

RESOLUTION NO. 13-078R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2013-2014; 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 4, 2013, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 13-068R, approving the tentative budget for Fiscal Year 2013-2014; and

WHEREAS, upon approval of the tentative budget for Fiscal Year 2013-2014, 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 2013-2014 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 Resolution Nos. 13-076R, and 13-077R, adopting the final millage rates for Fiscal Year 2013-2014;

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 2013-2014, totaling \$871,179,208, 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 2013-2014, 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 2013-2014.

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 All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.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 17th day of September, 2013.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: *Frank Atkinson*
Chairman/Vice Chairman.

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: *Jimmy Ross*
Clerk/Deputy Clerk of the Board

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



09-17-13

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Countywide Summary

FY14
 Final
 Recommended
Budget

Revenues

Current Ad Valorem Taxes	138,657,020
PY Delinquent Ad Valorem Tax	244,624
Other Taxes	88,569,969
Permits, Fees & Special Assessments	46,408,484
Intergovernmental Revenue	55,093,245
Charges For Services	59,646,076
Judgment, Fines & Forfeits	2,195,876
Miscellaneous Revenues	3,685,044
Less 5% Statutory Reduction	<u>-16,944,132</u>
Subtotal	377,556,206
Transfers In	49,940,639
Other Sources	25,640,000
Fund Balance	<u>418,042,363</u>
Total Revenues	<u>871,179,208</u>

Expenditures

Personal Services	100,292,117
Operating Expenses	170,953,675
Capital Outlay	154,349,820
Debt Service	49,233,850
Grants and Aids	<u>3,509,130</u>
Subtotal	478,338,592
Other Non Operating Expenses	307,820
Transfers Out	117,020,421
Reserves - Operating	66,513,360
Reserves - Debt	49,105,367
Reserves - Capital	77,238,579
Reserves - Claims	13,792,208
Reserves - Assigned	21,662,096
Reserves - Restricted	9,495,105
Reserves - Stability	<u>37,705,660</u>
Total Expenditures	<u>871,179,208</u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
Budget

001-General Fund

Revenues

Current Ad Valorem Taxes	114,987,484
PY Delinquent Ad Valorem Tax	194,624
Other Taxes	19,152,199
Permits, Fees & Special Assessments	4,708,000
Intergovernmental Revenue	24,774,170
Charges For Services	1,446,829
Judgment, Fines & Forfeits	1,401,894
Miscellaneous Revenues	1,562,168
Less 5% Statutory Reduction	-8,352,867

Subtotal 159,874,501

Transfers In	8,544,696
Other Sources	2,400,000
Fund Balance	62,615,450

Total Revenues 233,434,647

Expenditures

Personal Services	50,828,990
Operating Expenses	54,297,733
Capital Outlay	2,621,287
Debt Service	499,409
Grants and Aids	1,724,961

Subtotal 109,972,380

Transfers Out	72,623,741
Reserves - Operating	35,684,581
Reserves - Capital	2,418,977
Reserves - Assigned	5,326,240
Reserves - Restricted	69,510
Reserves - Stability	7,339,218

Total Expenditures 233,434,647

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

010-Designated Ad Valorem Tax

Revenues

Transfers In	894,532
Total Revenues	894,532

Expenditures

Transfers Out	894,532
Total Expenditures	894,532

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance	9,754,592
Total Revenues	<u>9,754,592</u>

Expenditures

Operating Expenses	343,049
Subtotal	<u>343,049</u>
Reserves - Restricted	9,411,543
Total Expenditures	<u>9,754,592</u>

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

102-Transportation Trust Fund

Revenues

Other Taxes	7,707,626
Permits, Fees & Special Assessments	25,000
Intergovernmental Revenue	1,736,587
Charges For Services	19,000
Miscellaneous Revenues	19,500
Less 5% Statutory Reduction	-475,386
Subtotal	9,032,327

Transfers In	3,879,399
Fund Balance	3,087,142

Total Revenues	15,998,868
-----------------------	-------------------

Expenditures

Personal Services	8,049,244
Operating Expenses	4,704,941
Capital Outlay	58,300
Subtotal	12,812,485

