

FINAL APPROVED BUDGET

FISCAL YEAR 2023



OSCEOLA
COUNTY

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Countywide Budget Summary

	FY22 Adopted Budget:	FY 23 Tentative Budget:	FY23 Recommended Final Budget:	* Variance:	FY23 minus FY22:
REVENUES:					
Current Ad Valorem Taxes	\$ 273,653,841	\$ 319,455,271	\$ 319,455,271	\$ 0	\$ 45,801,430
PY Delinquent Ad Valorem Tax	\$ 83,224	\$ 82,024	\$ 82,024	\$ 0	\$(1,200)
Other Taxes	\$ 106,291,367	\$ 124,384,483	\$ 124,384,483	\$ 0	\$ 18,093,116
Permits, Fees & Special Assessments	\$ 142,286,351	\$ 157,250,223	\$ 201,331,073	\$ 44,080,850	\$ 59,044,722
Intergovernmental Revenue	\$ 191,951,602	\$ 121,555,817	\$ 279,143,311	\$ 157,587,494	\$ 87,191,709
Charges For Services	\$ 82,841,748	\$ 93,656,969	\$ 93,657,367	\$ 398	\$ 10,815,619
Judgment, Fines & Forfeits	\$ 2,466,483	\$ 2,478,545	\$ 2,478,545	\$ 0	\$ 12,062
Miscellaneous Revenues	\$ 44,404,591	\$ 10,031,761	\$ 23,377,113	\$ 13,345,352	\$(21,027,478)
Less 5% Statutory Reduction	\$ -30,797,767	\$(35,098,951)	\$(35,098,951)	\$ 0	\$(4,301,184)
Subtotal:	\$ 813,181,440	\$ 793,796,142	\$ 1,008,810,236	\$ 215,014,094	\$ 195,628,796
Transfers In	\$ 158,953,648	\$ 145,384,715	\$ 145,834,404	\$ 449,689	\$(13,119,244)
Other Sources	\$ 49,439,525	\$ 14,533,366	\$ 20,959,330	\$ 6,425,964	\$(28,480,195)
Fund Balance	\$ 946,052,658	\$ 750,142,073	\$ 1,073,010,044	\$ 322,867,971	\$ 126,957,386
REVENUES TOTAL:	\$ 1,967,627,271	\$ 1,703,856,296	\$ 2,248,614,014	\$ 544,757,718	\$ 280,986,743
EXPENDITURES:					
Personnel Services	\$ 152,361,088	\$ 165,419,738	\$ 167,872,177	\$ 2,452,439	\$ 15,511,089
Operating Expenses	\$ 355,496,094	\$ 343,330,856	\$ 399,131,479	\$ 55,800,623	\$ 43,635,385
Capital Outlay	\$ 429,575,137	\$ 298,154,133	\$ 771,769,673	\$ 473,615,540	\$ 342,194,536
Debt Service	\$ 61,792,927	\$ 57,714,094	\$ 57,714,094	\$ 0	\$(4,078,833)
Grants and Aids	\$ 123,261,488	\$ 32,657,336	\$ 44,825,764	\$ 12,168,428	\$(78,435,724)
Subtotal:	\$ 1,122,486,734	\$ 897,276,157	\$ 1,441,313,187	\$ 544,037,030	\$ 318,826,453
Transfers Out	\$ 262,445,426	\$ 257,890,088	\$ 258,369,972	\$ 479,884	\$(4,075,454)
Reserves - Operating	\$ 125,473,940	\$ 133,003,140	\$ 133,010,893	\$ 7,753	\$ 7,536,953
Reserves - Debt	\$ 66,954,100	\$ 68,154,537	\$ 68,154,537	\$ 0	\$ 1,200,437
Reserves - Capital	\$ 246,096,992	\$ 183,857,685	\$ 184,686,196	\$ 828,511	\$(61,410,796)
Reserves - Claims	\$ 13,081,999	\$ 13,007,611	\$ 13,008,009	\$ 398	\$(73,990)
Reserves - Assigned	\$ 79,526,790	\$ 80,394,077	\$ 80,505,337	\$ 111,260	\$ 978,547
Reserves - Restricted	\$ 24,721,892	\$ 31,869,247	\$ 31,869,247	\$ 0	\$ 7,147,355
Reserves - Stability	\$ 26,839,398	\$ 38,403,754	\$ 37,696,636	\$(707,118)	\$ 10,857,238
EXPENDITURES TOTAL:	\$ 1,967,627,271	\$ 1,703,856,296	\$ 2,248,614,014	\$ 544,757,718	\$ 280,986,743

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

MILLAGE RESOLUTIONS

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RESOLUTION NO. 22-449R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2022-2023 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 8, 2022, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 22-435R adopting certain proposed millage rates for Fiscal Year 2022-2023 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 2022-2023, 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 2022-2023, 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 2022-2023 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 19th day of September, 2022.

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 # 22-449R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2022-2023

Taxing Entity:	FY23 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
EMS MSTU	0.9604	1.0682	11.22%
ANORADA	2.2935	2.6250	14.45%
EMERALD LAKES	0.4483	0.5550	23.80%
INDIAN WELLS	3.5836	4.1836	16.74%
KING'S CREST	1.7235	1.9616	13.81%
RAINTREE PARK	1.1033	1.2500	13.30%
SHADOW OAKS	0.3764	0.5944	57.92%
ST JAMES PARK	2.2810	2.5150	10.26%
WINDWARD CAY	0.6711	0.8593	28.04%

RESOLUTION NO. 22-450R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2022-2023 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 8, 2022, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 22-436R adopting certain proposed millage rates for Fiscal Year 2022-2023 by majority vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2022-2023, 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 2022-2023, 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 2022-2023 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 19th day of September, 2022.

