

# TENTATIVE BUDGET

FISCAL YEAR 2021



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**TO:** Honorable Chair and County Commissioners  
**THROUGH:** Donna L. Renberg, Asst. County Manager  
**FROM:** Sharon Chauharjasingh, OMB Director  
**DATE:** September 2, 2020  
**RE:** Fiscal Year 2021 (FY21) Tentative Budget



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In preparation for the First Public Hearing, we are pleased to submit the FY21 Tentative Budget. As described in detail below, subsequent to the Recommended Budget there have been changes implemented since July resulting in a submitted Tentative Budget of \$1,283,749,441. This is an increase of \$1,006,509 from the Recommended Budget, but still a decrease of \$84,821,271 from the FY20 Adopted Budget.

**COUNTYWIDE BUDGET SUMMARY - FY21 TENTATIVE BUDGET:**

To aid in the review of the changes made from the Recommended Budget, as well as comparing to the FY20 Adopted Budget, reports are attached to this memorandum that identify both variances. In particular, the first document attached to this memorandum is a Countywide Budget Summary. This report provides a comparison from the FY20 Adopted Budget to the FY21 Tentative Budget. In addition, to aid in the identification of changes made to the budget since the Recommended Budget, there is a shaded column that is labeled “\* **Variance.**” This column is the Tentative Budget minus the Recommended Budget. As a result, staff respectfully submits the following summary to aid in the review of the reports.

**COUNTYWIDE REVENUES:** For the Tentative Budget, when compared to FY20 Adopted, Intergovernmental Revenue (Grant funding), including any remaining CARES funds, and Fund Balance still does not reflect remaining balances for ongoing grants and capital projects as these funds will be included in the Final Recommended to allow for accurate as possible estimate. Since submission of the FY21 Recommended Budget, however, staff reviewed Fund Balance and Revenue projections in light of the pandemic, Department of Revenue (DOR) projections and as additional receipts were received. This review warranted adjustments in a few categories which are detailed as follows:

- Ad Valorem shows a decrease from Recommended due to the refunding of debt, resulting in lower payments, associated with Environmental Lands program and the reduction of the Hidden Heights Municipal Service Taxing Unit (MSTU) to zero. The residents of Hidden Heights were individually mailed notices requesting their input on retaining or eliminating their services and the outcome resulted in the elimination of the millage rate.
- Other Taxes decreased based on revised estimates for 9<sup>th</sup> and 1-6<sup>th</sup> cents Gas Taxes to match estimates from the Department of Revenue, which were offset by a slight increase to Tourist Development Taxes.
- Permits, Fees, and Special Assessments increased due to revised estimates for Fire Impact Fees and adjustments to revenues associated with curbside collections. Although the Solid Waste rates

were calculated for the Recommended, the budget was not updated to reflect the change in rates which resulted in an increase. These increases were offset by reductions in other Funds due to refining revenue estimates.

- Intergovernmental Revenue decreased primarily due to reductions to the Half-Cent Sales Tax and the 7<sup>th</sup> cent Gas Tax in conjunction with the Department of Revenue's estimates.
- Charges for Services decreased as a result of adjustments from employee plan selections during Open Enrollment.
- Miscellaneous Revenues increased primarily due to the addition of funds for Medicaid reimbursement by the State to offset expenses associated with emergency medical services.
- Transfers In increased to reflect adjustments due to appropriating the correct proportionate share of Fleet costs among user departments and in TDT revenues to support TDC Audit and TDT Enforcement & Compliance.
- Fund Balance increased primarily due to revised estimates and re-budgeting funds from the prior year to support the continuation of tasks in the new fiscal year which was offset by a reduction to Fund Balance in Fund 334 – Transportation Improvement Construction Fund.

**COUNTYWIDE EXPENDITURES:**

- Personal Services continues to reflect changes made in the Recommended, including no salary adjustments, no new positions and increase in employee related benefits, but since the Recommended Budget, primary changes are due to employee plan selections during Open Enrollment.
- Operating adjustments since the Recommended Budget are primarily related to re-budgeted projects (\$4.0M) from FY20 for improvements at Lake Cypress, Lake Toho at Shingle Creek, and Professional Services improvements and redevelopment grants in the W192 Corridor; reallocating Capital Outlay to Operating as a result of the change in threshold (from \$1,000 to \$5,000) in accordance with revised accounting guidelines; Overhead Allocations for the Internal Service Funds; inclusion of the Tax Collector's budget request for FY21; finalization of funding for inmate medical and juvenile justice share; and finalization of the amount for the curbside collection contract based on the correct number of units.
- Capital Outlay decreased from the Recommended Budget due to the changes in threshold as items were moved to Operating. It does still include limited new capital requests as proposed in the 5 Year Capital Improvement Plan (FY21-FY25) which is included in the back of this book. The attached sheet details the difference between the Recommended and Tentative Budgets, which reflects an adjustment to Fund 115 – Court Facilities Fund for a Hearing Room Reconfiguration project as this project was started in FY20. Remaining efforts for this project, along with all ongoing projects, will be carried forward for inclusion in the FY21 Final Recommended Budget.
- Debt Service decreased due to the refunding of Fund 238 - Limited GO Bonds Series 2010 associated with Environmental Lands.
- There were no adjustments to Grants and Aids.
- Transfers Out increased from FY20 primarily due to increased support from the General Fund for the Constitutional Officers and for transportation activities due to the negative impacts on the revenue streams related to COVID 19. Since the Recommended Budget, additional changes were

required as the General Fund had to further increase its support to the Transportation Trust Fund (Fund 102) and in Countywide Fire (Fund 134) to adjust this Fund's proportionate share of Fleet costs which created offsets in other Funds.

- Reserves continue to be established in accordance with Policy, State Statutes, actuarial reports, approved agreements and bond covenants. Funds remain set aside for disaster recovery expenses pending reimbursement from FEMA for Hurricane Irma. In addition, the largest reserve is for the continuation of the Neptune Road projects in the Mobility Fee Funds. Since the Recommended Budget, however, the impacts to the Reserves are highlighted as follows:
  - Reserves - Operating, Debt, Claims, and Stability were all adjusted in accordance with the requirements within each specific Fund;
  - Reserves - Capital decreased primarily due to a shifting of funds to Reserves Assigned for the same ongoing complete street projects in a different fund and appropriating additional funds for Neptune and Fire Station #45;
  - Reserves - Restricted increased to set aside funds in accordance with bond documents for Osceola Parkway;

#### **FUND SUMMARY GROUPS - FY21 TENTATIVE BUDGET:**

Immediately following the Countywide Budget Summary are the Fund Summary Groups. These reports are presented in the same format as the Countywide Budget Summary and are summarized below.

**GENERAL FUNDS:** The General Funds include Fund 001 - General Fund and the sub-fund for the Dedicated Ad Valorem Tax (DAT). Cumulatively, the Tentative Budget for these two funds for FY21 is \$383,787,106 which is an increase of \$338,246 from the Recommended FY21 Budget. The DAT Fund (\$18,231,447) is dedicated to transportation needs and only accounts for the transfer to Fund 102-Transportation Trust Fund and is also reflected in the Transfers Out line in the General Fund, the rest of this section will specifically speak to Fund 001 - General Fund as compared to the Recommended Budget submitted in July.

**Revenues:** In addition to the changes that were implemented Countywide after the Recommended Budget was submitted, Fund Balance and Revenues were reevaluated with additional receipts and information from DOR which resulted in a reduction to the Local Government Half-Cent Sales Tax.

#### **Expenditures:**

- Personal Services increased by \$149,364 from the Recommended Budget as a result of adjustments from employee plan selections during Open Enrollment.
- Operating Expenses increased from the Recommended Budget by \$1,710,601 due to adjustments to the Tax Collector's budget resulting from their submission for FY21, additional maintenance items at the Jail and Sheriff's Office, finalizing the Medical Examiner's and inmate medical contracts, reallocating Capital Outlay equipment to Operating, and Overhead allocations, all of which offset a slight reduction to the Juvenile Detention cost.

- Capital Outlay decreased \$67,862 from the Recommended Budget due to the reallocation of items to Operating as noted above.
- There were no adjustments to Debt Service or Grants and Aids.
- Transfers Out increased \$1,602,606 from the Recommended Budget for funds transferred to the Designated Ad Valorem Fund to support Transportation and Debt Service.
- Reserves – Operating were adjusted in accordance with the Budget Policy, including a reduction to offset the increases noted above.

**SPECIAL REVENUE FUNDS:** The County has 47 Special Revenue Funds and each one is detailed individually in the Special Revenue Funds section of this book. Overall, the total of the Special Revenue Funds (\$442,280,726) is a decrease of \$95,532,411 from FY20 Adopted Budget but an increase of \$7,229,915 from the Recommended Budget.

**Revenues:** Although there will be additional adjustments to Intergovernmental Revenue and Fund Balance in the Final Recommended Budget as a result of including ongoing grants and capital projects, the following changes are specific to the Special Revenue Funds from the Recommended Budget submitted in July:

- Ad Valorem Taxes decreased slightly due to adjustments noted earlier in the Countywide overview.
- Other Taxes decreased due to a reduction in gas taxes which was offset by a slight increase to Tourist Development Taxes resulting from revised estimates and additional receipts in FY20.
- Additional revenues reflected in Permits, Fees & Special Assessments are primarily due to Fire Impact Fees.
- Intergovernmental Revenue reflects a reduction due to adjustments in gas taxes.
- Miscellaneous Revenues increased as a result of additional funding for Medicaid reimbursements for transport services in the Countywide Fire Fund.
- Transfers In increased from the General Fund as noted previously.
- The increase in Fund Balance is due to re-budgeting projects from FY20 which was the primary reason for the overall increase from the Recommended Budget.

**Expenditures:**

- Personal Services reflects an increase due to employee plan selections during Open Enrollment.
- Operating increased \$5,429,248 primarily due to re-budgets, as noted in the Countywide overview, with adjustments to contractual services for Experience Kissimmee as a result of refining revenue projections.
- Capital Outlay decreased primarily due to changes in the Capital threshold previously noted; however, ongoing capital projects from FY20 have not been included, but will be for the Final Recommended Budget.
- Transfers Out increased primarily due to a cost shared position with Fleet, as well as a transfer from Section 8 (Fund 168) for the Debt Service associated with the Mill Creek property.

- Reserves are in accordance with the Budget Policy, specific requirements of the funding source and commitments. In particular, Reserves – Capital increased primarily for funds associated with Station #45 and Neptune.

**DEBT SERVICE FUNDS:** The County has 22 Debt Service Funds included in the Tentative Budget Book which is an increase of two Funds. These Funds establish payments in accordance with the Bond / Loan requirements and were finalized after the Recommended Budget. Adjustments include establishing a new debt service Fund 250 – Ltd GO Refunding, Series 2020 due to the refunding of Fund 238 – Limited GO Bonds Series 2010 associated with Environmental Lands. Fund 238 will be closed as a result of the refunding which is reflected in the reduction in Ad Valorem as payments will decrease. In addition, Fund 251 – Public Improvement Revenue Bonds Series 2020 is also new for FY21 to track Principal and Interest payments associated with the Mill Creek property for the Human Services Department. Reserves were adjusted as required per the debt requirements.

**CAPITAL PROJECT FUNDS:** The County’s 10 Capital Project Funds account for management of the County’s capital projects. These Funds are separated in accordance with the different funding sources and currently reflects an increase from the FY20 Adopted of approximately (\$11.9M). Since the Recommended Budget, Fund Balance was reduced with an offsetting reduction to Reserves Capital, as it relates to an ongoing capital project in FY20. In addition, Reserves Assigned was increased due to shifting funds from Reserves Capital for the same ongoing complete street projects. This Fund Group, however, will be adjusted for the Final Recommended as a result of incorporating capital projects from the prior year so that they may continue in the new fiscal year.

**ENTERPRISE FUNDS:** The County has two Enterprise Funds – Landfill/Solid Waste and Osceola Parkway. Adjustments to revenues from the Recommended Budget reflect decreases in Permits, Fees & Special Assessments for the Solid Waste Fund that decreased due to refining revenue estimates which was offset by a slight increase in revenues associated with curbside collections. Charges for Services in Osceola Parkway was further reduced due to reevaluating Toll revenues in light of additional receipts and assumptions as a result of the pandemic. In addition, Fund Balance was refined and adjusted.

From the Recommended Budget, changes were also made to expenditures. Personal Services in the Solid Waste Fund increased slightly due to employee plan selections during Open Enrollment. Operating decreased for the curbside collection contract due to adjustments to the number of residential units, as well as adjustments to Tax Collector fees. Osceola Parkway decreased slightly due to overhead allocations. Reserves were adjusted in accordance with the Budget Policy and in accordance with the bond documents.

**INTERNAL SERVICE FUNDS:** Osceola County has eight Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement basis. Since the Recommended Budget several of these funds were impacted as a result of the completion of Open Enrollment. Open Enrollment impacted Charges for Services due to changes in Constitutional and BOCC employees and retirees’ plan selections which resulted in an overall decrease in revenue (\$31,215). Transfers In changed in the Fleet funds due to the changes previously noted. Fund Balance was reevaluated which

resulted in an increase. The Open Enrollment changes also impacted expenditures as Personal Services increased slightly due to employee plan selections. Operating Expenses decreased primarily due to adjustments to Fleet Maintenance and Fuel as well as to Property & Liability claims, and adjustments to Overhead allocations. Reserves were adjusted in accordance with the Budget Policy and Actuarial Study.

**CONCLUSION:** Within the Fund Groups are a number of individual balanced Funds that are accounted for separately based on their specific requirements. As a result, in addition to the information provided in this memorandum, the FY21 Tentative Budget Book also includes the following for each Fund:

- 1) A Summary of the Major Trends/Issues impacting each Fund and highlights of the changes since the Recommended Budget,
- 2) A Fund Summary by Category, as well as Departmental Summary for General Fund departments, and
- 3) Fund Information by Account.

These reports will provide a comparison from the FY20 Adopted Budget to the FY21 Tentative Budget. In addition, to aid in the identification of changes made to the budget since the Recommended Budget, there is a shaded column that is labeled “\***Variance.**” This column is the Tentative Budget minus the Recommended Budget.

The FY21 Tentative Budget increased by \$1,006,509 since the Recommended Budget was presented in July, but reflects a decrease from the FY20 Adopted (-\$84,821,271). However, it should be noted that the ongoing capital projects and CARES funds have not yet been included; they will be included for the Final Recommended Budget to ensure that the estimates are as accurate as possible. As mentioned, the majority of the changes can be reconciled through the aforementioned adjustments to revenue projections, Personal Services, Operating, Capital and Debt Service.

### Countywide Budget Summary

	FY20 Adopted Budget:	FY21 Recommended Budget:	FY21 Tentative Budget:	* Variance:	FY21 minus FY20:
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 229,122,038	\$ 252,679,069	\$ 252,321,572	\$(357,497)	\$ 23,199,534
PY Delinquent Ad Valorem Tax	\$ 1,006,000	\$ 83,024	\$ 83,024	\$ 0	\$(922,976)
Other Taxes	\$ 140,675,348	\$ 102,083,938	\$ 101,628,380	\$(455,558)	\$(39,046,968)
Permits, Fees & Special Assessments	\$ 124,778,797	\$ 121,591,685	\$ 122,491,497	\$ 899,812	\$(2,287,300)
Intergovernmental Revenue	\$ 109,316,852	\$ 63,561,312	\$ 62,443,285	\$(1,118,027)	\$(46,873,567)
Charges For Services	\$ 85,033,892	\$ 73,575,587	\$ 72,404,229	\$(1,171,358)	\$(12,629,663)
Judgment, Fines & Forfeits	\$ 2,687,451	\$ 2,594,303	\$ 2,594,303	\$ 0	\$(93,148)
Miscellaneous Revenues	\$ 42,291,052	\$ 9,451,750	\$ 9,689,857	\$ 238,107	\$(32,601,195)
Less 5% Statutory Reduction	\$(29,849,388)	\$(27,775,608)	\$(27,680,843)	\$ 94,765	\$ 2,168,545
<b>Subtotal:</b>	<b>\$ 705,062,042</b>	<b>\$ 597,845,060</b>	<b>\$ 595,975,304</b>	<b>\$(1,869,756)</b>	<b>\$(109,086,738)</b>
Transfers In	\$ 109,044,731	\$ 119,014,232	\$ 121,831,634	\$ 2,817,402	\$ 12,786,903
Other Sources	\$ 45,214,309	\$ 7,639,806	\$ 7,639,806	\$ 0	\$(37,574,503)
Fund Balance	\$ 509,249,630	\$ 558,243,834	\$ 558,302,697	\$ 58,863	\$ 49,053,067
<b>REVENUES TOTAL:</b>	<b>\$ 1,368,570,712</b>	<b>1,282,742,932</b>	<b>1,283,749,441</b>	<b>\$ 1,006,509</b>	<b>\$(84,821,271)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 139,642,807	\$ 139,305,557	\$ 139,737,579	\$ 432,022	\$ 94,772
Operating Expenses	\$ 273,295,162	\$ 266,950,419	\$ 272,349,887	\$ 5,399,468	\$(945,275)
Capital Outlay	\$ 216,894,858	\$ 71,566,878	\$ 70,605,337	\$(961,541)	\$(146,289,521)
Debt Service	\$ 65,689,961	\$ 58,584,670	\$ 56,623,538	\$(1,961,132)	\$(9,066,423)
Grants and Aids	\$ 76,428,909	\$ 6,689,941	\$ 6,689,941	\$ 0	\$(69,738,968)
<b>Subtotal:</b>	<b>\$ 771,951,697</b>	<b>\$ 543,097,465</b>	<b>\$ 546,006,282</b>	<b>\$ 2,908,817</b>	<b>\$(225,945,415)</b>
Other Non Operating Expenses	\$ 3,820,851	\$ 0	\$ 0	\$ 0	\$(3,820,851)
Transfers Out	\$ 201,400,228	\$ 216,147,466	\$ 218,968,860	\$ 2,821,394	\$ 17,568,632
Reserves - Operating	\$ 110,146,990	\$ 120,158,710	\$ 117,670,777	\$(2,487,933)	\$ 7,523,787
Reserves - Debt	\$ 53,340,163	\$ 62,208,129	\$ 65,908,569	\$ 3,700,440	\$ 12,568,406
Reserves - Capital	\$ 143,270,881	\$ 275,949,132	\$ 255,788,879	\$(20,160,253)	\$ 112,517,998
Reserves - Claims	\$ 18,000,936	\$ 17,351,971	\$ 18,934,788	\$ 1,582,817	\$ 933,852
Reserves - Assigned	\$ 25,850,520	\$ 18,272,636	\$ 29,324,512	\$ 11,051,876	\$ 3,473,992
Reserves - Restricted	\$ 10,467,801	\$ 12,035,519	\$ 12,713,019	\$ 677,500	\$ 2,245,218
Reserves - Stability	\$ 30,320,645	\$ 17,521,904	\$ 18,433,755	\$ 911,851	\$(11,886,890)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,368,570,712</b>	<b>1,282,742,932</b>	<b>1,283,749,441</b>	<b>\$ 1,006,509</b>	<b>\$(84,821,271)</b>

\* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

**GENERAL FUND – FUND GROUP**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Current Ad Valorem Taxes	\$ 190,660,609	\$ 210,655,831	\$ 210,655,831	\$ 0	\$ 19,995,222
PY Delinquent Ad Valorem Tax	\$ 1,000,000	\$ 76,524	\$ 76,524	\$ 0	\$(923,476)
Other Taxes	\$ 22,403,635	\$ 23,957,064	\$ 23,957,064	\$ 0	\$ 1,553,429
Permits, Fees & Special Assessments	\$ 5,956,655	\$ 5,837,698	\$ 5,837,698	\$ 0	\$(118,957)
Intergovernmental Revenue	\$ 37,610,494	\$ 28,027,148	\$ 27,256,642	\$(770,506)	\$(10,353,852)
Charges For Services	\$ 2,346,091	\$ 2,054,010	\$ 2,038,713	\$(15,297)	\$(307,378)
Judgment, Fines & Forfeits	\$ 1,296,297	\$ 1,365,772	\$ 1,365,772	\$ 0	\$ 69,475
Miscellaneous Revenues	\$ 3,303,548	\$ 3,152,236	\$ 3,152,236	\$ 0	\$(151,312)
Less 5% Statutory Reduction	\$(13,210,933)	\$(13,742,009)	\$(13,702,719)	\$ 39,290	\$(491,786)
<b>Subtotal:</b>	<b>\$ 251,366,396</b>	<b>\$ 261,384,274</b>	<b>\$ 260,637,761</b>	<b>\$(746,513)</b>	<b>\$ 9,271,365</b>
Transfers In	\$ 31,000,003	\$ 29,433,832	\$ 30,559,684	\$ 1,125,852	\$(440,319)
Other Sources	\$ 2,696,892	\$ 3,281,354	\$ 3,281,354	\$ 0	\$ 584,462
Fund Balance	\$ 86,933,237	\$ 89,349,400	\$ 89,308,307	\$(41,093)	\$ 2,375,070
<b>REVENUES TOTAL:</b>	<b>\$ 371,996,528</b>	<b>\$ 383,448,860</b>	<b>\$ 383,787,106</b>	<b>\$ 338,246</b>	<b>\$ 11,790,578</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 65,454,214	\$ 65,858,657	\$ 66,008,021	\$ 149,364	\$ 553,807
Operating Expenses	\$ 68,770,277	\$ 72,909,355	\$ 74,619,956	\$ 1,710,601	\$ 5,849,679
Capital Outlay	\$ 6,576,244	\$ 6,293,765	\$ 6,225,903	\$(67,862)	\$(350,341)
Debt Service	\$ 50,137	\$ 1,981,166	\$ 1,981,166	\$ 0	\$ 1,931,029
Grants and Aids	\$ 5,900,839	\$ 5,635,805	\$ 5,635,805	\$ 0	\$(265,034)
<b>Subtotal:</b>	<b>\$ 146,751,711</b>	<b>\$ 152,678,748</b>	<b>\$ 154,470,851</b>	<b>\$ 1,792,103</b>	<b>\$ 7,719,140</b>
Transfers Out	\$ 149,452,299	\$ 163,505,103	\$ 166,215,843	\$ 2,710,740	\$ 16,763,544
Reserves - Operating	\$ 60,137,845	\$ 61,655,972	\$ 57,491,375	\$(4,164,597)	\$(2,646,470)
Reserves - Debt	\$ 0	\$ 419,357	\$ 419,357	\$ 0	\$ 419,357
Reserves - Capital	\$ 10,420,234	\$ 2,118,723	\$ 2,118,723	\$ 0	\$(8,301,511)
Reserves - Assigned	\$ 3,908,107	\$ 1,744,625	\$ 1,744,625	\$ 0	\$(2,163,482)
Reserves - Stability	\$ 1,326,332	\$ 1,326,332	\$ 1,326,332	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 371,996,528</b>	<b>\$ 383,448,860</b>	<b>\$ 383,787,106</b>	<b>\$ 338,246</b>	<b>\$ 11,790,578</b>

\* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

<b>SPECIAL REVENUE FUND GROUP</b>					
	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 35,015,740	\$ 38,568,918	\$ 38,563,877	\$(5,041)	\$ 3,548,137
PY Delinquent Ad Valorem Tax	\$ 6,000	\$ 6,500	\$ 6,500	\$ 0	\$ 500
Other Taxes	\$ 81,131,744	\$ 51,061,738	\$ 50,606,180	\$(455,558)	\$(30,525,564)
Permits, Fees & Special Assessments	\$ 95,377,137	\$ 90,590,723	\$ 91,570,681	\$ 979,958	\$(3,806,456)
Intergovernmental Revenue	\$ 63,402,035	\$ 35,534,164	\$ 35,186,643	\$(347,521)	\$(28,215,392)
Charges For Services	\$ 17,031,351	\$ 16,493,914	\$ 16,493,914	\$ 0	\$(537,437)
Judgment, Fines & Forfeits	\$ 1,391,154	\$ 1,228,531	\$ 1,228,531	\$ 0	\$(162,623)
Miscellaneous Revenues	\$ 4,440,376	\$ 4,682,792	\$ 4,930,126	\$ 247,334	\$ 489,750
Less 5% Statutory Reduction	\$(12,107,101)	\$(10,457,729)	\$(10,480,587)	\$(22,858)	\$ 1,626,514
<b>Subtotal:</b>	<b>\$ 285,688,436</b>	<b>\$ 227,709,551</b>	<b>\$ 228,105,865</b>	<b>\$ 396,314</b>	<b>\$(57,582,571)</b>
Transfers In	\$ 30,627,538	\$ 39,412,771	\$ 40,506,365	\$ 1,093,594	\$ 9,878,827
Other Sources	\$ 1,945,804	\$ 1,561,392	\$ 1,561,392	\$ 0	\$(384,412)
Fund Balance	\$ 219,551,359	\$ 166,367,097	\$ 172,107,104	\$ 5,740,007	\$(47,444,255)
<b>REVENUES TOTAL:</b>	<b>\$ 537,813,137</b>	<b>\$ 435,050,811</b>	<b>\$ 442,280,726</b>	<b>\$ 7,229,915</b>	<b>\$(95,532,411)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 70,624,931	\$ 69,837,988	\$ 70,101,583	\$ 263,595	\$(523,348)
Operating Expenses	\$ 139,465,990	\$ 129,013,554	\$ 134,442,802	\$ 5,429,248	\$(5,023,188)
Capital Outlay	\$ 115,362,972	\$ 19,181,925	\$ 18,288,246	\$(893,679)	\$(97,074,726)
Debt Service	\$ 4,953,797	\$ 5,071,506	\$ 5,071,506	\$ 0	\$ 117,709
Grants and Aids	\$ 612,472	\$ 1,054,136	\$ 1,054,136	\$ 0	\$ 441,664
<b>Subtotal:</b>	<b>\$ 331,020,162</b>	<b>\$ 224,159,109</b>	<b>\$ 228,958,273</b>	<b>\$ 4,799,164</b>	<b>\$(102,061,889)</b>
Transfers Out	\$ 32,393,196	\$ 36,457,480	\$ 36,567,404	\$ 109,924	\$ 4,174,208
Reserves - Operating	\$ 43,838,438	\$ 47,660,981	\$ 47,459,375	\$(201,606)	\$ 3,620,937
Reserves - Debt	\$ 2,221,852	\$ 3,899,422	\$ 3,899,422	\$ 0	\$ 1,677,570
Reserves - Capital	\$ 88,789,375	\$ 94,926,127	\$ 96,536,709	\$ 1,610,582	\$ 7,747,334
Reserves - Assigned	\$ 88,000	\$ 344,601	\$ 344,601	\$ 0	\$ 256,601
Reserves - Restricted	\$ 10,467,801	\$ 11,407,519	\$ 11,407,519	\$ 0	\$ 939,718
Reserves - Stability	\$ 28,994,313	\$ 16,195,572	\$ 17,107,423	\$ 911,851	\$(11,886,890)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 537,813,137</b>	<b>\$ 435,050,811</b>	<b>\$ 442,280,726</b>	<b>\$ 7,229,915</b>	<b>\$(95,532,411)</b>

\* Highlighted column reflects the recommended adjustments to the  
Tentative Budget (FY21 Tentative - FY21 Recommended)

**DEBT SERVICE FUND GROUP**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 3,445,689	\$ 3,454,320	\$ 3,101,864	\$(352,456)	\$(343,825)
Permits, Fees & Special Assessments	\$ 684,375	\$ 629,843	\$ 629,843	\$ 0	\$(54,532)
Intergovernmental Revenue	\$ 2,069,456	\$ 0	\$ 0	\$ 0	\$(2,069,456)
Miscellaneous Revenues	\$ 108,159	\$ 85,531	\$ 76,304	\$(9,227)	\$(31,855)
Less 5% Statutory Reduction	\$(211,911)	\$(208,485)	\$(190,401)	\$ 18,084	\$ 21,510
<b>Subtotal:</b>	<b>\$ 6,095,768</b>	<b>\$ 3,961,209</b>	<b>\$ 3,617,610</b>	<b>\$(343,599)</b>	<b>\$(2,478,158)</b>
Transfers In	\$ 40,105,260	\$ 37,777,005	\$ 38,352,483	\$ 575,478	\$(1,752,777)
Fund Balance	\$ 43,639,870	\$ 35,954,770	\$ 34,299,190	\$(1,655,580)	\$(9,340,680)
<b>REVENUES TOTAL:</b>	<b>\$ 89,840,898</b>	<b>\$ 77,692,984</b>	<b>\$ 76,269,283</b>	<b>\$(1,423,701)</b>	<b>\$(13,571,615)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 66,677	\$ 66,846	\$ 60,159	\$(6,687)	\$(6,518)
Debt Service	\$ 44,218,085	\$ 41,544,911	\$ 39,583,779	\$(1,961,132)	\$(4,634,306)
<b>Subtotal:</b>	<b>\$ 44,284,762</b>	<b>\$ 41,611,757</b>	<b>\$ 39,643,938</b>	<b>\$(1,967,819)</b>	<b>\$(4,640,824)</b>
Transfers Out	\$ 653,681	\$ 1,980	\$ 1,980	\$ 0	\$(651,701)
Reserves - Debt	\$ 44,902,455	\$ 36,079,247	\$ 36,623,365	\$ 544,118	\$(8,279,090)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 89,840,898</b>	<b>\$ 77,692,984</b>	<b>\$ 76,269,283</b>	<b>\$(1,423,701)</b>	<b>\$(13,571,615)</b>

\* Highlighted column reflects the recommended adjustments to the  
Tentative Budget (FY21 Tentative - FY21 Recommended)

**CAPITAL PROJECTS FUND GROUP**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b><u>REVENUES:</u></b>					
Other Taxes	\$ 37,139,969	\$ 27,065,136	\$ 27,065,136	\$ 0	\$(10,074,833)
Intergovernmental Revenue	\$ 6,234,867	\$ 0	\$ 0	\$ 0	\$(6,234,867)
Miscellaneous Revenues	\$ 33,172,191	\$ 287,039	\$ 287,039	\$ 0	\$(32,885,152)
Less 5% Statutory Reduction	\$(1,867,597)	\$(1,367,609)	\$(1,367,609)	\$ 0	\$ 499,988
<b>Subtotal:</b>	<b>\$ 74,679,430</b>	<b>\$ 25,984,566</b>	<b>\$ 25,984,566</b>	<b>\$ 0</b>	<b>\$(48,694,864)</b>
Transfers In	\$ 7,070,147	\$ 12,224,184	\$ 12,224,184	\$ 0	\$ 5,154,037
Other Sources	\$ 40,340,487	\$ 2,797,060	\$ 2,797,060	\$ 0	\$(37,543,427)
Fund Balance	\$ 91,243,031	\$ 195,490,677	\$ 184,290,677	\$(11,200,000)	\$ 93,047,646
<b>REVENUES TOTAL:</b>	<b>\$ 213,333,095</b>	<b>\$ 236,496,487</b>	<b>\$ 225,296,487</b>	<b>\$(11,200,000)</b>	<b>\$ 11,963,392</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 85,211,166	\$ 45,925,188	\$ 45,925,188	\$ 0	\$(39,285,978)
Debt Service	\$ 5,561,490	\$ 2,526,537	\$ 2,526,537	\$ 0	\$(3,034,953)
Grants and Aids	\$ 69,915,598	\$ 0	\$ 0	\$ 0	\$(69,915,598)
<b>Subtotal:</b>	<b>\$ 160,688,254</b>	<b>\$ 48,451,725</b>	<b>\$ 48,451,725</b>	<b>\$ 0</b>	<b>\$(112,236,529)</b>
Transfers Out	\$ 16,921,983	\$ 14,385,625	\$ 14,385,625	\$ 0	\$(2,536,358)
Reserves - Debt	\$ 0	\$ 1,263,269	\$ 1,263,269	\$ 0	\$ 1,263,269
Reserves - Capital	\$ 29,970,335	\$ 169,643,255	\$ 147,243,255	\$(22,400,000)	\$ 117,272,920
Reserves - Assigned	\$ 5,752,523	\$ 2,752,613	\$ 13,952,613	\$ 11,200,000	\$ 8,200,090
<b>EXPENDITURES TOTAL:</b>	<b>\$ 213,333,095</b>	<b>\$ 236,496,487</b>	<b>\$ 225,296,487</b>	<b>\$(11,200,000)</b>	<b>\$ 11,963,392</b>

\* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

**ENTERPRISE FUND GROUP**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 22,760,630	\$ 24,533,421	\$ 24,453,275	\$ (80,146)	\$ 1,692,645
Charges For Services	\$ 25,009,511	\$ 14,217,963	\$ 13,093,117	\$ (1,124,846)	\$ (11,916,394)
Miscellaneous Revenues	\$ 386,574	\$ 363,948	\$ 363,948	\$ 0	\$ (22,626)
Less 5% Statutory Reduction	\$ (2,407,836)	\$ (1,955,766)	\$ (1,895,517)	\$ 60,249	\$ 512,319
<b>Subtotal:</b>	<b>\$ 45,748,879</b>	<b>\$ 37,159,566</b>	<b>\$ 36,014,823</b>	<b>\$ (1,144,743)</b>	<b>\$ (9,734,056)</b>
Other Sources	\$ 107,842	\$ 0	\$ 0	\$ 0	\$ (107,842)
Fund Balance	\$ 51,752,288	\$ 55,017,043	\$ 61,834,666	\$ 6,817,623	\$ 10,082,378
<b>REVENUES TOTAL:</b>	<b>\$ 97,609,009</b>	<b>\$ 92,176,609</b>	<b>\$ 97,849,489</b>	<b>\$ 5,672,880</b>	<b>\$ 240,480</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,661,168	\$ 1,681,172	\$ 1,689,396	\$ 8,224	\$ 28,228
Operating Expenses	\$ 28,217,734	\$ 27,537,810	\$ 26,928,338	\$ (609,472)	\$ (1,289,396)
Capital Outlay	\$ 9,009,292	\$ 12,000	\$ 12,000	\$ 0	\$ (8,997,292)
Debt Service	\$ 10,892,140	\$ 7,437,433	\$ 7,437,433	\$ 0	\$ (3,454,707)
<b>Subtotal:</b>	<b>\$ 49,780,334</b>	<b>\$ 36,668,415</b>	<b>\$ 36,067,167</b>	<b>\$ (601,248)</b>	<b>\$ (13,713,167)</b>
Other Non Operating Expenses	\$ 3,820,851	\$ 0	\$ 0	\$ 0	\$ (3,820,851)
Transfers Out	\$ 1,602,419	\$ 985,323	\$ 986,053	\$ 730	\$ (616,366)
Reserves - Operating	\$ 5,996,722	\$ 10,667,772	\$ 12,626,307	\$ 1,958,535	\$ 6,629,585
Reserves - Debt	\$ 6,215,856	\$ 20,535,275	\$ 23,691,597	\$ 3,156,322	\$ 17,475,741
Reserves - Capital	\$ 14,090,937	\$ 9,261,027	\$ 9,890,192	\$ 629,165	\$ (4,200,745)
Reserves - Assigned	\$ 16,101,890	\$ 13,430,797	\$ 13,282,673	\$ (148,124)	\$ (2,819,217)
Reserves - Restricted	\$ 0	\$ 628,000	\$ 1,305,500	\$ 677,500	\$ 1,305,500
<b>EXPENDITURES TOTAL:</b>	<b>\$ 97,609,009</b>	<b>\$ 92,176,609</b>	<b>\$ 97,849,489</b>	<b>\$ 5,672,880</b>	<b>\$ 240,480</b>

\* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

**INTERNAL SERVICE FUND GROUP**

	<b>FY20 Adopted Budget:</b>	<b>FY21 Recommended Budget:</b>	<b>FY21 Tentative Budget:</b>	<b>* Variance:</b>	<b>FY21 minus FY20:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 40,646,939	\$ 40,809,700	\$ 40,778,485	\$ (31,215)	\$ 131,546
Miscellaneous Revenues	\$ 880,204	\$ 880,204	\$ 880,204	\$ 0	\$ 0
Less 5% Statutory Reduction	<u>\$ (44,010)</u>	<u>\$ (44,010)</u>	<u>\$ (44,010)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 41,483,133</b>	<b>\$ 41,645,894</b>	<b>\$ 41,614,679</b>	<b>\$ (31,215)</b>	<b>\$ 131,546</b>
Transfers In	\$ 241,783	\$ 166,440	\$ 188,918	\$ 22,478	\$ (52,865)
Other Sources	\$ 123,284	\$ 0	\$ 0	\$ 0	\$ (123,284)
Fund Balance	<u>\$ 16,129,845</u>	<u>\$ 16,064,847</u>	<u>\$ 16,462,753</u>	<u>\$ 397,906</u>	<u>\$ 332,908</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 57,978,045</u></b>	<b><u>\$ 57,877,181</u></b>	<b><u>\$ 58,266,350</u></b>	<b><u>\$ 389,169</u></b>	<b><u>\$ 288,305</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,902,494	\$ 1,927,740	\$ 1,938,579	\$ 10,839	\$ 36,085
Operating Expenses	\$ 36,774,484	\$ 37,422,854	\$ 36,298,632	\$ (1,124,222)	\$ (475,852)
Capital Outlay	\$ 735,184	\$ 154,000	\$ 154,000	\$ 0	\$ (581,184)
Debt Service	<u>\$ 14,312</u>	<u>\$ 23,117</u>	<u>\$ 23,117</u>	<u>\$ 0</u>	<u>\$ 8,805</u>
<b>Subtotal:</b>	<b>\$ 39,426,474</b>	<b>\$ 39,527,711</b>	<b>\$ 38,414,328</b>	<b>\$ (1,113,383)</b>	<b>\$ (1,012,146)</b>
Transfers Out	\$ 376,650	\$ 811,955	\$ 811,955	\$ 0	\$ 435,305
Reserves - Operating	\$ 173,985	\$ 173,985	\$ 93,720	\$ (80,265)	\$ (80,265)
Reserves - Debt	\$ 0	\$ 11,559	\$ 11,559	\$ 0	\$ 11,559
Reserves - Claims	<u>\$ 18,000,936</u>	<u>\$ 17,351,971</u>	<u>\$ 18,934,788</u>	<u>\$ 1,582,817</u>	<u>\$ 933,852</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 57,978,045</u></b>	<b><u>\$ 57,877,181</u></b>	<b><u>\$ 58,266,350</u></b>	<b><u>\$ 389,169</u></b>	<b><u>\$ 288,305</u></b>

\* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY21 Tentative - FY21 Recommended)

**CAPITAL PROJECTS for the FY21 TENTATIVE BUDGET**

<b>* Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget are shaded.</b>				
<b>Fund / Project Name:</b>	<b>Total in the Recommended Budget:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total in the Tentative Budget:</b>
<b>Fund 001 - General Fund</b>				
Corrections - Rear Gate Improvements	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Corrections - Replacement of Fuel Tank	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Security Cameras (Facility Wide)	\$ 276,040	\$ 276,040	\$ -	\$ 276,040
FY21 Fleet Vehicle Replacement	\$ 281,354	\$ 281,354	\$ -	\$ 281,354
Jail - HVAC Chilled & Hot Water Piping System Replacement Ph 2	\$ 4,000,000	\$ 4,000,000	\$ -	\$ 4,000,000
NiftyLift Gas Boom	\$ 27,300	\$ 27,300	\$ -	\$ 27,300
Parks Tractor	\$ 115,000	\$ 115,000	\$ -	\$ 115,000
<b>Total:</b>	<b>\$ 4,809,694</b>	<b>\$ 4,809,694</b>	<b>\$ -</b>	<b>\$ 4,809,694</b>
<b>Difference between Tentative and Recommended:</b>				<b>\$ -</b>
<b>Fund 102 - Transportation Trust Fund</b>				
Yard 1 Propane Site	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Pickup Truck (Thermo Crew)	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
<b>Total:</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$ -</b>	<b>\$ 185,000</b>
<b>Difference between Tentative and Recommended:</b>				<b>\$ -</b>
<b>Fund 104 - Tourist Development Tax    <i>No TDT projects will commence until actual revenue receipts are verified.</i></b>				
OHP - Concession Stand Upgrade & Signage*	\$ 233,290	\$ 233,290	\$ -	\$ 233,290
OHP - Administrative Office/Box Office Renovations*	\$ 511,765	\$ 511,765	\$ -	\$ 511,765
OHP - Arena Sound System*	\$ 54,616	\$ 54,616	\$ -	\$ 54,616
OHP - Bollards	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
OHP - Events Center & Arena Lobby Lighting System	\$ 900,000	\$ 900,000	\$ -	\$ 900,000
OHP - Fencing	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
OHP - Improved Exterior Signage	\$ 400,000	\$ 400,000	\$ -	\$ 400,000
OHP - Improved Interior Signage	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
OHP - Maintenance Workshop, Office and Storage Unit	\$ 61,000	\$ 61,000	\$ -	\$ 61,000
OHP - PA System (Box Office, Bowl, General, and Outdoors)*	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
OHP - POS System	\$ 180,000	\$ 180,000	\$ -	\$ 180,000
OHP - Surveillance System/Metal Detectors	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
OHP - Telephone/Voicemail System	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
OHP - Utility Distribution (Arena, Events Center, Parking Lots)	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
FY21 Fleet Vehicle Replacement	\$ 52,000	\$ 52,000	\$ -	\$ 52,000
OHP - Replace Fire Alarm Panels	\$ 435,000	\$ 435,000	\$ -	\$ 435,000
<b>Total:</b>	<b>\$ 4,352,671</b>	<b>\$ 4,352,671</b>	<b>\$ -</b>	<b>\$ 4,352,671</b>
<b>Difference between Tentative and Recommended:</b>				<b>\$ -</b>
<b>Fund 115 - Court Facilities Fund</b>				
9th Circuit Court - Hearing Room Reconfiguration	\$ 361,200	\$ -	\$ -	\$ -
Clerk of Court Criminal Division Office Reconfiguration	\$ 82,000	\$ 82,000	\$ -	\$ 82,000
Courthouse Bi-Directional Amplifier System	\$ 63,000	\$ 63,000	\$ -	\$ 63,000
<b>Total:</b>	<b>\$ 506,200</b>	<b>\$ 145,000</b>	<b>\$ -</b>	<b>\$ 145,000</b>
<b>Difference between Tentative and Recommended:</b>				<b>\$ (361,200)</b>
<b>Fund 125 -Environmental Land Maintenance</b>				
Twin Oaks Conservation Area	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
<b>Total:</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>
<b>Difference between Tentative and Recommended:</b>				<b>\$ -</b>

