

## **RESOLUTION NO. 23-184R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2023-2024; 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 7, 2023, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 23-132R, adopting the tentative budget for Fiscal Year 2023-2024; and

**WHEREAS**, upon approval of the tentative budget for Fiscal Year 2023-2024, the Board prepared and advertised a statement summarizing all of the 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 2023-2024 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. 23-182R and 23-183R adopting the final millage rates for Fiscal Year 2023-2024;

**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 2023-2024, totaling \$2,628,492,915 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 2023-2024, 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 2023-2024.

**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All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.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 18<sup>th</sup> day of September, 2023.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

By: *Suzanne Janer*  
Chair/Vice Chair

ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD

By: *Alicia Espinoza*  
Clerk/ Deputy Clerk of the Board

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

*09/18/2023*  
*Resolution # 23-184R*



Schedule A  
 Second Public Hearing  
 BOCC Osceola County  
 Countywide Summary

**FY24  
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**Revenues**

Current Ad Valorem Taxes	371,650,245
PY Delinquent Ad Valorem Tax	63,358
Other Taxes	155,125,716
Permits, Fees & Special Assessments	230,422,574
Intergovernmental Revenue	366,610,352
Charges For Services	104,281,122
Judgment, Fines & Forfeits	2,167,215
Miscellaneous Revenues	38,488,162
Less 5% Statutory Reduction	-40,070,435

**Subtotal** 1,228,738,309

Transfers In	155,544,838
Other Sources	28,699,799
Fund Balance	1,215,509,969

**Total Revenues** 2,628,492,915

**Expenditures**

Personnel Services	188,143,601
Operating Expenses	463,680,260
Capital Outlay	1,009,863,125
Debt Service	62,184,798
Grants and Aids	40,409,736

**Subtotal** 1,764,281,520

Transfers Out	277,851,815
Reserves - Operating	150,729,382
Reserves - Debt	67,867,179
Reserves - Capital	184,050,197
Reserves - Claims	13,429,009
Reserves - Assigned	74,608,754
Reserves - Restricted	36,784,037
Reserves - Stability	58,891,022

**Total Expenditures** 2,628,492,915

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**001-General Fund**

**Revenues**

Current Ad Valorem Taxes	310,471,638
PY Delinquent Ad Valorem Tax	57,858
Other Taxes	27,089,423
Permits, Fees & Special Assessments	8,413,347
Intergovernmental Revenue	49,762,983
Charges For Services	1,968,201
Judgment, Fines & Forfeits	996,657
Miscellaneous Revenues	2,831,235
Less 5% Statutory Reduction	-19,333,911
<b>Subtotal</b>	<b>382,257,431</b>
Transfers In	13,047,231
Other Sources	4,688,211
Fund Balance	161,934,790
<b>Total Revenues</b>	<b>561,927,663</b>

**Expenditures**

Personnel Services	85,150,621
Operating Expenses	101,435,284
Capital Outlay	12,628,713
Debt Service	2,469,003
Grants and Aids	35,210,150
<b>Subtotal</b>	<b>236,893,771</b>
Transfers Out	207,570,075
Reserves - Operating	76,671,673
Reserves - Debt	663,276
Reserves - Capital	13,168,314
Reserves - Assigned	17,831,018
Reserves - Restricted	3,001,172
Reserves - Stability	6,128,364
<b>Total Expenditures</b>	<b>561,927,663</b>

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**010-Designated Ad Valorem Tax**

**Revenues**

Transfers In

24,388,442

**Total Revenues**

**24,388,442**

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**Expenditures**

Transfers Out

24,388,442

**Total Expenditures**

**24,388,442**

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

**Revenues**

Fund Balance		6,365,435
	<b>Total Revenues</b>	<b>6,365,435</b>

**Expenditures**

Operating Expenses		343,049
	<b>Subtotal</b>	<b>343,049</b>
Reserves - Restricted		6,022,386
	<b>Total Expenditures</b>	<b>6,365,435</b>

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**102-Transportation Trust Fund**

**Revenues**

Other Taxes	10,594,107
Permits, Fees & Special Assessments	443,327
Intergovernmental Revenue	2,263,156
Charges For Services	482,755
Miscellaneous Revenues	460,000
Less 5% Statutory Reduction	-712,167

**Subtotal** 13,531,178

Transfers In	24,403,765
Other Sources	800,180
Fund Balance	6,812,842

**Total Revenues** 45,547,965

**Expenditures**

Personnel Services	15,260,540
Operating Expenses	22,566,214
Capital Outlay	1,825,749
Debt Service	1,489,115

**Subtotal** 41,141,618

Transfers Out	2,476,326
Reserves - Operating	500,000
Reserves - Debt	1,430,021

**Total Expenditures** 45,547,965

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**103-Drug Abuse Treatment Fund**

**Revenues**

Judgment, Fines & Forfeits 37,274  
Less 5% Statutory Reduction -1,864

**Subtotal 35,410**

Fund Balance 2,690

**Total Revenues 38,100**

**Expenditures**

Transfers Out 38,100

**Total Expenditures 38,100**



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**104-Tourist Development Tax Fund**

**Revenues**

Other Taxes		41,658,990
Charges For Services		3,323,493
Miscellaneous Revenues		625,790
Less 5% Statutory Reduction		-2,280,414
	<b>Subtotal</b>	<b>43,327,859</b>
Other Sources		485,801
Fund Balance		68,081,997
	<b>Total Revenues</b>	<b>111,895,657</b>

