



September 10, 2020

Osceola County Board of County Commissioners

FISCAL YEAR 2021 Public Hearing

Special Assessments,
Tentative Millage & Budget



Purpose for Meeting:

- ✓ Comply with State Statute requirements for adoption of Fiscal Year 2021 (FY21) Special Assessment Rates
- ✓ Comply with State Statute requirements for adoption of the FY21 Tentative Millage Rates & Budget
- ✓ Consider the Five Year Capital Improvement Plan for Fiscal Years 2021-2025
- ✓ Consider the FY21 Holiday Calendar

SCHEDULE OF BUDGET MEETINGS FOR FY21:

- | | |
|--|----------|
| ▪ BOCC Special Meeting | 07/20/20 |
| ▪ 1 st TRIM Millage/Budget Public Hearing &
Final Special Assessments Public Hearing | 09/10/20 |
| ▪ Proposed 2 nd (& Final) TRIM Millage/Budget Public Hearing | 09/21/20 |



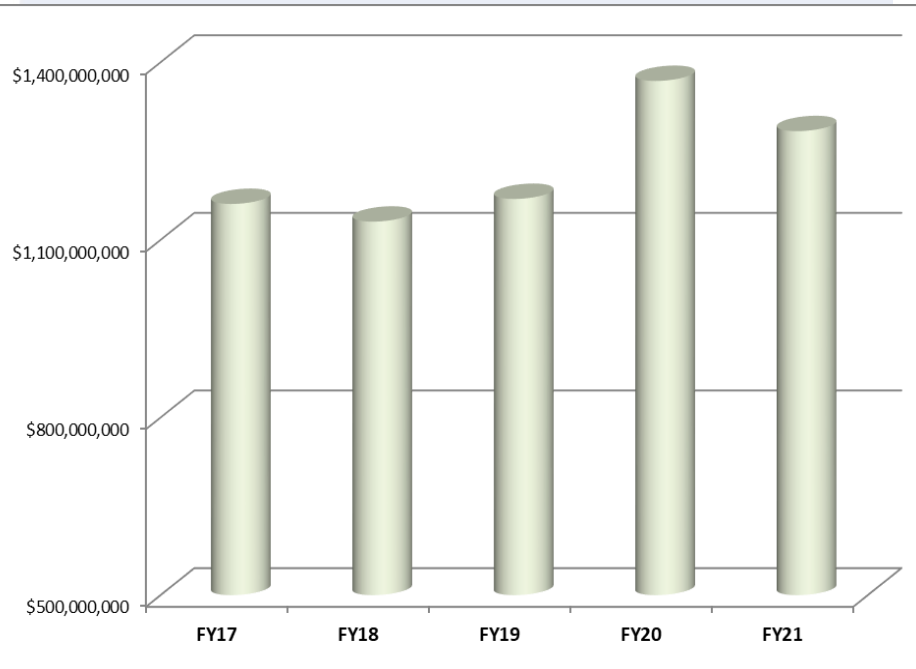
Osceola County

Countywide Budget

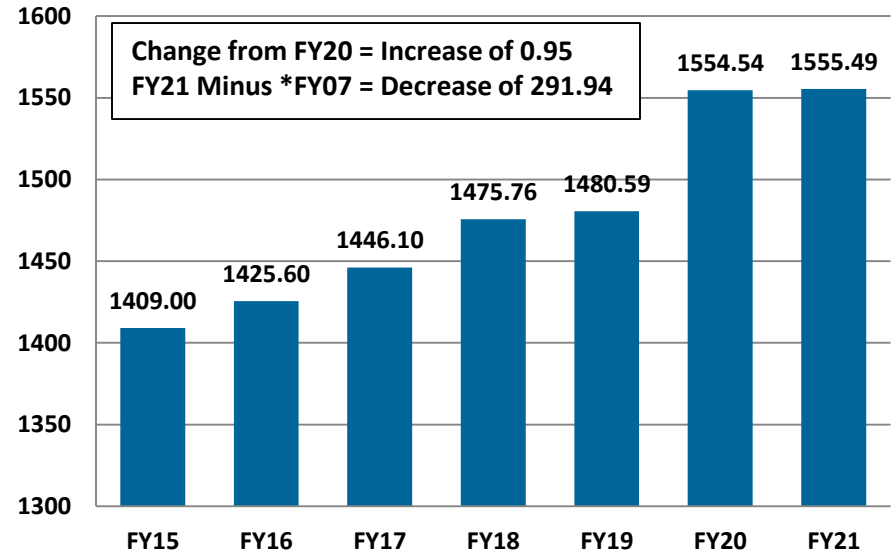
Fiscal Year 2021 Tentative Budget



Countywide Adopted Budget Comparison



Full Time Equivalent (FTE) Comparisons



* Note: Total number of FTEs in FY07 was 1,847.43



Countywide Budget Comparison

- ✓ Increase from Recommended of \$1M
- ✓ Revenues:
 - Projections were refined which resulted in decreases (Charges for Services, Gas Taxes, and Sales Taxes)
 - Transfers In increased to provide additional support to transportation, to allocate Fleet items across Funds and to reflect updated debt service
 - Fund Balance's slight increase is primarily due to refining estimates and re-budgets from the prior year



	FY20	FY21	FY21		FY21
	Adopted Budget:	Recommended Budget:	Tentative Budget:	* Variance:	Minus FY20:
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	\$ -	\$ (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)
Judgments, Fines & Forfeits	\$ 2,687,451	\$ 2,594,303	\$ 2,594,303	\$ -	\$ (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
Subtotal:	\$ 705,062,042	\$ 597,845,060	\$ 595,975,304	\$ (1,869,756)	\$ (107,216,982)
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	\$ -	\$ (37,574,503)
Fund Balance	\$ 509,249,630	\$ 558,243,834	\$ 558,302,697	\$ 58,863	\$ 49,053,067
TOTAL REVENUES:	\$ 1,368,570,712	\$ 1,282,742,932	\$ 1,283,749,441	\$ 1,006,509	\$ (84,821,271)
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 & Aids	\$ 76,428,909	\$ 6,689,941	\$ 6,689,941	\$ -	\$ (69,738,968)
Other Non Operating Expenses	\$ 3,820,851	\$ -	\$ -	\$ -	\$ (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)
TOTAL EXPENDITURES:	\$ 1,368,570,712	\$ 1,282,742,932	\$ 1,283,749,441	\$ 1,006,509	\$ (84,821,271)

- Variance is the difference between the Tentative and Recommended Budgets.

