

RESOLUTION NO. 18-119R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2018-2019; 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 6, 2018, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 18-097R, approving the tentative budget for Fiscal Year 2018-2019; and

WHEREAS, upon approval of the tentative budget for Fiscal Year 2018-2019, the Board prepared and advertised a statement summarizing all of the adopted tentative budgets, as required by Section 129.03, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of its final budget for Fiscal Year 2018-2019 and the millage rates necessary to fund the final budget, as required by Sections 129.03(3)(c) and 200.065, Florida Statutes; and

WHEREAS, the Board has adopted Resolution No. 18-118R adopting the final millage rates for Fiscal Year 2018-2019;

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 2018-2019, totaling \$1,169,289,994 as summarized by fund and revenue/expense category in Schedule A, is hereby approved and adopted. There are hereby appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget

(B) It is hereby found and determined that each of the expenditures authorized by the budget for Fiscal Year 2018-2019, 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.

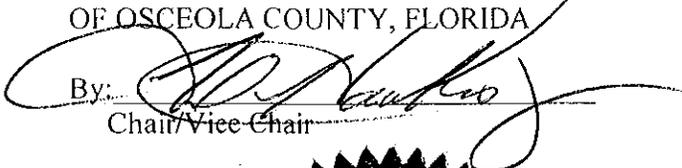
SECTION 2. LETTER OF NOTIFICATION. The County Manager is hereby authorized and directed to prepare, execute and deliver a letter of notification informing the Sheriff of budget changes subsequent to his request and stating the Sheriff's budget for Fiscal Year 2018-2019.

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 All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.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

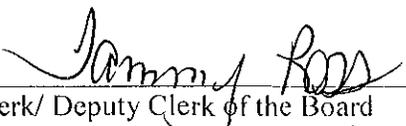
SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 17th day of September, 2018.

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:

09/17/18

Schedule A
 Second Public Hearing
 BOCC Osceola County
 Countywide Summary

FY19
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Revenues

Current Ad Valorem Taxes	204,484,924
PY Delinquent Ad Valorem Tax	74,862
Other Taxes	130,271,017
Permits, Fees & Special Assessments	87,477,446
Intergovernmental Revenue	123,761,485
Charges For Services	72,444,647
Judgment, Fines & Forfeits	2,279,446
Miscellaneous Revenues	6,745,993
Less 5% Statutory Reduction	-25,504,797

Subtotal 602,035,023

Transfers In	95,256,968
Other Sources	16,370,590
Fund Balance	455,627,413

Total Revenues 1,169,289,994

Expenditures

Personal Services	128,999,101
Operating Expenses	241,789,652
Capital Outlay	238,017,829
Debt Service	61,062,167
Grants and Aids	6,801,142

Subtotal 676,669,891

Transfers Out	182,268,910
Reserves - Operating	89,464,287
Reserves - Debt	50,319,626
Reserves - Capital	55,405,989
Reserves - Claims	15,553,177
Reserves - Assigned	62,884,567
Reserves - Restricted	8,540,772
Reserves - Stability	28,182,775

Total Expenditures 1,169,289,994

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001-General Fund

Revenues

Current Ad Valorem Taxes	170,151,453
PY Delinquent Ad Valorem Tax	63,533
Other Taxes	22,251,279
Permits, Fees & Special Assessments	5,713,423
Intergovernmental Revenue	34,934,075
Charges For Services	2,209,242
Judgment, Fines & Forfeits	1,085,779
Miscellaneous Revenues	3,144,054
Less 5% Statutory Reduction	-11,925,481
Subtotal	227,627,357
Transfers In	16,188,862
Other Sources	2,259,000
Fund Balance	64,959,910
Total Revenues	311,035,129

Expenditures

Personal Services	61,123,025
Operating Expenses	65,724,825
Capital Outlay	4,394,502
Grants and Aids	5,761,433
Subtotal	137,003,785
Transfers Out	115,164,133
Reserves - Operating	46,394,835
Reserves - Capital	846,495
Reserves - Assigned	10,230,039
Reserves - Restricted	69,510
Reserves - Stability	1,326,332
Total Expenditures	311,035,129

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010-Designated Ad Valorem Tax

Revenues

Transfers In

10,513,964

Total Revenues

10,513,964

Expenditures

Transfers Out

10,513,964

Total Expenditures

10,513,964

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101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		8,077,393
	Total Revenues	8,077,393