**CAPITAL PROJECTS for the FY21 TENTATIVE BUDGET**

<b>* Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget are shaded.</b>				
<b>Fund / Project Name:</b>	<b>Total in the Recommended Budget:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total in the Tentative Budget:</b>
<b>Fund 142 - Mobility Fee East Zone</b>				
Fortune-Lakeshore Multi-Use Trail	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000
Fortune-Simpson Intersection Improvement	\$ 750,000	\$ 750,000	\$ -	\$ 750,000
<b>Total:</b>	<b>\$ 2,250,000</b>	<b>\$ 2,250,000</b>	<b>\$ -</b>	<b>\$ 2,250,000</b>
Difference between Tentative and Recommended:				\$ -
<b>Fund 143 - Mobility Fee West Zone</b>				
Michigan Ave Pedestrian Safety	\$ 58,500	\$ 58,500	\$ -	\$ 58,500
<b>Total:</b>	<b>\$ 58,500</b>	<b>\$ 58,500</b>	<b>\$ -</b>	<b>\$ 58,500</b>
Difference between Tentative and Recommended:				\$ -
<b>Fund 150 - West 192 Development Authority</b>				
FY21 Fleet Vehicle Replacement	\$ 36,000	\$ 36,000	\$ -	\$ 36,000
LED Lights	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
<b>Total:</b>	<b>\$ 1,036,000</b>	<b>\$ 1,036,000</b>	<b>\$ -</b>	<b>\$ 1,036,000</b>
Difference between Tentative and Recommended:				\$ -
<b>Fund 154 - Constitutional Gas Tax Fund</b>				
FY21 Fleet Vehicle Replacement	\$ 1,204,154	\$ 1,204,154	\$ -	\$ 1,204,154
<b>Total:</b>	<b>\$ 1,204,154</b>	<b>\$ 1,204,154</b>	<b>\$ -</b>	<b>\$ 1,204,154</b>
Difference between Tentative and Recommended:				\$ -
<b>Fund 155 - West 192 MSBU Phase I Fund</b>				
LED Lights	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000
<b>Total:</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>
Difference between Tentative and Recommended:				\$ -
<b>Fund 156 - Federal and State Grants Fund</b>				
Buenaventura/Simpson Outfall	\$ 1,675,125	\$ -	\$ 1,675,125	\$ 1,675,125
Kempfer Road Culvert Upgrade	\$ 150,000	\$ -	\$ 150,000	\$ 150,000
Fortune-Lakeshore Multi-Use Trail	\$ 4,490,000	\$ -	\$ 4,490,000	\$ 4,490,000
<b>Total:</b>	<b>\$ 6,315,125</b>	<b>\$ -</b>	<b>\$ 6,315,125</b>	<b>\$ 6,315,125</b>
Difference between Tentative and Recommended:				\$ -
<b>Fund 178 - Parks Impact Fee Fund</b>				
Hanover Lakes Project	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
<b>Total:</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 125,000</b>
Difference between Tentative and Recommended:				\$ -
<b>Fund 306 - Local Option Sales Tax Fund</b>				
<i>No projects will commence until actual revenue receipts are verified.</i>				
S.O. Vehicle Replacement	\$ 2,203,825	\$ 2,203,825	\$ -	\$ 2,203,825
800 MHz System Upgrades	\$ 2,279,171	\$ 2,279,171	\$ -	\$ 2,279,171
Buenaventura/Simpson Outfall	\$ 558,375	\$ 558,375	\$ -	\$ 558,375
Culvert Upgrades	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
Kempfer Road Culvert Replacement	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Old Canoe Creek Rd Culvert Crossing for WPA Canal	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
Bridge Rehabilitation	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
Bridge Scour Countermeasures	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Roadway and Bridge Safety Features	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Countywide Signals	\$ 450,000	\$ 450,000	\$ -	\$ 450,000
Traffic Control Equipment	\$ 375,000	\$ 375,000	\$ -	\$ 375,000

**CAPITAL PROJECTS for the FY21 TENTATIVE BUDGET**

\* Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget are shaded.

<b>Fund / Project Name:</b>	<b>Total in the Recommended Budget:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total in the Tentative Budget:</b>	
<b>Fund 306 - Local Option Sales Tax Fund (Continued)</b> <i>No projects will commence until actual revenue receipts are verified.</i>					
Traffic Signal Replacement Mast Arm Upgrades	\$ 387,150	\$ 387,150	\$ -	\$ 387,150	
<b>Total:</b>	<b>\$ 7,703,521</b>	<b>\$ 7,703,521</b>	<b>\$ -</b>	<b>\$ 7,703,521</b>	
Difference between Tentative and Recommended: \$ -					
<b>Fund 331 - Countywide Fire Capital Fund</b>					
Fire/EMS Equipment	\$ 1,571,667	\$ 1,571,667	\$ -	\$ 1,571,667	
<b>Total:</b>	<b>\$ 1,571,667</b>	<b>\$ 1,571,667</b>	<b>\$ -</b>	<b>\$ 1,571,667</b>	
Difference between Tentative and Recommended: \$ -					
<b>Fund 334 - Transportation Imp Construction Fund</b>					
Bill Beck Blvd, Segment B	\$ 8,000,000	\$ 8,000,000	\$ -	\$ 8,000,000	
Boggy Creek Road (Simpson to Narcoossee)	\$ 17,700,000	\$ 17,700,000	\$ -	\$ 17,700,000	
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ 8,100,000	\$ 8,100,000	\$ -	\$ 8,100,000	
Poinciana Blvd (Pleasant Hill to Crescent Lake Way)	\$ 2,850,000	\$ 2,850,000	\$ -	\$ 2,850,000	
<b>Total:</b>	<b>\$ 36,650,000</b>	<b>\$ 36,650,000</b>	<b>\$ -</b>	<b>\$ 36,650,000</b>	
Difference between Tentative and Recommended: \$ -					
<b>Fund 511 - Fleet Fuel Internal Service Fund</b>					
Fire Station 42 DEF Dispenser and monitoring upgrade	\$ 73,000	\$ 73,000	\$ -	\$ 73,000	
Fire Station 55 DEF Dispenser and monitoring upgrade	\$ 73,000	\$ 73,000	\$ -	\$ 73,000	
<b>Total:</b>	<b>\$ 146,000</b>	<b>\$ 146,000</b>	<b>\$ -</b>	<b>\$ 146,000</b>	
Difference between Tentative and Recommended: \$ -					
<b>Capital Projects in Tentative Budget:</b>		<b>\$ 68,213,532</b>	<b>\$ 61,537,207</b>	<b>\$ 6,315,125</b>	<b>\$ 67,852,332</b>
Difference between Tentative and Recommended: \$ (361,200)					

\*These projects were placed on hold for FY20 and are being requested again for FY21.

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2021</u> <u>Revenues</u>	<u>2021</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	365,555,659	365,555,659	0
010-Designated Ad Valorem Tax	18,231,447	18,231,447	0
101-TDT RIDA Tax Bond 2012 Project	7,394,403	7,394,403	0
102-Transportation Trust Fund	29,569,508	29,569,508	0
103-Drug Abuse Treatment Fund	77,940	77,940	0
104-Tourist Development Tax Fund	48,836,055	48,836,055	0
105-Fifth Cent Tourist Development Tax Fund	15,407,805	15,407,805	0
106-Sixth Cent Tourist Development Tax Fund	11,597,954	11,597,954	0
107-Library District Fund	12,991,561	12,991,561	0
109-Law Enforcement Trust Fund	671,705	671,705	0
111-SHIP State Housing Initiative Program	506,576	506,576	0
112-Emergency(911)Communications	4,117,452	4,117,452	0
115-Court Facilities Fund	11,928,912	11,928,912	0
118-Homeless Prevention & Rapid Rehousing	357,697	357,697	0
125-Environmental Land Maintenance	5,408,026	5,408,026	0
128-Subdivision Pond MSBU	1,354,793	1,354,793	0
129-Street Lighting MSBU	465,116	465,116	0
130-Court Related Technology Fund	1,422,948	1,422,948	0
134-Countywide Fire Fund	107,537,203	107,537,203	0
137-HOME Fund	1,651,421	1,651,421	0
139-Criminal Justice Training	69,794	69,794	0
141-Boating Improvement Fund	271,280	271,280	0
142 - Mobility Fee East District Zone	12,898,403	12,898,403	0
143 - Mobility Fee West District Zone	49,373,409	49,373,409	0
145 - Red Light Cameras	1,573,884	1,573,884	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	149,994	149,994	0
148-Building Fund	21,659,235	21,659,235	0
149-East 192 CRA	1,283,304	1,283,304	0
150-West 192 Development Authority	7,743,138	7,743,138	0
151-CDBG Fund	3,769,271	3,769,271	0
152-Muni Svcs Tax Units MSTU Fund	2,138,870	2,138,870	0
153-Muni Svcs Benefit Units MSBU Fund	98,365	98,365	0
154-Constitutional Gas Tax Fund	14,847,469	14,847,469	0
155-West 192 MSBU Phase I	5,551,636	5,551,636	0
156-Federal And State Grants Fund	6,660,582	6,660,582	0
158-Intergovernmental Radio Communications	2,994,119	2,994,119	0
168-Section 8 Fund	18,273,763	18,273,763	0
177-Fire Impact Fee Fund	3,405,091	3,405,091	0
178-Parks Impact Fee Fund	15,888,541	15,888,541	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2021</u> <u>Revenues</u>	<u>2021</u> <u>Expenditures</u>	<u>Balance</u>
180-Inmate Welfare Fund	2,379,425	2,379,425	0
187-Road Impact Fee Poinciana Overlay	479,322	479,322	0
189 - Second Local Option Fuel Tax Fund	9,474,756	9,474,756	0
201-Limited GO Refunding Bonds, Series 2015	2,227,962	2,227,962	0
204-TDT Tax Bonds Series 2012	544,294	544,294	0
210-W 192 Phase IIC	714,114	714,114	0
211 - Sales Tax Revenue Bonds Series 2015A	5,318,318	5,318,318	0
236-Capital Improvement Bond Series 2009	0	0	0
238-GO Bonds 2010	0	0	0
239-Infra S Tax Rev Refunding 2011	7,289,738	7,289,738	0
240-TDT Ref & Imp 2012 Debt Svc	9,852,423	9,852,423	0
241-Infrastructure Sales Surtax Series 2015	10,158,776	10,158,776	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,066,882	5,066,882	0
243-DS TDT Rev Bond Series 2016	3,725,148	3,725,148	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	1,004,888	1,004,888	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,865,685	7,865,685	0
246 - DS Public Imp Rev Bonds Series 2017	2,505,169	2,505,169	0
247-DS TDT Refunding Bonds 2019	1,336,271	1,336,271	0
248-Communications Equipment Upgrade (Motorola)	3,080,136	3,080,136	0
249-DS CIRB 2019	12,971,008	12,971,008	0
250-GO BONDS SERIES 2020	2,032,993	2,032,993	0
251 - Public Improvement Revenue Bonds, Series 2020	575,478	575,478	0
306-Local Option Sales Tax Fund	44,871,142	44,871,142	0
315-Gen Cap Outlay Fund	3,897,115	3,897,115	0
328 - Special Purpose Capital Fund	0	0	0
331-Countywide Fire Capital Fund	16,580,257	16,580,257	0
334 - Transportation Imp Construction Fund	159,947,973	159,947,973	0
401-Solid Waste Fund	57,841,236	57,841,236	0
407-Osceola Parkway	40,008,253	40,008,253	0
501-Workers' Comp Internal Service Fund	6,785,570	6,785,570	0
502-Property & Casualty Insurance Internal Service Fund	8,623,176	8,623,176	0
503-Dental Insurance Internal Service Fund	1,999,563	1,999,563	0
504-Health Insurance Internal Service Fund	34,372,339	34,372,339	0
505-Life, LTD, Vol. Life Internal Service Fund	1,552,350	1,552,350	0
509-Fleet General Oversight Internal Service Fund	133,331	133,331	0
510-Fleet Maintenance Internal Service Fund	2,731,478	2,731,478	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2021</u> <u>Revenues</u>	<u>2021</u> <u>Expenditures</u>	<u>Balance</u>
511-Fleet Fuel Internal Service Fund	2,068,543	2,068,543	0
<b>Total Budget</b>	1,283,749,441	1,283,749,441	0



# **SPECIAL ASSESSMENTS**

## **RESOLUTION**

Resolution No. 20-147R .....	2-1
Resolution No. 20-148R .....	2-24
Resolution No. 20-149R .....	2-36

## RESOLUTION NO. 20-147R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY FLORIDA RELATING TO VARIOUS MUNICIPAL SERVICE BENEFIT UNITS; DETERMINING SPECIAL BENEFIT FOR EACH MUNICIPAL SERVICE BENEFIT UNIT; APPROVING THE ASSESSMENT RATES AND ASSESSMENT ROLLS FOR EACH MUNICIPAL SERVICE BENEFIT UNIT; DIRECTING THAT THE ASSESSMENT ROLLS BE CERTIFIED TO THE OSCEOLA COUNTY TAX COLLECTOR; PROVIDING FOR COLLECTION; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS,** the Board of County Commissioners (the "Board") of Osceola County, Florida (the "County") has created the Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove

Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree at Springlake Village Subdivision Pond Municipal Service Benefit Unit, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs"); and

**WHEREAS,** the Board has also authorized the imposition of Solid Waste Service Assessments throughout the unincorporated area of the County and Household Chemical Waste Service Assessments throughout the entire County, including both incorporated and unincorporated areas (the "Waste Assessments"); and

**WHEREAS,** notice of public hearing to consider assessment rates have been mailed to the owner of each parcel of property within the MSBUs and the owner of each parcel of property subject to the Waste Assessments, the affidavit of mailing being attached as Appendix B; and

**WHEREAS,** a notice of public hearing to consider rate increases for the special assessments being imposed within the MSBUs has been published in a newspaper generally circulated within the County, the proofs of publication being attached hereto as composite Appendix C; and

**WHEREAS,** the Board has conducted a public hearing on this date at which comments and objections of all interested persons were heard and considered as required by law;

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

**SECTION 1. AUTHORITY.** This Resolution is adopted pursuant to the ordinances and resolutions authorizing imposition of the Waste Assessments and creating each of the respective MSBUs and other applicable provisions of law.

**SECTION 2. PROPERTY SPECIALLY BENEFITED.** It is hereby determined that each parcel of property subject to the Waste Assessments and each parcel of property located within each of the

respective MSBUs is specially benefited by the services, facilities, programs and improvements funded by the assessments approved herein and that the assessments approved herein are fairly and reasonably apportioned among the specially benefited properties.

**SECTION 3. ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL.**

(A) The rates for the Waste Assessments and special assessments being imposed within the MSBUs, as set forth in Appendix A are hereby approved for Fiscal Year 2020-2021. This assessment roll prepared in accordance with the resolutions authorizing imposition of the Assessments and creating each of the respective MSBUs, utilizing the rates set forth in Appendix A, is hereby approved.

(B) The assessment roll, as herein approved, together with the correction of any errors or omissions shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by law. The assessment roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll for the Waste Assessments and each MSBU, in substantially the form attached hereto as Appendix D.

**SECTION 4. COLLECTION OF ASSESSMENTS.**

(A) The special assessments reflected in the assessment rolls approved pursuant to Section 3 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for the Waste Assessments and each MSBU; and the County Manager is hereby authorized and directed to deliver or cause the delivery of the Form DR-408 and the assessment roll to the Tax Collector, in the manner prescribed by Section 197.3632, Florida Statutes.

(B) The Waste Assessments and assessments imposed within the MSBUs shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the assessment rolls as of January 1, 2020, the lien date for ad valorem taxes.

**SECTION 5. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

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**DULY ADOPTED** this 10<sup>th</sup> day of September, 2020.

**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:

\_\_\_\_\_

**APPENDIX A**  
**SPECIAL ASSESSMENT RATE SCHEDULE**  
**FISCAL YEAR 2020-2021**

**APPENDIX A  
SPECIAL ASSESSMENTS RATE SCHEDULE  
FISCAL YEAR 2020-2021**

<b>Municipal Service Benefit Unit (MSBU)</b>	<b>RATE</b>
<b><u>Cane Brake</u></b>	
Residential Properties (per parcel)	\$ 150.00
<b><u>Emerald Lakes (at the Fountains)</u></b>	
Residential Properties (per parcel)	\$ 240.00
<b><u>Household Chemical Waste</u></b>	
Residential Properties (per unit)	\$ 4.00
<b><u>Residential Solid Waste</u></b>	
Urban Services Area	\$ 292.99
Rural Services Area	\$ 292.99
<b><u>Tops Terrace</u></b>	
Residential Properties (per lot)	\$ 63.00
<b>STREET LIGHTING MSBUs</b>	
Adriane Park	\$ 79.00
Alamo Estates & Oak Pointe	\$ 35.75
Blackstone	\$ 175.00
Brighton Place	\$ 87.00
BVL Street Lighting	\$ 11.00
Chisholm Estates	\$ 235.00
CJ.'s Landing	\$ 62.08
Country Crossing	\$ 36.00
Hamilton's Reserve	\$ 31.50
Hilliard Place	\$ 85.00
Hyde Park	\$ 63.41
Indian Point	\$ 22.00
Kaliga Drive	\$ 27.00
Legacy Park	\$ 120.00
Moreland	\$ 42.00
Neptune Shores	\$ 55.00
Orange Vista	\$ 38.00
Pebble Pointe	\$ 15.00
Pine Grove Estates	\$ 80.00
Pine Grove Park	\$ 13.00
Plaza Drive Street Lighting	\$ 0.01
Quail Wood	\$ 49.00
Regal Oak Shores	\$ 60.00
Rolling Hills Estates	\$ 95.00
Sailfish Court	\$ 79.00

**APPENDIX A  
SPECIAL ASSESSMENTS RATE SCHEDULE  
FISCAL YEAR 2020-2021**

<b>STREET LIGHTING MSBUs</b>	
Southport Bay	\$ 93.74
The Wilderness	\$ 30.00
Turnberry Reserve	\$ 64.76
Whispering Oaks	\$ 45.00
Woods at Kings Crest	\$ 25.00
Wren Drive	\$ 81.00
<b>STORMWATER MSBUs</b>	
Adriane Park	\$ 89.50
Amberely Park	\$ 70.00
Bass Slough	\$ 76.73
Boggy Creek	\$ 58.52
Brighton Landings & Little Creek	\$ 25.30
Brighton Place	\$ 95.00
Chisholm Estates	\$ 117.90
C.J.'s Landing	\$ 136.00
Coralwood	\$ 84.53
Cornelius Place I	\$ 320.00
Cornelius Place II	\$ 351.20
Country Crossing	\$ 50.80
Country Green	\$ 80.00
Eagle Bay	\$ 35.83
Eagle Trace	\$ 117.00
Emerald Lake at Lizzia Brown	\$ 41.33
Fish Lake	\$ 10,000.00
Fryer Oaks	\$ 180.00
Green Meadows	\$ 120.00
Hamilton's Reserve	\$ 22.32
Hammock Pointe	\$ 100.40
Heritage Key Villas	\$ 22.00
Hickory Hollow	\$ 176.80
Hidden Pines	\$ 231.00
Hilliard Place	\$ 168.00
Hunter's Ridge	\$ 252.00
Hyde Park	\$ 85.00
Indian Point	\$ 25.50
International House of Pancakes	\$ 744.00
Johnson's Landing	\$ 160.00
Legacy Park	\$ 90.00
Live Oak	\$ 220.30
Lost Lake Estates	\$ 408.00
Monica Terrace	\$ 342.00
Moreland Estates	\$ 106.50
Morningside Village	\$ 91.70

**APPENDIX A  
SPECIAL ASSESSMENTS RATE SCHEDULE  
FISCAL YEAR 2020-2021**

<b>STORMWATER MSBUs</b>	
Narcoossee Half Acres	\$ 235.00
Neptune Shores	\$ 180.00
North Shore Village	\$ 30.00
Oak Pointe	\$ 25.44
Orange Vista	\$ 75.00
Parkway Plaza	\$ 575.00
Pebble Pointe	\$ 60.35
Pine Grove Estates	\$ 154.40
Pleasant Hill Lakes	\$ 29.13
Raintree at Springlake Village	\$ 40.00
Regal Oak Shores	\$ 212.00
Rolling Hills Estates	\$ 53.00
Royale Oaks	\$ 79.00
Saratoga Park	\$ 61.00
Silver Lake Drive	\$ 145.00
Silverlake Estates	\$ 88.00
Southport Bay	\$ 69.00
Steeplechase	\$ 180.00
Sylvan Lake Estates	\$ 107.00
Tierra Del Sol	\$ 86.20
Vacation Villas	\$ 41.35
Valencia Woods	\$ 121.00
Whispering Oaks	\$ 58.80
Windmill Point	\$ 42.58
Windward Cay	\$ 54.00
Woods At Kings Crest and Ashley Reserve	\$ 48.18

**APPENDIX B**  
**AFFIDAVIT OF MAILING**

## AFFIDAVIT OF MAILING

STATE OF FLORIDA  
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority, personally appeared Sharon Chauharjasingh, who, after being duly sworn, deposes and says:

1. I, Sharon Chauharjasingh, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property subject to the County's Solid Waste and Household Chemical Waste Service Assessments (the "Waste Assessments") and property located within the Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit

Unit, Raintree at Springlake Village Subdivision Pond Municipal Service Benefit Unit, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs").