Projected Revenue Declines due to the COVID-19 Pandemic

<u>Fiscal Year 19-20:</u>				<u>Fiscal Year 20-21</u>	
	Adopted	Revised	Projected	Projected	
Sales Taxes	Projections:	Projections:	Decline:	Revenue:	FY21 - FY20:
Local Gov. 1/2-Cent Sales Tax	\$ 24,385,469	\$ 18,130,542	\$ (6,254,927)	\$ 17,977,895	\$ (6,407,574)
State Shared Revenues	\$ 9,190,844	\$ 6,247,633	\$ (2,943,211)	\$ 6,247,633	\$ (2,943,211)
Infrastructure Sales Surtax	\$ 37,139,969	\$ 27,065,136	\$ (10,074,833)	\$ 27,065,136	\$ (10,074,833)
Projected Sales Taxes Declines:			(\$19,272,971)	(\$19,425,618)	
<u>Gas Taxes</u>					
Local Option Fuel Tax 1-6 Cents	\$ 7,176,186	\$ 5,889,127	\$ (1,287,059)	\$ 6,215,514	\$ (960,672)
Second Local Option Fuel Tax	\$ 8,649,482	\$ 6,790,032	\$ (1,859,450)	\$ 6,790,032	\$ (1,859,450)
County Gas Tax 7th Cent	\$ 1,949,970	\$ 1,593,125	\$ (356,845)	\$ 1,664,965	\$ (285,005)
Fuel Tax County Voted 9th Cent	\$ 2,073,112	\$ 1,696,693	\$ (376,419)	\$ 1,769,161	\$ (303,951)
Constitutional Gas Tax	\$ 4,432,528	\$ 3,494,534	\$ (937,994)	\$ 3,494,534	\$ (937,994)
Projected Gas Taxes Declines:			(\$4,817,767)	(\$4,347,072)	
<u>Tourist Development Taxes</u>					
Local Option Taxes (1-6 TDT)	\$ 63,232,964	\$ 34,617,384	\$ (28,615,580)	\$ 35,831,473	\$ (27,401,491)
Projected TDT Declines:			(\$28,615,580)	(\$27,401,491)	
<u>Toll Revenue</u>					
Osceola Parkway Tolls	\$ 20,407,785	\$ 9,746,709	\$ (10,661,076)	\$ 9,324,213	\$ (11,083,572)
Projected Toll Declines:			(\$10,661,076)	(\$11,083,572)	
Total Projected Revenue Declines:			(\$63,367,394)	(\$62,257,753)	



Changes to the Countywide Budget Continued

✓ Expenditures:

- Personal Services increased slightly due to finalizing Open Enrollment; IAFF Union negotiations still pending
- Operating increased more than \$5.3M primarily due to improvements not started in FY20 and re-budgeted in FY21, finalization of contract amounts, Overhead allocations, Tax Collector's budget, Repair/Maintenance and re-appropriating expenses from Capital to Operating in accordance with revised thresholds
- Capital Outlay decreased to reflect revised thresholds; ongoing projects will be included in the Recommended Final
- Debt Service decreased due to refunding the Environmental Lands Debt but establishes a new Fund for the Mill Creek property purchase
- No change to Grants & Aids
- Transfers Out reflects increased support for Transportation, Fleet costs
- Reserves established per Policy; Maintains funds for future phases of Neptune Road, Environmental Lands Perpetual Maintenance, and pending FEMA reimbursement



Countywide Budget by Fund Groups

	FY20 Adopted Budget:	FY21 Recommended Budget:	FY21 Tentative Budget:	*Variance:	FY21 Minus FY20:
GENERAL FUNDS	\$ 371,996,528	\$ 383,448,860	\$ 383,787,106	\$ 338,246	\$ 11,790,578
SPECIAL REVENUE FUNDS	\$ 537,813,137	\$ 435,050,811	\$ 442,280,726	\$ 7,229,915	\$ (95,532,411)
DEBT SERVICE FUNDS	\$ 89,840,898	\$ 77,692,984	\$ 76,269,283	\$ (1,423,701)	\$ (13,571,615)
CAPITAL PROJECTS FUNDS	\$ 213,333,095	\$ 236,496,487	\$ 225,296,487	\$ (11,200,000)	\$ 11,963,392
ENTERPRISE FUNDS	\$ 97,609,009	\$ 92,176,609	\$ 97,849,489	\$ 5,672,880	\$ 240,480
INTERNAL SERVICE FUNDS	\$ 57,978,045	\$ 57,877,181	\$ 58,266,350	\$ 389,169	\$ 288,305
COUNTYWIDE TOTAL:	\$ 1,368,570,712	\$ 1,282,742,932	\$ 1,283,749,441	\$ 1,006,509	\$ (84,821,271)

* Variance is the difference between the Tentative and Recommended Budgets.