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		7,734,344
	Total Expenditures	8,077,393

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102-Transportation Trust Fund

Revenues

Other Taxes	9,443,105
Permits, Fees & Special Assessments	242,588
Intergovernmental Revenue	1,892,592
Charges For Services	39,927
Miscellaneous Revenues	20,000
Less 5% Statutory Reduction	-581,910

Subtotal	11,056,302
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Transfers In	10,534,352
Fund Balance	1,597,989

Total Revenues	23,188,643
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Expenditures

Personal Services	10,488,900
Operating Expenses	8,555,960
Capital Outlay	614,357
Debt Service	1,371,151

Subtotal	21,030,368
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Transfers Out	2,158,275
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Total Expenditures	23,188,643
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103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits	72,644
Less 5% Statutory Reduction	-3,632
Subtotal	69,012
Total Revenues	69,012

Expenditures

Transfers Out	69,012
Total Expenditures	69,012

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104-Tourist Development Tax Fund

Revenues

Other Taxes		36,342,448
Charges For Services		2,293,592
Miscellaneous Revenues		457,235
Less 5% Statutory Reduction		-1,954,663
	Subtotal	37,138,612
Other Sources		148,273
Fund Balance		56,200,624
	Total Revenues	93,487,509

Expenditures

Personal Services		2,357,564
Operating Expenses		20,586,695
Capital Outlay		21,794,093
	Subtotal	44,738,352
Transfers Out		12,988,751
Reserves - Operating		8,603,629
Reserves - Assigned		20,000,000
Reserves - Stability		7,156,777
	Total Expenditures	93,487,509

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105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes		9,085,612
Miscellaneous Revenues		64,552
Less 5% Statutory Reduction		-457,508
	Subtotal	8,692,656
Other Sources		37,069
Fund Balance		18,546,584
	Total Revenues	27,276,309

Expenditures

Operating Expenses		11,761,651
	Subtotal	11,761,651
Transfers Out		4,455,983
Reserves - Operating		4,756,011
Reserves - Capital		1,931,090
Reserves - Stability		4,371,574
	Total Expenditures	27,276,309

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106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes		9,085,612
Miscellaneous Revenues		30,000
Less 5% Statutory Reduction		-455,781
	Subtotal	8,659,831
Fund Balance		4,915,560
	Total Revenues	13,575,391

Expenditures

Operating Expenses		7,430,801
	Subtotal	7,430,801
Transfers Out		200,177
Reserves - Operating		1,769,618
Reserves - Stability		4,174,795
	Total Expenditures	13,575,391

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107-Library District Fund

Revenues

Current Ad Valorem Taxes	7,653,633
PY Delinquent Ad Valorem Tax	2,000
Intergovernmental Revenue	166,946
Charges For Services	84,862
Judgment, Fines & Forfeits	35,000
Miscellaneous Revenues	148,907
Less 5% Statutory Reduction	-395,470
Subtotal	7,695,878
 Fund Balance	 3,543,576
Total Revenues	11,239,454

Expenditures

Personal Services	58,725
Operating Expenses	6,378,600
Capital Outlay	595,325
Debt Service	557,791
Subtotal	7,590,441
 Transfers Out	 1,149,509
Reserves - Operating	1,620,303
Reserves - Debt	278,896
Reserves - Stability	600,305
Total Expenditures	11,239,454

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109-Law Enforcement Trust Fund

Revenues

Miscellaneous Revenues		2,000
Less 5% Statutory Reduction		<u>-100</u>
	Subtotal	1,900
Other Sources		27,667
Fund Balance		<u>400,000</u>
	Total Revenues	<u>429,567</u>

Expenditures

Transfers Out		429,567
	Total Expenditures	<u>429,567</u>

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111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue		1,892,239
Charges For Services		6,000
Less 5% Statutory Reduction		-95,282
	Subtotal	1,802,957
Fund Balance		2,161,747
	Total Revenues	3,964,704

Expenditures

Personal Services		101,425
Operating Expenses		3,862,439
	Subtotal	3,963,864
Transfers Out		840
	Total Expenditures	3,964,704

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112-Emergency(911)Communications

Revenues

Intergovernmental Revenue		1,399,677
Charges For Services		12,606
Miscellaneous Revenues		7,073
Less 5% Statutory Reduction		-70,968
	Subtotal	1,348,388
Fund Balance		1,255,172
	Total Revenues	2,603,560

