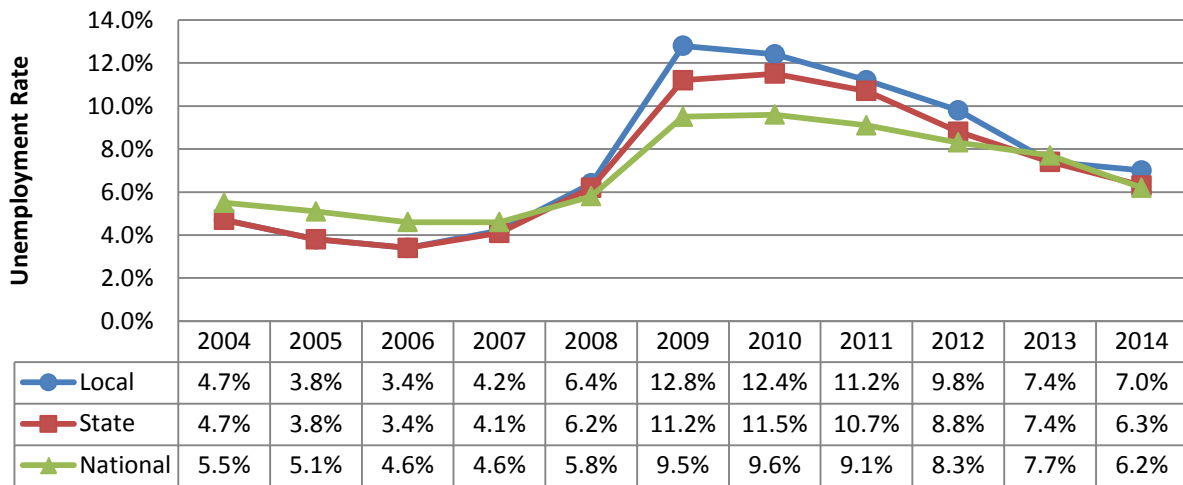


Formula: Osceola County Population

Source: Office of Economic & Demographic Research – The Florida Legislature

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.

Unemployment Rates Local, State and National

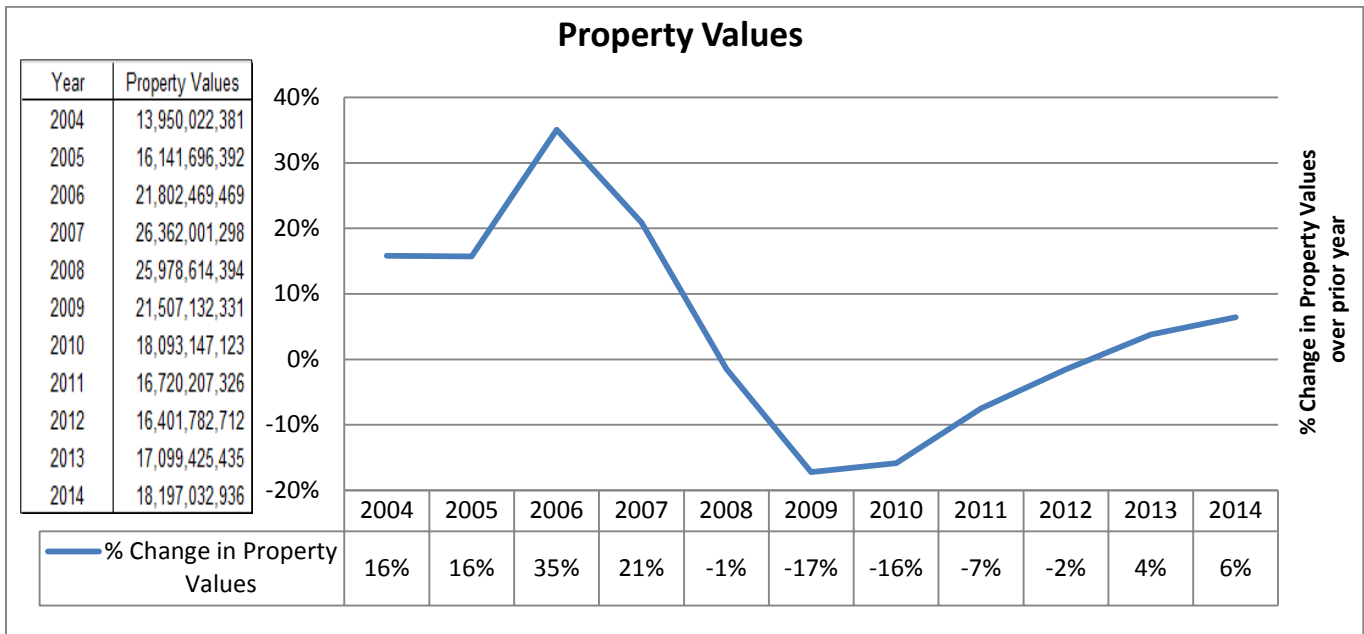


The unemployment rate reflected for year 2014 represents the rate for the month of July.

Source: State of Florida Agency for Workforce Innovation, Florida Research and Economic Database and the Bureau for Labor Statistics

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 local half-cent sales tax, local option gas tax, constitutional gas tax, county gas tax, and local option resort tax.

From 2004 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 is slightly higher than the State's and both are higher than the national rate.

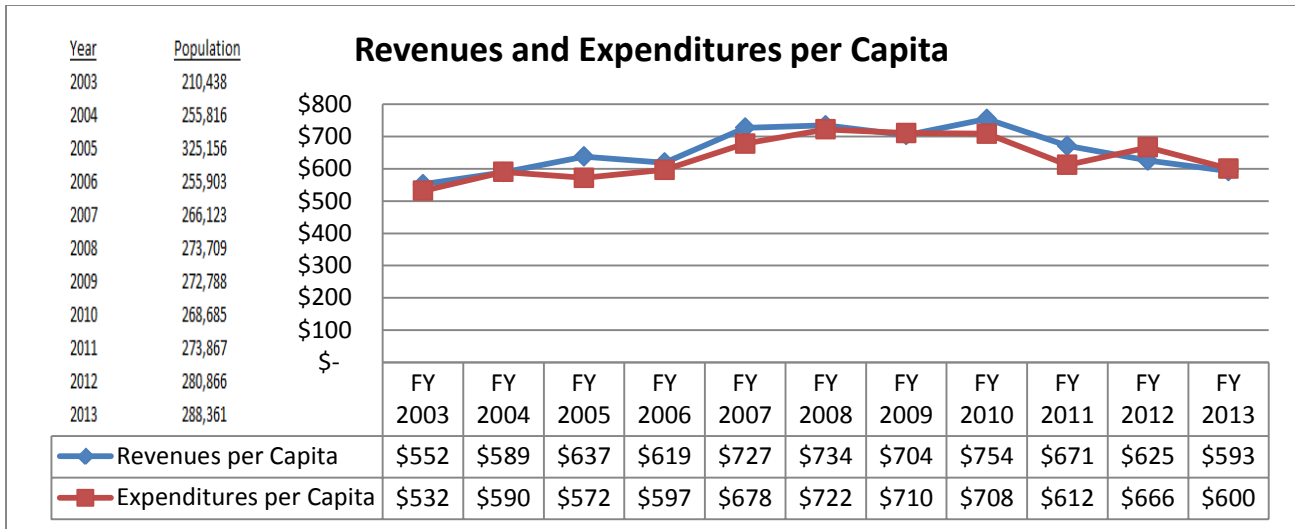


Formula: Property valuations for the fiscal years ending as indicated

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 experienced significant increases 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, FY15 shows signs of stabilization as values are steadily increasing.



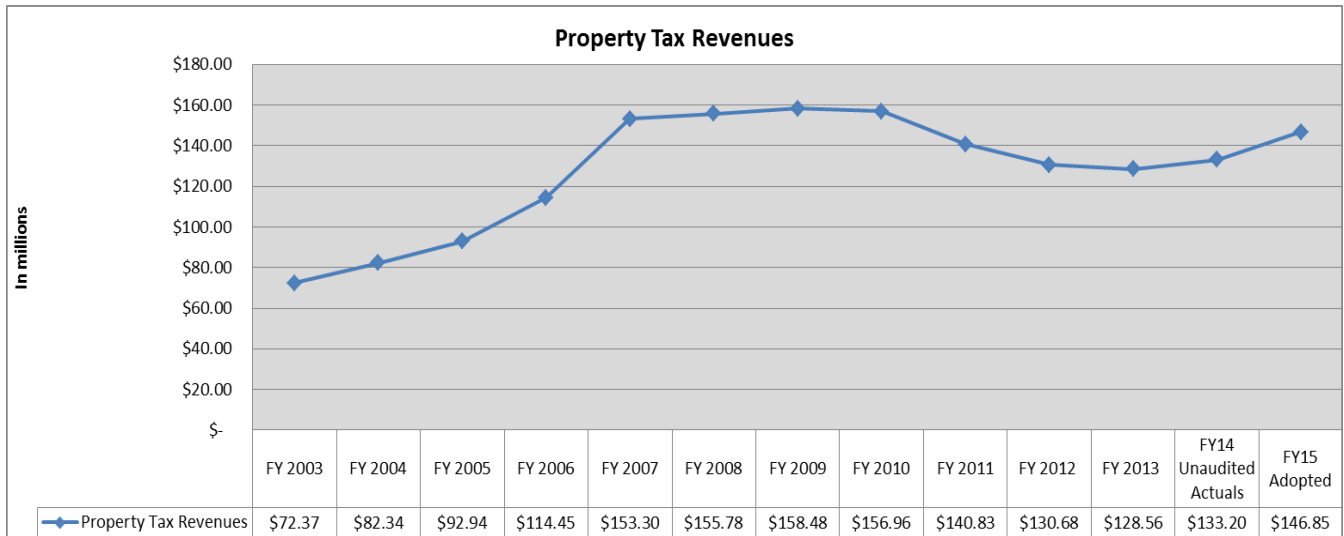
Formula: General Fund revenues and expenditures divided by population

Sources: Revenues and Expenditures – Osceola County Comprehensive Annual Financial Reports 2000-2013 and Office of Economic & Demographic Research – The Florida Legislature (2013 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 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 7.39% for the periods analyzed, while the County’s expenditures per capita, not adjusted for inflation, have increased by 12.78%. During the same period the County’s population has grown by 37%. As the population in Osceola County continues to increase, General Fund revenues may not be sufficient to absorb the residents’ demands for public services.

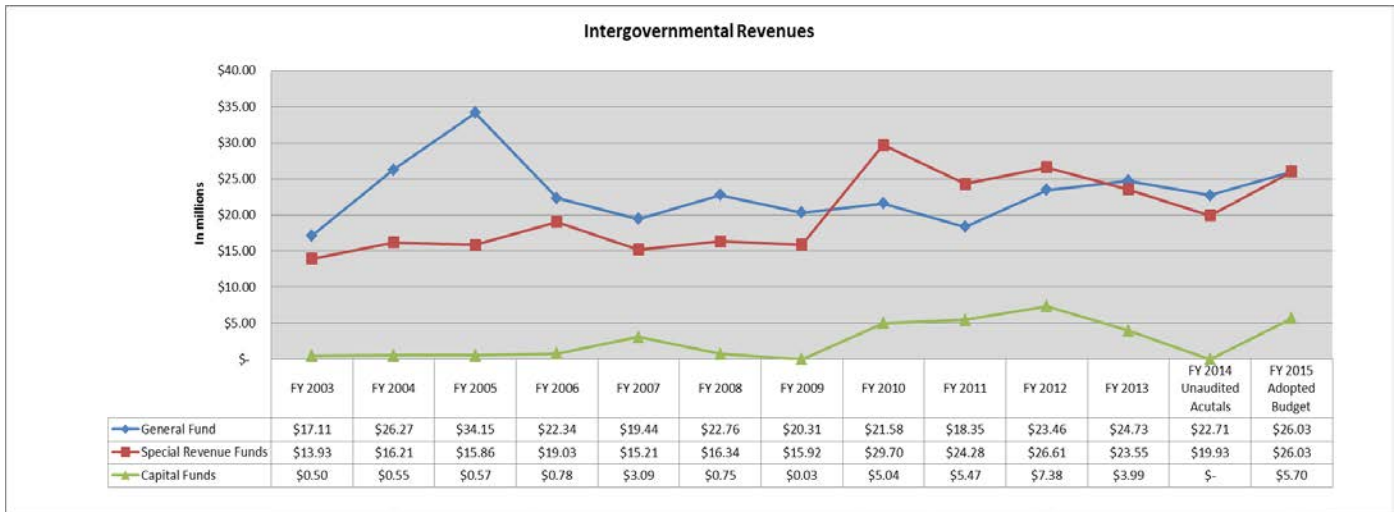


Formula: General Fund property tax revenues

Source: Osceola County Comprehensive Annual Financial Reports and FY 2015 Adopted Budget

Analysis: Property tax revenues are considered separately from other revenues as it is a significant revenue source. Approximately 64% of the General Fund’s operating revenues in FY 2014 were derived from the Ad Valorem tax collected in the General Fund.

As indicated above, from 2003 to 2010, the County’s property tax revenues reflect consistent increases that are primarily associated with a 117% increase in taxable property values. From 2011-2013, a decline in property tax revenues of approximately 7.8% is attributable to the decreases seen in recent property values. However beginning in 2014, property values have begun to increase which reflects a 3.6% increase from 2013.



Formula: Intergovernmental Revenues

Source: Osceola County Budget Office

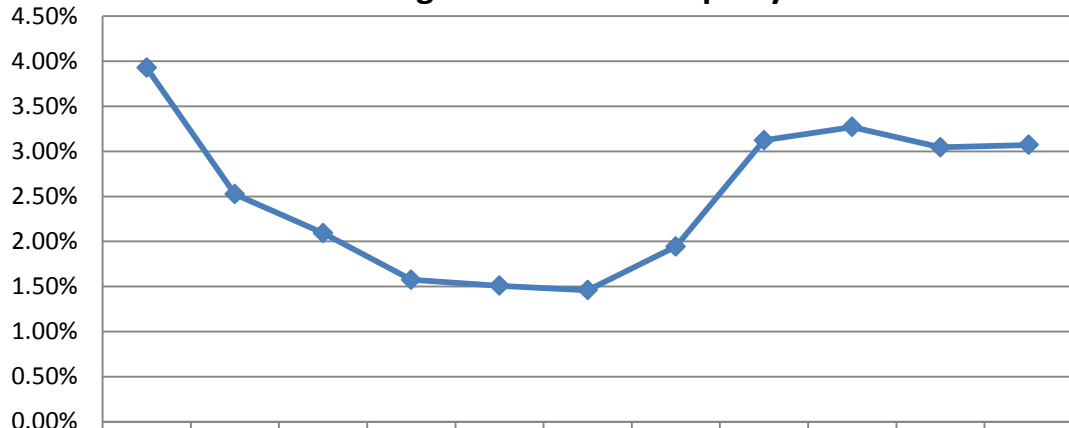
Analysis: Intergovernmental revenues are received from other governmental entities. The Federal and State governments have struggled with their own budgetary problems over the last decade, and recently have reduced payments to local governments as one of their cutback measures. Local governments with budgets largely supported by intergovernmental revenues have been particularly harmed 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. Beginning in FY 2013, projected increases to these revenue sources in the General Fund result from 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.

Net Direct Debt as a Percentage of Assessed Property Valuation



◆ Net direct debt	3.93%	2.53%	2.09%	1.58%	1.51%	1.46%	1.94%	3.12%	3.27%	3.04%	3.07%
-------------------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

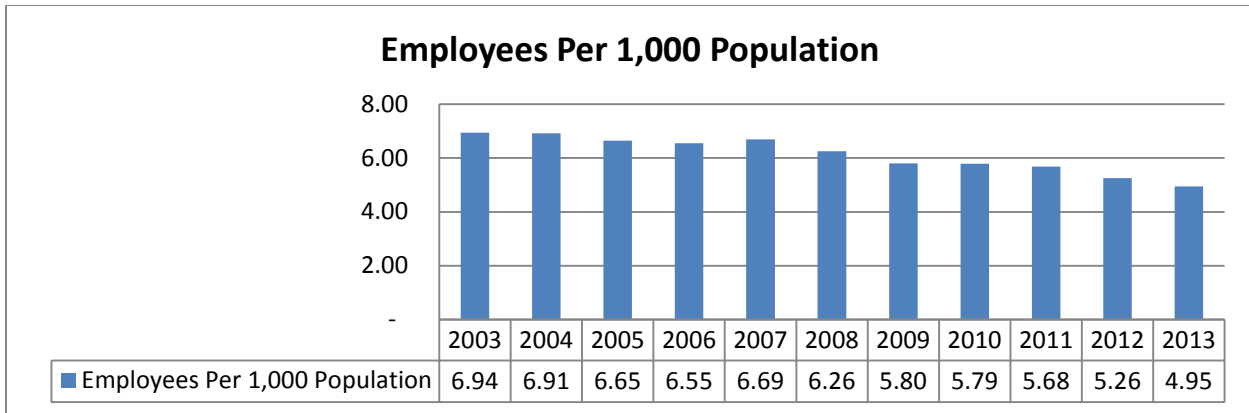
Formula: Net Direct Debt (General Obligation Bonds) Divided by Assessed Property Valuation

Source: Osceola County Comprehensive Annual Financial Reports 2003-2013

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%.



Formula: Actual number of employees as of FY 2013, excluding elected officials and Constitutional Officers

Source: Osceola County Comprehensive Annual Financial Reports 2013, State of Florida Office of Economic & Demographic Research (2013 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 2003 through FY 2007, the number of employees per 1,000 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 2014 or 2015 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 67% of the County's total estimated operating revenues for FY 2015 (excludes Fund Balance, 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 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 Unaudited Actuals	FY 2015 Adopted Budget
Property Tax	\$ 82.34	\$ 92.94	\$114.45	\$153.30	\$155.78	\$158.48	\$156.96	\$140.21	\$129.70	\$ 129.22	\$ 132.81	\$146.57
State Shared Revenues	\$ 4.43	\$ 4.90	\$ 5.47	\$ 5.48	\$ 5.34	\$ 4.94	\$ 5.06	\$ 5.17	\$ 5.35	\$ 5.72	\$ 6.19	\$ 6.13
Local Government Infrastructure Surtax	\$ 19.9	\$ 19.6	\$ 16.9	\$ 16.8	\$ 21.4	\$ 19.5	\$ 19.6	\$ 20.6	\$ 21.5	\$ 22.77	\$ 18.67	\$ 23.89
Local Govt 1/2 Cent Sales Tax	\$ 12.58	\$ 12.25	\$ 11.34	\$ 11.26	\$ 15.35	\$ 13.73	\$ 13.76	\$ 14.32	\$ 14.84	\$ 15.64	\$ 14.11	\$ 17.55
Communication Service Tax	\$ 5.17	\$ 5.78	\$ 6.46	\$ 7.16	\$ 7.02	\$ 6.35	\$ 5.99	\$ 5.64	\$ 5.94	\$ 6.07	\$ 5.08	\$ 6.12
Building Permit Fees	\$ 6.44	\$ 8.87	\$ 8.08	\$ 6.16	\$ 3.81	\$ 1.57	\$ 1.30	\$ 1.10	\$ 2.03	\$ 2.33	\$ 2.89	\$ 2.91
County Gas Tax	\$ 1.44	\$ 1.56	\$ 1.66	\$ 1.68	\$ 1.59	\$ 1.54	\$ 1.52	\$ 1.53	\$ 1.56	\$ 1.60	\$ 1.40	\$ 1.72
Constitutional Gas Tax	\$ 3.12	\$ 3.70	\$ 3.74	\$ 3.84	\$ 3.65	\$ 3.49	\$ 3.53	\$ 3.50	\$ 3.57	\$ 3.67	\$ 2.91	\$ 3.90
Local Option Gas Tax	\$ 5.30	\$ 6.57	\$ 6.71	\$ 6.58	\$ 6.09	\$ 6.07	\$ 5.97	\$ 5.72	\$ 5.99	\$ 6.57	\$ 5.41	\$ 7.02
Solid Waste & Franchise Fees	\$ 2.89	\$ 11.90	\$ 15.80	\$ 16.29	\$ 16.14	\$ 16.60	\$ 16.70	\$ 17.00	\$ 17.17	\$ 16.88	\$ 16.63	\$ 18.13
Tourist Development Taxes	\$ 24.99	\$ 27.60	\$ 28.87	\$ 29.83	\$ 36.66	\$ 31.17	\$ 30.73	\$ 32.10	\$ 34.21	\$ 37.66	\$ 34.71	\$ 39.89
Total	\$168.60	\$195.68	\$219.48	\$258.38	\$272.83	\$263.44	\$261.14	\$246.87	\$241.90	\$ 248.13	\$ 240.81	\$273.83

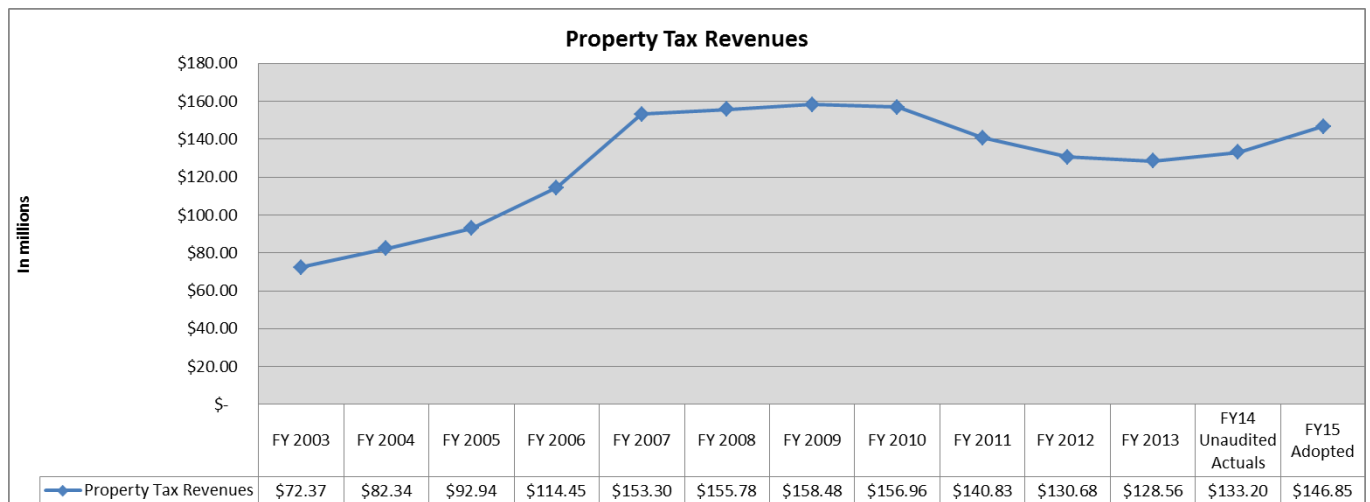
The following summarizes the County's major revenue resources in more detail.

Ad Valorem Taxes

Property taxes, or Ad Valorem taxes, are taxes 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, and Environmental Lands, Human Services, Library Services, and Emergency Management.

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 serving MSTUs.

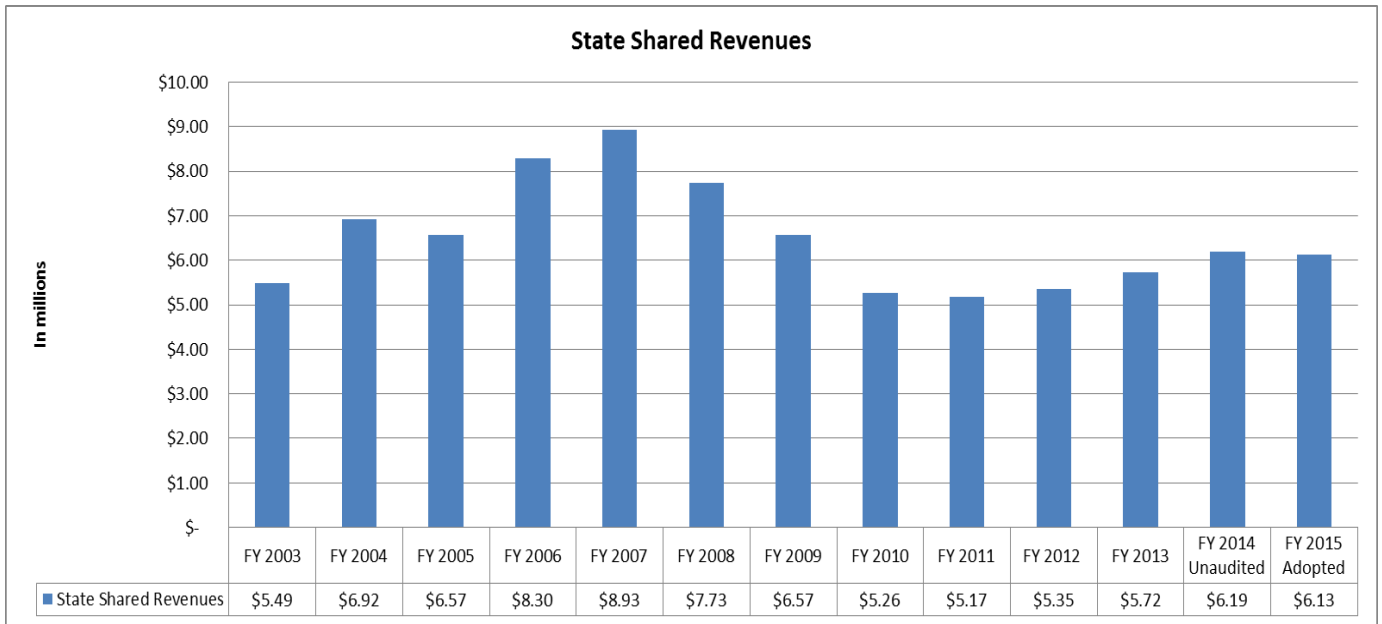
Property tax collections in FY 2013 totaled \$128.56 million. For FY 2014 unaudited revenue collections are at \$133.20 million thus representing an increase of 3.6% from the previous year. For FY 2015, the Adopted Budget reflects \$146.85 million in revenue anticipated from property taxes, a 10.25% increase from FY 2014 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 2013 were \$5.72 million. For FY 2014, unaudited revenues are at \$6.19 million. For FY 2015, the budget for State Shared Revenue reflects a slight decrease from the previous fiscal year with an estimate of \$6.13 million.

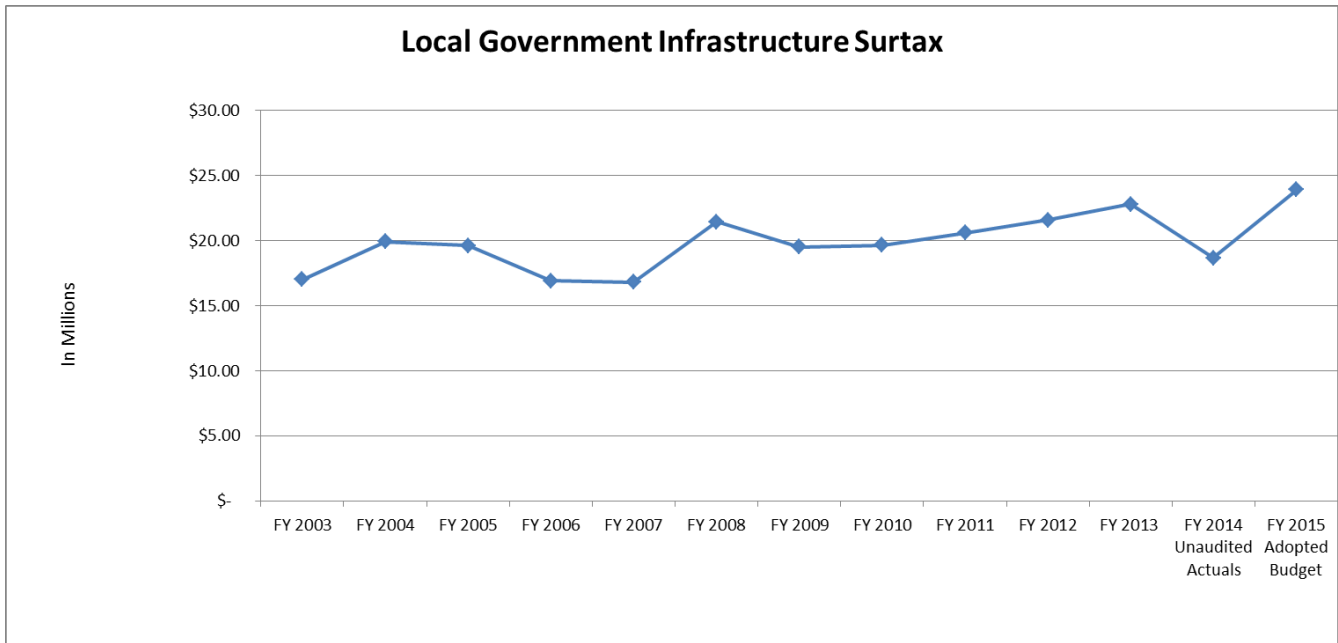


Local Government Infrastructure Sales Surtax

The Local Government Infrastructure Sales Surtax can be levied at the rate of 0.5 or 1 percent 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 indicated by Statutes. Osceola County entered into an interlocal agreement among 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 the County received in FY 2013 were \$22.77 million.

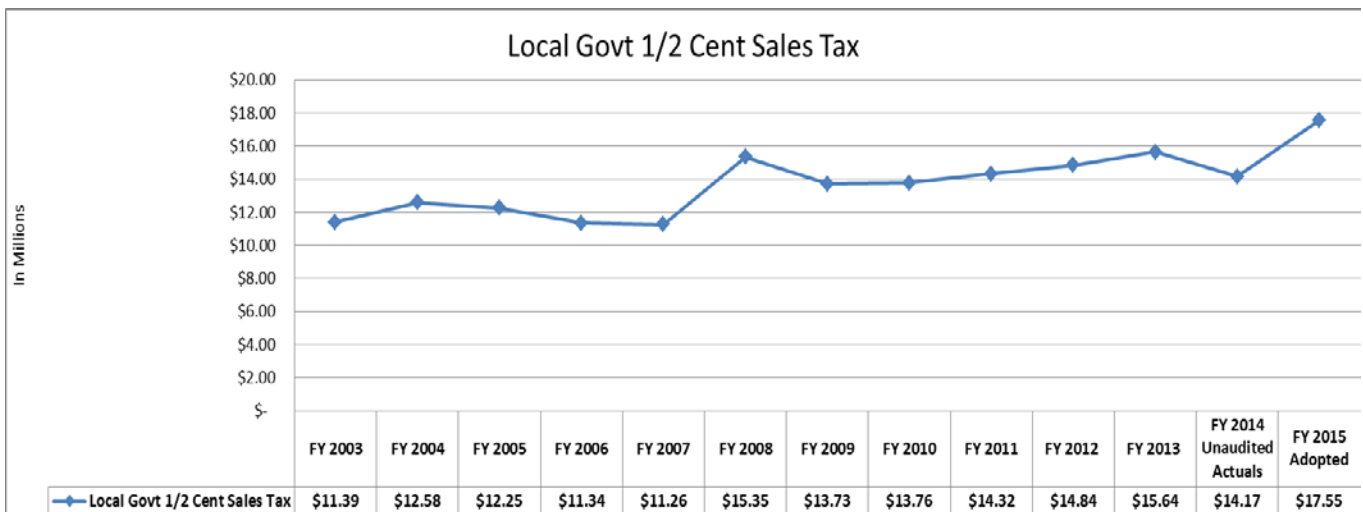
For FY 2014, the unaudited revenues are at \$18.66 million; however, this amount only reflects actuals as of August 2014. The FY 2015 Adopted Budget revenues are based on estimates currently received through DOR's Office of Tax research which represents a 1.64 % increase from FY 2014.



Local Government Half-Cent Sales Tax

The Local Government Half-Cent Sales Tax funds are collected and distributed 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 2013, half-cent sales tax receipts were \$15.64 million. For FY 2014, unaudited revenues are estimated at \$14.17 million; however, that amount reflects actuals as of July 2014. The County’s share of the Half-Cent Sales Tax revenues is estimated at \$17.55 million for FY 2015.

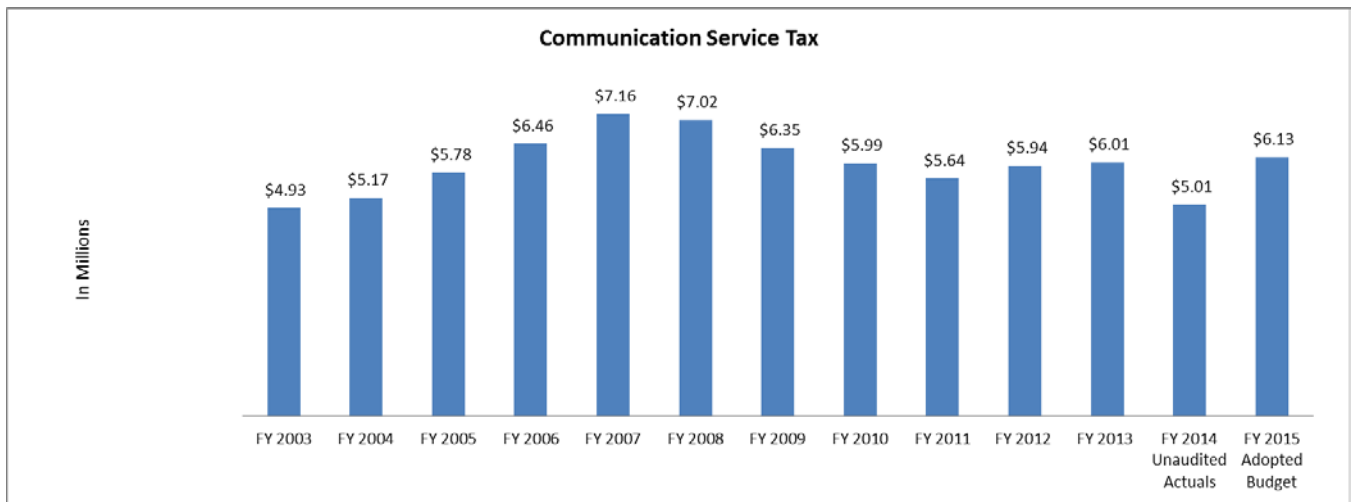


Communications Services Tax

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%. Beginning 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 \$6.01 million in FY 2013, and the revenues for FY 2014 are currently at \$5.01 million; however, that amount only reflects actuals as of August 2014. The adopted budget for FY 2015 reflects revenues from this funding source at \$6.13 million.

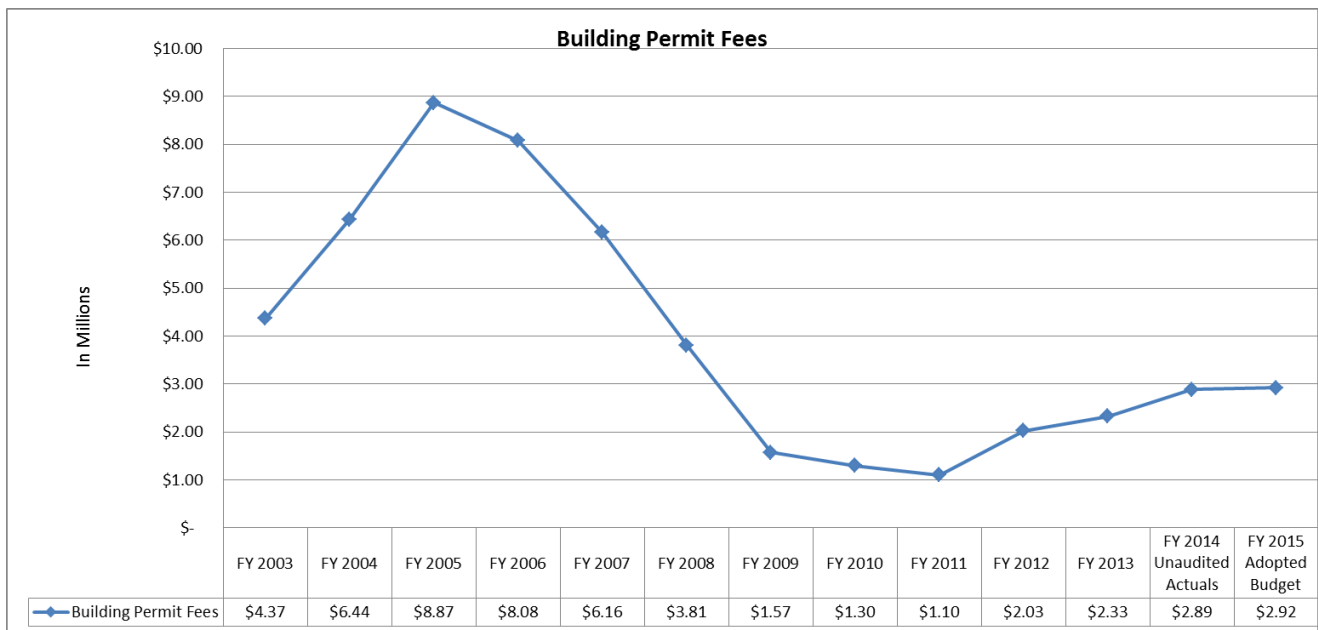


Building Permit Fees

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 2013 were at \$2.33 million. In FY 2014, the unaudited actuals are \$2.89 million, a 16.33% increase over the budgeted amount. Due to recent increases related to new growth, the budget for building permit revenues in FY 2015 is \$2.92 million.



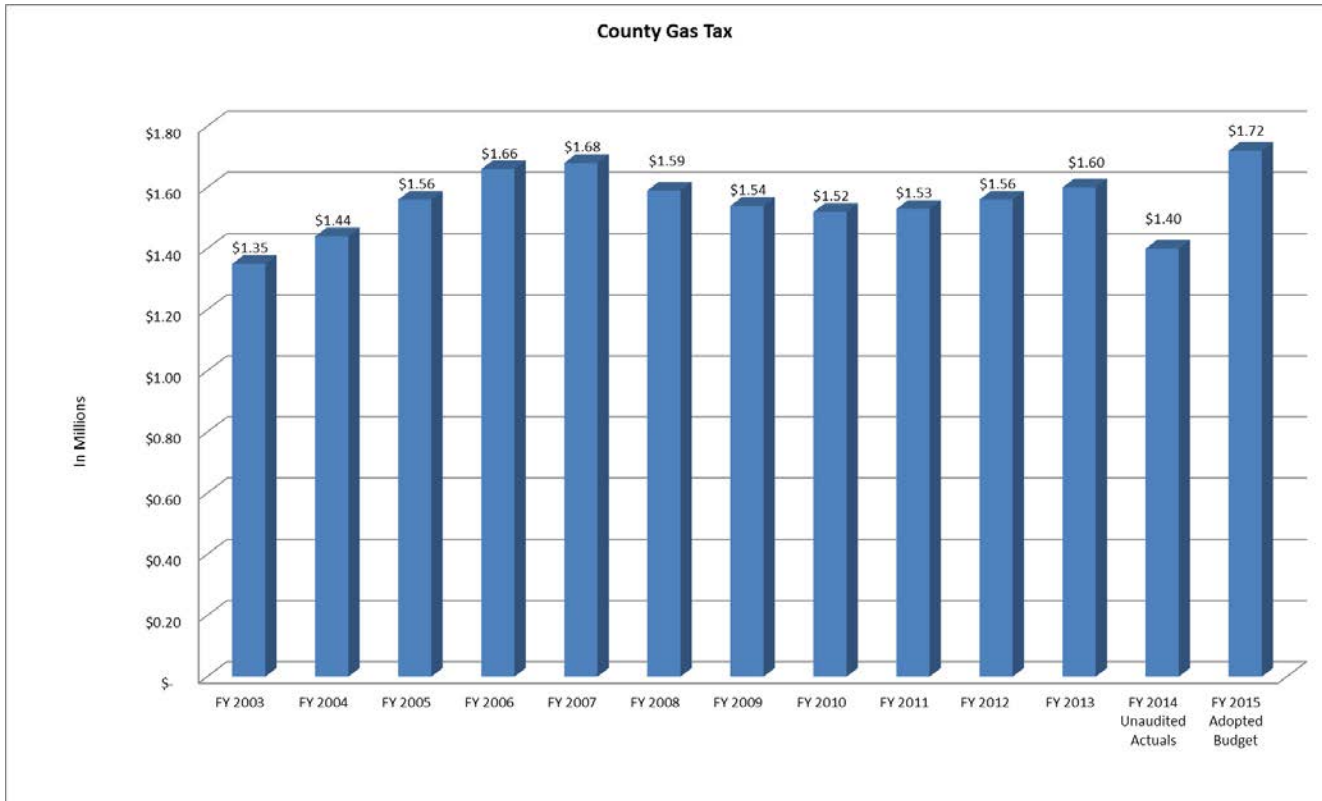
Gas Taxes

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 2013 was \$1.6 million. For FY 2014, the unaudited actual revenues are currently at \$1.4 million; however, that amount reflects actuals as of September 2014, which represents revenue received through July. For the FY 2015 Adopted Budget, revenues are projected to increase to \$1.72 million.

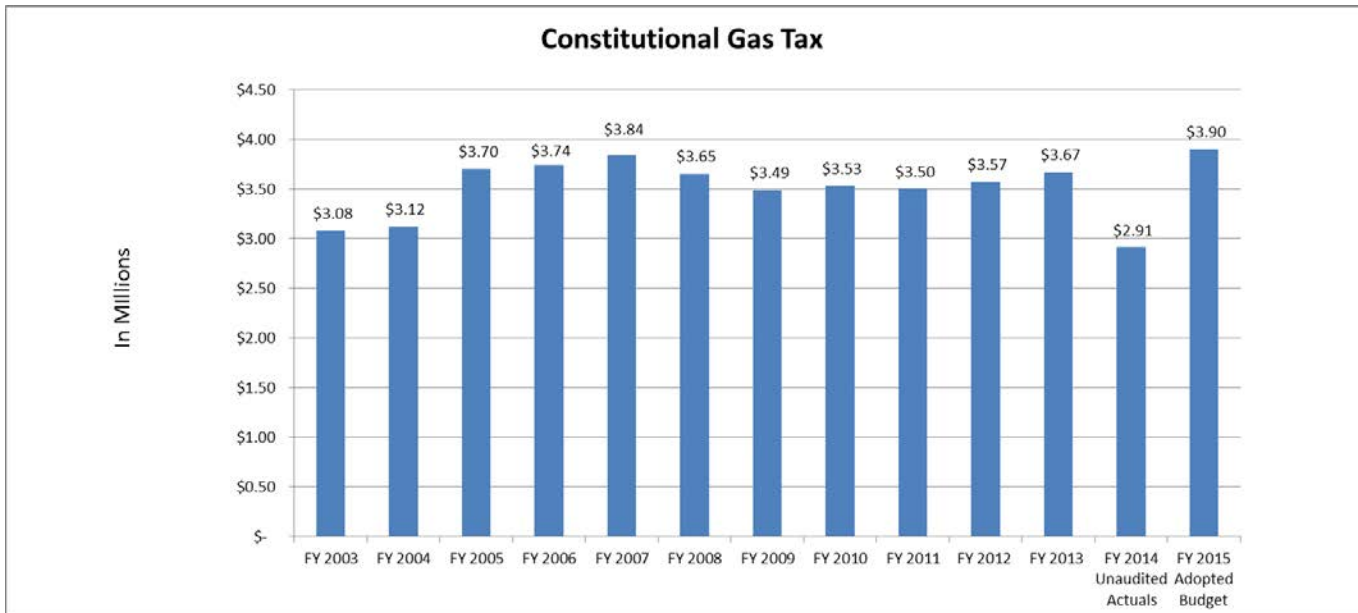


Constitutional Gas Tax

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.

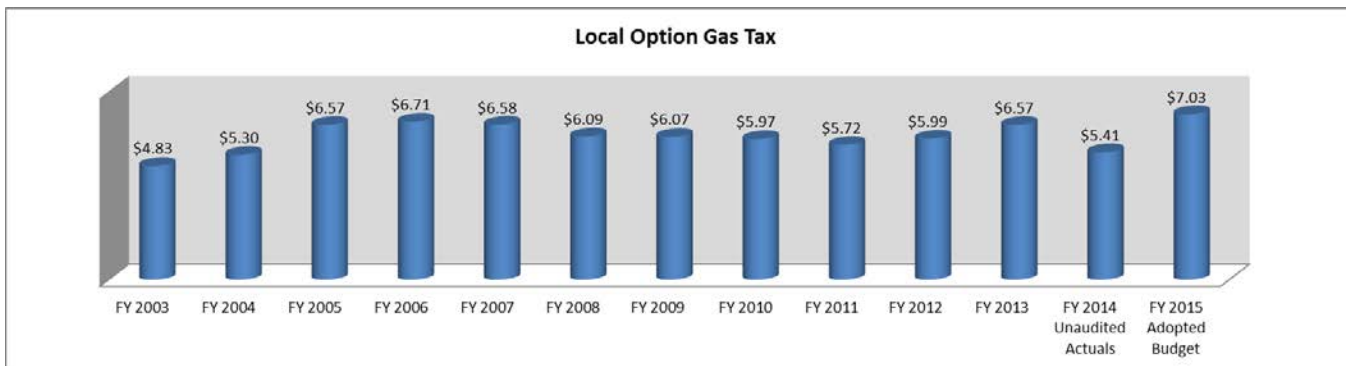
Constitutional Gas Tax revenue in FY 2013 was \$3.67 million. For FY 2014, revenue collections are currently at \$2.91 million; however, that amount reflects actuals as of June 2014. For the FY 2015 Adopted Budget, an estimate based on prior year collections was budgeted with revenues projected at \$3.9 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 2013 was \$6.57 million. For FY 2014, the unaudited revenue collections are at \$5.41 million; however, that amount reflects actuals as of July 2014. For the FY 2015 Adopted Budget, the estimated revenues are project at \$7.03 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 hosts 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. Solid Waste disposal fees are charged to the users of the County's landfill and assessments are charged to all improved property owners for solid waste disposal.

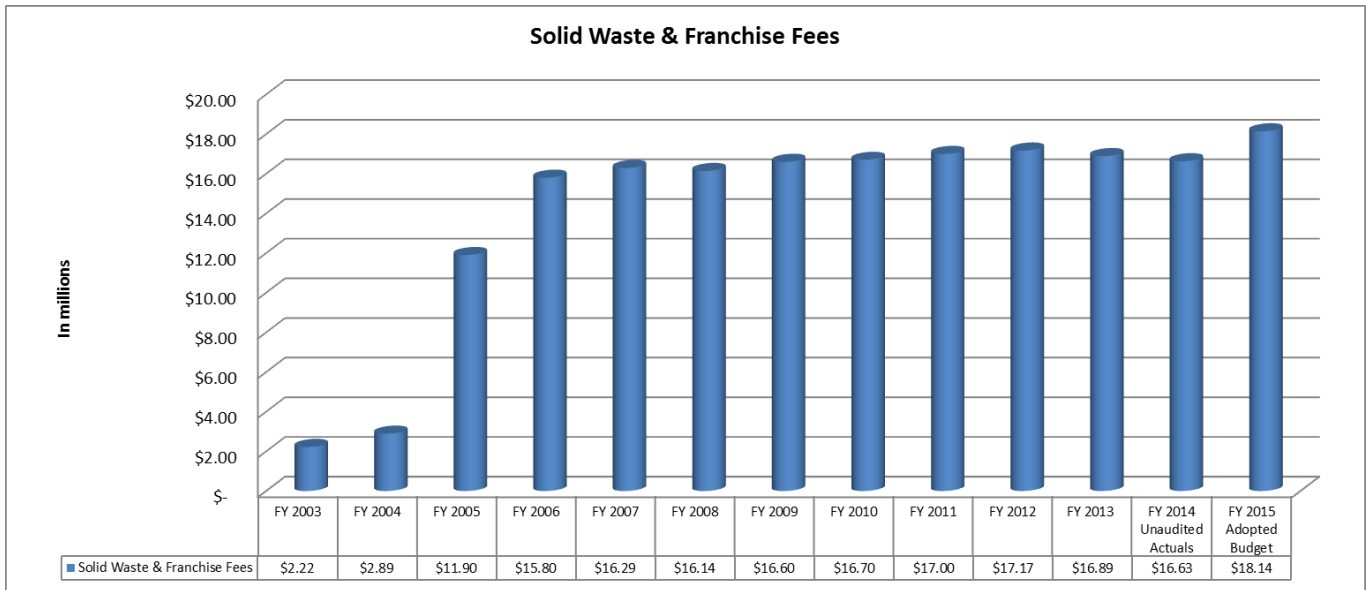
- Special Assessment- A Municipal Service Benefit Unit (MSBU) is a service unit which receives a specific benefit for which a special assessment is imposed to cover the cost of providing the service or improvement. These fees are levied and collected annually.

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 hosts fees from private landfill operators.

Solid Waste revenues in FY 2013 were \$16.89 million. The unaudited actuals for FY 14 are \$16.63 million. Fees are estimated at \$18.14 million for FY 2015 Adopted Budget. The increase in revenue is due to the increased cost of curbside collection assessment.



Tourist Development Tax

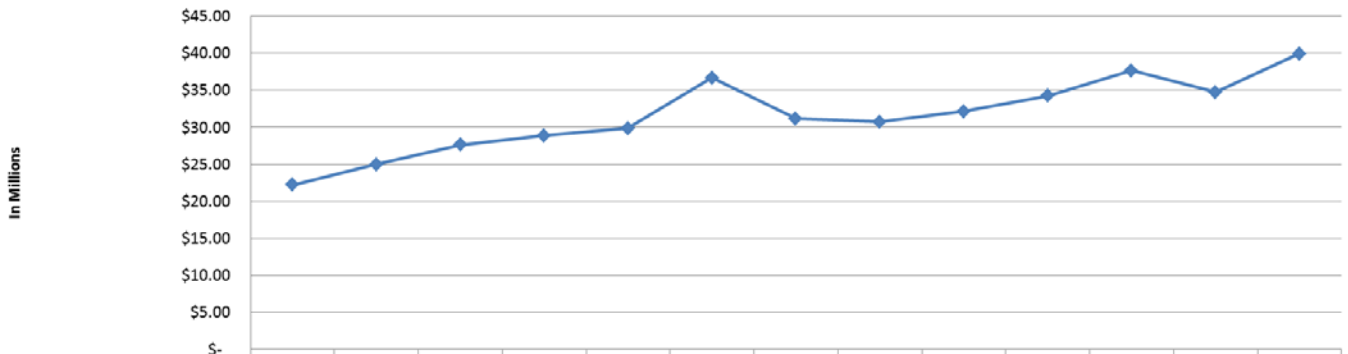
The Tourist Development Tax is a 6% tax levied on any rental or lease of six months or less for accommodations in hotels, motels, or other temporary living quarters. The 6% levy is comprised of the following:

- **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 2013 was \$37.66 million. For FY 2014, current unaudited revenues are at \$34.71 million; however, that amount reflects actuals posted as of September 2014. For FY 2015, a conservative estimate was budgeted based on current trends, with revenues projected at \$39.89 million.

Tourist Development Taxes



	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 Unaudited Actuals	FY 2015 Adopted Budget
◆ Tourist Development Taxes	\$22.23	\$24.99	\$27.60	\$28.87	\$29.83	\$36.66	\$31.17	\$30.73	\$32.10	\$34.21	\$37.66	\$34.71	\$39.89

Summary by Category

Table of Contents

Title	Page
Summary by Category – All Funds	1
Summary by Category by Fund Group	
General Fund – Fund Group	2
001-General Fund.....	3
010-Designated Ad Valorem Tax (DAT)	4
Special Revenue Fund Group	5
101-TDT RIDA Tax Bond 2012 Project Fund.....	6
102-Transportation Trust Fund	7
103-Drug Abuse Treatment Fund	8
104-Tourist Development Tax Fund	9
105-Fifth Cent Resort Tax Fund	10
106-Sixth Cent Resort Tax Fund	11
107-Library District Fund.....	12
109-Law Enforcement Trust Fund	13
111-Ship State Housing Initiative Program Fund.....	14
112-Emergency (911) Communications Fund	15
113-Buenaventura Lakes MSBU Fund	16
114-Neighborhood Stabilization Program Fund.....	17
115-Court Facilities Fund.....	18
118-Homelessness Prevention Rapid Re-Housing Fund.....	20
122-Neighborhood Stabilization Program 3	21
123-TDT Revenue Refunding & Imp Bond Series 2012 Fund	22
124-Environmental Land Acquisitions Fund.....	23

Title	Page
125-Environmental Land Maintenance Fund	24
126-GO Bond Series 2010 Fund	25
128-Subdivision Ponds MSBU Fund.....	26
129-Subdivision Street Lighting MSBU Fund.....	27
130-Court Related Technology Fund.....	28
134-Countywide Fire Fund.....	29
136-Homestead Foreclosure Mediation Fund.....	30
139-Criminal Justice Training Fund	31
141-Boating Improvement Fund	32
148-Buidling Fund.....	33
149-East 192 CRA.....	34
150-West 192 Development Authority	35
151-Community Development Block Grant (CDBG) Fund.....	36
152-Muni Svcs Tax Units MSTU Fund.....	37
153-Muni Svcs Benefit Units MSBU Fund	38
154-Constitutional Gas Tax Fund	39
155-West 192 MSBU Phase Fund 1	40
156-Federal and State Grants Fund	41
158-Intergovernmental Radio Communications Fund.....	42
168-Section 8 Fund.....	43
177-Fire Impact Fee Fund	44
178-Parks Impact Fee Fund	45
180-Inmate Welfare Fund	46
182-Road Impact Fee Zone 2 Fund.....	47
183-Road Impact Fee Zone 3 Fund.....	48

Title	Page
184-Road Impact Fee Zone 4 Fund	49
187-Road Impact Fee Poinciana Overlay Fund	50
Debt Service Fund Group.....	51
202-D/S Sales Tax Rev 2009 Fund	52
204-TDT Tax Bonds Series 2012	53
210- W 192 Phase IIC Fund	54
234-LTD GO Bonds 2006 Environmental Lands Fund.....	55
235-Infra Sales Surtax Series 2007 Fund	56
236-Capital Improvement Bond Series 2009 Fund	57
237-Sales Tax Ref Rev Bonds Series 2010 Fund	58
238-GO Bonds 2010 Fund.....	59
239-Infrastructure Sales Tax Revenue Refunding 2011 Fund	60
240- TDT Revenue Refunding Bonds Series 2012 Fund.....	61
Capital Projects Fund Group	62
305-Deficient Roads Capital Fund	64
306-Local Option Sales Tax Fund	65
315-Gen Cap Outlay Fund.....	66
326-Trans Imp Fee Capital Fund Costs Fund.....	67
327-Infrastructure & Equipment Capital Fund.....	68
Enterprise Fund Group.....	69
401-Solid Waste Fund	70
407-Osceola Parkway Fund.....	71
408-Poinciana Parkway Fund	71

Title	Page
Internal Service Fund Group	72
501-Workers Comp Internal Service Fund.....	73
502-Property & Casualty Insurance Internal Service Fund	74
503-Dental Insurance Internal Service Fund.....	75
504-Health Insurance Internal Service Fund.....	76
505-Life, LTD, Vol. Life Internal Service Fund	77
510-Fleet Maintenance Internal Service Fund	78

SUMMARY BY CATEGORY - ALL FUNDS

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	129,701,262	128,224,304	138,657,020	146,571,132	5.7%
PY Delinquent Ad Valorem Tax	979,298	344,062	244,624	283,906	16.1%
Other Taxes	81,030,168	87,110,204	88,569,969	92,802,228	4.8%
Permits, Fees & Special Assessments	44,349,334	43,947,710	46,408,484	51,762,753	11.5%
Intergovernmental Revenue	60,175,828	54,993,808	55,093,245	80,302,331	45.8%
Charges For Services	55,801,032	56,360,336	59,646,076	64,677,326	8.4%
Judgment, Fines & Forfeits	3,353,712	2,291,979	2,195,876	2,263,013	3.1%
Miscellaneous Revenues	6,210,998	5,315,090	3,685,044	3,279,888	-11.0%
Less 5% Statutory Reduction	0	0	-16,944,132	-18,204,499	7.4%
Operating Revenues	<u>381,601,632</u>	<u>378,587,494</u>	<u>377,556,206</u>	<u>423,738,078</u>	<u>12.2%</u>
Transfers In	97,338,100	110,750,232	49,940,639	60,048,552	20.2%
Other Sources	140,925,787	6,514,891	25,640,000	30,698,469	19.7%
Fund Balance	0	0	418,042,363	500,852,774	19.8%
Non Operating Revenues	<u>238,263,888</u>	<u>117,265,123</u>	<u>493,623,002</u>	<u>591,599,795</u>	<u>19.8%</u>
Total Revenues	<u><u>619,865,519</u></u>	<u><u>495,852,616</u></u>	<u><u>871,179,208</u></u>	<u><u>1,015,337,873</u></u>	<u><u>16.5%</u></u>
EXPENDITURES					
Personal Services	93,478,626	94,808,327	100,292,117	105,297,761	5.0%
Operating Expenses	143,998,286	132,727,418	170,953,675	178,087,894	4.2%
Capital Outlay	76,831,592	43,000,716	154,349,820	259,188,118	67.9%
Operating Expenditures	<u>314,308,505</u>	<u>270,536,461</u>	<u>425,595,612</u>	<u>542,573,773</u>	<u>27.5%</u>
Debt Service	149,338,400	45,179,917	49,233,850	55,007,419	11.7%
Grants and Aids	2,573,359	2,953,604	3,509,130	3,173,026	-9.6%
Other Non Operating Expenses	1,301,411	1,525,237	307,820	0	-100.0%
Transfers Out	159,501,553	177,388,153	117,020,421	128,906,683	10.2%
Reserves - Operating	0	0	66,513,360	79,210,215	19.1%
Reserves - Debt	0	0	49,105,367	59,996,430	22.2%
Reserves - Capital	0	0	77,238,579	52,287,516	-32.3%
Reserves - Claims	0	0	13,792,208	14,178,211	2.8%
Reserves - Assigned	0	0	21,662,096	52,798,065	143.7%
Reserves - Restricted	0	0	9,495,105	8,350,787	-12.1%
Reserves - Stability	0	0	37,705,660	18,855,748	-50.0%
Non-Operating Expenditures	<u>312,714,722</u>	<u>227,046,911</u>	<u>445,583,596</u>	<u>472,764,100</u>	<u>6.1%</u>
Total Expenditures	<u><u>627,023,227</u></u>	<u><u>497,583,372</u></u>	<u><u>871,179,208</u></u>	<u><u>1,015,337,873</u></u>	<u><u>16.5%</u></u>

GENERAL FUND 7yV) 8k\yh

	Actual FY 2012	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Percent Change
REVENUES					
Current Ad Valorem Taxes	107,507,841	106,382,898	114,987,484	121,814,455	5.9%
PY Delinquent Ad Valorem Tax	818,415	290,536	194,624	190,000	-2.4%
Other Taxes	17,561,457	18,208,779	19,152,199	19,978,688	4.3%
Permits, Fees & Special Assessments	2,218,116	2,382,845	4,708,000	4,193,286	-10.9%
Intergovernmental Revenue	23,467,205	24,739,893	24,774,170	26,038,883	5.1%
Charges For Services	3,505,833	1,512,973	1,446,829	1,619,498	11.9%
Judgment, Fines & Forfeits	2,544,034	1,443,134	1,401,894	1,401,266	-%
Miscellaneous Revenues	1,626,347	2,219,719	1,562,168	1,715,342	9.8%
Less 5% Statutory Reduction	0	0	-8,352,867	-8,820,333	5.6%
Operating Revenues	159,249,247	157,180,778	159,874,501	168,131,085	5.2%
Transfers In	10,996,581	10,007,790	9,439,228	11,647,251	23.4%
Other Sources	5,428,401	3,702,193	2,400,000	2,506,000	4.4%
Fund Balance	0	0	62,615,450	66,027,179	5.4%
Non Operating Revenues	16,424,982	13,709,983	74,454,678	80,180,430	7.7%
Total Revenues	175,674,230	170,890,761	234,329,179	248,311,515	6.0%
EXPENDITURES					
Personal Services	46,783,742	48,266,865	50,828,990	53,879,052	6.0%
Operating Expenses	41,720,818	40,969,756	54,297,733	54,155,483	-0.3%
Capital Outlay	666,641	1,278,213	2,621,287	4,264,692	62.7%
Operating Expenditures	89,171,201	90,514,833	107,748,010	112,299,227	4.2%
Debt Service	499,408	499,408	499,409	3,399,408	580.7%
Grants and Aids	1,537,832	1,114,851	1,724,961	2,606,587	51.1%
Other Non Operating Expenses	103	0	0	0	-%
Transfers Out	95,948,781	80,984,997	73,518,273	87,951,070	19.6%
Reserves - Operating	0	0	35,684,581	38,335,459	7.4%
Reserves - Capital	0	0	2,418,977	337,572	-86.0%
Reserves - Assigned	0	0	5,326,240	16,000	-99.7%
Reserves - Restricted	0	0	69,510	69,510	-%
Reserves - Stability	0	0	7,339,218	3,296,682	-55.1%
Non-Operating Expenditures	97,986,124	82,599,256	126,581,169	136,012,288	7.5%
Total Expenditures	187,157,326	173,114,089	234,329,179	248,311,515	6.0%

**SUMMARY BY CATEGORY
001-GENERAL FUND**

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	107,507,841	106,382,898	114,987,484	121,814,455	5.9%
PY Delinquent Ad Valorem Tax	818,415	290,536	194,624	190,000	-2.4%
Other Taxes	17,561,457	18,208,779	19,152,199	19,978,688	4.3%
Permits, Fees & Special Assessments	2,218,116	2,382,845	4,708,000	4,193,286	-10.9%
Intergovernmental Revenue	23,467,205	24,739,893	24,774,170	26,038,883	5.1%
Charges For Services	3,505,833	1,512,973	1,446,829	1,619,498	11.9%
Judgment, Fines & Forfeits	2,544,034	1,443,134	1,401,894	1,401,266	-
Miscellaneous Revenues	1,626,347	2,219,719	1,562,168	1,715,342	9.8%
Less 5% Statutory Reduction	0	0	-8,352,867	-8,820,333	5.6%
Operating Revenues	159,249,247	157,180,778	159,874,501	168,131,085	5.2%
Transfers In	10,996,581	10,007,790	8,544,696	9,317,374	9.0%
Other Sources	5,428,401	3,702,193	2,400,000	2,506,000	4.4%
Fund Balance	0	0	62,615,450	66,027,179	5.4%
Non Operating Revenues	16,424,982	13,709,983	73,560,146	77,850,553	5.8%
Total Revenues	175,674,230	170,890,761	233,434,647	245,981,638	5.4%
EXPENDITURES					
Personal Services	46,783,742	48,266,865	50,828,990	53,879,052	6.0%
Operating Expenses	41,720,818	40,969,756	54,297,733	54,155,483	-0.3%
Capital Outlay	666,641	1,278,213	2,621,287	4,264,692	62.7%
Operating Expenditures	89,171,201	90,514,833	107,748,010	112,299,227	4.2%
Debt Service	499,408	499,408	499,409	3,399,408	580.7%
Grants and Aids	1,537,832	1,114,851	1,724,961	2,606,587	51.1%
Transfers Out	95,948,781	80,984,997	72,623,741	85,621,193	17.9%
Reserves - Operating	0	0	35,684,581	38,335,459	7.4%
Reserves - Capital	0	0	2,418,977	337,572	-86.0%
Reserves - Assigned	0	0	5,326,240	16,000	-99.7%
Reserves - Restricted	0	0	69,510	69,510	-
Reserves - Stability	0	0	7,339,218	3,296,682	-55.1%
Non-Operating Expenditures	97,986,124	82,599,256	125,686,637	133,682,411	6.4%
Total Expenditures	187,157,326	173,114,089	233,434,647	245,981,638	5.4%

SUMMARY BY CATEGORY
010-DESIGNATED AD VALOREM TAX

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	0	0	894,532	2,329,877	160.5%
<i>Non Operating Revenues</i>	0	0	894,532	2,329,877	160.5%
Total Revenues	0	0	894,532	2,329,877	160.5%
EXPENDITURES					
Transfers Out	0	0	894,532	2,329,877	160.5%
<i>Non-Operating Expenditures</i>	0	0	894,532	2,329,877	160.5%
Total Expenditures	0	0	894,532	2,329,877	160.5%

SUMMARY BY CATEGORY - SPECIAL REVENUE FUND GROUP

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	19,155,123	18,810,885	20,407,898	21,521,485	5.5%
PY Delinquent Ad Valorem Tax	146,628	46,722	50,000	93,906	87.8%
Other Taxes	41,928,032	46,126,259	45,907,528	48,928,720	6.6%
Permits, Fees & Special Assessments	27,512,513	27,838,193	27,837,746	32,552,208	16.9%
Intergovernmental Revenue	26,613,614	23,556,660	27,708,831	26,031,527	-6.1%
Charges For Services	12,653,939	14,167,654	12,984,591	14,522,718	11.8%
Judgment, Fines & Forfeits	809,678	848,845	793,982	861,747	8.5%
Miscellaneous Revenues	2,238,210	2,261,139	1,484,527	1,296,401	-12.7%
Less 5% Statutory Reduction	0	0	-5,764,987	-6,340,413	10.0%
Operating Revenues	<u>131,057,736</u>	<u>133,656,357</u>	<u>131,410,116</u>	<u>139,468,299</u>	<u>6.1%</u>
Transfers In	48,090,780	9,505,995	8,309,930	12,111,360	45.7%
Other Sources	30,797,416	2,591,009	240,000	5,192,469	2,063.5%
Fund Balance	0	0	166,580,725	162,765,266	-2.3%
Non Operating Revenues	<u>78,888,196</u>	<u>12,097,004</u>	<u>175,130,655</u>	<u>180,069,095</u>	<u>2.8%</u>
Total Revenues	<u><u>209,945,931</u></u>	<u><u>145,753,361</u></u>	<u><u>306,540,771</u></u>	<u><u>319,537,394</u></u>	<u><u>4.2%</u></u>
EXPENDITURES					
Personal Services	44,337,753	44,358,914	47,159,446	49,077,563	4.1%
Operating Expenses	60,021,145	64,188,314	68,601,041	81,204,566	18.4%
Capital Outlay	24,968,276	16,752,237	43,520,334	45,801,873	5.2%
Operating Expenditures	<u>129,327,174</u>	<u>125,299,465</u>	<u>159,280,821</u>	<u>176,084,002</u>	<u>10.5%</u>
Debt Service	7,710,599	220,027	127,237	130,961	2.9%
Grants and Aids	1,035,526	1,838,754	1,784,169	566,439	-68.3%
Transfers Out	41,292,673	66,199,646	20,163,284	18,420,446	-8.6%
Reserves - Operating	0	0	26,216,752	33,951,576	29.5%
Reserves - Debt	0	0	1,546	1,742	12.7%
Reserves - Capital	0	0	45,841,592	30,383,336	-33.7%
Reserves - Assigned	0	0	13,333,333	36,158,549	171.2%
Reserves - Restricted	0	0	9,425,595	8,281,277	-12.1%
Reserves - Stability	0	0	30,366,442	15,559,066	-48.8%
Non-Operating Expenditures	<u>50,038,798</u>	<u>68,258,427</u>	<u>147,259,950</u>	<u>143,453,392</u>	<u>-2.6%</u>
Total Expenditures	<u><u>179,365,973</u></u>	<u><u>193,557,891</u></u>	<u><u>306,540,771</u></u>	<u><u>319,537,394</u></u>	<u><u>4.2%</u></u>

SUMMARY BY CATEGORY
101-TDT RIDA TAX BOND 2012 PROJECT

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	27,988	3,288	0	409	- %
Less 5% Statutory Reduction	0	0	0	-20	- %
Operating Revenues	<u>717,988</u>	<u>3,288</u>	<u>0</u>	<u>389</u>	<u>- %</u>
Fund Balance	0	0	9,754,592	8,611,967	-11.7%
Non Operating Revenues	<u>17,810,000</u>	<u>0</u>	<u>9,754,592</u>	<u>8,611,967</u>	<u>-11.7%</u>
Total Revenues	<u><u>18,527,988</u></u>	<u><u>3,288</u></u>	<u><u>9,754,592</u></u>	<u><u>8,612,356</u></u>	<u><u>-11.7%</u></u>
EXPENDITURES					
Operating Expenses	228,699	343,049	343,049	343,049	- %
Capital Outlay	4,080,087	4,087,995	0	40,454	- %
Operating Expenditures	<u>4,308,786</u>	<u>4,431,044</u>	<u>343,049</u>	<u>383,503</u>	<u>11.8%</u>
Reserves - Restricted	0	0	9,411,543	8,228,853	-12.6%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>9,411,543</u>	<u>8,228,853</u>	<u>-12.6%</u>
Total Expenditures	<u><u>4,308,786</u></u>	<u><u>4,431,044</u></u>	<u><u>9,754,592</u></u>	<u><u>8,612,356</u></u>	<u><u>-11.7%</u></u>

SUMMARY BY CATEGORY
102-TRANSPORTATION TRUST FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	7,718,551	8,465,543	7,707,626	9,032,185	17.2%
Permits, Fees & Special Assessments	24,108	92,155	25,000	25,000	-
Intergovernmental Revenue	1,720,561	1,750,953	1,736,587	1,738,726	0.1%
Charges For Services	20,507	28,523	19,000	25,500	34.2%
Miscellaneous Revenues	168,534	193,292	19,500	27,359	40.3%
Less 5% Statutory Reduction	0	0	-475,386	-542,439	14.1%
Operating Revenues	<u>9,652,261</u>	<u>10,530,466</u>	<u>9,032,327</u>	<u>10,306,331</u>	<u>14.1%</u>
Transfers In	3,083,485	2,487,092	3,879,399	2,621,628	-32.4%
Fund Balance	0	0	3,087,142	4,353,099	41.0%
Non Operating Revenues	<u>3,083,485</u>	<u>2,487,092</u>	<u>6,966,541</u>	<u>6,974,727</u>	<u>0.1%</u>
Total Revenues	<u><u>12,735,746</u></u>	<u><u>13,017,559</u></u>	<u><u>15,998,868</u></u>	<u><u>17,281,058</u></u>	<u><u>8.0%</u></u>
EXPENDITURES					
Personal Services	7,269,931	7,524,071	8,049,244	8,347,789	3.7%
Operating Expenses	3,435,476	3,944,216	4,704,941	4,860,344	3.3%
Capital Outlay	24,432	207,982	58,300	204,640	251.0%
Operating Expenditures	<u>10,729,839</u>	<u>11,676,268</u>	<u>12,812,485</u>	<u>13,412,773</u>	<u>4.7%</u>
Transfers Out	2,909,256	1,346,443	1,553,287	1,950,824	25.6%
Reserves - Operating	0	0	1,633,096	1,917,461	17.4%
Non-Operating Expenditures	<u>2,909,256</u>	<u>1,346,443</u>	<u>3,186,383</u>	<u>3,868,285</u>	<u>21.4%</u>
Total Expenditures	<u><u>13,639,095</u></u>	<u><u>13,022,711</u></u>	<u><u>15,998,868</u></u>	<u><u>17,281,058</u></u>	<u><u>8.0%</u></u>

SUMMARY BY CATEGORY
103-DRUG ABUSE TREATMENT FUND

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	66,504	58,774	57,276	71,296	24.5%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-2,865</u>	<u>-3,565</u>	<u>24.4%</u>
<i>Operating Revenues</i>	66,641	58,733	54,431	67,731	24.4%
Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,466</u>	<u>- %</u>
<i>Non Operating Revenues</i>	0	0	0	15,466	- %
Total Revenues	<u>66,641</u>	<u>58,733</u>	<u>54,431</u>	<u>83,197</u>	<u>52.8%</u>
EXPENDITURES					
Transfers Out	<u>83,478</u>	<u>59,497</u>	<u>54,431</u>	<u>83,197</u>	<u>52.8%</u>
<i>Non-Operating Expenditures</i>	83,478	59,497	54,431	83,197	52.8%
Total Expenditures	<u>83,478</u>	<u>59,497</u>	<u>54,431</u>	<u>83,197</u>	<u>52.8%</u>

SUMMARY BY CATEGORY
104-TOURIST DEVELOPMENT TAX FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	22,806,321	25,107,144	25,466,602	26,597,691	4.4%
Charges For Services	3,362,063	3,486,900	3,435,303	3,693,854	7.5%
Miscellaneous Revenues	440,631	317,854	378,200	317,385	-16.1%
Less 5% Statutory Reduction	0	0	-1,368,310	-1,530,428	11.8%
<i>Operating Revenues</i>	<u>26,609,015</u>	<u>28,911,899</u>	<u>27,911,795</u>	<u>29,078,502</u>	4.2%
Other Sources	130,052	118,877	120,000	120,000	- %
Fund Balance	0	0	39,894,638	43,667,771	9.5%
<i>Non Operating Revenues</i>	<u>156,526</u>	<u>224,009</u>	<u>40,014,638</u>	<u>43,787,771</u>	9.4%
Total Revenues	<u>26,765,541</u>	<u>29,135,908</u>	<u>67,926,433</u>	<u>72,866,273</u>	<u>7.3%</u>
EXPENDITURES					
Personal Services	4,324,486	4,485,917	5,571,314	2,311,919	-58.5%
Operating Expenses	14,231,456	15,944,034	13,654,593	17,829,049	30.6%
Capital Outlay	1,769,854	2,614,139	3,736,454	7,250,604	94.1%
<i>Operating Expenditures</i>	<u>20,325,796</u>	<u>23,044,091</u>	<u>22,962,361</u>	<u>27,391,572</u>	19.3%
Transfers Out	3,571,172	3,926,812	4,054,310	4,277,462	5.5%
Reserves - Operating	0	0	7,382,582	6,354,610	-13.9%
Reserves - Capital	0	0	21,225,457	3,951,742	-81.4%
Reserves - Assigned	0	0	0	28,782,565	- %
Reserves - Stability	0	0	11,089,936	2,108,322	-81.0%
<i>Non-Operating Expenditures</i>	<u>4,302,478</u>	<u>5,067,992</u>	<u>44,964,072</u>	<u>45,474,701</u>	1.1%
Total Expenditures	<u>24,628,273</u>	<u>28,112,083</u>	<u>67,926,433</u>	<u>72,866,273</u>	<u>7.3%</u>

SUMMARY BY CATEGORY
105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	5,701,580	6,276,786	6,366,650	6,649,422	4.4%
Miscellaneous Revenues	121,595	7,215	70,000	85,262	21.8%
Less 5% Statutory Reduction	0	0	-321,832	-336,734	4.6%
Operating Revenues	<u>5,823,175</u>	<u>6,284,001</u>	<u>6,114,818</u>	<u>6,397,950</u>	4.6%
Other Sources	6,596,513	29,808	20,000	20,000	- %
Fund Balance	0	0	18,396,547	16,336,075	-11.2%
Non Operating Revenues	<u>6,596,513</u>	<u>34,979</u>	<u>18,416,547</u>	<u>16,356,075</u>	-11.2%
Total Revenues	<u><u>12,419,688</u></u>	<u><u>6,318,979</u></u>	<u><u>24,531,365</u></u>	<u><u>22,754,025</u></u>	<u><u>-7.2%</u></u>
EXPENDITURES					
Operating Expenses	85,524	2,094,152	2,755,593	6,480,592	135.2%
Operating Expenditures	<u>85,524</u>	<u>2,094,152</u>	<u>2,755,593</u>	<u>6,480,592</u>	135.2%
Transfers Out	9,250,580	3,183,182	3,159,220	3,093,439	-2.1%
Reserves - Operating	0	0	532,957	5,055,182	848.5%
Reserves - Assigned	0	0	13,333,333	7,375,984	-44.7%
Reserves - Stability	0	0	4,750,262	748,828	-84.2%
Non-Operating Expenditures	<u>16,715,032</u>	<u>3,183,182</u>	<u>21,775,772</u>	<u>16,273,433</u>	-25.3%
Total Expenditures	<u><u>16,800,556</u></u>	<u><u>5,277,333</u></u>	<u><u>24,531,365</u></u>	<u><u>22,754,025</u></u>	<u><u>-7.2%</u></u>

SUMMARY BY CATEGORY
106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	5,701,580	6,276,786	6,366,650	6,649,422	4.4%
Miscellaneous Revenues	36,271	-53	23,000	37,866	64.6%
Less 5% Statutory Reduction	0	0	-319,482	-334,364	4.7%
Operating Revenues	<u>5,737,852</u>	<u>6,276,733</u>	<u>6,070,168</u>	<u>6,352,924</u>	<u>4.7%</u>
Fund Balance	0	0	6,257,000	7,407,540	18.4%
Non Operating Revenues	<u>32,513</u>	<u>29,808</u>	<u>6,257,000</u>	<u>7,407,540</u>	<u>18.4%</u>
Total Revenues	<u><u>5,770,365</u></u>	<u><u>6,306,542</u></u>	<u><u>12,327,168</u></u>	<u><u>13,760,464</u></u>	<u><u>11.6%</u></u>
EXPENDITURES					
Operating Expenses	5,033,566	3,741,827	6,934,543	5,729,658	-17.4%
Operating Expenditures	<u>5,033,566</u>	<u>3,741,827</u>	<u>6,934,543</u>	<u>5,729,658</u>	<u>-17.4%</u>
Transfers Out	104,077	107,483	129,404	113,303	-12.4%
Reserves - Operating	0	0	2,114,167	2,637,127	24.7%
Reserves - Stability	0	0	3,149,054	5,280,376	67.7%
Non-Operating Expenditures	<u>104,077</u>	<u>107,483</u>	<u>5,392,625</u>	<u>8,030,806</u>	<u>48.9%</u>
Total Expenditures	<u><u>5,137,643</u></u>	<u><u>3,849,309</u></u>	<u><u>12,327,168</u></u>	<u><u>13,760,464</u></u>	<u><u>11.6%</u></u>

SUMMARY BY CATEGORY
107-LIBRARY DISTRICT FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	4,133,796	4,091,824	4,424,143	4,685,372	5.9%
Intergovernmental Revenue	233,622	195,094	195,094	241,960	24.0%
Charges For Services	69,600	63,235	62,213	74,305	19.4%
Judgment, Fines & Forfeits	93,351	105,989	103,124	103,556	0.4%
Miscellaneous Revenues	173,444	106,498	133,608	125,213	-6.3%
Less 5% Statutory Reduction	0	0	-233,099	-249,423	7.0%
<i>Operating Revenues</i>	<u>4,742,123</u>	<u>4,574,689</u>	<u>4,685,083</u>	<u>4,980,983</u>	6.3%
Transfers In	3,488,675	8,127	0	569,173	-
Other Sources	185,419	32,588	0	5,012,469	-
Fund Balance	0	0	7,254,029	5,533,511	-23.7%
<i>Non Operating Revenues</i>	<u>3,674,094</u>	<u>40,715</u>	<u>7,254,029</u>	<u>11,115,153</u>	53.2%
Total Revenues	<u>8,416,216</u>	<u>4,615,404</u>	<u>11,939,112</u>	<u>16,096,136</u>	<u>34.8%</u>
EXPENDITURES					
Personal Services	1,067,610	114,277	107,448	54,748	-49.0%
Operating Expenses	3,940,673	5,231,254	6,224,493	6,428,486	3.3%
Capital Outlay	2,346,542	2,054,816	148,353	4,858,500	3,175.0%
<i>Operating Expenditures</i>	<u>7,354,825</u>	<u>7,400,347</u>	<u>6,480,294</u>	<u>11,341,734</u>	75.0%
Transfers Out	983,032	1,182,409	548,226	513,153	-6.4%
Reserves - Operating	0	0	1,672,295	1,745,861	4.4%
Reserves - Stability	0	0	3,238,297	2,495,388	-22.9%
<i>Non-Operating Expenditures</i>	<u>983,032</u>	<u>1,182,409</u>	<u>5,458,818</u>	<u>4,754,402</u>	-12.9%
Total Expenditures	<u>8,337,856</u>	<u>8,582,756</u>	<u>11,939,112</u>	<u>16,096,136</u>	<u>34.8%</u>

SUMMARY BY CATEGORY
109-LAW ENFORCEMENT TRUST FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Miscellaneous Revenues	1,964	199	800	900	12.5%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-40</u>	<u>-45</u>	<u>12.5%</u>
<i>Operating Revenues</i>	1,964	199	760	855	12.5%
Other Sources	<u>67,474</u>	<u>218,274</u>	<u>100,000</u>	<u>40,000</u>	<u>-60.0%</u>
<i>Non Operating Revenues</i>	67,474	218,274	211,481	40,000	-81.1%
Total Revenues	<u>69,438</u>	<u>218,473</u>	<u>212,241</u>	<u>40,855</u>	<u>-80.8%</u>
EXPENDITURES					
Transfers Out	<u>118,700</u>	<u>193,500</u>	<u>212,241</u>	<u>40,855</u>	<u>-80.8%</u>
<i>Non-Operating Expenditures</i>	118,700	193,500	212,241	40,855	-80.8%
Total Expenditures	<u>118,700</u>	<u>193,500</u>	<u>212,241</u>	<u>40,855</u>	<u>-80.8%</u>

SUMMARY BY CATEGORY
111-SHIP STATE HOUSING INITIATIVE PROGRAM

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	0	475,973	390,093	369,678	-5.2%
Charges For Services	59,034	12,728	16,040	2,400	-85.0%
Less 5% Statutory Reduction	0	0	-889	-18,604	1,992.7%
<i>Operating Revenues</i>	<u>68,884</u>	<u>490,431</u>	<u>406,979</u>	<u>353,474</u>	<u>-13.1%</u>
Fund Balance	0	0	160,127	65,000	-59.4%
<i>Non Operating Revenues</i>	<u>250</u>	<u>151</u>	<u>160,127</u>	<u>65,000</u>	<u>-59.4%</u>
Total Revenues	<u><u>69,134</u></u>	<u><u>490,582</u></u>	<u><u>567,106</u></u>	<u><u>418,474</u></u>	<u><u>-26.2%</u></u>
EXPENDITURES					
Personal Services	82,037	70,712	108,920	71,932	-34.0%
Operating Expenses	1,765,795	356,134	458,186	346,542	-24.4%
<i>Operating Expenditures</i>	<u>1,847,832</u>	<u>426,846</u>	<u>567,106</u>	<u>418,474</u>	<u>-26.2%</u>
Total Expenditures	<u><u>1,847,832</u></u>	<u><u>426,846</u></u>	<u><u>567,106</u></u>	<u><u>418,474</u></u>	<u><u>-26.2%</u></u>

SUMMARY BY CATEGORY
112-EMERGENCY(911)COMMUNICATIONS

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	1,262,081	1,236,632	1,373,223	1,164,093	-15.2%
Charges For Services	4,167	8,243	5,622	11,652	107.3%
Less 5% Statutory Reduction	0	0	-68,942	-58,787	-14.7%
Operating Revenues	<u>1,267,875</u>	<u>1,244,575</u>	<u>1,309,903</u>	<u>1,116,958</u>	<u>-14.7%</u>
Fund Balance	0	0	1,935,739	1,242,665	-35.8%
Non Operating Revenues	<u>795,211</u>	<u>1,738,296</u>	<u>1,935,739</u>	<u>1,242,665</u>	<u>-35.8%</u>
Total Revenues	<u><u>2,063,086</u></u>	<u><u>2,982,871</u></u>	<u><u>3,245,642</u></u>	<u><u>2,359,623</u></u>	<u><u>-27.3%</u></u>
EXPENDITURES					
Transfers Out	2,013,083	2,852,392	1,955,666	1,287,589	-34.2%
Reserves - Operating	0	0	100,000	328,000	228.0%
Reserves - Capital	0	0	1,189,976	744,034	-37.5%
Non-Operating Expenditures	<u>2,013,083</u>	<u>2,852,392</u>	<u>3,245,642</u>	<u>2,359,623</u>	<u>-27.3%</u>
Total Expenditures	<u><u>2,013,083</u></u>	<u><u>2,852,392</u></u>	<u><u>3,245,642</u></u>	<u><u>2,359,623</u></u>	<u><u>-27.3%</u></u>

SUMMARY BY CATEGORY
113-BUENAVENTURA LAKES MSBU

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	610,325	111,605	-81.7%
<i>Non Operating Revenues</i>	5,709	649	610,325	111,605	-81.7%
Total Revenues	<u>498,894</u>	<u>649</u>	<u>610,325</u>	<u>111,605</u>	<u>-81.7%</u>
EXPENDITURES					
Capital Outlay	18,486	6,845	192,470	111,605	-42.0%
<i>Operating Expenditures</i>	456,148	6,845	564,321	111,605	-80.2%
Total Expenditures	<u>486,943</u>	<u>46,812</u>	<u>610,325</u>	<u>111,605</u>	<u>-81.7%</u>

SUMMARY BY CATEGORY
114-NEIGHBORHOOD STABILIZATION PROGRAM

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	3,895,570	1,054,779	50,939	62,336	22.4%
<i>Operating Revenues</i>	3,895,662	1,054,779	50,939	62,336	22.4%
Total Revenues	<u>3,896,251</u>	<u>1,054,779</u>	<u>366,612</u>	<u>62,336</u>	<u>-83.0%</u>
EXPENDITURES					
Personal Services	110,056	27,389	74,788	17,001	-77.3%
Operating Expenses	3,786,195	1,027,390	291,824	45,335	-84.5%
<i>Operating Expenditures</i>	3,896,251	1,054,779	366,612	62,336	-83.0%
Total Expenditures	<u>3,896,251</u>	<u>1,054,779</u>	<u>366,612</u>	<u>62,336</u>	<u>-83.0%</u>

SUMMARY BY CATEGORY
115-COURT FACILITIES FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	1,803,580	1,950,759	2,059,683	3,268,704	58.7%
Miscellaneous Revenues	50,510	3,531	26,190	48,112	83.7%
Less 5% Statutory Reduction	0	0	-104,294	-165,840	59.0%
<i>Operating Revenues</i>	<u>1,854,089</u>	<u>1,954,289</u>	<u>1,981,579</u>	<u>3,150,976</u>	59.0%
Fund Balance	0	0	9,103,821	7,392,510	-18.8%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>9,103,821</u>	<u>7,392,510</u>	-18.8%
Total Revenues	<u><u>1,854,089</u></u>	<u><u>1,954,289</u></u>	<u><u>11,085,400</u></u>	<u><u>10,543,486</u></u>	<u><u>-4.9%</u></u>
EXPENDITURES					
Operating Expenses	80	0	0	200,000	- %
Capital Outlay	405,888	816,119	1,992,870	1,276,444	-35.9%
<i>Operating Expenditures</i>	<u>405,968</u>	<u>816,119</u>	<u>1,992,870</u>	<u>1,476,444</u>	-25.9%
Transfers Out	611,957	634,715	640,333	569,279	-11.1%
Reserves - Operating	0	0	0	489,372	- %
Reserves - Capital	0	0	8,452,197	7,908,757	-6.4%
Reserves - Stability	0	0	0	99,634	- %
<i>Non-Operating Expenditures</i>	<u>611,957</u>	<u>634,715</u>	<u>9,092,530</u>	<u>9,067,042</u>	-0.3%
Total Expenditures	<u><u>1,017,925</u></u>	<u><u>1,450,834</u></u>	<u><u>11,085,400</u></u>	<u><u>10,543,486</u></u>	<u><u>-4.9%</u></u>

SUMMARY BY CATEGORY
118-HOMELESS PREVENTION & RAPID REHOUSING

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	73,239	1,004,900	951,731	-5.3%
<i>Operating Revenues</i>	0	73,239	1,004,900	951,731	-5.3%
Total Revenues	<u>1,006</u>	<u>73,251</u>	<u>1,008,983</u>	<u>951,731</u>	<u>-5.7%</u>
EXPENDITURES					
Operating Expenses	3,708	74,243	1,008,983	951,731	-5.7%
<i>Operating Expenditures</i>	10,537	74,243	1,008,983	951,731	-5.7%
Total Expenditures	<u>10,537</u>	<u>74,243</u>	<u>1,008,983</u>	<u>951,731</u>	<u>-5.7%</u>

SUMMARY BY CATEGORY
122-NEIGHBORHOOD STABIL PROGRAM 3

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	31,652	2,280,792	301,453	463,500	53.8%
<i>Operating Revenues</i>	31,650	2,972,922	301,453	463,500	53.8%
Total Revenues	31,650	2,972,955	866,773	463,500	-46.5%
EXPENDITURES					
Personal Services	25,660	52,268	57,484	79,459	38.2%
Operating Expenses	5,991	2,897,653	809,289	384,041	-52.5%
<i>Operating Expenditures</i>	31,650	2,949,921	866,773	463,500	-46.5%
Total Expenditures	31,650	2,949,921	866,773	463,500	-46.5%

SUMMARY BY CATEGORY
123-TDT REF & IMP 2012 PROJECT

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	11,040,000	11,040,000	- %
<i>Non Operating Revenues</i>	11,000,000	0	11,040,000	11,040,000	- %
Total Revenues	11,008,152	7,004	11,040,000	11,040,000	- %
EXPENDITURES					
Capital Outlay	0	0	11,040,000	11,040,000	- %
<i>Operating Expenditures</i>	0	0	11,040,000	11,040,000	- %
Total Expenditures	0	0	11,040,000	11,040,000	- %

SUMMARY BY CATEGORY
124-ENVIRONMENTAL LAND ACQUISITIONS

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	229,153	223,441	243,884	292,623	20.0%
Miscellaneous Revenues	39,106	8,224	23,600	21,917	-7.1%
Less 5% Statutory Reduction	0	0	-13,374	-15,745	17.7%
Operating Revenues	<u>275,071</u>	<u>232,741</u>	<u>254,110</u>	<u>298,795</u>	<u>17.6%</u>
Fund Balance	0	0	5,570,750	4,645,184	-16.6%
Non Operating Revenues	<u>11,434</u>	<u>11,157</u>	<u>5,570,750</u>	<u>4,645,184</u>	<u>-16.6%</u>
Total Revenues	<u><u>286,505</u></u>	<u><u>243,898</u></u>	<u><u>5,824,860</u></u>	<u><u>4,943,979</u></u>	<u><u>-15.1%</u></u>
EXPENDITURES					
Personal Services	165,388	211,367	291,284	319,867	9.8%
Operating Expenses	95,840	123,561	115,810	115,384	-0.4%
Capital Outlay	0	3	5,297,900	4,367,134	-17.6%
Operating Expenditures	<u>261,228</u>	<u>334,931</u>	<u>5,704,994</u>	<u>4,802,385</u>	<u>-15.8%</u>
Transfers Out	77,616	115,211	119,866	113,550	-5.3%
Reserves - Capital	0	0	0	28,044	- %
Non-Operating Expenditures	<u>77,616</u>	<u>115,211</u>	<u>119,866</u>	<u>141,594</u>	<u>18.1%</u>
Total Expenditures	<u><u>338,843</u></u>	<u><u>450,142</u></u>	<u><u>5,824,860</u></u>	<u><u>4,943,979</u></u>	<u><u>-15.1%</u></u>

SUMMARY BY CATEGORY
125-ENVIRONMENTAL LAND MAINTENANCE

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	576,609	574,117	618,621	622,555	0.6%
Miscellaneous Revenues	28,889	1,763	5,000	10,055	101.1%
Less 5% Statutory Reduction	0	0	-31,181	-31,630	1.4%
Operating Revenues	<u>609,216</u>	<u>592,616</u>	<u>592,440</u>	<u>600,980</u>	1.4%
Fund Balance	0	0	2,928,947	1,899,200	-35.2%
Non Operating Revenues	<u>1,855</u>	<u>13,240</u>	<u>2,928,947</u>	<u>1,899,200</u>	-35.2%
Total Revenues	<u><u>611,071</u></u>	<u><u>605,856</u></u>	<u><u>3,521,387</u></u>	<u><u>2,500,180</u></u>	<u><u>-29.0%</u></u>
EXPENDITURES					
Operating Expenses	101,257	116,737	258,215	274,316	6.2%
Capital Outlay	323,609	1,167,642	2,870,546	2,156,634	-24.9%
Operating Expenditures	<u>424,866</u>	<u>1,284,378</u>	<u>3,128,761</u>	<u>2,430,950</u>	-22.3%
Transfers Out	17,941	25,658	27,047	19,815	-26.7%
Reserves - Operating	0	0	187,000	49,415	-73.6%
Non-Operating Expenditures	<u>17,941</u>	<u>25,658</u>	<u>392,626</u>	<u>69,230</u>	-82.4%
Total Expenditures	<u><u>442,806</u></u>	<u><u>1,310,036</u></u>	<u><u>3,521,387</u></u>	<u><u>2,500,180</u></u>	<u><u>-29.0%</u></u>

