

# RECOMMENDED FINAL BUDGET

FISCAL YEAR 2021



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# OVERVIEW

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**TO:** Honorable Chair and County Commissioners  
**THROUGH:** Donna L. Renberg, Asst. County Manager  
**FROM:** Sharon Chauharjasingh, OMB Director  
**DATE:** September 17, 2020  
**RE:** Fiscal Year 2021 (FY21) Recommended Final Budget

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The preparation of the Fiscal Year 2020-21 (FY21) budget, that began many months ago, concludes September 21, 2020 with the Final Public Hearing. This year's process was faced with many challenges due to the COVID-19 Pandemic, but throughout the process, adjustments were made to ensure statutory compliance is met. Although previously mentioned, staff would like to once again express appreciation to all of our partners, (the Ninth Judicial Circuit Court, Constitutional Officers, the County Attorney, Commission Auditor, etc.), and the County Departments for their efforts to manage the impacts of the pandemic while still requesting a Budget that maintains service levels. Additionally, we would like to recognize the efforts of the OMB team that worked many long hours to prepare the budget and documents for each stage throughout the process is much appreciated.

Through the leadership of the Board of County Commissioners and County Administration, we are able to submit a budget for FY21 at the same millage rates for the General Fund, County EMS, Library and SAVE Maintenance. Although the millage rates didn't increase, the Budget continues to provide necessary services to the citizens, with a continued focus on transportation, housing services and public safety.

As required by State Statutes, the Second and Final Public Hearing must be advertised within 15 days after the Tentative Budget hearing and then held 2-5 days after the advertisement is published. As a result, there is limited time to finalize the budget from the First Public Hearing to the Final Public Hearing. The following memorandum, with an attached listing of capital projects, provides a summary of the adjustments that are recommended.

It should be noted, that Resolution #20-153R as included in the agenda package, must reflect the budget formally approved by the Board at the First Public Hearing on September 10, 2020. This corresponds to what was advertised and begins the discussion when the Second Public Hearing is called to order. Also included in the book, however, is a revised version. The Recommended Final Budget - Resolution #20-181R (with Schedule A) incorporates the recommended changes and are summarized in this memorandum. In addition, a Fund Summary is submitted that highlights any recommended changes between the approved Tentative Budget and the Recommended Final Budget for FY21 for the Board's consideration.

#### **RECOMMENDED FINAL BUDGET ADJUSTMENTS:**

As discussed with the Board during the First Public Hearing, ongoing grants/contractual services and capital projects have been incorporated into the Recommended Final Budget and account for almost all of the changes from the Tentative Budget. Of those changes, Capital Projects account for **59.7%** and **40%** is specifically related to Grants, including the CARES Act, carried forward funds. Two of the biggest impacts to the FY21 Budget is the inclusion of the Transportation Improvement Construction Bonds (\$198,509,354) and the CARES Act funding (\$66,734,360). Waiting to incorporate these items into the Recommended Final Budget allows estimates of remaining balances to be as accurate as



possible. In addition, based on the discussion with the Board, the funding for the Sheriff's Office has been reduced by \$2.5M. While finalizing and reviewing the budget, additional needed adjustments are identified. All recommended adjustments are detailed as follows:

**GENERAL FUNDS:** Staff is recommending adjustments to Fund 001 – General Fund resulting in an increase of \$4,193,206 from the Tentative Budget due to the following reasons:

- ✓ Intergovernmental Revenue reflects an increase of \$102,475 to re-establish grants.
- ✓ Transfers In increased slightly to reflect adjustments to the Commission Auditor's allocation and Other Sources adjusted (\$80,000) to reflect donations for the Animal Services Department.
- ✓ Fund Balance increased (\$3,983,857) to carry forward ongoing grants and capital projects.
- ✓ Operating Expenses increased due to allocating grant funding, donations, Commission Auditor and correcting expenses related to the CORA to the correct department per Human Resources.
- ✓ Capital Outlay increased due to carry forwards to continue projects in the new fiscal year without interruption as identified in the attached summary report.
- ✓ Transfers Out decreased (\$2,488,766) due to the reduction to the Sheriff's budget which was slightly offset by an increase to the Property Appraiser's budget as approved and set by the Department of Revenue.
- ✓ Reserves were adjusted to reflect the reduction to the Sheriff's budget and to balance the additional corrections noted above.

**SPECIAL REVENUE FUNDS:** The following Special Revenue Funds are recommended to increase in Intergovernmental Revenues and Fund Balance, with offsetting increases to Operating and/or Capital, to allocate funds for carry forward grants and capital projects into the new fiscal year without interruption. Each individual Fund in the book provides a detail for the following, and capital funds are listed in the attached report:

- Fund 102 – Transportation Trust Fund: \$174,864
- Fund 104 – Tourist Development Tax Fund: \$2,016,122 in Capital projects; this Fund also had minor corrections to the calculation for the Tax Collector, Commission Auditor and reallocating a previously assigned Reserve (\$344,601) to Operating Reserves with the balance to Stability.
- Funds 105 & 106 – 5<sup>th</sup> and 6<sup>th</sup> Cent Tourist Development Tax Fund: Same minor corrections to the calculation for the Tax Collector, Commission Auditor and Reserve Stability.
- Fund 111 – SHIP: \$1,639,826
- Fund 113 – Buenaventura Lakes MSBU Fund: \$32,970
- Fund 115 – Court Facilities Fund: \$528,530
- Fund 125 – Environmental Land Maintenance Fund: \$40,814
- Fund 141 – Boating Improvement Fund: \$486,566
- Fund 142 – Mobility Fee East Zone: \$16,494,275
- Fund 143 – Mobility Fee West Zone: \$26,672,529
- Fund 148 – Building Fund: \$6,983,794
- Fund 149 – East 192 CRA Fund: \$500,000
- Fund 150 – West 192 Development Authority Fund: \$4,355,690
- Fund 151 – CDBG Fund: \$2,862,023
- Fund 156 – Federal & State Grants Fund: \$73,200,839
- Fund 168 – Section 8 Fund: \$141,418
- Fund 177 – Fire Impact Fee Fund: \$6,196,290

- Fund 178 – Parks Impact Fee Fund: \$3,945,922
- Fund 189 – Second Local Option Fuel Tax Fund: \$518,353

**DEBT SERVICE FUNDS:** There are no changes recommended from the Tentative Budget.

**CAPITAL PROJECT FUNDS:** The following Capital Project Funds are recommended to increase to re-establish grants as well as Fund Balance to carry forward projects as detailed within each Fund into the new fiscal year without interruption:

- Fund 306 – Local Infrastructure Sales Surtax Fund: \$16,668,662
- Fund 315 – General Capital Outlay Fund: \$37,398,908
- Fund 328 – Special Purpose Capital Fund: \$74,265,837
- Fund 329 – Sales Tax Revenue Bond Series 2015A Fund: \$852,934
- Fund 331 – Countywide Fire Capital Fund: \$6,160,018
- Fund 332 – Public Improvement Revenue Bonds Series 2017 Fund: \$1,681,264
- Fund 333 – Capital Improvement Revenue Bonds Construction Fund: \$3,180,423
- Fund 334 – Transportation Improvement Construction Fund: \$38,561,381

**ENTERPRISE FUNDS:** The Funds are recommended to change to incorporate a correction and an increase to the Fund Balance in Fund 407 to carry forward the technology improvement project into the new fiscal year without interruption.

- Fund 401 – Solid Waste Fund: Operating expenses decreased due to a correction to the CORA as the expense was actually the General Fund's and was appropriated in Reserves Capital.
- Fund 407 - Osceola Parkway Fund: \$11,200,000

**INTERNAL SERVICE FUNDS:** The following Fleet Fund is recommended to increase the Fund Balance to carry forward projects as detailed in the attached report into the new fiscal year without interruption:

- Fund 511 – Fleet Fuel Internal Service Fund: \$390,371

**CONCLUSION:**

The overall impact of the recommended changes is an increase of \$341,343,829 to a Countywide budget of \$1,625,093,270 that is almost exclusively due to ongoing grants and projects appropriated to Capital Outlay. Including carry forward balances into the Recommended Final Budget has made the administration of ongoing projects much more efficient. Staff recommends continuing in this manner and recommends approval.

## CAPITAL PROJECTS for the FY21 RECOMMENDED FINAL BUDGET

**\* Note: Projects with funds carried forward from the prior year or added to the Recommended Final Budget are shaded.**

<b>Fund / Project Name:</b>	<b>Total in the Tentative Budget:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total in the Recommended Final Budget:</b>
<b>Fund 001 - General Fund</b>				
CAFM Software Replacement	\$ -	\$ 110,804	\$ -	\$ 110,804
Corrections - Rear Gate Improvements	\$ 60,000	\$ -	\$ -	\$ 60,000
Corrections - Replacement of Fuel Tank	\$ 50,000	\$ -	\$ -	\$ 50,000
Eagle Bay	\$ -	\$ 138,378	\$ -	\$ 138,378
Finance/HR System Upgrade	\$ -	\$ 111,075	\$ -	\$ 111,075
HS Mill Creek Building Improvements	\$ -	\$ 375,000	\$ -	\$ 375,000
FY21 Fleet Vehicle Replacement	\$ 281,354	\$ 64,980	\$ -	\$ 346,334
Jail - HVAC Chilled & Hot Water Piping System Replacement Ph 2	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000
Jail Domestic Hot/Cold Water Piping	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Jail Tile Encapsulation	\$ -	\$ 14,132	\$ -	\$ 14,132
Jail Encapsulation Phase 2	\$ -	\$ 192,861	\$ -	\$ 192,861
Jail Encapsulation Phase 3	\$ -	\$ 290,267	\$ -	\$ 290,267
Mosquito Control Facility	\$ -	\$ 500,000	\$ -	\$ 500,000
Mosquito Control Vehicle	\$ -	\$ 31,941	\$ -	\$ 31,941
NiftyLift Gas Boom	\$ 27,300	\$ -	\$ -	\$ 27,300
Padded Cells-FB	\$ -	\$ 114,800	\$ -	\$ 114,800
Park/Community Center Site	\$ -	\$ 5,438	\$ -	\$ 5,438
Parks Tractor	\$ 115,000	\$ -	\$ -	\$ 115,000
Security Cameras (Facility Wide)	\$ -	\$ 276,040	\$ -	\$ 276,040
Specialized Tools	\$ -	\$ 28,479	\$ -	\$ 28,479
<b>Total:</b>	<b>\$ 4,533,654</b>	<b>\$ 4,254,195</b>	<b>\$ -</b>	<b>\$ 8,787,849</b>

**Difference between Recommended Final and Tentative: \$ 4,254,195**

### **Fund 102 - Transportation Trust Fund**

Laminator Sign Shop	\$ -	\$ 28,000	\$ -	\$ 28,000
Pickup Truck (Thermo Crew)	\$ -	\$ 35,000	\$ -	\$ 35,000
Silk Screen System	\$ -	\$ 40,000	\$ -	\$ 40,000
Traffic Engineering Freightliner Van	\$ -	\$ 71,864	\$ -	\$ 71,864
Yard 1 Propane Site	\$ 150,000	\$ -	\$ -	\$ 150,000
<b>Total:</b>	<b>\$ 150,000</b>	<b>\$ 174,864</b>	<b>\$ -</b>	<b>\$ 324,864</b>

**Difference between Recommended Final and Tentative: \$ 174,864**

### **Fund 104 - Tourist Development Tax**      *No TDT projects will commence until actual revenue receipts are verified.*

Denn John Retail Center	\$ -	\$ 149,925	\$ -	\$ 149,925
Exhibition Hall Sound System	\$ -	\$ 45,154	\$ -	\$ 45,154
Fortune Lakeshore Multi-Use	\$ -	\$ 57,056	\$ -	\$ 57,056
FY21 Fleet Vehicle Replacement	\$ 52,000	\$ -	\$ -	\$ 52,000
Kissimmee St. Cloud Connector	\$ -	\$ 531,413	\$ -	\$ 531,413
Lake Cypress Parking	\$ -	\$ 100,000	\$ -	\$ 100,000
Lake Toho Pond Loop Trail	\$ -	\$ 700,000	\$ -	\$ 700,000
OHP - PA System (Box Office, Bowl, General, and Outdoors)*	\$ 200,000	\$ -	\$ -	\$ 200,000
OHP - Administrative Office/Box Office Renovations*	\$ 511,765	\$ -	\$ -	\$ 511,765
OHP - Arena & Event Exhaust Fan	\$ -	\$ 300,000	\$ -	\$ 300,000
OHP - Arena Sound System*	\$ 54,616	\$ -	\$ -	\$ 54,616
OHP - Bollards	\$ 125,000	\$ -	\$ -	\$ 125,000
OHP - Concession Stand Upgrade & Signage*	\$ 233,290	\$ -	\$ -	\$ 233,290
OHP - Events Center & Arena Lobby Lighting System	\$ 900,000	\$ -	\$ -	\$ 900,000
OHP - Fencing	\$ 100,000	\$ -	\$ -	\$ 100,000
OHP - Improved Exterior Signage	\$ 400,000	\$ -	\$ -	\$ 400,000
OHP - Improved Interior Signage	\$ 300,000	\$ -	\$ -	\$ 300,000
OHP - Maintenance Workshop, Office and Storage Unit	\$ 61,000	\$ -	\$ -	\$ 61,000
OHP - POS System	\$ 180,000	\$ -	\$ -	\$ 180,000
OHP - Replace Fire Alarm Panels	\$ 435,000	\$ -	\$ -	\$ 435,000
OHP - Surveillance System/Metal Detectors	\$ 100,000	\$ 101,255	\$ -	\$ 201,255

## CAPITAL PROJECTS for the FY21 RECOMMENDED FINAL BUDGET

\* Note: Projects with funds carried forward from the prior year or added to the Recommended Final Budget are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended Final Budget:
<b>Fund 104 - Tourist Development Tax...Continued</b> <i>No TDT projects will commence until actual revenue receipts are verified.</i>				
OHP - Telephone/Voicemail System	\$ 200,000	\$ -	\$ -	\$ 200,000
OHP - Utility Distribution (Arena, Events Center, Parking Lots)	\$ 500,000	\$ -	\$ -	\$ 500,000
Trailers	\$ -	\$ 31,319	\$ -	\$ 31,319
<b>Total:</b>	<b>\$ 4,352,671</b>	<b>\$ 2,016,122</b>	<b>\$ -</b>	<b>\$ 6,368,793</b>
Difference between Recommended Final and Tentative:				\$ 2,016,122
<b>Fund 113 - BVL MSBU Fund</b>				
Boggy Creek Stormwater Project	\$ -	\$ 32,970	\$ -	\$ 32,970
<b>Total:</b>	<b>\$ -</b>	<b>\$ 32,970</b>	<b>\$ -</b>	<b>\$ 32,970</b>
Difference between Recommended Final and Tentative:				\$ 32,970
<b>Fund 115 - Court Facilities Fund</b>				
Admin Bldg 3rd Floor Reconfiguration	\$ -	\$ 41,668	\$ -	\$ 41,668
Clerk of Court Criminal Division Office Reconfiguration	\$ 82,000	\$ -	\$ -	\$ 82,000
Court Facility Wayfinding	\$ -	\$ 100,662	\$ -	\$ 100,662
Courthouse Bi-Directional Amplifier System	\$ 63,000	\$ -	\$ -	\$ 63,000
Courthouse Improvement	\$ -	\$ 361,200	\$ -	\$ 361,200
Prose Service Window Expansion	\$ -	\$ 25,000	\$ -	\$ 25,000
<b>Total:</b>	<b>\$ 145,000</b>	<b>\$ 528,530</b>	<b>\$ -</b>	<b>\$ 673,530</b>
Difference between Recommended Final and Tentative:				\$ 528,530
<b>Fund 125 - Environmental Land Maintenance</b>				
Cherokee Point	\$ -	\$ 9,233	\$ -	\$ 9,233
Twin Oaks Conservation Area	\$ 300,000	\$ 31,581	\$ -	\$ 331,581
<b>Total:</b>	<b>\$ 300,000</b>	<b>\$ 40,814</b>	<b>\$ -</b>	<b>\$ 340,814</b>
Difference between Recommended Final and Tentative:				\$ 40,814
<b>Fund 141 - Boating Improvement Fund</b>				
Lake Gentry Boat Ramp Renovation	\$ -	\$ 333,494	\$ -	\$ 333,494
Lake Marian Boat Ramp	\$ -	\$ 153,072	\$ -	\$ 153,072
<b>Total:</b>	<b>\$ -</b>	<b>\$ 486,566</b>	<b>\$ -</b>	<b>\$ 486,566</b>
Difference between Recommended Final and Tentative:				\$ 486,566
<b>Fund 142 - Mobility Fee East Zone</b>				
ADA Sidewalk Improvements	\$ -	\$ 50,000	\$ -	\$ 50,000
Adv. Traffic Management System (ATMS)	\$ -	\$ 245,000	\$ -	\$ 245,000
Boggy Creek Road Imp. Simpson/Narcoossee	\$ -	\$ 1,679,500	\$ -	\$ 1,679,500
Fortune Lakeshore Multi-Use Trail	\$ 1,500,000	\$ 1,110,000	\$ -	\$ 2,610,000
Fortune-Simpson Intersection Improvement	\$ 750,000	\$ 750,000	\$ -	\$ 1,500,000
Neptune Road	\$ -	\$ 12,315,431	\$ -	\$ 12,315,431
Parkway Ventura Elementary Sidewalk	\$ -	\$ 141,003	\$ -	\$ 141,003
Simpson Road (Myers Road-192)	\$ -	\$ 32,355	\$ -	\$ 32,355
Simpson Road Phase 1	\$ -	\$ 170,986	\$ -	\$ 170,986
<b>Total:</b>	<b>\$ 2,250,000</b>	<b>\$ 16,494,275</b>	<b>\$ -</b>	<b>\$ 18,744,275</b>
Difference between Recommended Final and Tentative:				\$ 16,494,275
<b>Fund 143 - Mobility Fee West Zone</b>				
ADA Sidewalk Improvements	\$ -	\$ 300,000	\$ -	\$ 300,000
Adv. Traffic Management System (ATMS)	\$ -	\$ 381,360	\$ -	\$ 381,360
Bill Beck Blvd. Segment B	\$ -	\$ 366,895	\$ -	\$ 366,895
Deerwood Elementary Sidewalk	\$ -	\$ 229,995	\$ -	\$ 229,995
Doverplum Rd. at San Remo Rd. Intersection	\$ -	\$ 545,485	\$ -	\$ 545,485
Fortune Lakeshore Multi-Use Trail	\$ -	\$ 285,365	\$ -	\$ 285,365

## CAPITAL PROJECTS for the FY21 RECOMMENDED FINAL BUDGET

\* Note: Projects with funds carried forward from the prior year or added to the Recommended Final Budget are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended Final Budget:
<b>Fund 143 - Mobility Fee West Zone...Continued</b>				
Hoagland Blvd Phase II	\$ -	\$ 47,685	\$ -	\$ 47,685
KOA Elementary Sidewalk	\$ -	\$ 28,631	\$ -	\$ 28,631
Michigan Ave Pedestrian Safety	\$ 58,500	\$ -	\$ -	\$ 58,500
Neptune Road	\$ -	\$ 20,083,164	\$ -	\$ 20,083,164
Old Lake Wilson	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Poinciana Blvd at Reaves Intersection	\$ -	\$ 50,000	\$ -	\$ 50,000
Simpson Road (Myers Road-192)	\$ -	\$ 11,803	\$ -	\$ 11,803
Storey Creek Boulevard	\$ -	\$ 1,498,329	\$ -	\$ 1,498,329
Traffic Signal Replacement	\$ -	\$ 1,343,817	\$ -	\$ 1,343,817
<b>Total:</b>	<b>\$ 58,500</b>	<b>\$ 26,672,529</b>	<b>\$ -</b>	<b>\$ 26,731,029</b>
<b>Difference between Recommended Final and Tentative:</b>				<b>\$ 26,672,529</b>
<b>Fund 148 - Building Fund</b>				
Onsite Technology Improvements for Inspections	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Permit Office Renovation	\$ -	\$ 4,067,911	\$ -	\$ 4,067,911
Permits Plus Upgrade	\$ -	\$ 915,883	\$ -	\$ 915,883
<b>Total:</b>	<b>\$ -</b>	<b>\$ 6,983,794</b>	<b>\$ -</b>	<b>\$ 6,983,794</b>
<b>Difference between Recommended Final and Tentative:</b>				<b>\$ 6,983,794</b>
<b>Fund 149 - East 192 Development Authority Fund</b>				
Beautification/Landscaping	\$ -	\$ 500,000	\$ -	\$ 500,000
<b>Total:</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>
<b>Difference between Recommended Final and Tentative:</b>				<b>\$ 500,000</b>
<b>Fund 150 - West 192 Development Authority</b>				
FY21 Fleet Vehicle Replacement	\$ 36,000	\$ -	\$ -	\$ 36,000
Gateways and Pedestrian Bridge	\$ -	\$ 400,000	\$ -	\$ 400,000
Landscape W192	\$ -	\$ 261,622	\$ -	\$ 261,622
LED Lights	\$ 1,000,000	\$ 2,100,000	\$ -	\$ 3,100,000
Streetscape Improvements	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Wayfinding	\$ -	\$ 94,068	\$ -	\$ 94,068
<b>Total:</b>	<b>\$ 1,036,000</b>	<b>\$ 4,355,690</b>	<b>\$ -</b>	<b>\$ 5,391,690</b>
<b>Difference between Recommended Final and Tentative:</b>				<b>\$ 4,355,690</b>
<b>Fund 154 - Constitutional Gas Tax Fund</b>				
FY21 Fleet Vehicle Replacement	\$ 1,204,154	\$ -	\$ -	\$ 1,204,154
<b>Total:</b>	<b>\$ 1,204,154</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,204,154</b>
<b>Difference between Recommended Final and Tentative:</b>				<b>\$ -</b>
<b>Fund 155 - West 192 MSBU Phase I Fund</b>				
LED Lights	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
<b>Total:</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>
<b>Difference between Recommended Final and Tentative:</b>				<b>\$ -</b>
<b>Fund 156 - Federal and State Grants Fund</b>				
Buenaventura/Simpson Outfall	\$ 1,675,125	\$ -	\$ -	\$ 1,675,125
BVL Drainage Improvement	\$ -	\$ -	\$ 2,250,000	\$ 2,250,000
Deerwood Sidewalk Gaps	\$ -	\$ -	\$ 25,111	\$ 25,111
Fortune-Lakeshore Multi-Use Trail	\$ 4,490,000	\$ -	\$ 3,122,038	\$ 7,612,038
Fortune-Simpson Intersection	\$ -	\$ -	\$ 490,598	\$ 490,598
Hoagland Blvd Phase II	\$ -	\$ -	\$ 407,007	\$ 407,007
Hoagland Blvd Ph 3	\$ -	\$ -	\$ 525,490	\$ 525,490
Kempfer Road Culvert Upgrade	\$ 150,000	\$ -	\$ 1,023,671	\$ 1,173,671
Kissimee St. Cloud Connector	\$ -	\$ -	\$ 193,975	\$ 193,975

## CAPITAL PROJECTS for the FY21 RECOMMENDED FINAL BUDGET

\* Note: Projects with funds carried forward from the prior year or added to the Recommended Final Budget are shaded.

Fund / Project Name:		Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended Final Budget:
<b>Fund 156 - Federal and State Grants Fund...Continued</b>					
Landscape E192	\$	-	\$	-	\$ 1,092,464
Landscape W192	\$	-	\$	-	\$ 530,364
NeoCity Way	\$	-	\$	-	\$ 350,864
Seven Dwarfs Lane Drainage Improvement	\$	-	\$	-	\$ 174,548
<b>Total:</b>	<b>\$</b>	<b>6,315,125</b>	<b>\$</b>	<b>-</b>	<b>\$ 10,186,130</b>
<b>Difference between Recommended Final and Tentative:</b>					<b>\$ 10,186,130</b>
<b>Fund 168 - Section 8 Fund</b>					
HS Mill Creek Building Improvements	\$	-	\$	125,000	\$ 125,000
<b>Total:</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>125,000</b>	<b>\$ 125,000</b>
<b>Difference between Recommended Final and Tentative:</b>					<b>\$ 125,000</b>
<b>Fund 177 - Fire Impact Fee Fund</b>					
Austin Tindall Fire Station	\$	-	\$	6,196,290	\$ 6,196,290
<b>Total:</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>6,196,290</b>	<b>\$ 6,196,290</b>
<b>Difference between Recommended Final and Tentative:</b>					<b>\$ 6,196,290</b>
<b>Fund 178 - Parks Impact Fee Fund</b>					
65th Infantry Veteran's Park	\$	-	\$	1,024,800	\$ 1,024,800
Archie Gordon Memorial Park	\$	-	\$	247,675	\$ 247,675
East 192 CRA Parks	\$	-	\$	500,000	\$ 500,000
Hanover Lakes Project	\$	125,000	\$	250,010	\$ 375,010
Holopaw Conservation Area	\$	-	\$	46,927	\$ 46,927
Lake Lizzie Conservation Area	\$	-	\$	27,000	\$ 27,000
Marydia Community Center	\$	-	\$	50,000	\$ 50,000
Marydia Neighborhood Park Restroom	\$	-	\$	80,000	\$ 80,000
Park Property Purchase	\$	-	\$	28,824	\$ 28,824
Park/Community Center Site	\$	-	\$	1,651,459	\$ 1,651,459
Tropical Park	\$	-	\$	39,227	\$ 39,227
<b>Total:</b>	<b>\$</b>	<b>125,000</b>	<b>\$</b>	<b>3,945,922</b>	<b>\$ 4,070,922</b>
<b>Difference between Recommended Final and Tentative:</b>					<b>\$ 3,945,922</b>
<b>Fund 189 - Second Local Option Fuel Tax Fund</b>					
NeoCity Way	\$	-	\$	518,353	\$ 518,353
<b>Total:</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>518,353</b>	<b>\$ 518,353</b>
<b>Difference between Recommended Final and Tentative:</b>					<b>\$ 518,353</b>
<b>Fund 306 - Local Option Sales Tax Fund</b>					
<i>No projects will commence until actual revenue receipts are verified.</i>					
800 MHz System Upgrades	\$	2,279,171	\$	-	\$ 2,279,171
ADA Sidewalk Improvements	\$	-	\$	133,765	\$ 133,765
Bridge Rehabilitation	\$	350,000	\$	304,995	\$ 654,995
Bridge Safety Features	\$	-	\$	271,633	\$ 271,633
Bridge Scour Countermeasures	\$	300,000	\$	275,680	\$ 575,680
Buenaventura/Simpson Outfall	\$	558,375	\$	-	\$ 558,375
BVL C1, 2 & 3 Alternate Outfall	\$	-	\$	170,000	\$ 170,000
BVL Drainage Improvement	\$	-	\$	750,000	\$ 750,000
BVL Simpson Rd. Ditch Upgrade	\$	-	\$	441,926	\$ 441,926
Concrete Road Replacement	\$	-	\$	271,212	\$ 271,212
Countywide Sidewalks	\$	-	\$	923,928	\$ 923,928
Countywide Signals	\$	450,000	\$	1,211,950	\$ 1,661,950
Culvert Upgrades	\$	200,000	\$	498,517	\$ 698,517
Diversion Wall	\$	-	\$	700,000	\$ 700,000
Eagle Bay	\$	-	\$	76,084	\$ 76,084
EOC Equipment Upgrade	\$	-	\$	246,605	\$ 246,605
Ethos Park	\$	-	\$	344,333	\$ 344,333

## CAPITAL PROJECTS for the FY21 RECOMMENDED FINAL BUDGET

\* Note: Projects with funds carried forward from the prior year or added to the Recommended Final Budget are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:		Grant Funding:	Total in the Recommended Final Budget:
<b>Fund 306 - Local Option Sales Tax Fund...Continued</b>	<i>No projects will commence until actual revenue receipts are verified.</i>				
Hickory Tree Pond	\$ -	\$ 24,370	\$ -	\$ 24,370	
Hoagland Blvd. Phase II	\$ -	\$ 75,948	\$ -	\$ 75,948	
Intersection Safety & Efficiency	\$ -	\$ 857,068	\$ -	\$ 857,068	
Kempfer Road Culvert Replacement	\$ 50,000	\$ 342,000	\$ -	\$ 392,000	
Lake Toho Water Restoration	\$ -	\$ 1,950	\$ -	\$ 1,950	
Maintenance & Storage Warehouse	\$ -	\$ 800,175	\$ -	\$ 800,175	
Misc. ROW Acquisition & Appraisals	\$ -	\$ 79,293	\$ -	\$ 79,293	
NeoCity Way	\$ -	\$ 2,495,987	\$ -	\$ 2,495,987	
Old Canoe Creek Rd Culvert Crossing for WPA Canal	\$ 250,000	\$ -	\$ -	\$ 250,000	
Pleasant Hill-Hoagland Blvd. D3	\$ -	\$ 86,678	\$ -	\$ 86,678	
Road & Bridge Gate Security System	\$ -	\$ 44,065	\$ -	\$ 44,065	
Roadway and Bridge Safety Features	\$ 300,000	\$ -	\$ -	\$ 300,000	
Royal Palm Sidewalk	\$ -	\$ 24,034	\$ -	\$ 24,034	
S.O. Vehicle Replacement	\$ 2,203,825	\$ 1,236,002	\$ -	\$ 3,439,827	
Seven Dwarfs Lane Drainage Improvement	\$ -	\$ 58,182	\$ -	\$ 58,182	
Survey Grade Trimble GPS Unit	\$ -	\$ 4,151	\$ -	\$ 4,151	
Tax Collector Site	\$ -	\$ 144,207	\$ -	\$ 144,207	
Traffic Control Equipment	\$ 375,000	\$ 663,344	\$ -	\$ 1,038,344	
Traffic Signal Replacement Mast Arm Upgrades	\$ 387,150	\$ 3,110,580	\$ -	\$ 3,497,730	
<b>Total:</b>	<b>\$ 7,703,521</b>	<b>\$ 16,668,662</b>	<b>\$ -</b>	<b>\$ 24,372,183</b>	
<b>Difference between Recommended Final and Tentative:</b>					<b>\$ 16,668,662</b>
<b>Fund 315 - General Capital Outlay Fund</b>					
Buenaventura Blvd. Widening	\$ -	\$ 110,225	\$ -	\$ 110,225	
Carroll St. - JYP to Michigan	\$ -	\$ 210,532	\$ -	\$ 210,532	
Champions Gate DDI Improvement	\$ -	\$ 187,876	\$ -	\$ 187,876	
CR 532 Widening	\$ -	\$ 23,591,629	\$ -	\$ 23,591,629	
Hoagland Blvd. Phase II	\$ -	\$ 2,129,613	\$ -	\$ 2,129,613	
Hoagland Blvd. Phase 3	\$ -	\$ 537,551	\$ -	\$ 537,551	
Lake Toho Water Restoration	\$ -	\$ 5,394,853	\$ -	\$ 5,394,853	
Simpson Road Phase I	\$ -	\$ 195,081	\$ -	\$ 195,081	
Tax Collector Site	\$ -	\$ 61,548	\$ -	\$ 61,548	
Sheriff Training Facility	\$ -	\$ 4,980,000	\$ -	\$ 4,980,000	
<b>Total:</b>	<b>\$ -</b>	<b>\$ 37,398,908</b>	<b>\$ -</b>	<b>\$ 37,398,908</b>	
<b>Difference between Recommended Final and Tentative:</b>					<b>\$ 37,398,908</b>
<b>Fund 328 - Special Purpose Capital Fund</b>					
Carroll St. - JYP to Michigan	\$ -	\$ -	\$ 2,216,748	\$ 2,216,748	
FL Advanced Manufacturing - FLEX	\$ -	\$ -	\$ 399,506	\$ 399,506	
Hoagland Blvd. Phase II	\$ -	\$ -	\$ 54,164	\$ 54,164	
Hoagland Blvd. Phase 3	\$ -	\$ -	\$ 509,171	\$ 509,171	
Lake Toho Water Restoration	\$ -	\$ -	\$ 370,650	\$ 370,650	
Simpson Road Phase 1	\$ -	\$ -	\$ 500,000	\$ 500,000	
Storey Creek Boulevard	\$ -	\$ -	\$ 300,000	\$ 300,000	
<b>Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,350,239</b>	<b>\$ 4,350,239</b>	
<b>Difference between Recommended Final and Tentative:</b>					<b>\$ 4,350,239</b>
<b>Fund 329 - Sales Tax Rev. Bonds Series 2015A Fund</b>					
FL Advanced Manufacturing Research Facility	\$ -	\$ 852,934	\$ -	\$ 852,934	
<b>Total:</b>	<b>\$ -</b>	<b>\$ 852,934</b>	<b>\$ -</b>	<b>\$ 852,934</b>	
<b>Difference between Recommended Final and Tentative:</b>					<b>\$ 852,934</b>

## CAPITAL PROJECTS for the FY21 RECOMMENDED FINAL BUDGET

\* Note: Projects with funds carried forward from the prior year or added to the Recommended Final Budget are shaded.