2. On or before August 21, 2020, I mailed, or directed the mailing of, a notice by first class mail, to the owner of each parcel of property subject to the Waste Assessments and each parcel of property located within the MSBUs by first class mail at the addresses then shown on the real property assessment tax roll database maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes, as required by the ordinances and resolutions authorizing imposition of the Waste Assessments and creating each of the MSBUs and other applicable provisions of law.

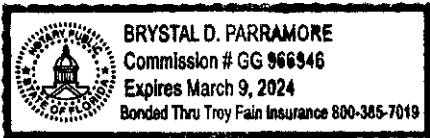
FURTHER AFFIANT SAYETH NOT.

*Sharon Chauharjasingh*  
Affiant

STATE OF FLORIDA  
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Sharon Chauharjasingh who is personally known to me or who has produced \_\_\_\_\_ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 25 day of August, A.D., 2020.



My commission expires: 3/9/2024

*Brystal D Parramore*  
Signature of person taking acknowledgment

Brystal D Parramore  
Name of acknowledger (printed)

**APPENDIX C**  
**PROOFS OF PUBLICATION**

# Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue  
MP 130  
Orlando, FL 32801

**Account Name:** Osceola County Special Assessments  
**Account Number:** CU00125396  
**Attn:** Clerk of BCC

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Special Assessments published in *The Orlando Sentinel* on the following dates.

**Publication Date:** Aug 16, 2020

**Ad Caption:** Emerald Lakes/Cane Brake/Tops Terrace

**Section:** Osceola Zone

**Size:** 1/2V (3 x 21)

**Order ID:** 6731279

**Cost:** \$729.96

Should you need further information, please feel free to contact me.

Sincerely,

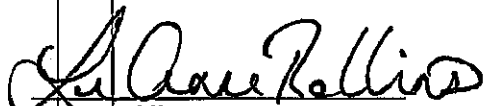


Account Representative  
The Orlando Sentinel

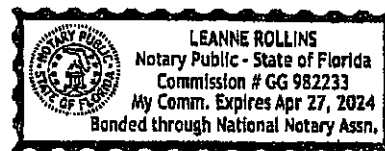
/mdu

State of Florida  
County of Orange

The foregoing instrument was acknowledged before me this  
20 day of August, 2020, by Kristen Stahl,  
who is personally known to me.

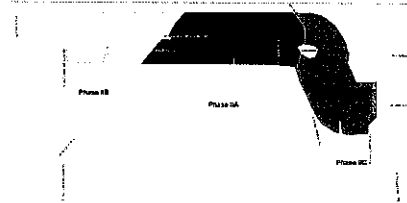


Notary Public  
State of Florida at Large



## NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

**West 192 Redevelopment Area MSBU**



The Board of County Commissioners of Osceola County, Florida, has been imposing Capital Assessments and Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeautiVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on **Thursday, September 10, 2020 at 5:30 p.m., or soon thereafter as it may be heard** for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Members of the public will be able to participate either telephonically or by attending the hearing in person. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation.

**Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020.

**In Person Attendance:** If the Governor's Executive Order authorizing telephonic meetings is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100, at least 5 days prior to the date of the hearing.

The Board intends to impose Capital Assessments to pay principal and interest on the bonds issued for construction of the Phase II improvements (sidewalks, benches, signage, lighting, landscaping, bus shelters and similar improvements) located in Area C (west of Hoagland Boulevard and east of a point approximately 1,590 feet east of State Road 535). The bonds issued for construction of the Phase I improvements (guidemarkers, roadway palms and associated landscaping) located throughout the West 192 BeautiVacation Area and the Phase II improvements in Area A and B have already been retired. In addition, the Board intends to impose Maintenance Assessments to pay for administration of the West 192 BeautiVacation Project, maintenance of the Phase I and Phase II improvements and assessment collection costs.

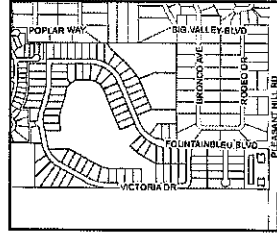
The Capital Assessment and Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Capital Assessments and Maintenance Assessments is set forth in various resolutions approved by the Board, copies of which are available for inspection at the Special Assessments Office, located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida.

The Capital Assessments and Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the Capital Assessments and Maintenance Assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

Should you have any questions, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m.

**BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA**

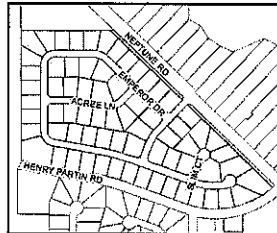
## NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



**Emerald Lakes  
(at the Fountains)**

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Emerald Lakes (The Fountains) MSBU pursuant to the Emerald Lakes (The Fountains) Ordinance No. 00-20 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, provision, improvement and operation of stormwater management, the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance, and internal roadway systems within the Municipal Service Benefit Unit. The proposed fiscal year 2020-2021 special non-ad valorem assessments will be increased from \$233.22 to \$240.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

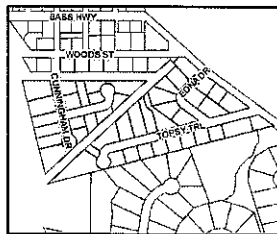
The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$240.00 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2020-2021 is \$23,040.



**Cane Brake**

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Cane Brake MSBU pursuant to the Cane Brake Ordinance enacted by the Board on March 28, 1994. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, and improvement, as may be necessary from time to time, of the publicly dedicated storm water management system, including drainage easements and water management/retention facilities and landscaping in the publicly dedicated buffer areas; and, the installation, maintenance, and repair of street lighting. The proposed fiscal year 2020-2021 special non-ad valorem assessments will increase from \$50.81 to \$150.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$150.00 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2020-2021 is \$10,350.



**Tops Terrace**

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Top's Terrace MSBU pursuant to the Top's Terrace Ordinance enacted by the Board on May 15, 1989. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for installation and maintenance of street lighting. The proposed fiscal year 2020-2021 special non-ad valorem assessment will be increased from \$51.43 to \$63.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$63.00 per lot**. The unit of measurement to be applied against each lot to determine the assessment is a uniform, flat rate per lot charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2020-2021 is \$2,402.

The hearing will be held at 5:30 p.m. on **Thursday, September 10, 2020** or soon thereafter as it may be heard. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation. **Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020. **Attendance:** If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. In person, a person wishing to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least five days prior to the date of the hearing.

Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at <http://www.osceola.org>.

# Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue  
MP 130  
Orlando, FL 32801

Account Name: Osceola County Special Assessments  
Account Number: CU00125396  
Attn: Toni Daugherty

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Special Assessments published in *The Orlando Sentinel* on the following dates.

Publication Date: Aug 16, 2020

Ad Caption: Streetlighting Notice

Section: Osceola Zone

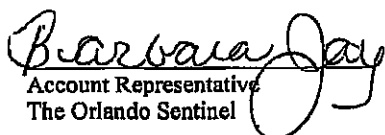
Size: 1/2V (3 x 21)

Order ID: 6731267

Cost: \$729.96

Should you need further information, please feel free to contact me.

Sincerely,

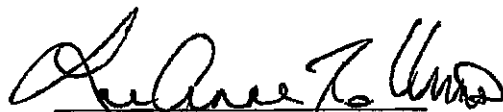
  
Account Representative  
The Orlando Sentinel

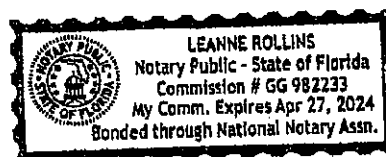
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State of Florida  
County of Orange

The foregoing instrument was acknowledged before me this  
19 day of August, 2020, by Barbara Jay,  
who is personally known to me.

  
Notary Public  
State of Florida at Large



### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the County Commission of Osceola County will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the unincorporated areas of Osceola County that constitute the boundaries of the Osceola County Municipal Service Benefit Unit for Fire Rescue Services.

The hearing will be held at 5:30 p.m. on September 10, 2020, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Members of the public will be able to participate either telephonically or by attending the hearing in person. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation.

**Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020.

**In Person Attendance:** If the Governor's Executive Order authorizing telephonic meetings is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call (407) 742-2100, at least 5 days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2020:

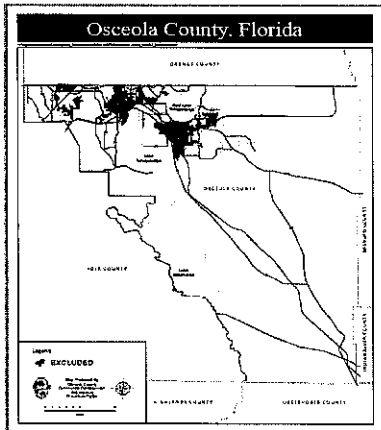
FIRE RESCUE ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$232.70
Non-Residential Property Use Categories	
	Rate Per Square Foot
Commercial	\$0.4726
Industrial/Warehouse	\$0.0753
Institutional	\$0.5342
Transient Occupancy Property Use Category	
	Rate Per Room/Space/Unit
Transient Occupancy	\$275.87
Land Property Use Categories	
	Rate Per Acre
Vacant Land	\$0.2165
Agricultural Land	\$0.0166

Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, and the preliminary Assessment Roll are available for inspection at the office of the Office of Management and Budget in the Assessment Department located at 1 Courthouse Square, Kissimmee, Florida.

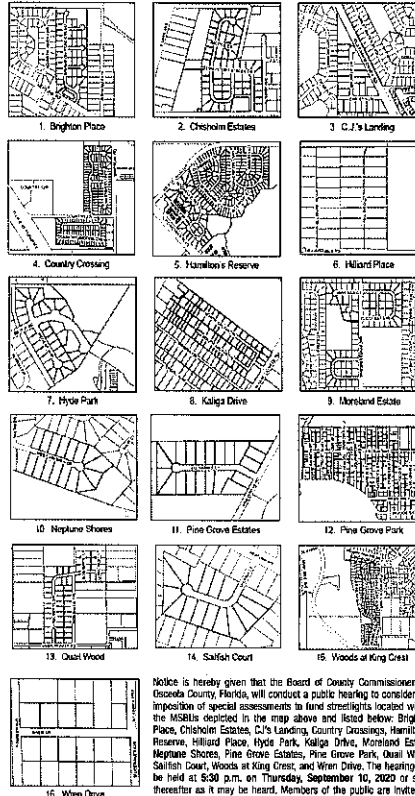
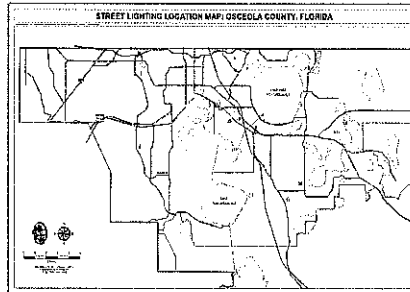
The assessments will be collected on the ad valorem tax bill to be mailed in November 2020, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday between 8:00 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund streetlights located within the MSBUs depicted in the map above and listed below: Brighton Place, Chisholm Estates, C.J.'s Landing, Country Crossing, Hamilton's Reserve, Hillard Place, Hyde Park, Kalga Drive, Moreland Estate, Neptune Shores, Pine Grove Estates, Pine Grove Park, Quail Wood, Sailfish Court, Woods of King Crest, and Wren Drive. The hearing will be held at 5:00 p.m. on Thursday, September 10, 2020 or soon thereafter as it may be heard. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation. **Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020. **Attendance:** If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 5 days prior to the date of the hearing.

The streetlight assessments have been proposed to fund the County's cost to provide street lights for the MSBUs, including insurance and program administration and will be based upon the total number of planted lots on the date the assessment is imposed, as described in the following resolutions adopted by the Board: Resolution Nos. 10-050R adopted on May 3, 2010, and 11-068R adopted on August 8, 2011. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE
1. Brighton Place	\$ 87.00	9. Moreland Estate	\$ 42.00
2. Chisholm Estates	\$ 235.00	10. Neptune Shores	\$ 55.00
3. C.J.'s Landing	\$ 62.08	11. Pine Grove Estates	\$ 60.00
4. Country Crossings	\$ 35.00	12. Pine Grove Park	\$ 13.00
5. Hamilton's Reserve	\$ 31.50	13. Quail Wood	\$ 49.00
6. Hillard Place	\$ 85.00	14. Sailfish Court	\$ 79.00
7. Hyde Park	\$ 63.41	15. Woods of King Crest	\$ 25.00
8. Kalga Drive	\$ 27.00	16. Wren Drive	\$ 81.00

The County expects to collect a total of \$56,408 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-050R and 11-068R. Copies of Resolutions Nos. 10-050R and 11-068R, and the Preliminary Assessment Roll are available for inspection in the Special Assessments Office located at 1 Courthouse Square, Kissimmee, Florida.

Because the streetlight assessment will be collected on the ad valorem tax bill, failure to pay the streetlight assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions, regarding the street lighting assessment program, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the streetlight assessment program can also be obtained from the County's website at <http://www.osceola.org>.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

# Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue  
MP 130  
Orlando, FL 32801

**Account Name:** Osceola County Special Assessments  
**Account Number:** CU00125396  
**Attn:** \_Toni Daugherty

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Special Assessments published in *The Orlando Sentinel* on the following dates.

**Publication Date:** Aug 16, 2020

**Ad Caption:** Stormwater Subdivision Notice

**Section:** Osceola Zone

**Size:** 1/2V (3 x 21)

**Order ID:** 6731271

**Cost:** \$729.96

Should you need further information, please feel free to contact me.

Sincerely,


  
Account Representative  
The Orlando Sentinel

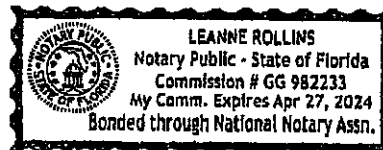
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State of Florida  
County of Orange

The foregoing instrument was acknowledged before me this  
19 day of August, 2020, by Barbara Jay,  
who is personally known to me.

  
Notary Public  
State of Florida at Large



### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

STORM WATER LOCATION MAP, OSCEOLA COUNTY, FLORIDA



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of stormwater management facilities located within the following MSBUs: Adkins Park, Bass Slough, Boggy Creek, Brighton Place, Chisholm Estates, CJA's Landing, Cranwood, Dellwood Place 1, Dellwood Place 2, Country Crossing, Eagle Ridge, Eagle Trace, Emerald Lake at Lakes Brown, Fish Lake, Flyer Creek, Green Meadows, Hamilton's Reserve, Hammock Pointe, Heritage Key, Hickory Hollow, Hidden Pines, Hilliard Plaza, Hunter Ridge, Hyde Park, JWP, Johnson's Landing, Legacy Park, Live Oak, Lost Lake Estates, Monica Terrace, Mountain Village, Narcoossee Hill Farms, North Shire Village, Orange Vista, Parkway Plaza, Pebble Pointe, Pine Grove Estates, Riverside at Stonegate Village, Rolling Hills Estates, Royal Oak Shores, Royal Oaks, Sarneth Park, Silver Lake Drive, Silverstone Estates, Silverstone, Sylvan Lake Estates, Tiana Del Sol, Vacation Homes, Valencia Woods, Whispering Oaks, Wildwood Way, Woods at King Crest and Ashley Reserve.

The public hearing for consideration of the proposed annual budget and imposition of non-ad valorem assessments for Osceola County will be held on **Thursday, September 10, 2020 at 5:30 p.m.** or soon thereafter as it may be amended. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation. **TELEPHONIC PARTICIPATION:** In light of the current Coronavirus (COVID-19) pandemic, those are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order EO #20-150, as amended by EO #20-151, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order is amended or expires, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing if you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020. **ATTENDING:** If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made in accordance with the Americans with Disabilities Act; persons needing a special accommodation or an interpreter to participate in the proceeding should call the Clerk of the Board at (407) 742-2100 at least five days prior to the date of the hearing.

The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, intertidal cleaning, aquatic weed control, pond repair, structure inspections, insurance and program administration for stormwater management facilities located within the MSBUs and will be based upon the relative stormwater burden generated by each parcel of property, measured in equivalent residential units (ERUs). One ERU will be assigned to each single-family or mobile home lot. The number of ERUs for other types of property will be calculated individually, as described in the regulations adopted by the Board of County Commissioners on May 3, 2010, Resolution No. 11-0677R adopted on August 5, 2011, Resolution No. 12-076R adopted on July 2, 2012, and Resolution No. 12-103R adopted on August 13, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

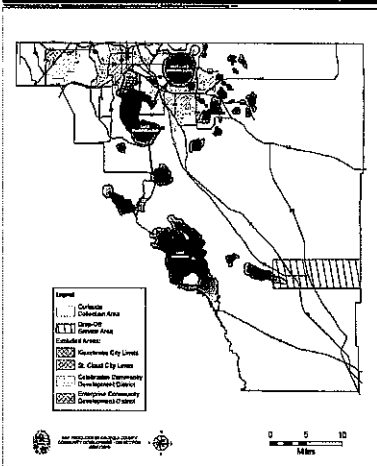
AREA	RATE	AREA	RATE	AREA	RATE
Adrian Park	\$ 87.50	Hemlock Ridge	\$ 22.00	Palma Pointe	\$ 82.55
Blue Dunes	\$ 78.72	Highway 170	\$ 176.00	Palma Vista Estates	\$ 84.44
Clayton Cove	\$ 55.00	Highway 170	\$ 211.00	Palma Vista Estates	\$ 82.00
Country Club	\$ 90.00	Highway 170	\$ 188.00	Palma Vista Estates	\$ 50.00
Country Estates	\$ 117.50	Highway 170	\$ 236.00	Palma Vista Estates	\$ 212.00
Country Lakes	\$ 75.00	Highway 170	\$ 83.00	Palma Vista Estates	\$ 73.00
Country Lakes	\$ 84.33	Highway 170	\$ 444.00	Palma Vista Estates	\$ 110.00
Country Lakes	\$ 58.00	Highway 170	\$ 850.00	Palma Vista Estates	\$ 145.00
Country Lakes	\$ 264.00	Highway 170	\$ 30.00	Palma Vista Estates	\$ 85.00
Country Lakes	\$ 39.00	Highway 170	\$ 265.30	Palma Vista Estates	\$ 165.00
Country Lakes	\$ 35.45	Highway 170	\$ 409.00	Palma Vista Estates	\$ 107.50
Country Lakes	\$ 117.50	Highway 170	\$ 242.00	Palma Vista Estates	\$ 86.25
Country Lakes at Lakes Brown	\$ 41.33	Highway 170	\$ 188.00	Palma Vista Estates	\$ 51.25
Country Lakes	\$ 10,000.00	Highway 170	\$ 94.70	Palma Vista Estates	\$ 121.60
Country Lakes	\$ 180.00	Highway 170	\$ 295.00	Palma Vista Estates	\$ 56.80
Country Lakes	\$ 192.00	Highway 170	\$ 30.00	Palma Vista Estates	\$ 140.00
Country Lakes	\$ 22.22	Highway 170	\$ 75.00	Palma Vista Estates	\$ 48.18
Country Lakes	\$ 192.00	Highway 170	\$ 514.00	Palma Vista Estates	

This County expects to collect a total of \$439,830.56 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolution Nos. 10-044R, 11-067R, 12-076R, 12-103R, and 12-076R. Copies of Resolution Nos. 10-044R, 11-067R, 12-076R, 12-103R, and the Preliminary Assessment Roll are available for inspection in the Office of Management and Budget located at 1100 County Square, Kissimmee, Florida 34744. Because the maintenance assessments will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property. Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENT

Solid Waste Service Assessment Area Map



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose a solid waste service assessment against certain improved residential property located within those portions of the unincorporated area of the County designated as "Curbside Collection Area" and "Drop-Off Service Area" in the map shown above. Assessments in the Curbside Collection Area will fund curbside pick-up of household waste, yard waste, bulky waste, white goods and recyclable materials. Assessments in the Drop-Off Service Area will fund rural drop-off facilities for household waste, yard waste, bulky waste, white goods and recyclable materials. Assessments will not be imposed against dwelling units served by a dumpster or compactor.

The assessment will be computed by multiplying the number of dwelling units on each parcel by the rate of assessment. The proposed fiscal year 2020-2021 assessment is \$292.99, which is equal to \$24.42 per month per dwelling unit. Solid waste and recyclables will be collected once per week.

The assessment breakdown for each residential service unit is as follows:

\$289.41	(contract collectors or drop-off stations and customer service)
6.31	(assessment roll preparation and Tax Collector fees)
(14.00)	(reduction) <sup>(1)</sup>
11.27	(early payment discount) <sup>(2)</sup>
\$292.99	

<sup>(1)</sup> The assessment for fiscal year 2020-2021 has been reduced by \$14.00 as directed in Resolution No. 19-107, adopted by the Board of County Commissioners on August 5, 2019.

<sup>(2)</sup> The \$11.27 is the discount that will be received if the tax bill is paid in November. Paying in November would reduce the assessment to \$281.72. Smaller discounts are available if the tax bill is paid in December, January or February.

The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 19-075R, adopted by the Board on June 10, 2019. Copies of Resolution No. 19-075R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, Suite 2100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. A public hearing will be held by the Osceola County Board of Commissioners on **Thursday, September 10, 2020 at 5:30 p.m.** or soon thereafter as it may be amended for the purpose of receiving public comment on the proposed solid waste service assessment. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation.