SUMMARY BY CATEGORY
126-GO BOND SERIES 2010

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Miscellaneous Revenues	34,452	2,781	0	5,700	- %
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>0</u>	<u>-285</u>	<u>- %</u>
<i>Operating Revenues</i>	34,452	2,781	0	5,415	- %
Fund Balance	<u>0</u>	<u>0</u>	4,408,689	1,302,268	-70.5%
<i>Non Operating Revenues</i>	0	0	4,408,689	1,302,268	-70.5%
Total Revenues	<u>34,452</u>	<u>2,781</u>	<u>4,408,689</u>	<u>1,307,683</u>	<u>-70.3%</u>
EXPENDITURES					
Capital Outlay	<u>1,402,835</u>	<u>0</u>	4,408,689	1,307,683	-70.3%
<i>Operating Expenditures</i>	1,402,835	0	4,408,689	1,307,683	-70.3%
Total Expenditures	<u>1,402,835</u>	<u>0</u>	<u>4,408,689</u>	<u>1,307,683</u>	<u>-70.3%</u>

SUMMARY BY CATEGORY
128-SUBDIVISION POND MSBU

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	286,385	361,886	501,170	582,379	16.2%
Less 5% Statutory Reduction	0	0	-25,056	-29,123	16.2%
Operating Revenues	<u>289,341</u>	<u>404,453</u>	<u>518,114</u>	<u>553,256</u>	<u>6.8%</u>
Fund Balance	0	0	186,375	349,025	87.3%
Non Operating Revenues	<u>31,429</u>	<u>452</u>	<u>186,375</u>	<u>349,025</u>	<u>87.3%</u>
Total Revenues	<u><u>320,770</u></u>	<u><u>404,905</u></u>	<u><u>704,489</u></u>	<u><u>902,281</u></u>	<u><u>28.1%</u></u>
EXPENDITURES					
Operating Expenses	222,672	337,503	570,224	731,688	28.3%
Operating Expenditures	<u>222,672</u>	<u>337,503</u>	<u>570,224</u>	<u>731,688</u>	<u>28.3%</u>
Transfers Out	118,684	114,065	134,265	170,593	27.1%
Non-Operating Expenditures	<u>118,684</u>	<u>114,065</u>	<u>134,265</u>	<u>170,593</u>	<u>27.1%</u>
Total Expenditures	<u><u>341,356</u></u>	<u><u>451,568</u></u>	<u><u>704,489</u></u>	<u><u>902,281</u></u>	<u><u>28.1%</u></u>

SUMMARY BY CATEGORY
129-STREET LIGHTING MSBU

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	184,368	210,553	336,775	283,046	-16.0%
Less 5% Statutory Reduction	0	0	-16,840	-14,151	-16.0%
<i>Operating Revenues</i>	<u>185,711</u>	<u>210,840</u>	<u>319,935</u>	<u>268,895</u>	-16.0%
Fund Balance	0	0	56,976	84,470	48.3%
<i>Non Operating Revenues</i>	<u>25,177</u>	<u>91</u>	<u>56,976</u>	<u>84,470</u>	48.3%
Total Revenues	<u><u>210,888</u></u>	<u><u>210,931</u></u>	<u><u>376,911</u></u>	<u><u>353,365</u></u>	<u><u>-6.2%</u></u>
EXPENDITURES					
Operating Expenses	156,698	226,937	361,838	336,301	-7.1%
<i>Operating Expenditures</i>	<u>156,698</u>	<u>226,937</u>	<u>361,838</u>	<u>336,301</u>	-7.1%
Transfers Out	23,575	14,655	15,073	17,064	13.2%
<i>Non-Operating Expenditures</i>	<u>23,575</u>	<u>14,655</u>	<u>15,073</u>	<u>17,064</u>	13.2%
Total Expenditures	<u><u>180,273</u></u>	<u><u>241,592</u></u>	<u><u>376,911</u></u>	<u><u>353,365</u></u>	<u><u>-6.2%</u></u>

SUMMARY BY CATEGORY
130-COURT RELATED TECHNOLOGY FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	630,838	775,720	749,229	575,847	-23.1%
Miscellaneous Revenues	13,305	801	4,955	9,352	88.7%
Less 5% Statutory Reduction	0	0	-37,709	-29,260	-22.4%
Operating Revenues	<u>644,143</u>	<u>776,521</u>	<u>716,475</u>	<u>555,939</u>	<u>-22.4%</u>
Fund Balance	0	0	1,618,248	1,703,051	5.2%
Non Operating Revenues	<u>742</u>	<u>844</u>	<u>1,618,248</u>	<u>1,703,051</u>	<u>5.2%</u>
Total Revenues	<u><u>644,885</u></u>	<u><u>777,365</u></u>	<u><u>2,334,723</u></u>	<u><u>2,258,990</u></u>	<u><u>-3.2%</u></u>
EXPENDITURES					
Personal Services	397,682	417,158	428,376	444,528	3.8%
Operating Expenses	362,408	367,809	441,452	530,824	20.2%
Capital Outlay	150,123	90,649	216,000	339,700	57.3%
Operating Expenditures	<u>910,213</u>	<u>875,616</u>	<u>1,085,828</u>	<u>1,315,052</u>	<u>21.1%</u>
Transfers Out	31,338	51,100	91,685	46,456	-49.3%
Reserves - Operating	0	0	268,239	214,046	-20.2%
Reserves - Stability	0	0	888,971	683,436	-23.1%
Non-Operating Expenditures	<u>31,338</u>	<u>51,100</u>	<u>1,248,895</u>	<u>943,938</u>	<u>-24.4%</u>
Total Expenditures	<u><u>941,551</u></u>	<u><u>926,716</u></u>	<u><u>2,334,723</u></u>	<u><u>2,258,990</u></u>	<u><u>-3.2%</u></u>

SUMMARY BY CATEGORY
134-COUNTYWIDE FIRE FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	13,216,367	13,028,096	14,089,961	14,878,780	5.6%
PY Delinquent Ad Valorem Tax	97,530	31,529	50,000	93,906	87.8%
Permits, Fees & Special Assessments	21,689,568	21,772,125	22,024,239	24,136,465	9.6%
Intergovernmental Revenue	219,511	55,966	52,465	61,240	16.7%
Charges For Services	5,844,728	7,174,178	5,773,771	6,026,127	4.4%
Miscellaneous Revenues	292,983	108,772	195,314	239,206	22.5%
Less 5% Statutory Reduction	0	0	-2,109,287	-2,271,786	7.7%
Operating Revenues	<u>41,360,687</u>	<u>42,170,665</u>	<u>40,076,463</u>	<u>43,163,938</u>	7.7%
Transfers In	3,162,835	2,840,507	2,094,500	2,022,920	-3.4%
Fund Balance	0	0	19,536,066	21,776,752	11.5%
Non Operating Revenues	<u>3,976,621</u>	<u>3,210,648</u>	<u>21,630,566</u>	<u>23,799,672</u>	10.0%
Total Revenues	<u><u>45,337,308</u></u>	<u><u>45,381,313</u></u>	<u><u>61,707,029</u></u>	<u><u>66,963,610</u></u>	<u><u>8.5%</u></u>
EXPENDITURES					
Personal Services	27,822,028	28,360,200	28,943,168	33,376,703	15.3%
Operating Expenses	8,892,367	9,118,986	9,773,445	10,162,874	4.0%
Capital Outlay	829,591	885,368	3,007,908	3,127,395	4.0%
Operating Expenditures	<u>37,543,985</u>	<u>38,364,555</u>	<u>41,724,521</u>	<u>46,666,972</u>	11.8%
Debt Service	246,147	220,027	126,880	126,880	-
Transfers Out	5,188,082	5,046,466	4,988,463	5,405,675	8.4%
Reserves - Operating	0	0	10,283,195	12,884,635	25.3%
Reserves - Capital	0	0	336,149	1,879,448	459.1%
Non-Operating Expenditures	<u>5,457,329</u>	<u>5,266,493</u>	<u>19,982,508</u>	<u>20,296,638</u>	1.6%
Total Expenditures	<u><u>43,001,314</u></u>	<u><u>43,631,048</u></u>	<u><u>61,707,029</u></u>	<u><u>66,963,610</u></u>	<u><u>8.5%</u></u>

SUMMARY BY CATEGORY
136-HOMESTEAD FORECLOSURE MEDIATION FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	174,235	220,855	167,200	125,827	-24.7%
Miscellaneous Revenues	2,053	130	732	1,447	97.7%
Less 5% Statutory Reduction	0	0	-8,397	-6,364	-24.2%
Operating Revenues	<u>176,288</u>	<u>220,985</u>	<u>159,535</u>	<u>120,910</u>	-24.2%
Fund Balance	0	0	317,750	201,541	-36.6%
Non Operating Revenues	<u>114</u>	<u>343</u>	<u>317,750</u>	<u>201,541</u>	-36.6%
Total Revenues	<u><u>176,402</u></u>	<u><u>221,328</u></u>	<u><u>477,285</u></u>	<u><u>322,451</u></u>	<u><u>-32.4%</u></u>
EXPENDITURES					
Personal Services	109,539	124,418	132,024	155,044	17.4%
Operating Expenses	98,225	56,424	62,740	54,842	-12.6%
Operating Expenditures	<u>223,920</u>	<u>180,842</u>	<u>194,764</u>	<u>209,886</u>	7.8%
Transfers Out	0	39,117	37,263	46,546	24.9%
Reserves - Operating	0	0	56,785	45,988	-19.0%
Reserves - Stability	0	0	188,473	20,031	-89.4%
Non-Operating Expenditures	<u>0</u>	<u>39,117</u>	<u>282,521</u>	<u>112,565</u>	-60.2%
Total Expenditures	<u><u>223,920</u></u>	<u><u>219,959</u></u>	<u><u>477,285</u></u>	<u><u>322,451</u></u>	<u><u>-32.4%</u></u>

SUMMARY BY CATEGORY
139-CRIMINAL JUSTICE TRAINING

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	111,383	109,174	93,582	67,337	-28.0%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-4,679</u>	<u>-3,367</u>	<u>-28.0%</u>
<i>Operating Revenues</i>	<u>111,558</u>	<u>109,189</u>	<u>88,903</u>	<u>63,970</u>	<u>-28.0%</u>
Total Revenues	<u>111,558</u>	<u>109,189</u>	<u>88,903</u>	<u>63,970</u>	<u>-28.0%</u>
EXPENDITURES					
Transfers Out	<u>77,116</u>	<u>135,612</u>	<u>88,903</u>	<u>63,970</u>	<u>-28.0%</u>
<i>Non-Operating Expenditures</i>	<u>77,116</u>	<u>135,612</u>	<u>88,903</u>	<u>63,970</u>	<u>-28.0%</u>
Total Expenditures	<u>77,116</u>	<u>135,612</u>	<u>88,903</u>	<u>63,970</u>	<u>-28.0%</u>

SUMMARY BY CATEGORY
141-BOATING IMPROVEMENT FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	37,467	39,558	38,600	167,447	333.8%
Miscellaneous Revenues	4,437	456	2,600	7,321	181.6%
Less 5% Statutory Reduction	0	0	-2,060	-8,738	324.2%
<i>Operating Revenues</i>	<u>41,904</u>	<u>40,014</u>	<u>39,140</u>	<u>166,030</u>	<u>324.2%</u>
Fund Balance	0	0	513,035	448,017	-12.7%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>513,035</u>	<u>448,017</u>	<u>-12.7%</u>
Total Revenues	<u><u>41,904</u></u>	<u><u>40,014</u></u>	<u><u>552,175</u></u>	<u><u>614,047</u></u>	<u><u>11.2%</u></u>
EXPENDITURES					
Operating Expenses	40,000	43,976	5,650	8,546	51.3%
Capital Outlay	79,234	0	314,963	580,780	84.4%
<i>Operating Expenditures</i>	<u>119,234</u>	<u>43,976</u>	<u>320,613</u>	<u>589,326</u>	<u>83.8%</u>
Transfers Out	0	1,019	4,255	2,377	-44.1%
Reserves - Operating	0	0	27,420	22,344	-18.5%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>1,019</u>	<u>231,562</u>	<u>24,721</u>	<u>-89.3%</u>
Total Expenditures	<u><u>119,234</u></u>	<u><u>44,995</u></u>	<u><u>552,175</u></u>	<u><u>614,047</u></u>	<u><u>11.2%</u></u>

SUMMARY BY CATEGORY
145 - RED LIGHT CAMERAS

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Judgment, Fines & Forfeits	0	0	0	59,558	- %
Less 5% Statutory Reduction	0	0	0	-2,978	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,580</u>	<u>- %</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,580</u>	<u>- %</u>
EXPENDITURES					
Operating Expenses	0	0	0	54,080	- %
Capital Outlay	0	0	0	2,500	- %
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,580</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,580</u>	<u>- %</u>

SUMMARY BY CATEGORY
148-BUILDING FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	2,042,760	2,341,066	2,493,753	2,928,414	17.4%
Charges For Services	75,174	65,114	65,700	89,614	36.4%
Miscellaneous Revenues	59,269	25,667	34,700	31,602	-8.9%
Less 5% Statutory Reduction	0	0	-129,708	-152,482	17.6%
<i>Operating Revenues</i>	<u>2,177,282</u>	<u>2,443,440</u>	<u>2,464,445</u>	<u>2,897,148</u>	17.6%
Fund Balance	0	0	4,785,039	4,858,608	1.5%
<i>Non Operating Revenues</i>	<u>24,463</u>	<u>8,983</u>	<u>4,785,039</u>	<u>4,858,608</u>	1.5%
Total Revenues	<u>2,201,745</u>	<u>2,452,423</u>	<u>7,249,484</u>	<u>7,755,756</u>	<u>7.0%</u>
EXPENDITURES					
Personal Services	1,753,895	1,874,127	2,187,055	2,364,672	8.1%
Operating Expenses	179,425	672,998	265,120	568,127	114.3%
Capital Outlay	25,000	52,556	57,893	72,210	24.7%
<i>Operating Expenditures</i>	<u>1,958,320</u>	<u>2,599,680</u>	<u>2,510,068</u>	<u>3,005,009</u>	19.7%
Transfers Out	359,647	458,287	317,538	232,546	-26.8%
Reserves - Operating	0	0	744,361	855,695	15.0%
Reserves - Capital	0	0	863,889	863,889	-%
Reserves - Stability	0	0	2,813,628	2,798,617	-0.5%
<i>Non-Operating Expenditures</i>	<u>359,647</u>	<u>458,287</u>	<u>4,739,416</u>	<u>4,750,747</u>	0.2%
Total Expenditures	<u>2,317,967</u>	<u>3,057,967</u>	<u>7,249,484</u>	<u>7,755,756</u>	<u>7.0%</u>

SUMMARY BY CATEGORY
149-EAST 192 CRA

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	0	0	0	60,770	- %
Fund Balance	0	0	0	41,669	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>102,439</u>	<u>- %</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>42,528</u>	<u>102,439</u>	<u>140.9%</u>
EXPENDITURES					
Operating Expenses	0	0	42,528	59,401	39.7%
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>42,528</u>	<u>59,401</u>	<u>39.7%</u>
Reserves - Restricted	0	0	0	43,038	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>43,038</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>42,528</u>	<u>102,439</u>	<u>140.9%</u>

SUMMARY BY CATEGORY
150-WEST 192 DEVELOPMENT AUTHORITY

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	0	0	0	1,338,745	- %
Fund Balance	0	0	0	1,393,334	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,732,079</u>	<u>- %</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>943,051</u>	<u>2,732,079</u>	<u>189.7%</u>
EXPENDITURES					
Personal Services	0	0	77,928	184,767	137.1%
Operating Expenses	0	0	100,360	492,502	390.7%
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>178,288</u>	<u>677,269</u>	<u>279.9%</u>
Reserves - Operating	0	0	0	53,487	- %
Reserves - Capital	0	0	764,763	706,384	-7.6%
Reserves - Stability	0	0	0	1,294,939	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>764,763</u>	<u>2,054,810</u>	<u>168.7%</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>943,051</u>	<u>2,732,079</u>	<u>189.7%</u>

SUMMARY BY CATEGORY
151-CDBG FUND

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	707,786	957,199	1,226,339	1,836,859	49.8%
<i>Operating Revenues</i>	707,786	957,199	1,226,339	1,836,859	49.8%
Total Revenues	<u>708,077</u>	<u>957,199</u>	<u>2,563,047</u>	<u>1,836,859</u>	<u>-28.3%</u>
EXPENDITURES					
Personal Services	174,608	167,858	153,420	154,543	0.7%
Operating Expenses	146,869	204,314	1,093,988	968,218	-11.5%
Capital Outlay	105,479	0	749,201	147,659	-80.3%
<i>Operating Expenditures</i>	426,956	372,172	1,996,609	1,270,420	-36.4%
Grants and Aids	281,121	585,027	566,438	566,439	- %
<i>Non-Operating Expenditures</i>	281,121	585,027	566,438	566,439	- %
Total Expenditures	<u>708,077</u>	<u>957,199</u>	<u>2,563,047</u>	<u>1,836,859</u>	<u>-28.3%</u>

SUMMARY BY CATEGORY
152-MUNI SVCS TAX UNITS MSTU FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	999,197	893,408	1,031,289	1,042,155	1.1%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-51,565</u>	<u>-52,109</u>	1.1%
Operating Revenues	<u>1,013,947</u>	<u>895,029</u>	<u>979,724</u>	<u>990,046</u>	1.1%
Fund Balance	<u>0</u>	<u>0</u>	<u>526,868</u>	<u>472,872</u>	-10.2%
Non Operating Revenues	<u>657</u>	<u>1,724</u>	<u>526,868</u>	<u>472,872</u>	-10.2%
Total Revenues	<u><u>1,014,605</u></u>	<u><u>896,753</u></u>	<u><u>1,506,592</u></u>	<u><u>1,462,918</u></u>	<u><u>-2.9%</u></u>
EXPENDITURES					
Operating Expenses	1,120,681	1,013,531	1,247,683	1,229,076	-1.5%
Capital Outlay	<u>0</u>	<u>0</u>	<u>148,322</u>	<u>114,192</u>	-23.0%
Operating Expenditures	<u>1,120,681</u>	<u>1,013,531</u>	<u>1,396,005</u>	<u>1,343,268</u>	-3.8%
Transfers Out	162,849	74,925	73,311	77,650	5.9%
Reserves - Operating	<u>0</u>	<u>0</u>	<u>37,276</u>	<u>42,000</u>	12.7%
Non-Operating Expenditures	<u>162,849</u>	<u>74,925</u>	<u>110,587</u>	<u>119,650</u>	8.2%
Total Expenditures	<u><u>1,283,530</u></u>	<u><u>1,088,456</u></u>	<u><u>1,506,592</u></u>	<u><u>1,462,918</u></u>	<u><u>-2.9%</u></u>

SUMMARY BY CATEGORY
153-MUNI SVCS BENEFIT UNITS MSBU FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	38,275	60,945	44,987	34,210	-24.0%
Less 5% Statutory Reduction	0	0	-2,249	-1,710	-24.0%
Operating Revenues	<u>43,608</u>	<u>61,044</u>	<u>42,738</u>	<u>32,500</u>	-24.0%
Fund Balance	0	0	21,041	25,226	19.9%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>21,041</u>	<u>25,226</u>	19.9%
Total Revenues	<u><u>43,608</u></u>	<u><u>61,044</u></u>	<u><u>63,779</u></u>	<u><u>57,726</u></u>	<u><u>-9.5%</u></u>
EXPENDITURES					
Operating Expenses	25,674	31,396	44,073	35,464	-19.5%
Operating Expenditures	<u>61,400</u>	<u>97,868</u>	<u>44,073</u>	<u>35,464</u>	-19.5%
Debt Service	0	0	357	4,081	1,043.1%
Transfers Out	53,446	3,591	7,740	3,921	-49.3%
Reserves - Operating	0	0	3,120	3,132	0.4%
Reserves - Debt	0	0	1,546	1,742	12.7%
Reserves - Restricted	0	0	6,943	9,386	35.2%
Non-Operating Expenditures	<u>53,446</u>	<u>3,591</u>	<u>19,706</u>	<u>22,262</u>	13.0%
Total Expenditures	<u><u>114,846</u></u>	<u><u>101,459</u></u>	<u><u>63,779</u></u>	<u><u>57,726</u></u>	<u><u>-9.5%</u></u>

SUMMARY BY CATEGORY
154-CONSTITUTIONAL GAS TAX FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	3,577,764	3,672,189	3,651,668	3,902,632	6.9%
Miscellaneous Revenues	31,400	343,992	7,500	4,650	-38.0%
Less 5% Statutory Reduction	0	0	-182,958	-195,364	6.8%
Operating Revenues	<u>3,609,164</u>	<u>4,016,181</u>	<u>3,476,210</u>	<u>3,711,918</u>	6.8%
Transfers In	1,500,000	3,750,000	1,710,000	4,772,929	179.1%
Fund Balance	0	0	1,433,400	1,291,772	-9.9%
Non Operating Revenues	<u>1,500,000</u>	<u>3,750,000</u>	<u>3,143,400</u>	<u>6,064,701</u>	92.9%
Total Revenues	<u><u>5,109,164</u></u>	<u><u>7,766,181</u></u>	<u><u>6,619,610</u></u>	<u><u>9,776,619</u></u>	<u><u>47.7%</u></u>
EXPENDITURES					
Operating Expenses	3,575,675	4,412,257	4,214,099	8,070,206	91.5%
Capital Outlay	20,450	1,932,208	774,139	1,701,075	119.7%
Operating Expenditures	<u>3,596,124</u>	<u>6,344,465</u>	<u>4,988,238</u>	<u>9,771,281</u>	95.9%
Transfers Out	1,594,465	1,631,125	1,631,372	5,338	-99.7%
Non-Operating Expenditures	<u>1,594,465</u>	<u>1,631,125</u>	<u>1,631,372</u>	<u>5,338</u>	-99.7%
Total Expenditures	<u><u>5,190,589</u></u>	<u><u>7,975,590</u></u>	<u><u>6,619,610</u></u>	<u><u>9,776,619</u></u>	<u><u>47.7%</u></u>

SUMMARY BY CATEGORY
155-WEST 192 MSBU PHASE I

	Actual FY 2012	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Percent Change
REVENUES					
Permits, Fees & Special Assessments	1,250,660	1,690,555	1,626,022	2,425,241	49.2%
Miscellaneous Revenues	273,073	175,964	180,533	64,981	-64.0%
Less 5% Statutory Reduction	0	0	-90,328	-124,511	37.8%
Operating Revenues	1,523,733	1,866,519	1,716,227	2,365,711	37.8%
Fund Balance	0	0	2,549,421	1,988,822	-22.0%
Non Operating Revenues	55,641	30,502	2,549,421	1,988,822	-22.0%
Total Revenues	1,579,374	1,897,021	4,265,648	4,354,533	2.1%
EXPENDITURES					
Personal Services	174,480	200,990	210,857	199,379	-5.4%
Operating Expenses	3,282,565	2,066,294	2,247,223	2,192,378	-2.4%
Capital Outlay	0	3,620	60,000	81,025	35.0%
Operating Expenditures	3,457,045	2,270,904	2,518,080	2,472,782	-1.8%
Transfers Out	81,726	75,748	65,369	55,450	-15.2%
Reserves - Operating	0	0	617,000	662,217	7.3%
Reserves - Capital	0	0	1,065,199	1,164,084	9.3%
Non-Operating Expenditures	81,726	75,748	1,747,568	1,881,751	7.7%
Total Expenditures	3,538,771	2,346,652	4,265,648	4,354,533	2.1%

SUMMARY BY CATEGORY
156-FEDERAL AND STATE GRANTS FUND

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	39,082	2,463,665	7,898,927	5,176,116	-34.5%
<i>Operating Revenues</i>	39,082	2,463,824	7,898,927	5,176,116	-34.5%
Total Revenues	39,082	2,463,824	7,904,871	5,176,116	-34.5%
EXPENDITURES					
Personal Services	0	0	72,132	186,844	159.0%
Operating Expenses	0	15,909	78,139	122,791	57.1%
Capital Outlay	39,082	2,285,861	7,717,768	4,834,808	-37.4%
<i>Operating Expenditures</i>	39,082	2,301,770	7,868,039	5,144,443	-34.6%
Transfers Out	0	49,508	30,888	31,673	2.5%
<i>Non-Operating Expenditures</i>	0	162,055	36,832	31,673	-14.0%
Total Expenditures	39,082	2,463,824	7,904,871	5,176,116	-34.5%

SUMMARY BY CATEGORY
158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	330,208	327,044	572,278	552,419	-3.5%
Judgment, Fines & Forfeits	538,360	563,315	540,000	560,000	3.7%
Miscellaneous Revenues	52,506	45,656	49,986	26,737	-46.5%
Less 5% Statutory Reduction	0	0	-58,113	-56,958	-2.0%
<i>Operating Revenues</i>	<u>921,073</u>	<u>936,014</u>	<u>1,104,151</u>	<u>1,082,198</u>	-2.0%
Transfers In	293,870	293,535	626,031	725,195	15.8%
Fund Balance	0	0	1,438,359	1,179,640	-18.0%
<i>Non Operating Revenues</i>	<u>293,870</u>	<u>293,535</u>	<u>2,064,390</u>	<u>1,904,835</u>	-7.7%
Total Revenues	<u>1,214,943</u>	<u>1,229,549</u>	<u>3,168,541</u>	<u>2,987,033</u>	<u>-5.7%</u>
EXPENDITURES					
Personal Services	284,426	256,045	203,148	205,291	1.1%
Operating Expenses	643,973	692,547	1,481,003	1,537,627	3.8%
Capital Outlay	0	76,243	3,922	7,500	91.2%
<i>Operating Expenditures</i>	<u>928,398</u>	<u>1,024,834</u>	<u>1,688,073</u>	<u>1,750,418</u>	3.7%
Transfers Out	120,264	102,936	66,403	91,663	38.0%
Reserves - Operating	0	0	466,466	530,000	13.6%
Reserves - Capital	0	0	947,599	614,952	-35.1%
<i>Non-Operating Expenditures</i>	<u>120,264</u>	<u>102,936</u>	<u>1,480,468</u>	<u>1,236,615</u>	-16.5%
Total Expenditures	<u>1,048,662</u>	<u>1,127,770</u>	<u>3,168,541</u>	<u>2,987,033</u>	<u>-5.7%</u>

SUMMARY BY CATEGORY
168-SECTION 8 FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	8,349,871	9,322,873	8,789,692	10,062,656	14.5%
Miscellaneous Revenues	9,147	7,540	870	870	- %
<i>Operating Revenues</i>	<u>8,359,019</u>	<u>9,330,413</u>	<u>8,790,562</u>	<u>10,063,526</u>	14.5%
Total Revenues	<u>8,361,022</u>	<u>9,331,879</u>	<u>8,790,562</u>	<u>10,063,526</u>	<u>14.5%</u>
 EXPENDITURES					
Personal Services	427,141	472,117	490,856	603,077	22.9%
Operating Expenses	7,743,214	8,723,314	8,298,206	9,460,449	14.0%
<i>Operating Expenditures</i>	<u>8,170,356</u>	<u>9,195,431</u>	<u>8,790,562</u>	<u>10,063,526</u>	14.5%
Total Expenditures	<u>8,170,356</u>	<u>9,195,431</u>	<u>8,790,562</u>	<u>10,063,526</u>	<u>14.5%</u>

SUMMARY BY CATEGORY
177-FIRE IMPACT FEE FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	81,527	217,285	135,000	897,011	564.5%
Miscellaneous Revenues	8,904	927	4,485	25,562	469.9%
Less 5% Statutory Reduction	0	0	-6,974	-46,129	561.4%
Operating Revenues	<u>90,431</u>	<u>218,212</u>	<u>132,511</u>	<u>876,444</u>	<u>561.4%</u>
Fund Balance	0	0	1,291,362	2,204,274	70.7%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>1,291,362</u>	<u>2,204,274</u>	<u>70.7%</u>
Total Revenues	<u><u>90,431</u></u>	<u><u>218,212</u></u>	<u><u>1,423,873</u></u>	<u><u>3,080,718</u></u>	<u><u>116.4%</u></u>
EXPENDITURES					
Operating Expenses	224	26	900	225	-75.0%
Capital Outlay	0	0	0	1,125,000	- %
Operating Expenditures	<u>224</u>	<u>26</u>	<u>900</u>	<u>1,125,225</u>	<u>124,925.0%</u>
Transfers Out	635,343	4,051	3,256	6,057	86.0%
Reserves - Operating	0	0	0	90	- %
Reserves - Capital	0	0	1,419,717	1,949,346	37.3%
Non-Operating Expenditures	<u>635,343</u>	<u>4,051</u>	<u>1,422,973</u>	<u>1,955,493</u>	<u>37.4%</u>
Total Expenditures	<u><u>635,567</u></u>	<u><u>4,077</u></u>	<u><u>1,423,873</u></u>	<u><u>3,080,718</u></u>	<u><u>116.4%</u></u>

SUMMARY BY CATEGORY
178-PARKS IMPACT FEE FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	322,083	951,808	612,200	1,072,995	75.3%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-31,275</u>	<u>-53,651</u>	<u>71.5%</u>
Operating Revenues	339,171	954,556	594,225	1,019,344	71.5%
Fund Balance	<u>0</u>	<u>0</u>	<u>3,449,518</u>	<u>5,173,297</u>	<u>50.0%</u>
Non Operating Revenues	210,000	0	3,449,518	5,173,297	50.0%
Total Revenues	<u>549,171</u>	<u>954,556</u>	<u>4,043,743</u>	<u>6,192,641</u>	<u>53.1%</u>
EXPENDITURES					
Operating Expenses	959	14	0	300,000	- %
Capital Outlay	<u>0</u>	<u>7,279</u>	<u>173,148</u>	<u>640,281</u>	<u>269.8%</u>
Operating Expenditures	959	7,293	173,148	940,281	443.1%
Transfers Out	25,777	15,940	16,467	24,241	47.2%
Reserves - Capital	<u>0</u>	<u>0</u>	<u>3,854,128</u>	<u>5,228,119</u>	<u>35.6%</u>
Non-Operating Expenditures	25,777	15,940	3,870,595	5,252,360	35.7%
Total Expenditures	<u>26,736</u>	<u>23,233</u>	<u>4,043,743</u>	<u>6,192,641</u>	<u>53.1%</u>

SUMMARY BY CATEGORY
180-INMATE WELFARE FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	278,663	54,355	58,552	76,469	30.6%
Miscellaneous Revenues	3,170	192,767	265,899	204,495	-23.1%
Less 5% Statutory Reduction	0	0	-16,223	-3,823	-76.4%
Operating Revenues	<u>281,833</u>	<u>247,122</u>	<u>308,228</u>	<u>277,141</u>	-10.1%
Fund Balance	0	0	221,672	190,448	-14.1%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>221,672</u>	<u>190,448</u>	-14.1%
Total Revenues	<u><u>281,833</u></u>	<u><u>247,122</u></u>	<u><u>529,900</u></u>	<u><u>467,589</u></u>	<u><u>-11.8%</u></u>
EXPENDITURES					
Operating Expenses	261,657	309,830	341,000	300,420	-11.9%
Operating Expenditures	<u>261,657</u>	<u>343,209</u>	<u>341,000</u>	<u>300,420</u>	-11.9%
Transfers Out	12,235	14,729	90,998	76,760	-15.6%
Reserves - Operating	0	0	90,793	60,914	-32.9%
Reserves - Stability	0	0	0	29,495	- %
Non-Operating Expenditures	<u>12,235</u>	<u>14,729</u>	<u>188,900</u>	<u>167,169</u>	-11.5%
Total Expenditures	<u><u>273,892</u></u>	<u><u>357,938</u></u>	<u><u>529,900</u></u>	<u><u>467,589</u></u>	<u><u>-11.8%</u></u>

SUMMARY BY CATEGORY
182-ROAD IMPACT FEE ZONE 2

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	4,900,000	4,900,000	- %
<i>Non Operating Revenues</i>	8,500	0	4,900,000	4,900,000	- %
Total Revenues	100,653	2,246	4,900,000	4,900,000	- %
EXPENDITURES					
Reserves - Capital	0	0	4,900,000	4,900,000	- %
<i>Non-Operating Expenditures</i>	1,854,915	5,118,272	4,900,000	4,900,000	- %
Total Expenditures	3,368,872	5,382,042	4,900,000	4,900,000	- %

SUMMARY BY CATEGORY
183-ROAD IMPACT FEE ZONE 3

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	31,021	29,543	-4.8%
<i>Non Operating Revenues</i>	9,703	0	31,021	29,543	-4.8%
Total Revenues	155,904	11,957	31,021	29,543	-4.8%
EXPENDITURES					
Capital Outlay	893,399	4,421,302	31,021	29,543	-4.8%
<i>Operating Expenditures</i>	897,103	4,421,302	31,021	29,543	-4.8%
Total Expenditures	1,007,109	18,568,525	31,021	29,543	-4.8%

SUMMARY BY CATEGORY
184-ROAD IMPACT FEE ZONE 4

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	399,508	384,507	-3.8%
<i>Non Operating Revenues</i>	9,160,809	0	399,508	384,507	-3.8%
Total Revenues	9,198,998	5,550	399,508	384,507	-3.8%
EXPENDITURES					
Capital Outlay	49,059	50,713	399,508	384,507	-3.8%
<i>Operating Expenditures</i>	49,059	50,713	399,508	384,507	-3.8%
Total Expenditures	2,470,030	804,382	399,508	384,507	-3.8%

SUMMARY BY CATEGORY
187-ROAD IMPACT FEE POINCIANA OVERLAY

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	444,052	444,537	0.1%
<i>Non Operating Revenues</i>	0	0	444,052	444,537	0.1%
Total Revenues	<u>2,801</u>	<u>1,674</u>	<u>444,052</u>	<u>444,537</u>	<u>0.1%</u>
EXPENDITURES					
Reserves - Capital	0	0	444,052	444,537	0.1%
<i>Non-Operating Expenditures</i>	1,444	2,132	444,052	444,537	0.1%
Total Expenditures	<u>1,444</u>	<u>2,132</u>	<u>444,052</u>	<u>444,537</u>	<u>0.1%</u>

SUMMARY BY CATEGORY - DEBT SERVICE FUND GROUP

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	3,038,299	3,030,520	3,261,638	3,235,192	-0.8%
PY Delinquent Ad Valorem Tax	14,255	6,804	0	0	-
Permits, Fees & Special Assessments	747,800	588,961	533,523	597,287	12.0%
Intergovernmental Revenue	2,706,247	2,706,247	2,610,244	2,531,921	-3.0%
Miscellaneous Revenues	250,893	76,289	17,700	17,700	-
Less 5% Statutory Reduction	0	0	-190,643	-192,509	1.0%
Operating Revenues	<u>6,757,494</u>	<u>6,408,821</u>	<u>6,232,462</u>	<u>6,189,591</u>	-0.7%
Transfers In	32,400,648	30,442,977	30,537,391	30,201,191	-1.1%
Other Sources	95,738,579	0	0	0	-
Fund Balance	0	0	45,027,109	45,776,264	1.7%
Non Operating Revenues	<u>128,139,227</u>	<u>30,442,977</u>	<u>75,564,500</u>	<u>75,977,455</u>	0.5%
Total Revenues	<u><u>134,896,721</u></u>	<u><u>36,851,798</u></u>	<u><u>81,796,962</u></u>	<u><u>82,167,046</u></u>	<u><u>0.5%</u></u>
EXPENDITURES					
Debt Service	135,997,161	38,478,512	37,426,391	37,512,239	0.2%
Transfers Out	40,953	62,645	0	0	-
Reserves - Debt	0	0	44,370,571	44,654,807	0.6%
Non-Operating Expenditures	<u>136,038,114</u>	<u>38,541,157</u>	<u>81,796,962</u>	<u>82,167,046</u>	0.5%
Total Expenditures	<u><u>136,038,114</u></u>	<u><u>38,541,157</u></u>	<u><u>81,796,962</u></u>	<u><u>82,167,046</u></u>	<u><u>0.5%</u></u>

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

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	3,620,890	3,203,758	2,679,544	3,199,083	19.4%
Fund Balance	0	0	5,794,049	5,291,759	-8.7%
<i>Non Operating Revenues</i>	<u>3,620,890</u>	<u>3,203,758</u>	<u>8,473,593</u>	<u>8,490,842</u>	<u>0.2%</u>
Total Revenues	<u><u>3,650,609</u></u>	<u><u>3,211,481</u></u>	<u><u>8,473,593</u></u>	<u><u>8,490,842</u></u>	<u><u>0.2%</u></u>
EXPENDITURES					
Debt Service	3,187,506	3,189,444	3,190,558	3,187,582	-0.1%
Reserves - Debt	0	0	5,283,035	5,303,260	0.4%
<i>Non-Operating Expenditures</i>	<u>3,187,506</u>	<u>3,189,444</u>	<u>8,473,593</u>	<u>8,490,842</u>	<u>0.2%</u>
Total Expenditures	<u><u>3,187,506</u></u>	<u><u>3,189,444</u></u>	<u><u>8,473,593</u></u>	<u><u>8,490,842</u></u>	<u><u>0.2%</u></u>

SUMMARY BY CATEGORY
204-TDT TAX BONDS SERIES 2012

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	216,724	280,889	220,000	260,000	18.2%
Miscellaneous Revenues	5,183	1,909	1,500	1,500	- %
Less 5% Statutory Reduction	0	0	-11,075	-13,075	18.1%
<i>Operating Revenues</i>	<u>221,907</u>	<u>282,798</u>	<u>210,425</u>	<u>248,425</u>	18.1%
Transfers In	427,734	722,497	686,284	610,882	-11.0%
Fund Balance	0	0	1,538,363	1,577,494	2.5%
<i>Non Operating Revenues</i>	<u>1,635,351</u>	<u>722,497</u>	<u>2,224,647</u>	<u>2,188,376</u>	-1.6%
Total Revenues	<u><u>1,857,257</u></u>	<u><u>1,005,295</u></u>	<u><u>2,435,072</u></u>	<u><u>2,436,801</u></u>	<u>0.1%</u>
EXPENDITURES					
Debt Service	387,523	863,793	930,451	930,081	- %
Reserves - Debt	0	0	1,504,621	1,506,720	0.1%
<i>Non-Operating Expenditures</i>	<u>387,523</u>	<u>863,793</u>	<u>2,435,072</u>	<u>2,436,801</u>	0.1%
Total Expenditures	<u><u>387,523</u></u>	<u><u>863,793</u></u>	<u><u>2,435,072</u></u>	<u><u>2,436,801</u></u>	<u>0.1%</u>

SUMMARY BY CATEGORY
210-W 192 PHASE IIC

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	273,439	308,072	313,523	337,287	7.6%
Miscellaneous Revenues	4,460	2,448	1,200	1,200	- %
Less 5% Statutory Reduction	0	0	-15,736	-16,924	7.5%
<i>Operating Revenues</i>	<u>277,899</u>	<u>310,520</u>	<u>298,987</u>	<u>321,563</u>	<u>7.6%</u>
Fund Balance	0	0	485,745	578,241	19.0%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>485,745</u>	<u>578,241</u>	<u>19.0%</u>
Total Revenues	<u><u>277,899</u></u>	<u><u>310,520</u></u>	<u><u>784,732</u></u>	<u><u>899,804</u></u>	<u><u>14.7%</u></u>
EXPENDITURES					
Debt Service	328,375	285,781	310,438	449,409	44.8%
Reserves - Debt	0	0	474,294	450,395	-5.0%
<i>Non-Operating Expenditures</i>	<u>328,375</u>	<u>285,781</u>	<u>784,732</u>	<u>899,804</u>	<u>14.7%</u>
Total Expenditures	<u><u>328,375</u></u>	<u><u>285,781</u></u>	<u><u>784,732</u></u>	<u><u>899,804</u></u>	<u><u>14.7%</u></u>

SUMMARY BY CATEGORY
234-LTD GO BONDS 2006

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	941,873	948,988	1,130,163	1,179,773	4.4%
Less 5% Statutory Reduction	0	0	-56,508	-58,989	4.4%
<i>Operating Revenues</i>	<u>961,659</u>	<u>955,840</u>	<u>1,073,655</u>	<u>1,120,784</u>	4.4%
Fund Balance	0	0	1,416,331	1,333,370	-5.9%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>1,416,331</u>	<u>1,333,370</u>	-5.9%
Total Revenues	<u>961,659</u>	<u>955,840</u>	<u>2,489,986</u>	<u>2,454,154</u>	<u>-1.4%</u>
EXPENDITURES					
Debt Service	1,181,373	1,180,273	1,183,074	1,179,773	-0.3%
Reserves - Debt	0	0	1,306,912	1,274,381	-2.5%
<i>Non-Operating Expenditures</i>	<u>1,181,373</u>	<u>1,180,273</u>	<u>2,489,986</u>	<u>2,454,154</u>	-1.4%
Total Expenditures	<u>1,181,373</u>	<u>1,180,273</u>	<u>2,489,986</u>	<u>2,454,154</u>	<u>-1.4%</u>

SUMMARY BY CATEGORY
235-INFRA SALES SURTAX SERIES 2007

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	6,234,617	6,258,919	6,251,618	6,260,745	0.1%
Fund Balance	0	0	4,800,882	4,877,005	1.6%
<i>Non Operating Revenues</i>	<u>6,234,617</u>	<u>6,258,919</u>	<u>11,052,500</u>	<u>11,137,750</u>	<u>0.8%</u>
Total Revenues	<u><u>6,251,598</u></u>	<u><u>6,268,524</u></u>	<u><u>11,052,500</u></u>	<u><u>11,137,750</u></u>	<u><u>0.8%</u></u>
EXPENDITURES					
Debt Service	6,195,063	6,193,163	6,185,700	6,182,575	-0.1%
Reserves - Debt	0	0	4,866,800	4,955,175	1.8%
<i>Non-Operating Expenditures</i>	<u>6,195,063</u>	<u>6,193,163</u>	<u>11,052,500</u>	<u>11,137,750</u>	<u>0.8%</u>
Total Expenditures	<u><u>6,195,063</u></u>	<u><u>6,193,163</u></u>	<u><u>11,052,500</u></u>	<u><u>11,137,750</u></u>	<u><u>0.8%</u></u>

SUMMARY BY CATEGORY
236-CAPITAL IMPROVEMENT BOND SERIES 2009

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	2,206,243	2,206,243	2,110,244	2,031,921	-3.7%
Miscellaneous Revenues	77,588	23,258	10,000	10,000	- %
Less 5% Statutory Reduction	0	0	-500	-500	- %
Operating Revenues	<u>2,283,832</u>	<u>2,229,501</u>	<u>2,119,744</u>	<u>2,041,421</u>	-3.7%
Transfers In	7,885,467	7,897,258	7,984,362	7,113,314	-10.9%
Fund Balance	0	0	14,433,532	15,438,353	7.0%
Non Operating Revenues	<u>7,885,467</u>	<u>7,897,258</u>	<u>22,417,894</u>	<u>22,551,667</u>	0.6%
Total Revenues	<u><u>10,169,299</u></u>	<u><u>10,126,759</u></u>	<u><u>24,537,638</u></u>	<u><u>24,593,088</u></u>	<u>0.2%</u>
EXPENDITURES					
Debt Service	10,125,242	10,120,567	10,120,193	10,111,418	-0.1%
Reserves - Debt	0	0	14,417,445	14,481,670	0.4%
Non-Operating Expenditures	<u>10,125,242</u>	<u>10,120,567</u>	<u>24,537,638</u>	<u>24,593,088</u>	0.2%
Total Expenditures	<u><u>10,125,242</u></u>	<u><u>10,120,567</u></u>	<u><u>24,537,638</u></u>	<u><u>24,593,088</u></u>	<u>0.2%</u>

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

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Miscellaneous Revenues	39,057	8,943	5,000	5,000	- %
Less 5% Statutory Reduction	0	0	-250	-250	- %
<i>Operating Revenues</i>	<u>39,057</u>	<u>8,943</u>	<u>4,750</u>	<u>4,750</u>	- %
Transfers In	4,179,314	4,216,700	4,146,982	4,208,207	1.5%
Fund Balance	0	0	7,713,593	7,687,368	-0.3%
<i>Non Operating Revenues</i>	<u>4,179,314</u>	<u>4,216,700</u>	<u>11,860,575</u>	<u>11,895,575</u>	0.3%
Total Revenues	<u>4,218,371</u>	<u>4,225,643</u>	<u>11,865,325</u>	<u>11,900,325</u>	0.3%
EXPENDITURES					
Debt Service	4,195,000	4,184,625	4,182,150	4,172,500	-0.2%
Reserves - Debt	0	0	7,683,175	7,727,825	0.6%
<i>Non-Operating Expenditures</i>	<u>4,195,000</u>	<u>4,184,625</u>	<u>11,865,325</u>	<u>11,900,325</u>	0.3%
Total Expenditures	<u>4,195,000</u>	<u>4,184,625</u>	<u>11,865,325</u>	<u>11,900,325</u>	0.3%

SUMMARY BY CATEGORY
238-GO BONDS 2010

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	2,096,426	2,081,532	2,131,475	2,055,419	-3.6%
Less 5% Statutory Reduction	0	0	-106,574	-102,771	-3.6%
Operating Revenues	<u>2,118,327</u>	<u>2,087,908</u>	<u>2,024,901</u>	<u>1,952,648</u>	<u>-3.6%</u>
Fund Balance	0	0	1,766,579	1,887,998	6.9%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>1,766,579</u>	<u>1,887,998</u>	<u>6.9%</u>
Total Revenues	<u><u>2,118,327</u></u>	<u><u>2,087,908</u></u>	<u><u>3,791,480</u></u>	<u><u>3,840,646</u></u>	<u><u>1.3%</u></u>
EXPENDITURES					
Debt Service	2,064,519	2,066,119	2,054,920	2,055,419	- %
Reserves - Debt	0	0	1,736,560	1,785,227	2.8%
Non-Operating Expenditures	<u>2,064,519</u>	<u>2,066,119</u>	<u>3,791,480</u>	<u>3,840,646</u>	<u>1.3%</u>
Total Expenditures	<u><u>2,064,519</u></u>	<u><u>2,066,119</u></u>	<u><u>3,791,480</u></u>	<u><u>3,840,646</u></u>	<u><u>1.3%</u></u>

SUMMARY BY CATEGORY
239-INFRA S TAX REV REFUNDING 2011

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Transfers In	1,721,326	3,095,263	3,769,075	3,767,706	- %
Fund Balance	0	0	3,111,438	3,139,357	0.9%
<i>Non Operating Revenues</i>	<u>2,010,101</u>	<u>3,095,263</u>	<u>6,880,513</u>	<u>6,907,063</u>	<u>0.4%</u>
Total Revenues	<u><u>2,014,860</u></u>	<u><u>3,097,732</u></u>	<u><u>6,880,513</u></u>	<u><u>6,907,063</u></u>	<u><u>0.4%</u></u>
 EXPENDITURES					
Debt Service	685,510	1,313,175	3,743,625	3,732,125	-0.3%
Reserves - Debt	0	0	3,136,888	3,174,938	1.2%
<i>Non-Operating Expenditures</i>	<u>685,510</u>	<u>1,313,175</u>	<u>6,880,513</u>	<u>6,907,063</u>	<u>0.4%</u>
Total Expenditures	<u><u>685,510</u></u>	<u><u>1,313,175</u></u>	<u><u>6,880,513</u></u>	<u><u>6,907,063</u></u>	<u><u>0.4%</u></u>

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

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	500,004	500,000	500,000	- %
<i>Operating Revenues</i>	455	508,442	500,000	500,000	- %
Transfers In	545,320	5,048,582	5,019,526	5,041,254	0.4%
Fund Balance	0	0	3,966,597	3,965,319	- %
<i>Non Operating Revenues</i>	1,095,930	5,048,582	8,986,123	9,006,573	0.2%
Total Revenues	<u>1,096,385</u>	<u>5,557,024</u>	<u>9,486,123</u>	<u>9,506,573</u>	<u>0.2%</u>
EXPENDITURES					
Debt Service	523,609	2,158,725	5,525,282	5,511,357	-0.3%
Reserves - Debt	0	0	3,960,841	3,995,216	0.9%
<i>Non-Operating Expenditures</i>	523,609	2,158,725	9,486,123	9,506,573	0.2%
Total Expenditures	<u>523,609</u>	<u>2,158,725</u>	<u>9,486,123</u>	<u>9,506,573</u>	<u>0.2%</u>

SUMMARY BY CATEGORY - CAPITAL PROJECTS FUND GROUP

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	21,540,679	22,775,166	23,510,242	23,894,820	1.6%
Intergovernmental Revenue	7,388,762	3,991,008	0	5,700,000	- %
Miscellaneous Revenues	546,004	178,181	205,400	69,845	-66.0%
Less 5% Statutory Reduction	0	0	-1,185,782	-1,198,233	1.1%
Operating Revenues	<u>29,475,445</u>	<u>26,944,354</u>	<u>22,529,860</u>	<u>28,466,432</u>	<u>26.3%</u>
Transfers In	4,223,391	58,984,266	0	5,974,000	- %
Other Sources	8,837,938	0	23,000,000	23,000,000	- %
Fund Balance	0	0	103,430,261	94,618,226	-8.5%
Non Operating Revenues	<u>13,061,329</u>	<u>58,984,266</u>	<u>126,430,261</u>	<u>123,592,226</u>	<u>-2.2%</u>
Total Revenues	<u><u>42,536,774</u></u>	<u><u>85,928,620</u></u>	<u><u>148,960,121</u></u>	<u><u>152,058,658</u></u>	<u><u>2.1%</u></u>
EXPENDITURES					
Operating Expenses	740,872	0	0	0	- %
Capital Outlay	51,196,676	24,970,266	107,480,699	120,874,398	12.5%
Operating Expenditures	<u>51,937,548</u>	<u>24,970,266</u>	<u>107,480,699</u>	<u>120,874,398</u>	<u>12.5%</u>
Debt Service	831,035	1,836,774	1,836,238	1,836,648	- %
Transfers Out	14,566,715	18,672,865	22,665,824	15,509,067	-31.6%
Reserves - Capital	0	0	14,224,837	11,086,022	-22.1%
Reserves - Assigned	0	0	2,752,523	2,752,523	- %
Non-Operating Expenditures	<u>15,397,750</u>	<u>20,509,639</u>	<u>41,479,422</u>	<u>31,184,260</u>	<u>-24.8%</u>
Total Expenditures	<u><u>67,335,298</u></u>	<u><u>45,479,904</u></u>	<u><u>148,960,121</u></u>	<u><u>152,058,658</u></u>	<u><u>2.1%</u></u>

SUMMARY BY CATEGORY
305-DEFICIENT ROADS CAPITAL

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	2,579,321	2,818,180	9.3%
<i>Non Operating Revenues</i>	0	0	2,579,321	2,818,180	9.3%
Total Revenues	<u>19,128</u>	<u>1,839</u>	<u>2,591,671</u>	<u>2,818,180</u>	<u>8.7%</u>
EXPENDITURES					
Capital Outlay	48,615	122,332	2,278,605	2,818,180	23.7%
<i>Operating Expenditures</i>	48,615	122,332	2,278,605	2,818,180	23.7%
Total Expenditures	<u>48,615</u>	<u>122,332</u>	<u>2,591,671</u>	<u>2,818,180</u>	<u>8.7%</u>

SUMMARY BY CATEGORY
306-LOCAL OPTION SALES TAX FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	21,540,679	22,775,166	23,510,242	23,894,820	1.6%
Miscellaneous Revenues	192,505	86,754	118,000	69,845	-40.8%
Less 5% Statutory Reduction	0	0	-1,181,412	-1,198,233	1.4%
Operating Revenues	<u>23,646,242</u>	<u>22,861,919</u>	<u>22,446,830</u>	<u>22,766,432</u>	1.4%
Fund Balance	0	0	32,611,737	31,415,020	-3.7%
Non Operating Revenues	<u>8,837,938</u>	<u>1,404,489</u>	<u>32,611,737</u>	<u>31,415,020</u>	-3.7%
Total Revenues	<u><u>32,484,180</u></u>	<u><u>24,266,408</u></u>	<u><u>55,058,567</u></u>	<u><u>54,181,452</u></u>	<u><u>-1.6%</u></u>
EXPENDITURES					
Capital Outlay	16,472,288	5,422,608	19,796,561	25,749,715	30.1%
Operating Expenditures	<u>16,763,975</u>	<u>5,422,608</u>	<u>19,796,561</u>	<u>25,749,715</u>	30.1%
Debt Service	831,035	1,836,774	1,836,238	1,836,648	-
Transfers Out	14,566,715	15,522,865	22,665,824	15,509,067	-31.6%
Reserves - Capital	0	0	10,759,944	11,086,022	3.0%
Non-Operating Expenditures	<u>15,397,750</u>	<u>17,359,639</u>	<u>35,262,006</u>	<u>28,431,737</u>	-19.4%
Total Expenditures	<u><u>32,161,726</u></u>	<u><u>22,782,246</u></u>	<u><u>55,058,567</u></u>	<u><u>54,181,452</u></u>	<u><u>-1.6%</u></u>

SUMMARY BY CATEGORY
315-GEN CAP OUTLAY FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	5,475,705	3,991,008	0	5,700,000	- %
<i>Operating Revenues</i>	5,529,557	4,059,101	39,330	5,700,000	14,392.8%
Transfers In	4,223,391	40,294,508	0	5,974,000	- %
Other Sources	0	0	23,000,000	23,000,000	- %
Fund Balance	0	0	35,751,583	41,700,907	16.6%
<i>Non Operating Revenues</i>	4,223,391	40,294,508	58,751,583	70,674,907	20.3%
Total Revenues	9,752,948	44,353,609	58,790,913	76,374,907	29.9%
EXPENDITURES					
Capital Outlay	10,596,056	10,266,332	54,137,647	73,622,384	36.0%
<i>Operating Expenditures</i>	11,045,241	10,266,332	54,137,647	73,622,384	36.0%
Reserves - Assigned	0	0	2,752,523	2,752,523	- %
<i>Non-Operating Expenditures</i>	0	0	4,653,266	2,752,523	-40.8%
Total Expenditures	11,045,241	10,266,332	58,790,913	76,374,907	29.9%

SUMMARY BY CATEGORY
326-TRANS IMP FEE CAPITAL FUND

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	25,546,808	12,529,551	-51.0%
<i>Non Operating Revenues</i>	0	17,285,269	25,546,808	12,529,551	-51.0%
Total Revenues	<u>139,480</u>	<u>17,309,640</u>	<u>25,546,808</u>	<u>12,529,551</u>	<u>-51.0%</u>
EXPENDITURES					
Capital Outlay	6,534,887	5,929,351	25,546,808	12,529,551	-51.0%
<i>Operating Expenditures</i>	6,534,887	5,929,351	25,546,808	12,529,551	-51.0%
Total Expenditures	<u>6,534,887</u>	<u>5,929,351</u>	<u>25,546,808</u>	<u>12,529,551</u>	<u>-51.0%</u>

SUMMARY BY CATEGORY
327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	6,688,107	6,154,568	-8.0%
<i>Non Operating Revenues</i>	0	0	6,688,107	6,154,568	-8.0%
Total Revenues	<u>82,648</u>	<u>4,192</u>	<u>6,719,457</u>	<u>6,154,568</u>	<u>-8.4%</u>
EXPENDITURES					
Capital Outlay	9,315,153	1,235,188	5,468,373	6,154,568	12.5%
<i>Operating Expenditures</i>	9,315,153	1,235,188	5,468,373	6,154,568	12.5%
Total Expenditures	<u>9,315,153</u>	<u>1,235,188</u>	<u>6,719,457</u>	<u>6,154,568</u>	<u>-8.4%</u>

SUMMARY BY CATEGORY - ENTERPRISE FUNDS

	Actual FY 2012	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Percent Change
REVENUES					
Permits, Fees & Special Assessments	13,870,904	13,137,712	13,329,215	14,419,972	8.2%
Intergovernmental Revenue	0	0	0	20,000,000	-
Charges For Services	14,981,179	15,976,745	15,252,606	18,459,662	21.0%
Miscellaneous Revenues	268,263	38,189	156,400	150,600	-3.7%
Less 5% Statutory Reduction	0	0	-1,436,911	-1,651,511	14.9%
Operating Revenues	29,120,346	29,152,646	27,301,310	51,378,723	88.2%
Transfers In	1,402,878	1,393,923	1,375,000	0	-100.0%
Other Sources	123,454	194,971	0	0	-
Fund Balance	0	0	26,747,510	115,031,785	330.1%
Non Operating Revenues	1,526,332	1,588,894	28,122,510	115,031,785	309.0%
Total Revenues	30,646,677	30,741,540	55,423,820	166,410,508	200.3%
EXPENDITURES					
Personal Services	1,307,773	1,189,482	1,234,887	1,246,467	0.9%
Operating Expenses	15,938,573	5,768,436	19,585,394	14,897,838	-23.9%
Capital Outlay	0	0	717,500	88,095,155	12,178.1%
Operating Expenditures	17,246,346	6,957,918	21,537,781	104,239,460	384.0%
Debt Service	4,300,196	4,145,196	9,344,575	12,128,163	29.8%
Other Non Operating Expenses	1,301,308	1,525,237	307,820	0	-100.0%
Transfers Out	6,202,423	9,969,973	434,544	6,870,331	1,481.0%
Reserves - Operating	0	0	4,118,648	6,692,658	62.5%
Reserves - Debt	0	0	4,733,250	15,339,881	224.1%
Reserves - Capital	0	0	14,697,202	7,269,022	-50.5%
Reserves - Assigned	0	0	250,000	13,870,993	5,448.4%
Non-Operating Expenditures	11,803,927	15,640,406	33,886,039	62,171,048	83.5%
Total Expenditures	29,050,274	22,598,324	55,423,820	166,410,508	200.3%

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

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	13,870,904	13,137,712	13,329,215	14,419,972	8.2%
Charges For Services	3,304,251	3,751,418	2,517,901	3,719,573	47.7%
Miscellaneous Revenues	255,505	34,285	146,400	146,400	- %
Less 5% Statutory Reduction	0	0	-799,676	-914,297	14.3%
<i>Operating Revenues</i>	<u>17,430,661</u>	<u>16,923,415</u>	<u>15,193,840</u>	<u>17,371,648</u>	<u>14.3%</u>
Fund Balance	0	0	17,352,625	26,426,406	52.3%
<i>Non Operating Revenues</i>	<u>150,710</u>	<u>213,471</u>	<u>17,352,625</u>	<u>26,426,406</u>	<u>52.3%</u>
Total Revenues	<u>17,581,370</u>	<u>17,136,886</u>	<u>32,546,465</u>	<u>43,798,054</u>	<u>34.6%</u>
EXPENDITURES					
Personal Services	1,239,753	1,154,656	1,179,726	1,184,947	0.4%
Operating Expenses	11,863,281	1,671,734	12,233,508	12,196,008	-0.3%
Capital Outlay	0	0	477,500	451,500	-5.4%
<i>Operating Expenditures</i>	<u>13,103,033</u>	<u>2,826,390</u>	<u>13,890,734</u>	<u>13,832,455</u>	<u>-0.4%</u>
Transfers Out	6,158,111	9,896,144	375,099	6,823,114	1,719.0%
Reserves - Operating	0	0	3,641,067	4,447,115	22.1%
Reserves - Capital	0	0	14,389,565	4,824,377	-66.5%
Reserves - Assigned	0	0	250,000	13,870,993	5,448.4%
<i>Non-Operating Expenditures</i>	<u>6,158,111</u>	<u>9,896,144</u>	<u>18,655,731</u>	<u>29,965,599</u>	<u>60.6%</u>
Total Expenditures	<u>19,261,144</u>	<u>12,722,534</u>	<u>32,546,465</u>	<u>43,798,054</u>	<u>34.6%</u>

**SUMMARY BY CATEGORY
407-OSCEOLA PARKWAY**

	Actual FY 2012	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Percent Change
REVENUES					
Charges For Services	11,676,927	12,225,326	12,734,705	14,740,089	15.7%
Miscellaneous Revenues	12,758	3,904	10,000	4,200	-58.0%
Less 5% Statutory Reduction	0	0	-637,235	-737,214	15.7%
Operating Revenues	<u>11,689,685</u>	<u>12,229,231</u>	<u>12,107,470</u>	<u>14,007,075</u>	15.7%
Fund Balance	0	0	9,394,885	9,429,755	0.4%
Non Operating Revenues	<u>1,375,622</u>	<u>1,375,423</u>	<u>10,769,885</u>	<u>9,429,755</u>	-12.4%
Total Revenues	<u><u>13,065,307</u></u>	<u><u>13,604,654</u></u>	<u><u>22,877,355</u></u>	<u><u>23,436,830</u></u>	<u><u>2.4%</u></u>
EXPENDITURES					
Personal Services	68,021	34,826	55,161	61,520	11.5%
Operating Expenses	4,075,292	4,096,701	7,351,886	2,701,830	-63.2%
Capital Outlay	0	0	240,000	190,000	-20.8%
Operating Expenditures	<u>4,143,313</u>	<u>4,131,528</u>	<u>7,647,047</u>	<u>2,953,350</u>	-61.4%
Debt Service	4,300,196	4,145,196	9,344,575	10,311,450	10.3%
Transfers Out	44,312	73,829	59,445	47,217	-20.6%
Reserves - Operating	0	0	477,581	2,245,543	370.2%
Reserves - Debt	0	0	4,733,250	5,434,625	14.8%
Reserves - Capital	0	0	307,637	2,444,645	694.7%
Non-Operating Expenditures	<u>5,645,816</u>	<u>5,744,262</u>	<u>15,230,308</u>	<u>20,483,480</u>	34.5%
Total Expenditures	<u><u>9,789,130</u></u>	<u><u>9,875,790</u></u>	<u><u>22,877,355</u></u>	<u><u>23,436,830</u></u>	<u><u>2.4%</u></u>

**SUMMARY BY CATEGORY
408-POINCIANA PARKWAY**

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	0	0	20,000,000	- %
<i>Operating Revenues</i>	0	0	0	20,000,000	- %
Fund Balance	0	0	0	79,175,624	- %
<i>Non Operating Revenues</i>	0	0	0	79,175,624	- %
Total Revenues	0	0	0	99,175,624	- %
EXPENDITURES					
Capital Outlay	0	0	0	87,453,655	- %
<i>Operating Expenditures</i>	0	0	0	87,453,655	- %
Debt Service	0	0	0	1,816,713	- %
Reserves - Debt	0	0	0	9,905,256	- %
<i>Non-Operating Expenditures</i>	0	0	0	11,721,969	- %
Total Expenditures	0	0	0	99,175,624	- %

SUMMARY BY CATEGORY - INTERNAL SERVICE

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	24,660,083	24,702,964	29,962,050	30,075,448	0.4%
Miscellaneous Revenues	1,281,282	541,573	258,849	30,000	-88.4%
Less 5% Statutory Reduction	0	0	-12,942	-1,500	-88.4%
Operating Revenues	<u>25,941,364</u>	<u>25,244,537</u>	<u>30,207,957</u>	<u>30,103,948</u>	-0.3%
Transfers In	223,822	415,281	279,090	114,750	-58.9%
Other Sources	0	26,719	0	0	-
Fund Balance	0	0	13,641,308	16,634,054	21.9%
Non Operating Revenues	<u>223,822</u>	<u>442,000</u>	<u>13,920,398</u>	<u>16,748,804</u>	20.3%
Total Revenues	<u><u>26,165,186</u></u>	<u><u>25,686,537</u></u>	<u><u>44,128,355</u></u>	<u><u>46,852,752</u></u>	<u>6.2%</u>
EXPENDITURES					
Personal Services	1,049,357	993,067	1,068,794	1,094,679	2.4%
Operating Expenses	25,576,878	21,800,913	28,469,507	27,830,007	-2.2%
Capital Outlay	0	0	10,000	152,000	1,420.0%
Operating Expenditures	<u>26,626,235</u>	<u>22,793,979</u>	<u>29,548,301</u>	<u>29,076,686</u>	-1.6%
Transfers Out	1,450,008	1,498,027	238,496	155,769	-34.7%
Reserves - Operating	0	0	493,379	230,522	-53.3%
Reserves - Capital	0	0	55,971	3,211,564	5,637.9%
Reserves - Claims	0	0	13,792,208	14,178,211	2.8%
Non-Operating Expenditures	<u>1,450,008</u>	<u>1,498,027</u>	<u>14,580,054</u>	<u>17,776,066</u>	21.9%
Total Expenditures	<u><u>28,076,243</u></u>	<u><u>24,292,006</u></u>	<u><u>44,128,355</u></u>	<u><u>46,852,752</u></u>	<u>6.2%</u>

SUMMARY BY CATEGORY
501-WORKERS COMP INTERNAL SERVICE FUND

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	2,425,618	2,729,170	3,053,123	3,314,042	8.5%
<i>Operating Revenues</i>	2,515,524	2,781,301	3,074,156	3,314,042	7.8%
Fund Balance	0	0	4,979,555	2,919,105	-41.4%
<i>Non Operating Revenues</i>	0	0	4,979,555	2,919,105	-41.4%
Total Revenues	2,515,524	2,781,301	8,053,711	6,233,147	-22.6%
EXPENDITURES					
Personal Services	89,125	76,766	89,574	75,392	-15.8%
Operating Expenses	2,683,662	47,809	2,107,820	1,606,916	-23.8%
<i>Operating Expenditures</i>	2,772,787	124,575	2,197,394	1,682,308	-23.4%
Reserves - Operating	0	0	27,850	31,327	12.5%
Reserves - Claims	0	0	5,828,467	4,519,512	-22.5%
<i>Non-Operating Expenditures</i>	1,099,455	1,168,714	5,856,317	4,550,839	-22.3%
Total Expenditures	3,872,242	1,293,289	8,053,711	6,233,147	-22.6%

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

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	3,068,883	3,211,036	5,180,929	3,528,134	-31.9%
<i>Operating Revenues</i>	3,216,536	3,208,751	5,194,834	3,528,134	-32.1%
Fund Balance	0	0	1,063,455	2,617,327	146.1%
<i>Non Operating Revenues</i>	280	304	1,063,455	2,617,327	146.1%
Total Revenues	3,216,816	3,209,055	6,258,289	6,145,461	-1.8%
EXPENDITURES					
Personal Services	90,075	76,610	89,574	75,390	-15.8%
Operating Expenses	4,643,772	3,897,963	4,137,572	4,336,463	4.8%
<i>Operating Expenditures</i>	4,733,848	3,974,573	4,227,146	4,411,853	4.4%
Reserves - Operating	0	0	22,900	20,972	-8.4%
Reserves - Claims	0	0	2,008,243	1,712,636	-14.7%
<i>Non-Operating Expenditures</i>	17,408	0	2,031,143	1,733,608	-14.6%
Total Expenditures	4,751,256	3,974,573	6,258,289	6,145,461	-1.8%

SUMMARY BY CATEGORY
503-DENTAL INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	746,859	716,675	930,216	715,943	-23.0%
<i>Operating Revenues</i>	751,635	717,012	931,779	715,943	-23.2%
Fund Balance	0	0	559,961	604,440	7.9%
<i>Non Operating Revenues</i>	47	97	559,961	604,440	7.9%
Total Revenues	<u>751,682</u>	<u>717,109</u>	<u>1,491,740</u>	<u>1,320,383</u>	<u>-11.5%</u>
EXPENDITURES					
Personal Services	44,737	34,120	46,074	58,842	27.7%
Operating Expenses	785,725	796,288	893,136	853,276	-4.5%
<i>Operating Expenditures</i>	830,461	830,408	939,210	912,118	-2.9%
Transfers Out	47,779	16,291	21,645	8,492	-60.8%
Reserves - Operating	0	0	6,800	6,877	1.1%
Reserves - Claims	0	0	524,085	392,896	-25.0%
<i>Non-Operating Expenditures</i>	47,779	16,291	552,530	408,265	-26.1%
Total Expenditures	<u>878,240</u>	<u>846,699</u>	<u>1,491,740</u>	<u>1,320,383</u>	<u>-11.5%</u>

SUMMARY BY CATEGORY
504-HEALTH INSURANCE INTERNAL SERVICE FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	14,536,165	14,224,259	16,043,092	14,795,552	-7.8%
Miscellaneous Revenues	1,032,150	469,038	218,261	30,000	-86.3%
Less 5% Statutory Reduction	0	0	-10,913	-1,500	-86.3%
<i>Operating Revenues</i>	<u>15,568,314</u>	<u>14,693,297</u>	<u>16,250,440</u>	<u>14,824,052</u>	-8.8%
Fund Balance	0	0	6,147,112	9,349,256	52.1%
<i>Non Operating Revenues</i>	<u>212,970</u>	<u>210,158</u>	<u>6,426,202</u>	<u>9,349,256</u>	45.5%
Total Revenues	<u>15,781,284</u>	<u>14,903,455</u>	<u>22,676,642</u>	<u>24,173,308</u>	6.6%
EXPENDITURES					
Personal Services	45,179	38,812	46,518	60,080	29.2%
Operating Expenses	14,499,329	14,126,948	17,651,654	17,062,918	-3.3%
<i>Operating Expenditures</i>	<u>14,544,508</u>	<u>14,165,760</u>	<u>17,698,172</u>	<u>17,122,998</u>	-3.2%
Transfers Out	233,938	240,507	175,691	132,003	-24.9%
Reserves - Operating	0	0	38,429	30,451	-20.8%
Reserves - Claims	0	0	4,764,350	6,887,856	44.6%
<i>Non-Operating Expenditures</i>	<u>233,938</u>	<u>240,507</u>	<u>4,978,470</u>	<u>7,050,310</u>	41.6%
Total Expenditures	<u>14,778,446</u>	<u>14,406,267</u>	<u>22,676,642</u>	<u>24,173,308</u>	6.6%

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

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	653,100	609,973	646,302	636,259	-1.6%
<i>Operating Revenues</i>	656,719	624,907	648,360	636,259	-1.9%
Fund Balance	0	0	632,925	627,527	-0.9%
<i>Non Operating Revenues</i>	47	97	632,925	627,527	-0.9%
Total Revenues	656,766	625,004	1,281,285	1,263,786	-1.4%
EXPENDITURES					
Personal Services	44,737	34,120	46,074	58,842	27.7%
Operating Expenses	493,272	509,260	533,789	533,799	-
<i>Operating Expenditures</i>	538,009	543,380	579,863	592,641	2.2%
Reserves - Operating	0	0	7,400	5,834	-21.2%
Reserves - Claims	0	0	667,063	665,311	-0.3%
<i>Non-Operating Expenditures</i>	50,672	71,759	701,422	671,145	-4.3%
Total Expenditures	588,681	615,139	1,281,285	1,263,786	-1.4%

SUMMARY BY CATEGORY
510-FLEET INTERNAL SERVICE FUND

	<u>Actual</u> <u>FY 2012</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	3,229,458	3,211,851	4,108,388	7,085,518	72.5%
<i>Operating Revenues</i>	3,232,636	3,219,269	4,108,388	7,085,518	72.5%
Transfers In	10,478	204,625	0	114,750	- %
Fund Balance	0	0	258,300	516,399	99.9%
<i>Non Operating Revenues</i>	10,478	231,344	258,300	631,149	144.3%
Total Revenues	3,243,114	3,450,613	4,366,688	7,716,667	76.7%
EXPENDITURES					
Personal Services	735,505	732,639	750,980	766,133	2.0%
Operating Expenses	2,471,117	2,422,644	3,145,536	3,436,635	9.3%
Capital Outlay	0	0	10,000	152,000	1,420.0%
<i>Operating Expenditures</i>	3,206,622	3,155,283	3,906,516	4,354,768	11.5%
Transfers Out	756	756	14,201	15,274	7.6%
Reserves - Operating	0	0	390,000	135,061	-65.4%
Reserves - Capital	0	0	55,971	3,211,564	5,637.9%
<i>Non-Operating Expenditures</i>	756	756	460,172	3,361,899	630.6%
Total Expenditures	3,207,378	3,156,039	4,366,688	7,716,667	76.7%

General Fund Table of Contents

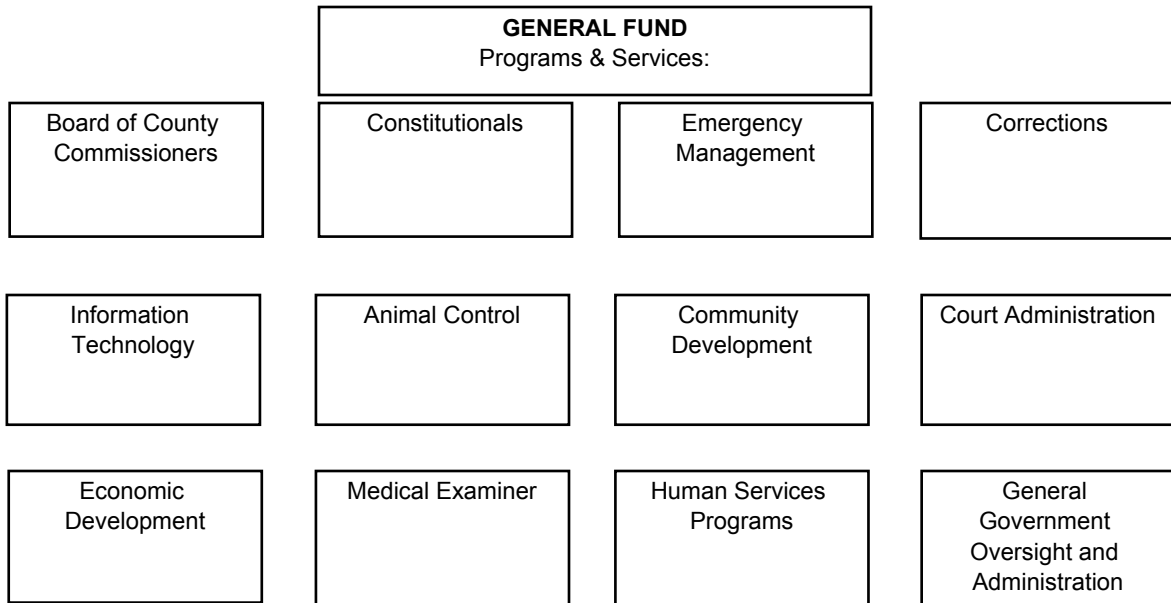
Title	Page
General Fund Description.....	1
General Fund Summary	2
Commission Auditor	4
Community Development	5
Constitutional Officers	
Clerk of Courts	18
Property Appraiser	21
Sheriff.....	24
Supervisor of Elections.....	28
Tax Collector	31
Corrections	33
County Administration	
Board of County Commissioners & County Manager	36
Business Process Improvement (BPI).....	38
Clerk of the Board	39
Community Outreach & Public Information Office (PIO)	41
Human Resources	44
Information Technology.....	47
Office of the Comptroller	50
Office of Management & Budget and Special Assessments	52
Procurement.....	56
Strategic Initiatives	58

Title	Page
County Attorney	61
Court Administration.....	63
Human Services.....	64
Other Budgets	
Dori Slosberg (Traffic Education)	70
Other Government Support Services	71
Public Defender	72
Public Safety / Emergency Services	
Animal Services	73
Emergency Management	76
Public Works.....	79
State Attorney	84
Fund 010 Designated Ad Valorem Tax (DAT) Fund.....	85

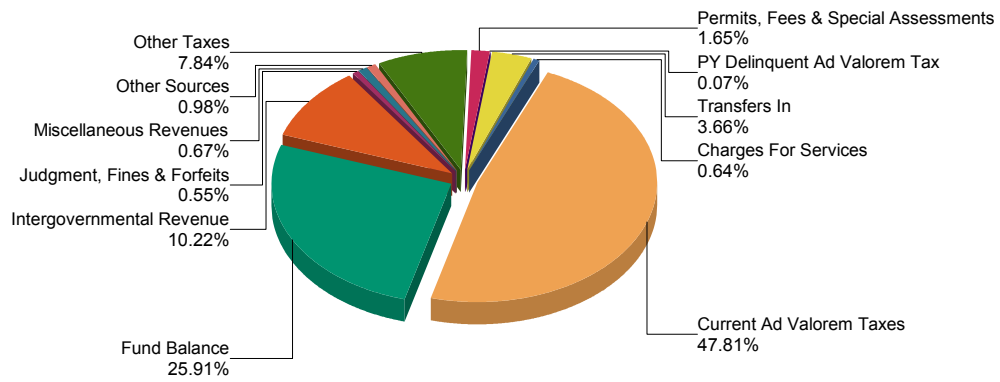
GENERAL FUND

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

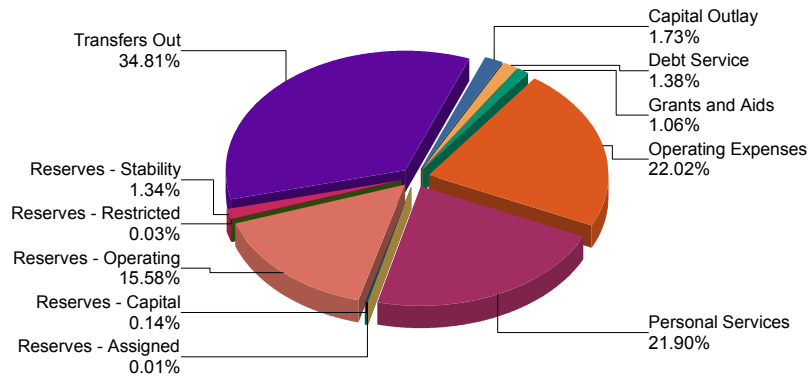
FUND 001-GENERAL FUND



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, Human Resources, Comptroller, Procurement, Clerk to the Board, Business Process Improvements, Strategic Initiatives, including other offices that support the administration of the County. Personal Services increased by \$3.0m or 6% due to increases to retirement rates set by the State, the allocation of a 2.5% Cost of Living Adjustment (COLA), Health Plan selections and the addition of 17.43 FTEs of which 10 are new for FY15 due to identified needs based on service demands in Community Development, Animal Services, Information Technology, and Human Services. Also, 4.3 FTEs were re-allocated from Tourist Development, 2 FTEs were added during the prior year in the Commission Auditor's office and due to split funding of other FTEs. Operating Expenses reflect a slight decrease of 0.3% and Capital Outlay increased to fund a capital improvement project for the Jail (Control Room upgrade), Security Initiatives for IT, and an EOC Management Information System for Emergency Management as well as funding for computer hardware and software needs identified by Departments. Grants and Aids increased primarily due to additional grant funding and a Youth Leadership Academy in Human Services. Transfers Out increased by 17.9% primarily due to funding for debt service obligations previously paid by Impact Fees and the Infrastructure Sales Surtax Fund (Fund 306), for the first year's debt payment for the Library Fund (Fund 107) and to appropriate funds for the East and West 192 CRAs as a Transfer instead of an Operating Expense as in prior years. Reserves are based on the Budget Policy as well as funding set aside based on the disposition of funds associated with the repeal of Municipal Services Taxing Units (MSTUs) in prior years and funding for future election equipment for the Supervisor of Elections. Overall the General Fund's FY15 Adopted Budget increased 5.4% over the FY14 Adopted Budget.

REVENUES:

The General Fund is primarily supported by Ad Valorem Taxes which reflects a 5.9% increase over the FY14 Adopted Budget. However, this increase was reduced by funds obligated to the County's CRAs for the City of Kissimmee, St. Cloud, East and West 192 as well as the DAT which offset the operations of the Transportation Department. Other sources of revenue 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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Current Ad Valorem Taxes	107,507,841	106,382,898	114,987,484	121,814,455	6,826,971
PY Delinquent Ad Valorem Tax	818,415	290,536	194,624	190,000	-4,624
Other Taxes	17,561,457	18,208,779	19,152,199	19,978,688	826,489
Permits, Fees & Special Assessments	2,218,116	2,382,845	4,708,000	4,193,286	-514,714
Intergovernmental Revenue	23,467,205	24,739,893	24,774,170	26,038,883	1,264,713
Charges For Services	3,505,833	1,512,973	1,446,829	1,619,498	172,669
Judgment, Fines & Forfeits	2,544,034	1,443,134	1,401,894	1,401,266	-628
Miscellaneous Revenues	1,626,347	2,219,719	1,562,168	1,715,342	153,174
Less 5% Statutory Reduction	0	0	-8,352,867	-8,820,333	-467,466
Transfers In	10,996,581	10,007,790	8,544,696	9,317,374	772,678
Other Sources	5,428,401	3,702,193	2,400,000	2,506,000	106,000
Fund Balance	0	0	62,615,450	66,027,179	3,411,729
Total Revenues:	\$175,674,230	\$170,890,761	\$233,434,647	\$245,981,638	\$12,546,991
Expenditures					
Personal Services	46,783,742	48,266,865	50,828,990	53,879,052	3,050,062
Operating Expenses	41,720,818	40,969,756	54,297,733	54,155,483	-142,250
Capital Outlay	666,641	1,278,213	2,621,287	4,264,692	1,643,405
Debt Service	499,408	499,408	499,409	3,399,408	2,899,999
Grants and Aids	1,537,832	1,114,851	1,724,961	2,606,587	881,626
Other Non Operating Expenses	103	0	0	0	0
Transfers Out	95,948,781	80,984,997	72,623,741	85,621,193	12,997,452
Reserves - Operating	0	0	35,684,581	38,335,459	2,650,878
Reserves - Capital	0	0	2,418,977	337,572	-2,081,405
Reserves - Assigned	0	0	5,326,240	16,000	-5,310,240
Reserves - Restricted	0	0	69,510	69,510	0
Reserves - Stability	0	0	7,339,218	3,296,682	-4,042,536
Total Expenditures:	\$187,157,326	\$173,114,089	\$233,434,647	\$245,981,638	\$12,546,991

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	739.61	748.75	740.74	745.37	4.63
Part Time:	7.58	5.75	14.75	27.55	12.80
Total Personnel:	747.19	754.50	755.49	772.92	17.43 ⁴⁻³

**FUND 001-GENERAL FUND
COMMISSION AUDITOR**

DEPARTMENT SUMMARY

TRENDS & ISSUES:

The Office of the 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 12 FTEs which is an increase of 2.0 FTEs from the FY14 Adopted Budget which were added during FY14. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA), changes to Retirement contribution rates set by the state, and increases to FTEs. Operating expenses increased primarily due to funds allocated for staff training. Overall, the FY15 Adopted Budget increased by 19.26% from the FY14 Adopted Budget.

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); which is recorded in the General Fund, in cost center 9819 – Other Government Support Services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	15	10	0	0	0
Total Revenues:	\$15	\$10	\$0	\$0	\$0
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	687,357	810,525	881,720	1,054,231	172,511
Operating Expenses	23,558	36,493	44,642	54,159	9,517
Capital Outlay	0	0	3,000	0	-3,000
Total Expenditures:	\$710,915	\$847,017	\$929,362	\$1,108,390	\$179,028

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
MOSQUITO CONTROL
GOALS AND OBJECTIVES**

MISSION STATEMENT:

To provide the highest quality of public health protection utilizing the most effective and efficient methods; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County.

FY15 Goals & Objectives:

GOAL #4 – COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT

Objectives:

1. Improve the efficiency and effectiveness of Mosquito Control operations by evaluating and remapping each spray zone to accommodate growth.
2. Continue to expand efficiencies of operations through the use of current technology by entering real-time data into a web-based application for the tracking of mosquito control activities while in the field.
3. Implement sentinel flocks to enhance arbovirus surveillance activities, thus providing faster response times and better public health protection for residents and visitors to Osceola County.
4. Implement a liquid larvicide program to reduce labor, increase efficiency and effectively reduce the production of mosquito larvae.
5. Accomplish another year of Mosquito Control under the budget thresholds (\$500,000) approved for in-house services.

FY14 Accomplishments:

- Completed the 4th year of in-house Mosquito Control activities under budget.
- Mosquito Control successfully transitioned from utilizing an Excel spreadsheet to entering data directly into web-based software for all activities.
- Mosquito Control successfully conducted 351 larviciding treatments for areas with identified larvae.
- Mosquito Control successfully answered 239 service requests for residents and businesses.

**FUND 001-GENERAL FUND
COMMUNITY RESOURCES**

COST CENTER SUMMARY - 1413, 1414, 1416, 1417, 1418, 1419, 2551, 6170, 7222, 7241, 7295 AND 7465

TRENDS & ISSUES:

The Community Resources Office is comprised of the following cost centers: 1413-Soil and Water Conservation, 1414-Cooperative Extension Services, 1416-Passive Parks, 1417-Lakes Management, 1418-Mosquito Control, 1419-Community Resources, 2551-Shingle Creek Perpetual Maintenance, 6170-Farm & City Days, 7222-Shingle Creek Perpetual Maintenance, 7241-Split Oak & Lake Lizzie, 7295-Holopaw Preserves and 7465-Poinciana Scrub. Personal Services is increasing 8.86% over the FY14 Adopted Budget. The increase is the result of a new position (4H Development Extension Agent), the 2.5% COLA and adjustments to Retirement and Worker's Compensation. Operating Expenses slightly increased by 11.10% Capital Outlay budget represents the purchase of two Adulciding Units for Mosquito Control.

REVENUES:

Revenue sources include Miscellaneous Revenues which are associated with Rents & Royalties derived from the caretakers' rentals of facilities, the Boggy Creek lease payment; as well as contributions from private sources. Other sources of revenue include the Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	262,253	18,500	0	0	0
Miscellaneous Revenues	61,995	125,560	750	137,338	136,588
Less 5% Statutory Reduction	0	0	-38	-6,867	-6,829
Other Sources	64,049	40,813	0	0	0
Fund Balance	0	0	1,139,455	1,272,394	132,939
Total Revenues:	\$388,297	\$184,873	\$1,140,167	\$1,402,865	\$262,698
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Expenditures					
Personal Services	1,501,434	1,510,488	1,548,408	1,685,559	137,151
Operating Expenses	572,294	368,012	1,550,105	1,722,215	172,110
Capital Outlay	41,764	41,671	0	16,000	16,000
Total Expenditures:	\$2,115,491	\$1,920,171	\$3,098,513	\$3,423,774	\$325,261

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
PLANNING & DESIGN
GOALS AND OBJECTIVES**

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.

FY15 Goals & Objectives:

**GOAL #1 – GROW AND DIVERSIFY THE COUNTY’S ECONOMY
GOAL #2 – UPGRADE COUNTY INFRASTRUCTURE AND TRANSPORTATION NETWORK
GOAL #4 – COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT**

Objectives:

1. Countywide Coordinated Transportation Program: Prepare a new Mobility Fee Ordinance for consideration by Board of County Commissioners, draft Resolution to support option of a One-Cent Transportation Sales Surtax, and prepare the necessary Interlocal Agreement to facilitate coordination Countywide for approval by the respective Boards for any or all of the funding options.
2. Prepare Master Plan for Parks and Recreation system of active parks.
3. Assist with siting maps for Fire Element implementation and coordination with cities for cost efficient and effective fire and emergency service.
4. Prepare Master Plan for Osceola Heritage Park.

**GOAL #1 – GROW AND DIVERSIFY THE COUNTY’S ECONOMY
GOAL #3 – CREATE GREAT NEIGHBORHOODS FOR THE FUTURE: SAFE AND LIVABLE**

Objectives:

1. Work with Valencia College to produce a viable development plan for the College Station (Mac Overstreet) properties, issue an RFLOI for multifamily and commercial developers and provide background for agreement.
2. Continue with the updating of the Osceola County Land Development Code, Chapter 3, to incorporate standards for conservation subdivisions and Planned Development rezonings.
3. Prepare Gateway Master Plan and prototypes for budgetary purposes.

FY14 Accomplishments:

- Countywide Coordinated Transportation Program: Completed Ad Hoc Panel process, with Board direction on remaining funding sources. Selected a consultant firm to complete the Transportation Mobility Fee Study and Ordinance.
- Utilizing the Conceptual Master Plan for College Station (Mac Overstreet), Planning Staff responded to a Valencia College RFP and the site was eventually selected for the Poinciana Area Campus.
- Code Enforcement Staff instituted an automatic dialing system for notification of removal of illegal signs within the rights of way resulting in less observations and complaints of 'bandit' signs in the rights of way.
- Instituted Technical Working Group with School District and County staff to address the location and design of new schools to meet new development needs.
- Planning Staff worked with City of St. Cloud staff to create the Joint Planning Agreement (JPA) adopted by both City and County to address the expansion of city limits in a coordinated fashion for a more efficient delivery of government services.
- Updated Land Development Code to integrate special area requirements for Narcoossee Overlay District and Mixed Use District standards.
- Planning Staff implemented first series of Concept Plan approvals to implement Mixed Use District Policies in Comprehensive Plan.
- Planning Staff implemented series of workshops with Narcoossee Community to facilitate development in the Overlay District.
- Planning Staff worked with EMS and Fire to develop a new optional Comprehensive Plan Element - the Fire Element - which was adopted by the Board and approved by the State.
- Through implementation and enforcement of applicable regulations, Code Enforcement staff facilitated improvements to the maintenance standards along the West US 192 corridor.

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
CURRENT PLANNING
GOALS AND OBJECTIVES**

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.

FY15 Goals & Objectives:

GOAL #3 – CREATE GREAT NEIGHBORHOODS FOR THE FUTURE: SAFE AND LIVABLE

Objectives:

1. Complete and adopt on-going revisions to Chapter 3 of the Land Development Code.
2. Complete and adopt revisions to Parking section of Chapter 4 of the Land Development Code.

GOAL #4 – COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT

Objectives:

1. Maintain adopted service levels in processing development applications and building permits.

FY14 Accomplishments:

- Completed on-going updates to the Land Development Code Regulations in an effort to reduce redundancy and inconsistencies within the Land Development Code and provide clear, streamlined and concise processes in order to improve transparency of review procedures.
- Processed 167 Zoning Map Amendments under the Board of County Commissioner's 18 month Fee Waiver Program, bringing the properties into compliance with the provisions of the Comprehensive Plan and newly adopted Land Development Code.
- Implemented simplified development applications to provide streamlined and concise requirements for applicants.
- Standardized staff reports for development applications going before the Development Review Committee, Planning Commission, Board of Adjustment and Board of County Commissioners to provide consistency in staff recommendations across all Boards.
- Implemented standardized presentations to the Planning Commission, Board of Adjustment and Board of County Commissioners using PowerPoint, photos and documents to provide consistency across all Boards.
- Implemented community meetings to address pending development applications within the County.

**FUND 001-GENERAL FUND
PLANNING AND DESIGN STUDIO**

COST CENTER SUMMARY - 1400, 1454 & 1456

TRENDS & ISSUES:

The Planning & Design Studio is comprised of cost centers 1400-Community Development Projects (CIP), 1454-Planning & Design Studio, and new for FY15, 1456 –Current Planning. The Planning & Design Studio in the Community Development Department provides the development framework, process, review and maintenance functions for Osceola County to achieve a sustainable world-class community. Cost Center 1454-Planning & Design Studio supports the contract with Lynx. Cost Center 1456-Current Planning is new for FY15 and the office is tasked with helping manage orderly growth and development through administration of the Osceola County Land Development Code to ensure compliance with the Osceola County Comprehensive Plan and enforcement of various County codes and ordinances. All operating expenses associated with Cost Center 1456 have been reassigned from 1454-Planning & Design Studio. Overall expenditures decreased 2.47% from the FY14 Adopted Budget.