Expenditures

Transfers Out		1,709,221
Reserves - Operating		406,043
Reserves - Capital		488,296
	Total Expenditures	2,603,560

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113-Buenaventura Lakes MSBU

Revenues

Fund Balance		40,796
Total Revenues		40,796

Expenditures

Capital Outlay		40,796
Subtotal		40,796
Total Expenditures		40,796

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115-Court Facilities Fund

Revenues

Charges For Services	1,215,558
Miscellaneous Revenues	58,161
Less 5% Statutory Reduction	-63,686
Subtotal	1,210,033
Fund Balance	10,417,348
Total Revenues	11,627,381

Expenditures

Operating Expenses	181,200
Capital Outlay	319,546
Subtotal	500,746
Transfers Out	667,419
Reserves - Operating	18,120
Reserves - Capital	10,441,096
Total Expenditures	11,627,381

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118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		205,879
	Subtotal	205,879
Fund Balance		19,827
	Total Revenues	225,706

Expenditures

Operating Expenses		225,706
	Subtotal	225,706
	Total Expenditures	225,706

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122-NEIGHBORHOOD STABIL PROGRAM 3

Revenues

Intergovernmental Revenue		247,656
	Subtotal	247,656
Fund Balance		125,079
	Total Revenues	372,735

Expenditures

Operating Expenses		372,735
	Subtotal	372,735
	Total Expenditures	372,735

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125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes		1,275,606
Miscellaneous Revenues		41,000
Less 5% Statutory Reduction		-65,830
	Subtotal	1,250,776
Fund Balance		1,429,670
	Total Revenues	2,680,446

Expenditures

Personal Services		320,411
Operating Expenses		589,819
Capital Outlay		595,521
	Subtotal	1,505,751
Transfers Out		191,847
Reserves - Operating		282,589
Reserves - Restricted		700,259
	Total Expenditures	2,680,446

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128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments		682,998
Less 5% Statutory Reduction		<u>-34,151</u>
	Subtotal	648,847
Fund Balance		282,412
	Total Revenues	<u><u>931,259</u></u>

Expenditures

Operating Expenses		852,213
	Subtotal	<u>852,213</u>
Transfers Out		79,046
	Total Expenditures	<u><u>931,259</u></u>

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129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments		312,693
Less 5% Statutory Reduction		-15,243
	Subtotal	297,450
Fund Balance		102,741
	Total Revenues	400,191

Expenditures

Operating Expenses		384,297
	Subtotal	384,297
Transfers Out		15,894
	Total Expenditures	400,191

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130-Court Related Technology Fund

Revenues

Charges For Services	944,164
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	-47,433
Subtotal	901,231
Transfers In	133,529
Fund Balance	325,793
Total Revenues	1,360,553

Expenditures

Personal Services	481,866
Operating Expenses	648,689
Capital Outlay	115,500
Subtotal	1,246,055
Transfers Out	72,322
Reserves - Operating	42,176
Total Expenditures	1,360,553

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134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	20,781,922
PY Delinquent Ad Valorem Tax	9,329
Permits, Fees & Special Assessments	36,430,231
Intergovernmental Revenue	93,320
Charges For Services	8,340,334
Miscellaneous Revenues	847,542
Less 5% Statutory Reduction	-3,297,534
Subtotal	63,205,144
Transfers In	3,918,317
Fund Balance	24,912,922
Total Revenues	92,036,383

Expenditures

Personal Services	43,408,945
Operating Expenses	13,380,349
Capital Outlay	815,195
Debt Service	2,362,587
Subtotal	59,967,076
Transfers Out	9,297,344
Reserves - Operating	15,844,393
Reserves - Debt	1,483,851
Reserves - Capital	5,443,719
Total Expenditures	92,036,383

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137-HOME Fund

Revenues

Intergovernmental Revenue		1,060,819
	Subtotal	1,060,819
Transfers In		53,598
Fund Balance		194,438
	Total Revenues	1,308,855

Expenditures

Personal Services		32,112
Operating Expenses		979,031
Grants and Aids		297,712
	Subtotal	1,308,855
	Total Expenditures	1,308,855

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139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits 63,674

Less 5% Statutory Reduction -3,184

Subtotal 60,490

Fund Balance 4,276

Total Revenues 64,766

Expenditures

Transfers Out 64,766

Total Expenditures 64,766

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141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments	95,055
Miscellaneous Revenues	7,743
Less 5% Statutory Reduction	-5,139
Subtotal	97,659
Fund Balance	519,614
Total Revenues	617,273