**Telephonic Participation**  
In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order EO #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020.

**Attendance**  
If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in the proceeding should call the Clerk of the Board at (407) 742-2100 at least five days prior to the date of the hearing. Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7765.

# Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue  
MP 130  
Orlando, FL 32801

**Account Name:** Osceola County Special Assessments  
**Account Number:** CU00125396  
**Attn:** Toni Daugherty

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Special Assessments published in *The Orlando Sentinel* on the following dates.

**Publication Date:** Aug 16, 2020

**Ad Caption:** Solid Waste Notice

**Section:** Osceola Zone

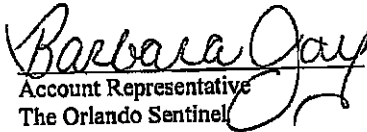
**Size:** 1/2V (3 x 21)

**Order ID:** 6731281

**Cost:** \$729.96

Should you need further information, please feel free to contact me.

Sincerely,

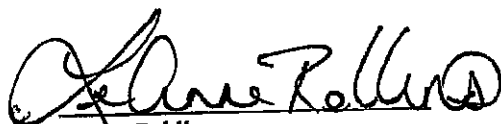
  
Account Representative  
The Orlando Sentinel

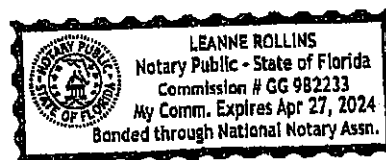
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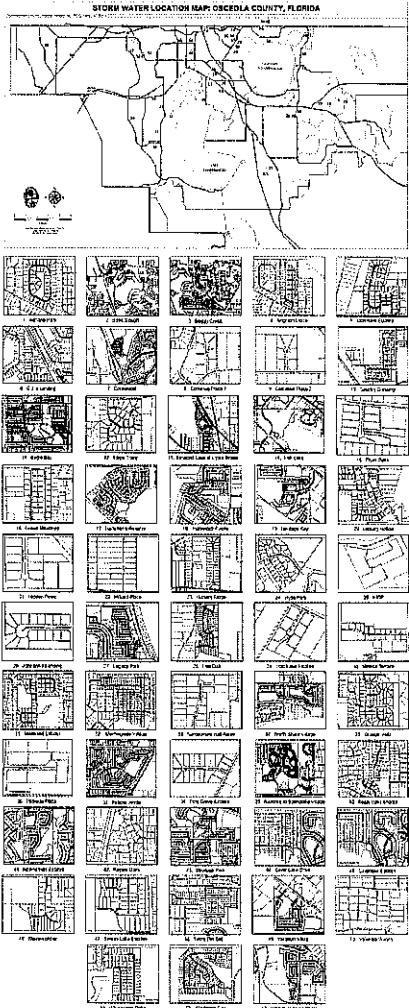
State of Florida  
County of Orange

The foregoing instrument was acknowledged before me this  
19 day of August, 2020, by Barbara Jay,  
who is personally known to me.

  
Notary Public  
State of Florida at Large



### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of stormwater management facilities located within the following MSBUs: Adrenaline Park, Snake Slough, Slough Creek, Brighton Place, Chiverton Estates, City Landing, Coralwood, Correll's Place 1, Correll's Place 2, Country Crossing, Eagle Bay, Eagle Trace, Emerald Lake at Lizzia Brown, Fish Lake, Fryer Oaks, Green Meadows, Hamilton's Reserve, Hammock Pointe, Heritage Key, Hickory Hollow, Hidden Pines, Hilliard Place, Hunter Ridge, Hycor Park, HWP, Johnson's Landing, Legacy Park, Lone Oak, Lost Lake Estates, Morca Terrace, Mountain Estates, Monroeville Village, Monroeville Hill Acres, North Green Village, Orange Vista, Parkway Place, Pinnacle Pointe, Pine Grove Estates, Rainrose at Springlake Village, Rolling Hills Estates, Royal Oak Shores, Royale Oaks, Saratoga Park, Silver Lake Drive, Silverstone Estates, Shepley Chase, Sylvan Lake Estates, Tierra Del Sol, Vizcaya Villas, Volcano Woods, Whispering Oaks, Windward Cay, Woodcreek at Kings Creek and Astley Reserves.

The public hearing for consideration of the proposed annual budget and imposition of new-ad valorem assessments for Osceola County will be held on Thursday, September 10, 2020 at 5:30 p.m. or soon thereafter as it may be heard. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" on www.osceola.org or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation. **Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-59, as amended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at www.osceola.org prior to 4:30 p.m. on September 9, 2020. **Attendance:** If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and must request that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least five days prior to the date of the hearing.

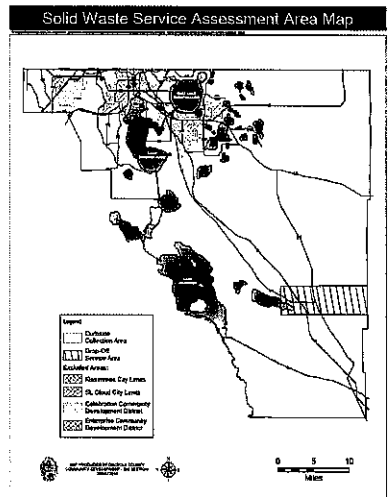
The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, individual cleaning, aquatic weed control, pond aquatic structure inspections, maintenance and program administration for stormwater management facilities located within the MSBUs and will be based upon the relative stormwater burden generated by each parcel of property, measured in equivalent residential units (ERUs). One ERU will be assigned to each single-family or mobile home lot. The number of ERUs for other types of property will be calculated individually, as described in Resolutions adopted by the Board. Resolution Nos. 10-044R, adopted on May 3, 2010; Resolution No. 11-057R, adopted on August 8, 2011; Resolution No. 12-072R, adopted on July 2, 2012; and Resolution No. 12-103R, adopted on August 13, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE	MSBU	RATE
Adrenaline Park	\$ 89.50	Heritage Key	\$ 22.00	Orchid Park	\$ 60.25
Snake Slough	\$ 76.75	Hickory Hollow	\$ 176.00	Pine Grove Estates	\$ 104.44
Slough Creek	\$ 66.25	Hidden Pines	\$ 211.00	Rainrose at Springlake Village	\$ 22.00
Brighton Place	\$ 64.00	Hilliard Place	\$ 168.00	Rolling Hills Estates	\$ 43.00
Chiverton Estates	\$ 127.50	Hunter Ridge	\$ 212.00	Royal Oak Shores	\$ 292.00
City Landing	\$ 126.00	Hycor Park	\$ 64.00	Saratoga Park	\$ 21.00
Coralwood	\$ 84.53	HWP	\$ 744.00	Shepley Chase	\$ 61.00
Correll's Place 1	\$ 209.00	Johnson's Landing	\$ 160.00	Silver Lake Drive	\$ 145.00
Correll's Place 2	\$ 301.00	Legacy Park	\$ 12.00	Silverstone Estates	\$ 18.00
Country Crossing	\$ 59.80	Lost Lake Estates	\$ 439.00	Sylvan Lake Estates	\$ 107.00
Eagle Bay	\$ 95.40	Lost Lake Estates	\$ 439.00	Tierra Del Sol	\$ 29.00
Eagle Trace	\$ 59.25	Monroeville	\$ 243.00	Volcano Woods	\$ 41.25
Emerald Lake at Lizzia Brown	\$ 41.33	Monroeville Estates	\$ 108.50	Whispering Oaks	\$ 12.00
Fish Lake	\$ 10,000.00	Monroeville Village	\$ 91.75	Woodcreek at Kings Creek and Astley Reserves	\$ 48.94
Fryer Oaks	\$ 152.00	Mountain Estates	\$ 232.00	Whispering Oaks	\$ 18.00
Green Meadows	\$ 190.00	North Green Village	\$ 30.00	Windward Cay	\$ 54.00
Hammock Pointe	\$ 22.22	Orange Vista	\$ 73.00	Woodcreek at Kings Creek and Astley Reserves	\$ 48.94
Hamilton's Reserve	\$ 100.40	Parkway Place	\$ 575.00		

The County expects to collect a total of \$430,830.58 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolution Nos. 10-044R, 11-067R, 12-072R, and 12-103R. Copies of Resolution Nos. 10-044R, 11-067R, 12-072R, and 12-103R and the Preliminary Assessment Roll are available for inspection in the Office of Management and Budget located at 1 Courthouse Square, Kissimmee, Florida.

Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a lien of title to your property. Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENT



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose a solid waste service assessment against certain improved residential property located within those portions of the unincorporated area of the County designated as "Curbside Collection Area" and "Drop-Off Collection Area" in the map shown above. Assessments in the Curbside Collection Area will fund curbside pick-up of household waste, yard waste, bulky waste, white goods and recyclable materials. Assessments in the Drop-Off Service Area will fund rural drop-off facilities for household waste, yard waste, bulky waste, white goods and recyclable materials. Assessments will not be imposed against dwelling units served by a dumpster or compactor.

The assessment will be computed by multiplying the number of dwelling units on each parcel by the rate of assessment. The proposed fiscal year 2020-2021 assessment is \$292.99, which is equal to \$24.42 per month per dwelling unit. Solid waste and recyclables will be collected once per week.

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<u>11.27</u>	(early payment discount) <sup>2)</sup>
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<sup>1)</sup> The assessment for fiscal year 2020-2021 has been reduced by \$14.00 as directed in Resolution No. 19-107, adopted by the Board of County Commissioners on August 5, 2019.

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**APPENDIX D**  
**FORM OF CERTIFICATE TO**  
**NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Solid Waste and Household Chemical Waste Service Assessment, Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree at Springlake Village Subdivision Pond Municipal Service Benefit Unit, Regal

Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2020.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above described Non-Ad Valorem Assessment Rolls this \_\_\_\_ day of \_\_\_\_\_, 2020.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair

## RESOLUTION NO. 20-148R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING A PHASE IIC CAPITAL ASSESSMENT ROLL AND A MAINTENANCE ASSESSMENT ROLL FOR THE WEST 192 REDEVELOPMENT AREA MUNICIPAL SERVICE BENEFIT UNIT; ESTABLISHING THE LIEN ASSOCIATED THEREWITH; DIRECTING THAT THE ASSESSMENT ROLL BE CERTIFIED TO THE OSCEOLA COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Board of County Commissioners (the "Board") of Osceola County, Florida enacted Ordinance No. 95-08 (the "Original Ordinance") on July 31, 1995, and created the West 192 Redevelopment Area Municipal Service Benefit Unit for the purpose of imposing both capital assessments to finance the acquisition and construction of improvements to enhance the commercial viability of property located therein (the "Project") and maintenance assessments to fund the cost of maintaining the Project; and

**WHEREAS**, on October 23, 1995, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase I Project (the "Original Phase I Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase I Project (as defined therein) against the real property that will be specially benefited thereby; and

**WHEREAS**, on December 13, 1995, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase I Project, confirming the Original Initial Assessment Resolution and imposing Phase I Capital Assessments and Phase I Maintenance Assessments (as defined in the Original Phase I Initial Assessment Resolution); and

**WHEREAS**, on May 18, 1998, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIA Project (the "Original Phase IIA Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase IIA Project (as defined therein) against the real property that will be specially benefited thereby; and

**WHEREAS**, on June 22, 1998, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIA Project, confirming the Original Phase IIA Initial Assessment Resolution and imposing Phase IIA Capital Assessments and Phase IIA Maintenance Assessments (as defined in the Original Phase IIA Initial Assessment Resolution); and

**WHEREAS**, on April 19, 1999, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIB Project (the "Original Phase IIB Initial Assessment Resolution"), describing the method of

assessing the cost of constructing and maintaining the Phase IIB Project (as defined therein) against the real property that will be specially benefited thereby; and

**WHEREAS**, on May 24, 1999, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIB Project, confirming the Original Phase IIB Initial Assessment Resolution and imposing Phase IIB Capital Assessments and Phase IIB Maintenance Assessments (as defined in the Original Phase IIB Initial Assessment Resolution); and

**WHEREAS**, on May 5, 2003, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIC Project (the "Original Phase IIC Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase IIC Project (as defined therein) against the real property that will be specially benefited thereby; and

**WHEREAS**, on June 2, 2003, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIC Project, confirming the Original Phase IIC Initial Assessment Resolution and imposing Phase IIC Capital Assessments and Phase IIC Maintenance Assessments (as defined in the Original Phase IIC Initial Assessment Resolution); and

**WHEREAS**, on August 27, 2007, the Board enacted Ordinance No. 07-21, amending the Original Ordinance to permit the imposition of maintenance assessments at uniform rate throughout the West 192 Redevelopment Area Municipal Service Benefit Unit (the Original Ordinance, as amended by Ordinance No. 07-021, being referred to herein as the "Ordinance"); and

**WHEREAS**, on August 27, 2007, the Board adopted Resolution No. 07-037R, amending the Original Phase I Initial Assessment Resolution, the Original Phase IIA Initial Assessment Resolution, the Original Phase IIB Initial Assessment Resolution, and the Original Phase IIC Initial Assessment Resolution to implement maintenance assessments at a uniform rate throughout the West 192 Redevelopment Area Municipal Service Benefit Unit (the Original Phase I Initial Assessment Resolution, the Original Phase IIA Initial Assessment Resolution, the Original Phase IIB Initial Assessment Resolution, and the Original Phase IIC Initial Assessment Resolution, as amended by Resolution No. 07-037, being referred to herein as the "Initial Assessment Resolution"); and

**WHEREAS**, pursuant to the provisions of the Ordinance, the County is required to adopt an "Annual Capital Assessment Resolution" during its budget adoption process for each Fiscal Year to approve the Phase I Capital Assessment Roll, Phase IIA Capital Assessment Roll, Phase IIB Capital Assessment Roll and Phase IIC Capital Assessment Roll for each Fiscal Year; and

**WHEREAS**, pursuant to the provisions of the Ordinance, the County is required to adopt an "Annual Maintenance Assessment Resolution" during its budget adoption process for each Fiscal Year to approve the Maintenance Assessment Roll for each Fiscal Year; and

**WHEREAS**, notice of public hearing to consider assessment rates have been mailed to each affected property owner within the West 192 Redevelopment Area Municipal Service Benefit Unit, the affidavit of mailing being attached as Appendix A; and

**WHEREAS**, notice of public hearing to consider assessment rate increases for West 192 Redevelopment Area Municipal Service Benefit Unit has been published in a newspaper generally circulated within the County, the proof of publication being attached hereto as Appendix B; and

**WHEREAS**, the Board has conducted a public hearing on this date at which comments and objections of all interested persons were heard and considered as required by law.

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

**SECTION 1. AUTHORITY.** This Resolution is adopted pursuant to the Ordinance, Chapter 125, Florida Statutes, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** This is an Annual Capital Assessment Resolution and Annual Maintenance Assessment Resolution, as defined in the Ordinance. All capitalized terms herein shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

**SECTION 3. APPROVAL OF PHASE I CAPITAL ASSESSMENT ROLL.** Since the Phase I Obligations have been retired and the imposition of Phase I Capital Assessments is no longer required, no Phase I Capital Assessments will be imposed for Fiscal Year 2020-2021.

**SECTION 4. APPROVAL OF PHASE IIA CAPITAL ASSESSMENT ROLL.** Since the Phase IIA Obligations have been retired and the imposition of Phase IIA Capital Assessments is no longer required, no Phase IIA Capital Assessments will be imposed for Fiscal Year 2020-2021.

**SECTION 5. APPROVAL OF PHASE IIB CAPITAL ASSESSMENT ROLL.** Since the Phase IIB Obligations have been retired and the imposition of Phase IIB Capital Assessments is no longer required, no Phase IIB Capital Assessments will be imposed for Fiscal Year 2020-2021.

**SECTION 6. APPROVAL OF PHASE IIC CAPITAL ASSESSMENT ROLL.** The Phase IIC Capital Assessment Roll for the West 192 Redevelopment Area Municipal Service Benefit Unit, on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2020-2021, based upon the rates set forth below:

(A) The Phase IIC Pedestrian Capital Assessment Rate is hereby established at \$389.00 per \$1,000,000 of Factored Pedestrian Value.

(B) The Phase IIC Vehicular Capital Assessment Rate is hereby established at \$331.00 per \$1,000,000 of Factored Vehicular Value.

**SECTION 7. APPROVAL OF MAINTENANCE ASSESSMENT ROLL.** The Maintenance Assessment Roll for the West 192 Redevelopment Area Municipal Service Benefit

Unit, is on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2020-2021, based upon the rates set forth below:

(A) The Maintenance Assessment Rate is hereby established at \$590.40 per \$1,000,000 of Factored Pedestrian Value.

(B) The Maintenance Assessment Rate is hereby established at \$418.70 per \$1,000,000 of Factored Vehicular Value.

#### **SECTION 8. COLLECTION OF ASSESSMENTS.**

(A) The special assessments reflected in the Phase IIC Capital Assessment Roll approved pursuant to Section 6 hereof and the Maintenance Assessment Roll approved pursuant to Section 7 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for each Capital Assessment Roll and the County Manager is hereby authorized and directed to deliver or cause the delivery of the Form DR-408, the Capital Assessment Roll and the Maintenance Assessment Roll to the Tax Collector, in the manner prescribed by section 197.3632, Florida Statutes.

(B) The Phase IIC Capital Assessments and Maintenance Assessments shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included Phase IIC Capital Assessment Roll and Maintenance Assessment Roll as of January 1, 2020, the lien date for ad valorem taxes.

**SECTION 9. CERTIFICATION OF ASSESSMENT ROLLS.** The Phase IIC Capital Assessment Roll and Maintenance Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Phase IIC Capital Assessment Roll and Maintenance Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION 10. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** this 10<sup>th</sup> day of September, 2020.

OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair  
Board of County Commissioners

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:

\_\_\_\_\_

**APPENDIX A**  
**AFFIDAVIT OF MAILING**

**AFFIDAVIT OF MAILING**

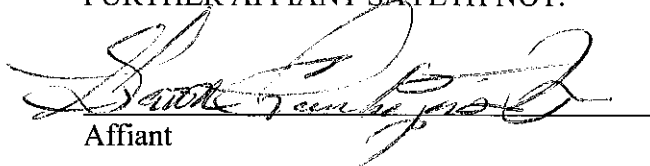
STATE OF FLORIDA  
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority, personally appeared Sharon Chauharjasingh, who, after being duly sworn, deposes and says:

1. I, Sharon Chauharjasingh, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property located within West 192 Redevelopment Area Municipal Service Benefit Unit, as required by Section 3.08 of Ordinance No. 95-08, as amended by Ordinance No. 07-21 (collectively, the "Ordinance"), creating the West 192 Redevelopment Area Municipal Service Benefit Unit.

2. On or before August 21, 2020, I mailed, or directed the mailing of, a notice by first class mail (including the Property Appraiser's Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments), to the owner of each parcel of Nonresidential Property (as defined in the Ordinance) within the West 192 Redevelopment Area Municipal Service Benefit Unit that will be subject to a Capital Assessment or Maintenance Assessment (as defined in the Ordinance), in conformance with Section 3.08 of the Ordinance, at the address shown on the real property assessment tax roll maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

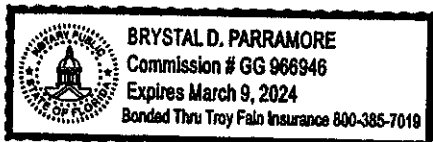
FURTHER AFFIANT SAYETH NOT.

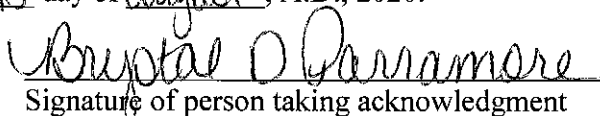
  
Affiant

STATE OF FLORIDA  
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Sharon Chauharjasingh, who is personally known to me or who has produced \_\_\_\_\_ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 25 day of August, A.D., 2020.



  
Signature of person taking acknowledgment

Brystal D Parramore  
Name of acknowledger (printed)

My commission expires: 3/9/2024

**APPENDIX B**  
**PROOF OF PUBLICATION**

# Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue  
MP 130  
Orlando, FL 32801

Account Name: Osceola County Special Assessments  
Account Number: CU00125396  
Attn: Toni Daugherty

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Special Assessments published in *The Orlando Sentinel* on the following dates.

Publication Date: Aug 16, 2020

Ad Caption: W-192 Notice

Section: Osceola Zone

Size: 1/2V (3 x 21)

Order ID: 6731288

Cost: \$729.96

Should you need further information, please feel free to contact me.

Sincerely,

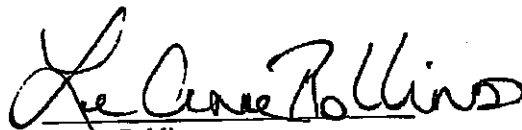
  
Account Representative  
The Orlando Sentinel

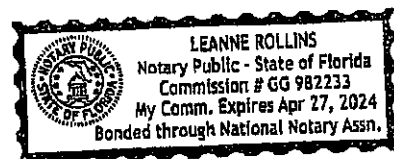
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State of Florida  
County of Orange

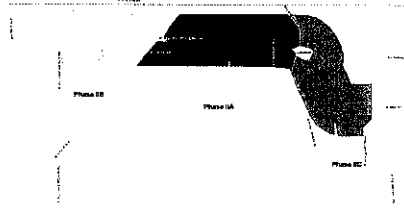
The foregoing instrument was acknowledged before me this  
19 day of August, 2020, by Barbara Jay,  
who is personally known to me.