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 # 22-450R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2022-2023

Taxing Entity:	FY23 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
COUNTYWIDE	5.9239	6.7000	13.10%
LIBRARY DISTRICT	0.2700	0.3000	11.11%
SAVE OSCEOLA-DEBT*		0.0853	0.00%
SAVE OSCEOLA-OPERATING	0.0587	0.0773	31.69%
BELLALAGO	0.1812	0.1750	-3.42%
BLACKSTONE LANDING PH 1	0.8048	0.9250	14.94%
HAMMOCK POINT	0.2276	0.2000	-12.13%
HAMMOCK TRAILS	1.0308	1.0000	-2.99%
HIDDEN HEIGHTS TRAIL	0.0000	0.0000	0.00%
INDIAN RIDGE	3.4786	4.0000	14.99%
INDIAN RIDGE VILLAS	0.0000	0.0000	0.00%
INTERCESSION CITY	0.6659	0.5000	-24.91%
ISLE OF BELLALAGO	1.8298	1.7500	-4.36%
KISSIMMEE ISLES	0.5187	0.5937	14.46%
LINDFIELDS	0.5866	1.1649	98.59%
LIVE OAK SPRINGS	0.2371	0.2500	5.44%
ORANGE VISTA	0.9282	1.1000	18.51%
QUAIL RIDGE	0.8932	1.0000	11.96%
REMINGTON	0.3057	0.2500	-18.22%
RESERVES @ PLEASANT HILL	0.3482	0.3689	5.94%
ROYAL OAKS PHASE 2-5	0.8595	1.0500	22.16%
THE OAKS	0.1781	0.2000	12.30%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.3914	0.5000	27.75%
WINNERS PARK	1.9839	2.1000	5.85%

*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 RESOLUTIONS

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**The following FY23 Amended Tentative Budget reflects what was advertised.

Amended TENTATIVE Budget Summary

Osceola County Board of County Commissioners - Fiscal Year 2022-2023

THE PROPOSED OPERATING BUDGET EXPENDITURES OF OSCEOLA COUNTY ARE 10.5% LESS THAN LAST YEAR'S TOTAL OPERATING

	General Funds	Special Revenue Funds	Debt Service Funds	Capital Improvement Funds	Enterprise Funds	Internal Service Funds	Total Funds
<u>Revenues</u>							
Current Ad Valorem Taxes	266,699,821	49,348,506	3,406,944	0	0	0	319,455,271
PY Delinquent Ad Valorem Tax	76,524	5,500	0	0	0	0	82,024
Other Taxes	23,647,135	66,557,524	0	34,179,824	0	0	124,384,483
Permits, Fees & Special Assessments	8,448,507	116,250,336	449,000	0	32,102,380	0	157,250,223
Intergovernmental Revenue	39,274,044	82,281,773	0	0	0	0	121,555,817
Charges For Services	1,853,572	20,544,120	0	0	19,176,390	52,082,887	93,656,969
Judgment, Fines & Forfeits	1,348,438	1,130,107	0	0	0	0	2,478,545
Miscellaneous Revenues	2,485,421	5,942,229	72,551	287,039	364,521	880,000	10,031,761
Less 5% Statutory Reduction	-17,217,571	-13,335,448	-196,424	-1,723,343	-2,582,165	-44,000	-35,098,951
Other Sources	2,765,815	2,355,536	0	9,372,924	39,091	0	14,533,366
Transfers In	38,023,086	37,381,963	37,736,392	32,243,274	0	0	145,384,715
Fund Balance	108,833,027	289,417,403	34,900,346	214,082,739	84,405,023	18,503,535	750,142,073
Total Revenues, Transfers & Balances	476,237,819	657,879,549	76,368,809	288,442,457	133,505,240	71,422,422	1,703,856,296
<u>Expenditures</u>							
General Government	88,569,555	19,127,111	43,064,196	2,754,929	9,239,494	38,932,138	201,687,423
Public Safety	149,579,171	113,574,237	0	29,613,171	0	0	292,766,579
Physical Environment	2,156,924	8,321,360	0	3,120,000	29,581,489	0	43,179,773
Transportation	7,880,886	139,483,918	0	143,645,516	6,355,473	5,526,191	302,891,984
Economic Environment	6,855,040	60,271,581	0	0	0	0	67,126,621
Human Services	42,251,797	4,878,731	0	0	0	0	47,130,528
Culture and Recreation	3,714,605	37,980,476	0	0	0	0	41,695,081
Court Related Expenditures	10,048,644	5,114,698	0	0	0	0	15,163,342
Other Uses / Reserves	165,181,197	269,127,437	33,304,613	109,308,841	88,328,784	26,964,093	692,214,965
Total Appropriated Expenditures, Reserves, and Balances	476,237,819	657,879,549	76,368,809	288,442,457	133,505,240	71,422,422	1,703,856,296

RESOLUTION NO. 22-451R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2022-2023; 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 8, 2022, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 22-437R, adopting the tentative budget for Fiscal Year 2022-2023; and

WHEREAS, upon approval of the tentative budget for Fiscal Year 2022-2023, the Board prepared and advertised a statement summarizing all of the tentative budgets, as required by Section 129.03, Florida Statutes; and

WHEREAS, on September 19, 2022, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 22-446R, which was advertised, adopting the amended tentative budget for Fiscal Year 2022-2023; and

WHEREAS, the Board has conducted a public hearing to consider adoption of its final budget for Fiscal Year 2022-2023 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. 22-449R and 22-450R adopting the final millage rates for Fiscal Year 2022-2023;

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 2022-2023, totaling \$2,248,614,014 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 2022-2023, 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 2022-2023.

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 19th day of September, 2022.