Transfers Out	1,553,287
Reserves - Operating	1,633,096

Total Expenditures	15,998,868
---------------------------	-------------------

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits		57,276
Miscellaneous Revenues		20
Less 5% Statutory Reduction		-2,865
Subtotal		54,431
Total Revenues		54,431

Expenditures

Transfers Out		54,431
Total Expenditures		54,431

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
Budget

104-Tourist Development Tax Fund

Revenues

Other Taxes		25,466,602
Charges For Services		3,435,303
Miscellaneous Revenues		378,200
Less 5% Statutory Reduction		-1,368,310
	Subtotal	27,911,795
Other Sources		120,000
Fund Balance		39,894,638
	Total Revenues	67,926,433

Expenditures

Personal Services		5,571,314
Operating Expenses		13,654,593
Capital Outlay		3,736,454
Grants and Aids		1,211,787
	Subtotal	24,174,148
Transfers Out		4,054,310
Reserves - Operating		7,382,582
Reserves - Capital		21,225,457
Reserves - Stability		11,089,936
	Total Expenditures	67,926,433

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
Budget

105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes		6,366,650
Miscellaneous Revenues		70,000
Less 5% Statutory Reduction		-321,832
	Subtotal	6,114,818
Other Sources		20,000
Fund Balance		18,396,547
	Total Revenues	24,531,365

Expenditures

Operating Expenses		2,755,593
	Subtotal	2,755,593
Transfers Out		3,159,220
Reserves - Operating		532,957
Reserves - Assigned		13,333,333
Reserves - Stability		4,750,262
	Total Expenditures	24,531,365

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes	6,366,650
Miscellaneous Revenues	23,000
Less 5% Statutory Reduction	-319,482
Subtotal	6,070,168
Fund Balance	6,257,000
Total Revenues	12,327,168

Expenditures

Operating Expenses	6,934,543
Subtotal	6,934,543
Transfers Out	129,404
Reserves - Operating	2,114,167
Reserves - Stability	3,149,054
Total Expenditures	12,327,168

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

107-Library District Fund

Revenues

Current Ad Valorem Taxes	4,424,143
Intergovernmental Revenue	195,094
Charges For Services	62,213
Judgment, Fines & Forfeits	103,124
Miscellaneous Revenues	133,608
Less 5% Statutory Reduction	-233,099
Subtotal	4,685,083

Fund Balance	7,254,029
--------------	-----------

Total Revenues	11,939,112
-----------------------	-------------------

Expenditures

Personal Services	107,448
Operating Expenses	6,224,493
Capital Outlay	148,353
Subtotal	6,480,294

Transfers Out	548,226
Reserves - Operating	1,672,295
Reserves - Stability	3,238,297

Total Expenditures	11,939,112
---------------------------	-------------------

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

109-Law Enforcement Trust Fund

Revenues

Miscellaneous Revenues	800
Less 5% Statutory Reduction	-40
Subtotal	760
Other Sources	100,000
Fund Balance	111,481
Total Revenues	212,241

Expenditures

Transfers Out	212,241
Total Expenditures	212,241

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue	390,093
Charges For Services	16,040
Miscellaneous Revenues	1,735
Less 5% Statutory Reduction	-889
Subtotal	406,979
Fund Balance	160,127
Total Revenues	567,106

Expenditures

Personal Services	108,920
Operating Expenses	458,186
Subtotal	567,106
Total Expenditures	567,106

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

112-Emergency(911)Communications

Revenues

Intergovernmental Revenue		1,373,223
Charges For Services		5,622
Less 5% Statutory Reduction		-68,942
Subtotal		1,309,903
Fund Balance		1,935,739
Total Revenues		3,245,642

Expenditures

Transfers Out		1,955,666
Reserves - Operating		100,000
Reserves - Capital		1,189,976
Total Expenditures		3,245,642

