

RESOLUTION NO. 23-132R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2023-2024; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Osceola County Manager, as county budget officer, has prepared and presented a tentative budget to the Board of County Commissioners of Osceola County, Florida (the "Board"), as required by Section 129.03(3), Florida Statutes; and

WHEREAS, the Board has examined the tentative budget and made such changes as it deemed necessary; and

WHEREAS, the County Manager has computed the millage rates required to fund the tentative budget and the Board has certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the Board has adopted Resolution Nos. 23-130R and 23-131R, adopting the proposed millage rates for Fiscal Year 2023-2024;

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

SECTION 1. ADOPTION OF TENTATIVE BUDGET. The tentative budget by fund and revenue/expense category for fiscal year 2023-2024 attached hereto as Schedule A is hereby approved and adopted.

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.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 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 7th day of September, 2023.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

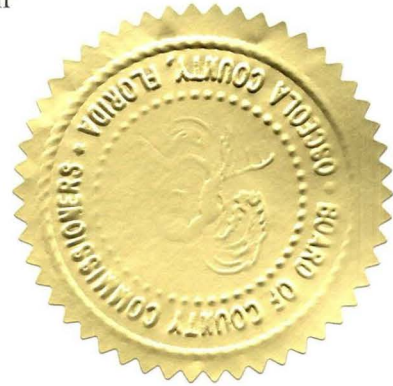
By: *Twana Jamer*
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

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

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

09/07/2023
Resolution #23-132R



Schedule A
 First Public Hearing
 BOCC Osceola County
 Total Summary

**Tentative
 FY24**

Revenues

Current Ad Valorem Taxes	371,650,245
PY Delinquent Ad Valorem Tax	63,358
Other Taxes	155,125,716
Permits, Fees & Special Assessments	226,648,357
Intergovernmental Revenue	361,167,992
Charges For Services	104,281,122
Judgment, Fines & Forfeits	2,167,215
Miscellaneous Revenues	37,349,620
Less 5% Statutory Reduction	-40,013,649

Subtotal	1,218,439,976
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Transfers In	155,547,114
Other Sources	28,699,799
Fund Balance	1,215,440,148

Total Revenues	2,618,127,037
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Expenditures

Personnel Services	182,701,241
Operating Expenses	458,681,897
Capital Outlay	1,009,866,125
Debt Service	62,184,798
Grants and Aids	40,075,389

Subtotal	1,753,509,450
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Transfers Out	277,854,091
Reserves - Operating	151,119,992
Reserves - Debt	67,867,179
Reserves - Capital	184,050,197
Reserves - Claims	13,442,315
Reserves - Assigned	74,608,754
Reserves - Restricted	36,784,037
Reserves - Stability	58,891,022

Total Expenditures	2,618,127,037
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

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
Subtotal	382,257,431
Transfers In	13,049,507
Other Sources	4,688,211
Fund Balance	161,934,790
Total Revenues	561,929,939

Expenditures

Personnel Services	85,150,621
Operating Expenses	101,378,297
Capital Outlay	12,631,713
Debt Service	2,469,003
Grants and Aids	34,875,803
Subtotal	236,505,437
Transfers Out	207,570,075
Reserves - Operating	77,062,283
Reserves - Debt	663,276
Reserves - Capital	13,168,314
Reserves - Assigned	17,831,018
Reserves - Restricted	3,001,172
Reserves - Stability	6,128,364
Total Expenditures	561,929,939

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

010-Designated Ad Valorem Tax

Revenues

Transfers In	24,388,442
Total Revenues	<u>24,388,442</u>

Expenditures

Transfers Out	24,388,442
Total Expenditures	<u>24,388,442</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		6,365,435
	Total Revenues	6,365,435

Expenditures

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

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		6,742,842
	Total Revenues	45,477,965

Expenditures

Personnel Services		15,260,540
Operating Expenses		22,496,214
Capital Outlay		1,825,749
Debt Service		1,489,115
	Subtotal	41,071,618

Transfers Out		2,476,326
Reserves - Operating		500,000
Reserves - Debt		1,430,021
	Total Expenditures	45,477,965