**Expenditures**

Personnel Services		2,309,870
Operating Expenses		28,409,785
Capital Outlay		20,945,989
Debt Service		85,783
	<b>Subtotal</b>	<b>51,751,427</b>
Transfers Out		3,297,080
Reserves - Operating		18,446,460
Reserves - Debt		42,893
Reserves - Capital		11,000,000
Reserves - Stability		27,357,797
	<b>Total Expenditures</b>	<b>111,895,657</b>

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**105-Fifth Cent Tourist Development Tax Fund**

**Revenues**

Other Taxes 10,414,747  
Less 5% Statutory Reduction -520,737

**Subtotal 9,894,010**

Other Sources 47,149  
Fund Balance 14,874,032

**Total Revenues 24,815,191**

**Expenditures**

Operating Expenses 7,624,147

**Subtotal 7,624,147**

Transfers Out 3,113,516  
Reserves - Operating 5,259,051  
Reserves - Stability 8,818,477

**Total Expenditures 24,815,191**

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**106-Sixth Cent Tourist Development Tax Fund**

**Revenues**

Other Taxes 10,414,747  
Less 5% Statutory Reduction -520,737

**Subtotal 9,894,010**

Other Sources 47,149  
Fund Balance 11,712,687

**Total Revenues 21,653,846**

**Expenditures**

Operating Expenses 11,168,190

**Subtotal 11,168,190**

Transfers Out 24,882  
Reserves - Operating 4,572,456  
Reserves - Stability 5,888,318

**Total Expenditures 21,653,846**

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**107-Library District Fund**

**Revenues**

Current Ad Valorem Taxes	13,942,351
PY Delinquent Ad Valorem Tax	2,000
Intergovernmental Revenue	121,645
Charges For Services	51,584
Judgment, Fines & Forfeits	15,000
Miscellaneous Revenues	106,700
Less 5% Statutory Reduction	-705,766

**Subtotal** 13,533,514

Other Sources	37,700
Fund Balance	10,806,665

**Total Revenues** 24,377,879

**Expenditures**

Personnel Services	110,386
Operating Expenses	7,219,633
Capital Outlay	1,891,827
Debt Service	557,792

**Subtotal** 9,779,638

Transfers Out	295,345
Reserves - Operating	2,770,717
Reserves - Debt	278,896
Reserves - Assigned	5,000,000
Reserves - Stability	6,253,283

**Total Expenditures** 24,377,879

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**109-Law Enforcement Trust Fund**

**Revenues**

Other Sources	27,667
Fund Balance	332,380
<b>Total Revenues</b>	<b><u>360,047</u></b>

**Expenditures**

Transfers Out	360,047
<b>Total Expenditures</b>	<b><u>360,047</u></b>

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**111-SHIP State Housing Initiative Program**

**Revenues**

Intergovernmental Revenue		3,943,426
	<b>Subtotal</b>	<b>3,943,426</b>
Fund Balance		5,073,875
	<b>Total Revenues</b>	<b>9,017,301</b>

**Expenditures**

Personnel Services		215,954
Operating Expenses		8,801,347
	<b>Subtotal</b>	<b>9,017,301</b>
	<b>Total Expenditures</b>	<b>9,017,301</b>

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**112-Emergency(911)Communications**

**Revenues**

Intergovernmental Revenue	2,349,723
Charges For Services	154,232
Less 5% Statutory Reduction	<u>-125,198</u>
<b>Subtotal</b>	<b>2,378,757</b>
Fund Balance	<u>3,880,439</u>
<b>Total Revenues</b>	<b><u>6,259,196</u></b>

**Expenditures**

Transfers Out	2,279,517
Reserves - Operating	227,952
Reserves - Capital	<u>3,751,727</u>
<b>Total Expenditures</b>	<b><u>6,259,196</u></b>

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**115-Court Facilities Fund**

**Revenues**

Charges For Services	1,494,163
Less 5% Statutory Reduction	<u>-74,708</u>
<b>Subtotal</b>	<b>1,419,455</b>
Fund Balance	11,749,190
<b>Total Revenues</b>	<b><u><u>13,168,645</u></u></b>

**Expenditures**

Operating Expenses	266,500
Capital Outlay	<u>7,131,693</u>
<b>Subtotal</b>	<b>7,398,193</b>
Transfers Out	621,530
Reserves - Operating	236,808
Reserves - Capital	<u>4,912,114</u>
<b>Total Expenditures</b>	<b><u><u>13,168,645</u></u></b>



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**118-Homeless Prevention & Rapid Rehousing**

**Revenues**

Intergovernmental Revenue		320,000
	<b>Subtotal</b>	<b>320,000</b>
Fund Balance		54,772
	<b>Total Revenues</b>	<b>374,772</b>

**Expenditures**

Operating Expenses		374,772
	<b>Subtotal</b>	<b>374,772</b>
	<b>Total Expenditures</b>	<b>374,772</b>

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**122-NEIGHBORHOOD STABIL PROGRAM 3**

**Revenues**

Fund Balance		98,010
	<b>Total Revenues</b>	<b>98,010</b>

**Expenditures**

Operating Expenses		98,010
	<b>Subtotal</b>	<b>98,010</b>
	<b>Total Expenditures</b>	<b>98,010</b>

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**125-Environmental Land Maintenance**

