











OSCEOLA COUNTY be first to what's next.

# OSCEOLA COUNTY

## FISCAL YEAR 2025 ADOPTED BUDGET

ADOPTED
SEPTEMBER 2024

# Osceola County

## Fiscal Year 2025 Adopted Budget

**Board of County Commissioners:**

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District 4

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District 1

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District 2

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District 3

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District 5

ADOPTED - September 16, 2024

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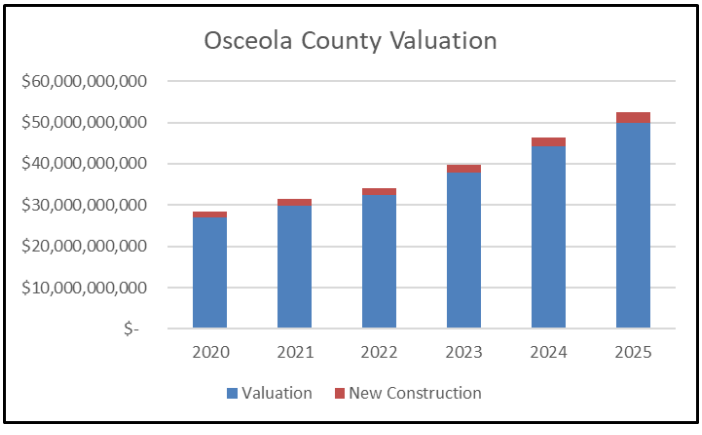
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## *Introduction*

Osceola County is pleased to present the Adopted Budget for Fiscal Year 2024-2025 (FY25). The Budget represents a continued effort to provide a high level of service to Osceola County residents, business owners, and visitors, along with an investment in supporting infrastructure and public safety. The County continues to be positioned well financially to meet the challenges associated with continued growth and changing economic conditions, while maintaining millage rate stability over the past 14 years. In developing the annual budget, Osceola County prioritizes a long-term approach through the Board's direction to meet the current needs of the community that considers the long-term program costs and service impacts. During FY24, the County Commission worked towards a revision to the 5-year strategic plan that serves as a guiding document for the staff when developing and executing the annual budget. The updated plan is anticipated to be adopted in the fall of 2024.




Within the FY25 Budget, the County has projected slight increases in revenues such as Tourist Development Taxes and Utility Service Taxes based on historical and current trends. The FY25 property valuations did reflect an increase over the prior year with valuations at $52,476,300,794. This represents an increase of 11.8% over FY24, which is significant when compared to historical valuations and not only reflects increases in existing property valuation with over $2.5 Billion in new construction. Although Ad Valorem revenues reflect the significant growth occurring within the County, the growth comes with new service demands that include the expansion of infrastructure to support the growing population.

Economic trends continue to be evaluated for inflation and recessionary impacts on the County's revenue streams and in particular the County is monitoring the Tourist Development Taxes for changes. Tourism is the primary economic driver for the County and for FY25 the collection is conservatively budgeted at over $64M which is the highest projection to date due to strong collections in prior years and economic indicators. The collection of the taxes is a reflection on the local economy that leads to additional County revenue such as sales tax, transportation toll revenue, and indirect impacts. It should be noted the tax can be extremely volatile to outside changes and shocks, such as national or global economic downturns, natural disasters and changes associated with local amusement attractions.

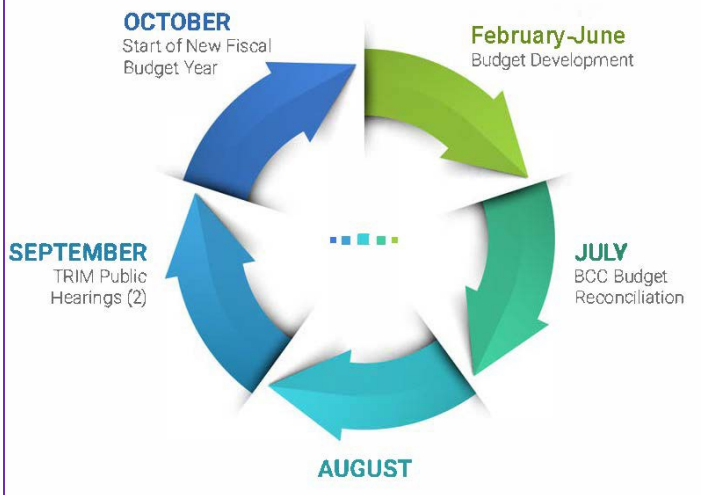
The County is facing challenges associated with the rapid growth and expansion of supporting infrastructure. In order to meet those challenges, the budget includes over $910M for ongoing infrastructure projects of which transportation infrastructure accounts for over $628M. While this will support current growth, the County continues to develop innovative funding strategies for the future buildout of the developable portions of the County

through the establishment of Tax Increment Finance Districts. The districts individual financial plans consider future land uses and services as a result of population growth. These plans make use of different state approved local capabilities in order to equitably fund the necessary infrastructure.

## *Budget Guidelines*

The FY25 Adopted Budget begins on October 1, 2024, and concludes on September 30, 2025, and was prepared in accordance with Chapters 129, 200, and 197 of the Florida Statutes (F.S.). Chapter 129 guides the overall budget development and administration while Chapter 200 provides specific directions for the annual levy of property taxes and the corresponding budget adoption timeline. In addition, Chapter 197 provides for the uniform method for levy, collection, and enforcement of non-ad valorem assessments.

The development, approval, and adoption of the budget includes numerous meetings with County Administration and the Osceola County Board of County Commissioners (Board). Annual budget priorities are formed based on the Strategic Plan framework. In February, prior to the entry of annual budgets by departments, a review and forecast of revenues are completed based on trends and market conditions available. Departments complete the entry of their budgets in March based on the strategic priorities and current-year budgetary forecasting. Budgets are analyzed by comparing prior and current year expenditure trends that can lead to changes prior to the budget review meetings with County Administration held in May and June.




On July 15, 2024, the County Manager submitted his Recommended Budget to the Board for review and recommendations. After completion of the budget presentation and Board discussion, the Board established the rolled-back millage rates, proposed millage rates, and set the date, time, and location for the First Public Hearing on September 5th, 2024. The Board also set the proposed assessment rates for many of the County's non-ad valorem assessments and established the date, time, and location for the Final Public Hearing for the same date. During the meeting, the County Commissioners discussed their FY25 priorities and provided direction to the County Manager for integration within the FY25 Budget.

At the September 5th meeting, the FY25 Tentative Millage Rates and Budget were established. The Special Assessments Public Hearings were also held during this meeting in which the Board adopted the Special Assessments Rates for the County's Municipal Service Benefit Units (MSBUs). Upon completion of the Public Hearing items, the Board adopted the FY25 – FY29 Capital Improvement Plan (CIP). In addition, the Final Public Hearing date, time, and location were set, and staff, in compliance with F.S. 200, advertised the Tentative Millage Rates and Budget. Input from the public and the County Commission during the Tentative Budget Hearing was then incorporated into the preparation of the Recommended Final Budget. After presentation and discussion, the Board unanimously adopted the millage rates and the Fiscal Year 2025 Recommended Final Budget.

Post budget adoption, the County performs continuous evaluation and adjustment of the budget in accordance with State Statutes, policy and best practice. In addition to individual budget adjustments approved by the Board, the County completes two annual adjustments every year. The first budget amendment occurs in February annually. The first budget amendment's primary purpose is to reconcile the budget estimates included in the Adopted Budget with actual remaining balances for Funds, capital projects and grants. The second and final budget amendment occurs in November of the following fiscal year. The primary purpose of this annual amendment is to reconcile the budget with actual revenues and expenditures as well as make needed adjustments and corrections in preparation for the Annual Comprehensive Financial Report (ACFR)

## *Revenues:*

Although the County's property valuations increased for FY25, the valuations were from calendar year 2023 and the continued impact from inflation and rising interest rates is yet to be determined. As a result, the County has proceeded with caution as it relates to revenue projections. As previously mentioned, the County's major revenue sources have performed well, but the challenge remains to provide high-quality infrastructure and services to a rapidly growing population. Through the leadership of the Board of County Commissioners, FY25 millage rates for the General Fund, County EMS, and Library remained unchanged. Although the millage rates did not increase, the Budget continues to provide necessary services to the citizens with a continued focus on transportation, infrastructure improvements, and public safety. The below chart reflects the approved millage rates and corresponding Ad Valorem revenue for FY25 as compared to FY24.

**Millage Rate Comparison**

| Taxing Entity | FY24 Millage | FY25 Millage | FY25 Revenue | FY25 minus FY24 Revenue |
|---|---|---|---|---|
| **Osceola County BoCC** | 6.7000 | 6.7000 | $351,591,215 | $41,546,276 |
| **EMS MSTU** | 1.0682 | 1.0682 | $42,923,989 | $5,105,913 |
| **Library District** | 0.3000 | 0.3000 | $15,785,595 | $1,861,393 |

Although the General Fund (Osceola County BoCC) shows a continued increase in Ad Valorem, these revenues are quickly reduced by the amount of funds that are obligated for the Constitutional Officers, unfunded state mandates, infrastructure improvement areas, and four different Community Redevelopment Areas (CRAs), of which three are within the cities. For FY25 the County worked in close partnership with the Sheriff to establish a budget to meet the service needs of the community that will ensure the retention of existing deputies and remain competitive in the attraction of new candidates. In addition to the increase in Ad Valorem revenue, the Solid Waste and Fire Special Assessments were closely evaluated to ensure they fund the necessary services.

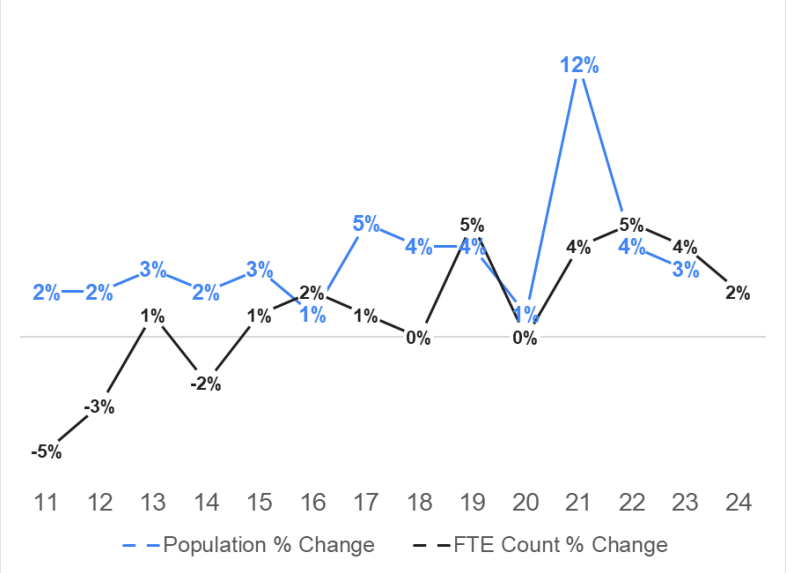
The residential solid waste rate was adjusted in accordance with the waste hauler's contract and reflects an increase based on the June Consumer Price Index for an overall increase of $10.07. The increase also includes the foregoing of the final year of the rate buy-down to ensure the rate recovers the actual costs associated with the program. The Fire Assessment

for FY25 reduced $.58 per residential unit and still supports the increased level of service being provided by additional fire stations and staff. Overall, the Countywide budget increased $312M over the FY24 Adopted Budget.

## *Expenditures:*

The continued rapid growth of the County has resulted in the adoption of an operating budget that continues to provide exceptional core public services to the residents and includes significant investments in infrastructure to support the growing population. In recognition of the total impact of inflation on the County workforce, the County implemented a number of measures to maintain a motivated workforce that continues to provide high-quality services.

**Osceola County FTE to Population Comparison**




The FY25 expenditure budget includes a 4% across-the-board wage increase for eligible employees and a continued vacation and sick leave buy-back program. Through innovative practices of the County, the health insurance rate only increased 5% and dental 2%. Both are at or lower than the industry average. In addition to retaining and recruiting a motivated workforce, the County expanded services through the addition of 42.35 Full-Time Equivalent (FTE) positions who in large measure support expanded public safety needs, public works, information technology, and internal services to support the external serving operational departments. In FY25, the County will expand public safety services through the funding of new fire stations at Funie Steed Road Poinciana and Calypso Cay, along with the necessary equipment and fire service personnel to staff them. In order to meet future demands, the County will be making a strategic investment in the land purchase for a future station that will support new development that is expected to occur within the next 5 years. The fully operational stations will provide new services to a growing community, while at the same time reducing service demand and the reduction of response times for existing stations.

The operating budget also includes funding for Road Resurfacing, Dirt Road Paving and Stormwater, contractual services supporting Lynx, Medical Examiner, Courthouse Security, right-of-way mowing, and building maintenance. Additionally, funding is included for the initial year of the Sunrail partner obligation. Also, as in prior years and especially during historic increases in costs, departments continued to streamline operating expenditures where appropriate, while still providing necessary services.

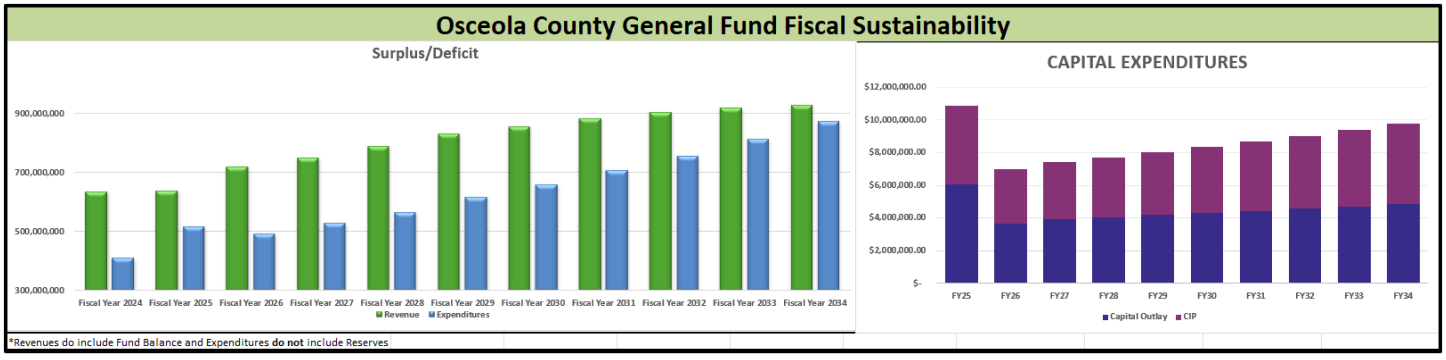
The Capital budget provides for new capital projects to meet or anticipate growth within the County with a focus on transportation needs. Incorporated within the Capital Budget is the Capital Improvement Plan (CIP) which totals just over $138M in new requests for FY25. Among the investments in transportation is the Buenaventura Lakes Complete Streets and safety enhancements project along with the design for the extension of Cross Prairie Parkway. Additional projects include significant investments in the County's fire service through the acquisition of land for a future station at West Big

Lake-Southport and a design for a fire rescue and EMS training facility along with equipment purchases. The capital improvement place also includes additional facility renovation and expansion projects, a new transfer station design, and recreational enhancements. The FY25 budget also provides funding for previously approved projects that will continue in the new fiscal year.

The Countywide Reserves are established in accordance with State Statutes, the Budget Policy, Bond covenants, and individual Fund specific requirements. Operating Reserves generally provide a minimum of 2 months of Personnel Services, Operating, and Transfers. Maintenance of Reserves in accordance with County policy ensures the continued ability to provide public services in the event of immediate or prolonged revenue losses. Considering the evolving economic conditions and uncertainty with revenues beyond FY24, reserve funds are even more important to ensure the continuity of operations, as well as in the event of natural or manmade disasters. Additionally, the Reserves-Assigned account for disaster relief is pending reimbursement from FEMA and for the long-term landfill closure requirements in the Solid Waste Fund. Reserves-Restricted sets funds aside in accordance with the bond documents for Osceola Parkway, actuarial studies, and perpetual maintenance of environmental lands, and Reserves Capital-Designated.

## *Fiscal Sustainability:*

During the FY25 budget development process, the County continued to refine our fiscal sustainability model evaluate the current financial position of the General Fund to consider the future needs for service expansion and rising costs. The model includes projections for funds that interact directly with the General Fund to ensure the most relevant forecast is represented. The model is designed to provide context for decision-making during the budget development cycle by looking at a 10-year projection that is based on known costs and revenues along with projections based on prior performance. Through each phase of the development process, staff updates the model to be as realistic as possible when considering future year mandates, costs, and policy changes that could result in changes to the County's finances. The updated tool is then presented to County Administration for consideration in their review of the current budget stage. The model is continuously evaluated and improved throughout the year and the refinements lead to a more accurate financial picture.



## *Summary:*

The Countywide annual budget is comprised of numerous Funds. These Funds are categorized according to their function and are organized into six different Fund Groups. Each Fund Group has distinct criteria that determine the type of revenues and applicable expenditures to support the services required each fiscal year. The County's Fund Groups, along with highlights for FY25, are as follows:

- *General Funds:* The General Fund accounts for all financial resources which are not required to be accounted for in a different Fund. The General Fund is the largest and most complex Fund of the County. This Fund's primary source of revenue is Ad Valorem, which is derived from property taxes. Other major sources of revenue are State Shared revenue and Local Government Half-Cent Sales Tax, Public Service Taxes, Telecommunication Service Taxes, as well as grants and other miscellaneous sources. The General Fund supports many operations including, but not limited to, Animal Services, Community Development, Constitutional Offices, Corrections (jail), Strategic Initiatives, Extension Services, general administration and oversight, Health Unit, Human Resources, Housing & Community Services, Transportation and Transit, and Public Works.

  Highlights of the General Fund include funding to support and maintain the County's adopted level of service, accommodate increases in costs related to mowing, security, retention and recruitment of employees, unfunded mandates such as support of Medicaid and juvenile justice, transfers to support the Constitutional Officers, transportation operations, road resurfacing, public transportation, and debt service. Capital Outlay includes funding for designated capital expenditures including the renovation and expansion of the correctional facility and support of approved ongoing Capital Improvement Projects.

- *Special Revenue Funds:* Special Revenue Funds are established for specific purposes for revenues that must be accounted for and expended in a restricted manner. They may be created due to Federal guidelines, Florida Statutes, or County Ordinances. Revenues received are from special sources, dedicated or restricted for a specific purpose. A few of the County's Special Revenue Funds include the Transportation Funds, Tourist Development Tax (TDT) Funds, Library Fund, Fire Rescue/Emergency Medical Services Fund, Emergency 911, Environmental Lands, Court Technology, Mobility Fee District Funds, MSBUs, Federal and State Grants Fund, and many others.

  Highlights include increased support for road resurfacing and dirt road paving projects, along with increases for the Countywide Fire and Rescue services to support the growing population. The Building Fund reflects the community growth and continues to support its activities while improving customer service through software enhancements. Capital Outlay includes projects such as improvements to the Austin Tindall Sports Complex, vehicle replacements funded with lease proceeds, a Multipurpose Community Facility, and approved ongoing projects carried forward from the prior year to continue in FY25.

- *Debt Service Funds:* These Funds are established for the specific purpose of managing long-term principal, interest, and debt service costs. These Funds take into consideration the requirements set forth in the bond covenant/loan document and can include information such as what the funds can be used for, as well as the amount of reserves that must be maintained annually.

- *Capital Projects Funds:* These Funds are specifically for the purpose of administering capital projects. They are used for the acquisition and construction of capital projects with a useful life of at least ten years and a minimum cost of $25,000. Their revenue sources are derived from bonds, voter approved sales tax, grants, transfers in, lease proceeds and fees. Capital projects for FY25 include stormwater projects, bridge improvements, road improvements and widenings, facility improvements and expansion, traffic equipment, and vehicle purchases. The Budget also includes projects carried over into FY25 for completion, as well as debt service.

- *Enterprise Funds:* Enterprise Funds provide goods or services through business-type activities provided on a cost basis consistent with private enterprises. The Solid Waste Fund supports the operation of waste collection and recycling, household chemical collection program, as well as long-term care of the County's Landfills. Osceola Parkway supports the operation and maintenance of the Parkway.

- *Internal Service Funds:* These Funds account for the financing of goods or services provided by one department to other departments within the County. This type of Fund operates on a break-even cost reimbursement basis. The County administers its various insurance products and fleet operations through Internal Service Funds.

The FY25 Budget was successfully adopted on September 16, 2024, totaling $2,940,524,959. This budget could not have been accomplished without the cross-functional collaborative efforts of the constitutional and judicial offices, as well as the County Attorney, and County staff who were diligent in their efforts to prepare a budget that maintains service levels during these challenging times. Through the leadership of the Board, the County was able to adopt a budget that provides essential public services to our citizens without increasing the millage rates for the General Fund, County EMS, and Library.

# BUDGET CALENDAR

## FEBRUARY

- 1st County Budget Amendment
- Budget and CIP Kick-Off
- Training for Departments

## MARCH

- Departments Submit Budget Requests (Operating and CIP)

## APRIL / MAY

- OMB Reviews Submissions with Departments as Necessary
- Departmental Budget Review with County Administration, and Department Directors, and OMB
- OMB Completes First Draft of Revenue Projections

## JUNE

- Receive Preliminary Tax Roll information from the Property Appraiser's Office
- OMB Conducts Follow Up Meetings with County Administration and Departments as Necessary

## JULY

- Receive Certified Valuations from Property Appraiser's Office
- Submit the County Manager's Recommended Budget to the Board
- Certification of Tentative Millage Rates and Set Initial Public Hearing Date
- Submission of DR420's to Property Appraiser's Office

## AUGUST

- OMB Completes Final Revenue Projections

## SEPTEMBER

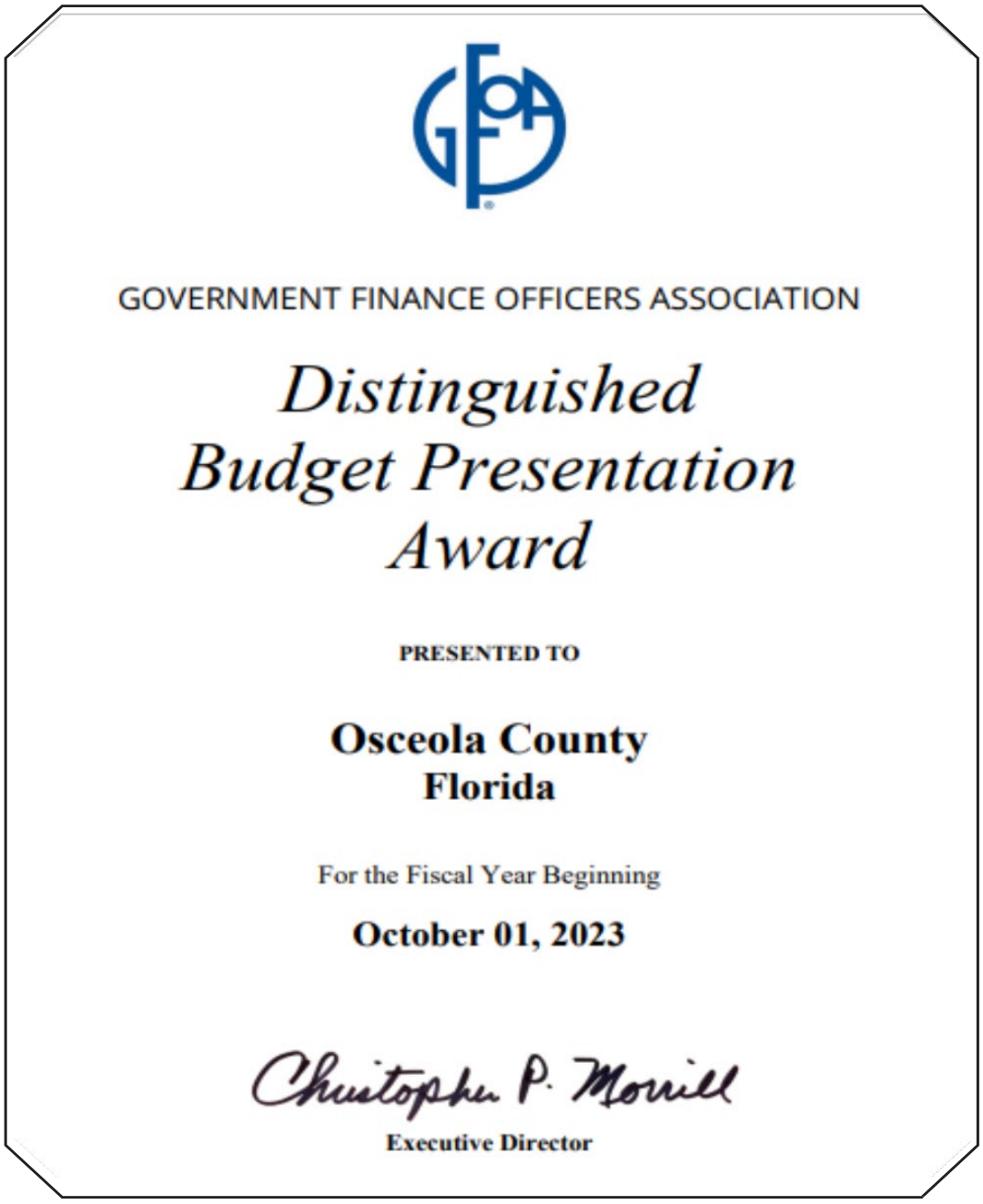
- First Public Hearing to Adopt Tentative Millage Rates, Non-Ad Valorem Assessment Rates, and Budget in Accordance with the TRIM Requirements
- Final Public Hearing to Adopt Special Assessment Rates & Rolls
- Second and Final Public Hearing to Adopt the Final Millage Rates and Budget in Accordance with TRIM Requirements
- Adoption of the Capital Improvement Plan

## OCTOBER

- New Fiscal Year Begins October 1st

## NOVEMBER

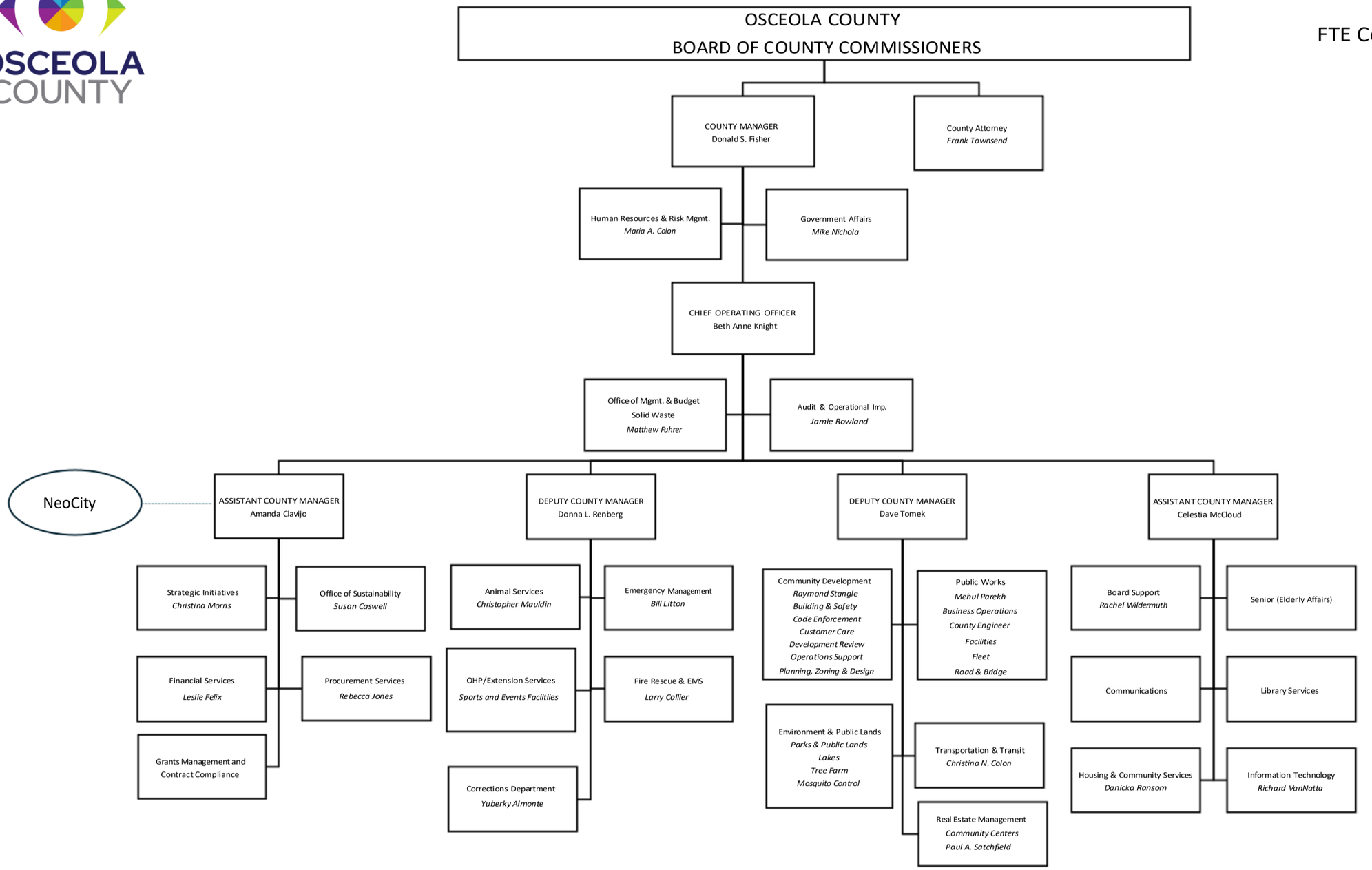
- 2nd and Final County Budget Amendment




**The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Osceola County, Florida, for its fiscal year beginning October 01, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a communications device, and as a financial plan.**

**OSCEOLA COUNTY CITIZENS**

FTE Count: 1808.24

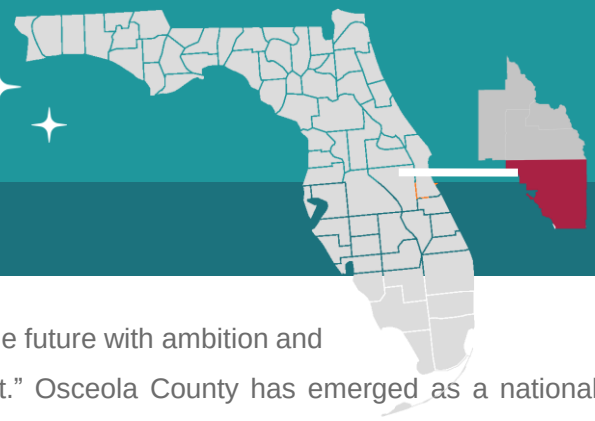





Effective Date: October 1, 2024

# OSCEOLA COUNTY STATISTICS

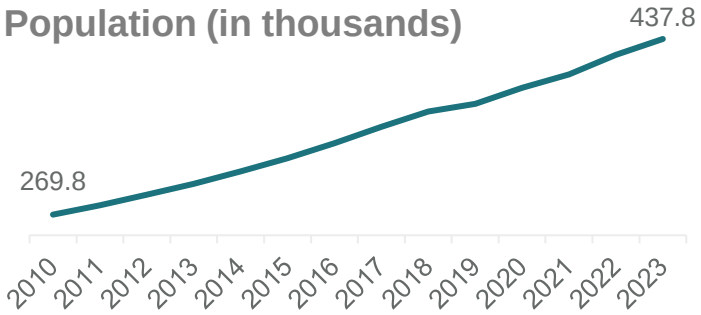
UNBELIEVABLY REAL



In Osceola County, visionary government and business leaders look to the future with ambition and drive, establishing the County as the place to “Be First to What’s Next.” Osceola County has emerged as a national leader for sensor R&D and advanced manufacturing technology. Osceola County is investing in its people, its schools, and its economy.

## DEMOGRAPHICS

### Population (in thousands)



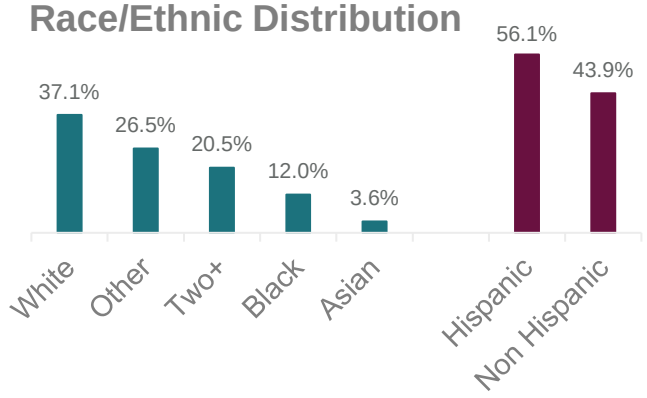

*Source: U.S. Census Bureau Population Estimates*

### Age Distribution

| | |
|---|---|
| 0-17 | 23.9% |
| 18-24 | 8.6% |
| 25-54 | 42.9% |
| 55-64 | 11.2% |
| 65 and over | 13.4% |
| Median Age | 37.3 |

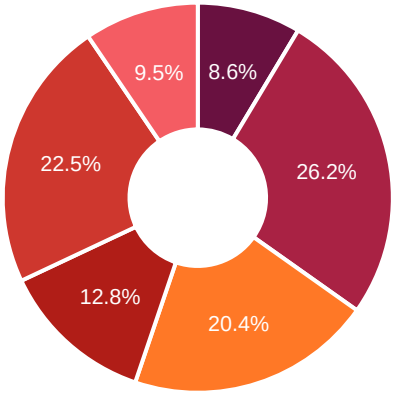
*Source: U.S. Census Bureau, ACS, 2023 1-Yr Estimates*

### Race/Ethnic Distribution




*Source: U.S. Census Bureau, ACS, 2023 1-Yr Estimates*

### Educational Attainment

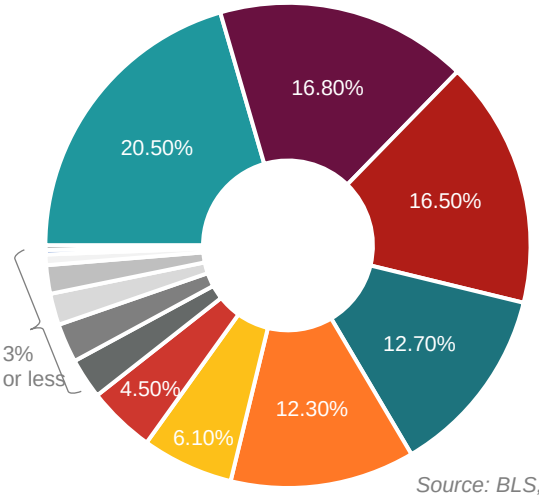



- No high school diploma
- High school graduate
- Some college, no degree
- Associate's degree
- Bachelor's degree
- Graduate degree

*Source: U.S. Census Bureau, ACS, 2023 1-Yr Estimates. Population 25+*

## WORKFORCE

### Employment by Industry




- Leisure and Hospitality
- Private Education and Health Services
- Retail Trade
- Professional and Business Services
- Government
- Construction
- Financial Activities
- Wholesale Trade
- Other Services
- Manufacturing
- Transportation, Warehousing, and Utilities
- Information
- Mining and Logging
- Unclassified

*Source: BLS, QCEW, 2023 Annual Average (preliminary)*

### Labor

| | |
|---|---|
| Labor Force | 204,732 |
| **Unemployment Rate (Sep 2024)** | |
| Osceola County | 3.9% |
| Orlando MSA | 3.4% |
| Florida | 3.4% |
| United States | 3.9% |

*Source: Florida Department of Commerce, Local Area Unemployment Statistics. Not seasonally adjusted - Released October 2024*

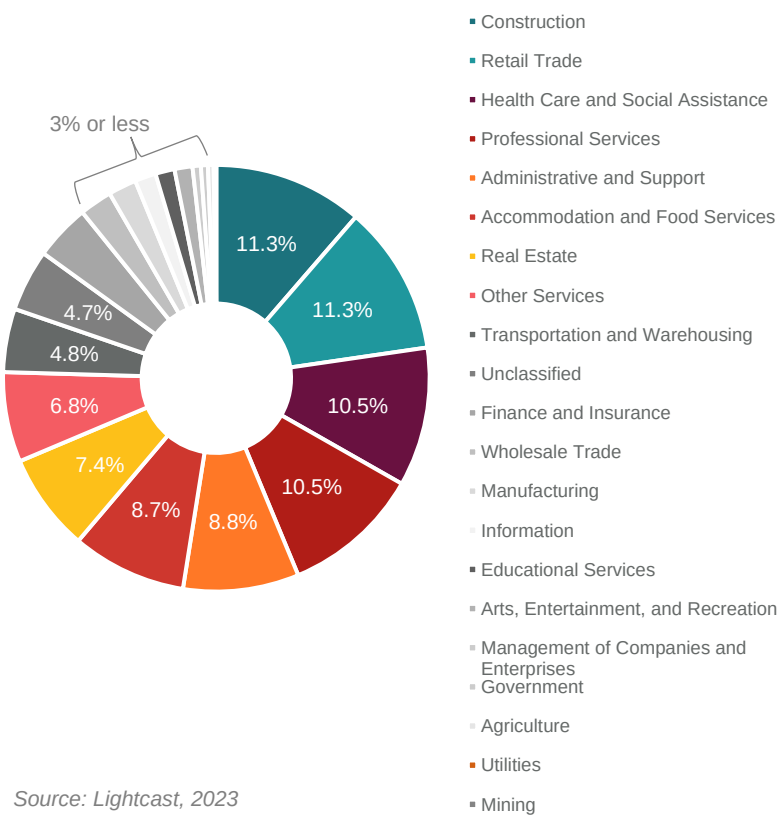
# ECONOMY

## Leading Employers

| Company | No. of Employees |
|---|---|
| The School District of Osceola County | 7,904 |
| AdventHealth System | 4,020 |
| Valencia College | 4,970 |
| Walmart | 3,915 |
| The Walt Disney Company | 3,700 |
| Publix Super Markets | 1,795 |
| Gaylord Palms Resort & Convention Center | 1,600 |
| HCA Healthcare | 1,593 |
| Osceola County Government | 1,519 |
| Goodwill Industries of Central Florida | 1,200 |

*Sources: Orlando Business Journal; Partnership research*
*Note: Employment numbers may refer to regional employment.*

## Companies by Industry




*Source: Lightcast, 2023*

## Recent Announcements

| Company | Project Type |
|---|---|
| Vistar of Florida | Logistics & Distribution |
| Village MD | Healthcare Center |
| IMK Global LLC | HQ & Regional Office |
| FreedomCare | Healthcare Center |
| Cirrus Aircraft | Aviation, Aerospace, Defense |
| SkyWater Technology | Advanced Manufacturing |
| Nursery Supplies | Advanced Manufacturing |
| Easy Foods, Inc. | Advanced Manufacturing |
| IMEC | Research & development |
| Infinity Medical Engineering | Advanced Manufacturing |

*Source: Orlando Economic Partnership*

# LIVE & PLAY

## Housing

| | Sep 2024 | Sep 2023 | % Change |
|---|---|---|---|
| **Median Sale Price** | $380,000 | $370,000 | 2.7% |

*Source: Orlando Regional Realtors Association, Orlando MSA*

## Cost of Living Index (COLI)

(Orlando MSA)

| Composite Index | Grocery Items | Housing | Transportation |
|---|---|---|---|
| 95.9 | 103.9 | 90.2 | 95.5 |

*Source: Council for Community and Economic Research, Q2 2024. 100 = U.S.*

### Historical Highlights

Osceola County has a rich and colorful history that spans over a century. It was born in 1887 when Florida decided to carve out a new county from the lands of Orange and Brevard. The new county was named after Osceola, a brave and charismatic Seminole leader. Osceola's legacy lives on in the County that bears his name, as well as in the many places and monuments that honor him.

The County grew and prospered thanks to its strategic location and natural resources. It was a hub for riverboats, railroads, cattle, sugar, and lumber, connecting the interior of Florida with the coast and beyond. It attracted people from all walks of life, who came to seek opportunity, adventure, or refuge. Some of them left their mark on the County's landscape and culture, such as the British immigrants who brought polo to Narcoossee, or the railroad tycoon Henry Flagler, who donated land and money for a schoolhouse in Kenansville, named after his wife Mary Lily Kenan.

For more information on Osceola County's history visit https://www.osceola.org/Community/About-Osceola-County/General-Information/County-History

ORLANDO ECONOMIC PARTNERSHIP
NATIONAL CHAMBER OF THE YEAR



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OSCEOLA COUNTY

# 2023 - 2028 STRATEGIC PLAN

The Mission of Osceola County Government is to provide quality service to the residents of and visitors to Osceola County which is second to none. Our services will be maintained by strict adherence to the principles of **Honesty, Respect, Commitment, Teamwork, Education and Efficiency.**

# Executive Summary

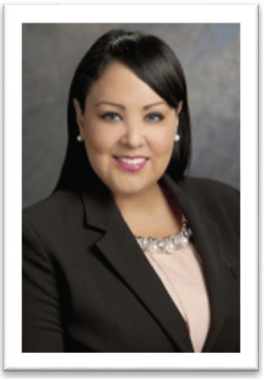
**Osceola County, FL** is located in Central Florida adjacent to Orange, Brevard, Indian River, Okeechobee, Highland, Polk, and Lake counties. The County has a population of 424,647 (2022) and is included in the Orlando–Kissimmee–Sanford, Fla. Metropolitan Statistical Area (MSA) in the U.S. Census. Being 54.3% Hispanic, Osceola is one of three Hispanic-majority counties in Florida and the 12th-largest majority-Hispanic county in the nation.