REVENUES:

Although Planning and Design 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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Other Taxes	482,586	375,167	364,000	325,000	-39,000
Permits, Fees & Special Assessments	799,983	675,292	647,600	1,332,633	685,033
Intergovernmental Revenue	1,570,801	439,860	0	0	0
Charges For Services	289,477	328,304	307,000	270,042	-36,958
Judgment, Fines & Forfeits	145,850	285,828	234,000	338,664	104,664
Miscellaneous Revenues	22,916	10,201	7,000	2,292	-4,708
Less 5% Statutory Reduction	0	0	-77,980	-113,431	-35,451
Fund Balance	0	0	0	200,000	200,000
Total Revenues:	\$3,311,614	\$2,114,652	\$1,481,620	\$2,355,200	\$873,580
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	2,578,858	2,511,497	2,640,755	2,806,114	165,359
Operating Expenses	6,428,838	5,700,148	6,910,834	6,512,945	-397,889
Capital Outlay	1,192	17,556	210,800	202,400	-8,400
Grants and Aids	435,000	1,757	0	0	0
Total Expenditures:	\$9,443,888	\$8,230,958	\$9,762,389	\$9,521,459	-\$240,930

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
CUSTOMER RESOURCES
GOALS AND OBJECTIES**

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.

FY15 Goals & Objectives:

GOAL #4 – COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT

Objectives:

1. Eliminate paper storage of historical application documents. Archival scanning and indexing of all historical application documents into the SIRE document management system.
2. Create a GIS format file of all historic application property descriptions that can be linked to the SIRE document management system.
3. Historic applications will be placed in their spatially correct location for searching capabilities.
4. Maintain adopted service levels for phone bank, front lobby kiosk, and in processing development applications and building permits.

FY14 Accomplishments:

- Converted fax reception from paper to digital file. This has helped us cut down on the number of lost or misplaced faxes, and also expedite the inclusion into SIRE, as it is now a drag-and-drop task rather than scanning.
- The development of the Permit Center II is allowing customers to pay for permits online with their credit cards rather using the phone system or coming into the office in person. The new permit center also makes the submittal of electronic permits easier by using a for-fillable wizard for permit applications.
- Processed and routed 10,231 building and activity permits (+5% Year-over-Year)
- Answered and directed 37,180 incoming phone calls to the Community Development Main Line (+32% Year-over-Year)
- Mosquito Control successfully treated 412,361 acres with adulticide through truck mounted units.

**FUND 001-GENERAL FUND
CUSTOMER RESOURCES**

COST CENTER SUMMARY - 1427 & 1450

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. The Community Development Administration Cost Center manages the overall operations of the Community Development Department and all of its cost centers. Personal Services increased 61.44% over the FY14 Adopted Budget, due to re-allocation of positions, the 2.5% COLA and Retirement and Worker's Compensation Adjustments. Operating Expenses increased by \$94,529. This increase is the direct result of the reorganization of the Community Development and the reassignment of positions associated with the GIS Studio Planning & Design (1454).

REVENUES:

The office is supported by the General Fund, however it does generate revenue. Charges for Services are generated by School Impact Fee collections per the agreement with the Osceola County School District. 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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	8,779	0	0	0
Charges For Services	23,470	46,056	16,945	54,224	37,279
Miscellaneous Revenues	87	0	0	0	0
Less 5% Statutory Reduction	0	0	-847	-2,711	-1,864
Transfers In	8,738	0	0	0	0
Total Revenues:	\$32,295	\$54,835	\$16,098	\$51,513	\$35,415
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	460,720	488,268	536,394	865,974	329,580
Operating Expenses	198,821	7,183	6,678	101,207	94,529
Total Expenditures:	\$659,541	\$495,450	\$543,072	\$967,181	\$424,109

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
DEVELOPMENT REVIEW
GOALS AND OBJECTIVES**

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.

FY15 Goals & Objectives:

GOAL #3 – CREATE GREAT NEIGHBORHOODS FOR THE FUTURE: SAFE AND LIVABLE

Objectives:

1. Complete and adopt revisions to Chapter 4 of the Land Development Code (LDC).
2. Achieve a successful audit by the Insurance Service Office (ISO) agency as part of the Community Rating Service (CRS) program and maintain compliance with the new Class 6 Rating which provides County residents approximately 20% discount on flood insurance premiums.
3. Update roadway design standards and specifications to commensurate with adopted roadway cross sections and transportation elements.
4. Generate Roadway Classification Policy and adopted list for use with Chapter 4 of the LDC.

GOAL #4 – COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT

Objectives:

1. Maintain adopted service levels in processing development applications and building permits.

FY14 Accomplishments:

- Successfully completed and passed the five year audit conducted by the Florida Division of Emergency Management office in accordance with the Procedures set forth in the FEMA community assistance program.
- Conducted meetings with major utility institutions as part of the coordination efforts for future developments and expansions.
- Reviewed the following development plans and applications:
 - 117 Site Development Plans (+28% Year over Year)
 - 31 Preliminary Subdivision Plans (+47% Year over Year)
 - 39 Final Subdivision Plans (+50% Year over Year)

**FUND 001-GENERAL FUND
DEVELOPMENT REVIEW**

COST CENTER SUMMARY - 1453 & 1455

TRENDS & ISSUES:

The Development Review Office is comprised of cost centers 1453-Development Review and 1455-The Tree Bank. The Development Review Office is an intricate component of the Community Development Department and provides the processing, reviewing and approval of all Engineering Improvements Plans, soil excavation permits, platting, flood plain management and construction inspection functions which are accomplished through the Project Management, Environmental, Engineering and Inspections offices. The Tree Bank was created for the purpose of acquiring, protecting and maintaining native vegetative communities in Osceola County; acquiring, protecting and maintaining land for the placement of trees acquired; purchasing vegetation for placement on public properties in Osceola County; and mitigating the impact of any damage from violations. Overall expenditures increased by 5.05% from the FY14 Adopted Budget. Personal Services increased due to the approval of 2 new Development Review Inspector positions. Operating Expenses increased primarily for surveying services, Other Contractual Services and Gas & Oil. Capital Outlay includes the purchase of two vehicles and computer hardware for the new positions.

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. Charges for Services are generated through Protective Inspection Fee. This office also carries a Fund Balance associated with the Tree Bank.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,418,133	1,646,642	1,560,400	1,860,653	300,253
Charges For Services	7,714	26,309	11,000	36,596	25,596
Miscellaneous Revenues	0	4,677	0	0	0
Less 5% Statutory Reduction	0	0	-78,570	-94,862	-16,292
Fund Balance	0	0	102,814	102,814	0
Total Revenues:	\$1,425,847	\$1,677,628	\$1,595,644	\$1,905,201	\$309,557
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	1,138,877	1,144,353	1,254,268	1,264,195	9,927
Operating Expenses	51,968	67,208	77,747	90,385	12,638
Capital Outlay	0	26,851	102,814	152,774	49,960
Total Expenditures:	\$1,190,845	\$1,238,413	\$1,434,829	\$1,507,354	\$72,525

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
PARKS
GOALS AND OBJECTIVES**

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.

FY15 Goals & Objectives:

GOAL #3 – CREATE GREAT NEIGHBORHOODS FOR THE FUTURE: SAFE AND LIVABLE

Objectives:

1. Better serve the residents and sports groups by:
 - Efficient scheduling of sports fields, stage and bleachers.
 - Establishing and maintaining the pedestrian paths/Disc Golf Course at 65th Infantry Veteran’s Park.
2. Assist in the formulation of a Parks and Recreation Master Plan for all active parks facilities.

FY14 Accomplishments:

- Establishment of a T-Ball field and installation of fencing around the soccer field at Deerwood Community Park.
- Assisted in preparation of Concept Plan for Vance Harmon Park to facilitate potential partnership with the Association for Poinciana Villages to provide a pool facility on the site.
- Assisted in preparation of plans for second phase of 65th Infantry Veteran’s Park and groundbreaking for construction.
- Assisted in the construction of a new playground at the Marydia Community Center.
- Provided electrical connectivity at the 65th Infantry Veteran’s Park for community park events.
- Refurbished the open grass areas of Phases I and II of the 65th Infantry Veteran’s Park.

**FUND 001-GENERAL FUND
PARKS AND RECREATION**

DEPARTMENT SUMMARY

TRENDS & ISSUES:

The Parks & Facilities Office is comprised of cost centers 7201-Parks and 7503-Osceola Heritage Park. The Parks division encompasses a wide range of public services and resources with over 3,000 acres of natural resource based parks, greenways, trails, preserves, neighborhood and community parks/centers and regional lakefront amenities. The objective of this Office is to provide for safe, accessible, well managed, quality parks and natural resources system to deliver quality life experiences for the residents and visitors of Osceola County. The Osceola Heritage Park (OHP) division hosts professional and amateur sports, concerts and family shows, trade and consumer shows, conventions, seminars, conferences and other meetings. OHP is managed by a private contractor, SMG. This cost center includes only operating expenses associated with the offices of Extension Services and Kissimmee Valley Livestock (KVLS). Personal Services decreased 6.53%, from the FY14 Adopted Budget, due to the reallocation of three positions which were offset by filling positions at a lower rate, as well as adjustments to Retirement and Workers Compensation. Operating Expenses decreased by 39.69% largely due to the reallocation of costs to the Community Resources Office. Capital Outlay includes the replacement fencing, scoreboards, mowers, tractors and vehicles are included.

REVENUES:

The Parks Office is primarily supported by the General fund. However, it also generates revenue from Charges for Services in the form of pavilion rental fees.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	409	0	0	0
Charges For Services	10	726	0	0	0
Miscellaneous Revenues	45,679	78,288	53,200	69,603	16,403
Less 5% Statutory Reduction	0	0	-2,660	-3,480	-820
Total Revenues:	\$45,689	\$79,423	\$50,540	\$66,123	\$15,583
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	814,259	843,454	876,260	819,008	-57,252
Operating Expenses	712,510	871,518	1,114,471	657,934	-456,537
Capital Outlay	0	95,898	100,600	221,200	120,600
Grants and Aids	50,000	0	0	0	0
Total Expenditures:	\$1,576,769	\$1,810,870	\$2,091,331	\$1,698,142	-\$393,189

**FUND 001-GENERAL FUND
THE ROADWAY BANK**

COST CENTER SUMMARY - (1404):

TRENDS & ISSUES:

The purpose of the Roadway Bank is to receive proportionate fair share payments from developers wishing to pay for impacts to the roadway network when construction costs are prohibitive for the individual development or when required by the Land Development Code. Funds are used to facilitate roadway construction to complete the adopted roadway networks in the County, consistent with the Comprehensive Plan and Land Development Code. The Cost Center was established in FY 2014. Because only one year of historical data is available, the FY15 budget was established based on FY14 activity. Expenses have decreased by 48.84% over the FY14 Adopted Budget.

REVENUES:

Revenue for the cost center includes Permits, Fees & Special Assessments and the Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	51,723	2,500,000	1,000,000	-1,500,000
Less 5% Statutory Reduction	0	0	-125,000	-50,000	75,000
Fund Balance	0	0	43,977	287,572	243,595
Total Revenues:	\$0	\$51,723	\$2,418,977	\$1,237,572	-\$1,181,405
<u>Expenditures</u>					
Grants and Aids	0	0	0	900,000	900,000
Reserves - Capital	0	0	2,418,977	337,572	-2,081,405
Total Expenditures:	\$0	\$0	\$2,418,977	\$1,237,572	-\$1,181,405

FUND 001 – GENERAL FUND

CLERK OF COURTS

MISSION STATEMENT:

Our mission, simply stated, is to be the finest Clerk's Office in the nation. We will consistently deliver superior service, an unparalleled commitment to our customers, our employees, and the community we serve.

OVERVIEW:

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

PUBLIC INFORMATION:

In November 2012, Osceola County voters elected Armando Ramirez 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.

FY14 Accomplishments:

The Clerk's office continues to strive to be the finest Clerk's office in the nation. In line with this all courts are now paperless, processing E-Citations (FHP), and E-Filing. The First of many payment Kiosks is now operating in the cashier's lobby. Other Kiosks, web-based and mobile application solutions will be implemented in the near future. The Clerk's Office received recognition from the Department of State for compliance achievement as a Federal Passport Acceptance Facility.

FY15 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.

Goals & Objectives:

1. To be the finest Clerk's office in the nation.
2. To establish an in-house fully functioning collections department
3. To continue to provide a high level of productivity and efficiency through the use of up-to-date technology.
4. 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.

5. To maintain a system of filing whereby all documents are properly filed within 24 hours of receipt
6. To make the official records easily and readily accessible to all users of the Clerk's Office by a more robust web-based solution.
7. To establish a system of filing whereby court documents could be electronically filed and accepted by the Clerk of Court's office.
8. 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 8.8% over FY14 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 the 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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	3,318	1,544	800	0	-800
Judgment, Fines & Forfeits	67,520	46,835	44,708	96,325	51,617
Miscellaneous Revenues	2,637	0	0	0	0
Less 5% Statutory Reduction	0	0	-2,275	-4,816	-2,541
Other Sources	152,570	584,621	0	0	0
Total Revenues:	\$226,045	\$633,001	\$43,233	\$91,509	\$48,276
<u>Expenditures</u>					
Operating Expenses	224,080	230,006	84,654	92,103	7,449
Total Expenditures:	\$224,080	\$230,006	\$84,654	\$92,103	\$7,449



Mission

Our mission is to ensure the fair and equitable assessment of properties within our county while applying the guidelines set forth by the Department of Revenue and Florida Statutes. We are committed to providing a standard of excellence in customer service that exceeds the expectations of our visitors.

Goals & Objectives

Our office will continue to invest in technology to better serve the operational needs of the office and the citizens of Osceola County. These enhancements will include tools to improve public education and services. Additionally with our ongoing efforts to improve internal operations we will focus on improved communication, staff education, training and office recognition.

FY14 Accomplishments

For the past year, the Osceola Property Appraiser's office has reached milestones to provide better service and products through information technology. The new document management system is deployed for scanning and distributing documents to Isynergy as well as Manatron which is the computer assisted mass appraisal (CAMA) parcel system. Upgrades to the online web system include consolidation of informational pages and links, a new GIS mapping page for the main and mobile websites. An in-house intranet system has been deployed to aid with workflow processes, audit checking, and project job tracking.

FY15 Goals & Objectives

Goal 1- To Maintain Fair & Equitable Assessments

1. Exceed DOR Standards

- Level of Assessment
- Tax Roll Equity
- Level three DOR Edits
- Level four DOR Audits

Goal 2 – Ongoing Efforts to Review Processes, Procedures & Compliances

1. Improve processes through technology
 - Parcel fabric
 - Tangible Personal Property Enhancement
 - SharePoint
2. Ongoing review of procedures
 - IT Assessment

Goal 3 – Improve Communication

1. Internal
 - Bi-monthly Meetings
 - Directors Meetings
 - Weekly Administration Meetings
 - Monthly or Quarterly Committee Meetings
2. External
 - Review Website content quarterly
 - Speaking Engagements
 - Emailed Newsletter from Property Appraiser
 - Community Outreach
 - Explore Social Media Options

Goal 4 – Improve internal applications for the appraisers to assess value

1. Quarterly Training
2. Attending Seminars, Conferences, Training events for continuing education

Goal 5-Obtain National Recognition

1. Recertification of the Certificate of Excellence
2. ESRI SAG Award (Special Achievement in GIS)
3. IAAO Most Distinguished Jurisdiction Award
4. Governor's Award

**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 (\$5,879,939) \$5,242,185 is funded through the General Fund with the remaining balance funded by other funds supported by Ad Valorem and Special Assessments. 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 FY14 Adopted which remains at 60. Overall, this budget increased by 4.9% over the FY14 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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Other Sources	263,743	410,626	0	0	0
Total Revenues:	\$263,743	\$410,626	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	140,338	146,173	161,575	158,154	-3,421
Transfers Out	4,721,803	4,725,575	4,996,059	5,259,462	263,403
Total Expenditures:	\$4,862,141	\$4,871,748	\$5,157,634	\$5,417,616	\$259,982

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 intelligence led 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.

FY15 Goals & Objectives:

To protect the citizens and visitors of Osceola County, but specifically the goals and objectives for FY15 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 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.
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.
9. Continue the Safe Motorcycle and Rider Techniques (SMART) program which was created around Osceola County Traffic crash data and was designed around skill sets taken from the Basic Police Motorcycle Operators Course. The SMART program emphasizes techniques that have real world application to help reduce traffic crashes and fatalities. The objectives stress four common core areas that can be applied to virtually any aspect of motorcycle riding in addition to stressing fundamental principles by putting them into action and practice under the mentorship of highly skilled and experienced motor 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 FY15 budget increased by 5.3% over the FY14 Adopted Budget and supports 630 full-time and 100 part-time employees. Although not a part of the Sheriff's submitted budget, the County also funds expenses related to property and liability insurances, overhead expenses and the 800 MHz radio communication. The Sheriff also receives grant funding associated with JAG Direct. Funds are transferred 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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Intergovernmental Revenue	76,452	51,132	28,298	0	-28,298
Charges For Services	280,281	263,454	174,698	292,491	117,793
Judgment, Fines & Forfeits	101,174	93,968	64,936	107,539	42,603
Miscellaneous Revenues	4,081	0	0	0	0
Less 5% Statutory Reduction	0	0	-11,982	-20,002	-8,020
Other Sources	1,545,932	353,209	200,000	1,000,000	800,000
Total Revenues:	\$2,007,920	\$761,763	\$455,950	\$1,380,028	\$924,078
<u>Expenditures</u>					
Operating Expenses	423,008	457,598	779,195	753,932	-25,263
Capital Outlay	59,556	2,397	0	0	0
Grants and Aids	140	0	0	0	0
Transfers Out	49,725,846	50,033,829	52,812,721	55,595,561	2,782,840
Total Expenditures:	\$50,208,549	\$50,493,824	\$53,591,916	\$56,349,493	\$2,757,577

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 with 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 currently serving her second 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 ensure a positive voting experience. They work on a daily basis utilizing the latest technology and best practices of their field. Supervisor Arrington and her staff ensure compliance with Florida Election Laws, while providing excellent customer service. It is her vision to build and maintain public trust in the electoral process. She and her staff work daily to be fiscally conscientious to the taxpayers of Osceola County.

FY14 Accomplishments:

The Elections Office was awarded the prestigious national Eagle Award from the Elections Center for its use of cutting edge technology in recent elections with the use of computer tablets. The Elections Office has also increased its presence in the community by doubling the number of community events the staff attends to register people to vote as well as offer information on the elections process. Staff has also increased the number of visits to local elementary, middle and high schools. The Elections Office has also remained on the forefront of elections technology by acquiring the latest elections tabulation equipment and high speed scanners to provide even more efficient elections and the ability to post timely and accurate results.

FY15 Goals and 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 accurate Voter Registration files.
4. Judiciously expending our tax dollars while making sure we are meeting the expectations of our citizens.
5. Working to make sure every 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 voters, election 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 FY15 budget supports 20 FTEs (unchanged from FY14) and reflects a decrease of 16% over the FY14 Adopted Budget. However, as the Elected Official salaries were not finalized at the time of the adoption process, it will be updated during an amendment. Additional funding is provided for property and liability insurances and overhead expenses as well as reserves which reflect no change over the FY14 Adopted Budget.

REVENUES:

This office is supported by the General Fund.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	4,371	0	0	0	0
Miscellaneous Revenues	43	0	0	0	0
Other Sources	346,492	118,158	0	6,000	6,000
Total Revenues:	\$350,907	\$118,158	\$0	\$6,000	\$6,000
<u>Expenditures</u>					
Operating Expenses	18,477	19,294	19,259	16,516	-2,743
Transfers Out	2,615,746	2,454,638	3,364,095	2,823,928	-540,167
Reserves - Assigned	0	0	10,000	10,000	0
Total Expenditures:	\$2,634,223	\$2,473,932	\$3,393,354	\$2,850,444	-\$542,910

**FUND 001 – GENERAL FUND
TAX COLLECTOR**

FY14 Accomplishments:

The Tax Collector Office began offering driver license services, by appointment only, at our Poinciana branch. Also, this Office received a perfect annual audit for the 14th year in a row.

FY15 Goals and Objectives:

1. To offer driver license services in the St. Cloud branch
2. To assume all driver license services when the State closes the State office
3. To receive a perfect annual audit for the 15th year in a row

**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 3.3% increase over the FY14 Adopted Budget. However, as the Elected Official salaries were not finalized at the time of this budget, it will be updated during an amendment.

REVENUES:

The Tax Collector generates its revenue through fees.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	392,935	260,037	118,135	326,451	208,316
Less 5% Statutory Reduction	0	0	-5,907	-16,323	-10,416
Other Sources	3,055,615	2,192,766	2,200,000	1,500,000	-700,000
Total Revenues:	\$3,448,550	\$2,452,803	\$2,312,228	\$1,810,128	-\$502,100
<u>Expenditures</u>					
Operating Expenses	4,976,053	4,766,013	6,178,669	6,384,158	205,489
Total Expenditures:	\$4,976,053	\$4,766,013	\$6,178,669	\$6,384,158	\$205,489

**FUND 001 – GENERAL FUND
CORRECTIONS
GOALS AND OBJECTIVES**

FY15 Goals & Objectives:

Goal 1 - To develop knowledge, abilities, and skills of Staff for their current positions and future goals and opportunities.

Objectives:

- Establish a succession plan to develop all civilian corrections staff.
- Develop an FTO based training program for civilian corrections staff.
- Update all post orders and operating procedures for the Inmate Services Division.

Measures:

- Increase the number of training opportunities for staff and supervisors.
- Increase knowledge and information sharing between departments.
- Increase in staff retention.

Goal 2 - To increase the use of technology and innovative practices effectively.

Objectives:

- Establish the use of evolving technology to include jail management system upgrades.
- Implement and automate the use of the Pretrial Release risk assessment instrument and the
- ORAS instrument to determine risk/needs of the inmate population.
- Establish the utilization of electronic arrest affidavits by law enforcement.

Measures:

- Data is accurate and updated such that the system is reliable.
- See an increase in electronic information usage and decrease in hard copy documentation.
- System is user-friendly according to stakeholders.

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

Objectives:

- Implement the use of evidence-based practices and re-entry initiatives to reduce recidivism.
- Increase inmate assessments and interviews prior to initial appearances to determine nonmonetary release eligibility in accordance with state statute and administrative orders.
- Increase the number of inmates participating in Pretrial Release and the Home Confinement Program in accordance with administrative orders.

Measures:

- See a reduction in jail beds used.
- See a reduction in the overall length of stay.
- See an increase in non-monetary (ROR/PTR) inmate releases.

FY14 Accomplishments:

- GPS installed for Home confinement vehicles
- Increase inmate Programming
- Hired Jail Public Information Officer
- Supervisory Management Training
- Purchase of equipment for staff (computer equipment, security equipment, etc.)
- Passing the FMJS inspection
- Passing PREA inspection
- Video Visitation
- Remote Visitation
- Paperless requests and grievances
- Fill up vacancies with 29 Certified Officers and 14 Civilians this fiscal year

**FUND 001-GENERAL FUND
CORRECTIONS**

COST CENTER SUMMARY - 2100, 2101, 2114, 2118 AND 2161

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 cost centers 2100-Public Safety Projects, 2101-Corrections, 2114-Inmate Medical, 2118-Drug Lab and 2161-Courthouse Security. Personal Services increased 3.81% from the FY14 Adopted Budget primarily due to the 2.5% COLA. Operating Expenses decreased 3.05% largely due to a decrease in other Contractual Services. The FY15 Capital Outlay Budget represents the costs associated with the B & C Control Pods capital construction.

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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	285,744	183,985	187,248	0	-187,248
Charges For Services	771,564	188,379	332,872	242,932	-89,940
Judgment, Fines & Forfeits	397,804	379,503	396,908	297,991	-98,917
Miscellaneous Revenues	69,794	769,562	733,363	546,529	-186,834
Less 5% Statutory Reduction	0	0	-51,451	-27,319	24,132
Fund Balance	0	0	90,338	129,274	38,936
Total Revenues:	\$1,524,907	\$1,521,430	\$1,689,278	\$1,189,407	-\$499,871
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Expenditures					
Personal Services	23,934,637	25,172,797	26,125,308	27,121,346	996,038
Operating Expenses	6,310,815	6,174,469	6,959,159	6,747,044	-212,115
Capital Outlay	72,931	435,786	168,798	1,339,274	1,170,476
Grants and Aids	212,285	151,836	84,961	0	-84,961
Transfers Out	450	0	450	0	-450
Total Expenditures:	\$30,531,117	\$31,934,888	\$33,338,676	\$35,207,664	\$1,868,988

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.

FY15 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**

DEPARTMENT SUMMARY

TRENDS & ISSUES:

This cost center provides funding for the BOCC and the County Manager's Office. The BOCC / County Manager's Office supports 14FTEs, which remains unchanged from the FY14 Adopted Budget. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating expenses increased from the FY14 Adopted Budget as a result of increases to Property & Liability insurance and the Medical Examiner's agreement. Overall, this department's FY15 Adopted Budget increased by 7.6% from the FY14 Adopted Budget.

REVENUES:

This cost center is not a revenue generating office and is funded by the General Fund.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	19	10	0	0	0
Total Revenues:	\$19	\$10	\$0	\$0	\$0
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	1,345,792	1,411,826	1,466,098	1,567,352	101,254
Operating Expenses	689,932	752,154	899,215	977,022	77,807
Other Non Operating Expenses	103	0	0	0	0
Total Expenditures:	\$2,035,827	\$2,163,980	\$2,365,313	\$2,544,374	\$179,061

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

COST CENTER SUMMARY - (1243):

TRENDS & ISSUES:

This 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. Business Process Improvement supports 2.6 FTEs, a 0.06 increase from FY14 due to the addition of two split funding positions (Library Services Manager & Administrative Assistant). Personal Services increased as a result of the FTE changes, the 2.5% Cost of Living Adjustment (COLA), and changes to Retirement contribution rates set by the State. Operating Expenses increased primarily as a result of costs associated with computer software. Overall, the Business Process Improvement FY15 Adopted Budget increased 27.7% from the FY14 Adopted Budget.

REVENUES:

This Cost Center is not a revenue generating office and is funded by the General Fund.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	170,098	147,114	159,822	218,739	58,917
Operating Expenses	52,613	22,296	55,862	56,825	963
Capital Outlay	22,770	1,995	0	0	0
Total Expenditures:	\$245,481	\$171,404	\$215,684	\$275,564	\$59,880

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

MISSION STATEMENT:

Protect, preserve, and ensure the integrity of the official documents

FY15 Goals & Objectives:

Goal 1 - Attend meetings and fulfill information requests

- Ensure that meeting information is accurate.
- Respond to all research requests in a timely manner.

Goal 2 - Contract and Agreements

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

Goal 3 - Records Management Liaison Office for County Commission

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

FY14 Accomplishments:

- 2013 VAB process ended in January 2014, was under budget and on time
- Completed the process to streamline more than 11 internal processes, which resulted in a savings of both time and money
- Updated Value Adjustment Board Axia software to provide better customer service
- Held Countywide training for public records retention in June

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

DEPARTEMENT SUMMARY

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 Recording Secretary (1281) and Value Adjustment Board (1282). This Department supports 6.0 FTEs which remains unchanged from the FY14 Adopted Budget. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses decreased primarily as the result of decreases in Professional Services and fewer Magistrates requiring training from the Axia Software vendor on the program and new VAB procedures. Overall, this department's FY15 Adopted Budget increased by 2.1% from the FY14 Adopted Budget.

REVENUES:

This Department is supported by the General Fund, however, revenue has been budgeted as a result of reimbursements from the five Common Facilities Districts (CFDs) based on an average collection of previous fiscal years.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	27	0	0	0	0
Miscellaneous Revenues	44,582	32,184	21,506	21,506	0
Less 5% Statutory Reduction	0	0	-1,075	-1,075	0
Total Revenues:	\$44,609	\$32,184	\$20,431	\$20,431	\$0
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	349,770	362,614	362,670	373,789	11,119
Operating Expenses	65,748	44,237	65,380	63,343	-2,037
Total Expenditures:	\$415,518	\$406,851	\$428,050	\$437,132	\$9,082

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

FY15 Goals & Objectives:

Goal 1 – Provide information to the public

- 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.
- Produce informational programming and public service announcements of County programs and services, including Commissioner's Corner.
- Produce and stream the Tourism Development Council (TDC) meetings on a monthly basis.
- Produce and stream OCX and W192 Development meetings.
- Serve as a central clearinghouse for all public records requests and media requests for information regarding Osceola County Government.
- Act as liaison with the Hispanic media and community.
- Send out timely, accurate press releases and media advisories in English/Spanish as needed.
- Advertise in local newspapers about county events and programs.
- Continue to use social media (Facebook and Twitter) to inform residents about information that was sent via press releases to local media.
- Provide internal communications to Osceola County employees via InsideOsceola.org and countywide emails.
- Publish the County Manager's Annual Report.
- Plan and execute annual State of the County event.

Goal 2 – Communicate Osceola County government's key messages

- 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.
- Work with other departments and staff to identify and convey information related to Osceola's goals and objects.

Goal 3 – Community Outreach

- 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.
- Represent the Board of County Commissioners at miscellaneous community meetings, neighborhood events, business associations and other activities.
- Develop and foster positive partnerships with media outlets, community groups and citizens.
- Assist local agencies/departments with the development of Proclamations/Resolutions to be read and approved at BOCC meetings.
- Organize, plan and implement outreach efforts.
- Organize Groundbreaking Ceremonies, Ribbon Cuttings, Town Hall Meetings and other activities as needed.

- Oversee the planning and coordination of special events for the Board of County Commissioners/County Manager.

FY14 Accomplishments:

- Planned and executed State of Osceola event
- 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 strengthened links between county and citizens.
- Conducted numerous community outreach events with staff and commissioners
- Strengthened Commissioners' Corner videos with on location shoots
- 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 improved government transparency.
- 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**

DEPARTMENT SUMMARY

TRENDS & ISSUES:

This cost center ensures that Osceola County citizens are informed of services and initiatives of the Osceola County Government. The Public Information Office supports 6.0 FTEs, which remains unchanged from the FY14 Adopted Budget. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses decreased from the FY14 Adopted Budget as a result of increases to Property & Liability insurance. Capital Outlay provides funding for the acquisition of computer software. Overall, this department's FY15 Adopted Budget decreased by 2.2% from the FY14 Adopted Budget.

REVENUES:

This Cost Center is not a revenue generating office and is funded by the General Fund.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	1,214	2,047	0	0	0
Miscellaneous Revenues	69	0	18,000	0	-18,000
Total Revenues:	\$1,283	\$2,047	\$18,000	\$0	-\$18,000
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	209,247	314,631	315,300	322,330	7,030
Operating Expenses	24,996	41,117	53,309	40,978	-12,331
Capital Outlay	0	0	5,400	2,200	-3,200
Total Expenditures:	\$234,243	\$355,749	\$374,009	\$365,508	-\$8,501

**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.

FY15 Goals & Objectives:

Goal 1 – County Employee Compensation: Market Analysis

- Review and Implement County's Pay Study
- Review and standardize employee job descriptions

Goal 2 – Management training for frontline and mid-level supervisors

- Conduct focus groups to assist in identifying opportunities for management training
- Develop and Facilitate a Supervisory/Management Training Program

Goal 3 – Employee Onboarding & Off boarding Process

- Enhance Employee Orientation Program
- Develop One-Stop resource manual for Retirees
- Develop Employee Benefits at a Glance Brochure

FY14 Accomplishments:

- Conducted three (3) "Job Seekers" Workshops designed to teach County participants basic job search strategies as part of the County's Diversity Initiative.
- Administered the County's 2013/2014 Benefits Open Enrollment Education Sessions by holding 60+ Open Enrollment Sessions with BOCC & Constitutional employees.
- Completed negotiation of the Corrections bargaining Unit Contract resulting in final contract ratification with the Teamsters, Local 385.
- Held twelve (12) Labor Management Meetings (IAFF Bargaining Unit) for the purpose of addressing Management and Union issues.
- Tracked and managed 127 workers compensation claims. The largest percentage of claims (28%) were for Arm-Hand/Leg-Foot related injuries with 70% of the claims originating from the County's two (2) Public Safety Departments, Corrections and Fire Rescue.
- Developed and conducted a Firefighter Recruitment strategy which combined a traditional advertisement method with a community based outreach approach. This effort yielded a diverse pool of over 350 applicants; and resulted in the hiring of 10 new Firefighters.
- Posted two (2) opportunities for certified correctional officer. Postings resulted in the receipt of 200 applications. Staff successfully reviewed, processed and hired 18 candidates as a result of the postings.

- Conducted four (4) Random Drug test screenings for employees working in safety-sensitive positions in Corrections, Road & Bridge and Parks Departments.
- Conducted an annual audit of Corrections Department employees receiving Incentive Pay, as required by Florida Department of Law Enforcement (FDLE).
- **Leadership Development Training:** Continued a nine (9) month leadership development series program with a focus on effective leadership techniques and strategies. Approximately 16 leaders have been identified to participate in the program. Training will produce a better trained/qualified leadership team and would assist in ensuring employees work in a more productive manner and will assist the County in its leadership succession planning process.
- Processed 185 new hires
- Attended forty (40) Pre-determination and sixteen (16) Grievance Hearings.
- Processed eleven (11) employee related complaints which resulted in five (5) formal investigations and six (6) inquiries.

**FUND 001-GENERAL FUND
HUMAN RESOURCES**

DEPARTMENT SUMMARY

TRENDS & ISSUES:

The Human Resources Department is comprised of two cost centers, Employee Benefits (1263) and Human Resources (1265). Human Resources directly supports 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. Human Resources supports 10.2 FTEs which remains unchanged from the FY14 Adopted Budget. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenditures increased from the FY14 Adopted Budget due to consultant services for deferred compensation & training and an increase to insurance administration fees. Overall, this department's FY15 Adopted Budget increased by 6.9% from the FY14 Adopted Budget.

REVENUES:

This Cost Center is not a revenue generating office and is funded by the General Fund.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	18	0	0	0	0
Miscellaneous Revenues	149	165	0	0	0
Total Revenues:	\$167	\$165	\$0	\$0	\$0
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	649,433	598,763	715,305	741,889	26,584
Operating Expenses	115,555	108,678	181,348	213,510	32,162
Capital Outlay	0	0	0	3,100	3,100
Total Expenditures:	\$764,988	\$707,441	\$896,653	\$958,499	\$61,846

FUND 001 – GENERAL FUND INFORMATION TECHNOLOGY

FY15 Goals:

- **Goal 1** – Expansion of Osceola County’s new mobile application, MyOsceola, adding new features and capabilities, as well as implementing a new intranet website, InsideOsceola
- **Goal 2** – Planning and starting Phase II of the Integrated Criminal Justice System (ICJIS) project. Providing for the sharing of data electronically between the various criminal justice agencies within Osceola County.
- **Goal 3** – Securing and protecting the County’s information systems and assets by completing development and implementation of a more formalized Information Security Program.
- **Goal 4** – Fully developing and maturing our Project Management capability and effectiveness, including collecting and analyzing performance metrics and setting performance goals.

FY14 Accomplishments:

- **New Osceola.org Web Site** – Completely redesigned the County’s web site, making it responsive and screen size aware and usable across a large spectrum of devices. The navigation is now more intuitive, including a new “How do I?” feature. The search engine is now powered by Google technology and is more powerful and effective. We’ve added a variety of new features including a Public Notices section.
- **Chat Feature on Osceola.org** – This feature provides citizens and visitors with access to a live person allowing them ask questions and get answers about the web site, County services, or any other issue or concern they might have.
- **MyOsceola Mobile Application** – The County’s first mobile application was developed for the Apple iOS and Google Android platforms to keep citizens informed and provide them a way to communicate with their government.
- **Integration of Stromberg and Source2** - Allows Stromberg to exchange information with Source2 employee data for Human Resources and Payroll purposes. Supervisors can approve timesheets for County and Source2 within Stromberg, simplifying the process and reducing errors.
- **Migration from Windows XP to Windows 7** – We migrated all of the County’s computers off Windows XP to Windows 7 before the Microsoft-imposed deadline of April 8, 2014. This provides new capabilities and as well as more secure environment which is supported by Microsoft.
- **Dispatch Response Plan** –This module allows Fire Rescue and Fire Rescue Dispatch to define the agency and units that will respond to a fire and/or EMS call at a specified alarm level,

and minimize dispatch and call handling time by having the system recommend units for a particular incident.



➤ **IFAS Upgrade & Database Migration** – IFAS was upgraded to a newer version and the database was moved from IBM Informix to Microsoft SQL Server, which is a the County’s standard database platform allowing us to simplify our environment and provide better support for the application.

➤ **Permit Center Phase II** – This major revision to the Permit Center provides for web based electronic application forms as well as online fee payment.

➤ **DECCAN Optimizer** - Fire Rescue can simulate various deployment scenarios which effectively test and evaluate the impact of changes if implemented in the field. The model, calibrated to match actual performance, calculates the impact of changes in workloads. Fire Rescue will have a tool to Evaluate impact of apparatus deployment changes on response performance.

**FUND 001-GENERAL FUND
INFORMATION TECHNOLOGY**

Cost Center 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. This office directly supports the BOCC Strategic Plan. In addition, this office is responsible for ensuring the integrity and security of the information stored and processed on the County's computer network. The office includes: IT Administration, IT Project Management, IT Applications Support and IT Infrastructure. IT consists of 40.2 FTEs, representing an increase of 4.0 FTEs from FY14 due to the addition of four new positions, of which two are unfunded. The General Fund supports 38.7 FTEs. Personal Services increased due a 2.5% Cost of Living Adjustment (COLA), changes to Retirement contribution rates set by the State and new positions. Operating Expenses include contractual services, maintenance costs associated with aging hardware/software and staff training opportunities. Operating Expenses increased 2.3% over the FY14 Adopted Budget primarily for new and additional software licenses. Capital Outlay includes funds for server replacements, switch and router replacements, infrastructure upgrades and new time and attendance software. Overall, the Information Technology Office's FY15 Adopted Budget increased 11.8% from the FY14 Adopted Budget.

REVENUES:

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

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	0	95,700	95,700	144,780	49,080
Miscellaneous Revenues	0	144,563	0	0	0
Less 5% Statutory Reduction	0	0	-4,785	-7,239	-2,454
Total Revenues:	\$0	\$240,263	\$90,915	\$137,541	\$46,626
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Expenditures					
Personal Services	0	2,704,092	2,926,602	3,247,080	320,478
Operating Expenses	95	2,197,455	2,410,800	2,466,582	55,782
Capital Outlay	0	356,043	1,451,500	1,881,800	430,300
Total Expenditures:	\$95	\$5,257,590	\$6,788,902	\$7,595,462	\$806,560

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

Mission Statement:

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

FY15 Goals & Objectives:

Goal 1 - Implement Updated Finance Policy and Departmental Procedures

- Present to and seek approval from the Board of County Commissioners of an updated Chapter 6 – Finance Policy of the Administrative Code. To continue work on and implementation of Comptroller’s Office Finance Procedures to assist County departments in submitting financial information and to ensure that proper procedures are adhered to within the Comptroller’s Office.

Goal 2 - Continue the process of acquiring a new Time and Attendance System.

- The technical support for the current Time and Attendance System being utilized by the County will end in the near future. Staff will continue researching our current vendor’s upgrades and other systems available, including costs for each system. Staff will continue to involve all County stakeholders in the process. Budgeting for the acquisition and implementation of a new Time and Attendance System was included in FY 2015.

Goal 3 - Radio Frequency Identification (RFID) implementation for Fixed Assets.

- By identifying fixed assets with RFID inventory tags staff will streamline the inventory and identification process for fixed assets. Comptroller’s Office staff will continue to work closely with the IT Department to implement this process.

FY14 Accomplishments

- In-house completion and submission of the FY2014 Comprehensive Annual Financial Report to the BOCC in April. For the 23rd consecutive year, the County received the Certificate of Achievement for Excellence in Financial Reporting.
- Assured the County was in good financial standing by completing the annual independent audit with an unqualified opinion and no findings or questioned costs.
- Provided electronic W-2s to County employees.
- Issued the Osceola County, Florida \$69,709,464.50 Senior Lien Revenue Bonds, Series 2014 (Poinciana Parkway Project), for the construction of the Poinciana Parkway.
- Refinanced the Transportation Improvement Revenue Bonds (Osceola Parkway Project), Series 2004, for a present value savings of \$10,666,347.77 for the remainder of the life of the bond.
- Bond ratings reaffirmed by Moody’s in February 2014 and S&P in September 2014.in

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

DEPARTMENT SUMMARY

TRENDS & ISSUES:

This cost center supports 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. The Office of the Comptroller supports 22.2 FTEs which remains unchanged from the FY14 Adopted Budget. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Health Plan selections. Operating Expenditures decreased primarily due to reductions in insurance. Capital Outlay includes funding for a check printer. Overall, this department's FY15 Adopted Budget increased by 1.7% from the FY14 Adopted Budget.

REVENUES:

This Cost Center is not a revenue generating office and is funded by the General Fund.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	131	45	0	0	0
Total Revenues:	\$131	\$45	\$0	\$0	\$0
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	1,369,583	1,217,846	1,404,519	1,439,601	35,082
Operating Expenses	110,252	163,896	107,247	96,762	-10,485
Capital Outlay	0	0	0	2,397	2,397
Total Expenditures:	\$1,479,835	\$1,381,742	\$1,511,766	\$1,538,760	\$26,994

**FUND 001 – GENERAL FUND
OMB**

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.

FY15 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 FY16.

- Meet with Department Managers / Administrators quarterly to assist with streamlining office expenditures.
- Monitor 100% of department budgets on a monthly basis.
- 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.

- Provide necessary data / analyses to aid County Administration and Departments in evaluation of current levels of service by March 30, 2015.
- Provide data / analyses to County Administration and Departments on potential savings realized from recommended changes to future levels of service by March 30, 2015. Prepare a CIP Procedure and obtain approval from the Board of County Commissioners prior to September 30, 2015.

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

- Continue to look for ways to streamline internal business processes to improve service delivery.

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

- Begin the Capital Improvement Plan (CIP) process in February with an adopted plan no later than July 1, 2015.
- Identify funding sources for projects that are on the horizon and identified as priorities for FY16 by April 30, 2015.
- Identify additional funding required for projects that need to continue in FY16 by April 30 2015.

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

COST CENTER SUMMARY - (1241):

TRENDS & ISSUES:

This Cost Center supports implementation and oversight of the following County services: budgets and contracts compliance. OMB supports 6.7 FTEs, which is a decrease from FY14 due to the re-allocation of the Grant Writer position to Human Services. Personal Services decreased due to FTE re-allocation, which was offset by a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenditures decreased as a result of a reduction in Repair & Maintenance-Automotive and Gas & Oil. Overall this department decreased its FY15 budget by 13.9% over the FY14 Adopted Budget.

REVENUES:

This Cost Center is not a revenue generating office and is funded by the General Fund.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	27	0	0	0	0
Total Revenues:	\$27	\$0	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	567,525	556,331	623,903	535,693	-88,210
Operating Expenses	33,709	21,201	25,963	23,737	-2,226
Total Expenditures:	\$601,234	\$577,532	\$649,866	\$559,430	-\$90,436

**FUND 001 – GENERAL FUND
SPECIAL ASSESSMENTS**

FY15 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)

- Perform minor pond repair projects in at least five subdivision Pond MSBUs or MSTUs.
- Perform capital repairs in three of the Subdivision Pond MSBUs or MSTUs subdivisions during FY15. Forecast ahead for challenges and mitigate costs and delays to projects.
- Create preventative maintenance schedules.

Goal 2 – To streamline processes by working with Business Process Improvements.

- Continue to look for ways to streamline internal business processes to improve service delivery.

**FUND 001-GENERAL FUND
SPECIAL ASSESSMENTS**

COST CENTER SUMMARY - (1242):

TRENDS & ISSUES:

This Cost Center 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 6.4 FTEs, which is a decrease from FY14 due to the split allocation of the OMB Director & Assistant OMB Director positions. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses decreased due to a reduction in automotive maintenance and repair resulting from the new vehicle requests in Capital Outlay. Overall the FY15 Adopted Budget increased 17.1% from the FY14 Adopted Budget.

REVENUES:

This Cost Center is supported by the General Fund, however, this office receives additional revenue from services provided to the MSTUs, MSBUs and CFDs.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	30,434	33,212	40,000	40,000	0
Miscellaneous Revenues	996	28	0	0	0
Less 5% Statutory Reduction	0	0	-2,000	-2,000	0
Total Revenues:	\$31,430	\$33,241	\$38,000	\$38,000	\$0
<u>Expenditures</u>					
Personal Services	324,505	368,001	417,322	454,752	37,430
Operating Expenses	17,451	40,834	26,289	20,509	-5,780
Capital Outlay	0	1,462	0	44,345	44,345
Total Expenditures:	\$341,956	\$410,296	\$443,611	\$519,606	\$75,995

**FUND 001 – GENERAL FUND
PROCUREMENT**

FY 15 Goals & Objectives:

Goal 1 – Explore and Expand and Promote the Benefits of the Procurement Card Program

Goal 2 – Expand Procurement Training Programs (Vendor and Internal Staff)

FY14 Accomplishments:

- Updated Procurement Code and developed procurement procedure manual.
- Implemented a simplified/streamlined bid/award document.
- Hosted annual Vendor Appreciation event in March 2014 with over 200 attendees.
- Implemented monthly Procurement “101” training sessions for county staff involved in the procurement process.
- Initiated a quarterly Procurement Connection newsletter.

**FUND 001-GENERAL FUND
PROCUREMENT**

COST CENTER SUMMARY - (1251):

TRENDS & ISSUES:

The primary 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. This office directly supports the BOCC Strategic Plan. Procurement supports 11.2 FTEs which is unchanged from the FY14 Adopted Budget. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses increased primarily due to costs associated with office equipment replacement, staff development training, printing & binding, and conference registration fees in support of Small Business Programs. Overall, the FY15 Adopted Budget increased 3.9% from the FY14 Adopted Budget.

REVENUES:

This Cost Center is not a revenue generating office and is funded by the General Fund.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	2,014	1,092	0	0	0
Total Revenues:	\$2,014	\$1,092	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	623,623	675,917	774,509	802,866	28,357
Operating Expenses	43,709	57,744	43,937	48,177	4,240
Total Expenditures:	\$667,332	\$733,661	\$818,446	\$851,043	\$32,597

**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.

FY15 Goals & Objectives:

Goal 1 – Grow and Diversify the County’s Economy

Objectives: Create opportunities to diversify the County’s local tax base and redevelop and revitalize distressed areas in the County.

- Continue working with the City of St. Cloud, City of Kissimmee, Metro Orlando EDC and greater Osceola Partnership for Economic Prosperity to recruit and retain businesses.
- Continue working with Greater Osceola Partnership on the implementation of business cluster study.
- Continue to educate new and existing businesses about opportunities within the Kissimmee/Osceola County Enterprise Zone.
- Begin implementing the strategies and actions outlined in the adopted W192 Redevelopment Plan.
- Continue to support the W192 Development Authority Board and continue working with them to address short term rental issues.

Goal 2 – Upgrade County Infrastructure and Transportation Network: Prepare for growth

Objectives: Develop multi-modal transportation options.

- Continue supporting the Osceola County Expressway Authority (OCX)
- Pursue the development (planning, funding, construction and maintenance) of the OCX 2040 Master Plan roads – Poinciana Parkway, Southport Connection, Northeast Xway Connector and Osceola Parkway Extension (all roads which are planned to be multi-modal)
- Continue to coordinate with Community Development Department in developing substantial funding source for transportation.

Goal 3 – Create Great Neighborhoods for the Future: Safe and Livable

Objectives: Develop mixed use communities in appropriate locations.

- Continue working with the Property Owners within Mixed Use Districts to ensure County’s growth and development objectives are achieved.
- Implement the Mixed Use District Development Standards required in the Mixed Use Future Land Use designation.

- Partner with Desert Ranch in development and adopting a Sector Plan for the North Ranch Property.

FY15 Accomplishments

- Adoption of W192 Development Authority's Redevelopment Plan.
- Initiated P D & E Studies for:
 - Southport Connector
 - I-4 Segment of Poinciana Parkway
 - Cypress Parkway Segment of Poinciana Parkway
- Completion of Northeast District Concept Plan and Mixed Use District Code Rezoning of 50,000 acres from agriculture to mixed use.
- Selection of preferred alignment for the Osceola Parkway Extension.
- Initiated the North Ranch Sector Plan.
- Received \$64,443 in State incentives applied for by businesses with the Kissimmee/Osceola County Enterprise Zone. Impact: More than \$1.5 million capital investment was made in the enterprise zone.
- Assisted Rattlesnake Tactical LLC to be approved as a State Qualified Target Industry. Impact: Recruitment of a new manufacturing company to Osceola County that will create 75 new jobs with an average salary of 115% (\$34,814) of the County's average wage.
- Approved six (6) manufacturing equipment refund applications. Impact: Refunded more than \$38,000.00 back to local companies for their investment in manufacturing equipment.
- Upgraded existing transit shelter with new lighting throughout the corridor.
- Continued improvements are being made to crosswalk pads assuring compliance with American Disabilities Act (ADA).
- Pressure washing of all sidewalks within segment two.
- Installation of 10' x 2' Kissimmee Banners within Segment three which allows those visiting our community to experience a sense of place.
- Mitigation requirements were met for South Florida Water Management for Shingle Creek and Oak Island.
- Completed resurfacing project west of the Shingle Creek Toll Plaza.
- Secured project specific appropriations from the Florida Legislature.
- Legislative changes made to recognize certain sports franchises are eligible for economic incentive program for sports venues.

**FUND 001-GENERAL FUND
STRATEGIC INITIATIVES**

DEPARTMENT SUMMARY

TRENDS & ISSUES:

The Strategic Initiatives Department directly supports the BOCC Strategic Plan. This Department consists of Strategic Initiatives (1428), Economic Development (5101), QTI and Other Incentives (5102), and Small Business Incentives (5104). The use of Strategic Initiatives principles creates new choices and opportunities for residents of Osceola County. Strategic Initiatives supports Goal 1 of the Strategic Plan; Grow and Diversify the County's Economy, Objective 1 – Increase number of small business starting and growing in the County. This Department supports 5.9 FTEs, which is an increase of 0.7 FTE from the FY14 Adopted Budget due to the split funding of the Strategic Initiatives Director and the Senior Accounting Technician. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA), changes to Retirement contribution rates set by the State, and changes to Health Plan selections during open enrollment. Operating Expenses decreased slightly at 0.1% for FY15. Overall, this Department increased 2.39% over the FY14 Adopted Budget.

REVENUES:

This Department is supported by the General Fund. The Balance Forward reflected for this department is from monies that have been carried forward from prior fiscal year (FY14) related to Qualified Targeted Industry Tax Program.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	11	0	0	0	0
Total Revenues:	\$11	\$0	\$0	\$0	\$0
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	639,427	384,118	420,118	527,295	107,177
Operating Expenses	1,257,426	1,526,408	3,843,247	3,837,913	-5,334
Capital Outlay	1,221	0	0	0	0
Total Expenditures:	\$1,898,074	\$1,910,526	\$4,263,365	\$4,365,208	\$101,843

**FUND 001 – GENERAL FUND
COUNTY ATTORNEY
GOALS AND OBJECTIVES**

FY14 Achievements:

- Worked with the Sheriff's office to prosecute ordinances where warranted.
- Promoted fiscal responsibility and administrative efficiency within our department.
- Cross trained internal staff.
- Identified and corrected inconsistencies and inaccuracies in the codes and regulations.

FY 15 Goals & Objectives:

Goal 1 – Work to implement policy decisions of the Board of County Commissioners and Management.

Goal 2 – Identify efficiencies in the Department.

Goal 3 – Maintain an educated workforce through training.

Goal 4 – Listen and respond to citizens.

**FUND 001-GENERAL FUND
COUNTY ATTORNEY**

COST CENTER SUMMARY - 1311

TRENDS & ISSUES:

The County Attorney's Office is responsible for providing 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 FY15 Budget provides support for 7 FTEs, which remain unchanged from FY14. Personal Services increased 7.13% due to the 2.5% COLA, Retirement and Worker's Compensation adjustments. Operating Expenses increased 22.05% primarily due to an anticipated increase in utilizing outside legal services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	794	958	0	0	0
Miscellaneous Revenues	395	6,515	0	0	0
Total Revenues:	\$1,189	\$7,473	\$0	\$0	\$0
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	706,081	723,704	772,921	828,064	55,143
Operating Expenses	247,211	230,892	225,464	275,176	49,712
Total Expenditures:	\$953,292	\$954,596	\$998,385	\$1,103,240	\$104,855

**FUND 001-GENERAL FUND
COURT ADMINISTRATION**

Department Summary

TRENDS & ISSUES:

Court Administration consists of 7 offices (1510-Innovations; 1511-Court Administration; 1515-Teen Court; 1522-Drug Court; 1525-Alternative Sanctions; 1528-Supervised Visitation and 1542-Mediation). These offices support 13.6 FTEs which 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. Personal Services decreased 1.7% from the FY14 Adopted Budget due to the elimination of grant funding which was offset by a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses decreased 30.8% primarily due to reductions to Other Contractual Services and balance forwards which are appropriated in the self-funding cost centers (Innovations, Teen Court and Mediation).

REVENUES:

This Department is supported by the General Fund. Also, revenues are collected from fees for violations such as traffic and juvenile court costs, revenues from 25% of every \$65 collected for traffic violations (restricted for Innovations and Alternative Sanctions), from a \$3.00 fee assessed in addition to any fine, civil penalty or court cost (restricted for Teen Court), a Transfer In from the Drug Court Fund (Fund 103) to support Drug Court only and Mediation funds remaining from prior year which are restricted and can only be used for cost associated with the Mediation cost center. Overall Revenues are projected to decrease 31.9% from the FY14 Adopted Budget based on current collection trends and reductions to Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	297,654	287,714	410,175	0	-410,175
Charges For Services	148,868	146,753	131,462	158,704	27,242
Judgment, Fines & Forfeits	289,310	298,313	287,998	263,204	-24,794
Miscellaneous Revenues	34	446	0	0	0
Less 5% Statutory Reduction	0	0	-20,973	-21,096	-123
Transfers In	0	6,708	0	0	0
Fund Balance	0	0	533,889	513,984	-19,905
Total Revenues:	\$735,866	\$739,933	\$1,342,551	\$914,796	-\$427,755
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Expenditures					
Personal Services	628,137	671,875	685,800	673,872	-11,928
Operating Expenses	602,822	556,927	1,328,696	919,372	-409,324
Capital Outlay	0	1,373	0	0	0
Total Expenditures:	\$1,230,959	\$1,230,176	\$2,014,496	\$1,593,244	-\$421,252

HUMAN SERVICES – GOALS & ACCOMPLISHMENTS

Goal 1 – Coordinate and Implement the Community Development Block Grant Activities

- Seek public comment through advertisements, community meetings and public meetings for input on community needs.
- Partner with the City of St. Cloud for eligible projects within their jurisdiction
- Develop the Annual Action Plan.
- Complete the Consolidated Annual Performance and Evaluation Report (CAPER).

Goal 2 – Coordinate and Implement the Community Service Grants

- Advertise NOFA and accept Applications for the Community Service Grants.
- Coordinate the Application Review Committee.
- Provide support for the Committee during the Ranking and Scoring Process.
- Present Scores to the BOCC for final determination.

Goal 3 – Provide assistance to 15-18 Chronically Homeless Individuals with Mental Health and Substance Abuse Issues through the Shelter Plus Care Grant.

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

FY14 Accomplishments:

The Human Services Department serves as an administrator to various programs. The following list of accomplishments includes both County and Grant Funded programs. The budget for those Grant Funded programs can be found in the Special Revenue section of this book.

Veteran's Services – (Cost Center 6141)

- The Veterans office provides free help to veterans who are Osceola County residents. They provide them with assistance on their claims, and as a result, generated more than \$8 million in federal benefit money for Osceola County veterans.

Social Services (Cost Center 6173)

- Health Care Responsibility Act – 26 county residents were assisted with coverage for hospital services under the Health Care Responsibility Act.
- On February 1, 2014, the County thru Coast2Coast started providing a free prescription drug discount card that offers average savings of 66.51 percent off the retail price of commonly prescribed drugs. The cards may be used by all County residents, regardless of age, income, or existing health coverage, and are accepted at 99 percent of the County's pharmacies. A national network of more than 59,000 participating retail pharmacies also will honor the Osceola County prescription discount card. The county receives \$1.25 per each prescription filled with the discount card. The program can also provide savings on dental, vision, hearing, veterinary, diabetic supplies, lab and imaging services. TOTAL SAVINGS FOR ALL RXS FILLED WITH THE DISCOUNT CARD IN 7 MONTHS OF THE PROGRAM: 130,599.00

**FUND 001-GENERAL FUND
HUMAN SERVICES**

COST SUMMARY - (6173)

TRENDS & ISSUES:

The Human Services office consists of 6 cost centers (6173 – Human Services; 6141 – Veteran’s Services; 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 cost center supports 9 FTEs, which is an increase of 3 FTEs from the FY14 Adopted Budget due to the reallocation of a position from OMB (1241), a Case Manager approved during FY14 and an additional Case Manager for FY15. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA), changes to Retirement contribution rates set by the State and the increase of FTEs. Operating Expenses increased due to Medicaid.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Intergovernmental Revenue	38,720	0	0	0	0
Miscellaneous Revenues	8,752	50,000	0	0	0
Total Revenues:	\$47,472	\$50,000	\$0	\$0	\$0
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	291,357	308,015	374,880	547,657	172,777
Operating Expenses	5,162,165	4,173,528	5,559,243	5,729,085	169,842
Grants and Aids	350,307	2,427	0	0	0
Total Expenditures:	\$5,803,829	\$4,483,969	\$5,934,123	\$6,276,742	\$342,619

**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, which remains unchanged from the FY14 Adopted Budget. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses increased 15.5% primarily due to expenses related to the new St. Cloud office.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	0	20	0	0	0
Total Revenues:	\$0	\$20	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	144,477	156,855	155,544	159,156	3,612
Operating Expenses	8,897	14,017	12,587	14,533	1,946
Capital Outlay	1,430	0	0	0	0
Total Expenditures:	\$154,804	\$170,872	\$168,131	\$173,689	\$5,558

**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 1.5% for FY15 due to a mandated increase of base year plus annual increase 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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	62,629	61,504	60,981	76,352	15,371
Less 5% Statutory Reduction	0	0	-3,049	-3,818	-769
Total Revenues:	\$62,629	\$61,504	\$57,932	\$72,534	\$14,602
<u>Expenditures</u>					
Operating Expenses	107,568	110,795	112,457	114,144	1,687
Total Expenditures:	\$107,568	\$110,795	\$112,457	\$114,144	\$1,687

**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. Operating Expenses for FY15 remain unchanged from the FY14 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 \$366,587 from the FY14 Adopted Budget for future contributions to be determined by the BOCC.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	0	175	0	0	0
Total Revenues:	\$0	\$175	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	440,775	450,225	465,000	465,000	0
Grants and Aids	388,569	925,156	990,000	1,356,587	366,587
Total Expenditures:	\$829,344	\$1,375,381	\$1,455,000	\$1,821,587	\$366,587

**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 increased by 6.4% for FY15 primarily due to the rental expenses for the Intercession City Health Clinic, which are reimbursable by the Health Department.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	264	485	0	0	0
Total Revenues:	\$264	\$485	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	672,209	776,838	746,760	794,340	47,580
Total Expenditures:	\$672,209	\$776,838	\$746,760	\$794,340	\$47,580

**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 office is supported by Court Fees and Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Judgment, Fines & Forfeits	300,114	322,722	316,591	286,393	-30,198
Less 5% Statutory Reduction	0	0	-15,830	-14,320	1,510
Fund Balance	0	0	108,224	138,895	30,671
Total Revenues:	\$300,114	\$322,722	\$408,985	\$410,968	\$1,983
<u>Expenditures</u>					
Operating Expenses	300,738	298,280	408,985	410,968	1,983
Total Expenditures:	\$300,738	\$298,280	\$408,985	\$410,968	\$1,983

**FUND 001-GENERAL FUND
OTHER GOVERNMENT SUPPORT SVCS**

COST CENTER SUMMARY - (9819):

TRENDS & ISSUES:

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund. Operating Expenses reflect funding for such cost as Juvenile Justice, Kissimmee and St. Cloud's CRAs, the Mass Alerting system as well as arbitrage, litigation and consulting expenses. Capital Outlay represents funding for land purchase and Grants and Aids, as well as, provides funding for the County's commitment to Major League Soccer (MLS). Transfers Out supports funding for debt services, Designated Ad Valorem Tax (DAT) which offsets transportation operations, funding for the East 192 TIF for community redevelopment purposes and the West 192 Development Authority, along with funding for the intergovernmental radio system and fire subsidies. Reserves Operating is comprised of Reserves for Contingency which represents 3.1% of the fund's total budget to respond to unanticipated needs and emergencies and Reserves for Cash offsets the timing of revenue receipts and short-term cash flow variations. Other reserves such as Reserves Assigned and Reserves Restricted have been set aside for specific purposes and Reserves for Stability offsets revenue fluctuations whether anticipated or unanticipated.

REVENUES:

The General Fund's major revenue sources are budgeted in this cost center which includes Ad Valorem, Shared Revenues, Communication Service Taxes, Local Government Half-Cent Sales Tax, Utility Taxes, as well as other taxes that help support the operations of the General Fund.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Current Ad Valorem Taxes	107,507,841	106,382,898	114,987,484	121,814,455	6,826,971
PY Delinquent Ad Valorem Tax	818,415	290,536	194,624	190,000	-4,624
Other Taxes	17,078,871	17,833,612	18,788,199	19,653,688	865,489
Intergovernmental Revenue	20,668,585	23,524,494	24,056,238	26,035,176	1,978,938
Charges For Services	1,454,896	29,682	16,053	10,818	-5,235
Judgment, Fines & Forfeits	1,234,607	4,870	44,978	0	-44,978
Miscellaneous Revenues	832,396	629,865	554,683	584,898	30,215
Less 5% Statutory Reduction	0	0	-7,932,113	-8,414,452	-482,339
Transfers In	10,987,843	10,001,082	8,544,696	9,317,374	772,678
Fund Balance	0	0	59,580,115	63,273,723	3,693,608
Total Revenues:	\$160,583,454	\$158,697,040	\$218,834,957	\$232,465,680	\$13,630,723
Expenditures					
Operating Expenses	2,636,177	2,631,655	4,850,677	4,242,209	-608,468
Capital Outlay	3,166	0	0	110,000	110,000
Grants and Aids	101,532	33,674	650,000	100,000	-550,000
Transfers Out	38,884,936	23,770,955	11,450,416	21,942,242	10,491,826
Reserves - Operating	0	0	35,684,581	38,335,459	2,650,878
Reserves - Assigned	0	0	5,316,240	6,000	-5,310,240
Reserves - Restricted	0	0	69,510	69,510	0
Reserves - Stability	0	0	7,339,218	3,296,682	-4,042,536
Total Expenditures:	\$41,625,810	\$26,436,284	\$65,360,642	\$68,102,102	\$2,741,460

**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. Total funding for FY 15 remains unchanged from the FY14 Adopted Budget.

REVENUES:

This Office is supported by the General Fund.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	0	92	0	0	0
Total Revenues:	\$0	\$92	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	6,871	6,994	7,000	7,000	0
Total Expenditures:	\$6,871	\$6,994	\$7,000	\$7,000	\$0

**FUND 001 – GENERAL FUND
ANIMAL SERVICES
GOALS AND OBJECTIVES**

FY15 GOALS AND OBJECTIVES:

Goal 1: Through continued collaboration with area animal groups, facilitate provisions for low cost spay/neuter to Osceola County residents.

1. Submit business plan/proposal to the Board of County Commissioners
2. Apply for PetSmart Charities equipment grant
3. Secure contract with non-profit group to operate a Humane Alliance modeled high volume, high quality spay/neuter clinic.

Goal 2: Increase pet retention/reduce pet relinquishment

1. Gain veterinary support for and implement wellness voucher program
2. Fundraise/grant write for funding voucher program
3. Continue to grow other resources for pet owners such as pet training resources, boarding, spay/neuter, etc.

Goal 3: Increase funding through grant writing, fundraising, and donor solicitations

1. Conduct at least one fundraiser in 2015
2. Continue to submit grant proposals independently and in collaboration with other animal groups to the ASPCA, PetSmart Charities, Best Friends, etc.
3. Create new opportunities for donor development

FY14 ACCOMPLISHMENTS:

1. Achieved more than 150 approved volunteers
2. Participated in the ASPCA/Rachael Ray 100K Challenge for the second year and set a new summer live release record for Osceola County Animal Services
3. Began tracking shelter and field statistics using GIS mapping
4. Submitted a joint grant proposal with the Pet Alliance to the ASPCA and were awarded \$25,000 for a targeted spay/neuter effort. All funds will be used for spay/neuter of cats in the Osceola County targeted area.
5. Began a low cost spay/neuter program with Pet Alliance consisting of services being offered on their mobile unit at our facility one day per week.
6. Conducted a pilot TNR project at the Good Samaritan community in Kissimmee
7. Received a grant from the National Animal Control Association to purchase protective vests for our Animal Control Officers

8. Staff attended a variety of training conferences including seven (7) who attended The Humane Society of the United States Animal Care Expo, the largest animal welfare conference in the country.
9. Launched the chameleon web licensing component in an effort to increase licensing compliance, generate additional revenue, and help keep pets out of the shelter.
10. Opened an adoption annex at 3096 Michigan Ave to increase adoptions and have more visibility in other parts of our community.
11. Secured more financial donations than any other year
12. Through additional community support, treated more animals that had serious medical issues so they could be adopted.
13. Developed and implemented the Training and Rescuing Eagerly Adoptable and Talented Shelter pets, (TREATS) program in collaboration with The Transition House in Kissimmee, FL.
14. Improved the cruelty investigations process resulting in more cases having successful outcomes for the animals.

**FUND 001-GENERAL FUND
ANIMAL SERVICES**

COST CENTER SUMMARY - 2119, 2120, 2121, 2122, 2123 & 2124

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 nurturing environment for its animal residents. It provides a variety of services for the citizens of Osceola County such as enforcing the Animal Control Ordinance currently in place. This office includes cost centers 2119-Veterinary Operations, 2120-Kennel Operations, 2121-Road Operations and 2122-Animal Control Administration. Two new cost centers were created for FY15: 1) 2123-Animal Services Donations was created to better track donations to Animal Services; and 2) 2124-Spay & Neuter Program to isolate expenses for the Spay & Neuter Program. Personal Services increased 8.45% over the FY14 Adopted Budget due to the addition of a Public Outreach/Volunteer Coordinator and a Clerk position, the 2.5% COLA and adjustments to Retirement and Workers Compensation. Operating Expenses increased 32.73% largely due to increased Professional Services for emergency veterinary needs, microchips for all animals, medicine, volunteer screening, increased operating supplies and an increase in expenses related to County vehicles. Capital Outlay represents the request for a cargo van.

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 but are not limited to charges for providing county tags, daily board for cats/dogs, rabies vaccinations, dangerous dog registration, impound fees, failure to obtain tags, and failure to vaccinate. The FY 15 revenues are based on current collection trends.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	165,007	167,849	166,000	91,285	-74,715
Judgment, Fines & Forfeits	7,655	11,095	11,775	11,150	-625
Miscellaneous Revenues	7,153	13,944	5,000	5,100	100
Less 5% Statutory Reduction	0	0	-9,139	-5,377	3,762
Other Sources	0	2,000	0	0	0
Fund Balance	0	0	0	31,028	31,028
Total Revenues:	\$179,814	\$194,888	\$173,636	\$133,186	-\$40,450
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	1,379,833	1,370,818	1,480,099	1,605,100	125,001
Operating Expenses	356,124	401,945	455,122	604,083	148,961
Capital Outlay	0	65,806	36,000	22,000	-14,000
Total Expenditures:	\$1,735,957	\$1,838,569	\$1,971,221	\$2,231,183	\$259,962

**FUND 001 – GENERAL FUND
EMERGENCY MANAGEMENT
GOALS AND OBJECTIVES**

GOAL 1: Enhance our all-hazards disaster preparedness and mitigation capabilities through preparing, training, and exercising for Osceola County as a whole community.

Objectives:

1. Conduct a comprehensive, community-based risk assessment identifying threat and hazard scenarios and significant loss potential (HIRA)
2. Continue to use the Multi-Year Training and Exercise Plan process as a way to conduct a GAP Analysis with our Emergency Support Function's and with partners and stakeholders
3. Conduct localized training and coordinate State and federal training for damage assessment teams, Finance Section, and EOC Specialized Response Team members.
4. Enhance the CERT (Community Emergency Response Team) Program in all five commission districts through community outreach, training, exercising, and improvement planning

Goal 2: Foster and encourage emergency planning and the development of operating plans, annexes, and procedures for the County and our partners.

Objectives:

1. Establish Policies and Procedures for the Office of Emergency Management
2. Initiate the revision of emergency management guides and the Comprehensive Emergency Management Plan
3. Continue Emergency Support Function development ensuring an effective resource support and effective program implementation
4. Continue development of the Continuity of Operations Plan(COOP) for County departments
5. Revision of the County's Local Mitigation Strategy Plan
6. Finalize the EOC Resource Management and Logistic Section Plans

GOAL 3: Coordinate issues and foster planning associated with recovery activities after the disaster.

Objectives:

1. Develop a Long-Term Recovery task force that focuses on long-term recovery issues, including update/revision of the Post Disaster Redevelopment Plan
2. Participate in discussion-based recovery tabletop exercises to promote dialogue on post disaster issues
3. Update the Volunteer Reception Center (VRC) plan based on partner input and conduct an exercise to capture improvement needs
4. Explore the feasibility of creating a non-profit organization (Disaster Osceola) to address recovery activities and unmet needs within the Osceola community post-disaster

FY 2014 Emergency Management Success

- Through a federal grant, re-instated the Community Emergency Response Team (CERT) program for Osceola County and completed training for the community of Poinciana
- In conjunction with our community partners completed the Multi-Year Training & Exercise Plan (MYTEP) process using the new federal/state GAP Analysis method.
- Researched, identified, and selected system for volunteer management registration and tracking
- Best Practices presentation of Osceola County's disaster volunteer management program and process at the Governor's Hurricane Conference, Florida Emergency Management Preparedness Association, and for the Seminole County Coalition
- Developed Debris Oversight Team and provided federal-level training
- Coordinated and assisted with the successful completion of a countywide hospital exercise
- Presented emergency preparedness seminars/presentations to roughly 1400 residents
- Hosted the national GeoCove User Group Damage Assessment Software meeting
- Provided internship program for five college undergraduate/graduate students
- Completed Volunteer Reception Center (VRC) plan
- Finalized Debris Management RFP with Solid Waste and Procurement
- Developed the Community Emergency Response Team (CERT) Emergency Management Response Team Handbook
- Hosted Emergency Operations Center tours for the National Hurricane Conference, The American Center for Public Safety and the Governor's Hurricane Conference accommodating over 200 participants
- Successfully executed the 2nd Annual Flood Alert Notification Test for all jurisdictions
- Hosted the Amateur Radio Technician class for over 35 personnel resulting in 28 new licensures
- Established an Osceola County GIS User Group to foster local and regional partnerships

**FUND 001-GENERAL FUND
EMERGENCY MANAGEMENT**

COST CENTER SUMMARY - (2141):

TRENDS & ISSUES:

The Emergency Management Office protects the citizens and visitors of Osceola County through a comprehensive system of prevention, preparation, response and mitigation of disasters. The cost center supports 4.05 FTE, an increase of 1.00 FTE from the FY14 Adopted Budget for the Emergency Management Specialist position. Personal Services increased 6.33% due to the additional FTE, the 2.5% COLA and adjustments to Retirement and Workers Compensation. Operating Expenses increased 23.08% primarily due to Repairs & Maintenance for the ArcEditor License and repairs at the Emergency Operations Center. Capital Outlay includes a request for a rack storage system for the new warehouse.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Intergovernmental Revenue	217,155	185,617	92,211	3,707	-88,504
Miscellaneous Revenues	7,445	20	0	0	0
Total Revenues:	\$224,600	\$185,636	\$92,211	\$3,707	-\$88,504
<u>Expenditures</u>					
Personal Services	300,657	330,599	300,696	319,741	19,045
Operating Expenses	224,729	227,662	141,901	174,655	32,754
Capital Outlay	22,675	26,726	43,707	48,707	5,000
Total Expenditures:	\$548,061	\$584,987	\$486,304	\$543,103	\$56,799

**FUND 001 – GENERAL FUND
CONSTRUCTION MANAGEMENT**

FY15 Goals:

- **Goal 1** – Develop the Osceola County Design & Construction Standards for Building Construction. This will help us to ensure the services of our vendors meet our needs and requirements. This will also allow us to better define our design and construction processes and deliver the best value for the public
- **Goal 2** – Develop a project delivery process template that will allow us to better predict project budgets & schedules

FY14 Accomplishments:

- Intercession City Health Clinic
- Poinciana Health Clinic
- Stadium Place Health Clinic
- St. Cloud Health Clinic
- Osceola Heritage Park Concrete Slab
- Osceola Heritage Park Quad 3 Renovations (Heritage Club)
- Supervisor of Elections / Property Appraisers Renovation
- Conceptual Design / Estimate: Fire Training Facility
- Florida Advanced Manufacturing Facility

**FUND 001 – GENERAL FUND
FACILITIES MAINTENANCE**

FY15 Goals:

- **Goal 1** – Collaborate with County departments to ensure facility services are adequately performed supporting each department’s individual operational needs
- **Goal 2** – Evaluate staff allocation and Preventive Maintenance Programs to ensure efficient distribution of staff, particularly in areas which have experienced changes in the magnitude of square footage serviced in the previous fiscal year
- **Goal 3** – Review and alter the 5 year maintenance projects plan to prioritize system replacements which have exceeded the projected system life span and have increased maintenance life cycle costs as a result

FY14 Accomplishments:

- Maintained 128 County buildings/facilities comprised of over 2.3 million square feet
- Provided logistical, equipment, set-up, and take-down services for 71 special request and community events
- Replaced the 41 year old Historic Courthouse Roof, and successfully completed \$1.4 million in Additional Maintenance Projects
- Government Center – Roof Replacement
- Animal Control – HVAC Replacement
- Bill Beck Health Dept. Bldg. 2 – (2)two HVAC units replaced
- Road & Bridge Yard 2 – HVAC Unit replaced
- Road & Bridge Yard 1 – Well Replacement
- BVL Library – Fire Alarm Panel Replacement
- Central Library – Fire Alarm Panel Replacement
- BVL, Poinciana and St. Cloud Libraries – Parking lots resealed and restriped
- Fire Station 43 Campbell City - Exterior metal on building replaced
- Fire Station 53 Deer Run – Generator Replacement
- Fire Station 71 W-192 – HVAC Replacement
- Fire Station 72 Celebration – Bay Floor Coating
- Fire Station 62 BVL and Fire Station 71 W-192 – Concrete Driveway repairs
- Bass Road Landfill – Handicap ramp to ADA Specs

- Prepared and assisted with the Peghorn Way St. Cloud Solid Waste Modular Demo
- Toll Plazas – HVAC Replacements (4) units
- Courthouse – Repaired Ceremonial Staircase
- Historic Courthouse – Roof Replacement
- Jail – Door upgrade completed
- Jail – Food Port Hole and Locks completed
- Jail – Roof Completed

**FUND 001 – GENERAL FUND
MOWING UNIT**

FY15 Goals:

- **Goal 1** – Provide contract monitoring and administration of 19 Contracts covering 17,646 acres of large machine mowing and 32,728 acres of small machine mowing and landscape maintenance to County Right of Ways including the inspection of West 192 and Osceola Parkway
- **Goal 2** – Provide contract monitoring of 4 mowing contracts covering the maintenance of 43 various county owned facilities, parcels of land and the Lake X Sheriff's training facility
- **Goal 3** – Provide in-house mowing for forty eight 38 locations (separate from contracted mowing) as designated such as Natural Parks, Active Parks, Boat Ramps, and Recreational Lands owned by the County

FY14 Accomplishments:

- Annual inspection of contractual services for: 17,646 acres of Large Machine Mowing (rough cut)
- Annual inspection of contractual services for: 32,728 acres of Small Machine Mowing (finish cut and finish cut plus)
- Replaced the 41 year old Historic Courthouse Roof, and successfully completed \$1.4 million in Additional Maintenance Projects
- Annual inspection of contractual services for: 43 County buildings/parcels of land (i.e, libraries, EOC, Sheriff's department, health departments, fire departments, government center and the Lake X Training Facility)
- Four maintenance staff members mow/maintain 38 park locations (including 10 active parks, 18 natural resource parks, 8 boat ramps, 2 cemeteries)
- Administer mowing contracts for mowing and landscape maintenance of County Right of Ways
- Contractually mowed 17,646 acres of Large Machine Mowing (rough cut), 32,728 acres of Small Machine Mowing (finish cut and finish cut plus) and 43 County buildings/parcels of land (i.e, libraries, EOC, Sheriff's department, health departments, fire departments, government center, and the Lake X Training Facility)

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

Cost Center Summary - (4123, 4125, 4136, 4158, 4317)

TRENDS & ISSUES:

The General Fund directly supports several areas of the Public Works Department including Facilities Management, Construction Management, Mowing and Small Engine Repair. The FY15 Adopted Budget for Facilities Management is \$10,134,130 which is a 3.8% increase from the FY14 Adopted Budget. Included in this budget are funds to replace the roof and deck at 110 W. Neptune Road, replace the metal roof at Boggy Creek Health Department, replace fire panels/zone at Courthouse Square, and miscellaneous repair and maintenance projects at the Correctional Facility. Construction Management's FY15 Adopted Budget is \$711,900, which is a 45% increase from FY14 Adopted Budget. The Mowing Unit was established to centralize contract management for mowing. The FY15 Adopted Budget is \$2,145,205 and reflects a 12% increase from the FY14 Adopted Budget due to the increase of contractual services. The Small Engine Repair office is responsible for replacing all extraction tools for Fire/Rescue and small equipment for Road & Bridge and Parks. The total budget request is \$202,994 which reflects a 2.2% increase from FY14. Capital Outlay includes funds to replace three vehicles. The Department is responsible for a debt service to provide funding for the final payment of the Loop Agreement. Overall, the FY15 Adopted Budget represents a 6.5% increase from the FY14 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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	50	0	0	0	0
Miscellaneous Revenues	112,832	90,473	50,531	21,625	-28,906
Less 5% Statutory Reduction	0	0	-2,527	-1,081	1,446
Fund Balance	0	0	887,672	0	-887,672
Total Revenues:	\$112,882	\$90,473	\$935,676	\$20,544	-\$915,132
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Expenditures					
Personal Services	3,373,499	3,423,006	3,609,769	3,897,649	287,880
Operating Expenses	6,534,884	7,263,675	8,377,016	9,155,580	778,564
Capital Outlay	37,012	168,243	367,902	141,000	-226,902
Debt Service	0	0	0	499,408	499,408
Total Expenditures:	\$9,945,395	\$10,854,924	\$12,354,687	\$13,693,637	\$1,338,950

**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. The budget below reflects funding for communication services which reflects a decrease of 26.5% over the FY14 Adopted Budget as funding for Repairs and Maintenance was not requested for FY15.

REVENUES:

This Office is funded by State appropriation and also by County funds as specified in section 29.008, Florida Statutes.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	202	35	0	0	0
Total Revenues:	\$202	\$35	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	1,433	2,031	7,240	2,400	-4,840
Capital Outlay	0	0	1,800	0	-1,800
Total Expenditures:	\$1,433	\$2,031	\$9,040	\$2,400	-\$6,640

FUND 010-DESIGNATED AD VALOREM TAX

FUND SUMMARY:

TRENDS & ISSUES:

The Designated Ad Valorem Tax (DAT) was established by Ordinance # 12-40 and approved by the Board of County Commissioners (BOCC) on November 5, 2012. Funding will be used to offset operations of the Transportation Trust Fund (Fund 102).

REVENUES:

Revenue is generated as a result of calculating a tax increment of 33% on property tax values on all new growth and 18.2% on all other non-exempt properties within the urban growth boundary. Revenue is received through a Transfer In from the General Fund and projected to increase by more than \$1 million dollars in FY15 over the FY14 Adopted Budget.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Transfers In	0	0	894,532	2,329,877	1,435,345
Total Revenues:	\$0	\$0	\$894,532	\$2,329,877	\$1,435,345
Expenditures					
Transfers Out	0	0	894,532	2,329,877	1,435,345
Total Expenditures:	\$0	\$0	\$894,532	\$2,329,877	\$1,435,345

Special Revenue Funds

Table of Contents

Fund - Fund Title	Page
Special Revenue Fund Group Description	1
101 – TDT RIDA Tax Bond 2012 Project Fund.....	2
102 – Transportation Trust Fund	4
103 – Drug Abuse Treatment Fund	21
104 – Tourist Development Tax Fund	23
105 – Fifth Cent Tourist Development Tax Fund.....	38
106 – Sixth Cent Tourist Development Fund.....	40
107 – Library District Fund	42
109 – Law Enforcement Trust Fund	48
111 – SHIP State Housing Initiative Program Fund.....	50
112 – Emergency (911) Communications Fund	52
113 – Buenaventura Lakes MSBU Fund	54
114 – Neighborhood Stabilization Program (NSP) Fund	56
115 – Court Facilities Fund.....	58
118 – Homelessness Prevention & Rapid Re-Housing Fund (HPRP).....	60
122 – Neighborhood Stabilization Program 3 Fund	62
123 – TDT Refunding & Imp Bond Series 2012 Project Fund	64
124 – Environmental Land Acquisition Fund.....	66
125 – Environmental Land Maintenance Fund	70
126 – G.O. Bond Series 2010 Environmental Land Acquisition Fund	74
128 – Subdivision Pond MSBU Fund	76
129 – Street Lighting MSBU Fund.....	142
130 – Court Technology Fund	176
134 – Countywide Fire Fund	183
136 – Homestead Foreclosure Mediation Fund.....	199
139 – Criminal Justice Training Fund	201
141 – Boating Improvement Fund	203
145 – Red Light Cameras.....	206

Fund - Fund Title Page

148 – The Building Fund208

149 – East 192 Community Redevelopment Area..... 215

150 – West 192 Development Authority 217

151 – Community Development Block Grant (CDBG) Fund..... 219

152 – Municipal Services Tax Units (MSTU) Fund 221

153 – Municipal Services Benefit Units (MSBU) Fund..... 252

154 – Constitutional Gas Tax Fund 259

155 – W192 Redevelopment Fund 261

156 – Federal and State Grants Fund 263

158 – Intergovernmental Radio Communication Fund 265

168 – Section 8 Fund 268

177 – Fire Impact Fee Fund 270

178 – Parks Impact Fee Fund 272

180 – Inmate Welfare Fund 274

182 – Transportation Impact Fee Zone 2 Fund 278

183 – Transportation Impact Fee Zone 3 Fund 280

184 – Transportation Impact Fee Zone 4 Fund 282

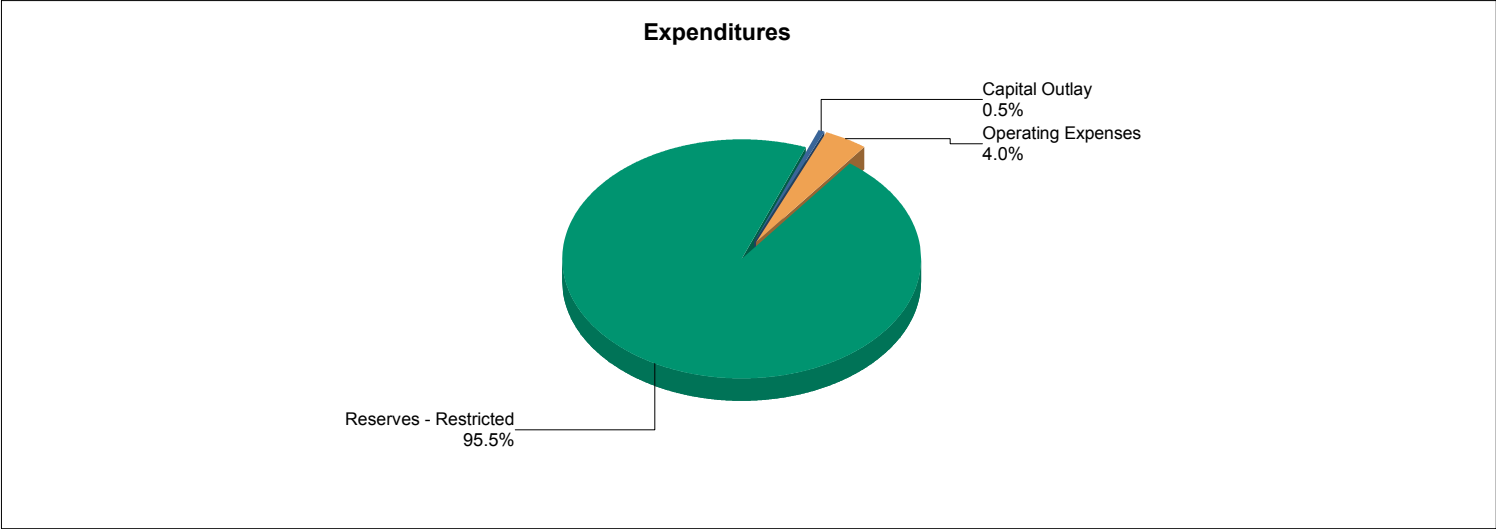
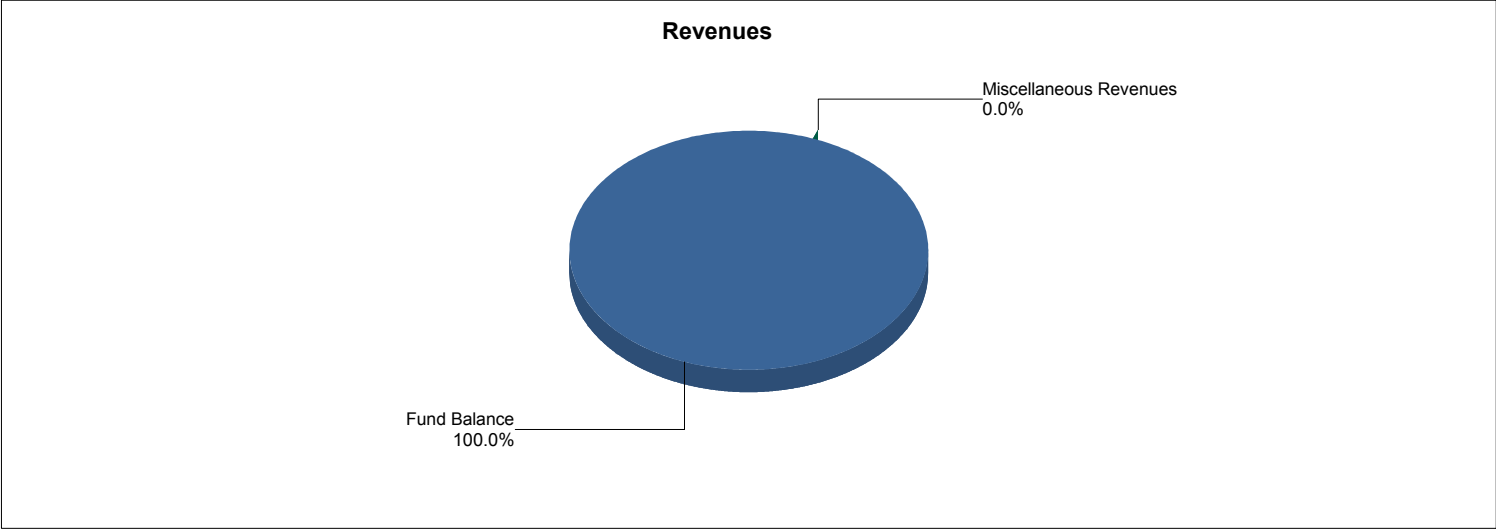
187 – Transportation Impact Fee Poinciana Overlay Fund 284

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 Programs & Services:	
Amortized Rent	Construction



FUND 101-TDT RIDA TAX BOND 2012 PROJECT

FUND SUMMARY:

TRENDS & ISSUES:

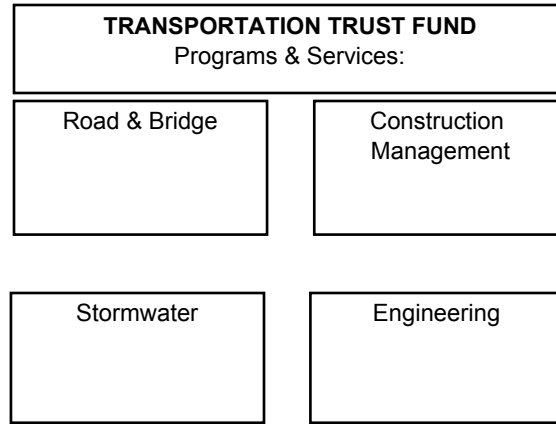
This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. In previous years this Fund provided funding for the County's portion of the construction costs for the OMNI Convention Center which is now complete. Currently, it provides funding for amortized rent payments for the OMNI Convention Center for 30 years.