**Revenues**

Current Ad Valorem Taxes		4,410,430
Miscellaneous Revenues		65,627
Less 5% Statutory Reduction		-223,803
	<b>Subtotal</b>	<b>4,252,254</b>
Other Sources		30,745
Fund Balance		8,051,438
	<b>Total Revenues</b>	<b>12,334,437</b>

**Expenditures**

Personnel Services		384,092
Operating Expenses		1,171,005
Capital Outlay		30,745
Debt Service		4,477
	<b>Subtotal</b>	<b>1,590,319</b>
Transfers Out		185,269
Reserves - Operating		382,923
Reserves - Debt		2,239
Reserves - Restricted		10,173,687
	<b>Total Expenditures</b>	<b>12,334,437</b>

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**128-Subdivision Pond MSBU**

**Revenues**

Permits, Fees & Special Assessments 1,343,578  
Less 5% Statutory Reduction -67,183

**Subtotal** 1,276,395

Fund Balance 494,097

**Total Revenues** 1,770,492

**Expenditures**

Operating Expenses 1,380,049

**Subtotal** 1,380,049

Transfers Out 390,443

**Total Expenditures** 1,770,492

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**129-Street Lighting MSBU**

**Revenues**

Permits, Fees & Special Assessments 423,179  
Less 5% Statutory Reduction -21,160

**Subtotal 402,019**

Fund Balance 30,329

**Total Revenues 432,348**

**Expenditures**

Operating Expenses 353,697

**Subtotal 353,697**

Transfers Out 78,651

**Total Expenditures 432,348**

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**130-Court Related Technology Fund**

**Revenues**

Charges For Services 1,109,711  
Less 5% Statutory Reduction -55,486

**Subtotal** 1,054,225

Transfers In 418,985  
Fund Balance 619,799

**Total Revenues** 2,093,009

**Expenditures**

Personnel Services 689,264  
Operating Expenses 754,637  
Capital Outlay 148,600

**Subtotal** 1,592,501

Transfers Out 91,108  
Reserves - Operating 409,400

**Total Expenditures** 2,093,009

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**134-Countywide Fire Fund**

**Revenues**

Current Ad Valorem Taxes	37,862,626
PY Delinquent Ad Valorem Tax	3,500
Permits, Fees & Special Assessments	51,527,420
Intergovernmental Revenue	97,000
Charges For Services	18,239,037
Miscellaneous Revenues	2,734,982
Less 5% Statutory Reduction	-5,522,727

**Subtotal** 104,941,838

Transfers In	5,949,328
Other Sources	153,309
Fund Balance	22,878,074

**Total Revenues** 133,922,549

**Expenditures**

Personnel Services	59,500,946
Operating Expenses	25,461,584
Capital Outlay	271,246
Debt Service	3,660,645

**Subtotal** 88,894,421

Transfers Out	12,600,073
Reserves - Operating	25,326,455
Reserves - Debt	2,553,185
Reserves - Capital	1,781,268
Reserves - Assigned	2,767,147

**Total Expenditures** 133,922,549

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**137-HOME Fund**

**Revenues**

Intergovernmental Revenue		7,669,214
	<b>Subtotal</b>	<b>7,669,214</b>
Fund Balance		1,174,867
	<b>Total Revenues</b>	<b>8,844,081</b>

**Expenditures**

Personnel Services		91,629
Operating Expenses		6,640,958
Grants and Aids		2,111,494
	<b>Subtotal</b>	<b>8,844,081</b>
	<b>Total Expenditures</b>	<b>8,844,081</b>



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**139-Criminal Justice Training**

**Revenues**

Judgment, Fines & Forfeits	73,838
Miscellaneous Revenues	136
Less 5% Statutory Reduction	<u>-3,699</u>
<b>Subtotal</b>	<b><u>70,275</u></b>

Fund Balance	<u>11,592</u>
<b>Total Revenues</b>	<b><u>81,867</u></b>

**Expenditures**

Transfers Out	<u>81,867</u>
<b>Total Expenditures</b>	<b><u>81,867</u></b>

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**141-Boating Improvement Fund**

**Revenues**

Permits, Fees & Special Assessments	101,629
Miscellaneous Revenues	7,200
Less 5% Statutory Reduction	<u>-3,856</u>
<b>Subtotal</b>	<b>104,973</b>
Fund Balance	<u>799,471</u>
<b>Total Revenues</b>	<b><u>904,444</u></b>

**Expenditures**

Capital Outlay	<u>410,972</u>
<b>Subtotal</b>	<b>410,972</b>
Transfers Out	10,545
Reserves - Operating	1,758
Reserves - Capital	<u>481,169</u>
<b>Total Expenditures</b>	<b><u>904,444</u></b>

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**142 - Mobility Fee East District**

**Revenues**

Permits, Fees & Special Assessments		57,610
	<b>Subtotal</b>	<b>57,610</b>
Fund Balance		16,019,701
	<b>Total Revenues</b>	<b>16,077,311</b>

**Expenditures**

Capital Outlay		16,077,311
	<b>Subtotal</b>	<b>16,077,311</b>
	<b>Total Expenditures</b>	<b>16,077,311</b>

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**143 - Mobility Fee West District**

**Revenues**

Permits, Fees & Special Assessments	47,503,930
Less 5% Statutory Reduction	<u>-1,353,680</u>
<b>Subtotal</b>	<b>46,150,250</b>
Fund Balance	154,161,538
<b>Total Revenues</b>	<b><u>200,311,788</u></b>