Osceola is a "young" county (median age = 36 years old) and has had the 2nd largest population growth in Florida during the last 10 years. Tourism and agriculture are major economic drivers, but residential and commercial property values continue to rise as the County's strategic investments have spawned economic growth and diversification. NeoCity, for example, has become a hub of the region's microchip design and manufacturing sector, helping Osceola become known as the County that is "First to What's Next". The County has been innovative in its economic development, efficient in financial management, and strategic in its transportation and infrastructure improvements. At the close of 2022, the County's bond rating was upgraded to AA+, its highest ever credit rating.

Given the County's population growth, economic vitality, and central location in one of the fastest growing metropolitan areas in the country, Osceola County's Board of County Commission has articulated four long-term aspirations for the County's future. Investments, innovations, and initiatives will be focused on continuing Osceola's reputation as a **Great Place to Live**, with **High Quality Transportation and Infrastructure**, strengthened by a **Diversified Economy**, and managed by an **Efficient and Effective County Government**.

This document outlines planned initiatives for the next five years (2023-2028). Descriptions are organized by the long-term aspirations listed above with an emphasis on six planning priorities: **education, public safety, affordable housing, economic development, transportation, and stormwater** conservation.

## Osceola County, Board of County Commission



**Viviana Janer**
BOCC Chair
Commissioner, District 2



**Cheryl Grieb**
BOCC Vice Chair
Commissioner, District 4



**Peggy Choudhry**
Commissioner, District 1

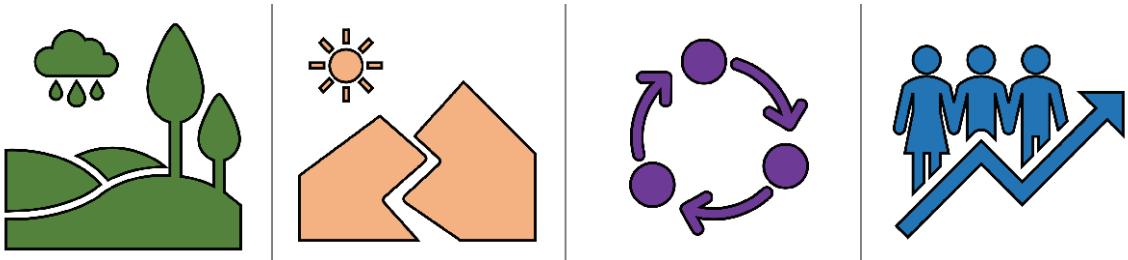


**Brandon Arrington**
Commissioner, District 3



**Ricky Booth**
Commissioner, District 5

# IMPACTING OSCEOLA COUNTY



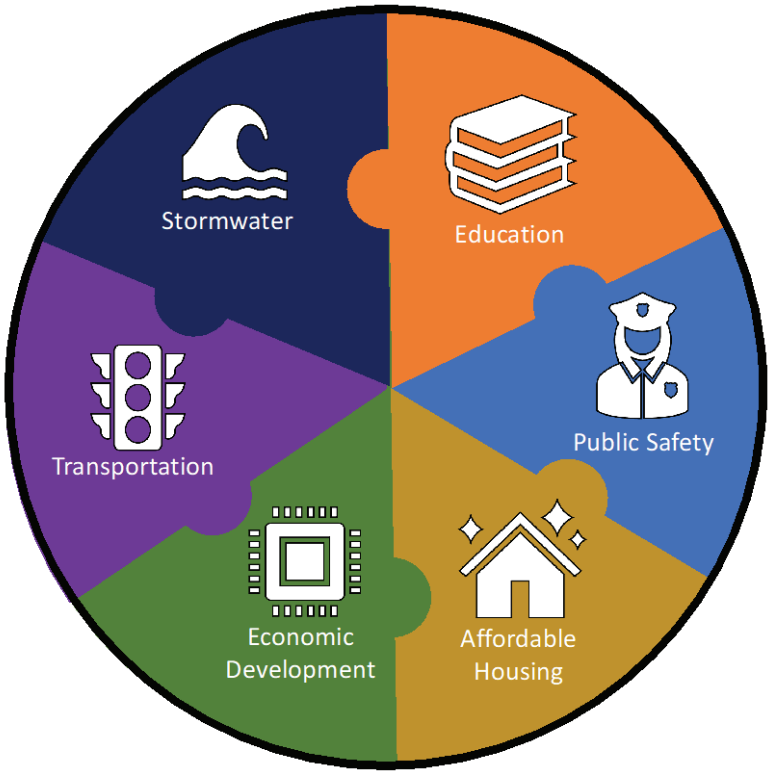
Great Place to Live

High Quality Transportation and Infrastructure

Efficient and Effective County Government

Diversified Economy

# 2023-2028 STRATEGIC PLANNING PRIORITIES



**RESOLUTION NO. 24-199R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2024-2025; DIRECTING THE COUNTY MANAGER TO DELIVER A LETTER OF NOTIFICATION TO THE SHERIFF; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS,** on September 5, 2024, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 24-161R, adopting the tentative budget for Fiscal Year 2024-2025; and

**WHEREAS,** upon approval of the tentative budget for Fiscal Year 2024-2025, the Board prepared and advertised a statement summarizing all of the tentative budgets, as required by Section 129.03, Florida Statutes; and

**WHEREAS,** the Board has conducted a public hearing to consider adoption of its final budget for Fiscal Year 2024-2025 and the millage rates necessary to fund the final budget, as required by Sections 129.03(3)(c) and 200.065, Florida Statutes; and

**WHEREAS,** the Board has adopted Resolutions No. 24-187R and 24-188R adopting the final millage rates for Fiscal Year 2024-2025;

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

**SECTION 1. ADOPTION OF FINAL BUDGET**

(A) The final Osceola County budget for Fiscal Year 2024-2025, totaling $2,940,524,959 summarized by fund and revenue/expense category in Schedule A, is hereby approved and adopted. There are hereby appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget.

(B) It is hereby found and determined that each of the expenditures authorized by the budget for Fiscal Year 2024-2025, as summarized in Schedule A, is required to fund programs and facilities necessary for essential public purposes affecting the health, welfare and safety of the inhabitants of Osceola County or which are legally mandated by applicable law.

**SECTION 2. LETTER OF NOTIFICATION.** The County Manager is hereby authorized and directed to prepare, execute and deliver a letter of notification informing the Sheriff of budget changes subsequent to his request and stating the Sheriff's budget for Fiscal Year 2024-2025.

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

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

**DULY ADOPTED** this 16th day of September, 2024.

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:

September 16, 2024

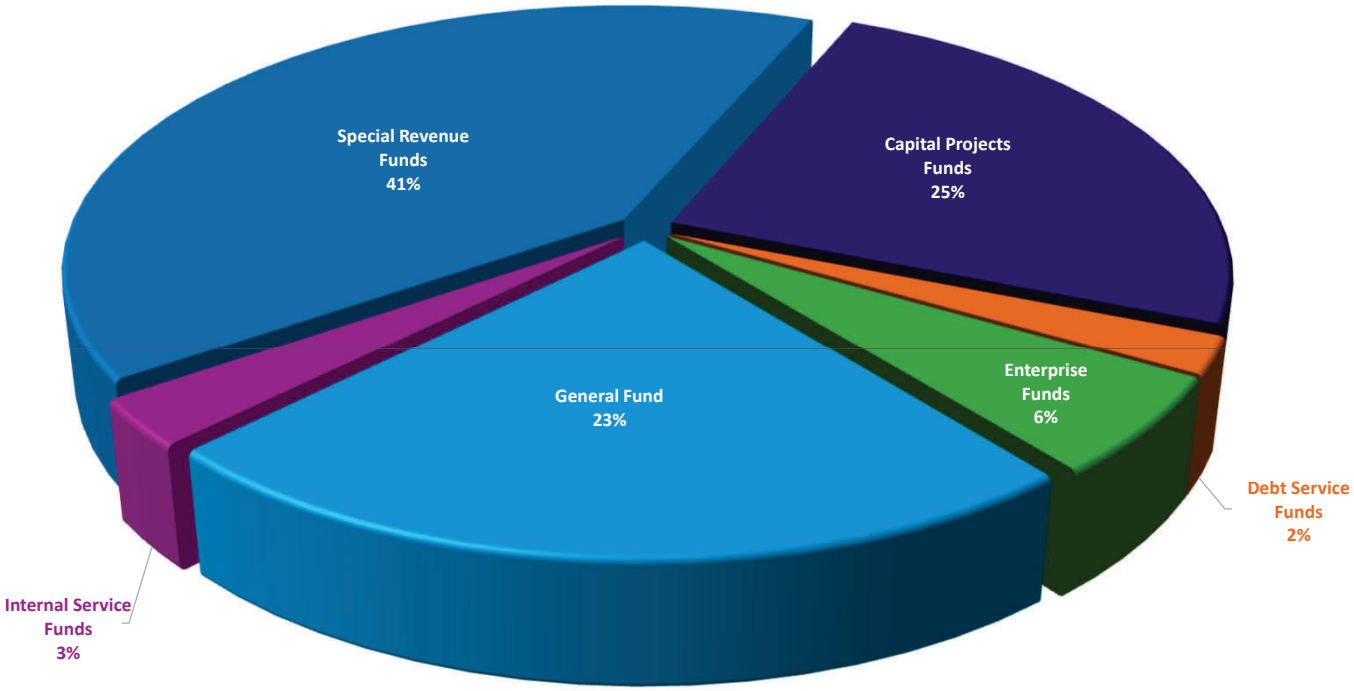
# Schedule A
# Second Public Hearing
# BOCC Osceola County
# Countywide Summary

| | | FY25 Final Recommended Budget |
|---|---|---|
| **Revenues** | | |
| Current Ad Valorem Taxes | | 420,720,274 |
| PY Delinquent Ad Valorem Tax | | 70,009 |
| Other Taxes | | 167,583,021 |
| Permits, Fees & Special Assessments | | 231,686,085 |
| Intergovernmental Revenue | | 263,607,116 |
| Charges For Services | | 160,969,970 |
| Judgment, Fines & Forfeits | | 2,738,028 |
| Miscellaneous Revenues | | 15,897,308 |
| Less 5% Statutory Reduction | | -44,165,310 |
| | **Subtotal** | **1,219,106,501** |
| Transfers In | | 263,385,065 |
| Other Sources | | 39,687,573 |
| Fund Balance | | 1,418,345,820 |
| | **Total Revenues** | **2,940,524,959** |
| **Expenditures** | | |
| Personnel Services | | 202,409,919 |
| Operating Expenses | | 488,160,843 |
| Capital Outlay | | 1,087,843,459 |
| Debt Service | | 64,598,109 |
| Grants and Aids | | 46,722,776 |
| | **Subtotal** | **1,889,735,106** |
| Transfers Out | | 397,932,795 |
| Reserves - Operating | | 170,831,975 |
| Reserves - Debt | | 58,785,747 |
| Reserves - Capital | | 234,010,579 |
| Reserves - Claims | | 15,946,221 |
| Reserves - Assigned | | 49,495,247 |
| Reserves - Restricted | | 81,627,259 |
| Reserves - Stability | | 42,160,030 |
| | **Total Expenditures** | **2,940,524,959** |

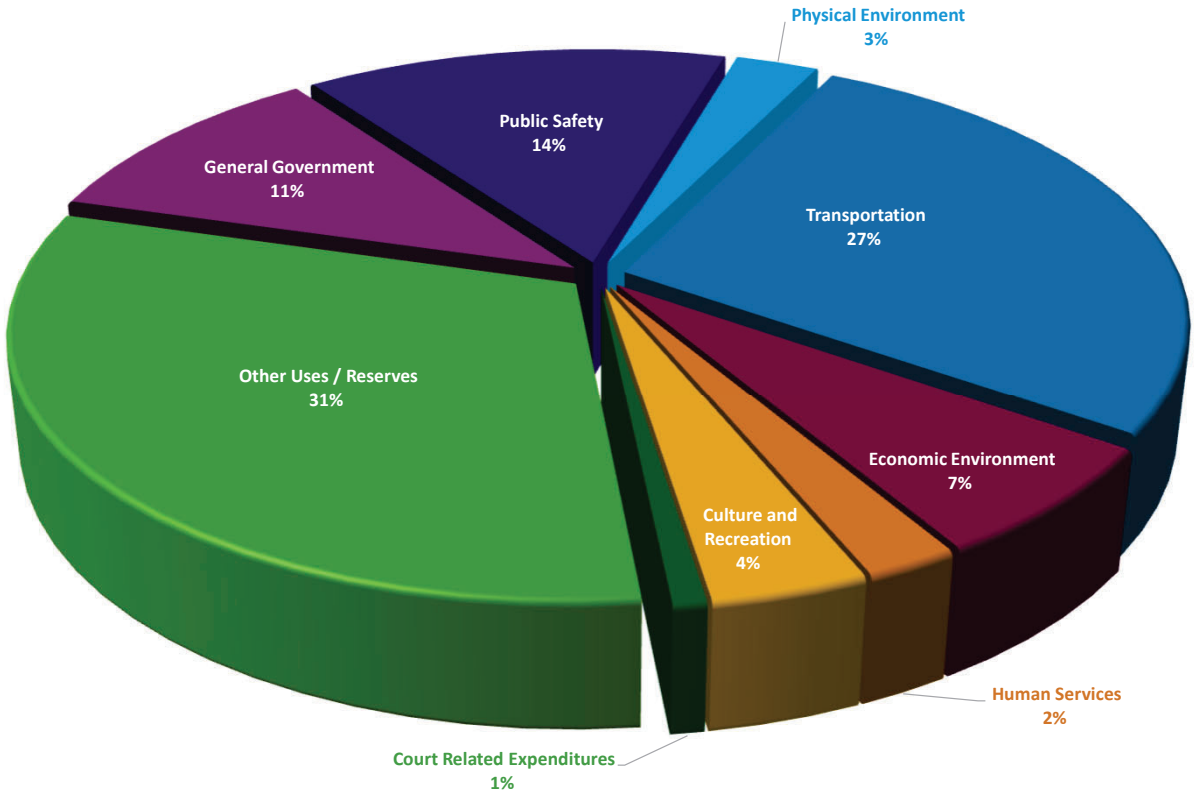
# COUNTYWIDE BUDGET SUMMARY

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Charges For Services | $ 97,981,403.11 | $ 104,281,122 | $ 160,969,970 | $ 56,688,848 |
| Current Ad Valorem Taxes | $ 306,516,255.27 | $ 371,650,245 | $ 420,720,274 | $ 49,070,029 |
| Fund Balance | $ 0.00 | $ 1,215,509,969 | $ 1,418,345,820 | $ 202,835,851 |
| Intergovernmental Revenue | $ 120,250,863.48 | $ 366,610,352 | $ 263,607,116 | $-103,003,236 |
| Judgment, Fines & Forfeits | $ 2,356,298.56 | $ 2,167,215 | $ 2,738,028 | $ 570,813 |
| Less 5% Statutory Reduction | $ 0.00 | $-40,070,435 | $-44,165,310 | $-4,094,875 |
| Miscellaneous Revenues | $ 68,704,925.23 | $ 38,488,162 | $ 15,897,308 | $-22,590,854 |
| Other Sources | $ 24,548,705.15 | $ 28,699,799 | $ 39,687,573 | $ 10,987,774 |
| Other Taxes | $ 180,425,344.50 | $ 155,125,716 | $ 167,583,021 | $ 12,457,305 |
| Permits, Fees & Special Assmt | $ 188,252,883.39 | $ 230,422,574 | $ 231,686,085 | $ 1,263,511 |
| PY Delinquent Ad Valorem Tax | $ 134,284.63 | $ 63,358 | $ 70,009 | $ 6,651 |
| Transfers In | $ 166,495,252.00 | $ 155,544,838 | $ 263,385,065 | $ 107,840,227 |
| **Total** | **$ 1,155,666,215.32** | **$ 2,628,492,915** | **$ 2,940,524,959** | **$ 312,032,044** |
| **Expenditures** | | | | |
| General Government | $ 204,517,234.97 | $ 303,433,544 | $ 311,686,005 | $ 8,252,461 |
| Public Safety | $ 279,063,055.14 | $ 387,586,028 | $ 425,494,768 | $ 37,908,740 |
| Physical Environment | $ 36,532,855.73 | $ 71,170,465 | $ 82,756,360 | $ 11,585,895 |
| Transportation | $ 144,326,674.32 | $ 841,862,843 | $ 804,711,971 | $-37,150,872 |
| Economic Environment | $ 68,192,748.25 | $ 119,662,275 | $ 198,243,992 | $ 78,581,717 |
| Human Services | $ 19,737,413.80 | $ 58,987,140 | $ 66,771,450 | $ 7,784,310 |
| Culture and Recreation | $ 41,385,191.41 | $ 83,312,621 | $ 112,320,382 | $ 29,007,761 |
| Court Related Expenditures | $ 12,598,926.06 | $ 21,681,858 | $ 24,267,854 | $ 2,585,996 |
| Other Uses / Reserves | $ 169,936,081.00 | $ 740,796,141 | $ 914,272,177 | $ 173,476,036 |
| **Total** | **$ 976,290,180.68** | **$ 2,628,492,915** | **$ 2,940,524,959** | **$ 312,032,044** |

## COUNTYWIDE EXPENDITURES BY FUND TYPE




## COUNTYWIDE EXPENDITURES BY CATEGORY



## Basis of Budgeting

The legal basis for the preparation, adoption, and execution of the County budget is set forth in Chapter 129, Florida Statutes. Legally adopted budgets are required for the governmental funds (i.e., the general fund, special revenue funds, debt service funds, and capital projects funds). Section 129.01(1), Florida Statutes requires that budgets be adopted on a basis consistent with generally accepted accounting principles. Accordingly, the budgets for the general fund, special revenue funds, debt service funds, and capital projects funds have been adopted on the modified accrual basis of accounting. Under this approach, revenues are recognized in the accounting period in which they become measurable and available as net current assets. Expenditures are recognized in the accounting period in which goods or services are received and the liability is incurred.

Although there is no legal budget requirement for the preparation, adoption, and execution of budgets for the proprietary funds (i.e., the enterprise funds and internal service funds), in the interest of consistency, budgets are prepared for those funds, also on the modified accrual basis of accounting. However, pursuant to generally accepted accounting principles, the enterprise funds and the internal service funds are accounted for on the full accrual basis of accounting. Under this approach, revenues are recognized when they are earned, and expenses are recognized when they are incurred. Additionally, principal and interest on general long-term debt differ from other expenditures in that they are recorded when due.

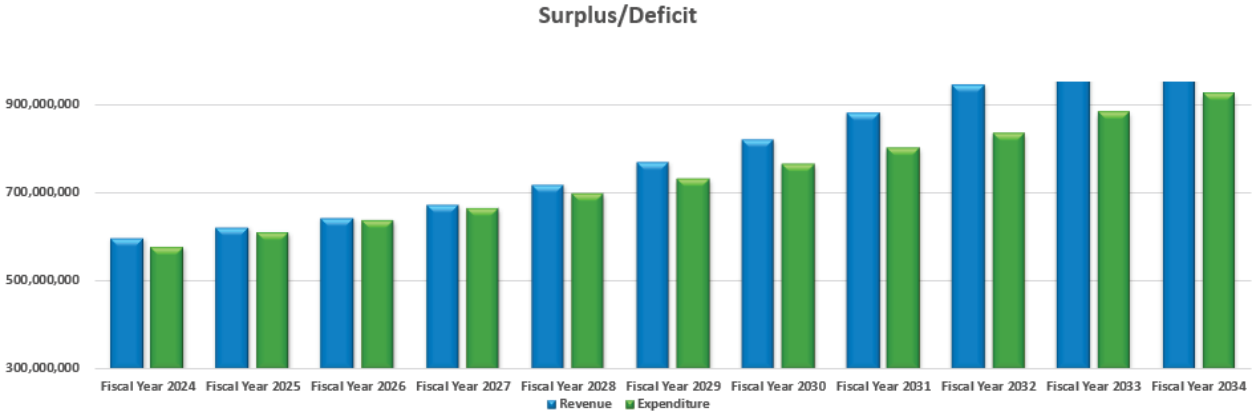
In Local Government accounting, budgeted revenues must equal budgeted expenses. In addition to the requirement set forth in Chapter 129 that budgets be adopted in conformity with generally accepted accounting principles, there are a number of additional requirements. Each fund's adopted budget must be balanced, meaning that revenues must equal appropriations. However, a maximum of 95% of all reasonably anticipated revenues from all sources, including taxes to be levied, can be budgeted. In contrast, 100% of the estimated balances that will be carried forward at the beginning of the fiscal year may be included in the budget.

Regarding reserves, Chapter 129 permits the creation of the following reserves:

1. Reserve for Contingencies: This reserve must not exceed 10 percent of the total budget.
2. Reserve for Cash: This reserve is intended to cover expenses from October 1 of the upcoming fiscal year until the expected availability of revenues for that year. It must be at least two (2) months' worth of total of Personnel Services, Operating Expenditures/Expenses, and Transfers Out, or no more than 20 percent of the total receipts and balances of the budget. For debt service funds, this reserve can be up to the total maturities of debt (both principal and interest) due in the upcoming fiscal year, along with any sinking fund requirements, computed on a straight-line basis, for any outstanding obligations.
3. Reserve for Debt Service: This reserve cannot exceed the total maturities of debt (both principal and interest) due in the upcoming fiscal year, along with any sinking fund requirements, computed on a straight-line basis, for any outstanding obligations.
4. Reserve for Capital Projects: There may be capital designated reserves for specific capital projects as well as capital undesignated reserves for future construction and improvements that have not yet been identified. Some Capital Projects Funds will have reserves allocated for capital rather than reserves for cash or reserves for contingencies.

# LONG-RANGE FINANCIAL PLANNING

While prior and current year expenditure trends are important in the budget process, the use of long-range projec. ons allow The Office of Management and Budget (OMB) to provide the most comprehensive data available, enabling informed decision making to occur during the county administration and Board review processes. The County annually utilizes current and historical trends for revenues and expenditures, considers economic conditions, and consults with departments to project revenues for the upcoming fiscal year. Projections are reviewed and updated at multiple points during the budget process, and as fluctuations in the economic environment dictate. In addition, the County prepares a 10-year financial projection for the General Fund, 10-year financial projection for road projects and Mobility Fee Funds, and 5-year projections for Major Funds.




Crucial to long-range financial planning is the consideration of Capital Improvement Plan (CIP) projects and their potential impacts on operating budgets. OMB implemented a process to work closely with departments to develop five (5) year operating budget impact projection for each CIP project. This was essential for the county administration review phase of the budget development process. An example of this can be found on the following page. In addition to operating impacts, OMB works with departments to ensure that estimated CIP project budgets are as accurate as possible, updating as needed throughout the budget development process. Projections for potential fluctuations in projects costs, such as materials and labor, are essential in developing an all-encompassing project budget and a fully funded CIP project.

# Fire Station 23 - Northeast DRI - West

## Project Number: F22-003

| | | | |
|---|---|---|---|
| **Office:** | Public Safety | **Project Manager:** | LC |
| **Asset Type:** | Buildings | **Budget Contact:** | CDK |
| **Fund:** | 331-Countywide Fire Capital | **Start Date:** | 10/01/2025 |
| **District:** | Commissioner District: 5 | **End Date:** | 09/30/2026 |
| **Strategic Plan Goal:** | 1 - Great Place to Live | **Strategic Plan Initiative:** | 2.3 - County Buildings & Facilities |
| **Strategic Plan Objective:** | 1.3C - Public Safety | **Location:** | To Be Determined |

**Project Scope**

Station 23 Northeast DRI-West, will be a single story station designed and built to house an Engine Company, a Rescue Company, a Tanker, Brush Tanker, and Chief Officer. The station will have four drive-thru apparatus bays for the housing of the fire vehicles with an air handling system to remove diesel exhaust. Floor drainage and slip protection will be provided to facilitate water drainage from apparatus. The apparatus bay will be attached to crew quarters and designed to facilitate rapid response. The crew quarters will be provided with a dayroom, kitchen, office, report room, agility room, laundry, locker room, bathrooms, EMS/decon storage room, small community room, and bunkroom. In addition there will be hurricane rated windows and a generator provided for the safety of the members during times of severe weather conditions and post weather event. All fire stations must be built to withstand minimum winds of at least 150 MPH.

**Background Information**

Station 23 Northeast DRI-West, meets the objectives set forth in the Fire Element of the County's Comprehensive Plan to improve the Countywide Level of Service. Specifically, it assists the department in improving the level of service it delivers to the community by reducing the overall first unit travel time by reducing the overall geographical area to the existing Station 51 district and to the existing Station 52 district.

The first stage of the project will be to purchase the land in FY26. Station construction will be beyond the scope of the Five Year CIP.

**Budget**

| | | FY 2025 Plan | FY 2026 Plan | FY 2027 Plan | FY 2028 Plan | FY 2029 Plan | Total |
|---|---|---|---|---|---|---|---|
| **BUDGET** | | | | | | | |
| **331-Countywide Fire Capital Fund** | | | | | | | |
| Land | | 0 | 2,328,318 | 0 | 0 | 0 | 2,328,318 |
| | **Total** | **0** | **2,328,318** | **0** | **0** | **0** | **2,328,318** |
| **ESTIMATED OPERATING IMPACT** | | | | | | | |
| **134-Countywide Fire Fund** | | | | | | | |
| Other Contractual Services | | 0 | 0 | 2,500 | 3,000 | 3,500 | 9,000 |
| | **Total** | **0** | **0** | **2,500** | **3,000** | **3,500** | **9,000** |
| | **Grand Total** | **0** | **2,328,318** | **2,500** | **3,000** | **3,500** | **2,337,318** |

# MAJOR REVENUE SOURCES

## Ad Valorem Taxes

Property taxes are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusion and exceptions. It is not a set percentage, but rather is usually between 10-20% below the sales value of property from the preceding year. Once the market value is set, the Property Appraiser determines the "assessed value" which is then determined by subtracting any applicable exemptions. Countywide ad valorem revenue is budgeted at $420,720,274 for FY25.

## Local Option Tourist Development Tax

Funding is derived from a 4 percent levy on hotels, motels, apartments, rooming houses, mobile home parks, RV parks, condominiums, or timeshare resorts for a term of six months or less. Tourist Development Tax is budgeted at $64,613,092 for FY25.

## Constitutional Gas Tax

This is a state tax, designated as "second gas tax," of two cents per gallon upon gasoline and other like products of petroleum and an equivalent tax upon other sources of energy used to propel motor vehicles. This tax shall be allocated to the account of each of the several counties in the amounts to be determined as follows: There shall be an initial allocation of one-fourth in the ratio of county area to state area, one-fourth in the ratio of the total county population to the total population of the state in accordance with the latest available federal census, and one-half in the ratio of the total "second gas tax" collected on retail sales or use in each county to the total collected in all counties of the state during the previous fiscal year. Constitutional Gas Tax is budgeted at $4,618,578 for FY25.

## Local Option Fuel Tax (1 to 6th Cent)

Osceola County levies a six cent fuel tax on each gallon of motor and diesel fuel pursuant to F.S. 336.025(1)(a) and is authorized through December 31, 2038. Through an interlocal agreement, this revenue is shared with Kissimmee (25%), and St. Cloud (12.5%). The County's portion of the 6 cents is 62.5%, or 3.75 cents. Local Option Fuel Tax is budgeted at $7,530,059 for FY25.

## One-Cent Voted Fuel Tax (9th Cent)

This tax was voted on and approved by the citizens of Osceola County and enacted by Ordinance 96-9, pursuant to F.S. 336.021(1)(a). The County retains the full disbursement from the State; this revenue is not shared with the other local municipalities like the Local Option Fuel Tax. The One-Cent Voted Fuel Tax is budgeted at $2,177,208 for FY25.

## Second Local Option Fuel Tax

Ordinance No. 2015-20 was adopted on March 9, 2015, pursuant to F.S. 336.025(1)(b), which authorized the County to levy a second local option fuel tax on every gallon of motor fuel sold in the County and taxed under the provisions of Part I (motor fuel) of Chapter 206, Florida Statutes. The Second Local Option Fuel Tax is budgeted at $9,186,632 for FY25.

## Discretionary Sales Surtax

This is a voter approved one-percent sales tax levied in the County for infrastructure needs pursuant to Ordinance 90-01, which was enacted in accordance with Section 212.055(2) of the Florida Statutes. The Discretionary Sales Surtax is budgeted at $51,047,322 for FY25.

# MAJOR REVENUE SOURCES

## Utility Services Tax

Osceola County, through Ordinance 06-15, established a rate of 8% to be collected from sellers of electricity, metered natural gas, liquefied petroleum, and manufactured gas. Also, a public service tax of $.03 cents per gallon is levied on the purchase of fuel oil within unincorporated Osceola County. Currently, the County does not collect public service taxes on water services. The Utility Services Tax is budgeted at $26,521,066 for FY25.

## Communications Services Tax

The Communications Services Tax is a levy on telecommunications, cable, direct-to-home satellite, and related services. This tax is comprised of two components: a state communications services tax and a local communications services tax.

1. State Communications Services Tax: This tax is levied on communication services at a rate of 5.07% for retail sale communications and 9.07% for direct-to-home satellite services. Also, an additional gross receipts tax of 2.37% is applied to all communication services for a total of 7.44% and 11.44% respectively. A portion of these revenues is distributed to the counties on a formula based on population via the local half-cent sales tax.
2. Local Communications Services Tax: The Osceola County Board of County Commissioners voted to levy an aggregate rate of 5.22% which includes a rate of .12% for counties that do not impose a permit tax on telecommunications services and a 5.1% local communication service tax. The tax revenues are collected by the State and distributed to the county monthly.

The Communications Services Tax is budgeted at $6,199,368 for FY25.

## Building Permits

Pursuant to F.S. 125.56(1), counties may enforce the Florida Building Code as provided in F.S. 553.80, 633.022, and 633.025, and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing, and demolition of any building within its territory. Pursuant to Florida Statute 125.56(2) and Florida Statute 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Pursuant to Florida Statute 125.56(2) and Florida Statute 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. These fees or any fines shall be used for the sole purpose of carrying out the local government's responsibilities in enforcing these codes. Building permits are currently budgeted at $12,726,784 for FY25.

## Mobility Fees and Credits

Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. Additionally, Mobility Fee Credits are budgeted to recognize the acquisition of assets through these credits issued to developers. Mobility Fees and Credits are budgeted at a total of $84,894,139 for FY25.

## Special Assessments Service Charges

Services in an MSBU are funded as authorized by each specific County ordinance or resolution, as allowed under *Chapter 125, Florida Statutes*. These fees are levied and collected through the annual real estate tax bill. Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed and has its own account; therefore, monies cannot be commingled with other MSBU accounts. The County currently assesses Osceola County properties for Fire Rescue, Solid Waste, Subdivision Pond Maintenance and Street Lighting services. Special Assessments Service Charges are budgeted at $109,924,800 for FY25.

# MAJOR REVENUE SOURCES

## Local Government Half-Cent Sales Tax

The primary purpose of the Local Government Half-Cent Sales Tax Program is to provide relief from Ad Valorem and Utility Taxes in addition to providing counties and municipalities with revenues for local programs. The program includes three distributions of state sales tax revenues collected pursuant to *Chapter 212 of the Florida Statutes*. The ordinary distribution to eligible county and municipal governments is possible due to the transfer of 8.814% of net sales tax proceeds to the Local Government Half-Cent Sales Tax Clearing Trust Fund. Local Government Half-Cent Sales Tax is budgeted at $30,693,090 for FY25.

## Install Proceeds/Capital Lease

Revenue received for leases such as vehicles and equipment and are recorded in the period the lease is initiated. Under the installment purchase system, there is an outright sale of goods with the buyer having the facility to pay the purchase price in certain number of agreed installments. In this the possession and the legal ownership of the goods passes from the seller to the buyer immediately. Install Proceeds/Capital Lease are budgeted at $21,087,407 for FY25.

# CHANGES IN FUND BALANCES

| Fund Name | Estimated Ending Fund Balance 09/30/2024 | Change in Fund Balance | Adopted Beginning Fund Balance 10/01/2024 | Percent of Expected Change |
|---|---|---|---|---|
| **Major Funds** | | | | |
| General Fund (1) | 211,209,983 | 48,592,387 | 162,617,595 | 29.9% |
| Tourist Development Tax Fund (2) | 97,926,965 | 11,976,325 | 85,950,640 | 13.9% |
| Fifth Cent Tourist Development Tax Fund (3) | 19,539,814 | 2,438,037 | 17,101,777 | 14.3% |
| Sixth Cent Tourist Development Tax Fund (4) | 17,049,880 | 2,492,510 | 14,557,370 | 17.1% |
| Countywide Fire Fund (5) | 44,622,651 | 4,605,796 | 40,016,855 | 11.5% |
| Mobility Fee East District | 10,063,392 | 460,612 | 9,602,780 | 4.8% |
| Mobility Fee West District | 121,887,502 | (213,810) | 122,101,312 | -0.2% |
| Mobility Fee Northeast District Fund | 35,985,651 | 755,229 | 35,230,422 | 2.1% |
| Mobility Fee Southeast District Fund | 27,891,427 | 1,874,621 | 26,016,806 | 7.2% |
| Special Purpose Capital Fund (6) | (24,309,646) | (188,951,861) | 164,642,215 | -114.8% |
| Transportation Imp Construction Fund (7) | 99,972,900 | (12,606,886) | 112,579,786 | -11.2% |
| **Total All Major Funds** | **661,840,518** | **(128,577,040)** | **790,417,558** | -16.3% |
| **Nonmajor Funds** | | | | |
| **Aggregate Total All Nonmajor Funds** | **662,589,116** | **34,660,854** | **627,928,262** | 5.5% |

(1) General Fund Balance increased by 29.9% due to higher-than-projected revenues and lower-than-projected expenditures. Regarding revenues, Interest Revenue was higher than projected due to higher interest rates and investment returns. Regarding expenditures, actual personnel expenses such as Salaries and Health Insurance were lower due to vacancies, operating expenses were lower due to reduced spending for Professional Services and Other Current Charges, and Aids to Private Organizations expenses were lower than projected.

(2) Tourist Development Tax Fund Balance increased due to higher than expected revenue.

(3) Fifth Cent Tourist Development Tax Fund Balance increased due to higher than expected revenue.

(4) Sixth Cent Tourist Development Tax Fund Balance increased due to higher than expected revenue.

(5) Countywide Fire Fund Balance increased by 11.5% due to lower than anticipated personnel and personnel-related expenditures, such as training, and does not include two months of anticipated Ambulance Fee revenue and subsequent bad debt expenditure that has not yet been posted to FY24.

(6) Special Purpose Capital Fund decreased due to having allocated some of the revenue to fund balance inadvertently for FY25. These funds have already been reallocated in accordance with proper accounting.

(7)Transportation Imp Construction Fund Balance decreased due to end-of-year project expenses being higher than expected.

# DEBT MANAGEMENT OVERVIEW

Osceola County's Debt Management Policy is part of the Osceola County Administrative Code, Chapter Six, Section 6.7 Debt which outlines the County's debt policy and serves as a comprehensive guide for Osceola County's debt management. The section outlines the County's commitment to the maintenance and protection of its credit quality as a fundamental objective. Central to this commitment is the Board's dedication to ensuring the full and timely repayment of all outstanding debts, which is crucial for sustaining the county's financial health and creditworthiness.

Included in this Debt Management Overview portion of the budget book is a copy of Osceola County Administrative Code, Chapter Six, Section 6.7 Debt, explanation of the County's Credit Ratings, Debt Limits, Capital Leases, and a Debt Obligations Summary Table with financial data on the current debt obligations including the Fund number assigned to each debt obligation, purpose of the debt, outstanding balance, bond ratings, principal, interest, and total for FY24, which illustrates the existing debt levels on the current operations.

**Debt Section from the Finance Code:**

Debt

In order to ensure that Osceola County maintains a sound debt position and that the County's credit quality is protected, it is the Board's commitment to make full and timely repayment of all outstanding debt and to adhere to the Finance Code.

Responsibility

A. The County Manager shall designate the qualified individuals responsible to manage the County's debt processes, including the following:

    1. Developing and presenting financing, regardless of type, recommendations to County Administration.

    2. Coordinate with the County Manager/Designees and the County Attorney and external parties in developing recommendations to the Board to ensure the County is exercising sound fiscal management of the County's debt structure.

    3. Maintaining a system of record keeping that maintains compliance with the County's ongoing disclosure undertakings to established Nationally Recognized Municipal Securities Information Repositories (NRMSIR's) and disclosure standards promulgated by state and national regulatory bodies and meet the arbitrage rebate compliance (as calculated by an independent, qualified consultant) requirements of the federal tax code.

    4. The County is responsible for reviewing and securing financing for all Capital Leases as needs arise and ensuring that any Capital and Operational leases are reviewed for compliance with GASB 87 for materiality and disclosure per implementing Procedures. To comply with GASB 87 the Finance Office has established the following thresholds for disclosure purposes:

a. Capital Leases: All Capital Leases will be disclosed through the County's dissemination agent Digital Assurance Certification, LLC (DAC) or any other agent appointed from time to time by the County. All capital leases will be included in the ACFR and the notes to the financial statements.

b. Operational Leases: Operational leases will be disclosed through the County's dissemination agent DAC, or any other agent appointed from time to time by the County, if any of the following conditions are met: the term of the lease (including renewals) is longer than twelve (12) months and the amount of the lease exceeds $500,000 per fiscal year, and/or the total amount of the lease exceeds 5% of the County's net Capital assets for the life of the lease. The County's net Capital assets amount can be obtained from the most recent ACFR in the Statement of Net Position.

B. External Advisors: Whenever in the best interest of the County, the County will utilize the services of independent third-party providers. Services will be sought in accordance with the County's approved Procurement Code and will include providing expertise on items such as:

1. Financial Advisors: Financial Advisors will provide advice and recommendations to the County on items such as analyzing current debt structures, cash and required reserves, investment of bond proceeds, financing options that provide the County with the most efficient and the greatest current and future financial flexibility, assistance with the Request For Proposal (RFP) process for other external financial services and recommendations on appropriate methods for the issuance of County debt obligations.

2. Bond Counsel: Bond Counsel is responsible for issuing an opinion as to the legality and, where applicable, tax-exempt status of all debt obligations. The County will also seek the advice of Bond Counsel on other types of financings and on other questions involving federal tax or arbitrage law. Bond Counsel is also responsible for the preparation of the Resolution authorizing issuance of Obligations and all of the closing documents to complete the sale and will perform other services as requested by the County.

3. Underwriters: Underwriters must be selected by competitive bids on bonds for all competitive sales. In order to appoint an Underwriter and/or team of Underwriters for Negotiated Sales, Underwriters are first selected through the Request for Proposal (RFP) process or as otherwise approved by the Board to create a pool. The appointed Underwriter / Underwriting team in a Negotiated Sale will be selected from the approved pool based on a number of relevant factors. Factors to consider will include, but are not limited to, the size of the issuance, type of issuance and experience, current market factors, and proper coverage of different markets.

4. Disclosure Counsel: Disclosure Counsel will be utilized for all public offerings to render an opinion to the County (and a reliance letter to the Underwriters, if requested) in connection with each offering to the effect that, with certain conditions, nothing came to their attention to indicate the offering document contains any untrue statement or omits a material fact required to be included. Disclosure Counsel shall also provide legal advice to the County to assist in meeting its secondary market disclosure obligations.

5. The County may periodically select other service providers (e.g., escrow agents, verification agents, trustees, arbitrage consultants, etc.) as necessary to meet legal requirements and minimize net County debt costs.

Use of Debt

The County will consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets, including land, only if they have a useful or economic life of at least five years. County debt will generally not be issued for periods exceeding the useful or economic life of a project or projects to be financed. Debt of longer amortization periods will be issued for capital projects when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries.

Creditworthiness

A. Credit Ratings: Osceola County seeks to maintain the highest practicable credit ratings for all categories of short and long-term debt that can be achieved without compromising delivery of basic County services and achievement of adopted County Policies.

B. Financial Disclosure: Osceola County is committed to full and complete required financial disclosure. In addition, the County will cooperate fully with rating agencies, bond issuers, institutional and individual investors, other levels of government and the general public to share clear, comprehensive, and accurate financial and other relevant information. The County is committed to meeting secondary market disclosure requirements on a timely and comprehensive basis.

C. Debt Limit: Other than General Obligation (GO) Debt and other debt paid by ad valorem taxes, neither state law nor Osceola County Home Rule Charter provides any limits on the amount of debt that may be incurred. However, the County will keep outstanding debt consistent with its creditworthiness, best practices, needs, and affordability objectives.

D. Debt Service Coverage: The creditworthiness of revenue-backed debt, whether tax revenues or other non-ad valorem revenues, is generally measured by debt service coverage. Acceptable coverage levels vary from one type of revenue to another and from time to time. Prior to issuance of revenue-backed debt, an evaluation of projected coverage will be made to determine that the credit rating of the debt will not be materially impaired by the proposed issuance or foreseeable future debt issuances.

Standards and Structure

Debt obligations will be structured to achieve the lowest possible net cost to the County given market conditions, the urgency of the project, and the nature and type of security provided. Moreover, in achieving its objectives and to the extent possible, the County will design the repayment of its overall debt so as to recapture its financing capacity for future use.

A. Maximum Maturity: County Administration may recommend a longer term if it finds that there is an overriding business reason and/or public purpose to extend, subject to IRS regulations for tax-exempt debt. In general, however, County debt obligations will have a maximum maturity of the earlier of:

1. The estimated useful or economic life of the capital improvement being financed;

2. Thirty (30) years; or

3. The final maturity of a debt obligation being refinanced.

B. Financing Structures: The Board has authority to approve a variety of financing types. The County Manger shall designate the individuals with the required expertise, including external advisors, to identify the most prudent and sound financing structure. The following structures are authorized:

1. Long Term Financing: May include either competitive or negotiated sales depending on the situation and to ensure the best terms for the County as identified in the implementing Procedures.