Fund / Project Name:		Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended Final Budget:
<b>Fund 331 - Countywide Fire Capital Fund</b>					
535 Area Fire Station	\$	-	\$ 9,312	\$ -	\$ 9,312
Austin Tindall Fire Station	\$	-	\$ 163,166	\$ -	\$ 163,166
Campbell City Fire Station	\$	-	\$ 55,861	\$ -	\$ 55,861
Fire Rescue & EMS Warehouse	\$	-	\$ 3,100,000	\$ -	\$ 3,100,000
Fire Rescue/EMS Training Facility	\$	-	\$ 541,127	\$ -	\$ 541,127
Fire/EMS Equipment	\$	1,571,667	\$ 2,168,273	\$ -	\$ 3,739,940
Poinciana Fire Station #83	\$	-	\$ 14,529	\$ -	\$ 14,529
Shady Lane Fire Station	\$	-	\$ 67,496	\$ -	\$ 67,496
Station 75 Funie Steed Road	\$	-	\$ 17,262	\$ -	\$ 17,262
Station 77 - Stoneybrook Area	\$	-	\$ 22,992	\$ -	\$ 22,992
<b>Total:</b>	<b>\$</b>	<b>1,571,667</b>	<b>\$ 6,160,018</b>	<b>\$ -</b>	<b>\$ 7,731,685</b>
Difference between Recommended Final and Tentative:					\$ 6,160,018
<b>Fund 332 - Public Improvement Rev. Bonds Series 2017</b>					
OC Building	\$	-	\$ 1,681,264	\$ -	\$ 1,681,264
<b>Total:</b>	<b>\$</b>	<b>-</b>	<b>\$ 1,681,264</b>	<b>\$ -</b>	<b>\$ 1,681,264</b>
Difference between Recommended Final and Tentative:					\$ 1,681,264
<b>Fund 333 - Capital Improvement Revenue Bonds Series 2019</b>					
Hoagland Blvd. Phase II	\$	-	\$ 1,931,213	\$ -	\$ 1,931,213
Hoagland Blvd Phase 3	\$	-	\$ 396,824	\$ -	\$ 396,824
NeoCity Way	\$	-	\$ 852,386	\$ -	\$ 852,386
<b>Total:</b>	<b>\$</b>	<b>-</b>	<b>\$ 3,180,423</b>	<b>\$ -</b>	<b>\$ 3,180,423</b>
Difference between Recommended Final and Tentative:					\$ 3,180,423
<b>Fund 334 - Transportation Imp Construction Fund</b>					
Bill Beck Blvd, Segment B	\$	8,000,000	\$ -	\$ -	\$ 8,000,000
Boggy Creek Road (Simpson to Narcoossee)	\$	17,700,000	\$ 5,796,744	\$ -	\$ 23,496,744
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$	8,100,000	\$ 4,160,063	\$ -	\$ 12,260,063
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way)	\$	2,850,000	\$ 5,482,879	\$ -	\$ 8,332,879
Simpson Road (Myers Road-192)	\$	-	\$ 23,121,695	\$ -	\$ 23,121,695
<b>Total:</b>	<b>\$</b>	<b>36,650,000</b>	<b>\$ 38,561,381</b>	<b>\$ -</b>	<b>\$ 75,211,381</b>
Difference between Recommended Final and Tentative:					\$ 38,561,381
<b>Fund 407 - Osceola Parkway</b>					
Fiber Optic Installation	\$	-	\$ 10,396,800	\$ -	\$ 10,396,800
Osceola Pkwy. Toll Equipment Upgrade	\$	-	\$ 803,200	\$ -	\$ 803,200
<b>Total:</b>	<b>\$</b>	<b>-</b>	<b>\$ 11,200,000</b>	<b>\$ -</b>	<b>\$ 11,200,000</b>
Difference between Recommended Final and Tentative:					\$ 11,200,000
<b>Fund 511 - Fleet Fuel Internal Service Fund</b>					
Fire Station 42 DEF Dispenser and monitoring upgrade	\$	73,000	\$ 96,000	\$ -	\$ 169,000
Fire Station 55 DEF Dispenser and monitoring upgrade	\$	73,000	\$ 96,000	\$ -	\$ 169,000
Fuel Proximity Sensors	\$	-	\$ 198,371	\$ -	\$ 198,371
<b>Total:</b>	<b>\$</b>	<b>146,000</b>	<b>\$ 390,371</b>	<b>\$ -</b>	<b>\$ 536,371</b>
Difference between Recommended Final and Tentative:					\$ 390,371
<b>Capital Projects in Recommended Final Budget:</b>			<b>\$ 67,541,292</b>	<b>\$ 189,419,875</b>	<b>\$ 14,536,369</b>
Difference between Recommended Final and Tentative:					\$ 203,956,244



## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2021</u> <u>Revenues</u>	<u>2021</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	369,748,865	369,748,865	0
010-Designated Ad Valorem Tax	18,231,447	18,231,447	0
101-TDT RIDA Tax Bond 2012 Project	7,394,403	7,394,403	0
102-Transportation Trust Fund	29,744,372	29,744,372	0
103-Drug Abuse Treatment Fund	77,940	77,940	0
104-Tourist Development Tax Fund	50,852,177	50,852,177	0
105-Fifth Cent Tourist Development Tax Fund	15,407,805	15,407,805	0
106-Sixth Cent Tourist Development Tax Fund	11,597,954	11,597,954	0
107-Library District Fund	12,991,561	12,991,561	0
109-Law Enforcement Trust Fund	671,705	671,705	0
111-SHIP State Housing Initiative Program	2,146,402	2,146,402	0
112-Emergency(911)Communications	4,117,452	4,117,452	0
113-Buenaventura Lakes MSBU	32,970	32,970	0
115-Court Facilities Fund	12,457,442	12,457,442	0
118-Homeless Prevention & Rapid Rehousing	357,697	357,697	0
125-Environmental Land Maintenance	5,448,840	5,448,840	0
128-Subdivision Pond MSBU	1,354,793	1,354,793	0
129-Street Lighting MSBU	465,116	465,116	0
130-Court Related Technology Fund	1,422,948	1,422,948	0
134-Countywide Fire Fund	107,537,203	107,537,203	0
137-HOME Fund	1,651,421	1,651,421	0
139-Criminal Justice Training	69,794	69,794	0
141-Boating Improvement Fund	757,846	757,846	0
142 - Mobility Fee East District	29,392,678	29,392,678	0
143 - Mobility Fee West District	76,045,938	76,045,938	0
145 - Red Light Cameras	1,573,884	1,573,884	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	149,994	149,994	0
148-Building Fund	28,643,029	28,643,029	0
149-East 192 CRA	1,783,304	1,783,304	0
150-West 192 Development Authority	12,098,828	12,098,828	0
151-CDBG Fund	6,631,294	6,631,294	0
152-Muni Svcs Tax Units MSTU Fund	2,138,870	2,138,870	0
153-Muni Svcs Benefit Units MSBU Fund	98,365	98,365	0
154-Constitutional Gas Tax Fund	14,847,469	14,847,469	0
155-West 192 MSBU Phase I	5,551,636	5,551,636	0
156-Federal And State Grants Fund	79,861,421	79,861,421	0
158-Intergovernmental Radio Communications	2,994,119	2,994,119	0
168-Section 8 Fund	18,415,181	18,415,181	0
177-Fire Impact Fee Fund	9,601,381	9,601,381	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2021</u>	<u>2021</u>	<u>Balance</u>
	<u>Revenues</u>	<u>Expenditures</u>	
178-Parks Impact Fee Fund	19,834,463	19,834,463	0
180-Inmate Welfare Fund	2,379,425	2,379,425	0
187-Road Impact Fee Poinciana Overlay	479,322	479,322	0
189 - Second Local Option Fuel Tax Fund	9,993,109	9,993,109	0
201-Limited GO Refunding Bonds, Series 2015	2,227,962	2,227,962	0
204-TDT Tax Bonds Series 2012	544,294	544,294	0
210-W 192 Phase IIC	714,114	714,114	0
211 - Sales Tax Revenue Bonds Series 2015A	5,318,318	5,318,318	0
236-Capital Improvement Bond Series 2009	0	0	0
238-GO Bonds 2010	0	0	0
239-Infra S Tax Rev Refunding 2011	7,289,738	7,289,738	0
240-TDT Ref & Imp 2012 Debt Svc	9,852,423	9,852,423	0
241-Infrastructure Sales Surtax Series 2015	10,158,776	10,158,776	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,066,882	5,066,882	0
243-DS TDT Rev Bond Series 2016	3,725,148	3,725,148	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	1,004,888	1,004,888	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,865,685	7,865,685	0
246 - DS Public Imp Rev Bonds Series 2017	2,505,169	2,505,169	0
247-DS TDT Refunding Bonds 2019	1,336,271	1,336,271	0
248-Communications Equipment Upgrade (Motorola)	3,080,136	3,080,136	0
249-DS CIRB 2019	12,971,008	12,971,008	0
250-GO BONDS SERIES 2020	2,032,993	2,032,993	0
251 - Public Improvement Revenue Bonds, Series 2020	575,478	575,478	0
306-Local Option Sales Tax Fund	61,539,804	61,539,804	0
315-Gen Cap Outlay Fund	41,296,023	41,296,023	0
328 - Special Purpose Capital Fund	74,265,837	74,265,837	0
329 - Sales Tax Revenue Bonds Series 2015A Capital	852,934	852,934	0
331-Countywide Fire Capital Fund	22,740,275	22,740,275	0
332 - Public Imp Rev Bonds Series 2017	1,681,264	1,681,264	0
333 - Capital Imp Rv Bonds Construction Fund	3,180,423	3,180,423	0
334 - Transportation Imp Construction Fund	198,509,354	198,509,354	0
401-Solid Waste Fund	57,841,236	57,841,236	0
407-Osceola Parkway	51,208,253	51,208,253	0
501-Workers' Comp Internal Service Fund	6,785,570	6,785,570	0
502-Property & Casualty Insurance Internal Service Fund	8,623,176	8,623,176	0
503-Dental Insurance Internal Service Fund	1,999,563	1,999,563	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2021</u>	<u>2021</u>	<u>Balance</u>
	<u>Revenues</u>	<u>Expenditures</u>	
504-Health Insurance Internal Service Fund	34,372,339	34,372,339	0
505-Life, LTD, Vol. Life Internal Service Fund	1,552,350	1,552,350	0
509-Fleet General Oversight Internal Service Fund	133,331	133,331	0
510-Fleet Maintenance Internal Service Fund	2,731,478	2,731,478	0
511-Fleet Fuel Internal Service Fund	2,458,914	2,458,914	0
<b>Total Budget</b>	1,625,093,270	1,625,093,270	0

### Countywide Budget Summary

	FY20 Adopted Budget:	FY 21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 229,122,038	\$ 252,321,572	\$ 252,321,572	\$ 0	\$ 23,199,534
PY Delinquent Ad Valorem Tax	\$ 1,006,000	\$ 83,024	\$ 83,024	\$ 0	\$(922,976)
Other Taxes	\$ 140,675,348	\$ 101,628,380	\$ 101,628,380	\$ 0	\$(39,046,968)
Permits, Fees & Special Assessments	\$ 124,778,797	\$ 122,491,497	\$ 122,491,497	\$ 0	\$(2,287,300)
Intergovernmental Revenue	\$ 109,316,852	\$ 62,443,285	\$ 143,470,694	\$ 81,027,409	\$ 34,153,842
Charges For Services	\$ 85,033,892	\$ 72,404,229	\$ 72,404,229	\$ 0	\$(12,629,663)
Judgment, Fines & Forfeits	\$ 2,687,451	\$ 2,594,303	\$ 2,594,303	\$ 0	\$(93,148)
Miscellaneous Revenues	\$ 42,291,052	\$ 9,689,857	\$ 42,650,070	\$ 32,960,213	\$ 359,018
Less 5% Statutory Reduction	\$ -29,849,388	\$(27,680,843)	\$(27,680,843)	\$ 0	\$ 2,168,545
<b>Subtotal:</b>	<b>\$ 705,062,042</b>	<b>\$ 595,975,304</b>	<b>\$ 709,962,926</b>	<b>\$ 113,987,622</b>	<b>\$ 4,900,884</b>
Transfers In	\$ 109,044,731	\$ 121,831,634	\$ 121,858,508	\$ 26,874	\$ 12,813,777
Other Sources	\$ 45,214,309	\$ 7,639,806	\$ 44,675,191	\$ 37,035,385	\$(539,118)
Fund Balance	\$ 509,249,630	\$ 558,302,697	\$ 748,596,645	\$ 190,293,948	\$ 239,347,015
<b>REVENUES TOTAL:</b>	<b>\$ 1,368,570,712</b>	<b>\$ 1,283,749,441</b>	<b>\$ 1,625,093,270</b>	<b>\$ 341,343,829</b>	<b>\$ 256,522,558</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 139,642,807	\$ 139,737,579	\$ 139,737,579	\$ 0	\$ 94,772
Operating Expenses	\$ 273,295,162	\$ 272,349,887	\$ 326,411,256	\$ 54,061,369	\$ 53,116,094
Capital Outlay	\$ 216,894,858	\$ 70,605,337	\$ 274,645,465	\$ 204,040,128	\$ 57,750,607
Debt Service	\$ 65,689,961	\$ 56,623,538	\$ 56,623,538	\$ 0	\$(9,066,423)
Grants and Aids	\$ 76,428,909	\$ 6,689,941	\$ 90,013,290	\$ 83,323,349	\$ 13,584,381
<b>Subtotal:</b>	<b>\$ 771,951,697</b>	<b>\$ 546,006,282</b>	<b>\$ 887,431,128</b>	<b>\$ 341,424,846</b>	<b>\$ 115,479,431</b>
Other Non Operating Expenses	\$ 3,820,851	\$ 0	\$ 0	\$ 0	\$(3,820,851)
Transfers Out	\$ 201,400,228	\$ 218,968,860	\$ 216,677,805	\$(2,291,055)	\$ 15,277,577
Reserves - Operating	\$ 110,146,990	\$ 117,670,777	\$ 120,165,655	\$ 2,494,878	\$ 10,018,665
Reserves - Debt	\$ 53,340,163	\$ 65,908,569	\$ 65,908,569	\$ 0	\$ 12,568,406
Reserves - Capital	\$ 143,270,881	\$ 255,788,879	\$ 255,878,202	\$ 89,323	\$ 112,607,321
Reserves - Claims	\$ 18,000,936	\$ 18,934,788	\$ 18,934,788	\$ 0	\$ 933,852
Reserves - Assigned	\$ 25,850,520	\$ 29,324,512	\$ 28,979,911	\$(344,601)	\$ 3,129,391
Reserves - Restricted	\$ 10,467,801	\$ 12,713,019	\$ 12,713,019	\$ 0	\$ 2,245,218
Reserves - Stability	\$ 30,320,645	\$ 18,433,755	\$ 18,404,193	\$(29,562)	\$(11,916,452)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,368,570,712</b>	<b>\$ 1,283,749,441</b>	<b>\$ 1,625,093,270</b>	<b>\$ 341,343,829</b>	<b>\$ 256,522,558</b>

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

# MILLAGE RESOLUTION

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## **RESOLUTION NO. 20-178R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2020-2021 BY UNANIMOUS VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, on September 10, 2020, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 20-152R adopting certain proposed millage rates for Fiscal Year 2020-2021 by unanimous vote; and

**WHEREAS**, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2020-2021, pursuant to Section 200.065, Florida Statutes; and

**WHEREAS**, the Board has conducted a public hearing to consider adoption of the final millage rates and final budget for Fiscal Year 2020-2021, as required by Section 200.065, Florida Statutes; and

**WHEREAS**, the proposed millage rates set forth in Schedule A exceed 110 percent of the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, and may be imposed only by unanimous vote of the Board;

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

**SECTION 1. LEVY OF AD VALOREM TAXES.** The Board hereby levies ad valorem taxes for Fiscal Year 2020-2021 at the millage rates specified in Schedule A.

**SECTION 2. PERCENTAGE INCREASES.** In compliance with Section 200.065, Florida Statutes, Schedule A includes the percentages by which such proposed millage rates exceed the rolled-back millage rates (the proposed increases in property taxes).

**SECTION 3. REQUIRED FILINGS.** The County Manager is hereby authorized and directed to prepare, execute and deliver all forms and certifications required by applicable law or regulation to the State of Florida Department of Revenue.

**SECTION 4. PROVISION OF CERTIFIED COPIES.** Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Osceola County, Florida, and the Department of Revenue of the State of Florida.

**SECTION 5. CONFLICTS AND SEVERABILITY.** All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

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

**DULY ADOPTED** by unanimous vote this 21<sup>st</sup> day of September, 2020.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair

ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

**Resolution # 20-178R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2020-2021**

FY21			
Taxing Entity:	FY20 Rolled Back Millage Rate:	Proposed Millage Rate:	% Change Over Rolled Back Rate:
ST JAMES PARK	1.0618	<b>2.5150</b>	136.86%



## **RESOLUTION NO. 20-179R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2020-2021 BY TWO-THIRDS VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, on September 10, 2020, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 20-151R adopting certain proposed millage rates for Fiscal Year 2020-2021 by not less than a two-thirds vote; and

**WHEREAS**, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2020-2021, pursuant to Section 200.065, Florida Statutes; and

**WHEREAS**, the Board has conducted a public hearing to consider adoption of final millage rates and final budget for Fiscal Year 2020-2021, required by Section 200.065, Florida Statutes; and

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

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

**SECTION 1. LEVY OF AD VALOREM TAXES.** The Board hereby levies ad valorem taxes for Fiscal Year 2020-2021 at the millage rates specified in Schedule A.

**SECTION 2. PERCENTAGE INCREASES.** In compliance with Section 200.065, Florida Statutes, Schedule A includes the percentages by which such proposed millage rates exceed the rolled-back millage rates (the proposed increases in property taxes).

**SECTION 3. REQUIRED FILINGS.** The County Manager is hereby authorized and directed to prepare, execute and deliver all forms and certifications required by applicable law or regulation to the State of Florida Department of Revenue.

**SECTION 4. PROVISION OF CERTIFIED COPIES.** Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Osceola County, Florida, and the Department of Revenue of the State of Florida.

**SECTION 5. CONFLICTS AND SEVERABILITY.** All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

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

**DULY ADOPTED** by not less than a two-thirds vote of the Board of County Commissioners this 21<sup>st</sup> day of September, 2020.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair

ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

**Resolution # 20-179R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2020-2021**

FY21			
Taxing Entity:	FY20 Rolled Back Millage Rate:	Proposed Millage Rate:	% Change Over Rolled Back Rate:
LIVE OAK SPRINGS	0.8977	0.9724	8.32%
RAINTREE PARK	1.1040	1.2500	13.22%
RESERVES AT PLEASANT HILL	0.2504	0.6720	168.37%

## **RESOLUTION NO. 20-180R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2020-2021 BY MAJORITY VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, on September 10, 2020, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 20-150R adopting certain proposed millage rates for Fiscal Year 2020-2021 by majority vote; and

**WHEREAS**, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2020-2021, pursuant to Section 200.065, Florida Statutes, and

**WHEREAS**, the Board has conducted a public hearing to consider adoption of the final millage rates and final budget for Fiscal Year 2020-2021, as required by Section 200.065, Florida Statutes; and

**WHEREAS**, the proposed millage rates set forth in Schedule A do not exceed the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, and may be imposed by majority vote of the Board;

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

**SECTION 1. LEVY OF AD VALOREM TAXES.** The Board hereby levies ad valorem taxes for Fiscal Year 2020-2021 at the millage rates specified in Schedule A.

**SECTION 2. PERCENTAGE INCREASES.** In compliance with Section 200.065, Florida Statutes, Schedule A includes the percentages by which such proposed millage rates exceed the rolled-back millage rates (the proposed increases in property taxes).

**SECTION 3. REQUIRED FILINGS.** The County Manager is hereby authorized and directed to prepare, execute and deliver all forms and certifications required by applicable law or regulation to the State of Florida Department of Revenue.

**SECTION 4. PROVISION OF CERTIFIED COPIES.** Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Osceola County, Florida, and the Department of Revenue of the State of Florida.

**SECTION 5. CONFLICTS AND SEVERABILITY.** All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

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

**DULY ADOPTED** by majority vote of the Board of County Commissioners this 21<sup>st</sup> day of September, 2020.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair

ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

**Resolution # 20-180R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2020-2021**

<b>FY21</b>			
<b>Taxing Entity:</b>	<b>FY20 Rolled Back Millage Rate:</b>	<b>Proposed Millage Rate:</b>	<b>% Change Over Rolled Back Rate:</b>
COUNTYWIDE	6.3084	<b>6.7000</b>	6.21%
EMS MSTU	1.0169	<b>1.0682</b>	5.04%
LIBRARY DISTRICT	0.2850	<b>0.3000</b>	5.26%
SAVE OSCEOLA-DEBT*		<b>0.0983</b>	0.00%
SAVE OSCEOLA-OPERATING	0.0619	<b>0.0652</b>	5.33%
ANORADA	1.1972	<b>2.4000</b>	100.47%
BELLALAGO	0.4146	<b>0.2500</b>	-39.70%
BLACKSTONE LANDING PH 1	1.3195	<b>1.1000</b>	-16.64%
EMERALD LAKES	0.3758	<b>0.4250</b>	13.09%
HAMMOCK POINT	0.3647	<b>0.3000</b>	-17.74%
HAMMOCK TRAILS	1.3433	<b>1.6800</b>	25.07%
HIDDEN HEIGHTS TRAIL	0.4192	<b>0.0000</b>	-100.00%
INDIAN RIDGE	3.5692	<b>3.8374</b>	7.51%
INDIAN RIDGE VILLAS	0.6317	<b>0.5000</b>	-20.85%
INDIAN WELLS	3.3848	<b>3.8890</b>	14.90%
INTERCESSION CITY	0.7401	<b>0.6583</b>	-11.05%
ISLE OF BELLALAGO	2.6574	<b>2.2500</b>	-15.33%
KING'S CREST	1.0953	<b>1.6450</b>	50.19%
KISSIMMEE ISLES	0.5665	<b>0.5937</b>	4.80%
LINDFIELDS	0.7262	<b>0.6475</b>	-10.84%
ORANGE VISTA	1.3359	<b>1.6250</b>	21.64%
QUAIL RIDGE	0.9197	<b>1.0000</b>	8.73%
REMINGTON	0.4790	<b>0.3995</b>	-16.60%
ROYAL OAKS PHASE 2-5	0.6776	<b>0.8264</b>	21.96%
SHADOW OAKS	0.3067	<b>0.4000</b>	30.42%
THE OAKS	0.2832	<b>0.2400</b>	-15.25%
WESTMINSTER GARDENS	0.0000	<b>0.0000</b>	0.00%
WINDMILL POINT	0.4663	<b>0.4735</b>	1.54%
WINDWARD CAY	0.3969	<b>0.5350</b>	34.79%
WINNERS PARK	1.2891	<b>1.7500</b>	35.75%

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

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

# BUDGET RESOLUTION

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Schedule A .....	3-3
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## **RESOLUTION NO. 20-181R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2020-2021; DIRECTING THE COUNTY MANAGER TO DELIVER A LETTER OF NOTIFICATION TO THE SHERIFF; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, on September 10, 2020, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 20-153R, approving the tentative budget for Fiscal Year 2020-2021; and

**WHEREAS**, upon approval of the tentative budget for Fiscal Year 2020-2021, the Board prepared and advertised a statement summarizing all of the adopted tentative budgets, as required by Section 129.03, Florida Statutes; and

**WHEREAS**, the Board has conducted a public hearing to consider adoption of its final budget for Fiscal Year 2020-2021 and the millage rates necessary to fund the final budget, as required by Sections 129.03(3)(c) and 200.065, Florida Statutes; and

**WHEREAS**, the Board has adopted Resolutions No. 20-178, 20-179R and 20-180R adopting the final millage rates for Fiscal Year 2020-2021;

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

### **SECTION 1. ADOPTION OF FINAL BUDGET**

(A) The final Osceola County budget for Fiscal Year 2020-2021, totaling \$1,625,093,270 as summarized by fund and revenue/expense category in Schedule A, is hereby approved and adopted. There are hereby appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget

(B) It is hereby found and determined that each of the expenditures authorized by the budget for Fiscal Year 2020-2021, as summarized in Schedule A, is required to fund programs and facilities necessary for essential public purposes affecting the health, welfare and safety of the inhabitants of Osceola County or which are legally mandated by applicable law.

**SECTION 2. LETTER OF NOTIFICATION.** The County Manager is hereby authorized and directed to prepare, execute and deliver a letter of notification informing the Sheriff of budget changes subsequent to his request and stating the Sheriff's budget for Fiscal Year 2020-2021.



**SECTION 3. CONFLICTS AND SEVERABILITY.** All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** this 21<sup>st</sup> day of September, 2020.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair

ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Countywide Summary

FY21  
Final  
Recommended  
Budget

**Revenues**

Current Ad Valorem Taxes	252,321,572
PY Delinquent Ad Valorem Tax	83,024
Other Taxes	101,628,380
Permits, Fees & Special Assessments	122,491,497
Intergovernmental Revenue	143,470,694
Charges For Services	72,404,229
Judgment, Fines & Forfeits	2,594,303
Miscellaneous Revenues	42,650,070
Less 5% Statutory Reduction	-27,680,843

**Subtotal** 709,962,926

Transfers In	121,858,508
Other Sources	44,675,191
Fund Balance	748,596,645

**Total Revenues** 1,625,093,270

**Expenditures**

Personal Services	139,737,579
Operating Expenses	326,411,256
Capital Outlay	274,645,465
Debt Service	56,623,538
Grants and Aids	90,013,290

**Subtotal** 887,431,128

Other Non Operating Expenses	0
Transfers Out	216,677,805
Reserves - Operating	120,165,655
Reserves - Debt	65,908,569
Reserves - Capital	255,878,202
Reserves - Claims	18,934,788
Reserves - Assigned	28,979,911
Reserves - Restricted	12,713,019
Reserves - Stability	18,404,193

**Total Expenditures** 1,625,093,270

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
Final  
Recommended  
Budget

**001-General Fund**

**Revenues**

Current Ad Valorem Taxes	210,655,831
PY Delinquent Ad Valorem Tax	76,524
Other Taxes	23,957,064
Permits, Fees & Special Assessments	5,837,698
Intergovernmental Revenue	27,359,117
Charges For Services	2,038,713
Judgment, Fines & Forfeits	1,365,772
Miscellaneous Revenues	3,152,236
Less 5% Statutory Reduction	-13,702,719

<b>Subtotal</b>	<b>260,740,236</b>
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Transfers In	12,355,111
Other Sources	3,361,354
Fund Balance	93,292,164

<b>Total Revenues</b>	<b>369,748,865</b>
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**Expenditures**

Personal Services	66,008,021
Operating Expenses	74,835,367
Capital Outlay	10,542,187
Debt Service	1,981,166
Grants and Aids	5,635,805

<b>Subtotal</b>	<b>159,002,546</b>
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Transfers Out	145,495,630
Reserves - Operating	59,641,652
Reserves - Debt	419,357
Reserves - Capital	2,118,723
Reserves - Assigned	1,744,625
Reserves - Stability	1,326,332

<b>Total Expenditures</b>	<b>369,748,865</b>
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Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
Final  
Recommended  
Budget

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**010-Designated Ad Valorem Tax**

**Revenues**

Transfers In

18,231,447

**Total Revenues**

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**18,231,447**

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**Expenditures**

Transfers Out

18,231,447

**Total Expenditures**

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**18,231,447**

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Schedule A  
Second Public Hearing  
BOCC Osceola County  
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Recommended  
Budget

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**101-TDT RIDA Tax Bond 2012 Project**

**Revenues**

Fund Balance		7,394,403
	<b>Total Revenues</b>	<b><u>7,394,403</u></b>

**Expenditures**

Operating Expenses		343,049
	<b>Subtotal</b>	<b><u>343,049</u></b>
Reserves - Restricted		7,051,354
	<b>Total Expenditures</b>	<b><u>7,394,403</u></b>

Schedule A  
Second Public Hearing  
BOCC Osceola County  
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Budget

**102-Transportation Trust Fund**

**Revenues**

Other Taxes	7,984,675
Permits, Fees & Special Assessments	242,790
Intergovernmental Revenue	1,965,415
Charges For Services	558,026
Miscellaneous Revenues	83,971
Less 5% Statutory Reduction	-541,745

<b>Subtotal</b>	<b>10,293,132</b>
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Transfers In	18,246,589
Other Sources	35,000
Fund Balance	1,169,651

<b>Total Revenues</b>	<b>29,744,372</b>
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**Expenditures**

Personal Services	11,949,406
Operating Expenses	12,450,664
Capital Outlay	454,364
Debt Service	1,411,033

<b>Subtotal</b>	<b>26,265,467</b>
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Transfers Out	2,087,988
Reserves - Debt	1,390,917

<b>Total Expenditures</b>	<b>29,744,372</b>
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Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
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**103-Drug Abuse Treatment Fund**

**Revenues**

Judgment, Fines & Forfeits		74,526
Less 5% Statutory Reduction		-3,726

	<b>Subtotal</b>	<b>70,800</b>
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Fund Balance		7,140
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	<b>Total Revenues</b>	<b>77,940</b>
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**Expenditures**

Transfers Out		77,940
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	<b>Total Expenditures</b>	<b>77,940</b>
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Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
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Budget

**104-Tourist Development Tax Fund**

**Revenues**

Other Taxes	23,887,649
Charges For Services	1,888,115
Miscellaneous Revenues	296,980
Less 5% Statutory Reduction	-1,303,637
<b>Subtotal</b>	<b>24,769,107</b>

Other Sources	200,273
Fund Balance	25,882,797
<b>Total Revenues</b>	<b>50,852,177</b>

**Expenditures**

Personal Services	1,888,590
Operating Expenses	23,592,836
Capital Outlay	6,641,473
Grants and Aids	166,667
<b>Subtotal</b>	<b>32,289,566</b>

Transfers Out	5,454,872
Reserves - Operating	11,840,633
Reserves - Stability	1,267,106
<b>Total Expenditures</b>	<b>50,852,177</b>



Schedule A  
Second Public Hearing  
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FY21  
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**105-Fifth Cent Tourist Development Tax Fund**

**Revenues**

Other Taxes	5,971,912
Miscellaneous Revenues	119,873
Less 5% Statutory Reduction	-304,589
<b>Subtotal</b>	<b>5,787,196</b>
Other Sources	47,149
Fund Balance	9,573,460
<b>Total Revenues</b>	<b>15,407,805</b>

**Expenditures**

Operating Expenses	2,561,951
<b>Subtotal</b>	<b>2,561,951</b>
Transfers Out	3,696,626
Reserves - Operating	4,444,809
Reserves - Stability	4,704,419
<b>Total Expenditures</b>	<b>15,407,805</b>

Schedule A  
Second Public Hearing  
BOCC Osceola County  
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**106-Sixth Cent Tourist Development Tax Fund**

**Revenues**

Other Taxes	5,971,912
Miscellaneous Revenues	64,170
Less 5% Statutory Reduction	-301,804
<b>Subtotal</b>	<b>5,734,278</b>
Other Sources	47,149
Fund Balance	5,816,527
<b>Total Revenues</b>	<b>11,597,954</b>

**Expenditures**

Operating Expenses	6,605,994
<b>Subtotal</b>	<b>6,605,994</b>
Transfers Out	256,219
Reserves - Operating	3,479,386
Reserves - Stability	1,256,355
<b>Total Expenditures</b>	<b>11,597,954</b>

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
Final  
Recommended  
Budget

**107-Library District Fund**

**Revenues**

Current Ad Valorem Taxes	9,470,631
PY Delinquent Ad Valorem Tax	2,000
Intergovernmental Revenue	124,417
Charges For Services	57,207
Judgment, Fines & Forfeits	35,000
Miscellaneous Revenues	197,407
Less 5% Statutory Reduction	-487,930

<b>Subtotal</b>	<b>9,398,732</b>
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Fund Balance	3,592,829
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<b>Total Revenues</b>	<b>12,991,561</b>
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**Expenditures**

Personal Services	61,717
Operating Expenses	6,539,985
Capital Outlay	250,654
Debt Service	557,792

<b>Subtotal</b>	<b>7,410,148</b>
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Transfers Out	477,354
Reserves - Operating	1,179,843
Reserves - Debt	278,896
Reserves - Stability	3,645,320

<b>Total Expenditures</b>	<b>12,991,561</b>
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Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
Final  
Recommended  
Budget

**109-Law Enforcement Trust Fund**

**Revenues**

Miscellaneous Revenues		8,264
Less 5% Statutory Reduction		-413

	<b>Subtotal</b>	<b>7,851</b>
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Other Sources		27,667
Fund Balance		636,187

	<b>Total Revenues</b>	<b>671,705</b>
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**Expenditures**

Transfers Out		671,705
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	<b>Total Expenditures</b>	<b>671,705</b>
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Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
Final  
Recommended  
Budget

**111-SHIP State Housing Initiative Program**

**Revenues**

Intergovernmental Revenue	1,194,921
Charges For Services	6,000
Less 5% Statutory Reduction	-300
<b>Subtotal</b>	<b>1,200,621</b>
Fund Balance	945,781
<b>Total Revenues</b>	<b>2,146,402</b>

**Expenditures**

Personal Services	103,159
Operating Expenses	2,039,243
Capital Outlay	4,000
<b>Subtotal</b>	<b>2,146,402</b>
<b>Total Expenditures</b>	<b>2,146,402</b>

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
Final  
Recommended  
Budget

**112-Emergency(911)Communications**

**Revenues**

Intergovernmental Revenue	1,494,073
Charges For Services	83,809
Miscellaneous Revenues	19,109
Less 5% Statutory Reduction	-79,850
<b>Subtotal</b>	<b>1,517,141</b>
Fund Balance	2,600,311
<b>Total Revenues</b>	<b>4,117,452</b>