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

FY23
 Final
 Recommended
 Budget

Revenues

Current Ad Valorem Taxes	319,455,271
PY Delinquent Ad Valorem Tax	82,024
Other Taxes	124,384,483
Permits, Fees & Special Assessments	201,331,073
Intergovernmental Revenue	279,143,311
Charges For Services	93,657,367
Judgment, Fines & Forfeits	2,478,545
Miscellaneous Revenues	23,377,113
Less 5% Statutory Reduction	-35,098,951

Subtotal 1,008,810,236

Transfers In	145,834,404
Other Sources	20,959,330
Fund Balance	1,073,010,044

Total Revenues 2,248,614,014

Expenditures

Personnel Services	167,872,177
Operating Expenses	399,131,479
Capital Outlay	771,769,673
Debt Service	57,714,094
Grants and Aids	44,825,764

Subtotal 1,441,313,187

Transfers Out	258,369,972
Reserves - Operating	133,010,893
Reserves - Debt	68,154,537
Reserves - Capital	184,686,196
Reserves - Claims	13,008,009
Reserves - Assigned	80,505,337
Reserves - Restricted	31,869,247
Reserves - Stability	37,696,636

Total Expenditures 2,248,614,014

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

**FY23
 Final
 Recommended
 Budget**

001-General Fund

Revenues

Current Ad Valorem Taxes	266,699,821
PY Delinquent Ad Valorem Tax	76,524
Other Taxes	23,647,135
Permits, Fees & Special Assessments	8,448,507
Intergovernmental Revenue	39,281,199
Charges For Services	1,853,572
Judgment, Fines & Forfeits	1,348,438
Miscellaneous Revenues	2,530,673
Less 5% Statutory Reduction	-17,217,571
Subtotal	326,668,298
Transfers In	21,656,272
Other Sources	2,765,815
Fund Balance	135,939,281
Total Revenues	487,029,666

Expenditures

Personnel Services	79,524,482
Operating Expenses	88,432,207
Capital Outlay	32,234,180
Debt Service	2,260,975
Grants and Aids	31,538,755
Subtotal	233,990,599
Transfers Out	163,671,435
Reserves - Operating	63,544,266
Reserves - Debt	559,262
Reserves - Capital	10,379,439
Reserves - Assigned	12,418,149
Reserves - Stability	2,466,516
Total Expenditures	487,029,666

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY23
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010-Designated Ad Valorem Tax

Revenues

Transfers In

16,816,503

Total Revenues

16,816,503

Expenditures

Transfers Out

16,816,503

Total Expenditures

16,816,503

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY23
Final
Recommended
Budget

101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		6,709,055
	Total Revenues	6,709,055

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		6,366,006
	Total Expenditures	6,709,055

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

FY23
 Final
 Recommended
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102-Transportation Trust Fund

Revenues

Other Taxes		8,744,827
Permits, Fees & Special Assessments		369,235
Intergovernmental Revenue		2,046,151
Charges For Services		482,755
Miscellaneous Revenues		586,658
Less 5% Statutory Reduction		-586,482
	Subtotal	11,643,144

Transfers In		16,831,597
Other Sources		104,016
Fund Balance		8,813,387
	Total Revenues	37,392,144

Expenditures

Personnel Services		13,699,717
Operating Expenses		18,032,422
Capital Outlay		364,116
Debt Service		1,466,322
	Subtotal	33,562,577

Transfers Out		2,411,254
Reserves - Debt		1,418,313
	Total Expenditures	37,392,144

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY23
Final
Recommended
Budget

103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits	49,927
Less 5% Statutory Reduction	<u>-2,496</u>
Subtotal	<u>47,431</u>
Total Revenues	<u><u>47,431</u></u>

Expenditures

Transfers Out	<u>47,431</u>
Total Expenditures	<u><u>47,431</u></u>

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Fund Summary

**FY23
 Final
 Recommended
 Budget**

104-Tourist Development Tax Fund

Revenues

Other Taxes		33,198,529
Charges For Services		2,479,532
Miscellaneous Revenues		440,000
Less 5% Statutory Reduction		-1,805,903
	Subtotal	34,312,158
Other Sources		250,711
Fund Balance		44,414,303
	Total Revenues	78,977,172

Expenditures

Personnel Services		2,178,351
Operating Expenses		21,704,631
Capital Outlay		12,118,500
Debt Service		22,313
	Subtotal	36,023,795
Transfers Out		3,993,079
Reserves - Operating		17,077,200
Reserves - Debt		11,157
Reserves - Capital		11,000,000
Reserves - Stability		10,871,941
	Total Expenditures	78,977,172

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY23
Final
Recommended
Budget

105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes	8,299,632
Miscellaneous Revenues	119,873
Less 5% Statutory Reduction	-420,975
Subtotal	7,998,530
Other Sources	47,149
Fund Balance	13,891,518
Total Revenues	21,937,197

Expenditures

Operating Expenses	6,685,037
Subtotal	6,685,037
Transfers Out	3,676,330
Reserves - Operating	4,878,919
Reserves - Stability	6,696,911
Total Expenditures	21,937,197

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY23
Final
Recommended
Budget

106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes	8,299,632
Miscellaneous Revenues	64,170
Less 5% Statutory Reduction	-418,190
Subtotal	7,945,612

Other Sources	47,149
Fund Balance	10,330,175
Total Revenues	18,322,936

Expenditures

Operating Expenses	10,729,080
Subtotal	10,729,080

Transfers Out	20,218
Reserves - Operating	3,633,115
Reserves - Stability	3,940,523
Total Expenditures	18,322,936

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107-Library District Fund

Revenues

Current Ad Valorem Taxes		11,982,218
PY Delinquent Ad Valorem Tax		2,000
Intergovernmental Revenue		155,822
Charges For Services		51,742
Judgment, Fines & Forfeits		15,000
Miscellaneous Revenues		85,370
Less 5% Statutory Reduction		<u>-606,635</u>
Subtotal		11,685,517
 Fund Balance		 <u>7,214,750</u>
Total Revenues		<u>18,900,267</u>