Expenditures

Capital Outlay	607,965
Subtotal	607,965
Transfers Out	7,353
Reserves - Capital	1,955
Total Expenditures	617,273

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142 - Mobility Fee East Zone

Revenues

Permits, Fees & Special Assessments		2,764,505
Less 5% Statutory Reduction		-138,225
	Subtotal	2,626,280
Fund Balance		2,591,041
	Total Revenues	5,217,321

Expenditures

Capital Outlay		4,791,641
	Subtotal	4,791,641
Transfers Out		4,967
Reserves - Capital		420,713
	Total Expenditures	5,217,321

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143 - Mobility Fee West Zone

Revenues

Permits, Fees & Special Assessments		8,501,706
Less 5% Statutory Reduction		<u>-425,085</u>
	Subtotal	8,076,621
Fund Balance		5,464,033
	Total Revenues	<u>13,540,654</u>

Expenditures

Capital Outlay		9,235,533
	Subtotal	9,235,533
Transfers Out		8,549
Reserves - Capital		<u>4,296,572</u>
	Total Expenditures	<u>13,540,654</u>

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145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits	674,000
Less 5% Statutory Reduction	<u>-33,700</u>
Subtotal	<u>640,300</u>
Total Revenues	<u><u>640,300</u></u>

Expenditures

Operating Expenses	640,300
Subtotal	<u>640,300</u>
Total Expenditures	<u><u>640,300</u></u>

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146 - TDT RIDA Phase II Tax Bond 2016 Project

Revenues

Fund Balance	694,098
Total Revenues	694,098

Expenditures

Capital Outlay	560,776
Subtotal	560,776
Reserves - Capital	133,322
Total Expenditures	694,098

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148-Building Fund

Revenues

Permits, Fees & Special Assessments		8,819,842
Charges For Services		116,449
Miscellaneous Revenues		89,389
Less 5% Statutory Reduction		-451,284
	Subtotal	8,574,396
Fund Balance		13,791,941
	Total Revenues	22,366,337

Expenditures

Personal Services		4,809,848
Operating Expenses		3,161,140
Capital Outlay		1,314,263
	Subtotal	9,285,251
Transfers Out		288,599
Reserves - Operating		1,692,712
Reserves - Capital		1,500,000
Reserves - Stability		9,599,775
	Total Expenditures	22,366,337

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149-East 192 CRA

Revenues

Miscellaneous Revenues		2,800	
Less 5% Statutory Reduction		-140	
	Subtotal	2,660	
Transfers In		761,824	
Fund Balance		289,729	
	Total Revenues	1,054,213	

Expenditures

Personal Services		144,453	
Operating Expenses		374,773	
	Subtotal	519,226	
Transfers Out		3,764	
Reserves - Operating		139,464	
Reserves - Capital		341,759	
Reserves - Assigned		50,000	
	Total Expenditures	1,054,213	

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150-West 192 Development Authority

Revenues

Miscellaneous Revenues		13,575
Less 5% Statutory Reduction		-679
	Subtotal	12,896
Transfers In		5,515,095
Fund Balance		961,726
	Total Revenues	6,489,717

Expenditures

Personal Services		506,401
Operating Expenses		1,128,592
Capital Outlay		3,952,063
	Subtotal	5,587,056
Transfers Out		52,805
Reserves - Operating		820,081
Reserves - Capital		29,775
	Total Expenditures	6,489,717

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151-CDBG Fund

Revenues

Intergovernmental Revenue		1,804,561
	Subtotal	1,804,561
	Total Revenues	1,804,561

Expenditures

Personal Services		175,972
Operating Expenses		1,218,589
Grants and Aids		410,000
	Subtotal	1,804,561
	Total Expenditures	1,804,561

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152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes		1,157,765
Less 5% Statutory Reduction		-57,353
	Subtotal	1,100,412
 Fund Balance		 373,631
	Total Revenues	1,474,043

Expenditures

Operating Expenses		1,269,219
Capital Outlay		44,378
	Subtotal	1,313,597
 Transfers Out		 74,331
Reserves - Operating		20,115
Reserves - Assigned		66,000
	Total Expenditures	1,474,043

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153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments		37,601
Less 5% Statutory Reduction		-1,879
	Subtotal	35,722
Fund Balance		48,796
	Total Revenues	84,518