**Expenditures**

Transfers Out	2,159,327
Reserves - Operating	275,520
Reserves - Capital	1,682,605
<b>Total Expenditures</b>	<b>4,117,452</b>

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
Final  
Recommended  
Budget

**113-Buenaventura Lakes MSBU**

**Revenues**

Fund Balance	32,970
<b>Total Revenues</b>	<b><u>32,970</u></b>

**Expenditures**

Capital Outlay	32,970
<b>Subtotal</b>	<b><u>32,970</u></b>
<b>Total Expenditures</b>	<b><u>32,970</u></b>

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
Final  
Recommended  
Budget

**115-Court Facilities Fund**

**Revenues**

Charges For Services	917,200
Miscellaneous Revenues	85,527
Less 5% Statutory Reduction	-50,136
<b>Subtotal</b>	<b>952,591</b>
Fund Balance	11,504,851
<b>Total Revenues</b>	<b>12,457,442</b>

**Expenditures**

Operating Expenses	378,700
Capital Outlay	723,530
<b>Subtotal</b>	<b>1,102,230</b>
Transfers Out	606,605
Reserves - Operating	18,120
Reserves - Capital	10,730,487
<b>Total Expenditures</b>	<b>12,457,442</b>



Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
Final  
Recommended  
Budget

**118-Homeless Prevention & Rapid Rehousing**

**Revenues**

Intergovernmental Revenue		324,471
	<b>Subtotal</b>	<b>324,471</b>
Fund Balance		33,226
	<b>Total Revenues</b>	<b>357,697</b>

**Expenditures**

Operating Expenses		357,697
	<b>Subtotal</b>	<b>357,697</b>
	<b>Total Expenditures</b>	<b>357,697</b>

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
Final  
Recommended  
Budget

**125-Environmental Land Maintenance**

**Revenues**

Current Ad Valorem Taxes	2,059,630
Miscellaneous Revenues	155,618
Less 5% Statutory Reduction	-110,762
<b>Subtotal</b>	<b>2,104,486</b>
Fund Balance	3,344,354
<b>Total Revenues</b>	<b>5,448,840</b>

**Expenditures**

Personal Services	342,100
Operating Expenses	713,416
Capital Outlay	340,814
Debt Service	3,888
<b>Subtotal</b>	<b>1,400,218</b>
Transfers Out	165,681
Reserves - Operating	455,302
Reserves - Debt	1,944
Reserves - Restricted	3,425,695
<b>Total Expenditures</b>	<b>5,448,840</b>

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY21  
Final  
Recommended  
Budget

**128-Subdivision Pond MSBU**

**Revenues**

Permits, Fees & Special Assessments	911,047
Less 5% Statutory Reduction	-45,557
<b>Subtotal</b>	<b>865,490</b>
Fund Balance	489,303
<b>Total Revenues</b>	<b>1,354,793</b>

**Expenditures**

Operating Expenses	986,380
<b>Subtotal</b>	<b>986,380</b>
Transfers Out	368,413
<b>Total Expenditures</b>	<b>1,354,793</b>

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**129-Street Lighting MSBU**

**Revenues**

Permits, Fees & Special Assessments	260,846
Less 5% Statutory Reduction	-13,041
<b>Subtotal</b>	<b>247,805</b>
Fund Balance	217,311
<b>Total Revenues</b>	<b>465,116</b>

**Expenditures**

Operating Expenses	407,157
<b>Subtotal</b>	<b>407,157</b>
Transfers Out	57,959
<b>Total Expenditures</b>	<b>465,116</b>

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**130-Court Related Technology Fund**

**Revenues**

Charges For Services	926,641
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	-46,557
<b>Subtotal</b>	<b>884,584</b>
Transfers In	104,937
Fund Balance	433,427
<b>Total Revenues</b>	<b>1,422,948</b>

**Expenditures**

Personal Services	518,422
Operating Expenses	653,442
Capital Outlay	171,000
<b>Subtotal</b>	<b>1,342,864</b>
Transfers Out	80,084
<b>Total Expenditures</b>	<b>1,422,948</b>

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**134-Countywide Fire Fund**

**Revenues**

Current Ad Valorem Taxes	25,606,162
PY Delinquent Ad Valorem Tax	4,500
Permits, Fees & Special Assessments	41,428,207
Charges For Services	10,978,561
Miscellaneous Revenues	1,898,141
Less 5% Statutory Reduction	-3,995,779
<b>Subtotal</b>	<b>75,919,792</b>
Transfers In	4,786,055
Fund Balance	26,831,356
<b>Total Revenues</b>	<b>107,537,203</b>

**Expenditures**

Personal Services	45,824,588
Operating Expenses	15,983,115
Capital Outlay	177,585
Debt Service	2,552,448
<b>Subtotal</b>	<b>64,537,736</b>
Transfers Out	18,730,689
Reserves - Operating	19,403,777
Reserves - Debt	1,954,492
Reserves - Capital	2,910,509
<b>Total Expenditures</b>	<b>107,537,203</b>

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**137-HOME Fund**

**Revenues**

Intergovernmental Revenue		1,414,544
	<b>Subtotal</b>	<b>1,414,544</b>
Fund Balance		236,877
	<b>Total Revenues</b>	<b>1,651,421</b>

**Expenditures**

Personal Services		101,237
Operating Expenses		860,953
Grants and Aids		689,231
	<b>Subtotal</b>	<b>1,651,421</b>
	<b>Total Expenditures</b>	<b>1,651,421</b>

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**139-Criminal Justice Training**

**Revenues**

Judgment, Fines & Forfeits	65,961
Miscellaneous Revenues	136
Less 5% Statutory Reduction	-3,305
<b>Subtotal</b>	<b>62,792</b>
Fund Balance	7,002
<b>Total Revenues</b>	<b>69,794</b>

**Expenditures**

Transfers Out	69,794
<b>Total Expenditures</b>	<b>69,794</b>



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**141-Boating Improvement Fund**

**Revenues**

Permits, Fees & Special Assessments	90,666
Miscellaneous Revenues	18,092
Less 5% Statutory Reduction	-5,438
<b>Subtotal</b>	<b>103,320</b>
Fund Balance	654,526
<b>Total Revenues</b>	<b>757,846</b>

**Expenditures**

Capital Outlay	486,566
<b>Subtotal</b>	<b>486,566</b>
Transfers Out	8,158
Reserves - Operating	54,256
Reserves - Capital	208,866
<b>Total Expenditures</b>	<b>757,846</b>

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**142 - Mobility Fee East District**

**Revenues**

Permits, Fees & Special Assessments	8,321,753
Miscellaneous Revenues	155,042
Less 5% Statutory Reduction	-423,840
<b>Subtotal</b>	<b>8,052,955</b>
Fund Balance	21,339,723
<b>Total Revenues</b>	<b>29,392,678</b>

**Expenditures**

Capital Outlay	18,744,275
<b>Subtotal</b>	<b>18,744,275</b>
Transfers Out	9,488
Reserves - Capital	10,638,915
<b>Total Expenditures</b>	<b>29,392,678</b>

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**143 - Mobility Fee West District**

**Revenues**

Permits, Fees & Special Assessments	18,335,154
Miscellaneous Revenues	349,751
Less 5% Statutory Reduction	-934,245
<b>Subtotal</b>	<b>17,750,660</b>
Fund Balance	58,295,278
<b>Total Revenues</b>	<b>76,045,938</b>

**Expenditures**

Capital Outlay	26,731,029
<b>Subtotal</b>	<b>26,731,029</b>
Transfers Out	21,431
Reserves - Capital	49,293,478
<b>Total Expenditures</b>	<b>76,045,938</b>

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**145 - Red Light Cameras**

**Revenues**

Judgment, Fines & Forfeits	809,532
Miscellaneous Revenues	6,262
Less 5% Statutory Reduction	-40,790
<b>Subtotal</b>	<b>775,004</b>
Fund Balance	798,880
<b>Total Revenues</b>	<b>1,573,884</b>

**Expenditures**

Operating Expenses	670,200
<b>Subtotal</b>	<b>670,200</b>
Transfers Out	5,476
Reserves - Restricted	898,208
<b>Total Expenditures</b>	<b>1,573,884</b>

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**146 - TDT RIDA Phase II Tax Bond 2016 Project**

**Revenues**

Fund Balance	149,994
<b>Total Revenues</b>	<b>149,994</b>

**Expenditures**

Reserves - Capital	149,994
<b>Total Expenditures</b>	<b>149,994</b>

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**148-Building Fund**

**Revenues**

Permits, Fees & Special Assessments	8,958,378
Charges For Services	156,452
Judgment, Fines & Forfeits	5,075
Miscellaneous Revenues	250,967
Less 5% Statutory Reduction	-468,544
<b>Subtotal</b>	<b>8,902,328</b>
Fund Balance	19,740,701
<b>Total Revenues</b>	<b>28,643,029</b>

**Expenditures**

Personal Services	6,850,159
Operating Expenses	4,577,819
Capital Outlay	7,008,794
<b>Subtotal</b>	<b>18,436,772</b>
Transfers Out	658,812
Reserves - Operating	4,180,389
Reserves - Stability	5,367,056
<b>Total Expenditures</b>	<b>28,643,029</b>

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**149-East 192 CRA**

**Revenues**

Miscellaneous Revenues	7,511	
Less 5% Statutory Reduction	-376	
<b>Subtotal</b>	<b>7,135</b>	
Transfers In	729,589	
Fund Balance	1,046,580	
<b>Total Revenues</b>	<b>1,783,304</b>	

**Expenditures**

Personal Services	61,050	
Operating Expenses	503,760	
Capital Outlay	500,000	
<b>Subtotal</b>	<b>1,064,810</b>	
Transfers Out	24,756	
Reserves - Operating	128,241	
Reserves - Capital	565,497	
<b>Total Expenditures</b>	<b>1,783,304</b>	

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**150-West 192 Development Authority**

**Revenues**

Miscellaneous Revenues	50,629	
Less 5% Statutory Reduction	-2,531	
<b>Subtotal</b>	<b>48,098</b>	
Transfers In	4,219,261	
Fund Balance	7,831,469	
<b>Total Revenues</b>	<b>12,098,828</b>	

**Expenditures**

Personal Services	327,505	
Operating Expenses	5,108,514	
Capital Outlay	5,391,690	
<b>Subtotal</b>	<b>10,827,709</b>	
Transfers Out	118,555	
Reserves - Operating	338,855	
Reserves - Capital	813,709	
<b>Total Expenditures</b>	<b>12,098,828</b>	



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**151-CDBG Fund**

**Revenues**

Intergovernmental Revenue		6,629,518
	<b>Subtotal</b>	<b>6,629,518</b>
Fund Balance		1,776
	<b>Total Revenues</b>	<b>6,631,294</b>

**Expenditures**

Personal Services		223,568
Operating Expenses		6,209,488
Grants and Aids		198,238
	<b>Subtotal</b>	<b>6,631,294</b>
	<b>Total Expenditures</b>	<b>6,631,294</b>

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**152-Muni Svcs Tax Units MSTU Fund**

**Revenues**

Current Ad Valorem Taxes	1,427,454
Less 5% Statutory Reduction	-71,370
<b>Subtotal</b>	<b>1,356,084</b>
Fund Balance	782,786
<b>Total Revenues</b>	<b>2,138,870</b>

**Expenditures**

Operating Expenses	1,759,018
Capital Outlay	44,378
<b>Subtotal</b>	<b>1,803,396</b>
Transfers Out	305,474
Reserves - Operating	30,000
<b>Total Expenditures</b>	<b>2,138,870</b>

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**153-Muni Svcs Benefit Units MSBU Fund**

**Revenues**

Permits, Fees & Special Assessments	36,792
Less 5% Statutory Reduction	-1,840
<b>Subtotal</b>	<b>34,952</b>
 Fund Balance	 63,413
<b>Total Revenues</b>	<b>98,365</b>

**Expenditures**

Operating Expenses	49,870
<b>Subtotal</b>	<b>49,870</b>
 Transfers Out	 16,233
Reserves - Restricted	32,262
<b>Total Expenditures</b>	<b>98,365</b>

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**154-Constitutional Gas Tax Fund**

**Revenues**

Intergovernmental Revenue	3,494,534
Miscellaneous Revenues	19,516
Less 5% Statutory Reduction	-175,702
<b>Subtotal</b>	<b>3,338,348</b>
Transfers In	8,939,359
Other Sources	1,204,154
Fund Balance	1,365,608
<b>Total Revenues</b>	<b>14,847,469</b>

**Expenditures**

Operating Expenses	12,750,000
Capital Outlay	1,204,154
Debt Service	546,345
<b>Subtotal</b>	<b>14,500,499</b>
Transfers Out	73,797
Reserves - Debt	273,173
<b>Total Expenditures</b>	<b>14,847,469</b>

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**155-West 192 MSBU Phase I**

**Revenues**

Permits, Fees & Special Assessments	3,138,780
Miscellaneous Revenues	192,259
Less 5% Statutory Reduction	-166,552
<b>Subtotal</b>	<b>3,164,487</b>
Fund Balance	2,387,149
<b>Total Revenues</b>	<b>5,551,636</b>

**Expenditures**

Personal Services	230,053
Operating Expenses	3,346,914
Capital Outlay	1,000,000
<b>Subtotal</b>	<b>4,576,967</b>
Transfers Out	67,250
Reserves - Operating	907,419
<b>Total Expenditures</b>	<b>5,551,636</b>

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**156-Federal And State Grants Fund**

**Revenues**

Intergovernmental Revenue		79,861,421
	<b>Subtotal</b>	<b>79,861,421</b>
	<b>Total Revenues</b>	<b>79,861,421</b>

**Expenditures**

Personal Services		244,673
Operating Expenses		49,524,905
Capital Outlay		16,513,255
Grants and Aids		13,407,751
	<b>Subtotal</b>	<b>79,690,584</b>
Transfers Out		170,837
	<b>Total Expenditures</b>	<b>79,861,421</b>

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**158-Intergovernmental Radio Communications**

**Revenues**

Charges For Services	846,029
Judgment, Fines & Forfeits	238,437
Miscellaneous Revenues	37,044
Less 5% Statutory Reduction	-56,076
<b>Subtotal</b>	<b>1,065,434</b>
Transfers In	1,213,335
Fund Balance	715,350
<b>Total Revenues</b>	<b>2,994,119</b>

**Expenditures**

Personal Services	328,679
Operating Expenses	1,849,381
Capital Outlay	44,999
<b>Subtotal</b>	<b>2,223,059</b>
Transfers Out	106,685
Reserves - Operating	664,375
<b>Total Expenditures</b>	<b>2,994,119</b>

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**168-Section 8 Fund**

**Revenues**

Intergovernmental Revenue	15,957,530
Miscellaneous Revenues	17,016
Less 5% Statutory Reduction	-851
<b>Subtotal</b>	<b>15,973,695</b>
Fund Balance	2,441,486
<b>Total Revenues</b>	<b>18,415,181</b>

**Expenditures**

Personal Services	911,990
Operating Expenses	17,300,396
Capital Outlay	130,795
<b>Subtotal</b>	<b>18,343,181</b>
Transfers Out	72,000
<b>Total Expenditures</b>	<b>18,415,181</b>



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**177-Fire Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments	2,428,049
Miscellaneous Revenues	54,322
Less 5% Statutory Reduction	-124,119
<b>Subtotal</b>	<b>2,358,252</b>
Fund Balance	7,243,129
<b>Total Revenues</b>	<b>9,601,381</b>

**Expenditures**

Operating Expenses	20,000
Capital Outlay	6,196,290
<b>Subtotal</b>	<b>6,216,290</b>
Transfers Out	12,471
Reserves - Operating	5,412
Reserves - Capital	3,367,208
<b>Total Expenditures</b>	<b>9,601,381</b>

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**178-Parks Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments	7,418,219
Less 5% Statutory Reduction	-370,911
<b>Subtotal</b>	<b>7,047,308</b>
Fund Balance	12,787,155
<b>Total Revenues</b>	<b>19,834,463</b>

**Expenditures**

Operating Expenses	25,000
Capital Outlay	4,070,922
<b>Subtotal</b>	<b>4,095,922</b>
Transfers Out	42,422
Reserves - Capital	15,696,119
<b>Total Expenditures</b>	<b>19,834,463</b>

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**180-Inmate Welfare Fund**

**Revenues**

Charges For Services	75,874
Miscellaneous Revenues	757,453
Less 5% Statutory Reduction	-4,741
<b>Subtotal</b>	<b>828,586</b>
Fund Balance	1,550,839
<b>Total Revenues</b>	<b>2,379,425</b>

**Expenditures**

Personal Services	134,687
Operating Expenses	758,967
Capital Outlay	186,000
<b>Subtotal</b>	<b>1,079,654</b>
Transfers Out	64,527
Reserves - Operating	397,639
Reserves - Stability	837,605
<b>Total Expenditures</b>	<b>2,379,425</b>

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**187-Road Impact Fee Poinciana Overlay**

**Revenues**

Fund Balance

479,322

**Total Revenues**

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**479,322**

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**Expenditures**

Reserves - Capital

479,322

**Total Expenditures**

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**479,322**

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**189 - Second Local Option Fuel Tax Fund**

**Revenues**

Other Taxes	6,790,032
Miscellaneous Revenues	80,566
Less 5% Statutory Reduction	-343,530
<b>Subtotal</b>	<b>6,527,068</b>
Transfers In	2,267,240
Fund Balance	1,198,801
<b>Total Revenues</b>	<b>9,993,109</b>

**Expenditures**

Operating Expenses	9,449,269
Capital Outlay	518,353
<b>Subtotal</b>	<b>9,967,622</b>
Transfers Out	25,487
<b>Total Expenditures</b>	<b>9,993,109</b>

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**201-Limited GO Refunding Bonds, Series 2015**

**Revenues**

Current Ad Valorem Taxes	1,223,938
Less 5% Statutory Reduction	-61,197
<b>Subtotal</b>	<b>1,162,741</b>
Fund Balance	1,065,221
<b>Total Revenues</b>	<b>2,227,962</b>

**Expenditures**

Operating Expenses	24,479
Debt Service	1,124,352
<b>Subtotal</b>	<b>1,148,831</b>
Reserves - Debt	1,079,131
<b>Total Expenditures</b>	<b>2,227,962</b>

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**204-TDT Tax Bonds Series 2012**

**Revenues**

Fund Balance		544,294
	<b>Total Revenues</b>	<b>544,294</b>

**Expenditures**

Debt Service		271,682
	<b>Subtotal</b>	<b>271,682</b>
Transfers Out		1,980
Reserves - Debt		270,632
	<b>Total Expenditures</b>	<b>544,294</b>

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**210-W 192 Phase IIC**

**Revenues**

Permits, Fees & Special Assessments	329,843
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	-16,717
<b>Subtotal</b>	<b>317,626</b>
Fund Balance	396,488
<b>Total Revenues</b>	<b>714,114</b>

**Expenditures**

Debt Service	329,782
<b>Subtotal</b>	<b>329,782</b>
Reserves - Debt	384,332
<b>Total Expenditures</b>	<b>714,114</b>



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**211 - Sales Tax Revenue Bonds Series 2015A**

**Revenues**

Miscellaneous Revenues	5,834
Less 5% Statutory Reduction	-292
<b>Subtotal</b>	<b>5,542</b>
Transfers In	3,368,016
Fund Balance	1,944,760
<b>Total Revenues</b>	<b>5,318,318</b>

**Expenditures**

Debt Service	3,346,808
<b>Subtotal</b>	<b>3,346,808</b>
Reserves - Debt	1,971,510
<b>Total Expenditures</b>	<b>5,318,318</b>

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**239-Infra S Tax Rev Refunding 2011**

**Revenues**

Transfers In	3,766,925
Fund Balance	3,522,813
<b>Total Revenues</b>	<b><u>7,289,738</u></b>

**Expenditures**

Debt Service	3,693,925
<b>Subtotal</b>	<b><u>3,693,925</u></b>
Reserves - Debt	3,595,813
<b>Total Expenditures</b>	<b><u>7,289,738</u></b>

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**240-TDT Ref & Imp 2012 Debt Svc**

**Revenues**

Miscellaneous Revenues	12,920	
Less 5% Statutory Reduction	-646	
<b>Subtotal</b>	<b>12,274</b>	
Transfers In	5,533,358	
Fund Balance	4,306,791	
<b>Total Revenues</b>	<b>9,852,423</b>	

**Expenditures**

Debt Service	5,472,257	
<b>Subtotal</b>	<b>5,472,257</b>	
Reserves - Debt	4,380,166	
<b>Total Expenditures</b>	<b>9,852,423</b>	

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**241-Infrastructure Sales Surtax Series 2015**

**Revenues**

Miscellaneous Revenues	14,843
Less 5% Statutory Reduction	-742
<b>Subtotal</b>	<b>14,101</b>
Transfers In	5,196,843
Fund Balance	4,947,832
<b>Total Revenues</b>	<b>10,158,776</b>

**Expenditures**

Debt Service	5,168,304
<b>Subtotal</b>	<b>5,168,304</b>
Reserves - Debt	4,990,472
<b>Total Expenditures</b>	<b>10,158,776</b>

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**242 - Sales Tax Revenue Refunding Bonds, Series 2016**

**Revenues**

Miscellaneous Revenues	6,374
Less 5% Statutory Reduction	-319
<b>Subtotal</b>	<b>6,055</b>
Transfers In	2,936,333
Fund Balance	2,124,494
<b>Total Revenues</b>	<b>5,066,882</b>

**Expenditures**

Debt Service	2,918,488
<b>Subtotal</b>	<b>2,918,488</b>
Reserves - Debt	2,148,394
<b>Total Expenditures</b>	<b>5,066,882</b>

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**243-DS TDT Rev Bond Series 2016**

**Revenues**

Transfers In	1,384,592
Fund Balance	2,340,556
<b>Total Revenues</b>	<b>3,725,148</b>

**Expenditures**

Debt Service	1,375,687
<b>Subtotal</b>	<b>1,375,687</b>
Reserves - Debt	2,349,461
<b>Total Expenditures</b>	<b>3,725,148</b>

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**244-Infrastructure Sales Tax Refunding Bonds Series 2017**

**Revenues**

Transfers In	550,956
Fund Balance	453,932
<b>Total Revenues</b>	<b><u>1,004,888</u></b>

**Expenditures**

Debt Service	548,410
<b>Subtotal</b>	<b><u>548,410</u></b>
Reserves - Debt	456,478
<b>Total Expenditures</b>	<b><u>1,004,888</u></b>

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**245-Sales Tax Revenue Refunding Bonds Series 2017**

**Revenues**

Miscellaneous Revenues	11,517
Less 5% Statutory Reduction	-576
<b>Subtotal</b>	<b>10,941</b>
Transfers In	4,015,752
Fund Balance	3,838,992
<b>Total Revenues</b>	<b>7,865,685</b>

**Expenditures**

Debt Service	3,990,838
<b>Subtotal</b>	<b>3,990,838</b>
Reserves - Debt	3,874,847
<b>Total Expenditures</b>	<b>7,865,685</b>



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**246 - DS Public Imp Rev Bonds Series 2017**

**Revenues**

Transfers In	1,481,252
Fund Balance	1,023,917
<b>Total Revenues</b>	<b>2,505,169</b>

**Expenditures**

Debt Service	1,477,043
<b>Subtotal</b>	<b>1,477,043</b>
Reserves - Debt	1,028,126
<b>Total Expenditures</b>	<b>2,505,169</b>

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**247-DS TDT Refunding Bonds 2019**

**Revenues**

Permits, Fees & Special Assessments	300,000
Miscellaneous Revenues	2,940
Less 5% Statutory Reduction	-15,147
<b>Subtotal</b>	<b>287,793</b>
Transfers In	68,602
Fund Balance	979,876
<b>Total Revenues</b>	<b>1,336,271</b>

**Expenditures**

Debt Service	356,395
<b>Subtotal</b>	<b>356,395</b>
Reserves - Debt	979,876
<b>Total Expenditures</b>	<b>1,336,271</b>

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**248-Communications Equipment Upgrade (Motorola)**

**Revenues**

Transfers In	2,053,424
Fund Balance	1,026,712
<b>Total Revenues</b>	<b>3,080,136</b>

**Expenditures**

Debt Service	2,053,424
<b>Subtotal</b>	<b>2,053,424</b>
Reserves - Debt	1,026,712
<b>Total Expenditures</b>	<b>3,080,136</b>

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**249-DS CIRB 2019**

**Revenues**

Miscellaneous Revenues	16,603	
Less 5% Statutory Reduction	-830	
<b>Subtotal</b>	<b>15,773</b>	
Transfers In	7,420,952	
Fund Balance	5,534,283	
<b>Total Revenues</b>	<b>12,971,008</b>	

**Expenditures**

Debt Service	7,360,645	
<b>Subtotal</b>	<b>7,360,645</b>	
Reserves - Debt	5,610,363	
<b>Total Expenditures</b>	<b>12,971,008</b>	

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**250-GO BONDS SERIES 2020**

**Revenues**

Current Ad Valorem Taxes	1,877,926
Miscellaneous Revenues	773
Less 5% Statutory Reduction	-93,935
<b>Subtotal</b>	<b>1,784,764</b>
Fund Balance	248,229
<b>Total Revenues</b>	<b>2,032,993</b>

**Expenditures**

Operating Expenses	35,680
Debt Service	67,976
<b>Subtotal</b>	<b>103,656</b>
Reserves - Debt	1,929,337
<b>Total Expenditures</b>	<b>2,032,993</b>

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**251 - Public Improvement Revenue Bonds, Series 2020**

**Revenues**

Transfers In		575,478
	<b>Total Revenues</b>	<b>575,478</b>

**Expenditures**

Debt Service		27,763
	<b>Subtotal</b>	<b>27,763</b>
Reserves - Debt		547,715
	<b>Total Expenditures</b>	<b>575,478</b>

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**306-Local Option Sales Tax Fund**

**Revenues**

Other Taxes	27,065,136
Miscellaneous Revenues	287,039
Less 5% Statutory Reduction	-1,367,609
<b>Subtotal</b>	<b>25,984,566</b>
Other Sources	2,203,825
Fund Balance	33,351,413
<b>Total Revenues</b>	<b>61,539,804</b>

**Expenditures**

Capital Outlay	24,372,183
Debt Service	2,526,537
<b>Subtotal</b>	<b>26,898,720</b>
Transfers Out	14,245,135
Reserves - Debt	1,263,269
Reserves - Capital	7,932,680
Reserves - Assigned	11,200,000
<b>Total Expenditures</b>	<b>61,539,804</b>

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**315-Gen Cap Outlay Fund**

**Revenues**

Fund Balance		41,296,023
	<b>Total Revenues</b>	<b>41,296,023</b>

**Expenditures**

Capital Outlay		37,398,908
	<b>Subtotal</b>	<b>37,398,908</b>
Reserves - Capital		1,144,502
Reserves - Assigned		2,752,613
	<b>Total Expenditures</b>	<b>41,296,023</b>



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**328 - Special Purpose Capital Fund**

**Revenues**

Intergovernmental Revenue	3,650,733
Miscellaneous Revenues	32,960,213
<b>Subtotal</b>	<b>36,610,946</b>
Other Sources	36,955,385
Fund Balance	699,506
<b>Total Revenues</b>	<b>74,265,837</b>

**Expenditures**

Capital Outlay	4,350,239
Grants and Aids	69,915,598
<b>Subtotal</b>	<b>74,265,837</b>
<b>Total Expenditures</b>	<b>74,265,837</b>

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**329 - Sales Tax Revenue Bonds Series 2015A Capital**

**Revenues**

Fund Balance		852,934
	<b>Total Revenues</b>	<b>852,934</b>

**Expenditures**

Capital Outlay		852,934
	<b>Subtotal</b>	<b>852,934</b>
	<b>Total Expenditures</b>	<b>852,934</b>

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**331-Countywide Fire Capital Fund**

**Revenues**

Transfers In	12,224,184
Other Sources	593,235
Fund Balance	9,922,856
<b>Total Revenues</b>	<b><u>22,740,275</u></b>

**Expenditures**

Capital Outlay	7,731,685
<b>Subtotal</b>	<b><u>7,731,685</u></b>
Transfers Out	140,490
Reserves - Capital	14,868,100
<b>Total Expenditures</b>	<b><u>22,740,275</u></b>

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**332 - Public Imp Rev Bonds Series 2017**

**Revenues**

Fund Balance		1,681,264
	<b>Total Revenues</b>	<b>1,681,264</b>

**Expenditures**

Capital Outlay		1,681,264
	<b>Subtotal</b>	<b>1,681,264</b>
	<b>Total Expenditures</b>	<b>1,681,264</b>

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**333 - Capital Imp Rv Bonds Construction Fund**

**Revenues**

Fund Balance		3,180,423
	<b>Total Revenues</b>	<b>3,180,423</b>

**Expenditures**

Capital Outlay		3,180,423
	<b>Subtotal</b>	<b>3,180,423</b>
	<b>Total Expenditures</b>	<b>3,180,423</b>

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**334 - Transportation Imp Construction Fund**

**Revenues**

Fund Balance		198,509,354
	<b>Total Revenues</b>	<b>198,509,354</b>

**Expenditures**

Capital Outlay		75,211,381
	<b>Subtotal</b>	<b>75,211,381</b>
Reserves - Capital		123,297,973
	<b>Total Expenditures</b>	<b>198,509,354</b>

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**401-Solid Waste Fund**

**Revenues**

Permits, Fees & Special Assessments	24,453,275
Charges For Services	3,768,904
Miscellaneous Revenues	276,891
Less 5% Statutory Reduction	-1,424,953
<b>Subtotal</b>	<b>27,074,117</b>
Fund Balance	30,767,119
<b>Total Revenues</b>	<b>57,841,236</b>

**Expenditures**

Personal Services	1,498,247
Operating Expenses	22,178,815
Capital Outlay	12,000
Debt Service	21,383
<b>Subtotal</b>	<b>23,710,445</b>
Transfers Out	867,639
Reserves - Operating	9,990,272
Reserves - Debt	10,692
Reserves - Capital	9,979,515
Reserves - Assigned	13,282,673
<b>Total Expenditures</b>	<b>57,841,236</b>

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**407-Osceola Parkway**

**Revenues**

Charges For Services	9,324,213
Miscellaneous Revenues	87,057
Less 5% Statutory Reduction	-470,564
<b>Subtotal</b>	<b>8,940,706</b>
Fund Balance	42,267,547
<b>Total Revenues</b>	<b>51,208,253</b>

**Expenditures**

Personal Services	191,149
Operating Expenses	4,660,200
Capital Outlay	11,200,000
Debt Service	7,416,050
<b>Subtotal</b>	<b>23,467,399</b>
Transfers Out	118,414
Reserves - Operating	2,636,035
Reserves - Debt	23,680,905
Reserves - Restricted	1,305,500
<b>Total Expenditures</b>	<b>51,208,253</b>



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**501-Workers' Comp Internal Service Fund**

**Revenues**

Charges For Services		3,547,882
	<b>Subtotal</b>	<b>3,547,882</b>
Fund Balance		3,237,688
	<b>Total Revenues</b>	<b>6,785,570</b>

**Expenditures**

Personal Services		144,671
Operating Expenses		2,633,191
	<b>Subtotal</b>	<b>2,777,862</b>
Transfers Out		79,538
Reserves - Operating		33,713
Reserves - Claims		3,894,457
	<b>Total Expenditures</b>	<b>6,785,570</b>

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**502-Property & Casualty Insurance Internal Service Fund**

**Revenues**

Charges For Services		3,779,267
	<b>Subtotal</b>	<b>3,779,267</b>
Fund Balance		4,843,909
	<b>Total Revenues</b>	<b>8,623,176</b>

**Expenditures**

Personal Services		130,050
Operating Expenses		4,799,151
	<b>Subtotal</b>	<b>4,929,201</b>
Transfers Out		51,597
Reserves - Claims		3,642,378
	<b>Total Expenditures</b>	<b>8,623,176</b>

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**503-Dental Insurance Internal Service Fund**

**Revenues**

Charges For Services		1,237,110
	<b>Subtotal</b>	<b>1,237,110</b>
Fund Balance		762,453
	<b>Total Revenues</b>	<b>1,999,563</b>

**Expenditures**

Personal Services		67,942
Operating Expenses		1,008,299
	<b>Subtotal</b>	<b>1,076,241</b>
Transfers Out		59,508
Reserves - Operating		8,740
Reserves - Claims		855,074
	<b>Total Expenditures</b>	<b>1,999,563</b>

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**504-Health Insurance Internal Service Fund**

**Revenues**

Charges For Services	27,070,807
Miscellaneous Revenues	880,204
Less 5% Statutory Reduction	-44,010
<b>Subtotal</b>	<b>27,907,001</b>
Fund Balance	6,465,338
<b>Total Revenues</b>	<b>34,372,339</b>

**Expenditures**

Personal Services	123,433
Operating Expenses	24,258,041
<b>Subtotal</b>	<b>24,381,474</b>
Transfers Out	161,133
Reserves - Operating	39,435
Reserves - Claims	9,790,297
<b>Total Expenditures</b>	<b>34,372,339</b>

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

**Revenues**

Charges For Services		719,071
	<b>Subtotal</b>	<b>719,071</b>
Fund Balance		833,279
	<b>Total Revenues</b>	<b>1,552,350</b>

**Expenditures**

Personal Services		52,512
Operating Expenses		716,845
	<b>Subtotal</b>	<b>769,357</b>
Transfers Out		21,609
Reserves - Operating		8,802
Reserves - Claims		752,582
	<b>Total Expenditures</b>	<b>1,552,350</b>

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**509-Fleet General Oversight Internal Service Fund**

**Revenues**

Charges For Services	123,432
<b>Subtotal</b>	<b>123,432</b>
Fund Balance	9,899
<b>Total Revenues</b>	<b>133,331</b>

**Expenditures**

Personal Services	41,793
Operating Expenses	14,277
Debt Service	23,117
<b>Subtotal</b>	<b>79,187</b>
Transfers Out	39,555
Reserves - Operating	3,030
Reserves - Debt	11,559
<b>Total Expenditures</b>	<b>133,331</b>

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**510-Fleet Maintenance Internal Service Fund**

**Revenues**

Charges For Services		2,688,560
	<b>Subtotal</b>	<b>2,688,560</b>
Transfers In		42,918
	<b>Total Revenues</b>	<b>2,731,478</b>

**Expenditures**

Personal Services		1,298,316
Operating Expenses		1,124,141
	<b>Subtotal</b>	<b>2,422,457</b>
Transfers Out		309,021
	<b>Total Expenditures</b>	<b>2,731,478</b>

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**511-Fleet Fuel Internal Service Fund**

**Revenues**

Charges For Services		1,612,356
	<b>Subtotal</b>	<b>1,612,356</b>
Transfers In		146,000
Fund Balance		700,558
	<b>Total Revenues</b>	<b>2,458,914</b>

**Expenditures**

Personal Services		79,862
Operating Expenses		1,744,687
Capital Outlay		544,371
	<b>Subtotal</b>	<b>2,368,920</b>
Transfers Out		89,994
	<b>Total Expenditures</b>	<b>2,458,914</b>



# GENERAL FUNDS

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### Change Between Stages

Adjustments have been made to the General Funds since the Tentative Budget was presented on 9/10/2020. A summary of those changes has been included in front of each of the individual Funds.