Expenditures

Personnel Services		103,320
Operating Expenses		6,870,887
Capital Outlay		1,239,947
Debt Service		<u>557,792</u>
Subtotal		8,771,946
 Transfers Out		 454,580
Reserves - Operating		1,797,283
Reserves - Debt		278,896
Reserves - Assigned		5,000,000
Reserves - Stability		<u>2,597,562</u>
Total Expenditures		<u>18,900,267</u>

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109-Law Enforcement Trust Fund

Revenues

Miscellaneous Revenues 2,500
Less 5% Statutory Reduction -125

Subtotal 2,375

Other Sources 27,667
Fund Balance 312,417

Total Revenues 342,459

Expenditures

Transfers Out 342,459

Total Expenditures 342,459

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111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue		2,066,480
	Subtotal	2,066,480
Fund Balance		2,668,969
	Total Revenues	4,735,449

Expenditures

Personnel Services		134,538
Operating Expenses		4,569,858
Capital Outlay		31,053
	Subtotal	4,735,449
	Total Expenditures	4,735,449

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112-Emergency(911)Communications

Revenues

Intergovernmental Revenue	1,787,366
Charges For Services	134,653
Miscellaneous Revenues	8,018
Less 5% Statutory Reduction	-96,502
Subtotal	1,833,535

Fund Balance	2,882,482
Total Revenues	4,716,017

Expenditures

Transfers Out	2,184,705
Reserves - Operating	276,790
Reserves - Capital	2,254,522
Total Expenditures	4,716,017

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115-Court Facilities Fund

Revenues

Charges For Services	1,313,227
Miscellaneous Revenues	85,527
Less 5% Statutory Reduction	-69,938
Subtotal	1,328,816
Fund Balance	11,948,661
Total Revenues	13,277,477

Expenditures

Operating Expenses	50,700
Capital Outlay	4,608,644
Subtotal	4,659,344
Transfers Out	658,925
Reserves - Operating	189,234
Reserves - Capital	7,769,974
Total Expenditures	13,277,477

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118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		331,952
	Subtotal	331,952
Fund Balance		42,955
	Total Revenues	374,907

Expenditures

Operating Expenses		374,907
	Subtotal	374,907
	Total Expenditures	374,907

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122-NEIGHBORHOOD STABIL PROGRAM 3

Revenues

Fund Balance		97,728
	Total Revenues	97,728

Expenditures

Operating Expenses		97,728
	Subtotal	97,728
	Total Expenditures	97,728

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125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes	3,087,418
Miscellaneous Revenues	132,431
Less 5% Statutory Reduction	<u>-160,992</u>
Subtotal	3,058,857
Fund Balance	<u>6,061,940</u>
Total Revenues	<u>9,120,797</u>

Expenditures

Personnel Services	363,677
Operating Expenses	824,460
Debt Service	<u>4,476</u>
Subtotal	1,192,613
Transfers Out	164,001
Reserves - Operating	496,617
Reserves - Debt	2,238
Reserves - Restricted	<u>7,265,328</u>
Total Expenditures	<u>9,120,797</u>

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128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments	1,136,240
Less 5% Statutory Reduction	<u>-56,817</u>
Subtotal	1,079,423
Fund Balance	537,064
Total Revenues	<u>1,616,487</u>

Expenditures

Operating Expenses	1,210,701
Subtotal	<u>1,210,701</u>
Transfers Out	405,786
Total Expenditures	<u>1,616,487</u>

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129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments	300,732
Less 5% Statutory Reduction	-15,039
Subtotal	285,693
Fund Balance	120,727
Total Revenues	406,420

Expenditures

Operating Expenses	336,584
Subtotal	336,584
Transfers Out	69,836
Total Expenditures	406,420

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130-Court Related Technology Fund

Revenues

Charges For Services	1,348,644
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	-67,657
Subtotal	1,285,487
Fund Balance	924,339
Total Revenues	2,209,826

Expenditures

Personnel Services	550,362
Operating Expenses	844,967
Capital Outlay	133,000
Subtotal	1,528,329
Transfers Out	117,115
Reserves - Operating	403,318
Reserves - Capital	161,064
Total Expenditures	2,209,826

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134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	32,644,714
PY Delinquent Ad Valorem Tax	3,500
Permits, Fees & Special Assessments	44,014,697
Intergovernmental Revenue	97,000
Charges For Services	13,417,257
Miscellaneous Revenues	2,540,531
Less 5% Statutory Reduction	-4,635,384

Subtotal 88,082,315

Transfers In	5,168,978
Other Sources	164,185
Fund Balance	33,498,216

Total Revenues 126,913,694

Expenditures

Personnel Services	52,360,604
Operating Expenses	19,668,323
Capital Outlay	685,597
Debt Service	2,847,851

Subtotal 75,562,375

Transfers Out	26,361,428
Reserves - Operating	21,317,911
Reserves - Debt	2,131,941
Reserves - Capital	1,201,307
Reserves - Assigned	338,732

Total Expenditures 126,913,694

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137-HOME Fund

Revenues

Intergovernmental Revenue		6,748,465
	Subtotal	6,748,465
Fund Balance		1,314,780
	Total Revenues	8,063,245

Expenditures

Personnel Services		101,635
Operating Expenses		6,394,537
Grants and Aids		1,567,073
	Subtotal	8,063,245
	Total Expenditures	8,063,245

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139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits	62,915
Miscellaneous Revenues	136
Less 5% Statutory Reduction	<u>-3,153</u>
Subtotal	<u>59,898</u>

Fund Balance	<u>18,382</u>
Total Revenues	<u><u>78,280</u></u>

Expenditures

Transfers Out	<u>78,280</u>
Total Expenditures	<u><u>78,280</u></u>

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141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments	93,107
Miscellaneous Revenues	19,266
Less 5% Statutory Reduction	<u>-5,618</u>
Subtotal	106,755
Fund Balance	665,813
Total Revenues	<u>772,568</u>