Expenditures

Operating Expenses		37,344
	Subtotal	37,344
Transfers Out		7,308
Reserves - Operating		3,207
Reserves - Restricted		36,659
	Total Expenditures	84,518

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154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue		4,349,691
Miscellaneous Revenues		12,000
Less 5% Statutory Reduction		-218,085
	Subtotal	4,143,606
Transfers In		2,479,083
Other Sources		2,290,000
Fund Balance		752,900
	Total Revenues	9,665,589

Expenditures

Operating Expenses		6,750,000
Capital Outlay		2,628,457
Debt Service		276,946
	Subtotal	9,655,403
Transfers Out		10,186
	Total Expenditures	9,665,589

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155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments	3,256,858
Miscellaneous Revenues	188,183
Less 5% Statutory Reduction	-172,252
Subtotal	3,272,789

Fund Balance	1,433,413
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Total Revenues	4,706,202
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Expenditures

Personal Services	249,272
Operating Expenses	3,517,377
Capital Outlay	86,360
Subtotal	3,853,009

Transfers Out	150,479
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Reserves - Operating	702,714
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Total Expenditures	4,706,202
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156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		51,420,234
	Subtotal	51,420,234
	Total Revenues	51,420,234

Expenditures

Personal Services		247,001
Operating Expenses		172,963
Capital Outlay		50,641,718
Grants and Aids		331,997
	Subtotal	51,393,679
Transfers Out		26,555
	Total Expenditures	51,420,234

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158-Intergovernmental Radio Communications

Revenues

Charges For Services	722,496
Judgment, Fines & Forfeits	348,349
Miscellaneous Revenues	42,881
Less 5% Statutory Reduction	-55,686
Subtotal	1,058,040

Transfers In	1,127,021
Fund Balance	1,886,454
Total Revenues	4,071,515

Expenditures

Personal Services	359,991
Operating Expenses	1,781,286
Capital Outlay	1,537,339
Subtotal	3,678,616

Transfers Out	174,549
Reserves - Operating	218,350
Total Expenditures	4,071,515

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168-Section 8 Fund

Revenues

Intergovernmental Revenue		14,556,342
Miscellaneous Revenues		2,040
Less 5% Statutory Reduction		-102
	Subtotal	14,558,280
Fund Balance		2,131,032
	Total Revenues	16,689,312

Expenditures

Personal Services		810,571
Operating Expenses		15,877,901
	Subtotal	16,688,472
Transfers Out		840
	Total Expenditures	16,689,312

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177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	786,744
Miscellaneous Revenues	10,000
Less 5% Statutory Reduction	-39,837
Subtotal	756,907

Fund Balance

461,031

Total Revenues

1,217,938

Expenditures

Operating Expenses	1,500
Capital Outlay	97,344
Subtotal	98,844

Transfers Out

22,185

Reserves - Operating

6,316

Reserves - Capital

1,090,593

Total Expenditures

1,217,938

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178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		2,459,944
Charges For Services		664
Less 5% Statutory Reduction		-123,031
	Subtotal	2,337,577
Fund Balance		6,257,709
	Total Revenues	8,595,286

Expenditures

Operating Expenses		8,100
Capital Outlay		5,414,631
	Subtotal	5,422,731
Transfers Out		130,580
Reserves - Capital		3,041,975
	Total Expenditures	8,595,286

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180-Inmate Welfare Fund

Revenues

Charges For Services		74,281
Miscellaneous Revenues		872,733
Less 5% Statutory Reduction		-3,797
	Subtotal	943,217
Fund Balance		914,528
	Total Revenues	1,857,745

Expenditures

Operating Expenses		674,180
Capital Outlay		51,100
	Subtotal	725,280
Transfers Out		28,494
Reserves - Operating		150,754
Reserves - Stability		953,217
	Total Expenditures	1,857,745

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184-Road Impact Fee Zone 4

Revenues

Fund Balance

4,548

Total Revenues

4,548

Expenditures

Capital Outlay

4,548

Subtotal

4,548

Total Expenditures

4,548

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187-Road Impact Fee Poinciana Overlay

Revenues

Miscellaneous Revenues		1,163
Less 5% Statutory Reduction		-58
	Subtotal	1,105
Fund Balance		434,413
	Total Revenues	435,518

Expenditures

Reserves - Capital		435,518
	Total Expenditures	435,518

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189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes		8,509,646
Miscellaneous Revenues		15,707
Less 5% Statutory Reduction		-426,268
	Subtotal	8,099,085
Fund Balance		8,298,311
	Total Revenues	16,397,396