  
Notary Public  
State of Florida at Large



**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS**

West 192 Redevelopment Area MSBU



The Board of County Commissioners of Osceola County, Florida, has been imposing Capital Assessments and Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeautiVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on **Thursday, September 10, 2020 at 5:30 p.m., or soon thereafter as it may be heard** for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Members of the public will be able to participate either telephonically or by attending the hearing in person. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation.

**Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020.

**In Person Attendance:** If the Governor's Executive Order authorizing telephonic meetings is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100, at least 5 days prior to the date of the hearing.

The Board intends to impose Capital Assessments to pay principal and interest on the bonds issued for construction of the Phase II improvements (sidewalks, benches, signage, lighting, landscaping, bus shelters and similar improvements) located in Area C (west of Hoagland Boulevard and east of a point approximately 1,590 feet east of State Road 535). The bonds issued for construction of the Phase I improvements (guidemarkers, roadway palms and associated landscaping) located throughout the West 192 BeautiVacation Area and the Phase II improvements in Area A and B have already been retired. In addition, the Board intends to impose Maintenance Assessments to pay for administration of the West 192 BeautiVacation Project, maintenance of the Phase I and Phase II improvements and assessment collection costs.

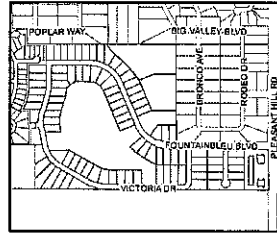
The Capital Assessment and Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Capital Assessments and Maintenance Assessments is set forth in various resolutions approved by the Board, copies of which are available for inspection at the Special Assessments Office, located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida.

The Capital Assessments and Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the Capital Assessments and Maintenance Assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

Should you have any questions, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m.

**BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA**

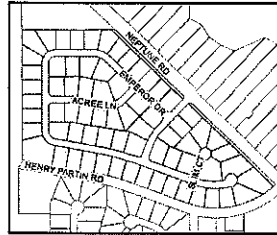
**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS**



Emerald Lakes  
(at the Fountains)

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Emerald Lakes (The Fountains) MSBU pursuant to the Emerald Lakes (The Fountains) Ordinance No. 06-30 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, provision, improvement and operation of stormwater management, the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance, and internal roadway islands within the Municipal Service Benefit Unit. The proposed fiscal year 2020-2021 special non-ad valorem assessments will be increased from \$233.22 to \$240.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

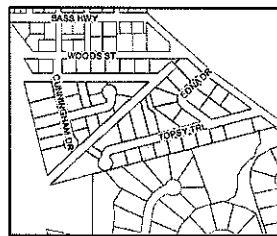
The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$240.00 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2020-2021 is \$25,040.



Cane Brake

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Cane Brake MSBU pursuant to the Cane Brake Ordinance enacted by the Board on March 28, 1994. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, and improvement, as may be necessary from time to time, of the publicly dedicated storm water management system, including drainage easements and water management/retention facilities and landscaping in the publicly dedicated buffer areas; and, the installation, maintenance, and repair of street lighting. The proposed fiscal year 2020-2021 special non-ad valorem assessments will increase from \$50.91 to \$150.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$150.00 per parcel**. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2020-2021 is \$10,350.



Tops Terrace

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Top's Terrace MSBU pursuant to the Top's Terrace Ordinance enacted by the Board on May 15, 1989. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for installation and maintenance of street lighting. The proposed fiscal year 2020-2021 special non-ad valorem assessment will be increased from \$51.43 to \$53.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be **\$53.00 per lot**. The unit of measurement to be applied against each lot to determine the assessment is a uniform, flat rate per lot charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2020-2021 is \$3,402.

The hearing will be held at 5:30 p.m. on **Thursday, September 10, 2020** or soon thereafter as it may be heard. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation. **Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020. **Attendance:** If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person wishes to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in the proceeding should call the Clerk of the Board at (407) 742-2100 at least 5 days prior to the date of the hearing.

Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at <http://www.osceola.org>.

**APPENDIX C**  
**FORM OF CERTIFICATE**  
**TO NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the West 192 Redevelopment Area (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2020.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair  
Board of County Commissioners

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**OSCEOLA COUNTY, FLORIDA**

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**AMENDED AND RESTATED  
FINAL ASSESSMENT RESOLUTION**

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**ADOPTED SEPTEMBER 10, 2020**

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**RESOLUTION NO. 20-149R**

**A RESOLUTION OF OSCEOLA COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE OSCEOLA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE RESCUE SERVICES; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE OSCEOLA COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE RESCUE SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Osceola County, Florida, has enacted Ordinance No. 99-25 (the "Ordinance"), which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the Osceola County Municipal Services Benefit Unit for Fire Rescue Services;

**WHEREAS**, the reimposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Rescue Assessed Costs among parcels of Assessed Property;

**WHEREAS**, the Board recently examined its existing Fire Rescue Assessment program and revised said program to reflect the current costs and practices for delivering fire rescue services to properties within the Osceola County Municipal Service Benefit Unit for Fire Rescue Services; and

**WHEREAS**, the Board desires to reimpose an annual fire rescue assessment program in the Osceola County Municipal Service Benefit Unit for Fire Rescue Services using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2020;

**WHEREAS**, the Board, on August 3, 2020, adopted Resolution No. 20-130R (the "Amended and Restated Initial Assessment Resolution");

**WHEREAS**, pursuant to the Ordinance, the Board is required to confirm or repeal the Amended and Restated Initial Assessment Resolution, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties;

**WHEREAS**, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

**WHEREAS**, notice of a public hearing has been published and mailed, if required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B;

**WHEREAS**, a public hearing was held on September 10, 2020, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the provisions of Ordinance No. 99-25 (the "Ordinance"), Resolution No. 20-130R (the "Amended and Restated Initial Assessment Resolution"), the Osceola County Home Rule Charter, Article VIII, Section 1 of the Florida Constitution, section 125.01, Florida Statutes, and other applicable provisions of law.

**SECTION 2. DEFINITIONS AND INTERPRETATION.**

(A) This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. Additionally, because the County has updated its program components for the Fiscal Year beginning October 1, 2020, this resolution shall also amend and restate the Final Assessment Resolution in its entirety and hereinafter be referred to as the "Amended and Restated Final Assessment Resolution."

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Amended and Restated Initial Assessment Resolution.

**SECTION 3. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Amended and Restated Initial Assessment Resolution in the amount of the Fire Rescue Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. Additionally, the Fire Rescue Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Assessment Roll pursuant to Section 119.07(4), Florida Statutes, concerning exempt "home addresses."

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Osceola County Municipal Service Benefit Unit for Fire Rescue Services will be specially benefitted by the County's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Amended and Restated Initial Assessment Resolution.

(C) Adoption of this Amended and Restated Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Amended and Restated Initial Assessment Resolution from the fire rescue services, facilities, or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Amended and Restated Initial Assessment Resolution.

(D) The method for computing Fire Rescue Assessments described and referenced in the Amended and Restated Initial Assessment is hereby approved. The Cost Apportionment methodology adopted in Section 7, the Cost Factor adopted in Section 8, and the Parcel Apportionment methodology adopted in Section 9 of the Initial Assessment Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2020, the estimated Fire Rescue Assessed Cost to be assessed is \$45,346,610.00. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2020, are hereby established as follows:

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$232.70
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.4726
Industrial/Warehouse	\$0.0753
Institutional	\$0.5342
<b>Transient Occupancy Property Use Category</b>	<b>Rate Per Room/Space/Unit</b>
Transient Occupancy	\$275.67
<b>Land Property Use Categories</b>	<b>Rate Per Acre</b>
Vacant Land	\$0.2165
Agricultural Land	\$0.0166

(F) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property included in such Assessment Roll for the Fiscal Year beginning October 1, 2020.

(G) The following exemptions are approved for the Fire Rescue Assessment program:

(1) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Rescue Assessment.

(2) No Fire Rescue Assessment shall be imposed upon Buildings of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(3) No Fire Rescue Assessment shall be imposed against any Land that is classified as agricultural land pursuant to section 193.471, Florida Statutes or

Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not a Pole Barn.

(H) Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

(I) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Amended and Restated Final Assessment Resolution based upon the rates of assessment approved herein.

(J) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(K) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION 4. CONFIRMATION OF AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION.** The Amended and Restated Initial Assessment Resolution is hereby confirmed.

**SECTION 5. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Amended and Restated Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Amended and Restated Final Assessment Resolution.

**SECTION 6. SEVERABILITY.** If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way effecting the validity of the other provisions of this resolution.

**SECTION 7. EFFECTIVE DATE.** This Amended and Restated Final Assessment Resolution shall take effect immediately upon its passage and adoption.

**PASSED, ADOPTED AND APPROVED** this 10th day of September, 2020.

**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:

\_\_\_\_\_

**APPENDIX A**  
**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

## **AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authority, personally appeared Sharon Chauharjasingh, who, after being duly sworn, deposes and says:

1. Sharon Chauharjasingh, as the OMB Director of Osceola County, (the "County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Ordinance No. 99-25 adopted by the Board on August 2, 1999 (the "Ordinance") in conformance with the Amended and Restated Initial Assessment Resolution adopted by the Board on August 3, 2020 (the "Amended and Restated Initial Assessment Resolution").

2. In accordance with the Ordinance and the Amended and Restated Initial Assessment Resolution, Ms. Chauharjasingh timely provided all necessary information for notification of the Fire Rescue Assessment to the Property Appraiser of Osceola County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written


objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

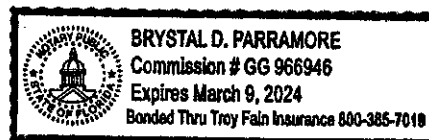
FURTHER AFFIANT SAYETH NOT.

  
Sharon Chauharjasingh, affiant

STATE OF FLORIDA  
COUNTY OF OSCEOLA

The foregoing Affidavit of Mailing was sworn to and subscribed before me by means of  physical presence or  online notarization, this 20 day of August, 2020 by Sharon Chauharjasingh, the OMB Director, Osceola County, Florida. She is personally known to me or has produced as identification and did take an oath.

  
Printed Name: Brystal D. Parramore  
Notary Public,  
State of Florida At Large  
My Commission Expires: 3/9/2024  
Commission No.: \_\_\_\_\_



**APPENDIX B**  
**PROOF OF PUBLICATION**

# Orlando Sentinel

MEDIA GROUP

633 North Orange Avenue  
MP 130  
Orlando, FL 32801

**Account Name: Osceola County Special Assessments**  
**Account Number: CU00125396**  
**Attn: Toni Daugherty**

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Special Assessments published in *The Orlando Sentinel* on the following dates.

**Publication Date: Aug 16, 2020**

**Ad Caption: Fire Rescue Notice**

**Section: Osceola Zone**

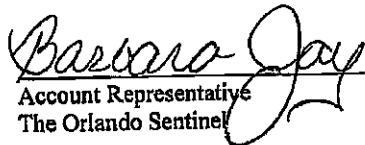
**Size: 1/2V (3 x 21)**

**Order ID: 6731285**

**Cost: \$729.96**

Should you need further information, please feel free to contact me.

Sincerely,

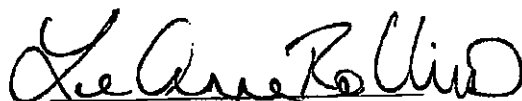
  
Account Representative  
The Orlando Sentinel

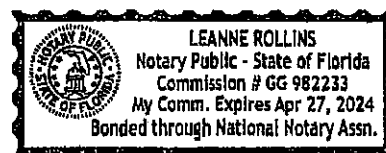
/mdu

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State of Florida  
County of Orange

The foregoing instrument was acknowledged before me this  
19 day of August, 2020, by Barbara Jay,  
who is personally known to me.

  
Notary Public  
State of Florida at Large



### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS

Notice is hereby given that the County Commission of Osceola County will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the unincorporated areas of Osceola County that constitute the boundaries of the Osceola County Municipal Service Benefit Unit for Fire Rescue Services.

The hearing will be held at 5:30 p.m. on September 10, 2020, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Members of the public will be able to participate either telephonically or by attending the hearing in person. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation.

**Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020.

**In Person Attendance:** If the Governor's Executive Order authorizing telephonic meetings is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend.

If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call (407) 742-2100, at least 5 days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2020:

FIRE RESCUE ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$232.70

Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.4726
Industrial/Warehouse	\$0.0753
Institutional	\$0.5342

Transient Occupancy Property Use Category	Rate Per Room/Space/Unit
Transient Occupancy	\$275.67

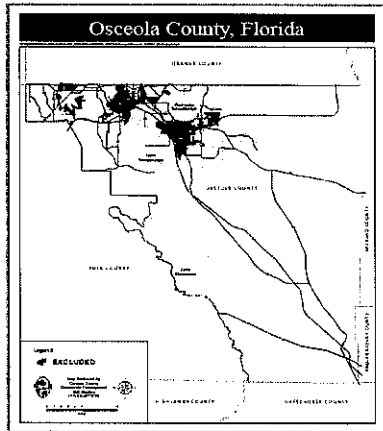
  

Land Property Use Categories	Rate Per Acre
Vacant Land	\$0.2185
Agricultural Land	\$0.0166

Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, and the preliminary Assessment Roll are available for inspection at the office of the Office of Management and Budget in the Assessment Department located at 1 Courthouse Square, Kissimmee, Florida.

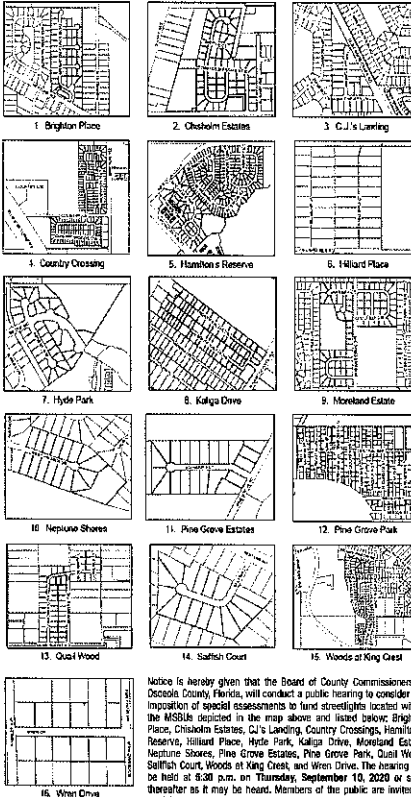
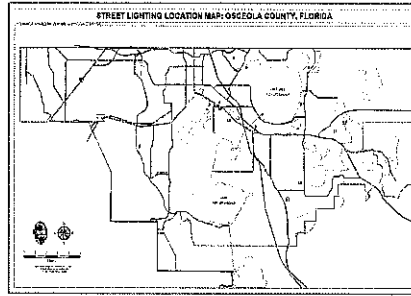
The assessments will be collected on the ad valorem tax bill to be mailed in November 2020, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday between 8:00 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund streetlights located within the MSBUs depicted in the map above and listed below: Brighton Place, Chisholm Estates, C.J.'s Landing, Country Crossings, Hamilton's Reserve, Hilliard Place, Hyde Park, Kaliga Drive, Moreland Estate, Neptune Shores, Pine Grove Estates, Pine Grove Park, Quail Wood, Sailfish Court, Woods at King Crest, and Wren Drive. The hearing will be held at 6:30 p.m. on Thursday, September 10, 2020, at such thereafter as it may be held. Members of the public are invited to participate either telephonically or by attending. The method of participation will be determined by the Board of County Commissioners prior to the hearing. Please click on "Budget Public Hearing" at [www.osceola.org](http://www.osceola.org) or call (407) 742-1800 to learn how the public hearing will be held and for additional information about participation. **Telephonic Participation:** In light of the current Coronavirus (COVID-19) pandemic, steps are required to protect the health of the public while still ensuring continuity of County business. Per the Office of the Governor, Executive Order (EO) #20-69, as extended by EO #20-150, Board of County Commissioners' meetings may be held telephonically. If the Governor's Executive Order remains in effect, the public hearing will be held telephonically and you are invited to participate by calling (407) 205-0551, Code 301797 to listen to the public hearing. If you want to provide public comment, you must pre-register at [www.osceola.org](http://www.osceola.org) prior to 4:30 p.m. on September 9, 2020. **Attendance:** If the Governor's Executive Order is amended or expires, the public hearing will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744 and you are invited to attend. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 5 days prior to the date of the hearing.

The streetlight assessments have been proposed to fund the County's cost to provide street lights for the MSBUs, including insurance and program administration and will be based upon the total number of planted lots on the date the assessment is imposed, as described in the following resolutions adopted by the Board: Resolution Nos. 10-05OR adopted on May 3, 2016, and 11-066R adopted on August 8, 2011. The proposed assessment rates for each MSBU is set forth in the following table:

MSBU	RATE	MSBU	RATE
1. Brighton Place	\$ 87.00	9. Moreland Estate	\$ 42.00
2. Chisholm Estates	\$ 235.00	10. Neptune Shores	\$ 55.00
3. C.J.'s Landing	\$ 62.06	11. Pine Grove Estates	\$ 80.00
4. Country Crossings	\$ 36.00	12. Pine Grove Park	\$ 13.00
5. Hamilton's Reserve	\$ 31.50	13. Quail Wood	\$ 49.00
6. Hilliard Place	\$ 85.00	14. Sailfish Court	\$ 79.00
7. Hyde Park	\$ 83.41	15. Woods at King Crest	\$ 25.00
8. Kaliga Drive	\$ 27.00	16. Wren Drive	\$ 81.00

The County expects to collect a total of \$68,408 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-05OR and 11-066R. Copies of Resolutions Nos. 10-05OR and 11-066R, and the Preliminary Assessment Roll are available for inspection in the Special Assessments Office located at 1 Courthouse Square, Kissimmee, Florida.

Because the streetlight assessment will be collected on the ad valorem tax bill, failure to pay the streetlight assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the street lighting assessment program, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the streetlight assessment program can also be obtained from the County's website at <http://www.osceola.org>.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

**APPENDIX C**  
**FORM OF CERTIFICATE TO**  
**NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2020.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

**OSCEOLA COUNTY, FLORIDA**

By: \_\_\_\_\_  
Chair  
Board of County Commissioners

**[to be delivered to Tax Collector prior to September 15]**

# MILLAGE RESOLUTION

<b>Title .....</b>	<b>Page</b>
Resolution 20-150R.....	3-1
Resolution 20-151R.....	3-4
Resolution 20-152R.....	3-7

**RESOLUTION NO. 20-150R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2020-2021 BY MAJORITY VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Board of County Commissioners of Osceola County, Florida (the "Board") has previously 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 proposed millage rates set forth in Schedule A do not exceed the rolled-back rate, adjusted for change in per capita Florida personal income, and may be imposed by majority vote of the Board;

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

**SECTION 1. ADOPTION OF PROPOSED MILLAGE RATES.** The Board hereby adopts the proposed millage rates specified in Schedule A.

**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 10th day of September, 2020.

**BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA**

By: \_\_\_\_\_  
Chair/Vice Chair

**ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD**

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

**Resolution # 20-150R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2020-2021**

Taxing Entity:	FY20 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
COUNTYWIDE	6.3084	6.7000	6.21%
EMS MSTU	1.0169	1.0682	5.04%
LIBRARY DISTRICT	0.2850	0.3000	5.26%
SAVE OSCEOLA-DEBT*		0.0983	0.00%
SAVE OSCEOLA-OPERATING	0.0619	0.0652	5.33%
ANORADA	1.1972	2.4000	100.47%
BELLALAGO	0.4146	0.2500	-39.70%
BLACKSTONE LANDING PH 1	1.3195	1.1000	-16.64%
EMERALD LAKES	0.3758	0.4250	13.09%
HAMMOCK POINT	0.3647	0.3000	-17.74%
HAMMOCK TRAILS	1.3433	1.6800	25.07%
HIDDEN HEIGHTS TRAIL	0.4192	0.0000	-100.00%
INDIAN RIDGE	3.5692	3.8374	7.51%
INDIAN RIDGE VILLAS	0.6317	0.5000	-20.85%
INDIAN WELLS	3.3848	3.8890	14.90%
INTERCESSION CITY	0.7401	0.6583	-11.05%
ISLE OF BELLALAGO	2.6574	2.2500	-15.33%
KING'S CREST	1.0953	1.6450	50.19%
KISSIMMEE ISLES	0.5665	0.5937	4.80%
LINDFIELDS	0.7262	0.6475	-10.84%
ORANGE VISTA	1.3359	1.6250	21.64%
QUAIL RIDGE	0.9197	1.0000	8.73%
REMINGTON	0.4790	0.3995	-16.60%
ROYAL OAKS PHASE 2-5	0.6776	0.8264	21.96%
SHADOW OAKS	0.3067	0.4000	30.42%
THE OAKS	0.2832	0.2400	-15.25%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.4663	0.4735	1.54%
WINDWARD CAY	0.3969	0.5350	34.79%
WINNERS PARK	1.2891	1.7500	35.75%

\*Per DOR a rolled-back rate should not be calculated for SAVE-Osceola Debt

Note: While millage increases that can be approved by simple majority vote are generally limited to 10%, higher increases are permitted if the rate approved in previous years was less than the maximum. Florida law permits the Board to approve each millage rate in the foregoing table by simple majority vote.