REVENUES:

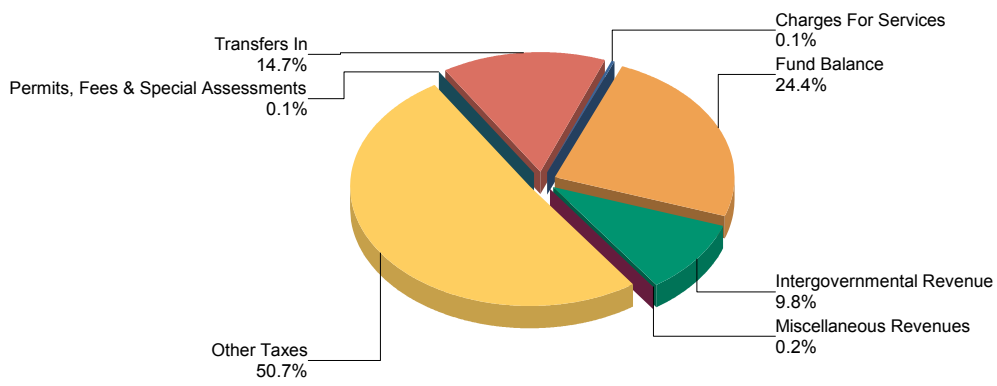
The major funding source is the Balance Forward.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	690,000	0	0	0	0
Miscellaneous Revenues	27,988	3,288	0	409	409
Less 5% Statutory Reduction	0	0	0	-20	-20
Transfers In	6,666,667	0	0	0	0
Other Sources	11,143,333	0	0	0	0
Fund Balance	0	0	9,754,592	8,611,967	-1,142,625
Total Revenues:	\$18,527,988	\$3,288	\$9,754,592	\$8,612,356	\$-1,142,236
Expenditures					
Operating Expenses	228,699	343,049	343,049	343,049	0
Capital Outlay	4,080,087	4,087,995	0	40,454	40,454
Reserves - Restricted	0	0	9,411,543	8,228,853	-1,182,690
Total Expenditures:	\$4,308,786	\$4,431,044	\$9,754,592	\$8,612,356	\$-1,142,236

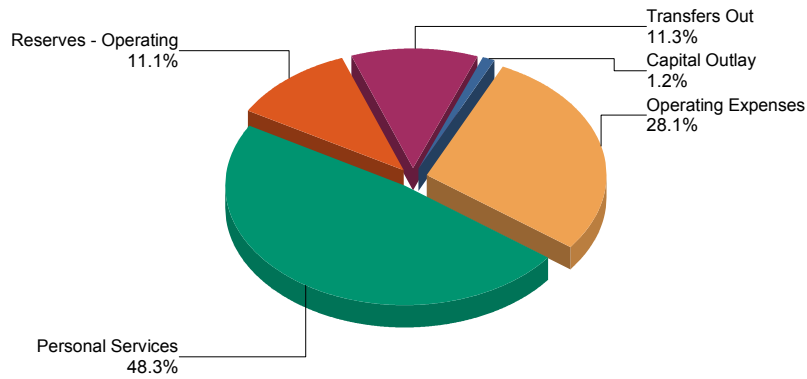
FUND 102-TRANSPORTATION TRUST FUND



Revenues



Expenditures



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 136 FTEs, an increase of 2.5 FTEs as a result of new positions in FY15; two full time positions and one part time position. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA), changes to Retirement contribution rates set by the State and new positions. Operating Expenditures increased 3.3% due to increases in Other Contractual Services for services related to culvert assessments and lining and replacing damaged handrails along roadways. Capital Outlay requests include a fork lift, thermoplastic hand liner cart, variable message sign and software. Transfers Out represents costs associated with the General Fund cost allocation plan, funds to support Fleet 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 5% of the total operating budget. This Fund relies on the Designated Ad Valorem Tax Fund and General Fund for additional operational support. The FY15 Adopted Budget represents an 8% increase from the FY14 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 increase 15.4% for FY15. This Fund will receive \$2.3 million transfer from the Dedicated Ad Valorem Fund to support expenditures and to allow for adequate reserves. Other sources of income are interest and Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Other Taxes	7,718,551	8,465,543	7,707,626	9,032,185	1,324,559
Permits, Fees & Special Assessments	24,108	92,155	25,000	25,000	0
Intergovernmental Revenue	1,720,561	1,750,953	1,736,587	1,738,726	2,139
Charges For Services	20,507	28,523	19,000	25,500	6,500
Miscellaneous Revenues	168,534	193,292	19,500	27,359	7,859
Less 5% Statutory Reduction	0	0	-475,386	-542,439	-67,053
Transfers In	3,083,485	2,487,092	3,879,399	2,621,628	-1,257,771
Fund Balance	0	0	3,087,142	4,353,099	1,265,957
Total Revenues:	\$12,735,746	\$13,017,559	\$15,998,868	\$17,281,058	\$1,282,190
Expenditures					
Personal Services	7,269,931	7,524,071	8,049,244	8,347,789	298,545
Operating Expenses	3,435,476	3,944,216	4,704,941	4,860,344	155,403
Capital Outlay	24,432	207,982	58,300	204,640	146,340
Transfers Out	2,909,256	1,346,443	1,553,287	1,950,824	397,537
Reserves - Operating	0	0	1,633,096	1,917,461	284,365
Total Expenditures:	\$13,639,095	\$13,022,711	\$15,998,868	\$17,281,058	\$1,282,190

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	132.35	133.60	130.50	120.50	-10.00
Part Time:	0.00	0.00	3.00	15.50	12.50
Total Personnel:	132.35	133.60	133.50	136.00	2.50

**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 15 decreased 0.5% from FY14 Adopted Budget.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Operating Expenses	37,066	38,200	71,050	70,650	-400
Total Expenditures:	\$37,066	\$38,200	\$71,050	\$70,650	-\$400

FUND 102 – TRANSPORTATION TRUST FUND
STORMWATER

FY15 Goals:

- **Goal 1** – Maintain and improve County drainage infrastructure
 - Functional maintenance program on stormwater ponds within the County
 - Develop a comprehensive Capital Improvement Program (CIP) to facilitate grant funding opportunities

- **Goal 2** – Minimize fiscal impacts of water quality regulations
 - Monitor and analyze proposed legislation and rule making efforts
 - Coordinate with Federal, State and Local Agencies and locally guide the Basin Management Action Plan (BMAP), Total Maximum Daily Load (TMDL), and Numeric Nutrient Criteria (NNC) processes and outcomes utilizing all data, tools, local knowledge and partnerships
 - Administer sampling program at County outfalls to assess compliance with stormwater regulations

- **Goal 3** – Continue to clean up ownership, access and permitting issues regarding stormwater infrastructure
 - Complete maintenance agreements for ponds dedicated to the public and maintained by others
 - Close out and transfer old Water Management District permits to the correct maintenance entity

FY14 Accomplishments:

- Master Surface Water Management Plan Update (Water Quality) Focus was completed and 2 projects identified in the plan are in the pre-engineering stage

- Fanny Bass Slough Basin Stormwater Analysis was completed

- Capital improvement projects completed on 7 subdivisions pond areas. There are 2 ponds currently under construction and 11 additional ponds in the engineering phase

- Over 400 inspections performed and over 500 water quality samples taken at major County outfall locations

**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. For FY15 this office supports 2 FTEs, which remains unchanged from FY14 Adopted Budget. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenditures increased 24% from the FY14 Adopted Budget for culvert assessments.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	84,153	134,690	135,136	152,553	17,417
Operating Expenses	128,223	74,411	292,279	377,448	85,169
Capital Outlay	0	2,779	0	0	0
Total Expenditures:	\$212,376	\$211,880	\$427,415	\$530,001	\$102,586

**FUND 102 – TRANSPORTATION TRUST FUND
PUBLIC WORKS ADMINISTRATION**

FY15 Goals:

- **Goal 1** – Design, construct, and maintain safe, effective, and efficient infrastructure assets to improve the quality of life and contribute to the economic development of the County
- **Goal 2** – Ensure delivery of services, including construction and maintenance of County infrastructure-related assets, is done under the guiding principle of stewardship of County resources, maximizing the value received from the investment
- **Goal 3** – Ensure capital projects are completed in a high-quality, cost effective, and timely manner by working with the Offices of Management and Budget, the Comptroller, and the County Auditor to ensure appropriate project budgeting, reporting, and documentation

FY14 Accomplishments:

- Provided executive leadership and guidance for all operating programs and capital projects under Public Works Administration
- Poinciana Parkway
 - Drafted the bid documents and oversaw the technical review committee process for the selection of the winning bidder
 - Project management and oversight of the construction of the bridge and roadway
- Managed conceptual design of Judge Property, specifically the stormwater retention design and site plan for the UCF/FAMFR project
- Dirt Road Maintenance and Paving Program

**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. For FY15, this cost center supports 7.4 FTEs, which remains unchanged from FY14 Adopted Budget. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. The budget for Operating Expenses represents a decrease of 1.7% from FY14 Adopted Budget for expenses related to repairs and maintenance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	0	10	0	0	0
Total Revenues:	\$0	\$10	\$0	\$0	\$0
<u>Expenditures</u>					
Personal Services	631,174	639,502	534,801	546,621	11,820
Operating Expenses	82,012	51,257	51,183	29,685	-21,498
Capital Outlay	7,050	0	0	0	0
Total Expenditures:	\$720,236	\$690,760	\$585,984	\$576,306	-\$9,678

**FUND 102 – TRANSPORTATION TRUST FUND
TRAFFIC ENGINEER**

FY15 Goals:

- **Goal 1** – BVL and Poinciana Sidewalk ADA Compliance Assessment: A study will be conducted on all existing sidewalks throughout these two development areas to identify any ADA deficiencies of the existing sidewalk network. Once the deficiencies are identified, the noncompliant areas will be redesigned to correct the deficiencies and then advertised for construction to implement the new design
- **Goal 2** – Construction of turn lane improvements at the intersection of Osceola Parkway and Dyer Boulevard consisting of the addition of an eastbound left turn lane from Osceola Parkway in to southbound Dyer Boulevard and a northbound right turn lane from Dyer Boulevard in to westbound Osceola Parkway
- **Goal 3** – Provide a high level of prompt and informative responsiveness to residents of Osceola County related to questions about traffic or County transportation system

FY14 Accomplishments:

- The installation of a new traffic signal and travel lane modifications at intersection of Cypress Parkway and Old Pleasant Hill Rd. These intersection improvements improved traffic flow on Cypress Parkway
- ATMS Phase III was completed October of 2012 and expands the network to Poinciana Blvd, Pleasant Hill Road, Cypress Parkway and US 17-92 from downtown Kissimmee to Poinciana. Construction includes fiber optic cable, closed circuit TV (CCTV), arterial Dynamic Message Signing (DMS) which are connected back to the County's Traffic Management Center (TMC)

**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. This office supports 19.5 FTEs, which is an increase of 1.5 FTEs from FY14 as a result of one new full time position and one part time position for FY15. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA), changes to Retirement contribution rates set by the State and new positions. Operating Expenditures decreased 11.8% for Professional Services relating to project management as a result of completed projects. The Capital Outlay budget includes funding for a fork lift, vertical metal band saw, thermoplastic hand liner cart, a variable message sign, Microstation software, software for a time-traveling module, and sign shop software upgrades.

REVENUES:

This office is supported by Transportation Trust Fund revenues; however, it generates additional revenues to support services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	19,696	26,505	17,000	25,500	8,500
Miscellaneous Revenues	67,427	80,013	0	0	0
Less 5% Statutory Reduction	0	0	-850	-1,275	-425
Fund Balance	0	0	250,000	0	-250,000
Total Revenues:	\$87,123	\$106,518	\$266,150	\$24,225	-\$241,925
<u>Expenditures</u>					
Personal Services	1,053,608	1,127,917	1,244,532	1,318,649	74,117
Operating Expenses	395,671	507,582	849,925	748,900	-101,025
Capital Outlay	0	45,942	40,300	100,640	60,340
Total Expenditures:	\$1,449,279	\$1,681,441	\$2,134,757	\$2,168,189	\$33,432

**FUND 102 – TRANSPORTATION TRUST FUND
ENGINEERING**

FY15 Goals:

- **Goal 1** – Provide guidance and oversight for all consultants working on the following projects:
 - Four laning of Neptune Road, between Old Canoe Creek Road and U.S. Highway 192/441
 - Four laning of Simpson Road, between Boggy Creek Road and Osceola Parkway
 - Finalize engineering design for Hoagland, Phase 2 and 3 in order to determine final right of way needs for these two sections in order to begin right of way acquisition as part of proposed FDOT LAP Agreement
 - PD&E study for Carroll Street, between John Young Parkway and Michigan Avenue as part of Joint Agreement with FDOT
 - PD&E study for Shady Lane, between Partin Settlement Road and U.S. Highway 192/441 for redesign to reduce construction costs and right of way acquisition costs
 - Phase 1 of the Florida Advanced Manufacturing Research Center (FAMRC) project on former Judge Farm’s property
- **Goal 2** – Roadway, Traffic, and Stormwater design projects to ensure successful and cost effective designs
- **Goal 3** – Respond to citizen complaints regarding infrastructure condition promptly upon receipt and provide appropriate technical feedback and direction to other departments when system modifications are required
- **Goal 4** – Provide technical assistance to Road and Bridge, Assessments, Asset Management, Parks, Community Development and Transportation Planning, regarding infrastructure condition, needs and costs and proposed development impacts

FY14 Accomplishments:

- Started construction on four laning of Osceola Parkway Phase 2, improvements of Osceola Parkway and Simpson Road intersection, improvements of Simpson Road and Boggy Creek Road intersection and four laning of Poinciana Boulevard, Phase 3. All of these projects will be completed in FY15.
- Assisted SFWMD in closing out historic permits issued by SFWMD that were never finalized by the permittee.
- Developed culvert replacement projects to utilize available budgets
- Design and permitting coordination of intersection improvements at Old Tampa Highway and Poinciana Boulevard as part of JPA with FDOT.
- Completed resurfacing project on Osceola Parkway from just west of International Drive to Toll Plaza just east of Shingle Creek Bridge

- Provided technical assistance to Osceola Expressway Authority for construction of Poinciana Parkway Project
- Construction of drainage improvements in Hamilton's Reserve to eliminate extreme flooding events that were impacting homes in the development
- Completion of interconnect between Sheriff's administration complex and vehicle service area
- Assistance to Parks Dept. in getting construction underway for 65th Infantry trail in BVL
- Completion of drainage improvements in the Ham Brown Road/Old Tampa Highway area to eliminate road and sidewalk flooding on Ham Brown Road and Old Tampa Highway
- Design of sidewalk improvements on Partin Settlement Road from Shady Lane to new pedestrian bridge east of Aeronautical Boulevard
- Drainage modifications in BVL to improve drainage flows
- Finished the construction of three access connections to the new Wal-Mart store at intersection of Boggy Creek Road and Osceola Parkway on schedule per the Agreement between Wal-Mart and the County. All the work was done by the County's contractor working on Osceola Parkway which eliminated conflicts with private contractors and the County was compensated by Wal-Mart for all expenses for the work associated with these three driveways.

**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. This office supports 3.3 FTEs, which remains unchanged from FY14. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses increased \$ 63,352 to include funds for O&E reports for right-of-way related to new FDOT standards which were previously budgeted in Roadway Construction (4156).

REVENUES:

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

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	24,108	92,155	25,000	25,000	0
Miscellaneous Revenues	0	1,494	0	0	0
Less 5% Statutory Reduction	0	0	-1,250	-1,250	0
Total Revenues:	\$24,108	\$93,649	\$23,750	\$23,750	\$0
<u>Expenditures</u>					
Personal Services	221,548	294,343	346,949	359,468	12,519
Operating Expenses	5,885	8,517	8,838	72,190	63,352
Capital Outlay	0	0	5,000	0	-5,000
Total Expenditures:	\$227,432	\$302,860	\$360,787	\$431,658	\$70,871

**FUND 102 – TRANSPORTATION TRUST FUND
ROADWAY CONSTRUCTION**

FY15 Goals:

- **Goal 1** – Provide Construction Management of CIP projects within approved schedules and budgets through quality and timely review of designs for bid ability and constructability, contract reviews, and oversight of CEI and contractor performance
- **Goal 2** – Promptly respond to citizen complaints regarding problems with worksite conditions and provide appropriate technical feedback and direction to the CEI and contractor
- **Goal 3** – Provide technical assistance to Road and Bridge, Assessments, Community Development and Transportation Planning, regarding infrastructure costs and proposed development impacts
- **Goal 4** – Learn from the re-assessment of the County’s roadway network and develop a paving plan to best suit the needs of the County. Utilize the new pavement data and improvements in the industry to supplement and build on the Pavement Management Program
- **Goal 5** – Perform needed maintenance on the County’s bridge network and refine the program to ensure bridges are maintained in a cost efficient and effective manner. Construct the needed safety improvements along selected bridges
- **Goal 6** – Perform bridge safety assessment to ensure our bridges are as safe as they can be for the travelling public and to properly address any deficiencies

FY14 Accomplishments:

- Continued on-schedule construction of Osceola Parkway Phase II
- Completed construction of Boggy Creek intersection portion of Osceola Parkway Phase II
- Finalized design and began construction of the Osceola Parkway Phase I Sound Wall Project
- Finalized design and began construction of the Boggy Creek/East Boggy Creek Intersection Project
- Finalized design and began construction of the Poinciana Blvd. Phase III Project
- Completed the Osceola Parkway West Resurfacing Project
- Completed City of Kissimmee Trail
- Completed Ham Brown/Old Tampa Highway Drainage Modification Project
- Completed Partin Settlement Road Pedestrian Bridge

- Completed Poinciana Blvd Drainage Improvements (north)
- Completed Poinciana Blvd Drainage Improvements (south)
- Completed Hammock Pointe Subdivision Pond Improvements
- Completed the Sheriff's Office Access Road
- Completed Cypress Parkway at Old Pleasant Hill Road widening
- Completed Royale Oaks Pond Improvements
- Completed Green Meadows & Tierra del Sol Stormwater Improvements
- Began construction of the Hamilton's Reserve Drainage Improvements
- Managed and completed Construction of FDOT LAP and JPA Projects
- Doverplum at Cypress Parkway Intersection Improvements Project
- Indian Point Sidewalk Retrofit
- Neptune Road Sidewalk Improvements
- Carroll Street Sidewalk
- Boscobel Drive/Cattle Drive Sidewalk
- Partin Settlement Sidewalk
- Provided scope and contract comments for FDOT Projects: Poinciana Blvd @ Old Tampa Hwy and Osceola Parkway @ Dyer Blvd
- Milled and resurfaced nearly 6 miles of West Osceola Pkwy
- Completed a safety assessment of all 75 County bridges and identified key projects to provide safer travel to motorists
- Completed guardrail repair and upgrade of Nova Rd Bridge# 924113 which was impacted by an errant vehicle
- Advertised and selected a consultant to perform the 2nd countywide inspection and assessment of the roadway network
- Completed the ADA retrofit of driveways for the Old Lake Wilson

**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. This office supports 7.0 FTEs, which remains unchanged from FY14. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses reflects a 18.2% decrease for expenses O&E reports for right-of-way related requests which is included in Engineering (4155).

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	449,083	423,888	678,788	711,630	32,842
Operating Expenses	23,768	63,851	36,056	29,465	-6,591
Total Expenditures:	\$472,852	\$487,739	\$714,844	\$741,095	\$26,251

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

FY15 Goals:

- **Goal 1** – To resurface approximately 50 lane miles of paved roadways
- **Goal 2** – Maintain Paved Roadway Infrastructure
 - Utilize cold and hot asphalt repair methods that cover approximately 1,900 lanes miles of paved roadway infrastructure
- **Goal 3** – Maintain stormwater infrastructure
 - Clean and maintain approximately 40 miles of roadside and 7 miles of outfall storm water ditch infrastructure annually

FY14 Accomplishments:

- Cleaned approximately 14 miles of storm water outfall infrastructure conveyance systems
- Cleaned/versa ditched approximately 32 miles of storm water roadside infrastructure conveyance systems
- Resurfaced approximately 40 miles of paved roadways
- Utilized approximately 1,084 tons of hot/cold mix asphalt for pot hole repair
- Provided approximately 4,985 miles of maintenance to unpaved roadways

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

COST CENTER SUMMARY - (4157):

TRENDS & ISSUES:

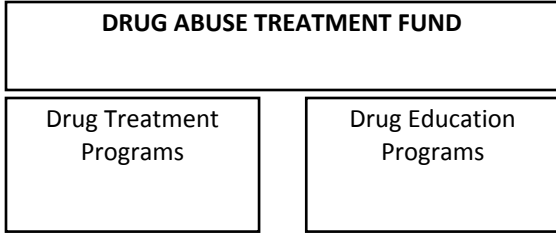
The Road & Bridge office oversees roads, inspections, maintenance and repairs of the Public Works Department. This cost center supports 96.8 FTEs, which is an increase of 1.0 FTE from FY14 due to the addition of a Heavy Equipment Operator which supports the dirt road paving program. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State and the additional position. Operating Expenses increased 5.9% for culvert lining services, replacing damaged handrails along roadways, Maintenance of Traffic certifications and Hazardous Material certifications. The Capital Outlay budget includes replacement of miscellaneous equipment.

REVENUES:

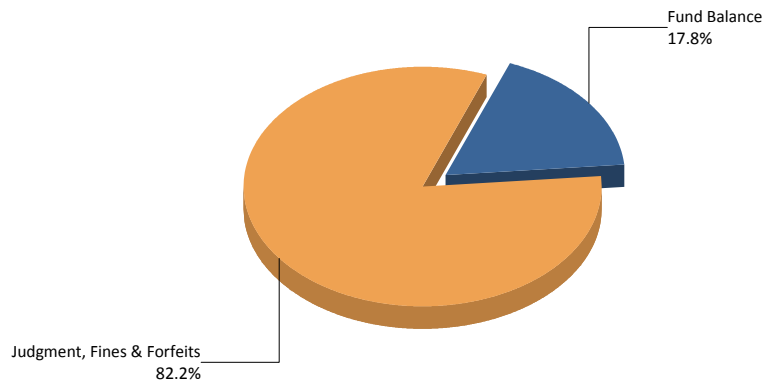
This office is supported by Transportation Trust Fund revenues. However, it generates additional revenues to support services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Intergovernmental Revenue	157,745	150,517	127,000	18,600	-108,400
Charges For Services	811	2,019	2,000	0	-2,000
Miscellaneous Revenues	54,382	78,310	0	0	0
Less 5% Statutory Reduction	0	0	-6,450	-930	5,520
Transfers In	10,213	0	0	0	0
Total Revenues:	\$223,151	\$230,845	\$122,550	\$17,670	-\$104,880
<u>Expenditures</u>					
Personal Services	4,830,365	4,903,731	5,109,038	5,258,868	149,830
Operating Expenses	2,046,790	2,302,387	2,362,143	2,501,156	139,013
Capital Outlay	17,383	159,261	13,000	104,000	91,000
Total Expenditures:	\$6,894,537	\$7,365,378	\$7,484,181	\$7,864,024	\$379,843

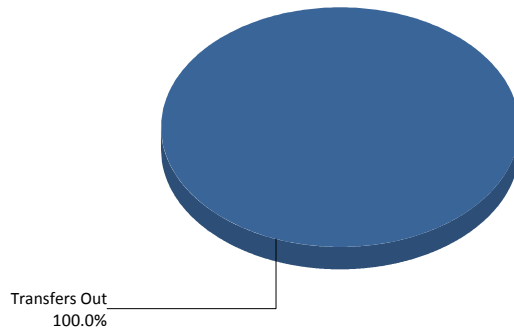
FUND 103-DRUG ABUSE TREATMENT FUND



Revenues



Expenditures



FUND 103-DRUG ABUSE TREATMENT FUND

FUND SUMMARY:

TRENDS & ISSUES:

Funds collected are transferred to the General Fund to support 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:

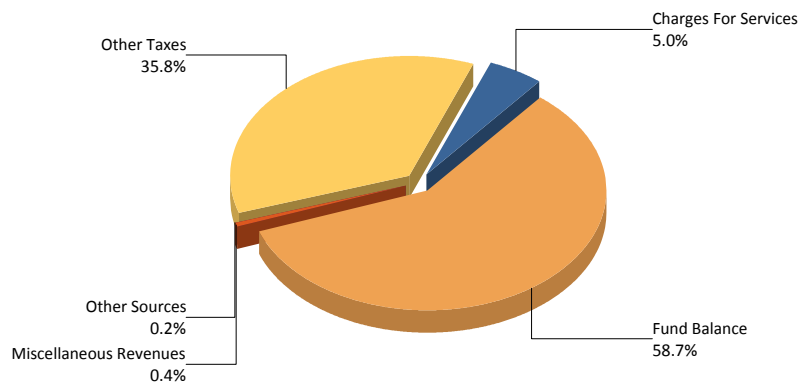
Revenues collected are in accordance with County Ordinance No. 00-11, whereby \$14 of every \$15 collected for incidents involving alcohol or drugs are remitted to the BOCC. These revenues are estimated to increase 24.5% from the FY14 Adopted Budget. Other sources of revenue include Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Judgment, Fines & Forfeits	66,504	58,774	57,276	71,296	14,020
Miscellaneous Revenues	137	-42	20	0	-20
Less 5% Statutory Reduction	0	0	-2,865	-3,565	-700
Fund Balance	0	0	0	15,466	15,466
Total Revenues:	\$66,641	\$58,733	\$54,431	\$83,197	\$28,766
Expenditures					
Transfers Out	83,478	59,497	54,431	83,197	28,766
Total Expenditures:	\$83,478	\$59,497	\$54,431	\$83,197	\$28,766

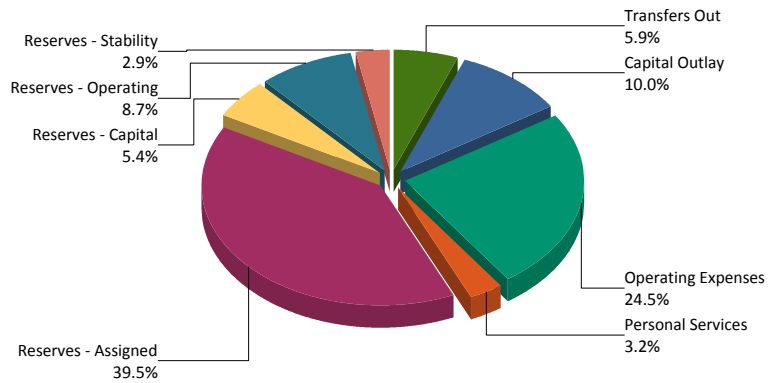
FUND 104-TOURIST DEVELOPMENT TAX FUND



Revenues



Expenditures



FUND 104-TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Tourist Development Tax Fund 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. The Board of County Commissioners executed a contract on August 18, 2014 with Osceola CVB to promote and advertise tourism, which privatized this service. Privatizing this service reduced the FTEs assigned to this Fund, as well as revising the Operating Budget. The impact to Personal Services was a reduction of 58.50%, or \$3,259,395 from the FY14 Adopted Budget. Operating Expenses increased 30.57% from the FY14 Adopted Budget. The Fund Balance is being carried over to FY15 to continue several capital projects. Capital also includes a revised CIP request for the OHP Lighting System Project.

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. Other Sources include reimbursements received from the Tax Collector.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Other Taxes	22,806,321	25,107,144	25,466,602	26,597,691	1,131,089
Charges For Services	3,362,063	3,486,900	3,435,303	3,693,854	258,551
Miscellaneous Revenues	440,631	317,854	378,200	317,385	-60,815
Less 5% Statutory Reduction	0	0	-1,368,310	-1,530,428	-162,118
Transfers In	26,474	105,132	0	0	0
Other Sources	130,052	118,877	120,000	120,000	0
Fund Balance	0	0	39,894,638	43,667,771	3,773,133
Total Revenues:	\$26,765,541	\$29,135,908	\$67,926,433	\$72,866,273	\$4,939,840
Expenditures					
Personal Services	4,324,486	4,485,917	5,571,314	2,311,919	-3,259,395
Operating Expenses	14,231,456	15,944,034	13,654,593	17,829,049	4,174,456
Capital Outlay	1,769,854	2,614,139	3,736,454	7,250,604	3,514,150
Grants and Aids	731,305	1,141,180	1,211,787	0	-1,211,787
Transfers Out	3,571,172	3,926,812	4,054,310	4,277,462	223,152
Reserves - Operating	0	0	7,382,582	6,354,610	-1,027,972
Reserves - Capital	0	0	21,225,457	3,951,742	-17,273,715
Reserves - Assigned	0	0	0	28,782,565	28,782,565
Reserves - Stability	0	0	11,089,936	2,108,322	-8,981,614
Total Expenditures:	\$24,628,273	\$28,112,083	\$67,926,433	\$72,866,273	\$4,939,840

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 -FY14:
Full Time:	64.00	81.25	66.12	34.37	-31.75
Part Time:	14.97	15.22	30.50	12.00	-18.50
Total Personnel:	78.97	96.47	96.62	46.37	-50.25

**FUND 104-TOURIST DEVELOPMENT TAX FUND
IT INFRASTRUCTURE**

COST CENTER SUMMARY - (1247):

TRENDS & ISSUES:

This cost center captures 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. Operating Expenses and Capital Outlay represent the cost for COM-Smart City Ethernet Service, PCLM Desktops and PCLM Laptops.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Operating Expenses	0	1,843	25,500	29,200	3,700
Capital Outlay	0	0	1,500	2,000	500
Total Expenditures:	\$0	\$1,843	\$27,000	\$31,200	\$4,200

**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 utilities, general repair, maintenance and cleaning services for the Convention and Visitors Bureau buildings.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Fund Balance	0	0	100,000	0	-100,000
Total Revenues:	\$0	\$0	\$100,000	\$0	-\$100,000
<u>Expenditures</u>					
Operating Expenses	30,305	33,846	132,790	163,190	30,400
Total Expenditures:	\$30,305	\$33,846	\$132,790	\$163,190	\$30,400

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

COST CENTER SUMMARY - 7500

TRENDS & ISSUES:

This cost center reflects Capital Improvement Plan (CIP) budgets for the Tourism Development Department. The budget for FY15 includes funding for multiple ongoing Capital projects.

REVENUES:

Balance Forward reflects funds carried forward from FY14 to support ongoing CIP projects.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Fund Balance	0	0	13,299,084	4,392,501	-8,906,583
Total Revenues:	\$0	\$0	\$13,299,084	\$4,392,501	-\$8,906,583
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Capital Outlay	1,450,917	2,411,216	1,628,227	6,846,259	5,218,032
Total Expenditures:	\$1,450,917	\$2,411,216	\$1,628,227	\$6,846,259	\$5,218,032

**FUND 104 – TOURIST DEVELOPMENT TAX FUND
OSCEOLA COUNTY STADIUM
GOALS AND OBJECTIVES**

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.

FY15 Goals & Objectives:

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

Objectives:

1. Assess efficiencies in costs and revenues, and present a master plan for the facility to meet objectives and service levels established by the Board.
2. Increase Spring Training average attendance by 5%.
3. Increase Spring Training per caps in concessions by 5%.
4. Increase sponsorship revenue by 25%.
5. Improve field conditions at the Stadium to provide for high quality field conditions through the end of Spring Training and minor league extended season.
6. Sign a long-term agreement with the Houston Astros or another MLB team securing Spring Training in Osceola County. The Astros' current contract expires at the end of 2016.

FY14 Accomplishments:

- Increased Spring Training average attendance by over 11% from 3,350 fans per game in 2013 to 3,726 fans per game in 2014.
- Increased Spring Training per caps in concessions by over 24%. Fans in 2013 spent \$6.62 per visit compared to \$8.2493 in 2014.
- Increased amateur event days from 81 to 84, an increase of 3.7%.

**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. Personal Services increased 15.43% based on an increase of .15 FTE from the FY14 Adopted Budget, the 2.5% COLA and adjustments to Retirement and Workers Compensation. Operating Expenses increased 6.57% largely due to the costs associated with hiring a consultant to perform a cost benefit analysis on the sports facilities. Capital Outlay includes the cost for three large equipment purchases.

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 13-033R, this revenue includes stadium fees, ticket sales and handling fees, spring training concessions, parking fees and other concession sales and souvenirs.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	1,258,838	1,236,388	1,201,000	1,649,385	448,385
Miscellaneous Revenues	27,483	24,470	0	0	0
Less 5% Statutory Reduction	0	0	-60,050	-82,469	-22,419
Total Revenues:	\$1,286,321	\$1,260,859	\$1,140,950	\$1,566,916	\$425,966
<u>Expenditures</u>					
Personal Services	893,789	981,388	926,688	1,069,721	143,033
Operating Expenses	1,827,857	1,967,255	2,360,227	2,515,277	155,050
Capital Outlay	3,899	59,321	157,900	51,000	-106,900
Total Expenditures:	\$2,725,545	\$3,007,964	\$3,444,815	\$3,635,998	\$191,183

FUND 104 – TOURIST DEVELOPMENT TAX FUND
SOFTBALL COMPLEX
GOALS AND OBJECTIVES

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.

FY15 Goals & Objectives:

GOAL #1 – GROW AND DIVERSIFY THE COUNTY’S ECONOMY

Objectives:

1. Assess efficiencies in costs and revenues, and present a master plan for the facility to meet objectives and service levels established by the Board.
2. Refurbish Field 3.
3. Install a professional looking sign to dress up the entrance that has an LED Display board that will promote the events and the batting cages to people as they arrive or are driving by to increase awareness and welcome our guests to the complex.
4. Reduce expenditures by 5% and increase revenue by 5% compared to FY2014.

FY14 Accomplishments:

- Refurbished Field 4
- Installed complex wide Wi-Fi
- Installed televisions with satellite service to provide better customer service/fan experience for sports fans wanting to see current scores on ESPN or the “Big Game” and to keep people better informed with up to the minute Weather from the Weather Channel or National/World news from CNN, Fox News, etc.
- Eliminated local adult slow-pitch softball leagues
- Reduced net expenses at Softball Complex by 4% over 2013
- Found & applied anti-skid floor paint in the batting cages and around the tower building
- Refurbished the batting cages by painting the building inside and outside, replaced cabinetry, carpeting, signage, & netting in front of the pitching machines, and re-painted the concrete floor in the cages.

**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. The FY15 Personal Services budget supports 20.31 FTEs which is a .50 decrease from the FY14 Adopted Budget. Overall, expenditures decreased by 10.42%, or \$152,370 from the FY14 Adopted Budget.

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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	205,566	203,523	211,900	164,500	-47,400
Miscellaneous Revenues	86,908	105,568	67,000	99,000	32,000
Less 5% Statutory Reduction	0	0	-13,945	-13,175	770
Total Revenues:	\$292,473	\$309,091	\$264,955	\$250,325	-\$14,630
<u>Expenditures</u>					
Personal Services	716,571	760,049	774,576	689,624	-84,952
Operating Expenses	513,163	430,344	638,858	510,095	-128,763
Capital Outlay	40,590	32,732	48,700	110,045	61,345
Total Expenditures:	\$1,270,324	\$1,223,125	\$1,462,134	\$1,309,764	-\$152,370

FUND 104 – TOURIST DEVELOPMENT TAX FUND

OSCEOLA HERITAGE PARK

GOALS AND OBJECTIVES

MISSION STATEMENT:

Osceola Heritage Park is managed by SMG 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.

FY15 Goals & Objectives:

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

Objectives:

1. Continue to target event bookings and promoter driven events that appeal to a wide cross-section of people in our five (5) county area that will result in patron and client satisfaction while adding significant economic impact to the community.

- ❖ Outdoor festivals
- ❖ Amateur sporting events
- ❖ Professional sporting events
- ❖ Family shows
- ❖ Car shows
- ❖ Concerts
- ❖ Ethnic Events

2. Increase Concession and Savor Catering Income

3. Utilize new additions and improvements to increase awareness and build food and beverage sales.

- ❖ New Point of Sale system
- ❖ Heritage Club
- ❖ New Stadium signage
- ❖ Increased off-premise catering activity

FY14 Accomplishments:

- Hosted the largest collector car show in the world – Mecum
- Opened the Heritage Club
- 15% increase in Savor Catering revenue.
- Completed property wide WI-FI
- Brought many new events to Osceola Heritage Park for the first time including:
 1. Good Guys Car Show – Good Guys is the world's largest hot rodding association.
 2. Run or Dye 5K
 3. Osceola County Teacher of the Year Awards
 4. Bahia Shriner's Circus

**FUND 104-TOURIST DEVELOPMENT TAX FUND
OSCEOLA 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 FY15 budget reflects an increase of 4.67% in operating expenses over the FY14 Adopted Budget. Capital Outlay includes the costs for items such as stage equipment, skirting, GOBO Lighting apparatus and Stanchions.

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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	1,756,949	1,811,741	1,856,903	1,837,476	-19,427
Miscellaneous Revenues	38	879	0	0	0
Less 5% Statutory Reduction	0	0	0	-91,874	-91,874
Total Revenues:	\$1,756,987	\$1,812,620	\$1,856,903	\$1,745,602	-\$111,301
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Operating Expenses	4,649,317	4,803,529	5,093,491	5,242,128	148,637
Capital Outlay	96,960	57,045	92,329	186,000	93,671
Total Expenditures:	\$4,746,277	\$4,860,575	\$5,185,820	\$5,428,128	\$242,308

**FUND 104 – TOURIST DEVELOPMENT TAX FUND
AUSTIN TINDALL REGIONAL PARK
GOALS AND OBJECTIVES**

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.

FY15 Goals & Objectives:

GOAL #1 – GROW AND DIVERSIFY THE COUNTY’S ECONOMY

Objectives:

1. Assess efficiencies in costs and revenues, and present a master plan for the facility to meet objectives and service levels established by the Board.
2. Reconstruct one (1) field on the West side of the complex.
3. Actively solicit corporate sponsorships for the facility to increase revenues.
4. Draft an equipment replacement log and long-term capital replacement plan for use in future budgets.
5. Evaluate and re-negotiate extensions with sports groups for utilizing Austin Tindall Regional Park for their events with Disney World, World Class Lacrosse and United States Flag and Touch Football.

FY14 Accomplishments:

- Constructed a bridge with the help of Road and Bridge to join the two sides of the complex.
- Reconstructed one (1) field in the complex.
- Hosted a new soccer event in May with the Florida Rush that brought 144 teams to Osceola County and Austin Tindall Regional Park.
- Designed a new parking scheme to allow the facility to have better control of the parking lots. In addition, was able to charge parking fees for certain events that helped the event organizer off-set expenses.
- Negotiated a five (5) year contract with Greater Osceola Soccer Club that included for the first time the club covering some expenses (paint and lights) incurred by Osceola County.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
AUSTIN TINDALL**

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. Personal Services increased 30.13% from the FY14 Adopted Budget. This increase is a result of the 2.5% COLA and adjustments to Retirement and Workers Compensation. Operating Expenses increased 10.82%. This increase is based on the operating needs of the department and an increase in Repair & Maintenance for carpet replacement, field paint, scoreboard repairs and projected price increases for sand and rye seed. Capital Outlay includes the costs for a storage shed, top dresser, Aerothatch, zero-turn mower and Versa Vac.

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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	36,926	49,872	63,500	42,493	-21,007
Miscellaneous Revenues	87,199	131,560	118,000	159,991	41,991
Less 5% Statutory Reduction	0	0	-9,075	-10,106	-1,031
Total Revenues:	\$124,125	\$181,432	\$172,425	\$192,378	\$19,953
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	334,270	384,589	424,616	552,574	127,958
Operating Expenses	134,590	191,175	381,526	422,789	41,263
Capital Outlay	0	23,537	66,100	55,300	-10,800
Total Expenditures:	\$468,860	\$599,301	\$872,242	\$1,030,663	\$158,421

**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. This budget supports the maintenance of plants/mulch at the Welcome & Nature Center. The FY15 budget reflects the cost for plants and mulch.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Operating Expenses	0	0	1,800	1,800	0
Total Expenditures:	\$0	\$0	\$1,800	\$1,800	\$0

**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 the United States Specialty Sports Association (USSSA). Transfers Out represent funding associated with the cost allocation plans, 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 two times 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 10% of the total operating budget to respond to unanticipated needs and emergencies. Reserves for Capital are committed for capital expenditures; the decrease in FY15 is a result of properly accounting for the future funding commitment associated with the American Music Resort (AMR) which was offset by an increase in the Reserves-Assigned account. Reserves for Stability funds are committed for budget stabilization to offset revenue fluctuations both anticipated and unanticipated.

REVENUES:

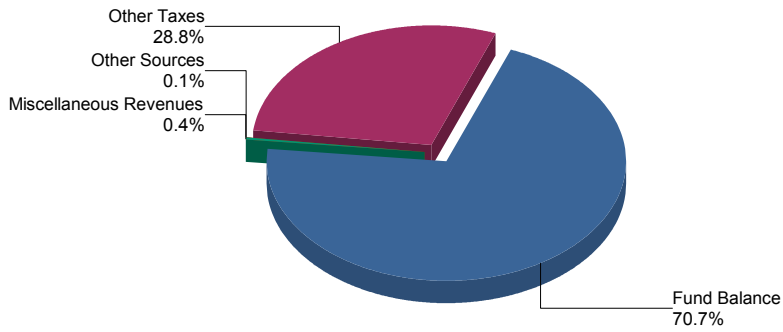
This Fund's major revenue source is the 4% tax levy on hotel rooms and other temporary lodging. For FY15, this revenue source is anticipated to increase 4.44%. Other sources of revenue include interest on bank balances, refund of excess fees from the Tax Collector and Fund Balance from prior year.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Other Taxes	22,806,321	25,107,144	25,466,602	26,597,691	1,131,089
Miscellaneous Revenues	197,011	27,585	112,200	58,394	-53,806
Less 5% Statutory Reduction	0	0	-1,278,940	-1,332,804	-53,864
Transfers In	26,474	105,132	0	0	0
Other Sources	130,052	118,877	120,000	120,000	0
Fund Balance	0	0	26,495,554	39,275,270	12,779,716
Total Revenues:	\$23,159,858	\$25,358,738	\$50,915,416	\$64,718,551	\$13,803,135
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Operating Expenses	472,994	492,048	481,999	506,921	24,922
Transfers Out	3,571,172	3,926,812	4,054,310	4,277,462	223,152
Reserves - Operating	0	0	7,382,582	6,354,610	-1,027,972
Reserves - Capital	0	0	21,225,457	3,951,742	-17,273,715
Reserves - Assigned	0	0	0	28,782,565	28,782,565
Reserves - Stability	0	0	11,089,936	2,108,322	-8,981,614
Total Expenditures:	\$4,044,166	\$4,418,860	\$44,234,284	\$45,981,622	\$1,747,338

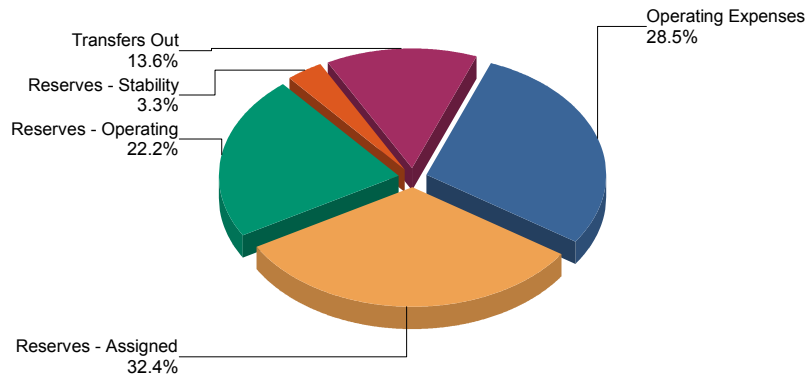
FUND 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND



Revenues



Expenditures



FUND 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

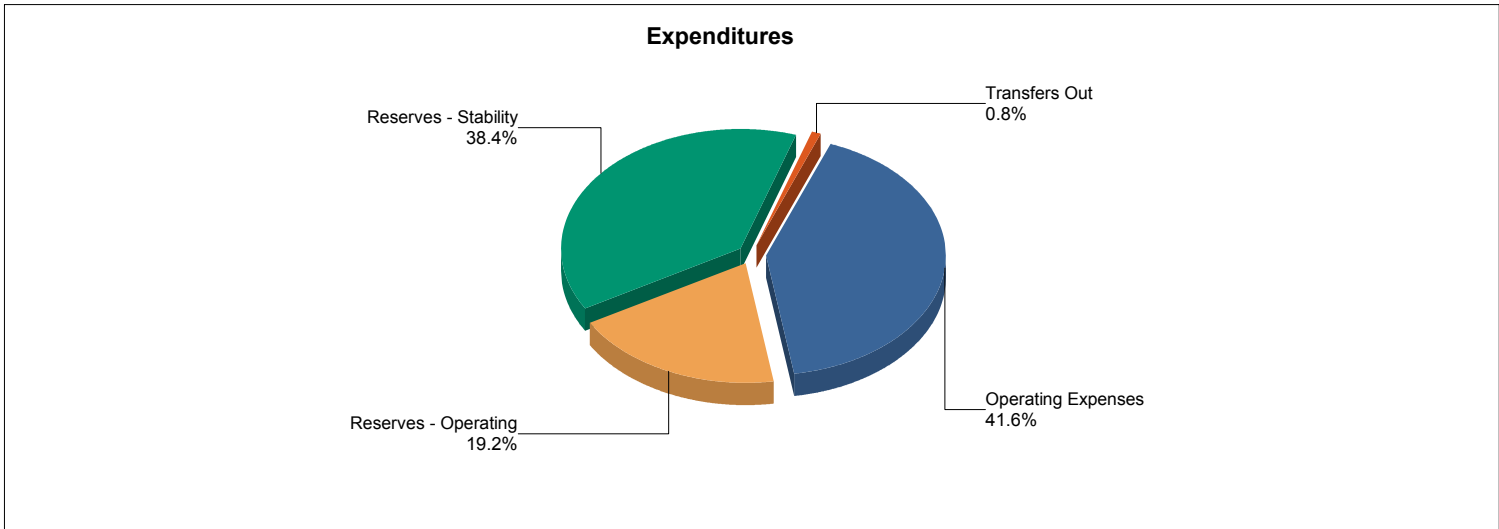
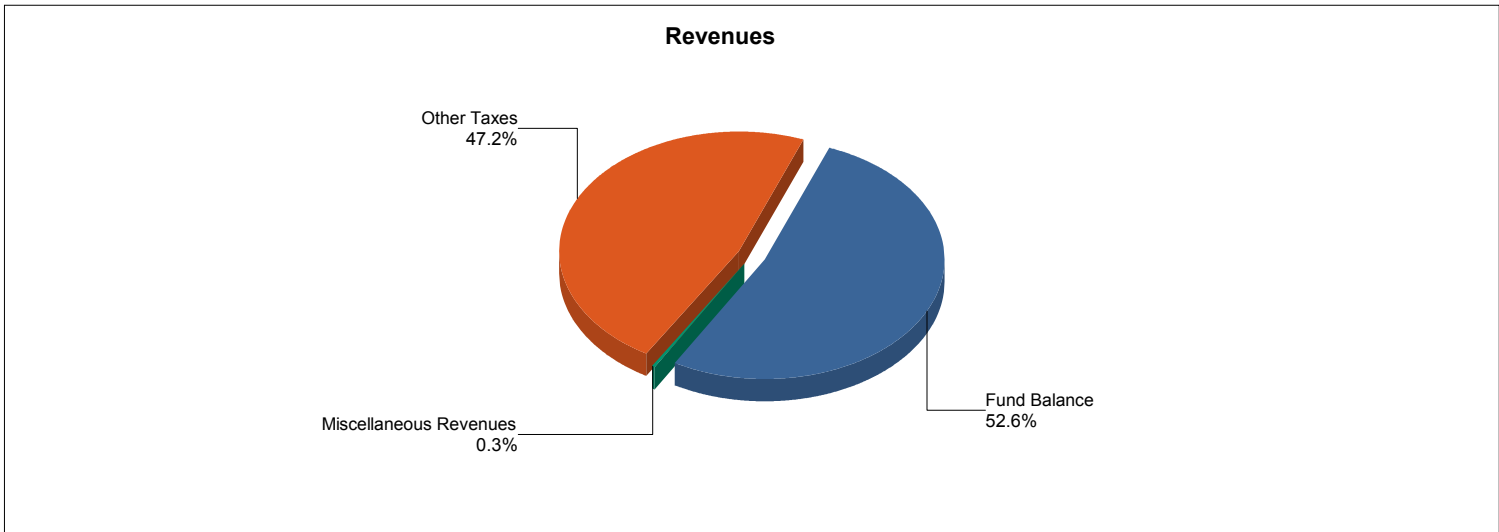
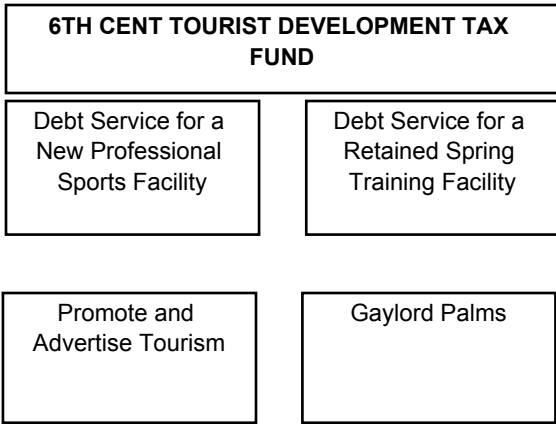
The Fifth Cent Tourist Development Tax Fund includes revenue and appropriations to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center and on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility. The Board of County Commissioners executed a contract on August 18, 2014 with Osceola CVB to promote and advertise tourism, which privatized this service. For FY15, it is estimated this Fund will decrease by 7.25% from the FY14 Adopted Budget. This is a result of this Fund contributing towards costs associated with promotion and advertising during FY14 which resulted in a reduction to Fund Balance.

REVENUES:

The 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, transfers from the Tax Collector and Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Other Taxes	5,701,580	6,276,786	6,366,650	6,649,422	282,772
Miscellaneous Revenues	121,595	7,215	70,000	85,262	15,262
Less 5% Statutory Reduction	0	0	-321,832	-336,734	-14,902
Transfers In	0	5,170	0	0	0
Other Sources	6,596,513	29,808	20,000	20,000	0
Fund Balance	0	0	18,396,547	16,336,075	-2,060,472
Total Revenues:	\$12,419,688	\$6,318,979	\$24,531,365	\$22,754,025	\$-1,777,340
Expenditures					
Operating Expenses	85,524	2,094,152	2,755,593	6,480,592	3,724,999
Debt Service	7,464,452	0	0	0	0
Transfers Out	9,250,580	3,183,182	3,159,220	3,093,439	-65,781
Reserves - Operating	0	0	532,957	5,055,182	4,522,225
Reserves - Assigned	0	0	13,333,333	7,375,984	-5,957,349
Reserves - Stability	0	0	4,750,262	748,828	-4,001,434
Total Expenditures:	\$16,800,556	\$5,277,333	\$24,531,365	\$22,754,025	\$-1,777,340

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 includes revenue and appropriations to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise. The Board of County Commissioners executed a contract on August 18, 2014 with Osceola CVB to promote and advertise tourism, which privatized this service. For FY15, it is estimated this Fund will increase by 11.63% over the FY14 Adopted Budget. This is a result of an increase in projected revenue, as well as an increase in Fund Balance.

REVENUES:

The major revenue source is the 1% tax levy on hotel rooms and other temporary lodging. Additional revenues are from interest on bank balances and Fund Balance.

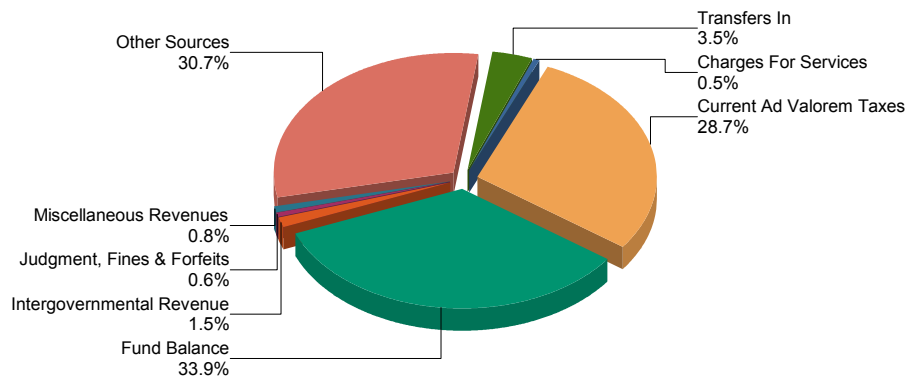
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Other Taxes	5,701,580	6,276,786	6,366,650	6,649,422	282,772
Miscellaneous Revenues	36,271	-53	23,000	37,866	14,866
Less 5% Statutory Reduction	0	0	-319,482	-334,364	-14,882
Other Sources	32,513	29,808	0	0	0
Fund Balance	0	0	6,257,000	7,407,540	1,150,540
Total Revenues:	\$5,770,365	\$6,306,542	\$12,327,168	\$13,760,464	\$1,433,296
Expenditures					
Operating Expenses	5,033,566	3,741,827	6,934,543	5,729,658	-1,204,885
Transfers Out	104,077	107,483	129,404	113,303	-16,101
Reserves - Operating	0	0	2,114,167	2,637,127	522,960
Reserves - Stability	0	0	3,149,054	5,280,376	2,131,322
Total Expenditures:	\$5,137,643	\$3,849,309	\$12,327,168	\$13,760,464	\$1,433,296

FUND 107-LIBRARY DISTRICT FUND

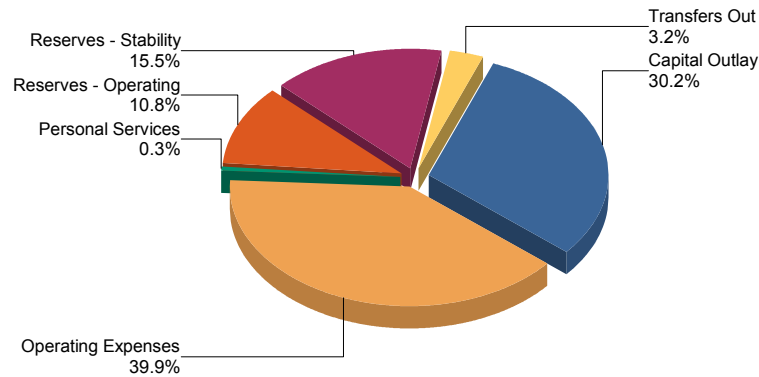
LIBRARY DISTRICT FUND Programs & Services:

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

MISSION STATEMENT:

Expand Your World

FY 15: 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.

- By FY 2014-15, annual attendance (adults and children) at babies, toddlers, and preschool story times will reach 25,835.
- By FY 2014-15, the number of board books, easy books, and picture books circulated will reach 120,000.
- For FY 2014-15, the Library will continue to actively partner with at least eight childcare and children's support services to co-sponsor at least 12 events annually promoting early childhood literacy.
- By FY 2014-15, the Library will provide outreach services, such as book delivery, courtesy collections, story times, family library tours, baby bags for newborns, and take-home story bags to at least 15 off-site locations, such as child care institutions, volunteer kindergartens, relief nurseries, and pediatric clinics.

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.

- For FY 2014-2015, the library will continue to reach a target circulation in specific areas so that the annual adult circulation for nonfiction (books, DVD's, e-books, audiobooks) will grow to 241,377.
- For FY 2014-15, the annual circulation for nonfiction (books, DVD's, e-books, audiobooks) among teens and children will continue to grow from a base of 74,802 to 104,040 annually.
- For FY 2014-15, 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.

- In FY 2014-15, the Library will partner with organizations or seek grants to host a minimum of six exhibits or displays annually on subjects such as local history and US history, the environment, nature, art, literature, and science and technology

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.

- By FY 2014-15, 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 714,000 and increase annually by at least 2% through FY 2015-16.
- By FY 2014-15, 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 204,000 and increase by at least 2% annually through FY 2015-16.
- In FY 2014-15, the Library will continue organizing events so that this strategic plan target continues to be met: By year-end FY 2014-15 at least 212 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.
- For FY 2014-15, the library will circulate a minimum of 5,305 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.

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.

- For FY 2014-15, the Library will continue adding to its electronic resources and promoting these collections in order to continue to meet this goal: By FY 2013, 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 43,632 and increase by at least 3% annually through FY 2015-16.
- In FY 2014-15, the Library will continue to build, revise, promote, and improve its computer classes in order to meet this goal: By FY 2012-13, 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.
- 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.

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.

- In FY 2014-15, the number of internet sessions on public computers and on laptops via the library's wireless service will increase to at least 309,000 and increase by 2% each year thereafter to reach at least 312,120 in FY 2015-16.
- In FY 2014-15, the Library will continue to build, monitor, and be innovative so that it continues to meet this goal: By the end of year FY 2014-15, the Library's Facebook and/or other popular social website page will have 800 friends or fans, with this friend base increasing by at least 100 friends each year thereafter through FY 2015-16.

FY14 Accomplishments:

- More than 35,000 items were added to the library collection in all formats, including nearly 2,000 E-books, doubling the order level of the previous year in response to customer interest in user surveys.
- Osceola Library System's Summer Reading Program included 270 events and lots of fun activities for all ages. At its end, attendance for all events was an historic high -- 13,812 attendees. Nearly 3,000 children and teens registered to participate in the reading challenges.
- The Library continues working with the Adult Literacy League of Osceola County to provide English as a Second Language (ESOL) and Citizenship classes. In this fiscal year, ESOL and Citizenship classes were introduced into the Buenaventura Lakes Branch. Local teachers were contracted to provide the services.
- The Library rolled out a new 4-page, full cover Osceola Library Event Guide in October. Published monthly, the Event Guide lists all programs and story times for all branches, includes information about library services, and offers a sneak peak of events in future months.
- The Osceola Library System is celebrating the 25th anniversary of the Osceola Library System with birthday parties at its individual locations. In addition, the Library conducted a public contest to design four new library card designs. The winners were in four categories: children, teens, adults, and best of show. The cards will be available in the next fiscal year, and residents will have the option to choose from among card designs.
- In October 2013, the Library presented Fan Faire, a Comic Con event devoted to fans of comics and science fiction genres, which attracted an attendance of more than 1,000 persons. Due to its popularity, the Library staffed a poster session at the Florida Library Association meeting devoted to the event. Interest was high at the poster session, and the Library has since been invited to present on the event in a NEFLIN (Northeast Florida Library Information Network) session.
- Another very successful event carried out in the year was the Volunteer Fair in which nearly 20 nonprofit organizations exhibited at the Hart Memorial Library outlining volunteer opportunities

within their organizations. Approximately 600 persons attended this event, and all exhibiting organizations were able to recruit volunteers.

- The Library collected nearly 9,000 food items for the Green Bag Project during the 3rd Annual Food For Fees week, during which patrons brought food items in exchange for amnesty from overdue fees, with each item worth a reduction of \$1 in fees.
- The Library offers storytimes and adult computer classes at the Marydia Community Recreation Center.
- A new Osceola Library System website made its debut in early FY2014. The aim was to have a more intuitive home page providing more information at a glance. The site is managed with WordPress software, which allows library staff real-time control over its contents.
- 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.

FUND 107-LIBRARY DISTRICT FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Library 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. Library operations were outsourced in January 2012. This Fund supports 0.5 FTE, which is a decrease of 0.5 FTE from the FY14 Adopted Budget due to split funding of the Library Manager position between the Library and Business Process Improvement. Personal Services decreased due to changes to FTE which was offset by a 2.5% Cost of Living Adjustment (COLA) and changes to the Retirement contribution rates set by the State. Operating Expenses increased as a result of the debt service payment, the annual increase in accordance with the LSSI agreement which was offset by reductions in building maintenance costs. Capital Outlay provides funding for the library renovations and the purchase of laptop computers and computer hardware. Transfers Out includes funds to the General Fund for the cost allocation plan and to the Property Appraiser. Reserves are calculated according to Budget Policies.

REVENUES:

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY15 Budget reflects an increase of 5.90% to the Ad Valorem calculated at the FY14 millage rate of 0.2566. Other sources of revenue are from fees, which are updated annually, a State grant and Fund Balance. Included are other sources which reflect proceeds from the bank loan, as well as a transfer in from the General Fund to support the first year's debt service obligation associated with the bank loan for the FY15 CIP projects.

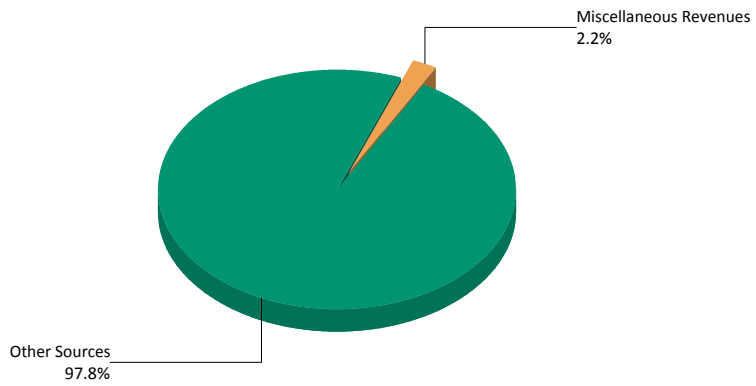
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Current Ad Valorem Taxes	4,133,796	4,091,824	4,424,143	4,685,372	261,229
PY Delinquent Ad Valorem Tax	38,310	12,049	0	0	0
Intergovernmental Revenue	233,622	195,094	195,094	241,960	46,866
Charges For Services	69,600	63,235	62,213	74,305	12,092
Judgment, Fines & Forfeits	93,351	105,989	103,124	103,556	432
Miscellaneous Revenues	173,444	106,498	133,608	125,213	-8,395
Less 5% Statutory Reduction	0	0	-233,099	-249,423	-16,324
Transfers In	3,488,675	8,127	0	569,173	569,173
Other Sources	185,419	32,588	0	5,012,469	5,012,469
Fund Balance	0	0	7,254,029	5,533,511	-1,720,518
Total Revenues:	\$8,416,216	\$4,615,404	\$11,939,112	\$16,096,136	\$4,157,024
Expenditures					
Personal Services	1,067,610	114,277	107,448	54,748	-52,700
Operating Expenses	3,940,673	5,231,254	6,224,493	6,428,486	203,993
Capital Outlay	2,346,542	2,054,816	148,353	4,858,500	4,710,147
Transfers Out	983,032	1,182,409	548,226	513,153	-35,073
Reserves - Operating	0	0	1,672,295	1,745,861	73,566
Reserves - Stability	0	0	3,238,297	2,495,388	-742,909
Total Expenditures:	\$8,337,856	\$8,582,756	\$11,939,112	\$16,096,136	\$4,157,024

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	57.00	1.00	1.00	0.50	-0.50
Part Time:	14.50	0.00	0.00	0.00	0.00
Total Personnel:	71.50	1.00	1.00	0.50	-0.50

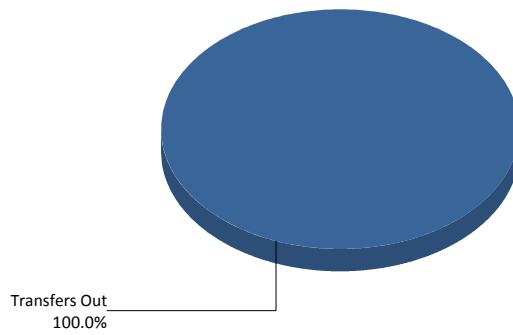
FUND 109-LAW ENFORCEMENT TRUST FUND

LAW ENFORCEMENT TRUST FUND	
Neighborhood Crime Watch	Drug Abuse Program

Revenues



Expenditures



FUND 109-LAW ENFORCEMENT TRUST FUND

FUND SUMMARY:

TRENDS & ISSUES:

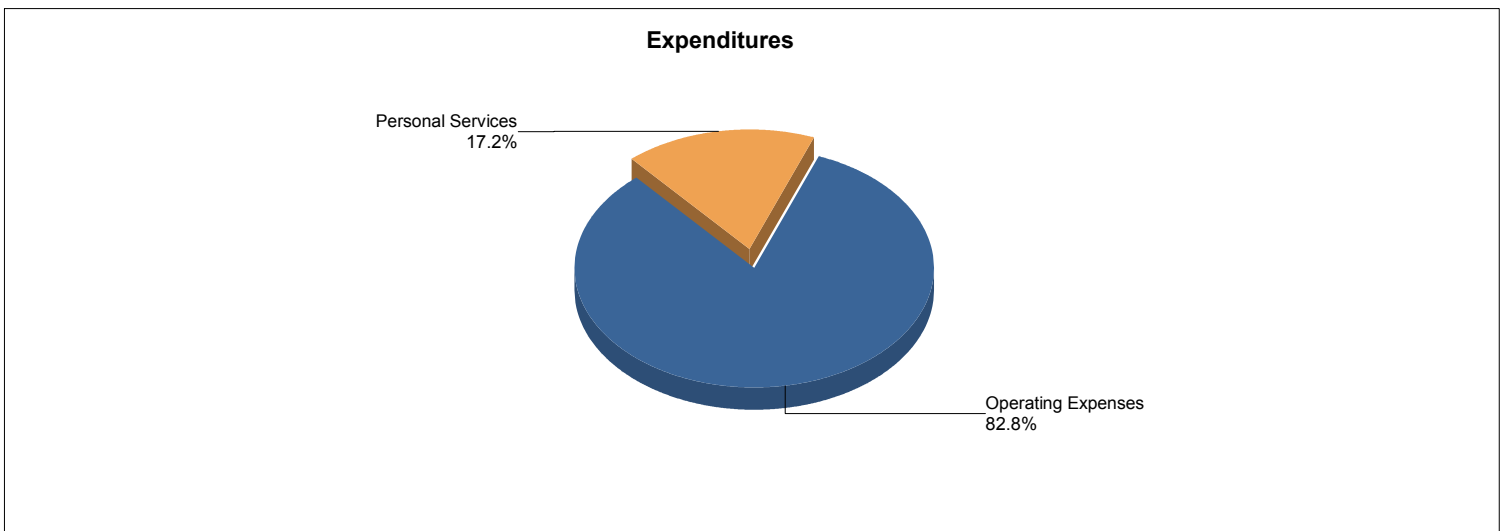
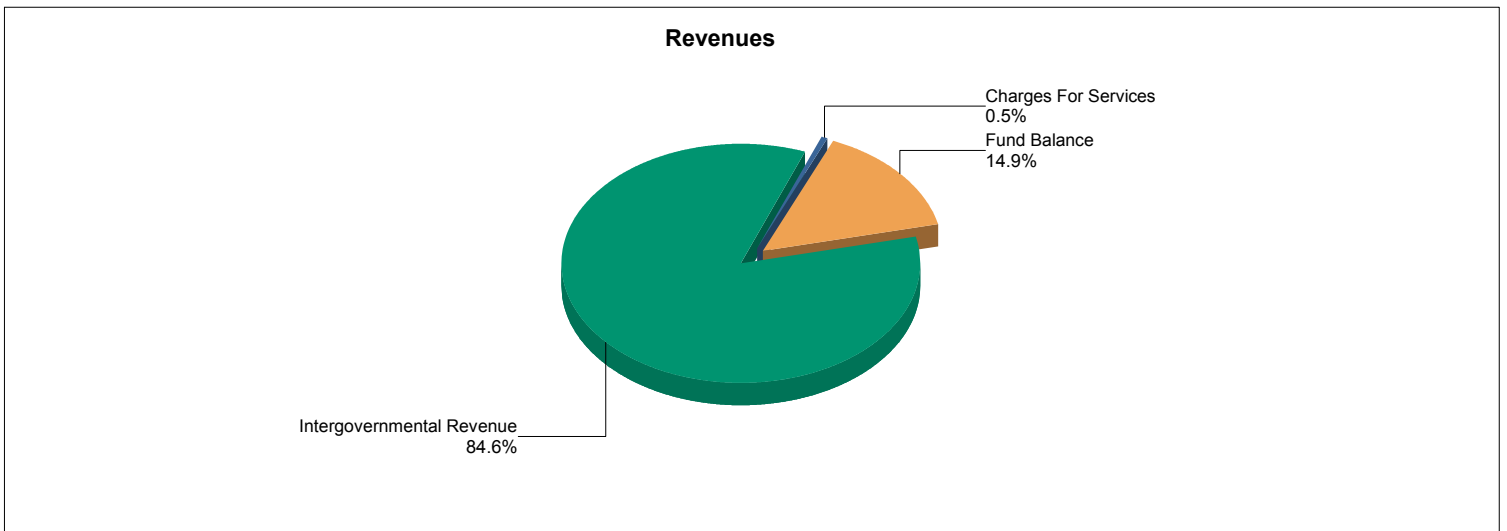
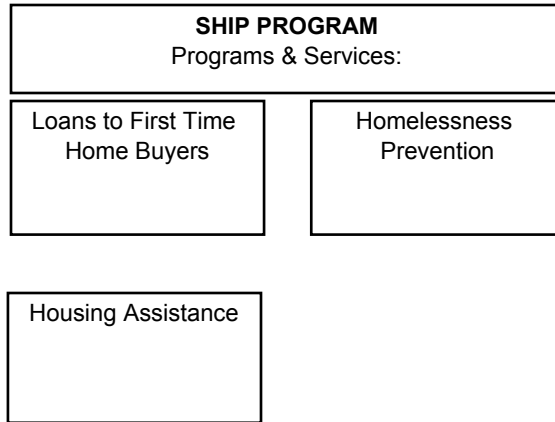
Funding supports special programs such as safe neighborhood, crime prevention, drug abuse and Education, to name a few. These proceeds cannot be used to meet normal operating expenses and must be requested and approved by the Board of County Commissioners for expenditures that meet Statutory Guidelines. Funds are Transferred Out to the Sheriff once Board approved. Overall funding is projected to decrease by \$171,386 over FY14 Adopted Budget as a result of Fund Balance.

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 increase slightly over the FY14 Adopted Budget.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Miscellaneous Revenues	1,964	199	800	900	100
Less 5% Statutory Reduction	0	0	-40	-45	-5
Other Sources	67,474	218,274	100,000	40,000	-60,000
Fund Balance	0	0	111,481	0	-111,481
Total Revenues:	\$69,438	\$218,473	\$212,241	\$40,855	\$-171,386
Expenditures					
Transfers Out	118,700	193,500	212,241	40,855	-171,386
Total Expenditures:	\$118,700	\$193,500	\$212,241	\$40,855	\$-171,386

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 FY14 Adopted Budget is a 26% decrease from the FY14 Adopted Budget as a result of funding received from the State. This Fund supports 1.2 FTEs, which is a decrease of 1.0 FTE from the FY14 Adopted Budget. However, Personal Services is offset by the 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses decreased due to a reduction of grant funding in FY15.

REVENUES:

The SHIP program is funded by State Grants. Funding in the amount of \$369,678 is expected from the State for FY15. Other sources of revenue are Fund Balance and any revenues that may be recaptured due to loan interest or grant-recipient default.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	0	475,973	390,093	369,678	-20,415
Charges For Services	59,034	12,728	16,040	2,400	-13,640
Miscellaneous Revenues	9,849	1,731	1,735	0	-1,735
Less 5% Statutory Reduction	0	0	-889	-18,604	-17,715
Transfers In	250	151	0	0	0
Fund Balance	0	0	160,127	65,000	-95,127
Total Revenues:	\$69,134	\$490,582	\$567,106	\$418,474	\$-148,632
Expenditures					
Personal Services	82,037	70,712	108,920	71,932	-36,988
Operating Expenses	1,765,795	356,134	458,186	346,542	-111,644
Total Expenditures:	\$1,847,832	\$426,846	\$567,106	\$418,474	\$-148,632

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	2.25	2.20	2.20	1.20	-1.00
Total Personnel:	2.25	2.20	2.20	1.20	-1.00

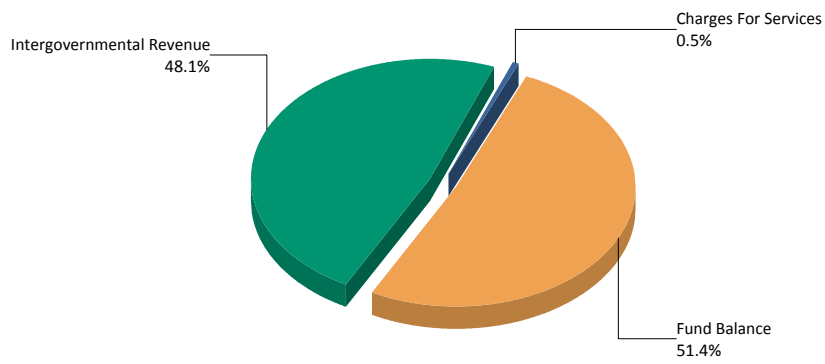
FUND 112-EMERGENCY(911)COMMUNICATIONS

EMERGENCY (911) COMMUNICATIONS FUND

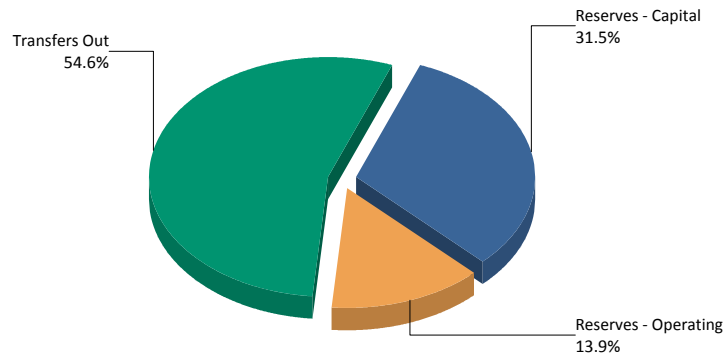
Statewide Emergency
Communication

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. Overall the FY15 budget reflects a decrease of 27.3% over the FY14 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 decrease by 15.2% over the FY14 Adopted Budget. A large part of the revenues in support of this program comes from Fund Balance, which is projected to decrease by 35.8% over the FY14 Adopted Budget.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	1,262,081	1,236,632	1,373,223	1,164,093	-209,130
Charges For Services	4,167	8,243	5,622	11,652	6,030
Miscellaneous Revenues	1,628	-300	0	0	0
Less 5% Statutory Reduction	0	0	-68,942	-58,787	10,155
Other Sources	795,211	1,738,296	0	0	0
Fund Balance	0	0	1,935,739	1,242,665	-693,074
Total Revenues:	\$2,063,086	\$2,982,871	\$3,245,642	\$2,359,623	\$-886,019
Expenditures					
Transfers Out	2,013,083	2,852,392	1,955,666	1,287,589	-668,077
Reserves - Operating	0	0	100,000	328,000	228,000
Reserves - Capital	0	0	1,189,976	744,034	-445,942
Total Expenditures:	\$2,013,083	\$2,852,392	\$3,245,642	\$2,359,623	\$-886,019

FUND 113-BUENAVENTURA LAKES MSBU

BUENAVENTURA LAKES MSBU
Programs & Services:

Aquatic Weed
Control

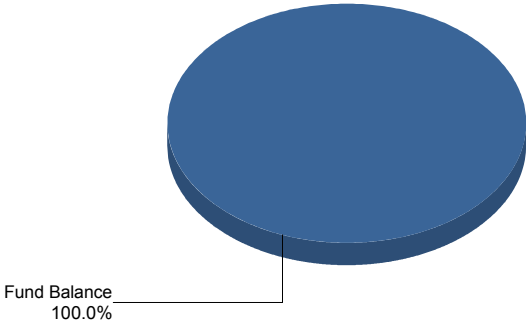
Stormwater
Management

Landscaping

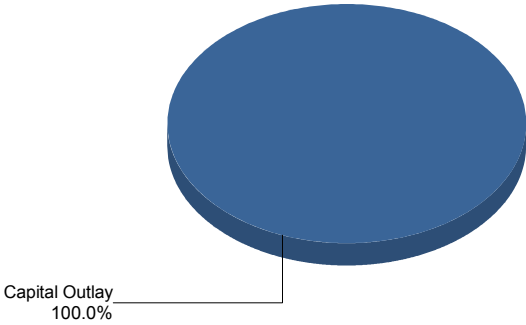
Street Lighting

Mowing

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. This Fund was repealed on June 2, 2014. Once all expenses associated with this MSBU have been accounted for, the remaining Fund Balance will be split among the new Funds. The MSBUs created are as follows: Fund 128- Coralwood Subdivision Pond MSBU, Bass Slough Subdivision Pond MSBU and Boggy Creek Subdivision Pond MSBU; Fund 129 – Beunaventura Lakes Streetlighting MSBU, Plaza Drive Streetlighting MSBU. Capital Outlay reflects funds remaining in the Stormwater Improvement Project. Reserves are no longer needed.

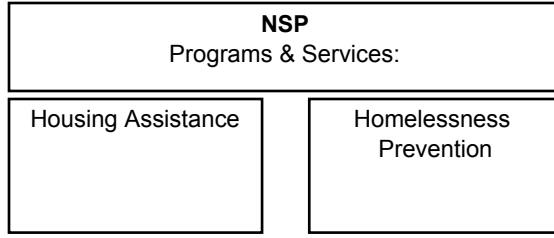
REVENUES:

The current funding source is Balance Forward as this Fund will eventually be closed.

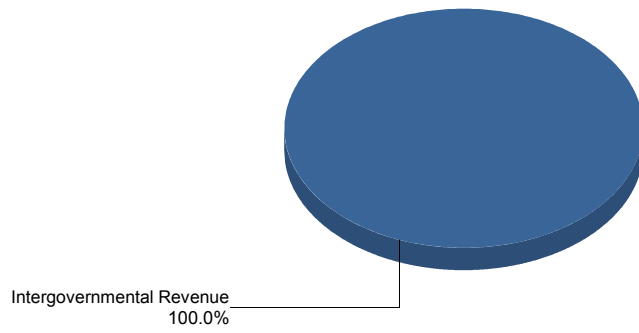
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	471,125	0	0	0	0
Charges For Services	1,142	0	0	0	0
Miscellaneous Revenues	20,918	0	0	0	0
Transfers In	1,031	649	0	0	0
Other Sources	4,678	0	0	0	0
Fund Balance	0	0	610,325	111,605	-498,720
Total Revenues:	\$498,894	\$649	\$610,325	\$111,605	\$-498,720
Expenditures					
Personal Services	141,958	0	0	0	0
Operating Expenses	295,705	0	371,851	0	-371,851
Capital Outlay	18,486	6,845	192,470	111,605	-80,865
Transfers Out	30,795	39,967	46,004	0	-46,004
Total Expenditures:	\$486,943	\$46,812	\$610,325	\$111,605	\$-498,720

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 -FY14:
Full Time:	3.20	0.00	0.00	0.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	3.20	0.00	0.00	0.00	0.00

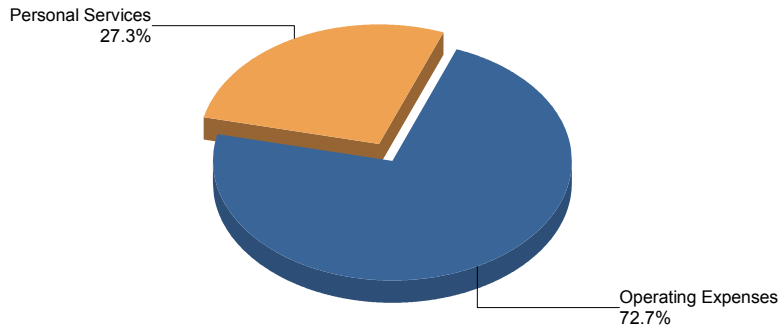
FUND 114-NEIGHBORHOOD STABILIZATION PROGRAM



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. Personal Services support 0.4 FTEs, a decrease of 1.10 FTE from the FY14 Adopted Budget due to the re-allocation of two positions within the Department. However, Personal Services is offset by the 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses decreased 84.5% due to a reduction in the proceeds that can be retained by the County.

REVENUES:

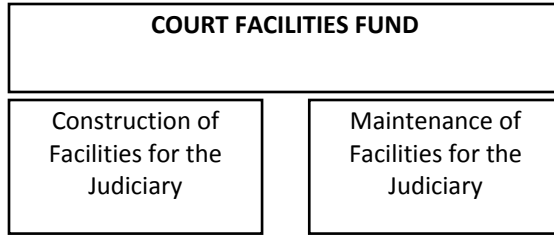
The Neighborhood Stabilization Program is administered using grant funding. Funding is allocated from HUD through the State of Florida Department of Community Affairs (DCA). The FY15 Adopted Budget is supported by proceeds from the 2nd closing on NSP property and funds remaining from prior years.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	3,895,570	1,054,779	50,939	62,336	11,397
Miscellaneous Revenues	93	0	0	0	0
Transfers In	589	0	0	0	0
Fund Balance	0	0	315,673	0	-315,673
Total Revenues:	\$3,896,251	\$1,054,779	\$366,612	\$62,336	\$-304,276
Expenditures					
Personal Services	110,056	27,389	74,788	17,001	-57,787
Operating Expenses	3,786,195	1,027,390	291,824	45,335	-246,489
Total Expenditures:	\$3,896,251	\$1,054,779	\$366,612	\$62,336	\$-304,276

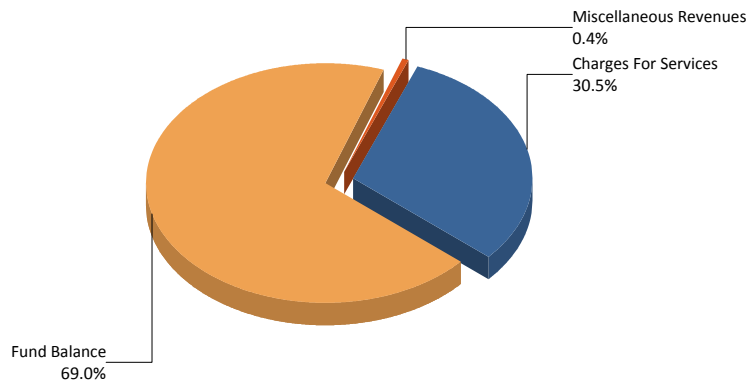
PERSONNEL

	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 -FY14:
Full Time:	2.20	0.80	1.45	0.05	-1.40
Part Time:	0.00	0.00	0.00	0.30	0.30
Total Personnel:	2.20	0.80	1.45	0.35	-1.10

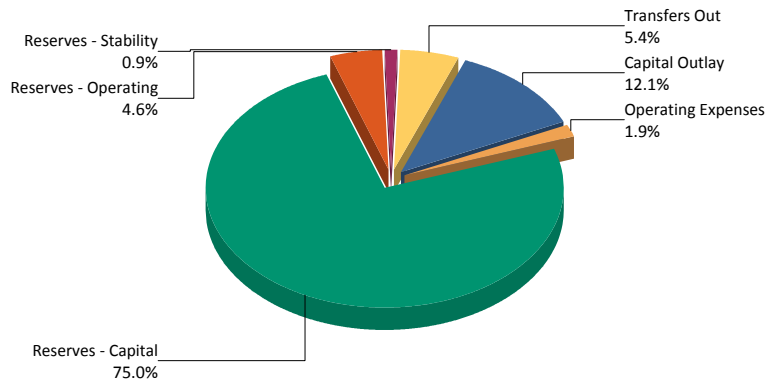
FUND 115-COURT FACILITIES FUND



Revenues



Expenditures



FUND 115-COURT FACILITIES FUND

FUND SUMMARY:

TRENDS & ISSUES:

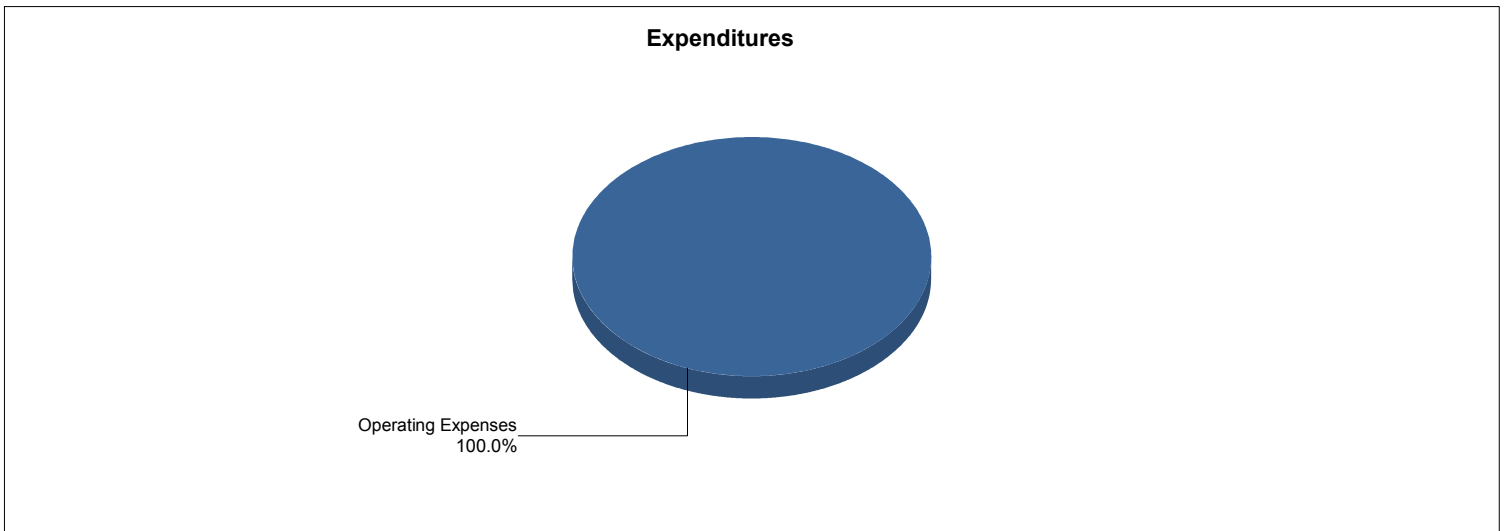
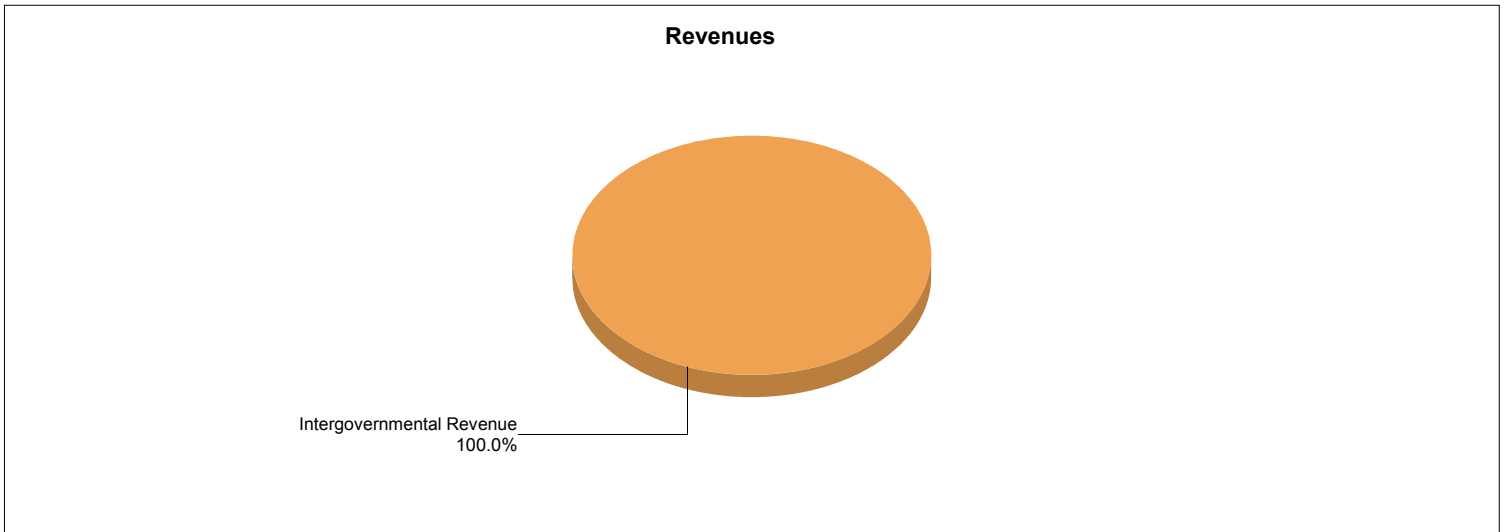
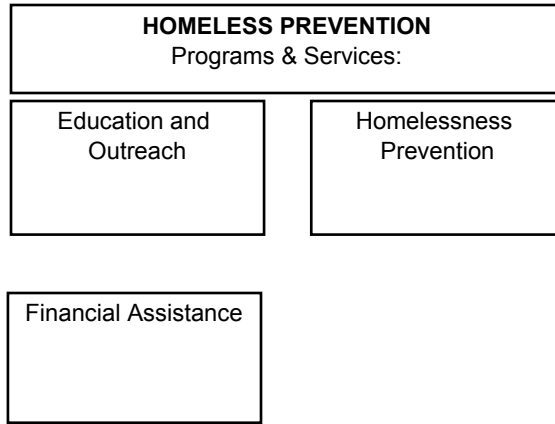
This Fund supports capital projects associated with the courts. Capital Outlay consists of construction in progress for prior years' projects, as no new projects are planned for FY15. Capital Outlay reflects funding for an on-going project (Courthouse-Courtroom & Holding Project). Transfers Out is for 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 58.7% over the FY14 Adopted Budget, based on revenue collections trends. Other sources of revenue include interest and Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	1,803,580	1,950,759	2,059,683	3,268,704	1,209,021
Miscellaneous Revenues	50,510	3,531	26,190	48,112	21,922
Less 5% Statutory Reduction	0	0	-104,294	-165,840	-61,546
Fund Balance	0	0	9,103,821	7,392,510	-1,711,311
Total Revenues:	\$1,854,089	\$1,954,289	\$11,085,400	\$10,543,486	\$-541,914
Expenditures					
Operating Expenses	80	0	0	200,000	200,000
Capital Outlay	405,888	816,119	1,992,870	1,276,444	-716,426
Transfers Out	611,957	634,715	640,333	569,279	-71,054
Reserves - Operating	0	0	0	489,372	489,372
Reserves - Capital	0	0	8,452,197	7,908,757	-543,440
Reserves - Stability	0	0	0	99,634	99,634
Total Expenditures:	\$1,017,925	\$1,450,834	\$11,085,400	\$10,543,486	\$-541,914

FUND 118-HOMELESS PREVENTION & RAPID REHOUSING



FUND 118-HOMELESS PREVENTION & RAPID REHOUSING

FUND SUMMARY:

TRENDS & ISSUES:

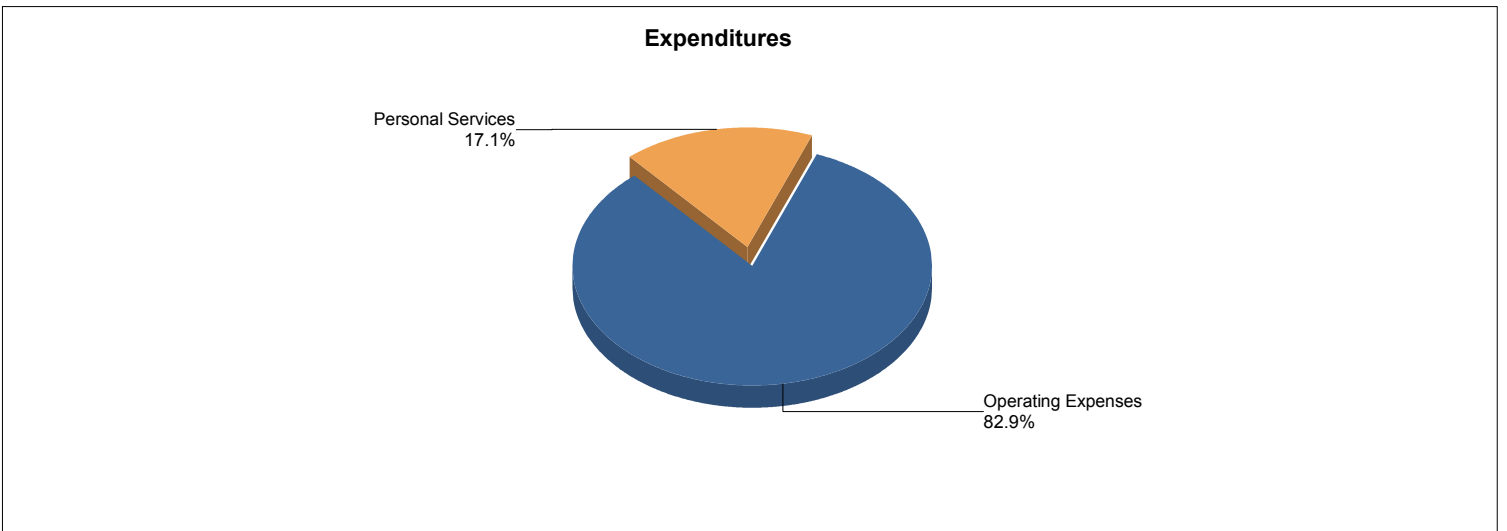
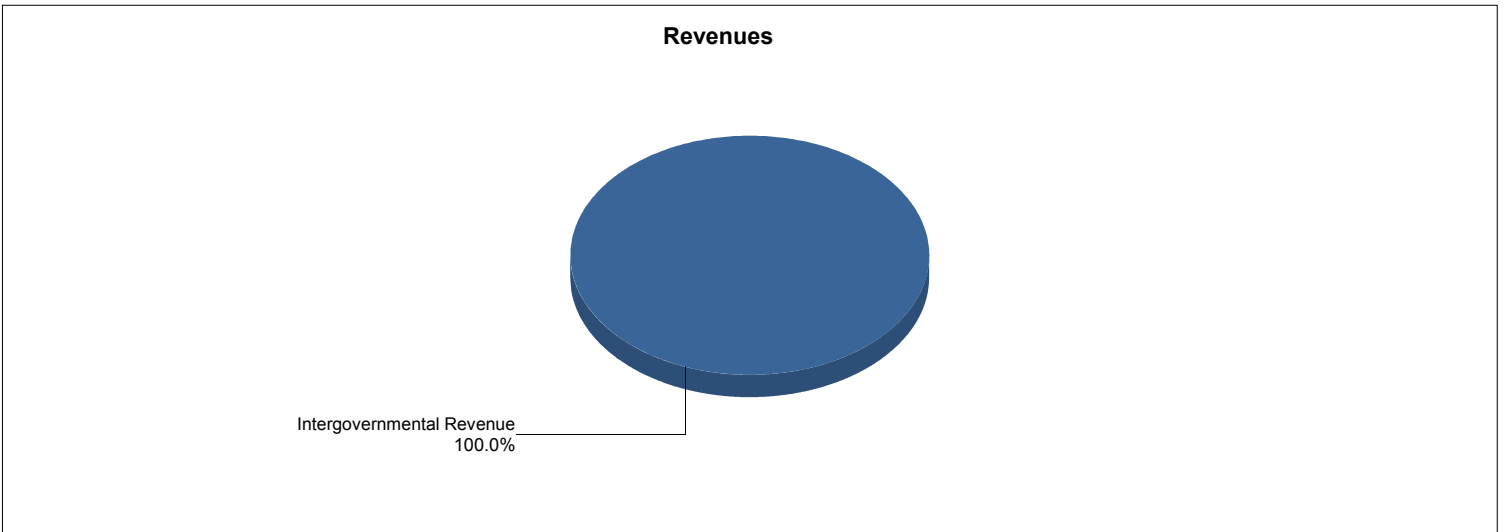
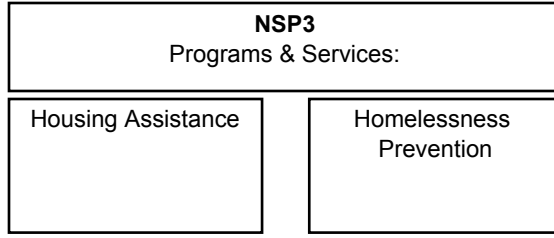
This Fund was established in September 2009 to account for contributions made to the Homelessness Prevention and Rapid Re-Housing Program as part of the U.S. Department of Housing and Urban Development (HUD) Economic Recovery and Reinvestment Act of 2009. This program provided assistance to Homeless 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. The initial 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. In FY 13, the County received additional grant funding in the amount of \$400,140 from the "Shelter Plus Care 2" grant.