General Fund

Fiscal Year 2021 Tentative Budget



General Fund Budget Comparison

*** Variance is the difference
between the Tentative and
Recommended Budgets.**



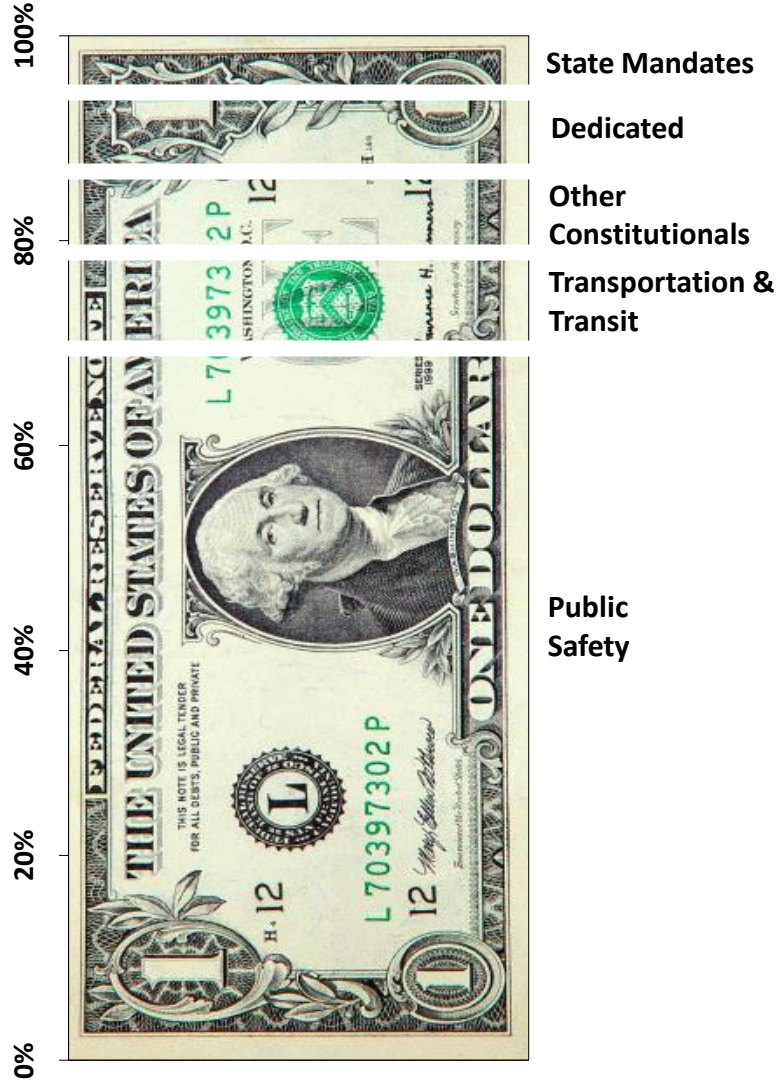
	FY20 Adopted Budget:	FY21 Recommended Budget:	FY21 Tentative Budget:	* Variance:	FY21 Minus FY20:
Current Ad Valorem Taxes	\$ 190,660,609	\$ 210,655,831	\$ 210,655,831	\$ -	\$ 19,995,222
PY Delinquent Ad Valorem Tax	\$ 1,000,000	\$ 76,524	\$ 76,524	\$ -	\$ (923,476)
Other Taxes	\$ 22,403,635	\$ 23,957,064	\$ 23,957,064	\$ -	\$ 1,553,429
Permits, Fees & Special Assessments	\$ 5,956,655	\$ 5,837,698	\$ 5,837,698	\$ -	\$ (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)
Judgments, Fines & Forfeits	\$ 1,296,297	\$ 1,365,772	\$ 1,365,772	\$ -	\$ 69,475
Miscellaneous Revenues	\$ 3,303,548	\$ 3,152,236	\$ 3,152,236	\$ -	\$ (151,312)
Less 5% Statutory Reduction	\$ (13,210,933)	\$ (13,742,009)	\$ (13,702,719)	\$ 39,290	\$ (491,786)
Subtotal:	\$ 251,366,396	\$ 261,384,274	\$ 260,637,761	\$ (746,513)	\$ 9,271,365
Transfers In	\$ 18,381,737	\$ 12,310,519	\$ 12,328,237	\$ 17,718	\$ (6,053,500)
Other Sources	\$ 2,696,892	\$ 3,281,354	\$ 3,281,354	\$ -	\$ 584,462
Fund Balance	\$ 86,933,237	\$ 89,349,400	\$ 89,308,307	\$ (41,093)	\$ 2,375,070
TOTAL REVENUES:	\$ 359,378,262	\$ 366,325,547	\$ 365,555,659	\$ (769,888)	\$ 6,177,397
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	\$ -	\$ 1,931,029
Grants & Aids	\$ 5,900,839	\$ 5,635,805	\$ 5,635,805	\$ -	\$ (265,034)
Transfers Out	\$ 136,834,033	\$ 146,381,790	\$ 147,984,396	\$ 1,602,606	\$ 11,150,363
Reserves-Operating	\$ 60,137,845	\$ 61,655,972	\$ 57,491,375	\$ (4,164,597)	\$ (2,646,470)
Reserves-Debt	\$ -	\$ 419,357	\$ 419,357	\$ -	\$ 419,357
Reserves-Capital	\$ 10,420,234	\$ 2,118,723	\$ 2,118,723	\$ -	\$ (8,301,511)
Reserves-Assigned	\$ 3,908,107	\$ 1,744,625	\$ 1,744,625	\$ -	\$ (2,163,482)
Reserves-Stability	\$ 1,326,332	\$ 1,326,332	\$ 1,326,332	\$ -	\$ -
TOTAL EXPENDITURES:	\$ 359,378,262	\$ 366,325,547	\$ 365,555,659	\$ (769,888)	\$ 6,177,397

Changes to the General Fund Budget

TENTATIVE Millage Rate = 6.7000 (Simple Majority)

- Revenues are projected to increase overall from FY20, but since the Recommended, Sales Tax revenues are projected to decline even further
- Personal Services increased slightly due to Open Enrollment
- Operating increased primarily due to finalizing contracts, allocating additional funds for Repair & Maintenance for the Jail & Sheriff's Office, receiving the Tax Collector's Budget, and due to the capital threshold change
- Capital Outlay decreased due to revised capital threshold
- Debt Service and Grants & Aids did not change from Recommended
- Transfers Out increased for additional support of the Transportation Trust Fund
- Reserves established per Policy but declined in order to offset the increases in expenses; Maintains reserves pending FEMA reimbursement from Hurricane Irma





What do your General Fund Ad Valorem Taxes pay for?

AMOUNT:	
Public Safety:	\$138,367,247
Sheriff	\$85,569,356
Corrections	\$44,348,200
Fire Subsidy	\$4,786,055
Animal Services	\$3,024,709
Emergency Management	\$638,927
Transportation & Transit	\$32,416,296
Dedicated:	\$26,036,848
Dedicated Ad Valorem Tax	\$18,231,447
W192 Development Authority	\$4,219,261
City of Kissimmee CRA	\$1,314,925
City of St. Cloud CRA	\$1,030,738
E192 CRA	\$729,589
Vine St. CRA	\$510,888
Other Constitutionals	\$21,071,389
State Mandates:	\$11,259,128
Medicaid/HCRA	\$8,895,242
Medical Examiner	\$1,210,674
Juvenile Justice Share	\$478,267
Baker Act/Child Protection Team	\$475,000
Value Adjustment Board	\$75,136
Legal Aid	\$124,809
Total:	\$229,150,908
Budget to 95% of Ad Valorem Revenue:	\$200,123,039