Expenditures

Capital Outlay	422,562
Subtotal	422,562
Transfers Out	10,475
Reserves - Operating	50,050
Reserves - Capital	<u>289,481</u>
Total Expenditures	<u>772,568</u>

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142 - Mobility Fee East District

Revenues

Permits, Fees & Special Assessments		57,610
	Subtotal	57,610
Fund Balance		18,869,815
	Total Revenues	18,927,425

Expenditures

Capital Outlay		18,927,425
	Subtotal	18,927,425
	Total Expenditures	18,927,425

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143 - Mobility Fee West District

Revenues

Permits, Fees & Special Assessments	44,100,314
Miscellaneous Revenues	349,751
Less 5% Statutory Reduction	<u>-1,250,627</u>
Subtotal	43,199,438
Fund Balance	114,739,963
Total Revenues	<u>157,939,401</u>

Expenditures

Operating Expenses	150,000
Capital Outlay	<u>124,798,581</u>
Subtotal	124,948,581
Transfers Out	91,346
Reserves - Capital	<u>32,899,474</u>
Total Expenditures	<u>157,939,401</u>

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145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits	730,490
Miscellaneous Revenues	6,262
Less 5% Statutory Reduction	<u>-36,838</u>
Subtotal	699,914
Fund Balance	<u>1,467,946</u>
Total Revenues	<u>2,167,860</u>

Expenditures

Operating Expenses	<u>657,700</u>
Subtotal	657,700
Transfers Out	12,516
Reserves - Restricted	<u>1,497,644</u>
Total Expenditures	<u>2,167,860</u>

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147 - Conservation Lands Perpetual Maintenance & Acquisition

Revenues

Miscellaneous Revenues	88,985
Less 5% Statutory Reduction	<u>-4,449</u>
Subtotal	84,536
Fund Balance	1,253,788
Total Revenues	<u>1,338,324</u>

Expenditures

Operating Expenses	1,338,324
Subtotal	<u>1,338,324</u>
Total Expenditures	<u>1,338,324</u>

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148-Building Fund

Revenues

Permits, Fees & Special Assessments	10,072,380
Charges For Services	231,536
Judgment, Fines & Forfeits	5,075
Miscellaneous Revenues	316,683
Less 5% Statutory Reduction	-531,284

Subtotal	10,094,390
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Other Sources	359,940
Fund Balance	23,346,249

Total Revenues	33,800,579
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Expenditures

Personnel Services	7,893,857
Operating Expenses	9,171,322
Capital Outlay	9,941,572

Subtotal	27,006,751
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Transfers Out	853,078
Reserves - Operating	4,738,333
Reserves - Stability	1,202,417

Total Expenditures	33,800,579
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149-East 192 CRA

Revenues

Miscellaneous Revenues 3,500
Less 5% Statutory Reduction -175

Subtotal 3,325

Transfers In 1,817,295
Fund Balance 2,721,327

Total Revenues 4,541,947

Expenditures

Personnel Services 60,205
Operating Expenses 506,851
Capital Outlay 2,133,115

Subtotal 2,700,171

Transfers Out 31,176
Reserves - Operating 73,965
Reserves - Capital 1,736,635

Total Expenditures 4,541,947

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150-West 192 Development Authority

Revenues

Fund Balance

8,772,495

Total Revenues

8,772,495

Expenditures

Transfers Out

8,772,495

Total Expenditures

8,772,495

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151-CDBG Fund

Revenues

Intergovernmental Revenue		5,065,838
	Subtotal	5,065,838
Fund Balance		810,968
	Total Revenues	5,876,806

Expenditures

Personnel Services		223,430
Operating Expenses		4,602,531
Capital Outlay		950,845
Grants and Aids		100,000
	Subtotal	5,876,806
	Total Expenditures	5,876,806

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152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes	1,634,156
Less 5% Statutory Reduction	<u>-81,710</u>
Subtotal	1,552,446
Fund Balance	503,788
Total Revenues	<u>2,056,234</u>

Expenditures

Operating Expenses	1,594,013
Subtotal	1,594,013
Transfers Out	273,208
Reserves - Operating	77,753
Reserves - Assigned	<u>111,260</u>
Total Expenditures	<u>2,056,234</u>

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153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments 40,548
Less 5% Statutory Reduction -1,908

Subtotal 38,640

Fund Balance 54,745

Total Revenues 93,385

Expenditures

Operating Expenses 46,744

Subtotal 46,744

Transfers Out 14,379

Reserves - Restricted 32,262

Total Expenditures 93,385

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154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue	4,254,420
Miscellaneous Revenues	19,516
Less 5% Statutory Reduction	-213,697
Subtotal	4,060,239

Transfers In	11,911,675
Other Sources	1,354,719
Fund Balance	3,854,714
Total Revenues	21,181,347

Expenditures

Operating Expenses	14,750,000
Capital Outlay	3,945,200
Debt Service	1,537,900
Subtotal	20,233,100

Transfers Out	179,296
Reserves - Debt	768,951
Total Expenditures	21,181,347

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155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments	2,700,749
Miscellaneous Revenues	162,820
Less 5% Statutory Reduction	<u>-143,178</u>
Subtotal	2,720,391
Fund Balance	<u>2,908,484</u>
Total Revenues	<u>5,628,875</u>

Expenditures

Personnel Services	255,295
Operating Expenses	2,814,774
Capital Outlay	<u>1,087,721</u>
Subtotal	4,157,790
Transfers Out	125,678
Reserves - Operating	845,407
Reserves - Capital	<u>500,000</u>
Total Expenditures	<u>5,628,875</u>

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156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		166,025,312
	Subtotal	166,025,312
	Total Revenues	166,025,312

Expenditures

Personnel Services		4,647,658
Operating Expenses		56,287,789
Capital Outlay		93,439,734
Grants and Aids		11,619,936
	Subtotal	165,995,117
Transfers Out		30,195
	Total Expenditures	166,025,312

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158-Intergovernmental Radio Communications