**Expenditures**

Operating Expenses	150,000
Capital Outlay	<u>148,411,051</u>
<b>Subtotal</b>	<b>148,561,051</b>
Transfers Out	68,775
Reserves - Capital	<u>51,681,962</u>
<b>Total Expenditures</b>	<b><u>200,311,788</u></b>

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**145 - Red Light Cameras**

**Revenues**

Judgment, Fines & Forfeits 731,765  
Less 5% Statutory Reduction -36,588

**Subtotal 695,177**

Fund Balance 1,692,412

**Total Revenues 2,387,589**

**Expenditures**

Operating Expenses 657,700

**Subtotal 657,700**

Transfers Out 15,143

Reserves - Restricted 1,714,746

**Total Expenditures 2,387,589**

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**147 - Conservation Lands Perpetual Maintenance & Acquisition**

**Revenues**

Miscellaneous Revenues	6,542
Less 5% Statutory Reduction	-327
<b>Subtotal</b>	<b>6,215</b>
Fund Balance	1,267,362
<b>Total Revenues</b>	<b>1,273,577</b>

**Expenditures**

Operating Expenses	1,273,577
<b>Subtotal</b>	<b>1,273,577</b>
<b>Total Expenditures</b>	<b>1,273,577</b>

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**148-Building Fund**

**Revenues**

Permits, Fees & Special Assessments		12,826,280
Charges For Services		280,601
Judgment, Fines & Forfeits		5,075
Miscellaneous Revenues		8,500
Less 5% Statutory Reduction		-656,023
	<b>Subtotal</b>	<b>12,464,433</b>
Other Sources		1,271,607
Fund Balance		21,838,542
	<b>Total Revenues</b>	<b>35,574,582</b>

**Expenditures**

Personnel Services		8,225,060
Operating Expenses		9,269,039
Capital Outlay		10,760,666
Debt Service		79,131
	<b>Subtotal</b>	<b>28,333,896</b>
Transfers Out		779,390
Reserves - Operating		3,453,653
Reserves - Debt		39,566
Reserves - Stability		2,968,077
	<b>Total Expenditures</b>	<b>35,574,582</b>

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**149-East 192 CRA**

**Revenues**

Miscellaneous Revenues	3,500
Less 5% Statutory Reduction	-175
<b>Subtotal</b>	<b><u>3,325</u></b>
Transfers In	2,033,426
Fund Balance	3,830,545
<b>Total Revenues</b>	<b><u><u>5,867,296</u></u></b>

**Expenditures**

Personnel Services	63,998
Operating Expenses	306,841
Capital Outlay	2,927,217
<b>Subtotal</b>	<b><u>3,298,056</u></b>
Transfers Out	32,789
Reserves - Operating	40,363
Reserves - Capital	2,496,088
<b>Total Expenditures</b>	<b><u><u>5,867,296</u></u></b>



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**151-CDBG Fund**

**Revenues**

Intergovernmental Revenue		6,487,658
	<b>Subtotal</b>	<b>6,487,658</b>
Fund Balance		990,377
	<b>Total Revenues</b>	<b>7,478,035</b>

**Expenditures**

Personnel Services		190,262
Operating Expenses		6,138,176
Capital Outlay		1,049,597
Grants and Aids		100,000
	<b>Subtotal</b>	<b>7,478,035</b>
	<b>Total Expenditures</b>	<b>7,478,035</b>

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

**Revenues**

Current Ad Valorem Taxes	1,816,876
Less 5% Statutory Reduction	-90,842
<b>Subtotal</b>	<b>1,726,034</b>
Fund Balance	549,298
<b>Total Revenues</b>	<b>2,275,332</b>

**Expenditures**

Operating Expenses	1,956,771
<b>Subtotal</b>	<b>1,956,771</b>
Transfers Out	298,561
Reserves - Assigned	20,000
<b>Total Expenditures</b>	<b>2,275,332</b>

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

**Revenues**

Permits, Fees & Special Assessments	18,525,862
Less 5% Statutory Reduction	<u>-2,641</u>
<b>Subtotal</b>	<b>18,523,221</b>
Fund Balance	3,151,934
<b>Total Revenues</b>	<b><u>21,675,155</u></b>

**Expenditures**

Operating Expenses	21,478,151
<b>Subtotal</b>	<b>21,478,151</b>
Transfers Out	164,204
Reserves - Restricted	<u>32,800</u>
<b>Total Expenditures</b>	<b><u>21,675,155</u></b>

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**154-Constitutional Gas Tax Fund**

**Revenues**

Intergovernmental Revenue 4,522,862  
Less 5% Statutory Reduction -226,143

**Subtotal 4,296,719**

Transfers In 11,766,188  
Other Sources 4,006,397  
Fund Balance 1,521,654

**Total Revenues 21,590,958**

**Expenditures**

Operating Expenses 14,750,000  
Capital Outlay 4,006,397  
Debt Service 1,859,996

**Subtotal 20,616,393**

Transfers Out 44,566  
Reserves - Debt 929,999

**Total Expenditures 21,590,958**

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**155-West 192 MSBU Phase I**

**Revenues**

Permits, Fees & Special Assessments	2,592,719
Miscellaneous Revenues	146,682
Less 5% Statutory Reduction	<u>-136,970</u>
<b>Subtotal</b>	<b>2,602,431</b>
Transfers In	312,613
Fund Balance	<u>2,464,361</u>
<b>Total Revenues</b>	<b><u>5,379,405</u></b>