Other Funds

Fiscal Year 2021 Tentative Budget



Special Revenue Funds Comparison

	FY20 Adopted:	FY21 Recommended:	FY21 Tentative Budget:	* Variance:	FY21 Tentative Minus FY20:
Transportation Funds	\$ 143,535,306	\$ 117,187,353	\$ 118,216,751	\$ 1,029,398	\$ (25,318,555)
BOCC Public Safety	\$ 107,658,212	\$ 112,602,031	\$ 113,936,413	\$ 1,334,382	\$ 6,278,201
TDT Funds	\$ 127,307,091	\$ 80,199,906	\$ 83,386,211	\$ 3,186,305	\$ (43,920,880)
Grant Funds	\$ 60,007,550	\$ 31,344,310	\$ 31,219,310	\$ (125,000)	\$ (28,788,240)
Building Fund	\$ 30,534,408	\$ 21,659,235	\$ 21,659,235	\$ -	\$ (8,875,173)
Parks Impact Fee Fund	\$ 13,793,224	\$ 15,888,541	\$ 15,888,541	\$ -	\$ 2,095,317
Highway 192 Improvement Funds	\$ 14,343,867	\$ 12,076,188	\$ 14,578,078	\$ 2,501,890	\$ 234,211
Court Related Funds	\$ 15,184,212	\$ 13,776,006	\$ 13,429,800	\$ (346,206)	\$ (1,754,412)
Library Fund	\$ 11,283,466	\$ 13,029,568	\$ 12,991,561	\$ (38,007)	\$ 1,708,095
Environmental Land - Maint. Fund	\$ 4,163,724	\$ 5,409,084	\$ 5,408,026	\$ (1,058)	\$ 1,244,302
Law Enforcement Funds	\$ 3,839,255	\$ 5,167,009	\$ 4,858,951	\$ (308,058)	\$ 1,019,696
Neighborhood MSTU/MSBU Fund	\$ 3,480,169	\$ 4,060,875	\$ 4,057,144	\$ (3,731)	\$ 576,975
Inmate Welfare Fund	\$ 1,862,112	\$ 2,379,425	\$ 2,379,425	\$ -	\$ 517,313
Boating Improvement Fund	\$ 779,745	\$ 271,280	\$ 271,280	\$ -	\$ (508,465)
Buenaventura Lakes MSBU	\$ 40,796	\$ -	\$ -	\$ -	\$ (40,796)
SPECIAL REVENUE FUNDS TOTALS:	\$ 537,813,137	\$ 435,050,811	\$ 442,280,726	\$ 7,229,915	\$ (95,532,411)

* Variance is the difference between the Tentative and Recommended Budgets.



Capital Funds Comparison

	FY20 Adopted:	FY21 Recommended:	FY21 Tentative Budget:	* Variance:	FY21 Tentative Minus FY20:
Transportation Imp. Const. Fund	\$ -	\$ 171,147,973	\$ 159,947,973	\$ (11,200,000)	\$ 159,947,973
Infrastructure Sales Surtax Fund	\$ 72,689,541	\$ 44,871,142	\$ 44,871,142	\$ -	\$ (27,818,399)
Countywide Fire Capital Fund	\$ 18,597,194	\$ 16,580,257	\$ 16,580,257	\$ -	\$ (2,016,937)
General Capital Outlay Fund	\$ 37,597,124	\$ 3,897,115	\$ 3,897,115	\$ -	\$ (33,700,009)
Special Purpose Capital Fund	\$ 76,450,465	\$ -	\$ -	\$ -	\$ (76,450,465)
Capital Bond Funds	\$ 7,998,771	\$ -	\$ -	\$ -	\$ (7,998,771)
CAPITAL FUNDS TOTALS:	\$ 213,333,095	\$ 236,496,487	\$ 225,296,487	\$ (11,200,000)	\$ 11,963,392

* Variance is the difference between the Tentative and Recommended Budgets.



Enterprise Funds Comparison

	FY20 Adopted:	FY21 Recommended:	FY21 Tentative Budget:	* Variance:	FY21 Tentative Minus FY20:
Solid Waste Fund	\$ 50,860,207	\$ 57,917,375	\$ 57,841,236	\$ (76,139)	\$ 6,981,029
Osceola Parkway Fund	\$ 32,728,510	\$ 34,259,234	\$ 40,008,253	\$ 5,749,019	\$ 7,279,743
Poinciana Parkway Fund	\$ 14,020,292	\$ -	\$ -	\$ -	\$ (14,020,292)
ENTERPRISE FUNDS TOTALS:	\$ 97,609,009	\$ 92,176,609	\$ 97,849,489	\$ 5,672,880	\$ 240,480

* Variance is the difference between the Tentative and Recommended Budgets.



Internal Service Funds Comparison

	FY20 Adopted:	FY21 Recommended:	FY21 Tentative Budget:	* Variance:	FY21 Tentative Minus FY20:
Employee Insurance Funds	\$ 45,912,341	\$ 45,154,014	\$ 44,709,822	\$ (444,192)	\$ (1,202,519)
Property & Casualty Insurance Fund	\$ 6,590,871	\$ 7,144,630	\$ 8,623,176	\$ 1,478,546	\$ 2,032,305
Fleet Funds	\$ 5,474,833	\$ 5,578,537	\$ 4,933,352	\$ (645,185)	\$ (541,481)
INTERNAL SERVICE FUNDS TOTALS:	\$ 57,978,045	\$ 57,877,181	\$ 58,266,350	\$ 389,169	\$ 288,305

* Variance is the difference between the Tentative and Recommended Budgets.



Anticipated Changes for Recommended Final FY21 Budget and Board Discussion

- Review and finalize revenue projections
- Include new grants, if identified
- Make any necessary corrections
- Capital adjustments and finalize any financing options
- Ongoing Grants, including CARES/Capital Projects
- Incorporate any Board direction from discussions





Special Assessments

Fiscal Year 2021 Public Hearings





Agenda Item #5

Resolution #20-147R

**Municipal Service Benefit Units
(MSBUs)**



General Special Assessment Rates

Municipal Service Benefit Units (MSBUs):	FY20 RATE			FY21 - FY20 REVENUE
		FY21 RATE	FY21 REVENUE	
<u>Cane Brake</u>				
Residential Properties (per parcel)	\$ 80.91	\$ 150.00	\$ 10,350	\$ 4,767
<u>Emerald Lakes (at the Fountains)</u>				
Residential Properties (per parcel)	\$ 233.22	\$ 240.00	\$ 23,040	\$ 651
<u>Residential Solid Waste</u>				
Urban Services Area	\$ 278.65	\$ 292.99	\$ 20,929,338	\$ 1,523,775
Rural Services Area	\$ 278.65	\$ 292.99		
<u>Household Chemical Waste</u>				
Residential Properties (per unit)	\$ 4.00	\$ 4.00	\$ 478,344	\$ 24,392
<u>Tops Terrace</u>				
Residential Properties (per lot)	\$ 51.43	\$ 63.00	\$ 3,402	\$ 625

NOTES:

1. Residential Solid Waste are in accordance with the Curbside Collection Contract.
2. Old Oak Trail resurfacing program was revised for FY20 which doesn't require an assessment until FY2023.