001-GENERAL FUND SUMMARY					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 190,660,609	\$ 210,655,831	\$ 210,655,831	\$ 0	\$ 19,995,222
PY Delinquent Ad Valorem Tax	\$ 1,000,000	\$ 76,524	\$ 76,524	\$ 0	\$(923,476)
Other Taxes	\$ 22,403,635	\$ 23,957,064	\$ 23,957,064	\$ 0	\$ 1,553,429
Permits, Fees & Special Assessments	\$ 5,956,655	\$ 5,837,698	\$ 5,837,698	\$ 0	\$(118,957)
Intergovernmental Revenue	\$ 37,610,494	\$ 27,256,642	\$ 27,359,117	\$ 102,475	\$(10,251,377)
Charges For Services	\$ 2,346,091	\$ 2,038,713	\$ 2,038,713	\$ 0	\$(307,378)
Judgment, Fines & Forfeits	\$ 1,296,297	\$ 1,365,772	\$ 1,365,772	\$ 0	\$ 69,475
Miscellaneous Revenues	\$ 3,303,548	\$ 3,152,236	\$ 3,152,236	\$ 0	\$(151,312)
Less 5% Statutory Reduction	\$(13,210,933)	\$(13,702,719)	\$(13,702,719)	\$ 0	\$(491,786)
<b>Subtotal:</b>	<b>\$ 251,366,396</b>	<b>\$ 260,637,761</b>	<b>\$ 260,740,236</b>	<b>\$ 102,475</b>	<b>\$ 9,373,840</b>
Transfers In	\$ 18,381,737	\$ 12,328,237	\$ 12,355,111	\$ 26,874	\$(6,026,626)
Other Sources	\$ 2,696,892	\$ 3,281,354	\$ 3,361,354	\$ 80,000	\$ 664,462
Fund Balance	\$ 86,933,237	\$ 89,308,307	\$ 93,292,164	\$ 3,983,857	\$ 6,358,927
<b>REVENUES TOTAL:</b>	<b>\$ 359,378,262</b>	<b>\$ 365,555,659</b>	<b>\$ 369,748,865</b>	<b>\$ 4,193,206</b>	<b>\$ 10,370,603</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 65,454,214	\$ 66,008,021	\$ 66,008,021	\$ 0	\$ 553,807
Operating Expenses	\$ 68,770,277	\$ 74,619,956	\$ 74,835,367	\$ 215,411	\$ 6,065,090
Capital Outlay	\$ 6,576,244	\$ 6,225,903	\$ 10,542,187	\$ 4,316,284	\$ 3,965,943
Debt Service	\$ 50,137	\$ 1,981,166	\$ 1,981,166	\$ 0	\$ 1,931,029
Grants and Aids	\$ 5,900,839	\$ 5,635,805	\$ 5,635,805	\$ 0	\$(265,034)
<b>Subtotal:</b>	<b>\$ 146,751,711</b>	<b>\$ 154,470,851</b>	<b>\$ 159,002,546</b>	<b>\$ 4,531,695</b>	<b>\$ 12,250,835</b>
Transfers Out	\$ 136,834,033	\$ 147,984,396	\$ 145,495,630	\$(2,488,766)	\$ 8,661,597
Reserves - Operating	\$ 60,137,845	\$ 57,491,375	\$ 59,641,652	\$ 2,150,277	\$(496,193)
Reserves - Debt	\$ 0	\$ 419,357	\$ 419,357	\$ 0	\$ 419,357
Reserves - Capital	\$ 10,420,234	\$ 2,118,723	\$ 2,118,723	\$ 0	\$(8,301,511)
Reserves - Assigned	\$ 3,908,107	\$ 1,744,625	\$ 1,744,625	\$ 0	\$(2,163,482)
Reserves - Stability	\$ 1,326,332	\$ 1,326,332	\$ 1,326,332	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 359,378,262</b>	<b>\$ 365,555,659</b>	<b>\$ 369,748,865</b>	<b>\$ 4,193,206</b>	<b>\$ 10,370,603</b>

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

GENERAL FUND – FUND GROUP					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final	* Variance:	FY21 minus FY20:
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 190,660,609	\$ 210,655,831	\$ 210,655,831	\$ 0	\$ 19,995,222
PY Delinquent Ad Valorem Tax	\$ 1,000,000	\$ 76,524	\$ 76,524	\$ 0	\$(923,476)
Other Taxes	\$ 22,403,635	\$ 23,957,064	\$ 23,957,064	\$ 0	\$ 1,553,429
Permits, Fees & Special Assessments	\$ 5,956,655	\$ 5,837,698	\$ 5,837,698	\$ 0	\$(118,957)
Intergovernmental Revenue	\$ 37,610,494	\$ 27,256,642	\$ 27,359,117	\$ 102,475	\$(10,251,377)
Charges For Services	\$ 2,346,091	\$ 2,038,713	\$ 2,038,713	\$ 0	\$(307,378)
Judgment, Fines & Forfeits	\$ 1,296,297	\$ 1,365,772	\$ 1,365,772	\$ 0	\$ 69,475
Miscellaneous Revenues	\$ 3,303,548	\$ 3,152,236	\$ 3,152,236	\$ 0	\$(151,312)
Less 5% Statutory Reduction	\$(13,210,933)	\$(13,702,719)	\$(13,702,719)	\$ 0	\$(491,786)
<b>Subtotal:</b>	<b>\$ 251,366,396</b>	<b>\$ 260,637,761</b>	<b>\$ 260,740,236</b>	<b>\$ 102,475</b>	<b>\$ 9,373,840</b>
Transfers In	\$ 31,000,003	\$ 30,559,684	\$ 30,586,558	\$ 26,874	\$(413,445)
Other Sources	\$ 2,696,892	\$ 3,281,354	\$ 3,361,354	\$ 80,000	\$ 664,462
Fund Balance	\$ 86,933,237	\$ 89,308,307	\$ 93,292,164	\$ 3,983,857	\$ 6,358,927
<b>REVENUES TOTAL:</b>	<b>\$ 371,996,528</b>	<b>\$ 383,787,106</b>	<b>\$ 387,980,312</b>	<b>\$ 4,193,206</b>	<b>\$ 15,983,784</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 65,454,214	\$ 66,008,021	\$ 66,008,021	\$ 0	\$ 553,807
Operating Expenses	\$ 68,770,277	\$ 74,619,956	\$ 74,835,367	\$ 215,411	\$ 6,065,090
Capital Outlay	\$ 6,576,244	\$ 6,225,903	\$ 10,542,187	\$ 4,316,284	\$ 3,965,943
Debt Service	\$ 50,137	\$ 1,981,166	\$ 1,981,166	\$ 0	\$ 1,931,029
Grants and Aids	\$ 5,900,839	\$ 5,635,805	\$ 5,635,805	\$ 0	\$(265,034)
<b>Subtotal:</b>	<b>\$ 146,751,711</b>	<b>\$ 154,470,851</b>	<b>\$ 159,002,546</b>	<b>\$ 4,531,695</b>	<b>\$ 12,250,835</b>
Transfers Out	\$ 149,452,299	\$ 166,215,843	\$ 163,727,077	\$(2,488,766)	\$ 14,274,778
Reserves - Operating	\$ 60,137,845	\$ 57,491,375	\$ 59,641,652	\$ 2,150,277	\$(496,193)
Reserves - Debt	\$ 0	\$ 419,357	\$ 419,357	\$ 0	\$ 419,357
Reserves - Capital	\$ 10,420,234	\$ 2,118,723	\$ 2,118,723	\$ 0	\$(8,301,511)
Reserves - Assigned	\$ 3,908,107	\$ 1,744,625	\$ 1,744,625	\$ 0	\$(2,163,482)
Reserves - Stability	\$ 1,326,332	\$ 1,326,332	\$ 1,326,332	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 371,996,528</b>	<b>\$ 383,787,106</b>	<b>\$ 387,980,312</b>	<b>\$ 4,193,206</b>	<b>\$ 15,983,784</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 001 – GENERAL FUND**

#### **REVENUES**

- ✓ Intergovernmental Revenue reflects an increase of \$102,475 to re-establish the Life of Riley Planning grant in Animal Services and the State Criminal Alien Assistance Program (SCAAP) grant in Corrections.
- ✓ Transfers In increased due to refined estimates for TDC Audit and TDT Enforcement & Compliance.
- ✓ Other Sources reflects an increase of \$80,000 to reflect donations from Franklin's Friends and PetSmart Charities.
- ✓ Fund Balance reflects an increase of \$3,983,857 to account for funding that will be carried forward from the prior Fiscal Year to continue/complete ongoing projects and grants.

#### **EXPENDITURES**

- ✓ There were no changes for Personal Services.
- ✓ Operating Expenses increased to appropriate grants and donations as well as to make needed corrections to the CORA as identified by Human Resources and support for TDC Audit and Enforcement & Compliance.
- ✓ Capital Outlay increased to allocate grant funding as well as funds for the following projects:
  - CAFM Software Replacement – \$110,804
  - Eagle Bay – \$138,378
  - HR/Financial System Upgrade – \$111,075
  - FY21 Fleet Vehicle Replacement – \$64,980
  - Jail Tile Encapsulation – \$14,132
  - Jail Tile Encapsulation Phase 2 – \$192,861
  - Jail Tile Encapsulation Phase 3 – \$290,267
  - Jail Domestic Hot/Cold Water Piping – \$2,000,000
  - HS Mill Creek Building Improvements – \$375,000
  - Mosquito Control Facility – \$500,000
  - Mosquito Control Vehicle – \$31,941
  - Padded Cells-FB – \$114,800
  - Park/Community Center Site – \$5,438
  - Security Cameras (Facility Wide) – \$276,040
  - Specialized Tools - \$28,479
- ✓ Transfers Out decreased due to the reduction to the Sheriff's budget which was slightly offset by an increase to the Property Appraiser's budget as approved and set by the Department of Revenue.
- ✓ Reserves were adjusted to reflect the reduction to the Sheriff's budget and to balance the additional corrections noted above.

**010-DESIGNATED AD VALOREM TAX SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 12,618,266	\$ 18,231,447	\$ 18,231,447	\$ 0	\$ 5,613,181
<b>REVENUES TOTAL:</b>	<b>\$ 12,618,266</b>	<b>\$ 18,231,447</b>	<b>\$ 18,231,447</b>	<b>\$ 0</b>	<b>\$ 5,613,181</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 12,618,266	\$ 18,231,447	\$ 18,231,447	\$ 0	\$ 5,613,181
<b>EXPENDITURES TOTAL:</b>	<b>\$ 12,618,266</b>	<b>\$ 18,231,447</b>	<b>\$ 18,231,447</b>	<b>\$ 0</b>	<b>\$ 5,613,181</b>

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

# SPECIAL REVENUE FUNDS

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### Changes Between Stages

Adjustments have been made to the Special Revenue Funds since the Tentative Budget was presented on 9/10/2020. A summary of those changes has been included in front of each of the individual Funds.

SPECIAL REVENUE FUND GROUP					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final	* Variance:	FY21 minus FY20:
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 35,015,740	\$ 38,563,877	\$ 38,563,877	\$ 0	\$ 3,548,137
PY Delinquent Ad Valorem Tax	\$ 6,000	\$ 6,500	\$ 6,500	\$ 0	\$ 500
Other Taxes	\$ 81,131,744	\$ 50,606,180	\$ 50,606,180	\$ 0	\$(30,525,564)
Permits, Fees & Special Assessments	\$ 95,377,137	\$ 91,570,681	\$ 91,570,681	\$ 0	\$(3,806,456)
Intergovernmental Revenue	\$ 63,402,035	\$ 35,186,643	\$ 112,460,844	\$ 77,274,201	\$ 49,058,809
Charges For Services	\$ 17,031,351	\$ 16,493,914	\$ 16,493,914	\$ 0	\$(537,437)
Judgment, Fines & Forfeits	\$ 1,391,154	\$ 1,228,531	\$ 1,228,531	\$ 0	\$(162,623)
Miscellaneous Revenues	\$ 4,440,376	\$ 4,930,126	\$ 4,930,126	\$ 0	\$ 489,750
Less 5% Statutory Reduction	\$(12,107,101)	\$(10,480,587)	\$(10,480,587)	\$ 0	\$ 1,626,514
<b>Subtotal:</b>	<b>\$ 285,688,436</b>	<b>\$ 228,105,865</b>	<b>\$ 305,380,066</b>	<b>\$ 77,274,201</b>	<b>\$ 19,691,630</b>
Transfers In	\$ 30,627,538	\$ 40,506,365	\$ 40,506,365	\$ 0	\$ 9,878,827
Other Sources	\$ 1,945,804	\$ 1,561,392	\$ 1,561,392	\$ 0	\$(384,412)
Fund Balance	\$ 219,551,359	\$ 172,107,104	\$ 241,623,728	\$ 69,516,624	\$ 22,072,369
<b>REVENUES TOTAL:</b>	<b>\$ 537,813,137</b>	<b>\$ 442,280,726</b>	<b>\$ 589,071,551</b>	<b>\$ 146,790,825</b>	<b>\$ 51,258,414</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 70,624,931	\$ 70,101,583	\$ 70,101,583	\$ 0	\$(523,348)
Operating Expenses	\$ 139,465,990	\$ 134,442,802	\$ 188,378,083	\$ 53,935,281	\$ 48,912,093
Capital Outlay	\$ 115,362,972	\$ 18,288,246	\$ 97,567,890	\$ 79,279,644	\$(17,795,082)
Debt Service	\$ 4,953,797	\$ 5,071,506	\$ 5,071,506	\$ 0	\$ 117,709
Grants and Aids	\$ 612,472	\$ 1,054,136	\$ 14,461,887	\$ 13,407,751	\$ 13,849,415
<b>Subtotal:</b>	<b>\$ 331,020,162</b>	<b>\$ 228,958,273</b>	<b>\$ 375,580,949</b>	<b>\$ 146,622,676</b>	<b>\$ 44,560,787</b>
Transfers Out	\$ 32,393,196	\$ 36,567,404	\$ 36,765,115	\$ 197,711	\$ 4,371,919
Reserves - Operating	\$ 43,838,438	\$ 47,459,375	\$ 47,803,976	\$ 344,601	\$ 3,965,538
Reserves - Debt	\$ 2,221,852	\$ 3,899,422	\$ 3,899,422	\$ 0	\$ 1,677,570
Reserves - Capital	\$ 88,789,375	\$ 96,536,709	\$ 96,536,709	\$ 0	\$ 7,747,334
Reserves - Assigned	\$ 88,000	\$ 344,601	\$ 0	\$(344,601)	\$(88,000)
Reserves - Restricted	\$ 10,467,801	\$ 11,407,519	\$ 11,407,519	\$ 0	\$ 939,718
Reserves - Stability	\$ 28,994,313	\$ 17,107,423	\$ 17,077,861	\$(29,562)	\$(11,916,452)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 537,813,137</b>	<b>\$ 442,280,726</b>	<b>\$ 589,071,551</b>	<b>\$ 146,790,825</b>	<b>\$ 51,258,414</b>

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

**101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 7,736,154	\$ 7,394,403	\$ 7,394,403	\$ 0	\$(341,751)
<b>REVENUES TOTAL:</b>	<b>\$ 7,736,154</b>	<b>\$ 7,394,403</b>	<b>\$ 7,394,403</b>	<b>\$ 0</b>	<b>\$(341,751)</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 343,049</b>	<b>\$ 343,049</b>	<b>\$ 343,049</b>	<b>\$ 0</b>	<b>\$ 0</b>
Reserves - Restricted	\$ 7,393,105	\$ 7,051,354	\$ 7,051,354	\$ 0	\$(341,751)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,736,154</b>	<b>\$ 7,394,403</b>	<b>\$ 7,394,403</b>	<b>\$ 0</b>	<b>\$(341,751)</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 102 – TRANSPORTATION TRUST FUND**

#### **REVENUES**

- ✓ Fund Balance increased \$174,864 primarily to account for funding that will be carried from the prior Fiscal year to continue/complete projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects the following projects:
  - Laminator Sign Shop - \$28,000
  - Silk Screen System - \$40,000
  - Traffic Engineering - Freightliner Van - \$71,864
  - Pickup Truck (Thermo Crew) - \$35,000

### 102-TRANSPORTATION TRUST FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Other Taxes	\$ 9,249,298	\$ 7,984,675	\$ 7,984,675	\$ 0	\$(1,264,623)
Permits, Fees & Special Assessments	\$ 313,959	\$ 242,790	\$ 242,790	\$ 0	\$(71,169)
Intergovernmental Revenue	\$ 2,094,297	\$ 1,965,415	\$ 1,965,415	\$ 0	\$(128,882)
Charges For Services	\$ 194,003	\$ 558,026	\$ 558,026	\$ 0	\$ 364,023
Miscellaneous Revenues	\$ 39,920	\$ 83,971	\$ 83,971	\$ 0	\$ 44,051
Less 5% Statutory Reduction	\$(594,573)	\$(541,745)	\$(541,745)	\$ 0	\$ 52,828
<b>Subtotal:</b>	<b>\$ 11,296,904</b>	<b>\$ 10,293,132</b>	<b>\$ 10,293,132</b>	<b>\$ 0</b>	<b>\$(1,003,772)</b>
Transfers In	\$ 12,638,646	\$ 18,246,589	\$ 18,246,589	\$ 0	\$ 5,607,943
Other Sources	\$ 158,836	\$ 35,000	\$ 35,000	\$ 0	\$(123,836)
Fund Balance	\$ 2,886,071	\$ 994,787	\$ 1,169,651	\$ 174,864	\$(1,716,420)
<b>REVENUES TOTAL:</b>	<b>\$ 26,980,457</b>	<b>\$ 29,569,508</b>	<b>\$ 29,744,372</b>	<b>\$ 174,864</b>	<b>\$ 2,763,915</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 11,736,641	\$ 11,949,406	\$ 11,949,406	\$ 0	\$ 212,765
Operating Expenses	\$ 10,636,653	\$ 12,450,664	\$ 12,450,664	\$ 0	\$ 1,814,011
Capital Outlay	\$ 640,899	\$ 279,500	\$ 454,364	\$ 174,864	\$(186,535)
Debt Service	\$ 1,395,821	\$ 1,411,033	\$ 1,411,033	\$ 0	\$ 15,212
<b>Subtotal:</b>	<b>\$ 24,410,014</b>	<b>\$ 26,090,603</b>	<b>\$ 26,265,467</b>	<b>\$ 174,864</b>	<b>\$ 1,855,453</b>
Transfers Out	\$ 2,570,443	\$ 2,087,988	\$ 2,087,988	\$ 0	\$(482,455)
Reserves - Debt	\$ 0	\$ 1,390,917	\$ 1,390,917	\$ 0	\$ 1,390,917
<b>EXPENDITURES TOTAL:</b>	<b>\$ 26,980,457</b>	<b>\$ 29,569,508</b>	<b>\$ 29,744,372</b>	<b>\$ 174,864</b>	<b>\$ 2,763,915</b>

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

### 103-DRUG ABUSE TREATMENT FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Judgment, Fines & Forfeits	\$ 74,526	\$ 74,526	\$ 74,526	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(3,726)	\$(3,726)	\$(3,726)	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 70,800</b>	<b>\$ 70,800</b>	<b>\$ 70,800</b>	<b>\$ 0</b>	<b>\$ 0</b>
Fund Balance	\$ 0	\$ 7,140	\$ 7,140	\$ 0	\$ 7,140
<b>REVENUES TOTAL:</b>	<b>\$ 70,800</b>	<b>\$ 77,940</b>	<b>\$ 77,940</b>	<b>\$ 0</b>	<b>\$ 7,140</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 70,800	\$ 77,940	\$ 77,940	\$ 0	\$ 7,140
<b>EXPENDITURES TOTAL:</b>	<b>\$ 70,800</b>	<b>\$ 77,940</b>	<b>\$ 77,940</b>	<b>\$ 0</b>	<b>\$ 7,140</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 104 – TOURIST DEVELOPMENT TAX FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$2,016,122 to account for ongoing funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects ongoing funding for the following projects implemented in FY20:
  - Kissimmee St. Cloud Connector Trail - \$531,413
  - Fortune Lakeshore Multi-Use Trail - \$57,056
  - Lake Cypress Parking - \$100,000
  - Lake Toho Pond Loop Trail - \$700,000
  - OHP Arena & Event Exhaust Fan Upgrades - \$300,000
  - Denn John Retail Center - \$149,925
  - Exhibition Hall Sound System - \$45,154
  - Trailers - \$31,319
  - OHP - Surveillance System/Metal Detectors - \$101,255
- ✓ Additional adjustments have been made based on refinement of estimates for Tax Collector Fees and TDC Audit and Enforcement as well as Reserves.

### 104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Other Taxes	\$ 42,155,310	\$ 23,887,649	\$ 23,887,649	\$ 0	\$(18,267,661)
Charges For Services	\$ 2,085,128	\$ 1,888,115	\$ 1,888,115	\$ 0	\$(197,013)
Miscellaneous Revenues	\$ 320,000	\$ 296,980	\$ 296,980	\$ 0	\$(23,020)
Less 5% Statutory Reduction	\$(2,228,022)	\$(1,303,637)	\$(1,303,637)	\$ 0	\$ 924,385
<b>Subtotal:</b>	<b>\$ 42,332,416</b>	<b>\$ 24,769,107</b>	<b>\$ 24,769,107</b>	<b>\$ 0</b>	<b>\$(17,563,309)</b>
Other Sources	\$ 148,273	\$ 200,273	\$ 200,273	\$ 0	\$ 52,000
Fund Balance	\$ 38,327,843	\$ 23,866,675	\$ 25,882,797	\$ 2,016,122	\$(12,445,046)
<b>REVENUES TOTAL:</b>	<b>\$ 80,808,532</b>	<b>\$ 48,836,055</b>	<b>\$ 50,852,177</b>	<b>\$ 2,016,122</b>	<b>\$(29,956,355)</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 2,000,491	\$ 1,888,590	\$ 1,888,590	\$ 0	\$(111,901)
Operating Expenses	\$ 26,229,675	\$ 23,591,044	\$ 23,592,836	\$ 1,792	\$(2,636,839)
Capital Outlay	\$ 19,236,907	\$ 4,625,351	\$ 6,641,473	\$ 2,016,122	\$(12,595,434)
Grants and Aids	\$ 1,000	\$ 166,667	\$ 166,667	\$ 0	\$ 165,667
<b>Subtotal:</b>	<b>\$ 47,468,073</b>	<b>\$ 30,271,652</b>	<b>\$ 32,289,566</b>	<b>\$ 2,017,914</b>	<b>\$(15,178,507)</b>
Transfers Out	\$ 8,129,817	\$ 5,436,956	\$ 5,454,872	\$ 17,916	\$(2,674,945)
Reserves - Operating	\$ 11,698,749	\$ 11,496,032	\$ 11,840,633	\$ 344,601	\$ 141,884
Reserves - Capital	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$(2,000,000)
Reserves - Assigned	\$ 0	\$ 344,601	\$ 0	\$(344,601)	\$ 0
Reserves - Stability	\$ 11,511,893	\$ 1,286,814	\$ 1,267,106	\$(19,708)	\$(10,244,787)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 80,808,532</b>	<b>\$ 48,836,055</b>	<b>\$ 50,852,177</b>	<b>\$ 2,016,122</b>	<b>\$(29,956,355)</b>

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



## **CHANGES BETWEEN STAGES**

### **FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX FUND**

#### **REVENUES**

- ✓ No changes

#### **EXPENDITURES**

- ✓ Additional adjustments have been made based on refinement of estimates for Tax Collector Fees and TDC Audit and Enforcement

**105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Other Taxes	\$ 10,538,827	\$ 5,971,912	\$ 5,971,912	\$ 0	\$(4,566,915)
Miscellaneous Revenues	\$ 194,887	\$ 119,873	\$ 119,873	\$ 0	\$(75,014)
Less 5% Statutory Reduction	\$(536,686)	\$(304,589)	\$(304,589)	\$ 0	\$ 232,097
<b>Subtotal:</b>	<b>\$ 10,197,028</b>	<b>\$ 5,787,196</b>	<b>\$ 5,787,196</b>	<b>\$ 0</b>	<b>\$(4,409,832)</b>
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
Fund Balance	\$ 11,048,999	\$ 9,573,460	\$ 9,573,460	\$ 0	\$(1,475,539)
<b>REVENUES TOTAL:</b>	<b>\$ 21,293,176</b>	<b>\$ 15,407,805</b>	<b>\$ 15,407,805</b>	<b>\$ 0</b>	<b>\$(5,885,371)</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 6,953,731	\$ 2,561,503	\$ 2,561,951	\$ 448	\$(4,391,780)
<b>Subtotal:</b>	<b>\$ 6,953,731</b>	<b>\$ 2,561,503</b>	<b>\$ 2,561,951</b>	<b>\$ 448</b>	<b>\$(4,391,780)</b>
Transfers Out	\$ 4,040,562	\$ 3,692,147	\$ 3,696,626	\$ 4,479	\$(343,936)
Reserves - Operating	\$ 5,362,935	\$ 4,444,809	\$ 4,444,809	\$ 0	\$(918,126)
Reserves - Stability	\$ 4,935,948	\$ 4,709,346	\$ 4,704,419	\$(4,927)	\$(231,529)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 21,293,176</b>	<b>\$ 15,407,805</b>	<b>\$ 15,407,805</b>	<b>\$ 0</b>	<b>\$(5,885,371)</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX FUND**

#### **REVENUES**

- ✓ No changes

#### **EXPENDITURES**

- ✓ Additional adjustments have been made based on refinement of estimates for Tax Collector Fees and TDC Audit and Enforcement

**106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Other Taxes	\$ 10,538,827	\$ 5,971,912	\$ 5,971,912	\$ 0	\$(4,566,915)
Miscellaneous Revenues	\$ 65,828	\$ 64,170	\$ 64,170	\$ 0	\$(1,658)
Less 5% Statutory Reduction	\$(530,233)	\$(301,804)	\$(301,804)	\$ 0	\$ 228,429
<b>Subtotal:</b>	<b>\$ 10,074,422</b>	<b>\$ 5,734,278</b>	<b>\$ 5,734,278</b>	<b>\$ 0</b>	<b>\$(4,340,144)</b>
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
Fund Balance	\$ 7,201,012	\$ 5,816,527	\$ 5,816,527	\$ 0	\$(1,384,485)
<b>REVENUES TOTAL:</b>	<b>\$ 17,322,583</b>	<b>\$ 11,597,954</b>	<b>\$ 11,597,954</b>	<b>\$ 0</b>	<b>\$(5,724,629)</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 10,158,082	\$ 6,605,546	\$ 6,605,994	\$ 448	\$(3,552,088)
<b>Subtotal:</b>	<b>\$ 10,158,082</b>	<b>\$ 6,605,546</b>	<b>\$ 6,605,994</b>	<b>\$ 448</b>	<b>\$(3,552,088)</b>
Transfers Out	\$ 219,761	\$ 251,740	\$ 256,219	\$ 4,479	\$ 36,458
Reserves - Operating	\$ 1,888,945	\$ 3,479,386	\$ 3,479,386	\$ 0	\$ 1,590,441
Reserves - Stability	\$ 5,055,795	\$ 1,261,282	\$ 1,256,355	\$(4,927)	\$(3,799,440)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 17,322,583</b>	<b>\$ 11,597,954</b>	<b>\$ 11,597,954</b>	<b>\$ 0</b>	<b>\$(5,724,629)</b>

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

### 107-LIBRARY DISTRICT FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Current Ad Valorem Taxes	\$ 8,573,835	\$ 9,470,631	\$ 9,470,631	\$ 0	\$ 896,796
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 162,424	\$ 124,417	\$ 124,417	\$ 0	\$(38,007)
Charges For Services	\$ 72,959	\$ 57,207	\$ 57,207	\$ 0	\$(15,752)
Judgment, Fines & Forfeits	\$ 35,000	\$ 35,000	\$ 35,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 202,407	\$ 197,407	\$ 197,407	\$ 0	\$(5,000)
Less 5% Statutory Reduction	\$(443,960)	\$(487,930)	\$(487,930)	\$ 0	\$(43,970)
<b>Subtotal:</b>	<b>\$ 8,604,665</b>	<b>\$ 9,398,732</b>	<b>\$ 9,398,732</b>	<b>\$ 0</b>	<b>\$ 794,067</b>
Fund Balance	\$ 2,678,801	\$ 3,592,829	\$ 3,592,829	\$ 0	\$ 914,028
<b>REVENUES TOTAL:</b>	<b>\$ 11,283,466</b>	<b>\$ 12,991,561</b>	<b>\$ 12,991,561</b>	<b>\$ 0</b>	<b>\$ 1,708,095</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 60,868	\$ 61,717	\$ 61,717	\$ 0	\$ 849
Operating Expenses	\$ 6,256,808	\$ 6,539,985	\$ 6,539,985	\$ 0	\$ 283,177
Capital Outlay	\$ 279,327	\$ 250,654	\$ 250,654	\$ 0	\$(28,673)
Debt Service	\$ 557,792	\$ 557,792	\$ 557,792	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 7,154,795</b>	<b>\$ 7,410,148</b>	<b>\$ 7,410,148</b>	<b>\$ 0</b>	<b>\$ 255,353</b>
Transfers Out	\$ 971,215	\$ 477,354	\$ 477,354	\$ 0	\$(493,861)
Reserves - Operating	\$ 1,590,242	\$ 1,179,843	\$ 1,179,843	\$ 0	\$(410,399)
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Stability	\$ 1,288,318	\$ 3,645,320	\$ 3,645,320	\$ 0	\$ 2,357,002
<b>EXPENDITURES TOTAL:</b>	<b>\$ 11,283,466</b>	<b>\$ 12,991,561</b>	<b>\$ 12,991,561</b>	<b>\$ 0</b>	<b>\$ 1,708,095</b>

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

### 109-LAW ENFORCEMENT TRUST FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 5,609	\$ 8,264	\$ 8,264	\$ 0	\$ 2,655
Less 5% Statutory Reduction	\$(280)	\$(413)	\$(413)	\$ 0	\$(133)
<b>Subtotal:</b>	<b>\$ 5,329</b>	<b>\$ 7,851</b>	<b>\$ 7,851</b>	<b>\$ 0</b>	<b>\$ 2,522</b>
Other Sources	\$ 27,667	\$ 27,667	\$ 27,667	\$ 0	\$ 0
Fund Balance	\$ 775,299	\$ 636,187	\$ 636,187	\$ 0	\$(139,112)
<b>REVENUES TOTAL:</b>	<b>\$ 808,295</b>	<b>\$ 671,705</b>	<b>\$ 671,705</b>	<b>\$ 0</b>	<b>\$(136,590)</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 808,295	\$ 671,705	\$ 671,705	\$ 0	\$(136,590)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 808,295</b>	<b>\$ 671,705</b>	<b>\$ 671,705</b>	<b>\$ 0</b>	<b>\$(136,590)</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 111 – SHIP STATE HOUSING INITIATIVE PROGRAM**

#### **REVENUES**

- ✓ Intergovernmental Revenue reflects an increase of \$1,194,921 to re-establish SHIP CARES Act Funding
- ✓ Fund Balance reflects an increase of \$444,905 due to revised estimates

#### **EXPENDITURES**

- ✓ The budget for Operating Expenses and Capital Outlay increased \$1,635,826 and \$4,000 respectively to reflect CARES Act Funds and to allocate the additional Fund Balance