REVENUES:

This Fund is supported by the remaining balance of the U.S. Department of Housing and Urban Development Shelter Plus Care, Shelter Plus Care 2 and Emergency Solutions grants, as well as, the remaining balance of grant funds from prior years.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	0	73,239	1,004,900	951,731	-53,169
Transfers In	1,006	12	0	0	0
Fund Balance	0	0	4,083	0	-4,083
Total Revenues:	\$1,006	\$73,251	\$1,008,983	\$951,731	\$-57,252
Expenditures					
Personal Services	6,829	0	0	0	0
Operating Expenses	3,708	74,243	1,008,983	951,731	-57,252
Total Expenditures:	\$10,537	\$74,243	\$1,008,983	\$951,731	\$-57,252

FUND 122-NEIGHBORHOOD STABIL PROGRAM 3



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 was 36 months and FY14 was the last year to receive new grant funding. This Fund supports 1.65 FTEs, an increase of 0.70 FTE over the FY14 Adopted Budget due to the re-allocation of two positions within the Department. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA), changes to Retirement contribution rates set by the State and increases in FTEs. Operating Expenses decreased 46.5% from FY14 Adopted Budget as a result of remaining Grant funds.

REVENUES:

The Neighborhood Stabilization Program 3 was funded with a HUD grant award in the amount of \$3,239,646 to be spent over a period of three years beginning in FY12. FY15 revenues are remaining grant funds.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	31,652	2,280,792	301,453	463,500	162,047
Miscellaneous Revenues	-2	692,131	0	0	0
Transfers In	0	33	0	0	0
Fund Balance	0	0	565,320	0	-565,320
Total Revenues:	\$31,650	\$2,972,955	\$866,773	\$463,500	\$-403,273
Expenditures					
Personal Services	25,660	52,268	57,484	79,459	21,975
Operating Expenses	5,991	2,897,653	809,289	384,041	-425,248
Total Expenditures:	\$31,650	\$2,949,921	\$866,773	\$463,500	\$-403,273

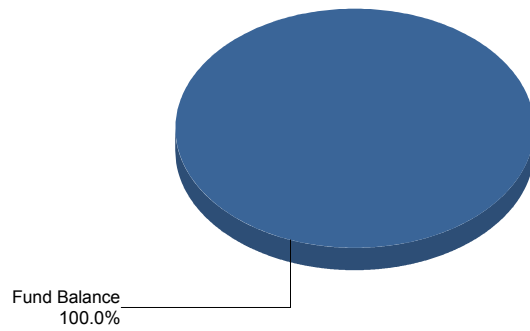
PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 -FY14:
Full Time:	0.35	1.70	0.95	0.95	0.00
Part Time:	0.00	0.00	0.00	0.70	0.70
Total Personnel:	0.35	1.70	0.95	1.65	0.70

FUND 123-TDT REF & IMP 2012 PROJECT

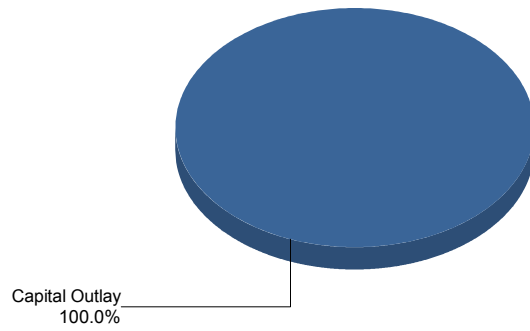
TDT REVENUE REF & IMP BOND 2012
Programs & Services:

Convention Visitors
Bureau Capital
Improvement
Projects

Revenues



Expenditures



FUND 123-TDT REF & IMP 2012 PROJECT

FUND SUMMARY:

TRENDS & ISSUES:

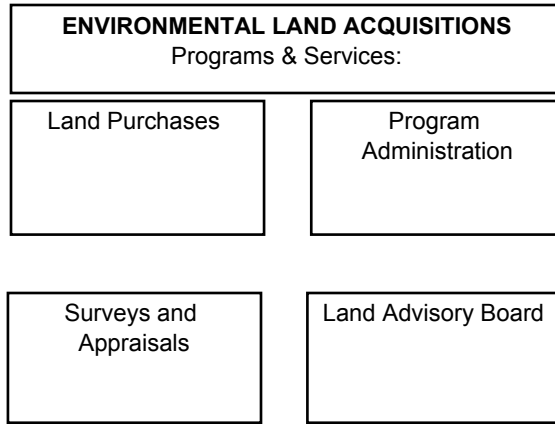
The TDT Revenue Refunding and Improvement Bond Series 2012 Fund was created to recognize bond proceeds from the refunding of the TDT Revenue Bonds 2002A, the 2-4 Cent TDT Bank Loan Series 2009 (Chapman Property) and the balance remaining from the refunding of those bonds. Currently there are no projects assigned to this Fund.

REVENUES:

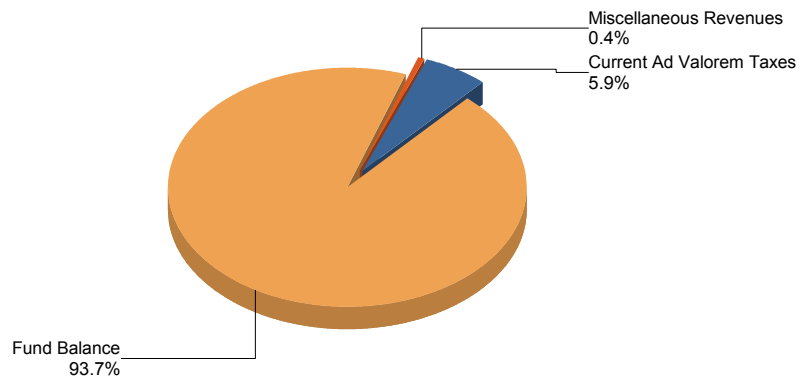
The Fund's revenue source consists entirely of the Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Miscellaneous Revenues	8,152	7,004	0	0	0
Other Sources	11,000,000	0	0	0	0
Fund Balance	0	0	11,040,000	11,040,000	0
Total Revenues:	\$11,008,152	\$7,004	\$11,040,000	\$11,040,000	\$0
Expenditures					
Capital Outlay	0	0	11,040,000	11,040,000	0
Total Expenditures:	\$0	\$0	\$11,040,000	\$11,040,000	\$0

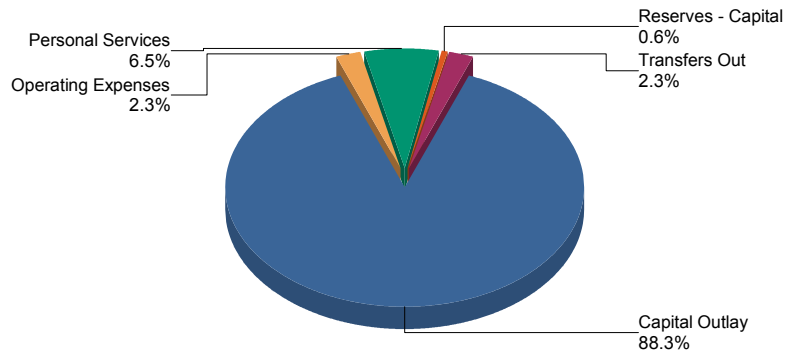
FUND 124-ENVIRONMENTAL LAND ACQUISITIONS



Revenues



Expenditures



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 for FY15 supports 5.15 FTEs, which is an increase of .40 from the FY14 Adopted Budget due to the reallocation of a Maintenance Worker. The Operating budget for FY15 has decreased by 15.12% over the FY14 Adopted Budget. This change is largely the result of the reduction of Capital Outlay.

REVENUES:

Per Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilized dedicated ad valorem funding 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 has remained at 0.0500 since FY11.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Current Ad Valorem Taxes	229,153	223,441	243,884	292,623	48,739
PY Delinquent Ad Valorem Tax	6,812	1,076	0	0	0
Miscellaneous Revenues	39,106	8,224	23,600	21,917	-1,683
Less 5% Statutory Reduction	0	0	-13,374	-15,745	-2,371
Transfers In	922	1,279	0	0	0
Other Sources	10,512	9,878	0	0	0
Fund Balance	0	0	5,570,750	4,645,184	-925,566
Total Revenues:	\$286,505	\$243,898	\$5,824,860	\$4,943,979	\$-880,881
Expenditures					
Personal Services	165,388	211,367	291,284	319,867	28,583
Operating Expenses	95,840	123,561	115,810	115,384	-426
Capital Outlay	0	3	5,297,900	4,367,134	-930,766
Transfers Out	77,616	115,211	119,866	113,550	-6,316
Reserves - Capital	0	0	0	28,044	28,044
Total Expenditures:	\$338,843	\$450,142	\$5,824,860	\$4,943,979	\$-880,881

PERSONNEL

	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	2.95	3.75	4.75	4.95	0.20
Part Time:	0.00	0.00	0.00	0.20	0.20
Total Personnel:	2.95	3.75	4.75	5.15	0.40

**FUND 124 – ENVIRONMENTAL LANDS ACQUISITION
COMMUNITY DEVELOPMENT
ENVIRONMENTAL LANDS PROGRAM
GOALS AND OBJECTIVES**

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.

F15 Goals & Objectives:

GOAL #3 – CREATE GREAT NEIGHBORHOODS FOR THE FUTURE: SAFE AND LIVABLE

Objectives:

1. Develop Phase I of Marsh Road Marina Management Plan and open to public.
2. Develop Phase II of the Cherokee Point Conservation Area Management Plan and open to public.
3. Develop Phase II of the Shingle Creek Regional Park Management Plan at Babb Landing.

GOAL #4 – COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT

Objectives:

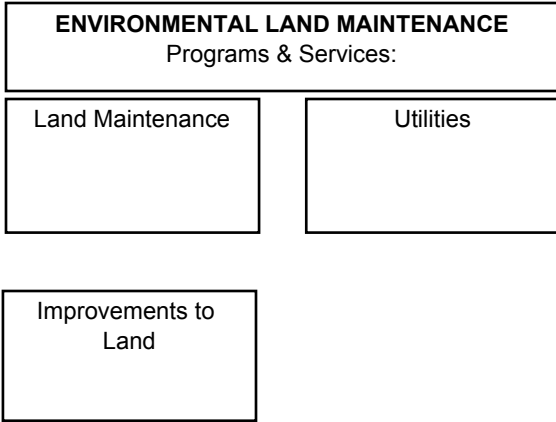
1. Monitor partnership creating the Twin Oaks Conservation Area Mitigation Bank for its wetlands.
2. Finalize perpetual maintenance plan for Lands Program.
3. Secure funding and operational support for capital and maintenance needs for the Cherokee Point Conservation and Lakes Advocacy Center.

FY14 Accomplishments:

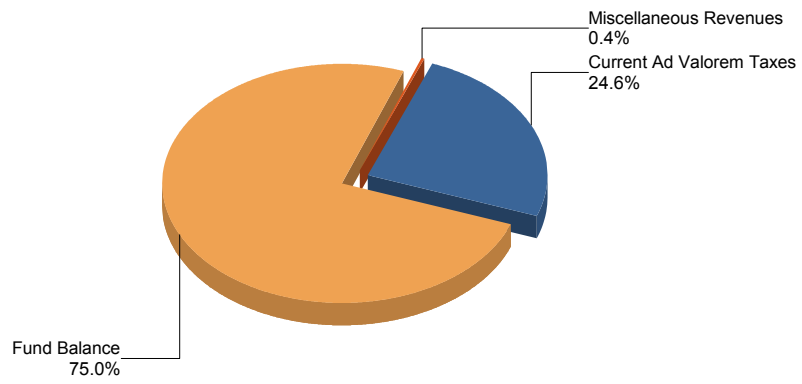
- Completed Lands Acquisition for program.
- Ribbon cutting and public re-opening of the Steffee Landing concession operation at Shingle Creek Regional Park.
- Purchased two properties along Shingle Creek to enlarge and enhance the Shingle Creek Regional Park, completing continuous Regional Park from Orange County line to Lake Toho.
- Opening of the Shingle Creek corridor for canoes and kayaks between Lake Toho and Babb Property south of Osceola Parkway.
- Established the Twin Oaks Conservation Area Mitigation Bank partnership with D.R. Horton, creating a perpetual maintenance fund for the Twin Oaks Conservation Area Mitigation.

- Developed Phase I of the Cherokee Point Conservation Area Management Plan completing the barn retrofit to a pavilion and installation of the playground and boundary fence.

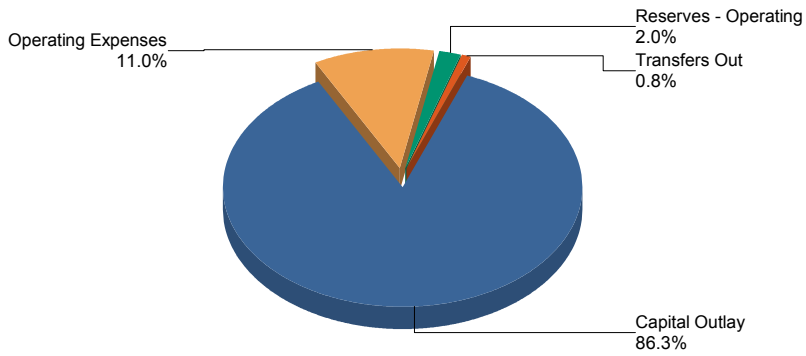
FUND 125-ENVIRONMENTAL LAND MAINTENANCE



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, monitoring and maintenance of the site. In FY15 total Operating Expenditures increased 6.24% primarily due to Repair and Maintenance costs associated with the addition of four new properties which will be open to the public in FY15.

REVENUES:

Per Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-55R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding to acquire environmentally significant lands for preservation and protection. Monies collected pursuant to the Ordinance are split between multiple funds. Fund 124 is utilized for acquisition, Fund 125 for maintenance and Funds 234 and 238 for Debt Service Management. The millage rate that funds all four is comprised of a combination of two separate millage rates called Save Osceola Maintenance and Save Osceola Debt. The revenues generated from the combined millage rate are then divided, 85% for acquisitions and debt services, and 15% for maintenance. The Save Osceola Maintenance Millage rate was 0.0500 in FY14 and is proposed at 0.0500 for FY15. Based on current projections, the FY15 Fund Balance was reduced and overall revenues decreased by 29%.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	576,609	574,117	618,621	622,555	3,934
PY Delinquent Ad Valorem Tax	3,718	1,736	0	0	0
Intergovernmental Revenue	0	15,000	0	0	0
Miscellaneous Revenues	28,889	1,763	5,000	10,055	5,055
Less 5% Statutory Reduction	0	0	-31,181	-31,630	-449
Other Sources	1,855	13,240	0	0	0
Fund Balance	0	0	2,928,947	1,899,200	-1,029,747
Total Revenues:	\$611,071	\$605,856	\$3,521,387	\$2,500,180	-\$1,021,207
<u>Expenditures</u>					
Operating Expenses	101,257	116,737	258,215	274,316	16,101
Capital Outlay	323,609	1,167,642	2,870,546	2,156,634	-713,912
Transfers Out	17,941	25,658	27,047	19,815	-7,232
Reserves - Operating	0	0	187,000	49,415	-137,585
Reserves - Capital	0	0	178,579	0	-178,579
Total Expenditures:	\$442,806	\$1,310,036	\$3,521,387	\$2,500,180	-\$1,021,207

PERSONNEL

	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 -FY14:
Full Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	0.00	0.00	0.00	0.00	0.00

**FUND 125 – ENVIRONMENTAL LANDS MAINTENANCE
COMMUNITY DEVELOPMENT
ENVIRONMENTAL LANDS PROGRAM
GOALS AND OBJECTIVES**

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.

F15 Goals & Objectives:

GOAL #3 – CREATE GREAT NEIGHBORHOODS FOR THE FUTURE: SAFE AND LIVABLE

Objectives:

1. Develop Phase I of Marsh Road Marina Management Plan and open to public.
2. Develop Phase II of the Cherokee Point Conservation Area Management Plan and open to public.
3. Develop Phase II of the Shingle Creek Regional Park Management Plan at Babb Landing.

GOAL #4 – COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT

Objectives:

1. Monitor partnership creating the Twin Oaks Conservation Area Mitigation Bank for its wetlands.
2. Finalize perpetual maintenance plan for Lands Program.
3. Secure funding and operational support for capital and maintenance needs for the Cherokee Point Conservation and Lakes Advocacy Center.

FY14 Accomplishments:

- Completed Lands Acquisition for program.
- Ribbon cutting and public re-opening of the Steffee Landing concession operation at Shingle Creek Regional Park.
- Purchased two properties along Shingle Creek to enlarge and enhance the Shingle Creek Regional Park, completing continuous Regional Park from Orange County line to Lake Toho.
- Opening of the Shingle Creek corridor for canoes and kayaks between Lake Toho and Babb Property south of Osceola Parkway.
- Established the Twin Oaks Conservation Area Mitigation Bank partnership with D.R. Horton, creating a perpetual maintenance fund for the Twin Oaks Conservation Area Mitigation.

- Developed Phase I of the Cherokee Point Conservation Area Management Plan completing the barn retrofit to a pavilion and installation of the playground and boundary fence.

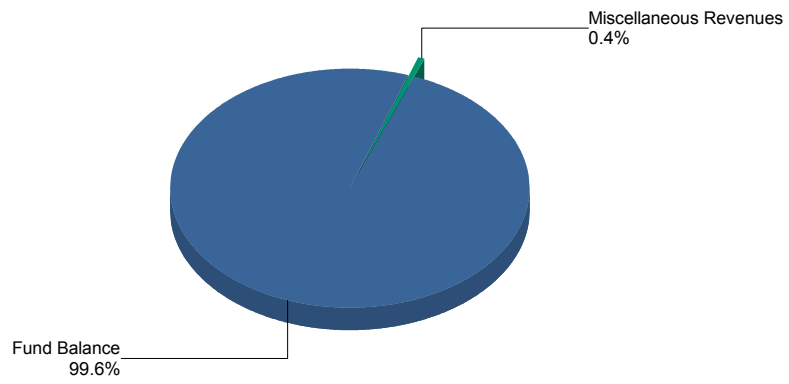
FUND 126-GO BOND SERIES 2010

ENVIRONMENTAL LANDS ACQUISITION
Programs & Services:

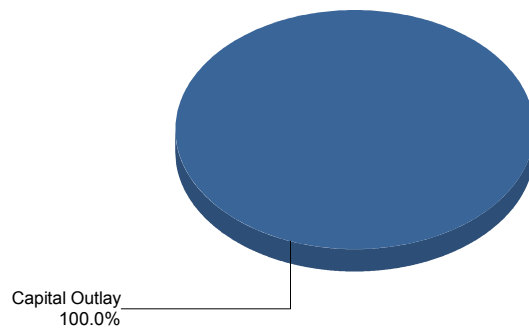
Land Acquisition

Surveys and
Appraisals

Revenues



Expenditures



FUND SUMMARY:

TRENDS & ISSUES:

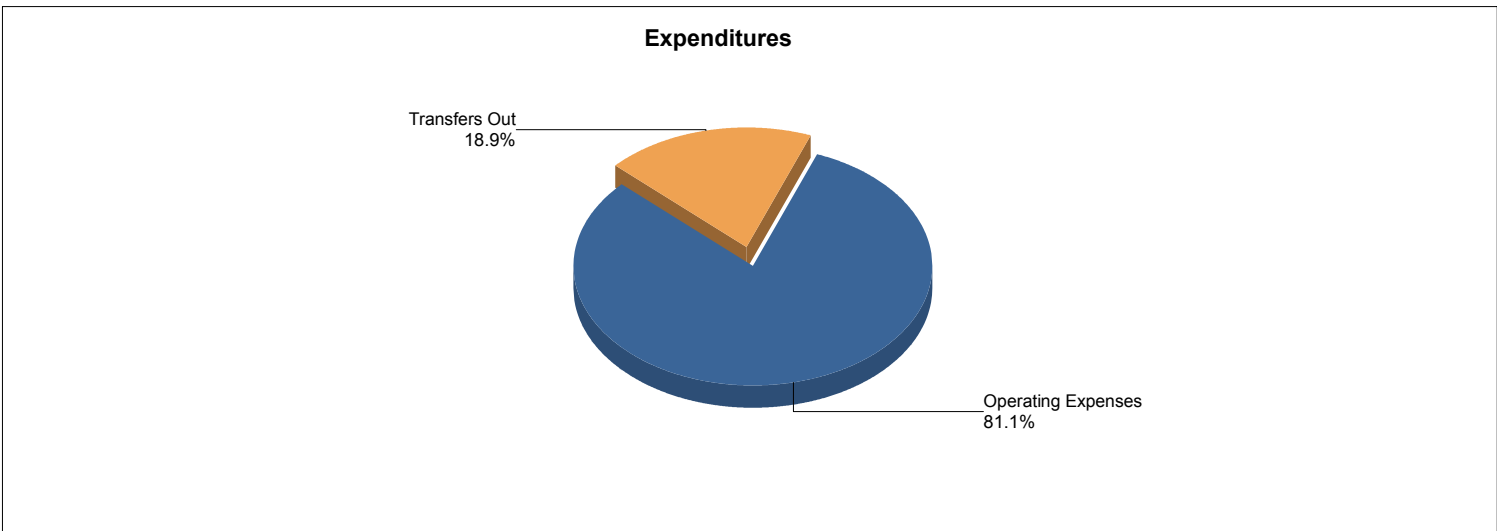
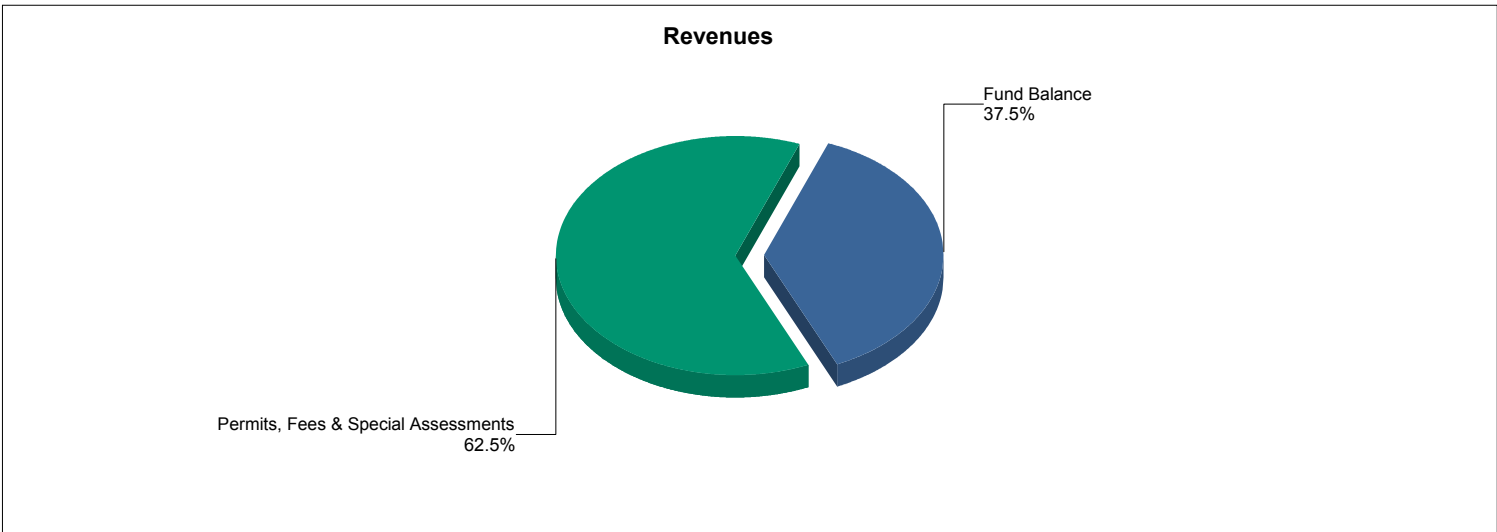
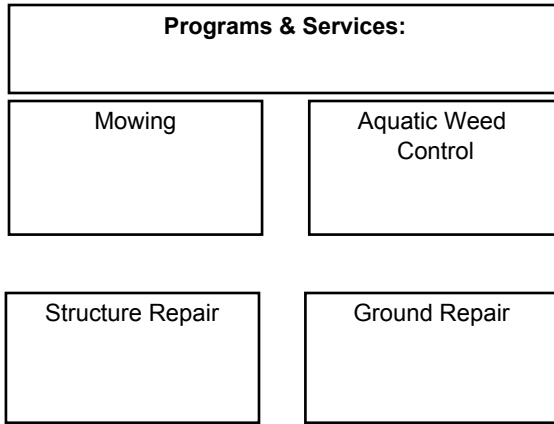
The Environmental Lands Acquisition Fund is managed by the Community Resources Office which is housed within the Community Development Department. The Environmental Lands Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. This Fund was created to track the proceeds of the G.O. Bond Series 2010 for land acquisitions. For FY15, this Fund has \$1.3 million available for acquisition.

REVENUES:

This Fund is supported by Fund Balance as well as interest generated on proceeds held in interest bearing accounts.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Miscellaneous Revenues	34,452	2,781	0	5,700	5,700
Less 5% Statutory Reduction	0	0	0	-285	-285
Fund Balance	0	0	4,408,689	1,302,268	-3,106,421
Total Revenues:	\$34,452	\$2,781	\$4,408,689	\$1,307,683	\$-3,101,006
Expenditures					
Capital Outlay	1,402,835	0	4,408,689	1,307,683	-3,101,006
Total Expenditures:	\$1,402,835	\$0	\$4,408,689	\$1,307,683	\$-3,101,006

FUND 128-SUBDIVISION POND MSBU



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. This MSBU has been dedicated or conveyed to the County for maintenance. This Fund's budget reflects an increase of 28% from the FY14 Adopted Budget primarily due to increased Fund Balance. 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 has increased by \$81,209 to provide funding for individual MSBUs. This Fund is also supported by Fund Balance, which is projected to increase by \$162,650 in FY15 over the FY14 Adopted Budget.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	286,385	361,886	501,170	582,379	81,209
Miscellaneous Revenues	2,956	42,568	42,000	0	-42,000
Less 5% Statutory Reduction	0	0	-25,056	-29,123	-4,067
Transfers In	31,429	452	0	0	0
Fund Balance	0	0	186,375	349,025	162,650
Total Revenues:	\$320,770	\$404,905	\$704,489	\$902,281	\$197,792
Expenditures					
Operating Expenses	222,672	337,503	570,224	731,688	161,464
Transfers Out	118,684	114,065	134,265	170,593	36,328
Total Expenditures:	\$341,356	\$451,568	\$704,489	\$902,281	\$197,792

**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:

The assessment rate for Fiscal Year 2015 is \$59.26 per ERU and is anticipated to generate \$5,274 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	1,182	5,274	4,092
Miscellaneous Revenues	62	-1	0	0	0
Less 5% Statutory Reduction	0	0	-59	-264	-205
Transfers In	8	0	0	0	0
Fund Balance	0	0	4,500	1,000	-3,500
Total Revenues:	\$70	-\$1	\$5,623	\$6,010	\$387
<u>Expenditures</u>					
Operating Expenses	2,543	3,438	4,665	4,750	85
Transfers Out	1,314	942	958	1,260	302
Total Expenditures:	\$3,857	\$4,380	\$5,623	\$6,010	\$387

**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 2015 as the Turnberry Reserve HOA provides these services. There is a Fund Balance of \$8,435 in this MSBU.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	74	-4	0	0	0
Transfers In	45	0	0	0	0
Fund Balance	0	0	8,437	8,435	-2
Total Revenues:	\$119	-\$4	\$8,437	\$8,435	-\$2
<u>Expenditures</u>					
Operating Expenses	0	0	8,437	8,435	-2
Total Expenditures:	\$0	\$0	\$8,437	\$8,435	-\$2

**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 2015 is \$119.75 per ERU and is anticipated to generate \$6,107 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,183	2,981	7,258	6,107	-1,151
Miscellaneous Revenues	41	4	0	0	0
Less 5% Statutory Reduction	0	0	-363	-305	58
Fund Balance	0	0	0	1,511	1,511
Total Revenues:	\$6,224	\$2,985	\$6,895	\$7,313	\$418
<u>Expenditures</u>					
Operating Expenses	3,722	3,658	5,284	5,266	-18
Transfers Out	2,125	1,588	1,611	2,047	436
Total Expenditures:	\$5,847	\$5,246	\$6,895	\$7,313	\$418

**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 2015 is \$65.06 per ERU and is anticipated to generate \$5,270 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,900	3,820	3,213	5,270	2,057
Miscellaneous Revenues	31	1	0	0	0
Less 5% Statutory Reduction	0	0	-161	-264	-103
Fund Balance	0	0	3,200	1,577	-1,623
Total Revenues:	\$6,931	\$3,820	\$6,252	\$6,583	\$331
<u>Expenditures</u>					
Operating Expenses	2,522	2,701	5,038	5,082	44
Transfers Out	1,553	1,198	1,214	1,501	287
Total Expenditures:	\$4,075	\$3,899	\$6,252	\$6,583	\$331

**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 2015 is \$168.00 per ERU and is anticipated to generate \$2,016 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,094	974	2,420	2,016	-404
Miscellaneous Revenues	18	-1	0	0	0
Less 5% Statutory Reduction	0	0	-121	-101	20
Transfers In	0	405	0	0	0
Fund Balance	0	0	1,300	1,812	512
Total Revenues:	\$4,113	\$1,379	\$3,599	\$3,727	\$128
<u>Expenditures</u>					
Operating Expenses	1,213	1,150	2,943	2,937	-6
Transfers Out	814	648	656	790	134
Total Expenditures:	\$2,027	\$1,798	\$3,599	\$3,727	\$128

**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:

The assessment rate for Fiscal Year 2015 is \$489.02 per ERU and is anticipated to generate \$2,494 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	491	0	672	2,494	1,822
Miscellaneous Revenues	30	-1	0	0	0
Less 5% Statutory Reduction	0	0	-34	-125	-91
Fund Balance	0	0	1,600	0	-1,600
Total Revenues:	\$522	-\$1	\$2,238	\$2,369	\$131
<u>Expenditures</u>					
Operating Expenses	817	934	1,835	1,872	37
Transfers Out	515	398	403	497	94
Total Expenditures:	\$1,332	\$1,332	\$2,238	\$2,369	\$131

**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 2015 is \$100.00 per ERU and is anticipated to generate \$2,400 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,145	2,794	2,900	2,400	-500
Miscellaneous Revenues	22	3	0	0	0
Less 5% Statutory Reduction	0	0	-145	-120	25
Transfers In	1,097	0	0	0	0
Fund Balance	0	0	1,919	3,000	1,081
Total Revenues:	\$3,264	\$2,796	\$4,674	\$5,280	\$606
<u>Expenditures</u>					
Operating Expenses	1,300	1,313	3,829	4,285	456
Transfers Out	1,022	837	845	995	150
Total Expenditures:	\$2,322	\$2,150	\$4,674	\$5,280	\$606

**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 2015 is \$87.97 per ERU and is anticipated to generate \$12,844 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	5,491	9,956	12,844	2,888
Miscellaneous Revenues	38	1	0	0	0
Less 5% Statutory Reduction	0	0	-498	-642	-144
Fund Balance	0	0	1,900	0	-1,900
Total Revenues:	\$38	\$5,492	\$11,358	\$12,202	\$844
<u>Expenditures</u>					
Operating Expenses	6,343	6,453	8,996	9,069	73
Transfers Out	3,269	2,320	2,362	3,133	771
Total Expenditures:	\$9,612	\$8,773	\$11,358	\$12,202	\$844

**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 2015 is \$66.36 per ERU and is anticipated to generate \$32,516 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	36,491	27,044	26,538	32,516	5,978
Miscellaneous Revenues	126	42	0	0	0
Less 5% Statutory Reduction	0	0	-1,327	-1,626	-299
Transfers In	928	2	0	0	0
Fund Balance	0	0	5,700	2,500	-3,200
Total Revenues:	\$37,545	\$27,088	\$30,911	\$33,390	\$2,479
<u>Expenditures</u>					
Operating Expenses	19,625	21,145	23,998	24,129	131
Transfers Out	9,971	6,804	6,913	9,261	2,348
Total Expenditures:	\$29,596	\$27,949	\$30,911	\$33,390	\$2,479

**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 2015 is \$74.44 per ERU and is anticipated to generate \$13,995 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	7,757	7,142	11,797	13,995	2,198
Miscellaneous Revenues	63	23	0	0	0
Less 5% Statutory Reduction	0	0	-590	-700	-110
Transfers In	9,306	0	0	0	0
Fund Balance	0	0	2,000	1,000	-1,000
Total Revenues:	\$17,126	\$7,165	\$13,207	\$14,295	\$1,088
<u>Expenditures</u>					
Operating Expenses	8,893	8,760	10,253	10,301	48
Transfers Out	4,737	772	2,954	3,994	1,040
Total Expenditures:	\$13,630	\$9,532	\$13,207	\$14,295	\$1,088

**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 2015 is \$202.07 per ERU and is anticipated to generate \$8,285 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,655	3,979	5,624	8,285	2,661
Miscellaneous Revenues	26	12	0	0	0
Less 5% Statutory Reduction	0	0	-281	-414	-133
Transfers In	11	0	0	0	0
Fund Balance	0	0	2,000	0	-2,000
Total Revenues:	\$2,692	\$3,990	\$7,343	\$7,871	\$528
<u>Expenditures</u>					
Operating Expenses	4,091	3,713	5,780	5,837	57
Transfers Out	2,120	1,537	1,563	2,034	471
Total Expenditures:	\$6,211	\$5,250	\$7,343	\$7,871	\$528

**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 2015 is \$126.26 per ERU and is anticipated to generate \$2,399 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	968	916	3,093	2,399	-694
Miscellaneous Revenues	18	3	0	0	0
Less 5% Statutory Reduction	0	0	-155	-120	35
Transfers In	2,246	0	0	0	0
Fund Balance	0	0	0	800	800
Total Revenues:	\$3,232	\$919	\$2,938	\$3,079	\$141
<u>Expenditures</u>					
Operating Expenses	1,362	1,271	2,374	2,361	-13
Transfers Out	746	555	564	718	154
Total Expenditures:	\$2,108	\$1,826	\$2,938	\$3,079	\$141

**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 2015 is \$135.48 per ERU and is anticipated to generate \$6,232 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,574	3,766	6,232	2,466
Miscellaneous Revenues	21	0	0	0	0
Less 5% Statutory Reduction	0	0	-188	-312	-124
Transfers In	4,566	0	0	0	0
Fund Balance	0	0	2,000	0	-2,000
Total Revenues:	\$4,587	\$2,574	\$5,578	\$5,920	\$342
<u>Expenditures</u>					
Operating Expenses	2,410	3,145	4,503	4,556	53
Transfers Out	1,417	1,059	1,075	1,364	289
Total Expenditures:	\$3,827	\$4,204	\$5,578	\$5,920	\$342

**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 2015 is \$65.53 per ERU and is anticipated to generate \$3,604 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	964	1,357	2,105	3,604	1,499
Miscellaneous Revenues	25	0	0	0	0
Less 5% Statutory Reduction	0	0	-105	-180	-75
Transfers In	3,009	0	0	0	0
Fund Balance	0	0	2,200	1,000	-1,200
Total Revenues:	\$3,997	\$1,357	\$4,200	\$4,424	\$224
<u>Expenditures</u>					
Operating Expenses	1,652	1,570	3,394	3,428	34
Transfers Out	1,030	795	806	996	190
Total Expenditures:	\$2,682	\$2,365	\$4,200	\$4,424	\$224

**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 2015 is \$27.54 per ERU and is anticipated to generate \$4,682 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,492	1,191	3,344	4,682	1,338
Miscellaneous Revenues	26	2	0	0	0
Less 5% Statutory Reduction	0	0	-167	-234	-67
Transfers In	12	0	0	0	0
Fund Balance	0	0	1,000	0	-1,000
Total Revenues:	\$4,529	\$1,193	\$4,177	\$4,448	\$271
<u>Expenditures</u>					
Operating Expenses	2,053	1,987	3,396	3,430	34
Transfers Out	1,017	769	781	1,018	237
Total Expenditures:	\$3,070	\$2,756	\$4,177	\$4,448	\$271

**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 2015 is \$131.43 per ERU and is anticipated to generate \$9,726 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,920	2,736	6,283	9,726	3,443
Miscellaneous Revenues	68	15	0	0	0
Less 5% Statutory Reduction	0	0	-314	-486	-172
Transfers In	65	0	0	0	0
Fund Balance	0	0	2,700	0	-2,700
Total Revenues:	\$3,053	\$2,751	\$8,669	\$9,240	\$571
<u>Expenditures</u>					
Operating Expenses	4,110	4,177	6,886	6,960	74
Transfers Out	2,371	1,754	1,783	2,280	497
Total Expenditures:	\$6,481	\$5,931	\$8,669	\$9,240	\$571

**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 2015 is \$23.81 per ERU and is anticipated to generate \$5,072 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,084	1,927	3,244	5,072	1,828
Miscellaneous Revenues	31	6	0	0	0
Less 5% Statutory Reduction	0	0	-162	-254	-92
Transfers In	4	0	0	0	0
Fund Balance	0	0	1,400	0	-1,400
Total Revenues:	\$5,119	\$1,933	\$4,482	\$4,818	\$336
<u>Expenditures</u>					
Operating Expenses	2,472	2,478	3,545	3,586	41
Transfers Out	1,284	921	937	1,232	295
Total Expenditures:	\$3,756	\$3,399	\$4,482	\$4,818	\$336

**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:

The assessment rate for Fiscal Year 2015 is \$51.91 per ERU and is anticipated to generate \$1,765 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,714	1,765	-949
Miscellaneous Revenues	20	0	0	0	0
Less 5% Statutory Reduction	0	0	-136	-88	48
Transfers In	4	0	0	0	0
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$24	\$0	\$2,578	\$2,677	\$99
<u>Expenditures</u>					
Operating Expenses	956	991	2,115	2,096	-19
Transfers Out	602	457	463	581	118
Total Expenditures:	\$1,558	\$1,448	\$2,578	\$2,677	\$99

**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 2015 is \$646.82 per ERU and is anticipated to generate \$1,934 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	480	1,720	1,778	1,934	156
Miscellaneous Revenues	2	0	0	0	0
Less 5% Statutory Reduction	0	0	-89	-97	-8
Transfers In	2	0	0	0	0
Fund Balance	0	0	19	0	-19
Total Revenues:	\$484	\$1,719	\$1,708	\$1,837	\$129
<u>Expenditures</u>					
Operating Expenses	1,077	1,101	1,368	1,371	3
Transfers Out	490	333	340	466	126
Total Expenditures:	\$1,567	\$1,434	\$1,708	\$1,837	\$129

**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 2015 is \$67.23 per ERU and is anticipated to generate \$4,908 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,055	3,351	4,908	1,557
Miscellaneous Revenues	23	1	0	0	0
Less 5% Statutory Reduction	0	0	-168	-245	-77
Transfers In	7	0	0	0	0
Fund Balance	0	0	1,200	0	-1,200
Total Revenues:	\$30	\$1,057	\$4,383	\$4,663	\$280
<u>Expenditures</u>					
Operating Expenses	1,993	2,015	3,592	3,630	38
Transfers Out	1,074	778	791	1,033	242
Total Expenditures:	\$3,067	\$2,793	\$4,383	\$4,663	\$280

**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:

The assessment rate for Fiscal Year 2015 is 169.00 per ERU and is anticipated to generate \$2,197 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	2,197	2,197
Miscellaneous Revenues	48	-2	0	0	0
Less 5% Statutory Reduction	0	0	0	-110	-110
Transfers In	4	0	0	0	0
Fund Balance	0	0	4,300	2,500	-1,800
Total Revenues:	\$52	-\$2	\$4,300	\$4,587	\$287
<u>Expenditures</u>					
Operating Expenses	881	901	3,617	3,706	89
Transfers Out	550	422	683	881	198
Total Expenditures:	\$1,431	\$1,323	\$4,300	\$4,587	\$287

**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 2015 is \$132.78 per ERU and is anticipated to generate \$3,585 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	864	1,253	1,927	3,585	1,658
Miscellaneous Revenues	15	0	0	0	0
Less 5% Statutory Reduction	0	0	-96	-179	-83
Transfers In	14	0	0	0	0
Fund Balance	0	0	1,400	0	-1,400
Total Revenues:	\$892	\$1,253	\$3,231	\$3,406	\$175
<u>Expenditures</u>					
Operating Expenses	1,259	1,177	2,700	2,734	34
Transfers Out	699	523	531	672	141
Total Expenditures:	\$1,958	\$1,700	\$3,231	\$3,406	\$175

**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 2015 is \$33.06 per ERU and is anticipated to generate \$2,810 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,700	910	2,601	2,810	209
Miscellaneous Revenues	15	2	0	0	0
Less 5% Statutory Reduction	0	0	-130	-140	-10
Transfers In	6	0	0	0	0
Total Revenues:	\$1,721	\$912	\$2,471	\$2,670	\$199
<u>Expenditures</u>					
Operating Expenses	1,604	1,528	1,947	1,951	4
Transfers Out	755	59	524	719	195
Total Expenditures:	\$2,359	\$1,587	\$2,471	\$2,670	\$199

**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 2015 is \$42.34 per ERU and is anticipated to generate \$25,362 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	21,706	12,542	20,653	25,362	4,709
Miscellaneous Revenues	98	9	0	0	0
Less 5% Statutory Reduction	0	0	-1,033	-1,268	-235
Transfers In	38	0	0	0	0
Fund Balance	0	0	3,600	1,000	-2,600
Total Revenues:	\$21,842	\$12,550	\$23,220	\$25,094	\$1,874
<u>Expenditures</u>					
Operating Expenses	14,972	14,389	18,243	18,368	125
Transfers Out	7,034	4,882	4,977	6,726	1,749
Total Expenditures:	\$22,006	\$19,271	\$23,220	\$25,094	\$1,874

**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 2015 is \$44.96 per ERU and is anticipated to generate \$4,316 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,398	1,490	2,986	4,316	1,330
Miscellaneous Revenues	23	7	0	0	0
Less 5% Statutory Reduction	0	0	-149	-216	-67
Transfers In	5	0	0	0	0
Fund Balance	0	0	1,000	0	-1,000
Total Revenues:	\$2,427	\$1,497	\$3,837	\$4,100	\$263
<u>Expenditures</u>					
Operating Expenses	1,950	2,007	3,051	3,078	27
Transfers Out	1,066	773	786	1,022	236
Total Expenditures:	\$3,016	\$2,780	\$3,837	\$4,100	\$263

**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 2015 is \$210.21 per ERU and is anticipated to generate \$5,886 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,030	2,049	5,530	5,886	356
Miscellaneous Revenues	20	2	0	0	0
Less 5% Statutory Reduction	0	0	-276	-294	-18
Transfers In	11	0	0	0	0
Total Revenues:	\$3,061	\$2,052	\$5,254	\$5,592	\$338
<u>Expenditures</u>					
Operating Expenses	3,218	2,798	4,213	4,221	8
Transfers Out	1,433	1,023	1,041	1,371	330
Total Expenditures:	\$4,651	\$3,821	\$5,254	\$5,592	\$338

**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 2015 is \$126.17 per ERU and is anticipated to generate \$5,173 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,611	4,766	5,173	407
Miscellaneous Revenues	17	0	0	0	0
Less 5% Statutory Reduction	0	0	-238	-259	-21
Transfers In	6,260	0	0	0	0
Total Revenues:	\$6,277	\$1,611	\$4,528	\$4,914	\$386
<u>Expenditures</u>					
Operating Expenses	3,147	2,819	3,507	3,515	8
Transfers Out	1,469	57	1,021	1,399	378
Total Expenditures:	\$4,616	\$2,876	\$4,528	\$4,914	\$386

**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 2015 is \$62.99 per ERU and is anticipated to generate \$9,071 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,989	5,529	6,155	9,071	2,916
Miscellaneous Revenues	39	10	0	0	0
Less 5% Statutory Reduction	0	0	-308	-454	-146
Fund Balance	0	0	2,200	0	-2,200
Total Revenues:	\$6,028	\$5,540	\$8,047	\$8,617	\$570
<u>Expenditures</u>					
Operating Expenses	4,319	5,059	6,387	6,449	62
Transfers Out	2,260	1,632	1,660	2,168	508
Total Expenditures:	\$6,579	\$6,691	\$8,047	\$8,617	\$570

**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:

The assessment rate for Fiscal Year 2015 is \$108.41 per ERU and is anticipated to generate \$1,843 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	1,735	1,843	108
Miscellaneous Revenues	25	-1	0	0	0
Less 5% Statutory Reduction	0	0	-87	-92	-5
Transfers In	4	0	0	0	0
Fund Balance	0	0	1,500	1,500	0
Total Revenues:	\$29	-\$1	\$3,148	\$3,251	\$103
<u>Expenditures</u>					
Operating Expenses	851	851	2,730	2,733	3
Transfers Out	536	412	418	518	100
Total Expenditures:	\$1,387	\$1,263	\$3,148	\$3,251	\$103

**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 2015 is \$290.28 per ERU and is anticipated to generate \$5,225 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,452	5,060	3,765	5,225	1,460
Miscellaneous Revenues	24	71	0	0	0
Less 5% Statutory Reduction	0	0	-188	-261	-73
Transfers In	16	0	0	0	0
Fund Balance	0	0	2,500	1,500	-1,000
Total Revenues:	\$1,492	\$5,130	\$6,077	\$6,464	\$387
<u>Expenditures</u>					
Operating Expenses	3,039	2,933	4,835	4,870	35
Transfers Out	1,657	1,222	1,242	1,594	352
Total Expenditures:	\$4,696	\$4,155	\$6,077	\$6,464	\$387

**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 2015 is \$84.00 per ERU and is anticipated to generate \$31,760 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,076	14,142	28,675	31,760	3,085
Miscellaneous Revenues	135	8	0	0	0
Less 5% Statutory Reduction	0	0	-1,434	-1,588	-154
Fund Balance	0	0	4,300	3,538	-762
Total Revenues:	\$6,211	\$14,150	\$31,541	\$33,710	\$2,169
<u>Expenditures</u>					
Operating Expenses	17,630	18,165	24,920	25,007	87
Transfers Out	9,076	6,507	6,621	8,703	2,082
Total Expenditures:	\$26,706	\$24,672	\$31,541	\$33,710	\$2,169

**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 2015 is \$22.91 per ERU and is anticipated to generate \$1,558 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,908	2,654	0	1,558	1,558
Miscellaneous Revenues	38	11	0	0	0
Less 5% Statutory Reduction	0	0	0	-78	-78
Transfers In	3	0	0	0	0
Fund Balance	0	0	3,200	1,877	-1,323
Total Revenues:	\$2,949	\$2,665	\$3,200	\$3,357	\$157
<u>Expenditures</u>					
Operating Expenses	1,126	1,120	2,712	2,743	31
Transfers Out	638	481	488	614	126
Total Expenditures:	\$1,764	\$1,601	\$3,200	\$3,357	\$157

**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 2015 is \$94.93 per ERU and is anticipated to generate \$4,177 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	722	1,917	2,243	4,177	1,934
Miscellaneous Revenues	13	0	0	0	0
Less 5% Statutory Reduction	0	0	-112	-209	-97
Transfers In	9	0	0	0	0
Fund Balance	0	0	1,600	0	-1,600
Total Revenues:	\$745	\$1,916	\$3,731	\$3,968	\$237
<u>Expenditures</u>					
Operating Expenses	1,685	1,619	3,060	3,103	43
Transfers Out	699	660	671	865	194
Total Expenditures:	\$2,384	\$2,279	\$3,731	\$3,968	\$237

**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 2015 is \$124.70 per ERU and is anticipated to generate \$2,494 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	672	2,393	2,494	101
Miscellaneous Revenues	12	0	0	0	0
Less 5% Statutory Reduction	0	0	-120	-125	-5
Transfers In	2	0	0	0	0
Total Revenues:	\$14	\$672	\$2,273	\$2,369	\$96
<u>Expenditures</u>					
Operating Expenses	807	820	1,870	1,872	2
Transfers Out	515	398	403	497	94
Total Expenditures:	\$1,322	\$1,218	\$2,273	\$2,369	\$96

**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 2015 is \$58.83 per ERU and is anticipated to generate \$9,177 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,580	4,002	6,460	9,177	2,717
Miscellaneous Revenues	54	3	0	0	0
Less 5% Statutory Reduction	0	0	-323	-459	-136
Transfers In	24	0	0	0	0
Fund Balance	0	0	4,500	2,500	-2,000
Total Revenues:	\$5,659	\$4,005	\$10,637	\$11,218	\$581
<u>Expenditures</u>					
Operating Expenses	4,549	4,248	8,648	8,709	61
Transfers Out	2,603	1,960	1,989	2,509	520
Total Expenditures:	\$7,152	\$6,208	\$10,637	\$11,218	\$581

**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 2015 is \$210.14 per ERU and is anticipated to generate \$1,471 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,079	1,131	2,474	1,471	-1,003
Miscellaneous Revenues	8	0	0	0	0
Less 5% Statutory Reduction	0	0	-124	-74	50
Transfers In	3	0	0	0	0
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$1,091	\$1,130	\$2,350	\$2,397	\$47
<u>Expenditures</u>					
Operating Expenses	886	887	1,928	1,909	-19
Transfers Out	542	416	422	488	66
Total Expenditures:	\$1,428	\$1,303	\$2,350	\$2,397	\$47

**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 2015 is \$211.27 per ERU and is anticipated to generate \$6,972 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	7,320	130	4,420	6,972	2,552
Miscellaneous Revenues	94	-1	0	0	0
Less 5% Statutory Reduction	0	0	-221	-349	-128
Transfers In	19	0	0	0	0
Fund Balance	0	0	2,700	750	-1,950
Total Revenues:	\$7,434	\$129	\$6,899	\$7,373	\$474
<u>Expenditures</u>					
Operating Expenses	3,657	3,513	5,464	5,516	52
Transfers Out	1,936	1,411	1,435	1,857	422
Total Expenditures:	\$5,593	\$4,924	\$6,899	\$7,373	\$474

**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 2015 is \$77.97 per ERU and is anticipated to generate \$14,892 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	13,912	8,264	11,928	14,892	2,964
Miscellaneous Revenues	92	22	0	0	0
Less 5% Statutory Reduction	0	0	-596	-745	-149
Fund Balance	0	0	1,700	0	-1,700
Total Revenues:	\$14,004	\$8,286	\$13,032	\$14,147	\$1,115
<u>Expenditures</u>					
Operating Expenses	8,617	8,783	10,222	10,291	69
Transfers Out	4,045	1,364	2,810	3,856	1,046
Total Expenditures:	\$12,662	\$10,147	\$13,032	\$14,147	\$1,115

**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 2015 is \$210.82 per ERU and is anticipated to generate \$2,319 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	485	454	2,206	2,319	113
Miscellaneous Revenues	14	0	0	0	0
Less 5% Statutory Reduction	0	0	-110	-116	-6
Transfers In	1	0	0	0	0
Total Revenues:	\$500	\$453	\$2,096	\$2,203	\$107
<u>Expenditures</u>					
Operating Expenses	687	686	1,735	1,738	3
Transfers Out	454	356	361	465	104
Total Expenditures:	\$1,141	\$1,042	\$2,096	\$2,203	\$107

**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:

The assessment rate for Fiscal Year 2015 is \$123.58 per ERU and is anticipated to generate \$7,909 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	5,615	7,909	2,294
Miscellaneous Revenues	131	-3	0	0	0
Less 5% Statutory Reduction	0	0	-281	-395	-114
Transfers In	7	0	0	0	0
Fund Balance	0	0	8,400	6,855	-1,545
Total Revenues:	\$138	-\$3	\$13,734	\$14,369	\$635
<u>Expenditures</u>					
Operating Expenses	4,823	4,823	11,870	11,921	51
Transfers Out	2,554	1,832	1,864	2,448	584
Total Expenditures:	\$7,377	\$6,655	\$13,734	\$14,369	\$635

**FUND 128-SUBDIVISION POND 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 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 2015 is \$93.92 per ERU and is anticipated to generate \$5,541 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,487	2,413	4,115	5,541	1,426
Miscellaneous Revenues	22	0	0	0	0
Less 5% Statutory Reduction	0	0	-206	-277	-71
Fund Balance	0	0	1,000	0	-1,000
Total Revenues:	\$5,509	\$2,413	\$4,909	\$5,264	\$355
<u>Expenditures</u>					
Operating Expenses	2,764	2,703	3,901	3,936	35
Transfers Out	1,385	990	1,008	1,328	320
Total Expenditures:	\$4,149	\$3,693	\$4,909	\$5,264	\$355

**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 2015 is \$3,805 per ERU and is anticipated to generate \$3,805 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,988	2,170	3,608	3,805	197
Miscellaneous Revenues	19	0	0	0	0
Less 5% Statutory Reduction	0	0	-180	-190	-10
Transfers In	18	0	0	0	0
Fund Balance	0	0	1,500	1,600	100
Total Revenues:	\$3,024	\$2,170	\$4,928	\$5,215	\$287
<u>Expenditures</u>					
Operating Expenses	2,322	2,305	4,049	4,062	13
Transfers Out	1,200	864	879	1,153	274
Total Expenditures:	\$3,522	\$3,169	\$4,928	\$5,215	\$287

**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:

The assessment rate for Fiscal Year 2015 is \$47.64 per ERU and is anticipated to generate \$5,193 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,972	0	3,085	5,193	2,108
Miscellaneous Revenues	215	-2	0	0	0
Less 5% Statutory Reduction	0	0	-154	-260	-106
Transfers In	514	0	0	0	0
Fund Balance	0	0	1,700	0	-1,700
Total Revenues:	\$6,701	-\$2	\$4,631	\$4,933	\$302
<u>Expenditures</u>					
Operating Expenses	2,242	2,495	3,946	3,993	47
Transfers Out	1,281	671	685	940	255
Total Expenditures:	\$3,523	\$3,166	\$4,631	\$4,933	\$302

**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 2015 is \$26.54 per ERU and is anticipated to generate \$6,662 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,218	2,907	4,086	6,662	2,576
Miscellaneous Revenues	29	2	0	0	0
Less 5% Statutory Reduction	0	0	-204	-333	-129
Transfers In	20	0	0	0	0
Fund Balance	0	0	2,000	0	-2,000
Total Revenues:	\$4,267	\$2,908	\$5,882	\$6,329	\$447
<u>Expenditures</u>					
Operating Expenses	3,233	3,117	4,727	4,795	68
Transfers Out	1,597	1,134	1,155	1,534	379
Total Expenditures:	\$4,830	\$4,251	\$5,882	\$6,329	\$447

**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:

The assessment rate for Fiscal Year 2015 is \$81.77 per ERU and is anticipated to generate \$11,775 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	10,446	0	9,078	11,775	2,697
Miscellaneous Revenues	78	-1	0	0	0
Less 5% Statutory Reduction	0	0	-454	-589	-135
Transfers In	11	0	0	0	0
Fund Balance	0	0	2,000	0	-2,000
Total Revenues:	\$10,535	-\$1	\$10,624	\$11,186	\$562
<u>Expenditures</u>					
Operating Expenses	4,291	4,757	8,854	8,920	66
Transfers Out	2,352	1,743	1,770	2,266	496
Total Expenditures:	\$6,643	\$6,500	\$10,624	\$11,186	\$562

**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 2015 is \$84.39 per ERU and is anticipated to generate \$9,874 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	10,082	5,065	8,786	9,874	1,088
Miscellaneous Revenues	77	20	0	0	0
Less 5% Statutory Reduction	0	0	-439	-494	-55
Transfers In	7	26	0	0	0
Fund Balance	0	0	1,900	1,500	-400
Total Revenues:	\$10,166	\$5,110	\$10,247	\$10,880	\$633
<u>Expenditures</u>					
Operating Expenses	5,646	5,947	8,187	8,217	30
Transfers Out	2,771	2,027	2,060	2,663	603
Total Expenditures:	\$8,417	\$7,974	\$10,247	\$10,880	\$633

**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 2015 is \$29.34 per ERU and is anticipated to generate \$12,913 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	7,304	962	9,568	12,913	3,345
Miscellaneous Revenues	85	0	0	0	0
Less 5% Statutory Reduction	0	0	-478	-646	-168
Transfers In	60	0	0	0	0
Fund Balance	0	0	2,400	0	-2,400
Total Revenues:	\$7,448	\$962	\$11,490	\$12,267	\$777
<u>Expenditures</u>					
Operating Expenses	5,928	6,376	9,164	9,240	76
Transfers Out	3,153	2,287	2,326	3,027	701
Total Expenditures:	\$9,081	\$8,663	\$11,490	\$12,267	\$777

**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 2015 is \$45.96 per ERU and is anticipated to generate \$2,436 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,420	1,239	3,322	2,436	-886
Miscellaneous Revenues	24	3	0	0	0
Less 5% Statutory Reduction	0	0	-166	-122	44
Transfers In	7	19	0	0	0
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$2,450	\$1,262	\$3,156	\$3,314	\$158
<u>Expenditures</u>					
Operating Expenses	1,552	1,438	2,540	2,523	-17
Transfers Out	822	607	616	791	175
Total Expenditures:	\$2,374	\$2,045	\$3,156	\$3,314	\$158

**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 2015 is \$33.55 per ERU and is anticipated to generate \$6,277 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,333	1,161	3,718	6,277	2,559
Miscellaneous Revenues	71	8	0	0	0
Less 5% Statutory Reduction	0	0	-186	-314	-128
Transfers In	13	0	0	0	0
Fund Balance	0	0	2,200	0	-2,200
Total Revenues:	\$4,417	\$1,169	\$5,732	\$5,963	\$231
<u>Expenditures</u>					
Operating Expenses	2,707	2,463	4,618	4,672	54
Transfers Out	1,473	1,097	1,114	1,291	177
Total Expenditures:	\$4,180	\$3,560	\$5,732	\$5,963	\$231

**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 2015 is \$54.60 per ERU and is anticipated to generate \$27,136 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	14,944	10,132	26,818	27,136	318
Miscellaneous Revenues	120	5	0	0	0
Less 5% Statutory Reduction	0	0	-1,341	-1,357	-16
Transfers In	34	0	0	0	0
Fund Balance	0	0	4,200	5,725	1,525
Total Revenues:	\$15,098	\$10,138	\$29,677	\$31,504	\$1,827
<u>Expenditures</u>					
Operating Expenses	12,025	15,154	23,655	23,680	25
Transfers Out	6,618	4,882	6,022	7,824	1,802
Total Expenditures:	\$18,643	\$20,036	\$29,677	\$31,504	\$1,827

**FUND 128-SUBDIVISION POND MSBU
CORNELIUS PLACE I**

COST CENTER SUMMARY - (9341):

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 2015 is \$100.00 per ERU and is anticipated to generate \$700 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	481	1,813	829	700	-129
Miscellaneous Revenues	7	-1	0	0	0
Less 5% Statutory Reduction	0	0	-41	-35	6
Transfers In	2	0	0	0	0
Fund Balance	0	0	1,000	1,174	174
Total Revenues:	\$490	\$1,813	\$1,788	\$1,839	\$51
<u>Expenditures</u>					
Operating Expenses	475	501	1,497	1,495	-2
Transfers Out	354	288	291	344	53
Total Expenditures:	\$829	\$789	\$1,788	\$1,839	\$51

**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 2015 is \$143.50 per ERU and is anticipated to generate \$861 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	480	1,788	805	861	56
Miscellaneous Revenues	6	-1	0	0	0
Less 5% Statutory Reduction	0	0	-40	-43	-3
Transfers In	2	0	0	0	0
Fund Balance	0	0	1,000	1,000	0
Total Revenues:	\$488	\$1,788	\$1,765	\$1,818	\$53
<u>Expenditures</u>					
Operating Expenses	458	484	1,479	1,481	2
Transfers Out	347	283	286	337	51
Total Expenditures:	\$805	\$767	\$1,765	\$1,818	\$53

**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 2015 is \$77.36 per ERU and is anticipated to generate \$13,422 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	14,543	1,476	7,428	13,422	5,994
Miscellaneous Revenues	85	1	0	0	0
Less 5% Statutory Reduction	0	0	-371	-671	-300
Fund Balance	0	0	4,900	0	-4,900
Total Revenues:	\$14,628	\$1,477	\$11,957	\$12,751	\$794
<u>Expenditures</u>					
Operating Expenses	5,440	6,489	9,573	9,699	126
Transfers Out	3,407	2,347	2,384	3,052	668
Total Expenditures:	\$8,847	\$8,836	\$11,957	\$12,751	\$794

**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 2015 is \$198.41 per ERU and is anticipated to generate \$6,746 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,999	3,153	4,952	6,746	1,794
Miscellaneous Revenues	35	8	0	0	0
Less 5% Statutory Reduction	0	0	-248	-337	-89
Fund Balance	0	0	1,700	500	-1,200
Total Revenues:	\$7,035	\$3,161	\$6,404	\$6,909	\$505
<u>Expenditures</u>					
Operating Expenses	3,501	3,424	4,995	5,033	38
Transfers Out	1,862	1,383	1,409	1,876	467
Total Expenditures:	\$5,363	\$4,807	\$6,404	\$6,909	\$505

**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:

The assessment rate for Fiscal Year 2015 is \$31.88 per ERU and is anticipated to generate \$9,532 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	10,848	0	10,465	9,532	-933
Miscellaneous Revenues	42	0	0	0	0
Less 5% Statutory Reduction	0	0	-523	-477	46
Fund Balance	0	0	0	1,500	1,500
Total Revenues:	\$10,889	\$0	\$9,942	\$10,555	\$613
<u>Expenditures</u>					
Operating Expenses	5,309	4,687	7,990	7,984	-6
Transfers Out	3,075	0	1,952	2,571	619
Total Expenditures:	\$8,384	\$4,687	\$9,942	\$10,555	\$613

**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:

The assessment rate for Fiscal Year 2015 is \$75.81 per ERU and is anticipated to generate \$4,094 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	4,094	4,094
Miscellaneous Revenues	45	-1	0	0	0
Less 5% Statutory Reduction	0	0	0	-205	-205
Transfers In	2	0	0	0	0
Fund Balance	0	0	3,500	0	-3,500
Total Revenues:	\$47	-\$1	\$3,500	\$3,889	\$389
<u>Expenditures</u>					
Operating Expenses	1,302	1,410	2,935	3,169	234
Transfers Out	749	557	565	720	155
Total Expenditures:	\$2,051	\$1,967	\$3,500	\$3,889	\$389

**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 2015 is \$31.17 per ERU and is anticipated to generate \$16,520 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	19,521	5,875	11,942	16,520	4,578
Miscellaneous Revenues	97	2	0	0	0
Less 5% Statutory Reduction	0	0	-597	-826	-229
Transfers In	2,996	0	0	0	0
Fund Balance	0	0	6,300	3,000	-3,300
Total Revenues:	\$22,614	\$5,877	\$17,645	\$18,694	\$1,049
<u>Expenditures</u>					
Operating Expenses	8,011	7,738	14,128	14,246	118
Transfers Out	4,608	3,467	3,517	4,448	931
Total Expenditures:	\$12,619	\$11,205	\$17,645	\$18,694	\$1,049

**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 2015 is \$54.70 per ERU and is anticipated to generate \$4,321 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,570	1,113	3,373	4,321	948
Miscellaneous Revenues	35	1	0	0	0
Less 5% Statutory Reduction	0	0	-169	-216	-47
Fund Balance	0	0	1,600	1,000	-600
Total Revenues:	\$5,605	\$1,114	\$4,804	\$5,105	\$301
<u>Expenditures</u>					
Operating Expenses	2,223	1,999	3,923	3,950	27
Transfers Out	1,271	866	881	1,155	274
Total Expenditures:	\$3,494	\$2,865	\$4,804	\$5,105	\$301

**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 2015 is \$93.48 per ERU and is anticipated to generate \$2,337 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,905	696	2,166	2,337	171
Miscellaneous Revenues	13	1	0	0	0
Less 5% Statutory Reduction	0	0	-108	-117	-9
Total Revenues:	\$2,918	\$697	\$2,058	\$2,220	\$162
<u>Expenditures</u>					
Operating Expenses	1,428	1,249	1,633	1,638	5
Transfers Out	736	102	425	582	157
Total Expenditures:	\$2,164	\$1,351	\$2,058	\$2,220	\$162

**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:

The assessment rate for Fiscal Year 2015 is \$31.18 per ERU and is anticipated to generate \$4,864 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	0	4,864	4,864
Miscellaneous Revenues	168	-6	0	0	0
Less 5% Statutory Reduction	0	0	0	-243	-243
Transfers In	7	0	0	0	0
Fund Balance	0	0	14,500	10,326	-4,174
Total Revenues:	\$175	-\$6	\$14,500	\$14,947	\$447
<u>Expenditures</u>					
Operating Expenses	2,955	3,615	13,277	13,378	101
Transfers Out	1,631	1,204	1,223	1,569	346
Total Expenditures:	\$4,586	\$4,819	\$14,500	\$14,947	\$447

**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 2015 is \$51.43 per ERU and is anticipated to generate \$3,960 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,465	4,964	3,960	-1,004
Miscellaneous Revenues	0	4	0	0	0
Less 5% Statutory Reduction	0	0	-248	-198	50
Total Revenues:	\$0	\$2,469	\$4,716	\$3,762	-\$954
<u>Expenditures</u>					
Operating Expenses	0	971	3,727	2,847	-880
Transfers Out	0	435	989	915	-74
Total Expenditures:	\$0	\$1,406	\$4,716	\$3,762	-\$954

**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 2015 is \$16.94 per ERU and is anticipated to generate \$99,976 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	140,421	107,962	99,976	-7,986
Miscellaneous Revenues	0	9,313	9,068	0	-9,068
Less 5% Statutory Reduction	0	0	-5,398	-4,999	399
Fund Balance	0	0	33,000	206,361	173,361
Total Revenues:	\$0	\$149,733	\$144,632	\$301,338	\$156,706
<u>Expenditures</u>					
Operating Expenses	0	78,794	115,980	265,428	149,448
Transfers Out	0	27,522	28,652	35,910	7,258
Total Expenditures:	\$0	\$106,316	\$144,632	\$301,338	\$156,706

**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 part of the Neighborhood Serving Subdivision Pond Maintenance Program fund by Resolution 12-078R effective October 1, 2012.

REVENUES:

The assessment rate for Fiscal Year 2015 is \$24.19 per ERU and is anticipated to generate \$39,996 in revenues to provide the above services. The Fund Balance will also be used to support those services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	41,793	49,883	39,996	-9,887
Miscellaneous Revenues	0	32,963	32,932	0	-32,932
Less 5% Statutory Reduction	0	0	-2,494	-2,000	494
Fund Balance	0	0	13,000	67,684	54,684
Total Revenues:	\$0	\$74,756	\$93,321	\$105,680	\$12,359
<u>Expenditures</u>					
Operating Expenses	0	26,424	76,861	86,763	9,902
Transfers Out	0	7,834	16,460	18,917	2,457
Total Expenditures:	\$0	\$34,258	\$93,321	\$105,680	\$12,359

**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 2015 is \$88.52 per ERU and is anticipated to generate \$3,718 in revenues to provide the above services.

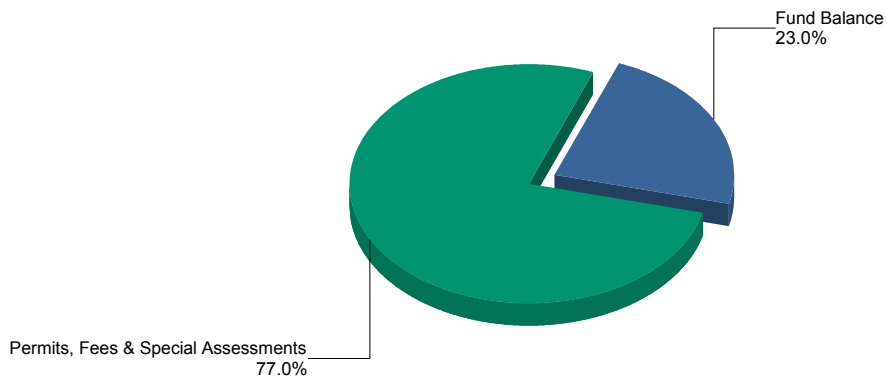
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	3,733	2,447	3,718	1,271
Miscellaneous Revenues	0	8	0	0	0
Less 5% Statutory Reduction	0	0	-122	-186	-64
Fund Balance	0	0	1,000	0	-1,000
Total Revenues:	\$0	\$3,741	\$3,325	\$3,532	\$207
<u>Expenditures</u>					
Operating Expenses	0	1,839	2,695	2,724	29
Transfers Out	0	620	630	808	178
Total Expenditures:	\$0	\$2,459	\$3,325	\$3,532	\$207

FUND 129-STREET LIGHTING MSBU

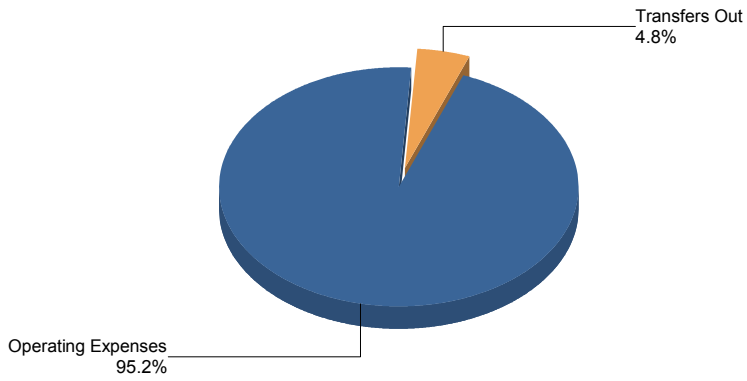
STREET LIGHTING MSBU
Programs & Services:

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. Included in this Fund are 32 MSBUs to which funding will be provided to cover costs associated with the repair and maintenance of the streetlight systems within the subdivisions that receive the benefit. The Transfers Out to the General Fund is for the support of administrative services. This Fund's overall budget reflects a decrease of 6.25% from the FY14 Adopted Budget.

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 has decreased by \$53,729 as a result of increases to the Fund Balance. The Fund Balance provides additional support to this fund, which is projected to increase by 48.3% in FY15.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	184,368	210,553	336,775	283,046	-53,729
Miscellaneous Revenues	1,343	287	0	0	0
Less 5% Statutory Reduction	0	0	-16,840	-14,151	2,689
Transfers In	25,177	91	0	0	0
Fund Balance	0	0	56,976	84,470	27,494
Total Revenues:	\$210,888	\$210,931	\$376,911	\$353,365	\$-23,546
Expenditures					
Operating Expenses	156,698	226,937	361,838	336,301	-25,537
Transfers Out	23,575	14,655	15,073	17,064	1,991
Total Expenditures:	\$180,273	\$241,592	\$376,911	\$353,365	\$-23,546

**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 2015 is \$81.13 per platted lot and is anticipated to generate \$30,261 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	45,820	5,926	27,930	30,261	2,331
Miscellaneous Revenues	288	1	0	0	0
Less 5% Statutory Reduction	0	0	-1,396	-1,513	-117
Transfers In	145	0	0	0	0
Fund Balance	0	0	8,496	6,556	-1,940
Total Revenues:	\$46,253	\$5,927	\$35,030	\$35,304	\$274
<u>Expenditures</u>					
Operating Expenses	26,606	25,883	33,561	33,607	46
Transfers Out	5,332	1,782	1,469	1,697	228
Total Expenditures:	\$31,938	\$27,665	\$35,030	\$35,304	\$274

**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 2015 is \$38.38 per platted lot and is anticipated to generate \$3,109 in revenues that will be utilized to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,202	2,970	1,798	3,109	1,311
Miscellaneous Revenues	9	0	0	0	0
Less 5% Statutory Reduction	0	0	-90	-155	-65
Fund Balance	0	0	1,200	0	-1,200
Total Revenues:	\$3,211	\$2,970	\$2,908	\$2,954	\$46
<u>Expenditures</u>					
Operating Expenses	2,055	2,092	2,786	2,813	27
Transfers Out	326	149	122	141	19
Total Expenditures:	\$2,381	\$2,241	\$2,908	\$2,954	\$46

**FUND 129-STREET LIGHTING 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 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 2015 is \$36.25 per platted lot and is anticipated to generate \$870 in revenues that will be utilized to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	879	0	861	870	9
Miscellaneous Revenues	10	0	0	0	0
Less 5% Statutory Reduction	0	0	-43	-44	-1
Transfers In	687	0	0	0	0
Total Revenues:	\$1,575	\$0	\$818	\$826	\$8
<u>Expenditures</u>					
Operating Expenses	608	585	787	787	0
Transfers Out	84	35	31	39	8
Total Expenditures:	\$692	\$620	\$818	\$826	\$8

**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 2015 is \$27.70 per platted lot and is anticipated to generate \$13,573 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	17,525	11,792	13,318	13,573	255
Miscellaneous Revenues	98	16	0	0	0
Less 5% Statutory Reduction	0	0	-666	-679	-13
Transfers In	5,618	20	0	0	0
Fund Balance	0	0	6,000	4,731	-1,269
Total Revenues:	\$23,241	\$11,827	\$18,652	\$17,625	-\$1,027
<u>Expenditures</u>					
Operating Expenses	12,620	12,955	17,868	16,776	-1,092
Transfers Out	1,763	934	784	849	65
Total Expenditures:	\$14,383	\$13,889	\$18,652	\$17,625	-\$1,027

**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 2015 is \$33.06 per platted lot and is anticipated to generate \$ 8,034 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	10,340	6,054	9,130	8,034	-1,096
Miscellaneous Revenues	81	11	0	0	0
Less 5% Statutory Reduction	0	0	-456	-402	54
Transfers In	34	2	0	0	0
Fund Balance	0	0	3,000	3,515	515
Total Revenues:	\$10,455	\$6,067	\$11,674	\$11,147	-\$527
<u>Expenditures</u>					
Operating Expenses	8,311	8,426	11,184	10,610	-574
Transfers Out	1,463	594	490	537	47
Total Expenditures:	\$9,774	\$9,020	\$11,674	\$11,147	-\$527

**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 2015 is \$52.63 per platted lot and is anticipated to generate \$2,158 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	700	1,357	3,213	2,158	-1,055
Miscellaneous Revenues	15	4	0	0	0
Less 5% Statutory Reduction	0	0	-161	-108	53
Transfers In	6	0	0	0	0
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$721	\$1,360	\$3,052	\$3,050	-\$2
<u>Expenditures</u>					
Operating Expenses	2,137	2,191	2,925	2,903	-22
Transfers Out	372	154	127	147	20
Total Expenditures:	\$2,509	\$2,345	\$3,052	\$3,050	-\$2

**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:

The assessment rate for Fiscal Year 2015 is \$10.50 per platted lot and is anticipated to generate \$168 in revenues to provide the above services. Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	1,441	168	-1,273
Miscellaneous Revenues	11	0	0	0	0
Less 5% Statutory Reduction	0	0	-72	-8	64
Transfers In	2	0	0	0	0
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$13	\$0	\$1,369	\$1,160	-\$209
<u>Expenditures</u>					
Operating Expenses	665	674	1,302	1,160	-142
Transfers Out	212	67	67	0	-67
Total Expenditures:	\$877	\$741	\$1,369	\$1,160	-\$209

**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 2015 is \$16.07 per platted lot and is anticipated to generate \$1,944 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,066	1,494	2,416	1,944	-472
Miscellaneous Revenues	19	1	0	0	0
Less 5% Statutory Reduction	0	0	-121	-97	24
Transfers In	6	0	0	0	0
Fund Balance	0	0	1,200	1,200	0
Total Revenues:	\$3,091	\$1,495	\$3,495	\$3,047	-\$448
<u>Expenditures</u>					
Operating Expenses	1,973	1,967	3,348	2,900	-448
Transfers Out	317	178	147	147	0
Total Expenditures:	\$2,290	\$2,145	\$3,495	\$3,047	-\$448

**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:

The assessment rate for Fiscal Year 2015 is \$12.92 per platted lot and is anticipated to generate \$6,848 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	7,616	13	4,431	6,848	2,417
Miscellaneous Revenues	86	0	0	0	0
Less 5% Statutory Reduction	0	0	-222	-342	-120
Transfers In	6,776	0	0	0	0
Fund Balance	0	0	2,200	0	-2,200
Total Revenues:	\$14,478	\$13	\$6,409	\$6,506	\$97
<u>Expenditures</u>					
Operating Expenses	5,569	4,921	6,140	6,195	55
Transfers Out	761	297	269	311	42
Total Expenditures:	\$6,330	\$5,218	\$6,409	\$6,506	\$97

**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:

No assessment rate was adopted for Fiscal Year 2015 as sufficient Fund Balance (\$1,727) is available to sustain this MSBU.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,238	1,236	0	-1,236
Miscellaneous Revenues	5	3	0	0	0
Less 5% Statutory Reduction	0	0	-62	0	62
Transfers In	893	0	0	0	0
Fund Balance	0	0	0	1,727	1,727
Total Revenues:	\$898	\$1,241	\$1,174	\$1,727	\$553
<u>Expenditures</u>					
Operating Expenses	529	561	1,125	1,643	518
Transfers Out	111	59	49	84	35
Total Expenditures:	\$640	\$620	\$1,174	\$1,727	\$553

**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 2015 is \$82.20 per platted lot and is anticipated to generate \$4,521 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,211	2,532	5,560	4,521	-1,039
Miscellaneous Revenues	22	1	0	0	0
Less 5% Statutory Reduction	0	0	-278	-226	52
Transfers In	3,852	0	0	0	0
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$6,085	\$2,533	\$5,282	\$5,295	\$13
<u>Expenditures</u>					
Operating Expenses	4,161	4,198	5,062	5,041	-21
Transfers Out	657	267	220	254	34
Total Expenditures:	\$4,818	\$4,465	\$5,282	\$5,295	\$13

**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 2015 is \$26.13 per platted lot and is anticipated to generate \$4,442 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,485	3,181	5,265	4,442	-823
Miscellaneous Revenues	39	4	0	0	0
Less 5% Statutory Reduction	0	0	-263	-222	41
Transfers In	12	0	0	0	0
Fund Balance	0	0	2,000	2,809	809
Total Revenues:	\$6,536	\$3,185	\$7,002	\$7,029	\$27
<u>Expenditures</u>					
Operating Expenses	4,067	4,192	6,708	6,690	-18
Transfers Out	672	356	294	339	45
Total Expenditures:	\$4,739	\$4,548	\$7,002	\$7,029	\$27

**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 2015 is \$33.69 per platted lot and is anticipated to generate \$7,176 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	7,599	3,012	9,378	7,176	-2,202
Miscellaneous Revenues	42	10	0	0	0
Less 5% Statutory Reduction	0	0	-469	-359	110
Transfers In	14	0	0	0	0
Fund Balance	0	0	0	1,421	1,421
Total Revenues:	\$7,656	\$3,022	\$8,909	\$8,238	-\$671
<u>Expenditures</u>					
Operating Expenses	6,143	6,179	8,542	7,842	-700
Transfers Out	910	356	367	396	29
Total Expenditures:	\$7,053	\$6,535	\$8,909	\$8,238	-\$671

**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 2015 is \$36.56 per platted lot and is anticipated to generate \$1,243 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	143	1,482	1,243	-239
Miscellaneous Revenues	10	0	0	0	0
Less 5% Statutory Reduction	0	0	-74	-62	12
Transfers In	2	0	0	0	0
Total Revenues:	\$12	\$142	\$1,408	\$1,181	-\$227
<u>Expenditures</u>					
Operating Expenses	957	943	1,349	1,124	-225
Transfers Out	150	71	59	57	-2
Total Expenditures:	\$1,107	\$1,014	\$1,408	\$1,181	-\$227

**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 2015 is \$31.84 per platted lot and is anticipated to generate \$2,324 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,011	2,841	2,324	-517
Miscellaneous Revenues	14	1	0	0	0
Less 5% Statutory Reduction	0	0	-142	-116	26
Transfers In	4	0	0	0	0
Fund Balance	0	0	0	500	500
Total Revenues:	\$18	\$1,013	\$2,699	\$2,708	\$9
<u>Expenditures</u>					
Operating Expenses	1,912	1,968	2,586	2,578	-8
Transfers Out	313	137	113	130	17
Total Expenditures:	\$2,225	\$2,105	\$2,699	\$2,708	\$9

**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 2015 is \$36.59 per platted lot and is anticipated to generate \$622 revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	398	606	618	622	4
Miscellaneous Revenues	2	0	0	0	0
Less 5% Statutory Reduction	0	0	-31	-31	0
Transfers In	1	0	0	0	0
Total Revenues:	\$401	\$606	\$587	\$591	\$4
<u>Expenditures</u>					
Operating Expenses	222	230	563	563	0
Transfers Out	41	30	24	28	4
Total Expenditures:	\$263	\$260	\$587	\$591	\$4

**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 2015 is \$12.08 per platted lot and is anticipated to generate \$6,185 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	8,720	6,633	8,166	6,185	-1,981
Miscellaneous Revenues	53	2	0	0	0
Less 5% Statutory Reduction	0	0	-408	-309	99
Transfers In	13	0	0	0	0
Fund Balance	0	0	3,898	4,083	185
Total Revenues:	\$8,786	\$6,635	\$11,656	\$9,959	-\$1,697
<u>Expenditures</u>					
Operating Expenses	7,266	7,321	11,166	9,478	-1,688
Transfers Out	1,148	594	490	481	-9
Total Expenditures:	\$8,414	\$7,915	\$11,656	\$9,959	-\$1,697

**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 2015 is \$26.00 per platted lot and is anticipated to generate \$1,768 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,952	1,342	3,213	1,768	-1,445
Miscellaneous Revenues	27	6	0	0	0
Less 5% Statutory Reduction	0	0	-161	-88	73
Transfers In	9	0	0	0	0
Fund Balance	0	0	0	1,362	1,362
Total Revenues:	\$1,988	\$1,348	\$3,052	\$3,042	-\$10
<u>Expenditures</u>					
Operating Expenses	2,046	2,072	2,925	2,895	-30
Transfers Out	358	154	127	147	20
Total Expenditures:	\$2,404	\$2,226	\$3,052	\$3,042	-\$10

**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 2015 is \$53.05 per platted lot and is anticipated to generate \$2,334 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,976	2,284	3,954	2,334	-1,620
Miscellaneous Revenues	13	0	0	0	0
Less 5% Statutory Reduction	0	0	-198	-117	81
Transfers In	6	0	0	0	0
Fund Balance	0	0	0	1,531	1,531
Total Revenues:	\$1,995	\$2,284	\$3,756	\$3,748	-\$8
<u>Expenditures</u>					
Operating Expenses	2,831	2,820	3,599	3,567	-32
Transfers Out	447	190	157	181	24
Total Expenditures:	\$3,278	\$3,010	\$3,756	\$3,748	-\$8

**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:

No assessment rate was adopted for Fiscal Year 2015 as sufficient Fund Balance (\$1,528) is available to sustain this MSBU.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	581	579	741	0	-741
Miscellaneous Revenues	8	-1	0	0	0
Less 5% Statutory Reduction	0	0	-37	0	37
Transfers In	1	0	0	0	0
Fund Balance	0	0	0	1,528	1,528
Total Revenues:	\$590	\$578	\$704	\$1,528	\$824
<u>Expenditures</u>					
Operating Expenses	312	284	675	1,453	778
Transfers Out	60	36	29	75	46
Total Expenditures:	\$372	\$320	\$704	\$1,528	\$824

**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 2015 is \$15.74 per platted lot and is anticipated to generate \$897 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,188	2,102	3,706	897	-2,809
Miscellaneous Revenues	12	1	0	0	0
Less 5% Statutory Reduction	0	0	-185	-45	140
Transfers In	964	0	0	0	0
Fund Balance	0	0	0	2,057	2,057
Total Revenues:	\$4,164	\$2,103	\$3,521	\$2,909	-\$612
<u>Expenditures</u>					
Operating Expenses	2,400	2,308	3,374	2,768	-606
Transfers Out	326	178	147	141	-6
Total Expenditures:	\$2,726	\$2,486	\$3,521	\$2,909	-\$612

**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:

No assessment rate was adopted by Fiscal Year 2015 as sufficient Fund Balance (\$744) is available to sustain this MSBU.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	582	728	741	0	-741
Miscellaneous Revenues	4	0	0	0	0
Less 5% Statutory Reduction	0	0	-37	0	37
Transfers In	1	0	0	0	0
Fund Balance	0	0	0	744	744
Total Revenues:	\$587	\$728	\$704	\$744	\$40
<u>Expenditures</u>					
Operating Expenses	351	350	675	708	33
Transfers Out	60	36	29	36	7
Total Expenditures:	\$411	\$386	\$704	\$744	\$40

**FUND 129-STREET LIGHTING MSBU
LANDINGS@LAKE RUNNYMEADE MSBU**

COST CENTER SUMMARY - (9295):

TRENDS & ISSUES:

The Landings 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 Landings 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 2015 as services are no longer provided. The disposition of remaining Fund Balance is provided for when repealed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	8	-1	0	0	0
Transfers In	1,794	0	0	0	0
Fund Balance	0	0	1,063	0	-1,063
Total Revenues:	\$1,802	-\$1	\$1,063	\$0	-\$1,063
<u>Expenditures</u>					
Operating Expenses	1,520	0	1,063	0	-1,063
Transfers Out	241	0	0	0	0
Total Expenditures:	\$1,761	\$0	\$1,063	\$0	-\$1,063

**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 2015 is \$118.43 per platted lot and is anticipated to generate \$22,620 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	29,860	17,713	17,998	22,620	4,622
Miscellaneous Revenues	238	43	0	0	0
Less 5% Statutory Reduction	0	0	-900	-1,131	-231
Fund Balance	0	0	11,987	2,096	-9,891
Total Revenues:	\$30,098	\$17,756	\$29,085	\$23,585	-\$5,500
<u>Expenditures</u>					
Operating Expenses	21,620	21,018	27,860	22,454	-5,406
Transfers Out	3,058	1,485	1,225	1,131	-94
Total Expenditures:	\$24,678	\$22,503	\$29,085	\$23,585	-\$5,500

**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:

The assessment rate for Fiscal Year 2015 is \$32.30 per platted lot and is anticipated to generate \$2,487 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	2,595	2,487	-108
Miscellaneous Revenues	22	0	0	0	0
Less 5% Statutory Reduction	0	0	-130	-124	6
Transfers In	4,305	0	0	0	0
Total Revenues:	\$4,327	\$0	\$2,465	\$2,363	-\$102
<u>Expenditures</u>					
Operating Expenses	1,765	1,951	2,362	2,250	-112
Transfers Out	270	125	103	113	10
Total Expenditures:	\$2,035	\$2,076	\$2,465	\$2,363	-\$102

**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 2015 is \$161.68 per platted lot and is anticipated to generate \$9,539 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	15,687	25,024	22,616	9,539	-13,077
Miscellaneous Revenues	45	0	0	0	0
Less 5% Statutory Reduction	0	0	-1,131	-477	654
Fund Balance	0	0	0	7,796	7,796
Total Revenues:	\$15,732	\$25,024	\$21,485	\$16,858	-\$4,627
<u>Expenditures</u>					
Operating Expenses	23,606	20,288	20,652	15,921	-4,731
Transfers Out	1,626	0	833	937	104
Total Expenditures:	\$25,232	\$20,288	\$21,485	\$16,858	-\$4,627

**FUND 129-STREET LIGHTING MSBU
LEGACY PARK**

COST CENTER SUMMARY - (9309):

TRENDS & ISSUES:

The Legacy Park Street Light MSBU was established for the purpose of funding the lighting cost, repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Initial Assessment Resolution No. 13-044R per the request of the Homeowners Associations.

REVENUES:

The assessment rate for Fiscal Year 2015 is \$265.38 per platted lot and is anticipated to generate \$38,215 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	39,112	38,215	-897
Less 5% Statutory Reduction	0	0	-1,956	-1,911	45
Total Revenues:	\$0	\$0	\$37,156	\$36,304	-\$852
<u>Expenditures</u>					
Operating Expenses	0	0	36,202	34,566	-1,636
Transfers Out	0	0	954	1,738	784
Total Expenditures:	\$0	\$0	\$37,156	\$36,304	-\$852

**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 2015 is \$100.98 per platted lot and is anticipated to generate \$11,815 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	13,209	3,036	9,128	11,815	2,687
Miscellaneous Revenues	107	11	0	0	0
Less 5% Statutory Reduction	0	0	-456	-591	-135
Transfers In	18	69	0	0	0
Fund Balance	0	0	3,000	0	-3,000
Total Revenues:	\$13,334	\$3,116	\$11,672	\$11,224	-\$448
<u>Expenditures</u>					
Operating Expenses	8,226	7,856	11,182	10,687	-495
Transfers Out	1,357	594	490	537	47
Total Expenditures:	\$9,583	\$8,450	\$11,672	\$11,224	-\$448

**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 2015 is \$38.01 per platted lot and is anticipated to generate \$7,260 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,773	751	8,032	7,260	-772
Miscellaneous Revenues	53	0	0	0	0
Less 5% Statutory Reduction	0	0	-402	-363	39
Transfers In	14	0	0	0	0
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$2,839	\$750	\$7,630	\$7,897	\$267
<u>Expenditures</u>					
Operating Expenses	6,219	6,301	7,312	7,518	206
Transfers Out	1,140	386	318	379	61
Total Expenditures:	\$7,359	\$6,687	\$7,630	\$7,897	\$267

**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 2015 is \$14.03 per platted lot and is anticipated to generate \$85,822 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	107,704	97,337	85,822	-11,515
Miscellaneous Revenues	0	174	0	0	0
Less 5% Statutory Reduction	0	0	-4,867	-4,291	576
Fund Balance	0	0	12,932	23,492	10,560
Total Revenues:	\$0	\$107,878	\$105,402	\$105,023	-\$379
<u>Expenditures</u>					
Operating Expenses	0	75,864	100,994	99,972	-1,022
Transfers Out	0	5,346	4,408	5,051	643
Total Expenditures:	\$0	\$81,210	\$105,402	\$105,023	-\$379

**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 2015 is \$0.01 per square foot and is anticipated to generate \$1,407 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,328	1,366	1,407	41
Miscellaneous Revenues	0	3	0	0	0
Less 5% Statutory Reduction	0	0	-68	-70	-2
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$0	\$1,330	\$1,298	\$2,337	\$1,039
<u>Expenditures</u>					
Operating Expenses	0	540	1,244	2,224	980
Transfers Out	0	65	54	113	59
Total Expenditures:	\$0	\$605	\$1,298	\$2,337	\$1,039

**FUND 129-STREET LIGHTING MSBU
BLACKSTONE**

COST CENTER SUMMARY - (9362):

TRENDS & ISSUES:

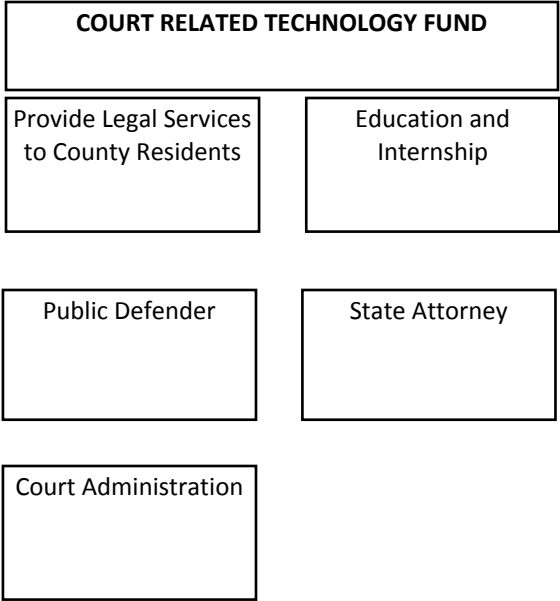
The Blackstone Street Lighting MSBU was established for the purpose of funding the lighting cost, repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Initial Assessment Resolution No. 13-044R per the request of the Homeowners Associations.