Subdivision Pond Assessment Rates



Municipal Service Benefit Units:	FY20 RATE:	FY21 RATE:	FY21 REVENUE:	FY21 - FY20 REVENUE:	Municipal Service Benefit Units:	FY20 RATE:	FY21 RATE:	FY21 REVENUE:	FY21 - FY20 REVENUE:
Adriane Park	\$ 50.31	\$ 89.50	\$ 4,923	\$ 2,155	Live Oak	\$ 172.55	\$ 220.30	\$ 11,235	\$ 2,435
Amberley Park	\$ 113.65	\$ 70.00	\$ 6,230	\$ (3,885)	Lost Lake Estates	\$ 397.43	\$ 408.00	\$ 2,856	\$ 74
Bass Slough	\$ 74.73	\$ 76.73	\$ 126,865	\$ 3,307	Monica Terrace	\$ 275.83	\$ 342.00	\$ 6,156	\$ 1,191
Boggy Creek	\$ 44.29	\$ 58.52	\$ 345,371	\$ 83,982	Moreland Estates	\$ 67.18	\$ 106.50	\$ 7,775	\$ 2,870
Brighton Landings & Little Creek	\$ 28.40	\$ 25.30	\$ 12,574	\$ (1,541)	Morningside Village	\$ 72.60	\$ 91.70	\$ 17,240	\$ 3,591
Brighton Place	\$ 87.30	\$ 95.00	\$ 4,180	\$ 339	Narcoossee Half Acres	\$ 204.77	\$ 235.00	\$ 3,055	\$ 393
Chisholm Estates	\$ 81.90	\$ 117.90	\$ 6,956	\$ 2,124	Neptune Shores	\$ 185.63	\$ 180.00	\$ 4,860	\$ (152)
C.J.'s Landing	\$ 91.88	\$ 136.00	\$ 3,264	\$ 1,059	North Shore Village	\$ 22.50	\$ 30.00	\$ 7,530	\$ 1,883
Coralwood	\$ 76.53	\$ 84.53	\$ 6,509	\$ 616	Oak Pointe	\$ 25.44	\$ 25.44	\$ 2,162	\$ -
Cornelius Place I	\$ 261.71	\$ 320.00	\$ 2,240	\$ 408	Orange Vista	\$ 66.09	\$ 75.00	\$ 6,075	\$ 722
Cornelius Place II	\$ 322.17	\$ 351.20	\$ 2,107	\$ 174	Parkway Plaza	\$ 532.75	\$ 575.00	\$ 2,933	\$ 215
Country Crossing	\$ 28.58	\$ 50.80	\$ 8,636	\$ 3,777	Pebble Pointe	\$ 41.75	\$ 60.35	\$ 36,150	\$ 11,141
Country Green	\$ 111.30	\$ 80.00	\$ 5,920	\$ (2,316)	Pine Grove Estates	\$ 118.60	\$ 154.40	\$ 3,088	\$ 716
Eagle Bay	\$ 32.54	\$ 35.83	\$ 18,990	\$ 1,744	Pleasant Hill Lakes	\$ 29.13	\$ 29.13	\$ 2,796	\$ -
Eagle Trace	\$ 102.09	\$ 117.00	\$ 5,382	\$ 686	Raintree at Springlake Village	\$ 26.83	\$ 40.00	\$ 11,960	\$ 3,938
Emerald Lake at Lizzia Brown	\$ 38.37	\$ 41.33	\$ 7,171	\$ 514	Regal Oaks Shores	\$ 170.00	\$ 212.00	\$ 8,692	\$ 1,722
Fish Lake	\$6,336.00	\$10,000.00	\$ 10,000	\$ 3,664	Rolling Hills Estates	\$ 49.08	\$ 53.00	\$ 10,123	\$ 749
Fryer Oaks	\$ 155.73	\$ 180.00	\$ 1,980	\$ 267	Royale Oaks	\$ 66.80	\$ 79.00	\$ 4,266	\$ 659
Green Meadows	\$ 111.76	\$ 120.00	\$ 4,080	\$ 280	Saratoga Park	\$ 52.00	\$ 61.00	\$ 9,516	\$ 1,404
Hamilton's Reserve	\$ 18.32	\$ 22.32	\$ 4,754	\$ 852	Silver Lake Drive	\$ 100.19	\$ 145.00	\$ 6,090	\$ 1,882
Hammock Pointe	\$ 60.17	\$ 100.40	\$ 14,658	\$ 5,874	Silverlake Estates	\$ 60.79	\$ 88.00	\$ 4,664	\$ 1,442
Heritage Key	\$ 17.00	\$ 22.00	\$ 9,682	\$ 2,201	Southport Bay	\$ 72.41	\$ 69.00	\$ 8,073	\$ (399)
Hickory Hollow	\$ 141.38	\$ 176.80	\$ 11,315	\$ 2,267	Steeplechase	\$ 164.57	\$ 180.00	\$ 5,040	\$ 432
Hidden Pines	\$ 179.83	\$ 231.00	\$ 2,772	\$ 614	Sylvan Lake Estates	\$ 103.39	\$ 107.00	\$ 4,387	\$ 148
Hilliard Place	\$ 149.37	\$ 168.00	\$ 3,192	\$ 354	Tierra Del Sol	\$ 54.48	\$ 86.20	\$ 6,810	\$ 2,506
Hunters Ridge	\$ 204.61	\$ 252.00	\$ 8,316	\$ 1,564	Vacation Villas	\$ 20.57	\$ 41.35	\$ 7,737	\$ 3,888
Hyde Park	\$ 63.97	\$ 85.00	\$ 2,890	\$ 715	Valencia Woods	\$ 83.40	\$ 121.00	\$ 3,025	\$ 940
International House of Pancakes	\$ 464.88	\$ 744.00	\$ 2,225	\$ 835	Whispering Oaks	\$ 28.90	\$ 58.80	\$ 3,998	\$ 2,033
Indian Point	\$ 47.27	\$ 25.50	\$ 12,495	\$ (10,667)	Windmill Point	\$ 52.62	\$ 42.58	\$ 16,099	\$ (3,796)
Johnson's Landing	\$ 120.65	\$ 160.00	\$ 2,720	\$ 669	Windward Cay	\$ 25.29	\$ 54.00	\$ 7,776	\$ 4,134
Legacy Park	\$ 61.03	\$ 90.00	\$ 12,960	\$ 4,172	Woods at Kings Crest & Ashley Reserve	\$ 24.18	\$ 48.18	\$ 7,516	\$ 3,744