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

113-Buenaventura Lakes MSBU

Revenues

Fund Balance	610,325
Total Revenues	<u>610,325</u>

Expenditures

Operating Expenses	371,851
Capital Outlay	192,470
Subtotal	<u>564,321</u>

Transfers Out	46,004
Total Expenditures	<u>610,325</u>

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

114-Neighborhood Stabilization Program

Revenues

Intergovernmental Revenue		50,939
	Subtotal	50,939
Fund Balance		315,673
	Total Revenues	366,612

Expenditures

Personal Services		74,788
Operating Expenses		291,824
	Subtotal	366,612
	Total Expenditures	366,612

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
Budget

115-Court Facilities Fund

Revenues

Charges For Services		2,059,683
Miscellaneous Revenues		26,190
Less 5% Statutory Reduction		-104,294
	Subtotal	1,981,579
Fund Balance		9,103,821
	Total Revenues	11,085,400

Expenditures

Capital Outlay		1,992,870
	Subtotal	1,992,870
Transfers Out		640,333
Reserves - Capital		8,452,197
	Total Expenditures	11,085,400

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

117-Library Endowment Fund

Revenues

Fund Balance	119,459
Total Revenues	119,459

Expenditures

Capital Outlay	119,459
Subtotal	119,459
Total Expenditures	119,459

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
Budget

118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		1,004,900
	Subtotal	1,004,900
Fund Balance		4,083
	Total Revenues	1,008,983

Expenditures

Operating Expenses		1,008,983
	Subtotal	1,008,983
	Total Expenditures	1,008,983

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

122-NEIGHBORHOOD STABIL PROGRAM 3

Revenues

Intergovernmental Revenue		301,453
	Subtotal	301,453
Fund Balance		565,320
	Total Revenues	<u>866,773</u>

Expenditures

Personal Services		57,484
Operating Expenses		809,289
	Subtotal	866,773
	Total Expenditures	<u>866,773</u>

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

123-TDT Ref & Imp 2012 Project

Revenues

Fund Balance	11,040,000
Total Revenues	11,040,000

Expenditures

Capital Outlay	11,040,000
Subtotal	11,040,000
Total Expenditures	11,040,000

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

124-Environmental Land Acquisitions

Revenues

Current Ad Valorem Taxes		243,884
Miscellaneous Revenues		23,600
Less 5% Statutory Reduction		-13,374
	Subtotal	254,110
Fund Balance		5,570,750
	Total Revenues	5,824,860

Expenditures

Personal Services		291,284
Operating Expenses		115,810
Capital Outlay		5,297,900
	Subtotal	5,704,994
Transfers Out		119,866
	Total Expenditures	5,824,860

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
Budget

125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes		618,621
Miscellaneous Revenues		5,000
Less 5% Statutory Reduction		-31,181
	Subtotal	592,440
Fund Balance		2,928,947
	Total Revenues	<u>3,521,387</u>

Expenditures

Operating Expenses		258,215
Capital Outlay		2,870,546
	Subtotal	3,128,761
Transfers Out		27,047
Reserves - Operating		187,000
Reserves - Capital		178,579
	Total Expenditures	<u>3,521,387</u>

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

126-GO Bond Series 2010

Revenues

Fund Balance	4,408,689
Total Revenues	<u>4,408,689</u>

Expenditures

Capital Outlay	4,408,689
Subtotal	<u>4,408,689</u>
Total Expenditures	<u>4,408,689</u>

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments	501,170
Miscellaneous Revenues	42,000
Less 5% Statutory Reduction	-25,056
Subtotal	518,114
Fund Balance	186,375
Total Revenues	704,489

Expenditures

Operating Expenses	570,224
Subtotal	570,224
Transfers Out	134,265
Total Expenditures	704,489

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments 336,775
Less 5% Statutory Reduction -16,840

Subtotal 319,935

Fund Balance 56,976

Total Revenues 376,911

Expenditures

Operating Expenses 361,838

Subtotal 361,838

Transfers Out 15,073

Total Expenditures 376,911

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

130-Court Related Technology Fund

Revenues

Charges For Services	749,229
Miscellaneous Revenues	4,955
Less 5% Statutory Reduction	-37,709
Subtotal	716,475
Fund Balance	1,618,248
Total Revenues	2,334,723