2. Short-Term/Interim Financing: Different types of short-term financing include Commercial Paper, Lines / Letters of Credit, Bank Loans, Capital Leases or similar structures. In accordance with implementing Procedures, this type of financing is generally more appropriate for when funding needs are smaller or for an interim basis.

3. Capitalized Interest: In specific circumstances and subject to the federal and state law, interest may be capitalized from the date of issuance of debt obligations through the completion of construction for revenue-generating projects or for projects in which the revenue designated to repay the debt obligation will be collected at a future date, subject to IRS regulations for tax-exempt debt.

4. Back-loading: The Board authorizes substantially deferring principal payments (Back-loading)when the benefits derived can clearly be demonstrated to be greater than traditional level or declining principal payment structures, when such structuring is beneficial to the County's overall amortization schedule, when natural disasters or extraordinary or unanticipated external factors make the short-term cost of debt prohibitive, or when such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.

5. Variable Rate Debt: Debt that has a Variable Rate may only be utilized when the interest rate varies according to a pre-determined formula or results from a periodic remarketing of the securities, consistent with federal and state law and covenants of pre-existing bonds, and depending on market conditions. The County will limit its outstanding bonds in Variable Rate form to reasonable levels in relation to total debt.

6. Refunding: The County and Financial Advisors will undertake periodic reviews of all outstanding debt to determine refunding opportunities. A Refunding will be considered within federal tax law constraints, when permitted by law, and in accordance to implementing Procedures. Generally, in order to proceed, there will be a net economic benefit or is necessary in order to modernize or restructure covenants essential to operations and management.

C. Credit Enhancements: Credit Enhancements (letters of credit, bond insurance, etc.) may be used, but only when net debt service on the bonds is reduced by more than the costs of the enhancement.

D. State or Federal Financing Programs: When in the best interests of the County, these programs will be considered and pursued.

E. Derivatives: Derivatives may be appropriate when a specific financial objective can be achieved that is consistent with the overall financial policy, related risks are analyzed and are considered reasonable in the circumstances and recommended by the County Manager. The Board must approve the use of any Derivative and a swap policy prior to entering into a Derivative agreement.

F. Reimbursement Resolution: The County Manager, or Designee, and Bond Counsel will submit a Reimbursement Resolution to the Board so while the long-term funding plan is developed, the initial expenses for a project may be reimbursed from debt proceeds.

Administration and Process

A. Bond Covenants: The County will comply with all covenants and requirements of the bond resolutions as well as federal and state laws authorizing and governing the issuance and administration of debt obligations.

B. Report to Bondholders: As designated by the County Manager, the Finance Office shall prepare and release to all interested parties the Annual Comprehensive Financial Report (ACFR) or supplemental information which will act as the ongoing disclosure document required under the Continuing Disclosure Rules promulgated by the Securities Exchange Commission [S.E.C. Rule 15c2-12(b)(5)].

C. Bond and Note Sales: The County Manger and designated individuals, including external advisors, shall assist in the production of appropriate resolutions and other related financing documents for Board consideration that will include a Sources and Uses Plan.

D. Investment of Proceeds: All proceeds of debt incurred by the County, other than conduit debt obligations, shall be invested as part of the County's consolidated cash pool unless otherwise specified by the Bond Covenants. Such investments shall be consistent with those authorized by existing state law, the County's Investment Policy, and/or Bond Covenants.

E. Costs and Fees: All legally allowable costs and fees related to issuance of direct debt obligations bonds, other than conduit bonds, may be paid out of bond proceeds as determined in the best interests of the County.

F. Conduit Bond Financing: Periodically the County receives requests to approve Conduit Bond Financing for qualified projects. Although conduit debt obligations bear the name of the governmental issuer, the issuer has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf they are issued. The County Attorney's Office and, if applicable the County Manager, or Designee, in coordination with the outside entity, will review all applications to provide a recommendation to the Board regarding issuance of conduit debt.

Post-Issuance Tax Compliance

A. Post-Issuance Compliance sets forth specific policies of Osceola County designed to monitor post-issuance compliance of tax-exempt qualified obligations issued by the County with applicable provisions of the Internal Revenue Code of 1986, as amended, and regulations promulgated hereunder. The County is responsible for identifying, on a timely basis, facts relevant to demonstrating compliance with the Treasury requirements that must be satisfied subsequent to the issuance. The County's Obligations are required to ensure the interest is, or will continue to be, or would be but for certain provisions of the Internal Revenue Code, excludable from gross income for federal income tax purposes.

B. The County recognizes that compliance with applicable provisions of the Internal Revenue Code and is an on-going process, necessary during the entire term of the Obligations, and is an integral component of the County's debt management. Accordingly, the analysis of those facts, implementation, and management of the County's Policy will require ongoing monitoring and consultation with Bond Counsel beyond the scope of its initial engagement with respect to the issuance of particular Obligations.

C. The County approves the terms and structure of Obligations executed by it. Due to differences in the types of debt issuances authorized by the County, Procedures will be developed to ensure compliance with the specific variations and implemented in consultation with Bond Counsel. Specific Post-Issuance Compliance Procedures address the relevant areas described below. The following list is not intended to be exhaustive and further areas may be identified from time to time by staff in consultation with Bond Counsel. Tax-exempt qualified obligations shall include:

    1. Obligations on which interest is excludable from gross income for federal income tax purposes pursuant to the Internal Revenue Code of 1986, as amended, and regulations thereunder; and

    2. Obligations on which interest is not excludable from gross income for federal income tax purposes, but federal law otherwise requires such obligations to satisfy requirements of the Code applicable to tax-exempt obligations, as amended.

D. The Finance staff, as designated by the County Manager, is responsible for monitoring Post-Issuance Compliance issues.

**Debt Limits:**

Other than General Obligation (GO) Debt and other debt paid by ad valorem taxes, neither state law nor Osceola County Home Rule Charter provides any limits on the amount of debt that may be incurred. However, the County maintains a relationship between current debt levels and legal debt limits that will keep outstanding debt consistent with its creditworthiness, best practices, needs, and affordability objectives. This approach ensures that the existing debt levels do not adversely impact the County's operations or its ability to service its debts. (Finance Code: 6.7-3 & 7-4)

**Credit Ratings:**

Osceola County seeks to maintain the highest practicable credit ratings for all categories of short and long-term debt that can be achieved without compromising delivery of basic services and achievement of adopted County Policies.

Current Fitch's, and Standard & Poor's Global ratings for Osceola County:

Fitch's

In May 2016, Fitch Ratings assigned a rating of A- to Osceola County, FL taxable tourist development tax (Fifth Cent) revenue bonds, series 2016. In June of 2022, Fitch affirmed the A- rating on approximately $20.7 million debt. At the same time, they affirmed their AA- rating on the County's sales tax revenue bonds, series 2015A and 2016A, and Infrastructure sales surtax revenue bonds, series 2011.

In 2022, Fitch Ratings upgraded the County's Issuer Default Rating (IDR) to AA+, and the County's public improvement revenue bonds series 2017 to AA.

Standard and Poor's (S&P)

In June 2019, S&P assigned a rating of A+ to Osceola County, FL taxable tourist development tax (Fifth Cent) revenue bonds, series 2019.

**Capital Leases:**

Capital Leases are used by Osceola County as a short-term financing structure to acquire capital assets through a lease arrangement. The County reviews and secures financing for all Capital Leases as needs arise, ensuring they align with the County's financial strategies and objectives. This process follows the compliance of GASB 87 and all capital leases are included in the County's Annual Comprehensive Financial Report (ACFR) and the notes to the financial statements. (Finance Code: 6.7-1.A.4.)

# Osceola County Debt Obligations Summary

| Fund | Purpose | Fiscal Year Issued | Fiscal Year Maturity | Original Amount | Interest Rate | FY25 Total Outstanding | FY25 Payments | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Principal | Interest | Total |
| 134 | **Public Improvement Revenue Bonds, Series 2016A:** Issued to finance the acquisition, construction and equipping of (including, without limitations, fire trucks and related vehicles), and various public improvements to, county fire stations and fire and rescue training facilities, and pay costs associated with the issuance bonds, payable from budgeted Non-Ad Valorem Revenues. | 2017 | 2032 | $ 21,500,000 | 2.04% | $ 13,308,262 | $ 1,430,000 | $ 235,926 | $ 1,665,926 |
| 201 | **Limited General Obligation Refunding Bonds, Series 2015:** Issued to refinance a portion of outstanding Osceola County, Limited General Obligation Bonds, Series 2006, which was issued to finance the cost of acquisition of environmentally significant lands for the protection of water resources, wildlife habitat and public greenspace for passive recreation within the County and pay associated costs of issuance of the Series 2015 bond; payable from voter approved ad valorem tax revenues. | 2016 | 2026 | $ 8,445,000 | 2.23% | $ 2,239,043 | $ 1,085,000 | $ 36,727 | $ 1,121,727 |
| 210 | **West 192 Redevelopment Area Municipal Service Benefit Unit Special Assessments Bonds (Phase IIC), Series 2003:** Issued to complete installation of roadway landscaping and street lighting, pedestrian pathways, and crosswalks, roadway signage and transit facilities in the Phase IICBenefit area. The project is part of an overall redevelopment effort of the County to enhance the commercial viability of the West 192 MSBU; payable from the proceeds of capital special assessments lawfully levied and collected by the County upon property benefited by the 2003 Phase IIC project. | 2007 | 2034 | $ 4,415,000 | 5.50% | $ - | | | $ - |
| 211 | **Sales Tax Revenue Refunding Bonds, Series 2015A:** Issued to finance the costs of acquisition, construction and installation of a center for technology research and development and related and ancillary site and transportation improvements, and pay costs associated with the issuance of the Series 2015A Bonds, including, but not limited to, the premium for the Series 2015APolicy. Payable from the Local Government Half-Cent Sales Tax Trust Fund. | 2016 | 2045 | $ 58,660,000 | 4.00% | $ 89,575,659 | $ 665,000 | $ 2,712,019 | $ 3,377,019 |
| 241 | **Infrastructure Sales Tax Refunding Bonds, Series 2015:** Issued to refinance a portion of outstanding Osceola County, Infrastructure Sales Surtax Revenue Bonds, Series 2007, and Infrastructure Sales Surtax Revenue Bonds, Series 2011, which were issued to finance a portion of the cost of acquisition, construction and equipping of certain transportation improvements within the County; and pay costs associated with the issuance of the Series 2015 Bonds; payable from one cent local infrastructure sales surtax revenues distributed to the County. | 2016 | 2025 | $ 26,170,000 | 2.24% | $ 5,136,896 | $ 5,080,000 | $ 56,896 | $ 5,136,896 |
| 242 | **Sales Tax Revenue Refunding Bonds, Series 2016A:** Issued to provide funds to advance refund the County's Sales Tax Revenue Bonds, Series2009 and pay costs associated with the issuance of the Series 2016A Bonds; payable from the Local Government Half-Cent Sales Tax Trust Fund. | 2017 | 2039 | $ 39,465,000 | 4.00% | $ 43,927,969 | $ 1,540,000 | $ 1,378,488 | $ 2,918,488 |
| 243 | **Tourist Development Tax (5th Cent) Revenue Bonds, Series 2016, (RIDA Conference Center Phase 2 Project):** Issued to provide funds to finance the acquisition, construction and equipping of a new "Class A" conference center located adjacent to Rida Phase One Conference Center, fund deposit into the Rida Senior Lien Reserve Account Subaccount and pay costs associated with the issuance of the Series2016 Bonds, payable from the fifth cent of the tourist development tax revenues distributed to the County and the RIDA Special Assessments. | 2017 | 2046 | $ 23,325,000 | 2.92% | $ 30,010,665 | $ 590,000 | $ 784,921 | $ 1,374,921 |
| 244 | **Infrastructure Sales Surtax Refunding Bonds, Series 2017:** Issued to refinance a portion of outstanding Osceola County, Infrastructure Sales Surtax Revenue Bonds, Series 2007, which were issued to finance a portion of the cost of acquisition, construction and equipping of certain transportation improvements within the County; and pay costs associated with the issuance of the Series 2017 Bonds; payable from one cent local infrastructure sales surtax revenues distributed to the County. | 2018 | 2025 | $ 19,062,000 | 1.94% | $ 4,589,087 | $ 4,545,000 | $ 44,087 | $ 4,589,087 |
| 245 | **Sales Tax Revenue Refunding Bonds, Series 2017:** Issued to provide funds to advance refund the County's Sales Tax Revenue Bonds, Series 2010 and pay costs associated with the issuance of the Series 2017Bonds; payable from the Local Government Half-Cent Sales Tax Trust Fund. | 2018 | 2025 | $ 26,079,000 | 1.98% | $ 3,987,085 | $ 3,948,000 | $ 39,085 | $ 3,987,085 |
| 246 | **Public Improvement Revenue Bonds, Series 2017:** Issued to finance the construction and equipping of an office building adjacent to an existing research and development center and any other related and ancillary facility, and to pay costs associated with the issuance of the Series 2017, payable from budgeted Non-Ad Valorem Revenues. | 2018 | 2048 | $ 26,315,000 | 2.87% | $ 35,165,080 | $ 620,000 | $ 853,225 | $ 1,473,225 |
| 247 | **Tourist Development Tax (Fifth Cent) Revenue Refunding Bonds, Series 2019:** Issued for the purpose of providing funds, together with other legally available funds, to refund a portion of the Taxable Tourist Development Tax (Fifth Cent) Revenue Bonds, Series 2012 (Rida Conference Center Phase One Project), and pay costs associated with the issuance of the Series 2019 Bonds, including the premium for an insurance policy. | 2020 | 2042 | $ 11,595,000 | 2.38% | $ 14,211,093 | $ 465,000 | $ 330,365 | $ 795,365 |

# Osceola County Debt Obligations Summary

| Fund | Purpose | Fiscal Year Issued | Fiscal Year Maturity | Original Amount | Interest Rate | FY25 Total Outstanding | FY25 Payments | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Principal | Interest | Total |
| 249 | **Capital Improvement Revenue Refunding Bonds, Series 2019:** Issued to completely refinance the Capital Improvement Revenue Bonds, Series 2009A, and Taxable Capital Improvement Revenue Bonds Series 2009B (Federally Taxable - Build America Bonds -Direct Subsidy), and 2009C (Federally Taxable – Build America Bonds -Recovery Zone Economic Development Bonds - Direct Subsidy), and pay costs associated with the issuance of the Series 2019 Bonds. Payable from the proceeds of the local communications services tax levied by the County pursuant to Sections 202.19, 202.20 and337.401, Florida Statutes, (excluding the communications services tax levied pursuant to Section 202.20 (3), Florida Statues), and Resolution No. 00/01-143 adopted by the Board on July 2, 2001, (the "Communications Services Tax Revenues") and the proceeds of the public service tax levied by the County pursuant to Section 166.231, Florida Statutes, the Act and Ordinance No. 6-15 enacted by the Board on May 1, 2006 (but not including the Communications Services Tax collected pursuant to Chapter 202, Florida Statutes, or Public Service tax retained by other entities pursuant to the Interlocal Agreements), and any additional security provided by the County pursuant to the Resolution. | 2020 | 2040 | $ 104,546,000 | 3.62% | $ 117,374,824 | $ 4,210,000 | $ 3,150,522 | $ 7,360,522 |
| 250 | **Limited General Obligation Refunding Bond, Series 2020:** Issued to completely refinance the outstanding Osceola County, Limited General Obligation Bonds, Series 2010, which was issued to refinance previously issued Osceola County, Florida Revenue Note, Draw No A-1-1 (Limited Obligation), dated November 1, 2007, and Osceola County Florida Note, draw A-1-2 (Limited Obligation), dated February 28, 2008,both of which originally financed the acquisition of environmentally significant lands for the protection of water resources, wildlife habitat, and public green space for passive recreation within the County, and pay associated costs of issuance of the Series 2020 bond; payable from voter approved ad valorem tax revenues. | 2021 | 2026 | $ 9,580,000 | 1.30% | $ 3,920,067 | $ 1,930,000 | $ 30,025 | $ 1,960,025 |
| 251 | **Public Improvement Revenue Bond, Series 2020:** Issued to provide for the acquisition and improvement of certain governmental facilities to house the County's Human Services Department, and to pay costs associated with the issuance of the Series 2020, payable from budgeted Non-Ad Valorem Revenues. | 2021 | 2028 | $ 3,850,000 | 1.18% | $ 2,293,277 | $ 550,000 | $ 23,187 | $ 573,187 |
| 252 | **Tourist Development Tax Revenue Bonds (Refunding), Series 2022:** Issued for the purpose of providing funds, to refund the outstanding Tourist Development Tax Revenue Refunding and Improvement Bonds, Series 2012 payable from certain proceeds of tourist development tax revenues distributed to the County. | 2023 | 2035 | $ 47,720,000 | 2.65% | $ 49,662,338 | $ 4,050,000 | $ 1,106,508 | $ 5,156,508 |
| 407 | **Transportation Improvement and Refunding Revenue Bonds (Osceola Parkway), Series 2019A1-2:** Issued to providing funds to refund the outstanding Osceola County, Florida Transportation Improvement Refunding Revenue Bond (Osceola Parkway Project),Series 2014, to prepay certain obligations due to Reedy Creek Improvement District pursuant to the 2004 Parkway Agreement, to pay certain costs of the County's Roads improvements, to fund the Series 2019A Reserve Account Subaccount in the Reserve Account, to make a deposit into the Operation and Maintenance Reserve Account, to make a deposit into the Renewal and Replacement Account, and to pay the costs incurred in connection with the issuance of the Series 2019 Bonds; payable from the proceeds of the net revenues of Osceola Parkway. | 2020 | 2055 | $ 308,827,342 | 5% | $ 621,158,825 | $ 2,140,000 | $ 7,069,550 | $ 9,209,550 |
| | **Totals:** | | | | | $ 1,036,560,169 | $ 32,848,000 | $ 17,851,529 | $ 50,699,529 |

*Bond Ratings are listed in the Credit Rating Section in the Debt Management Overview

# Department/Fund Relationship

**This table summarizes the relationship between the BOCC Osceola County departments and each Fund**

| | Animal Services | County Administration | Community Development | Corrections | Constitutionals | Court Administration | Fire Rescue and EMS | Emergency Management | Housing and Community Services | General Government | Human Resources | Information Technology | Integov't Radio Communications | Library | Office of Sustainability | Public Works | Real Estate Management | Strategic Initiatives | Tourism | Transportation & Transit |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Major Funds** | | | | | | | | | | | | | | | | | | | | |
| 001-General Fund | x | x | x | x | x | x | | x | x | x | x | x | | | x | x | x | x | | x |
| 101-TDT RIDA Tax Bond 2012 Project | | x | | | | | | | | | | | | | | | | | | |
| 104-Tourist Development Tax Fund | | x | x | | | | | | | | | x | | | | x | | | x | x |
| 105-Fifth Cent Tourist Development Tax Fund | | x | | | | | | | | | | | | | | | | | x | |
| 106-Sixth Cent Tourist Development Tax Fund | | x | x | | | | | | | | | | | | | | | | x | |
| 134-Countywide Fire Fund | | x | | | x | | x | | | | x | x | | | | x | | | | |
| 142-Mobility Fee East District | | | | | | | | | | | | | | | | | | | | x |
| 143-Mobility Fee West District | | x | | | | | | | | | | | | | | | | | | x |
| 146-TDT RIDA Phase II Tax Bond 2016 Project | | | | | | | | | | | | | | | | | | | | |
| 156-Federal and State Grants Fund | | x | x | | | | x | x | x | | | | | | x | x | | | | x |
| 190-Mobility Fee Northeast District Fund | | x | | | | | | | | | | | | | | | | | | x |
| 191-Mobility Fee Southeast District Fund | | x | | | | | | | | | | | | | | | | | | x |
| 328-Special Purpose Capital Fund | | | | | | | | | | | | | | | | x | | | | x |
| 315-Gen Cap Outlay Fund | | x | | | x | | | | | | | | | | | x | | | | x |
| 334-Transportation Imp Construction Fund | | x | | | | | | | | | | | | | | | | | | x |
| **Non-Major Funds** | | | | | | | | | | | | | | | | | | | | |
| 010-Designated ad valorem tax | | x | | | | | | | | | | | | | | | | | | |
| 102-Transportation Trust Fund | | x | | | | | | | | | | x | | | | x | x | | | x |
| 103-Drug Abuse Treatment Fund | | | | | x | | | | | | | | | | | | | | | |
| 107-Library District Fund | | x | | | | | | | | | | x | | x | | x | | | | |
| 109-Law Enforcement Trust Fund | | | | | x | | | | | | | | | | | | | | | |
| 111-SHIP State Housing Initiative Program | | | | | | | | | x | | | | | | | x | | | | |
| 112-Emergency (911) Communications | | | | | x | | | | | | | | | | | | | | | |
| 115-Court Facilities Fund | | | | | | x | | | | | | x | | | | x | | | | |
| 118-Homeless Prevention & Rapid Rehousing | | | | | | | | | x | | | | | | | | | | | |
| 122- Neighborhood Stability Program 3 | | | | | | | | | | | | | | | | | | | | |
| 125-Environmental Land Maintenance | | x | x | | | | | | | | | x | | | | x | | | | |
| 128-Subdivision Pond MSBU | | x | | | | | | | | | | | | | | | | | | |
| 129-Street Lighting MSBU | | x | | | | | | | | | | | | | | | | | | |
| 130-Court Related Technology Fund | | x | | | x | x | | | | | | | | | | | | | | |
| 137-HOME Fund | | | | | | | | | x | | | | | | | | | | | |
| 139-Criminal Justice Training | | | | | x | | | | | | | | | | | | | | | |
| 141-Boating Improvement Fund | | | x | | | | | | | | | | | | | x | | | | |
| 145-Red Light Cameras | | x | | | | | | | | | | | | | | | | | | x |
| 147-Conservation Lands Perpetual Maintenance & Acquisition | | x | x | | | | | | | | | | | | | | | | | |
| 148-Building Fund | | x | x | | | | | | | | | x | | | | x | | | | |
| 149-East 192 CRA | | x | x | | | | | | | | | | | | | | | x | | |

# Department/Fund Relationship

**This table summarizes the relationship between the Osceola County departments and each Fund**

| | Animal Services | County Administration | Community Development | Corrections | Constitutionals | Court Administration | Fire Rescue and EMS | Emergency Management | Housing and Community Services | General Government | Human Resources | Information Technology | Integov't Radio Communications | Library | Office of Sustainability | Public Works | Real Estate Management | Strategic Initiatives | Tourism | Transportation & Transit |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Non-Major Funds** | | | | | | | | | | | | | | | | | | | | |
| 150-West 192 Development Authority | | | | | | | | | | | | | | | | | | | | |
| 151-CDBG Fund | | x | x | | | | | | x | | | | | | | x | | | | x |
| 152-Muni Svcs Tax Units MSTU Fund | | x | | | | | | | | | | | | | | | | | | |
| 153-Muni Svcs Benefit Units MSBU Fund | | x | | | | | | | | | | | | | | | | | | |
| 154-Constitutional Gas Tax Fund | | x | | | | | | | | | | | | | | x | | | | |
| 155-West 192 MSBU Phase I | | x | x | | | | | | | | | | | | | | | x | | |
| 158-Intergovernmental Radio Communications | | | | | | | | | | | | x | x | | | x | | | | |
| 168-Section 8 Fund | | | | | | | | | x | | | | | | | x | | | | |
| 174-Road Impact Fee Zone 1/ Shared | | | | | | | | | | | | | | | | | | | | |
| 177-Fire Impact Fee Fund | | | | | | | x | | | | | | | | | | | | | |
| 178-Parks Impact Fee Fund | | x | x | | | | | | | | | | | x | | | | | | x |
| 180-Inmate Welfare Fund | | x | | x | | | | | | | | | | | | | | | | |
| 183-Road Impact Fee Zone 3 | | | | | | | | | | | | | | | | | | | | |
| 184-Road Impact Fee Zone 4 | | | | | | | | | | | | | | | | | | | | |
| 187-Road Impact Fee Poinciana Overlay | | x | | | | | | | | | | | | | | | | | | |
| 189-Second Local Option Fuel Tax Fund | | x | | | | | | | | | | | | | | | | | | x |
| 192-Northeast Infrastructure Improvement Area Fund | | x | | | | | | | | | | | | | | | | | | x |
| 306-Local Option Sales Tax Fund | | x | x | | x | | | | | | | | | | | x | | | | x |
| 315-Gen Cap Outlay Fund | | x | | | x | | | | | | | | | | | x | | x | | x |
| 327-Infrastructure & Equipment Capital Fund | | | | | | | | | | | | | | | | | | | | |
| 329 - Sales Tax Revenue Bonds Series 2015A Capital | | | | | | | | | | | | | | | | | | | | |
| 331-Countywide Fire Capital Fund | | x | | | | | | | | | | | | | | x | | | | x |
| 332-Public Imp Rev Bonds Series 2017 | | x | | | | | | | | | | | | | | x | | | | |
| 333-Capital Imp Rv Bonds Construction Fund | | | | | | | | | | | | | | | | | | | | |
| 401-Solid Waste Fund | | x | | | | | | | | | | x | | | | x | | | | |
| 407-Osceola Parkway | | x | | | | | | | | | | | | | | x | | | | x |
| 501-Workers Compensation Internal Service Fund | | x | | | | | | | | | x | | | | | | | | | |
| 502-Property & Casualty Insurance Internal Service Fund | | x | | | | | | | | | x | | | | | | | | | |
| 503-Dental Insurance Internal Service Fund | | x | | | | | | | | | x | | | | | | | | | |
| 504-Health Insurance Internal Service Fund | | x | | | | | | | | | x | | | | | | | | | |
| 505-Life, LTD, Vol. Life Internal Service Fund | | x | | | | | | | | | x | | | | | | | | | |
| 509-Fleet General Oversight Internal Service Fund | | x | | | | | | | | | | | | | | x | | | | |
| 510-Fleet Maintenance Internal Service Fund | | x | | | | | | | | | | | | | | x | | | | |
| 511-Fleet Fuel Internal Service Fund | | x | | | | | | | | | | | | | | x | | | | |

**County Administration** consists of BOCC/County Manager, Government Affairs, Procurement, Office of Audit and Operational Improvement, Finance, Office of Sustainability, Communications department, Board Support Services, County Attorney, Business Services, DAT, Other Government Support Services,Traffic Education.

# FTE Multiple Year Summary

| Fund | 2023 | 2024 | 2025 | Variance |
|---|---|---|---|---|
| **001-General Fund** | | | | |
| 1211 - BOCC / County Manager's Office | 15.00 | 17.00 | 14.40 | -2.60 |
| 1212 - General Government | .00 | .40 | 1.00 | .60 |
| 1213 - Government Affairs | 3.00 | 2.00 | 2.00 | .00 |
| 1224 - Office of Sustainability | .80 | 1.90 | 1.90 | .00 |
| 1226 - Audit & Operational Improvement | .00 | 2.00 | 2.00 | .00 |
| 1231 - Communications Department | 9.10 | 9.10 | 10.60 | 1.50 |
| 1241 - Office Of Management & Budget | 8.30 | 8.50 | 8.90 | .40 |
| 1242 - Special Assessments | 8.20 | 7.90 | 7.35 | -.55 |
| 1243 - Business Services | 1.60 | .65 | .55 | -.10 |
| 1244 - IT Administration | 7.10 | 7.10 | 8.25 | 1.15 |
| 1245 - IT Project Management | 7.00 | 8.00 | 9.00 | 1.00 |
| 1246 - IT Applications Support | 19.20 | 19.20 | 18.20 | -1.00 |
| 1247 - IT Infrastructure | 10.10 | 10.10 | 11.10 | 1.00 |
| 1251 - Procurement | 17.10 | 17.10 | 19.10 | 2.00 |
| 1265 - Human Resources | 12.64 | 10.89 | 14.43 | 3.54 |
| 1271 - Finance | 12.20 | 13.30 | 14.60 | 1.30 |
| 1281 - Board Support Services | 3.10 | 3.05 | 3.15 | .10 |
| 1311 - County Attorney | 7.00 | 8.00 | 9.00 | 1.00 |
| 1413 - Soil & Water Conservation | 2.00 | 2.00 | 2.00 | .00 |
| 1414 - Cooperative Extension Services | 14.00 | 14.00 | 14.00 | .00 |
| 1416 - Passive Parks | 24.10 | 24.10 | 24.10 | .00 |
| 1417 - Lakes Management | 2.80 | 2.60 | 2.60 | .00 |
| 1418 - Mosquito Control | 6.15 | 9.00 | 11.85 | 2.85 |
| 1419 - Community Centers | .90 | .90 | 1.00 | .10 |
| 1427 - Impact Fee Coordination | 1.50 | 1.50 | 2.00 | .50 |
| 1436 - Planning, Zoning, and Design | .00 | 24.25 | 23.40 | -.85 |
| 1453 - Development Review | 21.85 | 21.85 | 20.85 | -1.00 |
| 1454 - Planning | 12.40 | .00 | .00 | .00 |
| 1456 - Zoning (Current Planning) | 14.70 | .00 | .00 | .00 |
| 1457 - Community Development Administration | 3.30 | 3.33 | 4.28 | .95 |
| 1458 - Customer Care Administration | 3.45 | 3.40 | 3.35 | -.05 |
| 1461 - Code Enforcement | 11.50 | 14.40 | 16.40 | 2.00 |
| 1510 - Court Administration Innovations | .50 | .50 | .50 | .00 |
| 1511 - Court Administration | 4.50 | 4.50 | 5.50 | 1.00 |
| 1515 - Teen Court | 2.00 | 2.00 | 2.00 | .00 |
| 1520 - Jury Services | 3.00 | 3.00 | 3.00 | .00 |
| 1522 - Drug Court | 4.00 | 4.00 | 4.00 | .00 |
| 1525 - Alternative Sanctions | 1.00 | 1.00 | 1.00 | .00 |
| 1528 - Supervised Visitation | 3.62 | 3.62 | 3.62 | .00 |
| 1529 - Domestic Violence | 2.00 | 2.00 | 2.00 | .00 |
| 1571 - Probation Services | 16.00 | 15.00 | 14.00 | -1.00 |
| 1976 - Real Estate Management | .00 | .00 | 2.60 | 2.60 |
| 2101 - Corrections Executive | 384.25 | 384.25 | 386.25 | 2.00 |

# FTE Multiple Year Summary

| Fund | 2023 | 2024 | 2025 | Variance |
|---|---|---|---|---|
| 2114 - Inmate Medical Program | 45.20 | 45.20 | 45.20 | .00 |
| 2118 - Drug Lab | 1.00 | 1.00 | 1.00 | .00 |
| 2119 - Veterinary Operations | 4.00 | 4.00 | 4.00 | .00 |
| 2120 - Kennel Operations | 10.00 | 10.00 | 13.00 | 3.00 |
| 2121 - Road Operations | 15.00 | 15.00 | 17.00 | 2.00 |
| 2122 - Animal Services Administration | 8.29 | 9.34 | 10.38 | 1.04 |
| 2124 - Licensing Program | 2.00 | 2.00 | .00 | -2.00 |
| 2141 - Emergency Management | 4.25 | 4.30 | 4.28 | -.01 |
| 4123 - Construction Management | 8.15 | 10.78 | 12.60 | 1.83 |
| 4125 - Facilities Management | 51.95 | 56.45 | 55.92 | -.53 |
| 4136 - Small Engine Repair | 1.55 | 1.55 | 1.65 | .10 |
| 4158 - Mowing Unit | 10.15 | 11.15 | 12.25 | 1.10 |
| 5101 - Economic Development | 3.80 | 3.70 | 3.70 | .00 |
| 6101 - Homeless Assistance | 5.00 | 5.00 | 5.00 | .00 |
| 6141 - Veteran's Services | 3.00 | 3.00 | 3.00 | .00 |
| 6173 - Human Services Dept | 12.15 | 12.05 | 14.35 | 2.30 |
| **Total 001-General Fund** | **866.45** | **881.90** | **909.16** | **27.26** |
| | | | | |
| **102-Transportation Trust Fund** | | | | |
| 1976 - Real Estate Management | .00 | .00 | 2.60 | 2.60 |
| 4143 - Transportation & Transit | 7.25 | 9.40 | 9.45 | .05 |
| 4150 - Stormwater | 2.00 | 2.25 | 3.00 | .75 |
| 4152 - Public Works / Project Mgmt | 3.75 | 3.75 | 3.35 | -.40 |
| 4154 - Traffic Engineer | 42.85 | 42.10 | 43.85 | 1.75 |
| 4155 - Engineering | 8.10 | 11.03 | 9.45 | -1.58 |
| 4156 - Road Way Construction | 3.00 | 3.00 | 3.00 | .00 |
| 4157 - Road And Bridge | 102.80 | 106.80 | 110.85 | 4.05 |
| **Total 102-Transportation Trust Fund** | **169.75** | **178.33** | **185.55** | **7.23** |
| | | | | |
| **104-Tourist Development Tax Fund** | | | | |
| 4125 - Facilities Management | 7.00 | 8.00 | 8.00 | .00 |
| 4136 - Small Engine Repair | .00 | .00 | 1.00 | 1.00 |
| 7507 - Austin-Tindall Regional Park | 17.22 | 16.62 | 16.62 | .00 |
| 7510 - Sports and Event Facilities | 5.05 | 4.23 | 2.68 | -1.55 |
| **Total 104-Tourist Development Tax Fund** | **29.27** | **28.85** | **28.30** | **-.55** |
| | | | | |
| **107-Library District Fund** | | | | |
| 7111 - Library | 1.00 | 1.00 | 1.20 | .20 |
| **Total 107-Library District Fund** | **1.00** | **1.00** | **1.20** | **.20** |
| | | | | |
| **111-SHIP State Housing Initiative Program** | | | | |
| 6112 - Housing Assistance - ADMIN | 2.00 | 2.75 | 2.75 | .00 |
| **Total 111-SHIP State Housing Initiative Program** | **2.00** | **2.75** | **2.75** | **.00** |
| | | | | |

# FTE Multiple Year Summary

| Fund | 2023 | 2024 | 2025 | Variance |
|---|---|---|---|---|
| **125-Environmental Land Maintenance** | | | | |
| 1429 - Environmental Land Maintenance | 4.60 | 4.60 | 4.65 | .05 |
| **Total 125-Environmental Land Maintenance** | **4.60** | **4.60** | **4.65** | **.05** |
| | | | | |
| **130-Court Related Technology Fund** | | | | |
| 1511 - Court Administration | 5.00 | 6.00 | 6.00 | .00 |
| **Total 130-Court Related Technology Fund** | **5.00** | **6.00** | **6.00** | **.00** |
| | | | | |
| **134-Countywide Fire Fund** | | | | |
| 1246 - IT Applications Support | 1.00 | 1.00 | 2.00 | 1.00 |
| 1265 - Human Resources | 1.28 | 1.28 | 1.56 | .28 |
| 2125 - Countywide Fire Protection | 409.65 | 424.65 | 443.98 | 19.33 |
| 2133 - Fire Marshal | 15.00 | 15.00 | 15.00 | .00 |
| 2146 - Medical Director | 1.00 | 1.00 | 1.50 | .50 |
| 2171 - County EMS SUPPORT | 6.00 | 6.00 | 7.00 | 1.00 |
| 4125 - Facilities Management | .00 | .00 | .18 | .18 |
| **Total 134-Countywide Fire Fund** | **433.93** | **448.93** | **471.22** | **22.29** |
| | | | | |
| **137-HOME Fund** | | | | |
| 6112 - Housing Assistance - ADMIN | 1.50 | 1.25 | 1.25 | .00 |
| **Total 137-HOME Fund** | **1.50** | **1.25** | **1.25** | **.00** |
| | | | | |
| **148-Building Fund** | | | | |
| 1246 - IT Applications Support | 4.80 | 4.80 | 4.80 | .00 |
| 1247 - IT Infrastructure | 1.00 | 1.00 | 1.00 | .00 |
| 1450 - Customer Resources | 27.95 | 27.53 | 28.93 | 1.40 |
| 1452 - Building Safety | 49.20 | 49.93 | 51.03 | 1.10 |
| **Total 148-Building Fund** | **82.95** | **83.25** | **85.75** | **2.50** |
| | | | | |
| **149-East 192 CRA** | | | | |
| 1402 - East 192 CRA | .75 | .75 | .75 | .00 |
| **Total 149-East 192 CRA** | **.75** | **.75** | **.75** | **.00** |
| | | | | |
| **151-CDBG Fund** | | | | |
| 6112 - Housing Assistance - ADMIN | 2.80 | 2.30 | 2.30 | .00 |
| **Total 151-CDBG Fund** | **2.80** | **2.30** | **2.30** | **.00** |
| | | | | |
| **155-West 192 MSBU Phase I** | | | | |
| 1461 - Code Enforcement | 1.00 | 1.00 | 1.00 | .00 |
| 9231 - W192 Redevelopment | 1.55 | 1.25 | 1.25 | .00 |
| **Total 155-West 192 MSBU Phase I** | **2.55** | **2.25** | **2.25** | **.00** |
| | | | | |
| **156-Federal And State Grants Fund** | | | | |
| 1224 - Office of Sustainability | .00 | .00 | 2.00 | 2.00 |

# FTE Multiple Year Summary

| Fund | 2023 | 2024 | 2025 | Variance |
|---|---|---|---|---|
| 2125 - Countywide Fire Protection | 21.00 | 42.00 | 26.67 | -15.33 |
| 2141 - Emergency Management | 2.00 | 2.00 | 2.00 | .00 |
| **Total 156-Federal And State Grants Fund** | **23.00** | **44.00** | **30.67** | **-13.33** |
| | | | | |
| **158-Intergovernmental Radio Communications** | | | | |
| 9820 - Countywide Communications | 4.34 | 4.34 | 4.40 | .06 |
| **Total 158-Intergovernmental Radio Communications** | **4.34** | **4.34** | **4.40** | **.06** |
| | | | | |
| **168-Section 8 Fund** | | | | |
| 6113 - Section 8 Housing | 13.65 | 12.75 | 13.75 | 1.00 |
| 6118 - HS Admin Emergency Housing Vouchers | .00 | 1.00 | 1.00 | .00 |
| **Total 168-Section 8 Fund** | **13.65** | **13.75** | **14.75** | **1.00** |
| | | | | |
| **180-Inmate Welfare Fund** | | | | |
| 2112 - Inmate Welfare | 3.00 | 3.00 | 3.00 | .00 |
| **Total 180-Inmate Welfare Fund** | **3.00** | **3.00** | **3.00** | **.00** |
| | | | | |
| **401-Solid Waste Fund** | | | | |
| 3113 - Universal Solid Waste | 6.10 | 6.10 | 6.15 | .05 |
| 3141 - Hazardous Waste | 3.00 | 3.00 | 3.00 | .00 |
| 3162 - Bass Road Landfill | 12.20 | 12.20 | 13.10 | .90 |
| 3166 - Container Route | 2.00 | 2.00 | 2.00 | .00 |
| **Total 401-Solid Waste Fund** | **23.30** | **23.30** | **24.25** | **.95** |
| | | | | |
| **407-Osceola Parkway** | | | | |
| 4124 - Osceola Parkway Oper & Maint | 1.80 | 2.05 | 1.95 | -.10 |
| **Total 407-Osceola Parkway** | **1.80** | **2.05** | **1.95** | **-.10** |
| | | | | |
| **501-Workers' Comp Internal Service Fund** | | | | |
| 1261 - Risk Management | 2.05 | 2.30 | 1.80 | -.50 |
| **Total 501-Workers' Comp Internal Service Fund** | **2.05** | **2.30** | **1.80** | **-.50** |
| | | | | |
| **502-Property & Casualty Insurance Internal Service Fund** | | | | |
| 1261 - Risk Management | 2.00 | 2.25 | 1.75 | -.50 |
| **Total 502-Property & Casualty Insurance Internal Service** | **2.00** | **2.25** | **1.75** | **-.50** |
| | | | | |
| **503-Dental Insurance Internal Service Fund** | | | | |
| 1265 - Human Resources | .83 | .83 | .83 | .00 |
| **Total 503-Dental Insurance Internal Service Fund** | **.83** | **.83** | **.83** | **.00** |
| | | | | |
| **504-Health Insurance Internal Service Fund** | | | | |
| 1265 - Human Resources | 1.34 | 1.59 | 1.59 | .00 |
| **Total 504-Health Insurance Internal Service Fund** | **1.34** | **1.59** | **1.59** | **.00** |

# FTE Multiple Year Summary

| Fund | 2023 | 2024 | 2025 | Variance |
|---|---|---|---|---|
| **505-Life, LTD, Vol. Life Internal Service Fund** | | | | |
| 1265 - Human Resources | .68 | .68 | .68 | .00 |
| **Total 505-Life, LTD, Vol. Life Internal Service Fund** | **.68** | **.68** | **.68** | **.00** |
| | | | | |
| **509-Fleet General Oversight Internal Service Fund** | | | | |
| 4133 - General Oversight | 1.30 | 1.30 | 1.65 | .35 |
| **Total 509-Fleet General Oversight Internal Service Fund** | **1.30** | **1.30** | **1.65** | **.35** |
| | | | | |
| **510-Fleet Maintenance Internal Service Fund** | | | | |
| 4138 - Fleet Maintenance | 18.30 | 18.30 | 18.65 | .35 |
| **Total 510-Fleet Maintenance Internal Service Fund** | **18.30** | **18.30** | **18.65** | **.35** |
| | | | | |
| **511-Fleet Fuel Internal Service Fund** | | | | |
| 4137 - Fleet Maintenance Fuel | 1.05 | 1.05 | 1.15 | .10 |
| **Total 511-Fleet Fuel Internal Service Fund** | **1.05** | **1.05** | **1.15** | **.10** |
| **Total** | **1,699.19** | **1,760.89** | **1,808.24** | **47.35** |

# FY25 Adopted Budget

## 42.35 New Full Time Equivalent (FTE) Positions:

| | |
|---|---|
| **001 – GENERAL FUND** | |
| **ANIMAL SERVICES** | |
| Animal Care Technician I | 3.00 |
| Animal Services Clerk | 1.00 |
| **COMMUNICATIONS** | |
| Special Projects Manager | 1.00 |
| **COMMUNITY DEVELOPMENT** | |
| Code Enforcement Officer I | 2.00 |
| **COUNTY MANAGER** | |
| Senior Admin Assistant | 1.00 |
| **COURT ADMINISTRATION** | |
| Guardianship Court Monitor | 1.00 |
| **HOUSING & COMMUNITY SERVICES** | |
| Office Assistant | 1.00 |
| Sr. Disability Affairs Program Coordinator | 1.00 |
| **HUMAN RESOURCES** | |
| HR Generalist | 2.00 |
| **INFORMATION TECHNOLOGY** | |
| Application Developer II | 1.00 |
| Physical Security Technician II | 1.00 |
| **PROCUREMENT SERVICES** | |
| Procurement Analyst I | 1.00 |
| Procurement Analyst IV | 1.00 |
| **PUBLIC WORKS** | |
| Assistant Director | 1.00 |
| Construction Management Manager | 1.00 |
| Construction Estimator | 1.00 |
| Mosquito Control Tech - Night Lead | 0.65 |
| Mosquito Control Tech (Part-Time) | 2.20 |
| Mowing & Landscape Inspector | 1.00 |
| Project Manager | 1.00 |
| **102 – TRANSPORTATION TRUST FUND** | |
| Crew Leader (Tree Trimming Crew) | 1.00 |
| Light Equipment Operator | 2.00 |
| Maintenance Worker | 1.00 |
| **TRANSPORTATION** | |
| Sr. Traffic Technician | 1.00 |
| Traffic Operations Supervisor | 1.00 |
| Transportation Analyst | 1.00 |

# FY25 Adopted Budget

## 42.35 New Full Time Equivalent (FTE) Positions:

| | |
|---|---|
| **104 - TOURIST DEVELOPMENT TAX FUND** | |
| **PUBLIC WORKS** | |
| Small Engine Mechanic (OHP) | 1.00 |
| **134 – COUNTYWIDE FIRE FUND** | |
| **FIRE RESCUE** | |
| Assistant Medical Director (PT) | 0.50 |
| Firefighters (Station 51 Narcoossee) | 2.00 |
| Firefighters (Station 52 Pine Grove) | 2.00 |
| Senior Quality Assurance Officer | 1.00 |
| **INFORMATION TECHNOLOGY** | |
| Business Analyst | 1.00 |
| **168 - SECTION 8 FUND** | |
| **HOUSING & COMMUNITY SERVICES** | |
| Housing Inspector | 1.00 |
| **401 - SOLID WASTE FUND** | |
| **PUBLIC WORKS** | |
| Heavy Equipment Operator (Solid Waste) | 1.00 |
| **510 - FLEET MAINTENANCE INTERNAL SERVICE FUND** | |
| **PUBLIC WORKS** | |
| Fleet Maintenance Supervisor | 1.00 |

*5 FTE's were added mid-year during FY24



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# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *ANIMAL SERVICES*
***Office:*** *VETERINARY OPERATIONS*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide quality veterinary care to our sheltered animals including stray, owner relinquished, and those seized for potential neglect or abuse. To provide limited veterinary services to our community as part of our pet retention program to help prevent pet relinquishment. To provide spay/neuter and vaccination services for cats entering the shelter in keeping with our Community Cat Program as trap/neuter/vaccinate return or shelter/neuter/vaccinate return program.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Great Place to Live | Increase the number of spay and neuter surgeries by 5% | Number of spay and neuter surgeries performed from all partners | 2,217 | 1,987 | 2,800 |

## ACCOMPLISHMENTS:

- Secured budget funding for an additional veterinary technician to increase the level of care for the animals in our care as well as efficiencies in the department.
- Hired a full-time veterinarian starting in FY25 that will be able to perform spay/neuter and other surgeries, examinations on sheltered pets to include diagnosing, and creating treatment plans to maximize the number of lives saved.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *ANIMAL SERVICES*
***Office:*** *KENNEL OPERATIONS*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To operate as a high live release open access animal shelter with a sustained live release rate at or above 77% for all incoming animals, except owner requested euthanasia, while maintaining public safety and animal welfare at the forefront of decision making.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Great Place to Live | Maintain our live release outcomes between 74% and 84% | Percent of live release outcomes when compared to the total intake | 74% | 77% | 77%-84% |
| Great Place to Live | Decrease the Length of Stay (LOS) | Number of days animals are housed in the shelter | 11.4 days | 11.1 days | 10 days |
| **Great Place to Live** | Lower number of animals returned | Number of animals returned to the shelter | 76 | 7166 | |

## ACCOMPLISHMENTS:

- Promoted responsible ownership and animal welfare awareness via offsite events which will help keep pets at home instead of in the shelter.
- Implemented a better feed program by partnering with Hills Pet Nutrition, which will provide better nutrition and save money.
- Secured the funding for additional Care Technicians to increase the level of care of our animals. Construction began on the new sick/isolation building which will improve care, reduce spread of diseases and improve efficiencies within the facility.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *ANIMAL SERVICES*
***Office:*** *ROAD OPERATIONS*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To enhance public safety in terms of interactions between people and pets, keeping livestock off the roadways, and diligently investigating bites cases that may warrant dangerous dog classification. Investigations into alleged animal neglect or abuse is a core function of the field program. As our community grows, we continue to educate the public on animal welfare, simple steps they can take to avoid animal bites, and the need to properly secure all animals including livestock. We also educate pet owners on proper care and various laws that apply to neglect and abuse.

### PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Great Place to Live | Increase the number of Return to Owners in the field | Number of animals returned to owner by Officers in the field | 15 | 47 | 75 |
| Great Place to Live | To reduce the number of feral cats in the community | Increase calls/participation from the community identifying stray/feral cats eligible for the program | 924 | 1,000 | 1,125 |

## ACCOMPLISHMENTS:

- Officers responded to 7,303 complaints, assisting citizens with animal related issues.
- Provided a "free ride home" to 47 dogs wearing county license.
- Promoted responsible pet ownership by providing County Ordinance to citizens in the field.
- Created an additional Field Supervisor position to ensure proper support of officers.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *ANIMAL SERVICES*
***Office:*** *ANIMAL SERVICES ADMINISTRATION*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

Ensure that the Department's animal welfare and public safety programs align with the mission, and secure grant funding in support of the Department's lifesaving and public safety programs, including pet sterilization surgeries, pet retention, and disaster preparedness and response.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Great Place to Live / Efficient & Effective County Government | Receive grant funding in support of animal welfare programs | Number of grants applied to and funding level | $0 | $88,300 | $100,000 |

## ACCOMPLISHMENTS:

- Provided equine veterinary care, feed and repair supplies to citizens through the ASPCA H.E.A.R.T Grant.
- Participated in numerous community events to spread awareness and promote adoptable animals including 2 microchipping events.
- Secured funding for an additional Clerk to assist the public with questions and animal related issues.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *ANIMAL SERVICES*
***Office:*** *LICENSING PROGRAM*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To facilitate getting as many lost pets back home safely as possible. To generate revenue used to support the community cat program and other local animal welfare programs. To increase compliance among dog and cat owners to improve lifesaving efforts and enhance public safety by keeping pets off roadways and safely at home. To allow officers to be able to determine rabies vaccination status of pets 24/7 that are in the database. To enlist greater participation by veterinary clinics which will increase compliance.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Great Place to Live | Increase the availability of license tags at local veterinary clinics | Number of veterinary clinics that currently sell the county license tag for pet owners | 3 | 3 | 10 |
| Efficient & Effective County Government | Increase the total number of tags sold by 30% | Number of tags sold | 15,437 | 10,655 | 20,000 |

## ACCOMPLISHMENTS:

- New agreement with an outside vendor, Pet Data, was implemented to enter rabies vaccination data, send out reminders, collect and remit licensing revenues, and respond to public inquiries. Due to a period without an outside vendor, our overall licensing compliance declined last year.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *BOARD OF COUNTY COMMISSIONERS & COUNTY*
***Office:*** *MANAGER COUNTY MANAGER*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

The County Manager's Office is responsible for overseeing county operations and implementing Commission policies and procedures. The County Manager is responsible for carrying out the directives of the County Commission through the management of more than 1,700 employees under the Board. The overall goal is to provide efficient and responsive customer service and coordination for all programs.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & Effective County Government | Annually update the Strategic Plan based on accomplishments | Annual Update of the Strategic Plan Completed | - | December 2024 | Ongoing as needed |
| Efficient & Effective County Government | Hire and retain qualified staff throughout all County departments | Position Vacancy Rate | 14.45% | 13.17% | 13.5% |
| Great Place to Live | Improve household financial means through diversification of the economy | Median Household Income* | $77,466 | $80,000 | $83,000 |
| Diversified Economy: Education | Workforce Development | Educational Attainment – Associates Degree* | 12.8% | 13.3% | 13.8% |

*2023 American Community Survey

## ACCOMPLISHMENTS:

- The Board's new strategic plan (with a focus on Stormwater, Education, Public Safety, Affordable Housing, Economic Development, and Transportation) is in process with an anticipated adoption date of December 2024.

- Held multiple hiring and recruiting events to attract new employees for Countywide positions on the following dates:
  - Friday, April 5, 2024 (9am-2pm) at OHP
  - Tuesday, May 7, 2024 (9am-2pm) at Valencia Poinciana

- Saturday, May 18, 2024 (3pm-5pm) at Osceola County Welcome Center
- Wednesday, June 5, 2024 (9am-2pm) at Hart Memorial Library
- Thursday, April 18, 2024 (9am-noon) at St. Cloud High School
- Wednesday, April 24, 2024 (9am-noon) at Celebration High School

- Osceola County has continued to commit funds to "Osceola Prosper" to continue to eliminate access and affordability barriers to high school seniors by providing scholarship funds to enroll in a degree or certificate program at Valencia College or Osceola Technical College.

- Osceola County was awarded a contract with the Department of Defense (DoD), making the County the only local government serving as a Prime Contractor for DoD. The contract currently has a spending threshold of $289 million to produce next generation microchip products for the DoD. The County is partnering with SkyWater Technologies and Bridg for the execution of this contract. The first funded program is Element 7: Fan Out Wafer Level Packaging which value is up to $120 million, and $63.9 million currently funded.

- Osceola County was awarded a Florida Job Growth Grant of $17.5 million to design and construct a multi-use semiconductor lab and SCIF which will provide the necessary wet, dry, and cryogenic labs needed in this space. The lab and SCIF will provide access to labs and federal opportunities to those in the region who do not currently have access to the required tools and space.

- NeoCity was selected as one of the 10 inaugural NSF Regional Innovation Engines (NSF Engines). NSF Engines: Central Florida Semiconductor Innovation Engine will initially receive up to $15 million for the next two years, with a total potential of $160 million. Led by BRIDG and anchored in Osceola County's NeoCity, the NSF Engines: Central Florida Semiconductor Innovation Engine (the Engine) brings together major Central Florida research institutions, local government, nonprofits, and economic and workforce development partners to support the reshoring of the semiconductor advanced packaging industry.

- The Build Back Better Regional Challenge grant has reached its 3rd year. At the close of Year 2, the County-led Coalition is preparing to begin construction on the expansion of the site's fabrication facility, preparing for delivery of the remaining funded advanced packaging tools, manages a cluster management organization with 31 membership organizations, and has an initial framework and user interface for a digital twin. The expansion of the fabrication facility puts the only local government-owned fabrication facility at the forefront of integrated advanced packaging technology for the coming decades.

- Osceola County is Exploring a real estate acquisition strategy to hold land dedicated to economic development priorities. The Orlando region has a critical shortage of the type of sites that can facilitate and attract high-wage targeted industries. Without quality sites Osceola County is at a disadvantage.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Office:*** *BOARD SUPPORT SERVICES OFFICE*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To assure the public is notified of upcoming Board of County Commission meetings and other Sunshine Board meetings by providing access to the agendas and supporting documentation to be considered by the Board; reviewing agenda documentation for accuracy; providing Recording Secretary Services as assigned for specific Sunshine Boards; and assisting County Departments with the Record Retention process.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Review of each item going to the Board for accuracy | Review each Board Meeting agenda item | 100% | 100% | 100% |
| Efficient & High Performing County Government | Process and Publish Agendas within designated deadline for Board Meetings and other Sunshine Meetings | Publish Agenda by Deadlines | 100% | 100% | 100% |
| Efficient & High Performing County Government | Post meeting notices for County meetings and other required postings on official notice board | Post Notices by deadlines required by State Statutes | 100% | 100% | 100% |
| Efficient & High Performing County Government | Review to assure Departments are destroying records only after established timeframe | Respond and track Number of requests received from Departments | 100% | 100% | 100% |

## ACCOMPLISHMENTS:

- Met all performance measure goals by publishing 43 Board of County Commission meeting agendas, consisting of 1,155 agenda items containing 40,948 pages of supporting documentation, as well as published 30 agendas for other various Sunshine Board meetings.
- Reviewed and approved 18 requests for Records Disposition for 351.11 cubic feet of paper to be destroyed or converted to electronic format.
- Prepared and posted on the official notice board, 95 notices of meetings.
- Trained many new County Staff members on the use of the OnBase Agenda Management System and the OnBase Unity system for document search.

KELVIN SOTO, ESQ.
OSCEOLA CLERK OF THE CIRCUIT COURT & COUNTY COMPTROLLER
"Advancing the well-being of all, one person at a time."

# UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

| | |
|---|---|
| ***Office:*** | *OSCEOLA CLERK OF THE CIRCUIT COURT & COUNTY COMPTROLLER* |
| ***Fund:*** | *001 – GENERAL FUND* |

## OFFICE PURPOSE:

The Clerk of the Circuit Court & County Comptroller is an elected constitutional officer, established by articles V and VIII of the Florida Constitution, section 28, Florida Statutes, and article III of the Osceola County Charter.

The Clerk & Comptroller performs more than 1,000 separate duties for constituents and collegiate agencies, including County government, the State of Florida, law enforcement partners, and the judicial branch. These important responsibilities include record keeping, public safety services, as well as information and financial management for the judicial system and the County.

The Clerk & Comptroller serves as the County's Clerk of Court, County Recorder, Clerk to the Board of County Commissioners, County Auditor, and County Recorder. In these roles, the Clerk & Comptroller holds custody of all judicial records, Official Records and other records series relating to title and interest in real property of all Osceola County, as well as serving as custodian, accountant, and chief financial officer of all County funds. Additionally, the Clerk & Comptroller serves as Clerk to the County's Value Adjustment Board and has been proudly designated a U.S. Department of State Passport Acceptance Agency.

Funding for the Clerk & Comptroller's Office comes from multiple sources. Osceola County's General Fund supports the County Comptroller, Clerk to the Board of County Commissioners, and County Auditor functions. The County Recorder functions are self-funded through revenues collected for recording services performed by the office. The Clerk's article V court-related duties are funded through a budget allocation issued by the Florida Clerks of Court Operation Corporation after confirmation of available statewide revenues by the Florida Revenue Estimating Conference, as well as other occasional statutory fees.

Elected in 2020, Clerk & Comptroller Kelvin Soto, Esq. is a native of Puerto Rico and an U.S. Navy veteran. He holds a bachelor's in business, a master's in public health epidemiology from San Diego State University, and a juris doctorate from the University of California at Berkeley. Clerk & Comptroller Soto previously served two terms on the Osceola County School Board where he twice served as chair. He is committed to improving the lives of Osceola County's citizens and our visitors through modernization and expert customer care.

KELVIN SOTO, ESQ.
OSCEOLA CLERK OF THE CIRCUIT COURT & COUNTY COMPTROLLER
"Advancing the well-being of all, one person at a time."

# UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

## VISION:

***MEET THE PUBLIC WHERE THEY WANT***

## MISSION:

***ADVANCE THE WELL-BEING OF ALL, ONE PERSON AT A TIME***

## OBJECTIVES:

***COMMIT TO EXCELLENCE***
***DRIVE EFFICIENCIES***
***SERVE WITH CARE***

## TRANSFORMATIONAL GOAL:

***COMMIT TO MODERNIZATION THAT EXCEEDS EXPECTATIONS***

Our Vision

Meet the public where they want

Our Mission

To advance the well-being of all, one person at a time

Our Pillars

Serve With Care • Commit To Excellence • Drive Efficiencies

Our Transformational Goal

We commit to modernization that will exceed expectations

KELVIN SOTO, ESQ.
OSCEOLA CLERK OF THE CIRCUIT COURT & COUNTY COMPTROLLER
"Advancing the well-being of all, one person at a time."

# UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

## STRATEGIC GOALS:

1. **WHOLISTICALLY DEVELOP BEST IN CLASS PUBLIC SERVANTS**
   Serving employees with care through professional development and training programs, and investment in employees' physical and mental well-being, advances the well-being of our employees and their families, one person at a time.

2. **SCALE CONSISTENCY ACROSS THE ENTERPRISE**
   Scaling consistency across the enterprise encompasses the creation of a center of expertise, adoption of organization-wide best practices, processes, policies, and procedures to commit to excellence and drive efficiencies.

3. **DEVELOP THE DISPOSITION OF LEADERS AS DRIVERS**
   Cultivating leaders as D.R.I.V.E.Rs consists of creating an organizational culture where leaders positively influence change throughout the organization. Leaders embody being: (D)eliberate, (R)elentless, (I)nclusive, embrace (V)ulnerability, (E)mpathetic and (R)esults-driven to advance the well-being of all, one person at a time across the enterprise.

4. **CONNECT WITH THE COMMUNITY**
   The Office strives to meet the public where they want by educating, informing, and serving the public through social media, outreach events, and publicly available annual reports.

5. **LEVERAGE TECHNOLOGY**
   Leveraging technology allows the Office to drive efficiencies in its procedures to efficiently serve the public and stakeholders with care and meet the public where they want in today's technology driven culture.

*The Data in this report reflects our fiscal year which runs from October 1 – September 30.*

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KELVIN SOTO, ESQ.
OSCEOLA CLERK OF THE CIRCUIT COURT & COUNTY COMPTROLLER
"Advancing the well-being of all, one person at a time."

# UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

## DEPARTMENT PURPOSE: COUNTY COMPTROLLER

As the Comptroller, the Clerk acts as the County Treasurer, Auditor, and Chief Finance Officer, providing a check and balance on the County's budget, revenue, and expenditures. The Comptroller's Office maintains financial records and prepares reports for all moneys received and disbursed by the board. The Clerk ensures the County's financial assets are safeguarded and that all transactions are recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles (GAAP).

As accountant and custodian of County funds, the Comptroller collects, has custody of, and disburses County funds, provides accounting services to all departments under the Board of County Commissioners, processes accounts payable and the County payroll, provides financial reporting to the Board, and all other related federal and state agencies as required.

***"The Clerk of the Circuit Court shall be Ex-Officio Clerk of the Board of County Commissioners (BOCC), Auditor, Recorder and Custodian of all county funds." -Article VIII, Section 1(d), Florida Constitution***

## ACCOMPLISHMENTS:

- Published the second annual Popular Annual Financial Report (PAFR) for fiscal year 2022-2023 for Osceola County which won the Government Finance Officers Association (GFOA) Award for Outstanding Achievement in Popular Annual Financial Reporting.
  *Commit To Excellence; Serve With Care; Connect With The Community; Meet The Public Where They Want; Advance The Well-Being Of All One Person At A Time*
- Completed the FY23 Year End External Audit in March 2024 with no findings.
  *Commit To Excellence*
- Completed the FY24 Interim External Audit in August 2024.
  *Commit To Excellence*
- Implemented the Paymentus Portal for Fire Rescue/ EMS billing.
  *Commit To Excellence; Drive Efficiencies; Leverage Technology*
- Upgraded the Finance Enterprise software.
  *Commit To Excellence; Drive Efficiencies; Leverage Technology*
- Implemented the Finance Enterprise P-Card Module.
  *Commit To Excellence; Drive Efficiencies; Leverage Technology*
- Began implementation of the JUSTFOIA payment software to offer public record request payments online with an estimated completion of September 2025.
  *Commit To Excellence; Drive Efficiencies; Leverage Technology*
- Began working on Finance Enterprise upgrades implementing Vertical Construction (Kahua).
  *Commit To Excellence; Drive Efficiencies; Leverage Technology*

| County Comptroller Performance Measure | 2022 Actual | 2023 Actual | 2024 Projected |
|---|---|---|---|
| **Accounts Payable Invoice Processed** | 36,970 | 34,152 | 32,599 |
| **Accounts Payable Checks/SUA Issued** | 21,643 | 18,287 | 17,107 |
| **Budget Transaction Posted** | 271 | 238 | 238 |
| **BOCC Payroll Checks/EFT Issued** | 39,056 | 38,854 | 40,012 |
| **Cash Receipts Posted** | 5,769 | 6,228 | 6,081 |
| **Journal Entries Posted** | 1,479 | 1,477 | 1,478 |
| **Procurement Card Transaction Posted** | 10,678 | 11,009 | 11,204 |
| **Wire Request Processed** | 450 | 550 | 517 |

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## DEPARTMENT PURPOSE: COUNTY AUDITOR

Pursuant to article V and VII, the Clerk & Comptroller serves as the County Auditor. Prior to the passage of Amendment 10 and its implementation in 2021, the Board of County Commissioners (BOCC) previously held these duties.

With this change, the Clerk & Comptroller now acts as the independent County Auditor responsible for ensuring adequate internal controls are in place for disbursement of operational funds; provides objective analysis; reviews findings and conclusions of audits contributing to public accountability and makes recommendations to correct any issues; conducts risk assessments to determine organizational risks; and investigates all fraud, waste, and abuse hotline reports concerning County assets or funds.

## ACCOMPLISHMENTS:

- The Clerk & Comptroller's Office continues to engage RSM consulting firm to perform scheduled audits as defined by the Clerk.
    - 8/27/24 -BOCC Purchasing Cards
    - 9/16/24-BOCC Solid Waste
    - 9/24/24-BOCC ARPA Compliance
    - 9/24/24-BOCC Accounts Payable

*Commit To Excellence; Drive Efficiencies; Serve With Care; Advance The Well-Being Of All One Person At A Time*

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## DEPARTMENT PURPOSE: CLERK TO THE BOARD OF COUNTY COMMISSIONERS

Pursuant to articles V and VII, the Clerk & Comptroller also serves as the ex-officio Clerk to the Board of County Commissioners. The Clerk to the Board is responsible for taking the minutes of every meeting of the Board of County Commissioners, ensuring execution of its documents, ordinances, and other papers, has custody of the County Seal and processes petitions to the Value Adjustment Board.

## ACCOMPLISHMENTS:

- Hosted Value Adjustment Board hearings at the Osceola County Courthouse, streamlining the process for the Magistrate and the petitioners. *Commit To Excellence; Drive Efficiencies; Serve With Care; Connect With The Community; Meet The Public Where They Want*
- Partnered with County IT and Board Support to successfully implement digital documentation for all Board-approved documents as of July 1, 2024, improving efficiency and ensuring seamless access to records. *Commit To Excellence; Drive Efficiencies*
- The Clerk of the Court & County Comptroller implemented JustFOIA in 2022 to ensure that public records requests are properly tracked, collaboratively fulfilled, and safeguarded from being forgotten, lost, or unreasonably delated. The Clerk of the Board Division assumed responsibility of the administration of JustFOIA in May 2024, and since then, system configurations have been optimized to streamline the workflow, enabling more efficient and effective handling of requests. *Commit To Excellence; Drive Efficiencies*
- Successfully organized and led the first Special Magistrate Orientation via Teams, ensuring all participants were fully briefed on roles and responsibilities, fostering a productive and informative session. *Commit To Excellence; Drive Efficiencies*

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| Clerk to the Board of County Commissioners Performance Measures | 2021 Actual | 2022 Actual | 2023 Actual |
|---|---|---|---|
| **Meetings Attended** | 38 | 41 | 38 |
| **Research Requests Processed** | 240 | 323 | 399 |
| **Items Processed** | 1,278 | 1,220 | 1,970 |
| **Value Adjustment Board Petitions Processed** | 512 | 577 | 766 |
| **Value Adjustment Board Hearings Set** | 189 | 255 | 128 |
| **Petitions Granted** | ** | ** | 3 |
| **Petitions Granted In Part** | ** | ** | 0 |
| **JUSTFOIA Requests Fulfilled** | ** | ** | 2,115 |

** As of November 1, 2023*

*** Data not available*

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## CLERK OF THE CIRCUIT COURT & COUNTY COMPTROLLER ACCOMPLISHMENTS:

While the only departments funded by the County's General Fund include the Comptroller, County Auditor, and Clerk to the Board of County Commissioners, the Clerk & Comptroller's Office is proud to share the following accomplishments from its other departments.

- Expanded digital processes to send e-certified orders to the Sheriff's Department for service to the individuals and receive confirmation of service digitally in return. Additionally, expanded the types of e-citations received from law enforcement partners, reducing input errors and processing time.
  *Commit To Excellence; Drive Efficiencies; Serve With Care; Leverage Technology; Meet The Public Where They Want*

- Hosted Operation Green Light for the community for over a month, far exceeding statutory requirements. During Operation Greenlight, collections fees were waived and payment plans were created for individuals with suspended driver licenses to get their licenses back.
  *Commit To Excellence; Drive Efficiencies; Serve With Care; Connect With The Community; Meet the Public Where They Want; Advance the Well-Being of All, One Person At A Time*

- Onboarded Acclarian financial enterprise software which streamlines financial processes, allowing the office to provide reports, payments and procurement more efficiently while reducing input errors.
  *Commit To Excellence; Drive Efficiencies; Serve With Care; Connect With The Community; Meet the Public Where They Want; Advance the Well-Being of All, One Person At A Time*

- Launched QLESS, an innovative cloud-based queuing system to replace older technology. This new product allows customers to join our line from the comfort of their vehicle, home, or from a local eatery. Customers are able to make appointments for certain services and are updated when they are about to be called, reducing the foot traffic in our waiting rooms by more than half.
  *Commit To Excellence; Drive Efficiencies; Serve With Care*

- Renovated the entirety of the Clerk & Comptroller's second-floor layout in the Jon B. Morgan Courthouse, increasing the number of available workspaces while providing new, sleek options to serve the office and our employees well into the next decade.
  *Commit To Excellence; Drive Efficiencies*

- Launched the first branch office in Clerk & Comptroller history in August to assist customers in St. Cloud. Beginning with traffic and criminal fines, additional services will be added as the branch continues to grow to become a staple in the St. Cloud community.
  *Commit To Excellence; Drive Efficiencies; Serve With Care; Meet the Public Where They Want*

- Hosted the Benchmark Users Group conference welcoming dozens of IT and business analyst professionals from across the state to share information and network regarding our shared case management system. This symposium allowed for the free exchange of information, discussion of important topics facing each of us, and provides solutions to common problems each may face.
  *Commit To Excellence; Drive Efficiencies; Serve With Care*

- Installed self-service computer kiosks in the Probate and Injunction for Protection Units which allow individuals to fill out and submit their petitions digitally, saving time and increasing accuracy. Additionally, petitioners may utilize the computers to translate their victim impact statements, allowing greater understanding for the Judges to make their determination. Additionally, developed the Hope Card identification for individuals with active restraining orders beginning October 1, 2024.
  *Commit To Excellence; Drive Efficiencies; Serve With Care*

- Invested in the well-being of our employees through the inaugural wellness event. This event allowed employees to relax with team building activities, succulent planting, painting, yoga, and nutrition seminars. Leaders also went through a rigorous six week Leadership Development Training through Flagler College.
  *Commit To Excellence; Drive Efficiencies; Serve With Care; Advance the Well-Being of All, One Person At A Time*

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COMMUNICATIONS DEPARTMENT*
***Office:*** *COMMUNICATIONS*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

The Communications Department works with the County Manager's Office on Strategic Communications, Public Information, Community Outreach and Branding. It promotes and disseminates public information regarding County initiatives and services in order to maintain a well-informed public. It conducts events with the public and with community stakeholders to spread the County's message and branding, and to promote the public good. It develops and implements the standards for Osceola County branding. The functions of the office can be broken into five categories:

1. Publishing information about the County: Provide news regarding County activities, promote County events and programs through press releases, videos, advertising, social media, website content, and other methods. The office also serves as ESF-14 (Public Information) during an emergency.
2. Media coordination: Serves as the primary point of contact for media requests, acting as the conduit between County Commissioners, the County and the media.
3. Community outreach: Events relevant to County Government are coordinated through the office. These include: the annual State of the County Event, ribbon cuttings, ground breakings, district-specific events, visits from VIPs and elected officials, and other special events.
4. Audio/visual production: Produces all meetings in the commission chambers, some of which are streamed live via the Internet. The office produces videos that are distributed through various channels to support the Strategic Plan and its objectives.
5. Branding and graphic design: Ensure a cohesive and consistent message across all platforms and departments when communicating the County's strategic plan, as well as its mission, objectives, and accomplishments. Creates needed presentations, flyers, videos, infographics, brochures, etc. that incorporate the Osceola County Brand.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & Effective County Government | Share information about the County | Document number of updates on the website; number of posts on social media; number of event scripts/talking points prepared; and number of news releases distributed. | N/A 121 press releases | 354 web; 1,581 social; 65 press releases; 28 talking points/event scripts | 250 web; 1,000 Social; 50 press releases; 15 talking points/ event scripts |

| | | | | | |
|---|---|---|---|---|---|
| Efficient & Effective County Government | Foster positive relationships with media by responding within 24 hours | Time of response to acknowledge an inquiry received | 95% | 97% estimate | 98% |
| Efficient & Effective County Government | Produce events that promote the County | Document events with a recap on social media | 21 | 30 | 25 |
| Efficient & Effective County Government | Produce 100% of BOCC, Planning Commission, Code Enforcement, Board of Adjustment, and TDC meetings in the BOCC Chambers | Number of meetings that are completed | 100% | 100% | 100% |
| Efficient & Effective County Government | Hold regular meetings with County departments about Communications best practices | Number of meetings held | N/A | 9 | 12 |

## ACCOMPLISHMENTS:

- Planned and promoted the successful launch of the Senior Smiles mobile denture program (February 2024)
- Produced consistent and cohesive Osceola County branded marketing materials
- Created new Standard Operating Procedures for the Communications Department
- Continued to support NeoCity and Build Back Better Regional Grant
- Set regular cadence of meetings between Communications Manager and Commissioner Administrative Assistants to coordinate support of Commissioner initiatives
- Began outreach and content creation for departments within the County government
- Executed emergency communications plan for County responses to Hurricane Helene (September 2024)

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COMMUNITY DEVELOPMENT*
***Office:*** *BUILDING SAFETY*
***Fund:*** *148 – BUILDING FUND*

## OFFICE PURPOSE:

To provide exceptional service to our stakeholders (citizens, entities, and County departments) through continuous monitoring of our service goals and polices; to implement the goals and objectives of the County Manager and Commission; and to enhance building safety in all structures permitted and built in Osceola County by providing quality permitting services, plan review, and inspections.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Continue our inspector & plans examiners training program | Establish an internal audit process for grading plan review & inspections | N/A | N/A | 90% |
| Efficient & High Performing County Government | Continue our provisions inspector & plans examiners program | Establish a 90% conversation rate for provisional to licensure | 100% | 100% | 90% |
| Efficient & High Performing County Government | Re-establish our building community outreach program | Establish quarterly meetings with our stake holders | 0% | 0% | 100% |
| Diversified Economy | Produce an expedited permitting process for Qualified Target Industries | Process and Documents posted our website | No | No | Yes |

## ACCOMPLISHMENTS:

- 100% conversion rate for provisional inspectors to full licensure.
- Multiple inspectors and plans examiners in cross-training programs.
- Continue our relationship with the Greater Orlando Builders Association (GOBA), the Associated Builders and Contractors Association (ABC), the Building Officials Association of Florida (BOAF), the Florida Association of Plumbers, Gas, Mechanical Inspectors, INC, (FAPGMI), the International Association of Electrical Inspectors (IAEI), and the Florida Floodplain Managers Association (FFMA).

- Continue our association with Osceola County Emergency Management. Continue our training program for damage assessment inspectors.
- Complete the International Accreditation Service (IAS) for Building Department Accreditation.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COMMUNITY DEVELOPMENT*
***Office:*** *CODE ENFORCEMENT*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Maintain the current levels of service reviews for inspections | New violations | 7-10 business days | 7-10 business days | 7-10 business days |
| Efficient & High Performing County Government | Maintain the current levels of service reviews for re-inspections | Re-Inspections | 7-10 business days | 7-10 business days | 7-10 business days |
| Efficient & High Performing County Government | Maintain the current levels of service reviews for Lot Mow | Initial Inspection | To abate within 20 days of initial inspection | To abate within 20 days of initial inspection | To abate within 20 days of initial inspection |
| Efficient & High Performing County Government | Complete initial review of Lien Verification and Building Activity Research request within 48 hours | Complete Research of LV and BAC | N/A | 90% | 90% |

## ACCOMPLISHMENTS:

- Continued review of the Land Development Code to provide clear and concise direction to officers on changes to improve transparency of procedures.
- Creating notices and for properties within the W192 CRA for removal of non-conforming pole signs.
- Maintained a daily schedule for follow-up inspections and customer concerns and complaints.
  - Maintained targeted levels of service, on average, for Code Enforcement complaints and hearings.

- Reviewed and approve or respond to over-the-counter complaints within seven to ten days.
- Maintain Code Enforcement Officer on site to address daily inquiries and walk-in/email questions and complaints.
- Followed up on Code Enforcement inspections within 7-10 business days of the initial complaint.
- Followed up on Lot Mow Violation inspections within 7-10 business days and abate within 20 days of inspections.

- Created 15,138 inspection through Code Enforcement Tracking (CTs).
- GOV Q&A Website: 783 complaints received and responded to.
- Processed 19 Code Enforcement reduction cases totaling $408,447.33 presented to the Board of County Commissioners for review and approval.
- Processed 125 Code Board Cases.
- Processed 4,978 Lien Verifications and 3,944 Building Activity research requests.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COMMUNITY DEVELOPMENT*
***Office:*** *CUSTOMER CARE*
***Fund:*** *148 – BUILDING FUND*

## OFFICE PURPOSE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development, and construction.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | 90% of phone calls/lobby answered and returned same day | Answering calls and assisting lobby from QLESS | 100% | 100% | 100% |
| Efficient & High Performing County Government | Issue 90% of Express Permits within 24 hours | Time to review and process permit | 100% | 100% | 100% |
| Efficient & High Performing County Government | Staff complete three online courses, seminars, or off-site classes/meetings | Certification, continuing education or certificate of completion | NA | 100% | 100% |
| Efficient & High Performing County Government | Update Safe and Money Security | Departmental Manager or Director | NA | Yes | Yes |
| Efficient & High Performing County Government | Complete one documentation archiving project | Scanning, storing and archival | NA | 100% | 100% |
| Efficient & High Performing County Government | Payment process for Penn Credit | Community Development Administration | NA | 100% | 100% |

## ACCOMPLISHMENTS:

- Permit Technician Certification: one member from Permitting completed the certification.
- Converting model homes to single-family residences now only requires listing a subcontractor if additional work is being performed.
- Successfully implemented an updated process for money handling payments in Permitting.
- Assisted Code Enforcement by processing parking tickets.
- Provided support for Development Review by assisting with Formboards approvals and scanning copies of Elevation Certificates for review.
- Collaborating with Business Solutions and GWIZ/Gray Quarter to update the Accela Citizen Portal.
- Supported Facilities Management with the archival scanning of historical plans from the Osceola County Jail.
- Continuing the scanning of As-Built documents for recordkeeping and project documentation.

2024 Strategic Objective Met and Surpassed:

- Ongoing collaboration with County Attorney's Office in creating and responding to Public Record Requests (PRR) and Building Research (BR) tasks. These efforts resulted in a total of 932 PRR, and 358 BR-related requests fulfilled.
- Team members continue attending monthly Building Officials Association (BOFA) and Greater Orlando Builders Association (GOBA) meetings, as well as online classes through the International Code Council (ICC), to meet continuing education requirements for Certified Permit Technicians.
- Document Management and Permitting teams consistently maintain a high standard of service, working closely with other County departments to expedite application reviews and approvals.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COMMUNITY DEVELOPMENT*
***Office:*** *CUSTOMER CARE ADMINISTRATION - GIS*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development, and construction.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Staff learn one new skill to stay current with GIS technologies | Certification, continuing education, or certificate of completion | 100% | 100% | 100% |
| Efficient & High Performing County Government | Develop, enhance, or complete five projects for Community Development | Administrator or Director completes a review | 100% | 80% | 100% |
| Efficient & High Performing County Government | Develop, enhance, or complete three projects for other County departments | Requesting Department completes a review | 100% | 60% | 100% |
| Efficient & High Performing County Government | Implement five technology enhancements to increase efficiency | Administrator or Director completes a review | 100% | 80% | 100% |

## ACCOMPLISHMENTS:

- Transitioned from full-time, normal business hours to alternate schedules, allowing staff the opportunity to balance home/work. Alternate working hours also improves customer service by allowing staff to complete work or respond to citizens beyond normal business hours.
- Developed customizable in-house Road Closures for Emergency Operations Center to replace webEOC dashboard.
- Collaboration with Property Appraiser's Office gaining direct connection access to historical aerial images and up-to-date parcel data.
- Developed a Capital Improvement Plan (CIP) dashboard that links CIP data from an Excel spreadsheet to mapped locations. The custom-built filters and functionality have made this dashboard an essential tool for OMB and County Administration.
- Established the Osceola Roads Traffic Alert project, providing road closure details, including dates, times, and contact information for the project coordinator.
- Revamping the Transportation data structure while creating and updating segments for the TRN map series and making available for departmental staff report review.
- Collaborated with the Community Development Administration on a highly dynamic and evolving project for Osceola Heritage Park that required frequent updates, versions, and prints to accommodate changing requirements and ensure accuracy throughout the project.
- Worked alongside various departments to help develop the 'What's My Zoning' app, allowing citizens to easily access their property zoning classification, setbacks, and allowed uses.
- Contributed to the development of the Notify widget, which allows citizens to input an address and receive alerts via phone or text about applications within a specified distance.
- Created an internal webmap, Mobility Fee Districts, allowing staff to review the newly adopted Mobility Fee Districts zones, and boundaries for the Northeast Infrastructure Improvement Area (NIIA) and Southeast Area Transportation Study (SEATS).
- Developed a webmap for Payment Standards based on Small Area Fair Market Rents for Section 8 Housing, displaying rental values by unit type across zip codes.