**RESOLUTION NO. 20-151R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2020-2021 BY TWO-THIRDS VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Board of County Commissioners of Osceola County, Florida (the "Board") has previously 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 proposed millage rates set forth in Schedule A exceed the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, but do not exceed 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income, and may be adopted if approved by a two-thirds vote of the Board;

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

**SECTION 1. ADOPTION OF PROPOSED MILLAGE RATES.** The Board hereby adopts the proposed millage rates specified in Schedule A, which includes the percentages by which such proposed millage rates exceed the rolled back millage rates (the proposed increases in property taxes).

**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** by not less than a two-thirds vote of the Board of County Commissioners this 10th day of September, 2020.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair

ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

**Resolution # 20-151R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2020-2021**

Taxing Entity:	FY20 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
LIVE OAK SPRINGS	0.8977	0.9724	8.32%
RAINTREE PARK	1.1040	1.2500	13.22%
RESERVES AT PLEASANT HILL	0.2504	0.6720	168.37%

**RESOLUTION NO. 20-152R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2020-2021 BY UNANIMOUS VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Board of County Commissioners of Osceola County, Florida (the "Board") has previously 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 proposed millage rates set forth in Schedule A exceed 110 percent of the rolled-back rate, adjusted for change in per capita Florida personal income, and may be imposed only by unanimous vote of the Board;

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

**SECTION 1. ADOPTION OF PROPOSED MILLAGE RATES.** The Board hereby adopts the proposed millage rates specified in Schedule A, which includes the percentages by which such proposed millage rates exceed the rolled back millage rates (the proposed increases in property taxes).

**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 10th day of September, 2020.

**BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA**

By: \_\_\_\_\_  
Chair/Vice Chair

**ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD**

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

**Resolution # 20-152R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2020-2021**

Taxing Entity:	FY20 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
ST JAMES PARK	1.0618	2.5150	136.86%

# BUDGET RESOLUTION

<b>Title .....</b>	<b>Page</b>
Resolution 20-153R.....	4-1
Schedule A.....	4-3

**RESOLUTION NO. 20-153R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2020-2021; 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. 20-150R, 20-151R and 20-152R, adopting the proposed millage rates for Fiscal Year 2020-2021;

**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 2020-2021 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 10th day of September, 2020.

**BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA**

By: \_\_\_\_\_  
Chair/Vice Chair

**ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD**

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

Schedule A  
 First Public Hearing  
 BOCC Osceola County  
 Total Summary

**Tentative  
 FY21**

**Revenues**

Current Ad Valorem Taxes	252,321,572
PY Delinquent Ad Valorem Tax	83,024
Other Taxes	101,628,380
Permits, Fees & Special Assessments	122,491,497
Intergovernmental Revenue	62,443,285
Charges For Services	72,404,229
Judgment, Fines & Forfeits	2,594,303
Miscellaneous Revenues	9,689,857
Less 5% Statutory Reduction	-27,680,843
<b>Subtotal</b>	<b>595,975,304</b>
Transfers In	121,831,634
Other Sources	7,639,806
Fund Balance	558,302,697
<b>Total Revenues</b>	<b>1,283,749,441</b>

**Expenditures**

Personal Services	139,737,579
Operating Expenses	272,349,887
Capital Outlay	70,605,337
Debt Service	56,623,538
Grants and Aids	6,689,941
<b>Subtotal</b>	<b>546,006,282</b>
Other Non Operating Expenses	0
Transfers Out	218,968,860
Reserves - Operating	117,670,777
Reserves - Debt	65,908,569
Reserves - Capital	255,788,879
Reserves - Claims	18,934,788
Reserves - Assigned	29,324,512
Reserves - Restricted	12,713,019
Reserves - Stability	18,433,755
<b>Total Expenditures</b>	<b>1,283,749,441</b>

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**001-General Fund**

**Revenues**

Current Ad Valorem Taxes	210,655,831
PY Delinquent Ad Valorem Tax	76,524
Other Taxes	23,957,064
Permits, Fees & Special Assessments	5,837,698
Intergovernmental Revenue	27,256,642
Charges For Services	2,038,713
Judgment, Fines & Forfeits	1,365,772
Miscellaneous Revenues	3,152,236
Less 5% Statutory Reduction	-13,702,719
<b>Subtotal</b>	<b>260,637,761</b>
Transfers In	12,328,237
Other Sources	3,281,354
Fund Balance	89,308,307
<b>Total Revenues</b>	<b>365,555,659</b>

**Expenditures**

Personal Services	66,008,021
Operating Expenses	74,619,956
Capital Outlay	6,225,903
Debt Service	1,981,166
Grants and Aids	5,635,805
<b>Subtotal</b>	<b>154,470,851</b>
Transfers Out	147,984,396
Reserves - Operating	57,491,375
Reserves - Debt	419,357
Reserves - Capital	2,118,723
Reserves - Assigned	1,744,625
Reserves - Stability	1,326,332
<b>Total Expenditures</b>	<b>365,555,659</b>

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**010-Designated Ad Valorem Tax**

**Revenues**

Transfers In		18,231,447
	<b>Total Revenues</b>	<b>18,231,447</b>

**Expenditures**

Transfers Out		18,231,447
	<b>Total Expenditures</b>	<b>18,231,447</b>

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

**Revenues**

Fund Balance		7,394,403
	<b>Total Revenues</b>	<b><u>7,394,403</u></b>

**Expenditures**

Operating Expenses		343,049
	<b>Subtotal</b>	<b><u>343,049</u></b>
Reserves - Restricted		7,051,354
	<b>Total Expenditures</b>	<b><u>7,394,403</u></b>

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**102-Transportation Trust Fund**

**Revenues**

Other Taxes	7,984,675
Permits, Fees & Special Assessments	242,790
Intergovernmental Revenue	1,965,415
Charges For Services	558,026
Miscellaneous Revenues	83,971
Less 5% Statutory Reduction	-541,745
<b>Subtotal</b>	<b>10,293,132</b>

Transfers In	18,246,589
Other Sources	35,000
Fund Balance	994,787
<b>Total Revenues</b>	<b>29,569,508</b>

**Expenditures**

Personal Services	11,949,406
Operating Expenses	12,450,664
Capital Outlay	279,500
Debt Service	1,411,033
<b>Subtotal</b>	<b>26,090,603</b>

Transfers Out	2,087,988
Reserves - Debt	1,390,917
<b>Total Expenditures</b>	<b>29,569,508</b>

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**103-Drug Abuse Treatment Fund**

**Revenues**

Judgment, Fines & Forfeits 74,526  
Less 5% Statutory Reduction -3,726

**Subtotal** 70,800

Fund Balance 7,140

**Total Revenues** 77,940

**Expenditures**

Transfers Out 77,940

**Total Expenditures** 77,940

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**104-Tourist Development Tax Fund**

**Revenues**

Other Taxes	23,887,649
Charges For Services	1,888,115
Miscellaneous Revenues	296,980
Less 5% Statutory Reduction	-1,303,637
<b>Subtotal</b>	<b>24,769,107</b>
Other Sources	200,273
Fund Balance	23,866,675
<b>Total Revenues</b>	<b>48,836,055</b>

**Expenditures**

Personal Services	1,888,590
Operating Expenses	23,591,044
Capital Outlay	4,625,351
Grants and Aids	166,667
<b>Subtotal</b>	<b>30,271,652</b>
Transfers Out	5,436,956
Reserves - Operating	11,496,032
Reserves - Assigned	344,601
Reserves - Stability	1,286,814
<b>Total Expenditures</b>	<b>48,836,055</b>

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

**Revenues**

Other Taxes	5,971,912
Miscellaneous Revenues	119,873
Less 5% Statutory Reduction	-304,589
<b>Subtotal</b>	<b>5,787,196</b>

Other Sources	47,149
Fund Balance	9,573,460
<b>Total Revenues</b>	<b>15,407,805</b>

**Expenditures**

Operating Expenses	2,561,503
<b>Subtotal</b>	<b>2,561,503</b>

Transfers Out	3,692,147
Reserves - Operating	4,444,809
Reserves - Stability	4,709,346
<b>Total Expenditures</b>	<b>15,407,805</b>

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

**Revenues**

Other Taxes	5,971,912
Miscellaneous Revenues	64,170
Less 5% Statutory Reduction	-301,804
<b>Subtotal</b>	<b>5,734,278</b>

Other Sources	47,149
Fund Balance	5,816,527
<b>Total Revenues</b>	<b>11,597,954</b>

**Expenditures**

Operating Expenses	6,605,546
<b>Subtotal</b>	<b>6,605,546</b>

Transfers Out	251,740
Reserves - Operating	3,479,386
Reserves - Stability	1,261,282
<b>Total Expenditures</b>	<b>11,597,954</b>

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**107-Library District Fund**

**Revenues**

Current Ad Valorem Taxes	9,470,631
PY Delinquent Ad Valorem Tax	2,000
Intergovernmental Revenue	124,417
Charges For Services	57,207
Judgment, Fines & Forfeits	35,000
Miscellaneous Revenues	197,407
Less 5% Statutory Reduction	<u>-487,930</u>

**Subtotal** 9,398,732

Fund Balance 3,592,829

**Total Revenues** 12,991,561

**Expenditures**

Personal Services	61,717
Operating Expenses	6,539,985
Capital Outlay	250,654
Debt Service	<u>557,792</u>

**Subtotal** 7,410,148

Transfers Out 477,354

Reserves - Operating 1,179,843

Reserves - Debt 278,896

Reserves - Stability 3,645,320

**Total Expenditures** 12,991,561

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**109-Law Enforcement Trust Fund**

**Revenues**

Miscellaneous Revenues 8,264  
Less 5% Statutory Reduction -413

**Subtotal** 7,851

Other Sources 27,667  
Fund Balance 636,187

**Total Revenues** 671,705

**Expenditures**

Transfers Out 671,705

**Total Expenditures** 671,705

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**111-SHIP State Housing Initiative Program**

**Revenues**

Charges For Services 6,000  
Less 5% Statutory Reduction -300

**Subtotal** 5,700

Fund Balance 500,876

**Total Revenues** 506,576

**Expenditures**

Personal Services 103,159  
Operating Expenses 403,417

**Subtotal** 506,576

**Total Expenditures** 506,576

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**112-Emergency(911)Communications**

**Revenues**

Intergovernmental Revenue	1,494,073
Charges For Services	83,809
Miscellaneous Revenues	19,109
Less 5% Statutory Reduction	-79,850

**Subtotal** 1,517,141

Fund Balance 2,600,311

**Total Revenues** 4,117,452

**Expenditures**

Transfers Out	2,159,327
Reserves - Operating	275,520
Reserves - Capital	1,682,605

**Total Expenditures** 4,117,452

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**115-Court Facilities Fund**

**Revenues**

Charges For Services	917,200
Miscellaneous Revenues	85,527
Less 5% Statutory Reduction	-50,136
<b>Subtotal</b>	<b>952,591</b>
Fund Balance	10,976,321
<b>Total Revenues</b>	<b>11,928,912</b>

**Expenditures**

Operating Expenses	378,700
Capital Outlay	195,000
<b>Subtotal</b>	<b>573,700</b>
Transfers Out	606,605
Reserves - Operating	18,120
Reserves - Capital	10,730,487
<b>Total Expenditures</b>	<b>11,928,912</b>

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**118-Homeless Prevention & Rapid Rehousing**

**Revenues**

Intergovernmental Revenue		324,471
	<b>Subtotal</b>	<b>324,471</b>
Fund Balance		33,226
	<b>Total Revenues</b>	<b>357,697</b>

**Expenditures**

Operating Expenses		357,697
	<b>Subtotal</b>	<b>357,697</b>
	<b>Total Expenditures</b>	<b>357,697</b>

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**125-Environmental Land Maintenance**

**Revenues**

Current Ad Valorem Taxes	2,059,630
Miscellaneous Revenues	155,618
Less 5% Statutory Reduction	-110,762
<b>Subtotal</b>	<b>2,104,486</b>
Fund Balance	3,303,540
<b>Total Revenues</b>	<b>5,408,026</b>

**Expenditures**

Personal Services	342,100
Operating Expenses	713,416
Capital Outlay	300,000
Debt Service	3,888
<b>Subtotal</b>	<b>1,359,404</b>
Transfers Out	165,681
Reserves - Operating	455,302
Reserves - Debt	1,944
Reserves - Restricted	3,425,695
<b>Total Expenditures</b>	<b>5,408,026</b>

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**128-Subdivision Pond MSBU**

**Revenues**

Permits, Fees & Special Assessments 911,047  
Less 5% Statutory Reduction -45,557

**Subtotal 865,490**

Fund Balance 489,303

**Total Revenues 1,354,793**

**Expenditures**

Operating Expenses 986,380

**Subtotal 986,380**

Transfers Out 368,413

**Total Expenditures 1,354,793**

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**129-Street Lighting MSBU**

**Revenues**

Permits, Fees & Special Assessments 260,846  
Less 5% Statutory Reduction -13,041

**Subtotal** 247,805

Fund Balance 217,311

**Total Revenues** 465,116

**Expenditures**

Operating Expenses 407,157

**Subtotal** 407,157

Transfers Out 57,959

**Total Expenditures** 465,116

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**130-Court Related Technology Fund**

**Revenues**

Charges For Services	926,641
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	-46,557
<b>Subtotal</b>	<b>884,584</b>

Transfers In	104,937
Fund Balance	433,427
<b>Total Revenues</b>	<b>1,422,948</b>

**Expenditures**

Personal Services	518,422
Operating Expenses	653,442
Capital Outlay	171,000
<b>Subtotal</b>	<b>1,342,864</b>

Transfers Out	80,084
<b>Total Expenditures</b>	<b>1,422,948</b>

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**134-Countywide Fire Fund**

**Revenues**

Current Ad Valorem Taxes		25,606,162
PY Delinquent Ad Valorem Tax		4,500
Permits, Fees & Special Assessments		41,428,207
Charges For Services		10,978,561
Miscellaneous Revenues		1,898,141
Less 5% Statutory Reduction		-3,995,779
	<b>Subtotal</b>	<b>75,919,792</b>
Transfers In		4,786,055
Fund Balance		26,831,356
	<b>Total Revenues</b>	<b>107,537,203</b>

**Expenditures**

Personal Services		45,824,588
Operating Expenses		15,983,115
Capital Outlay		177,585
Debt Service		2,552,448
	<b>Subtotal</b>	<b>64,537,736</b>
Transfers Out		18,730,689
Reserves - Operating		19,403,777
Reserves - Debt		1,954,492
Reserves - Capital		2,910,509
	<b>Total Expenditures</b>	<b>107,537,203</b>

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**137-HOME Fund**

**Revenues**

Intergovernmental Revenue		1,414,544
	<b>Subtotal</b>	<b>1,414,544</b>
Fund Balance		236,877
	<b>Total Revenues</b>	<b>1,651,421</b>

**Expenditures**

Personal Services		101,237
Operating Expenses		860,953
Grants and Aids		689,231
	<b>Subtotal</b>	<b>1,651,421</b>
	<b>Total Expenditures</b>	<b>1,651,421</b>

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**139-Criminal Justice Training**

**Revenues**

Judgment, Fines & Forfeits	65,961
Miscellaneous Revenues	136
Less 5% Statutory Reduction	<u>-3,305</u>
<b>Subtotal</b>	<b><u>62,792</u></b>

Fund Balance	<u>7,002</u>
<b>Total Revenues</b>	<b><u><u>69,794</u></u></b>

**Expenditures**

Transfers Out	<u>69,794</u>
<b>Total Expenditures</b>	<b><u><u>69,794</u></u></b>

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**141-Boating Improvement Fund**

**Revenues**

Permits, Fees & Special Assessments	90,666
Miscellaneous Revenues	18,092
Less 5% Statutory Reduction	<u>-5,438</u>
<b>Subtotal</b>	<b>103,320</b>
Fund Balance	<u>167,960</u>
<b>Total Revenues</b>	<b><u>271,280</u></b>

**Expenditures**

Transfers Out	8,158
Reserves - Operating	54,256
Reserves - Capital	<u>208,866</u>
<b>Total Expenditures</b>	<b><u>271,280</u></b>

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**142 - Mobility Fee East District Zone**

**Revenues**

Permits, Fees & Special Assessments	8,321,753
Miscellaneous Revenues	155,042
Less 5% Statutory Reduction	<u>-423,840</u>
<b>Subtotal</b>	<b>8,052,955</b>
Fund Balance	<u>4,845,448</u>
<b>Total Revenues</b>	<b><u>12,898,403</u></b>

**Expenditures**

Capital Outlay	<u>2,250,000</u>
<b>Subtotal</b>	<b>2,250,000</b>
Transfers Out	9,488
Reserves - Capital	<u>10,638,915</u>
<b>Total Expenditures</b>	<b><u>12,898,403</u></b>

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**143 - Mobility Fee West District Zone**

**Revenues**

Permits, Fees & Special Assessments	18,335,154
Miscellaneous Revenues	349,751
Less 5% Statutory Reduction	<u>-934,245</u>
<b>Subtotal</b>	<b>17,750,660</b>
Fund Balance	<u>31,622,749</u>
<b>Total Revenues</b>	<b><u>49,373,409</u></b>

**Expenditures**

Capital Outlay	<u>58,500</u>
<b>Subtotal</b>	<b>58,500</b>
Transfers Out	21,431
Reserves - Capital	<u>49,293,478</u>
<b>Total Expenditures</b>	<b><u>49,373,409</u></b>

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**145 - Red Light Cameras**

**Revenues**

Judgment, Fines & Forfeits	809,532
Miscellaneous Revenues	6,262
Less 5% Statutory Reduction	<u>-40,790</u>
<b>Subtotal</b>	<b>775,004</b>

Fund Balance	798,880
<b>Total Revenues</b>	<b><u>1,573,884</u></b>

**Expenditures**

Operating Expenses	670,200
<b>Subtotal</b>	<b>670,200</b>

Transfers Out	5,476
Reserves - Restricted	<u>898,208</u>
<b>Total Expenditures</b>	<b><u>1,573,884</u></b>

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**146 - TDT RIDA Phase II Tax Bond 2016 Project**

**Revenues**

Fund Balance

149,994

**Total Revenues**

**149,994**

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**Expenditures**

Reserves - Capital

149,994

**Total Expenditures**

**149,994**

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**148-Building Fund**

**Revenues**

Permits, Fees & Special Assessments	8,958,378
Charges For Services	156,452
Judgment, Fines & Forfeits	5,075
Miscellaneous Revenues	250,967
Less 5% Statutory Reduction	-468,544
<b>Subtotal</b>	<b>8,902,328</b>

Fund Balance 12,756,907

**Total Revenues** **21,659,235**

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**Expenditures**

Personal Services	6,850,159
Operating Expenses	4,577,819
Capital Outlay	25,000
<b>Subtotal</b>	<b>11,452,978</b>

Transfers Out 658,812

Reserves - Operating 4,180,389

Reserves - Stability 5,367,056

**Total Expenditures** **21,659,235**

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**149-East 192 CRA**

**Revenues**

Miscellaneous Revenues 7,511  
Less 5% Statutory Reduction -376

**Subtotal** 7,135

Transfers In 729,589  
Fund Balance 546,580

**Total Revenues** 1,283,304

**Expenditures**

Personal Services 61,050  
Operating Expenses 503,760

**Subtotal** 564,810

Transfers Out 24,756  
Reserves - Operating 128,241  
Reserves - Capital 565,497

**Total Expenditures** 1,283,304

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**150-West 192 Development Authority**

**Revenues**

Miscellaneous Revenues	50,629
Less 5% Statutory Reduction	-2,531
<b>Subtotal</b>	<b>48,098</b>
Transfers In	4,219,261
Fund Balance	3,475,779
<b>Total Revenues</b>	<b>7,743,138</b>

**Expenditures**

Personal Services	327,505
Operating Expenses	5,108,514
Capital Outlay	1,036,000
<b>Subtotal</b>	<b>6,472,019</b>
Transfers Out	118,555
Reserves - Operating	338,855
Reserves - Capital	813,709
<b>Total Expenditures</b>	<b>7,743,138</b>

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**151-CDBG Fund**

**Revenues**

Intergovernmental Revenue		3,767,495
	<b>Subtotal</b>	<b>3,767,495</b>
Fund Balance		1,776
	<b>Total Revenues</b>	<b>3,769,271</b>

**Expenditures**

Personal Services		223,568
Operating Expenses		3,347,465
Grants and Aids		198,238
	<b>Subtotal</b>	<b>3,769,271</b>
	<b>Total Expenditures</b>	<b>3,769,271</b>

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

**Revenues**

Current Ad Valorem Taxes 1,427,454  
Less 5% Statutory Reduction -71,370

**Subtotal** 1,356,084

Fund Balance 782,786

**Total Revenues** 2,138,870

**Expenditures**

Operating Expenses 1,759,018  
Capital Outlay 44,378

**Subtotal** 1,803,396

Transfers Out 305,474

Reserves - Operating 30,000

**Total Expenditures** 2,138,870

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

**Revenues**

Permits, Fees & Special Assessments 36,792  
Less 5% Statutory Reduction -1,840

**Subtotal** 34,952

Fund Balance 63,413

**Total Revenues** 98,365

**Expenditures**

Operating Expenses 49,870

**Subtotal** 49,870

Transfers Out 16,233

Reserves - Restricted 32,262

**Total Expenditures** 98,365

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**154-Constitutional Gas Tax Fund**