Expenditures

Personal Services	428,376
Operating Expenses	441,452
Capital Outlay	216,000
Subtotal	1,085,828
Transfers Out	91,685
Reserves - Operating	268,239
Reserves - Stability	888,971
Total Expenditures	2,334,723

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
Budget

134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	14,089,961
PY Delinquent Ad Valorem Tax	50,000
Permits, Fees & Special Assessments	22,024,239
Intergovernmental Revenue	52,465
Charges For Services	5,773,771
Miscellaneous Revenues	195,314
Less 5% Statutory Reduction	-2,109,287
Subtotal	40,076,463
Transfers In	2,094,500
Fund Balance	19,536,066
Total Revenues	61,707,029

Expenditures

Personal Services	28,943,168
Operating Expenses	9,773,445
Capital Outlay	3,007,908
Debt Service	126,880
Subtotal	41,851,401
Transfers Out	4,988,463
Reserves - Operating	10,283,195
Reserves - Capital	336,149
Reserves - Stability	4,247,821
Total Expenditures	61,707,029

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

136-Homestead Foreclosure Mediation Fund

Revenues

Charges For Services	167,200
Miscellaneous Revenues	732
Less 5% Statutory Reduction	-8,397
Subtotal	159,535
Fund Balance	317,750
Total Revenues	477,285

Expenditures

Personal Services	132,024
Operating Expenses	62,740
Subtotal	194,764
Transfers Out	37,263
Reserves - Operating	56,785
Reserves - Stability	188,473
Total Expenditures	477,285

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits	93,582
Less 5% Statutory Reduction	-4,679
Subtotal	88,903
Total Revenues	88,903

Expenditures

Transfers Out	88,903
Total Expenditures	88,903

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments		38,600
Miscellaneous Revenues		2,600
Less 5% Statutory Reduction		-2,060
	Subtotal	39,140
Fund Balance		513,035
	Total Revenues	552,175

Expenditures

Operating Expenses		5,650
Capital Outlay		314,963
	Subtotal	320,613
Transfers Out		4,255
Reserves - Operating		27,420
Reserves - Capital		199,887
	Total Expenditures	552,175

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
Budget

148-Building Fund

Revenues

Permits, Fees & Special Assessments		2,493,753
Charges For Services		65,700
Miscellaneous Revenues		34,700
Less 5% Statutory Reduction		-129,708
	Subtotal	2,464,445
Fund Balance		4,785,039
	Total Revenues	<u>7,249,484</u>

Expenditures

Personal Services		2,187,055
Operating Expenses		265,120
Capital Outlay		57,893
	Subtotal	2,510,068
Transfers Out		317,538
Reserves - Operating		744,361
Reserves - Capital		863,889
Reserves - Stability		2,813,628
	Total Expenditures	<u>7,249,484</u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

149-East 192 CRA

Revenues

Intergovernmental Revenue		44,766
Less 5% Statutory Reduction		-2,238
Subtotal		42,528
Total Revenues		42,528

Expenditures

Operating Expenses		42,528
Subtotal		42,528
Total Expenditures		42,528

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

150-West 192 Development Authority

Revenues

Intergovernmental Revenue	992,685
Less 5% Statutory Reduction	<u>-49,634</u>
Subtotal	943,051
Total Revenues	<u>943,051</u>

Expenditures

Personal Services	77,928
Operating Expenses	<u>100,360</u>
Subtotal	178,288
Reserves - Capital	<u>764,763</u>
Total Expenditures	<u>943,051</u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

151-CDBG Fund

Revenues

Intergovernmental Revenue		1,226,339
	Subtotal	1,226,339
Fund Balance		1,336,708
	Total Revenues	2,563,047

Expenditures

Personal Services		153,420
Operating Expenses		1,093,988
Capital Outlay		749,201
Grants and Aids		566,438
	Subtotal	2,563,047
	Total Expenditures	2,563,047

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes	1,031,289
Less 5% Statutory Reduction	-51,565