REVENUES:

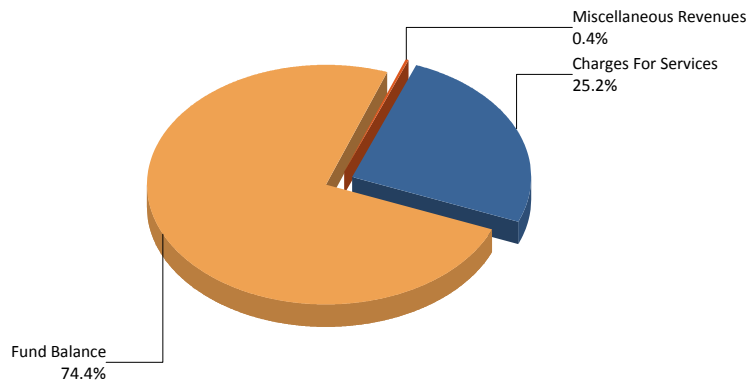
The assessment rate for Fiscal Year 2015 is \$53.50 per platted lot and is anticipated to generate \$5,404 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	0	27,152	5,404	-21,748
Less 5% Statutory Reduction	0	0	-1,358	-270	1,088
Fund Balance	0	0	0	12,322	12,322
Total Revenues:	\$0	\$0	\$25,794	\$17,456	-\$8,338
<u>Expenditures</u>					
Operating Expenses	0	0	24,717	16,608	-8,109
Transfers Out	0	0	1,077	848	-229
Total Expenditures:	\$0	\$0	\$25,794	\$17,456	-\$8,338

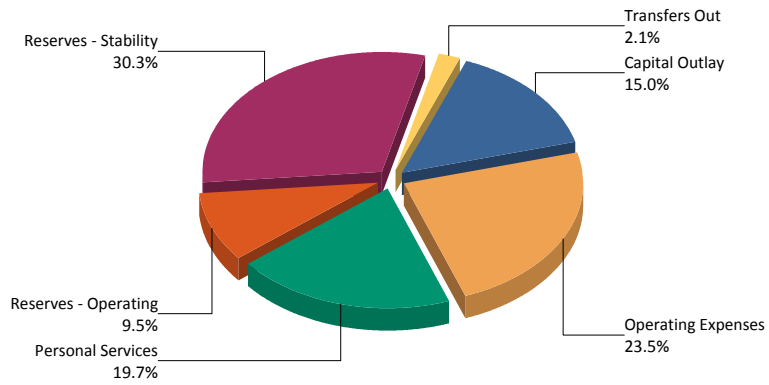
FUND 130-COURT RELATED TECHNOLOGY FUND



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 and supports 5 FTEs in Court Administration, which remains unchanged from the FY14 Adopted Budget. Personal Services increased 3.8% due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses increased 20.2% primarily due to Property and Liability Insurances and Non-Capital Computer Hardware for the State Attorney's Office. Capital Outlay increased to fund replacement of computers and audio mixers for interpretation and much needed cameras for Court Administration. Transfers Out to the General Fund is based on the cost allocation plan. Reserves are calculated based on Budget Policy. Overall, the Fund's budget decreased 8.8% from the FY14 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 is projected to decrease 23% based on current trends. Other sources of revenue include interest and Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	630,838	775,720	749,229	575,847	-173,382
Miscellaneous Revenues	13,305	801	4,955	9,352	4,397
Less 5% Statutory Reduction	0	0	-37,709	-29,260	8,449
Transfers In	742	844	0	0	0
Fund Balance	0	0	1,618,248	1,703,051	84,803
Total Revenues:	\$644,885	\$777,365	\$2,334,723	\$2,258,990	\$-75,733
Expenditures					
Personal Services	397,682	417,158	428,376	444,528	16,152
Operating Expenses	362,408	367,809	441,452	530,824	89,372
Capital Outlay	150,123	90,649	216,000	339,700	123,700
Transfers Out	31,338	51,100	91,685	46,456	-45,229
Reserves - Operating	0	0	268,239	214,046	-54,193
Reserves - Stability	0	0	888,971	683,436	-205,535
Total Expenditures:	\$941,551	\$926,716	\$2,334,723	\$2,258,990	\$-75,733

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	5.00	5.00	5.00	5.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	5.00	5.00	5.00	5.00	0.00

OSCEOLA COUNTY 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 people we serve.

FY15 Goals & Objectives:

- Expand Veteran's Court via use of recently allocated grant funds.
- Implement a Judicial Viewer that will allow court records and images to be searchable.
- Make improvements to the Jury Assembly Room in order to provide Osceola County citizens serving Jury Duty an improved experience. Improvements will include adding two new counter areas with seating to allow for use of personal devices as well as connectivity and charging capabilities.
- Continue improving the technology in all courtrooms and hearing rooms to incorporate remote accessibility for various parties, including Court Interpreters for various language needs.
- Continue to develop and support Alternative Dispute Resolution methods.

FY14 Accomplishments:

- Successfully implemented E-warrants or electronic warrant signing process with Osceola County Sheriff's Office, Saint Cloud Police Department and Kissimmee Police Department.
- Transitioned remaining department users to Windows 7 computers as part of a two year implementation plan.
- Significantly reduced the backlog of foreclosure cases through case management.
- Completed another successful year of managing grant awards, such as the VOCA Grant, BJA/SAMHSA Drug Court Grant and the FDLE JAG Juvenile Drug Court Grant.

**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 by 3.8% over the FY14 Adopted Budget due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution and Workers Compensation rates set by the State. Operating Expenses increased by 69.5% primarily due to increases in Property and Liability Insurances. Capital Outlay reflects funding for document cameras, presentation switchers, video cameras and replacement audio mixers for interpreting.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	397,682	417,158	428,376	444,528	16,152
Operating Expenses	58,875	74,321	114,402	193,874	79,472
Capital Outlay	44,857	59,287	174,000	261,200	87,200
Total Expenditures:	\$501,414	\$550,766	\$716,778	\$899,602	\$182,824

**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 FY15 Adopted Budget increased 67.2% from the FY14 Adopted Budget due to an increase in computer hardware needs.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Operating Expenses	47,147	44,078	62,050	71,950	9,900
Capital Outlay	1,915	8,889	8,200	45,500	37,300
Total Expenditures:	\$49,062	\$52,966	\$70,250	\$117,450	\$47,200

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.

FY15 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 the cost of a single hour of consultation in a local law firm. The average cost per case for public defender representation is 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**

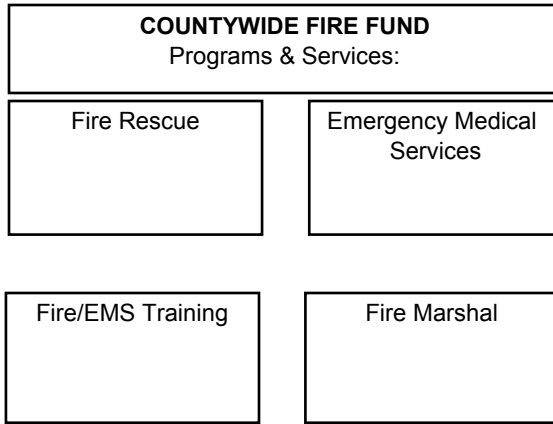
COST CENTER SUMMARY - (1561):

TRENDS & ISSUES:

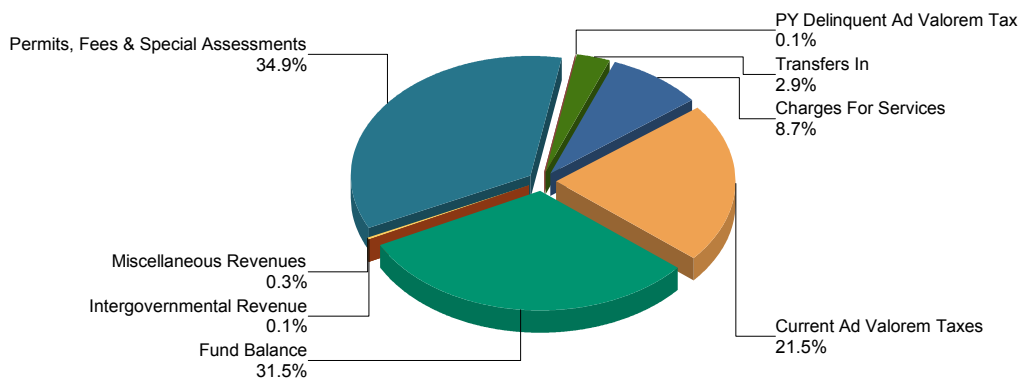
The Public Defender's office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. This office exists to guarantee that the poor or indigent citizens have the right to a fair trial. 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 decreased 0.3% from the FY14 Adopted Budget.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Operating Expenses	256,385	249,410	265,000	265,000	0
Capital Outlay	103,351	14,076	33,800	33,000	-800
Total Expenditures:	\$359,737	\$263,486	\$298,800	\$298,000	-\$800

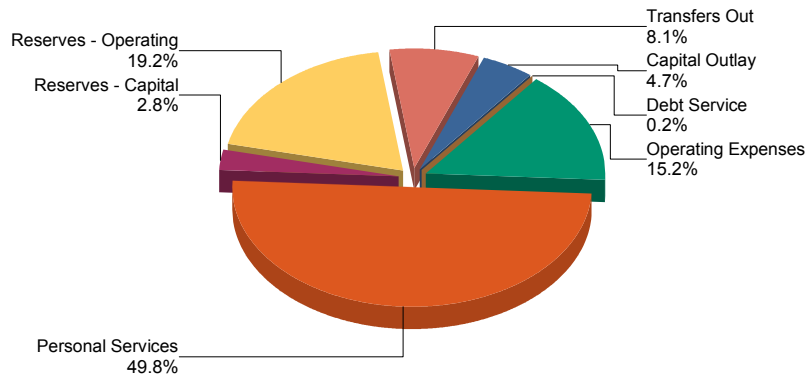
FUND 134-COUNTYWIDE FIRE FUND



Revenues



Expenditures



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: IT Project Management (1245), IT Applications Support (1246), IT Infrastructure (1247), Human Resources (1265), Public Safety Projects (2100), Countywide Fire Protection (2125), Fire Marshal (2133), County EMS (2171), County Fire Protection (2172), Facilities Management (4125), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961). This fund supports 344.55 FTEs, which is a decrease of .10 FTE from the FY14 Adopted Budget. Personal Services increased by 15.32% based on the 2.5% COLA and an increase in Retirement and Workers' Compensation. Operating Expenditures increased 3.98% primarily due to costs associated with fleet maintenance for aging vehicles and facilities management. Capital Outlay is established for Fire/EMS Equipment and additional funds for the Overstreet Fire Station. Overall, the FY15 Budget increased by 8.52%, or \$5,256,581 over the FY14 Adopted Budget.

REVENUES:

The primary funding sources are Special Assessments and Ad Valorem taxes in the unincorporated areas of the County. Ad Valorem revenue reflects an increase consistent with the rise in property valuation. The adopted millage rate is the same as FY14. 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 fifth year of a 5-year program.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Current Ad Valorem Taxes	13,216,367	13,028,096	14,089,961	14,878,780	788,819
PY Delinquent Ad Valorem Tax	97,530	31,529	50,000	93,906	43,906
Permits, Fees & Special Assessments	21,689,568	21,772,125	22,024,239	24,136,465	2,112,226
Intergovernmental Revenue	219,511	55,966	52,465	61,240	8,775
Charges For Services	5,844,728	7,174,178	5,773,771	6,026,127	252,356
Miscellaneous Revenues	292,983	108,772	195,314	239,206	43,892
Less 5% Statutory Reduction	0	0	-2,109,287	-2,271,786	-162,499
Transfers In	3,162,835	2,840,507	2,094,500	2,022,920	-71,580
Other Sources	813,786	370,141	0	0	0
Fund Balance	0	0	19,536,066	21,776,752	2,240,686
Total Revenues:	\$45,337,308	\$45,381,313	\$61,707,029	\$66,963,610	\$5,256,581
Expenditures					
Personal Services	27,822,028	28,360,200	28,943,168	33,376,703	4,433,535
Operating Expenses	8,892,367	9,118,986	9,773,445	10,162,874	389,429
Capital Outlay	829,591	885,368	3,007,908	3,127,395	119,487
Debt Service	246,147	220,027	126,880	126,880	0
Grants and Aids	23,101	0	0	0	0
Transfers Out	5,188,082	5,046,466	4,988,463	5,405,675	417,212
Reserves - Operating	0	0	10,283,195	12,884,635	2,601,440
Reserves - Capital	0	0	336,149	1,879,448	1,543,299
Reserves - Stability	0	0	4,247,821	0	-4,247,821
Total Expenditures:	\$43,001,314	\$43,631,048	\$61,707,029	\$66,963,610	\$5,256,581

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	343.59	342.45	344.15	344.05	-0.10
Part Time:	0.00	0.00	0.50	0.50	0.00
Total Personnel:	343.59	342.45	344.65	344.55	-0.10

FUND 134 – COUNTYWIDE FIRE FUND
GOALS AND OBJECTIVES

FY15 Goals & Objectives:

The FY15 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, it is the goal of the Department to establish a plan for future growth while improving response times and increasing the level of service. Additionally, and in accordance with a goal of the Osceola County Strategic plan to create great neighborhoods which are safe and livable, a continued emphasis on training is recognized as a top Department priority and the update of two current County ordinances. Accordingly, the following has been established as the Department's goals and objectives:

Goal 1 – Provide training to meet or exceed State requirements.

Objectives:

1. Conduct sixth annual live training at CFFA, with 90% attendance or better.
2. Conduct fifth annual closed course driver training, with 90% attendance or better.
3. Conduct third annual Bail Out training with 90% attendance or better.
4. Conduct second annual Rapid Intervention Training with 90% attendance or better.
5. Conduct Transitional Attack training with 90% attendance or better.
6. Continue to monitor and refine monthly company level training program.
7. Conduct annual forestry tent shelter recertification.
8. Conduct department-wide Advanced Cardiac Level Support Training for all Paramedics in need of recertification.
9. Conduct a minimum of 8 hours of formal practical station level EMS training.
10. Conduct a minimum of 36 hours of web based EMS training.
11. Implementation and training on revised countywide EMS protocols.
12. Review, revise and institute new hire training.
13. Develop and implement Surface Water Rescue Training Program.
14. Review and adopt an Active Shooter Program.
15. Implement Special Ops and Aerial training programs.

Goal 2 – Efficient and effective deployment of Fire Department resources to emergency incidents within the county.

Objectives:

1. Implementation of Spillman's Response Plan in the CAD which will automatically select the proper units for an incident.
2. Implementation of the Spillman to DCR interface which will reduce Call Handling Time in the Communication Center.
3. Implementation of Spillman's Quickest Route which will provide turn by turn navigation to fire and EMS incidents.
4. Expand the deployment of Opticom (intersection control devices) emitters to include our entire fleet of engines, towers and rescues. This will allow the Department to take advantage of all of the current intersections that have this technology installed.

Goal 3 – Implement business process initiatives within the Life Safety Management Division to improve efficiencies.

Objectives:

1. Work with Business Process Improvement Team to identify efficiencies and resulting workflow.
2. Migration toward a digital based environment.
3. Utilized the Fire RMS Occupancy Module to manage data electronically.

FY 14 Accomplishments:

1. Approval of the Fire Element as a part of the Comprehensive Plan.
2. Awarded competitive EMS Matching Grant in the amount of \$10, 875 for the purchase of one Lucas Chest Compression System.
3. Updated and adopted the False Alarm Ordinance and Burn Ban Ordinances.
4. New hire class of 10 firefighters employed.
5. Implemented shift based Training Lieutenants.
6. Implementation of TNT extrication tool maintenance program.
7. Implementation of Scott SCBA testing and maintenance program.
8. Implementation of LifeScan physicals.
9. Purchased water tender for Kenansville Community.
10. Completed an ISO community risk assessment review and are awaiting results.

**FUND 134-COUNTYWIDE FIRE FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - 1245, 1246 & 1247

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. The IT Cost Centers within Fund 134 include 1245-IT Project Management, 1246-IT Applications Support and 1247-IT Infrastructure Support. Personal Services increased due to the 2.5% COLA, as well as Retirement and Worker's Compensation rate changes. Operating Expenses increased 14.98% over the FY14 Adopted Budget due to licensing costs and repairs and maintenance for Toughbook, electronic pens and printers. Capital Outlay includes software, licensing, Sierra Wireless Devices, vehicle mounts and laptops.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	0	2,850	0	0	0
Fund Balance	0	0	3,315	0	-3,315
Total Revenues:	\$0	\$2,850	\$3,315	\$0	-\$3,315
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	0	71,392	103,666	109,805	6,139
Operating Expenses	0	287,737	248,205	285,375	37,170
Capital Outlay	0	18,129	126,315	81,855	-44,460
Total Expenditures:	\$0	\$377,258	\$478,186	\$477,035	-\$1,151

**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 344.55 FTEs. Personal Services increased by 4.64% over the FY14 Adopted Budget due to the 2.5% COLA and rate changes for Retirement and Worker's Compensation. Operating Expenses decreased due to adjustments to overhead costs.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	73,559	65,838	81,132	84,894	3,762
Operating Expenses	996	12,026	821	771	-50
Total Expenditures:	\$74,555	\$77,864	\$81,953	\$85,665	\$3,712

**FUND 134-COUNTYWIDE FIRE FUND
PUBLIC SAFETY PROJECTS**

COST CENTER SUMMARY - 2100

TRENDS & ISSUES:

This cost center includes Capital Improvement Plan projects for the Countywide Fire Fund. Capital Outlay increased by 9.84% over the FY14 Adopted Budget. The budget for Capital Outlay reflects an increase in the amount of \$1,607,677 of which \$1,582,677 (the Fund Balance) accounts for funds that will be carried from Fiscal Year 2014 to continue the Overstreet Fire Station (\$1,300,908) and Fire/EMS Equipment (\$281,769). Capital Outlay also includes an FY15 CIP request to increase the Reunion Fire Station project by \$25,000.00

REVENUES:

The Fund Balance reflects an increase of \$1,582,677 from the FY14 Adopted Budget to account for funding that will be carried over to continue/complete project construction.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Fund Balance	0	0	0	1,582,677	1,582,677
Total Revenues:	\$0	\$0	\$0	\$1,582,677	\$1,582,677
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Capital Outlay	0	627,687	2,610,305	2,867,264	256,959
Total Expenditures:	\$0	\$627,687	\$2,610,305	\$2,867,264	\$256,959

**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 330.65 FTEs. Personal Services increased 15.72%, or \$4,405,483, from the FY14 Adopted Budget due to a 2.5% COLA and rate changes for Retirement and Worker's Compensation.

REVENUES:

Revenues in this cost center include funding from Intergovernmental Revenue (State Shared Revenues) for public safety, charges for services for projected standby fees and Miscellaneous Revenues which reflect interest. The fund's Balance Forward is appropriated in this cost center because this is the main cost center for Fund 134. State Shared Revenues refer to local government entities sharing with other local government entities statewide through a Department of Revenue (DOR) allocation process.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Intergovernmental Revenue	219,511	55,966	52,465	61,240	8,775
Charges For Services	93,143	107,914	96,662	108,000	11,338
Miscellaneous Revenues	183,168	10,994	115,140	119,143	4,003
Less 5% Statutory Reduction	0	0	-13,213	-14,419	-1,206
Transfers In	384,746	412,468	0	0	0
Fund Balance	0	0	19,532,751	20,194,075	661,324
Total Revenues:	\$880,568	\$587,342	\$19,783,805	\$20,468,039	\$684,234
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	26,743,796	27,467,076	28,017,830	32,423,313	4,405,483
Operating Expenses	3,463,638	3,415,949	4,048,075	4,000,156	-47,919
Capital Outlay	800,739	137,235	233,697	170,276	-63,421
Grants and Aids	23,101	0	0	0	0
Total Expenditures:	\$31,031,273	\$31,020,260	\$32,299,602	\$36,593,745	\$4,294,143

**FUND 134-COUNTYWIDE FIRE FUND
FIRE MARSHAL**

COST CENTER SUMMARY - (2133):

TRENDS & ISSUES:

This cost center reflects expenditures to support the Fire Marshal staff. Personal Services increased 4.07% over the FY14 Adopted Budget. This change is the result of the 2.5% COLA and adjustments to Retirement and Worker's Compensation. Operating Expenses decreased slightly as a result of a reduction to Insurance and Gas & Oil.

REVENUES:

Revenues in this cost center 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. Revenue increased 35.27% over the FY14 Adopted Budget.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	60,025	65,469	63,872	64,605	733
Charges For Services	417,587	222,377	209,760	305,527	95,767
Miscellaneous Revenues	14	10	0	0	0
Less 5% Statutory Reduction	0	0	-13,682	-18,507	-4,825
Total Revenues:	\$477,626	\$287,855	\$259,950	\$351,625	\$91,675
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	573,221	590,027	621,624	646,952	25,328
Operating Expenses	71,018	65,797	89,830	88,367	-1,463
Capital Outlay	0	0	23,648	0	-23,648
Total Expenditures:	\$644,239	\$655,824	\$735,102	\$735,319	\$217

**FUND 134-COUNTYWIDE FIRE FUND
COUNTY EMS**

COST CENTER SUMMARY - 2171

TRENDS & ISSUES:

This cost center captures expenditures to Support EMS services. This Cost Center supports 2 FTEs. Personal Services decreased by 6.04% largely due to adjustments to Worker's Compensation. Overall, Expenditures decreased by 3.09% over the FY14 Adopted Budget.

REVENUES:

Emergency Medical Services (EMS), an MSTU for the County's unincorporated area, provides ambulatory care and emergency paramedic attention. This cost center records 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. Charges for Services include revenues related to Ambulance Fees. As approved in Fee Resolution 14-038R, fees shall be charged to all persons, or entities, requesting EMS services or ambulance use. Overall, revenues increased 4.95%, or \$923,740, over the FY14 Adopted Budget.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	13,216,367	13,028,096	14,089,961	14,878,780	788,819
PY Delinquent Ad Valorem Tax	97,530	31,529	50,000	93,906	43,906
Charges For Services	5,333,999	6,843,887	5,467,349	5,612,600	145,251
Miscellaneous Revenues	47,294	32,895	50,174	44,556	-5,618
Less 5% Statutory Reduction	0	0	-982,874	-1,031,492	-48,618
Other Sources	146,481	291,357	0	0	0
Total Revenues:	\$18,841,670	\$20,227,763	\$18,674,610	\$19,598,350	\$923,740
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	365,507	165,868	118,916	111,739	-7,177
Operating Expenses	4,064,269	4,373,489	4,160,641	4,314,750	154,109
Capital Outlay	5,703	102,318	13,943	8,000	-5,943
Transfers Out	253,819	263,425	282,245	0	-282,245
Total Expenditures:	\$4,689,298	\$4,905,099	\$4,575,745	\$4,434,489	-\$141,256

**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 F.S. 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 increased 44.81% over the FY14 Adopted Budget. Expenses include Professional Services for the Fire Fee Update, Tax Collector Fees, Forestry Payments and postage.

REVENUES:

The primary revenue source for County Fire Protection is Special Assessments. As authorized by Florida Statute 197.3632 and Resolution 14-038R, 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 reflect interest earned on bank balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	21,629,542	21,706,656	21,960,367	24,071,860	2,111,493
Miscellaneous Revenues	62,496	62,024	30,000	75,507	45,507
Less 5% Statutory Reduction	0	0	-1,099,518	-1,207,368	-107,850
Total Revenues:	\$21,692,038	\$21,768,680	\$20,890,849	\$22,939,999	\$2,049,150
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Operating Expenses	474,488	474,359	481,873	697,805	215,932
Total Expenditures:	\$474,488	\$474,359	\$481,873	\$697,805	\$215,932

**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 expenses needed to provide general repair, maintenance and cleaning services for the Countywide Fire Buildings. Operating Expenses increased 4.50%, or \$31,650, over the FY14 Adopted Budget. Additional repair and maintenance items in the FY15 budget include bay floor coating, modular floor replacement, fire suppression tank repairs, bay door replacement and generator replacement.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Operating Expenses	612,247	489,629	704,000	735,650	31,650
Total Expenditures:	\$612,247	\$489,629	\$704,000	\$735,650	\$31,650

**FUND 134-COUNTYWIDE FIRE FUND
MOWING UNIT**

COST CENTER SUMMARY - (4158):

TRENDS & ISSUES:

This cost center represents funding for the Fire Station Landscape Contract. Operating expenditures total \$40,000 which is unchanged from the FY14 Adopted Budget.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Operating Expenses	0	0	40,000	40,000	0
Total Expenditures:	\$0	\$0	\$40,000	\$40,000	\$0

**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. The Transfer Out to the Sheriff for this agreement is \$1,380,203.

REVENUES:

This cost center receives excess fees from the Sheriff's Office within 31 days of the close of the fiscal year. Because the Sheriff has to estimate total expenditures a year in advance there is no budget for this revenue source.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	11	0	0	0	0
Other Sources	74,366	78,783	0	0	0
Total Revenues:	\$74,377	\$78,783	\$0	\$0	\$0
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Transfers Out	1,201,835	1,258,211	1,223,639	1,380,203	156,564
Total Expenditures:	\$1,201,835	\$1,258,211	\$1,223,639	\$1,380,203	\$156,564

**FUND 134-COUNTYWIDE FIRE FUND
OTHER GOVERNMENT SUPPORT SVCS**

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 and the department's use of the Intergovernmental Radio Communication system. Reserves for Operating are established in accordance with Budget Policy. Reserves for Capital are set aside for future equipment needs. Reserves for Stability are committed for budget stabilization to offset both anticipated and unanticipated revenue declines.

REVENUES:

Revenues reflect Transfers in from the General Fund to subsidize the Fire Assessment for exempt properties.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Transfers In	2,778,089	2,428,039	2,094,500	2,022,920	-71,580
Total Revenues:	\$2,778,089	\$2,428,039	\$2,094,500	\$2,022,920	-\$71,580
<u>Expenditures</u>					
Transfers Out	3,732,428	3,524,830	3,482,579	4,025,472	542,893
Reserves - Operating	0	0	10,283,195	12,884,635	2,601,440
Reserves - Capital	0	0	336,149	1,879,448	1,543,299
Reserves - Stability	0	0	4,247,821	0	-4,247,821
Total Expenditures:	\$3,732,428	\$3,524,830	\$18,349,744	\$18,789,555	\$439,811

**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.

REVENUES:

Actuals in FY14 reflect the value of the bunker gear which was recorded as Capital Lease Proceeds to follow Generally Accepted Accounting Principles (GAAP).

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Other Sources	592,940	0	0	0	0
Total Revenues:	\$592,940	\$0	\$0	\$0	\$0
<u>Expenditures</u>					
Debt Service	246,147	220,027	126,880	126,880	0
Total Expenditures:	\$246,147	\$220,027	\$126,880	\$126,880	\$0

FUND 136-HOMESTEAD FORECLOSURE MEDIATION FUND

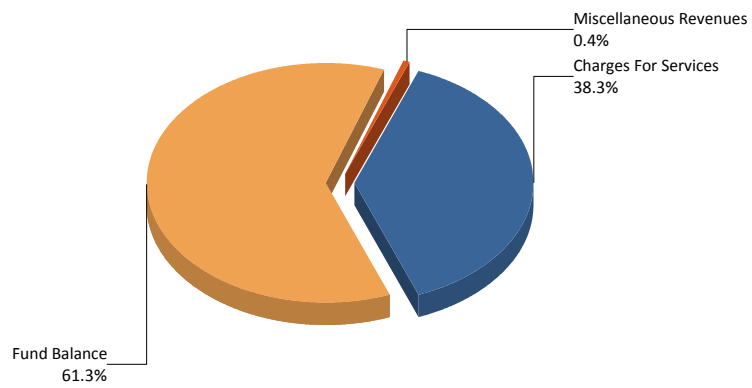
HOMESTEAD FORCLOSURE MEDIATION FUND

Provide mediation services to County residents in foreclosure

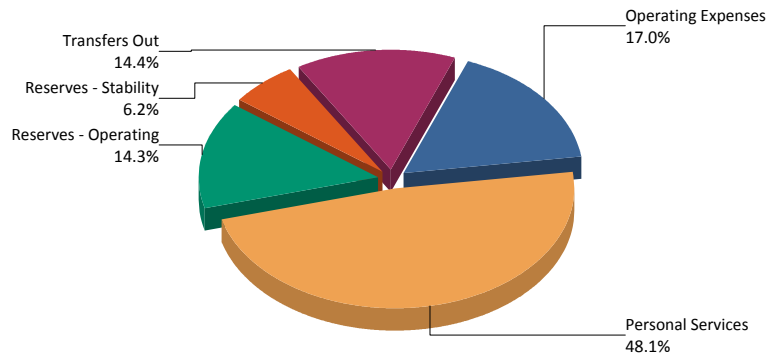
Connect homeowners to financial counseling

Provide information to homeowners about available community services

Revenues



Expenditures



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 to support costs associated with the mediation program. This Fund supports 3 FTEs, which remains unchanged from the FY14 Adopted Budget. Personal Services increased by 17.4% due a 2.5% Cost of Living Adjustment (COLA), Retirement Rates which are set by the State, as well as staff Health Plan selection. Operating Expenses decreased by 12.6% primarily due to a reduction to Professional Services, as a result of a reduction in the estimated number of foreclosure cases for FY15. Transfer Out to the General Fund is based on the cost allocation plan. Overall, this Fund decreased 32.4% from the FY14 Adopted Budget.

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 \$440 per case for mediation services. The FY15 revenues are projected to decrease 24.7% over the FY14 Adopted Budget due to the estimated reduction in the number of cases.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	174,235	220,855	167,200	125,827	-41,373
Miscellaneous Revenues	2,053	130	732	1,447	715
Less 5% Statutory Reduction	0	0	-8,397	-6,364	2,033
Transfers In	114	343	0	0	0
Fund Balance	0	0	317,750	201,541	-116,209
Total Revenues:	\$176,402	\$221,328	\$477,285	\$322,451	\$-154,834
Expenditures					
Personal Services	109,539	124,418	132,024	155,044	23,020
Operating Expenses	98,225	56,424	62,740	54,842	-7,898
Capital Outlay	16,156	0	0	0	0
Transfers Out	0	39,117	37,263	46,546	9,283
Reserves - Operating	0	0	56,785	45,988	-10,797
Reserves - Stability	0	0	188,473	20,031	-168,442
Total Expenditures:	\$223,920	\$219,959	\$477,285	\$322,451	\$-154,834

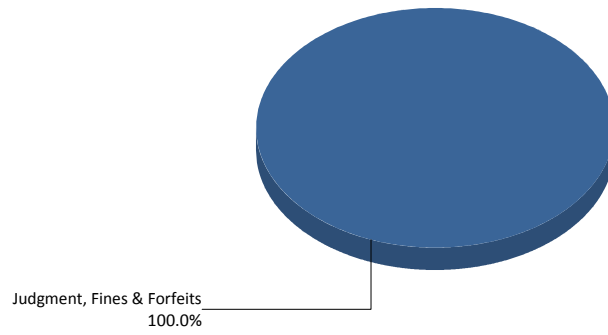
PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	3.00	3.00	3.00	3.00	0.00
Total Personnel:	3.00	3.00	3.00	3.00	0.00

FUND 139-CRIMINAL JUSTICE TRAINING

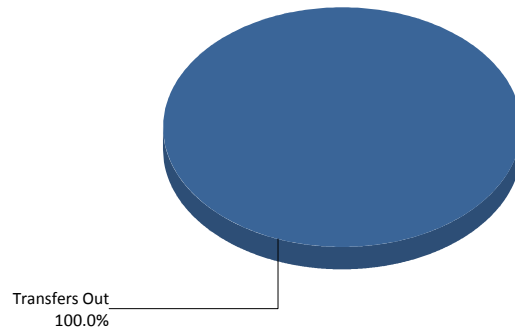
CRIMINAL JUSTICE TRAINING FUND

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 FY15 budget represents a 28% reduction over the FY14 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 decrease by 28% over the FY14 Adopted Budget.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Judgment, Fines & Forfeits	111,383	109,174	93,582	67,337	-26,245
Miscellaneous Revenues	175	15	0	0	0
Less 5% Statutory Reduction	0	0	-4,679	-3,367	1,312
Total Revenues:	\$111,558	\$109,189	\$88,903	\$63,970	\$-24,933
Expenditures					
Transfers Out	77,116	135,612	88,903	63,970	-24,933
Total Expenditures:	\$77,116	\$135,612	\$88,903	\$63,970	\$-24,933

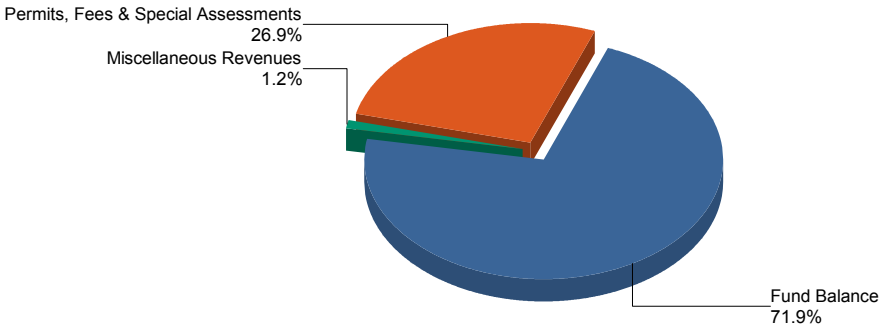
FUND 141-BOATING IMPROVEMENT FUND

BOATING IMPROVEMENT FUND
Programs & Services:

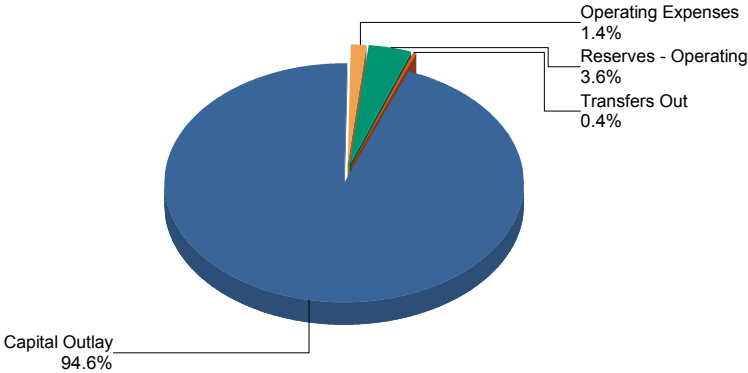
Maintenance of Boat Ramps, Buoys and Navigational Markers

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 is derived from recreational vessels only and then distributed to county governments for expenditure on a variety of recreational boating related purposes. (Sections 328.66 and 328.72, Florida Statutes).

REVENUES:

Revenues are derived from boat registration fees collected by the State. For FY15, the department has estimated revenue based on collection trends in FY14.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	37,467	39,558	38,600	167,447	128,847
Miscellaneous Revenues	4,437	456	2,600	7,321	4,721
Less 5% Statutory Reduction	0	0	-2,060	-8,738	-6,678
Fund Balance	0	0	513,035	448,017	-65,018
Total Revenues:	\$41,904	\$40,014	\$552,175	\$614,047	\$61,872
Expenditures					
Operating Expenses	40,000	43,976	5,650	8,546	2,896
Capital Outlay	79,234	0	314,963	580,780	265,817
Transfers Out	0	1,019	4,255	2,377	-1,878
Reserves - Operating	0	0	27,420	22,344	-5,076
Reserves - Capital	0	0	199,887	0	-199,887
Total Expenditures:	\$119,234	\$44,995	\$552,175	\$614,047	\$61,872

**FUND 141 – BOATING IMPROVEMENT FUND
COMMUNITY DEVELOPMENT
LAKES MANAGEMENT
GOALS AND OBJECTIVES**

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.

FY15 Goals & Objectives:

GOAL #2 – UPGRADE COUNTY INFRASTRUCTURE AND TRANSPORTATION NETWORK: PREPARED FOR GROWTH

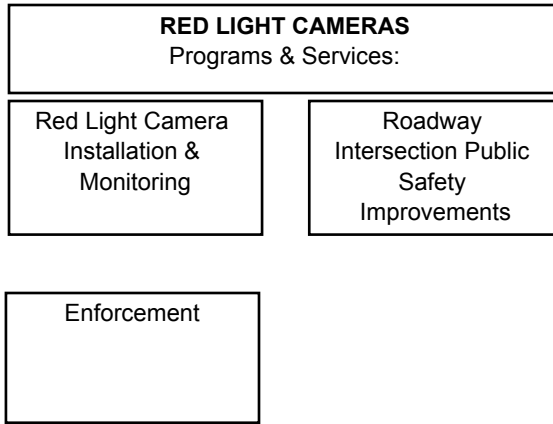
Objectives:

1. Implement 2nd year Boat Ramp Management Plan: Refurbish Lake Marian Boat Ramp, permit Trout Lake Boat Ramp, and dredge Lake Cypress Boat Ramp basin.
2. Implement Lakes Management Plan for Osceola County lakes including development of a Lakes Advisory Committee and outreach strategy for lake-related issues.
3. Construct a fishing pier at Overstreet Landing.
4. Meet February deadline Cycle 3 Year 2 reporting for NPDES permit.
5. Meet October deadline for FEMA CRS reporting while maintaining our current rating of 6.
6. Participate in interagency forums, meetings and working groups to ensure the County's interests are represented in lakes management and natural resource-related decisions, policy making and resources allocation.

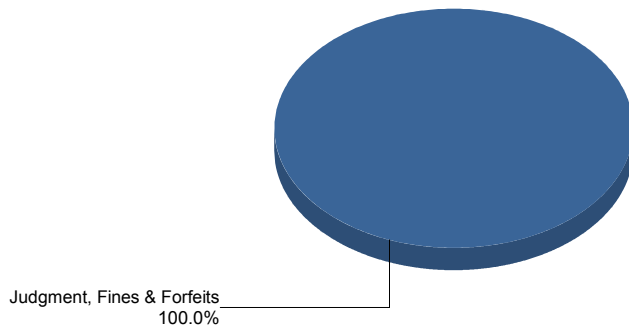
FY14 Accomplishments:

- Completed initial draft of Lakes Management Plan.
- Completed 1st year implementation of Boat Ramp Management Plan: design, engineering and permitting for Granada Boat Ramp and Lake Cypress Boat Ramp.
- Received the permit extension from the South Florida Water Management District for the Mac Overstreet boat ramp, located on Lake Tohopekaliga. This boat ramp will accommodate large fishing tournaments (100 boats or more) on the lake with the most significant economic impact in Osceola County.
- Installed 16 new navigation signs and retrofitted 69 navigation signs to ensure navigation safety on Osceola County lakes, removing 42 navigation signs that were not in compliance with state law.
- Held 2nd Annual Lake Appreciation Day Clean-up Event.

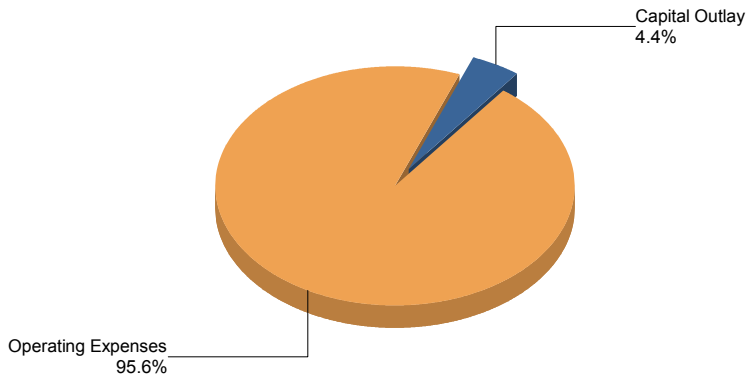
FUND 145-- RED LIGHT CAMERAS



Revenues



Expenditures



FUND 145 - RED LIGHT CAMERAS

FUND SUMMARY:

TRENDS & ISSUES:

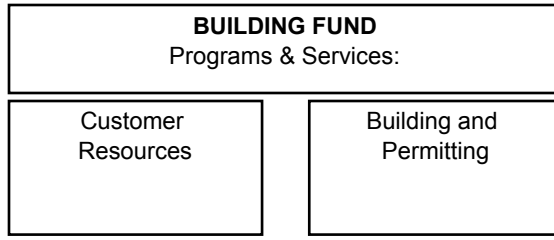
On January 6, 2015, the BOCC adopted Ordinance No. 2014-24 amending Part II of the County Code of Ordinances by replacing Chapter 11, entitled "Intersection Safety", to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff and his designees to enforce Florida Statutes Chapter 316 and allow for the use of a Local Hearing Officer and future camera relocation. The purpose and intent of Chapter 11 is to specifically authorize the use of traffic infraction detectors within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the safety act.

REVENUES:

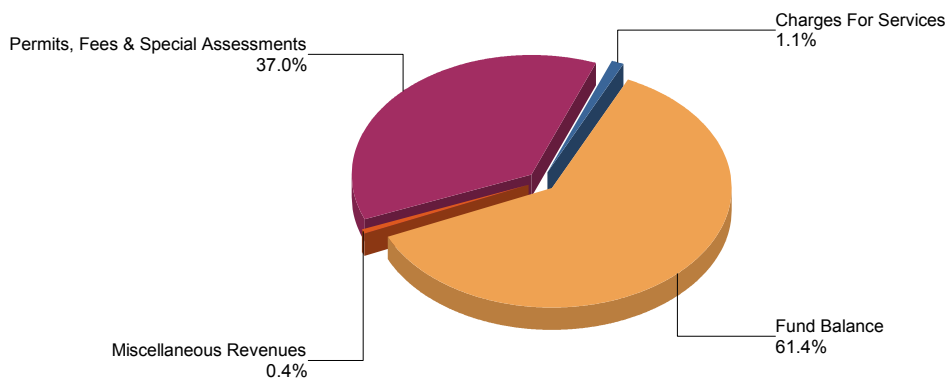
Resolution #14-012R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenues generated by the endorsement of red light violations. Revenues will cover all costs incurred by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

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Judgment, Fines & Forfeits	0	0	0	59,558	59,558
Less 5% Statutory Reduction	0	0	0	-2,978	-2,978
Total Revenues:	\$0	\$0	\$0	\$56,580	\$56,580
Expenditures					
Operating Expenses	0	0	0	54,080	54,080
Capital Outlay	0	0	0	2,500	2,500
Total Expenditures:	\$0	\$0	\$0	\$56,580	\$56,580

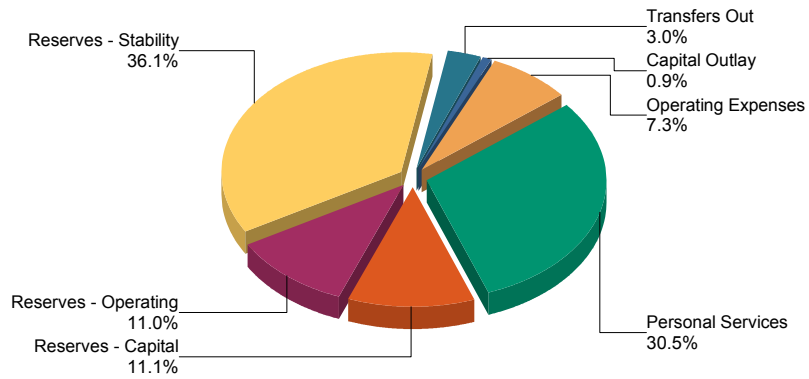
FUND 148-BUILDING FUND



Revenues



Expenditures



**FUND 148 – BUILDING FUND
BUILDING & PERMITTING
GOALS AND OBJECTIVES**

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.

FY15 Goals & Objectives:

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

Objectives:

1. Implement the 2013 Florida Building Codes when adopted.
2. Continue Unsafe Structure Program.
3. Maintain adopted service levels in processing development applications and building permits.

FY14 Accomplishments:

- Completed processing of 9 (6 completed and 3 in progress) targeted unsafe structure removals, including identified backlog structures since 2004.
- Maintained targeted levels of service for response times in plan review and inspections.
- Implemented newly accepted electronic signature program.
- Completed 762 inspections as requested by the City of Kissimmee as part of Interlocal Agreement for mutual aid.
- Completed the review of 3,711 building permits (+6% Year over Year)
- Completed 50,153 building inspections (+12% Year over Year)

FUND 148-BUILDING FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Building and Permitting Office protects the health and safety of the public by providing the best possible building permit service and by administering and enforcing various building codes and technical standards while preparing for the future growth of Osceola County. The Building & Permitting office is a part of the Building Fund which is 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), IT Project Support (1799) and Other Government Support Services (9819). In total, Fund 148 supports 35.15 FTEs in FY15 which is an increase of 2.00 FTEs over the FY14 Adopted Budget. Additional staff is needed to handle the increased need for service. Personal Services increased to accommodate additional staff, updated Retirement and Workers Compensation rates as set by the State, as well as a 2.5% COLA. Operating Expenditures increased by 6.98% over the FY14 Adopted Budget primarily due to Repair and Maintenance Services for the Selectron annual maintenance of the IVRS/modules and Accela (Permits Plus). Capital Outlay increased for the purchase of replacement vehicles.

REVENUES:

Pursuant to F.S. 125.56(1), counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022 and 633.025 and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purpose. In FY15 revenue is estimated to increase 6.98%.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	2,042,760	2,341,066	2,493,753	2,928,414	434,661
Charges For Services	75,174	65,114	65,700	89,614	23,914
Judgment, Fines & Forfeits	80	11,593	0	0	0
Miscellaneous Revenues	59,269	25,667	34,700	31,602	-3,098
Less 5% Statutory Reduction	0	0	-129,708	-152,482	-22,774
Transfers In	21,463	8,983	0	0	0
Other Sources	3,000	0	0	0	0
Fund Balance	0	0	4,785,039	4,858,608	73,569
Total Revenues:	\$2,201,745	\$2,452,423	\$7,249,484	\$7,755,756	\$506,272
Expenditures					
Personal Services	1,753,895	1,874,127	2,187,055	2,364,672	177,617
Operating Expenses	179,425	672,998	265,120	568,127	303,007
Capital Outlay	25,000	52,556	57,893	72,210	14,317
Transfers Out	359,647	458,287	317,538	232,546	-84,992
Reserves - Operating	0	0	744,361	855,695	111,334
Reserves - Capital	0	0	863,889	863,889	0
Reserves - Stability	0	0	2,813,628	2,798,617	-15,011
Total Expenditures:	\$2,317,967	\$3,057,967	\$7,249,484	\$7,755,756	\$506,272

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	25.40	26.40	32.15	30.65	-1.50
Part Time:	0.00	0.00	1.00	4.50	3.50
Total Personnel:	25.40	26.40	33.15	35.15	2.00

**FUND 148-BUILDING FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - 1245, 1246 & 1247

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. The IT Cost Centers within Fund 148 include IT Project Management (1245), IT Applications Support (1246) and IT Infrastructure Support (1247). Operating Expenditures increased by \$325,375 over the FY14 Adopted Budget primarily due to Repair and Maintenance Services for the Selectron annual maintenance of the IVRS/modules and Accela (Permits Plus).

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Operating Expenses	0	54,678	33,790	359,165	325,375
Capital Outlay	0	52,556	0	0	0
Total Expenditures:	\$0	\$107,234	\$33,790	\$359,165	\$325,375

**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. Personal Services for FY15 increased 1.67% over the FY14 Adopted Budget based on the 2.5% COLA and adjustments to Retirement and Workers Compensation. Operating Expenses decreased in FY15 by a total of \$9,583 based on department needs.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	556,014	641,243	740,931	753,340	12,409
Operating Expenses	46,990	75,279	61,534	51,951	-9,583
Capital Outlay	0	0	55,093	0	-55,093
Total Expenditures:	\$603,004	\$716,522	\$857,558	\$805,291	-\$52,267

**FUND 148-BUILDING FUND
BUILDING OFFICIAL**

COST CENTER SUMMARY - (1452):

TRENDS & ISSUES:

The Building & Permitting cost center captures revenues and costs associated with permitting activities. In FY15 Personal Services increased to accommodate updated Retirement and Workers Compensation rates as set by the State, as well as a 2.5% COLA. Operating Expenses decreased by 7.53%. Capital Outlay increased by \$69,410 for the purchase of replacement vehicles.

REVENUES:

This cost center records all revenues for the Building Fund. The 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 FY15, Resolution 14-038R, Building Permit and related fees shall be collected from all persons, or entities requesting the enumerated services, provided however, all or part of these fees may be waived by the Board when circumstances are warranted. Additional revenue includes interest on bank balances and Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,042,760	2,341,066	2,493,753	2,928,414	434,661
Charges For Services	75,174	65,114	65,700	89,614	23,914
Judgment, Fines & Forfeits	80	11,593	0	0	0
Miscellaneous Revenues	59,269	25,667	34,700	31,602	-3,098
Less 5% Statutory Reduction	0	0	-129,708	-152,482	-22,774
Transfers In	21,463	8,983	0	0	0
Other Sources	3,000	0	0	0	0
Fund Balance	0	0	4,785,039	4,858,608	73,569
Total Revenues:	\$2,201,745	\$2,452,423	\$7,249,484	\$7,755,756	\$506,272
<u>Expenditures</u>					
Personal Services	1,197,881	1,232,884	1,446,124	1,611,332	165,208
Operating Expenses	101,335	543,041	169,796	157,011	-12,785
Capital Outlay	0	0	2,800	72,210	69,410
Total Expenditures:	\$1,299,216	\$1,775,925	\$1,618,720	\$1,840,553	\$221,833

**FUND 148-BUILDING FUND
OTHER GOVERNMENT SUPPORT SERVICES**

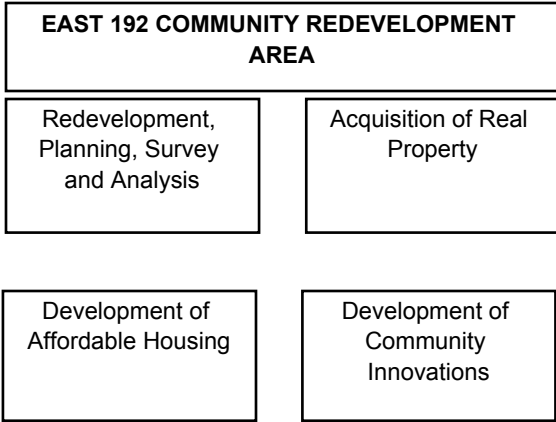
COST CENTER SUMMARY - 9819

TRENDS & ISSUES:

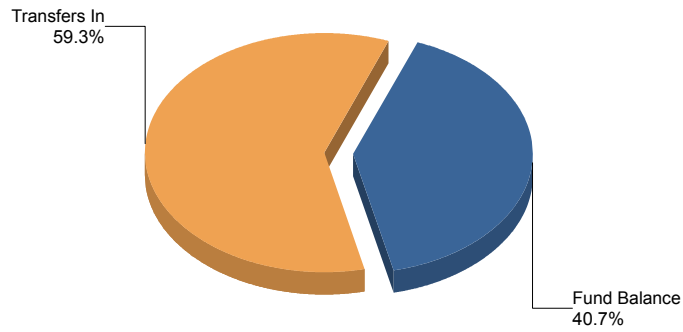
This cost center is used to capture costs associated with Reserves and Transfers. Transfers Out represent costs associated with the General Fund cost allocation plan. Reserves for Operating are established in accordance with the Budget Policy. Reserves for Stability are committed for budget stabilization to offset revenue declines both anticipated and unanticipated.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Transfers Out	359,647	458,287	317,538	232,546	-84,992
Reserves - Operating	0	0	744,361	855,695	111,334
Reserves - Capital	0	0	863,889	863,889	0
Reserves - Stability	0	0	2,813,628	2,798,617	-15,011
Total Expenditures:	\$359,647	\$458,287	\$4,739,416	\$4,750,747	\$11,331

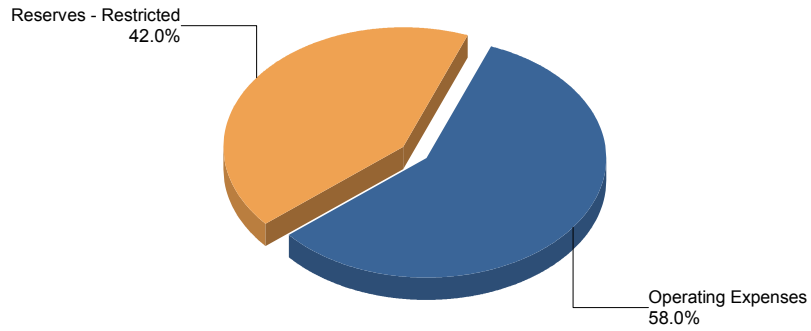
FUND 149-EAST 192 CRA



Revenues



Expenditures



FUND 149-EAST 192 CRA

FUND SUMMARY:

TRENDS & ISSUES:

On June 2, 2012 the Board of County Commissioners approved Ordinance No. 12-15 which created the East U.S. 192 CRA (Community Redevelopment Area). The East US 192 CRA is funded by increment tax revenues received based on taxable value within the redevelopment area. As provided in the Redevelopment Plan, revenue will be used for community redevelopment purposes. In FY15, Operating Expenditures increased 140.87%, or \$59,911, over the FY14 Adopted Budget. The increase is the result of funding in Reserves for a fountain at the Osceola Center for the Arts and Other Current Charges and Obligations.

REVENUES:

The calculation of the revenue generated in the redevelopment boundary is as follows: 62% of the difference between the amount of Ad Valorem Taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographical boundaries of the East US 192 CRA; and the amount of Ad Valorem taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the East US 192 CRA, as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the Ordinance. In FY15, Revenue is estimated to increase by 140.87%, or \$59,911, over the FY14 Adopted Budget.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	0	0	44,766	0	-44,766
Less 5% Statutory Reduction	0	0	-2,238	0	2,238
Transfers In	0	0	0	60,770	60,770
Fund Balance	0	0	0	41,669	41,669
Total Revenues:	\$0	\$0	\$42,528	\$102,439	\$59,911
Expenditures					
Operating Expenses	0	0	42,528	59,401	16,873
Reserves - Restricted	0	0	0	43,038	43,038
Total Expenditures:	\$0	\$0	\$42,528	\$102,439	\$59,911

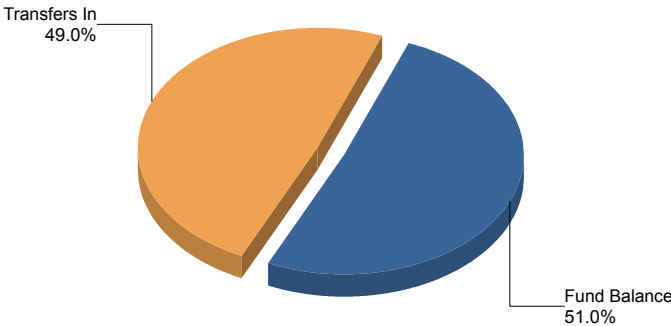
PERSONNEL

	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 -FY14:
Total Personnel:					

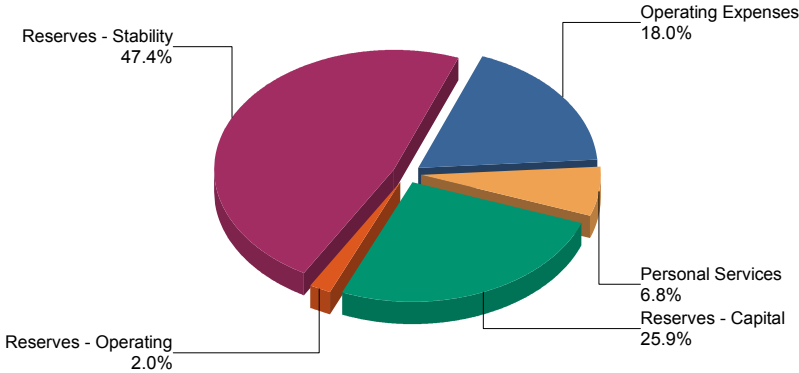
FUND 150-WEST 192 DEVELOPMENT AUTHORITY

W192 DEVELOPMENT AUTHORITY Programs & Services:	
Acquisition of Blighted Areas	Demolition & Removal of Buildings
Development & Public Improvements	Sale, Lease, Exchange, Transfer of Disposition of Public Property
Plan of Voluntary Repair or Rehabilitation of Buildings	Acquisition of Unsafe Structures

Revenues



Expenditures



FUND 150-WEST 192 DEVELOPMENT AUTHORITY

FUND SUMMARY:

TRENDS & ISSUES:

On September 10, 2012 the Board of County Commissioners approved Ordinance 12-23 which created the West 192 Development Authority. The West 192 Development Authority is funded by increment tax revenues received based on taxable value within the Development Area and will be used for community development purposes. This Fund supports 1.33 FTEs which is an increase of 0.67 FTEs from the FY14 Adopted Budget due to a split funded position. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA), FTE adjustments, changes to Retirement contribution rates set by the State, and changes to employee Health Insurance Plans during open enrollment. Operating Expenditures increased as a result of the Professional Services associated with the W192 Master Plan. Capital Outlay is not requested for FY15. Overall, this Fund's budget increased by 1.8M over the FY14 Adopted Budget.

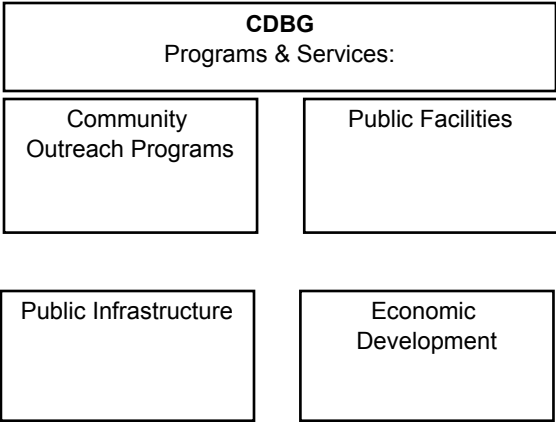
REVENUES:

The revenue generated in the boundary is calculated as follows: 95% of the difference between – 1) The amount of Ad Valorem Taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographical boundaries of the West 192 Development Authority; and 2) The amount of Ad Valorem Taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the West 192 Development Authority, as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the Ordinance.

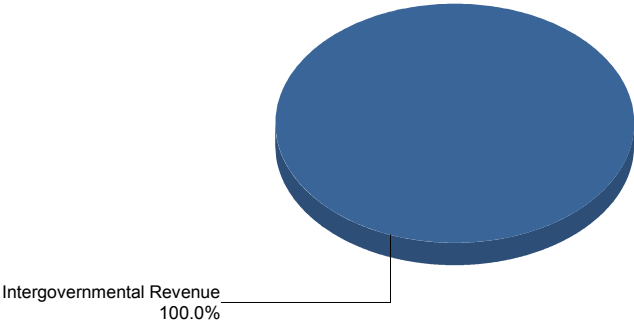
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	0	0	992,685	0	-992,685
Less 5% Statutory Reduction	0	0	-49,634	0	49,634
Transfers In	0	0	0	1,338,745	1,338,745
Fund Balance	0	0	0	1,393,334	1,393,334
Total Revenues:	\$0	\$0	\$943,051	\$2,732,079	\$1,789,028
Expenditures					
Personal Services	0	0	77,928	184,767	106,839
Operating Expenses	0	0	100,360	492,502	392,142
Reserves - Operating	0	0	0	53,487	53,487
Reserves - Capital	0	0	764,763	706,384	-58,379
Reserves - Stability	0	0	0	1,294,939	1,294,939
Total Expenditures:	\$0	\$0	\$943,051	\$2,732,079	\$1,789,028

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 -FY14:
Full Time:	0.00	0.00	0.66	1.33	0.67
Total Personnel:	0.00	0.00	0.66	1.33	0.67

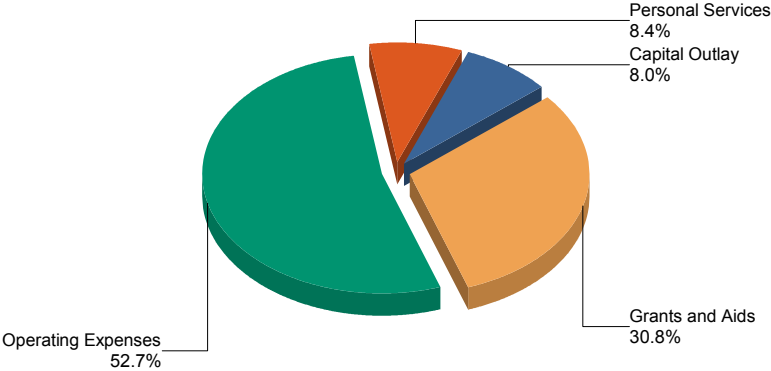
FUND 151-CDBG FUND



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 FY15 Adopted Budget is \$1,836,859 which represents the FY15 Entitlement program grant. There are 2.05 FTEs assigned to the CDBG Fund, which remains unchanged from the FY14 Adopted Budget. Operating Expenses include entitlement projects approved by the BOCC, such as the Poinciana Community Center and a training facility. Capital Outlay includes funds for Poinciana Village 5 Playground and Grants and Aids include funds for the BVL After Hours Clinic and the Marydia sewer installation.

REVENUES:

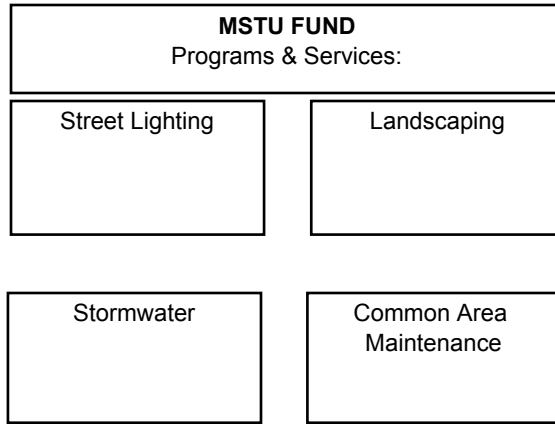
The CDBG Fund is funded by grant revenue. The FY15 Adopted Budget is supported solely by Entitlement Program revenue, which provides support for community projects as well as rental assistance programs.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	707,786	957,199	1,226,339	1,836,859	610,520
Transfers In	291	0	0	0	0
Fund Balance	0	0	1,336,708	0	-1,336,708
Total Revenues:	\$708,077	\$957,199	\$2,563,047	\$1,836,859	\$-726,188
Expenditures					
Personal Services	174,608	167,858	153,420	154,543	1,123
Operating Expenses	146,869	204,314	1,093,988	968,218	-125,770
Capital Outlay	105,479	0	749,201	147,659	-601,542
Grants and Aids	281,121	585,027	566,438	566,439	1
Total Expenditures:	\$708,077	\$957,199	\$2,563,047	\$1,836,859	\$-726,188

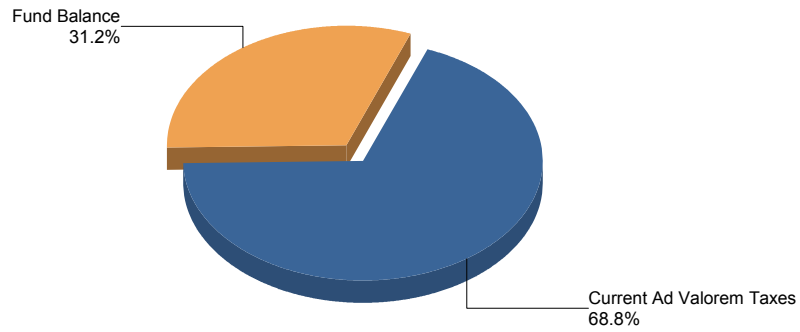
PERSONNEL

	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	3.10	2.15	2.05	2.05	0.00
Total Personnel:	3.10	2.15	2.05	2.05	0.00

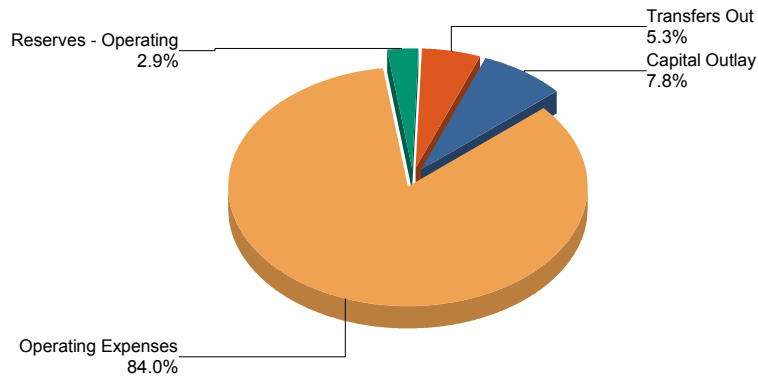
FUND 152-MUNI SVCS TAX UNITS MSTU FUND



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. Services for FY15 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 overall budget reflects a decrease of 2.90% from the FY14 Adopted Budget.

REVENUES:

Revenues collected and corresponding expenditures for each MSTU can only be spent for services within that community. 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 FY15 Ad Valorem Taxes increased by \$10,866 over FY14 Adopted Budget due to the decrease in the Fund Balance. The decrease in the Fund Balance required increases to various millage rates in FY15 to maintain the same level of services provided to the MSTUs. The Fund Balance revenue is projected to decrease by \$53,996.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Current Ad Valorem Taxes	999,197	893,408	1,031,289	1,042,155	10,866
PY Delinquent Ad Valorem Tax	259	333	0	0	0
Miscellaneous Revenues	14,491	1,289	0	0	0
Less 5% Statutory Reduction	0	0	-51,565	-52,109	-544
Other Sources	657	1,724	0	0	0
Fund Balance	0	0	526,868	472,872	-53,996
Total Revenues:	\$1,014,605	\$896,753	\$1,506,592	\$1,462,918	\$-43,674
Expenditures					
Operating Expenses	1,120,681	1,013,531	1,247,683	1,229,076	-18,607
Capital Outlay	0	0	148,322	114,192	-34,130
Transfers Out	162,849	74,925	73,311	77,650	4,339
Reserves - Operating	0	0	37,276	42,000	4,724
Total Expenditures:	\$1,283,530	\$1,088,456	\$1,506,592	\$1,462,918	\$-43,674

**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:

The millage rate for Fiscal Year 2015 is 0.3692 which is anticipated to generate \$2,756 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	2,685	2,756	71
Miscellaneous Revenues	67	0	0	0	0
Less 5% Statutory Reduction	0	0	-134	-138	-4
Fund Balance	0	0	3,700	3,599	-101
Total Revenues:	\$67	\$0	\$6,251	\$6,217	-\$34
<u>Expenditures</u>					
Operating Expenses	2,452	2,494	6,001	5,911	-90
Transfers Out	250	250	250	306	56
Total Expenditures:	\$2,702	\$2,744	\$6,251	\$6,217	-\$34

**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 2015 is 1.7952 which is anticipated to generate \$3,995 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	2,289	3,959	3,995	36
Miscellaneous Revenues	26	7	0	0	0
Less 5% Statutory Reduction	0	0	-198	-200	-2
Fund Balance	0	0	2,200	2,252	52
Total Revenues:	\$26	\$2,296	\$5,961	\$6,047	\$86
<u>Expenditures</u>					
Operating Expenses	2,367	2,323	5,412	5,465	53
Transfers Out	500	500	549	582	33
Total Expenditures:	\$2,867	\$2,823	\$5,961	\$6,047	\$86

**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 2015 is 1.5394 which is anticipated to generate \$73,805 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	81,920	49,056	57,684	73,805	16,121
PY Delinquent Ad Valorem Tax	6	-5	0	0	0
Miscellaneous Revenues	342	28	0	0	0
Less 5% Statutory Reduction	0	0	-2,884	-3,690	-806
Other Sources	60	142	0	0	0
Fund Balance	0	0	19,050	0	-19,050
Total Revenues:	\$82,327	\$49,220	\$73,850	\$70,115	-\$3,735
<u>Expenditures</u>					
Operating Expenses	61,794	60,183	71,035	67,165	-3,870
Transfers Out	2,797	3,379	2,815	2,950	135
Total Expenditures:	\$64,591	\$63,562	\$73,850	\$70,115	-\$3,735

**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 2015 is 0.5118 which is anticipated to generate \$104,603 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	94,390	66,580	106,356	104,603	-1,753
PY Delinquent Ad Valorem Tax	-45	0	0	0	0
Miscellaneous Revenues	701	83	0	0	0
Less 5% Statutory Reduction	0	0	-5,318	-5,230	88
Other Sources	90	163	0	0	0
Fund Balance	0	0	15,600	14,764	-836
Total Revenues:	\$95,135	\$66,826	\$116,638	\$114,137	-\$2,501
<u>Expenditures</u>					
Operating Expenses	98,124	98,455	113,695	110,400	-3,295
Transfers Out	3,070	3,377	2,943	3,737	794
Total Expenditures:	\$101,194	\$101,832	\$116,638	\$114,137	-\$2,501

**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, No. 93-1 and 10-05 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 2015 is 4.7562 which is anticipated to generate \$230,953 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	156,786	220,380	230,578	230,953	375
PY Delinquent Ad Valorem Tax	0	154	0	0	0
Miscellaneous Revenues	683	351	0	0	0
Less 5% Statutory Reduction	0	0	-11,529	-11,548	-19
Other Sources	149	270	0	0	0
Fund Balance	0	0	26,394	45,172	18,778
Total Revenues:	\$157,618	\$221,155	\$245,443	\$264,577	\$19,134
<u>Expenditures</u>					
Operating Expenses	250,127	192,315	207,583	225,609	18,026
Transfers Out	12,617	16,521	17,860	18,968	1,108
Reserves - Operating	0	0	20,000	20,000	0
Total Expenditures:	\$262,744	\$208,836	\$245,443	\$264,577	\$19,134

**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 2015 is 0.4781 which is anticipated to generate \$3,584 to provide the above service.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,150	2,065	3,555	3,584	29
Miscellaneous Revenues	19	2	0	0	0
Less 5% Statutory Reduction	0	0	-178	-179	-1
Other Sources	0	7	0	0	0
Total Revenues:	\$4,170	\$2,074	\$3,377	\$3,405	\$28
<u>Expenditures</u>					
Operating Expenses	2,524	2,261	2,997	2,996	-1
Transfers Out	335	417	380	409	29
Total Expenditures:	\$2,859	\$2,678	\$3,377	\$3,405	\$28

**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 2015 is 1.5761 which is anticipated to generate \$5,678 to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,360	4,850	7,009	5,678	-1,331
Miscellaneous Revenues	54	0	0	0	0
Less 5% Statutory Reduction	0	0	-350	-284	66
Other Sources	0	8	0	0	0
Fund Balance	0	0	4,000	5,084	1,084
Total Revenues:	\$4,414	\$4,857	\$10,659	\$10,478	-\$181
<u>Expenditures</u>					
Operating Expenses	4,434	4,297	9,304	9,082	-222
Transfers Out	1,250	1,336	1,355	1,396	41
Total Expenditures:	\$5,684	\$5,633	\$10,659	\$10,478	-\$181

**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. 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 2015 was not adopted due to sufficient Fund Balance (\$13,975) to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	180	-1	0	0	0
Fund Balance	0	0	14,000	13,975	-25
Total Revenues:	\$180	-\$1	\$14,000	\$13,975	-\$25
<u>Expenditures</u>					
Operating Expenses	877	27	13,500	13,475	-25
Transfers Out	500	500	500	500	0
Total Expenditures:	\$1,377	\$527	\$14,000	\$13,975	-\$25

**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 2015 is 4.0000 which is anticipated to generate \$174,241 in revenues to provide the above services and capital projects. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	138,815	125,829	160,869	174,241	13,372
Miscellaneous Revenues	8,551	168	0	0	0
Less 5% Statutory Reduction	0	0	-8,043	-8,712	-669
Other Sources	0	239	0	0	0
Fund Balance	0	0	183,137	145,485	-37,652
Total Revenues:	\$147,366	\$126,236	\$335,963	\$311,014	-\$24,949
<u>Expenditures</u>					
Operating Expenses	212,984	242,554	202,878	205,611	2,733
Capital Outlay	0	0	100,000	65,870	-34,130
Transfers Out	12,093	16,159	15,809	17,533	1,724
Reserves - Operating	0	0	17,276	22,000	4,724
Total Expenditures:	\$225,078	\$258,713	\$335,963	\$311,014	-\$24,949

**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:

The millage rate for Fiscal Year 2015 is 0.2779 which is anticipated to generate \$6,546 in revenues to provide the above services and capital projects. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	14,195	0	1,833	6,546	4,713
Miscellaneous Revenues	172	0	0	0	0
Less 5% Statutory Reduction	0	0	-92	-327	-235
Other Sources	60	24	0	0	0
Fund Balance	0	0	6,500	2,138	-4,362
Total Revenues:	\$14,427	\$24	\$8,241	\$8,357	\$116
<u>Expenditures</u>					
Operating Expenses	5,607	5,297	7,241	7,319	78
Transfers Out	1,000	1,281	1,000	1,038	38
Total Expenditures:	\$6,607	\$6,578	\$8,241	\$8,357	\$116

**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 2015 is 0.3862 which is anticipated to generate \$2,956 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,523	2,321	5,051	2,956	-2,095
Miscellaneous Revenues	33	2	0	0	0
Less 5% Statutory Reduction	0	0	-253	-148	105
Other Sources	0	8	0	0	0
Fund Balance	0	0	0	1,666	1,666
Total Revenues:	\$4,556	\$2,331	\$4,798	\$4,474	-\$324
<u>Expenditures</u>					
Operating Expenses	3,170	3,186	4,155	3,776	-379
Transfers Out	593	683	643	698	55
Total Expenditures:	\$3,763	\$3,869	\$4,798	\$4,474	-\$324

**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 2015 is 0.4482 which is anticipated to generate \$69,166 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	64,461	53,963	77,337	69,166	-8,171
PY Delinquent Ad Valorem Tax	44	27	0	0	0
Miscellaneous Revenues	508	76	0	0	0
Less 5% Statutory Reduction	0	0	-3,867	-3,458	409
Other Sources	60	111	0	0	0
Fund Balance	0	0	18,000	17,242	-758
Total Revenues:	\$65,073	\$54,177	\$91,470	\$82,950	-\$8,520
<u>Expenditures</u>					
Operating Expenses	72,453	72,402	89,549	80,589	-8,960
Transfers Out	1,797	2,032	1,921	2,361	440
Total Expenditures:	\$74,250	\$74,434	\$91,470	\$82,950	-\$8,520

**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 2015 is 1.4839 which is anticipated to generate \$5,513 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	2,761	5,457	5,513	56
Miscellaneous Revenues	69	8	0	0	0
Less 5% Statutory Reduction	0	0	-273	-276	-3
Fund Balance	0	0	4,200	4,342	142
Total Revenues:	\$69	\$2,769	\$9,384	\$9,579	\$195
<u>Expenditures</u>					
Operating Expenses	3,829	4,083	8,825	8,965	140
Transfers Out	500	500	559	614	55
Total Expenditures:	\$4,329	\$4,583	\$9,384	\$9,579	\$195

**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 2015 is 0.8165 which is anticipated to generate \$823 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	510	696	806	823	17
Miscellaneous Revenues	17	0	0	0	0
Less 5% Statutory Reduction	0	0	-40	-41	-1
Other Sources	0	1	0	0	0
Fund Balance	0	0	1,200	1,108	-92
Total Revenues:	\$527	\$697	\$1,966	\$1,890	-\$76
<u>Expenditures</u>					
Operating Expenses	714	747	1,701	1,623	-78
Transfers Out	250	260	265	267	2
Total Expenditures:	\$964	\$1,007	\$1,966	\$1,890	-\$76

**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 2015 is 0.3106 which is anticipated to generate \$12,196 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	14,344	11,791	11,012	12,196	1,184
PY Delinquent Ad Valorem Tax	-13	0	0	0	0
Miscellaneous Revenues	98	15	0	0	0
Less 5% Statutory Reduction	0	0	-551	-610	-59
Other Sources	0	25	0	0	0
Fund Balance	0	0	7,400	6,274	-1,126
Total Revenues:	\$14,428	\$11,831	\$17,861	\$17,860	-\$1
<u>Expenditures</u>					
Operating Expenses	10,785	10,110	16,856	16,880	24
Transfers Out	750	1,035	1,005	980	-25
Total Expenditures:	\$11,535	\$11,145	\$17,861	\$17,860	-\$1

**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 2015 is 1.2035 which is anticipated to generate \$10,195 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	13,678	8,979	10,195	1,216
Miscellaneous Revenues	63	19	0	0	0
Less 5% Statutory Reduction	0	0	-449	-510	-61
Fund Balance	0	0	9,500	5,925	-3,575
Total Revenues:	\$63	\$13,697	\$18,030	\$15,610	-\$2,420
<u>Expenditures</u>					
Operating Expenses	12,965	9,259	16,234	13,924	-2,310
Transfers Out	1,500	1,500	1,796	1,686	-110
Total Expenditures:	\$14,465	\$10,759	\$18,030	\$15,610	-\$2,420

**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 2015 is 0.0674 which is anticipated to generate \$127 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	2,076	2,095	127	-1,968
Miscellaneous Revenues	9	8	0	0	0
Less 5% Statutory Reduction	0	0	-105	-6	99
Fund Balance	0	0	0	1,826	1,826
Total Revenues:	\$9	\$2,084	\$1,990	\$1,947	-\$43
<u>Expenditures</u>					
Operating Expenses	1,157	1,217	1,695	1,652	-43
Transfers Out	250	250	295	295	0
Total Expenditures:	\$1,407	\$1,467	\$1,990	\$1,947	-\$43

**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 2015 is 0.7122 which is anticipated to generate \$62,708 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	130,310	96,917	100,485	62,708	-37,777
Miscellaneous Revenues	1,148	172	0	0	0
Less 5% Statutory Reduction	0	0	-5,024	-3,135	1,889
Other Sources	60	224	0	0	0
Fund Balance	0	0	90,913	126,055	35,142
Total Revenues:	\$131,518	\$97,313	\$186,374	\$185,628	-\$746
<u>Expenditures</u>					
Operating Expenses	66,854	66,348	133,959	133,211	-748
Capital Outlay	0	0	48,322	48,322	0
Transfers Out	3,047	4,579	4,093	4,095	2
Total Expenditures:	\$69,901	\$70,927	\$186,374	\$185,628	-\$746

**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 2015 is 1.3859 which is anticipated to generate \$49,291 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	46,704	35,660	52,269	49,291	-2,978
PY Delinquent Ad Valorem Tax	53	111	0	0	0
Miscellaneous Revenues	380	76	0	0	0
Less 5% Statutory Reduction	0	0	-2,613	-2,465	148
Other Sources	30	81	0	0	0
Fund Balance	0	0	21,000	24,363	3,363
Total Revenues:	\$47,166	\$35,926	\$70,656	\$71,189	\$533
<u>Expenditures</u>					
Operating Expenses	45,540	41,001	67,885	68,098	213
Transfers Out	2,523	2,928	2,771	3,091	320
Total Expenditures:	\$48,064	\$43,929	\$70,656	\$71,189	\$533

**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 2015 is 1.0425 which is anticipated to generate \$10,517 in revenues to provide the above service.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	8,597	4,788	8,717	10,517	1,800
PY Delinquent Ad Valorem Tax	53	47	0	0	0
Miscellaneous Revenues	142	50	0	0	0
Less 5% Statutory Reduction	0	0	-436	-526	-90
Other Sources	0	15	0	0	0
Fund Balance	0	0	1,400	0	-1,400
Total Revenues:	\$8,792	\$4,900	\$9,681	\$9,991	\$310
<u>Expenditures</u>					
Operating Expenses	6,425	7,388	8,229	8,460	231
Transfers Out	1,273	1,443	1,452	1,531	79
Total Expenditures:	\$7,698	\$8,831	\$9,681	\$9,991	\$310

**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 2015 is 0.2739 which is anticipated to generate \$918 in revenues to provide the above service. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	310	1,977	948	918	-30
Miscellaneous Revenues	2	0	0	0	0
Less 5% Statutory Reduction	0	0	-47	-46	1
Other Sources	0	1	0	0	0
Fund Balance	0	0	1,200	1,011	-189
Total Revenues:	\$312	\$1,979	\$2,101	\$1,883	-\$218
<u>Expenditures</u>					
Operating Expenses	1,074	1,096	1,923	1,728	-195
Transfers Out	135	151	178	155	-23
Total Expenditures:	\$1,209	\$1,247	\$2,101	\$1,883	-\$218

**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 No. 11-14 to exclude stormwater. Street lighting is the only service being provided.

REVENUES:

The millage rate for Fiscal Year 2015 is 0.2007 which is anticipated to generate \$2,376 in revenues to provide the above service. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	6,140	4,521	5,657	2,376	-3,281
Miscellaneous Revenues	54	10	0	0	0
Less 5% Statutory Reduction	0	0	-283	-119	164
Other Sources	0	11	0	0	0
Fund Balance	0	0	2,400	3,186	786
Total Revenues:	\$6,194	\$4,541	\$7,774	\$5,443	-\$2,331
<u>Expenditures</u>					
Operating Expenses	4,073	4,622	7,300	4,948	-2,352
Transfers Out	377	499	474	495	21
Total Expenditures:	\$4,450	\$5,121	\$7,774	\$5,443	-\$2,331

**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 No. 11-14 for the purpose of providing stormwater facilities and street lighting. Currently street lighting is the only service being provided.

REVENUES:

A millage rate for Fiscal Year 2015 was not adopted due to sufficient Fund Balance (\$12,647) to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	19,832	24,223	0	0	0
Miscellaneous Revenues	151	16	0	0	0
Other Sources	0	34	0	0	0
Fund Balance	0	0	22,000	12,647	-9,353
Total Revenues:	\$19,983	\$24,274	\$22,000	\$12,647	-\$9,353
<u>Expenditures</u>					
Operating Expenses	10,042	10,315	20,066	11,237	-8,829
Transfers Out	1,410	1,804	1,934	1,410	-524
Total Expenditures:	\$11,452	\$12,119	\$22,000	\$12,647	-\$9,353

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WESTMINSTER GARDENS**

COST CENTER SUMMARY - (9279):

TRENDS & ISSUES:

Westminister 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 2015 was not adopted due to sufficient Fund Balance (\$10,668) to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	120	-1	0	0	0
Fund Balance	0	0	11,200	10,668	-532
Total Revenues:	\$120	-\$1	\$11,200	\$10,668	-\$532
<u>Expenditures</u>					
Operating Expenses	249	264	11,200	10,668	-532
Total Expenditures:	\$249	\$264	\$11,200	\$10,668	-\$532

**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 2015 is 0.4973 which is anticipated to generate \$15,651 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	13,047	15,157	15,651	494
Miscellaneous Revenues	72	23	0	0	0
Less 5% Statutory Reduction	0	0	-758	-783	-25
Other Sources	120	0	0	0	0
Fund Balance	0	0	4,570	3,404	-1,166
Total Revenues:	\$192	\$13,070	\$18,969	\$18,272	-\$697
<u>Expenditures</u>					
Operating Expenses	14,335	14,448	18,186	17,455	-731
Transfers Out	500	500	783	817	34
Total Expenditures:	\$14,835	\$14,948	\$18,969	\$18,272	-\$697

**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 2015 is 0.3114 which is anticipated to generate \$1,341 in revenues to provide the above services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,111	316	1,551	1,341	-210
Miscellaneous Revenues	13	0	0	0	0
Less 5% Statutory Reduction	0	0	-78	-67	11
Other Sources	0	2	0	0	0
Total Revenues:	\$1,124	\$318	\$1,473	\$1,274	-\$199
<u>Expenditures</u>					
Operating Expenses	761	756	1,241	1,017	-224
Transfers Out	224	247	232	257	25
Total Expenditures:	\$985	\$1,003	\$1,473	\$1,274	-\$199

**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 2015 is 1.5428 which is anticipated to generate \$33,936 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	35,572	23,569	24,433	33,936	9,503
PY Delinquent Ad Valorem Tax	48	0	0	0	0
Miscellaneous Revenues	214	24	0	0	0
Less 5% Statutory Reduction	0	0	-1,222	-1,697	-475
Other Sources	30	62	0	0	0
Fund Balance	0	0	18,304	7,041	-11,263
Total Revenues:	\$35,864	\$23,655	\$41,515	\$39,280	-\$2,235
<u>Expenditures</u>					
Operating Expenses	24,864	24,334	38,288	36,053	-2,235
Transfers Out	3,240	3,425	3,227	3,227	0
Total Expenditures:	\$28,104	\$27,759	\$41,515	\$39,280	-\$2,235

**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 2015 is 2.5336 which is anticipated to generate \$122,433 in revenues to provide the above services and capital project. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	123,288	94,747	96,729	122,433	25,704
Miscellaneous Revenues	381	134	0	0	0
Less 5% Statutory Reduction	0	0	-4,836	-6,122	-1,286
Other Sources	0	213	0	0	0
Fund Balance	0	0	26,000	2,057	-23,943
Total Revenues:	\$123,669	\$95,094	\$117,893	\$118,368	\$475
<u>Expenditures</u>					
Operating Expenses	95,968	96,737	111,937	112,449	512
Transfers Out	3,904	6,355	5,956	5,919	-37
Total Expenditures:	\$99,872	\$103,092	\$117,893	\$118,368	\$475

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK TRAILS**

COST CENTER SUMMARY - (9352):

TRENDS & ISSUES:

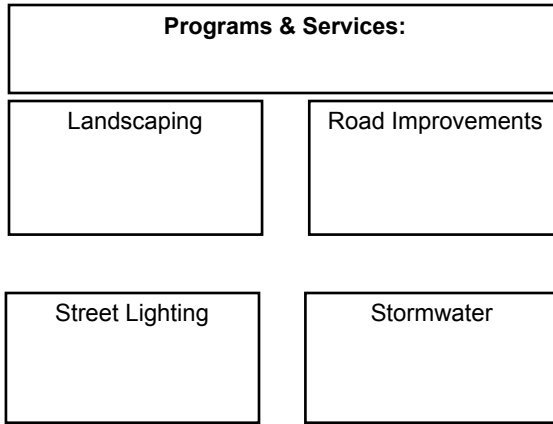
Hammock Trails MSTU was established through Ordinance No. 06-30, and amended by Ordinance No. 10-16 to provide repair, maintenance, and improvement of the stormwater management ponds located within the MSTU.

REVENUES:

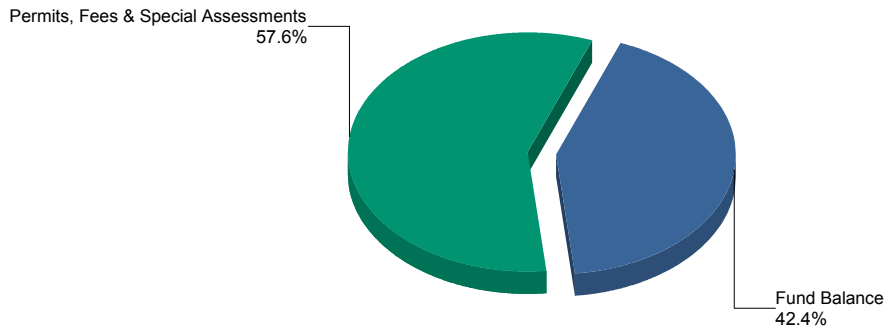
The millage rate for Fiscal Year 2015 is 1.2409 which is anticipated to generate \$35,847 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Current Ad Valorem Taxes	48,879	35,308	40,078	35,847	-4,231
Miscellaneous Revenues	191	19	0	0	0
Less 5% Statutory Reduction	0	0	-2,004	-1,792	212
Other Sources	0	84	0	0	0
Fund Balance	0	0	13,000	11,588	-1,412
Total Revenues:	\$49,070	\$35,412	\$51,074	\$45,643	-\$5,431
<u>Expenditures</u>					
Operating Expenses	37,833	35,016	48,808	43,310	-5,498
Transfers Out	2,547	2,471	2,266	2,333	67
Total Expenditures:	\$40,379	\$37,487	\$51,074	\$45,643	-\$5,431

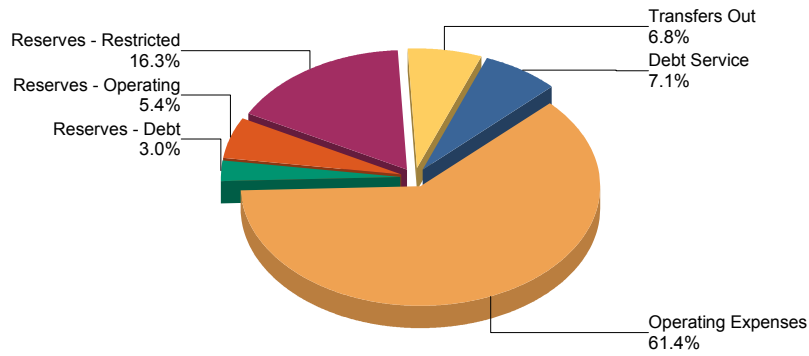
FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND



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. The FY15 budgeted amounts are based on current year trending cost of services and identifiable needs. The Transfers Out to the General Fund is for the support of administrative services. The Fund's overall budget reflects a decrease of 9.5%.

REVENUES:

Revenues collected from MSBU fees are non-ad valorem assessments and are recorded in the Special Assessments account. Various MSBUs utilize Fund Balance to provide authorized services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	38,275	60,945	44,987	34,210	-10,777
Miscellaneous Revenues	5,333	99	0	0	0
Less 5% Statutory Reduction	0	0	-2,249	-1,710	539
Fund Balance	0	0	21,041	25,226	4,185
Total Revenues:	\$43,608	\$61,044	\$63,779	\$57,726	\$-6,053
Expenditures					
Operating Expenses	25,674	31,396	44,073	35,464	-8,609
Capital Outlay	35,726	66,472	0	0	0
Debt Service	0	0	357	4,081	3,724
Transfers Out	53,446	3,591	7,740	3,921	-3,819
Reserves - Operating	0	0	3,120	3,132	12
Reserves - Debt	0	0	1,546	1,742	196
Reserves - Restricted	0	0	6,943	9,386	2,443
Total Expenditures:	\$114,846	\$101,459	\$63,779	\$57,726	\$-6,053

**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 2015 is \$94.39 per platted lot, which is anticipated to generate \$6,513 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	7,239	2,103	6,853	6,513	-340
Miscellaneous Revenues	119	11	0	0	0
Less 5% Statutory Reduction	0	0	-343	-326	17
Fund Balance	0	0	1,860	2,197	337
Total Revenues:	\$7,359	\$2,114	\$8,370	\$8,384	\$14
<u>Expenditures</u>					
Operating Expenses	4,629	4,482	6,870	6,884	14
Transfers Out	1,500	1,500	1,500	1,500	0
Total Expenditures:	\$6,129	\$5,982	\$8,370	\$8,384	\$14

**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 2015 is \$10.87 per platted lot, which is anticipated to generate \$587 in revenues to provide the above services. The FY15 rate decrease is due to the appropriation of Fund Balance which helped to offset the MSBU rate.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,832	1,392	2,666	587	-2,079
Miscellaneous Revenues	25	8	0	0	0
Less 5% Statutory Reduction	0	0	-133	-29	104
Fund Balance	0	0	0	1,362	1,362
Total Revenues:	\$1,857	\$1,400	\$2,533	\$1,920	-\$613
<u>Expenditures</u>					
Operating Expenses	1,213	1,190	2,033	1,420	-613
Transfers Out	500	500	500	500	0
Total Expenditures:	\$1,713	\$1,690	\$2,533	\$1,920	-\$613

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FANNIE BASS**

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. This MSBU is currently inactive.