Street Lighting Assessment Rates

Municipal Service Benefit Units:	FY20 RATE:	FY21		FY21 - FY20 REVENUE:
		RATE:	REVENUE:	
Adriane Park	\$ 108.55	\$ 79.00	\$ 4,345	\$ (1,625)
Alamo Estates & Oak Pointe	\$ 40.45	\$ 35.75	\$ 6,828	\$ (898)
Blackstone	\$ 302.62	\$ 175.00	\$ 17,675	\$ (12,890)
Brighton Place	\$ 72.05	\$ 87.00	\$ 3,828	\$ 658
BVL Street Lighting	\$ 14.72	\$ 11.00	\$ 67,287	\$ (22,755)
Chisholm Estates	\$ 220.29	\$ 235.00	\$ 13,865	\$ 868
C.J.'s Landing	\$ 20.83	\$ 62.08	\$ 1,490	\$ 990
Country Crossing	\$ 23.67	\$ 36.00	\$ 6,120	\$ 2,096
Hamilton's Reserve	\$ 30.67	\$ 31.50	\$ 6,710	\$ 177
Hilliard Place	\$ 21.47	\$ 85.00	\$ 1,615	\$ 1,207
Hyde Park	\$ 36.41	\$ 63.41	\$ 2,156	\$ 918
Indian Point	\$ 28.17	\$ 22.00	\$ 10,780	\$ (3,023)
Kaliga Drive	\$ 23.08	\$ 27.00	\$ 2,079	\$ 302
Legacy Park	\$ 212.92	\$ 120.00	\$ 17,280	\$ (13,380)
Moreland	\$ 40.00	\$ 42.00	\$ 3,066	\$ 146
Neptune Shores	\$ 40.00	\$ 55.00	\$ 935	\$ 255
Orange Vista	\$ 40.00	\$ 38.00	\$ 3,078	\$ (162)
Pebble Pointe	\$ 15.39	\$ 15.00	\$ 7,680	\$ (200)
Pine Grove Estates	\$ 15.00	\$ 80.00	\$ 1,600	\$ 1,300
Pine Grove Park	\$ 10.59	\$ 13.00	\$ 6,890	\$ 1,277
Plaza Drive Street Lighting	\$ 0.01	\$ 0.01	\$ 1,407	\$ -
Quail Wood	\$ 34.82	\$ 49.00	\$ 2,793	\$ 808
Regal Oak Shores	\$ 78.29	\$ 60.00	\$ 2,460	\$ (750)
Rolling Hills Estates	\$ 127.11	\$ 95.00	\$ 18,145	\$ (6,133)
Sailfish Court	\$ 65.00	\$ 79.00	\$ 1,264	\$ 224
Southport Bay	\$ 93.74	\$ 93.74	\$ 10,968	\$ -
The Wilderness	\$ 36.60	\$ 30.00	\$ 7,290	\$ (1,604)
Turnberry Reserve	\$ 84.76	\$ 64.76	\$ 24,155	\$ (7,460)
Whispering Oaks	\$ 45.32	\$ 45.00	\$ 3,060	\$ (22)
Woods at Kings Crest	\$ 22.42	\$ 25.00	\$ 3,025	\$ 312
Wren Drive	\$ 51.33	\$ 81.00	\$ 972	\$ 356



Item #5 -

Requested Action:

Approve Resolution #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 MSBU; approving the Assessment Rates and Assessment Rolls for each MSBU; directing that the assessment rolls be certified to the Osceola County Tax Collector; providing for collection; and providing an effective date.





Agenda Item #6

Resolution #20-148R

West 192 Redevelopment Area



W192 Redevelopment Special Assessment Rates

	FY20 RATE	FY21		FY21 - FY20 REVENUE
		RATE	REVENUE	
<u>West 192 - Maintenance Assessment</u>				
Vehicular Rate	\$ 499.60	\$ 418.70	\$ 3,138,780	\$ (291,508)
Pedestrian Rate	\$ 714.00	\$ 590.40		
<u>West 192 Phase IIC - Capital Assessment</u>				
Vehicular Rate	\$ 418.00	\$ 331.00	\$ 329,843	\$ (9,532)
Pedestrian Rate	\$ 477.00	\$ 389.00		



Item #6 -

Requested Action:

Approve Resolution #20-148R, a resolution of the Board of County Commissioners of Osceola County, Florida approving a Phase IIC Capital Assessment Roll and Maintenance Assessment Roll for the West 192 Redevelopment Area MSBU; establishing the lien associated therewith; directing that the assessment roll be certified to the Osceola County Tax Collector; and providing an effective date.





Agenda Item #7

Resolution #20-149R

Fire MSBU



Fire Special Assessment Rates

Municipal Service Benefit Units (MSBUs):	FY20 RATE	FY21		FY21 - FY20 REVENUE
		RATE	REVENUE	
<u>Fire Rescue</u>			\$ 45,346,610	\$ 1,742,400
Residential Property (per dwelling unit)	\$ 226.75	\$ 232.70		
Commercial (per sq. ft.)	\$ 0.4479	\$ 0.4726		
Industrial/Warehouse (per sq. ft.)	\$ 0.0614	\$ 0.0753		
Institutional (per sq. ft.)	\$ 0.4963	\$ 0.5342		
Transient Occupancy (per room/unit/space)	\$ 296.67	\$ 275.67		
Land Category				
Agricultural Land (per acre)	\$ 0.0109	\$ 0.0166		
Vacant Land (per acre)	\$ 0.2036	\$ 0.2165		

NOTE: The Agricultural Land Category is included for the purpose of calculating the subsidy from the General Fund.