Expenditures

Operating Expenses		10,628,145
Capital Outlay		2,771,538
	Subtotal	13,399,683
Transfers Out		23,115
Reserves - Operating		1,062,815
Reserves - Capital		1,911,783
	Total Expenditures	16,397,396

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201-Limited GO Refunding Bonds, Series 2015

Revenues

Current Ad Valorem Taxes	1,231,866
Less 5% Statutory Reduction	<u>-61,593</u>
Subtotal	1,170,273
Fund Balance	<u>1,040,181</u>
Total Revenues	<u>2,210,454</u>

Expenditures

Operating Expenses	24,596
Debt Service	<u>1,127,821</u>
Subtotal	1,152,417
Reserves - Debt	<u>1,058,037</u>
Total Expenditures	<u>2,210,454</u>

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202-D/S Sales Tax Rev 2009

Revenues

Fund Balance		1,181,750
	Total Revenues	<u>1,181,750</u>

Expenditures

Debt Service		1,181,750
	Subtotal	<u>1,181,750</u>
	Total Expenditures	<u>1,181,750</u>

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204-TDT Tax Bonds Series 2012

Revenues

Permits, Fees & Special Assessments		340,000
Miscellaneous Revenues		11,000
Less 5% Statutory Reduction		-17,550
	Subtotal	333,450
Transfers In		594,775
Fund Balance		1,519,986
	Total Revenues	2,448,211

Expenditures

Debt Service		928,218
	Subtotal	928,218
Reserves - Debt		1,519,993
	Total Expenditures	2,448,211

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210-W 192 Phase IIC

Revenues

Permits, Fees & Special Assessments		340,856
Miscellaneous Revenues		4,500
Less 5% Statutory Reduction		-17,268
	Subtotal	328,088
Fund Balance		421,082
	Total Revenues	749,170

Expenditures

Debt Service		324,963
	Subtotal	324,963
Reserves - Debt		424,207
	Total Expenditures	749,170

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211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Miscellaneous Revenues	5,664
Less 5% Statutory Reduction	-283

Subtotal	5,381
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Transfers In	3,333,927
Fund Balance	1,888,135

Total Revenues	5,227,443
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Expenditures

Debt Service	3,315,558
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Subtotal	3,315,558
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Reserves - Debt	1,911,885
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Total Expenditures	5,227,443
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Schedule A
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236-Capital Improvement Bond Series 2009

Revenues

Intergovernmental Revenue		2,054,013
Miscellaneous Revenues		43,916
Less 5% Statutory Reduction		-2,196
	Subtotal	2,095,733
Transfers In		8,180,898
Fund Balance		14,638,614
	Total Revenues	24,915,245

Expenditures

Debt Service		10,116,730
	Subtotal	10,116,730
Reserves - Debt		14,798,515
	Total Expenditures	24,915,245

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238-GO Bonds 2010

Revenues

Current Ad Valorem Taxes		2,232,679
Miscellaneous Revenues		10,000
Less 5% Statutory Reduction		-112,134
	Subtotal	2,130,545

Fund Balance		1,858,460
	Total Revenues	3,989,005

Expenditures

Operating Expenses		42,411
Debt Service		2,062,584
	Subtotal	2,104,995

Reserves - Debt		1,884,010
	Total Expenditures	3,989,005

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239-Infra S Tax Rev Refunding 2011

Revenues

Transfers In	3,772,425
Fund Balance	<u>3,375,563</u>
Total Revenues	<u>7,147,988</u>

Expenditures

Debt Service	3,696,925
Subtotal	<u>3,696,925</u>
Reserves - Debt	3,451,063
Total Expenditures	<u>7,147,988</u>

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240-TDT Ref & Imp 2012 Debt Svc

Revenues

Miscellaneous Revenues		12,493
Less 5% Statutory Reduction		-625
	Subtotal	11,868
Transfers In		5,538,014
Fund Balance		4,164,291
	Total Revenues	9,714,173

Expenditures

Debt Service		5,479,382
	Subtotal	5,479,382
Reserves - Debt		4,234,791
	Total Expenditures	9,714,173

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241-Infrastructure Sales Surtax Series 2015

Revenues

Miscellaneous Revenues		1,985
Less 5% Statutory Reduction		-99
	Subtotal	1,886
Transfers In		977,982
Fund Balance		661,716
	Total Revenues	1,641,584