Subtotal	979,724
-----------------	----------------

Fund Balance	526,868
--------------	---------

Total Revenues	1,506,592
-----------------------	------------------

Expenditures

Operating Expenses	1,247,683
Capital Outlay	148,322

Subtotal	1,396,005
-----------------	------------------

Transfers Out	73,311
---------------	--------

Reserves - Operating	37,276
----------------------	--------

Total Expenditures	1,506,592
---------------------------	------------------

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments		44,987
Less 5% Statutory Reduction		-2,249
	Subtotal	42,738
Fund Balance		21,041
	Total Revenues	63,779

Expenditures

Operating Expenses		44,073
Debt Service		357
	Subtotal	44,430
Transfers Out		7,740
Reserves - Operating		3,120
Reserves - Debt		1,546
Reserves - Restricted		6,943
	Total Expenditures	63,779

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue	3,651,668
Miscellaneous Revenues	7,500
Less 5% Statutory Reduction	-182,958
Subtotal	3,476,210
Transfers In	1,710,000
Fund Balance	1,433,400
Total Revenues	6,619,610

Expenditures

Operating Expenses	4,214,099
Capital Outlay	774,139
Subtotal	4,988,238
Transfers Out	1,631,372
Total Expenditures	6,619,610

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
Budget

155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments		1,626,022
Miscellaneous Revenues		180,533
Less 5% Statutory Reduction		-90,328
	Subtotal	1,716,227
Fund Balance		2,549,421
	Total Revenues	<u>4,265,648</u>

Expenditures

Personal Services		210,857
Operating Expenses		2,247,223
Capital Outlay		60,000
	Subtotal	2,518,080
Transfers Out		65,369
Reserves - Operating		617,000
Reserves - Capital		1,065,199
	Total Expenditures	<u>4,265,648</u>

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		7,898,927
	Subtotal	7,898,927
Fund Balance		5,944
	Total Revenues	7,904,871

Expenditures

Personal Services		72,132
Operating Expenses		78,139
Capital Outlay		7,717,768
Grants and Aids		5,944
	Subtotal	7,873,983
Transfers Out		30,888
	Total Expenditures	7,904,871

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

158-Intergovernmental Radio Communications

Revenues

Charges For Services		572,278
Judgment, Fines & Forfeits		540,000
Miscellaneous Revenues		49,986
Less 5% Statutory Reduction		-58,113
	Subtotal	1,104,151
Transfers In		626,031
Fund Balance		1,438,359
	Total Revenues	3,168,541

Expenditures

Personal Services		203,148
Operating Expenses		1,481,003
Capital Outlay		3,922
	Subtotal	1,688,073
Transfers Out		66,403
Reserves - Operating		466,466
Reserves - Capital		947,599
	Total Expenditures	3,168,541

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

168-Section 8 Fund

Revenues

Intergovernmental Revenue	8,789,692
Miscellaneous Revenues	870
Subtotal	8,790,562
Total Revenues	8,790,562

Expenditures

Personal Services	490,856
Operating Expenses	8,298,206
Capital Outlay	1,500
Subtotal	8,790,562
Total Expenditures	8,790,562

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		135,000
Miscellaneous Revenues		4,485
Less 5% Statutory Reduction		-6,974
	Subtotal	132,511
Fund Balance		1,291,362
	Total Revenues	1,423,873

Expenditures

Operating Expenses		900
	Subtotal	900
Transfers Out		3,256
Reserves - Capital		1,419,717
	Total Expenditures	1,423,873

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	612,200
Miscellaneous Revenues	13,300
Less 5% Statutory Reduction	-31,275
Subtotal	594,225
Fund Balance	3,449,518
Total Revenues	4,043,743

Expenditures

Capital Outlay	173,148
Subtotal	173,148
Transfers Out	16,467
Reserves - Capital	3,854,128
Total Expenditures	4,043,743

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

180-Inmate Welfare Fund

Revenues

Charges For Services		58,552
Miscellaneous Revenues		265,899
Less 5% Statutory Reduction		-16,223
	Subtotal	308,228
Fund Balance		221,672
	Total Revenues	529,900