Item #7 -

Requested Action:

Approve Resolution #20-149R, a resolution of the Board of County Commissioners of Osceola County, Florida approving 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 Fiscal Year Beginning October 1, 2020; establishing the lien associated therewith; directing that the assessment roll be certified to the Osceola County Tax Collector; and providing an effective date.





1st Truth in Millage

Fiscal Year 2021 Public Hearings





Agenda Item #8

Resolution #20-150R
FY21 Tentative Millage Rates –
SIMPLE MAJORITY VOTE



TAXING ENTITY:	FY20 MILLAGE RATE:	FY21 Millage Rates:			FY21 - FY20 REVENUE:	TAXING ENTITY:	FY20 MILLAGE RATE:	FY21 Millage Rates:			FY21 - FY20 REVENUE:
		ROLLED BACK RATE:	TENTATIVE RATE:	TENTATIVE REVENUE:				ROLLED BACK RATE:	TENTATIVE RATE:	TENTATIVE REVENUE:	
COUNTYWIDE	6.7000	6.3084	6.7000	\$ 210,655,831	\$19,995,222	INTERCESSION CITY	0.8583	0.7401	0.6583	\$ 11,779	\$ (1,458)
EMS MSTU	1.0682	1.0169	1.0682	\$ 25,606,162	\$ 2,456,016	ISLE OF BELLALAGO	2.7500	2.6574	2.2500	\$ 113,748	\$ (21,357)
LIBRARY DISTRICT	0.3000	0.2850	0.3000	\$ 9,470,631	\$ 896,796	KING'S CREST	1.2389	1.0953	1.6450	\$ 22,265	\$ 7,256
SAVE OSCEOLA-DEBT	0.1206		0.0983	\$ 3,103,210	\$ (342,479)	KISSIMMEE ISLES	0.5937	0.5665	0.5937	\$ 5,228	\$ 188
SAVE OSCEOLA-OPERATING	0.0652	0.0619	0.0652	\$ 2,058,284	\$ 194,904	LINDFIELDS	0.7855	0.7262	0.6475	\$ 89,397	\$ (11,063)
ANORADA	1.2736	1.1972	2.4000	\$ 10,412	\$ 5,218	ORANGE VISTA	1.4727	1.3359	1.6250	\$ 8,307	\$ 1,485
BELLALAGO	0.4273	0.4146	0.2500	\$ 99,427	\$ (48,845)	QUAIL RIDGE	1.0045	0.9197	1.0000	\$ 37,023	\$ 2,979
BLACKSTONE LANDING PH 1	1.3898	1.3195	1.1000	\$ 71,024	\$ (14,375)	REMINGTON	0.4995	0.4790	0.3995	\$ 87,885	\$ (17,402)
EMERALD LAKES	0.3985	0.3758	0.4250	\$ 2,243	\$ 260	ROYAL OAKS PHASE 2-5	0.7264	0.6776	0.8264	\$ 2,466	\$ 444
HAMMOCK POINT	0.3746	0.3647	0.3000	\$ 8,463	\$ (1,826)	SHADOW OAKS	0.3044	0.3067	0.4000	\$ 1,813	\$ 426
HAMMOCK TRAILS	1.3541	1.3433	1.6800	\$ 108,797	\$ 21,673	THE OAKS	0.2916	0.2832	0.2400	\$ 13,391	\$ (2,438)
HIDDEN HEIGHTS	0.4927	0.4192	0.0000	\$ -	\$ (588)	WESTMINSTER GARDENS	0.0000	0.0000	0.0000	\$ -	\$ -
INDIAN RIDGE	3.8374	3.5692	3.8374	\$ 248,424	\$ 17,067	WINDMILL POINT	0.5044	0.4663	0.4735	\$ 16,214	\$ 202
INDIAN RIDGE VILLAS	0.6963	0.6317	0.5000	\$ 23,168	\$ (6,102)	WINDWARD CAY	0.4262	0.3969	0.5350	\$ 10,058	\$ 2,596
INDIAN WELLS	3.6890	3.3848	3.8890	\$ 325,008	\$ 41,760	WINNERS PARK	1.3944	1.2891	1.7500	\$ 5,081	\$ 1,726

Tentative Millage Rates (SIMPLE MAJORITY)



Item #8 -

Requested Action:

Approve Resolution #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 for an effective date.





Agenda Item #9

Resolution #20-151R FY21 Tentative Millage Rates – SUPER MAJORITY VOTE



Tentative Millage Rate (SUPER MAJORITY)

TAXING ENTITY:	FY20 MILLAGE RATE:	<u>FY21 Millage Rates:</u>			FY21 - FY20 REVENUE:
		ROLLED BACK RATE:	TENTATIVE RATE:	TENTATIVE REVENUE:	
LIVE OAK SPRINGS	0.9724	0.8977	0.9724	\$ 10,885	\$ 854
RESERVES AT PLEASANT HILL	0.2720	0.2504	0.6720	\$ 6,623	\$ 4,156
RAINTREE PARK	1.2193	1.1040	1.2500	\$ 75,416	\$ 8,760



Item #9 -

Requested Action:

Approve Resolution #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 super majority vote; providing for conflicts and severability; and providing for an effective date.



Agenda Item #10

Resolution #20-152R

**FY21 Tentative Millage Rates –
UNANIMOUS VOTE**



Tentative Millage Rate (UNANIMOUS)

TAXING ENTITY:	FY20 MILLAGE RATE:	<u>FY21 Millage Rates:</u>			FY21 - FY20 REVENUE:
		ROLLED BACK RATE:	TENTATIVE RATE:	TENTATIVE REVENUE:	
ST JAMES PARK	1.1519	1.0618	2.5150	\$ 12,909	\$ 7,479



Item #10 - Requested Action:

Approve Resolution #20-152R, a resolution of the Board of County Commissioners of Osceola County, Florida adopting certain proposed millage rate for Fiscal Year 2020-2021 by unanimous vote; providing for conflicts and severability; and providing for an effective date.