Expenditures

Debt Service		959,216
	Subtotal	959,216
Reserves - Debt		682,368
	Total Expenditures	1,641,584

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242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Miscellaneous Revenues		2,534
Less 5% Statutory Reduction		-127
	Subtotal	2,407
Transfers In		2,947,581
Fund Balance		844,694
	Total Revenues	3,794,682

Expenditures

Debt Service		1,689,988
	Subtotal	1,689,988
Reserves - Debt		2,104,694
	Total Expenditures	3,794,682

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243-DS TDT Rev Bond Series 2016

Revenues

Transfers In	1,381,898
Fund Balance	2,330,731
Total Revenues	<u>3,712,629</u>

Expenditures

Debt Service	1,376,746
Subtotal	<u>1,376,746</u>
Reserves - Debt	2,335,883
Total Expenditures	<u>3,712,629</u>

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244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

Transfers In	4,808,647
Fund Balance	4,625,902
Total Revenues	<u>9,434,549</u>

Expenditures

Debt Service	4,767,725
Subtotal	<u>4,767,725</u>
Reserves - Debt	4,666,824
Total Expenditures	<u>9,434,549</u>

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245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

Miscellaneous Revenues	11,305
Less 5% Statutory Reduction	<u>-565</u>
Subtotal	10,740
Transfers In	4,016,127
Fund Balance	<u>3,768,183</u>
Total Revenues	<u>7,795,050</u>

Expenditures

Debt Service	3,991,616
Subtotal	<u>3,991,616</u>
Reserves - Debt	<u>3,803,434</u>
Total Expenditures	<u>7,795,050</u>

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246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In	1,459,618
Fund Balance	1,021,929
Total Revenues	<u>2,481,547</u>

Expenditures

Debt Service	1,462,524
Subtotal	<u>1,462,524</u>
Reserves - Debt	1,019,023
Total Expenditures	<u>2,481,547</u>

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306-Local Option Sales Tax Fund

Revenues

Other Taxes		35,553,315
Miscellaneous Revenues		200,000
Less 5% Statutory Reduction		-1,787,666
	Subtotal	33,965,649
Other Sources		2,207,594
Fund Balance		24,021,836
	Total Revenues	60,195,079

Expenditures

Capital Outlay		16,140,539
Debt Service		4,765,458
	Subtotal	20,905,997
Transfers Out		19,820,492
Reserves - Capital		10,468,590
Reserves - Assigned		9,000,000
	Total Expenditures	60,195,079

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315-Gen Cap Outlay Fund

Revenues

Miscellaneous Revenues		58,658
Less 5% Statutory Reduction		-2,933
	Subtotal	55,725
Transfers In		5,485,822
Fund Balance		33,900,949
	Total Revenues	39,442,496

Expenditures

Capital Outlay		35,160,435
	Subtotal	35,160,435
Reserves - Capital		114,383
Reserves - Assigned		4,167,678
	Total Expenditures	39,442,496

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328 - Special Purpose Capital Fund

Revenues

Intergovernmental Revenue		7,683,441
	Subtotal	<u>7,683,441</u>
Other Sources		7,800,000
Fund Balance		10,741,316
	Total Revenues	<u><u>26,224,757</u></u>

Expenditures

Capital Outlay		26,224,757
	Subtotal	<u>26,224,757</u>
	Total Expenditures	<u><u>26,224,757</u></u>

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329 - Sales Tax Revenue Bonds Series 2015A Capital

Revenues

Fund Balance		963,532
	Total Revenues	963,532

Expenditures

Capital Outlay		963,532
	Subtotal	963,532
	Total Expenditures	963,532

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331-Countywide Fire Capital Fund

Revenues

Transfers In	1,178,829
Other Sources	1,600,987
Fund Balance	14,651,124
Total Revenues	17,430,940

Expenditures

Capital Outlay	17,329,319
Subtotal	17,329,319
Reserves - Capital	101,621
Total Expenditures	17,430,940

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332 - Public Imp Rev Bonds Series 2017

Revenues

Fund Balance		23,211,534
	Total Revenues	23,211,534

Expenditures

Capital Outlay		23,211,534
	Subtotal	23,211,534
	Total Expenditures	23,211,534

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401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		16,692,402
Charges For Services		4,159,244
Miscellaneous Revenues		284,927
Less 5% Statutory Reduction		-1,056,829
	Subtotal	20,079,744