### 111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 461,358	\$ 0	\$ 1,194,921	\$ 1,194,921	\$ 733,563
Charges For Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(23,368)	\$(300)	\$(300)	\$ 0	\$ 23,068
<b>Subtotal:</b>	<b>\$ 443,990</b>	<b>\$ 5,700</b>	<b>\$ 1,200,621</b>	<b>\$ 1,194,921</b>	<b>\$ 756,631</b>
 Fund Balance	 \$ 1,690,700	 \$ 500,876	 \$ 945,781	 \$ 444,905	 \$(744,919)
<b>REVENUES TOTAL:</b>	<b>\$ 2,134,690</b>	<b>\$ 506,576</b>	<b>\$ 2,146,402</b>	<b>\$ 1,639,826</b>	<b>\$ 11,712</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 93,457	\$ 103,159	\$ 103,159	\$ 0	\$ 9,702
Operating Expenses	\$ 2,041,233	\$ 403,417	\$ 2,039,243	\$ 1,635,826	\$(1,990)
Capital Outlay	\$ 0	\$ 0	\$ 4,000	\$ 4,000	\$ 4,000
<b>Subtotal:</b>	<b>\$ 2,134,690</b>	<b>\$ 506,576</b>	<b>\$ 2,146,402</b>	<b>\$ 1,639,826</b>	<b>\$ 11,712</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,134,690</b>	<b>\$ 506,576</b>	<b>\$ 2,146,402</b>	<b>\$ 1,639,826</b>	<b>\$ 11,712</b>

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



### 112-EMERGENCY(911)COMMUNICATIONS SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 1,405,939	\$ 1,494,073	\$ 1,494,073	\$ 0	\$ 88,134
Charges For Services	\$ 56,089	\$ 83,809	\$ 83,809	\$ 0	\$ 27,720
Miscellaneous Revenues	\$ 13,084	\$ 19,109	\$ 19,109	\$ 0	\$ 6,025
Less 5% Statutory Reduction	\$(73,756)	\$(79,850)	\$(79,850)	\$ 0	\$(6,094)
<b>Subtotal:</b>	<b>\$ 1,401,356</b>	<b>\$ 1,517,141</b>	<b>\$ 1,517,141</b>	<b>\$ 0</b>	<b>\$ 115,785</b>
 Fund Balance	 \$ 1,567,677	 \$ 2,600,311	 \$ 2,600,311	 \$ 0	 \$ 1,032,634
<b>REVENUES TOTAL:</b>	<b>\$ 2,969,033</b>	<b>\$ 4,117,452</b>	<b>\$ 4,117,452</b>	<b>\$ 0</b>	<b>\$ 1,148,419</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 1,574,066	\$ 2,159,327	\$ 2,159,327	\$ 0	\$ 585,261
Reserves - Operating	\$ 419,193	\$ 275,520	\$ 275,520	\$ 0	\$(143,673)
Reserves - Capital	\$ 975,774	\$ 1,682,605	\$ 1,682,605	\$ 0	\$ 706,831
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,969,033</b>	<b>\$ 4,117,452</b>	<b>\$ 4,117,452</b>	<b>\$ 0</b>	<b>\$ 1,148,419</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 113 – BUENAVENTURA LAKES MSBU**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$32,970 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following project:
  - Boggy Creek Stormwater - \$32,970

### 113-BUENAVENTURA LAKES MSBU SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 40,796	\$ 0	\$ 32,970	\$ 32,970	\$(7,826)
<b>REVENUES TOTAL:</b>	<b>\$ 40,796</b>	<b>\$ 0</b>	<b>\$ 32,970</b>	<b>\$ 32,970</b>	<b>\$(7,826)</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 40,796	\$ 0	\$ 32,970	\$ 32,970	\$(7,826)
<b>Subtotal:</b>	<b>\$ 40,796</b>	<b>\$ 0</b>	<b>\$ 32,970</b>	<b>\$ 32,970</b>	<b>\$(7,826)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 40,796</b>	<b>\$ 0</b>	<b>\$ 32,970</b>	<b>\$ 32,970</b>	<b>\$(7,826)</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 115 – COURT FACILITIES FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$528,530 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Court Facility Wayfinding - \$100,662
  - Adm. Bldg. 3<sup>rd</sup> Floor Reconfiguration - \$41,668
  - Prose Service Window Expansion - \$25,000
  - Courthouse Improvement - \$361,200

### 115-COURT FACILITIES FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 1,697,188	\$ 917,200	\$ 917,200	\$ 0	\$(779,988)
Miscellaneous Revenues	\$ 123,405	\$ 85,527	\$ 85,527	\$ 0	\$(37,878)
Less 5% Statutory Reduction	\$(91,030)	\$(50,136)	\$(50,136)	\$ 0	\$ 40,894
<b>Subtotal:</b>	<b>\$ 1,729,563</b>	<b>\$ 952,591</b>	<b>\$ 952,591</b>	<b>\$ 0</b>	<b>\$(776,972)</b>
 Fund Balance	 \$ 11,969,255	 \$ 10,976,321	 \$ 11,504,851	 \$ 528,530	 \$(464,404)
<b>REVENUES TOTAL:</b>	<b>\$ 13,698,818</b>	<b>\$ 11,928,912</b>	<b>\$ 12,457,442</b>	<b>\$ 528,530</b>	<b>\$(1,241,376)</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 65,200	\$ 378,700	\$ 378,700	\$ 0	\$ 313,500
Capital Outlay	\$ 650,785	\$ 195,000	\$ 723,530	\$ 528,530	\$ 72,745
<b>Subtotal:</b>	<b>\$ 715,985</b>	<b>\$ 573,700</b>	<b>\$ 1,102,230</b>	<b>\$ 528,530</b>	<b>\$ 386,245</b>
 Transfers Out	 \$ 646,928	 \$ 606,605	 \$ 606,605	 \$ 0	 \$(40,323)
Reserves - Operating	\$ 18,120	\$ 18,120	\$ 18,120	\$ 0	\$ 0
Reserves - Capital	\$ 12,317,785	\$ 10,730,487	\$ 10,730,487	\$ 0	\$(1,587,298)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 13,698,818</b>	<b>\$ 11,928,912</b>	<b>\$ 12,457,442</b>	<b>\$ 528,530</b>	<b>\$(1,241,376)</b>

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

# **118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 378,104	\$ 324,471	\$ 324,471	\$ 0	\$(53,633)
<b>Subtotal:</b>	<b>\$ 378,104</b>	<b>\$ 324,471</b>	<b>\$ 324,471</b>	<b>\$ 0</b>	<b>\$(53,633)</b>
Fund Balance	\$ 6,123	\$ 33,226	\$ 33,226	\$ 0	\$ 27,103
<b>REVENUES TOTAL:</b>	<b>\$ 384,227</b>	<b>\$ 357,697</b>	<b>\$ 357,697</b>	<b>\$ 0</b>	<b>\$(26,530)</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 384,227	\$ 357,697	\$ 357,697	\$ 0	\$(26,530)
<b>Subtotal:</b>	<b>\$ 384,227</b>	<b>\$ 357,697</b>	<b>\$ 357,697</b>	<b>\$ 0</b>	<b>\$(26,530)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 384,227</b>	<b>\$ 357,697</b>	<b>\$ 357,697</b>	<b>\$ 0</b>	<b>\$(26,530)</b>

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

### 122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 230,083	\$ 0	\$ 0	\$ 0	\$(230,083)
<b>Subtotal:</b>	<b>\$ 230,083</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(230,083)</b>
Fund Balance	\$ 193,626	\$ 0	\$ 0	\$ 0	\$(193,626)
<b>REVENUES TOTAL:</b>	<b>\$ 423,709</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(423,709)</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 423,709	\$ 0	\$ 0	\$ 0	\$(423,709)
<b>Subtotal:</b>	<b>\$ 423,709</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(423,709)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 423,709</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(423,709)</b>

\*This Fund is being included for historical purposes only.

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

## **CHANGES BETWEEN STAGES**

### **FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$40,814 to account for funding that will be carried from the prior Fiscal year to continue/complete capital projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Cherokee Point - \$9,233
  - Twin Oaks Conservation Area - \$31,581



### 125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Current Ad Valorem Taxes	\$ 1,863,380	\$ 2,059,630	\$ 2,059,630	\$ 0	\$ 196,250
Miscellaneous Revenues	\$ 120,606	\$ 155,618	\$ 155,618	\$ 0	\$ 35,012
Less 5% Statutory Reduction	\$(99,199)	\$(110,762)	\$(110,762)	\$ 0	\$(11,563)
<b>Subtotal:</b>	<b>\$ 1,884,787</b>	<b>\$ 2,104,486</b>	<b>\$ 2,104,486</b>	<b>\$ 0</b>	<b>\$ 219,699</b>
Other Sources	\$ 20,730	\$ 0	\$ 0	\$ 0	\$(20,730)
Fund Balance	\$ 2,258,207	\$ 3,303,540	\$ 3,344,354	\$ 40,814	\$ 1,086,147
<b>REVENUES TOTAL:</b>	<b>\$ 4,163,724</b>	<b>\$ 5,408,026</b>	<b>\$ 5,448,840</b>	<b>\$ 40,814</b>	<b>\$ 1,285,116</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 328,207	\$ 342,100	\$ 342,100	\$ 0	\$ 13,893
Operating Expenses	\$ 669,748	\$ 713,416	\$ 713,416	\$ 0	\$ 43,668
Capital Outlay	\$ 244,259	\$ 300,000	\$ 340,814	\$ 40,814	\$ 96,555
Debt Service	\$ 0	\$ 3,888	\$ 3,888	\$ 0	\$ 3,888
<b>Subtotal:</b>	<b>\$ 1,242,214</b>	<b>\$ 1,359,404</b>	<b>\$ 1,400,218</b>	<b>\$ 40,814</b>	<b>\$ 158,004</b>
Transfers Out	\$ 152,250	\$ 165,681	\$ 165,681	\$ 0	\$ 13,431
Reserves - Operating	\$ 301,000	\$ 455,302	\$ 455,302	\$ 0	\$ 154,302
Reserves - Debt	\$ 0	\$ 1,944	\$ 1,944	\$ 0	\$ 1,944
Reserves - Restricted	\$ 2,468,260	\$ 3,425,695	\$ 3,425,695	\$ 0	\$ 957,435
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,163,724</b>	<b>\$ 5,408,026</b>	<b>\$ 5,448,840</b>	<b>\$ 40,814</b>	<b>\$ 1,285,116</b>

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

### 128-SUBDIVISION POND MSBU SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 753,731	\$ 911,047	\$ 911,047	\$ 0	\$ 157,316
Less 5% Statutory Reduction	\$(37,687)	\$(45,557)	\$(45,557)	\$ 0	\$(7,870)
<b>Subtotal:</b>	<b>\$ 716,044</b>	<b>\$ 865,490</b>	<b>\$ 865,490</b>	<b>\$ 0</b>	<b>\$ 149,446</b>
Fund Balance	\$ 393,050	\$ 489,303	\$ 489,303	\$ 0	\$ 96,253
<b>REVENUES TOTAL:</b>	<b>\$ 1,109,094</b>	<b>\$ 1,354,793</b>	<b>\$ 1,354,793</b>	<b>\$ 0</b>	<b>\$ 245,699</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 920,100	\$ 986,380	\$ 986,380	\$ 0	\$ 66,280
<b>Subtotal:</b>	<b>\$ 920,100</b>	<b>\$ 986,380</b>	<b>\$ 986,380</b>	<b>\$ 0</b>	<b>\$ 66,280</b>
Transfers Out	\$ 188,994	\$ 368,413	\$ 368,413	\$ 0	\$ 179,419
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,109,094</b>	<b>\$ 1,354,793</b>	<b>\$ 1,354,793</b>	<b>\$ 0</b>	<b>\$ 245,699</b>

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

### 129-STREET LIGHTING MSBU SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 319,855	\$ 260,846	\$ 260,846	\$ 0	\$(59,009)
Less 5% Statutory Reduction	\$(15,992)	\$(13,041)	\$(13,041)	\$ 0	\$ 2,951
<b>Subtotal:</b>	<b>\$ 303,863</b>	<b>\$ 247,805</b>	<b>\$ 247,805</b>	<b>\$ 0</b>	<b>\$(56,058)</b>
Fund Balance	\$ 137,671	\$ 217,311	\$ 217,311	\$ 0	\$ 79,640
<b>REVENUES TOTAL:</b>	<b>\$ 441,534</b>	<b>\$ 465,116</b>	<b>\$ 465,116</b>	<b>\$ 0</b>	<b>\$ 23,582</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 412,296	\$ 407,157	\$ 407,157	\$ 0	\$(5,139)
<b>Subtotal:</b>	<b>\$ 412,296</b>	<b>\$ 407,157</b>	<b>\$ 407,157</b>	<b>\$ 0</b>	<b>\$(5,139)</b>
Transfers Out	\$ 29,238	\$ 57,959	\$ 57,959	\$ 0	\$ 28,721
<b>EXPENDITURES TOTAL:</b>	<b>\$ 441,534</b>	<b>\$ 465,116</b>	<b>\$ 465,116</b>	<b>\$ 0</b>	<b>\$ 23,582</b>

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

### 130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 1,007,047	\$ 926,641	\$ 926,641	\$ 0	\$(80,406)
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(50,577)	\$(46,557)	\$(46,557)	\$ 0	\$ 4,020
<b>Subtotal:</b>	<b>\$ 960,970</b>	<b>\$ 884,584</b>	<b>\$ 884,584</b>	<b>\$ 0</b>	<b>\$(76,386)</b>
Transfers In	\$ 219,334	\$ 104,937	\$ 104,937	\$ 0	\$(114,397)
Fund Balance	\$ 234,290	\$ 433,427	\$ 433,427	\$ 0	\$ 199,137
<b>REVENUES TOTAL:</b>	<b>\$ 1,414,594</b>	<b>\$ 1,422,948</b>	<b>\$ 1,422,948</b>	<b>\$ 0</b>	<b>\$ 8,354</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 520,141	\$ 518,422	\$ 518,422	\$ 0	\$(1,719)
Operating Expenses	\$ 591,375	\$ 653,442	\$ 653,442	\$ 0	\$ 62,067
Capital Outlay	\$ 218,100	\$ 171,000	\$ 171,000	\$ 0	\$(47,100)
<b>Subtotal:</b>	<b>\$ 1,329,616</b>	<b>\$ 1,342,864</b>	<b>\$ 1,342,864</b>	<b>\$ 0</b>	<b>\$ 13,248</b>
Transfers Out	\$ 62,436	\$ 80,084	\$ 80,084	\$ 0	\$ 17,648
Reserves - Operating	\$ 22,542	\$ 0	\$ 0	\$ 0	\$(22,542)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,414,594</b>	<b>\$ 1,422,948</b>	<b>\$ 1,422,948</b>	<b>\$ 0</b>	<b>\$ 8,354</b>

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

### 134-COUNTYWIDE FIRE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Current Ad Valorem Taxes	\$ 23,150,146	\$ 25,606,162	\$ 25,606,162	\$ 0	\$ 2,456,016
PY Delinquent Ad Valorem Tax	\$ 4,000	\$ 4,500	\$ 4,500	\$ 0	\$ 500
Permits, Fees & Special Assessments	\$ 40,245,490	\$ 41,428,207	\$ 41,428,207	\$ 0	\$ 1,182,717
Intergovernmental Revenue	\$ 99,900	\$ 0	\$ 0	\$ 0	\$(99,900)
Charges For Services	\$ 10,648,909	\$ 10,978,561	\$ 10,978,561	\$ 0	\$ 329,652
Miscellaneous Revenues	\$ 1,613,196	\$ 1,898,141	\$ 1,898,141	\$ 0	\$ 284,945
Less 5% Statutory Reduction	\$(3,788,083)	\$(3,995,779)	\$(3,995,779)	\$ 0	\$(207,696)
<b>Subtotal:</b>	<b>\$ 71,973,558</b>	<b>\$ 75,919,792</b>	<b>\$ 75,919,792</b>	<b>\$ 0</b>	<b>\$ 3,946,234</b>
Transfers In	\$ 4,171,447	\$ 4,786,055	\$ 4,786,055	\$ 0	\$ 614,608
Fund Balance	\$ 21,589,506	\$ 26,831,356	\$ 26,831,356	\$ 0	\$ 5,241,850
<b>REVENUES TOTAL:</b>	<b>\$ 97,734,511</b>	<b>\$ 107,537,203</b>	<b>\$ 107,537,203</b>	<b>\$ 0</b>	<b>\$ 9,802,692</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 45,923,594	\$ 45,824,588	\$ 45,824,588	\$ 0	\$(99,006)
Operating Expenses	\$ 14,847,914	\$ 15,983,115	\$ 15,983,115	\$ 0	\$ 1,135,201
Capital Outlay	\$ 568,778	\$ 177,585	\$ 177,585	\$ 0	\$(391,193)
Debt Service	\$ 2,549,069	\$ 2,552,448	\$ 2,552,448	\$ 0	\$ 3,379
<b>Subtotal:</b>	<b>\$ 63,889,355</b>	<b>\$ 64,537,736</b>	<b>\$ 64,537,736</b>	<b>\$ 0</b>	<b>\$ 648,381</b>
Transfers Out	\$ 11,794,437	\$ 18,730,689	\$ 18,730,689	\$ 0	\$ 6,936,252
Reserves - Operating	\$ 17,197,249	\$ 19,403,777	\$ 19,403,777	\$ 0	\$ 2,206,528
Reserves - Debt	\$ 1,942,956	\$ 1,954,492	\$ 1,954,492	\$ 0	\$ 11,536
Reserves - Capital	\$ 2,910,514	\$ 2,910,509	\$ 2,910,509	\$ 0	\$(5)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 97,734,511</b>	<b>\$ 107,537,203</b>	<b>\$ 107,537,203</b>	<b>\$ 0</b>	<b>\$ 9,802,692</b>

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

137-HOME FUND SUMMARY					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 1,037,320	\$ 1,414,544	\$ 1,414,544	\$ 0	\$ 377,224
Subtotal:	\$ 1,037,320	\$ 1,414,544	\$ 1,414,544	\$ 0	\$ 377,224
Fund Balance	\$ 244,187	\$ 236,877	\$ 236,877	\$ 0	\$(7,310)
REVENUES TOTAL:	\$ 1,281,507	\$ 1,651,421	\$ 1,651,421	\$ 0	\$ 369,914
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 98,178	\$ 101,237	\$ 101,237	\$ 0	\$ 3,059
Operating Expenses	\$ 810,095	\$ 860,953	\$ 860,953	\$ 0	\$ 50,858
Grants and Aids	\$ 373,234	\$ 689,231	\$ 689,231	\$ 0	\$ 315,997
Subtotal:	\$ 1,281,507	\$ 1,651,421	\$ 1,651,421	\$ 0	\$ 369,914
EXPENDITURES TOTAL:	\$ 1,281,507	\$ 1,651,421	\$ 1,651,421	\$ 0	\$ 369,914

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

### 139-CRIMINAL JUSTICE TRAINING SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Judgment, Fines & Forfeits	\$ 57,464	\$ 65,961	\$ 65,961	\$ 0	\$ 8,497
Miscellaneous Revenues	\$ 150	\$ 136	\$ 136	\$ 0	\$(14)
Less 5% Statutory Reduction	\$(2,881)	\$(3,305)	\$(3,305)	\$ 0	\$(424)
<b>Subtotal:</b>	<b>\$ 54,733</b>	<b>\$ 62,792</b>	<b>\$ 62,792</b>	<b>\$ 0</b>	<b>\$ 8,059</b>
 Fund Balance	 \$ 7,194	 \$ 7,002	 \$ 7,002	 \$ 0	 \$(192)
<b>REVENUES TOTAL:</b>	<b>\$ 61,927</b>	<b>\$ 69,794</b>	<b>\$ 69,794</b>	<b>\$ 0</b>	<b>\$ 7,867</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 61,927	\$ 69,794	\$ 69,794	\$ 0	\$ 7,867
<b>EXPENDITURES TOTAL:</b>	<b>\$ 61,927</b>	<b>\$ 69,794</b>	<b>\$ 69,794</b>	<b>\$ 0</b>	<b>\$ 7,867</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 141 – BOATING IMPROVEMENT FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$486,566 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Lake Marian Boat Ramp - \$153,072
  - Lake Gentry Boat Ramp Renovation - \$333,494



### 141-BOATING IMPROVEMENT FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 105,053	\$ 90,666	\$ 90,666	\$ 0	\$(14,387)
Miscellaneous Revenues	\$ 18,466	\$ 18,092	\$ 18,092	\$ 0	\$(374)
Less 5% Statutory Reduction	\$(6,176)	\$(5,438)	\$(5,438)	\$ 0	\$ 738
<b>Subtotal:</b>	<b>\$ 117,343</b>	<b>\$ 103,320</b>	<b>\$ 103,320</b>	<b>\$ 0</b>	<b>\$(14,023)</b>
 Fund Balance	 \$ 662,402	 \$ 167,960	 \$ 654,526	 \$ 486,566	 \$(7,876)
<b>REVENUES TOTAL:</b>	<b>\$ 779,745</b>	<b>\$ 271,280</b>	<b>\$ 757,846</b>	<b>\$ 486,566</b>	<b>\$(21,899)</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 602,449	\$ 0	\$ 486,566	\$ 486,566	\$(115,883)
<b>Subtotal:</b>	<b>\$ 602,449</b>	<b>\$ 0</b>	<b>\$ 486,566</b>	<b>\$ 486,566</b>	<b>\$(115,883)</b>
 Transfers Out	 \$ 5,904	 \$ 8,158	 \$ 8,158	 \$ 0	 \$ 2,254
Reserves - Operating	\$ 0	\$ 54,256	\$ 54,256	\$ 0	\$ 54,256
Reserves - Capital	\$ 171,392	\$ 208,866	\$ 208,866	\$ 0	\$ 37,474
<b>EXPENDITURES TOTAL:</b>	<b>\$ 779,745</b>	<b>\$ 271,280</b>	<b>\$ 757,846</b>	<b>\$ 486,566</b>	<b>\$(21,899)</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 142 – MOBILITY FEE EAST DISTRICT ZONE**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$16,494,275 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Boggy Creek Road Improvement Simpson/Narcoossee - \$1,679,500
  - Fortune Lakeshore Multi-Use - \$1,110,000
  - Simpson Road (Myers Road-192) - \$32,355
  - Neptune Road - \$12,315,431
  - ADA Sidewalk Improvements - \$50,000
  - Advanced Traffic Management System (ATMS) - \$245,000
  - Parkway Ventura Elementary Sidewalk - \$141,003
  - Fortune-Simpson Intersection Improvement - \$750,000
  - Simpson Rd Phase I - \$170,986

### 142 - MOBILITY FEE EAST DISTRICT SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 7,814,692	\$ 8,321,753	\$ 8,321,753	\$ 0	\$ 507,061
Miscellaneous Revenues	\$ 86,576	\$ 155,042	\$ 155,042	\$ 0	\$ 68,466
Less 5% Statutory Reduction	\$(395,063)	\$(423,840)	\$(423,840)	\$ 0	\$(28,777)
<b>Subtotal:</b>	<b>\$ 7,506,205</b>	<b>\$ 8,052,955</b>	<b>\$ 8,052,955</b>	<b>\$ 0</b>	<b>\$ 546,750</b>
Fund Balance	\$ 12,455,435	\$ 4,845,448	\$ 21,339,723	\$ 16,494,275	\$ 8,884,288
<b>REVENUES TOTAL:</b>	<b>\$ 19,961,640</b>	<b>\$ 12,898,403</b>	<b>\$ 29,392,678</b>	<b>\$ 16,494,275</b>	<b>\$ 9,431,038</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 8,103,017	\$ 2,250,000	\$ 18,744,275	\$ 16,494,275	\$ 10,641,258
<b>Subtotal:</b>	<b>\$ 8,103,017</b>	<b>\$ 2,250,000</b>	<b>\$ 18,744,275</b>	<b>\$ 16,494,275</b>	<b>\$ 10,641,258</b>
Transfers Out	\$ 6,529	\$ 9,488	\$ 9,488	\$ 0	\$ 2,959
Reserves - Capital	\$ 11,852,094	\$ 10,638,915	\$ 10,638,915	\$ 0	\$(1,213,179)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 19,961,640</b>	<b>\$ 12,898,403</b>	<b>\$ 29,392,678</b>	<b>\$ 16,494,275</b>	<b>\$ 9,431,038</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 143 – MOBILITY FEE WEST DISTRICT ZONE**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$26,672,529 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Old Lake Wilson - \$1,500,000
  - Fortune Lakeshore Multi-Use Trail - \$285,365
  - Simpson Road (Myers-192) - \$11,803
  - Neptune Road - \$20,083,164
  - ADA Sidewalk Improvements - \$300,000
  - Advanced Traffic Management System - \$381,360
  - Hoagland Boulevard Phase II - \$47,685
  - Poinciana Blvd at Reaves Rd Intersection Improvements - \$50,000
  - Doverplum Rd. at San Remo Rd. Intersection Improvements - \$545,485
  - Traffic Signal Replacement - \$1,343,817
  - KOA Elementary Sidewalk - \$28,631
  - Deerwood Elementary Sidewalk II - \$229,995
  - Storey Creek Boulevard - \$1,498,329
  - Bill Beck Blvd Segment 8 - \$366,895

### 143 - MOBILITY FEE WEST DISTRICT SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 24,606,603	\$ 18,335,154	\$ 18,335,154	\$ 0	\$(6,271,449)
Charges For Services	\$ 529	\$ 0	\$ 0	\$ 0	\$(529)
Miscellaneous Revenues	\$ 270,127	\$ 349,751	\$ 349,751	\$ 0	\$ 79,624
Less 5% Statutory Reduction	\$(1,243,863)	\$(934,245)	\$(934,245)	\$ 0	\$ 309,618
<b>Subtotal:</b>	<b>\$ 23,633,396</b>	<b>\$ 17,750,660</b>	<b>\$ 17,750,660</b>	<b>\$ 0</b>	<b>\$(5,882,736)</b>
 Fund Balance	 \$ 43,718,997	 \$ 31,622,749	 \$ 58,295,278	 \$ 26,672,529	 \$ 14,576,281
<b>REVENUES TOTAL:</b>	<b>\$ 67,352,393</b>	<b>\$ 49,373,409</b>	<b>\$ 76,045,938</b>	<b>\$ 26,672,529</b>	<b>\$ 8,693,545</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 23,546,395	\$ 58,500	\$ 26,731,029	\$ 26,672,529	\$ 3,184,634
<b>Subtotal:</b>	<b>\$ 23,546,395</b>	<b>\$ 58,500</b>	<b>\$ 26,731,029</b>	<b>\$ 26,672,529</b>	<b>\$ 3,184,634</b>
 Transfers Out	 \$ 12,723	 \$ 21,431	 \$ 21,431	 \$ 0	 \$ 8,708
Reserves - Capital	\$ 43,793,275	\$ 49,293,478	\$ 49,293,478	\$ 0	\$ 5,500,203
<b>EXPENDITURES TOTAL:</b>	<b>\$ 67,352,393</b>	<b>\$ 49,373,409</b>	<b>\$ 76,045,938</b>	<b>\$ 26,672,529</b>	<b>\$ 8,693,545</b>

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

### 145 - RED LIGHT CAMERAS SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Judgment, Fines & Forfeits	\$ 980,652	\$ 809,532	\$ 809,532	\$ 0	\$(171,120)
Miscellaneous Revenues	\$ 6,262	\$ 6,262	\$ 6,262	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(49,346)	\$(40,790)	\$(40,790)	\$ 0	\$ 8,556
<b>Subtotal:</b>	<b>\$ 937,568</b>	<b>\$ 775,004</b>	<b>\$ 775,004</b>	<b>\$ 0</b>	<b>\$(162,564)</b>
 Fund Balance	 \$ 299,152	 \$ 798,880	 \$ 798,880	 \$ 0	 \$ 499,728
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,236,720</u></b>	<b><u>\$ 1,573,884</u></b>	<b><u>\$ 1,573,884</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 337,164</u></b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 670,200	\$ 670,200	\$ 670,200	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 670,200</b>	<b>\$ 670,200</b>	<b>\$ 670,200</b>	<b>\$ 0</b>	<b>\$ 0</b>
 Transfers Out	 \$ 0	 \$ 5,476	 \$ 5,476	 \$ 0	 \$ 5,476
Reserves - Restricted	\$ 566,520	\$ 898,208	\$ 898,208	\$ 0	\$ 331,688
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,236,720</u></b>	<b><u>\$ 1,573,884</u></b>	<b><u>\$ 1,573,884</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 337,164</u></b>

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

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

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 146,646	\$ 149,994	\$ 149,994	\$ 0	\$ 3,348
<b>REVENUES TOTAL:</b>	<b>\$ 146,646</b>	<b>\$ 149,994</b>	<b>\$ 149,994</b>	<b>\$ 0</b>	<b>\$ 3,348</b>
<b><u>EXPENDITURES:</u></b>					
Reserves - Capital	\$ 146,646	\$ 149,994	\$ 149,994	\$ 0	\$ 3,348
<b>EXPENDITURES TOTAL:</b>	<b>\$ 146,646</b>	<b>\$ 149,994</b>	<b>\$ 149,994</b>	<b>\$ 0</b>	<b>\$ 3,348</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 148 – BUILDING FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$6,983,794 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Permitting Office Renovations - \$4,067,911
  - Permits Plus Upgrade - \$915,883
  - Onsite Technology Improvements for Inspections - \$2,000,000



148-BUILDING FUND SUMMARY					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 9,671,862	\$ 8,958,378	\$ 8,958,378	\$ 0	\$(713,484)
Charges For Services	\$ 145,833	\$ 156,452	\$ 156,452	\$ 0	\$ 10,619
Judgment, Fines & Forfeits	\$ 5,075	\$ 5,075	\$ 5,075	\$ 0	\$ 0
Miscellaneous Revenues	\$ 89,389	\$ 250,967	\$ 250,967	\$ 0	\$ 161,578
Less 5% Statutory Reduction	\$(495,608)	\$(468,544)	\$(468,544)	\$ 0	\$ 27,064
<b>Subtotal:</b>	<b>\$ 9,416,551</b>	<b>\$ 8,902,328</b>	<b>\$ 8,902,328</b>	<b>\$ 0</b>	<b>\$(514,223)</b>
 Fund Balance	 \$ 21,117,857	 \$ 12,756,907	 \$ 19,740,701	 \$ 6,983,794	 \$(1,377,156)
<b>REVENUES TOTAL:</b>	<b>\$ 30,534,408</b>	<b>\$ 21,659,235</b>	<b>\$ 28,643,029</b>	<b>\$ 6,983,794</b>	<b>\$(1,891,379)</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 7,038,000	\$ 6,850,159	\$ 6,850,159	\$ 0	\$(187,841)
Operating Expenses	\$ 5,259,392	\$ 4,577,819	\$ 4,577,819	\$ 0	\$(681,573)
Capital Outlay	\$ 4,570,036	\$ 25,000	\$ 7,008,794	\$ 6,983,794	\$ 2,438,758
<b>Subtotal:</b>	<b>\$ 16,867,428</b>	<b>\$ 11,452,978</b>	<b>\$ 18,436,772</b>	<b>\$ 6,983,794</b>	<b>\$ 1,569,344</b>
 Transfers Out	 \$ 331,418	 \$ 658,812	 \$ 658,812	 \$ 0	 \$ 327,394
Reserves - Operating	\$ 2,885,538	\$ 4,180,389	\$ 4,180,389	\$ 0	\$ 1,294,851
Reserves - Capital	\$ 4,916,503	\$ 0	\$ 0	\$ 0	\$(4,916,503)
Reserves - Stability	\$ 5,533,521	\$ 5,367,056	\$ 5,367,056	\$ 0	\$(166,465)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 30,534,408</b>	<b>\$ 21,659,235</b>	<b>\$ 28,643,029</b>	<b>\$ 6,983,794</b>	<b>\$(1,891,379)</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 149 – EAST 192 CRA FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$500,000 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following project:
  - East 192 Beautification/Landscaping - \$500,000

**149-EAST 192 CRA SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 5,175	\$ 7,511	\$ 7,511	\$ 0	\$ 2,336
Less 5% Statutory Reduction	\$(259)	\$(376)	\$(376)	\$ 0	\$(117)
<b>Subtotal:</b>	<b>\$ 4,916</b>	<b>\$ 7,135</b>	<b>\$ 7,135</b>	<b>\$ 0</b>	<b>\$ 2,219</b>
Transfers In	\$ 568,385	\$ 729,589	\$ 729,589	\$ 0	\$ 161,204
Fund Balance	\$ 624,465	\$ 546,580	\$ 1,046,580	\$ 500,000	\$ 422,115
<b>REVENUES TOTAL:</b>	<b>\$ 1,197,766</b>	<b>\$ 1,283,304</b>	<b>\$ 1,783,304</b>	<b>\$ 500,000</b>	<b>\$ 585,538</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 52,862	\$ 61,050	\$ 61,050	\$ 0	\$ 8,188
Operating Expenses	\$ 303,482	\$ 503,760	\$ 503,760	\$ 0	\$ 200,278
Capital Outlay	\$ 500,000	\$ 0	\$ 500,000	\$ 500,000	\$ 0
<b>Subtotal:</b>	<b>\$ 856,344</b>	<b>\$ 564,810</b>	<b>\$ 1,064,810</b>	<b>\$ 500,000</b>	<b>\$ 208,466</b>
Transfers Out	\$ 4,412	\$ 24,756	\$ 24,756	\$ 0	\$ 20,344
Reserves - Operating	\$ 145,892	\$ 128,241	\$ 128,241	\$ 0	\$(17,651)
Reserves - Capital	\$ 191,118	\$ 565,497	\$ 565,497	\$ 0	\$ 374,379
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,197,766</b>	<b>\$ 1,283,304</b>	<b>\$ 1,783,304</b>	<b>\$ 500,000</b>	<b>\$ 585,538</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$4,355,690 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Wayfinding - \$94,068
  - Gateway & Pedestrian Bridge - \$400,000
  - Streetscape Improvements - \$1,500,000
  - LED Lights - \$2,100,000
  - Landscape W192 - \$261,622

### 150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 37,208	\$ 50,629	\$ 50,629	\$ 0	\$ 13,421
Less 5% Statutory Reduction	\$(1,860)	\$(2,531)	\$(2,531)	\$ 0	\$(671)
<b>Subtotal:</b>	<b>\$ 35,348</b>	<b>\$ 48,098</b>	<b>\$ 48,098</b>	<b>\$ 0</b>	<b>\$ 12,750</b>
Transfers In	\$ 6,115,822	\$ 4,219,261	\$ 4,219,261	\$ 0	\$(1,896,561)
Fund Balance	\$ 1,895,661	\$ 3,475,779	\$ 7,831,469	\$ 4,355,690	\$ 5,935,808
<b>REVENUES TOTAL:</b>	<b>\$ 8,046,831</b>	<b>\$ 7,743,138</b>	<b>\$ 12,098,828</b>	<b>\$ 4,355,690</b>	<b>\$ 4,051,997</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 502,052	\$ 327,505	\$ 327,505	\$ 0	\$(174,547)
Operating Expenses	\$ 2,808,810	\$ 5,108,514	\$ 5,108,514	\$ 0	\$ 2,299,704
Capital Outlay	\$ 4,195,661	\$ 1,036,000	\$ 5,391,690	\$ 4,355,690	\$ 1,196,029
<b>Subtotal:</b>	<b>\$ 7,506,523</b>	<b>\$ 6,472,019</b>	<b>\$ 10,827,709</b>	<b>\$ 4,355,690</b>	<b>\$ 3,321,186</b>
Transfers Out	\$ 78,014	\$ 118,555	\$ 118,555	\$ 0	\$ 40,541
Reserves - Operating	\$ 338,158	\$ 338,855	\$ 338,855	\$ 0	\$ 697
Reserves - Capital	\$ 124,136	\$ 813,709	\$ 813,709	\$ 0	\$ 689,573
<b>EXPENDITURES TOTAL:</b>	<b>\$ 8,046,831</b>	<b>\$ 7,743,138</b>	<b>\$ 12,098,828</b>	<b>\$ 4,355,690</b>	<b>\$ 4,051,997</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 151 – CDBG FUND**

#### **REVENUES**

- ✓ Intergovernmental Revenue reflects an increase of \$2,862,023 to account for new and re-established CARES Act Funding for the Community Development Block Grant (CDBG) program.