**Expenditures**

Personnel Services	201,188
Operating Expenses	3,169,398
Capital Outlay	<u>1,086,266</u>
<b>Subtotal</b>	<b>4,456,852</b>
Transfers Out	111,719
Reserves - Operating	<u>810,834</u>
<b>Total Expenditures</b>	<b><u>5,379,405</u></b>

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**156-Federal And State Grants Fund**

**Revenues**

Intergovernmental Revenue		111,069,006
	<b>Subtotal</b>	<b>111,069,006</b>
Fund Balance		53,357,962
	<b>Total Revenues</b>	<b>164,426,968</b>

**Expenditures**

Personnel Services		9,387,089
Operating Expenses		57,153,217
Capital Outlay		94,899,137
Grants and Aids		2,888,092
	<b>Subtotal</b>	<b>164,327,535</b>
Transfers Out		99,433
	<b>Total Expenditures</b>	<b>164,426,968</b>

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**158-Intergovernmental Radio Communications**

**Revenues**

Charges For Services	1,051,288
Judgment, Fines & Forfeits	307,606
Miscellaneous Revenues	30,644
Less 5% Statutory Reduction	-69,477
<b>Subtotal</b>	<b>1,320,061</b>
Transfers In	1,505,024
Fund Balance	756,356
<b>Total Revenues</b>	<b>3,581,441</b>

**Expenditures**

Personnel Services	352,304
Operating Expenses	2,325,125
Capital Outlay	155,629
<b>Subtotal</b>	<b>2,833,058</b>
Transfers Out	128,228
Reserves - Operating	620,155
<b>Total Expenditures</b>	<b>3,581,441</b>

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**168-Section 8 Fund**

**Revenues**

Intergovernmental Revenue	24,043,517
Miscellaneous Revenues	79,452
<b>Subtotal</b>	<b>24,122,969</b>
Other Sources	42,504
Fund Balance	3,469,484
<b>Total Revenues</b>	<b>27,634,957</b>

**Expenditures**

Personnel Services	1,041,724
Operating Expenses	26,378,729
Capital Outlay	42,504
Grants and Aids	100,000
<b>Subtotal</b>	<b>27,562,957</b>
Transfers Out	72,000
<b>Total Expenditures</b>	<b>27,634,957</b>



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**177-Fire Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments	3,502,205
Less 5% Statutory Reduction	<u>-175,110</u>
<b>Subtotal</b>	<b>3,327,095</b>
Fund Balance	4,606,733
<b>Total Revenues</b>	<b><u>7,933,828</u></b>

**Expenditures**

Operating Expenses	10,000
Capital Outlay	<u>7,667,549</u>
<b>Subtotal</b>	<b>7,677,549</b>
Transfers Out	218,239
Reserves - Operating	<u>38,040</u>
<b>Total Expenditures</b>	<b><u>7,933,828</u></b>

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**178-Parks Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments	12,891,770
Less 5% Statutory Reduction	<u>-644,589</u>
<b>Subtotal</b>	<b>12,247,181</b>
Fund Balance	29,297,781
<b>Total Revenues</b>	<b><u>41,544,962</u></b>

**Expenditures**

Operating Expenses	3,253,438
Capital Outlay	<u>25,081,452</u>
<b>Subtotal</b>	<b>28,334,890</b>
Transfers Out	71,189
Reserves - Capital	<u>13,138,883</u>
<b>Total Expenditures</b>	<b><u>41,544,962</u></b>

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**180-Inmate Welfare Fund**

**Revenues**

Charges For Services	81,525
Miscellaneous Revenues	738,493
Less 5% Statutory Reduction	<u>-4,077</u>
<b>Subtotal</b>	<b>815,941</b>
Fund Balance	<u>2,337,456</u>
<b>Total Revenues</b>	<b><u><u>3,153,397</u></u></b>

**Expenditures**

Personnel Services	218,787
Operating Expenses	990,503
Capital Outlay	<u>25,000</u>
<b>Subtotal</b>	<b>1,234,290</b>
Transfers Out	94,676
Reserves - Operating	347,725
Reserves - Stability	<u>1,476,706</u>
<b>Total Expenditures</b>	<b><u><u>3,153,397</u></u></b>

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**187-Road Impact Fee Poinciana Overlay**

**Revenues**

Fund Balance

477,873

**Total Revenues**

**477,873**

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**Expenditures**

Reserves - Capital

477,873

**Total Expenditures**

**477,873**

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

**Revenues**

Other Taxes 8,694,044  
Less 5% Statutory Reduction -434,702

**Subtotal 8,259,342**

Transfers In 2,213,464  
Fund Balance 2,311,868

**Total Revenues 12,784,674**

**Expenditures**

Operating Expenses 12,761,930

**Subtotal 12,761,930**

Transfers Out 22,744

**Total Expenditures 12,784,674**

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**190 - Mobility Fee Northeast District Fund**

**Revenues**

Permits, Fees & Special Assessments	23,644,031
Less 5% Statutory Reduction	<u>-372,583</u>
<b>Subtotal</b>	<b>23,271,448</b>
Fund Balance	28,365,411
<b>Total Revenues</b>	<b><u>51,636,859</u></b>

**Expenditures**

Operating Expenses	60,000
Capital Outlay	<u>42,551,735</u>
<b>Subtotal</b>	<b>42,611,735</b>
Transfers Out	31,957
Reserves - Capital	<u>8,993,167</u>
<b>Total Expenditures</b>	<b><u>51,636,859</u></b>