Expenditures

Operating Expenses		341,000
	Subtotal	341,000
Transfers Out		90,998
Reserves - Operating		90,793
Reserves - Restricted		7,109
	Total Expenditures	529,900

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

182-Road Impact Fee Zone 2

Revenues

Fund Balance	4,900,000
Total Revenues	<u>4,900,000</u>

Expenditures

Reserves - Capital	4,900,000
Total Expenditures	<u>4,900,000</u>

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

183-Road Impact Fee Zone 3

Revenues

Fund Balance	31,021
Total Revenues	<u>31,021</u>

Expenditures

Capital Outlay	31,021
Subtotal	<u>31,021</u>
Total Expenditures	<u>31,021</u>

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

184-Road Impact Fee Zone 4

Revenues

Fund Balance	399,508
Total Revenues	399,508

Expenditures

Capital Outlay	399,508
Subtotal	399,508
Total Expenditures	399,508

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

187-Road Impact Fee Poinciana Overlay

Revenues

Fund Balance

444,052

Total Revenues

444,052

Expenditures

Reserves - Capital

444,052

Total Expenditures

444,052

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

202-D/S Sales Tax Rev 2009

Revenues

Transfers In	2,679,544
Fund Balance	5,794,049
Total Revenues	<u>8,473,593</u>

Expenditures

Debt Service	3,190,558
Subtotal	<u>3,190,558</u>
Reserves - Debt	5,283,035
Total Expenditures	<u>8,473,593</u>

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

204-TDT Tax Bonds Series 2012

Revenues

Permits, Fees & Special Assessments	220,000
Miscellaneous Revenues	1,500
Less 5% Statutory Reduction	-11,075
Subtotal	210,425
Transfers In	686,284
Fund Balance	1,538,363
Total Revenues	2,435,072

Expenditures

Debt Service	930,451
Subtotal	930,451
Reserves - Debt	1,504,621
Total Expenditures	2,435,072

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

210-W 192 Phase IIC

Revenues

Permits, Fees & Special Assessments		313,523
Miscellaneous Revenues		1,200
Less 5% Statutory Reduction		-15,736
	Subtotal	298,987
Fund Balance		485,745
	Total Revenues	784,732

Expenditures

Debt Service		310,438
	Subtotal	310,438
Reserves - Debt		474,294
	Total Expenditures	784,732

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

234-Ltd GO Bonds 2006

Revenues

Current Ad Valorem Taxes	1,130,163
Less 5% Statutory Reduction	-56,508
Subtotal	1,073,655
Fund Balance	1,416,331
Total Revenues	2,489,986

Expenditures

Debt Service	1,183,074
Subtotal	1,183,074
Reserves - Debt	1,306,912
Total Expenditures	2,489,986

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

235-Infra Sales Surtax Series 2007

Revenues

Transfers In	6,251,618
Fund Balance	4,800,882
Total Revenues	<u>11,052,500</u>

Expenditures

Debt Service	6,185,700
Subtotal	<u>6,185,700</u>
Reserves - Debt	4,866,800
Total Expenditures	<u>11,052,500</u>

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

236-Capital Improvement Bond Series 2009

Revenues

Intergovernmental Revenue	2,110,244
Miscellaneous Revenues	10,000
Less 5% Statutory Reduction	-500

Subtotal 2,119,744

Transfers In	7,984,362
Fund Balance	14,433,532

Total Revenues 24,537,638

Expenditures

Debt Service	10,120,193
--------------	------------

Subtotal 10,120,193

Reserves - Debt	14,417,445
-----------------	------------

Total Expenditures 24,537,638

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

237-Sales Tax Ref Rev Bonds Series 2010

Revenues

Miscellaneous Revenues		5,000
Less 5% Statutory Reduction		-250
	Subtotal	4,750
Transfers In		4,146,982
Fund Balance		7,713,593
	Total Revenues	11,865,325

Expenditures

Debt Service		4,182,150
	Subtotal	4,182,150
Reserves - Debt		7,683,175
	Total Expenditures	11,865,325