Revenues

Charges For Services	1,006,661
Judgment, Fines & Forfeits	266,700
Miscellaneous Revenues	38,751
Less 5% Statutory Reduction	-65,606
Subtotal	1,246,506
Transfers In	1,402,195
Fund Balance	886,812
Total Revenues	3,535,513

Expenditures

Personnel Services	342,474
Operating Expenses	2,133,663
Capital Outlay	150,000
Subtotal	2,626,137
Transfers Out	347,201
Reserves - Operating	562,175
Total Expenditures	3,535,513

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168-Section 8 Fund

Revenues

Intergovernmental Revenue	23,523,676
Miscellaneous Revenues	962
Less 5% Statutory Reduction	-48
Subtotal	<u>23,524,590</u>
Fund Balance	3,810,397
Total Revenues	<u><u>27,334,987</u></u>

Expenditures

Personnel Services	1,006,069
Operating Expenses	26,256,918
Subtotal	<u>27,262,987</u>
Transfers Out	72,000
Total Expenditures	<u><u>27,334,987</u></u>

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177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	3,668,073
Miscellaneous Revenues	26,000
Less 5% Statutory Reduction	<u>-184,704</u>
Subtotal	3,509,369
Fund Balance	<u>13,510,416</u>
Total Revenues	<u>17,019,785</u>

Expenditures

Operating Expenses	60,000
Capital Outlay	<u>13,294,330</u>
Subtotal	13,354,330
Transfers Out	70,508
Reserves - Operating	34,803
Reserves - Capital	<u>3,560,144</u>
Total Expenditures	<u>17,019,785</u>

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178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	11,998,597
Less 5% Statutory Reduction	<u>-599,930</u>
Subtotal	11,398,667
Fund Balance	27,780,819
Total Revenues	<u>39,179,486</u>

Expenditures

Operating Expenses	3,519,409
Capital Outlay	<u>19,690,667</u>
Subtotal	23,210,076
Transfers Out	55,079
Reserves - Capital	<u>15,914,331</u>
Total Expenditures	<u>39,179,486</u>

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180-Inmate Welfare Fund

Revenues

Charges For Services	78,113
Miscellaneous Revenues	757,453
Less 5% Statutory Reduction	<u>-4,854</u>
Subtotal	830,712
Fund Balance	<u>1,880,058</u>
Total Revenues	<u>2,710,770</u>

Expenditures

Personnel Services	143,379
Operating Expenses	831,683
Capital Outlay	<u>206,000</u>
Subtotal	1,181,062
Transfers Out	75,521
Reserves - Operating	280,155
Reserves - Stability	<u>1,174,032</u>
Total Expenditures	<u>2,710,770</u>

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187-Road Impact Fee Poinciana Overlay

Revenues

Miscellaneous Revenues 2,000
Less 5% Statutory Reduction -100

Subtotal 1,900

Fund Balance 481,464

Total Revenues 483,364

Expenditures

Reserves - Capital 483,364

Total Expenditures 483,364

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189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes	8,014,904
Miscellaneous Revenues	80,566
Less 5% Statutory Reduction	-404,774
Subtotal	7,690,696

Transfers In	250,223
Fund Balance	3,492,381
Total Revenues	11,433,300

Expenditures

Operating Expenses	11,409,651
Subtotal	11,409,651

Transfers Out	23,649
Total Expenditures	11,433,300

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190 - Mobility Fee Northeast District Fund

Revenues

Permits, Fees & Special Assessments	33,861,413
Less 5% Statutory Reduction	<u>-586,449</u>
Subtotal	33,274,964
Fund Balance	26,281,872
Total Revenues	<u>59,556,836</u>

Expenditures

Operating Expenses	60,000
Capital Outlay	<u>39,977,457</u>
Subtotal	40,037,457
Transfers Out	183,434
Reserves - Capital	<u>19,335,945</u>
Total Expenditures	<u>59,556,836</u>

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191 - Mobility Fee Southeast District Fund

Revenues

Permits, Fees & Special Assessments	7,917,491
Less 5% Statutory Reduction	<u>-273,211</u>
Subtotal	7,644,280
Fund Balance	12,065,458
Total Revenues	<u>19,709,738</u>

Expenditures

Operating Expenses	20,000
Capital Outlay	<u>3,203,884</u>
Subtotal	3,223,884
Transfers Out	109,261
Reserves - Capital	<u>16,376,593</u>
Total Expenditures	<u>19,709,738</u>

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201-Limited GO Refunding Bonds, Series 2015

Revenues

Current Ad Valorem Taxes	1,242,157
Less 5% Statutory Reduction	<u>-62,108</u>
Subtotal	1,180,049
Fund Balance	1,082,779
Total Revenues	<u>2,262,828</u>

Expenditures

Operating Expenses	24,843
Debt Service	<u>1,118,987</u>
Subtotal	1,143,830
Reserves - Debt	1,118,998
Total Expenditures	<u>2,262,828</u>

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210-W 192 Phase IIC

Revenues

Permits, Fees & Special Assessments	149,000
Miscellaneous Revenues	1,304
Less 5% Statutory Reduction	<u>-7,515</u>
Subtotal	142,789
Fund Balance	<u>740,774</u>
Total Revenues	<u>883,563</u>

Expenditures

Debt Service	<u>388,200</u>
Subtotal	388,200
Reserves - Debt	<u>495,363</u>
Total Expenditures	<u>883,563</u>

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211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Miscellaneous Revenues 5,947
Less 5% Statutory Reduction -297

Subtotal 5,650

Transfers In 3,374,774
Fund Balance 2,597,994

Total Revenues 5,978,418

Expenditures

Debt Service 3,358,158

Subtotal 3,358,158

Reserves - Debt 2,620,260

Total Expenditures 5,978,418

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Budget

239-Infra S Tax Rev Refunding 2011

Revenues

Transfers In	300
Fund Balance	3,685,188
Total Revenues	<u>3,685,488</u>

Expenditures

Debt Service	3,685,488
Subtotal	<u>3,685,488</u>
Total Expenditures	<u>3,685,488</u>