<u>2024 Strategic Objective Met and Surpassed:</u>

- Improved the Emergency Management Special Events webmap for the Mecum Auto Show, Country Thunder, and Silver Spurs Rodeo, granting the Emergency Operations Center Administration the ability to edit data in real-time.
- Successfully automated steps and procedures for the West US192 MSBU Assessment Tool, providing assistance throughout the process.
- Digital Park Kiosk Map: Ongoing collaboration with Parks staff to catalog all park assets and trails.
- Developed scripts for nightly scheduled tasks to automate and streamline workflows for improved efficiency, including Parcel and Accela layers, the Mosquito Control dashboard, Address Locators, permits, server relationships, and ArcGIS Online (AGOL) layers.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COMMUNITY DEVELOPMENT*
***Office:*** *DEVELOPMENT REVIEW*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development, and construction.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2024 Results | 2025 Projected | 2026 Target |
|---|---|---|---|---|---|
| Diversified Economy | Continue to evaluate and process Site Plans and Site Development Plans within Mixed-Use Districts, Urban and Community Centers, and Affordable Housing | Initial Submittal - 15 business days Development Review Site Inspections - 1 business day | 75% | 95% | 98% |
| Efficient and High Performing County Government | Continue to meet adopted levels of service | Evaluate and track the time to process, review, approve and inspect projects | 75% | 95% | 95% |
| Efficient and High Performing County Government | Provide training for new employees | Provide guidelines for our contract reviewers | 100% | 100% | 100% |
| Efficient and High Performing County Government | Evaluate improvements to our Development Review processes and policies for all applications and procedures | Scheduled departmental meetings and group share for policy changes | 90% | 95% | 95% |
| Efficient and High Performing County Government | Identify all issues relating to the permitting system that will assist in providing user-friendly applications for staff and citizens | Weekly/discussion meetings with Tech Support-Accela | 75% | 95% | 95% |

| | | | | | |
|---|---|---|---|---|---|
| Efficient and High Performing County Government | Participate in updating of the Land Development Code based on changes to the Comprehensive Plan concerning site development | Ongoing | 100% | 100% | 100% |
| Great Place to Live | Ensure stormwater and floodplain requirements are met for all new neighborhoods through the development process | Initial Submittal - 15 business days | 70% | 95% | 95% |
| Great Place to Live | Review and implementation of West and East US192 CRA Standards through Site Plan Review Process | Initial Submittal - 15 business days | 90% | 95% | 95% |
| High Quality Transportation & Infrastructure | Continue to implement the requirement for interconnectivity for new and existing developments through review of all applications. Require and process bonds and inspections assuring roadways built are to required specifications | Initial Submittal - 15 business days Bond acceptance and release within 1 week of Attorney and BCC Approval | 75% | 100% | 100% |
| High Quality Transportation & Infrastructure | Inspections for all site work | Development Review Site Inspections scheduled and performed within - 3 business days | 90% | 100% | 100% |
| High Quality Transportation & Infrastructure | Processed Developer Agreements for required Infrastructure | Coordinated Agreements and required documents for staff and BCC approval and signatures | 90% | 100% | 100% |

## ACCOMPLISHMENTS:

- Provided efficient permitting for private projects to ensure growth and diversity in the County. Projects successfully permitted, under construction, or completed include:
  - Warehousing and Distribution (Lot 1 Osceola Industrial Park)
  - Tourism and Conference - Nickelodeon Hotel, OHP
  - Affordable Housing (hotel conversions and multi-family)
  - Advent Health Expansions in Celebration, Partin Settlement and Orange Avenue
  - Orange Blossom Center - Whole Foods Center
- Provided efficient permitting and inspection of several ongoing development-driven road projects to construction framework streets in the County, as well as supporting the framework street network by requiring local street network connections.
  - Jack Brack Road Extension Phase 1 & 2 and signalization (under construction based on new development. Signal at Jack Brack and Narcoossee complete)
  - Edgewater ED6 Phase 2 Cross Prairie Extension (Under construction)
  - Bella Tara Phase I Framework Road A (pre-con)
  - Cyrils Drive/Narcoossee Road to Absher Road-Road Widening (pre-con)
  - Tohoqua Ph 8 continuation of construct an interim two-lane Avenue as a parallel Framework Roadway (Southbury Drive) (permitted)
  - Pine Grove Road improvements (under construction)
  - Hickory Tree Road Improvements to accommodate growth (Under Construction)
  - Processed Developer Agreements to assure framework roadway construction. Goodman Road, Westside Blvd, Hickory Tree Road, Canoe Creek Road, and Nova Road.
- Provide efficient review, permitting and inspection of several new neighborhoods within the Low-Density Residential and Mixed-Use District areas of Osceola County.
  - Cypress Landings - 858 Single Family, Townhomes - Poinciana
  - ED3 and ED7 - East of Lake Toho Mixed Use
  - Fish Lake Planned Development - PS and SDP's – 601 DU's, 4.6 acres Commercial
  - Visions Resort and Spa Single Family, Townhomes, Retail
  - Celebration Island Village Single Family, Townhomes
  - Springhead Lake/Bridgewalk - Ongoing phases
  - Sunbridge Special District - Ongoing phases Single Family lots
  - Edgewater West - Phases 1-8 - 3,678 Attached and Detached Single Family Residential and school site
  - South of Lake Toho - Mixed Use District
- Completed 1618 development-related reviews, including Site Development (SDP) Review applications, Final Subdivision Applications, and Preliminary Subdivision Permits, representing a 10.81 percent increase over FY23, within adopted levels of service for:
  - Site Development Plans and Revisions
  - Preliminary Subdivision Applications
  - Final Subdivision Applications
  - Lot Splits
  - Reaggregation
  - Pre-Development Applications
  - Soil Excavation Permits

- Flood Plain Permits
- Land Alteration Permits
- Tree Clearing Permits
- Driveway Permits
- Right-of-Way/Easement Vacations
- Easement Vacations
- East and West US-192 CRA Reviews
- Benchmarks
- Deeds of Dedication
- Developers Agreements
- Performance and Maintenance Bonds
- Complaints
- Inspections

- Processed 114 Pre-application Conference requests, a slight reduction from FY23 in which 210 Pre-application Conferences were processed coordinated.
- Performed 14,366 SDP construction inspections, which reflected a 13.25 percent decrease over FY23 (16,560 inspections).

**Note: Due to the ongoing lack of staff and the ability to hire additional technical staff, our ability to complete reviews in the required time period, suffered. The loss of key experienced Project Coordinators and several engineers at one time and lack of Engineering staff in both Public Works and Development Review in particular, has created a decline in meeting required deadlines.**

## DEVELOPMENT REVIEW INTAKE APPLICATION STATS:

| Applications | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|---|---|---|---|---|---|
| Record Type | Count of Record ID | Count of Record ID | Count of Record ID | Count of Record ID | Count of Record ID |
| Benchmark | 60 | 46 | 89 | 59 | 1 |
| Bonds | 134 | 122 | 160 | 130 | 3 |
| Clearing Permit | 2 | 2 | 0 | 0 | 0 |
| Development Review Complaints | 143 | 74 | 69 | 55 | 1 |
| Driveway Permit | 117 | 129 | 89 | 136 | 1 |
| Final Subdivision | 68 | 72 | 52 | 37 | 0 |
| Flood Plain Permit | 451 | 445 | 478 | 768 | 16 |
| Land Alteration | 19 | 9 | 8 | 14 | 0 |
| Lot Split | 51 | 49 | 41 | 43 | 1 |
| Pre-Application Meeting | 241 | 256 | 213 | 114 | 4 |
| Preliminary Subdivision | 41 | 48 | 33 | 20 | 0 |
| Reaggregation | 10 | 7 | 6 | 4 | 0 |
| Site Development Plan | 173 | 204 | 170 | 195 | 2 |
| Soil Excavation | 1 | 0 | 0 | 2 | 0 |
| Special Request Research | 12 | 32 | 26 | 8 | 0 |
| Tree Removal | 4 | 5 | 6 | 10 | 0 |
| Vacation | 7 | 3 | 3 | 9 | 1 |
| Deeds of Dedication | 0 | 0 | 0 | 8 | 0 |
| Developers Agreements | 0 | 0 | 0 | 6 | 0 |
| **Total** | **1534** | **1503** | **1443** | **1618** | **30** |

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COMMUNITY DEVELOPMENT*
***Office:*** *PLANNING, ZONING AND DESIGN*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development, and construction.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Diversified Economy | Revise LDC to require more non-residential uses in locations that need them. | Modify LDC with more stringent standards to reserve land/square footage | 35% | 100% | 100% |
| Diversified Economy, Efficient & Effective County Government | Overhaul the LDC, modify the Use Table, and streamline zoning standards. | Prepare and Present Statement of Legislative Intent and Ordinance to modify LDC standards. | 20% | 90% | 100% |
| Efficient & Effective County Government | Process Application and/or complete reviews | Number of Planning & Zoning applications processed (CPA, ZMA, Concept Plan, Habitat Management Plan, Variances, Conditional Uses, Home Occupation licenses, Business Tax Receipts, Short Term Rental applications, Administrative Waivers, Special Permits, and Zoning and Land Use Verification letter) | 5,838 | 5,506 | 5,700 |
| Efficient & Effective County Government | Building Permit Review | Residential building permits: Within 3 business days of submission Commercial building | 15,690 | 14,566 | 16,500 |

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| | | permits: Within 10 business days of submission | | | |
| Efficient & Effective County Government | Responded to Planning, Zoning and Special Permit emails | Enusure initial response within 24 hours and final production (if information is requested) within 10 days | 5,929 | 8,031 | 8,500 |
| Great Place to Live, Efficient & Effective County Government | Ensure High Quality Development and Compatibility between uses through modifications to the Land Development Code (LDC). | Modify the code to ensure continued development interface compatibility while meeting statutory requirement to accommodate growth | No | Yes | Yes |
| Great Place to Live, Efficient & Effective County Government | Intergovernmental coordination with the City of St. Cloud | Ensure smooth transition of annexed properties into the City through the Development and Application process | Yes | Yes | Yes |
| Diversified Economy | Pursuit of Other Economic Opportunities for Industrial Growth | Evaluated additional land along the Boggy Creek Corridor south of the airport terminal for Industrial opportunities | 50% | 85% | 100% |
| Great Place to Live, Diversified Economy | Include the historic Whitted neighborhood into the Narcoossee Overlay | Update the LDC to include development standards within and adjacent to Whitted Neighborhood | 20% | 60% | 100% |
| Great Place to Live, Efficient & Effective County Government | Evaluation and Appraisal Report | Ensure smooth transition of annexed properties into the City through the Development and Application process | 70% | 95% | 100% |

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| High Quality Transportation and Infrastructure | The Southeastern Community Redevelopment Area (CRA) | Compete Blight factor analysis, site visits and report of 65,000 acres of land | 90% | 100% | |

## ACCOMPLISHMENTS:

- Created Standard Operating Procedures to incorporate the Live Local Act requirements and allowances for Affordable Housing projects. Worked with Human Services to ensure smooth facilitation of all affordable housing applications through the County review process.
- Planning, Zoning, & Design responded to 33 Public Records and Government Q&A website requests, in coordination with the PIO and CAO.
- Organized and participated in approximately 10 community meetings related to various development applications, including the Mac Overstreet Property and the Narcoossee Corridor.
- Modified and updated multiple elements of the Comprehensive Plan to address adequate land uses to accommodate population projections and required infrastructure as part of the 2024 EAR Based Amendments to the Comprehensive Plan.
- Staff completed the Green Belt Class and has implemented various operational and system improvements within the department and county.
- Presented 5 Statement of Legislative Intents (SOLI) to the Board of County Commissioners and completed 3 LDC modifications. Currently processing 4 additional SOLIs and LDC changes to reflect both statutory and procedural requirements within the LDC.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *CORRECTIONS DEPARTMENT*
***Office:*** *CORRECTIONS*
***Fund:*** *2101 - CORRECTIONS*

## OFFICE PURPOSE:

To provide a safe, secure, and humane environment for the public, staff, and those requiring detention in Osceola County.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Successfully meet 130 FMJ standards that are applicable to our facility to be compliant with Florida Statute | Percentage of standards successfully met | 100% | 100% | 100% |
| Efficient & High Performing County Government | Successfully meet 257 FCAC standards that are applicable to our facility to be accredited | Percentage of standards successfully met | 100% | 100% | 100% |
| Efficient & High Performing County Government | Require all staff to successfully complete annual training | Percentage of staff who successfully complete training each year | N/A | 100% | 100% |
| Efficient & High Performing County Government | Make all Brady Bill notifications within 30 days of investigation/discipline concluding and becoming public record | Time to report Brady Bill notifications to State Attorney's Office | N/A | 100% | 100% |

## ACCOMPLISHMENTS:

- Successfully completed one Florida Model Jail Standards audit with no notable violations.
- Successfully completed the Lexan (plexi-glass) project in B and C pods. This project added a safety barrier between inmates and staff.

- Successfully completed the encapsulation of the showers in FA. This enhanced the look of the showers and the housing unit. It also allows ease of cleaning and maintaining the sanitation of the showers.
- Fentanyl signs were posted throughout the jail, Probation, and Courthouse Operations. Signs were posted to create awareness of the dangers of Fentanyl use.
- Successfully completed the retrofitting of the bunks in D and F pods. This project removed tie off points from the bunks accessible to inmates seeking to commit self-injurious acts.
- New tamper resistant cell lights were installed in F pod.
- New tamper proof sprinkler heads were installed in the cells in D and F pods.
- Purchased a battery powered stair lift chair. This will be used to bring inmates up or down the stairs instead of carrying them, thus preventing staff injuries and maintaining better control of inmates during the escort process.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *CORRECTIONS DEPARTMENT*
***Office:*** *COURTHOUSE SECURITY*
***Fund:*** *2161 – COURTHOUSE SECURITY*

## OFFICE PURPOSE:

To provide a safe and secure environment for the employees and citizens who visit the Courthouse to conduct business.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Conduct and document interior and exterior patrol checks at least once per hour, weather permitting | Percentage of checks/rounds conducted on time, weather permitting | 95% | 97% | 100% * |
| Efficient & High Performing County Government | Respond to all citizen complaints within 48 hours | Percentage of complaints responded to within 48 hours | 90% | 100% | 100% |
| Efficient & High Performing County Government | Ensure all invoices submitted to Contract Manager for review are correct at least 98% of the time | Number of errors in invoices vs. accuracy | 98% | 100% | 100% |
| Efficient & High Performing County Government | Require all Allied staff to successfully complete annual training | Percentage of Allied staff who successfully complete training annually | 90% | 100% | 100% |

*Absent any extenuating circumstances, such as inclement weather or a disturbance.

## ACCOMPLISHMENTS:

- Added staffing of Osceola County Corrections: FCO (camera) Room, Perimeter Rover, and Recreation Tower/Video Recreation

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *CORRECTIONS DEPARTMENT*
***Office:*** *DRUG LAB*
***Fund:*** *2118 – DRUG LAB*

## OFFICE PURPOSE:

To provide qualified/certified drug testing to defendants on supervision and under court directives in an efficient and professional manner.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Process defendant drug screening within 30 minutes of arrival, 90% of the time. | Amount of time defendants are in the office | N/A* | 92% | 95% |
| Efficient & High Performing County Government | Improve collections through proper invoicing | Number of compliant invoices | 12 | 12 | 12 |
| Efficient & High Performing County Government | Drug test services made available to defendants during all office hours, 90 % of the time. | Any days or hours drug testing is unavailable vs. available hours | 96% | 98% | 99% |
| Efficient & High Performing County Government | All probation staff are certified in drug testing collection procedures within 30 days | Training completed within 30 days of assignment | 1 | 5 | 2 |

*Probation staff did not begin consistently monitoring departure times until June 2024, due to not having a Drug Lab Tech hired. Since June 2024, we are at 96%, exceeding the goal.

## ACCOMPLISHMENTS:

- New staff completed Drug Lab training during the Field Training Officer (FTO) period. One new staff member hired in 2023 and five new staff members hired in 2024.
- New Drug Lab Tech hired, trained, and received certificate.
- Invoicing being done monthly for Drug Court.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *CORRECTIONS DEPARTMENT*
***Office:*** *INMATE MEDICAL*
***Fund:*** *2114 – INMATE MEDICAL*

## OFFICE PURPOSE:

To provide comprehensive health services to the inmate population with an emphasis on delivering quality health care.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | To successfully meet 100% of the "essential" & 85% of the "important" NCCHC standards that are applicable to our facility to be re-accredited | Percentage of "essential" and "important" standards successfully met | N/A | N/A (Pending NCCHC audit to be scheduled) | 100% |
| Efficient & High Performing County Government | To successfully meet all FMJ standards that are applicable to our facility in be accredited | Percentage of standards successfully met | 100% | 100% | 100% |
| Efficient & High Performing County Government | Complete initial intake health screenings at Booking 90% of the time within 4 hours of accepting new arrestee | Time to complete an initial intake health screening through a random selection of 10% of ADP for the year | 83% | 90% | 95% |
| Efficient & High Performing County Government | Increase participation in the Vivitrol program by 10% | Total number of participants | 30 | 50 | 75 |

## ACCOMPLISHMENTS:

- Successfully passed the FMJS Inspection

- Successfully passed the monthly pharmacy inspections
- Weekly meetings with the Health Services Admin team to discuss inmates of concern, hospital inmates, mental health, and any other pertinent information.
- Renewal of MOU with Park Place and Vivitrol
- Successful hands-on skills fair
- Established participation with HEROS program, providing free Narcan
- Initiated conversation with SureScripts integration. This will provide real-time prescription access during the booking process.
- Initiated conversations with CorrecTek and Keefe for automatic medical sick call and prescription billing.
- Worked with IT to destroy old medical records in Spillman.
- Initiated conversations with IT to implement flags in Spillman for assistive devices issued by medical.
- Worked with IT to “clean-up” diets entered in Spillman.
- Initiated conversations with IT to get inventory systems in place for medical supplies.
- Increased medical bulk supply to reduce the frequency of ordering for vendors.
- Conducted tour with ORMC Physicians to educate what the Health Services Division can accommodate to ill inmates.
- Continued participation in monthly Osceola Opioid Task force meetings.
- Continued participation in monthly Finance meetings to ensure purchase orders have the appropriate funds.
- Two Healthcare staff members were recertified as CPR instructors.
- Medical FMJS inspectors successfully met the requirements to keep certification.
- Impleted updated x-ray technology in Dental, eliminating the need to hand develop dental x-ray films.
- Created medical guidelines for additional food and housing restrictions. This will assist with less diets being ordered and stricter criteria for Lower Level/Lower Bunk.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *CORRECTIONS DEPARTMENT*
***Office:*** *INMATE WELFARE*
***Fund:*** *2112 – INMATE WEFARE FUND*

## OFFICE PURPOSE:

To provide programs aimed to benefit and improve upon the wellbeing of inmates incarcerated in the Osceola County Jail.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Implement inmate worker incentive program | Number of annual inmate workers added | 1081 | 1376 | 1507 |
| Efficient & High Performing County Government | Provide additional programs | Add 2 programs during the year (Total # of Programs) | 12 | 13 | 13 |
| Efficient & High Performing County Government | Increase number of Reentry Program participants | Number of participants designated as eligible | 45 | 47 | 95 |
| Efficient & High Performing County Government | Complete the IWF Request process within 30 days | Process time from submission request to order placed | N/A | No | Yes |

## ACCOMPLISHMENTS:

- Acquired new Print Shop equipment.
- Implemented the Tablet (Smart Communications) system for efficient processes for inmates.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *CORRECTIONS DEPARTMENT*
***Office:*** *PRINT SHOP*
***Fund:*** *2113 – PRINT SHOP*

## OFFICE PURPOSE:

To provide inmates with marketable skills and hands-on experience in a structured environment aimed at encouraging successful reentry in the community through gainful employment.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Increase inmate participation | Number of cumulative participants over the year. | 22 | 40 | 45 |
| Efficient & High Performing County Government | Increase number of certificates issued to inmates | Number of yearly certificates issued | 8 | 50 | 60 |
| Efficient & High Performing County Government | Increase annual revenue generated | Total revenue received | $71,932 | $57,220 | $72,000 |
| Efficient & High Performing County Government | Reduce number of errors | Number of reworked jobs due to errors | 2 | 1 | 1 |

## ACCOMPLISHMENTS:

- 34 inmates participated in Print Shop training.
- 50 certificates were earned by participating inmates.
- $57,220 total revenue generated.
- Updated equipment to remain relevant in the printing industry.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *CORRECTIONS DEPARTMENT*
***Office:*** *PROBATION*
***Fund:*** *1571-PROBATION*

## OFFICE PURPOSE:

To reduce recidivism of defendants under our jurisdiction through evidence-based practices, partnerships with community resources, and positively changing behavior.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | To successfully meet all FCAC standards that are applicable to our facility to be accredited. | Total number of standards successfully met | 100% | 100% | 100% |
| Efficient & High Performing County Government | Increase successful completions of probation. | % of successful probation terminations (Lines 18 & 24) | 61% | 63% | 65% |
| Efficient & High Performing County Government | Reduce number of prosecutions | % of successful termination of County Diversion Program Cases (Lines 36 & 27) | 65% | 75% | 79% |
| Efficient & High Performing County Government | Refer 75% of all defendants to Evidence-Based Programs | Number of defendants referred to programs vs. Total number of defendants on supervision | 71% | 75% | 79% |

## ACCOMPLISHMENTS:

- Reduced expenses by implementing more efficient office hours.
- Hired five new Community Corrections Officers.
- Hosted a financial class hosted by 5th/3rd Bank. In the future, we are looking at the possibility of conducting this via Teams to allow more participation.
- Achieved our County's first Florida Corrections Accreditation Commission Probation and Pre-Trial (FCACPP) Accreditation.
- CDP Process changed to Pretrial Intervention (PTI) there was a reduction in CDP referrals.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COUNTY ATTORNEY*
***Office:*** *COUNTY ATTORNEY*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide excellent legal services to the Board of County Commissioners and its subsidiary boards, agencies, and departments.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & Effective Performing County Government | Develop staff competencies through training and interaction | CLE Courses for Attorney's to stay current in Local, State and Government Law. | YES | YES | YES |
| Efficient & Effective Performing County Government | Records Requests process and procedures | Implementation of new public records system to track and fulfill requests efficiently. | YES | YES | YES |
| Efficient & Effective Performing County Government | Deliver legal services in cost effective manner through in-house and outside counsel. | Maintain level of service within established budgets. | YES | YES | YES |

## ACCOMPLISHMENTS:

- Provide legal advice and representation to the Board of County Commissioners and Management throughout the year.
- Modified management practices to deliver legal services in a more cost-effective manner.
- Delivered professional services to citizens, businesses, and organizations.
- Completed transition of the management of County public records requests.
- Maintained budgetary discipline while defending the County against legal claims and advocating for the County.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COURT ADMINISTRATION*
***Office:*** *COURT ADMINISTRATION & INNOVATIONS*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide comprehensive administrative support efficiently and effectively to all Judges of the Ninth Judicial Circuit, manage programs, and act as a liaison between the Court and the people we serve.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Cross-training of all Digital Court Reporters on preparation of audio links | Process audio links within 3 business days | N/A | 95% | 95% |
| Efficient & High Performing County Government | Provide practice testing options for Court Reporters procuring required certifications through AAERT/IAPRT/NCRA | Review of current certifications of all employees at annual review time | N/A | 100% | 100% |
| Efficient & High Performing County Government | Maintain required certifications for Court Reporters by providing Continuing Education opportunities | Review of CEUs obtained by all employees during annual review period | N/A | 100% | 100% |
| Efficient & High Performing County Government | In-house training for Court Reporters on updated software and/or recording systems (as applicable) | Continuous monitoring of employees for feedback as to effectiveness of updates for quality assurance | N/A | Accomplished | Ongoing |
| Efficient & High Performing County Government | Provide administrative support to out of county judges assigned to local cases | Support efficient process for out of county judicial support | Yes | Yes | Yes |

| | | | | | |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Review daily inmate population reports to identify filing of information within 33 days | Provide periodic review of jail population | 100% | 100% | 100% |
| Efficient & High Performing County Government | Develop and train staff on necessary safety elements in the workplace annually | Support safety awareness of employees | Yes | Yes | Yes |
| Efficient & High Performing County Government | Leverage technology to provide access to and information about court processes and services | Website and social media content | N/A | 100% | 100% |
| Efficient & High Performing County Government | Develop materials and programs to educate the public about the judicial system | Online and print articles; Inside the Courts; Tours | N/A | 80% | 100% |
| Efficient & High Performing County Government | Maintain relationships with media to ensure adherence to policies and procedures for conduct in the courtroom | Meet with media operating as pool | N/A | 100% | 100% |

## ACCOMPLISHMENTS:

- Continued to provide daily organizational and administrative support to the judiciary, court programs, and Court Administration staff
- Provided annual safety training to staff to support safety awareness and emergency preparedness
- Rewrote key sections of website copy to be easily understood and more accessible for users
- Leveraged social media to connect the community with the circuit
- Worked with program staff to develop simplified materials for participants that focus on plain language
- Began building relationships with media covering high profile cases

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COURT ADMINISTRATION*
***Office:*** *COURT TECHNOLOGY*
***Fund:*** *130 – COURT ADMINISTRATION TECHNOLOGY*

## OFFICE PURPOSE:

To provide comprehensive technology support to the Court, Judiciary and Staff of the Ninth Judicial Circuit. Responsible for all aspects of technology used by the court system.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Purchase and apply maintenance services on all court admin network switches | Network switches under manufacture maintenance contract | N/A | 100% | |
| Efficient & High Performing County Government | Replace the data server equipment rack | Time to complete the installation of the new equipment rack | N/A | 100% | |
| Efficient & High Performing County Government | Expand the Courthouse digital wayfinding system | Time to complete the expansion of the wayfinding system | 70% | 90% | 100% |
| Efficient & High Performing County Government | Complete the installation of the Nexsan Assureon data storage system | Time to complete the installation | N/A | 10% | 100% |
| Efficient & High Performing County Government | Configure high availability of the judicial viewer hardware and software | Time to procure additional hardware and configuration of the current software | 5% | 75% | 100% |
| Efficient & High Performing County Government | Purchase and apply Microsoft 24/7/365 support services | Time to enroll all court devices that have Microsoft software | N/A | 40% | 100% |
| Efficient & High Performing County Government | Purchase a cloud-based data retention service for critical court data | Time to setup the service and send an initial copy of critical court data | 0% | 100% | N/A |

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|---|---|---|---|---|---|
| Efficient & High Performing County Government | Purchase and configure additional court audio recording computers | Time to procure and complete the software installation | N/A | 20% | 100% |
| Efficient & High Performing County Government | Complete Court Admin Data Center UPS replacement (Floor 3) | Time to complete the 3rd floor Data Center UPS installation | N/A | 10% | 100% |
| Efficient & High Performing County Government | Installation of audio systems for new courtroom-3E | Time to complete installation | N/A | N/A | 100% |
| Efficient & High Performing County Government | Installation of audio system for renovated hearing room- 6B | Time to complete installation | N/A | N/A | 100% |
| Efficient & High Performing County Government | Press upgrades | Time to complete installation | N/A | N/A | 100% |
| Efficient & High Performing County Government | Audio system refresh – hearing rooms | Time to complete the targeted hearing rooms 6A, 6D & 6E | N/A | N/A | 100% |
| Efficient & High Performing County Government | Court Reporting software refresh | All courtrooms and hearing rooms converted | N/A | N/A | 100% |
| Efficient & High Performing County Government | Audio system refresh -courtrooms | Time to complete the targeted courtrooms 4A, 4C, 4F, 5A & 5F | N/A | 100% | 100% |

## ACCOMPLISHMENTS:

- Installed four new digital signage displays for new court locations
- Installed new court disaster recovery system at an offsite location
- Setup maintenance and support services for court network switches
- Installed and configured additional equipment for the judicial viewer application
- Setup a new court data storage system for court audio

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COURT ADMINISTRATION*
***Office:*** *DOMESTIC VIOLENCE*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To monitor and conduct case management research on injunctions cases for the court. Provide respondents with instructions and resource information of the various providers such as Batterers' Intervention Programs, Mental Health/Substance Abuse Providers - for evaluations, and other court-ordered provisions for successful compliance of sanctions. To maintain active communication with providers to ensure that status of compliance is reported back to the court.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Research 100% of docketed injunction cases within 2 weeks | To timely research docketed injunction cases | YES | YES | YES |
| Efficient & High Performing County Government | Identify eligible participants for Injunction Compliance Program | Recognize criteria for court sanctions per statute | YES | YES | YES |
| Efficient & High Performing County Government | Review court issued orders for accuracy within 3 weeks | Identify errors to minimize amendments and conflicting orders | YES | YES | YES |
| Efficient & High Performing County Government | Contact providers within 30 days of sanctioning for status of compliance | Timely communications with providers | YES | YES | YES |

## ACCOMPLISHMENTS:

- Added the Step-Up Program as a resource for the Court to refer juvenile respondents
- Compiled a quick reference list of resources for judges when imposing sanctions
- Maintained a positive collaboration with the judiciary, court deputies, clerks, attorneys, and peers
- Continued contributing to the rehabilitation of participants

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COURT ADMINISTRATION*
***Office:*** *ADULT DRUG COURT*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

The Ninth Judicial Circuit Adult Drug Court and all related Problem Solving Courts (PSCs) coordinate with the judiciary, criminal justice entities, and treatment providers, to address each program participant's underlying issues that contribute to criminal behavior. This is achieved through targeted treatment and support services while also holding participants accountable for their actions.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Ensure that our current policies & procedures reflect in both program implementation and the certification process | Adhere to state's newly implemented certification guidelines and work towards achieving certification | Learn about impending certification process | Attend trainings to learn about state's requirements for certification. Start making changes to program practices. | Implementation |
| Efficient & High Performing County Government | Implement Peer Support / Mentorship | Create a Peer/Mentor role within PSC programs | Information gathering | Implementation started | Position posted to be filled |
| Efficient & High Performing County Government | Reduce Recidivism & Reduce Criminogenic Activity | Continue to apply best practices to daily operations and continue to monitor recidivism reporting | On going | On going | On going |

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|---|---|---|---|---|---|
| Efficient & High Performing County Government | Ensure that current policies & procedures align with best practices, state orders, and comply with current administrative orders | Focus on completing the updated policies & procedures and review administrative orders and statutes to ensure compliance with current practices | On going | On going | On going |
| Efficient & High Performing County Government | Reintegrate Participants into the Community | Continue partnerships with stakeholder agencies, and support to, and, from, the community (Community Service and access to programs) | On going | On going | On going |
| Efficient & High Performing County Government | Participate in the Osceola Opioid Task Force Meetings (Opioid Settlement Funding) | Determine permissible activities and amount of funding to be available | Meet Monthly 10/1/23-9/30/24 | Meet Quarterly 10/1/24 | Meet Quarterly 10/1/25 |

## ACCOMPLISHMENTS:

- We are actively revising our Policies and Procedures to align with current best practices set forth by the state and the governing agency, All Rise.
- We have established a full-time peer support position for Osceola Problem Solving Court programs.
- Completed annual recidivism reports. (Reports available upon request).
- Connecting participants with community resources as necessary (Additional information available upon request).

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COURT ADMINISTRATION*
***Office:*** *JURY SERVICES*
***Fund:*** *001-GENERAL FUND*

## OFFICE PURPOSE:

To provide exceptional service to jurors who are summonsed for Jury Duty. Ensure all Judges have their panel requests satisfied to start Voir Dire for jury trials.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Receive jury panel request by 3:30pm | Meeting deadline for panel requests | 95% | 100% | 100% |
| Efficient & High Performing County Government | Respond to voicemails within an hour of receiving them (during normal office hours) | Ensuring effective communication between Jurors and the Jury Staff | 100% | 100% | 100% |
| Efficient & High Performing County Government | Dismiss jurors by 2:30pm | Communicate with trial clerks, JAs and Judges to see if additional jurors are needed | 75% | 75% | 80% |
| Efficient & High Performing County Government | Utilize jury pool for panel requests | Calling in enough jurors to satisfy all requests for jury panels | 60% | 80% | 85% |

## ACCOMPLISHMENTS:

- Satisfying all panel requests made for judges by having enough jurors report daily
- Continuation of assisting jurors who are not tech-savvy by providing jurors a paper format of the juror questionnaire or assisting them via telephone
- Keeping jurors up to date on the jury process and letting them know the next steps during their jury service

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COURT ADMINISTRATION JUVENILE*
***Office:*** *ALTERNATIVE SANCTIONS*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide juvenile court services, information, and alternatives to incarceration for juvenile offenders in Osceola County and assist with public safety through accountability.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | To establish a positive collaboration with partner-agencies | Develop and maintain open lines of communication | N/A | N/A | YES |
| Efficient & High Performing County Government | To establish contact with 100% of referrals | Timely communication with potential participants | N/A | N/A | YES |
| Efficient & High Performing County Government | Expand services to youth offenders involving domestic violence | Implement Step-up classes. | N/A | N/A | YES |

## ACCOMPLISHMENTS:

- Coordinator obtained certification as an Arise Life skills group facilitator
- Implemented Step-up classes for teen participants involved with domestic violence
- Collaborated with ASPIRE and the Florida Safety Council to provide specialized resources and educational classes for participants

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COURT ADMINISTRATION*
***Office:*** *MEDIATION EXPENSE*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide a neutral forum that facilitates the resolution of disputes of court referred cases and to facilitate responsive, accessible, and effective communication for litigants, legal community, the judiciary, certified mediators, and other court personnel requiring mediation services and/or mediation inquiries.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Provide mediation services within 30 days from receipt of referral for family cases and within 60 days for county cases | Track all referred cases and date/time/mediator of scheduled mediations | 93% | 95% | 98% |
| Efficient & High Performing County Government | Provide immediate or same business day responses to all inquiries received by the department. Create and implement templates for standardized responses of FAQ's | Management of the department's email and phone communications | 95% | 98% | 98% |
| Efficient & High Performing County Government | Provide consistent training to staff to accomplish assigned responsibilities | Conduct weekly meetings to ensure expectations are communicated and produced. Mediation training, conference attendance and certification opportunities to be offered | 90% | 95% | 98% |

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|---|---|---|---|---|---|
| Efficient & High Performing County Government | Maximizing allocation of time for tasks performed. | Designate specific duties and deadlines | 91% | 95% | 98% |

## ACCOMPLISHMENTS:

- Provided continuing mediation education training to all contracted mediators

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COURT ADMINISTATION*
***Office:*** *CHILDREN'S VISITATION PROGRAM*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide a safe and appropriate atmosphere for family's court ordered to supervised and monitored exchange visits. The program provides trained observers to prepare reports of observations, redirect parents' behaviors as necessary and report back to the court.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Complete the intake and orientation process for new families within 2 weeks of the initial order | Timely intake of new families who are court ordered to the program | 85% | 90% | 95% |
| Efficient & High Performing County Government | Monitor and track program fees on a weekly basis | Payment compliance | 60% | 50% | 75% |
| Efficient & High Performing County Government | Conduct quarterly trainings for the Visitation Program Observers | Maintain fully trained and qualified staff | YES | YES | YES |
| Efficient & High Performing County Government | Information session with the judiciary annually to share details of program services | Inform the judiciary of program availability and services | YES | YES | YES |

## ACCOMPLISHMENTS:

- Building a cohesive, unified team of observers

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COURT ADMINISTRATION*
***Office:*** *TEEN COURT*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

The purpose of Teen Court is to direct minor cases away from the formal Juvenile Court by providing an alternative method of resolving first time juvenile offenses giving youth the opportunity to become accountable for their actions and make better decisions in the future.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | To reach the goal of less than 10% recidivism rate | Track recidivism of Teen Court cases one year from completion | 16% | 14% | 10% |
| Efficient & High Performing County Government | Maintain and build communications with local agencies to recruit volunteer resources | Maintain appropriate number of student volunteers | Yes | Yes | Yes |
| Efficient & High Performing County Government | Hold intake appointment within 14 days of receiving referral | Schedule intake appointments promptly | 60% | 85% | 100% |

## ACCOMPLISHMENTS:

- Teen Court collaborated with the Osceola Educational Foundation regarding scholarship opportunities
- One tap check-in / check-out process for volunteers has been implemented
- Teen Court is collaborating with the Florida Safety Council to provide specialized resources and educational classes for participants

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *OFFICE OF EMERGENCY MANAGEMENT*
***Office:*** *EMERGENCY MANAGEMENT*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To create a culture of preparedness through coordination, collaboration, and communication to build a resilient community.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Great Place to Live | Enhance community preparedness in vulnerable areas of the county. | Develop a minimum of three new CERT teams based on Social Vulnerability Index (SVI). | N/A | 50% | 100% |
| Efficient & High Performing County Government | Increase local shelter staffing for both pre and post incidents. | Development of (4) multi-jurisdictional shelter teams. | N/A | 20% | 80% |
| Efficient & High Performing County Government | Increase response & recovery to a Cyber Incident impacting the County. | Development a multi-agency Cyber Response Team to integrate into the EOC | N/A | 30% | 70% |
| Efficient & High Performing County Government | Develop a whole-community network to support mitigation and recovery efforts. | Host a biannual meeting of key community partners | N/A | 50% | 100% |

## ACCOMPLISHMENTS:

- Acquired CERT training equipment to help with the development of Community CERT teams.
- Developed two new CERT teams focused on community preparedness and resilience.
- Partnership with School District for enhanced communication and notification for critical incidents on school campus sites. (Mutualink and RAVE)
- Continue to build out the WeatherSTEM program in Osceola County to increase situational awareness and decision making for Public Safety.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *ENVIRONMENTAL & PUBLIC LANDS*
***Office:*** *PARKS AND PUBLIC LANDS/COMMUNITY CENTERS*
***Fund:*** *001 – GENERAL FUND*
*125 – ENVIRONMENTAL LAND MAINTENANCE FUND*

## OFFICE PURPOSE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by providing access to community centers throughout and ensuring maintenance and upgrades are completed in a timely manner and by effectively managing growth, natural resources, and development construction. To preserve the natural beauty of the County and to ensure there will be natural lands and water resources for future generations. The Environmental Lands Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. This property tax enables the program to issue bonds for purchase and maintenance of land for water resource protection, wildlife habitat, public green space, and resource-based passive recreation.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Great Place to Live | Resurface basketball courts at Friendship and Leisure Park | Complete by the end of the fiscal year | N/A | 15% | 100% |
| Great Place to Live | Replace ceiling tiles and paint the interior and exterior of the building | Complete by the end of the fiscal year | N/A | 15% | 100% |
| Great Place to Live | Design and Construction of the new Ancient Island Park | Target 80% completion by the end of the fiscal year | 5% | 20% | 80% |
| Great Place to Live | Replacement/Improvement of the Kenansville Community Center Playground | Complete by the end of the fiscal year | N/A | 30% | 100% |
| Great Place to Live | Replace wooden self-composting restroom with a new precast concrete self-composting restroom at Shingle Creek Regional Park | Complete by the end of the fiscal year | N/A | 10% | 100% |

| | | | | | |
|---|---|---|---|---|---|
| Great Place to Live | Resurface ADA trail at Shingle Creek Regional Park | Complete by the end of the fiscal year | N/A | 20% | 100% |
| Great Place to Live | Replace roof at the Marydia Community Center | Complete by the end of the fiscal year | N/A | 5% | 100% |
| Great Place to Live | Install new exercise pad at Veteran's Memorial Park | Complete by the end of the fiscal year | 5% | 15% | 100% |
| Great Place to Live | Construction of 3000' walking trail extension and fishing pier at the Holopaw Community Park | Target 75% completion by the end of the fiscal year | 5% | 20% | 75% |

## ACCOMPLISHMENTS:

- Replaced countertop, cabinets, and fridge at the Kenansville Community Center
- Replaced surfacing on the Robert Guevara Community Center
- Resurfacing of the parking lot at the Robert Guevara Community Center
- Construction of the Marydia Community Center Teen center has been completed
- Approximately 2600' of hiking trail resurfaced this year
- Relandscaping completed at the El Yunque Splash Pad
- 4 prescribed burns and 2,000+ acres treated for exotic vegetation in the County's Conservation Areas

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *ENVIRONMENTAL & PUBLIC LANDS*
***Office:*** *LAKE MANAGEMENT*
***Funds:*** *001 – GENERAL*
*104 – TOURIST DEVELOPMENT TAX*
*FUND 141 – BOATING IMPROVEMENT*
*FUND 306 – LOCAL OPTIONS SALES TAX FUND*

## OFFICE PURPOSE:

The Mission of Osceola County's Lakes Management Program is to protect, enhance, conserve, restore and manage the county's aquatic resources through education, coordination, development, maintenance, and management of lake systems; which considers the need for protection of the natural environment and improves, enhances and/or sustains lake ecosystem health while avoiding impacts to downstream systems for the benefit of the fish and wildlife resources and the residents of and visitors to Osceola County.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| Great Place to Live | Implement Boat Ramp Master Plan | Boat Ramp Improvement | N/A | 1 ramp - Smith's Landing designed, permitted and fully funded | 3 ramps – Sexton Boat Ramp, Cypress Lake Ramp, Southport Boat Ramp - complete design and permitting |
| Great Place to Live | Maintain open waterways to reduce impact of high-water events and maintain navigation | Linear feet of waterway cleared of debris | N/A | 3,000 linear feet of creeks cleared/ 55 acres of nuisance vegetation treated | 3,000 linear feet of creeks cleared/180 acres of nuisance emergent vegetation removed |
| | | | | | |

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|---|---|---|---|---|---|
| Great Place to Live | Replace aging navigational signage in Lakes | Number of signs replaced | N/A | 57 navigational signs were replaced in Lake Toho and Alligator Chain | 46 signs in East Lake Toho, Cypress Lake, Lake Kissimmee, Lake Marian, and Lake Ajay |

## ACCOMPLISHMENTS:

- Completed the Lake Runnymede Boat Ramp
- Secured additional funding for Smith's Landing (AKA Lake Gentry Boat Ramp)
- Completed work under NRCS grant to clean up Hurricane Ian Debris in Shingle and Boggy Creeks
- Replaced 57 navigational signs in Lake Toho and the Alligator chain

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *ENVIRONMENTAL & PUBLIC LANDS*
***Office:*** *MOSQUITO CONTROL*
***Fund:*** *001 – GENERAL FUND*
*156 – FEDERAL AND STATE GRANTS*

## OFFICE PURPOSE:

The mission of Mosquito Control is to control mosquitos to reduce the risk of mosquito borne Illness, such as malaria, zika, dengue, and certain forms of encephalitis like West Nile in order to make being out of doors in Osceola County as mosquito free as possible.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 results | 2025 Target |
|---|---|---|---|---|---|
| Great Place to Live | Control the number of adult mosquitoes | Reduction in nuisance mosquito calls | 263 | 360 | 250 |
| Efficient & High Performing County Government | Pilot study on effectiveness of aerial larval pretreatments by drone for wetlands in developments | Completion of study and reduction of nuisance mosquito calls for study area. | 59 nuisance mosquito calls 4,911 acre area in FY prior to study | 9 nuisance mosquito calls in 4,911 acre study area | Increase treatment area to 12,000 acres. |
| Efficient & High Performing County Government | Increase larviciding staff to continue coverage of new development | Acres covered increased | N/A | 100% of new development covered through bi-weekly surveillance | Increase level of surveillance to weekly |
| Efficient & High Performing County Government | Increase awareness of Mosquito Control operations and ways the Public can protect themselves | Number of outreach events | 21 | 26 | 40 |

## ACCOMPLISHMENTS:

- Implemented aerial treatments for larval mosquitoes
- Increased adulticiding spray zones to meet ongoing growth
- Responded 100% of FDOH reported travel related arbovirus cases, which was double the quantity reported by FDOH in FY23. These efforts are to reduce the risk of locally acquired arbovirus cases.
- Implemented novel treatment for *Aedes aegyptii* mosquitoes due to determination of extent of pesticide resistance.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *FINANCIAL SERVICES*
***Office:*** *FINANCE*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide professional Financial Services to the Osceola County Board of County Commissioners and its citizens in the most timely and efficient manner possible.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Complete Annual Comprehensive Financial Report (ACFR) | Time to prepare reporting statements | N/A | N/A | 95% |
| Efficient & High Performing County Government | FEMA Reimbursement Process | Time to review documentation to develop emergency work projects to submit for federal reimbursement | N/A | N/A | 95% |

## ACCOMPLISHMENTS:

- For the 35th consecutive year, the County received the Certificate of Achievement for Excellence in Financial Reporting, awarded by the Governmental Finance Officers Association (GFOA)
- In house completion of the FY2023 Annual Comprehensive Financial Report (ACFR) & Annual Financial Report (AFR)
- Implementation of payroll related compensation changes to the International Association of Firefighters Local 3284, Collective Bargaining Agreement
- Implementation of payroll related compensation changes to the International Union of Police Associations (Corrections), Collective Bargaining Agreement
- Successful execution of the compensation payouts for the FY2023 Vacation/Sick Leave Buy Back Program
- Paid in full Capital Lease, Schedule 13 of the Sheriff Office Vehicles Master Capital Lease
- Closed on three Capital Leases for the County:
    - Schedule of Property No. 20 to finance the cost of acquisition of the vehicles and heavy equipment for Countywide departments and Sheriff's Office. Estimated expenditures $9,479,328.00
    - Schedule of Property No. 21 to finance the cost of acquisition of two Pierce Pumper Engines and one Pierce Enforcer Ascendant Aerial Tower Truck for Fire Rescue department. Estimated Expenditures $3,494,890.00

- Bond Defeasance (paid off early), West 192 Redevelopment Area MSBU Special Assessments Bonds
- Fitch Bond Rating Changes:
    - Public Improvement Revenue Bonds ($24.1 million from series 2017) were upgraded to 'AA+' from 'AA' due to criteria change. The rating on the public improvement revenue bonds have been removed from Under Criteria Observation.
    - Sales Tax Revenue Bonds ($92.2 million, series 2015A and series 2016A) were upgraded to 'AA' from 'AA-' due to improvement in credit quality.
    - Tourism Tax Revenue Bonds (TDT) 2016 fifth cent to 'A' from 'A-' due to improvement in credit quality.
    - Tourist Development Tax Revenue Refunding Bond Series 2019 were upgraded from 'AA-' to 'A+'.
- Fitch Bond Ratings Affirmations:
    - Osceola County (IDR) affirmed at 'AA+'
    - Transportation Improvement and Refunding Revenue Bonds, Series 2019A 1 and Series 2019A 2 affirmed at 'BBB-'
- Fixed Assets members performed an in depth fiscal review of open Construction in Progress and Capital Improvement projects to improve the timeliness of projects closures in collaboration with OMB and COC
    - Reconciled 128 job ledger projects, reviewed $334M in expenditures
- Facilitated the collection of FEMA reimbursement revenue totaling $1,035,167 that includes funding from Disaster Covid-19, Hurricanes Dorain, Irma, Ian, Idalia

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *FIRE RESCUE & EMERGENCY MEDICAL SERVICES (EMS)*
***Fund:*** *134 – COUNTYWIDE FIRE FUND*

## DEPARTMENT PURPOSE:

Our mission is to provide the highest levels of emergency planning, fire protection and pre-hospital care to the residents and visitors of Osceola County. The quality of service will be maintained by strict adherence to and dedication to the principles of, Safety, Commitment, Respect, Honesty, and Teamwork.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| Great Place to Live – Public Safety | Complete 100% of annual ISO training requirements for each rank | Training Requirements Officer 210 hours Driver 204 hours Firefighter 198 hours | Officer 80.0% Driver 80% Firefighter 75% | Officer 79.0% Driver 77.0% Firefighter 77.0% | 100.0% For all ranks |
| Great Place to Live – Public Safety | Complete initial review of Sharepoint request items 90% of the time within 24 hours | Time to review Sharepoint requests | 75.0% | 86.4 | 90.0% |
| Great Place to Live – Public Safety | Notify Ambulance Billing Provider to Close Monthly Billing Within 10 Calendar Days of Receiving Provider Cash Log, 90% Of the Time | Time to Close Ambulance Billing Month End with Provider | 75.0% | 41.7% | 90.0% |
| Great Place to Live – Public Safety | Total First Unit Response Time 8 ½ minutes, 70% of the time | Total Unit Response Time | 43.1% | 44.1% | 58.0% |
| Great Place to Live – Public Safety | Complete State Mandated Inspections | Priority I<br>Priority II<br>Priority III | | | 80.0%<br>50.0%<br>30.0% |

## ACCOMPLISHMENTS:

- Opened the new Calypso Cay Fire Station 45 increasing the number of County Fire Stations to 17. The opening of Calypso Cay places 21 firefighters in an area with high call volumes, serving both our residents and visitors to our community.
- Successfully launched the online payment portal for ambulance billing, stand-bys, and public information requests.
- The Department successfully completed the Federal Mandated Medicare Data Collection Requirement ensuring the continuation of Medicare payments to the County for Medicare eligible patients who utilize our service.
- Adoption of the updated Fire Rescue Impact Fee program reflecting the current costs for land, construction, and equipment resulting in revised fees for new construction permits in the County for the next five years.
- Broke ground for replacement fire station 71 which is being relocated to better serve the community in the Westside Blvd. area.
- Implemented the Incumbent Physical Ability Test (IPAT) program as part of the County's health and wellness initiative.
- Successfully passed the State Department of Health triannual Emergency Medical Services provider inspection.
- Deployed new Rescue 54 providing additional resources in the Harmony area reflecting a total of 16 front line rescue units in the County.
- Twenty-seven personnel completed the Fire Officer I curriculum which represents a total of ninety-six classes. This training was provided by funding from the FEMA Assistance to Firefighters Grant, expanding knowledge of both operations and administrative functions of the Company Officer.
- The Department sponsored twenty students in a Paramedic Program which supports our ability to provide Advanced Life Support from each first arriving apparatus to a medical emergency or auto accident.
- Automated the scheduling of the State Mandated annual inspections of all occupancies upon the issuance of the certificate of occupancy increasing compliance and efficiencies.

# UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

***Department:*** *GOVERNMENT AFFAIRS*
***Office:*** *COUNTY MANAGER*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

The Government Affairs Department is responsible for developing federal, state, and local advocacy platforms and a comprehensive legislative affairs strategy. The Department coordinates intergovernmental resources and support for county projects, including grants development and administration.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Maximize number of grant opportunities applied for | Number of grants applied for | 17 | 15 | 15 |
| Efficient & High Performing County Government | Maximize state appropriations | Number of state appropriations secured | 1 | 2 | 3 |
| Efficient & High Performing County Government | Maximize federal appropriations | Number of federal appropriations secured | 2 | 2 | 2 |
| Efficient & High Performing County Government | Maximize amount of funds awarded to the County through department efforts | Total amount of funds secured through state and federal grants, appropriations, and contracts | $29,434,731 | $484,573,959[1] | $30,000,000 |

## ACCOMPLISHMENTS:

- Secured the Department of Defense cornerstone contract award to the county, which is broken up into 11 option contracts, worth an estimated $289,114,603. The first element is actively

[1]Total amount included the full potential amount of the Cornerstone Contract and the full potential amount of the NSF Innovation Engines grant. Both awards are subject to appropriations and meeting metrics. Total award, not including options, but amounts we have access to now, is $172,012,957. Without the Cornerstone or NSF awards, department secured $35,456,356.

awarded and worked on, worth $120,556,601. Osceola County is now the only local government in the entire United States that is now a defense prime contractor. The award is to stand up a complete advanced packaging production line in NeoCity. Funds are available subject to federal appropriations.

- Assisted in Securing the National Science Foundation's Regional Innovation Engine type two award for our Semiconductor cluster in NeoCity. This is the most prestigious award NeoCity and the cluster has received yet. This award is worth $16M for the first two years, and up to $160M over 10 years, depending on meeting benchmarks.
- Secured the inclusion, and subsequent approval by the Governor, of a $640,000 state appropriation in the State of Florida's budget for FY23-24 for a one-time vegetative harvesting of approximately 160 acres of invasive plant species in North Lake Tohopekaliga.
- Secured the inclusion, and subsequent approval by the Governor, of a $1,450,000 state appropriation in the State of Florida's budget for FY23-24 to provide safe drinking water to approximately 52 residents within the historic African American Whitted Neighborhood located in the Narcoossee area of the County.
- Secured the inclusion of a $850,000 federal appropriation for the Whitted Neighborhood Water System Project in the FY 2024 Transportation, Housing, and Urban Development Appropriation Act.
- Secured the inclusion of a $850,000 federal appropriation for safety improvements to Marigold Avenue in the FY 2024 Transportation, Housing, and Urban Development Appropriation Act.
- Secured the inclusion of a $600,000 federal appropriation for the US Army Corps of Engineers to begin an investigation into the Shingle Creek, Lake Toho, and Kissimmee River in the FY 2025 Energy and Water Appropriation Act. Currently, awaiting the final passage of the bill by both chambers in the 118th Congress.
- Secured the inclusion of a $2,500,000 federal appropriation for stormwater improvements for Buenaventura Lake's stormwater projects in the FY 2025 Transportation, Housing, and Urban Development Appropriation Act. Currently, awaiting the final passage of the bill by both chambers in the 118th Congress.
- Secured an additional $2M from the Florida FWC to address hydrilla in Lake Toho.
- Secured the inclusion of County priorities into the Water Resources Development Act of 2024, including listing Osceola County as a priority county for a pilot program to remove silt from our lakes and streams to be used by the USACE as sand for beach renourishment projects at no cost to the county. The bill is awaiting final passage by both chambers in the 118$^{th}$ Congress.
- Assisted or led the county in applying for 15 grants this past year.
- Assisted in securing multiple awards, including a $1.7M USDOT Award for basin drainage studies, the largest Florida Jobs growth grant ever awarded in State history ($17.5M) to build a multi- tenant lab in NeoCity, a $4M Florida Department of Commerce broadband grant to build a digital library, a $209K US Department of Energy award to install EV chargers in NeoCity, and a $6.1M US Department of Commerce award to bury the powerlines in NeoCity, among others.
- Successfully coordinated and advocated for a US House of Representative's floor amendment to the FY 2024 Department of Defense Appropriation Act to fully fund an element to the Cornerstone contract, worth over $10M. Floor amendment was approved by voice vote and is awaiting final inclusion in the end of year omnibus.

# UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

***Department:*** *HOUSING AND COMMUNITY SERVICES*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To build a better community by encouraging civic engagement, providing excellent customer service, and creating economic empowerment that leads to sustainable communities.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| Great Place to Live | Expand Assistance to Osceola Veterans | Number of Veterans Assisted, and the Financial Impact | 2,501 Veteran Contacts - $945,090 in Approved Claims | 2,765 Veteran Contacts - $1,319,345 in Approved Claims | 3,000 Veteran Contacts - $1,500,000 in Approved Claims |
| Great Place to Live | Expand Emergency Rental Assistance (Community Grants) | Number of Households Assisted | 32 Households Assisted | 35 Households Assisted | 62 Households Assisted |
| Great Place to Live | Expand the Homeless Assistance Programs | Number of Homeless Households Assisted | 41 Households Assisted | 176 Households Assisted | 200 Households Assisted |
| Great Place to Live | Expand the Housing Choice Voucher Program | Number of Vouchers Administered | 1,847 Vouchers Administered* | 1,967 Vouchers Administered* | 2,024 Vouchers Administered* |

***OF THE TOTAL NUMBER OF VOUCHERS ADMINISTERED, 347 ARE ALLOCATED TO OSCEOLA COUNTY, WHILE THE REMAINING VOUCHERS ARE PORTED TO OSCEOLA COUNTY FROM OTHER JURISDICTIONS.**

## ACCOMPLISHMENTS:

- Osceola County continues to partner with various entities to continue the development of Affordable Housing units for Osceola citizens. From 2021 to the present, these housing initiatives have resulted in just under 1243 new units of affordable housing that have either been completed or are in process.
- 94 families were assisted with burial/cremation services for family members.
- During 2024, 14 families were assisted through the SHIP Purchase Assistance Program, with a total of $1,100,000 in SHIP funds expended.
- Fiscal Year 2023-2024 we assisted 75 seniors with examinations and eyeglasses, 185 seniors with vouchers for free dentures and partials.

# UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

***Department:*** *HUMAN RESOURCES & RISK MANAGEMENT*
***Funds:*** *001 – GENERAL FUND*
*501 – WC RISK MANAGEMENT*
*502 – PROPERTY & CASUALTY INSURANCE*
*503 - DENTAL*
*504 – COUNTYWIDE HEALTH INSURANCE*
*505 – LIFE INSURANCE*

## DEPARTMENT PURPOSE:

Through strategic partnerships and collaboration, the Human Resources & Risk Management Department is responsible for recruiting, hiring, developing, and retaining a high-performing and diverse workforce. We seek to foster a healthy, safe, and productive work environment to maximize individual and organizational potential, and position Osceola County as an employer of choice.

## PERFORMANCE MEASURES:

| County Strategic Goal | Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| Efficient & Effective County Government | Reduce overall employee turnover rate | Percentage of employees that left in the Fiscal Year | 17.47% | 15.44% | <10% |
| Efficient & Effective County Government | Increase retention rate of new hires | Retention of new hires within first year | 78.31% | 80.69% | 90% |
| Efficient & Effective County Government | Maximize the pool of applicants through effective recruitment strategies, partnerships, and collaborations | Number of Applications received and screened | 6,263 | 9,160 | 9,500 |
| Efficient & Effective County Government | Recruiting, developing, and retaining a high-performing and diverse workforce | Percentage of Diverse candidates and females hired and/or promoted in the Fiscal Year | 63.78% Diverse Candidates 59.68% Female | 65.51% Diverse Candidates 34.48% Female | 45%/50%[1] |

[1] Target is based on the overall Labor Force Availability in the Orlando-Kissimmee-Sanford Metropolitan Area

| County Strategic Goal | Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Increase professional development opportunities for employees | Number of employees utilizing the Educational Assistance Program | 42 | 45 | 60 |
| Efficient & High Performing County Government | Seek recovery for losses (auto, GL, WC) through subrogation. | Percentage of losses recovered through subrogation efforts. | 67% ($1,423,062.00) | 79% ($1,383,978.13) | 75% |
| Efficient & High Performing County Government | Ensure better outcomes for injured employees by getting them back to health and work as quickly as possible. | Percentage of injured workers returning to work in a light duty capacity. | 94.59% | 83% | 90% |
| Efficient & High Performing County Government | Encourage employees to embrace the County's benefits for improved health and work-life balance | Percentage of employees participating in the County's Step Up: Total Well-Being Program | 70.70% (1,041) | 81% (1,193) | 85% |
| Efficient & High Performing County Government | Improve employees' health outcomes through the promotion of the County's Health Center. | Number of Appointments | 9,879 | 10,823 | 11,100 |

### ACCOMPLISHMENTS #1: RECRUITMENT & SELECTION

- Coordinated and conducted recruitment and selection efforts for three hundred and ninety-seven (397) vacant positions.
- Received and screened a total of nine thousand one hundred sixty (9160) employment applications.

- Coordinated and participated in over one thousand one hundred twenty-four (1124) employment interviews.
- Coordinated and participated in four (4) County-wide on-the-spot hiring events and attended two (2) recruitment/job fairs.
- Conducted eight hundred ninety-seven (897) Florida Department of Law Enforcement (FDLE) fingerprint background checks.
- Through the Employee Referral Program, over one hundred twenty-five (125) applicants were referred by current employees resulting in the payment of thirty-one (31) referral bonuses.
- Recruitment efforts resulted in the onboarding of three hundred twenty-one (321) new hires, one hundred sixty-nine (169) promotions, and twenty-two (22) transfers.
- Coordinated and administered one-hundred sixty-five (165) written examinations and ninety-seven (97) practical examinations for Firefighter candidates.
- Proctored one-hundred and nineteen (119) typing tests, twenty-four (24) written examinations, and twenty-nine (29) in-basket exercises for candidates.
- Coordinated three hundred twenty-three (323) pre-employment physical examinations, one hundred seventy-one (171) pre-employment psychological examinations, four hundred fifty-six (456) pre-employment drug tests, and twelve (12) polygraph examinations.
- In collaboration with the Corrections Department and Valencia College Public Safety Department, coordinated the Correction Officers' Cadet Academy. Thirteen (13) candidates were selected for the Academy. Three (3) candidates successfully completed the program and are now Certified Officers. Eight (8) additional candidates are pending graduation from the Academy.
- In collaboration with the Fire Department, Valencia College Public Safety Department, and First Response Training Group, coordinated the Firefighter Cadet Academy. Twenty-one (21) candidates were selected for the Fire Academy. Eight (8) candidates successfully completed the Fire program and are now Certified Firefighters. An additional twenty (20) recent high school graduates were selected for the EMT & Fire Academy which was made possible through Osceola Prosper. Nineteen (19) candidates are pending graduation from the Fire Academy.

### ACCOMPLISHMENTS #2: DIVERSITY, INCLUSION, AND EQUAL OPPORTUNITY PROGRAMS - EMPLOYMENT

- Recruitment efforts yielded a total of nine thousand one hundred and sixty (9,160) applicants for employment of which, 29% were White, 44% Hispanic, 22% Black, 3% Asian/Pacific Islander, 6% Other, 55% Male, 45% Female, and 2% Veterans.
- Of the three hundred twenty-one (321) new hires 28% were White, 48% Hispanic, 21% Black, 1% Asian/Pacific Islander, 2% Other, 63% Male, 37% Female and 8% Veterans.
- Of the one hundred sixty-nine (169) employees promoted, 48% were White, 8% Black, 40% Hispanic, 2% Asian/Pacific Islander, 1% American Indian/Alaskan, 2% Other, 71% Male, 29% Female, and 10.5% Veterans.

- As of September 30, 2024, the County's workforce totaled one thousand five hundred sixty-four (1,564) employees. The overall breakdown by race, ethnicity, and gender was as follows: 48% White, 14% Black, 34% Hispanic, 2% Asian/Pacific Islander, 2% other, .1% American Indian/Alaskan, 66% Male, 3% Female, and 5% Veterans.

### Americans with Disabilities Act and Civil Rights Title VI Programs Coordination and Compliance

- Determined eligibility for and provided ADA reasonable accommodation to fifty-one (51) employees with disabilities. Accommodations ranged from extended leave time, equipment, reassignment to vacant positions, and structural modifications.
- Collaborated with the Facilities Maintenance and Information Technology Departments to provide nineteen (19) ADA accommodations including workspace modifications and technology solutions for employees with health monitoring devices.

### Supplier Diversity

- For the 4th consecutive year, we continued our partnership with Prospera. Prospera is an economic development, nonprofit organization specialized in providing bilingual assistance to Hispanic entrepreneurs trying to establish or expand their business.
    - Through Prospera "Providers' Academy", the County conducted twelve (12) training seminars and webinars including "How to Do Business with Osceola County", "Success Strategies for New Businesses", to name a few.
    - Through our partnership with Prospera, twenty-nine (29) Hispanic American owned businesses were provided one-on-one technical assistance and were identified as eligible to become certified through reciprocity. Staff is working with these businesses to follow up on the status of their certification.
- Our outreach and educational efforts resulted in the certification/re-certification of seventy-three (73) Minority/Women Business Enterprises (MWBE), Service-Disabled Veteran-Owned Business Enterprises (SDVBE), and Local Small Business Enterprises (LSBE) ready, willing, and able to do business with the County.
    - New certifications were awarded to twenty-five (25) businesses as follows:
        - 20% are Hispanic American-owned
        - 20% African American-owned
        - 20% Asian American-owned
        - 68% Women-owned
        - 8% Service-Disabled Veteran-owned
        - 76% are Local Small Business Enterprises
    - Re-certifications were awarded to forty-nine (49) businesses as follows:
        - 18% African American-owned
        - 10% Asian American-owned
        - 45% Hispanic American-owned
        - 2% Native American-owned

- 39% Woman-owned
- 6% Service-Disabled Veteran-owned
- 12% Local Small Business Enterprises

*Note: Some businesses may have more than one designation.*

- In Fiscal Year 24, the County spent $4,692,314.43 on commodities and services provided by MWBE's and Local Business Enterprises. This represents an increase of 9.48% from Fiscal Year 23.
- The County awarded $1,092,731.22 to Disadvantage Business Enterprises (DBE) for projects contracted with and partially funded through the Florida Department of Transportation. This accounted for 3% of DBE projects.

### ACCOMPLISHMENTS #3: EMPLOYEE & LABOR RELATIONS

- Provided guidance and technical assistance on approximately one hundred seventy-nine (179) disciplinary actions to ensure the consistent application of policies and procedures.
- Completed off-boarding consisting of thirty-two (32) retirements, one hundred sixty-eight (168) resignations, thirty-nine (39) terminations, and two (2) deceased.
- Coordinated, participated, and provided guidance on thirty-seven (37) Pre-Determination Hearings and forty-eight (48) grievances.
- Conducted and/or coordinated five (5) Internal Administrative Investigations.
- Coordinated five (5) Fitness for Duty Evaluations.

### ACCOMPLISHMENTS #4: TRAINING & DEVELOPMENT

- A total of forty-five (45) employees took advantage of the Educational Assistance Program.
- A total of one thousand four hundred twenty-eight (1428) employees completed one hundred eighty-two (182) courses through the Human Resources Online Learning Management System (LMS).
- Compliance Trainings:
    - One thousand four hundred two (1402) employees completed the required Active Shooter Training.
    - One thousand three hundred seventy-nine (1379) employees completed the required Diversity on the Job Training.
    - One thousand one hundred fifty-eight (1158) employees completed the required Harassment Prevention Training.
    - One thousand three hundred seventy-four (1374) employees completed the required IT Security Awareness Training.

- Conducted a virtual, instructor led five (5) session Supervisory Training series resulting in thirty (30) supervisors successfully completing the program.
- Coordinated a total of sixty-two (62) "Finance Enterprise – End User, "Procurement," and "Human Resources" training sessions for one hundred forty-six (146) employees of the following Departments: Human Resources, Community Development, Public Safety, Transportation, Public Works, Procurement, Finance, Information Technology, County Attorney, Public Information, and County Manager's Office.

### Accomplishments #5: Risk Management and Safety

#### Workers' COMPENSATION AND Liability Claims

- Processed and managed a caseload of three hundred forty-eight (348) new Workers' Compensation claims, of which two hundred nineteen (219) were resolved and closed as of 09/30/2024.
- Managed a caseload of five hundred twenty-seven (527) auto and general liability claims, of which three hundred fifteen (315) were resolved and closed as of 09/30/2024.
- Attended Twenty-Three (23) State mediation sessions for Auto, General Liability and Workers' Compensation claims. one (1) case was dismissed, and twenty-two (22) cases were settled under the settlement authority at a savings to the County of $681,531.42
- Reviewed eighty-seven (87) agreements to determine appropriate insurance requirements.
- Coordinated four (4) random drug testing screening sessions for nine hundred and twenty-eight (928) employees in mandatory-testing positions.
- Coordinated post-accident drug testing for two hundred twenty-three (223) employees.
- Monitored driver's license activity for two thousand fifty-three (2053) employees, including constitutionals, and sent courtesy notifications to one hundred ninety-two (192) employees regarding their driver's license status.
- Conducted monthly health and safety meetings with Fire and Corrections Departments to discuss their respective Workers' Compensation and Liability claims.
- Recovered a total of $1,383,978.13 of losses from auto, property damage, and workers' compensation claims, through subrogation efforts.

### Accomplishments #6: benefits & wellness

- Determined eligibility of three hundred and five (305) new requests for leave under the Family Medical Leave Act (FMLA) and managed an active caseload of two hundred thirty-eight (238) intermittent cases.
- Promoted multiple educational wellness, retirement, and financial workshops including Understanding the FRS Investment Plan, How to Pay Off and Prevent Debt, How Health Can Affect Your Wealth in Retirement, Investment Planning, and Good Health Habits Promote Good Work Habits.

- Continued to promote and monitor the utilization of the County's Employee Health Center. For Fiscal Year 24, the Health Center serviced over 700 participants with a total of 10,823 scheduled appointments, dispensed over 8,434 generic medications, and performed over 3,900 laboratory services. In addition, the Health Center promoted flu vaccine campaigns and quarterly campaigns promoting better eating habits and weight management programs.
- Promoted wellness initiatives including targeted colon cancer, hypertension, and diabetes campaigns.
- Achieved participation in the County's Step Up: Total Well-Being Program as follows: 978 employees and 215 spouses. This program promotes and educates employees and their dependent spouses on issues related to physical health, oral health, preventive care, behavioral well-being, and financial education and planning. The program also promotes participation in the County's Gym Membership Program which included 36 participants.
- Conducted twelve (12) Open Enrollment informational meetings, which included onsite meetings and a video recording available 24/7, as well as eighty-two (82) one-on-one meetings to facilitate employee education and successful enrollment.
- Coordinated and completed Open Enrollment for two hundred eighty-four (284) Retiree members including a Medicare enrollment Presentation for eligible members.
- Received and processed a total of three hundred fifty-eight (358) new hire health insurance enrollments and qualifying mid-year changes.
- Coordinated the Annual Employee Health Fair, resulting in the participation of three hundred and twenty (320) employees. The Health Fair included biometric screenings, sun protection awareness, mosquito and repellent awareness, eye health, financial wellness, dental cleaning awareness, and available Telehealth services.
- Promoted OnSpot Mobile Dermatology Services, a state-of-the-art medical office on wheels. The bus visited multiple County locations on 14 occasions to promote early detection and treatment for Skin Cancer and other dermatological services. On-site dermatology visits for this fiscal year averaged more than two hundred sixty-four (264) visits, and successfully detected and treated twelve (12) pre-cancerous diagnostics and twelve (12) cases of skin cancer.
- Omada, a wellness program that provides life coaching and education on nutrition and weight loss by promoting adherence for pre-diabetes and members with a high body mass index continues to be successful. In 2024, one hundred and fifty-four (154) applications were received, one hundred eight (108) of those applicants were accepted into the program, and nine-seven (97) completed and are still active and engaged.

### ACCOMPLISHMENTS #7: SUPPORT SERVICES

- In support of the Human Resources & Risk Management programs and services, processed over **40,000** transactions including: job requisitions, new hires, promotions, transfers, demotions, reclassifications, Military Leave, Leave without Pay, Family Medical Leave, ADA Leave, Org-key changes, pay adjustments, separations, open enrollment, claims, Motor Vehicle Records (MVR) and others.

- Received and processed thirty-six (36) Unemployment Compensation Claims.
- Received and responded to seventy-six (76) Public Records Requests.
- Completed eleven (11) salary survey requests from neighboring government agencies.
- Completed one-hundred and twenty-three (123) Verifications of Employment.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *INFORMATION TECHNOLOGY*
***Office:*** *INFORMATION TECHNOLOGY*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

Securing and protecting the County's information systems and assets through continued development and implementation of a formalized Information Security Program.

Continue to enable greater efficiency and resiliency in our information systems and services through process improvement and automation, innovative design, and implementation of resilient systems.

Expansion of the County's mobile and web-based technologies to enhance services for citizens and the business community, as well as improving internal capabilities and efficiencies.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Staff retention rate | Improving trend | 95% | 91% | 90% |
| Efficient & High Performing County Government | Provide effective services to our customers | Internal end-user survey satisfaction scores | 78% | 78% | 83% |
| Efficient & High Performing County Government | Innovative improvement initiatives in the portfolio of active projects | Percentage of innovative active projects | 55% | 78% | 80% |
| Efficient & High Performing County Government | Successful IT service changes/upgrades | Percentage of successful planned changes | 95% | 95% | 100% |

## ACCOMPLISHMENTS:

- Implemented the Fire Rescue/EMS Billing Customer Payment Portal, allowing citizens to pay bills online. Developed a portal for submitting special event requests, which integrates automated online payment processing.
- Complete the upgrade of the Fire Rescue Records Management Software to enhance efficiency and introduce innovative functionalities essential for managing daily fire operations, from pre-incident to post-incident operations.

- Implemented the Mach Alert Text to Speech which allows emergency calls sent to Fire Stations to also be accompanied by an automated text-to-speech description of the call.
- Upgraded the Spillman Flex Law Enforcement system, enhancing CAD (Computer Aided Dispatch) functionality and boosting the performance.
- Implemented software to streamline the inspection scheduling process by enabling text message scheduling, ensuring faster coordination of specific inspections.
- Created Low Voltage Permit record types, enabling citizens to conveniently purchase permits in bulk.
- Introduced required document guidance for Fire Permits, ensuring customers submit accurate plans and documents based on the permit type at the time of application.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *OFFICE OF EMERGENCY MANAGEMENT*
***Office:*** *INTERGOVERNMENTAL RADIO COMMUNICATIONS*
***Fund:*** *158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS*

## OFFICE PURPOSE:

To ensure the County's 800 MHz Public Safety Radio System is always operational, and to provide day-to-day support to all end-users of the County's Radio System.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Develop Standard Operating Procedures for Radio Services | Completed Radio Services Operating Procedure and Policies by December 2024 | N/A | 50% | 100% |
| High Quality Transportation and Infrastructure | Increase overall communication redundancy | Completion of addition microwave connections by May 2025 | N/A | 50% | 80% |
| Efficient & High Performing County Government | Development of fee schedule for BDA surveys | Approval of new BDA fee schedule of initial and final assessments for new buildings | N/A | N/A | 50% |
| Efficient & High Performing County Government | Develop of improved work order and tracking system | Rollout of Intergovernmental Communication Work Order and Status System by November 2024 | N/A | 60% | 100% |

## ACCOMPLISHMENTS:

- Site J radio tower completion 3rd Quarter of FY24 to enhance radio coverage on east side of the County.
- Acquisition of new equipment to perform Bi-Directional Antenna system review to ensure compliance and safety.
- Installation and network improvements to expand and increase redundancies county-wide.
- Additional capabilities for interoperability of both 800MHz and VHF systems for public safety agencies.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *OFFICE OF AUDIT AND OPERATIONAL IMPROVEMENT*
***Office:*** *AUDIT AND OPERATIONAL IMPROVEMENT*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide advisory, consulting, and audit services Countywide to safeguard County assets, ensure compliance, promote maximum accountability, and enhance efficiency and effectiveness of operations.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Complete at least 3 Process Improvement Projects | Completed Process Improvement Projects | N/A | 5 | 5 |
| Efficient & High Performing County Government | Increase the number of County staff certified in Lean Six Sigma by at least 3 | Added Number of staff Yellow or Green Belt Certified in Lean Six Sigma | 4 | 3 | 3 |
| Efficient & High Performing County Government | Recommend cost savings of at least $100,000 through Process Improvement Projects | Cost savings identified within Process Improvement Projects | $111,240 | $255,158 | $150,000 |
| Efficient & High Performing County Government | Complete at least 10 audits, reviews, or special projects | Completed audits, reviews, or special projects | 11 | 26 | 15 |

## ACCOMPLISHMENTS:

- Three County staff members were Green Belt Certified in Lean Six Sigma (LSS).
- Met with all departments about the Process Improvement Program and examples of projects.
- Facilitated the completing of five (5) Process Improvement Projects.
- Established quarterly luncheons with all County LSS Green Belts to exchange project ideas and lessons learned.
- Established a recognition program for staff completing Process Improvement Projects.

- Completed two (2) follow-up audits, twelve (12) contract compliance reviews, and twelve (12) special projects.
- Assisted two (2) departments with establishing or updating various written procedures.
- Liaison between BoCC and COC for financial related audits performed by COC's contracted audit firm, RSM.
- Provided guidance to COC as they plan a transition of their financial audit function from contracted (RSM) to in-house.
- Created and distributed a Countywide Onboarding Guide for all departments.
- Continued to represent the County at quarterly CFX Audit Committee meetings.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *OFFICE OF MANAGEMENT & BUDGET*
***Office:*** *BUDGET*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide exceptional service to our stakeholders (citizens, entities, and County departments) through continuous monitoring of the budget and development and adoption of the annual budget in compliance with all State Statutes, County Ordinances, and Policies.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & Efficient County Government | Process budget transfers 90% of the time within 48 hours | Process time from receipt to approval by OMB | 93% | 97% | 95% |
| Efficient & Efficient County Government | Continual monitoring of all departmental budgets | Number of months departmental budget analysis reports are completed | 10/12 | 11/12 | 12/12 |
| Efficient & Efficient County Government | Ensure appropriate allocation of indirect General Fund expenses | Complete Cost Allocation Report by May 31 annually | Yes | Yes | Yes |
| Efficient & Efficient County Government | Ensure the accuracy of the Capital Improvement Program | Quarterly reconciliation of all capital projects | 2/4 | 3/4 | 3/4 |

## ACCOMPLISHMENTS:

- Utilized a workflow where all analysts can view and approve any pending budget transfers to ensure processing is done timely.
- Assigned specific analysts for each department and conducted check-ins on the status weekly.
- Implemented an automated report to pull data for reconciliation and standardized the process for mid-year CIP creation.
- Awarded Governmental Finance Officers Association (GFOA) Distinguished Budget Award for FY23
- Successful completion of all TRIM requirements with no infractions

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *OFFICE OF MANAGEMENT & BUDGET*
***Office:*** *SPECIAL ASSESSMENTS*
***Funds:*** *001, 128, 129, 152, 153*

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & Effective County Government | Ensure the accuracy of the Tax Roll | Complete quality review of tax roll reports weekly 90% of the time | 91% | 93% | 95% |
| Efficient & Effective County Government | Approve purchase orders for budgeted projects (MSBU/MSTU) by January 31st annually | Percent of Purchase orders approved | 32% | 45% | 50% |
| Efficient & Effective County Government | Complete weekly inspections of all MSTU/MSBU service areas | Inspection checklist completed and submitted for invoice reconciliation monthly | 100% | 100% | 100% |
| Efficient & Effective County Government | Complete annual training (Sunshine, Procurement, Ethics) for CFD Supervisors | Supervisor's attendance | 100% | 100% | 100% |

## ACCOMPLISHMENTS:

- Achieved 2023 tax roll compliance.
- All the statutorily required reports (AFR, Census, Audit) were submitted before the deadline for CFD's.
- Completed major projects within various MSBU/TU communities (Majors Lane Pipe replacement/extension and erosion repair, Indian Ridge clubhouse renovation, Lindfield's wall rebuild, Indian Wells facility access and security improvements).
- Implemented the new NeoCity and Oak Hammock Preserve MSBU's
- Completed a project to create an automated process of using GIS data to locate properties located within the W192 district and use that data to calculate the annual assessment and produce invoices for collection.
- Digitized and/or disposed of records for Common Facilities Districts (CFD) in accordance with the records retention schedule.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *COUNTY ADMINISTRATION*
***Office:*** *SUSTAINABILITY OFFICE*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

The Office of Sustainability is responsible for planning, organizing, coordinating, and guiding sustainability initiatives within the County government and throughout the County.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Recertify Osceola County as a Florida Green Local Government | Certified at the Silver level | NO | YES | N/A |
| Efficient & High Performing County Government | Install food waste management system at OHP to divert food waste from landfill | System installed | N/A | 100% | N/A |
| Great Place to Live | Develop an Urban Heat Island Study for the Osceola Tree Canopy Improvement Project | Study completed | N/A | 25% | 100% |
| Efficient & High Performing County Government | Develop a composting pilot program | Pilot program initiated in conjunction with IFAS | | Yes | Yes |
| Great Place to Live | Responsible Recycling Osceola – Glass Recycling Outreach and Education Grant | Develop and begin implementing outreach and education program | 15% | 30% | 45% |
| Efficient & High Performing County Government | Sustainable Procurement Policy and guidelines | Policy adopted; implementation guidelines drafted | 50% | 85% | 100% |

## ACCOMPLISHMENTS:

- Successfully applied and awarded for grants for tree planting and glass recycling
- Completed a composting study, developed a proposal for a pilot program
- Completed a NeoCity Solar Farm Feasibility Study
- Started a pill bottle recycling pilot program
- Updated the 2021 Greenhouse Gas Inventory and expanded it to include entire urban area
- Drafted a Sustainable Procurement Policy
- Purchased a water buggy for community events in partnership with Toho Water Authority

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *OSCEOLA COUNTY LIBRARY SYSTEM*

***Fund:*** *107 – LIBRARY DISTRICT FUND*

## DEPARTMENT PURPOSE:

To connect people to ideas and information, celebrate our community's vibrant and diverse culture and provide opportunities for life-long learning and professional growth.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2024 Projected | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| Great Place to Live<br>Priority: Education | Increase Library Visits | Door counts at each library | 600,918 visitors | 680,753 visitors | 710,000 visitors |
| Great Place to Live<br>Priority: Education | Increase Registered Borrowers | Reports indicating new registrations or renewals | 13,406 new registered borrowers | 16,506 new registered borrowers | 17,330 new registered borrowers |
| Great Place to Live<br>Priority: Education | Increase Events & Classes Offered | Track programs offered through event calendar | 3,422 events offered | 3,739 events offered | 3,926 events offered |
| Great Place to Live<br>Priority: Education | Increase Events & Classes attendance | Track attendance | 66,836 people in attendance | 88,975 people in attendance | 94,424 people in attendance |
| Great Place to Live<br>Priority: Education | Increase Material Circulation | Reports indicating circulation of print and electronic materials | 1,026,828 checkouts | 1,050,561 checkouts | 1,103,146 Checkouts |

## ACCOMPLISHMENTS:

- Adopted Fine Free policy for late material returns
- New Strategic Plan developed to guide Library activities through 2028
- Several months of checkouts, visitor counts, program attendance and library cards issued that reflect a return to pre-pandemic levels of Library use
- Youth Services team presents at the Florida Library Association and Florida Association for Media in Education conferences and Library staff win FLA's state-wide Innovative Services award
- English as a Second Language classes offered at all branch libraries

OSCEOLA COUNTY TAX COLLECTOR
OFFICE OF BRUCE VICKERS, CFC

# OFFICE GOALS AND OBJECTIVES PERFORMANCE MEASURES

***Office:*** *Osceola County Tax Collector- Bruce Vickers*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide our citizens the highest level of customer service through innovative technology and highly trained professionals while maintaining the public trust.

## PERFORMANCE MEASURES:

| Tax Collector Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Achieve perfect fiscal year external audit of all accounting and financial functions | To receive the Certificate of Merit Award for having our annual audit clear of findings and the Legacy Award for Excellence in area of financial operations | Yes | Yes | Yes |
| Efficient & High Performing County Government | Ensure customer satisfaction and engagement through relationships and service delivered and focus on meeting their needs and expectations | Customer feedback via webinfo emails and comment cards. Our Executive Office calls each customer back, ensuring their compliments or concerns are heard | 100% | 100% | 100% |
| Efficient & High Performing County Government | Workforce satisfaction and engagement | This year, by transitioning to a self-insured model, we aim to offer even more cost-effective benefits and expanded wellness options for our employees. | No | Yes | Yes |

OSCEOLA COUNTY TAX COLLECTOR
OFFICE OF BRUCE VICKERS, CFC

# OFFICE GOALS AND OBJECTIVES PERFORMANCE MEASURES

| Tax Collector Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Support optimum organizational outcomes through ongoing review and improvement efforts | Enhancing our main office entrance to provide a streamlined flow for customers. Allowing us to process express transactions through walk-up windows. | No | Yes | Yes |
| Efficient & High Performing County Government | Support optimum organizational outcomes through ongoing review and improvement efforts | Partner with the County to relocate our BVL office. This will allow us to add additional services and eliminate our current lease cost | No | No | Yes |
| Efficient & High Performing County Government | Broaden our service offerings to enhance accessibility and convenience for our customers | The Tax Collector's Office is partnering with the State to provide a **Mini-Flow unit** to expand accessibility for essential services at community centers and group events. The **FLOW (Florida Licensing on Wheels)** services include license and ID credentialing, vehicle registration renewals, and specialty license plate purchases. This initiative will especially benefit Osceola County's large senior population, enhancing convenience and providing vital services close to home. | No | No | Yes |

| | | | | | |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Broaden our service offerings to enhance accessibility and convenience for our customers | We aim to extend the E-PASS Program to additional Tax Collector offices through a collaborative agreement with CFX. This expansion will facilitate the distribution of E-PASS mini-transponders, providing residents with convenient access to toll discounts and supporting cost-effective travel solutions. | No | Yes | Yes |

## ACCOMPLISHMENTS:

- Our Human Resources Department actively coordinates community outreach initiatives to share educational resources about available Tax Collector services. Additionally, HR continues to recruit talent through an Internship Partnership with Valencia College and the University of Central Florida, which has resulted in significant cost savings by reducing new hire expenses.
- In this fiscal year we collected $227,205.00 in Concealed Weapon Permits, $11,893.75 in Birth Certificates and $3,161,440 in CFX Toll Violations revenue.
- Since successfully taking over the Tourist Development Tax Audit Department, this Department has collected $5,924,262.08
- This year we received the Certificate of Merit Award for having our annual audit clear of findings. We also received the Legacy Award for the fifth time. Receiving the Legacy Award recognizes our ongoing commitment to excellence in the area of financial operations.

To be eligible for the Legacy award, demonstrative evidence must be submitted in the following areas:

- **Area I: Innovation and Automation**
- **Area II: Clean Annual Audit Report**
- **Area III: Customer Focus**
- **Area IV: Budgeting**

This award is the culmination of the efforts of all staff members, particularly those in our accounting division. Everyone doing their best and always looking for ways to improve fiscal Responsibility results in efficiency and excellence. Our entire office diligently follows Protocols and internal checks and balances to ensure financial compliance.