#### **EXPENDITURES**

- ✓ The increase in Operating Expenses is due to the allocation of the CARES Act Funding mentioned above.

151-CDBG FUND SUMMARY					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 1,588,255	\$ 3,767,495	\$ 6,629,518	\$ 2,862,023	\$ 5,041,263
Subtotal:	\$ 1,588,255	\$ 3,767,495	\$ 6,629,518	\$ 2,862,023	\$ 5,041,263
Fund Balance	\$ 85,368	\$ 1,776	\$ 1,776	\$ 0	\$(83,592)
REVENUES TOTAL:	\$ 1,673,623	\$ 3,769,271	\$ 6,631,294	\$ 2,862,023	\$ 4,957,671
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 198,896	\$ 223,568	\$ 223,568	\$ 0	\$ 24,672
Operating Expenses	\$ 1,236,489	\$ 3,347,465	\$ 6,209,488	\$ 2,862,023	\$ 4,972,999
Grants and Aids	\$ 238,238	\$ 198,238	\$ 198,238	\$ 0	\$(40,000)
Subtotal:	\$ 1,673,623	\$ 3,769,271	\$ 6,631,294	\$ 2,862,023	\$ 4,957,671
EXPENDITURES TOTAL:	\$ 1,673,623	\$ 3,769,271	\$ 6,631,294	\$ 2,862,023	\$ 4,957,671

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

**152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Current Ad Valorem Taxes	\$ 1,428,379	\$ 1,427,454	\$ 1,427,454	\$ 0	\$(925)
Less 5% Statutory Reduction	<u>\$(71,418)</u>	<u>\$(71,370)</u>	<u>\$(71,370)</u>	<u>\$ 0</u>	<u>\$ 48</u>
<b>Subtotal:</b>	<b>\$ 1,356,961</b>	<b>\$ 1,356,084</b>	<b>\$ 1,356,084</b>	<b>\$ 0</b>	<b>\$(877)</b>
 Fund Balance	 \$ 486,347	 \$ 782,786	 \$ 782,786	 \$ 0	 \$ 296,439
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,843,308</u></b>	<b><u>\$ 2,138,870</u></b>	<b><u>\$ 2,138,870</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 295,562</u></b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 1,615,118	\$ 1,759,018	\$ 1,759,018	\$ 0	\$ 143,900
Capital Outlay	<u>\$ 44,378</u>	<u>\$ 44,378</u>	<u>\$ 44,378</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 1,659,496</b>	<b>\$ 1,803,396</b>	<b>\$ 1,803,396</b>	<b>\$ 0</b>	<b>\$ 143,900</b>
 Transfers Out	 \$ 75,812	 \$ 305,474	 \$ 305,474	 \$ 0	 \$ 229,662
Reserves - Operating	\$ 20,000	\$ 30,000	\$ 30,000	\$ 0	\$ 10,000
Reserves - Assigned	<u>\$ 88,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(88,000)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,843,308</u></b>	<b><u>\$ 2,138,870</u></b>	<b><u>\$ 2,138,870</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 295,562</u></b>

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



**153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 39,378	\$ 36,792	\$ 36,792	\$ 0	\$(2,586)
<u>Less 5% Statutory Reduction</u>	<u>\$(1,968)</u>	<u>\$(1,840)</u>	<u>\$(1,840)</u>	<u>\$ 0</u>	<u>\$ 128</u>
<b>Subtotal:</b>	<b>\$ 37,410</b>	<b>\$ 34,952</b>	<b>\$ 34,952</b>	<b>\$ 0</b>	<b>\$(2,458)</b>
 Fund Balance	 \$ 48,823	 \$ 63,413	 \$ 63,413	 \$ 0	 \$ 14,590
<b>REVENUES TOTAL:</b>	<b><u>\$ 86,233</u></b>	<b><u>\$ 98,365</u></b>	<b><u>\$ 98,365</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 12,132</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Operating Expenses</u>	<u>\$ 39,009</u>	<u>\$ 49,870</u>	<u>\$ 49,870</u>	<u>\$ 0</u>	<u>\$ 10,861</u>
<b>Subtotal:</b>	<b>\$ 39,009</b>	<b>\$ 49,870</b>	<b>\$ 49,870</b>	<b>\$ 0</b>	<b>\$ 10,861</b>
 Transfers Out	 \$ 7,308	 \$ 16,233	 \$ 16,233	 \$ 0	 \$ 8,925
<u>Reserves - Restricted</u>	<u>\$ 39,916</u>	<u>\$ 32,262</u>	<u>\$ 32,262</u>	<u>\$ 0</u>	<u>\$(7,654)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 86,233</u></b>	<b><u>\$ 98,365</u></b>	<b><u>\$ 98,365</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 12,132</u></b>

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

### 154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 4,432,528	\$ 3,494,534	\$ 3,494,534	\$ 0	\$(937,994)
Miscellaneous Revenues	\$ 52,489	\$ 19,516	\$ 19,516	\$ 0	\$(32,973)
Less 5% Statutory Reduction	\$(224,251)	\$(175,702)	\$(175,702)	\$ 0	\$ 48,549
<b>Subtotal:</b>	<b>\$ 4,260,766</b>	<b>\$ 3,338,348</b>	<b>\$ 3,338,348</b>	<b>\$ 0</b>	<b>\$(922,418)</b>
Transfers In	\$ 5,290,953	\$ 8,939,359	\$ 8,939,359	\$ 0	\$ 3,648,406
Other Sources	\$ 1,496,000	\$ 1,204,154	\$ 1,204,154	\$ 0	\$(291,846)
Fund Balance	\$ 993,155	\$ 1,365,608	\$ 1,365,608	\$ 0	\$ 372,453
<b>REVENUES TOTAL:</b>	<b>\$ 12,040,874</b>	<b>\$ 14,847,469</b>	<b>\$ 14,847,469</b>	<b>\$ 0</b>	<b>\$ 2,806,595</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 9,750,000	\$ 12,750,000	\$ 12,750,000	\$ 0	\$ 3,000,000
Capital Outlay	\$ 1,832,192	\$ 1,204,154	\$ 1,204,154	\$ 0	\$(628,038)
Debt Service	\$ 451,115	\$ 546,345	\$ 546,345	\$ 0	\$ 95,230
<b>Subtotal:</b>	<b>\$ 12,033,307</b>	<b>\$ 14,500,499</b>	<b>\$ 14,500,499</b>	<b>\$ 0</b>	<b>\$ 2,467,192</b>
Transfers Out	\$ 7,567	\$ 73,797	\$ 73,797	\$ 0	\$ 66,230
Reserves - Debt	\$ 0	\$ 273,173	\$ 273,173	\$ 0	\$ 273,173
<b>EXPENDITURES TOTAL:</b>	<b>\$ 12,040,874</b>	<b>\$ 14,847,469</b>	<b>\$ 14,847,469</b>	<b>\$ 0</b>	<b>\$ 2,806,595</b>

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

### 155-WEST 192 MSBU PHASE I SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 3,430,288	\$ 3,138,780	\$ 3,138,780	\$ 0	\$(291,508)
Miscellaneous Revenues	\$ 216,725	\$ 192,259	\$ 192,259	\$ 0	\$(24,466)
Less 5% Statutory Reduction	\$(182,351)	\$(166,552)	\$(166,552)	\$ 0	\$ 15,799
<b>Subtotal:</b>	<b>\$ 3,464,662</b>	<b>\$ 3,164,487</b>	<b>\$ 3,164,487</b>	<b>\$ 0</b>	<b>\$(300,175)</b>
 Fund Balance	 \$ 1,634,608	 \$ 2,387,149	 \$ 2,387,149	 \$ 0	 \$ 752,541
<b>REVENUES TOTAL:</b>	<b>\$ 5,099,270</b>	<b>\$ 5,551,636</b>	<b>\$ 5,551,636</b>	<b>\$ 0</b>	<b>\$ 452,366</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 234,508	\$ 230,053	\$ 230,053	\$ 0	\$(4,455)
Operating Expenses	\$ 3,750,183	\$ 3,346,914	\$ 3,346,914	\$ 0	\$(403,269)
Capital Outlay	\$ 86,360	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 913,640
<b>Subtotal:</b>	<b>\$ 4,071,051</b>	<b>\$ 4,576,967</b>	<b>\$ 4,576,967</b>	<b>\$ 0</b>	<b>\$ 505,916</b>
 Transfers Out	 \$ 133,738	 \$ 67,250	 \$ 67,250	 \$ 0	 \$(66,488)
Reserves - Operating	\$ 894,481	\$ 907,419	\$ 907,419	\$ 0	\$ 12,938
Reserves - Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 5,099,270</b>	<b>\$ 5,551,636</b>	<b>\$ 5,551,636</b>	<b>\$ 0</b>	<b>\$ 452,366</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 156 – FEDERAL AND STATE GRANTS FUND**

#### **REVENUES**

- ✓ Intergovernmental Revenue reflects an increase of \$73,200,839 to account for the following ongoing items:
  - Funding that will be carried from the prior Fiscal year to continue/complete projects
  - Establishing grants including the CARES Act funds which began in FY20, but need to be re-established in FY21
  - Establishing new JAG grants

#### **EXPENDITURES**

- ✓ The budget for Operating Expenses and Grants and Aids increased \$49,424,121 and \$13,407,751 respectively to allocate funding for the above mentioned grants including CARES Act funds
- ✓ Transfers Out increased \$170,837 to allocate grant funding for the Sheriff
- ✓ The budget for Capital Outlay reflects funding for the following projects:
  - Landscape E192 - \$1,092,464
  - BVL Drainage Improvement - \$2,250,000
  - Kempfer Road Culvert Replacement - \$1,023,671
  - Seven Dwarfs Lane Improvement - \$174,548
  - Kissimmee St Cloud Connector - \$193,975
  - Fortune Lakeshore Multi-Use Trail - \$3,122,038
  - Hoagland Blvd Phase II - \$407,007
  - NeoCity Way - \$350,864
  - Hoagland Blvd Phase 3 - \$525,490
  - Fortune-Simpson Intersection - \$490,598
  - Deerwood Sidewalk Gaps - \$25,111
  - Landscape W192 - \$530,364

**156-FEDERAL AND STATE GRANTS FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 35,969,109	\$ 6,660,582	\$ 79,861,421	\$ 73,200,839	\$ 43,892,312
<b>Subtotal:</b>	<b>\$ 35,969,109</b>	<b>\$ 6,660,582</b>	<b>\$ 79,861,421</b>	<b>\$ 73,200,839</b>	<b>\$ 43,892,312</b>
<b>REVENUES TOTAL:</b>	<b>\$ 35,969,109</b>	<b>\$ 6,660,582</b>	<b>\$ 79,861,421</b>	<b>\$ 73,200,839</b>	<b>\$ 43,892,312</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 452,596	\$ 244,673	\$ 244,673	\$ 0	\$(207,923)
Operating Expenses	\$ 85,842	\$ 100,784	\$ 49,524,905	\$ 49,424,121	\$ 49,439,063
Capital Outlay	\$ 35,402,310	\$ 6,315,125	\$ 16,513,255	\$ 10,198,130	\$(18,889,055)
Grants and Aids	\$ 0	\$ 0	\$ 13,407,751	\$ 13,407,751	\$ 13,407,751
<b>Subtotal:</b>	<b>\$ 35,940,748</b>	<b>\$ 6,660,582</b>	<b>\$ 79,690,584</b>	<b>\$ 73,030,002</b>	<b>\$ 43,749,836</b>
Transfers Out	\$ 28,361	\$ 0	\$ 170,837	\$ 170,837	\$ 142,476
<b>EXPENDITURES TOTAL:</b>	<b>\$ 35,969,109</b>	<b>\$ 6,660,582</b>	<b>\$ 79,861,421</b>	<b>\$ 73,200,839</b>	<b>\$ 43,892,312</b>

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

### 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 1,015,190	\$ 846,029	\$ 846,029	\$ 0	\$(169,161)
Judgment, Fines & Forfeits	\$ 238,437	\$ 238,437	\$ 238,437	\$ 0	\$ 0
Miscellaneous Revenues	\$ 35,434	\$ 37,044	\$ 37,044	\$ 0	\$ 1,610
Less 5% Statutory Reduction	\$(64,453)	\$(56,076)	\$(56,076)	\$ 0	\$ 8,377
<b>Subtotal:</b>	<b>\$ 1,224,608</b>	<b>\$ 1,065,434</b>	<b>\$ 1,065,434</b>	<b>\$ 0</b>	<b>\$(159,174)</b>
Transfers In	\$ 1,622,951	\$ 1,213,335	\$ 1,213,335	\$ 0	\$(409,616)
Fund Balance	\$ 616,786	\$ 715,350	\$ 715,350	\$ 0	\$ 98,564
<b>REVENUES TOTAL:</b>	<b>\$ 3,464,345</b>	<b>\$ 2,994,119</b>	<b>\$ 2,994,119</b>	<b>\$ 0</b>	<b>\$(470,226)</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 351,039	\$ 328,679	\$ 328,679	\$ 0	\$(22,360)
Operating Expenses	\$ 2,014,352	\$ 1,849,381	\$ 1,849,381	\$ 0	\$(164,971)
Capital Outlay	\$ 450,795	\$ 44,999	\$ 44,999	\$ 0	\$(405,796)
<b>Subtotal:</b>	<b>\$ 2,816,186</b>	<b>\$ 2,223,059</b>	<b>\$ 2,223,059</b>	<b>\$ 0</b>	<b>\$(593,127)</b>
Transfers Out	\$ 213,248	\$ 106,685	\$ 106,685	\$ 0	\$(106,563)
Reserves - Operating	\$ 434,911	\$ 664,375	\$ 664,375	\$ 0	\$ 229,464
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,464,345</b>	<b>\$ 2,994,119</b>	<b>\$ 2,994,119</b>	<b>\$ 0</b>	<b>\$(470,226)</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 168 – SECTION 8 FUND**

#### **REVENUES**

- ✓ Intergovernmental Revenue reflects an increase of \$16,418 to re-establish Section 8 CARES Act funds.
- ✓ Fund Balance reflects an increase of \$125,000 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

#### **EXPENDITURES**

- ✓ The budgets for Operating Expenses and Capital Outlay increased \$10,623 and \$5,795 respectively to reflect CARES Act funds.
- ✓ The remaining increase in Capital Outlay reflects funding for the following project:
  - HS Mill Creek Building Improvements - \$125,000

168-SECTION 8 FUND SUMMARY					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 15,542,718	\$ 15,941,112	\$ 15,957,530	\$ 16,418	\$ 414,812
Miscellaneous Revenues	\$ 24,841	\$ 17,016	\$ 17,016	\$ 0	\$(7,825)
Less 5% Statutory Reduction	\$(1,242)	\$(851)	\$(851)	\$ 0	\$ 391
<b>Subtotal:</b>	<b>\$ 15,566,317</b>	<b>\$ 15,957,277</b>	<b>\$ 15,973,695</b>	<b>\$ 16,418</b>	<b>\$ 407,378</b>
Fund Balance	\$ 2,574,368	\$ 2,316,486	\$ 2,441,486	\$ 125,000	\$(132,882)
<b>REVENUES TOTAL:</b>	<b>\$ 18,140,685</b>	<b>\$ 18,273,763</b>	<b>\$ 18,415,181</b>	<b>\$ 141,418</b>	<b>\$ 274,496</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 900,161	\$ 911,990	\$ 911,990	\$ 0	\$ 11,829
Operating Expenses	\$ 17,240,524	\$ 17,289,773	\$ 17,300,396	\$ 10,623	\$ 59,872
Capital Outlay	\$ 0	\$ 0	\$ 130,795	\$ 130,795	\$ 130,795
<b>Subtotal:</b>	<b>\$ 18,140,685</b>	<b>\$ 18,201,763</b>	<b>\$ 18,343,181</b>	<b>\$ 141,418</b>	<b>\$ 202,496</b>
Transfers Out	\$ 0	\$ 72,000	\$ 72,000	\$ 0	\$ 72,000
<b>EXPENDITURES TOTAL:</b>	<b>\$ 18,140,685</b>	<b>\$ 18,273,763</b>	<b>\$ 18,415,181</b>	<b>\$ 141,418</b>	<b>\$ 274,496</b>

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



## **CHANGES BETWEEN STAGES**

### **FUND 177 – FIRE IMPACT FEE FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$6,196,290 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following project:
  - Austin Tindall Fire Station - \$6,196,290

### 177-FIRE IMPACT FEE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 2,562,930	\$ 2,428,049	\$ 2,428,049	\$ 0	\$(134,881)
Miscellaneous Revenues	\$ 54,322	\$ 54,322	\$ 54,322	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(130,863)	\$(124,119)	\$(124,119)	\$ 0	\$ 6,744
<b>Subtotal:</b>	<b>\$ 2,486,389</b>	<b>\$ 2,358,252</b>	<b>\$ 2,358,252</b>	<b>\$ 0</b>	<b>\$(128,137)</b>
 Fund Balance	 \$ 3,972,967	 \$ 1,046,839	 \$ 7,243,129	 \$ 6,196,290	 \$ 3,270,162
<b>REVENUES TOTAL:</b>	<b>\$ 6,459,356</b>	<b>\$ 3,405,091</b>	<b>\$ 9,601,381</b>	<b>\$ 6,196,290</b>	<b>\$ 3,142,025</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 15,000	\$ 20,000	\$ 20,000	\$ 0	\$ 5,000
Capital Outlay	\$ 6,196,290	\$ 0	\$ 6,196,290	\$ 6,196,290	\$ 0
<b>Subtotal:</b>	<b>\$ 6,211,290</b>	<b>\$ 20,000</b>	<b>\$ 6,216,290</b>	<b>\$ 6,196,290</b>	<b>\$ 5,000</b>
 Transfers Out	 \$ 61,225	 \$ 12,471	 \$ 12,471	 \$ 0	 \$(48,754)
Reserves - Operating	\$ 12,704	\$ 5,412	\$ 5,412	\$ 0	\$(7,292)
Reserves - Capital	\$ 174,137	\$ 3,367,208	\$ 3,367,208	\$ 0	\$ 3,193,071
<b>EXPENDITURES TOTAL:</b>	<b>\$ 6,459,356</b>	<b>\$ 3,405,091</b>	<b>\$ 9,601,381</b>	<b>\$ 6,196,290</b>	<b>\$ 3,142,025</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 178 – PARKS IMPACT FEE FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$3,945,922 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects funding for the following projects:
  - Park/Community Center Site - \$1,651,459
  - Marydia Neighborhood Park Restroom - \$80,000
  - Tropical Park - \$39,227
  - Park Property Purchase - \$28,824
  - East 192 CRA Parks - \$500,000
  - Marydia Community Center - \$50,000
  - Holopaw Conservation Area - \$46,927
  - 65<sup>th</sup> Infantry Veterans Park - \$1,024,800
  - Lake Lizzie Conservation Area - \$27,000
  - Archie Gordon Memorial Park - \$247,675
  - Hanover Lakes - \$250,010

### 178-PARKS IMPACT FEE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 5,513,296	\$ 7,418,219	\$ 7,418,219	\$ 0	\$ 1,904,923
Less 5% Statutory Reduction	\$(275,665)	\$(370,911)	\$(370,911)	\$ 0	\$(95,246)
<b>Subtotal:</b>	<b>\$ 5,237,631</b>	<b>\$ 7,047,308</b>	<b>\$ 7,047,308</b>	<b>\$ 0</b>	<b>\$ 1,809,677</b>
 Fund Balance	 \$ 8,555,593	 \$ 8,841,233	 \$ 12,787,155	 \$ 3,945,922	 \$ 4,231,562
<b>REVENUES TOTAL:</b>	<b><u>\$ 13,793,224</u></b>	<b><u>\$ 15,888,541</u></b>	<b><u>\$ 19,834,463</u></b>	<b><u>\$ 3,945,922</u></b>	<b><u>\$ 6,041,239</u></b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 6,000	\$ 25,000	\$ 25,000	\$ 0	\$ 19,000
Capital Outlay	\$ 4,980,600	\$ 125,000	\$ 4,070,922	\$ 3,945,922	\$(909,678)
<b>Subtotal:</b>	<b>\$ 4,986,600</b>	<b>\$ 150,000</b>	<b>\$ 4,095,922</b>	<b>\$ 3,945,922</b>	<b>\$(890,678)</b>
 Transfers Out	 \$ 59,247	 \$ 42,422	 \$ 42,422	 \$ 0	 \$(16,825)
Reserves - Capital	\$ 8,747,377	\$ 15,696,119	\$ 15,696,119	\$ 0	\$ 6,948,742
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 13,793,224</u></b>	<b><u>\$ 15,888,541</u></b>	<b><u>\$ 19,834,463</u></b>	<b><u>\$ 3,945,922</u></b>	<b><u>\$ 6,041,239</u></b>

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

### 180-INMATE WELFARE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 102,476	\$ 75,874	\$ 75,874	\$ 0	\$(26,602)
Miscellaneous Revenues	\$ 759,204	\$ 757,453	\$ 757,453	\$ 0	\$(1,751)
Less 5% Statutory Reduction	\$(6,160)	\$(4,741)	\$(4,741)	\$ 0	\$ 1,419
<b>Subtotal:</b>	<b>\$ 855,520</b>	<b>\$ 828,586</b>	<b>\$ 828,586</b>	<b>\$ 0</b>	<b>\$(26,934)</b>
 Fund Balance	 \$ 1,006,592	 \$ 1,550,839	 \$ 1,550,839	 \$ 0	 \$ 544,247
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,862,112</u></b>	<b><u>\$ 2,379,425</u></b>	<b><u>\$ 2,379,425</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 517,313</u></b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 133,240	\$ 134,687	\$ 134,687	\$ 0	\$ 1,447
Operating Expenses	\$ 741,117	\$ 758,967	\$ 758,967	\$ 0	\$ 17,850
Capital Outlay	\$ 201,100	\$ 186,000	\$ 186,000	\$ 0	\$(15,100)
<b>Subtotal:</b>	<b>\$ 1,075,457</b>	<b>\$ 1,079,654</b>	<b>\$ 1,079,654</b>	<b>\$ 0</b>	<b>\$ 4,197</b>
 Transfers Out	 \$ 37,342	 \$ 64,527	 \$ 64,527	 \$ 0	 \$ 27,185
Reserves - Operating	\$ 80,475	\$ 397,639	\$ 397,639	\$ 0	\$ 317,164
Reserves - Stability	\$ 668,838	\$ 837,605	\$ 837,605	\$ 0	\$ 168,767
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,862,112</u></b>	<b><u>\$ 2,379,425</u></b>	<b><u>\$ 2,379,425</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 517,313</u></b>

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

**187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 468,624	\$ 479,322	\$ 479,322	\$ 0	\$ 10,698
<b>REVENUES TOTAL:</b>	<b>\$ 468,624</b>	<b>\$ 479,322</b>	<b>\$ 479,322</b>	<b>\$ 0</b>	<b>\$ 10,698</b>
<b><u>EXPENDITURES:</u></b>					
Reserves - Capital	\$ 468,624	\$ 479,322	\$ 479,322	\$ 0	\$ 10,698
<b>EXPENDITURES TOTAL:</b>	<b>\$ 468,624</b>	<b>\$ 479,322</b>	<b>\$ 479,322</b>	<b>\$ 0</b>	<b>\$ 10,698</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 189 – SECOND LOCAL OPTION FUEL TAX FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$518,353 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following project:
  - NeoCity Way - \$518,353

**189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Other Taxes	\$ 8,649,482	\$ 6,790,032	\$ 6,790,032	\$ 0	\$(1,859,450)
Miscellaneous Revenues	\$ 80,566	\$ 80,566	\$ 80,566	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(436,502)	\$(343,530)	\$(343,530)	\$ 0	\$ 92,972
<b>Subtotal:</b>	<b>\$ 8,293,546</b>	<b>\$ 6,527,068</b>	<b>\$ 6,527,068</b>	<b>\$ 0</b>	<b>\$(1,766,478)</b>
Transfers In	\$ 0	\$ 2,267,240	\$ 2,267,240	\$ 0	\$ 2,267,240
Fund Balance	\$ 7,201,052	\$ 680,448	\$ 1,198,801	\$ 518,353	\$(6,002,251)
<b>REVENUES TOTAL:</b>	<b>\$ 15,494,598</b>	<b>\$ 9,474,756</b>	<b>\$ 9,993,109</b>	<b>\$ 518,353</b>	<b>\$(5,501,489)</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 12,186,577	\$ 9,449,269	\$ 9,449,269	\$ 0	\$(2,737,308)
Capital Outlay	\$ 2,771,538	\$ 0	\$ 518,353	\$ 518,353	\$(2,253,185)
<b>Subtotal:</b>	<b>\$ 14,958,115</b>	<b>\$ 9,449,269</b>	<b>\$ 9,967,622</b>	<b>\$ 518,353</b>	<b>\$(4,990,493)</b>
Transfers Out	\$ 9,179	\$ 25,487	\$ 25,487	\$ 0	\$ 16,308
Reserves - Operating	\$ 527,304	\$ 0	\$ 0	\$ 0	\$(527,304)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 15,494,598</b>	<b>\$ 9,474,756</b>	<b>\$ 9,993,109</b>	<b>\$ 518,353</b>	<b>\$(5,501,489)</b>

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



# DEBT SERVICES

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Change Between Stages

No adjustments have been made to the Debt Service Funds since the Tentative Budget was presented on 9/10/2020.

DEBT SERVICE FUND GROUP					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Current Ad Valorem Taxes	\$ 3,445,689	\$ 3,101,864	\$ 3,101,864	\$ 0	\$(343,825)
Permits, Fees & Special Assessments	\$ 684,375	\$ 629,843	\$ 629,843	\$ 0	\$(54,532)
Intergovernmental Revenue	\$ 2,069,456	\$ 0	\$ 0	\$ 0	\$(2,069,456)
Miscellaneous Revenues	\$ 108,159	\$ 76,304	\$ 76,304	\$ 0	\$(31,855)
Less 5% Statutory Reduction	\$(211,911)	\$(190,401)	\$(190,401)	\$ 0	\$ 21,510
<b>Subtotal:</b>	<b>\$ 6,095,768</b>	<b>\$ 3,617,610</b>	<b>\$ 3,617,610</b>	<b>\$ 0</b>	<b>\$(2,478,158)</b>
Transfers In	\$ 40,105,260	\$ 38,352,483	\$ 38,352,483	\$ 0	\$(1,752,777)
Fund Balance	\$ 43,639,870	\$ 34,299,190	\$ 34,299,190	\$ 0	\$(9,340,680)
<b>REVENUES TOTAL:</b>	<b>\$ 89,840,898</b>	<b>\$ 76,269,283</b>	<b>\$ 76,269,283</b>	<b>\$ 0</b>	<b>\$(13,571,615)</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 66,677	\$ 60,159	\$ 60,159	\$ 0	\$(6,518)
Debt Service	\$ 44,218,085	\$ 39,583,779	\$ 39,583,779	\$ 0	\$(4,634,306)
<b>Subtotal:</b>	<b>\$ 44,284,762</b>	<b>\$ 39,643,938</b>	<b>\$ 39,643,938</b>	<b>\$ 0</b>	<b>\$(4,640,824)</b>
Transfers Out	\$ 653,681	\$ 1,980	\$ 1,980	\$ 0	\$(651,701)
Reserves - Debt	\$ 44,902,455	\$ 36,623,365	\$ 36,623,365	\$ 0	\$(8,279,090)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 89,840,898</b>	<b>\$ 76,269,283</b>	<b>\$ 76,269,283</b>	<b>\$ 0</b>	<b>\$(13,571,615)</b>

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

**201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Current Ad Valorem Taxes	\$ 1,218,811	\$ 1,223,938	\$ 1,223,938	\$ 0	\$ 5,127
<u>Less 5% Statutory Reduction</u>	<u>\$(60,941)</u>	<u>\$(61,197)</u>	<u>\$(61,197)</u>	<u>\$ 0</u>	<u>\$(256)</u>
<b>Subtotal:</b>	<b>\$ 1,157,870</b>	<b>\$ 1,162,741</b>	<b>\$ 1,162,741</b>	<b>\$ 0</b>	<b>\$ 4,871</b>
 Fund Balance	 \$ 1,058,037	 \$ 1,065,221	 \$ 1,065,221	 \$ 0	 \$ 7,184
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,215,907</u></b>	<b><u>\$ 2,227,962</u></b>	<b><u>\$ 2,227,962</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 12,055</u></b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 24,376	\$ 24,479	\$ 24,479	\$ 0	\$ 103
<u>Debt Service</u>	<u>\$ 1,126,310</u>	<u>\$ 1,124,352</u>	<u>\$ 1,124,352</u>	<u>\$ 0</u>	<u>\$(1,958)</u>
<b>Subtotal:</b>	<b>\$ 1,150,686</b>	<b>\$ 1,148,831</b>	<b>\$ 1,148,831</b>	<b>\$ 0</b>	<b>\$(1,855)</b>
 Reserves - Debt	 \$ 1,065,221	 \$ 1,079,131	 \$ 1,079,131	 \$ 0	 \$ 13,910
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,215,907</u></b>	<b><u>\$ 2,227,962</u></b>	<b><u>\$ 2,227,962</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 12,055</u></b>

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

**204-TDT TAX BONDS SERIES 2012 SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 1,192,031	\$ 544,294	\$ 544,294	\$ 0	\$(647,737)
<b>REVENUES TOTAL:</b>	<b>\$ 1,192,031</b>	<b>\$ 544,294</b>	<b>\$ 544,294</b>	<b>\$ 0</b>	<b>\$(647,737)</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 272,300	\$ 271,682	\$ 271,682	\$ 0	\$(618)
<b>Subtotal:</b>	<b>\$ 272,300</b>	<b>\$ 271,682</b>	<b>\$ 271,682</b>	<b>\$ 0</b>	<b>\$(618)</b>
Transfers Out	\$ 653,681	\$ 1,980	\$ 1,980	\$ 0	\$(651,701)
Reserves - Debt	\$ 266,050	\$ 270,632	\$ 270,632	\$ 0	\$ 4,582
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,192,031</b>	<b>\$ 544,294</b>	<b>\$ 544,294</b>	<b>\$ 0</b>	<b>\$(647,737)</b>

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

### 210-W 192 PHASE IIC SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 339,375	\$ 329,843	\$ 329,843	\$ 0	\$(9,532)
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(17,194)	\$(16,717)	\$(16,717)	\$ 0	\$ 477
<b>Subtotal:</b>	<b>\$ 326,681</b>	<b>\$ 317,626</b>	<b>\$ 317,626</b>	<b>\$ 0</b>	<b>\$(9,055)</b>
Fund Balance	\$ 424,207	\$ 396,488	\$ 396,488	\$ 0	\$(27,719)
<b>REVENUES TOTAL:</b>	<b>\$ 750,888</b>	<b>\$ 714,114</b>	<b>\$ 714,114</b>	<b>\$ 0</b>	<b>\$(36,774)</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 354,400	\$ 329,782	\$ 329,782	\$ 0	\$(24,618)
<b>Subtotal:</b>	<b>\$ 354,400</b>	<b>\$ 329,782</b>	<b>\$ 329,782</b>	<b>\$ 0</b>	<b>\$(24,618)</b>
Reserves - Debt	\$ 396,488	\$ 384,332	\$ 384,332	\$ 0	\$(12,156)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 750,888</b>	<b>\$ 714,114</b>	<b>\$ 714,114</b>	<b>\$ 0</b>	<b>\$(36,774)</b>

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

**211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 5,736	\$ 5,834	\$ 5,834	\$ 0	\$ 98
Less 5% Statutory Reduction	\$(287)	\$(292)	\$(292)	\$ 0	\$(5)
<b>Subtotal:</b>	<b>\$ 5,449</b>	<b>\$ 5,542</b>	<b>\$ 5,542</b>	<b>\$ 0</b>	<b>\$ 93</b>
Transfers In	\$ 3,354,609	\$ 3,368,016	\$ 3,368,016	\$ 0	\$ 13,407
Fund Balance	\$ 1,911,885	\$ 1,944,760	\$ 1,944,760	\$ 0	\$ 32,875
<b>REVENUES TOTAL:</b>	<b>\$ 5,271,943</b>	<b>\$ 5,318,318</b>	<b>\$ 5,318,318</b>	<b>\$ 0</b>	<b>\$ 46,375</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 3,327,183	\$ 3,346,808	\$ 3,346,808	\$ 0	\$ 19,625
<b>Subtotal:</b>	<b>\$ 3,327,183</b>	<b>\$ 3,346,808</b>	<b>\$ 3,346,808</b>	<b>\$ 0</b>	<b>\$ 19,625</b>
Reserves - Debt	\$ 1,944,760	\$ 1,971,510	\$ 1,971,510	\$ 0	\$ 26,750
<b>EXPENDITURES TOTAL:</b>	<b>\$ 5,271,943</b>	<b>\$ 5,318,318</b>	<b>\$ 5,318,318</b>	<b>\$ 0</b>	<b>\$ 46,375</b>

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

### 236-CAPITAL IMPROVEMENT BOND SERIES 2009 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 2,069,456	\$ 0	\$ 0	\$ 0	\$(2,069,456)
Miscellaneous Revenues	\$ 44,396	\$ 0	\$ 0	\$ 0	\$(44,396)
Less 5% Statutory Reduction	\$(2,220)	\$ 0	\$ 0	\$ 0	\$ 2,220
<b>Subtotal:</b>	<b>\$ 2,111,632</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(2,111,632)</b>
Transfers In	\$ 7,958,397	\$ 0	\$ 0	\$ 0	\$(7,958,397)
Fund Balance	\$ 14,798,515	\$ 0	\$ 0	\$ 0	\$(14,798,515)
<b>REVENUES TOTAL:</b>	<b>\$ 24,868,544</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(24,868,544)</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 10,108,331	\$ 0	\$ 0	\$ 0	\$(10,108,331)
<b>Subtotal:</b>	<b>\$ 10,108,331</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(10,108,331)</b>
Reserves - Debt	\$ 14,760,213	\$ 0	\$ 0	\$ 0	\$(14,760,213)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 24,868,544</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(24,868,544)</b>

\*This Fund is being included for historical purposes only.