Fund Balance		28,421,056
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	Total Revenues	48,500,800
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Expenditures

Personal Services		1,375,385
Operating Expenses		17,576,838
Capital Outlay		60,200
	Subtotal	19,012,423

Transfers Out		1,662,523
Reserves - Operating		4,194,011
Reserves - Capital		4,260,993
Reserves - Assigned		19,370,850

	Total Expenditures	48,500,800
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407-Osceola Parkway

Revenues

Charges For Services		16,473,687
Miscellaneous Revenues		15,773
Less 5% Statutory Reduction		-824,473
	Subtotal	15,664,987
Fund Balance		15,610,615
	Total Revenues	31,275,602

Expenditures

Personal Services		162,448
Operating Expenses		2,927,353
Capital Outlay		5,455,596
Debt Service		9,246,488
	Subtotal	17,791,885
Transfers Out		172,163
Reserves - Operating		543,661
Reserves - Debt		4,662,152
Reserves - Capital		8,105,741
	Total Expenditures	31,275,602

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501-Workers Comp Internal Service Fund

Revenues

Charges For Services		4,075,377
	Subtotal	4,075,377
Fund Balance		4,301,373
	Total Revenues	8,376,750

Expenditures

Personal Services		122,986
Operating Expenses		2,954,741
Capital Outlay		12,499
	Subtotal	3,090,226
Transfers Out		124,192
Reserves - Operating		55,329
Reserves - Claims		5,107,003
	Total Expenditures	8,376,750

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502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		4,045,352
	Subtotal	4,045,352
Fund Balance		2,109,477
	Total Revenues	6,154,829

Expenditures

Personal Services		109,978
Operating Expenses		3,534,322
Capital Outlay		12,500
	Subtotal	3,656,800
Transfers Out		85,663
Reserves - Operating		61,202
Reserves - Claims		2,351,164
	Total Expenditures	6,154,829

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503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,026,272
	Subtotal	1,026,272
Fund Balance		484,350
	Total Revenues	1,510,622

Expenditures

Personal Services		70,183
Operating Expenses		909,571
	Subtotal	979,754
Transfers Out		2,433
Reserves - Operating		8,363
Reserves - Claims		520,072
	Total Expenditures	1,510,622

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504-Health Insurance Internal Service Fund

Revenues

Charges For Services		22,143,992
	Subtotal	22,143,992
Fund Balance		6,496,335
	Total Revenues	28,640,327

Expenditures

Personal Services		122,361
Operating Expenses		21,284,824
	Subtotal	21,407,185
Transfers Out		117,491
Reserves - Operating		39,049
Reserves - Claims		7,076,602
	Total Expenditures	28,640,327

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

Revenues

Charges For Services		606,059
	Subtotal	606,059
Fund Balance		534,894
	Total Revenues	1,140,953

Expenditures

Personal Services		55,614
Operating Expenses		556,020
	Subtotal	611,634
Transfers Out		22,556
Reserves - Operating		8,427
Reserves - Claims		498,336
	Total Expenditures	1,140,953

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509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services		55,678
	Subtotal	<u>55,678</u>
	Total Revenues	<u><u>55,678</u></u>

Expenditures

Personal Services		39,911
Operating Expenses		13,900
	Subtotal	<u>53,811</u>
Transfers Out		1,867
	Total Expenditures	<u><u>55,678</u></u>

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510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		2,412,449
	Subtotal	2,412,449
Transfers In		120,000
Fund Balance		15,000
	Total Revenues	2,547,449

Expenditures

Personal Services		1,212,594
Operating Expenses		1,139,505
Capital Outlay		181,349
	Subtotal	2,533,448
Transfers Out		14,001
	Total Expenditures	2,547,449

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511-Fleet Fuel Internal Service Fund

Revenues

Charges For Services		1,386,362
	Subtotal	1,386,362
Transfers In		234,780
	Total Revenues	1,621,142

Expenditures

Personal Services		51,159
Operating Expenses		1,326,103
Capital Outlay		241,080
	Subtotal	1,618,342
Transfers Out		2,800
	Total Expenditures	1,621,142



STATE OF FLORIDA, COUNTY OF OSCEOLA. I HEREBY CERTIFY
 that the above and foregoing is a true copy of the
 original document recorded in the public records.
 Clerk of the Board of County Commissioners

11/19/18 18:18 *Jimmy Ross*