**Revenues**

Intergovernmental Revenue	3,494,534
Miscellaneous Revenues	19,516
Less 5% Statutory Reduction	-175,702
<b>Subtotal</b>	<b>3,338,348</b>

Transfers In	8,939,359
Other Sources	1,204,154
Fund Balance	1,365,608
<b>Total Revenues</b>	<b>14,847,469</b>

**Expenditures**

Operating Expenses	12,750,000
Capital Outlay	1,204,154
Debt Service	546,345
<b>Subtotal</b>	<b>14,500,499</b>

Transfers Out	73,797
Reserves - Debt	273,173
<b>Total Expenditures</b>	<b>14,847,469</b>

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**155-West 192 MSBU Phase I**

**Revenues**

Permits, Fees & Special Assessments	3,138,780
Miscellaneous Revenues	192,259
Less 5% Statutory Reduction	-166,552
<b>Subtotal</b>	<b>3,164,487</b>
Fund Balance	2,387,149
<b>Total Revenues</b>	<b>5,551,636</b>

**Expenditures**

Personal Services	230,053
Operating Expenses	3,346,914
Capital Outlay	1,000,000
<b>Subtotal</b>	<b>4,576,967</b>
Transfers Out	67,250
Reserves - Operating	907,419
<b>Total Expenditures</b>	<b>5,551,636</b>

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**156-Federal And State Grants Fund**

**Revenues**

Intergovernmental Revenue		6,660,582
	<b>Subtotal</b>	<b>6,660,582</b>
	<b>Total Revenues</b>	<b>6,660,582</b>

**Expenditures**

Personal Services		244,673
Operating Expenses		100,784
Capital Outlay		6,315,125
	<b>Subtotal</b>	<b>6,660,582</b>
	<b>Total Expenditures</b>	<b>6,660,582</b>

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**158-Intergovernmental Radio Communications**

**Revenues**

Charges For Services	846,029
Judgment, Fines & Forfeits	238,437
Miscellaneous Revenues	37,044
Less 5% Statutory Reduction	-56,076
<b>Subtotal</b>	<b>1,065,434</b>
Transfers In	1,213,335
Fund Balance	715,350
<b>Total Revenues</b>	<b>2,994,119</b>

**Expenditures**

Personal Services	328,679
Operating Expenses	1,849,381
Capital Outlay	44,999
<b>Subtotal</b>	<b>2,223,059</b>
Transfers Out	106,685
Reserves - Operating	664,375
<b>Total Expenditures</b>	<b>2,994,119</b>

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**168-Section 8 Fund**

**Revenues**

Intergovernmental Revenue	15,941,112
Miscellaneous Revenues	17,016
Less 5% Statutory Reduction	<u>-851</u>
<b>Subtotal</b>	<b><u>15,957,277</u></b>
Fund Balance	<u>2,316,486</u>
<b>Total Revenues</b>	<b><u><u>18,273,763</u></u></b>

**Expenditures**

Personal Services	911,990
Operating Expenses	<u>17,289,773</u>
<b>Subtotal</b>	<b><u>18,201,763</u></b>
Transfers Out	<u>72,000</u>
<b>Total Expenditures</b>	<b><u><u>18,273,763</u></u></b>

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**177-Fire Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments	2,428,049
Miscellaneous Revenues	54,322
Less 5% Statutory Reduction	<u>-124,119</u>
<b>Subtotal</b>	<b><u>2,358,252</u></b>
Fund Balance	<u>1,046,839</u>
<b>Total Revenues</b>	<b><u><u>3,405,091</u></u></b>

**Expenditures**

Operating Expenses	<u>20,000</u>
<b>Subtotal</b>	<b><u>20,000</u></b>
Transfers Out	12,471
Reserves - Operating	5,412
Reserves - Capital	<u>3,367,208</u>
<b>Total Expenditures</b>	<b><u><u>3,405,091</u></u></b>

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**178-Parks Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments	7,418,219
Less 5% Statutory Reduction	<u>-370,911</u>
<b>Subtotal</b>	<b>7,047,308</b>
Fund Balance	8,841,233
<b>Total Revenues</b>	<b><u>15,888,541</u></b>

**Expenditures**

Operating Expenses	25,000
Capital Outlay	<u>125,000</u>
<b>Subtotal</b>	<b>150,000</b>
Transfers Out	42,422
Reserves - Capital	<u>15,696,119</u>
<b>Total Expenditures</b>	<b><u>15,888,541</u></b>

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**180-Inmate Welfare Fund**

**Revenues**

Charges For Services	75,874
Miscellaneous Revenues	757,453
Less 5% Statutory Reduction	<u>-4,741</u>
<b>Subtotal</b>	<b>828,586</b>
Fund Balance	<u>1,550,839</u>
<b>Total Revenues</b>	<b><u>2,379,425</u></b>

**Expenditures**

Personal Services	134,687
Operating Expenses	758,967
Capital Outlay	<u>186,000</u>
<b>Subtotal</b>	<b>1,079,654</b>
Transfers Out	64,527
Reserves - Operating	397,639
Reserves - Stability	<u>837,605</u>
<b>Total Expenditures</b>	<b><u>2,379,425</u></b>

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**187-Road Impact Fee Poinciana Overlay**

**Revenues**

Fund Balance		479,322
	<b>Total Revenues</b>	<b>479,322</b>

**Expenditures**

Reserves - Capital		479,322
	<b>Total Expenditures</b>	<b>479,322</b>

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

**Revenues**

Other Taxes	6,790,032
Miscellaneous Revenues	80,566
Less 5% Statutory Reduction	<u>-343,530</u>
<b>Subtotal</b>	<b><u>6,527,068</u></b>

Transfers In	2,267,240
Fund Balance	<u>680,448</u>
<b>Total Revenues</b>	<b><u><u>9,474,756</u></u></b>

**Expenditures**

Operating Expenses	<u>9,449,269</u>
<b>Subtotal</b>	<b><u>9,449,269</u></b>

Transfers Out	<u>25,487</u>
<b>Total Expenditures</b>	<b><u><u>9,474,756</u></u></b>

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

**Revenues**

Current Ad Valorem Taxes	1,223,938
Less 5% Statutory Reduction	-61,197
<b>Subtotal</b>	<b>1,162,741</b>
Fund Balance	1,065,221
<b>Total Revenues</b>	<b>2,227,962</b>

**Expenditures**

Operating Expenses	24,479
Debt Service	1,124,352
<b>Subtotal</b>	<b>1,148,831</b>
Reserves - Debt	1,079,131
<b>Total Expenditures</b>	<b>2,227,962</b>

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**204-TDT Tax Bonds Series 2012**

**Revenues**

Fund Balance		544,294
	<b>Total Revenues</b>	<b>544,294</b>

**Expenditures**

Debt Service		271,682
	<b>Subtotal</b>	<b>271,682</b>
Transfers Out		1,980
Reserves - Debt		270,632
	<b>Total Expenditures</b>	<b>544,294</b>

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**210-W 192 Phase IIC**

**Revenues**

Permits, Fees & Special Assessments	329,843
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	<u>-16,717</u>
<b>Subtotal</b>	<b>317,626</b>
Fund Balance	<u>396,488</u>
<b>Total Revenues</b>	<b><u>714,114</u></b>

**Expenditures**

Debt Service	<u>329,782</u>
<b>Subtotal</b>	<b>329,782</b>
Reserves - Debt	<u>384,332</u>
<b>Total Expenditures</b>	<b><u>714,114</u></b>

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

**Revenues**

Miscellaneous Revenues	5,834
Less 5% Statutory Reduction	-292

<b>Subtotal</b>	<b>5,542</b>
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Transfers In	3,368,016
Fund Balance	1,944,760

<b>Total Revenues</b>	<b>5,318,318</b>
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**Expenditures**

Debt Service	3,346,808
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<b>Subtotal</b>	<b>3,346,808</b>
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Reserves - Debt	1,971,510
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<b>Total Expenditures</b>	<b>5,318,318</b>
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**239-Infra S Tax Rev Refunding 2011**

**Revenues**

Transfers In	3,766,925
Fund Balance	3,522,813
<b>Total Revenues</b>	<b><u>7,289,738</u></b>

**Expenditures**

Debt Service	3,693,925
<b>Subtotal</b>	<b><u>3,693,925</u></b>
Reserves - Debt	3,595,813
<b>Total Expenditures</b>	<b><u>7,289,738</u></b>

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**240-TDT Ref & Imp 2012 Debt Svc**

**Revenues**

Miscellaneous Revenues 12,920  
Less 5% Statutory Reduction -646

**Subtotal** 12,274

Transfers In 5,533,358  
Fund Balance 4,306,791

**Total Revenues** 9,852,423

**Expenditures**

Debt Service 5,472,257

**Subtotal** 5,472,257

Reserves - Debt 4,380,166

**Total Expenditures** 9,852,423

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**241-Infrastructure Sales Surtax Series 2015**

**Revenues**

Miscellaneous Revenues 14,843  
Less 5% Statutory Reduction -742

**Subtotal** 14,101

Transfers In 5,196,843  
Fund Balance 4,947,832

**Total Revenues** 10,158,776

**Expenditures**

Debt Service 5,168,304

**Subtotal** 5,168,304

Reserves - Debt 4,990,472

**Total Expenditures** 10,158,776

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

**Revenues**

Miscellaneous Revenues 6,374  
Less 5% Statutory Reduction -319

**Subtotal** 6,055

Transfers In 2,936,333  
Fund Balance 2,124,494

**Total Revenues** 5,066,882

**Expenditures**

Debt Service 2,918,488

**Subtotal** 2,918,488

Reserves - Debt 2,148,394

**Total Expenditures** 5,066,882

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

**Revenues**

Transfers In	1,384,592
Fund Balance	<u>2,340,556</u>
<b>Total Revenues</b>	<b><u>3,725,148</u></b>

**Expenditures**

Debt Service	<u>1,375,687</u>
<b>Subtotal</b>	<b><u>1,375,687</u></b>
Reserves - Debt	<u>2,349,461</u>
<b>Total Expenditures</b>	<b><u>3,725,148</u></b>

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

**Revenues**

Transfers In	550,956
Fund Balance	453,932
<b>Total Revenues</b>	<b><u>1,004,888</u></b>

**Expenditures**

Debt Service	548,410
<b>Subtotal</b>	<b><u>548,410</u></b>
Reserves - Debt	456,478
<b>Total Expenditures</b>	<b><u>1,004,888</u></b>

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

**Revenues**

Miscellaneous Revenues	11,517
Less 5% Statutory Reduction	<u>-576</u>
<b>Subtotal</b>	<b>10,941</b>
Transfers In	4,015,752
Fund Balance	<u>3,838,992</u>
<b>Total Revenues</b>	<b><u>7,865,685</u></b>

**Expenditures**

Debt Service	<u>3,990,838</u>
<b>Subtotal</b>	<b>3,990,838</b>
Reserves - Debt	<u>3,874,847</u>
<b>Total Expenditures</b>	<b><u>7,865,685</u></b>

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

**Revenues**

Transfers In	1,481,252
Fund Balance	1,023,917
<b>Total Revenues</b>	<b><u>2,505,169</u></b>

**Expenditures**

Debt Service	1,477,043
<b>Subtotal</b>	<b><u>1,477,043</u></b>
Reserves - Debt	1,028,126
<b>Total Expenditures</b>	<b><u>2,505,169</u></b>

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**247-DS TDT Refunding Bonds 2019**

**Revenues**

Permits, Fees & Special Assessments	300,000
Miscellaneous Revenues	2,940
Less 5% Statutory Reduction	-15,147
<b>Subtotal</b>	<b>287,793</b>

Transfers In	68,602
Fund Balance	979,876
<b>Total Revenues</b>	<b>1,336,271</b>

**Expenditures**

Debt Service	356,395
<b>Subtotal</b>	<b>356,395</b>

Reserves - Debt	979,876
<b>Total Expenditures</b>	<b>1,336,271</b>

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**248-Communications Equipment Upgrade (Motorola)**

**Revenues**

Transfers In	2,053,424
Fund Balance	1,026,712
<b>Total Revenues</b>	<b><u>3,080,136</u></b>

**Expenditures**

Debt Service	2,053,424
<b>Subtotal</b>	<b><u>2,053,424</u></b>
Reserves - Debt	1,026,712
<b>Total Expenditures</b>	<b><u>3,080,136</u></b>

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**249-DS CIRB 2019**

**Revenues**

Miscellaneous Revenues 16,603  
Less 5% Statutory Reduction -830

**Subtotal** 15,773

Transfers In 7,420,952  
Fund Balance 5,534,283

**Total Revenues** 12,971,008

**Expenditures**

Debt Service 7,360,645

**Subtotal** 7,360,645

Reserves - Debt 5,610,363

**Total Expenditures** 12,971,008

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**250-GO BONDS SERIES 2020**

**Revenues**

Current Ad Valorem Taxes	1,877,926
Miscellaneous Revenues	773
Less 5% Statutory Reduction	<u>-93,935</u>
<b>Subtotal</b>	<b><u>1,784,764</u></b>
Fund Balance	<u>248,229</u>
<b>Total Revenues</b>	<b><u><u>2,032,993</u></u></b>

**Expenditures**

Operating Expenses	35,680
Debt Service	<u>67,976</u>
<b>Subtotal</b>	<b><u>103,656</u></b>
Reserves - Debt	<u>1,929,337</u>
<b>Total Expenditures</b>	<b><u><u>2,032,993</u></u></b>

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

**Revenues**

Transfers In		575,478
	<b>Total Revenues</b>	<b>575,478</b>

**Expenditures**

Debt Service		27,763
	<b>Subtotal</b>	<b>27,763</b>
Reserves - Debt		547,715
	<b>Total Expenditures</b>	<b>575,478</b>

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**306-Local Option Sales Tax Fund**

**Revenues**

Other Taxes	27,065,136
Miscellaneous Revenues	287,039
Less 5% Statutory Reduction	<u>-1,367,609</u>
<b>Subtotal</b>	<b>25,984,566</b>
Other Sources	2,203,825
Fund Balance	<u>16,682,751</u>
<b>Total Revenues</b>	<b><u><u>44,871,142</u></u></b>

**Expenditures**

Capital Outlay	7,703,521
Debt Service	<u>2,526,537</u>
<b>Subtotal</b>	<b>10,230,058</b>
Transfers Out	14,245,135
Reserves - Debt	1,263,269
Reserves - Capital	7,932,680
Reserves - Assigned	<u>11,200,000</u>
<b>Total Expenditures</b>	<b><u><u>44,871,142</u></u></b>

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**315-Gen Cap Outlay Fund**

**Revenues**

Fund Balance		3,897,115
	<b>Total Revenues</b>	<b><u>3,897,115</u></b>

**Expenditures**

Reserves - Capital		1,144,502
Reserves - Assigned		2,752,613
	<b>Total Expenditures</b>	<b><u>3,897,115</u></b>

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**331-Countywide Fire Capital Fund**

**Revenues**

Transfers In	12,224,184
Other Sources	593,235
Fund Balance	<u>3,762,838</u>
<b>Total Revenues</b>	<b><u>16,580,257</u></b>

**Expenditures**

Capital Outlay	<u>1,571,667</u>
<b>Subtotal</b>	<b><u>1,571,667</u></b>
Transfers Out	140,490
Reserves - Capital	<u>14,868,100</u>
<b>Total Expenditures</b>	<b><u>16,580,257</u></b>

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**334 - Transportation Imp Construction Fund**

**Revenues**

Fund Balance		159,947,973
	<b>Total Revenues</b>	<b>159,947,973</b>

**Expenditures**

Capital Outlay		36,650,000
	<b>Subtotal</b>	<b>36,650,000</b>

Reserves - Capital		123,297,973
	<b>Total Expenditures</b>	<b>159,947,973</b>

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**401-Solid Waste Fund**

**Revenues**

Permits, Fees & Special Assessments	24,453,275
Charges For Services	3,768,904
Miscellaneous Revenues	276,891
Less 5% Statutory Reduction	-1,424,953
<b>Subtotal</b>	<b>27,074,117</b>

Fund Balance 30,767,119

**Total Revenues** **57,841,236**

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**Expenditures**

Personal Services	1,498,247
Operating Expenses	22,268,138
Capital Outlay	12,000
Debt Service	21,383
<b>Subtotal</b>	<b>23,799,768</b>

Transfers Out 867,639

Reserves - Operating 9,990,272

Reserves - Debt 10,692

Reserves - Capital 9,890,192

Reserves - Assigned 13,282,673

**Total Expenditures** **57,841,236**

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**407-Osceola Parkway**

**Revenues**

Charges For Services	9,324,213
Miscellaneous Revenues	87,057
Less 5% Statutory Reduction	-470,564
<b>Subtotal</b>	<b>8,940,706</b>
Fund Balance	31,067,547
<b>Total Revenues</b>	<b>40,008,253</b>

**Expenditures**

Personal Services	191,149
Operating Expenses	4,660,200
Debt Service	7,416,050
<b>Subtotal</b>	<b>12,267,399</b>
Transfers Out	118,414
Reserves - Operating	2,636,035
Reserves - Debt	23,680,905
Reserves - Restricted	1,305,500
<b>Total Expenditures</b>	<b>40,008,253</b>

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

**Revenues**

Charges For Services		3,547,882
	<b>Subtotal</b>	<b>3,547,882</b>
Fund Balance		3,237,688
	<b>Total Revenues</b>	<b>6,785,570</b>

**Expenditures**

Personal Services		144,671
Operating Expenses		2,633,191
	<b>Subtotal</b>	<b>2,777,862</b>
Transfers Out		79,538
Reserves - Operating		33,713
Reserves - Claims		3,894,457
	<b>Total Expenditures</b>	<b>6,785,570</b>

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

**Revenues**

Charges For Services		3,779,267
	<b>Subtotal</b>	<b>3,779,267</b>
Fund Balance		4,843,909
	<b>Total Revenues</b>	<b>8,623,176</b>

**Expenditures**

Personal Services		130,050
Operating Expenses		4,799,151
	<b>Subtotal</b>	<b>4,929,201</b>
Transfers Out		51,597
Reserves - Claims		3,642,378
	<b>Total Expenditures</b>	<b>8,623,176</b>

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**503-Dental Insurance Internal Service Fund**

**Revenues**

Charges For Services		1,237,110
	<b>Subtotal</b>	<b>1,237,110</b>
Fund Balance		762,453
	<b>Total Revenues</b>	<b>1,999,563</b>

**Expenditures**

Personal Services		67,942
Operating Expenses		1,008,299
	<b>Subtotal</b>	<b>1,076,241</b>
Transfers Out		59,508
Reserves - Operating		8,740
Reserves - Claims		855,074
	<b>Total Expenditures</b>	<b>1,999,563</b>

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**504-Health Insurance Internal Service Fund**

**Revenues**

Charges For Services	27,070,807
Miscellaneous Revenues	880,204
Less 5% Statutory Reduction	<u>-44,010</u>
<b>Subtotal</b>	<b>27,907,001</b>
Fund Balance	<u>6,465,338</u>
<b>Total Revenues</b>	<b><u>34,372,339</u></b>

**Expenditures**

Personal Services	123,433
Operating Expenses	<u>24,258,041</u>
<b>Subtotal</b>	<b>24,381,474</b>
Transfers Out	161,133
Reserves - Operating	39,435
Reserves - Claims	<u>9,790,297</u>
<b>Total Expenditures</b>	<b><u>34,372,339</u></b>

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

**Revenues**

Charges For Services		719,071
	<b>Subtotal</b>	<b>719,071</b>
Fund Balance		833,279
	<b>Total Revenues</b>	<b>1,552,350</b>

**Expenditures**

Personal Services		52,512
Operating Expenses		716,845
	<b>Subtotal</b>	<b>769,357</b>
Transfers Out		21,609
Reserves - Operating		8,802
Reserves - Claims		752,582
	<b>Total Expenditures</b>	<b>1,552,350</b>

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

**Revenues**

Charges For Services		123,432
	<b>Subtotal</b>	<b>123,432</b>
Fund Balance		9,899
	<b>Total Revenues</b>	<b>133,331</b>

**Expenditures**

Personal Services		41,793
Operating Expenses		14,277
Debt Service		23,117
	<b>Subtotal</b>	<b>79,187</b>
Transfers Out		39,555
Reserves - Operating		3,030
Reserves - Debt		11,559
	<b>Total Expenditures</b>	<b>133,331</b>

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**510-Fleet Maintenance Internal Service Fund**

**Revenues**

Charges For Services		2,688,560
	<b>Subtotal</b>	<b>2,688,560</b>
Transfers In		42,918
	<b>Total Revenues</b>	<b>2,731,478</b>

**Expenditures**

Personal Services		1,298,316
Operating Expenses		1,124,141
	<b>Subtotal</b>	<b>2,422,457</b>
Transfers Out		309,021
	<b>Total Expenditures</b>	<b>2,731,478</b>

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**511-Fleet Fuel Internal Service Fund**

**Revenues**

Charges For Services		1,612,356
	<b>Subtotal</b>	<b>1,612,356</b>
Transfers In		146,000
Fund Balance		310,187
	<b>Total Revenues</b>	<b>2,068,543</b>

**Expenditures**

Personal Services		79,862
Operating Expenses		1,744,687
Capital Outlay		154,000
	<b>Subtotal</b>	<b>1,978,549</b>
Transfers Out		89,994
	<b>Total Expenditures</b>	<b>2,068,543</b>