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241-Infrastructure Sales Surtax Series 2015

Revenues

Miscellaneous Revenues 15,141
Less 5% Statutory Reduction -757

Subtotal 14,384

Transfers In 5,165,898
Fund Balance 5,046,886

Total Revenues 10,227,168

Expenditures

Debt Service 5,144,608

Subtotal 5,144,608

Reserves - Debt 5,082,560

Total Expenditures 10,227,168

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242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Miscellaneous Revenues	6,563
Less 5% Statutory Reduction	<u>-328</u>
Subtotal	6,235
Transfers In	2,938,925
Fund Balance	<u>2,187,722</u>
Total Revenues	<u>5,132,882</u>

Expenditures

Debt Service	<u>2,919,888</u>
Subtotal	2,919,888
Reserves - Debt	<u>2,212,994</u>
Total Expenditures	<u>5,132,882</u>

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243-DS TDT Rev Bond Series 2016

Revenues

Transfers In	1,380,871
Fund Balance	2,503,235
Total Revenues	<u>3,884,106</u>

Expenditures

Debt Service	1,373,419
Subtotal	<u>1,373,419</u>
Reserves - Debt	2,510,687
Total Expenditures	<u>3,884,106</u>

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244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

Transfers In	4,635,717
Fund Balance	462,967
Total Revenues	<u>5,098,684</u>

Expenditures

Debt Service	550,325
Subtotal	<u>550,325</u>
Reserves - Debt	4,548,359
Total Expenditures	<u>5,098,684</u>

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245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

Miscellaneous Revenues	11,769
Less 5% Statutory Reduction	-588
Subtotal	11,181
Transfers In	4,002,722
Fund Balance	3,922,903
Total Revenues	7,936,806

Expenditures

Debt Service	3,988,397
Subtotal	3,988,397
Reserves - Debt	3,948,409
Total Expenditures	7,936,806

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246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In	1,483,272
Fund Balance	1,036,517
Total Revenues	<u>2,519,789</u>

Expenditures

Debt Service	1,475,651
Subtotal	<u>1,475,651</u>
Reserves - Debt	1,044,138
Total Expenditures	<u>2,519,789</u>

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247-DS TDT Refunding Bonds 2019

Revenues

Permits, Fees & Special Assessments	300,000
Miscellaneous Revenues	4,932
Less 5% Statutory Reduction	<u>-15,247</u>
Subtotal	289,685

Transfers In	288,020
Fund Balance	<u>1,644,100</u>
Total Revenues	<u>2,221,805</u>

Expenditures

Debt Service	<u>796,662</u>
Subtotal	796,662

Reserves - Debt	<u>1,425,143</u>
Total Expenditures	<u>2,221,805</u>

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248-Communications Equipment Upgrade (Motorola)

Revenues

Transfers In	1,026,713
Fund Balance	1,026,711
Total Revenues	<u>2,053,424</u>

Expenditures

Debt Service	2,053,424
Subtotal	<u>2,053,424</u>
Total Expenditures	<u>2,053,424</u>

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249-DS CIRB 2019

Revenues

Miscellaneous Revenues 17,212
Less 5% Statutory Reduction -861

Subtotal 16,351

Transfers In 7,361,826
Fund Balance 5,737,499

Total Revenues 13,115,676

Expenditures

Debt Service 7,365,774

Subtotal 7,365,774

Reserves - Debt 5,749,902

Total Expenditures 13,115,676

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250-GO BONDS SERIES 2020

Revenues

Current Ad Valorem Taxes	2,164,787
Miscellaneous Revenues	5,819
Less 5% Statutory Reduction	<u>-108,530</u>
Subtotal	2,062,076
Fund Balance	<u>1,937,113</u>
Total Revenues	<u>3,999,189</u>

Expenditures

Operating Expenses	43,296
Debt Service	<u>1,969,525</u>
Subtotal	2,012,821
Reserves - Debt	<u>1,986,368</u>
Total Expenditures	<u>3,999,189</u>

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251 - Public Improvement Revenue Bonds, Series 2020

Revenues

Miscellaneous Revenues	1,679
Less 5% Statutory Reduction	-84
Subtotal	1,595
Transfers In	576,268
Fund Balance	559,618
Total Revenues	1,137,481

Expenditures

Debt Service	576,049
Subtotal	576,049
Reserves - Debt	561,432
Total Expenditures	1,137,481

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252-TDT Revenue Refunding Bond, Series 2022

Revenues

Miscellaneous Revenues 2,185
Less 5% Statutory Reduction -109

Subtotal 2,076

Transfers In 5,501,086
Fund Balance 728,340

Total Revenues 6,231,502

Expenditures

Debt Service 930,872

Subtotal 930,872

Reserves - Debt 5,300,630

Total Expenditures 6,231,502

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306-Local Option Sales Tax Fund

Revenues

Other Taxes	34,179,824
Miscellaneous Revenues	287,039
Less 5% Statutory Reduction	-1,723,343
Subtotal	32,743,520

Other Sources	4,518,336
Fund Balance	84,213,231
Total Revenues	121,475,087

Expenditures

Capital Outlay	65,856,188
Debt Service	2,054,929
Subtotal	67,911,117

Transfers Out	15,125,246
Reserves - Debt	672,101
Reserves - Capital	26,566,623
Reserves - Assigned	11,200,000
Total Expenditures	121,475,087

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315-Gen Cap Outlay Fund

Revenues

Transfers In	13,000,000
Fund Balance	71,330,507
Total Revenues	<u>84,330,507</u>

Expenditures

Capital Outlay	51,524,292
Subtotal	<u>51,524,292</u>
Reserves - Assigned	32,806,215
Total Expenditures	<u>84,330,507</u>