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**191 - Mobility Fee Southeast District Fund**

**Revenues**

Permits, Fees & Special Assessments	10,325,395
Less 5% Statutory Reduction	<u>-323,162</u>
<b>Subtotal</b>	<b>10,002,233</b>
Fund Balance	19,012,613
<b>Total Revenues</b>	<b><u>29,014,846</u></b>

**Expenditures**

Operating Expenses	20,000
Capital Outlay	<u>17,112,760</u>
<b>Subtotal</b>	<b>17,132,760</b>
Transfers Out	12,373
Reserves - Capital	<u>11,869,713</u>
<b>Total Expenditures</b>	<b><u>29,014,846</u></b>

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**192 - Northeast Infrastructure Improvement Area Fund**

**Revenues**

Transfers In		10,389,703
	<b>Total Revenues</b>	<b>10,389,703</b>

**Expenditures**

Operating Expenses		500
	<b>Subtotal</b>	<b>500</b>
Reserves - Capital		10,389,203
	<b>Total Expenditures</b>	<b>10,389,703</b>



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

**Revenues**

Current Ad Valorem Taxes	1,164,871
Less 5% Statutory Reduction	<u>-58,244</u>
<b>Subtotal</b>	<b>1,106,627</b>
Fund Balance	1,139,372
<b>Total Revenues</b>	<b><u>2,245,999</u></b>

**Expenditures**

Operating Expenses	28,907
Debt Service	<u>1,120,636</u>
<b>Subtotal</b>	<b>1,149,543</b>
Reserves - Debt	1,096,456
<b>Total Expenditures</b>	<b><u>2,245,999</u></b>

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**210-W 192 Phase IIC**

**Revenues**

Miscellaneous Revenues 1,609  
Less 5% Statutory Reduction -80

**Subtotal 1,529**

Fund Balance 469,672

**Total Revenues 471,201**

**Expenditures**

Debt Service 158,588

**Subtotal 158,588**

Transfers Out 312,613

**Total Expenditures 471,201**

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

**Revenues**

Miscellaneous Revenues 7,875  
Less 5% Statutory Reduction -394

**Subtotal 7,481**

Transfers In 2,787,225  
Fund Balance 2,606,573

**Total Revenues 5,401,279**

**Expenditures**

Debt Service 3,373,619

**Subtotal 3,373,619**

Reserves - Debt 2,027,660

**Total Expenditures 5,401,279**

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**241-Infrastructure Sales Surtax Series 2015**

**Revenues**

Miscellaneous Revenues 15,206  
Less 5% Statutory Reduction -760

**Subtotal 14,446**

Transfers In 5,193,730  
Fund Balance 5,068,176

**Total Revenues 10,276,352**

**Expenditures**

Debt Service 5,139,456

**Subtotal 5,139,456**

Reserves - Debt 5,136,896

**Total Expenditures 10,276,352**

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

**Revenues**

Miscellaneous Revenues	6,623
Less 5% Statutory Reduction	<u>-331</u>
<b>Subtotal</b>	<b>6,292</b>
Transfers In	2,957,531
Fund Balance	<u>2,206,759</u>
<b>Total Revenues</b>	<b><u>5,170,582</u></b>

**Expenditures**

Debt Service	<u>2,922,088</u>
<b>Subtotal</b>	<b>2,922,088</b>
Reserves - Debt	<u>2,248,494</u>
<b>Total Expenditures</b>	<b><u>5,170,582</u></b>

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

**Revenues**

Transfers In	1,234,809
Fund Balance	2,509,581
<b>Total Revenues</b>	<b><u>3,744,390</u></b>

**Expenditures**

Debt Service	1,372,611
<b>Subtotal</b>	<b><u>1,372,611</u></b>
Reserves - Debt	2,371,779
<b>Total Expenditures</b>	<b><u>3,744,390</u></b>

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

**Revenues**

Transfers In	4,633,173
Fund Balance	4,548,359
<b>Total Revenues</b>	<b><u>9,181,532</u></b>

**Expenditures**

Debt Service	4,592,445
<b>Subtotal</b>	<b><u>4,592,445</u></b>
Reserves - Debt	4,589,087
<b>Total Expenditures</b>	<b><u>9,181,532</u></b>

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

**Revenues**

Miscellaneous Revenues	11,815
Less 5% Statutory Reduction	-591
<b>Subtotal</b>	<b>11,224</b>
Transfers In	4,025,501
Fund Balance	3,937,855
<b>Total Revenues</b>	<b>7,974,580</b>

**Expenditures**

Debt Service	3,987,494
<b>Subtotal</b>	<b>3,987,494</b>
Reserves - Debt	3,987,086
<b>Total Expenditures</b>	<b>7,974,580</b>



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

**Revenues**

Transfers In	1,482,124
Fund Balance	1,044,138
<b>Total Revenues</b>	<b><u>2,526,262</u></b>

**Expenditures**

Debt Service	1,475,200
<b>Subtotal</b>	<b><u>1,475,200</u></b>
Reserves - Debt	1,051,062
<b>Total Expenditures</b>	<b><u>2,526,262</u></b>

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**247-DS TDT Refunding Bonds 2019**

**Revenues**

Permits, Fees & Special Assessments	300,000
Miscellaneous Revenues	4,544
Less 5% Statutory Reduction	<u>-15,227</u>
<b>Subtotal</b>	<b>289,317</b>
Transfers In	259,793
Fund Balance	<u>1,677,689</u>
<b>Total Revenues</b>	<b><u>2,226,799</u></b>