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



238-GO BONDS 2010 SUMMARY					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Current Ad Valorem Taxes	\$ 2,226,878	\$ 0	\$ 0	\$ 0	\$(2,226,878)
Miscellaneous Revenues	\$ 10,000	\$ 0	\$ 0	\$ 0	\$(10,000)
Less 5% Statutory Reduction	\$(111,844)	\$ 0	\$ 0	\$ 0	\$ 111,844
<b>Subtotal:</b>	<b>\$ 2,125,034</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(2,125,034)</b>
Fund Balance	\$ 1,884,010	\$ 0	\$ 0	\$ 0	\$(1,884,010)
<b>REVENUES TOTAL:</b>	<b>\$ 4,009,044</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(4,009,044)</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 42,301	\$ 0	\$ 0	\$ 0	\$(42,301)
Debt Service	\$ 2,062,934	\$ 0	\$ 0	\$ 0	\$(2,062,934)
<b>Subtotal:</b>	<b>\$ 2,105,235</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(2,105,235)</b>
Reserves - Debt	\$ 1,903,809	\$ 0	\$ 0	\$ 0	\$(1,903,809)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,009,044</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(4,009,044)</b>

\*This Fund is being included for historical purposes only.

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

**239-INFRA S TAX REV REFUNDING 2011 SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 3,765,925	\$ 3,766,925	\$ 3,766,925	\$ 0	\$ 1,000
Fund Balance	\$ 3,451,063	\$ 3,522,813	\$ 3,522,813	\$ 0	\$ 71,750
<b>REVENUES TOTAL:</b>	<b>\$ 7,216,988</b>	<b>\$ 7,289,738</b>	<b>\$ 7,289,738</b>	<b>\$ 0</b>	<b>\$ 72,750</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 3,694,175	\$ 3,693,925	\$ 3,693,925	\$ 0	\$(250)
<b>Subtotal:</b>	<b>\$ 3,694,175</b>	<b>\$ 3,693,925</b>	<b>\$ 3,693,925</b>	<b>\$ 0</b>	<b>\$(250)</b>
Reserves - Debt	\$ 3,522,813	\$ 3,595,813	\$ 3,595,813	\$ 0	\$ 73,000
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,216,988</b>	<b>\$ 7,289,738</b>	<b>\$ 7,289,738</b>	<b>\$ 0</b>	<b>\$ 72,750</b>

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

**240-TDT REF & IMP 2012 DEBT SVC SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 12,704	\$ 12,920	\$ 12,920	\$ 0	\$ 216
Less 5% Statutory Reduction	\$(635)	\$(646)	\$(646)	\$ 0	\$(11)
<b>Subtotal:</b>	<b>\$ 12,069</b>	<b>\$ 12,274</b>	<b>\$ 12,274</b>	<b>\$ 0</b>	<b>\$ 205</b>
Transfers In	\$ 5,536,813	\$ 5,533,358	\$ 5,533,358	\$ 0	\$(3,455)
Fund Balance	\$ 4,234,791	\$ 4,306,791	\$ 4,306,791	\$ 0	\$ 72,000
<b>REVENUES TOTAL:</b>	<b>\$ 9,783,673</b>	<b>\$ 9,852,423</b>	<b>\$ 9,852,423</b>	<b>\$ 0</b>	<b>\$ 68,750</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 5,476,882	\$ 5,472,257	\$ 5,472,257	\$ 0	\$(4,625)
<b>Subtotal:</b>	<b>\$ 5,476,882</b>	<b>\$ 5,472,257</b>	<b>\$ 5,472,257</b>	<b>\$ 0</b>	<b>\$(4,625)</b>
Reserves - Debt	\$ 4,306,791	\$ 4,380,166	\$ 4,380,166	\$ 0	\$ 73,375
<b>EXPENDITURES TOTAL:</b>	<b>\$ 9,783,673</b>	<b>\$ 9,852,423</b>	<b>\$ 9,852,423</b>	<b>\$ 0</b>	<b>\$ 68,750</b>

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

### 241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 2,047	\$ 14,843	\$ 14,843	\$ 0	\$ 12,796
Less 5% Statutory Reduction	\$(102)	\$(742)	\$(742)	\$ 0	\$(640)
<b>Subtotal:</b>	<b>\$ 1,945</b>	<b>\$ 14,101</b>	<b>\$ 14,101</b>	<b>\$ 0</b>	<b>\$ 12,156</b>
Transfers In	\$ 5,218,719	\$ 5,196,843	\$ 5,196,843	\$ 0	\$(21,876)
Fund Balance	\$ 682,368	\$ 4,947,832	\$ 4,947,832	\$ 0	\$ 4,265,464
<b>REVENUES TOTAL:</b>	<b>\$ 5,903,032</b>	<b>\$ 10,158,776</b>	<b>\$ 10,158,776</b>	<b>\$ 0</b>	<b>\$ 4,255,744</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 955,200	\$ 5,168,304	\$ 5,168,304	\$ 0	\$ 4,213,104
<b>Subtotal:</b>	<b>\$ 955,200</b>	<b>\$ 5,168,304</b>	<b>\$ 5,168,304</b>	<b>\$ 0</b>	<b>\$ 4,213,104</b>
Reserves - Debt	\$ 4,947,832	\$ 4,990,472	\$ 4,990,472	\$ 0	\$ 42,640
<b>EXPENDITURES TOTAL:</b>	<b>\$ 5,903,032</b>	<b>\$ 10,158,776</b>	<b>\$ 10,158,776</b>	<b>\$ 0</b>	<b>\$ 4,255,744</b>

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

**242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 6,314	\$ 6,374	\$ 6,374	\$ 0	\$ 60
<u>Less 5% Statutory Reduction</u>	<u>\$(316)</u>	<u>\$(319)</u>	<u>\$(319)</u>	<u>\$ 0</u>	<u>\$(3)</u>
<b>Subtotal:</b>	<b>\$ 5,998</b>	<b>\$ 6,055</b>	<b>\$ 6,055</b>	<b>\$ 0</b>	<b>\$ 57</b>
Transfers In	\$ 2,938,590	\$ 2,936,333	\$ 2,936,333	\$ 0	\$(2,257)
<u>Fund Balance</u>	<u>\$ 2,104,694</u>	<u>\$ 2,124,494</u>	<u>\$ 2,124,494</u>	<u>\$ 0</u>	<u>\$ 19,800</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 5,049,282</u></b>	<b><u>\$ 5,066,882</u></b>	<b><u>\$ 5,066,882</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 17,600</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Debt Service</u>	<u>\$ 2,924,788</u>	<u>\$ 2,918,488</u>	<u>\$ 2,918,488</u>	<u>\$ 0</u>	<u>\$(6,300)</u>
<b>Subtotal:</b>	<b>\$ 2,924,788</b>	<b>\$ 2,918,488</b>	<b>\$ 2,918,488</b>	<b>\$ 0</b>	<b>\$(6,300)</b>
<u>Reserves - Debt</u>	<u>\$ 2,124,494</u>	<u>\$ 2,148,394</u>	<u>\$ 2,148,394</u>	<u>\$ 0</u>	<u>\$ 23,900</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 5,049,282</u></b>	<b><u>\$ 5,066,882</u></b>	<b><u>\$ 5,066,882</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 17,600</u></b>

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

**243-DS TDT REV BOND SERIES 2016 SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 1,381,783	\$ 1,384,592	\$ 1,384,592	\$ 0	\$ 2,809
Fund Balance	\$ 2,335,883	\$ 2,340,556	\$ 2,340,556	\$ 0	\$ 4,673
<b>REVENUES TOTAL:</b>	<b>\$ 3,717,666</b>	<b>\$ 3,725,148</b>	<b>\$ 3,725,148</b>	<b>\$ 0</b>	<b>\$ 7,482</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 1,377,110	\$ 1,375,687	\$ 1,375,687	\$ 0	\$(1,423)
<b>Subtotal:</b>	<b>\$ 1,377,110</b>	<b>\$ 1,375,687</b>	<b>\$ 1,375,687</b>	<b>\$ 0</b>	<b>\$(1,423)</b>
Reserves - Debt	\$ 2,340,556	\$ 2,349,461	\$ 2,349,461	\$ 0	\$ 8,905
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,717,666</b>	<b>\$ 3,725,148</b>	<b>\$ 3,725,148</b>	<b>\$ 0</b>	<b>\$ 7,482</b>

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

**244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 551,863	\$ 550,956	\$ 550,956	\$ 0	\$(907)
Fund Balance	\$ 4,666,824	\$ 453,932	\$ 453,932	\$ 0	\$(4,212,892)
<b>REVENUES TOTAL:</b>	<b>\$ 5,218,687</b>	<b>\$ 1,004,888</b>	<b>\$ 1,004,888</b>	<b>\$ 0</b>	<b>\$(4,213,799)</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 4,764,755	\$ 548,410	\$ 548,410	\$ 0	\$(4,216,345)
<b>Subtotal:</b>	<b>\$ 4,764,755</b>	<b>\$ 548,410</b>	<b>\$ 548,410</b>	<b>\$ 0</b>	<b>\$(4,216,345)</b>
Reserves - Debt	\$ 453,932	\$ 456,478	\$ 456,478	\$ 0	\$ 2,546
<b>EXPENDITURES TOTAL:</b>	<b>\$ 5,218,687</b>	<b>\$ 1,004,888</b>	<b>\$ 1,004,888</b>	<b>\$ 0</b>	<b>\$(4,213,799)</b>

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

**245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017 SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 11,410	\$ 11,517	\$ 11,517	\$ 0	\$ 107
Less 5% Statutory Reduction	\$(569)	\$(576)	\$(576)	\$ 0	\$(7)
<b>Subtotal:</b>	<b>\$ 10,841</b>	<b>\$ 10,941</b>	<b>\$ 10,941</b>	<b>\$ 0</b>	<b>\$ 100</b>
Transfers In	\$ 4,016,142	\$ 4,015,752	\$ 4,015,752	\$ 0	\$(390)
Fund Balance	\$ 3,803,434	\$ 3,838,992	\$ 3,838,992	\$ 0	\$ 35,558
<b>REVENUES TOTAL:</b>	<b>\$ 7,830,417</b>	<b>\$ 7,865,685</b>	<b>\$ 7,865,685</b>	<b>\$ 0</b>	<b>\$ 35,268</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 3,991,425	\$ 3,990,838	\$ 3,990,838	\$ 0	\$(587)
<b>Subtotal:</b>	<b>\$ 3,991,425</b>	<b>\$ 3,990,838</b>	<b>\$ 3,990,838</b>	<b>\$ 0</b>	<b>\$(587)</b>
Reserves - Debt	\$ 3,838,992	\$ 3,874,847	\$ 3,874,847	\$ 0	\$ 35,855
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,830,417</b>	<b>\$ 7,865,685</b>	<b>\$ 7,865,685</b>	<b>\$ 0</b>	<b>\$ 35,268</b>

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



**246 - DS PUBLIC IMP REV BONDS SERIES 2017 SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 1,482,834	\$ 1,481,252	\$ 1,481,252	\$ 0	\$(1,582)
Fund Balance	\$ 1,019,023	\$ 1,023,917	\$ 1,023,917	\$ 0	\$ 4,894
<b>REVENUES TOTAL:</b>	<b>\$ 2,501,857</b>	<b>\$ 2,505,169</b>	<b>\$ 2,505,169</b>	<b>\$ 0</b>	<b>\$ 3,312</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 1,477,940	\$ 1,477,043	\$ 1,477,043	\$ 0	\$(897)
<b>Subtotal:</b>	<b>\$ 1,477,940</b>	<b>\$ 1,477,043</b>	<b>\$ 1,477,043</b>	<b>\$ 0</b>	<b>\$(897)</b>
Reserves - Debt	\$ 1,023,917	\$ 1,028,126	\$ 1,028,126	\$ 0	\$ 4,209
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,501,857</b>	<b>\$ 2,505,169</b>	<b>\$ 2,505,169</b>	<b>\$ 0</b>	<b>\$ 3,312</b>

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

**247-DS TDT REFUNDING BONDS 2019 SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 345,000	\$ 300,000	\$ 300,000	\$ 0	\$(45,000)
Miscellaneous Revenues	\$ 11,052	\$ 2,940	\$ 2,940	\$ 0	\$(8,112)
Less 5% Statutory Reduction	\$(17,803)	\$(15,147)	\$(15,147)	\$ 0	\$ 2,656
<b>Subtotal:</b>	<b>\$ 338,249</b>	<b>\$ 287,793</b>	<b>\$ 287,793</b>	<b>\$ 0</b>	<b>\$(50,456)</b>
Transfers In	\$ 819,450	\$ 68,602	\$ 68,602	\$ 0	\$(750,848)
Fund Balance	\$ 73,105	\$ 979,876	\$ 979,876	\$ 0	\$ 906,771
<b>REVENUES TOTAL:</b>	<b>\$ 1,230,804</b>	<b>\$ 1,336,271</b>	<b>\$ 1,336,271</b>	<b>\$ 0</b>	<b>\$ 105,467</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 250,928	\$ 356,395	\$ 356,395	\$ 0	\$ 105,467
<b>Subtotal:</b>	<b>\$ 250,928</b>	<b>\$ 356,395</b>	<b>\$ 356,395</b>	<b>\$ 0</b>	<b>\$ 105,467</b>
Reserves - Debt	\$ 979,876	\$ 979,876	\$ 979,876	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,230,804</b>	<b>\$ 1,336,271</b>	<b>\$ 1,336,271</b>	<b>\$ 0</b>	<b>\$ 105,467</b>

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

## 248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Transfers In	\$ 3,080,135	\$ 2,053,424	\$ 2,053,424	\$ 0	\$(1,026,711)
Fund Balance	\$ 0	\$ 1,026,712	\$ 1,026,712	\$ 0	\$ 1,026,712
<b>REVENUES TOTAL:</b>	<b>\$ 3,080,135</b>	<b>\$ 3,080,136</b>	<b>\$ 3,080,136</b>	<b>\$ 0</b>	<b>\$ 1</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 2,053,424</b>	<b>\$ 2,053,424</b>	<b>\$ 2,053,424</b>	<b>\$ 0</b>	<b>\$ 0</b>
Reserves - Debt	\$ 1,026,711	\$ 1,026,712	\$ 1,026,712	\$ 0	\$ 1
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,080,135</b>	<b>\$ 3,080,136</b>	<b>\$ 3,080,136</b>	<b>\$ 0</b>	<b>\$ 1</b>

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

### 249-DS CIRB 2019 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 0	\$ 16,603	\$ 16,603	\$ 0	\$ 16,603
Less 5% Statutory Reduction	\$ 0	\$(830)	\$(830)	\$ 0	\$(830)
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 15,773</b>	<b>\$ 15,773</b>	<b>\$ 0</b>	<b>\$ 15,773</b>
Transfers In	\$ 0	\$ 7,420,952	\$ 7,420,952	\$ 0	\$ 7,420,952
Fund Balance	\$ 0	\$ 5,534,283	\$ 5,534,283	\$ 0	\$ 5,534,283
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 12,971,008</b>	<b>\$ 12,971,008</b>	<b>\$ 0</b>	<b>\$ 12,971,008</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 0	\$ 7,360,645	\$ 7,360,645	\$ 0	\$ 7,360,645
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 7,360,645</b>	<b>\$ 7,360,645</b>	<b>\$ 0</b>	<b>\$ 7,360,645</b>
Reserves - Debt	\$ 0	\$ 5,610,363	\$ 5,610,363	\$ 0	\$ 5,610,363
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 12,971,008</b>	<b>\$ 12,971,008</b>	<b>\$ 0</b>	<b>\$ 12,971,008</b>

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

## 250-GO BONDS SERIES 2020 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Current Ad Valorem Taxes	\$ 0	\$ 1,877,926	\$ 1,877,926	\$ 0	\$ 1,877,926
Miscellaneous Revenues	\$ 0	\$ 773	\$ 773	\$ 0	\$ 773
Less 5% Statutory Reduction	\$ 0	\$(93,935)	\$(93,935)	\$ 0	\$(93,935)
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 1,784,764</b>	<b>\$ 1,784,764</b>	<b>\$ 0</b>	<b>\$ 1,784,764</b>
Fund Balance	\$ 0	\$ 248,229	\$ 248,229	\$ 0	\$ 248,229
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 2,032,993</b>	<b>\$ 2,032,993</b>	<b>\$ 0</b>	<b>\$ 2,032,993</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 0	\$ 35,680	\$ 35,680	\$ 0	\$ 35,680
Debt Service	\$ 0	\$ 67,976	\$ 67,976	\$ 0	\$ 67,976
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 103,656</b>	<b>\$ 103,656</b>	<b>\$ 0</b>	<b>\$ 103,656</b>
Reserves - Debt	\$ 0	\$ 1,929,337	\$ 1,929,337	\$ 0	\$ 1,929,337
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 2,032,993</b>	<b>\$ 2,032,993</b>	<b>\$ 0</b>	<b>\$ 2,032,993</b>

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

**251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 0	\$ 575,478	\$ 575,478	\$ 0	\$ 575,478
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 575,478</b>	<b>\$ 575,478</b>	<b>\$ 0</b>	<b>\$ 575,478</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 0	\$ 27,763	\$ 27,763	\$ 0	\$ 27,763
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 27,763</b>	<b>\$ 27,763</b>	<b>\$ 0</b>	<b>\$ 27,763</b>
Reserves - Debt	\$ 0	\$ 547,715	\$ 547,715	\$ 0	\$ 547,715
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 575,478</b>	<b>\$ 575,478</b>	<b>\$ 0</b>	<b>\$ 575,478</b>

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

# CAPITAL FUNDS

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### Change Between Stages

Adjustments have been made to the Capital Projects Funds since the Tentative Budget was presented on 9/10/2020. A summary of those changes has been included in front of each of the individual Funds.



CAPITAL PROJECTS FUND GROUP					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Other Taxes	\$ 37,139,969	\$ 27,065,136	\$ 27,065,136	\$ 0	\$(10,074,833)
Intergovernmental Revenue	\$ 6,234,867	\$ 0	\$ 3,650,733	\$ 3,650,733	\$(2,584,134)
Miscellaneous Revenues	\$ 33,172,191	\$ 287,039	\$ 33,247,252	\$ 32,960,213	\$ 75,061
Less 5% Statutory Reduction	\$(1,867,597)	\$(1,367,609)	\$(1,367,609)	\$ 0	\$ 499,988
<b>Subtotal:</b>	<b>\$ 74,679,430</b>	<b>\$ 25,984,566</b>	<b>\$ 62,595,512</b>	<b>\$ 36,610,946</b>	<b>\$(12,083,918)</b>
Transfers In	\$ 7,070,147	\$ 12,224,184	\$ 12,224,184	\$ 0	\$ 5,154,037
Other Sources	\$ 40,340,487	\$ 2,797,060	\$ 39,752,445	\$ 36,955,385	\$(588,042)
Fund Balance	\$ 91,243,031	\$ 184,290,677	\$ 289,493,773	\$ 105,203,096	\$ 198,250,742
<b>REVENUES TOTAL:</b>	<b>\$ 213,333,095</b>	<b>\$ 225,296,487</b>	<b>\$ 404,065,914</b>	<b>\$ 178,769,427</b>	<b>\$ 190,732,819</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 85,211,166	\$ 45,925,188	\$ 154,779,017	\$ 108,853,829	\$ 69,567,851
Debt Service	\$ 5,561,490	\$ 2,526,537	\$ 2,526,537	\$ 0	\$(3,034,953)
Grants and Aids	\$ 69,915,598	\$ 0	\$ 69,915,598	\$ 69,915,598	\$ 0
<b>Subtotal:</b>	<b>\$ 160,688,254</b>	<b>\$ 48,451,725</b>	<b>\$ 227,221,152</b>	<b>\$ 178,769,427</b>	<b>\$ 66,532,898</b>
Transfers Out	\$ 16,921,983	\$ 14,385,625	\$ 14,385,625	\$ 0	\$(2,536,358)
Reserves - Debt	\$ 0	\$ 1,263,269	\$ 1,263,269	\$ 0	\$ 1,263,269
Reserves - Capital	\$ 29,970,335	\$ 147,243,255	\$ 147,243,255	\$ 0	\$ 117,272,920
Reserves - Assigned	\$ 5,752,523	\$ 13,952,613	\$ 13,952,613	\$ 0	\$ 8,200,090
<b>EXPENDITURES TOTAL:</b>	<b>\$ 213,333,095</b>	<b>\$ 225,296,487</b>	<b>\$ 404,065,914</b>	<b>\$ 178,769,427</b>	<b>\$ 190,732,819</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 306 – LOCAL OPTION SALES TAX FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$16,668,662 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Tax Collector Site - \$144,207
  - Eagle Bay - \$76,084
  - EOC Equipment Upgrade - \$246,605
  - Hickory Tree Pond - \$24,370
  - BVL Drainage Improvement - \$750,000
  - Kempfer Rd Culvert Replacement - \$342,000
  - Seven Dwarfs Lane Drainage Improvements - \$58,182
  - Misc ROW Acquisitions & Appraisals - \$79,293
  - Sheriff Vehicle Replacement - \$1,236,002
  - Intersection Safety & Efficiency - \$857,068
  - Traffic Control Equipment - \$663,344
  - Culvert Upgrades - \$498,517
  - BVL C1, 2 & 3 Alternate Outfall - \$170,000
  - BVL Simpson Road Ditch Upgrade - \$441,926
  - Survey Grade Trimble GPS Unit - \$4,151
  - Road & Bridge Gate Security System - \$44,065
  - Diversion Wall - \$700,000
  - Bridge Scour Countermeasures - \$275,680
  - Maintenance & Storage Warehouse - \$800,175
  - ADA Sidewalk Improvements - \$133,765
  - Concrete Road Replacement - \$271,212
  - Hoagland Blvd Phase II - \$75,948
  - NeoCity Way - \$2,495,987
  - Bridge Safety Features - \$271,633
  - Traffic Signal Replacement Mast Arm Upgrades- \$3,110,580
  - Royal Palm Sidewalk - \$24,034
  - Bridge Rehabilitation - \$304,995
  - Ethos Park - \$344,333
  - Countywide Signals - \$1,211,950
  - Countywide Sidewalks - \$923,928
  - Pleasant Hill-Hoagland Blvd D3 - \$86,678
  - Lake Toho Water Restoration - \$1,950

### 306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Other Taxes	\$ 37,139,969	\$ 27,065,136	\$ 27,065,136	\$ 0	\$(10,074,833)
Miscellaneous Revenues	\$ 211,978	\$ 287,039	\$ 287,039	\$ 0	\$ 75,061
Less 5% Statutory Reduction	\$(1,867,597)	\$(1,367,609)	\$(1,367,609)	\$ 0	\$ 499,988
<b>Subtotal:</b>	<b>\$ 35,484,350</b>	<b>\$ 25,984,566</b>	<b>\$ 25,984,566</b>	<b>\$ 0</b>	<b>\$(9,499,784)</b>
Other Sources	\$ 2,024,816	\$ 2,203,825	\$ 2,203,825	\$ 0	\$ 179,009
Fund Balance	\$ 35,180,375	\$ 16,682,751	\$ 33,351,413	\$ 16,668,662	\$(1,828,962)
<b>REVENUES TOTAL:</b>	<b>\$ 72,689,541</b>	<b>\$ 44,871,142</b>	<b>\$ 61,539,804</b>	<b>\$ 16,668,662</b>	<b>\$(11,149,737)</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 23,067,238	\$ 7,703,521	\$ 24,372,183	\$ 16,668,662	\$ 1,304,945
Debt Service	\$ 5,561,490	\$ 2,526,537	\$ 2,526,537	\$ 0	\$(3,034,953)
<b>Subtotal:</b>	<b>\$ 28,628,728</b>	<b>\$ 10,230,058</b>	<b>\$ 26,898,720</b>	<b>\$ 16,668,662</b>	<b>\$(1,730,008)</b>
Transfers Out	\$ 16,921,983	\$ 14,245,135	\$ 14,245,135	\$ 0	\$(2,676,848)
Reserves - Debt	\$ 0	\$ 1,263,269	\$ 1,263,269	\$ 0	\$ 1,263,269
Reserves - Capital	\$ 24,138,830	\$ 7,932,680	\$ 7,932,680	\$ 0	\$(16,206,150)
Reserves - Assigned	\$ 3,000,000	\$ 11,200,000	\$ 11,200,000	\$ 0	\$ 8,200,000
<b>EXPENDITURES TOTAL:</b>	<b>\$ 72,689,541</b>	<b>\$ 44,871,142</b>	<b>\$ 61,539,804</b>	<b>\$ 16,668,662</b>	<b>\$(11,149,737)</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 315 – GENERAL CAPITAL OUTLAY FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$37,398,908 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Tax Collector Site - \$61,548
  - Sheriff Training Facility - \$4,980,000
  - Buenaventura Blvd Widening - \$110,225
  - Hoagland Blvd Phase II - \$2,129,613
  - Carroll Street-JYP to Michigan - \$210,532
  - Hoagland Blvd Phase 3 - \$537,551
  - Champions Gate DDI Improvement - \$187,876
  - CR 532 Widening - \$23,591,629
  - Simpson Road Phase 1 - \$195,081
  - Lake Toho Water Restoration - \$5,394,853

### 315-GEN CAP OUTLAY FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Transfers In	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$(5,000,000)
Fund Balance	\$ 32,597,124	\$ 3,897,115	\$ 41,296,023	\$ 37,398,908	\$ 8,698,899
<b>REVENUES TOTAL:</b>	<b>\$ 37,597,124</b>	<b>\$ 3,897,115</b>	<b>\$ 41,296,023</b>	<b>\$ 37,398,908</b>	<b>\$ 3,698,899</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 34,844,601	\$ 0	\$ 37,398,908	\$ 37,398,908	\$ 2,554,307
<b>Subtotal:</b>	<b>\$ 34,844,601</b>	<b>\$ 0</b>	<b>\$ 37,398,908</b>	<b>\$ 37,398,908</b>	<b>\$ 2,554,307</b>
Reserves - Capital	\$ 0	\$ 1,144,502	\$ 1,144,502	\$ 0	\$ 1,144,502
Reserves - Assigned	\$ 2,752,523	\$ 2,752,613	\$ 2,752,613	\$ 0	\$ 90
<b>EXPENDITURES TOTAL:</b>	<b>\$ 37,597,124</b>	<b>\$ 3,897,115</b>	<b>\$ 41,296,023</b>	<b>\$ 37,398,908</b>	<b>\$ 3,698,899</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 328 – SPECIAL PURPOSE CAPITAL FUND**

#### **REVENUES**

- ✓ Intergovernmental Revenue reflects an increase of \$3,650,733 for funding from other non-County entities that will be carried from the prior Fiscal Year to continue/complete projects.
- ✓ Miscellaneous Revenues and Other Sources reflects an increase of \$69,915,598 due to ongoing grant/contractual obligations.
- ✓ Fund Balance reflects an increase of \$699,506 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - FL Advance Manufacturing Research –FLEX - \$399,506
  - Hoagland Blvd Phase II - \$54,164
  - Carroll St – JYP to Michigan - \$2,216,748
  - Hoagland Blvd Phase 3 - \$509,171
  - Story Creek Blvd - \$300,000
  - Simpson Road Phase 1 - \$500,000
  - Lake Toho Water Restoration - \$370,650
- ✓ Grants and Aids increased \$69,915,598 due to ongoing grant/contractual obligations with FDOT in accordance with the Osceola Parkway Extension Agreement.