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

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	
Subtotal	43,327,859	

Other Sources	485,801	
Fund Balance	68,081,997	
Total Revenues	111,895,657	

Expenditures

Personnel Services	2,309,870	
Operating Expenses	28,409,785	
Capital Outlay	20,945,989	
Debt Service	85,783	
Subtotal	51,751,427	

Transfers Out	3,297,080	
Reserves - Operating	18,446,460	
Reserves - Debt	42,893	
Reserves - Capital	11,000,000	
Reserves - Stability	27,357,797	
Total Expenditures	111,895,657	

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

109-Law Enforcement Trust Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

111-SHIP State Housing Initiative Program

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

112-Emergency(911)Communications

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

115-Court Facilities Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		320,000
	Subtotal	320,000
Fund Balance		54,772
	Total Revenues	374,772

Expenditures

Operating Expenses		374,772
	Subtotal	374,772
	Total Expenditures	374,772

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

122-NEIGHBORHOOD STABIL PROGRAM 3

Revenues

Fund Balance		98,010
	Total Revenues	98,010

Expenditures

Operating Expenses		98,010
	Subtotal	98,010
	Total Expenditures	98,010

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

125-Environmental Land Maintenance

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

**Tentative
FY24**

129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments	425,999
Less 5% Statutory Reduction	-21,301
Subtotal	404,698
Fund Balance	30,508
Total Revenues	435,206

Expenditures

Operating Expenses	354,279
Subtotal	354,279
Transfers Out	80,927
Total Expenditures	435,206

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

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	1,605,105
Less 5% Statutory Reduction	-5,466,233

Subtotal 103,868,455

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

Total Revenues 132,849,166

Expenditures

Personnel Services	59,500,946
Operating Expenses	24,388,201
Capital Outlay	271,246
Debt Service	3,660,645

Subtotal 87,821,038

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 132,849,166

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

137-HOME Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

139-Criminal Justice Training

Revenues

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

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

141-Boating Improvement Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

142 - Mobility Fee East District

Revenues

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

Expenditures

Capital Outlay		16,077,311
	Subtotal	16,077,311
	Total Expenditures	16,077,311

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

143 - Mobility Fee West District

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

147 - Conservation Lands Perpetual Maintenance & Acquisition

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Subtotal	12,464,433
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Other Sources	1,271,607
Fund Balance	21,838,542

Total Revenues	35,574,582
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Expenditures

Personnel Services	8,225,060
Operating Expenses	9,269,039
Capital Outlay	10,760,666
Debt Service	79,131

Subtotal	28,333,896
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Transfers Out	779,390
Reserves - Operating	3,453,653
Reserves - Debt	39,566
Reserves - Stability	2,968,077

Total Expenditures	35,574,582
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Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

149-East 192 CRA

Revenues

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

Subtotal	3,325
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Transfers In	2,033,426
Fund Balance	3,830,545

Total Revenues	5,867,296
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Expenditures

Personnel Services	63,998
Operating Expenses	306,841
Capital Outlay	2,927,217

Subtotal	3,298,056
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Transfers Out	32,789
Reserves - Operating	40,363
Reserves - Capital	2,496,088

Total Expenditures	5,867,296
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Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

151-CDBG Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes 1,816,876
Less 5% Statutory Reduction -90,842

Subtotal 1,726,034

Fund Balance 549,298

Total Revenues 2,275,332

Expenditures

Operating Expenses 1,956,771

Subtotal 1,956,771

Transfers Out 298,561

Reserves - Assigned 20,000

Total Expenditures 2,275,332

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments	14,748,825
Less 5% Statutory Reduction	<u>-2,641</u>
Subtotal	14,746,184
Fund Balance	3,151,934
Total Revenues	<u>17,898,118</u>

Expenditures

Operating Expenses	17,701,114
Subtotal	17,701,114
Transfers Out	164,204
Reserves - Restricted	<u>32,800</u>
Total Expenditures	<u>17,898,118</u>

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

154-Constitutional Gas Tax Fund

Revenues

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

Subtotal	4,296,719
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Transfers In	11,766,188
Other Sources	4,006,397
Fund Balance	1,521,654

Total Revenues	21,590,958
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Expenditures

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

Subtotal	20,616,393
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Transfers Out	44,566
Reserves - Debt	929,999

Total Expenditures	21,590,958
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Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

155-West 192 MSBU Phase I

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		105,626,646
	Subtotal	105,626,646
Fund Balance		53,357,962
	Total Revenues	158,984,608