**Expenditures**

Debt Service	<u>791,793</u>
<b>Subtotal</b>	<b>791,793</b>
Reserves - Debt	<u>1,435,006</u>
<b>Total Expenditures</b>	<b><u>2,226,799</u></b>

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**249-DS CIRB 2019**

**Revenues**

Miscellaneous Revenues 17,204  
Less 5% Statutory Reduction -860

**Subtotal** 16,344

Transfers In 7,435,548  
Fund Balance 5,734,734

**Total Revenues** 13,186,626

**Expenditures**

Debt Service 7,363,264

**Subtotal** 7,363,264

Reserves - Debt 5,823,362

**Total Expenditures** 13,186,626

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**250-GO BONDS SERIES 2020**

**Revenues**

Current Ad Valorem Taxes	1,981,453
Miscellaneous Revenues	6,284
Less 5% Statutory Reduction	<u>-99,387</u>
<b>Subtotal</b>	<b>1,888,350</b>
Fund Balance	<u>2,003,016</u>
<b>Total Revenues</b>	<b><u>3,891,366</u></b>

**Expenditures**

Operating Expenses	50,378
Debt Service	<u>1,969,852</u>
<b>Subtotal</b>	<b>2,020,230</b>
Reserves - Debt	<u>1,871,136</u>
<b>Total Expenditures</b>	<b><u>3,891,366</u></b>

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

**Revenues**

Miscellaneous Revenues 1,676  
Less 5% Statutory Reduction -84

**Subtotal** 1,592

Transfers In 576,388  
Fund Balance 559,884

**Total Revenues** 1,137,864

**Expenditures**

Debt Service 574,648

**Subtotal** 574,648

Reserves - Debt 563,216

**Total Expenditures** 1,137,864

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**252-TDT Revenue Refunding Bond, Series 2022**

**Revenues**

Miscellaneous Revenues 15,923  
Less 5% Statutory Reduction -796

**Subtotal** 15,127

Transfers In 4,460,010  
Fund Balance 5,307,623

**Total Revenues** 9,782,760

**Expenditures**

Debt Service 5,152,675

**Subtotal** 5,152,675

Reserves - Debt 4,630,085

**Total Expenditures** 9,782,760

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**306-Local Option Sales Tax Fund**

**Revenues**

Other Taxes 46,259,658  
Less 5% Statutory Reduction -2,312,983

**Subtotal 43,946,675**

Other Sources 7,168,326  
Fund Balance 107,441,118

**Total Revenues 158,556,119**

**Expenditures**

Capital Outlay 104,802,519  
Debt Service 2,656,802

**Subtotal 107,459,321**

Transfers Out 14,565,557  
Reserves - Debt 1,328,402  
Reserves - Capital 15,000,000  
Reserves - Assigned 20,202,839

**Total Expenditures 158,556,119**

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**315-Gen Cap Outlay Fund**

**Revenues**

Transfers In	18,870,285
Fund Balance	86,428,300
<b>Total Revenues</b>	<b><u>105,298,585</u></b>

**Expenditures**

Capital Outlay	93,270,181
<b>Subtotal</b>	<b><u>93,270,181</u></b>
Reserves - Assigned	12,028,404
<b>Total Expenditures</b>	<b><u>105,298,585</u></b>



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**328 - Special Purpose Capital Fund**

**Revenues**

Intergovernmental Revenue 153,960,162  
Miscellaneous Revenues 29,661,261

**Subtotal** 183,621,423

Other Sources 5,857,164  
Fund Balance 370,703

**Total Revenues** 189,849,290

**Expenditures**

Capital Outlay 189,849,290

**Subtotal** 189,849,290

**Total Expenditures** 189,849,290

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**331-Countywide Fire Capital Fund**

**Revenues**

Transfers In	5,200,552
Other Sources	3,494,890
Fund Balance	47,109,864
<b>Total Revenues</b>	<b><u>55,805,306</u></b>

**Expenditures**

Capital Outlay	53,675,419
<b>Subtotal</b>	<b><u>53,675,419</u></b>
Transfers Out	404,200
Reserves - Capital	1,725,687
<b>Total Expenditures</b>	<b><u>55,805,306</u></b>

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

**Revenues**

Fund Balance		2,999,560
	<b>Total Revenues</b>	<b>2,999,560</b>

**Expenditures**

Capital Outlay		2,239,071
	<b>Subtotal</b>	<b>2,239,071</b>
Reserves - Operating		760,489
	<b>Total Expenditures</b>	<b>2,999,560</b>

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**334 - Transportation Imp Construction Fund**

**Revenues**

Fund Balance		145,491,638
	<b>Total Revenues</b>	<b>145,491,638</b>

**Expenditures**

Capital Outlay		145,054,445
	<b>Subtotal</b>	<b>145,054,445</b>
Reserves - Capital		437,193
	<b>Total Expenditures</b>	<b>145,491,638</b>

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**401-Solid Waste Fund**

**Revenues**

Permits, Fees & Special Assessments	36,000,292
Charges For Services	3,521,660
Miscellaneous Revenues	23,994
Less 5% Statutory Reduction	-1,977,298

**Subtotal** 37,568,648

Other Sources	541,000
Fund Balance	44,243,729

**Total Revenues** 82,353,377

**Expenditures**

Personnel Services	1,808,156
Operating Expenses	29,994,643
Capital Outlay	666,000
Debt Service	86,020