- Florida law requires our office to operate on fees and commissions determined by statute. The statute also requires us to return any unused fees to the county to benefit all citizens of the county. This year we increased the amount of unused fees we returned to the county and other taxing authorities $10,379,270.52.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

| | |
|---|---|
| ***Department:*** | *PROCUREMENT SERVICES* |
| ***Office:*** | *PROCUREMENT SERVICES* |
| ***Fund:*** | *001 – GENERAL FUND* |

## OFFICE PURPOSE:

To enhance the quality of life of the cizens of Osceola County by procuring high quality products, services and innovave soluons that are cost effecve and add value to County operaons, while promong vendor parcipaon and diversity, providing excellent customer service, and ensuring the public trust by adhering to the highest level of professional and ethical standards

Promote a well-designed and methodical process to promote accuracy and efficiency to build posive relaonships with internal departments and our suppliers.

The Procurement Services department considers fairness, efficiency, transparency, integrity, and accountability, when governing departments or agencies to purchase goods and services.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Process Purchase Requisition/Purchase Orders 95% within 48 hours | **Purchase Requisitions** Time to process, review, approve, print and distribute | 90% | 95% | 95% |
| Efficient & High Performing County Government | Complete review and processing of Change Orders 98% within 48 hours | **Change Orders** time to review and process request | 95% | 98% | 98% |
| Efficient & High Performing County Government | Complete 90% P-card request for new cardholders within three days, and transactions review for compliance quarterly | **P-Cards** Time to request purchasing cards and review transactions for compliance and audit | 90% | 90% | 95% |
| Efficient & High Performing County Government | Complete 90% informal 3 to 45 days and formal solicitations within 120 days | **Solicitations** Time to process requests from departments | 80% | 85% | 90% |

| | | | | | |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Complete PEID review and process 95% within 2-3 business days | **PEIDs** Time to review and process requests from departments | 90% | 95% | 97% |

## ACCOMPLISHMENTS:

- Purchase Orders
  - Processed 3,079 Purchase Orders
  - Partnered with the Clerk of Courts Comptroller's office to present a joint training in Finance Enterprise for invoicing and End of Year Training that educated 113 employees for fiscal year 2024
- Change Orders
  - Procurement Services processed 2,304 Change Orders for fiscal year 2024. The various changes to Purchase Requision/Purchase Orders include disencumbering/closing out funds, and amending the Purchase Orders to correct, increase, decrease, or edit account numbers.
  - Each Change Order request is submited via email to Procurement Services designated mailbox. Paperless delivery improves efficiency, so changes are approved, processed, and returned to the requester usually within 48 hours.
- P-Cards
  - Procurement Services has overseen 10,633 P-card transacons for fiscal year 2024
  - Reviewed 572 P-Card transacons to idenfy areas of possible cardholder non-compliance, misuse, or the need for addional training.
  - Provided 16 training sessions for 32 new cardholders.
  - Provided 2 training sessions for 73 proxy reconcilers and approvers.
- Solicitaons
  - Provided 4 training sessions for 126 employees for Procurement 101 and Contract Administraon Training.
  - Procurement Service iniated, completed or canceled/postponed, 449 procurement acons in FY24, see outline below:

| 2024 Solicitaons Results | | |
|---|---|---|
| AR | Annual Requirement | 18 |
| BW | Bid Waiver | 7 |
| EX | Exempons | 121 |
| ITB | Invitaon to Bid | 26 |
| ITN | Invitaon to Negoate | 1 |
| LOI | Request for Leter of Interest | 5 |
| PS | Professional Services | 15 |
| PBA | Piggyback Agreements | 135 |
| RFP | Request for Proposals* | 42 |

| | | |
|---|---|---|
| RFQ | Request for Quote | 37 |
| SG | Single Source | 19 |
| SS | Sole Source | 23 |
| * | Include changes and amendments | |
| | **Total** | **449** |

- PEID Vendor Request
  - Completed 1,500 PEID request for County departments and the Clerk of Courts Comptroller's Office.

| 2024 PEID Results | |
|---|---|
| New PEIDs | 802 |
| Vendor Update | 405 |
| Change to Inacve | 277 |
| Create for Comptroller's Office | 3 |
| Other | 13 |
| **Grand Total** | **1,500** |

- Procurement Staff Professional Development and Achievements
  - Received the Award of Excellence in Public Procurement designaon sponsored by the Florida Associaon of Public Procurement Officials, Inc. (FAPPO).
  - FEMA Cerficaon earned for Ted Phillips, Procurement Manager.
  - Naonal Incident Management System (NIMS) Training in Disaster Preparedness.
  - Hosted Annual Vendor Development Event March 2024, together with the Osceola County Purchasing Consorum, which includes the School District of Osceola County, Cies of Kissimmee and St. Cloud, Toho Water Authority, Kissimmee Ulity Authority, and the Osceola Tax Collector.
  - Staff atended virtual training events offered by the Naonal Instute of Governmental Purchasing (NIGP) to educate public procurement professionals on the values and principles that guide public procurement along with industry's best pracces.
  - Parcipated in the Central Florida Chapter NIGP – Reverse Trade show November 2023.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Office:*** *PROPERTY APPRAISER*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

The Property Appraiser is an elected county official, as established by Article VIII of the Constitution of the State of Florida and governed by Article VII (4). His/her duties are outlined in Chapter 193 of the Florida Statutes. They are broadly classified as (i) making a fair and equitable determination of the market value for all Real Estate and Tangible Personal Properties within the County, (ii) maintaining the cadastral map of all properties in the County, (iii) administering all property tax exemptions and assessment caps for properties within the County.

## PERFORMANCE MEASURES:

| Office Objective | Performance Measure |
|---|---|
| **APPRAISAL COMPETENCY: Produce fair and equitable market values** | This objective is achieved by implementing statistical controls and data mining technology to ensure that all properties meet the quality and level of assessment reflecting the market conditions as of January 1 of each tax year. |
| **ACCOUNTABILITY: Continue to be fiscally accountable to the Citizens of Osceola County** | This objective is achieved by operating the office within the allocated budget and meeting the statutory obligations on time. |
| **ACCOUNTABILITY: Fairly implement and adhere to the laws governing the Property Appraiser's Office** | This is achieved by making sure that all Citizens are treated equally, and no person or entity becomes non-compliant and receives unfair property tax exemptions. |
| **CUSTOMER SERVICE: Continue to serve the diverse and growing population of Osceola County** | This objective is achieved by recognizing the diversity of the County and serving every segment of the Osceola County citizenry. |
| **CUSTOMER SERVICE: Continue to meet the objective of being a "Customer Oriented" local government agency** | This is achieved by continually listening to the customer's needs and responding to them. We strive to achieve this by engaging with the customer thru different communication mediums: internet, phone, email, live chat, social media, community events, in-office interactions, etc. |
| **TECHNOLOGY: Continue to be the industry thought-leader in Technology implementation among peers** | This Office has received several awards and certifications in recognition of its technology implementation. We will continue to collaborate with our peers in the industry and bring the appropriate technologies and solutions that will ultimately benefit Osceola County. |

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

| Office Objective | Performance Measure |
|---|---|
| **TECHNOLOGY: Leverage technology as a resource to achieve operational and fiscal efficiency** | We firmly believe that leveraging technology and process automation is the answer to requiring a larger workforce. We will continue to develop software applications, which increase efficiency and provide better customer service. |

## ACCOMPLISHMENTS:

### APPRAISAL COMPETENCY

- The Property Appraiser's 2024 tax-roll was successfully submitted and approved by the Florida Department of Revenue. The County - including all taxing agencies - saw an increase of 8.18% in Market Value, which is now just over $80 billion, and a 13.17% increase in the property tax-base, which currently stands at $52.4 billion.
- The Property Appraiser's office also defended over 99.9% of their valuations at the Value Adjustment Board. This reflects a high degree of accuracy of our appraisals and is a testament to the professionalism of the staff.

### ACCOUNTABILITY

- The office continued to meticulously pursue those individuals who were non-compliant or fraudulently acquiring property tax exemptions. This effort includes conducting detailed audits of Homestead Exemptions, Tangible Personal Property, and Agricultural Classifications. Since the inception of this program, over $ 75,000,000 has been added back to County's tax base by bringing the properties and accounts back into compliance.
- The Property Appraiser remains fiscally accountable to the citizens of Osceola County. The office was able to accommodate for the growth in the County (number of properties) without requesting any additional positions – and yet, was able to fulfill their duties on time and under budget.

### CUSTOMER SERVICE

- Initiated a bi-lingual community outreach program related to informing the citizens of timely filing of Homestead Exemptions and other property tax benefits. As a result, we have attended over 225 community events and engaged with approximately 170,000 citizens since the program's start.

- We continue to serve the increasing population of Osceola County over the internet, by phone, by live online chat, by email, in-office, or in the community. Our popular website served over 2.5 million page-views in the past 12 months, and our staff has handled over 25K live chats in the past four years.

## TECHNOLOGY IMPLEMENTATIONS

- Acquired oblique-angle, multi-directional, aerial photos to aid in the appraisal review process.
- Acquired county-wide street-level property photos to aid in the appraisal review process.
- Implemented a Sales Analysis feature on our website, thus providing better market understanding.
- Streamlined our internal software application to pick up new construction and permits efficiently.
- Completed a thorough audit of IT hardware and software assets, achieving a 100% pass rate.
- Updated several IT hardware components (Firewall, Virtual and Physical Servers, Cloud-storage, Desktops, etc.) for optimal security and performance.
- Continued to implement new features on the website (property-appraiser.org), thereby providing complete transparency in our valuations. Currently working on adding more features to the website.
- Launched a mobile version of our popular web and map site at m.property-appraiser.org
- Continued to make filing for Homestead Exemption and TPP Returns easier and quicker by offering E-file options. On average, 75% of exemptions and 29% TPP returns are filed online annually.
- Implemented bi-lingual Homestead Exemption filing online application. Perhaps the first Property Appraiser in Florida to do so. Won the Government Experience award from the Center for Digital Government.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

| | |
|---|---|
| ***Department:*** | *PUBLIC DEFENDER* |
| ***Office:*** | *PUBLIC DEFENDER* |
| ***Fund:*** | *130 – COURT TECHNOLOGY FUND* |

## OFFICE PURPOSE:

The Public Defender protects the constitutional and statutory rights of all citizens through effective legal representation of court-appointed clients, pursuant to Chapter 27, Florida Statutes.

## ACCOMPLISHMENTS:

- We are proud to professionally and competently represent citizens for less than the cost of a single hour of consultation in a local law firm. The average cost per case for public defender representation is less than $300. While the majority of our work focuses on representing people in court, our trained staff also connects clients with programs dealing with substance abuse, anger management, and a host of other issues aimed at keeping people from returning to court. The Orange/Osceola Public Defender's Office has been a partner in education, teaching school children about how our legal system works and recruiting college students for internships in law, social services, and investigations/criminal justice.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *PUBLIC WORKS*
***Office:*** *ENGINEERING/ BRIDGE MAINTENANCE*
***Fund:*** *102 – TRANSPORTATION FUND,*
*306 – LOCAL OPTION SALES TAX*

## OFFICE PURPOSE:

A Public Works Bridge Maintenance Program is a structured plan to ensure the safety, integrity, and longevity of bridges within its jurisdiction. Proper bridge maintenance is crucial for public safety, transportation infrastructure, and the overall well-being of a community.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| High Quality Transportation and Infrastructure | Asset inventory and management | Bridge master plan created and updated | 1 | 0 | 1 |
| High Quality Transportation and Infrastructure | Bridge Improvement Projects | Completed plans and start construction | 5 | 6 | 13 |
| High Quality Transportation and Infrastructure | Bridge Improvement Projects | Design for bridges | N/A | 2 | 2 |
| High Quality Transportation and Infrastructure | Grant funding for bridge projects. | Pursue grant funding as it is available | 0 | 1 | 1 |
| High Quality Transportation and Infrastructure | Review bridge inspection reports | Compare inspection reports to master plan. | 100% | 100% | 100% |

## ACCOMPLISHMENTS:

- Started 6 bridge projects (3 bridges on Nova, Celebration Place, Old Lake Wilson Road, and Old Tampa)
- Completed 6 bridge maintenance projects (Ten Mile, Canoe creek over Washout, Hickory Tree over Canal C-33, Canoe Creek over Cypress, Canoe Creek over Jerdon Tyner, and Nova over Cox Creek).
- Construction starting in 2025 for 13 bridges (Canoe Creek over Halfway Cypress, Neptune over Bass Slough, Aultman Road, Crabgrass over Crabgrass, Hickory Tree over Alligator Lake, Kings Highway over Partin, and 7 bridges on Osceola Parkway tolled portion),
- Design for 2 bridges underway (Magnolia and Wolf Creek)
- Monitor grant opportunities.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *PUBLIC WORKS*
***Office:*** *FACILITIES MANAGEMENT*
***Fund:*** *MULTIPLE FUNDS COUNTYWIDE*

## OFFICE PURPOSE:

Facilities plans, designs, constructs, and maintains the County's portfolio of over 3 million square feet of building assets. Striving to provide exceptional support with safe, clean, and well-maintained facilities in a cost-efficient manner.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Execute Countywide Capital Improvement Projects | Total dollar amount budgeted of Construction Projects | $37,902,668 | $40,706,560 | $13,413,095 |
| Efficient & High Performing County Government | Use Owner Direct Purchases for Tax Savings on Capital Projects | Total dollar amount of Owner Direct Purchases | $2,922,284 | $2,633,590 | $1,028,673 |
| Efficient & High Performing County Government | Maintenance projects for major repair & replacement of infrastructure | Total Capital budgeted for infrastructure maintenance projects | $1,176,406 | $5,570,143 | $9,920,600 |
| Efficient & High Performing County Government | To complete PM and corrective maintenance on County Facilities. | Number of completed workorder | 82,164 | 88,454 | 90,000 |
| Efficient & High Performing County Government | To efficiently maintain County facilities. | Average cost per square footage on County Facilities | $3.85 | $4.68 | $4.91 |
| Efficient & High Performing County Government | Provide facility resources for public use. | Total square footage added to County Facilities | 29,776 | 39,016 | 160,200 |

## ACCOMPLISHMENTS:

- Published Osceola County Strategic Facilities Master Plan phase II to continuing to support the proactive planning of future facilities and current facilities impacted by growth.
- Started Construction for phase I Loop Road and Utility Corridor of the Correctional Facility Renovations
- Constructed facilities and infrastructure to keep up with growth.
    - Fire Station #45 Calypso Cay
    - Fire Station #85 Cypress Parkway
    - Fire Station #63 Modular Replacement
    - State Attorney's Office Renovations at 2 Courthouse Sq.
    - Courthouse Judicial Chambers Additions
    - Supervisor of Elections Lobby and Tabulation Room Expansion
    - Osceola Magic Locker rooms at Osceola Heritage Park
    - Heritage Club Renovations at Osceola Heritage Park
    - Emergency Radio Tower Site J in Holopaw
    - 4th Floor Renovations in the Administration Building
    - Community Corrections Renovations
    - OC Sales Center at NeoCity
    - Sheriff's Office Data Center at Sheriff's Administration Building
    - Tax Collector Drive Training Course at Government Center
    - Masterplan for Public Works Yards 1 & 2
    - Marydia Teen Center
- Accomplishments
    - Received a State grant to further historic preservation of our Historic Courthouse
    - Administration Building fire alarm upgrade project: Installed updated fire alarm systems to enhance safety and compliance.
    - Courthouse square: Completed Phase I of elevator modernization project.
    - Sheriff's Administration and Fleet Building Fire Alarm Replacement: Installed updated fire alarm systems to enhance safety and compliance.
    - Corrections Complex: Completed Phase I of RTU replacement project.
- Sustainability Initiatives: Implemented energy-efficient initiatives, significantly advancing our organization's sustainability goals.
    - Courthouse HVAC Controls: Implemented advanced HVAC control systems to optimize energy usage and improve overall building efficiency.
    - Courthouse Blow Down Meters: Implemented blow-down meters to measure and manage water usage, contributing to water conservation efforts.
    - Courthouse 4th Floor LED Retrofit: Upgraded the lighting on the 4th floor to energy-efficient LED fixtures, reducing electricity consumption and maintenance costs.
    - Government Center: Executed an LED lighting retrofit in the Property Appraisers and Supervisor of Elections areas and the exterior, contributing to reduced energy consumption and a more sustainable environment.
    - Heart Memorial Library: Replaced HVAC units to enhance energy efficiency and indoor comfort, aligning with sustainability goals.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *PUBLIC WORKS*
***Office:*** *FLEET SERVICES*
***Fund:*** *001 – GENERAL FUND*
*509 – FLEET GENERAL OVERHEAD INTERNAL SERVICE FUND*
*510 – FLEET INTERNAL SERVICE FUND*
*511 – FUEL INTERNAL SERVICE FUND*

## OFFICE PURPOSE:

Fleet Services provides County departments with the management, repair, and maintenance, acquisition, and disposal of the County's 1,104 vehicles and equipment. It also oversees fuel management, maintenance, and distribution across 14 bulk fuel sites located at various fire stations and County locations.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Maintain a fleet availability rate of 95% | Fleet operational readiness | 96% | 95% | 95% |
| Efficient & High Performing County Government | PM Compliance rate of 95% | Ensure County vehicles and equipment are being maintained | 95% | 95% | 95% |
| Efficient & High Performing County Government | Technician Productivity rate of 70% | Technicians direct time to work orders | 63% | 68% | 70% |
| Efficient & High Performing County Government | Annual work order billable hours of 10,000 | Work order billable hours for departments | 10,513 | 9,891 | 10,000 |
| Efficient & High Performing County Government | Fuel availability rate of 100% | Fleet operational readiness | 100% | 100% | 100% |

## ACCOMPLISHMENTS:

- Continued to optimize the parts inventory system by reducing downtime and obsolescence by an additional 15%.

- Further improved technician both ASE and EVT Certification programs, with 100% of technicians maintaining certification and 11% achieving Master Level certification, enhancing overall fleet service quality.
- Successfully integrated two additional fuel sites into the county's fuel management system, improving access and operational efficiency for emergency and public safety vehicles.
- Fully optimized small engine service and parts management through FMIS (FASTER), achieving reduction in service time and enhancing reporting capabilities for real-time monitoring.
- Approved New Fleet Shop Supervisor position to enhance oversight of daily operations in the service shop. This role will improve workflow management, increase technician productivity, and strengthen adherence to safety and quality standards.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *PUBLIC WORKS*
***Office:*** *ENGINEERING & RIGHT OF WAY PERMITTING*
***Fund:*** *102 – TRANSPORTATION FUND*

## OFFICE PURPOSE:

Public Works Right of Way Department plays a crucial role in managing public infrastructure such as roads, sidewalks, and utilities. The permitting process helps ensure the safety, functionality, and sustainability of the right of way.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| Cost Effective and High Performing County Government | Provide High Quality Customer Service | Process permits within 10 business days (required is 30 calendar days) | N/A | 50% | 90% |
| Cost Effective and High Performing County Government | Innovation and Efficiency | Update permitting interface to assist applicants. | N/A | 1 update during the year | 1 update during the year |
| Cost Effective and High Performing County Government | Create a policy and procedure to deal with bonds. | Monitor dates and deadlines to assure coverage and release dates. | N/A | Completed | 1 |
| Cost Effective and High Performing County Government | Managing County Construction Projects | Inspection on County projects | N/A | 4 | 4 |

## ACCOMPLISHMENTS:

- 2,207 permits were processed.
- Continually work with IT to optimize the permitting process and update fees.
- Continually work on bond protocols.
- Continue to meet daily with staff to ensure coverage and address any issues.
- Fully staffed up the inspectors we are no able to provide inspection services on County projects as well. 2024 – 3 bridges on Nova Road and Celebration Place. 2025 – Canoe Creek over Halfway Cypress, Neptune over Bass Slough, Aultman, and Hickory Tree over Alligator.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *PUBLIC WORKS*
***Office:*** *ROAD AND BRIDGE*
***Fund:*** *102 – TRANSPORTATION TRUST FUND*

## OFFICE PURPOSE:

The Road & Bridge Department provides maintenance services for County-owned roads, rights of way, and drainage systems in the unincorporated areas of Osceola County. This includes approximately 2,369 lane miles of paved roadways, 6.2 lane miles of County accepted unpaved roadways, 1,600 miles of open roadside drainage systems, 300 miles of enclosed roadside drainage systems and 70 miles of outfall storm water drainage systems.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| High Quality Transportation and Infrastructure | Clean 8 miles 0f storm water outfall infrastructure conveyance systems | Linear miles of outfall ditch maintenance | 5 miles | 8 miles | 8 miles |
| High Quality Transportation and Infrastructure | Clean 43 miles of storm water roadside infrastructure conveyance systems | Linear miles of roadside ditch maintenance | 33 miles | 40 miles | 43 miles |
| High Quality Transportation and Infrastructure | Perform 1,200 tons of asphalt repairs on paved roadways | Tons of asphalt repairs | 1,031 tons | 1,217 tons | 1,200 tons |
| High Quality Transportation and Infrastructure | Complete 10,000 cubic yards of tree trimming | Cubic yards of tree trimming maintenance | 8,319 cubic yards | 9,759 cubic yards | 10,000 cubic yards |
| High Quality Transportation and Infrastructure | Complete 50,000 square feet of concrete repairs | Square feet of concrete driveway, sidewalk, and curb repairs | 46,343 square feet | 47,630 square feet | 50,000 square feet |

## ACCOMPLISHMENTS:

- Cleaned approximately 8 miles of storm water outfall infrastructure conveyance systems.
- Cleaned/versa ditched approximately 40 miles of storm water roadside infrastructure conveyance systems. We fell short of our goal in fiscal year 2024 due to staffing challenges.
- Utilized approximately 1,217 tons of asphalt for repairs such as potholes, broken edges, slides, and depressions.
- Completed approximately 9,759 cubic yards of tree trimming within County rights-of-way.
- Completed approximately 47,630 square feet of concrete repairs within County rights-of-way.

# UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

***Department:*** *PUBLIC WORKS*
***Office:*** *ROAD & BRIDGE*
***Fund:*** *154 – CONSTITUTIONAL GAS TAX*

## OFFICE PURPOSE:

**Maintenance & Repaving of Existing Roads**
Osceola County currently maintains approximately 2,369 lane miles of paved roadways. The Milling and Resurfacing Project encompasses the maintenance and repaving of County maintained paved roadways using various road rehabilitation methods.

**Dirt Road Paving**
The Chip Seal Surface Treatment project encompasses stabilizing unpaved County accepted roadways and applying a Chip Seal surface treatment which minimizes dust and erosion. At inception in FY15 the project initially focused on unpaved County accepted roadways within the Urban Growth Boundary which were completed in FY19. The Chip Seal surface treatment of unpaved County accepted roadways outside the Urban Growth Boundary began in FY20. The Chip Seal Surface Treatment Project strategy at the current $750,000 annual budget level is to continue the surface treatment of unpaved County accepted roadways outside the Urban Growth Boundary with estimated completion by FY27. Osceola County has 6.2 lane miles remaining of unpaved County accepted roadways.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| High Quality Transportation and Infrastructure | Complete 54.57 lane miles of micro surfacing on County accepted roadways | Lane miles of micro surfacing | 59.12 lane miles | 82.90 lane miles | 54.57 lane miles |
| High Quality Transportation and Infrastructure | Complete 82.45 lane miles of resurfacing on County accepted roadways | Lane miles of resurfacing | 85.58 lane miles | 68.27 lane miles | 82.45 lane miles |
| High Quality Transportation and Infrastructure | Complete 6.20 lane miles of chip seal surface treatment to County accepted unpaved roadways | Lane miles of chip seal treatment | 16.74 lane miles | 13.90 lane miles | 6.20 lane miles |
| High Quality Transportation and Infrastructure | Complete the chip seal surface treatment of unpaved County accepted roadways by FY27 | Percentage of miles completed | 89% | 95% | 100% |

## ACCOMPLISHMENTS:

- Completed 82.90 lane miles of micro surfacing on County accepted roadways.
- Completed 68.27 lane miles of resurfacing on County accepted roadways.
- Completed 13.90 lane miles of chip seal surface treatment on County accepted roadways.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *PUBLIC WORKS*
***Office:*** *STORMWATER*
***Fund:*** *102 – TRANSPORTATION TRUS FUND*
*306 – LOCAL OPTION SALES TAX*
*156 – FEDERAL AND STATE GRANTS*

## OFFICE PURPOSE:

To provide exceptional service to our stakeholders (citizens, entities, and County departments) researching and responding to drainage complaints and flooding. This work is aimed at ensuring effective management of stormwater and drainage systems to protect public safety, prevent flooding, and maintain the infrastructure.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| Upgrade County Infrastructure and Transportation Network | Improved drainage system performance | Drainage studies | 1 | 2 (underway Shingle Creek and Master Surface Water) | 3 (underway Mill Slough, Polynesian Isle, and Manor) |
| Great Neighborhoods for the Future | Enhanced infrastructure resilience | Complete the resiliency study | N/A | 1 (underway) | 1 (complete) |
| Efficient & High Performing County Government | Tracking drainage complaints | To understand repetitive flooding issues to prioritize funding. | Yes | Yes | Yes |
| Efficient & High Performing County Government | Maintain CRS Rating of 5 | CRS Rating | Yes | Yes | Yes |

## ACCOMPLISHMENTS:

- Maintained a CRS Rating of 5.
- Tracked drainage complaints.
- Got the Resiliency Study underway.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *REAL ESTATE MANAGEMENT*
***Office:*** *RIGHT OF WAY*
***Fund:*** *MULTIPLE FUNDS COUNTYWIDE*

## OFFICE PURPOSE:

To provide exceptional service to our stakeholders (citizens, entities, and County departments) through continuous planning, budgeting, and monitoring of the right of way activities required for road projects, while maximizing cost avoidance strategies and ensuring timely deliverance in advance of construction in compliance with all State Statutes, County Ordinances, and Policies.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Results | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Acquire properties through Negotiation vs. Condemnation 60% of the time | % of parcels acquired through negotiation | N/A | 75% | 60% |
| Efficient & High Performing County Government | Of condemned parcels acquired; 60% of final judgments were equal to or less than ½ of the range of contention | % of final judgments equal to or less than ½ the range of contention | N/A | 70% | 60% |
| Efficient & High Performing County Government | Acquire title to properties required prior to Construction Ad 90% of the time | % of parcels acquired prior to Construction Ad | N/A | 100% | 90% |
| Efficient & High Performing County Government | Provide quality information to public regarding the process and availability of County properties available for sale or lease | Develop public facing site for listing available properties | N/A | Real Estate Website went live 7/16/2024 | Remove from Goals |

## ACCOMPLISHMENTS:

- Completed the Right of Way Manual
- Successfully acquired over 700 parcels in two years
- Purchased Sheive property at 1845 Fortune in October 2023 to add to County holdings along Fortune for future roadway, stormwater or other improvements as needed.
- Strategic acquisition of approximately 57 acres from the Partin family in November 2023 for the future growth of the County with the goal of kick-starting economic development activities that will increase jobs opportunities for our citizens and diversify the local economy.
- Purchased 1887 Kings Hwy in March 2024 to improve public recreational park capacity, green space, urban tree canopy, and natural resource conservation; and will allow for the continuance of planned trails for multimodal use and walkability.
- Strategic acquisition of Johnson University in June 2024 to increase the County's property holdings and facilitate expansion of the Osceola Heritage Park complex.

OSCEOLA COUNTY SHERIFF'S OFFICE
SHERIFF MARCOS R. LOPEZ

# UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

***Department:*** *SHERIFF'S OFFICE*
***Office:*** *JUDICIAL SERVICES DIVISION*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

The Judicial Services Division works with and supports the Ninth Judicial Circuit in Osceola County and consists of a Sworn - Civil Unit, Sworn - Fugitive Unit, Sworn - Court Services, Civilian - Fugitive Support, Civilian - Enforceable, Civilian - Non-Enforceable, Civilian – Process Servers and Civilian - Injunctions/Witness Management Units. All these units work together to support and ensure all the needs of the Ninth Judicial Circuit in Osceola County are effectively met promptly. Some of these responsibilities include but are not limited to providing security for the judges, day-to-day courtroom operations/security, Security for Board of County Commissioner (BOCC) meetings, managing court-related duties, service of civil and legal processes to include subpoenas, summonses, writs, injunctions, and any other court orders, transportation of prisoners (in and out of state), efficiency coordinating the transport of prisoners (in and out of state), Effectively entering all county warrants, the effective management of Injunctions, Enforceable and Non-Enforceable Processes and serve as a liaison between Sheriff's Office witnesses associated with cases assigned to the State Attorney's Office and Public Defenders' Office.

## PERFORMANCE MEASURES:

| Sheriff's Strategic Goal | Unit Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Public Safety - Judicial Services | Maintain order and security within judicial facilities | Trials and Hearings | 75,648 | 79,427 | 83,395 |
| Public Safety - Fugitive Unit | Track and apprehend individuals who have outstanding arrest warrants | Warrants Received for Service | 4,782 | 5,717 | 5,934 |
| Public Safety - Civil Process | Serve and enforce various legal documents and court orders | Civil Process Received | 29,363 | 30,520 | 31,680 |
| Public Safety - Civil Process | Serve and enforce various legal documents and court orders | Electronic Subpoenas | 32,983 | 41,421 | 42,995 |
| Public Safety - Civil Process | Serve and enforce various legal documents and court orders | Remittance to BOCC for Civil Process Fees | 247,383 | 201,886 | 225,000 |

| Sheriff's Strategic Goal | Unit Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Public Safety - Judicial Services | Provide security for various BOCC – Board of County Commission meetings on-site and off-site | BOCC meetings held in 2024 YTD | N/A | 22 | 22 |
| Public Safety - Judicial Services | Provide security for one new court room and one new hearing room which will be operational by beginning of 2025 | Deputies for Courtroom 2 and for Hearing Room 1 | N/A | N/A | 1 New Position |
| Public Safety - Fugative Unit | Safely extradite prisoners to Osceola County from within the state and all points nationwide within the provided deadlines | Extraditions | 724 | 641 | 683 |

## ACCOMPLISHMENTS:

- Foster positive relationships between law enforcement and other entities associated with the Ninth Judicial Circuit, including but not limited to Judges, the State Attorney's Office, the Public Defender's Office, and visitors that utilize the services provided by the Osceola County Courthouse.
- Provide a safe and secure environment for everyone working, conducting business, and visiting at the Osceola County Courthouse.
- Successfully apprehended and inactivated 3,940 warrants.
- Civil Processes returned to court 20,438.
- Extradited 112 prisoners from out of state, performing rough half of these on our own, saving the county $96,287.
- Picked up all in-state prisoners for transport without the assistance of a transport company.

# OSCEOLA COUNTY SHERIFF'S OFFICE
SHERIFF MARCOS R. LOPEZ

# UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

***Department:*** *SHERIFF'S OFFICE*
***Office:*** *OUTREACH SERVICES*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To benefit and support the Osceola County community by raising funds for outreach services such as veterans, juvenile, mental health, substance abuse, and elderly services. The Osceola County Sheriff's Office recognizes the need to proactively address the growing community concerns from a different perspective. These concerns include mental health issues, substance abuse, at-risk youth, and veterans in need of assistance.

## PERFORMANCE MEASURES:

| Sheriff's Strategic Goal | Unit Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Public Safety | Foster positive relationships with between law enforcement and Osceola County youth. | P.A.L. (Police Athletic League) # of participants | N/A | 250 | 300 |
| Public Safety | Raise funds to support P.A.L. (Police Athletic League ) | % of funds raised | 72% | 80% | 90% |
| Public Safety | Project Life Saver | # of arm bands disbursed | 50 | 124 | 175 |
| Public Safety | Foster positive relationships with between law enforcement and Osceola County youth. | J.U.M.P. (Juveniles Unleashing Maximum Potential) Program Completion | N/A | 85% | 100% |
| Public Safety | Foster positive relationships with between law enforcement and Osceola County youth. | J.U.M.P. (Juveniles Unleashing Maximum Potential) Recidivism Rates for Completers | N/A | 41% | 75% |

## ACCOMPLISHMENTS:

- Foster positive relationships between law enforcement and youth through sports.
- Awarded the Project Lifesaver Grant to help provide timely responses to locate wondering or lost children and adults in our community.

OSCEOLA COUNTY SHERIFF'S OFFICE
SHERIFF MARCOS R. LOPEZ

# UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

***Department:*** *SHERIFF'S OFFICE*
***Office:*** *SPECIAL OPERATIONS - TRAFFIC UNIT*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

The purpose of the Osceola County Sheriff's Office Traffic Unit is to ensure public safety through enforcing traffic laws, reducing traffic accidents, and educating drivers.

## PERFORMANCE MEASURES:

| Sheriff's Strategic Goal | Unit Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Public Safety - Traffic | S.T.E.P. (Selective Traffic Enforcement Program) | S.T.E.P. Operations conducted | 1,448 | 1,500 | 1,550 |
| Public Safety - Traffic | Monitor speeding, impaired driving, and other traffic violations to improve road safety. | Uniform Traffic Citations | 28,539 | 28,000 | 27,000 |
| Public Safety - Traffic | Monitor speeding, impaired driving, and other traffic violations to improve road safety. | Written Warnings | 21,715 | 23,000 | 24,000 |
| Public Safety - Traffic | Monitor speeding, impaired driving, and other traffic violations to improve road safety. | D.U.I. Citations | 241 | 250 | 260 |
| Public Safety - Traffic | Promote safe driving habits through campaigns, community outreach, and programs like DUI awareness and seatbelt enforcement. | Distracted Driving Safety Campaign. # of drivers contacted. | 2,153 | 3,219 | 4,000 |

## ACCOMPLISHMENTS:

- Awarded FY23/34 FDOT Motorcycle Safety Grant to provide motorcycle safety to Osceola County citizens.
- Awarded FY23/24 Distracted Driving Grant to help provide awareness of the dangers of distracted driving.
- Conducted multiple enforcement operations throughout Osceola County to enhance roadway safety for our residents and visitors.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *SOLID WASTE*
***Office:*** *SOLID WASTE*
***Fund:*** *401 – SOLID WASTE FUND*

## OFFICE PURPOSE:

The Solid Waste Department's mission is to ensure customer satisfaction through the effective administration of the residential solid waste collection contract; educating businesses and residents on the proper disposal and handling of commercial and residential chemical wastes; efficiently providing quality yard waste and waste tire disposal; managing compliance with all Florida Department of Environmental Protection closure and long term care permit requirements for the County's closed landfills; as well as compliance with environmental regulations to ensure the sound stewardship of the County's ecosystems.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Actual | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Maintaining high level of service to curbside collection customers with increased population growth | Monitoring of monthly Certificates of Occupancy. Additional staff added. | 81,725 | 85,552 | 89,400 |
| Efficient & High Performing County Government | Ensuring all citizens receive timely responses and resolutions of inquiries | Monitoring of all incoming calls and providing sufficient customer service personnel. | Approx. 2,750 calls monthly *Does not include hauler direct calls | Approx. 2,820 calls monthly *Does not include hauler direct calls | Projected: 3,010 calls monthly *Does not include hauler direct calls |
| Efficient & High Performing County Government | Monitoring of contractor routing and fleet performance. | Tracking of residential curbside collection tonnages | Household Waste: 74,948 tons Recycle: 18,829 tons | Household Waste: 75,562 tons Recycle: 20,973 tons | Projected: Household Waste: 80,460 Recycle: 21,455 |
| | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Inspection of Small Quantity Generators of Hazardous Materials | Number of inspections completed Annually | 108 Inspections | 138 Inspections | 140 Inspections |

## ACCOMPLISHMENTS:

- Purchase of hydraulic excavator for Bass Road yard waste operation site. This will enable staff to stack yard waste upward daily to maximize disposal space, extend the life of the lime rock pad, and maintain stormwater ponds and ditches per FDEP requirements.
- Approval of FTE to act as a backup to multiple positions within three cost centers. This will result in greater efficiency by covering all operations with trained qualified personnel.
- Took delivery of clamshell truck and roll off truck which were approved in previous budget years. Cost saving in repair and maintenance for aging equipment and greater efficiency in operations due to less equipment downtime.
- The Bass Road scale house was renovated to improve the efficiency of the operation.
- Yard waste operation staff has utilized lime rock purchase to design more efficient use of space
- The paint can crusher which was purchased in a previous budget year which resulted in greater efficiency and less downtime.
- Purchase of a laptop for the Kenansville drop off site allows for easier access for employees to necessary sites for property research purposes; Property Appraiser, GIS, 911 Addressing, etc. which results in improved efficiency.
- Waste Management exceeded their 5% annual recycle inspection goal, inspecting a total of 4200 carts with 3,533 passing inspections by properly recycling.
- Waste Management has reported a 68% recycle participation rate.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *STRATEGIC INITIATIVES*
***Office:*** *ECONOMIC DEVELOPMENT*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

The Strategic Initiatives office, working at the direction of the Assistant County Manager, undertakes major discretionary projects and programs, outside of the organization's day-to-day operational activities, that are designed to help enable the County to achieve its targeted goals.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2024 Results | 2025 Projected | 2025 Target |
|---|---|---|---|---|---|
| Grow & Diversify the County's Economy | Business Retention and Expansion – Conduct a minimum of 5 official existing target industry retention visits | Number of sites visited | 12 | 15 | 15 |
| Grow & Diversify the County's Economy | Business Retention and Expansion – Maintain incentive toolbox for existing qualified target industries | Budget for Incentives | $63,118 | $219,295 | $219,295 |
| Grow & Diversify the County's Economy | Business Retention and Expansion – Continue relationship with Small Business Development Center (SBDC) | Funds allocated to SBDC | $100,000 | $100,000 | TBD |

| | | | | | |
|---|---|---|---|---|---|
| Grow & Diversify the County's Economy | Business Retention and Expansion – Continue support of tourism industry | Redevelopment budget Incentive for W192 area | $88,657.04 | $300,000 | $300,000 |
| Grow & Diversify the County's Economy | Business Recruitment – Improve online presence | NeoCity & Economic Development website | Website assessment completed and websites enhanced | Continue to market updated website to drive traffic | TBD |
| Grow & Diversify the County's Economy | Business Recruitment – Continue regional economic development relationship | Funds allocated to Orlando Economic Partnership | $358,770 | $369,532 | $369,532 |
| Grow & Diversify the County's Economy | Business Recruitment – Identify and promote target sites for development/ redevelopment | Marketing material, Round tables and FAM Tours | Marketing material developed (Targeted Sites and NeoCity Real Estate Brochure created), Property search feature added to Economic Development Website | 1 FAM TOUR planned | TBD |

**ACCOMPLISHMENTS:**

- W192 Signage Grants
  - 1 grant for $8,957.14

- W192 Façade Improvements Matching Grants
  - 4 grants (2) for $30,000.00, $13,249.90 & $6,450.00 with a total disbursement of $79,699.90 in grants

- Manufacturing Equipment Refunds
  - 4 grants totaling $27,752.50 with a total investment of $75,805 by the businesses.

- Targeted Industries-
  - Performance Food Group, a Fortune 500 company with more than 20 years in Osceola, expanded its footprint with a $10 million investment, and completed the relocation and consolidation of its operations into a larger facility in the Horizon West Industrial Park, a move expected to create 60 new jobs. The company chose to expand its operations in Osceola because of its strong business climate and great local talent, allowing the company to tap into the County's skilled workforce to serve its growing customer base.

  - Reyes Holdings, the nation's largest beer distributor and parent company of Orlando-based Florida Distributing Company, completed the construction of a new 247,000 sq ft warehouse and cold storage facility on 21 acres in the Poinciana Industrial area. This project represents a $40 million investment in the County and is the result of the company's growth that can't be supported out of their Orlando facility. This new operation in Poinciana represents 158 jobs, between transfers and new jobs.

- Site Readiness-
  - Two premiere state-of-the-art Class A commerce parks are under development at the confluence of SR-429, I-4 and SR-417: Horizon West Industrial Park and Gateway Logistics @429 Park. As planned, these two new projects will offer 2.9 million square feet of Class A space and 18 single story light-industrial facilities. Also, half a mile south of the Kissimmee Gateway Airport, the Osceola Industrial Park, an industrial development offering 114,000 brand new Class-A industrial space, is now completed.

  - Osceola County was awarded $17.5 million to construct a multi-use semiconductor lab facility within NeoCity. The completion of this project will stimulate high-tech business start-ups and the manufacturing of semiconductors by providing companies with affordable lab space.

Osceola County
Supervisor of Elections
Office of Mary Jane Arrington

# OFFICE GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Office:*** *Osceola County Supervisor of Elections- Mary Jane Arrington*
***Fund:*** *001 – GENERAL FUND*

## OFFICE MISSION:

To provide the citizens of Osceola County with quality election services and maintain the integrity of the electoral process. As election professionals, we are the gatekeepers of democracy.

## PERFORMANCE MEASURES:

| Supervisor of Elections Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Work to educate our community on the election process in Florida through outreaches, education, and community involvement. | Attend outreaches and visit schools to help educate voters | 67 outreaches attended | 80 outreaches attended | 100 outreaches to be attended |
| Efficient & High Performing County Government | Work to find additional Election Day and Early Voting locations to accommodate the growth of Osceola County. | One early voting site added. One new polling location added. | Added one Election Day site | Added 1 Election Day site | Plan to add 1 Election & 1 Early Voting site. |
| Efficient & High Performing County Government | Providing the most current and accessible voting equipment. | New early voting equipment was purchased. New Tabulators planned to be purchased | 60 Election Day Tabulators purchased | 45 Election Day & Early Voting Tabulators purchased | 2 high Speed Tabulators will be purchased |
| Efficient & High Performing County Government | Maintaining accurate Voter Registration files, by reaching out to voters to provide us with their most current information. | List maintenance activities were conducted. | Conducted through list maintenance activities | 100% Complete | On going |

Osceola County
Supervisor of Elections
Office of Mary Jane Arrington

# OFFICE GOALS AND OBJECTIVES PERFORMANCE MEASURES

| Supervisor of Elections Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Working so every voter has the opportunity to exercise their right to vote by educating voters of the 3 ways to vote. | Promoted Vote by Mail, Early Voting and Election Day voting. | Promoted voters to vote the most convenient way for them | Highest voter turnout in 30 years | To maintain & increase the previously rates |
| Efficient & High Performing County Government | Remaining on the forefront of elections technology and innovations. | Provide staff with continuing education and certification. | 60% of staff State certified | 20% of staff attending classes | On going |
| Efficient & High Performing County Government | Continue to provide exemplary customer service. | Request voters to provide input on the service they received in our office or at the polling location through comment cards. | 97% Approval | 98% Approval | On going |

## ACCOMPLISHMENTS:

- The Elections Office has provided quality election services, which includes the open, fair, transparent and secure elections in the most efficient and professional manner as well as posting timely and accurate results.
- The office has promoted voter awareness through education, outreach and community involvement that encourages voter participation and assists voters in making informed decisions. Voter education is provided at schools through the office's outreach program encouraging the opportunity to embrace youth participation. Inspiring and preparing our young people to become voters, election workers and candidates of tomorrow has been a priority.
- The office has maintained accurate Voter Registration files ensuring every voter has the opportunity to exercise his or her right to vote, while complying with Florida Election Laws, providing exemplary customer service, and remaining on the forefront of elections technology and innovations.