Expenditures

Personnel Services		3,944,729
Operating Expenses		57,153,217
Capital Outlay		94,899,137
Grants and Aids		2,888,092
	Subtotal	158,885,175
Transfers Out		99,433
	Total Expenditures	158,984,608

Schedule A
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Tentative
FY24

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
Subtotal	1,320,061
Transfers In	1,505,024
Fund Balance	756,356
Total Revenues	3,581,441

Expenditures

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

Schedule A
First Public Hearing
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Fund Summary

Tentative
FY24

168-Section 8 Fund

Revenues

Intergovernmental Revenue 24,043,517
Miscellaneous Revenues 79,452

Subtotal 24,122,969

Other Sources 42,504
Fund Balance 3,469,484

Total Revenues 27,634,957

Expenditures

Personnel Services 1,041,724
Operating Expenses 26,378,729
Capital Outlay 42,504
Grants and Aids 100,000

Subtotal 27,562,957

Transfers Out 72,000

Total Expenditures 27,634,957

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

177-Fire Impact Fee Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

178-Parks Impact Fee Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

180-Inmate Welfare Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

187-Road Impact Fee Poinciana Overlay

Revenues

Fund Balance		477,873
	Total Revenues	477,873

Expenditures

Reserves - Capital		477,873
	Total Expenditures	477,873

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

190 - Mobility Fee Northeast District Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

191 - Mobility Fee Southeast District Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

192 - Northeast Infrastructure Improvement Area Fund

Revenues

Transfers In		10,389,703
	Total Revenues	10,389,703

Expenditures

Operating Expenses		500
	Subtotal	500
Reserves - Capital		10,389,203
	Total Expenditures	10,389,703

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

201-Limited GO Refunding Bonds, Series 2015

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Miscellaneous Revenues 6,623
Less 5% Statutory Reduction -331

Subtotal 6,292

Transfers In 2,957,531
Fund Balance 2,206,759

Total Revenues 5,170,582

Expenditures

Debt Service 2,922,088

Subtotal 2,922,088

Reserves - Debt 2,248,494

Total Expenditures 5,170,582

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

243-DS TDT Rev Bond Series 2016

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

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

Expenditures

Debt Service	3,987,494
Subtotal	3,987,494
Reserves - Debt	3,987,086
Total Expenditures	7,974,580

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

246 - DS Public Imp Rev Bonds Series 2017

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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>
Subtotal	289,317
Transfers In	259,793
Fund Balance	<u>1,677,689</u>
Total Revenues	<u>2,226,799</u>

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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>
Subtotal	1,888,350
Fund Balance	<u>2,003,016</u>
Total Revenues	<u>3,891,366</u>

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

315-Gen Cap Outlay Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

331-Countywide Fire Capital Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

332 - Public Imp Rev Bonds Series 2017

Revenues

Fund Balance		2,999,560
	Total Revenues	2,999,560

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

334 - Transportation Imp Construction Fund

Revenues

Fund Balance		145,491,638
	Total Revenues	145,491,638

Expenditures

Capital Outlay		145,054,445
	Subtotal	145,054,445

Reserves - Capital		437,193
	Total Expenditures	145,491,638

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY24**

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

407-Osceola Parkway

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

501-Workers' Comp Internal Service Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

502-Property & Casualty Insurance Internal Service Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

503-Dental Insurance Internal Service Fund

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

504-Health Insurance Internal Service Fund

Revenues

Charges For Services	34,800,538
Miscellaneous Revenues	860,000
Less 5% Statutory Reduction	-43,000
Subtotal	35,617,538
Fund Balance	5,324,498
Total Revenues	40,942,036

Expenditures

Personnel Services	188,731
Operating Expenses	27,862,906
Subtotal	28,051,637
Transfers Out	154,136
Reserves - Claims	9,046,721
Reserves - Restricted	3,689,542
Total Expenditures	40,942,036

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

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

Revenues

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

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services		123,907
	Subtotal	123,907
Fund Balance		135,125
	Total Revenues	259,032

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		3,467,108
	Subtotal	3,467,108
	Total Revenues	3,467,108

Expenditures

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

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY24

511-Fleet Fuel Internal Service Fund

Revenues

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

Expenditures

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