**Subtotal** 32,554,819

Transfers Out	1,280,517
Reserves - Operating	8,820,235
Reserves - Debt	43,010
Reserves - Capital	20,717,441
Reserves - Assigned	16,759,346
Reserves - Restricted	2,178,009

**Total Expenditures** 82,353,377

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**407-Osceola Parkway**

**Revenues**

Charges For Services		17,189,230
Less 5% Statutory Reduction		-859,462
	<b>Subtotal</b>	<b>16,329,768</b>
Fund Balance		37,547,580
	<b>Total Revenues</b>	<b>53,877,348</b>

**Expenditures**

Personnel Services		286,221
Operating Expenses		3,379,495
Capital Outlay		2,812,749
Debt Service		9,215,050
	<b>Subtotal</b>	<b>15,693,515</b>
Transfers Out		127,961
Reserves - Operating		1,009,235
Reserves - Debt		23,711,059
Reserves - Capital		12,028,395
Reserves - Restricted		1,307,183
	<b>Total Expenditures</b>	<b>53,877,348</b>

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

**Revenues**

Charges For Services		3,960,888
	<b>Subtotal</b>	<b>3,960,888</b>
Fund Balance		4,079,215
	<b>Total Revenues</b>	<b>8,040,103</b>

**Expenditures**

Personnel Services		253,623
Operating Expenses		3,460,170
	<b>Subtotal</b>	<b>3,713,793</b>
Transfers Out		68,352
Reserves - Claims		1,940,698
Reserves - Restricted		2,317,260
	<b>Total Expenditures</b>	<b>8,040,103</b>

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

**Revenues**

Charges For Services		8,637,481
	<b>Subtotal</b>	<b>8,637,481</b>
Fund Balance		5,696,333
	<b>Total Revenues</b>	<b>14,333,814</b>

**Expenditures**

Personnel Services		231,891
Operating Expenses		7,512,311
	<b>Subtotal</b>	<b>7,744,202</b>
Transfers Out		73,046
Reserves - Claims		207,677
Reserves - Restricted		6,308,889
	<b>Total Expenditures</b>	<b>14,333,814</b>



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**503-Dental Insurance Internal Service Fund**

**Revenues**

Charges For Services		1,327,005
	<b>Subtotal</b>	<b>1,327,005</b>
Fund Balance		1,111,834
	<b>Total Revenues</b>	<b>2,438,839</b>

**Expenditures**

Personnel Services		83,667
Operating Expenses		1,029,215
	<b>Subtotal</b>	<b>1,112,882</b>
Transfers Out		55,886
Reserves - Operating		10,000
Reserves - Claims		1,221,708
Reserves - Restricted		38,363
	<b>Total Expenditures</b>	<b>2,438,839</b>

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**504-Health Insurance Internal Service Fund**

**Revenues**

Charges For Services	34,800,538
Miscellaneous Revenues	868,665
Less 5% Statutory Reduction	-43,433
<b>Subtotal</b>	<b>35,625,770</b>
Fund Balance	5,324,498
<b>Total Revenues</b>	<b>40,950,268</b>

**Expenditures**

Personnel Services	188,731
Operating Expenses	27,884,444
<b>Subtotal</b>	<b>28,073,175</b>
Transfers Out	154,136
Reserves - Claims	9,033,415
Reserves - Restricted	3,689,542
<b>Total Expenditures</b>	<b>40,950,268</b>

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

**Revenues**

Charges For Services		847,849
	<b>Subtotal</b>	<b>847,849</b>
Fund Balance		918,097
	<b>Total Revenues</b>	<b>1,765,946</b>

**Expenditures**

Personnel Services		63,901
Operating Expenses		613,889
	<b>Subtotal</b>	<b>677,790</b>
Transfers Out		49,645
Reserves - Operating		13,000
Reserves - Claims		1,025,511
	<b>Total Expenditures</b>	<b>1,765,946</b>

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

**Revenues**

Charges For Services		123,907
	<b>Subtotal</b>	<b>123,907</b>
Fund Balance		135,125
	<b>Total Revenues</b>	<b>259,032</b>

**Expenditures**

Personnel Services		135,779
Operating Expenses		55,184
Debt Service		26,615
	<b>Subtotal</b>	<b>217,578</b>
Transfers Out		28,146
Reserves - Debt		13,308
	<b>Total Expenditures</b>	<b>259,032</b>

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**510-Fleet Maintenance Internal Service Fund**

**Revenues**

Charges For Services		3,467,108
	<b>Subtotal</b>	<b>3,467,108</b>
	<b>Total Revenues</b>	<b>3,467,108</b>

**Expenditures**

Personnel Services		1,600,345
Operating Expenses		1,447,258
	<b>Subtotal</b>	<b>3,047,603</b>
Transfers Out		419,505
	<b>Total Expenditures</b>	<b>3,467,108</b>

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**511-Fleet Fuel Internal Service Fund**

**Revenues**

Charges For Services		2,168,866
	<b>Subtotal</b>	<b>2,168,866</b>
Fund Balance		478,212
	<b>Total Revenues</b>	<b>2,647,078</b>

**Expenditures**

Personnel Services		97,573
Operating Expenses		2,052,410
Capital Outlay		353,646
	<b>Subtotal</b>	<b>2,503,629</b>
Transfers Out		143,449
	<b>Total Expenditures</b>	<b>2,647,078</b>