REVENUES:

No assessment rate was adopted for Fiscal Year 2015. There is a Fund Balance of \$3,132.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	53	12	0	0	0
Fund Balance	0	0	3,120	3,132	12
Total Revenues:	\$53	\$12	\$3,120	\$3,132	\$12
<u>Expenditures</u>					
Reserves - Operating	0	0	3,120	3,132	12
Total Expenditures:	\$0	\$0	\$3,120	\$3,132	\$12

**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 2015 is \$193.15 per platted lot, which is anticipated to generate \$18,542 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	29,203	10,718	26,839	18,542	-8,297
Miscellaneous Revenues	424	52	0	0	0
Less 5% Statutory Reduction	0	0	-1,342	-927	415
Fund Balance	0	0	11,000	10,930	-70
Total Revenues:	\$29,627	\$10,770	\$36,497	\$28,545	-\$7,952
<u>Expenditures</u>					
Operating Expenses	19,742	20,903	34,997	27,045	-7,952
Transfers Out	1,500	1,500	1,500	1,500	0
Total Expenditures:	\$21,242	\$22,403	\$36,497	\$28,545	-\$7,952

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
OLD OAK TRAIL**

COST CENTER SUMMARY - (9359):

TRENDS & ISSUES:

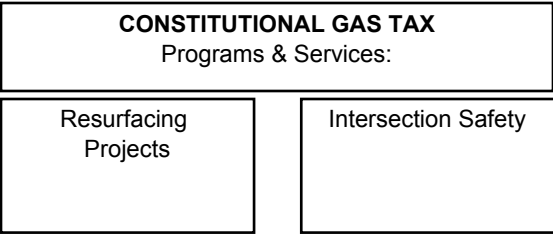
Resolution 12-095R authorized the imposition of a special assessment for road improvements on Old Oak Trail. This MSBU was established for funding construction of Initial Road Improvements and Resurfacing Improvements on Old Oak Trail. The initial road improvement was funded by a loan and will be repaid through an assessment to property owners 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:

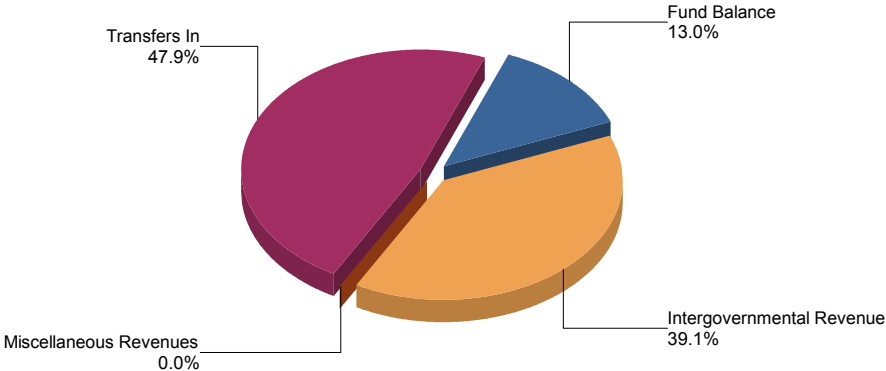
The non-ad valorem assessment Road Improvement & Resurfacing rate for Fiscal Year 2015 is \$1,323.24 per platted lot and the rate for only resurfacing is \$335.40, which is anticipated to generate in revenues to provide the above services. Also, Fund Balance provides funding for future planned resurfacing improvements.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	46,732	8,629	8,568	-61
Miscellaneous Revenues	0	16	0	0	0
Less 5% Statutory Reduction	0	0	-431	-428	3
Fund Balance	0	0	5,061	7,605	2,544
Total Revenues:	\$0	\$46,748	\$13,259	\$15,745	\$2,486
<u>Expenditures</u>					
Operating Expenses	0	200	173	115	-58
Capital Outlay	0	66,472	0	0	0
Debt Service	0	0	357	4,081	3,724
Transfers Out	0	2	4,240	421	-3,819
Reserves - Debt	0	0	1,546	1,742	196
Reserves - Restricted	0	0	6,943	9,386	2,443
Total Expenditures:	\$0	\$66,674	\$13,259	\$15,745	\$2,486

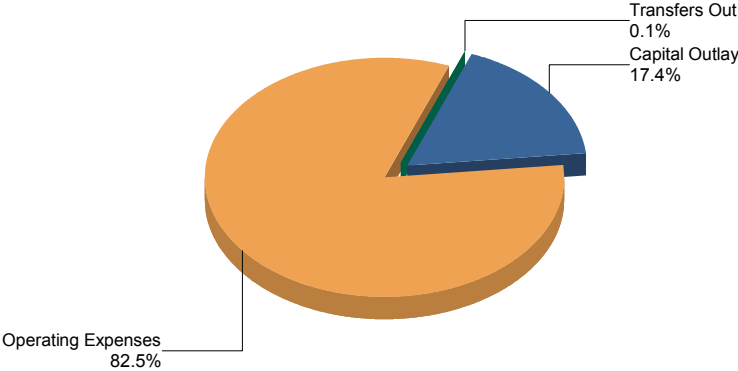
FUND 154-CONSTITUTIONAL GAS TAX FUND



Revenues



Expenditures



FUND 154-CONSTITUTIONAL GAS TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

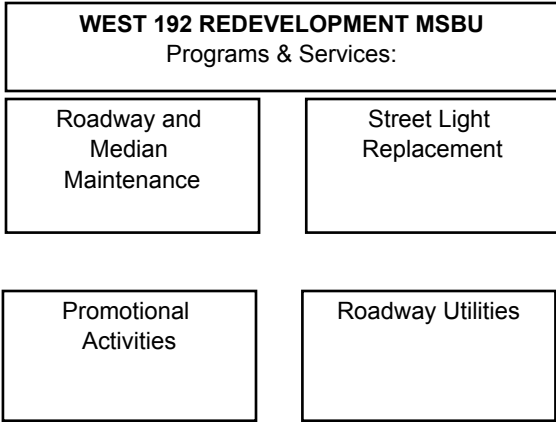
The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects and other transportation related expenditures such as traffic signals, road and bridge vehicle replacement and miscellaneous road maintenance. The Operating budget reflects an appropriation of \$7.2 million for road resurfacing, which includes a project to resurface Thacker Avenue. Also included in Operating is \$750,000 for Dirt Road Paving. Capital Outlay includes funding for Vehicle Replacement as well as ongoing capital projects.

REVENUES:

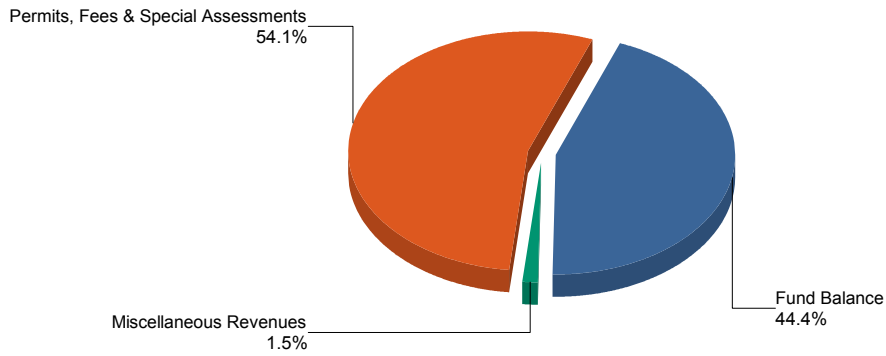
The major revenue source is the 2 cent tax per gallon on motor fuel. For FY15, revenues are based on a projection provided by the Department of Revenue. Additionally, a transfer of \$4.7 million from the Solid Waste Fund (Fund 401) is also included as the revenue generated in this Fund is not sufficient to cover project costs.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	3,577,764	3,672,189	3,651,668	3,902,632	250,964
Miscellaneous Revenues	31,400	343,992	7,500	4,650	-2,850
Less 5% Statutory Reduction	0	0	-182,958	-195,364	-12,406
Transfers In	1,500,000	3,750,000	1,710,000	4,772,929	3,062,929
Fund Balance	0	0	1,433,400	1,291,772	-141,628
Total Revenues:	\$5,109,164	\$7,766,181	\$6,619,610	\$9,776,619	\$3,157,009
Expenditures					
Operating Expenses	3,575,675	4,412,257	4,214,099	8,070,206	3,856,107
Capital Outlay	20,450	1,932,208	774,139	1,701,075	926,936
Transfers Out	1,594,465	1,631,125	1,631,372	5,338	-1,626,034
Total Expenditures:	\$5,190,589	\$7,975,590	\$6,619,610	\$9,776,619	\$3,157,009

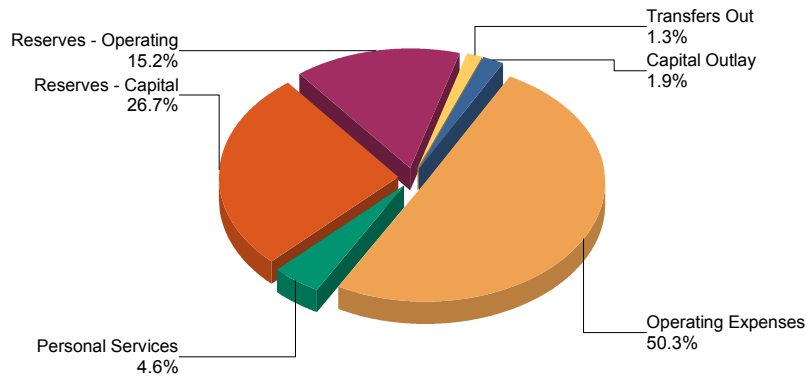
FUND 155-WEST 192 MSBU PHASE I



Revenues



Expenditures



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. This Fund supports 3.15 FTEs which is a decrease of 0.4 from the FY14 Adopted Budget due to the reallocation of the Senior Accounting Technician position. Personal Services decreased as a result of the FTE reduction and was offset slightly by a 2.5% Cost of Living Adjustment (COLA). Operating Expenses decreased primarily due to reductions in Utility and Repair & Maintenance expenses. Capital Outlay increased to provide funding for a vehicle replacement and street light replacement. Transfers Out, which reimburses the General Fund for all central services expenses, decreased from the FY14 Adopted Budget. Reserves for Operating have been established in accordance with the Budget Policy. Reserves for Capital are committed for Capital expenditures; specific projects not identified. Overall, the FY15 Budget increased 2.1% from the FY14 Adopted Budget.

REVENUES:

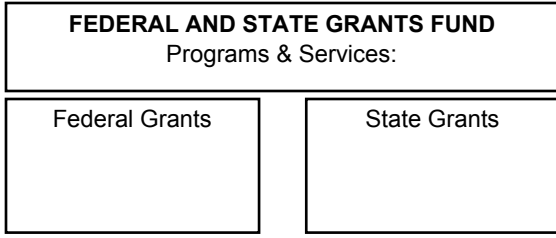
Revenue is received from a special assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area to fund multiple services. Additional sources include Miscellaneous Revenues, which reflects Interest earned on bank balances, and Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	1,250,660	1,690,555	1,626,022	2,425,241	799,219
Miscellaneous Revenues	273,073	175,964	180,533	64,981	-115,552
Less 5% Statutory Reduction	0	0	-90,328	-124,511	-34,183
Transfers In	43,228	2,128	0	0	0
Other Sources	12,413	28,374	0	0	0
Fund Balance	0	0	2,549,421	1,988,822	-560,599
Total Revenues:	\$1,579,374	\$1,897,021	\$4,265,648	\$4,354,533	\$88,885
Expenditures					
Personal Services	174,480	200,990	210,857	199,379	-11,478
Operating Expenses	3,282,565	2,066,294	2,247,223	2,192,378	-54,845
Capital Outlay	0	3,620	60,000	81,025	21,025
Transfers Out	81,726	75,748	65,369	55,450	-9,919
Reserves - Operating	0	0	617,000	662,217	45,217
Reserves - Capital	0	0	1,065,199	1,164,084	98,885
Total Expenditures:	\$3,538,771	\$2,346,652	\$4,265,648	\$4,354,533	\$88,885

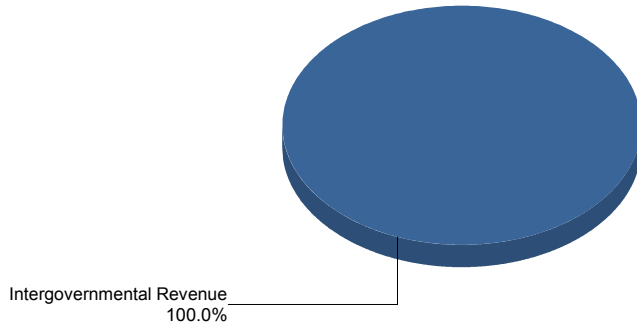
PERSONNEL

	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	3.60	3.55	3.55	3.15	-0.40
Total Personnel:	3.60	3.55	3.55	3.15	-0.40

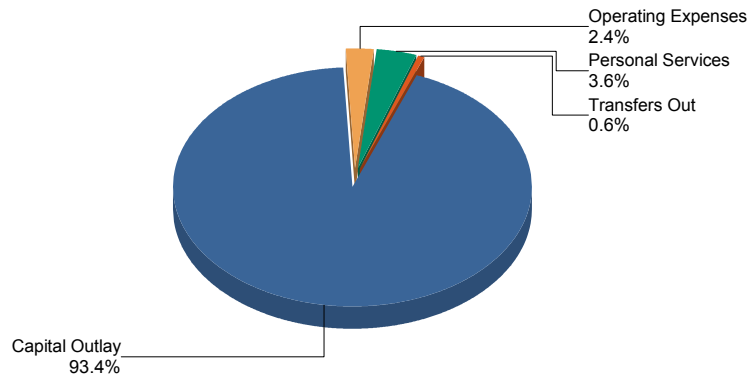
FUND 156-FEDERAL AND STATE GRANTS FUND



Revenues



Expenditures



FUND 156-FEDERAL AND STATE GRANTS FUND

FUND SUMMARY:

TRENDS & ISSUES:

All Federal, State and private grants awarded to the County are appropriated to this Fund. Per the requirements of each grant, expenses are regulated. Overall, Operating Expenditures decreased by 34.52% over the FY14 Adopted Budget as grant awards were not received prior to adoption. This Fund supports 3.50 FTEs, which is a 1.75 increase over the FY14 Adopted Budget.

REVENUES:

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

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	39,082	2,463,665	7,898,927	5,176,116	-2,722,811
Miscellaneous Revenues	0	159	0	0	0
Fund Balance	0	0	5,944	0	-5,944
Total Revenues:	\$39,082	\$2,463,824	\$7,904,871	\$5,176,116	\$-2,728,755
Expenditures					
Personal Services	0	0	72,132	186,844	114,712
Operating Expenses	0	15,909	78,139	122,791	44,652
Capital Outlay	39,082	2,285,861	7,717,768	4,834,808	-2,882,960
Grants and Aids	0	112,547	5,944	0	-5,944
Transfers Out	0	49,508	30,888	31,673	785
Total Expenditures:	\$39,082	\$2,463,824	\$7,904,871	\$5,176,116	\$-2,728,755

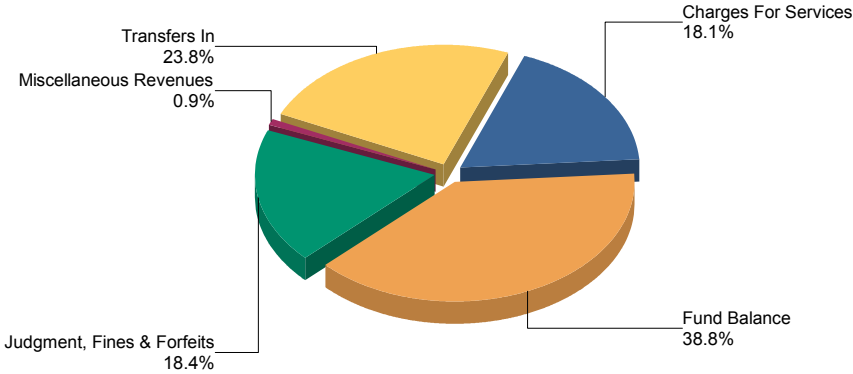
PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 -FY14:
Full Time:	0.00	0.00	1.25	3.00	1.75
Part Time:	0.00	0.00	0.50	0.50	0.00
Total Personnel:	0.00	0.00	1.75	3.50	1.75

FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

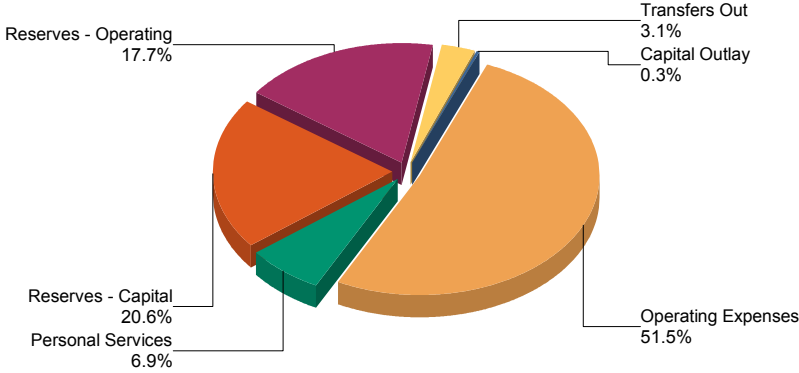
INTERGOVERNMENTAL RADIO COMMUNICATIONS

Maintain the 800MHz Radio System

Revenues



Expenditures



FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS
GOALS AND OBJECTIVES

GOAL 1: Strive to provide and manage mobile and portable radio communications for Osceola County, including our partner agencies

Objectives:

1. Develop an annual plan for tower site building and ground maintenance
2. Obtain funding for implementation of Phase 2 of communications upgrade plan
3. Continue with updating of the Mission Critical Management (MCM) system

GOAL 2: To maintain liaison and relationships with local, regional, state, and federal allied agencies that deal with radio communications.

Objectives:

1. Initiate the use of 21st Century Mass Alerting Program for notification of our partners regarding radio communications issues
2. Continue reprogramming of public safety (Law enforcement) radios to ensure we are compatible with the Region 5 radio initiative
3. Coordinate with County Information Technology for back-up of the MCM system

GOAL 3: Pursue public/private partnerships for ownership and maintenance of selected radio tower sites throughout the County.

Objectives:

1. Develop long-range plan for radio tower partnerships based on projected County growth
2. Explore different purchasing venues to ensure cost competitiveness for commonly used radio and tower parts

FY 2014 Intergovernmental Communications Successes

- Completed structural upgrade of four (4) radio towers
- Brought on-line a Digital vehicle repeater (DRVS) for Osceola County Fire-Rescue
- All public safety radios have interoperability capabilities with surrounding counties
- All fire-rescue subscriber radios reprogrammed to conform with the Region 5 radio plan

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. Fund 158 includes cost centers 1247-IT Infrastructure, 4125-Facilities Management and 9820-Countywide Communications. Personal Services increased 1.05% over the FY14 Adopted Budget due to the 2.5% COLA and adjustments to Retirement and Workers Compensation. Operating Expenses increased 3.82% primarily based on Rental and Leases and Repair and Maintenance for system upgrades for Motorola. Capital Outlay increased by 91.23%, or \$3,578, for costs associated with an Analyzer Auto Tune software. The FY15 budget supports 2.20 FTEs which remains unchanged from the FY14 Adopted Budget. Transfers Out are associated with the cost allocation plan. Reserves Operating have been established in accordance with Budget Policy. Reserves Capital are committed for Capital expenditures; specific projects are not identified.

REVENUES:

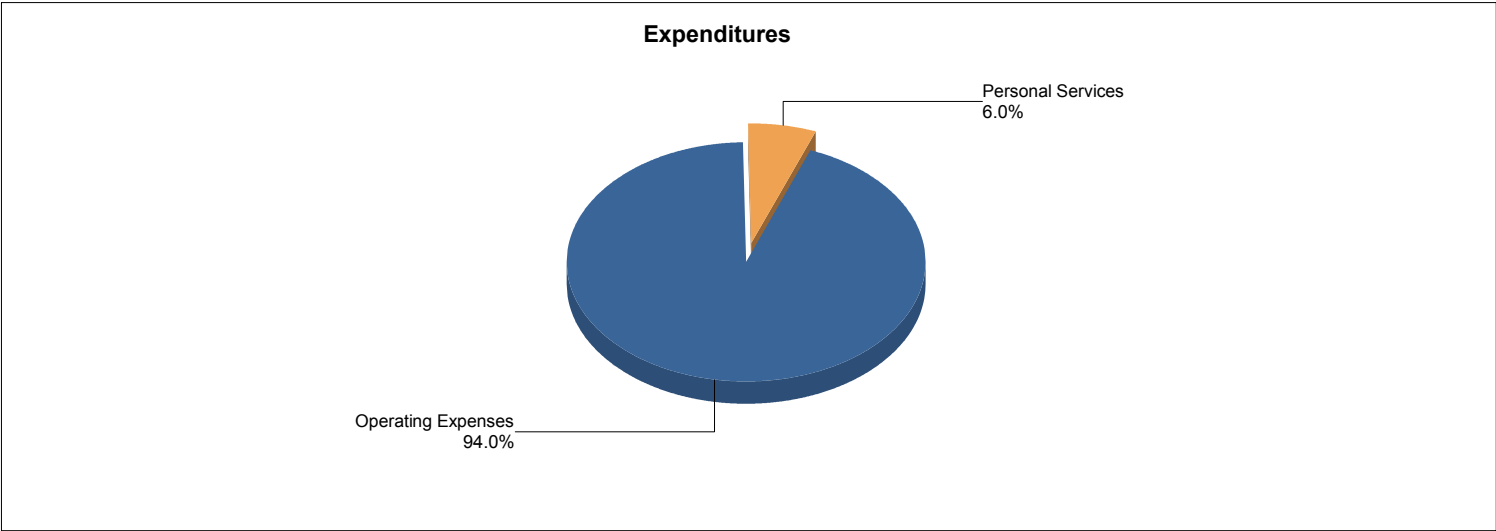
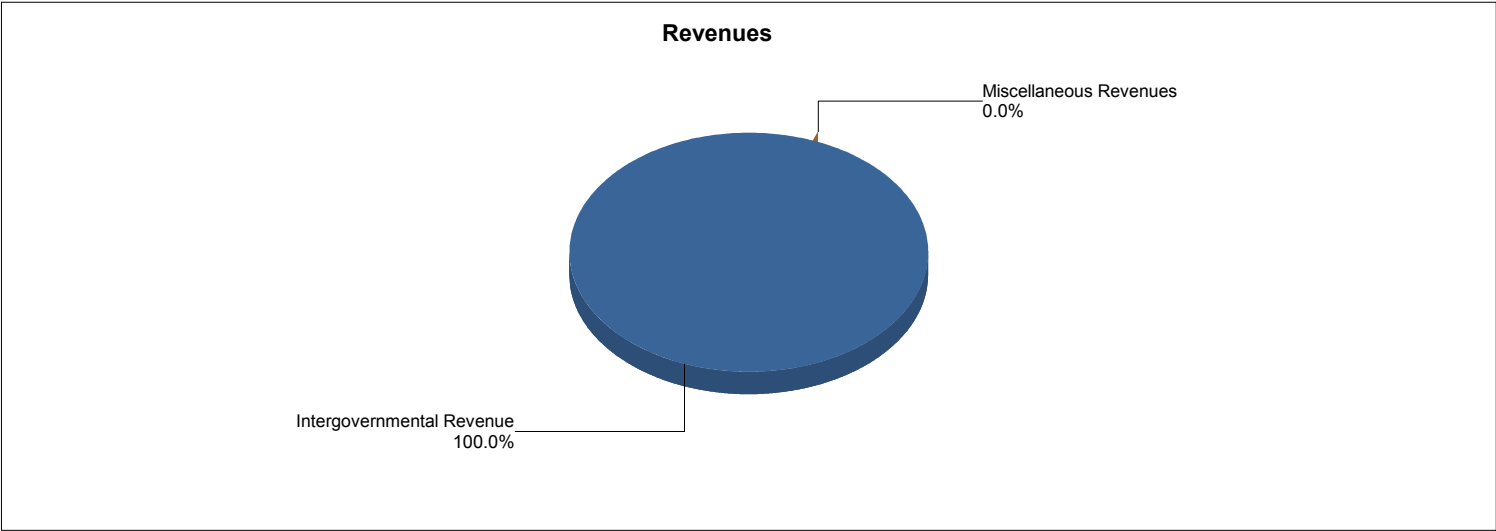
Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal agreements with other users of the system, such as KUA, OUC, OHP, City of St. Cloud, City of Kissimmee, Toho Water Authority and the Osceola School District, who pay for the service they receive. Additional revenues include Transfers In from other BOCC Funds, interest on bank balances and Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	330,208	327,044	572,278	552,419	-19,859
Judgment, Fines & Forfeits	538,360	563,315	540,000	560,000	20,000
Miscellaneous Revenues	52,506	45,656	49,986	26,737	-23,249
Less 5% Statutory Reduction	0	0	-58,113	-56,958	1,155
Transfers In	293,870	293,535	626,031	725,195	99,164
Fund Balance	0	0	1,438,359	1,179,640	-258,719
Total Revenues:	\$1,214,943	\$1,229,549	\$3,168,541	\$2,987,033	\$-181,508
Expenditures					
Personal Services	284,426	256,045	203,148	205,291	2,143
Operating Expenses	643,973	692,547	1,481,003	1,537,627	56,624
Capital Outlay	0	76,243	3,922	7,500	3,578
Transfers Out	120,264	102,936	66,403	91,663	25,260
Reserves - Operating	0	0	466,466	530,000	63,534
Reserves - Capital	0	0	947,599	614,952	-332,647
Total Expenditures:	\$1,048,662	\$1,127,770	\$3,168,541	\$2,987,033	\$-181,508

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	3.50	3.20	2.20	2.20	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	3.50	3.20	2.20	2.20	0.00

FUND 168-SECTION 8 FUND

SECTION 8 Programs & Services:	
Housing Assistance	Community Outreach Programs



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. This Fund supports 9.8 FTEs, an increase of 1.4 FTEs from the FY14 Adopted Budget due to re-allocated positions within the Department. Personal Services increased due a 2.5% Cost of Living Adjustment (COLA), changes to the Retirement contribution rates set by the State and increases to FTEs. Operating expenses increased 14% 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. These expenses, however, are offset by HUD payments to the County.

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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	8,349,871	9,322,873	8,789,692	10,062,656	1,272,964
Miscellaneous Revenues	9,147	7,540	870	870	0
Transfers In	2,003	1,466	0	0	0
Total Revenues:	\$8,361,022	\$9,331,879	\$8,790,562	\$10,063,526	\$1,272,964
Expenditures					
Personal Services	427,141	472,117	490,856	603,077	112,221
Operating Expenses	7,743,214	8,723,314	8,298,206	9,460,449	1,162,243
Capital Outlay	0	0	1,500	0	-1,500
Total Expenditures:	\$8,170,356	\$9,195,431	\$8,790,562	\$10,063,526	\$1,272,964

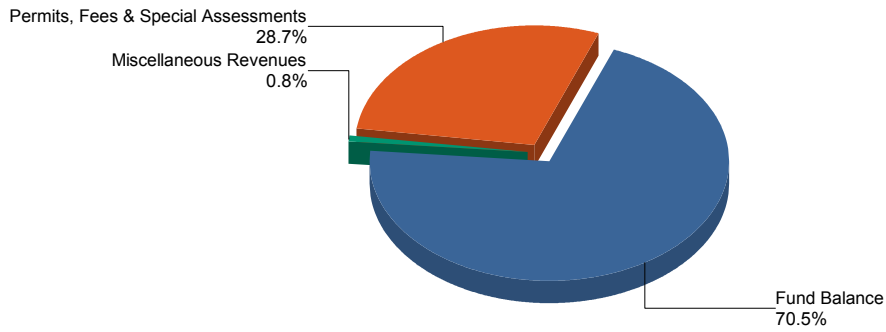
PERSONNEL

	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	8.40	8.40	8.40	8.80	0.40
Part Time:	0.00	0.00	0.00	1.00	1.00
Total Personnel:	8.40	8.40	8.40	9.80	1.40

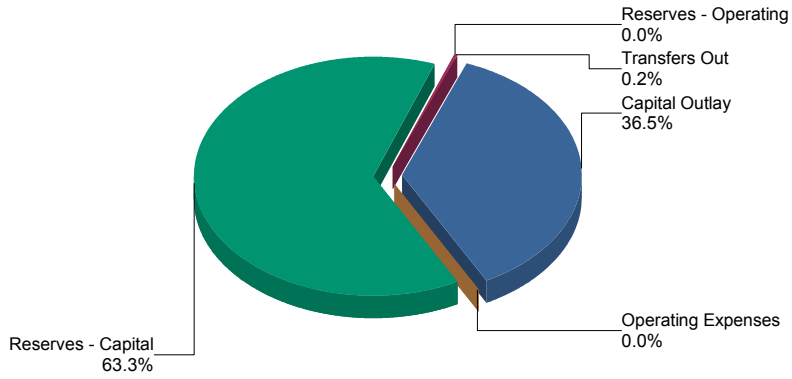
FUND 177-FIRE IMPACT FEE FUND

FIRE IMPACT FEE FUND Programs & Services:	
Capital Purchases	Reserves

Revenues



Expenditures



FUND 177-FIRE IMPACT FEE FUND

FUND SUMMARY:

TRENDS & ISSUES:

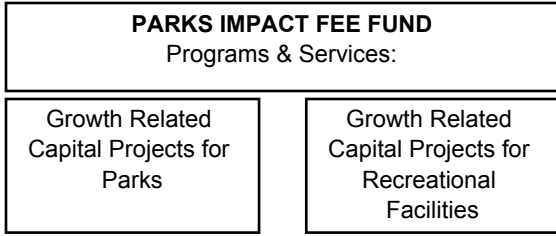
The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. Fees are collected in accordance with Ordinance No. 06-09 which establishes the Fire Rescue Impact Fee. Collected revenue funds growth-necessitated capital improvements to the Fire Rescue System. Examples of allowable uses include, but are not limited to, land acquisition, fees for architecture, engineering, surveying, design, construction plan preparation and site development. In addition, the County may retain up to 1.5% of Fire Rescue Impact fees collected or the actual cost associated with the administration of the fee. The major expenditures in FY15 are an allocation of \$1,125,000 for the Reunion Area Fire Station.

REVENUES:

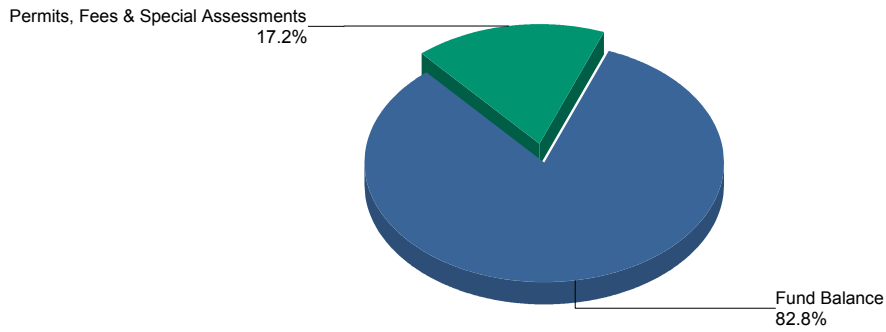
Impact Fees are levied on new commercial and residential development that increase the burden on the County's Fire Rescue System due to demand for service and call volume. The methodology and rates to collect revenues for this fund were developed during Fiscal Year 2003. Revenue is estimated to increase by 116.36% from the FY14 Adopted Budget based on Fund Balance, and projections for permits, fees and special assessments.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	81,527	217,285	135,000	897,011	762,011
Miscellaneous Revenues	8,904	927	4,485	25,562	21,077
Less 5% Statutory Reduction	0	0	-6,974	-46,129	-39,155
Fund Balance	0	0	1,291,362	2,204,274	912,912
Total Revenues:	\$90,431	\$218,212	\$1,423,873	\$3,080,718	\$1,656,845
Expenditures					
Operating Expenses	224	26	900	225	-675
Capital Outlay	0	0	0	1,125,000	1,125,000
Transfers Out	635,343	4,051	3,256	6,057	2,801
Reserves - Operating	0	0	0	90	90
Reserves - Capital	0	0	1,419,717	1,949,346	529,629
Total Expenditures:	\$635,567	\$4,077	\$1,423,873	\$3,080,718	\$1,656,845

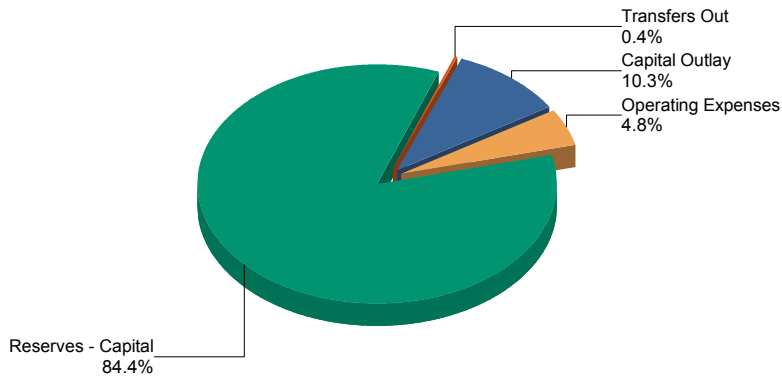
FUND 178-PARKS IMPACT FEE FUND



Revenues



Expenditures



FUND 178-PARKS IMPACT FEE FUND

FUND SUMMARY:

TRENDS & ISSUES:

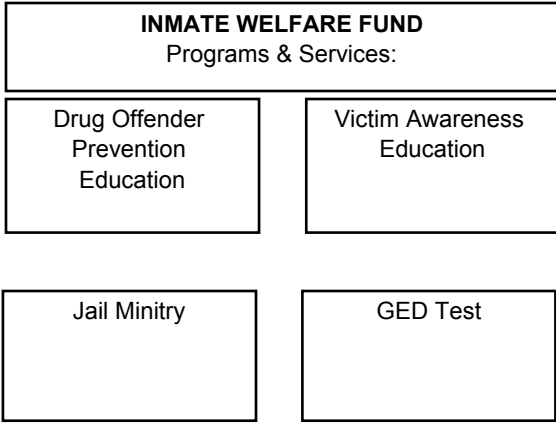
The Parks Impact Fee Fund accounts for revenues and appropriations realized from growth related impact that the County currently levies on developments affecting the County's park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities. Overall Operating Expenditures increased 53.14% from the FY14 Adopted Budget. This increase includes the expense for consultant services for the Countywide Park Plan as well as Capital Outlay for projects for Greenways and Trails and 65th Infantry Park. In addition, Reserves were adjusted per budget policy.

REVENUES:

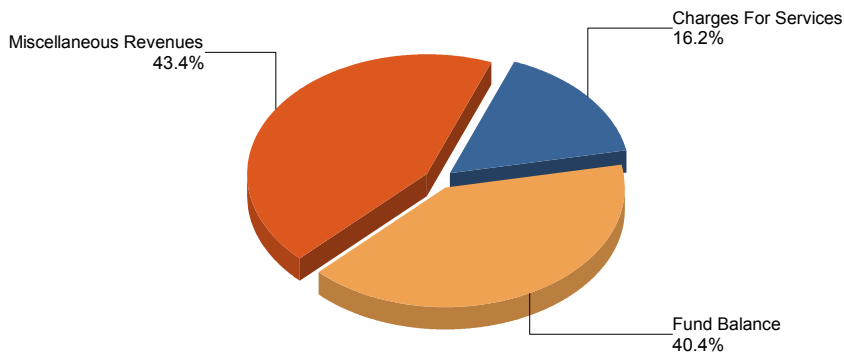
The main revenue source to the Fund is from impact fees collected on new developments. Revenue in FY15 is estimated to increase by 75.27% over the FY14 Adopted Budget.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	322,083	951,808	612,200	1,072,995	460,795
Miscellaneous Revenues	17,088	2,748	13,300	0	-13,300
Less 5% Statutory Reduction	0	0	-31,275	-53,651	-22,376
Transfers In	210,000	0	0	0	0
Fund Balance	0	0	3,449,518	5,173,297	1,723,779
Total Revenues:	\$549,171	\$954,556	\$4,043,743	\$6,192,641	\$2,148,898
Expenditures					
Operating Expenses	959	14	0	300,000	300,000
Capital Outlay	0	7,279	173,148	640,281	467,133
Transfers Out	25,777	15,940	16,467	24,241	7,774
Reserves - Capital	0	0	3,854,128	5,228,119	1,373,991
Total Expenditures:	\$26,736	\$23,233	\$4,043,743	\$6,192,641	\$2,148,898

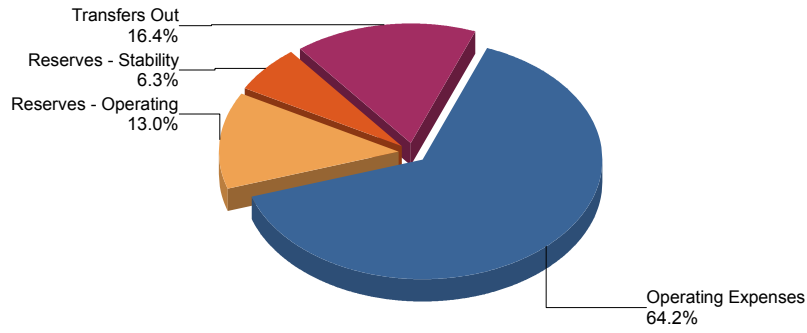
FUND 180-INMATE WELFARE FUND



Revenues



Expenditures



**FUND 180 – INMATE WELFARE FUND
GOALS AND OBJECTIVES**

FY15 Goals & Objectives:

Goal 1 - To develop knowledge, abilities, and skills of Staff for their current positions and future goals and opportunities.

Objectives:

- Establish a succession plan to develop all civilian corrections staff.
- Develop an FTO based training program for civilian corrections staff.
- Update all post orders and operating procedures for the Inmate Services Division.

Measures:

- Increase the number of training opportunities for staff and supervisors.
- Increase knowledge and information sharing between departments.
- Increase in staff retention.

Goal 2 - To increase the use of technology and innovative practices effectively.

Objectives:

- Establish the use of evolving technology to include jail management system upgrades.
- Implement and automate the use of the Pretrial Release risk assessment instrument and the
- ORAS instrument to determine risk/needs of the inmate population.
- Establish the utilization of electronic arrest affidavits by law enforcement.

Measures:

- Data is accurate and updated such that the system is reliable.
- See an increase in electronic information usage and decrease in hard copy documentation.
- System is user-friendly according to stakeholders.

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

Objectives:

- Implement the use of evidence-based practices and re-entry initiatives to reduce recidivism.
- Increase inmate assessments and interviews prior to initial appearances to determine nonmonetary release eligibility in accordance with state statute and administrative orders.
- Increase the number of inmates participating in Pretrial Release and the Home Confinement Program in accordance with administrative orders.

Measures:

- See a reduction in jail beds used.

- See a reduction in the overall length of stay.
- See an increase in non-monetary (ROR/PTR) inmate releases.

FY14 Accomplishments:

- GPS installed for Home confinement vehicles
- Increase inmate Programing
- Hired Jail Public Information Officer
- Supervisory Management Training
- Purchase of equipment for staff (computer equipment, security equipment, etc.)
- Passing the FMJS inspection
- Passing PREA inspection
- Video Visitation
- Remote Visitation
- Paperless requests and grievances
- Fill up vacancies with 29 Certified Officers and 14 Civilians this fiscal year

FUND 180-INMATE WELFARE FUND

FUND SUMMARY:

TRENDS & ISSUES:

Pursuant to Florida Statute 951.23(9), a commissary may be operated in a County detention facility. Commissary revenue is deposited into the Inmate Welfare Fund and 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 testing and research material to those requiring detention or supervision. This fund includes Cost Centers 2112-Inmate Welfare Fund and 2113-Print Shop. Operating Expenditures decreased from the FY14 Adopted Budget by 11.90%, or \$62,311, based on current activity. Transfers out and reserves were adjusted per Budget Policy. There are no Personal Services associated with this Fund.

REVENUES:

The County currently has a contract with Keefe Commissary Network, LLC to provide inmate commissary services. In accordance with the agreement, 37% of the sales generated are deposited into the Inmate Welfare Fund. Other revenues are received from charges for printing services, interest and Fund Balance. Revenue and Fund Balance decreased from the FY14 Adopted Budget by 11.76%, or \$62,311 based on current year activity.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Charges For Services	278,663	54,355	58,552	76,469	17,917
Miscellaneous Revenues	3,170	192,767	265,899	204,495	-61,404
Less 5% Statutory Reduction	0	0	-16,223	-3,823	12,400
Fund Balance	0	0	221,672	190,448	-31,224
Total Revenues:	\$281,833	\$247,122	\$529,900	\$467,589	-\$62,311
<u>Expenditures</u>					
Operating Expenses	261,657	309,830	341,000	300,420	-40,580
Capital Outlay	0	33,380	0	0	0
Transfers Out	12,235	14,729	90,998	76,760	-14,238
Reserves - Operating	0	0	90,793	60,914	-29,879
Reserves - Restricted	0	0	7,109	0	-7,109
Reserves - Stability	0	0	0	29,495	29,495
Total Expenditures:	\$273,892	\$357,938	\$529,900	\$467,589	-\$62,311

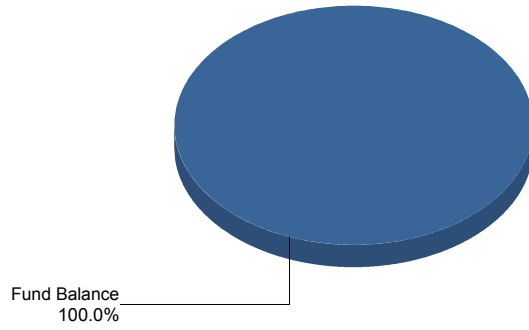
PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Total Personnel:					

FUND 182-ROAD IMPACT FEE ZONE 2

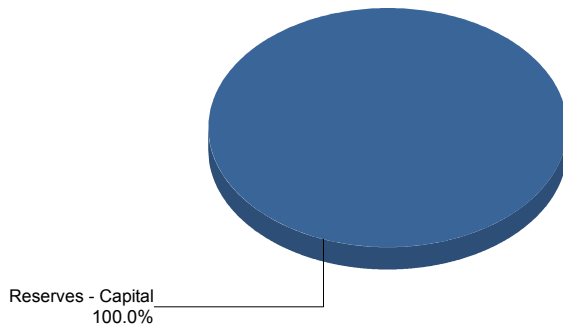
ROAD IMPACT FEE ZONE 2
Programs & Services:

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 only item included in the FY15 Adopted Budget is the \$4.9 million refund for the developer obligation associated with Ginn.

REVENUES:

Due to the repeal of the Impact Fee Ordinance, no revenue other than Fund Balance is budgeted for FY15.

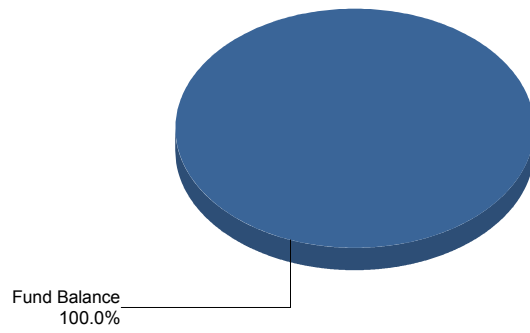
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	30,775	1,631	0	0	0
Miscellaneous Revenues	61,378	615	0	0	0
Transfers In	8,500	0	0	0	0
Fund Balance	0	0	4,900,000	4,900,000	0
Total Revenues:	\$100,653	\$2,246	\$4,900,000	\$4,900,000	\$0
Expenditures					
Operating Expenses	130,343	0	0	0	0
Capital Outlay	1,383,613	263,770	0	0	0
Transfers Out	1,854,915	5,118,272	0	0	0
Reserves - Capital	0	0	4,900,000	4,900,000	0
Total Expenditures:	\$3,368,872	\$5,382,042	\$4,900,000	\$4,900,000	\$0

FUND 183-ROAD IMPACT FEE ZONE 3

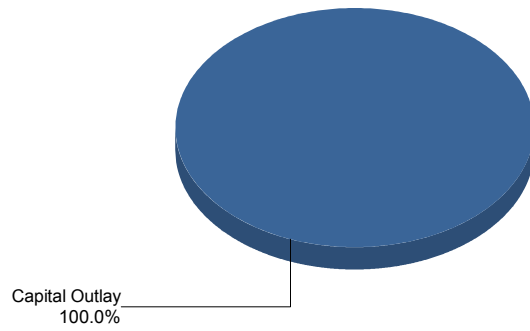
ROAD IMPACT FEE ZONE 3
Programs & Services:

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. Pleasant Hill Road/17-92 Intersection budget has been carried forward from FY14 to be continued in FY15 without interruption.

REVENUES:

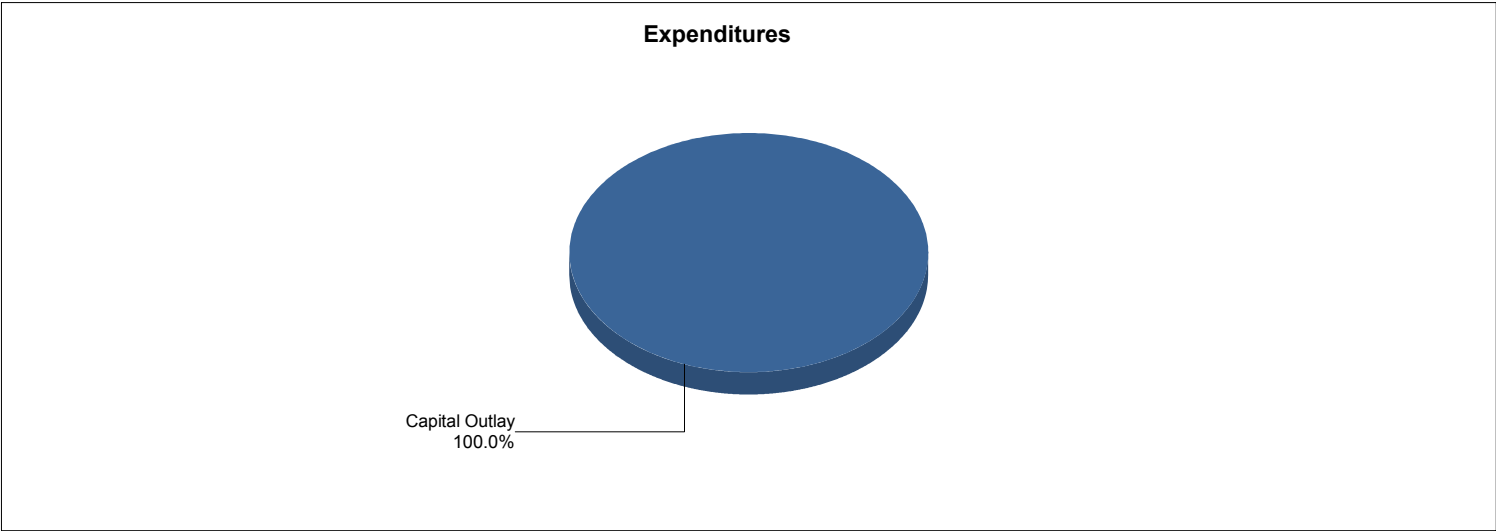
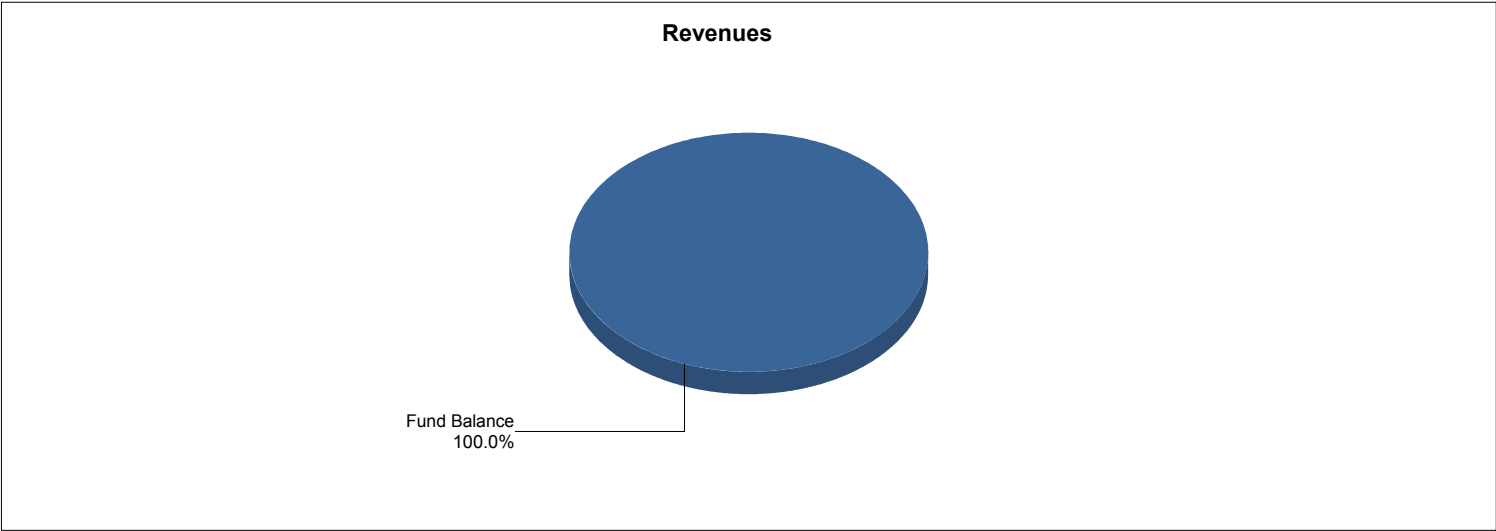
Due to the repeal of the Impact Fee Ordinance, no revenue other than Fund Balance is budgeted for FY15.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	23,399	11,969	0	0	0
Miscellaneous Revenues	122,802	-12	0	0	0
Transfers In	9,703	0	0	0	0
Fund Balance	0	0	31,021	29,543	-1,478
Total Revenues:	\$155,904	\$11,957	\$31,021	\$29,543	\$-1,478
Expenditures					
Operating Expenses	3,704	0	0	0	0
Capital Outlay	893,399	4,421,302	31,021	29,543	-1,478
Transfers Out	110,006	14,147,223	0	0	0
Total Expenditures:	\$1,007,109	\$18,568,525	\$31,021	\$29,543	\$-1,478

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. Neptune Road/Corridor budget has been carried forward from FY14 to be continued in FY15 without interruption.

REVENUES:

Due to the repeal of the Impact Fee Ordinance, no revenue other than Fund Balance is budgeted for FY15.

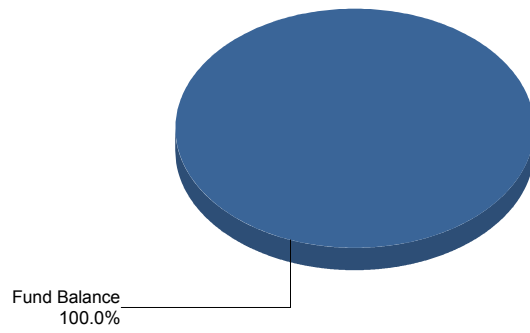
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	21,720	7,914	0	0	0
Miscellaneous Revenues	16,469	-2,364	0	0	0
Transfers In	9,160,809	0	0	0	0
Fund Balance	0	0	399,508	384,507	-15,001
Total Revenues:	\$9,198,998	\$5,550	\$399,508	\$384,507	\$-15,001
Expenditures					
Capital Outlay	49,059	50,713	399,508	384,507	-15,001
Transfers Out	2,420,971	753,669	0	0	0
Total Expenditures:	\$2,470,030	\$804,382	\$399,508	\$384,507	\$-15,001

FUND 187-ROAD IMPACT FEE POINCIANA OVERLAY

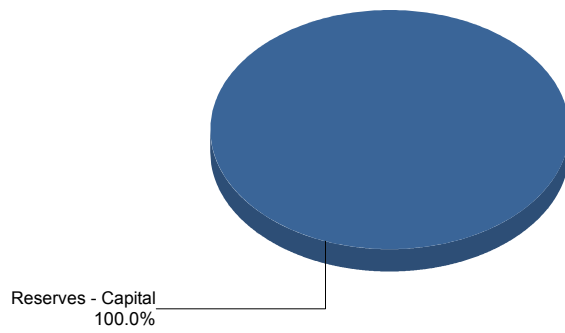
ROAD IMPACT FEE POINCIANA OVERLAY Programs & Services:

Growth Related
Transportation
Improvements

Revenues



Expenditures



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. This funding was repealed per Ordinance 12-31; however, any balances need to be applied to widen Marigold Avenue from two-lanes to four-lanes. There are no projects requested for FY15.

REVENUES:

The only revenue budgeted for FY15 is Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Miscellaneous Revenues	2,801	1,674	0	0	0
Fund Balance	0	0	444,052	444,537	485
Total Revenues:	\$2,801	\$1,674	\$444,052	\$444,537	\$485
Expenditures					
Transfers Out	1,444	2,132	0	0	0
Reserves - Capital	0	0	444,052	444,537	485
Total Expenditures:	\$1,444	\$2,132	\$444,052	\$444,537	\$485

Debt Service Funds

Table of Contents

Fund - Fund Title	Page
Debt Service Fund Group Description	1
202 – Debt Service Sales Tax Revenue Bonds 2009 Fund.....	2
204 – TDT Tax Bonds Series 2012	4
210 – Debt Service West 192 IIC Fund	6
234 – Save Osceola GO Bonds Series 2006 Debt Service Fund	8
235 – Infrastructure Sales Tax Bond 2007 Debt Service Fund.....	10
236 – Capital Improvement Revenue Bonds Series 2009 Fund.....	12
237 – Sales Tax Revenue Refunding Bonds Series 2010 Fund.....	14
238 – GO Bond Series 2010 Debt Service Fund	16
239 – Infrastructure Sales Tax Revenue Refunding 2011 Debt Service Fund ..	18
240 – TDT Revenue Refunding Bonds Series 2012 Debt Service Fund	20

DEBT SERVICE FUNDS

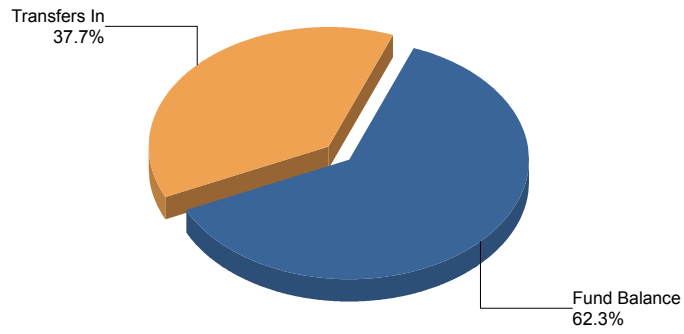
Debt Service Funds account for the accumulation of resources for, and the payments of, general long-term debt principal and interest.

FUND 202-D/S SALES TAX REV 2009

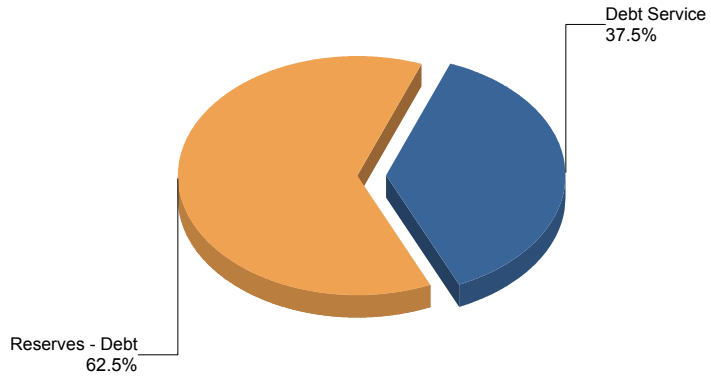
SALES TAX REVENUE BONDS 2009
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND SUMMARY:

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. 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.

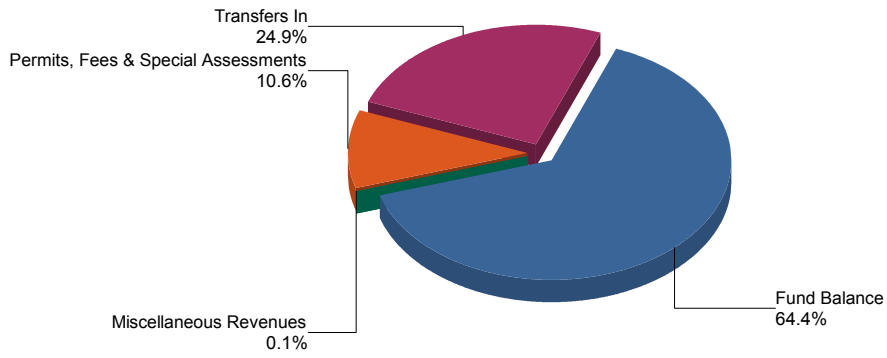
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	29,719	7,723	0	0	0
Transfers In	3,620,890	3,203,758	2,679,544	3,199,083	519,539
Fund Balance	0	0	5,794,049	5,291,759	-502,290
Total Revenues:	\$3,650,609	\$3,211,481	\$8,473,593	\$8,490,842	\$17,249
<u>Expenditures</u>					
Debt Service	3,187,506	3,189,444	3,190,558	3,187,582	-2,976
Reserves - Debt	0	0	5,283,035	5,303,260	20,225
Total Expenditures:	\$3,187,506	\$3,189,444	\$8,473,593	\$8,490,842	\$17,249

FUND 204-TDT TAX BONDS SERIES 2012

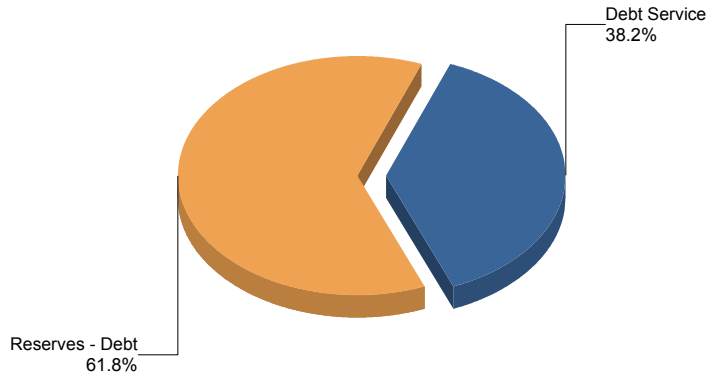
TDT TAX BONDS SERIES 2012
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 204-TDT TAX BONDS SERIES 2012

FUND SUMMARY:

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.

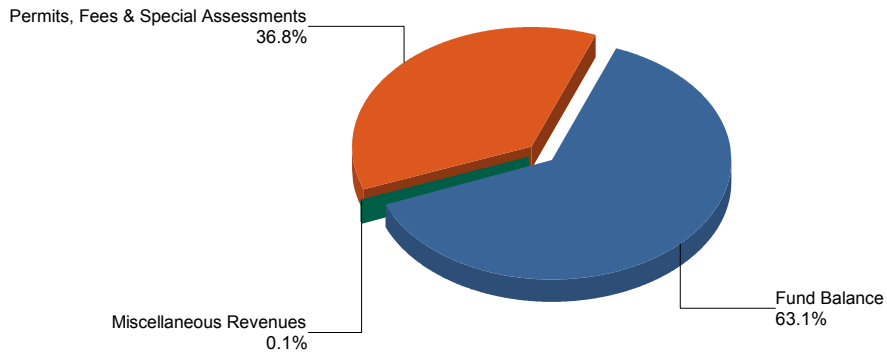
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	216,724	280,889	220,000	260,000	40,000
Miscellaneous Revenues	5,183	1,909	1,500	1,500	0
Less 5% Statutory Reduction	0	0	-11,075	-13,075	-2,000
Transfers In	427,734	722,497	686,284	610,882	-75,402
Other Sources	1,207,617	0	0	0	0
Fund Balance	0	0	1,538,363	1,577,494	39,131
Total Revenues:	\$1,857,257	\$1,005,295	\$2,435,072	\$2,436,801	\$1,729
Expenditures					
Debt Service	387,523	863,793	930,451	930,081	-370
Reserves - Debt	0	0	1,504,621	1,506,720	2,099
Total Expenditures:	\$387,523	\$863,793	\$2,435,072	\$2,436,801	\$1,729

FUND 210-W 192 PHASE IIC

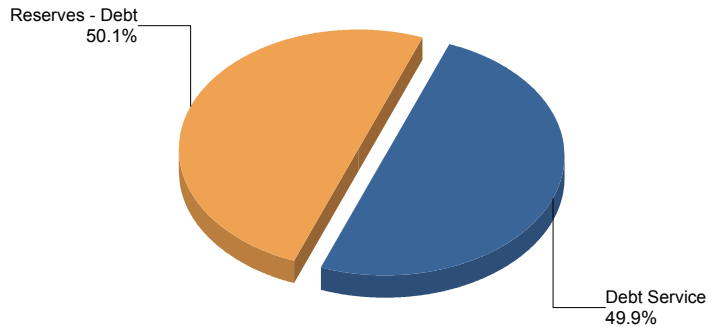
WEST 192 PHASE IIC
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 210-W 192 PHASE IIC

FUND SUMMARY:

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.

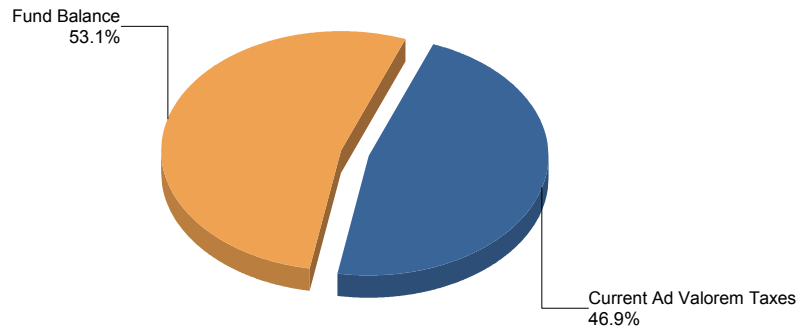
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	273,439	308,072	313,523	337,287	23,764
Miscellaneous Revenues	4,460	2,448	1,200	1,200	0
Less 5% Statutory Reduction	0	0	-15,736	-16,924	-1,188
Fund Balance	0	0	485,745	578,241	92,496
Total Revenues:	\$277,899	\$310,520	\$784,732	\$899,804	\$115,072
Expenditures					
Debt Service	328,375	285,781	310,438	449,409	138,971
Reserves - Debt	0	0	474,294	450,395	-23,899
Total Expenditures:	\$328,375	\$285,781	\$784,732	\$899,804	\$115,072

FUND 234-LTD GO BONDS 2006

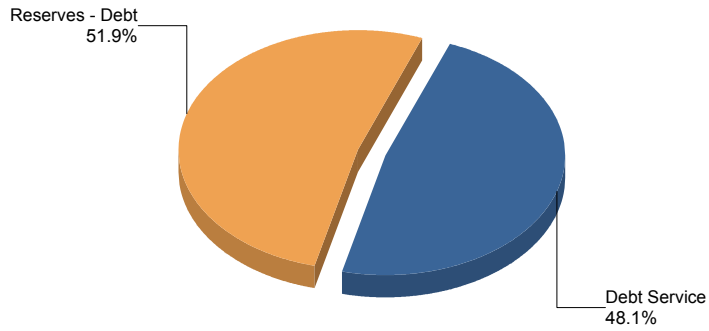
SAVE OSCEOLA GO BONDS SERIES 2006
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND SUMMARY:

TRENDS & ISSUES:

This Fund accounts for the principal, interest and other debt service expenses related to the \$15,295,000 Save Osceola General Obligation Bonds. These bonds were issued to provide funds for the SAVE Osceola Program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. These bonds will sunset in October 2025. Expenditures for FY15 decreased, by 1.44%, from the FY14 Adopted Budget.

REVENUES:

Per Ordinance No. 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conversation Program utilizes dedicated Ad Valorem funding to provide funds for the debt services expenses. Other revenue sources include Fund Balance.

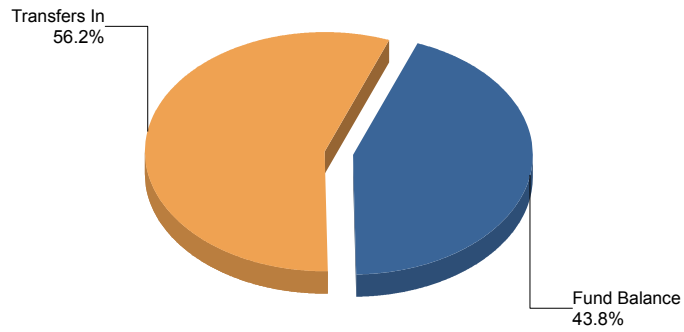
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Current Ad Valorem Taxes	941,873	948,988	1,130,163	1,179,773	49,610
PY Delinquent Ad Valorem Tax	4,419	2,654	0	0	0
Miscellaneous Revenues	15,367	4,198	0	0	0
Less 5% Statutory Reduction	0	0	-56,508	-58,989	-2,481
Fund Balance	0	0	1,416,331	1,333,370	-82,961
Total Revenues:	\$961,659	\$955,840	\$2,489,986	\$2,454,154	\$-35,832
Expenditures					
Debt Service	1,181,373	1,180,273	1,183,074	1,179,773	-3,301
Reserves - Debt	0	0	1,306,912	1,274,381	-32,531
Total Expenditures:	\$1,181,373	\$1,180,273	\$2,489,986	\$2,454,154	\$-35,832

FUND 235-INFRA SALES SURTAX SERIES 2007

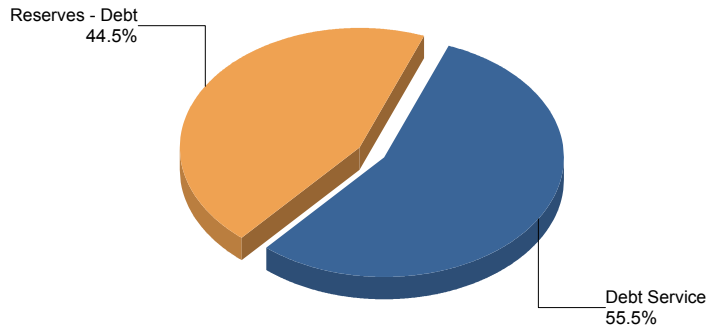
**INFRASTRUCTURE SALES TAX BOND
2007**

Debt Service
Payments

Revenues



Expenditures



FUND 235-INFRA SALES SURTAX SERIES 2007

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established to account for principal, interest and other debt service expenses for the \$75,000,000 Infrastructure Sales Surtax Series 2007 bonds which were issued to provide funding for a portion of the cost of acquisition, construction, and equipping of certain transportation improvements. Funds also support the financing of park facilities, public safety facilities, other governmental facilities and capital equipment, as well as construction of the County owned and operated agriculture center. This bond will sunset in October 2025.

REVENUES:

Funding sources include a Transfer In from the Local Option Sales Tax Fund (Fund 306) to cover debt obligations, as well as Fund Balance.

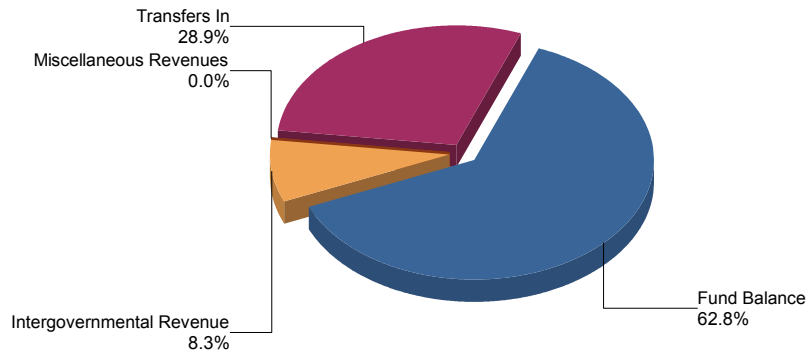
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Miscellaneous Revenues	16,981	9,605	0	0	0
Transfers In	6,234,617	6,258,919	6,251,618	6,260,745	9,127
Fund Balance	0	0	4,800,882	4,877,005	76,123
Total Revenues:	\$6,251,598	\$6,268,524	\$11,052,500	\$11,137,750	\$85,250
Expenditures					
Debt Service	6,195,063	6,193,163	6,185,700	6,182,575	-3,125
Reserves - Debt	0	0	4,866,800	4,955,175	88,375
Total Expenditures:	\$6,195,063	\$6,193,163	\$11,052,500	\$11,137,750	\$85,250

FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

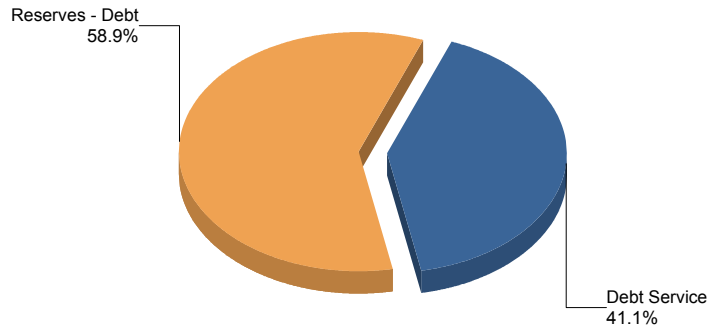
**CAPITAL IMPROVEMENT BOND SERIES
2009**

Debt Service
Payments

Revenues



Expenditures



FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

FUND SUMMARY:

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 Transfers In from the General Fund and Fund 115-Courthouse Facilities, to support funding associated with the Parking Garage as well as to provide funding for road debt service previously paid by impact fees or the infrastructure sales tax Fund (Fund 306). 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, which was reduced in FY14 due to the Federal Sequester. The increase to Transfers In helps offset this reduction to the Federal Subsidy. Other sources of revenue include Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	2,206,243	2,206,243	2,110,244	2,031,921	-78,323
Miscellaneous Revenues	77,588	23,258	10,000	10,000	0
Less 5% Statutory Reduction	0	0	-500	-500	0
Transfers In	7,885,467	7,897,258	7,984,362	7,113,314	-871,048
Fund Balance	0	0	14,433,532	15,438,353	1,004,821
Total Revenues:	\$10,169,299	\$10,126,759	\$24,537,638	\$24,593,088	\$55,450
Expenditures					
Debt Service	10,125,242	10,120,567	10,120,193	10,111,418	-8,775
Reserves - Debt	0	0	14,417,445	14,481,670	64,225
Total Expenditures:	\$10,125,242	\$10,120,567	\$24,537,638	\$24,593,088	\$55,450

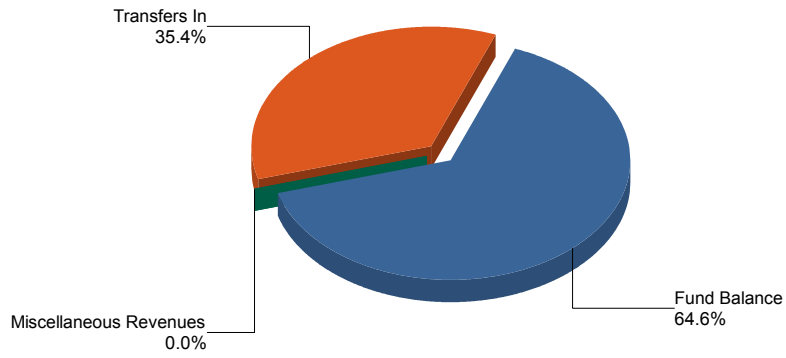
FUND 237-SALES TAX REF REV BONDS SERIES 2010

SALES TAX REF REV BONDS SERIES 2010

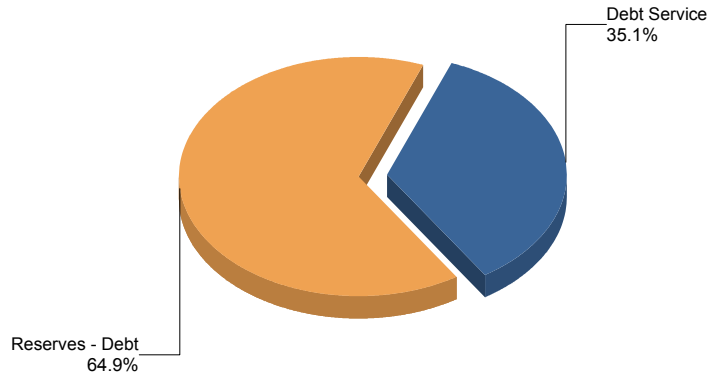
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 237-SALES TAX REF REV BONDS SERIES 2010

FUND SUMMARY:

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, interest, and Fund Balance.

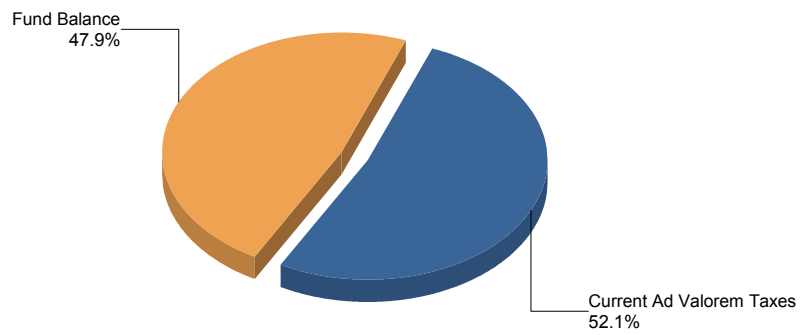
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Miscellaneous Revenues	39,057	8,943	5,000	5,000	0
Less 5% Statutory Reduction	0	0	-250	-250	0
Transfers In	4,179,314	4,216,700	4,146,982	4,208,207	61,225
Fund Balance	0	0	7,713,593	7,687,368	-26,225
Total Revenues:	\$4,218,371	\$4,225,643	\$11,865,325	\$11,900,325	\$35,000
Expenditures					
Debt Service	4,195,000	4,184,625	4,182,150	4,172,500	-9,650
Reserves - Debt	0	0	7,683,175	7,727,825	44,650
Total Expenditures:	\$4,195,000	\$4,184,625	\$11,865,325	\$11,900,325	\$35,000

FUND 238-GO BONDS 2010

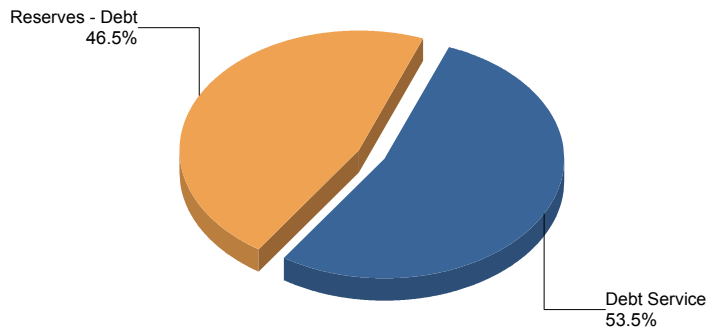
GO BONDS SERIES 2010
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 238-GO BONDS 2010

FUND SUMMARY:

TRENDS & ISSUES:

This Fund accounts for the payment of principal, interest and other debt service expenses related to the \$24,406,603, 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 utilized dedicated Ad Valorem funding to provide funds for the debt service expenses. Ad Valorem revenue is based on DR-420 Certification of Taxable Value form received from the Property Appraiser's Office. This fund also receives revenue from the Fund Balance.

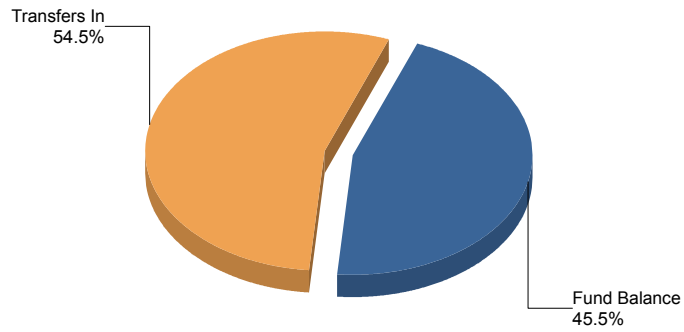
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Current Ad Valorem Taxes	2,096,426	2,081,532	2,131,475	2,055,419	-76,056
PY Delinquent Ad Valorem Tax	9,836	4,150	0	0	0
Miscellaneous Revenues	12,065	2,226	0	0	0
Less 5% Statutory Reduction	0	0	-106,574	-102,771	3,803
Fund Balance	0	0	1,766,579	1,887,998	121,419
Total Revenues:	\$2,118,327	\$2,087,908	\$3,791,480	\$3,840,646	\$49,166
Expenditures					
Debt Service	2,064,519	2,066,119	2,054,920	2,055,419	499
Reserves - Debt	0	0	1,736,560	1,785,227	48,667
Total Expenditures:	\$2,064,519	\$2,066,119	\$3,791,480	\$3,840,646	\$49,166

FUND 239-INFRA S TAX REV REFUNDING 2011

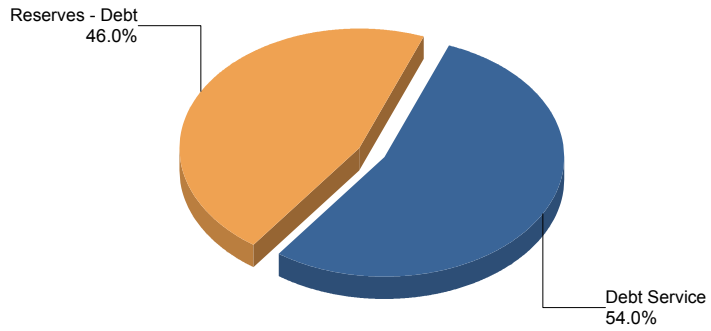
**INFRASTRUCTURE SALES SURTAX REV
REFUNDING BONDS SERIES 2011**

Debt Service
Payments

Revenues



Expenditures



FUND 239-INFRA S TAX REV REFUNDING 2011

FUND SUMMARY:

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.

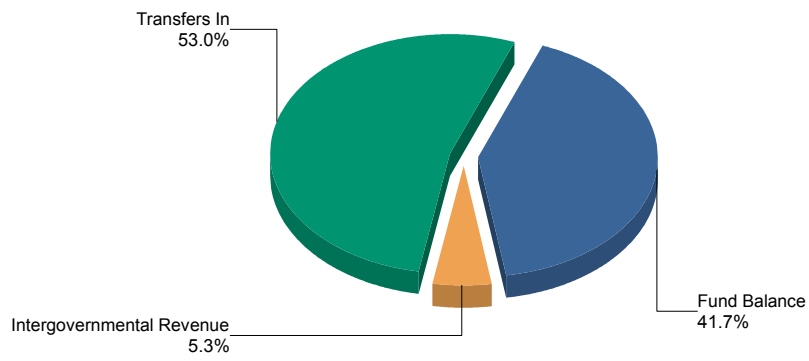
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Miscellaneous Revenues	4,760	2,469	0	0	0
Transfers In	1,721,326	3,095,263	3,769,075	3,767,706	-1,369
Other Sources	288,775	0	0	0	0
Fund Balance	0	0	3,111,438	3,139,357	27,919
Total Revenues:	\$2,014,860	\$3,097,732	\$6,880,513	\$6,907,063	\$26,550
Expenditures					
Debt Service	685,510	1,313,175	3,743,625	3,732,125	-11,500
Reserves - Debt	0	0	3,136,888	3,174,938	38,050
Total Expenditures:	\$685,510	\$1,313,175	\$6,880,513	\$6,907,063	\$26,550

FUND 240-TDT REF & IMP 2012 DEBT SVC

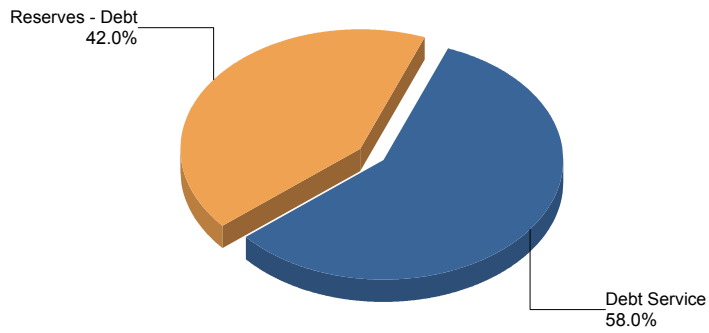
**TDT REVENUE REFUNDING BONDS
SERIES 2012**

Debt Service
Payments

Revenues



Expenditures



FUND SUMMARY:

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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	0	500,004	500,000	500,000	0
Miscellaneous Revenues	455	8,438	0	0	0
Transfers In	545,320	5,048,582	5,019,526	5,041,254	21,728
Other Sources	550,610	0	0	0	0
Fund Balance	0	0	3,966,597	3,965,319	-1,278
Total Revenues:	\$1,096,385	\$5,557,024	\$9,486,123	\$9,506,573	\$20,450
Expenditures					
Debt Service	523,609	2,158,725	5,525,282	5,511,357	-13,925
Reserves - Debt	0	0	3,960,841	3,995,216	34,375
Total Expenditures:	\$523,609	\$2,158,725	\$9,486,123	\$9,506,573	\$20,450

Capital Projects Funds

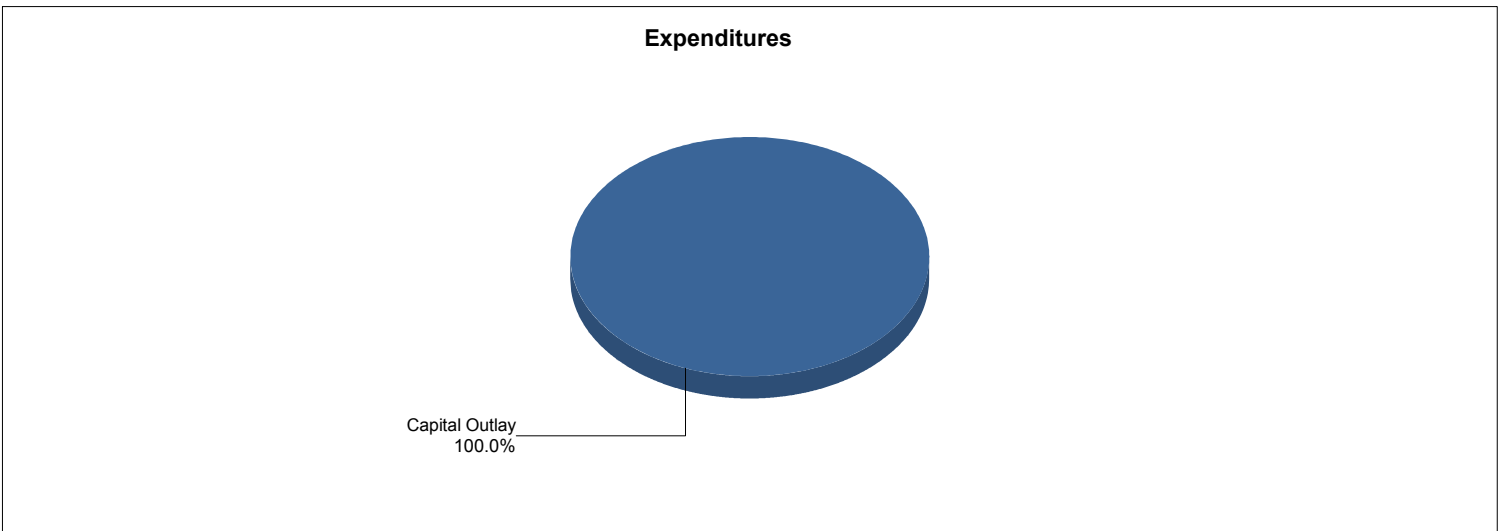
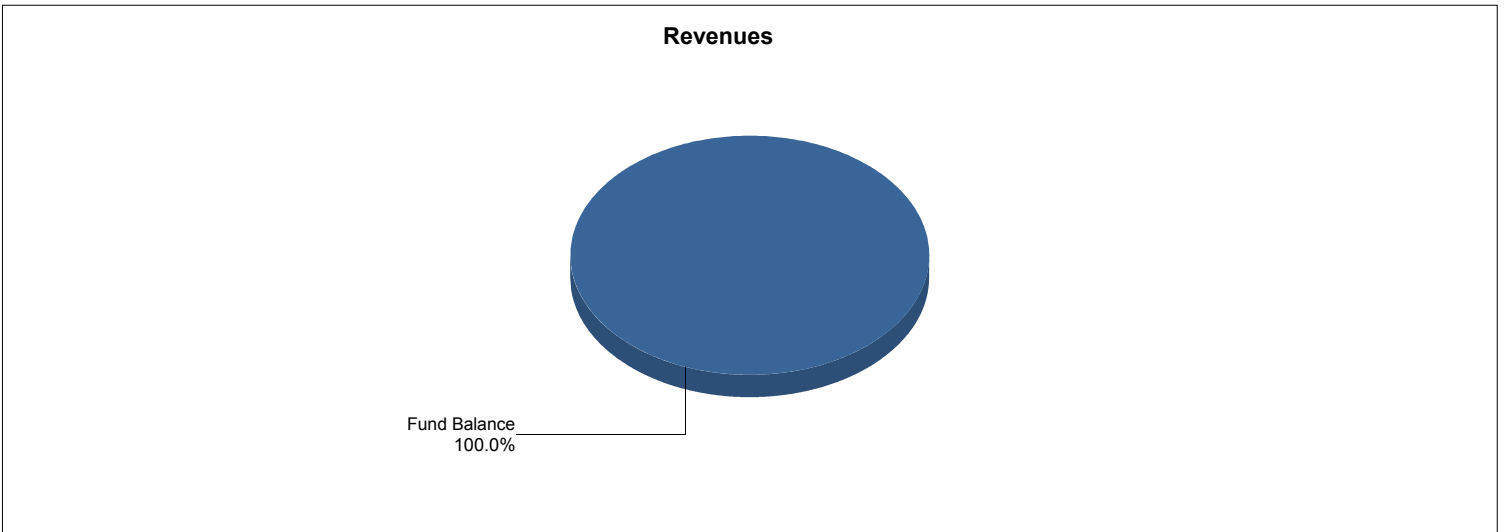
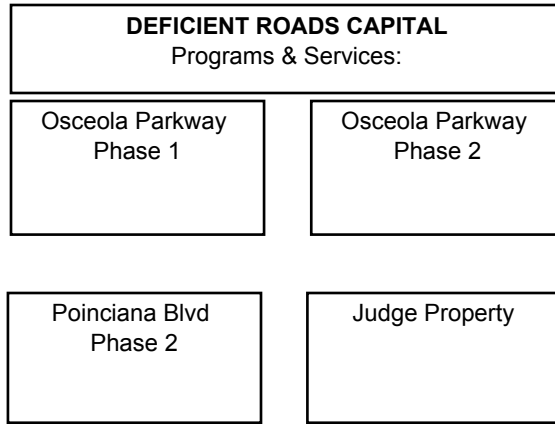
Table of Contents

Fund - Fund Title	Page
Capital Fund Group Description	1
305 – Deficient Roads Capital Fund	2
306 – Local Option Sales Surtax Fund	4
315 – General Capital Outlay Fund	6
326 – Transportation Impact Fee Capital Fund	8
327 – Infrastructure and Equipment Capital Fund	10

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 305-DEFICIENT ROADS CAPITAL



FUND 305-DEFICIENT ROADS CAPITAL

FUND SUMMARY:

TRENDS & ISSUES:

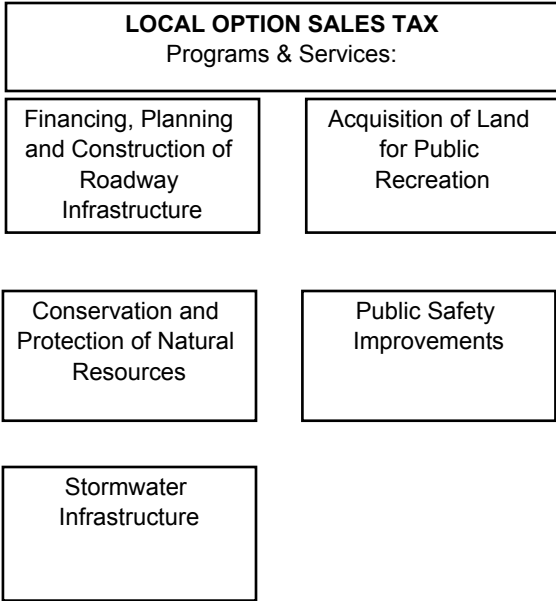
The Deficient Roads Fund was created to provide funds for repairing deficiencies in roads which are ineligible for impact fee revenue. Per Ordinance 06-38, portions of road projects that are not growth-related do not qualify for impact fees and must have other funding sources. There are no new projects in FY15. Ongoing projects include Osceola Parkway Phase I, Osceola Parkway Phase II, Judge Property 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 FY14.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Miscellaneous Revenues	19,128	1,839	13,000	0	-13,000
Less 5% Statutory Reduction	0	0	-650	0	650
Fund Balance	0	0	2,579,321	2,818,180	238,859
Total Revenues:	\$19,128	\$1,839	\$2,591,671	\$2,818,180	\$226,509
Expenditures					
Capital Outlay	48,615	122,332	2,278,605	2,818,180	539,575
Reserves - Capital	0	0	313,066	0	-313,066
Total Expenditures:	\$48,615	\$122,332	\$2,591,671	\$2,818,180	\$226,509

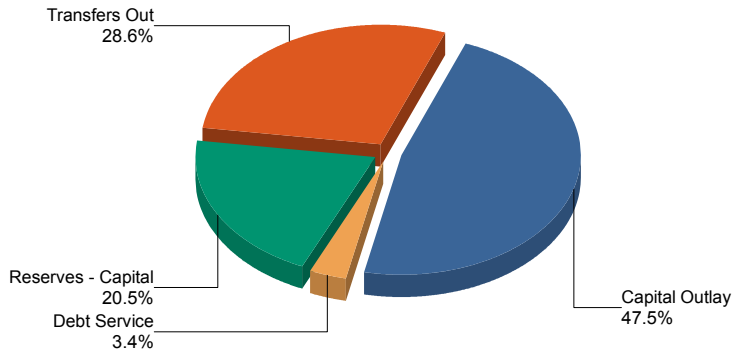
FUND 306-LOCAL OPTION SALES TAX FUND



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 \$15.5 million, including \$13.2 million to support debt service obligations and \$2.2 million for the Sheriff's Vehicles. This Fund's debt obligations total \$1.8 million for the Digital Radio Capital Lease (\$1,017,654) and the Reedy Creek Concurrency Agreement (\$818,994). A total of \$25,749,715 is allocated in Capital Outlay, of which \$7,633,172 is new funding requests for the following projects: Sheriff's Office Training Facility (\$3,273,000), stormwater projects (\$625,000), American Disabilities Act Sidewalk Upgrade (\$150,000), County sidewalks (\$247,797), Intersection Safety & Efficiency (\$150,000), Boggy Creek Road Phase I (\$1,887,375), Hoagland Blvd Phase II (\$500,000) and TNR Access Road project (\$800,000); whereas the remaining \$18.1 million is allocated to ongoing projects to continue in FY15 without interruption.

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 FY14.