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

238-GO Bonds 2010

Revenues

Current Ad Valorem Taxes	2,131,475
Less 5% Statutory Reduction	-106,574
Subtotal	2,024,901
Fund Balance	1,766,579
Total Revenues	3,791,480

Expenditures

Debt Service	2,054,920
Subtotal	2,054,920
Reserves - Debt	1,736,560
Total Expenditures	3,791,480

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

239-Infra S Tax Rev Refunding 2011

Revenues

Transfers In	3,769,075
Fund Balance	<u>3,111,438</u>
Total Revenues	<u>6,880,513</u>

Expenditures

Debt Service	<u>3,743,625</u>
Subtotal	<u>3,743,625</u>
Reserves - Debt	<u>3,136,888</u>
Total Expenditures	<u>6,880,513</u>

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

240-TDT Ref & Imp 2012 Debt Svc

Revenues

Intergovernmental Revenue		500,000
	Subtotal	500,000
Transfers In		5,019,526
Fund Balance		3,966,597
	Total Revenues	9,486,123

Expenditures

Debt Service		5,525,282
	Subtotal	5,525,282
Reserves - Debt		3,960,841
	Total Expenditures	9,486,123

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

302-Sales Tax Rev Bond 2009

Revenues

Fund Balance		252,705
	Total Revenues	252,705

Expenditures

Capital Outlay		252,705
	Subtotal	252,705
	Total Expenditures	252,705

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

305-Deficient Roads Capital

Revenues

Miscellaneous Revenues	13,000
Less 5% Statutory Reduction	-650

Subtotal	12,350
-----------------	---------------

Fund Balance	2,579,321
--------------	-----------

Total Revenues	2,591,671
-----------------------	------------------

Expenditures

Capital Outlay	2,278,605
----------------	-----------

Subtotal	2,278,605
-----------------	------------------

Reserves - Capital	313,066
--------------------	---------

Total Expenditures	2,591,671
---------------------------	------------------

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

306-Local Option Sales Tax Fund

Revenues

Other Taxes	23,510,242
Miscellaneous Revenues	118,000
Less 5% Statutory Reduction	-1,181,412
Subtotal	22,446,830
Fund Balance	32,611,737
Total Revenues	<u>55,058,567</u>

Expenditures

Capital Outlay	19,796,561
Debt Service	1,836,238
Subtotal	21,632,799
Transfers Out	22,665,824
Reserves - Capital	10,759,944
Total Expenditures	<u>55,058,567</u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
Budget

315-Gen Cap Outlay Fund

Revenues

Miscellaneous Revenues		41,400
Less 5% Statutory Reduction		-2,070
	Subtotal	39,330
Other Sources		23,000,000
Fund Balance		35,751,583
	Total Revenues	58,790,913

Expenditures

Capital Outlay		54,137,647
	Subtotal	54,137,647
Reserves - Capital		1,900,743
Reserves - Assigned		2,752,523
	Total Expenditures	58,790,913

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

326-Trans Imp Fee Capital Fund

Revenues

Fund Balance	25,546,808
Total Revenues	<u>25,546,808</u>

Expenditures

Capital Outlay	25,546,808
Subtotal	<u>25,546,808</u>
Total Expenditures	<u>25,546,808</u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

327-Infrastructure & Equipment Capital Fund

Revenues

Miscellaneous Revenues	33,000	
Less 5% Statutory Reduction	-1,650	

	Subtotal	31,350
--	-----------------	---------------

Fund Balance		6,688,107
--------------	--	-----------

	Total Revenues	6,719,457
--	-----------------------	------------------

Expenditures

Capital Outlay		5,468,373
----------------	--	-----------

	Subtotal	5,468,373
--	-----------------	------------------

Reserves - Capital		1,251,084
--------------------	--	-----------

	Total Expenditures	6,719,457
--	---------------------------	------------------

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		13,329,215
Charges For Services		2,517,901
Miscellaneous Revenues		146,400
Less 5% Statutory Reduction		-799,676
	Subtotal	15,193,840
Fund Balance		17,352,625
	Total Revenues	32,546,465