Agenda Item #11

Resolution #20-153R
FY21 Tentative Budget



FY21 Tentative Budget

	FY21 Tentative Budget:
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
Judgments, Fines & Forfeits	\$ 2,594,303
Miscellaneous Revenues	\$ 9,689,857
Less 5% Statutory Reduction	\$ (27,680,843)
Subtotal:	\$ 595,975,304
Transfers In	\$ 121,831,634
Other Sources	\$ 7,639,806
Fund Balance	\$ 558,302,697
TOTAL REVENUES:	\$ 1,283,749,441
Personal Services	\$ 139,737,579
Operating Expenses	\$ 272,349,887
Capital Outlay	\$ 70,605,337
Debt Service	\$ 56,623,538
Grants & Aids	\$ 6,689,941
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
TOTAL EXPENDITURES:	\$ 1,283,749,441



Item #11 -

Requested Action:

Approve Resolution #20-153R, a resolution of the Board of County Commissioners of Osceola County, Florida adopting the tentative budget for Fiscal Year 2020-2021; providing for conflicts and severability; and providing for an effective date.



Agenda Item #12

**Establish Date, Time and Place for
FINAL Public Hearing**



Item #12 -

Requested Action:

Establish and publicly announce the date, time, and place of the public hearing to consider final adoption of the millage rates and budgets as amended. These must be advertised hearings, within 15 days of the conclusion of tonight's public hearing, held after 5:00 P.M.

****Staff recommends Monday, September 21, 2020 at 5:30 p.m. as telephonic meetings are allowed pursuant to the Governor's authority, the meeting will be held telephonically by calling (407) 205-0551, conference code 301797. Members of the public will only be allowed to participate telephonically. Should the Governor's order be amended or expire, the meeting will be held at the Events Center at Osceola Heritage Park, St. Cloud B Meeting Room, 1901 Chief Osceola Trail, Kissimmee, Florida, 34744.**





Regular Items

Fiscal Year 2021





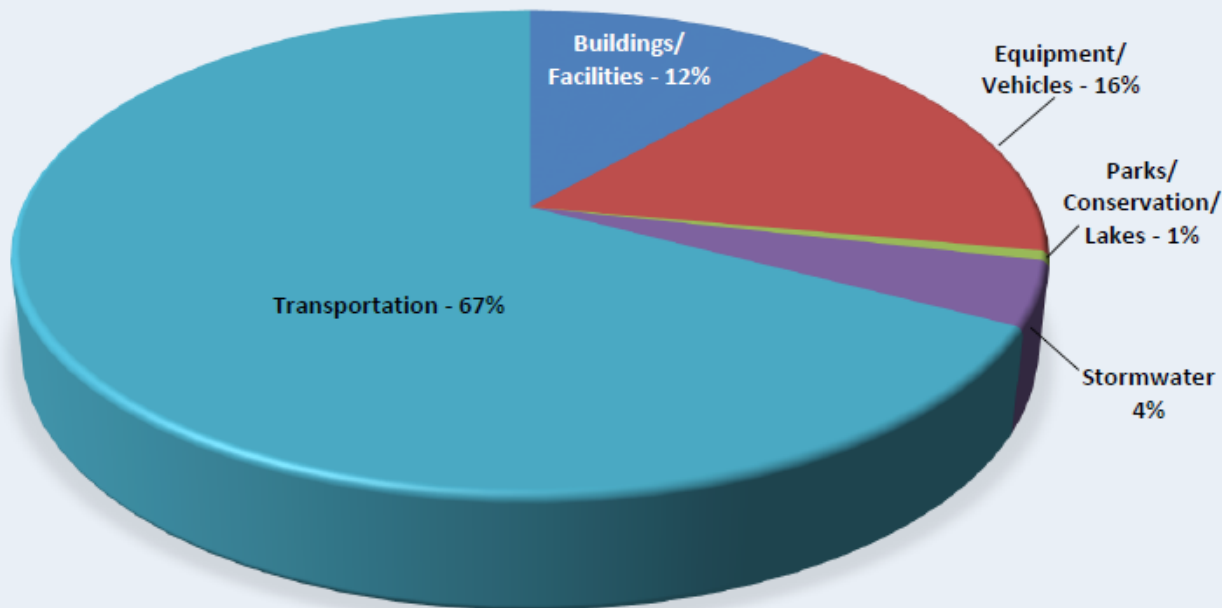
Agenda Item #13

Resolution #20-154R FY21-25 Capital Improvement Plan



5-Year Capital Improvement Plan

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Totals by Type:
Buildings/Facilities	\$ 7,800,671	\$ 17,901,922	\$ 26,226,004	\$ 11,500,984	\$ 20,689,024	\$ 84,118,605
Equipment/Vehicles	\$ 11,132,511	\$ 11,271,300	\$ 7,708,999	\$ 8,612,216	\$ 9,835,445	\$ 48,560,471
Parks/ Conservation/ Lakes	\$ 425,000	\$ 12,711,010	\$ 10,320,000	\$ 9,045,000	\$ 5,479,590	\$ 37,980,600
Stormwater	\$ 2,883,500	\$ 10,975,000	\$ 650,000	\$ 2,640,000	\$ 400,000	\$ 17,548,500
Transportation	\$ 45,610,650	\$ 68,617,877	\$ 80,215,446	\$ 146,735,365	\$ 14,542,914	\$ 355,722,252
Totals by Fiscal Year:	\$ 67,852,332	\$ 121,477,109	\$ 125,120,449	\$ 178,533,565	\$ 50,946,973	\$ 543,930,428



Item #13 - Requested Action:

Approve Resolution #20-154R, a resolution of the Board of County Commissioners of Osceola County, Florida adopting a five-year capital improvement plan; providing for conflicts and severability; and providing for an effective date.





Agenda Item #14

FY21 Holiday Calendar



Osceola County Board of County Commissioners

Fiscal Year 2021 Holiday Schedule

- | | |
|-------------------------------------|---------------------|
| 1. Veterans Day | Wednesday, 11/11/20 |
| 2. Thanksgiving Day | Thursday, 11/26/20 |
| 3. Thanksgiving | Friday, 11/27/20 |
| 4. Christmas Eve | Thursday, 12/24/20 |
| 5. Christmas Day | Friday, 12/25/20 |
| 6. New Year's Day | Friday, 01/01/21 |
| 7. Martin Luther King, Jr. Birthday | Monday, 01/18/21 |
| 8. Memorial Day | Monday, 05/31/21 |
| 9. Independence Day | Monday, 07/05/21 |
| 10. Labor Day | Monday, 09/06/21 |
| 11. Floating Holiday | |



Item #14 - Requested Action:

Adoption of the Osceola County Board of County Commissioners' FY20-21 Holiday Schedule.





Thank You!