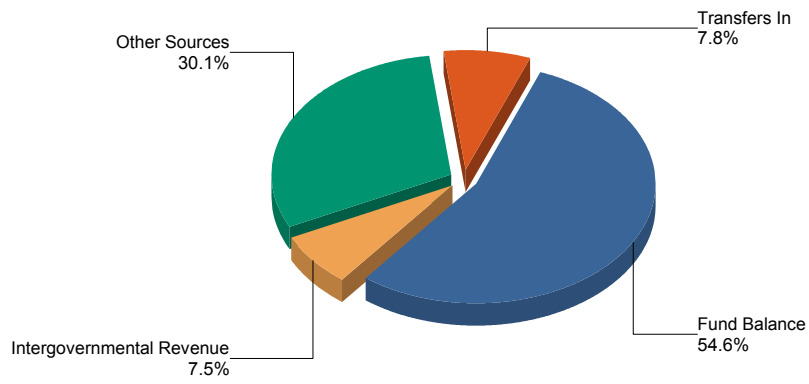
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Other Taxes	21,540,679	22,775,166	23,510,242	23,894,820	384,578
Intergovernmental Revenue	1,913,057	0	0	0	0
Miscellaneous Revenues	192,505	86,754	118,000	69,845	-48,155
Less 5% Statutory Reduction	0	0	-1,181,412	-1,198,233	-16,821
Transfers In	0	1,404,489	0	0	0
Other Sources	8,837,938	0	0	0	0
Fund Balance	0	0	32,611,737	31,415,020	-1,196,717
Total Revenues:	\$32,484,180	\$24,266,408	\$55,058,567	\$54,181,452	\$-877,115
Expenditures					
Operating Expenses	291,687	0	0	0	0
Capital Outlay	16,472,288	5,422,608	19,796,561	25,749,715	5,953,154
Debt Service	831,035	1,836,774	1,836,238	1,836,648	410
Transfers Out	14,566,715	15,522,865	22,665,824	15,509,067	-7,156,757
Reserves - Capital	0	0	10,759,944	11,086,022	326,078
Total Expenditures:	\$32,161,726	\$22,782,246	\$55,058,567	\$54,181,452	\$-877,115

FUND 315-GEN CAP OUTLAY FUND

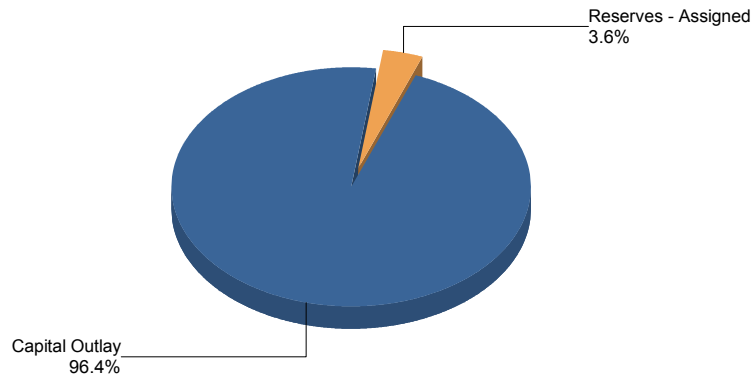
GENERAL CAPITAL OUTLAY
Programs & Services:

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 29.9% increase from the FY14 Adopted Budget. For FY15 a total of \$11,674,000 is allocated for new funding requests in Capital Outlay for the following projects: Florida Advanced Manufacturing Research Center (FAMRC) - \$10,000,000; Children's Advocacy Center (CAC) - \$1,674,000; and Triage Center - \$540,000. Also included in FY15 is \$23 million for the SunRail project to be funded by the State Infrastructure Bank (SIB) Loan from the Florida Department of Transportation as well as funding for projects to continue in FY15 without interruption. 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).

REVENUES:

This is not a revenue generating Fund. Intergovernmental Revenues are anticipated from the State and Toho Water Authority for the regional pond development on the Judge Farms Property (\$5,300,000) and \$400,000 is anticipated to be received from the State for the Triage Center. Transfers In is a result of both General Fund and Solid Waste Fund's contribution towards the cash commitment for the FAMRC project (\$4,700,000) and the Children's Advocacy Center (\$1,274,000). Other revenues anticipated for FY15 are debt proceeds from the Florida SIB Loan and Fund Balance.

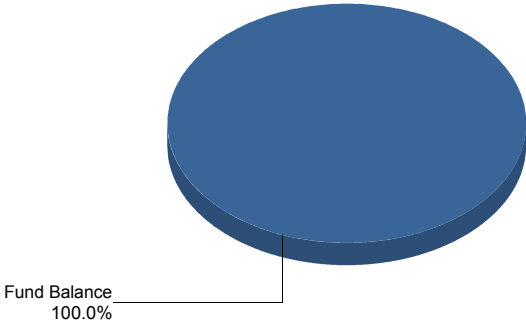
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	5,475,705	3,991,008	0	5,700,000	5,700,000
Miscellaneous Revenues	53,852	68,093	41,400	0	-41,400
Less 5% Statutory Reduction	0	0	-2,070	0	2,070
Transfers In	4,223,391	40,294,508	0	5,974,000	5,974,000
Other Sources	0	0	23,000,000	23,000,000	0
Fund Balance	0	0	35,751,583	41,700,907	5,949,324
Total Revenues:	\$9,752,948	\$44,353,609	\$58,790,913	\$76,374,907	\$17,583,994
Expenditures					
Operating Expenses	449,185	0	0	0	0
Capital Outlay	10,596,056	10,266,332	54,137,647	73,622,384	19,484,737
Reserves - Capital	0	0	1,900,743	0	-1,900,743
Reserves - Assigned	0	0	2,752,523	2,752,523	0
Total Expenditures:	\$11,045,241	\$10,266,332	\$58,790,913	\$76,374,907	\$17,583,994

FUND 326-TRANS IMP FEE CAPITAL FUND

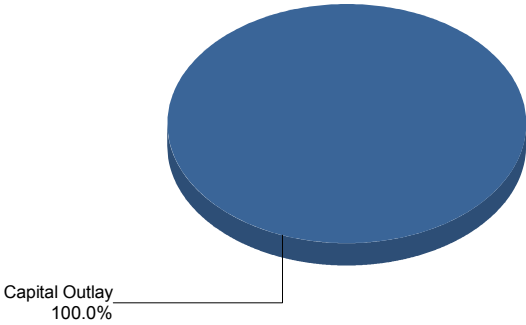
TRANS IMPACT FEE CAPITAL
Programs & Services:

Transportation
Bonded Projects

Revenues



Expenditures



FUND 326-TRANS IMP FEE CAPITAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

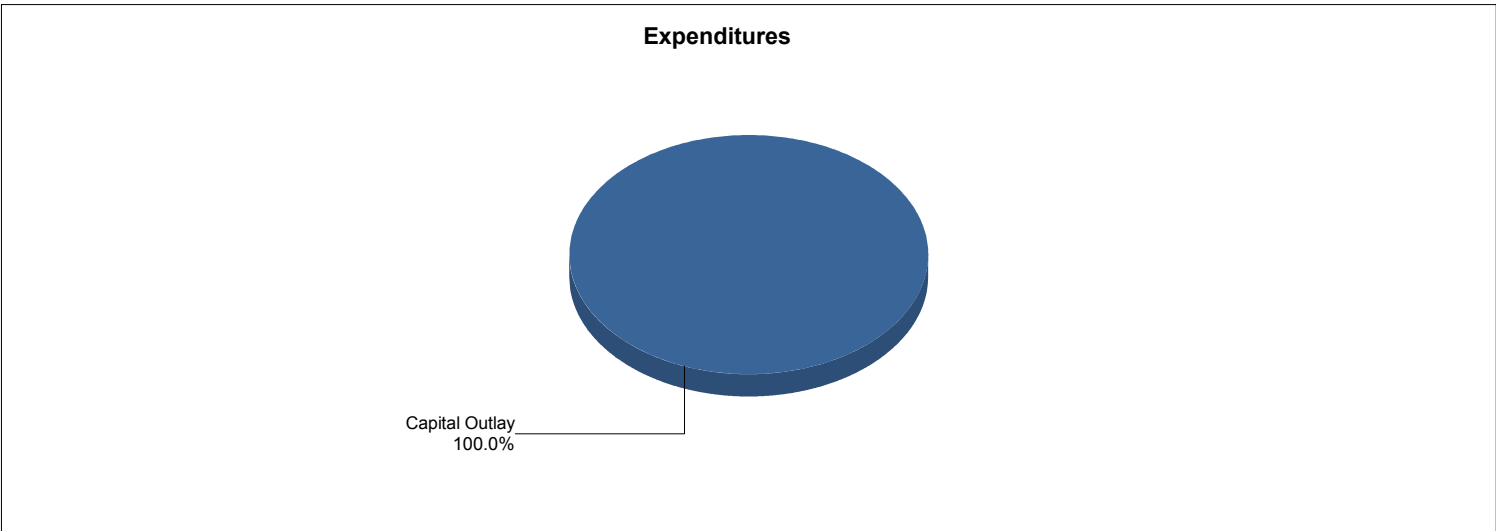
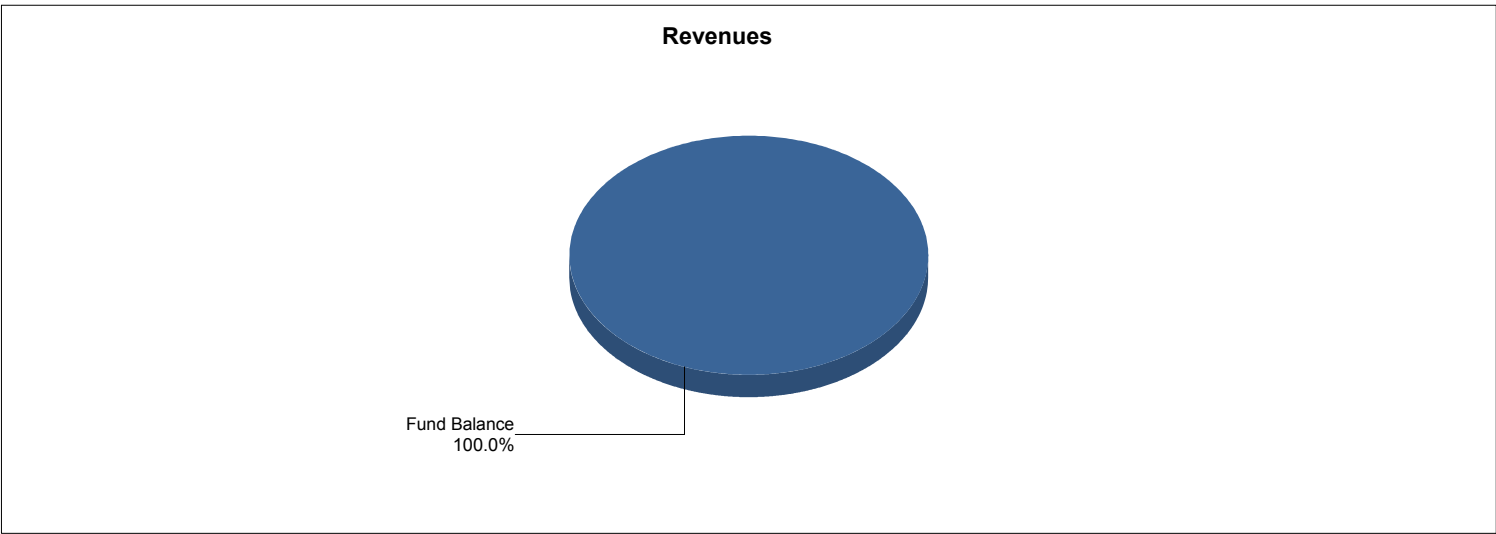
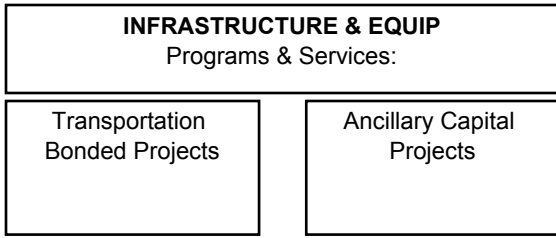
This Fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily issued to provide funds to construct various capital projects including road and ancillary projects within the County. There are no new projects requested in this Fund for FY15; however, current projects include Old Lake Wilson, Poinciana Boulevard Phases II & III, Osceola Parkway Phase II and Boggy Creek Phase I.

REVENUES:

The funding source for FY15 is Fund Balance which represents carried forward funds from previous fiscal years.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Miscellaneous Revenues	139,480	24,371	0	0	0
Transfers In	0	17,285,269	0	0	0
Fund Balance	0	0	25,546,808	12,529,551	-13,017,257
Total Revenues:	\$139,480	\$17,309,640	\$25,546,808	\$12,529,551	\$-13,017,257
Expenditures					
Capital Outlay	6,534,887	5,929,351	25,546,808	12,529,551	-13,017,257
Total Expenditures:	\$6,534,887	\$5,929,351	\$25,546,808	\$12,529,551	\$-13,017,257

FUND 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND



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. There are no new projects; however current projects include Courthouse Square Parking Garage, Sheriff Training Facility, Poinciana Blvd Phase II, Osceola Parkway Phase II and the Supervisor of Elections/Property Appraiser Renovation Project.

REVENUES:

The funding source for FY15 is Fund Balance which represents carried forward funds from previous fiscal years.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Miscellaneous Revenues	82,648	4,192	33,000	0	-33,000
Less 5% Statutory Reduction	0	0	-1,650	0	1,650
Fund Balance	0	0	6,688,107	6,154,568	-533,539
Total Revenues:	\$82,648	\$4,192	\$6,719,457	\$6,154,568	\$-564,889
Expenditures					
Capital Outlay	9,315,153	1,235,188	5,468,373	6,154,568	686,195
Reserves - Capital	0	0	1,251,084	0	-1,251,084
Total Expenditures:	\$9,315,153	\$1,235,188	\$6,719,457	\$6,154,568	\$-564,889

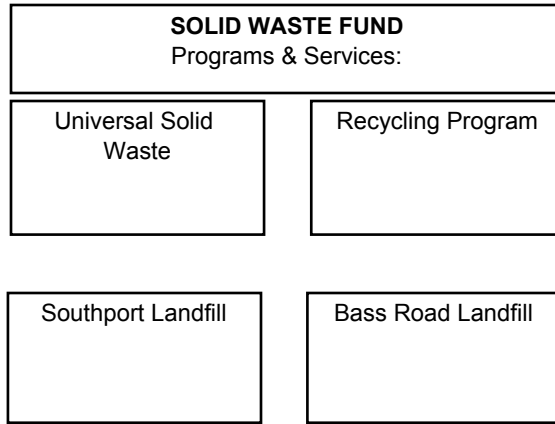
Enterprise Funds Table of Contents

Fund - Fund Title	Page
Enterprise Fund Group Description	1
401 – Solid Waste Fund	2
407 – Osceola Parkway Fund.....	16
408 – Poinciana Parkway Fund	18

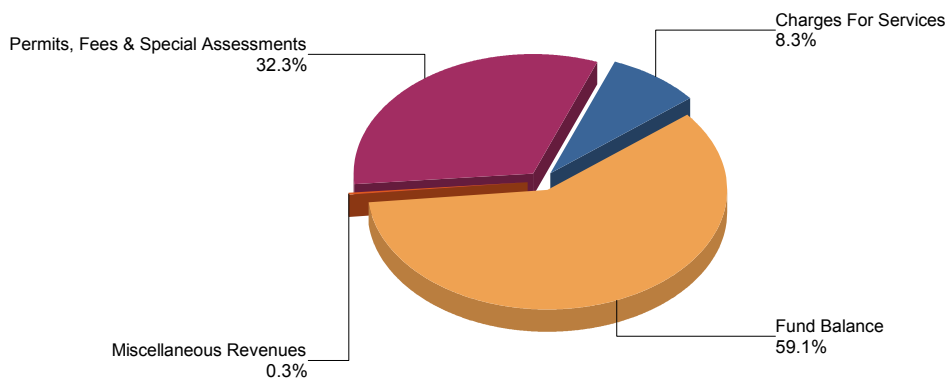
ENTERPRISE FUNDS

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.

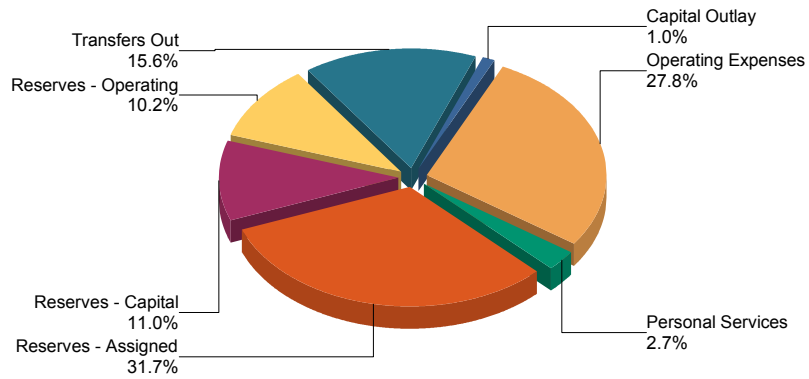
FUND 401-SOLID WASTE FUND



Revenues



Expenditures



FUND 401-SOLID WASTE 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 19.35 FTEs, which remains unchanged from FY14. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenditures decreased by 0.3%, primarily due to the revised inflation factor determined by Florida Department of Environmental Protection (FDEP) for the Southport Landfill closure. Capital Outlay includes funds to pave/reseal the parking lot/drop-off area at the St. Cloud Household Chemical Collection site, hydraulic pallet, vehicles and replacement of three open-top roll-off containers. Transfers Out total \$6.8 million, including \$4.7 million to support BOCC initiative's for the dirt road paving program in Fund 154 – Constitutional Gas Tax Fund and \$1.6 million for Florida Advanced Manufacturing Research Center (FAMRC) in Fund 315 General Capital Outlay Fund. Reserves for Operating have been established in accordance with County Policy and within statutory limitations. In addition, Reserves Assigned accounts for an Employee Benefits/Financial Planning incentive program (\$250,000) and funds for economic development (\$2,000,000). Reserves Assigned also includes \$11.6 million set aside for Landfill Closure to fund long term care and closure needs of closed landfills. This Fund's Adopted Budget is \$43,798,054 and reflects an increase of 34.5% from the FY14 Adopted Budget, primarily due to Transfers Out and required Reserves Assigned.

REVENUES:

The major revenue source for this Fund comes from Special Assessments. The Special Assessment revenue budgeted in FY15 reflects an 8.2% increase. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest and Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Permits, Fees & Special Assessments	13,870,904	13,137,712	13,329,215	14,419,972	1,090,757
Charges For Services	3,304,251	3,751,418	2,517,901	3,719,573	1,201,672
Miscellaneous Revenues	255,505	34,285	146,400	146,400	0
Less 5% Statutory Reduction	0	0	-799,676	-914,297	-114,621
Transfers In	27,256	18,500	0	0	0
Other Sources	123,454	194,971	0	0	0
Fund Balance	0	0	17,352,625	26,426,406	9,073,781
Total Revenues:	\$17,581,370	\$17,136,886	\$32,546,465	\$43,798,054	\$11,251,589
Expenditures					
Personal Services	1,239,753	1,154,656	1,179,726	1,184,947	5,221
Operating Expenses	11,863,281	1,671,734	12,233,508	12,196,008	-37,500
Capital Outlay	0	0	477,500	451,500	-26,000
Transfers Out	6,158,111	9,896,144	375,099	6,823,114	6,448,015
Reserves - Operating	0	0	3,641,067	4,447,115	806,048
Reserves - Capital	0	0	14,389,565	4,824,377	-9,565,188
Reserves - Assigned	0	0	250,000	13,870,993	13,620,993
Total Expenditures:	\$19,261,144	\$12,722,534	\$32,546,465	\$43,798,054	\$11,251,589

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 -FY14:
Full Time:	21.10	21.05	18.35	16.35	-2.00
Part Time:	0.00	0.00	1.00	3.00	2.00
Total Personnel:	21.10	21.05	19.35	19.35	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.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Fund Balance	0	0	276,000	406,000	130,000
Total Revenues:	\$0	\$0	\$276,000	\$406,000	\$130,000
<u>Expenditures</u>					
Capital Outlay	0	0	406,000	406,000	0
Total Expenditures:	\$0	\$0	\$406,000	\$406,000	\$0

FUND 401 – SOLID WASTE FUND
UNIVERSAL SOLID WASTE

FY15 Goals:

- **Goal 1** – Expand public information on residential curbside waste collection program and educate citizens on recycling and benefits by utilizing all possible media outlets and publishing. Therefore, increasing recycling participation rates
- **Goal 2** – Research ways of promoting proper disposal to short term renters in the West 192 area communities by reaching out to Property Management companies
- **Goal 3** – Continue reaching out to HOA management in an effort to keep communities better informed of proper garbage disposal methods and recycling efforts. Also, to provide collection solutions for developments that can benefit from additional collection options

FY14 Accomplishments:

- Completion of the Spanish curbside collection services brochure and Bilingual posters to reach out to the Hispanic communities and further advertise by utilizing county libraries and community centers
- Waste Management’s routing list was audited to improve contractual obligations per Residential Waste Collection Agreement
- Initiated the use of Social Media (Facebook and Twitter) to expand public information to citizens on issues pertaining to important reminders, holiday schedules and special events
- Coordinated the installation of 18 Big Belly solar trash compactors throughout various county parks with Parks Department and Contracted hauler

**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. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses increased from the FY14 Adopted Budget for payment to haulers which are based on the CPI.

REVENUES:

Revenues recorded in this cost center are from Special Assessment collections and interest.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	12,080,878	11,257,653	11,733,770	12,226,266	492,496
Miscellaneous Revenues	240,701	31,116	146,000	146,000	0
Less 5% Statutory Reduction	0	0	-593,988	-618,613	-24,625
Total Revenues:	\$12,321,579	\$11,288,769	\$11,285,782	\$11,753,653	\$467,871
<u>Expenditures</u>					
Personal Services	110,784	115,217	115,439	118,935	3,496
Operating Expenses	11,528,374	11,124,534	11,102,088	11,288,583	186,495
Total Expenditures:	\$11,639,158	\$11,239,752	\$11,217,527	\$11,407,518	\$189,991

**FUND 401 – SOLID WASTE FUND
HOUSEHOLD CHEMICAL COLLECTION**

FY15 Goals:

- **Goal 1** – To audit customer base at St. Cloud Transfer station to determine business waste is being accepted
- **Goal 2** – To expand hazardous risk analysis to include thirty additional sites for emergency management
- **Goal 3** – To improve customer service area at Bass Road facility for customer convenience and safety

FY14 Accomplishments:

- Completed survey of all pharmacies located in the county to develop efficient delivery schedule for sharps containers
- Upgraded monofilament recycling containers and parks and boat ramps
- Upgraded small quantity generator inspector's software, scanner/printer, and database to complete hazardous risk analysis for emergency management

**FUND 401-SOLID WASTE FUND
HAZARDOUS WASTE**

COST CENTER SUMMARY - (3141):

TRENDS & ISSUES:

This cost center accounts for the Hazardous Waste Special Assessment program. The cost center supports 3.0 FTEs, which is unchanged from the FY14 Adopted Budget. Operating Expenses increased to account for the increase in the frequency of the Household Chemical waste disposal contract due to foreclosures. Capital Outlay includes funds to overpave/reseal the parking lot/drop-off area at the St. Cloud Household Chemical Collection site and a hydraulic pallet for loading/unloading.

REVENUES:

Revenues in this cost center correspond to special assessment charges collected for hazardous waste drop-off locations and cover the cost of administering the program. Also, additional revenue is collected from interest.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	353,059	356,092	373,836	382,424	8,588
Miscellaneous Revenues	1,295	1,477	400	400	0
Less 5% Statutory Reduction	0	0	-18,712	-19,141	-429
Other Sources	123,454	194,971	0	0	0
Total Revenues:	\$477,807	\$552,539	\$355,524	\$363,683	\$8,159
<u>Expenditures</u>					
Personal Services	151,373	166,113	151,700	163,180	11,480
Operating Expenses	169,117	194,109	142,937	157,783	14,846
Capital Outlay	0	0	5,500	9,000	3,500
Total Expenditures:	\$320,490	\$360,222	\$300,137	\$329,963	\$29,826

**FUND 401 – SOLID WASTE FUND
SOUTHPORT LANDFILL**

FY15 Goals:

- **Goal 1** – Maintain record of no violations issued by Department of Environmental Protection on any long term care or ground water monitoring
- **Goal 2** – Upgrade current web camera system for safety and greater efficiency in monitoring flare
- **Goal 3** – Explore costs on installing additional fencing due to private vendor occupying Southport site

FY14 Accomplishments:

- Partnered with the City of Kissimmee’s sewage staff to analyze Leachate system determining extent of repairs required. This resulted in substantial cost savings on repairs
- Installed flow meter on Southport flare to increase accuracy of greenhouse gas measurements. This could result in cost savings in the future
- Staff recommended and installed a sump pump on Southport flare resulting in a decreased downtime of flare system

**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 Southport Landfill that closed in FY10. The FY15 Adopted Budget Operating Expenses decreased by 51.4% due to projections based on FY14 related to the closure of the landfill.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Miscellaneous Revenues	0	240	0	0	0
Total Revenues:	\$0	\$240	\$0	\$0	\$0
<u>Expenditures</u>					
Operating Expenses	-84,009	-4,609,937	487,207	237,660	-249,547
Total Expenditures:	-\$84,009	-\$4,609,937	\$487,207	\$237,660	-\$249,547

**FUND 401 – SOLID WASTE FUND
BASS ROAD LANDFILL**

FY15 Goals:

- **Goal 1** – Perform a cost analysis of current yard waste tipping fees. New contract is going to result in a cost increase. Present contract is currently is out to bid
- **Goal 2** – Maintain record of no violations issued by Department of Environmental Protection on any long term care or ground water monitoring
- **Goal 3** – Staff is exploring innovative techniques to establish sod and/or grass on construction and demolition debris slopes

FY14 Accomplishments:

- Long term care maintenance staff retrofitted Bass Road flares to extend current life. Renovation has resulted in increasing time frames for replacement from 2 years to 5 years. Delaying replacement costs of \$ 12,000.00 for 11 flares
- Free Saturday Tire Disposal days at Bass Road have resulted in huge success due to the convenience of Saturday hours and expanded advertising via local papers and social media
- Secured services of solid waste consultants and expanded services to include updating of current debris plan and developing a calendar relating to the department of environmental protection's annual requirements

**FUND 401-SOLID WASTE FUND
BASS ROAD LANDFILL**

COST CENTER SUMMARY - (3162):

TRENDS & ISSUES:

This cost center accounts for the operations of the Bass Road Landfill which closed in FY10. This cost center supports 12.3 FTEs, which remains unchanged from FY14. Overall, Personal Services decreased. However, this reduction is offset by a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Operating Expenses increased 8.6% due to increases in program expenses.

REVENUES:

Revenues in this cost center are from franchise fees, host fees and other miscellaneous fees. Also Fund Balance appropriated to this cost center represents the Fund's balances, with the exception of funds allocated to cost center 3100 for CIP projects.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,436,967	1,523,967	1,221,609	1,811,282	589,673
Charges For Services	3,304,251	3,751,418	2,517,901	3,719,573	1,201,672
Miscellaneous Revenues	13,509	1,452	0	0	0
Less 5% Statutory Reduction	0	0	-186,976	-276,543	-89,567
Fund Balance	0	0	17,076,625	26,020,406	8,943,781
Total Revenues:	\$4,754,728	\$5,276,838	\$20,629,159	\$31,274,718	\$10,645,559
<u>Expenditures</u>					
Personal Services	871,655	760,840	803,819	785,827	-17,992
Operating Expenses	119,431	-5,115,824	384,216	417,392	33,176
Total Expenditures:	\$991,085	-\$4,354,984	\$1,188,035	\$1,203,219	\$15,184

**FUND 401 – SOLID WASTE FUND
CONTAINER ROUTE**

FY15 Goals:

- **Goal 1** – Conduct final survey of Kenansville drop site participants to change hours of operation to 7 a.m. to 3 p.m. Monday through Saturday
- **Goal 2** – Purchase of grapple truck has been approved. Upon delivery of new grapple truck, route times and fuel savings will be improved. In addition, community service projects such as litter cleanups will increase

FY14 Accomplishments:

- The paving of the Kenansville drop site was completed resulting in a safer environment for our citizens
- Worked with private disposal site on accepting mixed yard waste and household waste. This has resulted in reduced frequency of hauling

**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. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. For FY15, Operating Expenses decreased based on the estimated usage and rates for gas and oil, as well as the elimination of rental expenses which are no longer necessary at the container storage site. Capital Outlay includes funds to replace three open-top roll-off containers at Kenansville drop-off site and funds to purchase a new vehicle for the Solid Waste Manager.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Personal Services	105,941	112,485	108,768	117,005	8,237
Operating Expenses	114,162	62,454	78,810	69,740	-9,070
Capital Outlay	0	0	66,000	36,500	-29,500
Total Expenditures:	\$220,103	\$174,939	\$253,578	\$223,245	-\$30,333

**FUND 401-SOLID WASTE FUND
FACILITIES MANAGEMENT**

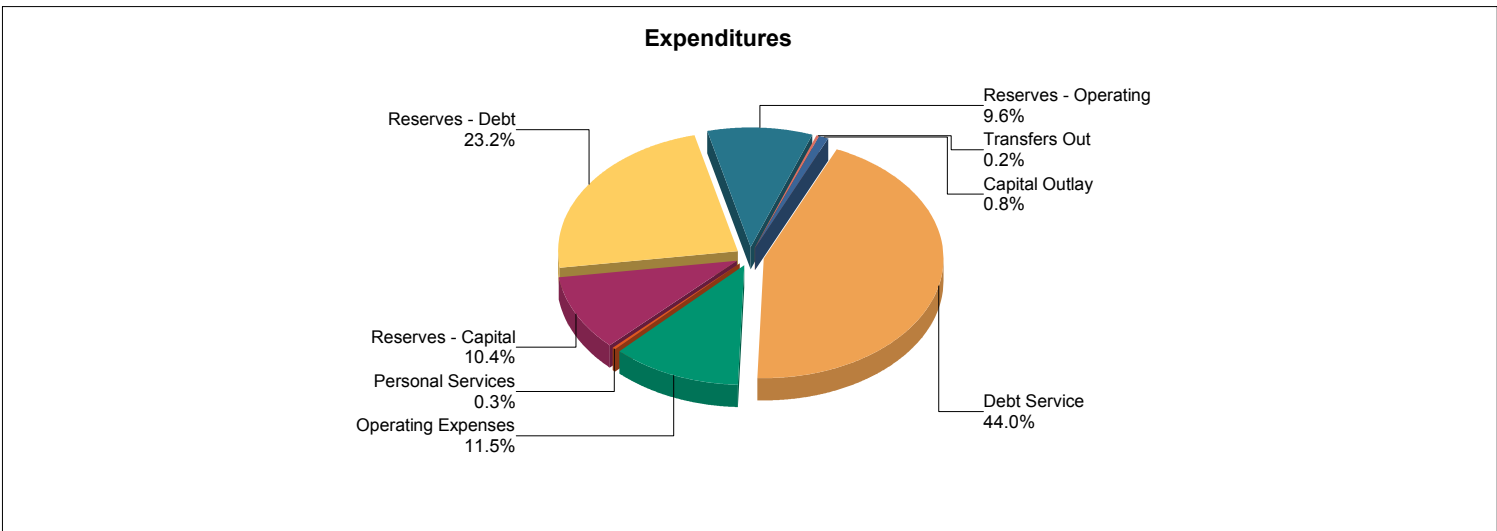
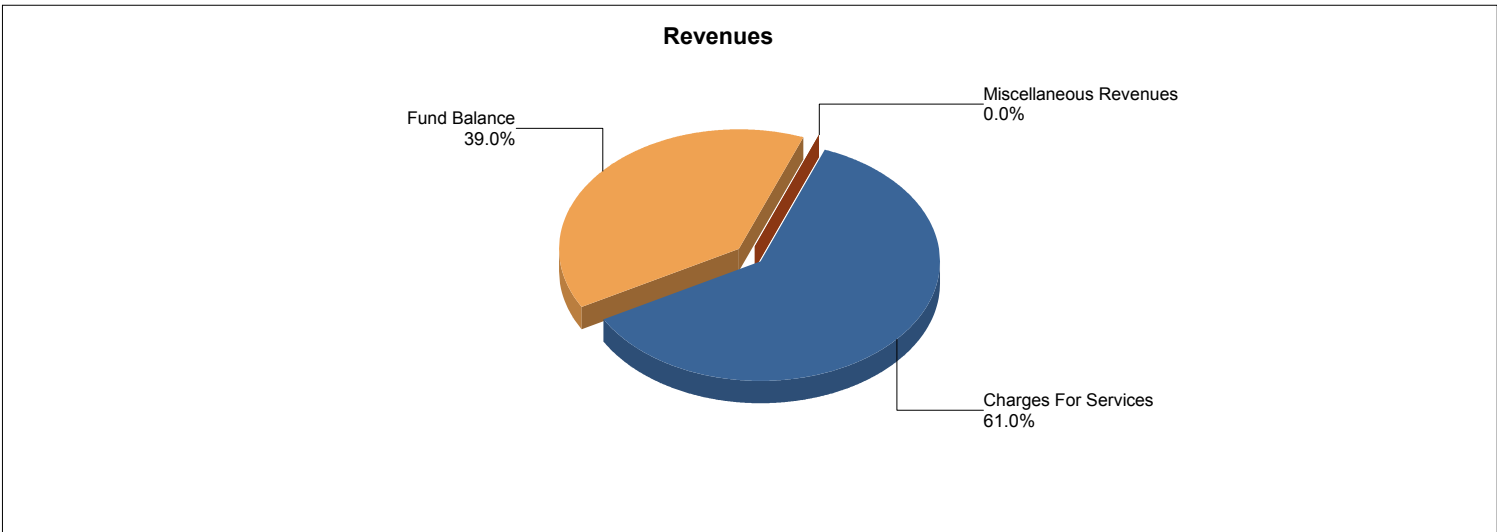
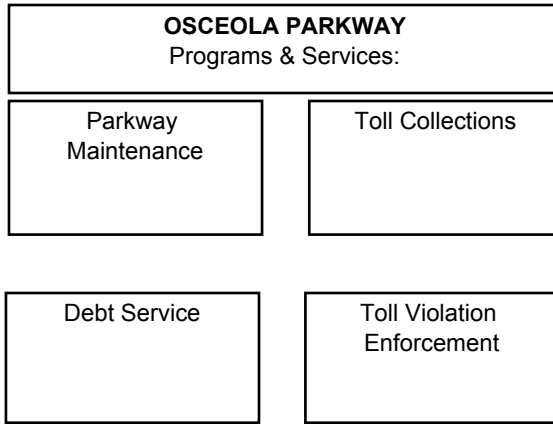
COST CENTER SUMMARY - (4125):

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 14 decreased by 35% from the FY15 Adopted Budget due to the removal of the modular on Peghorn Way at the St. Cloud location.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
<u>Expenditures</u>					
Operating Expenses	16,206	16,399	38,250	24,850	-13,400
Total Expenditures:	\$16,206	\$16,399	\$38,250	\$24,850	-\$13,400

FUND 407-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. This Fund supports 0.6 FTEs which remains unchanged from the FY14 Adopted Budget. Personal Services reflects an increase due to a 2.5% Cost of Living Adjustment (COLA), changes to Retirement contribution rates set by the State, and changes to employee Health Insurance Plans during open enrollment. Operating Expenses decreased from the FY14 Adopted Budget as a result of reductions to Repair and Maintenance associated with expenses for resurfacing Osceola Parkway, that are not required in FY15. Capital Outlay is for toll equipment upgrade and replacement. Also included in the FY15 budget is \$10.3 million for Debt Service, as well as \$5.4 million in Reserves for future debt payment. This Fund does not carry a Reserve for Contingency; however, Reserves for Cash is budgeted to offset timing of revenue receipts and short-term cash flow variations, in accordance with the Budget Policy. Reserves for Capital are committed for Capital expenditures; specific projects not identified. Overall, the FY15 Budget increased 2.4% over the FY14 Adopted Budget.

REVENUES:

The primary revenue source for this Fund is tolls which are anticipated to increase for FY15 due to an increase to the toll rate of .25 per toll. Additional revenues include Interest on bank balances and Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	11,676,927	12,225,326	12,734,705	14,740,089	2,005,384
Miscellaneous Revenues	12,758	3,904	10,000	4,200	-5,800
Less 5% Statutory Reduction	0	0	-637,235	-737,214	-99,979
Transfers In	1,375,622	1,375,423	1,375,000	0	-1,375,000
Fund Balance	0	0	9,394,885	9,429,755	34,870
Total Revenues:	\$13,065,307	\$13,604,654	\$22,877,355	\$23,436,830	\$559,475
Expenditures					
Personal Services	68,021	34,826	55,161	61,520	6,359
Operating Expenses	4,075,292	4,096,701	7,351,886	2,701,830	-4,650,056
Capital Outlay	0	0	240,000	190,000	-50,000
Debt Service	4,300,196	4,145,196	9,344,575	10,311,450	966,875
Other Non Operating Expenses	1,301,308	1,525,237	307,820	0	-307,820
Transfers Out	44,312	73,829	59,445	47,217	-12,228
Reserves - Operating	0	0	477,581	2,245,543	1,767,962
Reserves - Debt	0	0	4,733,250	5,434,625	701,375
Reserves - Capital	0	0	307,637	2,444,645	2,137,008
Total Expenditures:	\$9,789,130	\$9,875,790	\$22,877,355	\$23,436,830	\$559,475

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	0.70	0.60	0.60	0.60	0.00
Total Personnel:	0.70	0.60	0.60	0.60	0.00

FUND 408-POINCIANA PARKWAY

POINCIANA PARKWAY

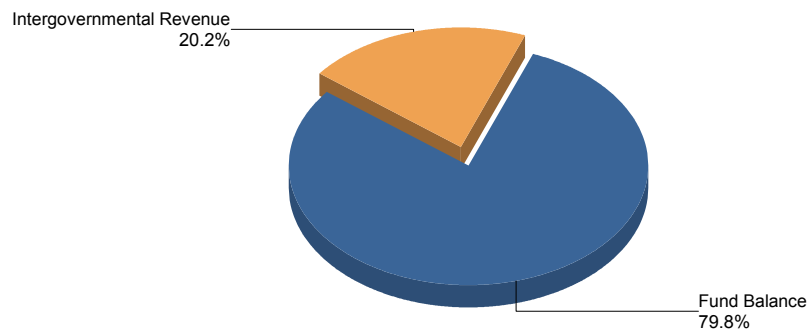
Programs & Services:

Financing, Planning
and Construction of
Roadway
Infrastructure

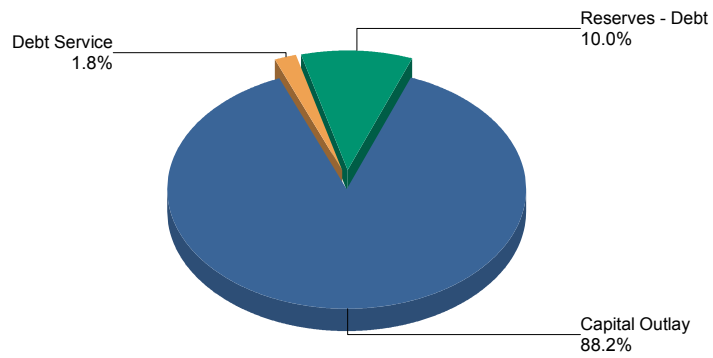
Toll Collections

Debt Service

Revenues



Expenditures



FUND 408-POINCIANA PARKWAY

FUND SUMMARY:

TRENDS & ISSUES:

The Poinciana Parkway Fund was established in FY14 to appropriate Bond Proceeds and manage the debt service payments for the Poinciana Parkway project. The State of Florida State Infrastructure Bank (SIB) Loan is anticipated to be received in FY15 in order to fully fund this project.

REVENUES:

The major revenue source for this Fund will come from future toll revenue. The revenue budgeted in FY 15 includes the State of Florida Infrastructure Bank (SIB) Loan and Fund Balance from bond proceeds.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Intergovernmental Revenue	0	0	0	20,000,000	20,000,000
Fund Balance	0	0	0	79,175,624	79,175,624
Total Revenues:	\$0	\$0	\$0	\$99,175,624	\$99,175,624
Expenditures					
Capital Outlay	0	0	0	87,453,655	87,453,655
Debt Service	0	0	0	1,816,713	1,816,713
Reserves - Debt	0	0	0	9,905,256	9,905,256
Total Expenditures:	\$0	\$0	\$0	\$99,175,624	\$99,175,624

Internal Service Funds

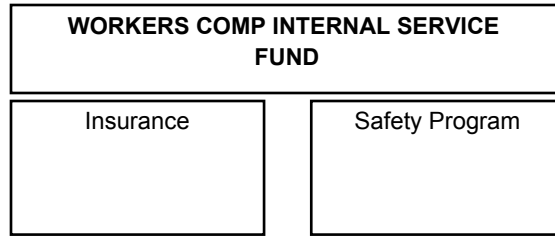
Table of Contents

Fund - Fund Title	Page
Internal Service Fund Group Description.....	1
501 – Workers Compensation Internal Service Fund	2
502 – Property and Casualty Insurance Internal Service Fund	4
503 – Dental Insurance Internal Service Fund.....	6
504 – Health Insurance Internal Service Fund.....	8
505 – Life, LTD, Short Term Disability & Vol. Life Internal Service Fund.....	10
510 – Fleet Internal Service Fund.....	12

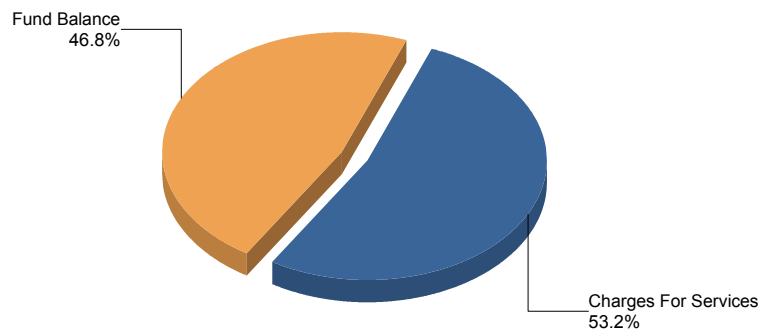
INTERNAL SERVICE FUNDS

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.

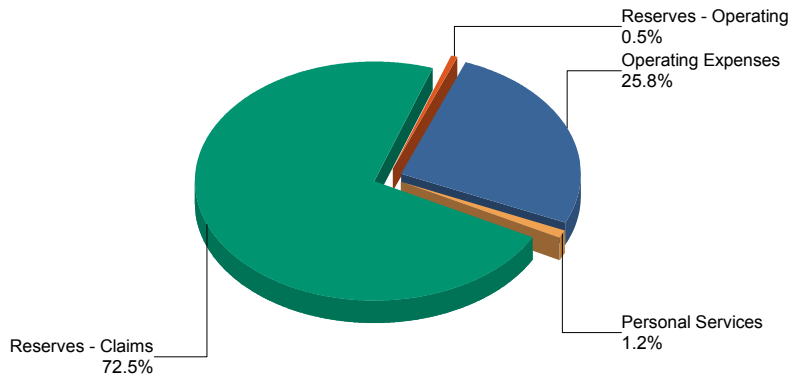
FUND 501-WORKERS COMP INTERNAL SERVICE FUND



Revenues



Expenditures



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. This Fund supports 1.03 FTE which is a decrease of 0.2 FTE from FY14 Adopted as a result of a reallocated position within the Department. Personal Services decreased as a result of the FTE reduction, positions that became vacant during the current year that were hired at lower salaries, and results from employee Open Enrollment selections. Operating Expenditures decreased primarily due to the completion of the Actuarial Study which also resulted in reducing the budget for claims. There is no Transfer Out in FY15, as prior year expenses were directly allocated during the Fiscal Year using Direct Bill Credits. Overall, this Fund's budget decreased by 22.6% in FY15.

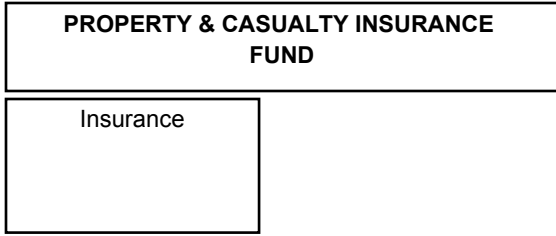
REVENUES:

The primary source of revenue is derived from charges related to worker's compensation insurance rates to countywide departments. The FY15 Adopted Budget reflects an increase of 8.55% over the FY14 Adopted Budget as revenue is based on the rates published by the State of Florida. Other sources of revenue include Fund Balance from FY14.

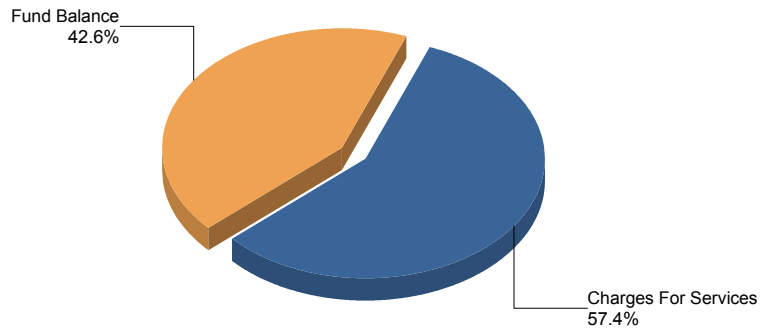
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	2,425,618	2,729,170	3,053,123	3,314,042	260,919
Miscellaneous Revenues	89,906	52,130	22,140	0	-22,140
Less 5% Statutory Reduction	0	0	-1,107	0	1,107
Fund Balance	0	0	4,979,555	2,919,105	-2,060,450
Total Revenues:	\$2,515,524	\$2,781,301	\$8,053,711	\$6,233,147	-\$1,820,564
Expenditures					
Personal Services	89,125	76,766	89,574	75,392	-14,182
Operating Expenses	2,683,662	47,809	2,107,820	1,606,916	-500,904
Transfers Out	1,099,455	1,168,714	0	0	0
Reserves - Operating	0	0	27,850	31,327	3,477
Reserves - Claims	0	0	5,828,467	4,519,512	-1,308,955
Total Expenditures:	\$3,872,242	\$1,293,289	\$8,053,711	\$6,233,147	-\$1,820,564

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	1.43	1.23	1.23	1.03	-0.20
Total Personnel:	1.43	1.23	1.23	1.03	-0.20

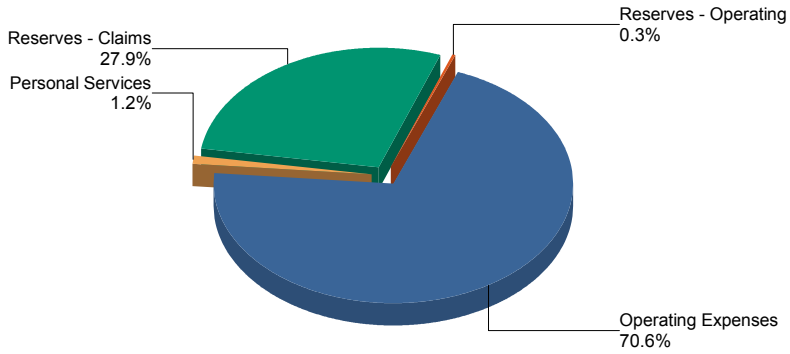
FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

Type or Copy and Pasteln 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. This Fund supports 1.03 FTEs which is a decrease of 0.2 FTEs from the FY14 Adopted as a result of a reallocation position within the Department. Personal Services decreased due to FTE reductions and positions that became vacant during the current year that were hired at lower salaries, and results from employee Open Enrollment Selections. Operating Expenditures increased from the Fy14 Adopted Budget as a result of a projected increase to Insurance Premiums and Claims. Reserves are calculated according to Budget Policies. Overall, this Fund's budget decreased by 1.8% in FY15.

REVENUES:

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles and auto premium liability and physical damage. Other sources of revenue include Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	3,068,883	3,211,036	5,180,929	3,528,134	-1,652,795
Miscellaneous Revenues	147,653	-2,285	14,637	0	-14,637
Less 5% Statutory Reduction	0	0	-732	0	732
Transfers In	280	304	0	0	0
Fund Balance	0	0	1,063,455	2,617,327	1,553,872
Total Revenues:	\$3,216,816	\$3,209,055	\$6,258,289	\$6,145,461	\$-112,828
Expenditures					
Personal Services	90,075	76,610	89,574	75,390	-14,184
Operating Expenses	4,643,772	3,897,963	4,137,572	4,336,463	198,891
Transfers Out	17,408	0	0	0	0
Reserves - Operating	0	0	22,900	20,972	-1,928
Reserves - Claims	0	0	2,008,243	1,712,636	-295,607
Total Expenditures:	\$4,751,256	\$3,974,573	\$6,258,289	\$6,145,461	\$-112,828

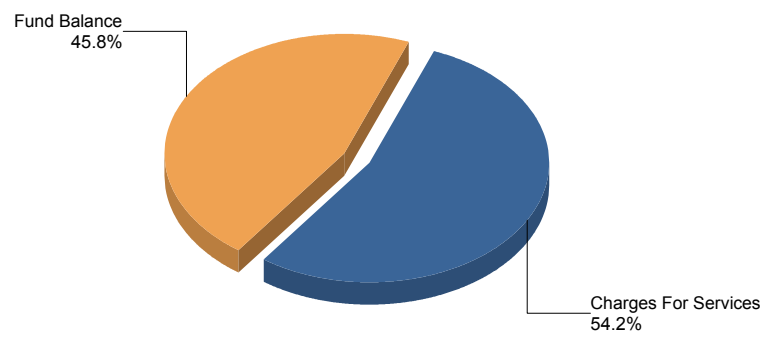
PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 -FY14:
Full Time:	1.43	1.23	1.23	1.03	-0.20
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	1.43	1.23	1.23	1.03	-0.20

FUND 503-DENTAL INSURANCE INTERNAL SERVICE FUND

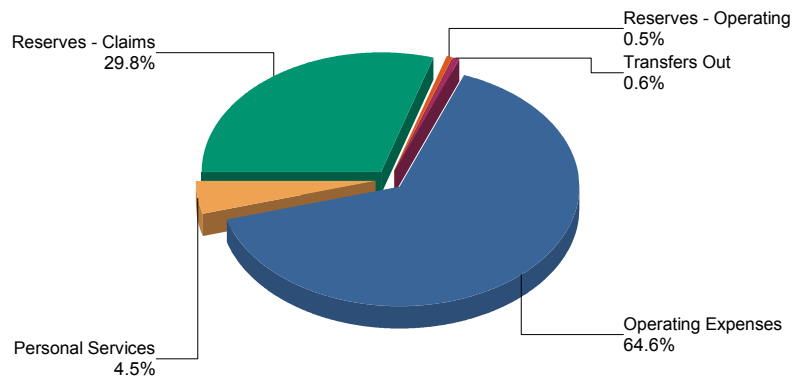
DENTAL INSURANCE INTERNAL SERVICE FUND

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. This Fund supports 0.81 FTEs which is an increase of 0.13 FTEs from the FY14 Adopted Budget as a result of a reallocated position within the Department. Personal Services increased as a result of increases to the FTE, a 2.5% Cost of Living Adjustment (COLA), and the results from employee Open Enrollment selections. Operating Expenditures decreased slightly based on projected claims. Transfers out to the General Fund decreased based on the cost allocation plan. Reserves are calculated according to Budget Policies. Overall, this Fund's budget decreased 11.4% in FY15.

REVENUES:

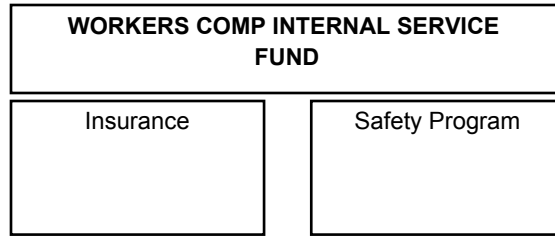
The primary source of revenue is derived from charges related to dental insurance rates to countywide departments. The FY15 budget reflects a decrease in Charges for Services revenue over the FY14 Adopted Budget due to retiree and cobra fees. Also, another source of revenue is Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	746,859	716,675	930,216	715,943	-214,273
Miscellaneous Revenues	4,776	337	1,645	0	-1,645
Less 5% Statutory Reduction	0	0	-82	0	82
Transfers In	47	97	0	0	0
Fund Balance	0	0	559,961	604,440	44,479
Total Revenues:	\$751,682	\$717,109	\$1,491,740	\$1,320,383	\$-171,357
Expenditures					
Personal Services	44,737	34,120	46,074	58,842	12,768
Operating Expenses	785,725	796,288	893,136	853,276	-39,860
Transfers Out	47,779	16,291	21,645	8,492	-13,153
Reserves - Operating	0	0	6,800	6,877	77
Reserves - Claims	0	0	524,085	392,896	-131,189
Total Expenditures:	\$878,240	\$846,699	\$1,491,740	\$1,320,383	\$-171,357

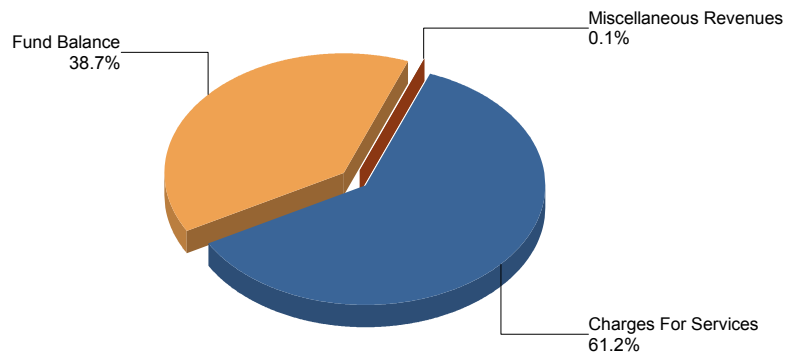
PERSONNEL

	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	0.88	0.68	0.68	0.81	0.13
Total Personnel:	0.88	0.68	0.68	0.81	0.13

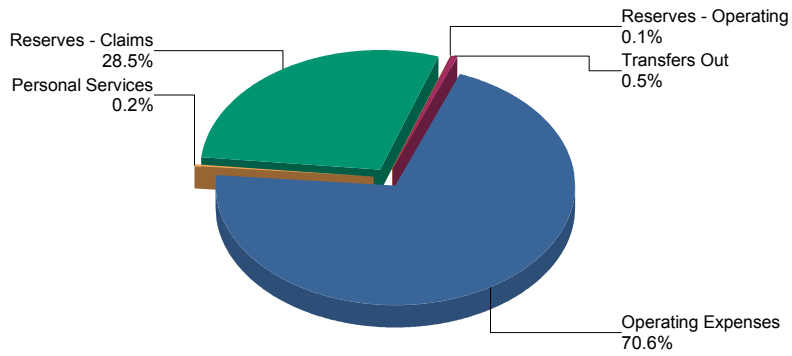
FUND 504-HEALTH INSURANCE INTERNAL SERVICE FUND



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. This Fund supports 0.83 FTEs which is an increase of 0.14 from the FY14 Adopted Budget as a result of a reallocated position within the Department. Personal Services increased as a result of a 2.5% Cost of Living Adjustment (COLA), results from employee Open Enrollment selections, and FTE changes. Operating Expenditures decreased slightly due to a projected reduction in claims. Transfers Out to the General Fund decreased from the FY14 Adopted Budget. Reserves are calculated according to Budget Policies. Overall, this Fund's budget increased 6.6% in FY15.

REVENUES:

The primary source of revenue is derived from charges related to health insurance rates to countywide departments and employee contributions for health insurance. Other sources of revenue include interest and Fund Balance.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	14,536,165	14,224,259	16,043,092	14,795,552	-1,247,540
Miscellaneous Revenues	1,032,150	469,038	218,261	30,000	-188,261
Less 5% Statutory Reduction	0	0	-10,913	-1,500	9,413
Transfers In	212,970	210,158	279,090	0	-279,090
Fund Balance	0	0	6,147,112	9,349,256	3,202,144
Total Revenues:	\$15,781,284	\$14,903,455	\$22,676,642	\$24,173,308	\$1,496,666
Expenditures					
Personal Services	45,179	38,812	46,518	60,080	13,562
Operating Expenses	14,499,329	14,126,948	17,651,654	17,062,918	-588,736
Transfers Out	233,938	240,507	175,691	132,003	-43,688
Reserves - Operating	0	0	38,429	30,451	-7,978
Reserves - Claims	0	0	4,764,350	6,887,856	2,123,506
Total Expenditures:	\$14,778,446	\$14,406,267	\$22,676,642	\$24,173,308	\$1,496,666

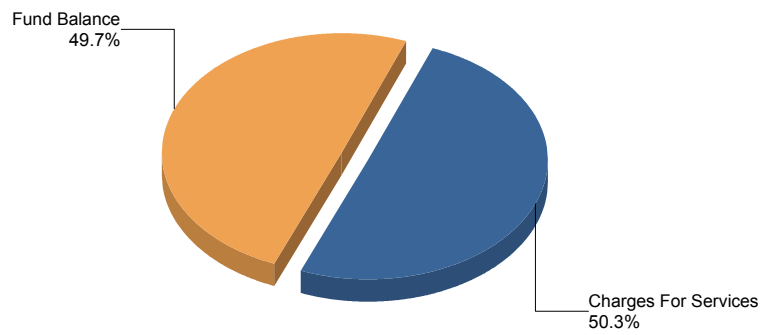
PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	0.89	0.69	0.69	0.83	0.14
Total Personnel:	0.89	0.69	0.69	0.83	0.14

FUND 505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

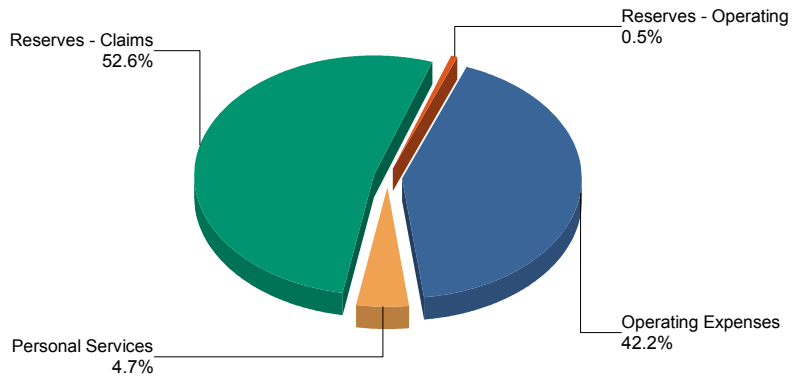
**LIFE, LTD, VOL. LIFE INTERNAL SERVICE
FUND**

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 this insurance coverage countywide and is managed by the Human Resources office. This Fund supports 0.81 FTEs which is an increase of 0.13 FTE from the FY14 Adopted Budget as a result of a reallocated position within the Department. Personal Services increased as a result of a 2.5% Cost of Living Adjustment (COLA), the results of employee Open Enrollment selections, and FTE changes. Operating Expenditures increased slightly due to fluctuating overhead costs. Reserves are calculated according to Budget Policies. There is no Transfer Out in FY15, as prior year expenses were directly allocated during the Fiscal Year using Direct Bill Credits. Overall, this Fund's budget decreased 1.3% in FY15.

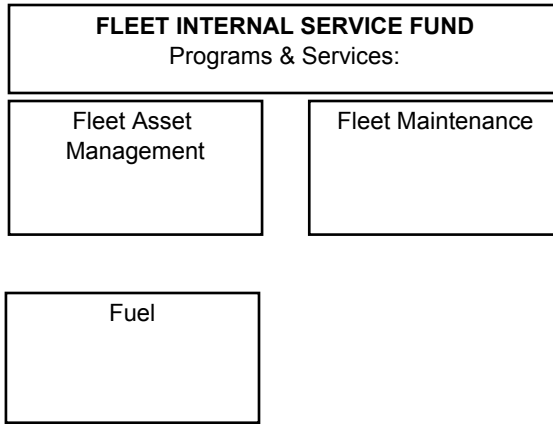
REVENUES:

The primary source of revenue is derived from charges related to life, long term and short term disability rates to Countywide departments and employees. Also, an additional revenue source is from Fund Balance.

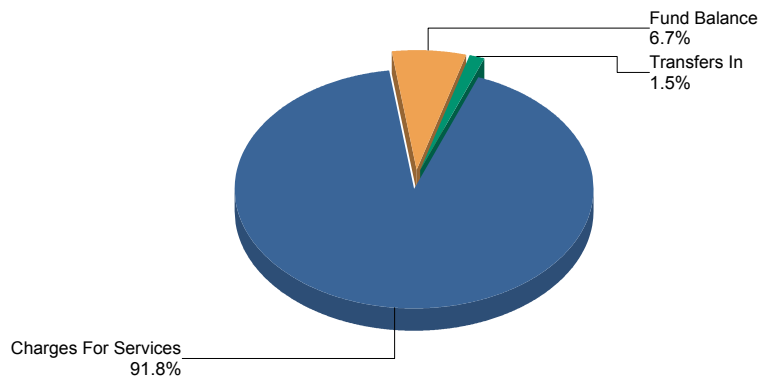
	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	653,100	609,973	646,302	636,259	-10,043
Miscellaneous Revenues	3,619	14,934	2,166	0	-2,166
Less 5% Statutory Reduction	0	0	-108	0	108
Transfers In	47	97	0	0	0
Fund Balance	0	0	632,925	627,527	-5,398
Total Revenues:	\$656,766	\$625,004	\$1,281,285	\$1,263,786	\$-17,499
Expenditures					
Personal Services	44,737	34,120	46,074	58,842	12,768
Operating Expenses	493,272	509,260	533,789	533,799	10
Transfers Out	50,672	71,759	26,959	0	-26,959
Reserves - Operating	0	0	7,400	5,834	-1,566
Reserves - Claims	0	0	667,063	665,311	-1,752
Total Expenditures:	\$588,681	\$615,139	\$1,281,285	\$1,263,786	\$-17,499

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	0.88	0.68	0.68	0.81	0.13
Total Personnel:	0.88	0.68	0.68	0.81	0.13

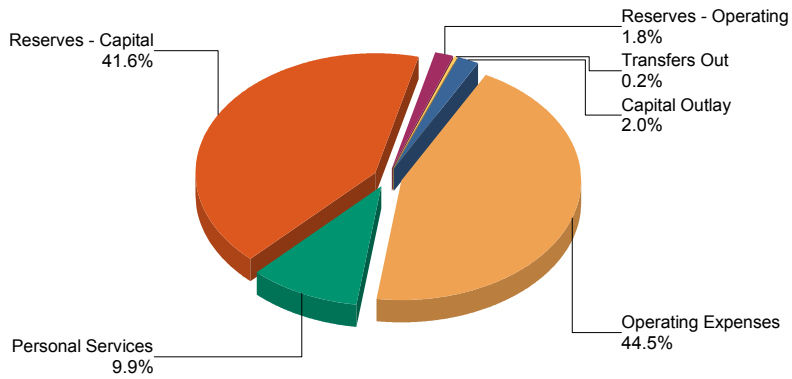
FUND 510-FLEET INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 510 – FLEET INTERNAL SERVICE FUND
FLEET

FY15 Goals:

- **Goal 1** – Provide quality Fleet Maintenance and repair to County departments
 - Maintain equipment at a 90% or higher operational ready rate
 - Initiate the repair of all emergency equipment within 2 operational hours to keep unit in service
 - Maintain the records of 100% services and repairs to the fleet
 - Schedule services of equipment within a 14 operational day period of requirement
 - Achieve 100% of mechanic staff possesses ASE and EVT certifications
 - Maintain a 98% parts inventory control

- **Goal 2** – Be an integral part of emergency operations
 - Offer 24/7 Repair & Maintenance and transport for County wide vehicles and equipment during inclement weather (i.e. brush fires, hurricanes, and tornado)

- **Goal 3** – Operate Fleet within required safety standards
 - Maintain a 95% safety rating to reduce lost time due to work related accidents

- **Goal 4** – Provide Fuel services to County departments
 - Keep fuel point in compliance with FDEP and EPA standards, passing all annual inspections
 - Keep DEF stations in compliance with FDEP and EPA standards for all new stations
 - Provide a monthly report of inventory and issues

- **Goal 5** – Provide repair and maintenance services to all other small and off-road County equipment

FY14 Accomplishments:

- Fleet Management and Vehicle Replacement Plan: Implementation

- Converted LED lighting Fire Rescue Trucks

- Implementation of Non-Ethanol Gas for small equipment to improve operational life and reduce frequency and cost of repairs

- Reduced Small Engine Inventory by 50%

FUND 510-FLEET INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Fleet Internal Service Fund accounts for the cost of fuel incurred by County vehicles and maintenance of large fleet vehicles. Departments are billed for actual use of the repair service and gallons of fuel consumed. This Fund supports 11.65 FTEs which remains unchanged from FY14. Personal Services increased due to a 2.5% Cost of Living Adjustment (COLA) and changes to Retirement contribution rates set by the State. Since FY12, small County vehicles have been 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 9.3% as a result of three maintenance projects for safety upgrades at the Fleet facility, increases in automotive expenses and increases in fuel costs. Capital Outlay includes funds to construct a canopy to cover the oil storage tanks, replace an aging air compressor and pressure washer. Also included are FY15 CIP requests for a Drive-On Lift (\$51,000) and Diesel Fuel Additive Pumps (\$75,000). Transfers Out represents funds for Intergovernmental Radio Communications. Reserves Operating are comprised of Reserves for Contingency which equal 3% of the total operating budget. The FY15 Adopted Budget is \$7,716,667 and reflects an increase of 76.7% from the FY14 Adopted Budget.

REVENUES:

The revenues are based on the department's current rates and reflect a projection of the actual revenues to date. In FY15, revenues collected are expected to increase to reflect current trends. Revenues from repair and maintenance services are collected from Road & Bridge, Fire Rescue and Solid Waste. Other funding source includes Balance Forward which represents carried forward funds from previous fiscal years.

	FY12 Actuals:	FY13 Actuals:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Revenues					
Charges For Services	3,229,458	3,211,851	4,108,388	7,085,518	2,977,130
Miscellaneous Revenues	3,178	7,419	0	0	0
Transfers In	10,478	204,625	0	114,750	114,750
Other Sources	0	26,719	0	0	0
Fund Balance	0	0	258,300	516,399	258,099
Total Revenues:	\$3,243,114	\$3,450,613	\$4,366,688	\$7,716,667	\$3,349,979
Expenditures					
Personal Services	735,505	732,639	750,980	766,133	15,153
Operating Expenses	2,471,117	2,422,644	3,145,536	3,436,635	291,099
Capital Outlay	0	0	10,000	152,000	142,000
Transfers Out	756	756	14,201	15,274	1,073
Reserves - Operating	0	0	390,000	135,061	-254,939
Reserves - Capital	0	0	55,971	3,211,564	3,155,593
Total Expenditures:	\$3,207,378	\$3,156,039	\$4,366,688	\$7,716,667	\$3,349,979

PERSONNEL					
	FY12 Adopted:	FY13 Adopted:	FY14 Adopted:	FY15 Adopted:	FY15 - FY14:
Full Time:	12.20	12.15	11.65	11.65	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	12.20	12.15	11.65	11.65	0.00

Capital Improvement Program Funds

Table of Contents

Fund - Fund Title	Page
Capital Improvement Program Group Description	1
001 - General Fund	2
104 - Tourist Development Tax Fund	3
107 – Library District Fund	4
125 – Environmental Land Maintenance Fund	5
134 - Countywide Fire Fund	6
141 – Boating Improvement Fund	7
154 - Constitutional Gas Tax Fund	8
177 – Fire Impact Fee Fund	9
178 – Parks Impact Fee Fund	10
306 - Local Option sales Tax Fund	11
315 - General Capital Outlay Fund	14
510 – Fleet Management.....	15

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 FY15-19 CIP is funded primarily by the Local Infrastructure Sales Surtax Fund (Fund 306). The CIP encompasses the four Goals of the County's Strategic Plan. The Goals are as follows:

- Grow and Diversify the County's Economy
- Cost Effective and High Performing County Government
- Upgrade County Infrastructure and Transportation Network: Prepared for Growth
- Create Great Neighborhoods for Future: Safe and Livable

The following pages identify projects that are funded in FY15. Towards the beginning of the calendar year there will be a Board workshop scheduled to review and prioritize the CIP Projects in preparation for the FY16-FY20 CIP.

Fund 001 - GENERAL FUND

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2015/19
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
Public Safety						
2100 - Public Safety Projects						
B&C Pods Control Room Upgrade - 2106	1,210,000	0	0	0	0	1,210,000
Total: 2100 - Public Safety Projects	1,210,000	0	0	0	0	1,210,000
Total: Public Safety	1,210,000	0	0	0	0	1,210,000
Total: 001	1,210,000	0	0	0	0	1,210,000

Fund 104 - TOURIST DEVELOPMENT TAX FUND

Program / Function / Project	Proposed CIP by Fiscal Year				Total 2015/19	
	FY 2015	FY 2016	FY 2017	FY 2018		FY 2019
Convention Visitors Bureau						
7500 - TDT Projects						
Arena Drapery - 7554	70,000	0	0	0	0	70,000
Austin Tindall Expansion - 7590	0	2,557,100	2,547,600	0	0	5,104,700
Concession Stand Upgrade & Signage - 7511	85,000	0	0	0	0	85,000
LED Ribbon Signage - 7525	1,500,000	0	0	0	0	1,500,000
LED Scoreboard - 7555	500,000	0	0	0	0	500,000
OHP - Surveillance System - 7593	0	0	100,000	0	0	100,000
OHP - Truck - 7556	30,000	0	0	0	0	30,000
OHP Lighting System Project - 7515	1,800,000	0	0	0	0	1,800,000
Remodel Suites and Furniture - 15042	0	175,000	0	0	0	175,000
Stadium Shade Structure - 7592	0	0	210,000	0	0	210,000
Toro Outfield Mower - 7539	56,000	0	0	0	0	56,000
Toro Triplex Green Mower - 7517	29,500	0	0	0	0	29,500
Truss System - 7519	25,000	0	0	0	0	25,000
Total: 7500 - TDT Projects	4,095,500	2,732,100	2,857,600	0	0	9,685,200
Total: Convention Visitors Bureau	4,095,500	2,732,100	2,857,600	0	0	9,685,200
Total: 104	4,095,500	2,732,100	2,857,600	0	0	9,685,200

Fund 107 - LIBRARY DISTRICT FUND

Program / Function / Project	Proposed CIP by Fiscal Year				Total 2015/19
	FY 2015	FY 2016	FY 2017	FY 2018	
Library					
7100 - Library Projects					
Buenaventura Lakes Library Renovations - 7108	721,125	0	0	0	0
Central Library Renovations - 7106	1,270,500	0	0	0	0
Poinciana Library Renovations - 7104	883,125	0	0	0	0
St. Cloud Library Renovations - 7103	1,828,750	0	0	0	0
West Osceola Library Improvements - 7111	150,000	0	0	0	0
Total: 7100 - Library Projects	4,853,500	0	0	0	0
Total: Library	4,853,500	0	0	0	0
Total: 107	4,853,500	0	0	0	0

Fund 125 - ENVIR LAND MAINTENANCE

Program / Function / Project	Proposed CIP by Fiscal Year				Total 2015/19	
	FY 2015	FY 2016	FY 2017	FY 2018		FY 2019
Community Development						
1400 - Community Development Projects						
Camp Lonesome - 1491	0	0	91,500	0	25,800	117,300
Cherokee Point Conservation Area - 1417	407,838	0	211,900	0	0	619,738
Lake Runnymede Conservation Area - 15053	0	0	0	12,000	0	12,000
Shingle Creek - Lands Projects - 1492	404,136	500,000	0	0	0	904,136
Twin Oaks - 1494	0	15,000	0	30,000	0	45,000
Total: 1400 - Community Development Projects	811,974	515,000	303,400	42,000	25,800	1,698,174
Total: Community Development	811,974	515,000	303,400	42,000	25,800	1,698,174
Total: 125	811,974	515,000	303,400	42,000	25,800	1,698,174

Fund 134 - COUNTYWIDE FIRE FUND

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2015/19
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
Public Safety						
2100 - Public Safety Projects						
Bunker Gear - 15057	0	0	146,978	146,978	146,978	440,934
Fire Rescue & EMS Training Facility - 2201	0	822,312	822,312	822,312	822,312	3,289,248
Fire Station 52 - Pine Grove (Replacement Station) - 2222	0	0	0	1,000,000	1,000,000	2,000,000
Fire/EMS Equipment - 2700	260,495	417,655	476,529	538,787	742,016	2,435,482
LifePak 15 Monitors - 2221	0	0	110,539	110,539	110,539	331,617
Overstreet Fire Station - 2166	899,092	0	0	0	0	899,092
Reunion Area Fire Station - 2164	187,000	100,000	100,000	0	0	387,000
Scott Air Paks - 15056	0	0	0	76,897	76,897	153,794
TNT Extrication Tools - 15055	0	57,105	57,105	57,105	57,105	228,420
Total: 2100 - Public Safety Projects	1,346,587	1,397,072	1,713,463	2,752,618	2,955,847	10,165,587
Total: Public Safety	1,346,587	1,397,072	1,713,463	2,752,618	2,955,847	10,165,587
Total: 134	1,346,587	1,397,072	1,713,463	2,752,618	2,955,847	10,165,587

Fund 141 - BOATING IMPROVEMENT FUND

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2015/19
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
Community Development						
1400 - Community Development						
Projects						
Lake Cypress Boat Ramp - 1401	32,300	0	0	0	0	32,300
Lake Marian Boat Ramp - 1405	306,300	40,800	0	0	0	347,100
Lake Trout Boat Ramp - 1406	39,400	113,360	21,520	0	0	174,280
Ralph V Chisholm Boat Ramp - 15026	0	95,000	288,440	0	0	383,440
Southport Boat Ramp - 15027	0	0	0	160,000	193,090	353,090
Total: 1400 - Community Development	378,000	249,160	309,960	160,000	193,090	1,290,210
Projects						
Total: Community Development	378,000	249,160	309,960	160,000	193,090	1,290,210
Total: 141	378,000	249,160	309,960	160,000	193,090	1,290,210

Fund 154 - CONSTITUTIONAL GAS TAX FUND

Program / Function / Project	Proposed CIP by Fiscal Year				Total 2015/19	
	FY 2015	FY 2016	FY 2017	FY 2018		FY 2019
Public Works						
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	937,000	2,163,000	873,000	1,881,000	2,517,000	8,371,000
Total: 4100 - Public Works Projects	937,000	2,163,000	873,000	1,881,000	2,517,000	8,371,000
4300 - Transportation Projects						
Pavement Management System - 4396	0	0	200,000	0	0	200,000
Total: 4300 - Transportation Projects	0	0	200,000	0	0	200,000
Total: Public Works	937,000	2,163,000	1,073,000	1,881,000	2,517,000	8,571,000
Total: 154	937,000	2,163,000	1,073,000	1,881,000	2,517,000	8,571,000

Fund 177 - FIRE IMPACT FEE FUND

Program / Function / Project	Proposed CIP by Fiscal Year				Total 2015/19
	FY 2015	FY 2016	FY 2017	FY 2018	
Public Safety					
2100 - Public Safety Projects					
Reunion Area Fire Station - 2164	1,683,000	900,000	900,000	0	0
Total: 2100 - Public Safety Projects	1,683,000	900,000	900,000	0	0
Total: Public Safety	1,683,000	900,000	900,000	0	0
Total: 177	1,683,000	900,000	900,000	0	0

Fund 178 - PARKS IMPACT FEE FUND

Program / Function / Project	Proposed CIP by Fiscal Year				Total 2015/19	
	FY 2015	FY 2016	FY 2017	FY 2018		FY 2019
<u>Community Development</u>						
1400 - Community Development Projects						
Greenways and Trails - 7290	87,000	0	0	0	0	87,000
Vance Harmon Community Center - 15038	0	0	0	1,000,000	9,000,000	10,000,000
Total: 1400 - Community Development Projects	87,000	0	0	1,000,000	9,000,000	10,087,000
Total: Community Development						
	87,000	0	0	1,000,000	9,000,000	10,087,000
<u>Parks</u>						
7200 - Parks Projects						
65th Infantry Veterans Park Phase 2 - 4155	300,000	1,350,000	1,350,000	0	0	3,000,000
Campbell City Neighborhood Park - 15022	0	250,000	0	0	0	250,000
Tropical Park Neighborhood Park - 7208	50,000	150,000	0	0	0	200,000
Total: 7200 - Parks Projects	350,000	1,750,000	1,350,000	0	0	3,450,000
Total: Parks	350,000	1,750,000	1,350,000	0	0	3,450,000
Total: 178	437,000	1,750,000	1,350,000	1,000,000	9,000,000	13,537,000

Fund 306 - LOCAL OPTION SALES TAX FUND

Program / Function / Project	Proposed CIP by Fiscal Year				Total 2015/19
	FY 2015	FY 2016	FY 2017	FY 2018	
Community Development					
1400 - Community Development Projects					
Overstreet Landing - 7273	0	52,650	39,100	0	91,750
Total: 1400 - Community Development Projects	0	52,650	39,100	0	91,750
Total: Community Development					
	0	52,650	39,100	0	91,750
Constitutionals					
9100 - Constitutional Projects					
S.O. New Vehicle Purchases - 9195	625,118	630,000	630,000	630,000	2,515,118
S.O. Vehicle Replacement - 3398	1,554,953	1,700,000	1,700,000	1,700,000	6,654,953
SO - Command Center West - 2033	0	0	0	0	8,321,000
SO - Training Facility & Shooting Range - 2032	3,273,000	0	0	0	952,594
Total: 9100 - Constitutional Projects	5,453,071	2,330,000	2,330,000	2,330,000	21,716,665
Total: Constitutional					
	5,453,071	2,330,000	2,330,000	2,330,000	21,716,665
Fire Rescue and EMS					
9800 - Communications Projects					
Digital Communication Upgrade- Phase 2 & 3 - 0801	0	0	6,623,000	0	1,200,000
Total: 9800 - Communications Projects	0	0	6,623,000	0	7,823,000
Total: Fire Rescue and EMS					
	0	0	6,623,000	0	7,823,000
Public Works					
3800 - Stormwater Projects					
Culvert Upgrades - 3802	0	300,000	300,000	300,000	1,200,000
Emergency Response Drainage - 3320	250,000	250,000	250,000	250,000	1,250,000
Fanny Bass Slough Stormwater Improvements - 15011	0	50,000	0	0	50,000
Lake Toho Nutrient Reduction - 3816	0	125,000	150,000	125,000	400,000
Metal Culvert Replacement - 3817	0	300,000	300,000	300,000	1,200,000
Ox Pond Basin Improvements Phase 2 - 3821	0	210,000	660,000	660,000	1,530,000
Rummell Rd Culvert Rehabilitation - 15007	0	465,000	0	0	465,000
Shingle Creek Basin Stormwater Improvements - 3847	0	50,000	500,000	550,000	1,600,000
Stormwater Pond Safety Improvements - 3805	375,000	375,000	375,000	375,000	1,875,000

Stormwater Project Preliminary Engineering - 15012	0	125,000	0	0	0	125,000
Total: 3800 - Stormwater Projects	625,000	2,250,000	2,535,000	2,560,000	1,725,000	9,695,000
4100 - Public Works Projects						
American Disabilities Act Sidewalk Upgrade - 4201	150,000	150,000	150,000	150,000	150,000	750,000
Bridge Safety Features - 4322	0	200,000	200,000	200,000	150,000	750,000
County Sidewalks - 4655	247,797	300,000	300,000	300,000	300,000	1,447,797
Fleet Vehicle Replacement - 4204	0	566,000	0	0	0	566,000
Storage Facility - Traffic Control Devices - 15052	0	220,000	0	0	0	220,000
Work Order System Software - 15010	0	1,000,000	0	0	0	1,000,000
Total: 4100 - Public Works Projects	397,797	2,436,000	650,000	650,000	600,000	4,733,797
4300 - Transportation Projects						
Adv Traffic Mgt System - 4307	0	500,000	500,000	500,000	500,000	2,000,000
Bill Beck Blvd - Phase I - 4670	0	0	0	26,618,885	0	26,618,885
Boggy Creek Road Phase I - 7011	1,887,375	589,678	8,609,292	0	0	11,086,345
Boggy Creek Road Phase II - 3019	0	0	0	0	14,689,899	14,689,899
Boggy Creek Sidewalk - 15034	0	93,118	0	0	0	93,118
Bridge Rehabilitation - 4359	0	450,000	450,000	300,000	300,000	1,500,000
Bridge Replacement- Paritin Settlement - 4336	0	0	0	0	2,142,800	2,142,800
Buena Ventura Blvd Widening Safety & Operational Improvements - 4308	0	0	0	1,818,960	0	1,818,960
Canoe Creek Road - 4395	0	500,000	0	0	47,986,240	48,486,240
Carroll St - JYP to Michigan - 4316	0	0	0	0	25,213,200	25,213,200
Concrete Road Replacement - 4306	0	435,739	0	0	0	435,739
Fortune Road Extension - 4364	0	0	0	0	6,246,240	6,246,240
Hickory Tree Rd Safety Upgrade - 4328	0	500,000	0	0	1,500,000	2,000,000
Hickory Tree Road - 15017	0	500,000	0	0	38,967,456	39,467,456
Hoagland Blvd Ph 2 - 4309	500,000	0	0	24,559,636	24,016,064	49,075,700
Hoagland Blvd Phase 3 - 15020	0	0	0	0	14,993,125	14,993,125
Intersection Safety & Efficiency Projects (TSM) - 3450	150,000	150,000	150,000	150,000	150,000	750,000
Lakeshore to Neptune Bike/Pedestrian Path - 15032	0	408,300	0	0	0	408,300
Mac Overstreet - 15015	0	0	0	0	4,118,400	4,118,400
Mass Transit Preliminary Design - 4394	0	0	0	1,500,000	0	1,500,000
Neptune Middle School Sidewalk - 15035	0	32,866	0	0	0	32,866
Neptune Road Phase III - 4330	0	264,000	3,133,389	3,854,400	0	7,251,789
Old Canoe Creek Road - 4375	0	0	0	29,044,428	0	29,044,428
Old Vineyard Rd - 4343	0	0	0	0	15,748,992	15,748,992
Orange Avenue - 15016	0	500,000	0	0	10,419,690	10,919,690
Osceola Pkwy & 441 Intersection - 15040	0	468,378	0	0	0	468,378

PH Road/17-92 Intersection - 4028	0	0	0	0	0	1,550,000	1,550,000
Pleasant Hill and Eagle Lake Signal - 15008	0	365,848	0	0	0	365,848	365,848
Pleasant Hill at Old Tampa Highway - 15019	0	218,727	0	0	0	218,727	218,727
Poinciana Blvd Phase IVA - 4016	0	0	0	205,000	12,506,483	12,711,483	12,711,483
Poinciana Blvd Phase IVB - 15031	0	0	0	295,000	9,426,381	9,721,381	9,721,381
Reaves Road - Poinciana Blvd to PH Rd - 4176	0	0	0	500,000	13,012,000	13,512,000	13,512,000
Robinson Ave. Sidewalk - 15033	0	87,640	0	0	0	87,640	87,640
Shady Lane - 4166	0	0	0	0	13,807,790	13,807,790	13,807,790
Simpson & Fortune Intersection - 15041	0	0	0	0	585,225	585,225	585,225
Simpson Road-US192 - 3677	0	0	0	0	7,550,540	7,550,540	7,550,540
Sinclair Road - 4383	0	0	0	0	8,953,240	8,953,240	8,953,240
Story and Hunting Lodge Rd - 15039	0	0	0	0	6,587,692	6,587,692	6,587,692
Thacker Avenue Extension - 15013	0	0	0	0	5,350,280	5,350,280	5,350,280
TNR Access Road - 4230	800,000	0	0	0	0	800,000	800,000
Traffic Control Equipment - 3780	0	100,000	100,000	100,000	100,000	400,000	400,000
Traffic Signal Replacement - 4352	0	500,000	500,000	500,000	0	1,500,000	1,500,000
Westside Blvd - 15014	0	0	0	0	26,603,280	26,603,280	26,603,280
Total: 4300 - Transportation Projects	3,337,375	6,664,294	13,442,681	89,946,309	313,025,017	426,415,676	426,415,676

Total: Public Works	4,360,172	11,350,294	16,627,681	93,156,309	315,350,017	440,844,473	440,844,473
Total: 306	9,813,243	13,732,944	25,619,781	95,486,309	325,823,611	470,475,888	470,475,888

Fund 315 - GEN CAP OUTLAY FUND

Program / Function / Project	Proposed CIP by Fiscal Year				Total 2015/19
	FY 2015	FY 2016	FY 2017	FY 2018	
Public Safety					
2100 - Public Safety Projects					
Triage Center - 2202	400,000	0	0	0	400,000
Total: 2100 - Public Safety Projects	400,000	0	0	0	400,000
Public Works					
4100 - Public Works Projects					
Children's Advocacy Center - 4120	1,274,000	0	0	0	1,274,000
Fl Adv Mgf Research Center - 4211	10,000,000	0	0	0	10,000,000
Total: 4100 - Public Works Projects	11,274,000	0	0	0	11,274,000
Total: Public Safety	400,000	0	0	0	400,000
Total: Public Works	11,274,000	0	0	0	11,274,000
Total: 315	11,674,000	0	0	0	11,674,000

Fund 510 - Fleet Management

Program / Function / Project	Proposed CIP by Fiscal Year				Total 2015/19
	FY 2015	FY 2016	FY 2017	FY 2018	
Public Works					
4100 - Public Works Projects					
DPF Diesel Fuel Additive Pumps - 4059	75,000	0	0	0	0
Fleet Drive on Lift - 4060	51,000	0	0	0	0
Replacement of I-Maint. System Software - 15002	0	0	65,000	0	0
Upgrade to Fueling System - 15001	0	225,000	0	0	0
Total: 4100 - Public Works Projects	126,000	225,000	65,000	0	0
Total: Public Works	126,000	225,000	65,000	0	0
Total: 510	126,000	225,000	65,000	0	0

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2015/19
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
Report Grand Total:	37,365,804	23,664,276	34,192,204	101,321,927	340,515,348	537,059,559

Appendix Table of Contents

Title	Page
Mandated Programs	1
Glossary	3

OSCEOLA COUNTY 2014-2015 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES							COMMENTS
BUDGET ITEM: BASIS	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE			
JAIL (2101): all 0012101000 Revenues; 92% of total 0012101523 Expenditures	\$ 25,683,249	\$ 923,180	\$ 24,760,069	FS 950.001		92% of jail's population that has not been sentenced	
PROPERTY APPRAISER (9141): all 0019141000 Revenues; all 0019141xxx Expenditure budget	\$ 5,417,616	\$ -	\$ 5,417,616	FS 145.10, FS195.087		\$125,000 of budget is allocated for TRIM notices FS200.65	
TAX COLLECTOR (9131): all 0019131000 Revenues; all 0019131513 Expenditure budget	\$ 6,384,158	\$ 1,810,128	\$ 4,574,030	FS 145.11, FS195.087		The County pays fees for revenue collected as well as for revenue collected for the School Board and cities.	
SUPERVISOR OF ELECTIONS (9121): all 0019121xxx Expenditure budget	\$ 2,850,444	\$ -	\$ 2,850,444	FS 145.09			
HEALTH DEPARTMENT (9641): 0019641562-5340000 Expenditure budget	\$ 559,961	\$ -	\$ 559,961	FS 154.01			
INDIGENT BURIALS (6173): 0016173564-5310000 + 5340000 Expenditure budgets	\$ 45,000	\$ -	\$ 45,000	FS 406.50		Includes \$35,000 for burials and \$9,500 for plots.	
MEDICAID(6173): 0016173564-5314000 Expenditure budget Medicaid line	\$ 4,468,010	\$ -	\$ 4,468,010	FS 409.915			
COURT SYSTEM (4125,6181,2161,1551,1561): % of 0014125712 Bldg. Maint. Budget based on % s.f. occupancy of CH Square + 0016181569-5410000 GAL + all 0011551602 State Atty. + all 0011561603 Pub. Defender + all 0012161711 Courthouse Security	\$ 1,732,592	\$ -	\$ 1,732,592	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): all 0016185000 Revenues; all 0016185564 Expenditure budget	\$ 114,144	\$ 72,534	\$ 41,610	FS 29.008 (3)(a)		Funded through Traffic Fees.	
HEALTH CARE RESPONSIBILITY ACT (HCRA) (6173): 0016173564-5314000 Expenditure budget HCRA line	\$ 1,153,444	\$ -	\$ 1,153,444	FS 154.3105			
MEDICAL EXAMINER (2192): all 0012192527 Expenditure budget	\$ 817,969	\$ -	\$ 817,969	FS 406.08			
MENTAL HEALTH/BAKER ACT (0019531569): 0019531569-5340000 Expenditure budget	\$ 400,000	\$ -	\$ 400,000	FS 394.462			
CRIMINAL JUSTICE PLAN ANALYST (2101): 0012101523 all salary, benefits, and OH costs for PCN 2661 from Position Costing Details report	\$ 89,486	\$ -	\$ 89,486	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): all Fund 136 Revenues; all Fund 136 Expenditure budget.	\$ 322,451	\$ 322,451	\$ -			Administrative Order No. 2010-12	
EMERGENCY MANAGEMENT (2141): 0012141525 Expenditure budget excluding grants	\$ 539,936	\$ -	\$ 539,936	FS 401.117			
OFFICE OF MANAGEMENT & BUDGET (1241): all 0011241513 Expenditure budget	\$ 572,223	\$ -	\$ 572,223	FS 200.065		Truth in Millage	
DRUG LAB (2118): all 0012118000 Revenues; all 0012118601 Expenditure budget	\$ 251,819	\$ 135,746	\$ 116,073			Administrative Order No. 2007-04-01	
DRUG COURT (1522): all 0011522000 Revenues; all 0011522622 Expenditure budget	\$ 404,238	\$ 27,796	\$ 376,442			Administrative Order No. 2007-04-01	
INMATE MEDICAL PROGRAM (2114): all 0012114000 Revenues; 92% of total 0012114523 Expenditures	\$ 4,700,354	\$ -	\$ 4,700,354	FS 951.032		92% of jail's population that has not been sentenced	

OSCEOLA COUNTY 2014-2015 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES							COMMENTS
BUDGET ITEM: BASIS	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE			
JUVENILE JUSTICE (9819): 0019819519-5490000 Juvenile Justice Share State line only	\$ 465,388	\$ -	\$ 465,388	FS 985.686			
ANIMAL CONTROL (2119, 2120): all 0012119000 Revenues; total Operating Expenses budgets for 0012119562 + 0012120562	\$ 913,954	\$ 86,816	\$ 827,138	FS 828.27			
FORESTRY PAYMENT (134): X260001134-5340000 Expenditure budget (1342172522-5340000)	\$ 110,866	\$ 110,866	\$ -	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): Use Recycling Mandates calculations spreadsheet in this folder; Recycling totals only. Will need to input all info annually from other cost center budgets, staff numbers, etc.	\$ 130,041	\$ -	\$ 130,041	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: Obtain new number of properties (in Comments section) every 3 years from Resolution adopted at a regular meeting around June/July. Growth Mgt. prepares. FY12 is based on July 1, 2010, inventory.	\$ -	\$ -	\$ -	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): 0019531569-5314000 Expenditure budget	\$ 65,000	\$ -	\$ 65,000	FS 39.304			
TOTAL	\$ 58,192,343	\$ 3,489,517	\$ 54,702,826				

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 accrued 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.

GLOSSARY

GAAP	(Generally Accepted Accounting Principles) – The uniform standards established for financial recording and reporting by 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.

GLOSSARY

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.
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.

GLOSSARY

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.
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.

GLOSSARY

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. provides, beginning in 1995 or the year after the property receives homestead exemption; an annual 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.

GLOSSARY

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.