### 328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 6,234,867	\$ 0	\$ 3,650,733	\$ 3,650,733	\$(2,584,134)
Miscellaneous Revenues	\$ 32,960,213	\$ 0	\$ 32,960,213	\$ 32,960,213	\$ 0
<b>Subtotal:</b>	<b>\$ 39,195,080</b>	<b>\$ 0</b>	<b>\$ 36,610,946</b>	<b>\$ 36,610,946</b>	<b>\$(2,584,134)</b>
Other Sources	\$ 36,955,385	\$ 0	\$ 36,955,385	\$ 36,955,385	\$ 0
Fund Balance	\$ 300,000	\$ 0	\$ 699,506	\$ 699,506	\$ 399,506
<b>REVENUES TOTAL:</b>	<b>\$ 76,450,465</b>	<b>\$ 0</b>	<b>\$ 74,265,837</b>	<b>\$ 74,265,837</b>	<b>\$(2,184,628)</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 6,534,867	\$ 0	\$ 4,350,239	\$ 4,350,239	\$(2,184,628)
Grants and Aids	\$ 69,915,598	\$ 0	\$ 69,915,598	\$ 69,915,598	\$ 0
<b>Subtotal:</b>	<b>\$ 76,450,465</b>	<b>\$ 0</b>	<b>\$ 74,265,837</b>	<b>\$ 74,265,837</b>	<b>\$(2,184,628)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 76,450,465</b>	<b>\$ 0</b>	<b>\$ 74,265,837</b>	<b>\$ 74,265,837</b>	<b>\$(2,184,628)</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 329 – SALES TAX REVENUE BONDS SERIES 2015A CAPITAL FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$852,934 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following project:
  - Advanced Manufacturing Research Facility - \$852,934



### 329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 829,556	\$ 0	\$ 852,934	\$ 852,934	\$ 23,378
<b>REVENUES TOTAL:</b>	<b>\$ 829,556</b>	<b>\$ 0</b>	<b>\$ 852,934</b>	<b>\$ 852,934</b>	<b>\$ 23,378</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 829,556	\$ 0	\$ 852,934	\$ 852,934	\$ 23,378
<b>Subtotal:</b>	<b>\$ 829,556</b>	<b>\$ 0</b>	<b>\$ 852,934</b>	<b>\$ 852,934</b>	<b>\$ 23,378</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 829,556</b>	<b>\$ 0</b>	<b>\$ 852,934</b>	<b>\$ 852,934</b>	<b>\$ 23,378</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 331 – COUNTYWIDE FIRE CAPITAL FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$6,160,018 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - 535 Area Fire Station - \$9,312
  - Station 75 - Funie Steed Rd - \$17,262
  - Austin Tindall Fire Station - \$163,166
  - Station 77-Stoneybrook Area - \$22,992
  - Fire Rescue & EMS Warehouse - \$3,100,000
  - Fire Rescue/EMS Training Facility - \$541,127
  - Campbell City Fire Station - \$55,861
  - Poinciana Fire Station #83 - \$14,529
  - Shady Lane Fire Station - \$67,496
  - Fire/EMS Equipment - \$2,168,273

### 331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Transfers In	\$ 2,070,147	\$ 12,224,184	\$ 12,224,184	\$ 0	\$ 10,154,037
Other Sources	\$ 1,360,286	\$ 593,235	\$ 593,235	\$ 0	\$(767,051)
Fund Balance	\$ 15,166,761	\$ 3,762,838	\$ 9,922,856	\$ 6,160,018	\$(5,243,905)
<b>REVENUES TOTAL:</b>	<b>\$ 18,597,194</b>	<b>\$ 16,580,257</b>	<b>\$ 22,740,275</b>	<b>\$ 6,160,018</b>	<b>\$ 4,143,081</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 12,765,689	\$ 1,571,667	\$ 7,731,685	\$ 6,160,018	\$(5,034,004)
<b>Subtotal:</b>	<b>\$ 12,765,689</b>	<b>\$ 1,571,667</b>	<b>\$ 7,731,685</b>	<b>\$ 6,160,018</b>	<b>\$(5,034,004)</b>
Transfers Out	\$ 0	\$ 140,490	\$ 140,490	\$ 0	\$ 140,490
Reserves - Capital	\$ 5,831,505	\$ 14,868,100	\$ 14,868,100	\$ 0	\$ 9,036,595
<b>EXPENDITURES TOTAL:</b>	<b>\$ 18,597,194</b>	<b>\$ 16,580,257</b>	<b>\$ 22,740,275</b>	<b>\$ 6,160,018</b>	<b>\$ 4,143,081</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 332 – PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017 FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$1,681,264 to account for funding that will be carried from the prior Fiscal year to continue/complete the below project.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following project:
  - OC Building - \$1,681,264

### 332 - PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 7,169,215	\$ 0	\$ 1,681,264	\$ 1,681,264	\$(5,487,951)
<b>REVENUES TOTAL:</b>	<b>\$ 7,169,215</b>	<b>\$ 0</b>	<b>\$ 1,681,264</b>	<b>\$ 1,681,264</b>	<b>\$(5,487,951)</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 7,169,215	\$ 0	\$ 1,681,264	\$ 1,681,264	\$(5,487,951)
<b>Subtotal:</b>	<b>\$ 7,169,215</b>	<b>\$ 0</b>	<b>\$ 1,681,264</b>	<b>\$ 1,681,264</b>	<b>\$(5,487,951)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,169,215</b>	<b>\$ 0</b>	<b>\$ 1,681,264</b>	<b>\$ 1,681,264</b>	<b>\$(5,487,951)</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 333 – CAPITAL IMP REVENUE BONDS CONSTRUCTION FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$3,180,423 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects funding for the following projects:
  - Hoagland Blvd Phase II - \$1,931,213
  - NeoCity Way - \$852,386
  - Hoagland Blvd Phase 3 - \$396,824

### 333 - CAPITAL IMP RV BONDS CONSTRUCTION FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 0	\$ 0	\$ 3,180,423	\$ 3,180,423	\$ 3,180,423
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,180,423</b>	<b>\$ 3,180,423</b>	<b>\$ 3,180,423</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 0	\$ 0	\$ 3,180,423	\$ 3,180,423	\$ 3,180,423
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,180,423</b>	<b>\$ 3,180,423</b>	<b>\$ 3,180,423</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,180,423</b>	<b>\$ 3,180,423</b>	<b>\$ 3,180,423</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 334 – TRANSPORTATION IMPROVEMENT CONSTRUCTION FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$38,561,381 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Simpson Road (Myers Road-192) - \$23,121,695
  - Boggy Creek Road (Simpson to Narcoossee) - \$5,796,744
  - Partin Settlement Road (Neptune Rd. to E. Lakeshore) - \$4,160,063
  - Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - \$5,482,879



### 334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 0	\$ 159,947,973	\$ 198,509,354	\$ 38,561,381	\$ 198,509,354
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 159,947,973</b>	<b>\$ 198,509,354</b>	<b>\$ 38,561,381</b>	<b>\$ 198,509,354</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 0	\$ 36,650,000	\$ 75,211,381	\$ 38,561,381	\$ 75,211,381
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 36,650,000</b>	<b>\$ 75,211,381</b>	<b>\$ 38,561,381</b>	<b>\$ 75,211,381</b>
Reserves - Capital	\$ 0	\$ 123,297,973	\$ 123,297,973	\$ 0	\$ 123,297,973
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 159,947,973</b>	<b>\$ 198,509,354</b>	<b>\$ 38,561,381</b>	<b>\$ 198,509,354</b>

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

# ENTERPRISE FUNDS

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### Change Between Stages

Adjustments have been made to the Enterprise Funds since the Tentative Budget was presented on 9/10/2020. A summary of those changes has been included in front of each of the individual Funds.

ENTERPRISE FUND GROUP					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final	* Variance:	FY21 minus FY20:
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 22,760,630	\$ 24,453,275	\$ 24,453,275	\$ 0	\$ 1,692,645
Charges For Services	\$ 25,009,511	\$ 13,093,117	\$ 13,093,117	\$ 0	\$(11,916,394)
Miscellaneous Revenues	\$ 386,574	\$ 363,948	\$ 363,948	\$ 0	\$(22,626)
Less 5% Statutory Reduction	\$(2,407,836)	\$(1,895,517)	\$(1,895,517)	\$ 0	\$ 512,319
<b>Subtotal:</b>	<b>\$ 45,748,879</b>	<b>\$ 36,014,823</b>	<b>\$ 36,014,823</b>	<b>\$ 0</b>	<b>\$(9,734,056)</b>
Other Sources	\$ 107,842	\$ 0	\$ 0	\$ 0	\$(107,842)
Fund Balance	\$ 51,752,288	\$ 61,834,666	\$ 73,034,666	\$ 11,200,000	\$ 21,282,378
<b>REVENUES TOTAL:</b>	<b>\$ 97,609,009</b>	<b>\$ 97,849,489</b>	<b>\$ 109,049,489</b>	<b>\$ 11,200,000</b>	<b>\$ 11,440,480</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,661,168	\$ 1,689,396	\$ 1,689,396	\$ 0	\$ 28,228
Operating Expenses	\$ 28,217,734	\$ 26,928,338	\$ 26,839,015	\$(89,323)	\$(1,378,719)
Capital Outlay	\$ 9,009,292	\$ 12,000	\$ 11,212,000	\$ 11,200,000	\$ 2,202,708
Debt Service	\$ 10,892,140	\$ 7,437,433	\$ 7,437,433	\$ 0	\$(3,454,707)
<b>Subtotal:</b>	<b>\$ 49,780,334</b>	<b>\$ 36,067,167</b>	<b>\$ 47,177,844</b>	<b>\$ 11,110,677</b>	<b>\$(2,602,490)</b>
Other Non Operating Expenses	\$ 3,820,851	\$ 0	\$ 0	\$ 0	\$(3,820,851)
Transfers Out	\$ 1,602,419	\$ 986,053	\$ 986,053	\$ 0	\$(616,366)
Reserves - Operating	\$ 5,996,722	\$ 12,626,307	\$ 12,626,307	\$ 0	\$ 6,629,585
Reserves - Debt	\$ 6,215,856	\$ 23,691,597	\$ 23,691,597	\$ 0	\$ 17,475,741
Reserves - Capital	\$ 14,090,937	\$ 9,890,192	\$ 9,979,515	\$ 89,323	\$(4,111,422)
Reserves - Assigned	\$ 16,101,890	\$ 13,282,673	\$ 13,282,673	\$ 0	\$(2,819,217)
Reserves - Restricted	\$ 0	\$ 1,305,500	\$ 1,305,500	\$ 0	\$ 1,305,500
<b>EXPENDITURES TOTAL:</b>	<b>\$ 97,609,009</b>	<b>\$ 97,849,489</b>	<b>\$ 109,049,489</b>	<b>\$ 11,200,000</b>	<b>\$ 11,440,480</b>

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

**CHANGES BETWEEN STAGES**

**FUND 401 – SOLID WASTE FUND**

**REVENUES**

- ✓ No changes

**EXPENDITURES**

- ✓ Operating decreased due to needed corrections to the CORA as identified by Human Resources which was offset by Reserves.

### 401-SOLID WASTE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 22,760,630	\$ 24,453,275	\$ 24,453,275	\$ 0	\$ 1,692,645
Charges For Services	\$ 4,601,726	\$ 3,768,904	\$ 3,768,904	\$ 0	\$(832,822)
Miscellaneous Revenues	\$ 345,961	\$ 276,891	\$ 276,891	\$ 0	\$(69,070)
Less 5% Statutory Reduction	\$(1,385,416)	\$(1,424,953)	\$(1,424,953)	\$ 0	\$(39,537)
<b>Subtotal:</b>	<b>\$ 26,322,901</b>	<b>\$ 27,074,117</b>	<b>\$ 27,074,117</b>	<b>\$ 0</b>	<b>\$ 751,216</b>
Other Sources	\$ 107,842	\$ 0	\$ 0	\$ 0	\$(107,842)
Fund Balance	\$ 24,429,464	\$ 30,767,119	\$ 30,767,119	\$ 0	\$ 6,337,655
<b>REVENUES TOTAL:</b>	<b>\$ 50,860,207</b>	<b>\$ 57,841,236</b>	<b>\$ 57,841,236</b>	<b>\$ 0</b>	<b>\$ 6,981,029</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 1,473,937	\$ 1,498,247	\$ 1,498,247	\$ 0	\$ 24,310
Operating Expenses	\$ 23,475,699	\$ 22,268,138	\$ 22,178,815	\$(89,323)	\$(1,296,884)
Capital Outlay	\$ 268,591	\$ 12,000	\$ 12,000	\$ 0	\$(256,591)
Debt Service	\$ 19,677	\$ 21,383	\$ 21,383	\$ 0	\$ 1,706
<b>Subtotal:</b>	<b>\$ 25,237,904</b>	<b>\$ 23,799,768</b>	<b>\$ 23,710,445</b>	<b>\$(89,323)</b>	<b>\$(1,527,459)</b>
Transfers Out	\$ 1,395,769	\$ 867,639	\$ 867,639	\$ 0	\$(528,130)
Reserves - Operating	\$ 5,140,736	\$ 9,990,272	\$ 9,990,272	\$ 0	\$ 4,849,536
Reserves - Debt	\$ 1,907	\$ 10,692	\$ 10,692	\$ 0	\$ 8,785
Reserves - Capital	\$ 2,982,001	\$ 9,890,192	\$ 9,979,515	\$ 89,323	\$ 6,997,514
Reserves - Assigned	\$ 16,101,890	\$ 13,282,673	\$ 13,282,673	\$ 0	\$(2,819,217)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 50,860,207</b>	<b>\$ 57,841,236</b>	<b>\$ 57,841,236</b>	<b>\$ 0</b>	<b>\$ 6,981,029</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 407 – OSCEOLA PARKWAY FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$11,200,000 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Fiber Optic Installation - \$10,396,800
  - Osceola Parkway Toll Equipment Upgrade - \$803,200

### 407-OSCEOLA PARKWAY SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 20,407,785	\$ 9,324,213	\$ 9,324,213	\$ 0	\$(11,083,572)
Miscellaneous Revenues	\$ 40,613	\$ 87,057	\$ 87,057	\$ 0	\$ 46,444
Less 5% Statutory Reduction	\$(1,022,420)	\$(470,564)	\$(470,564)	\$ 0	\$ 551,856
<b>Subtotal:</b>	<b>\$ 19,425,978</b>	<b>\$ 8,940,706</b>	<b>\$ 8,940,706</b>	<b>\$ 0</b>	<b>\$(10,485,272)</b>
Fund Balance	\$ 13,302,532	\$ 31,067,547	\$ 42,267,547	\$ 11,200,000	\$ 28,965,015
<b>REVENUES TOTAL:</b>	<b>\$ 32,728,510</b>	<b>\$ 40,008,253</b>	<b>\$ 51,208,253</b>	<b>\$ 11,200,000</b>	<b>\$ 18,479,743</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 187,231	\$ 191,149	\$ 191,149	\$ 0	\$ 3,918
Operating Expenses	\$ 4,742,035	\$ 4,660,200	\$ 4,660,200	\$ 0	\$(81,835)
Capital Outlay	\$ 5,357,330	\$ 0	\$ 11,200,000	\$ 11,200,000	\$ 5,842,670
Debt Service	\$ 9,331,404	\$ 7,416,050	\$ 7,416,050	\$ 0	\$(1,915,354)
<b>Subtotal:</b>	<b>\$ 19,618,000</b>	<b>\$ 12,267,399</b>	<b>\$ 23,467,399</b>	<b>\$ 11,200,000</b>	<b>\$ 3,849,399</b>
Other Non Operating Expenses	\$ 3,820,851	\$ 0	\$ 0	\$ 0	\$(3,820,851)
Transfers Out	\$ 206,650	\$ 118,414	\$ 118,414	\$ 0	\$(88,236)
Reserves - Operating	\$ 855,986	\$ 2,636,035	\$ 2,636,035	\$ 0	\$ 1,780,049
Reserves - Debt	\$ 4,679,640	\$ 23,680,905	\$ 23,680,905	\$ 0	\$ 19,001,265
Reserves - Capital	\$ 3,547,383	\$ 0	\$ 0	\$ 0	\$(3,547,383)
Reserves - Restricted	\$ 0	\$ 1,305,500	\$ 1,305,500	\$ 0	\$ 1,305,500
<b>EXPENDITURES TOTAL:</b>	<b>\$ 32,728,510</b>	<b>\$ 40,008,253</b>	<b>\$ 51,208,253</b>	<b>\$ 11,200,000</b>	<b>\$ 18,479,743</b>

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



408-POINCIANA PARKWAY SUMMARY					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 14,020,292	\$ 0	\$ 0	\$ 0	\$(14,020,292)
REVENUES TOTAL:	<u>\$ 14,020,292</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(14,020,292)</u>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 3,383,371	\$ 0	\$ 0	\$ 0	\$(3,383,371)
Debt Service	\$ 1,541,059	\$ 0	\$ 0	\$ 0	\$(1,541,059)
Subtotal:	<u>\$ 4,924,430</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(4,924,430)</u>
Reserves - Debt	\$ 1,534,309	\$ 0	\$ 0	\$ 0	\$(1,534,309)
Reserves - Capital	\$ 7,561,553	\$ 0	\$ 0	\$ 0	\$(7,561,553)
EXPENDITURES TOTAL:	<u>\$ 14,020,292</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(14,020,292)</u>

\*This Fund is being included for historical purposes only.

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

# INTERNAL SERVICE FUNDS

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### Change Between Stages

Adjustments have been made to the Internal Service Funds since the Tentative Budget was presented on 9/10/2020. A summary of those changes has been included in front of each of the individual Funds.

INTERNAL SERVICE FUND GROUP					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final	* Variance:	FY21 minus FY20:
<b>REVENUES:</b>					
Charges For Services	\$ 40,646,939	\$ 40,778,485	\$ 40,778,485	\$ 0	\$ 131,546
Miscellaneous Revenues	\$ 880,204	\$ 880,204	\$ 880,204	\$ 0	\$ 0
Less 5% Statutory Reduction	<u>\$(44,010)</u>	<u>\$(44,010)</u>	<u>\$(44,010)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	<b>\$ 41,483,133</b>	<b>\$ 41,614,679</b>	<b>\$ 41,614,679</b>	<b>\$ 0</b>	<b>\$ 131,546</b>
Transfers In	\$ 241,783	\$ 188,918	\$ 188,918	\$ 0	\$(52,865)
Other Sources	\$ 123,284	\$ 0	\$ 0	\$ 0	\$(123,284)
Fund Balance	<u>\$ 16,129,845</u>	<u>\$ 16,462,753</u>	<u>\$ 16,853,124</u>	<u>\$ 390,371</u>	<u>\$ 723,279</u>
REVENUES TOTAL:	<b><u>\$ 57,978,045</u></b>	<b><u>\$ 58,266,350</u></b>	<b><u>\$ 58,656,721</u></b>	<b><u>\$ 390,371</u></b>	<b><u>\$ 678,676</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,902,494	\$ 1,938,579	\$ 1,938,579	\$ 0	\$ 36,085
Operating Expenses	\$ 36,774,484	\$ 36,298,632	\$ 36,298,632	\$ 0	\$(475,852)
Capital Outlay	\$ 735,184	\$ 154,000	\$ 544,371	\$ 390,371	\$(190,813)
Debt Service	<u>\$ 14,312</u>	<u>\$ 23,117</u>	<u>\$ 23,117</u>	<u>\$ 0</u>	<u>\$ 8,805</u>
Subtotal:	<b>\$ 39,426,474</b>	<b>\$ 38,414,328</b>	<b>\$ 38,804,699</b>	<b>\$ 390,371</b>	<b>\$(621,775)</b>
Transfers Out	\$ 376,650	\$ 811,955	\$ 811,955	\$ 0	\$ 435,305
Reserves - Operating	\$ 173,985	\$ 93,720	\$ 93,720	\$ 0	\$(80,265)
Reserves - Debt	\$ 0	\$ 11,559	\$ 11,559	\$ 0	\$ 11,559
Reserves - Claims	<u>\$ 18,000,936</u>	<u>\$ 18,934,788</u>	<u>\$ 18,934,788</u>	<u>\$ 0</u>	<u>\$ 933,852</u>
EXPENDITURES TOTAL:	<b><u>\$ 57,978,045</u></b>	<b><u>\$ 58,266,350</u></b>	<b><u>\$ 58,656,721</u></b>	<b><u>\$ 390,371</u></b>	<b><u>\$ 678,676</u></b>

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

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY					
	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 3,687,420	\$ 3,547,882	\$ 3,547,882	\$ 0	\$(139,538)
Subtotal:	\$ 3,687,420	\$ 3,547,882	\$ 3,547,882	\$ 0	\$(139,538)
Fund Balance	\$ 4,712,879	\$ 3,237,688	\$ 3,237,688	\$ 0	\$(1,475,191)
REVENUES TOTAL:	\$ 8,400,299	\$ 6,785,570	\$ 6,785,570	\$ 0	\$(1,614,729)
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 129,363	\$ 144,671	\$ 144,671	\$ 0	\$ 15,308
Operating Expenses	\$ 2,546,182	\$ 2,633,191	\$ 2,633,191	\$ 0	\$ 87,009
Subtotal:	\$ 2,675,545	\$ 2,777,862	\$ 2,777,862	\$ 0	\$ 102,317
Transfers Out	\$ 124,249	\$ 79,538	\$ 79,538	\$ 0	\$(44,711)
Reserves - Operating	\$ 55,329	\$ 33,713	\$ 33,713	\$ 0	\$(21,616)
Reserves - Claims	\$ 5,545,176	\$ 3,894,457	\$ 3,894,457	\$ 0	\$(1,650,719)
EXPENDITURES TOTAL:	\$ 8,400,299	\$ 6,785,570	\$ 6,785,570	\$ 0	\$(1,614,729)

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

### 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 4,053,965	\$ 3,779,267	\$ 3,779,267	\$ 0	\$(274,698)
<b>Subtotal:</b>	<b>\$ 4,053,965</b>	<b>\$ 3,779,267</b>	<b>\$ 3,779,267</b>	<b>\$ 0</b>	<b>\$(274,698)</b>
Fund Balance	\$ 2,536,906	\$ 4,843,909	\$ 4,843,909	\$ 0	\$ 2,307,003
<b>REVENUES TOTAL:</b>	<b>\$ 6,590,871</b>	<b>\$ 8,623,176</b>	<b>\$ 8,623,176</b>	<b>\$ 0</b>	<b>\$ 2,032,305</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 114,965	\$ 130,050	\$ 130,050	\$ 0	\$ 15,085
Operating Expenses	\$ 5,045,736	\$ 4,799,151	\$ 4,799,151	\$ 0	\$(246,585)
<b>Subtotal:</b>	<b>\$ 5,160,701</b>	<b>\$ 4,929,201</b>	<b>\$ 4,929,201</b>	<b>\$ 0</b>	<b>\$(231,500)</b>
Transfers Out	\$ 99,952	\$ 51,597	\$ 51,597	\$ 0	\$(48,355)
Reserves - Operating	\$ 61,679	\$ 0	\$ 0	\$ 0	\$(61,679)
Reserves - Claims	\$ 1,268,539	\$ 3,642,378	\$ 3,642,378	\$ 0	\$ 2,373,839
<b>EXPENDITURES TOTAL:</b>	<b>\$ 6,590,871</b>	<b>\$ 8,623,176</b>	<b>\$ 8,623,176</b>	<b>\$ 0</b>	<b>\$ 2,032,305</b>

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

### 503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 1,224,825	\$ 1,237,110	\$ 1,237,110	\$ 0	\$ 12,285
<b>Subtotal:</b>	<b>\$ 1,224,825</b>	<b>\$ 1,237,110</b>	<b>\$ 1,237,110</b>	<b>\$ 0</b>	<b>\$ 12,285</b>
Fund Balance	\$ 629,679	\$ 762,453	\$ 762,453	\$ 0	\$ 132,774
<b>REVENUES TOTAL:</b>	<b>\$ 1,854,504</b>	<b>\$ 1,999,563</b>	<b>\$ 1,999,563</b>	<b>\$ 0</b>	<b>\$ 145,059</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 73,658	\$ 67,942	\$ 67,942	\$ 0	\$(5,716)
Operating Expenses	\$ 1,119,650	\$ 1,008,299	\$ 1,008,299	\$ 0	\$(111,351)
<b>Subtotal:</b>	<b>\$ 1,193,308</b>	<b>\$ 1,076,241</b>	<b>\$ 1,076,241</b>	<b>\$ 0</b>	<b>\$(117,067)</b>
Transfers Out	\$ 0	\$ 59,508	\$ 59,508	\$ 0	\$ 59,508
Reserves - Operating	\$ 8,740	\$ 8,740	\$ 8,740	\$ 0	\$ 0
Reserves - Claims	\$ 652,456	\$ 855,074	\$ 855,074	\$ 0	\$ 202,618
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,854,504</b>	<b>\$ 1,999,563</b>	<b>\$ 1,999,563</b>	<b>\$ 0</b>	<b>\$ 145,059</b>

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

### 504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 26,557,843	\$ 27,070,807	\$ 27,070,807	\$ 0	\$ 512,964
Miscellaneous Revenues	\$ 880,204	\$ 880,204	\$ 880,204	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(44,010)	\$(44,010)	\$(44,010)	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 27,394,037</b>	<b>\$ 27,907,001</b>	<b>\$ 27,907,001</b>	<b>\$ 0</b>	<b>\$ 512,964</b>
 Fund Balance	 \$ 6,734,148	 \$ 6,465,338	 \$ 6,465,338	 \$ 0	 \$(268,810)
<b>REVENUES TOTAL:</b>	<b>\$ 34,128,185</b>	<b>\$ 34,372,339</b>	<b>\$ 34,372,339</b>	<b>\$ 0</b>	<b>\$ 244,154</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 128,935	\$ 123,433	\$ 123,433	\$ 0	\$(5,502)
Operating Expenses	\$ 24,034,518	\$ 24,258,041	\$ 24,258,041	\$ 0	\$ 223,523
<b>Subtotal:</b>	<b>\$ 24,163,453</b>	<b>\$ 24,381,474</b>	<b>\$ 24,381,474</b>	<b>\$ 0</b>	<b>\$ 218,021</b>
 Transfers Out	 \$ 112,504	 \$ 161,133	 \$ 161,133	 \$ 0	 \$ 48,629
Reserves - Operating	\$ 39,435	\$ 39,435	\$ 39,435	\$ 0	\$ 0
Reserves - Claims	\$ 9,812,793	\$ 9,790,297	\$ 9,790,297	\$ 0	\$(22,496)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 34,128,185</b>	<b>\$ 34,372,339</b>	<b>\$ 34,372,339</b>	<b>\$ 0</b>	<b>\$ 244,154</b>

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



**505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND SUMMARY**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>FY21 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 646,096	\$ 719,071	\$ 719,071	\$ 0	\$ 72,975
<b>Subtotal:</b>	<b>\$ 646,096</b>	<b>\$ 719,071</b>	<b>\$ 719,071</b>	<b>\$ 0</b>	<b>\$ 72,975</b>
Fund Balance	\$ 883,257	\$ 833,279	\$ 833,279	\$ 0	\$(49,978)
<b>REVENUES TOTAL:</b>	<b>\$ 1,529,353</b>	<b>\$ 1,552,350</b>	<b>\$ 1,552,350</b>	<b>\$ 0</b>	<b>\$ 22,997</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 58,445	\$ 52,512	\$ 52,512	\$ 0	\$(5,933)
Operating Expenses	\$ 719,356	\$ 716,845	\$ 716,845	\$ 0	\$(2,511)
<b>Subtotal:</b>	<b>\$ 777,801</b>	<b>\$ 769,357</b>	<b>\$ 769,357</b>	<b>\$ 0</b>	<b>\$(8,444)</b>
Transfers Out	\$ 20,778	\$ 21,609	\$ 21,609	\$ 0	\$ 831
Reserves - Operating	\$ 8,802	\$ 8,802	\$ 8,802	\$ 0	\$ 0
Reserves - Claims	\$ 721,972	\$ 752,582	\$ 752,582	\$ 0	\$ 30,610
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,529,353</b>	<b>\$ 1,552,350</b>	<b>\$ 1,552,350</b>	<b>\$ 0</b>	<b>\$ 22,997</b>

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

### 509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 61,440	\$ 123,432	\$ 123,432	\$ 0	\$ 61,992
<b>Subtotal:</b>	<b>\$ 61,440</b>	<b>\$ 123,432</b>	<b>\$ 123,432</b>	<b>\$ 0</b>	<b>\$ 61,992</b>
Fund Balance	\$ 4,017	\$ 9,899	\$ 9,899	\$ 0	\$ 5,882
<b>REVENUES TOTAL:</b>	<b>\$ 65,457</b>	<b>\$ 133,331</b>	<b>\$ 133,331</b>	<b>\$ 0</b>	<b>\$ 67,874</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 40,391	\$ 41,793	\$ 41,793	\$ 0	\$ 1,402
Operating Expenses	\$ 23,149	\$ 14,277	\$ 14,277	\$ 0	\$(8,872)
Debt Service	\$ 0	\$ 23,117	\$ 23,117	\$ 0	\$ 23,117
<b>Subtotal:</b>	<b>\$ 63,540</b>	<b>\$ 79,187</b>	<b>\$ 79,187</b>	<b>\$ 0</b>	<b>\$ 15,647</b>
Transfers Out	\$ 1,917	\$ 39,555	\$ 39,555	\$ 0	\$ 37,638
Reserves - Operating	\$ 0	\$ 3,030	\$ 3,030	\$ 0	\$ 3,030
Reserves - Debt	\$ 0	\$ 11,559	\$ 11,559	\$ 0	\$ 11,559
<b>EXPENDITURES TOTAL:</b>	<b>\$ 65,457</b>	<b>\$ 133,331</b>	<b>\$ 133,331</b>	<b>\$ 0</b>	<b>\$ 67,874</b>

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

### 510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 2,617,590	\$ 2,688,560	\$ 2,688,560	\$ 0	\$ 70,970
<b>Subtotal:</b>	<b>\$ 2,617,590</b>	<b>\$ 2,688,560</b>	<b>\$ 2,688,560</b>	<b>\$ 0</b>	<b>\$ 70,970</b>
Transfers In	\$ 49,783	\$ 42,918	\$ 42,918	\$ 0	\$(6,865)
Other Sources	\$ 123,284	\$ 0	\$ 0	\$ 0	\$(123,284)
Fund Balance	\$ 181,960	\$ 0	\$ 0	\$ 0	\$(181,960)
<b>REVENUES TOTAL:</b>	<b>\$ 2,972,617</b>	<b>\$ 2,731,478</b>	<b>\$ 2,731,478</b>	<b>\$ 0</b>	<b>\$(241,139)</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 1,279,582	\$ 1,298,316	\$ 1,298,316	\$ 0	\$ 18,734
Operating Expenses	\$ 1,400,599	\$ 1,124,141	\$ 1,124,141	\$ 0	\$(276,458)
Capital Outlay	\$ 263,749	\$ 0	\$ 0	\$ 0	\$(263,749)
Debt Service	\$ 14,312	\$ 0	\$ 0	\$ 0	\$(14,312)
<b>Subtotal:</b>	<b>\$ 2,958,242</b>	<b>\$ 2,422,457</b>	<b>\$ 2,422,457</b>	<b>\$ 0</b>	<b>\$(535,785)</b>
Transfers Out	\$ 14,375	\$ 309,021	\$ 309,021	\$ 0	\$ 294,646
Reserves - Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,972,617</b>	<b>\$ 2,731,478</b>	<b>\$ 2,731,478</b>	<b>\$ 0</b>	<b>\$(241,139)</b>

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

## **CHANGES BETWEEN STAGES**

### **FUND 511 – FLEET FUEL INTERNAL SERVICE FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$390,371 to account for funding that will be carried from the prior Fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Fuel Proximity Sensors - \$198,371
  - Fire Station 42 DEF Dispenser - \$96,000
  - Fire Station 55 DEF Dispenser - \$96,000

### 511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	* Variance:	FY21 minus FY20:
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 1,797,760	\$ 1,612,356	\$ 1,612,356	\$ 0	\$(185,404)
<b>Subtotal:</b>	<b>\$ 1,797,760</b>	<b>\$ 1,612,356</b>	<b>\$ 1,612,356</b>	<b>\$ 0</b>	<b>\$(185,404)</b>
Transfers In	\$ 192,000	\$ 146,000	\$ 146,000	\$ 0	\$(46,000)
Fund Balance	\$ 446,999	\$ 310,187	\$ 700,558	\$ 390,371	\$ 253,559
<b>REVENUES TOTAL:</b>	<b>\$ 2,436,759</b>	<b>\$ 2,068,543</b>	<b>\$ 2,458,914</b>	<b>\$ 390,371</b>	<b>\$ 22,155</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 77,155	\$ 79,862	\$ 79,862	\$ 0	\$ 2,707
Operating Expenses	\$ 1,885,294	\$ 1,744,687	\$ 1,744,687	\$ 0	\$(140,607)
Capital Outlay	\$ 471,435	\$ 154,000	\$ 544,371	\$ 390,371	\$ 72,936
<b>Subtotal:</b>	<b>\$ 2,433,884</b>	<b>\$ 1,978,549</b>	<b>\$ 2,368,920</b>	<b>\$ 390,371</b>	<b>\$(64,964)</b>
Transfers Out	\$ 2,875	\$ 89,994	\$ 89,994	\$ 0	\$ 87,119
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,436,759</b>	<b>\$ 2,068,543</b>	<b>\$ 2,458,914</b>	<b>\$ 390,371</b>	<b>\$ 22,155</b>

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

# **OSCEOLA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA REQUEST**

AGENCY:	COUNTY ADMINISTRATION	MEETING DATE:	09/21/20
DIVISION/OFFICE:	COUNTY ADMINISTRATION	MEETING TYPE:	MEETING
DIRECTOR/MANAGER:	DONNA RENBERG	REQUEST TYPE:	REGULAR

## **AGENDA REQUEST**

Approve the FY21 Organizational Chart submitted by the County Manager.

## **STRATEGIC PLAN GOAL**

Ensure Cost-Effective and High Performing County Government

## **STRATEGIC PLAN ACTION ITEM**

## **FINANCIAL INFORMATION**

TOTAL REQUESTED AMOUNT: \$

There is no financial impact other than staff time to prepare the item.

## **APPROVING DEPARTMENTS**

## **BACKGROUND INFORMATION**

- Pursuant to Chapter 1 of the Administrative Code, 1.2 County Manager, the County Manager shall submit an Organizational Chart to the Board.
- Staff Recommends approval.

# Osceola County Citizens



## Osceola County BOARD OF COUNTY COMMISSIONERS

**Commission Auditor  
HORACE NWACHUKWU**

**County Manager  
DONALD S. FISHER**

**County Attorney  
ANDREW W. MAI**

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

**Deputy County Manager  
BETH A. KNIGHT**

**Asst. County Manager  
DONNA L. RENBERG**

**Human  
Resources**

- Employee Benefits & Relations
- Risk Mgmt.

**Governmental  
Affairs/Grants**

- Lobbying Services
- Federal & State Grants

**Community  
Development**

- Building
- Current Planning
- Customer Care
- Dev. Review
- Ext. Services
- Parks/Public Lands
- Planning & Design
- Sports & Event Facilities
- Sustainability

**Human  
Services**

- Housing Services
- Federal Grants
- Library Services
- Social Services
- Veteran's Affairs

**Communications  
Department**

- Community Outreach
- Branding
- Public Information

**Public  
Safety**

- Animal Services
- Corrections
- Emergency Management
- Fire/Rescue Services

**Public  
Works**

- Asset Mgmt.
- Construction Engineering
- Fleet Mgmt.
- Road & Bridge
- Solid Waste
- Stormwater/  
Nat. Resources

**Transportation  
& Transit**

- Complete Street Construction
- Osceola Parkway
- Traffic Engineering
- Transportation Planning

**Business  
Services**

- Agenda Mgmt.
- Board Support
- Contract Mgmt.
- Procurement

**Strategic  
Initiatives**

- Economic Development
- W192 & E192

**Financial  
Services**

- Budget
- Finance
- Debt Mgmt.
- Maint. District
- Special Assessments

**Information  
Technology**

- IT Security
- Project Mgmt.
- Support Services
- System/Network Services
- Web Services