Expenditures

Personal Services		1,179,726
Operating Expenses		12,233,508
Capital Outlay		477,500
	Subtotal	13,890,734
Transfers Out		375,099
Reserves - Operating		3,641,067
Reserves - Capital		14,389,565
Reserves - Assigned		250,000
	Total Expenditures	32,546,465

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

407-Osceola Parkway

Revenues

Charges For Services		12,734,705
Miscellaneous Revenues		10,000
Less 5% Statutory Reduction		-637,235
	Subtotal	12,107,470
Transfers In		1,375,000
Fund Balance		9,394,885
	Total Revenues	22,877,355

Expenditures

Personal Services		55,161
Operating Expenses		7,351,886
Capital Outlay		240,000
Debt Service		9,344,575
	Subtotal	16,991,622
Other Non Operating Expenses		307,820
Transfers Out		59,445
Reserves - Operating		477,581
Reserves - Debt		4,733,250
Reserves - Capital		307,637
	Total Expenditures	22,877,355

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY14
Final
Recommended
Budget

501-Workers Comp Internal Service Fund

Revenues

Charges For Services 3,053,123
Miscellaneous Revenues 22,140
Less 5% Statutory Reduction -1,107

Subtotal 3,074,156

Fund Balance 4,979,555

Total Revenues 8,053,711

Expenditures

Personal Services 89,574
Operating Expenses 2,107,820

Subtotal 2,197,394

Reserves - Operating 27,850

Reserves - Claims 5,828,467

Total Expenditures 8,053,711

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		5,180,929
Miscellaneous Revenues		14,637
Less 5% Statutory Reduction		-732
	Subtotal	5,194,834
Fund Balance		1,063,455
	Total Revenues	6,258,289

Expenditures

Personal Services		89,574
Operating Expenses		4,137,572
	Subtotal	4,227,146
Reserves - Operating		22,900
Reserves - Claims		2,008,243
	Total Expenditures	6,258,289

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
Budget

503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		930,216
Miscellaneous Revenues		1,645
Less 5% Statutory Reduction		-82
	Subtotal	931,779
Fund Balance		559,961
	Total Revenues	1,491,740

Expenditures

Personal Services		46,074
Operating Expenses		893,136
	Subtotal	939,210
Transfers Out		21,645
Reserves - Operating		6,800
Reserves - Claims		524,085
	Total Expenditures	1,491,740

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
Budget

504-Health Insurance Internal Service Fund

Revenues

Charges For Services		16,043,092
Miscellaneous Revenues		218,261
Less 5% Statutory Reduction		-10,913
	Subtotal	16,250,440
Transfers In		279,090
Fund Balance		6,147,112
	Total Revenues	22,676,642

Expenditures

Personal Services		46,518
Operating Expenses		17,651,654
	Subtotal	17,698,172
Transfers Out		175,691
Reserves - Operating		38,429
Reserves - Claims		4,764,350
	Total Expenditures	22,676,642

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

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

Revenues

Charges For Services		646,302
Miscellaneous Revenues		2,166
Less 5% Statutory Reduction		-108
	Subtotal	648,360
Fund Balance		632,925
	Total Revenues	1,281,285

Expenditures

Personal Services		46,074
Operating Expenses		533,789
	Subtotal	579,863
Transfers Out		26,959
Reserves - Operating		7,400
Reserves - Claims		667,063
	Total Expenditures	1,281,285

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY14
 Final
 Recommended
 Budget

510-Fleet Internal Service Fund

Revenues

Charges For Services		4,108,388
	Subtotal	4,108,388
Fund Balance		258,300
	Total Revenues	4,366,688

Expenditures

Personal Services		750,980
Operating Expenses		3,145,536
Capital Outlay		10,000
	Subtotal	3,906,516
Transfers Out		14,201
Reserves - Operating		390,000
Reserves - Capital		55,971
	Total Expenditures	4,366,688



STATE OF FLORIDA COUNTY OF OSCEOLA
 Clerk of the Board of County Commissioners

Date: 9-18-13
 Jimmy Kozlowski