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328 - Special Purpose Capital Fund

Revenues

Intergovernmental Revenue 27,759,630
Miscellaneous Revenues 13,300,100

Subtotal 41,059,730

Other Sources 5,860,901
Fund Balance 323,547

Total Revenues 47,244,178

Expenditures

Capital Outlay 47,244,178

Subtotal 47,244,178

Total Expenditures 47,244,178

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331-Countywide Fire Capital Fund

Revenues

Transfers In	19,243,274
Other Sources	5,419,651
Fund Balance	35,524,010
Total Revenues	<u>60,186,935</u>

Expenditures

Capital Outlay	43,543,743
Subtotal	<u>43,543,743</u>
Transfers Out	115,703
Reserves - Capital	16,527,489
Total Expenditures	<u>60,186,935</u>

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332 - Public Imp Rev Bonds Series 2017

Revenues

Fund Balance		1,774,320
	Total Revenues	1,774,320

Expenditures

Capital Outlay		1,774,320
	Subtotal	1,774,320
	Total Expenditures	1,774,320

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334 - Transportation Imp Construction Fund

Revenues

Fund Balance		174,588,358
	Total Revenues	174,588,358

Expenditures

Capital Outlay		168,292,894
	Subtotal	168,292,894
Reserves - Capital		6,295,464
	Total Expenditures	174,588,358

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401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments	32,102,380
Charges For Services	4,227,242
Miscellaneous Revenues	276,891
Less 5% Statutory Reduction	-1,830,326

Subtotal 34,776,187

Other Sources	39,091
Fund Balance	47,855,240

Total Revenues 82,670,518

Expenditures

Personnel Services	1,727,692
Operating Expenses	27,699,706
Capital Outlay	395,091
Debt Service	24,444

Subtotal 29,846,933

Transfers Out	9,130,903
Reserves - Operating	11,049,457
Reserves - Debt	12,222
Reserves - Capital	11,434,347
Reserves - Assigned	18,630,981
Reserves - Restricted	2,565,675

Total Expenditures 82,670,518

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407-Osceola Parkway

Revenues

Charges For Services	14,949,148
Miscellaneous Revenues	87,630
Less 5% Statutory Reduction	-751,839
Subtotal	14,284,939
Fund Balance	45,742,403
Total Revenues	60,027,342

Expenditures

Personnel Services	220,814
Operating Expenses	5,893,659
Capital Outlay	9,192,620
Debt Service	9,215,050
Subtotal	24,522,143
Transfers Out	111,737
Reserves - Operating	1,660,323
Reserves - Debt	23,680,905
Reserves - Restricted	1,305,500
Reserves - Stability	8,746,734
Total Expenditures	60,027,342

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501-Workers' Comp Internal Service Fund

Revenues

Charges For Services		3,984,065
	Subtotal	3,984,065
Fund Balance		4,805,723
	Total Revenues	8,789,788

Expenditures

Personnel Services		207,372
Operating Expenses		3,091,422
	Subtotal	3,298,794
Transfers Out		61,353
Reserves - Claims		2,024,410
Reserves - Restricted		3,405,231
	Total Expenditures	8,789,788

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502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		8,257,736
	Subtotal	8,257,736
Fund Balance		5,328,126
	Total Revenues	13,585,862

Expenditures

Personnel Services		187,352
Operating Expenses		6,252,826
	Subtotal	6,440,178
Transfers Out		57,436
Reserves - Claims		631,102
Reserves - Restricted		6,457,146
	Total Expenditures	13,585,862

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503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,314,401
	Subtotal	1,314,401
Fund Balance		1,149,016
	Total Revenues	2,463,417

Expenditures

Personnel Services		77,435
Operating Expenses		1,009,064
	Subtotal	1,086,499
Transfers Out		55,103
Reserves - Operating		10,000
Reserves - Claims		1,273,452
Reserves - Restricted		38,363
	Total Expenditures	2,463,417

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504-Health Insurance Internal Service Fund

Revenues

Charges For Services	32,311,186
Miscellaneous Revenues	880,000
Less 5% Statutory Reduction	-44,000
Subtotal	<u>33,147,186</u>
Fund Balance	5,454,111
Total Revenues	<u><u>38,601,297</u></u>

Expenditures

Personnel Services	144,434
Operating Expenses	27,262,265
Subtotal	<u>27,406,699</u>
Transfers Out	258,012
Reserves - Claims	8,000,494
Reserves - Restricted	2,936,092
Total Expenditures	<u><u>38,601,297</u></u>

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

Revenues

Charges For Services		790,519
	Subtotal	790,519
Fund Balance		1,013,710
	Total Revenues	1,804,229

Expenditures

Personnel Services		59,450
Operating Expenses		613,903
	Subtotal	673,353
Transfers Out		38,506
Reserves - Operating		13,819
Reserves - Claims		1,078,551
	Total Expenditures	1,804,229

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509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services		147,634
	Subtotal	147,634
Fund Balance		107,653
	Total Revenues	255,287

Expenditures

Personnel Services		126,807
Operating Expenses		53,999
Debt Service		26,615
	Subtotal	207,421
Transfers Out		34,558
Reserves - Debt		13,308
	Total Expenditures	255,287

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510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		3,263,020
	Subtotal	3,263,020
	Total Revenues	3,263,020

Expenditures

Personnel Services		1,449,868
Operating Expenses		1,327,516
Capital Outlay		8,571
	Subtotal	2,785,955
Transfers Out		477,065
	Total Expenditures	3,263,020

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511-Fleet Fuel Internal Service Fund

Revenues

Charges For Services		2,014,724
	Subtotal	2,014,724
Fund Balance		998,842
	Total Revenues	3,013,566

Expenditures

Personnel Services		81,900
Operating Expenses		2,477,530
Capital Outlay		353,646
	Subtotal	2,913,076
Transfers Out		100,490
	Total Expenditures	3,013,566