Osceola County
Supervisor of Elections
Office of Mary Jane Arrington

# OFFICE GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

## PUBLIC INFORMATION:

Mary Jane Arrington is currently serving her fourth term as Supervisor of Elections and is a nationally certified election professional. She previously served as a County Commissioner for eight years. She and her staff strive to be responsive to all citizens to ensure a positive voting experience. They work on a daily basis utilizing the latest technology and best practices of their field. Supervisor Arrington and her staff ensure compliance with Florida Election Laws, while providing excellent customer service. It is her vision to build and maintain public trust in the electoral process. She and her staff are always working to be fiscally conscientious to the taxpayers of Osceola County.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *TOURISM DEVELOPMENT*
***Office:*** *AUSTIN TINDALL SPORT COMPLEX (ATSC)*
***Fund:*** *104 – TOURIST DEVELOPMENT TAX FUND*

## OFFICE PURPOSE:

Austin Tindall Sports Complex's (ATSC) mission is to provide economic impact for Osceola County and to maintain the finest multi-use facility in the country at the highest possible standards by providing the very best service to both our variety of tenants and the citizens of Osceola County.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Change West Side Field Lighting | Work with Procurement on solicitation request to ensure deadlines are met | N/A | N/A | 100% |
| Efficient & High Performing County Government | Add Parking Lot lighting on West Side | Work with Procurement on solicitation request to ensure deadlines are met | N/A | N/A | 100% |
| Efficient & High Performing County Government | Improve efficiency | Monitor budget to increase Revenue while maintaining or decreasing expenses | 1% | | |
| Efficient & High Performing County Government | Replace field #1 | Work with Procurement on solicitation request to ensure deadlines are met | N/A | N/A | 100% |

## ACCOMPLISHMENTS:

- Austin Tindall Sports Complex continues to increase the overall gross revenue 21/22: $1.061 million; 22/23: $1.085 million; 23/24: $1.5 million (estimate).
- Austin Tindall Sports Complex converted two-thirds of their clients to the new facility rental rate. The remaining will be transitioned at the conclusion of their current agreements over the next 2 years.

- Austin Tindall Sports Complex extended Nona Soccer Academy's agreement through 2031.
- Austin Tindall Sports Complex increased the following rates for the next fiscal year to be in line with recent cost changes: Parking Fees to $7; Cleanup and Setup Charges to $900.
- Austin Tindall Sports Complex is booked for 90% of its available dates for the upcoming fiscal year. Most clients book a few years out from their dates.
- For FY24, ATSC was booked 84% of its available dates. Due to this high occupancy rate, 28 potential events were declined. In addition, Experience Kissimmee was unable to connect 20 events to Austin Tindall Sports Complex due to this occupancy rate.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *TOURISM DEVELOPMENT*
***Office:*** *EXTENSION SERVICES/SOIL AND WATER*
***Fund:*** *001 – GENERAL FUND*

## OFFICE PURPOSE:

To provide exceptional service to our stakeholders (citizens, entities, and County departments) through education in the areas of agriculture, natural resources, family and consumer sciences, and 4-H youth development, in conjunction with the University of Florida Institute of Food and Agricultural Science.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Diversified Economy | Knowledge gain and behavior change of agricultural producers in Osceola County | Knowledge gain is measured via pre/post-test and behavior change is measured by survey | Knowledge gain = 50%<br><br>Behavior change = 75% | 65%/75% | 65%/75% |
| Great Place to Live | Knowledge gain and behavior change of family and consumer sciences clientele | Knowledge gain is measured via pre/post-test and behavior change is measured by survey | Knowledge gain = 94.9%<br><br>Behavior change = 23.7% | 95%/25% | 95%/25% |
| Great Place to Live | Knowledge gain and behavior change of 4-H youth development clientele | Knowledge gain is measured via pre/post-test and behavior change is measured by survey | Knowledge gain = 97%<br><br>Behavior change = 85% | 98%/90% | 98%/90% |
| Diversified Economy/Great Place to Live | Provide personalized service to clientele through field consultations | Number of field consultants | 249 | 300 | 350 |
| Diversified Economy | Number of acres of new forages | Number of acres of new forages | 200 | 150 | 150 |

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

## ACCOMPLISHMENTS:

- Number of State, National and International meetings in which faculty presented: 23
- Number of Awards for Osceola Extension Office: 9
- Number of Abstracts advancing new academic ideas created by the Osceola Extension Office: 24
- New forages acquired and planted at Kenansville Research Site: 3 new Bermuda grass cultivars released by University of Florida
- Master Gardener Volunteers contributed >3,200 service hours in 2024

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *TOURISM DEVELOPMENT*
***Office:*** *OSCEOLA HERITAGE PARK*
***Fund:*** *104 – TOURIST DEVELOPMENT TAX FUND*

## OFFICE PURPOSE:

Osceola Heritage Park/ASM Global enhances and enriches the lives of Central Florida residents and its visitors by providing a variety of events to a diverse demographic. Through these events, we serve as a driver of economic impact and positively influence the quality of life in Osceola County and Central Florida.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing County Government | Maintain an average client and patron satisfaction rate of 85% | Client and patron survey results | Yes | Yes | Converting to new scale |
| Efficient & High Performing County Government | Improved Annual Gross Income (AGI) over previous fiscal year | Budget benchmark | Yes | Yes | Yes |
| Efficient & High Performing County Government | Exceed 297 event days | Event day benchmark | Yes | Yes | Yes |
| Efficient & High Performing County Government | Get local, regional, and national publicity for OHP and Osceola County | News stories online or in print by industry trade, local, or national media | Yes | Yes | Yes |

## ACCOMPLISHMENTS:

- Hosted Mecum Kissimmee 2024 which set a record with $275 million in sales
- Hosted 3 sold-out shows of new event: Hot Wheels Monster Trucks Live (Returning May 2025)
- OHP received national recognition in leading industry trade publication *VenuesNow* (May 2024)
- Increased Facebook Reach and Visits year-over-year
- Successfully launched inaugural Osceola Magic season, hosting 24 home games at Silver Spurs Arena

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *TRANSPORTATION & TRANSIT*
***Office:*** *PLANNING*
***Fund:*** *MULTIPLE*

## OFFICE PURPOSE:

To implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing the transportation system by efficiently budgeting, planning and constructing countywide infrastructure, while providing exceptional customer service in a professional and progressive manner.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient and High Performing County Government | Complete Transportation Impact Analyses for new development by assigned deadline 95% of the time | Review and respond to submitted TIA plans within 2 weeks | 84% | 97.3% | 95% |
| Efficient and High Performing Government | Review Developer Agreements | Negotiate Developer Agreements to maximize transportation revenues | 7 | 4 | 10 |
| Efficient and High Performing Government | Complete reimbursement request reviews of 3rd Party Agreements / Advanced Payment of County Obligation Agreements for 2024, within 10 business days, 95% of the time. | Time to review a reimbursement request | NA | 95% | 95% |

| | | | | | |
|---|---|---|---|---|---|
| Efficient and High Performing Government | Develop Southeast Area Transportation Study | Provide template for new development in southeast Osceola County | 50% | 80% | 100% |
| High Quality Transportation and Infrastructure | Autonomous Vehicle Feasibility Study | Complete Study | 90% | 100% (Phase 1) | 100% (Phase 2) |

## ACCOMPLISHMENTS:

- In FY24, staff completed 145 TIA reviews, up from 82 in FY23.
- The County's mobility fee schedule was updated for the next five years to reflect the current economy.
- Completed 660 development application reviews. Also reviewed 53 St. Cloud development applications and 164 County pre-application meetings with research.
- Reviewed 24 Third Party Agreements (Developer Agreements and Tri-Party Agreements), of which 4 had been approved. These approvals account for an estimated $232 million worth of transportation improvements being advance funded through these agreements.
- Attended 100% of the MetroPlan Orlando TAC Meetings that aided in 4 Interstate, 34 State Highway / Roadway Improvements, 29 Turnpike, 18 Central Florida Expressway, 10 Traffic Operations & Safety, 8 Bicycle & Pedestrian, and 4 Aviation Projects within Osceola County being funded in the Transportation Improvement Plan (TIP) for FY2025-2029. These 107 projects account for approximately $2.5 Billion in non-local funds being allocated to transportation projects within Osceola County.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *TRANSPORTATION & TRANSIT*
***Office:*** *PROJECT DEVELOPMENT & DESIGN*
***Fund:*** *MULTIPLE*

## OFFICE PURPOSE:

To implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing the transportation system by efficiently budgeting, planning and constructing countywide infrastructure, while providing exceptional customer service in a professional and progressive manner.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| High Quality Transportation & Infrastructure | Canoe Creek Road Improvements | On-time and on-budget Project Development and Environment Study (PD&E) | 20% | 100% | N/A |
| High Quality Transportation & Infrastructure | Hickory Tree Road improvements | On-time and on-budget Project Development and Environment Study (PD&E) | 15% | 90% | 100% |
| High Quality Transportation & Infrastructure | Old Lake Wilson Road improvements | On-time and on-budget Project Development and Environment Study (PD&E) | 90% | 100% | 30% design completion |
| High Quality Transportation & Infrastructure | Marigold Avenue Roundabouts | Completeness of Design | 95% design completion | 100% design completion | N/A |
| High Quality Transportation & Infrastructure | Buenaventura Boulevard Complete Streets | Advance Design for construction | 2% completion | 60% completion | 100% design completion |
| High Quality Transportation & Infrastructure | Michigan Avenue Safety Improvements | Advance Design for construction | NA | 60% completion | 90% design completion |

| | | | | | |
|---|---|---|---|---|---|
| High Quality Transportation & Infrastructure | Sunbridge Road Network (multiple roads) | Advance PD&E and design of new road network to construction | 20% | 30% completion overall | 90% PD&E completion, 30% design overall |
| High Quality Transportation & Infrastructure | Cross Prairie Parkway from Nolte Road to Tohoqua (C-31 Canal) | Advance Design for construction | 2% | 30% completion | 60% design completion |
| High Quality Transportation & Infrastructure | Funie Steed Road Safety Improvements | Advance Design for Construction | N/A | 30% design completion | 100% design completion |

## ACCOMPLISHMENTS:

- Advanced PD&E projects into design
- Advanced design projects into construction

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *TRANSPORTATION & TRANSIT*
***Office:*** *CONSTRUCTION*
***Fund:*** *MULTIPLE*

## OFFICE PURPOSE:

To implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing the transportation system by efficiently budgeting, planning and constructing countywide infrastructure, while providing exceptional customer service in a professional and progressive manner.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| High Quality Transportation & Infrastructure | Construct Simpson Road improvements from US 192 to Boggy Creek Road | On-time and on-budget construction | 10% completion | 35% completion | 66% completion |
| High Quality Transportation & Infrastructure | Construct Neptune Road improvements from U.S. 192 to Partin Settlement Road | On-time and on-budget construction | 0% | 15% completion | 33% completion |
| High Quality Transportation & Infrastructure | Construct Carroll Street Intersection Improvements | On-time and on-budget construction | 0% | 0% completion | 50% completion |
| High Quality Transportation & Infrastructure | Construct Boggy Creek Road improvements between Simpson Road and Narcoossee Road | On-time and on-budget construction | 0% | 25% completion | 66% completion |
| High Quality Transportation & Infrastructure | Construct Partin Settlement Road improvements between Neptune Road and East Lakeshore Boulevard | On-time and on-budget construction | 0% | 25% completion | 50% completion |
| | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| High Quality Transportation & Infrastructure | Construct Poinciana Boulevard improvements between Trafalgar Boulevard to Pleasant Hill Road | On-time and on-budget construction | 0% | 30% completion | 75% completion |
| High Quality Transportation & Infrastructure and Great Place to Live | Construct Fortune-Lakeshore Trail | On-time and on-budget construction | 68% Completion | 100% completion | N/A |
| High Quality Transportation & Infrastructure and Great Place to Live | Construct Kissimmee St. Cloud Connector Trail | On-time and on-budget construction | 0% | 54% completion | 100% completion |
| High Quality Transportation & Infrastructure | Design-Build NeoVation Way | On-time and on-budget design and construction | 20% completion | 100% completion | N/A |
| High Quality Transportation & Infrastructure | Construct Deerwood II Sidewalk project | On-time and on-budget construction | NA | 100% completion | NA |

## ACCOMPLISHMENTS:

- Completed design and right of way acquisition for all projects in 2023.
- Advertised most projects for construction in late 2023.
- Began construction on most road-building projects in late 2023 – with the exception of the northernmost segment of Simpson Road, which began construction in September 2022, and the Fortune Lakeshore Trail Project, which began construction in May 2022.
- Advertised and contracted for Construction Engineering and Inspection (CEI) services for each project, with the exception of Deerwood II sidewalk project as CEI services will be performed in-house.
- Completed construction of the Bellalago Academy, Parkway Middle School and Deerwood 1 sidewalk projects.
- Completed construction of Bill Beck Boulevard Extension
- Completed construction of Clay Street/Thacker Avenue intersection improvements
- Completed construction of NeoVation Way
- Completed construction of Simpson 1

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *TRANSPORTATION & TRANSIT*
***Office:*** *TRANSPORTATION OPERATIONS/ENGINEERING*
***Fund:*** *MULTIPLE*

## OFFICE PURPOSE:

To implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing the transportation system by efficiently budgeting, planning and constructing countywide infrastructure, while providing exceptional customer service in a professional and progressive manner.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2025 Target |
|---|---|---|---|---|---|
| Efficient & High Performing Government | Effectively apply for, manage and leverage grant funds and coordinate/strengthen relationships with partner agencies | Continue to leverage state, federal grant dollars | $78.4 million | N/A | N/A |
| High Quality Transportation and Infrastructure | Replace aging traffic signals | Advance design of replacement signals into construction | 2 intersections | 5 intersections (pending grant award) | 5 complete, 5 pending grant awards |
| High Quality Transportation and Infrastructure | Construct new traffic signals | Complete traffic signal construction | 19 traffic signals under construction | NA | 2 County delivered, plus developer projects |

| | | | | | |
|---|---|---|---|---|---|
| High Quality Transportation and Infrastructure | Maintain traffic signals | Maintain in a state of good repair traffic signals throughout the County | Yes | Yes | Yes |
| High Quality Transportation and Infrastructure | Fabricate, install and maintain roadway signage | Maintain safe roads for travel | Yes | Yes | Yes |
| High Quality Transportation and Infrastructure | Refurbish and maintain lane striping and replace/repair defective markers | Maintain safe roads for travel | Yes | Yes | Yes |
| High Quality Transportation and Infrastructure | Expand GIS database of signage and signals locates | Streamline departmental maintenance activities | Yes | Yes | Yes |
| High Qualitiy Transportation and Infrastructure | Install rapid flashing beacons at key intersections and mid-block crossings | Ensure pedestrian safety on Osceola roads | Yes | Yes | Yes |
| High Quality Transportation and Infrastructure | Implement Adaptive signal timing on Pleasant Hill Road | Maintain safe roads for travel and improve mobility | 80% complete | 100% complete | N/A |
| | | | | | |

## ACCOMPLISHMENTS:

- Managed nearly $74 million in grant awards for different transportation capital improvement projects
- Completed construction on 8 new or replacement traffic signals in the County in 2023
- Technicians responded to 121 preventative maintenance inspections on traffic signals, performed 54 construction inspections, 1630 visits to intersections for maintenance issues and installed and/or replaced 960 signal components.
- Signal design team advanced design plans into construction.
- Provided construction, engineering and inspection services for signal construction activities at 26 intersections.

- Sign crews cleaned and straightened 2,596 signs; installed 729 new signs; replaced 5,182 outdated signs; fabricated 4,587 vinyl signs; laminated 4,899 signs, silk screened 1,509 signs and digitally printed 2,054 signs.
- Pavement marking crews long-line striped 126 miles of roadway, hand-line striped 128,818 square feet of thermoplastic and replaced 5,801 roadway reflective markers.
- Staff responded to more than 870 constituent calls and emails regarding transportation issues, and approximately 100 Public Records inquiries and constituent concerns forwarded by elected officials.
- Conducted 25 traffic calming analyses to determine whether traffic calming measures were warranted.
- Handled 9,839 cable locate requests and set up and maintained message boards at 131 locations to inform the public of upcoming events.

# UNIT GOALS AND OBJECTIVES
# PERFORMANCE MEASURES

***Department:*** *TRANSPORTATION & TRANSIT*
***Office:*** *ITS-ATMS*
***Fund:*** *MULTIPLE*

## OFFICE PURPOSE:

To implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing the transportation system by efficiently budgeting, planning and constructing countywide infrastructure, while providing exceptional customer service in a professional and progressive manner.

## PERFORMANCE MEASURES:

| County Strategic Goal | Office Objective | Performance Measure | 2023 Results | 2024 Projected | 2024 Target |
|---|---|---|---|---|---|
| High Quality Transportation and Infrastructure | Convert to All Electronic Tolling on Osceola Parkway | Reduce toll collection costs and streamline toll collection services | 80% | 100% | N/A |
| High Quality Transportation and Infrastructure | Design Adaptive Signal System for Osceola Parkway from Dyer Boulevard to Florida Turnpike | Improve traffic flow on Osceola Parkway | 3% | 3%% | 100% |
| High Quality Transportation and Infrastructure | Expand AI transportation network development | Monitor and improve traffic flows at key intersections | 50% | 75% | |
| High Quality Transportation and Infrastructure | Implement new Asset Management system with GIS | Improve tracking, repair and replacement metrics | 0% | 50% | |

## ACCOMPLISHMENTS:

- All cashless tolling on Osceola Parkway complete – cashless gantry now in place.
- Artificial Intelligence (AI) Transportation network development completed pilot project in 2023 at 41 intersections.
- Monitored and recorded 2,363 crashes at the Traffic Management Center (TMC)
- Published 275 Silver/Amber/Purple alerts on variable message boards throughout the County
- Added 20 additional CCTV to the system and upgraded 37 old CCTVs
- 21 additional intersections were added to the County's intersection monitoring capabilities – bringing the total number of signals now monitored at the TMC to 215 out of 244 traffic signals in the County.
- Added 11 additional road miles of fiber to the ITS network.
- Prepared for the FY 2025 addition of 32 school speeding cameras



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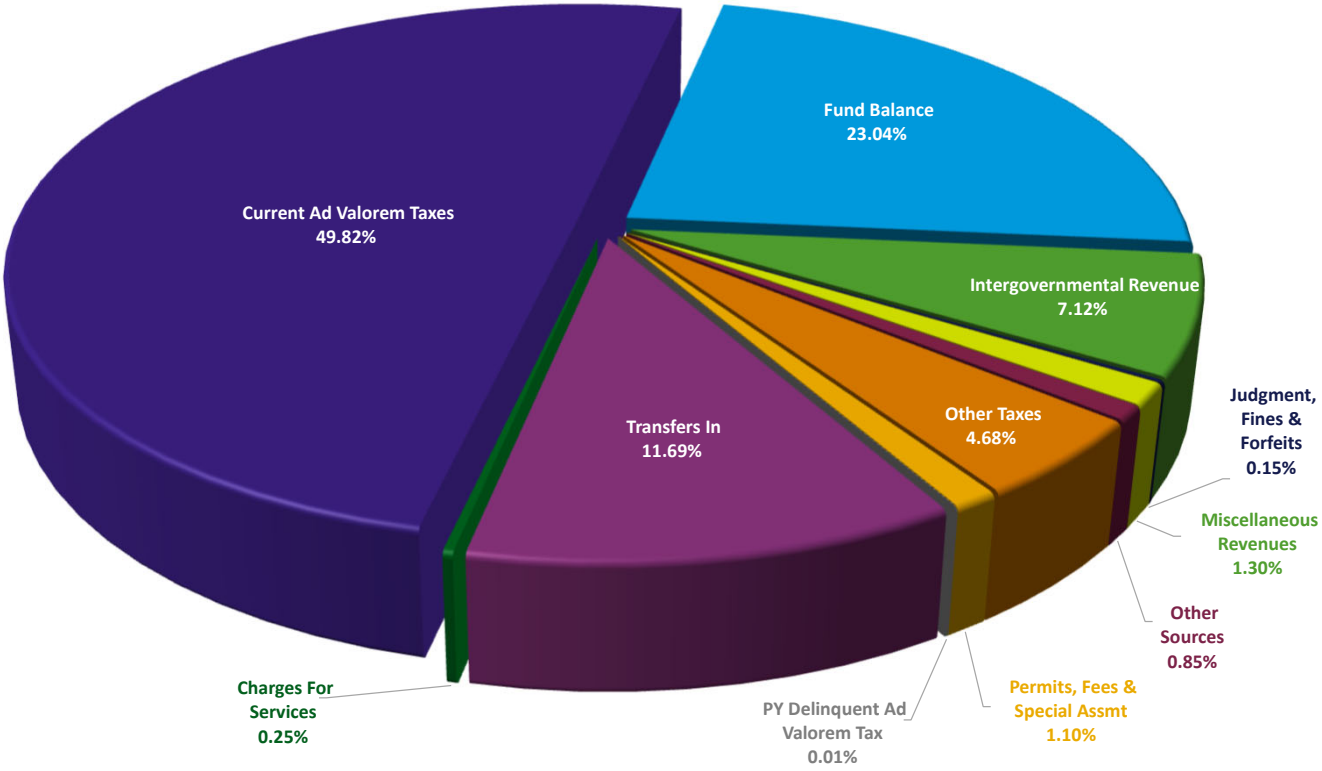
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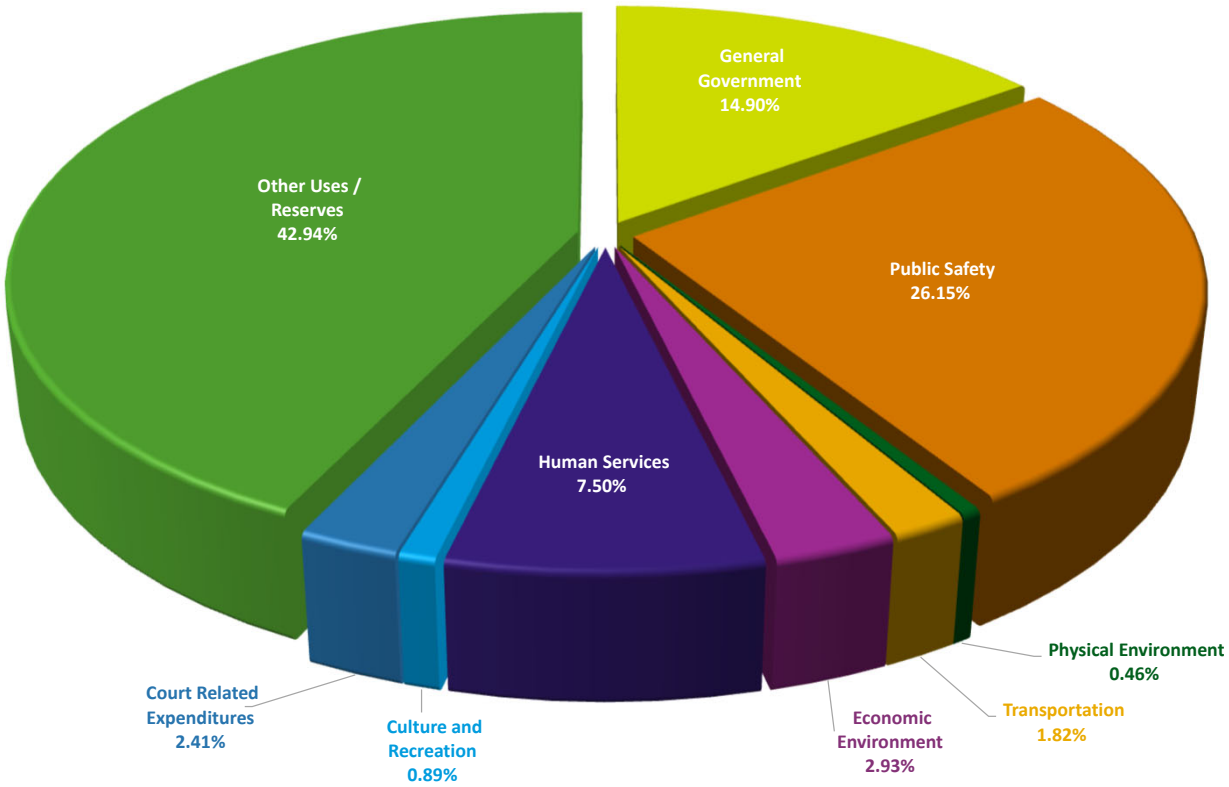
# GENERAL FUND GROUP

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Charges For Services | $ 1,798,882.90 | $ 1,968,201 | $ 1,729,709 | $-238,492 |
| Current Ad Valorem Taxes | $ 255,891,065.74 | $ 310,471,638 | $ 351,591,215 | $ 41,119,577 |
| Fund Balance | $ 0.00 | $ 161,934,790 | $ 162,617,595 | $ 682,805 |
| Intergovernmental Revenue | $ 50,778,250.51 | $ 49,762,983 | $ 50,282,955 | $ 519,972 |
| Judgment, Fines & Forfeits | $ 1,170,568.62 | $ 996,657 | $ 1,037,141 | $ 40,484 |
| Less 5% Statutory Reduction | $ 0.00 | $-19,333,911 | $-21,925,825 | $-2,591,914 |
| Miscellaneous Revenues | $ 21,623,797.20 | $ 2,831,235 | $ 9,175,642 | $ 6,344,407 |
| Other Sources | $ 9,076,060.12 | $ 4,688,211 | $ 5,997,487 | $ 1,309,276 |
| Other Taxes | $ 27,826,162.66 | $ 27,089,423 | $ 33,028,708 | $ 5,939,285 |
| Permits, Fees & Special Assmt | $ 9,644,886.13 | $ 8,413,347 | $ 7,732,958 | $-680,389 |
| PY Delinquent Ad Valorem Tax | $ 114,079.12 | $ 57,858 | $ 67,009 | $ 9,151 |
| Transfers In | $ 52,083,402.88 | $ 37,435,673 | $ 82,478,958 | $ 45,043,285 |
| **Total** | **$ 430,007,155.88** | **$ 586,316,105** | **$ 683,813,552** | **$ 97,497,447** |
| **Expenditures** | | | | |
| General Government | $ 84,500,117.60 | $ 95,121,112 | $ 101,899,163 | $ 6,778,051 |
| Public Safety | $ 149,642,296.39 | $ 163,363,757 | $ 178,836,838 | $ 15,473,081 |
| Physical Environment | $ 1,764,499.45 | $ 2,722,109 | $ 3,167,177 | $ 445,068 |
| Transportation | $ 6,856,821.87 | $ 10,524,184 | $ 12,424,324 | $ 1,900,140 |
| Economic Environment | $ 8,179,833.35 | $ 15,823,775 | $ 20,050,735 | $ 4,226,960 |
| Human Services | $ 18,474,266.76 | $ 46,255,582 | $ 51,269,698 | $ 5,014,116 |
| Culture and Recreation | $ 3,792,416.88 | $ 4,561,995 | $ 6,068,583 | $ 1,506,588 |
| Court Related Expenditures | $ 8,767,251.23 | $ 11,480,595 | $ 16,470,060 | $ 4,989,465 |
| Other Uses / Reserves | $ 87,614,865.29 | $ 236,462,996 | $ 293,626,974 | $ 57,163,978 |
| **Total** | **$ 369,592,368.82** | **$ 586,316,105** | **$ 683,813,552** | **$ 97,497,447** |

## GENERAL FUND GROUP REVENUES




## EXPENDITURES



# ANIMAL SERVICES

Animal Services is an open access animal shelter and field enforcement program that directly supports the BOCC Strategic Plan. Their mission is to provide the best care possible to animals that come to the shelter regardless of circumstance, to be diligent in the effort to save lives, and to educate and assist the community with animal related matters. This department works to reduce threats posed by animals to public safety through proactive enforcement, education, assistance, and prevention-based programs.

Veterinary Operations includes spay/neuter services on all adopted pets as well as many of them that are reclaimed by owners, medical care to sick or injured animals, medical examinations on animals that are seized, treatment to pets whose owners cannot afford veterinary care any other way, and vaccinations for adopted and reclaimed pets.

Kennel Operations includes day-to-day care of the animals received which include dogs, cats, livestock, exotic and wild animals. Other services include cursory examinations, administration of core vaccines as well as anthelmintics, flea and tick control agents, conducting various tests, assisting customers, euthanasia when necessary, daily enrichment for sheltered animals and monitoring.

Road Operations responds to calls ranging from animal attacks, to stray animals, to large scale animal cruelty cases. Officers enforce state and local animal codes, as well as educate the community on a variety of animal-related issues.

Animal Services Administration provides support and infrastructure for all clerical functions, financial transactions, record keeping, fiscal responsibilities, volunteer and community outreach programs, grant writing and donor development, as well as departmental planning, development, and management.

Animal Services Donations funds additional medical care to animals to allow for adoption rather than euthanization, provides options for pet owners facing financial constraints, and helps to assist with pet retention.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| Personnel Services | $ 2,507,900.67 | $ 3,157,572 | $ 3,637,962 | $ 480,390 |
| Operating Expenses | $ 707,357.81 | $ 975,399 | $ 1,095,304 | $ 119,905 |
| Capital Outlay | $ 0.00 | $ 93,180 | $ 0 | $-93,180 |
| Grants and Aids | $ 0.00 | $ 0 | $ 80,000 | $ 80,000 |
| **Subtotal** | **$ 3,215,258.48** | **$ 4,226,151** | **$ 4,813,266** | **$ 587,115** |
| **EXPENDITURES TOTAL:** | **$ 3,215,258.48** | **$ 4,226,151** | **$ 4,813,266** | **$ 587,115** |

# BOARD OF COUNTY COMMISSIONERS & COUNTY MANAGER

The County Commissioners constitute the chief governing board of Osceola County, which provides citizens with elected representation and sets all policies and goals for the conduct of Osceola County Government. The County Manager's Office oversees county operations and implements the Board's policies and procedures. The County Manager is responsible for carrying out the directives of the Board through the management of more than 1,700 employees under the Board. This office also manages the contract with the medical examiner. The overall goal is to provide efficient and responsive customer service and coordination for all programs. Operating Expenses include the first year of a three-year agreement for the County's contribution towards the expansion and renovation of the Medical Examiner Facility.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 2,442,624.25 | $ 2,375,349 | $ 2,442,966 | $ 67,617 |
| Operating Expenses | | $ 221,459.08 | $ 199,765 | $ 217,347 | $ 17,582 |
| Grants and Aids | | $ 29,061.00 | $ 29,061 | $ 29,061 | $ 0 |
| | **Subtotal** | **$ 2,693,144.33** | **$ 2,604,175** | **$ 2,689,374** | **$ 85,199** |
| **EXPENDITURES TOTAL:** | | **$ 2,693,144.33** | **$ 2,604,175** | **$ 2,689,374** | **$ 85,199** |

# BOARD SUPPORT SERVICES

The Board Support Services responsibilities include the preparation and distribution of the Board meeting agendas, posting public notices of the meetings, assuring that all documents are delivered to the Clerk of the Court; codification of the Code of Ordinances, the Comprehensive Plan, and the Land Development Code; the Records Management Liaison Officer for all other County documents; Recording Secretary for the Charter Review Advisory Commission and the Redistricting Committee, and assists other County Departments that provide Recording Secretary Services for Advisory Boards to assure compliance with required laws.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 313,563.62 | $ 311,022 | $ 296,080 | $-14,942 |
| Operating Expenses | | $ 9,051.01 | $ 25,171 | $ 25,003 | $-168 |
| | **Subtotal** | **$ 322,614.63** | **$ 336,193** | **$ 321,083** | **$-15,110** |
| **EXPENDITURES TOTAL:** | | **$ 322,614.63** | **$ 336,193** | **$ 321,083** | **$-15,110** |

# BUSINESS SERVICES

The Business Services Office provides various services to support the operations of Osceola County which includes support of the Board of County Commissioners' Strategic Plan, as well as special projects.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 74,560.48 | $ 68,051 | $ 64,416 | $-3,635 |
| Operating Expenses | | $ 48,659.34 | $ 8,576 | $ 5,318 | $-3,258 |
| | **Subtotal** | **$ 123,219.82** | **$ 76,627** | **$ 69,734** | **$-6,893** |
| **EXPENDITURES TOTAL:** | | **$ 123,219.82** | **$ 76,627** | **$ 69,734** | **$-6,893** |

# CLERK OF THE CIRCUIT COURT

The Osceola Clerk of the Circuit Court and County Comptroller provides both Court related services as an Article V Judicial Officer and services directly to the Board of County Commissioners as the ex-officio clerk of the Board, accountant for the Board, County Auditor, County Recorder, and custodian of all County funds. The State approved budget for Article V and County Recorder duties are self-funded through revenue as a fee office, while the remaining services are funded directly by the Board of County Commissioners. The Personnel Services budget request includes a 4% salary adjustment, the updated FRS rates, and the 15% increase in Health and 3% Dental Insurance for those employees funded directly by the Board. A vacancy factor was not included as the Office expects to be fully staffed. The Indirect Cost Allocation for HR, Finance, IT, Legal, and Administrative expenses remains the same as FY24. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal. These are costs associated with Property & Liability Insurance, corresponding overhead costs, and building maintenance. With these additional costs, the overall funding provided from the General Fund budget totals $5,148,904.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 319,650.00 | $ 465,152 | $ 388,169 | $-76,983 |
| | **Subtotal** | **$ 319,650.00** | **$ 465,152** | **$ 388,169** | **$-76,983** |
| Transfers Out | | $ 3,440,829.00 | $ 3,671,808 | $ 3,832,329 | $ 160,521 |
| **EXPENDITURES TOTAL:** | | **$ 3,760,479.00** | **$ 4,136,960** | **$ 4,220,498** | **$ 83,538** |

# COMMUNICATIONS DEPARTMENT

The Communications Department works with the County Administration regarding communications, public information, community outreach, and branding. It promotes and disseminates public information regarding County initiatives and services to maintain a well-informed public. It conducts events with the public and with community stakeholders to spread the County's message and branding, and to promote the public good. Professional Services include funding for supporting new contracts and changes to the scope of services for existing services. In addition, Other Current Charges Special Events increased to support future non-Commissioner events.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 811,151.56 | $ 1,057,437 | $ 1,232,498 | $ 175,061 |
| Operating Expenses | | $ 225,629.47 | $ 546,629 | $ 792,815 | $ 246,186 |
| | **Subtotal** | **$ 1,036,781.03** | **$ 1,604,066** | **$ 2,025,313** | **$ 421,247** |
| **EXPENDITURES TOTAL:** | | **$ 1,036,781.03** | **$ 1,604,066** | **$ 2,025,313** | **$ 421,247** |

# COMMUNITY DEVELOPMENT

The Community Development Department is comprised of several offices and functions that provide a wide variety of services to the residents of Osceola County. Below is a description of each office/function within the Community Development Department:

Community Development Administration is responsible for the administration and management of Building & Permitting, Development Review, Current Planning, Customer Care, Parks, Environmental Land Maintenance, Community Centers, Extension Services, Soil & Water Conservation, Planning & Design, Code Enforcement, Impact Fee Coordination, Austin Tindall, and Osceola Heritage Park.

Current Planning is tasked with helping manage orderly growth and development through administration of the Osceola County Land Development Code, to ensure compliance with the Osceola County Comprehensive Plan, and enforcement of various codes and ordinances.

Customer Care Administration is responsible for permitting, document management, and GIS staff which provides competent, responsive, helpful, and courteous services to all citizens as well as to the internal Community Development Staff.

Development Review provides the processing, review, and approval of all Engineering Improvement Plans, soil excavation permits, platting, flood plain management, and construction and inspection functions which are accomplished through the Project Management, Environmental, Engineering, and Inspection Sections of this Office.

Extension Services provides nonbiased, research-based education to residents and businesses in the areas of agriculture, horticulture, water conservation, energy conservation, protection of our natural resources, housing, finance management, food nutrition, and health, food safety, family issues, and 4H youth development.

Heritage Park supports expenditures associated with the maintenance and operation of Osceola Heritage Park (OHP) which is operated and maintained by ASM Global, a private contractor.

Impact Fee Coordination administers and maintains various Impact Fees including fire, parks, and schools.

Parks and Public Lands is responsible for the maintenance of Parks, Community Centers, Shingle Creek Regional Park, Shingle Creek Perpetual Maintenance, Split Oak & Lake Lizzie, Holopaw Conservation Area, and Poinciana Scrub.

Planning & Design provides the development framework, process, review, and maintenance functions for Osceola County to achieve a sustainable world-class community.

The Tree Bank was created for the purpose of acquiring, protecting, and maintaining native vegetative communities in Osceola County, and maintaining land for the placement of trees acquired pursuant to Chapter 10 of the Land Development Code entitled Land Management.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 8,062,380.47 | $ 9,427,931 | $ 9,819,013 | $ 391,082 |
| Operating Expenses | | $ 3,514,641.60 | $ 4,967,200 | $ 6,575,273 | $ 1,608,073 |
| Capital Outlay | | $ 168,535.73 | $ 781,049 | $ 746,919 | $-34,130 |
| | **Subtotal** | **$ 11,745,557.80** | **$ 15,176,180** | **$ 17,141,205** | **$ 1,965,025** |
| Reserves - Capital | | $ 0.00 | $ 309,181 | $ 309,181 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 11,745,557.80** | **$ 15,485,361** | **$ 17,450,386** | **$ 1,965,025** |

# CORRECTIONS

The Department of Corrections' mission is to provide a safe, secure, and humane environment for the public, staff, and those requiring detention or supervision in Osceola County. This mission is carried out through a variety of offices and programs within the Corrections Department.

The Probation office promotes the safety of the citizens of Osceola County by conducting investigations for the court, enforcing court orders, ensuring victims' rights, engaging in crime prevention partnerships, and facilitating the re-socialization of offenders. The Inmate Medical Program provides medical, psychiatric, and dental care to the inmates. The Drug Lab provides testing that is court ordered by a judge for individuals who are not inmates. Courthouse Security is contracted out to Universal Protection Services for armed security officers at the Osceola County Courthouse.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 40,162,556.46 | $ 42,641,731 | $ 43,935,047 | $ 1,293,316 |
| Operating Expenses | | $ 10,457,536.19 | $ 12,293,060 | $ 15,041,354 | $ 2,748,294 |
| Capital Outlay | | $ 15,350.00 | $ 54,663 | $ 131,392 | $ 76,729 |
| | **Subtotal** | **$ 50,635,442.65** | **$ 54,989,454** | **$ 59,107,793** | **$ 4,118,339** |
| **EXPENDITURES TOTAL:** | | **$ 50,635,442.65** | **$ 54,989,454** | **$ 59,107,793** | **$ 4,118,339** |

# COUNTY ATTORNEY

The County Attorney's Office is responsible for rendering legal services to the Board, defending lawsuits on behalf of the Board, and assisting in the preparation and implementation of all ordinances, codes, and resolutions adopted by the Board.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 1,276,701.03 | $ 1,303,067 | $ 1,506,268 | $ 203,201 |
| Operating Expenses | | $ 339,640.03 | $ 801,503 | $ 848,591 | $ 47,088 |
| | **Subtotal** | **$ 1,616,341.06** | **$ 2,104,570** | **$ 2,354,859** | **$ 250,289** |
| **EXPENDITURES TOTAL:** | | **$ 1,616,341.06** | **$ 2,104,570** | **$ 2,354,859** | **$ 250,289** |

# COURT ADMINISTRATION

The Court Administration Department is comprised of several offices and functions that provide a wide variety of services to residents of Osceola County which are detailed below.

Court Innovations - 25% of the funds collected under the local Osceola County Ordinance No: 04 24 fund innovations for the Court. Spending of these funds is determined by the Chief Judge of the Circuit Court to supplement state funding for the elements of the state courts system identified in F.S. 29.004 and County funding for local requirements under F.S. 9.008(2)(a)2.

Court Administration - Under the Florida Rules of Judicial Procedure 2.215(b)(3) the Chief Judge will provide mandatory periodic review of the status of the inmates in the county jail. This is achieved by this fund providing a Court Analyst. In addition, under F.S. 29.008, County Funding of Court Related Functions for the courts' communication services, wireless communications, courier messenger service, and auxiliary aids for qualified individuals with a disability are provided for under this fund.

Teen Court - This program provides criminal justice services and information to first-time juvenile offenders and their families who are residents of Osceola County and assists with public safety through accountability. Teen Court Program's purpose is to divert less serious cases away from the more formal juvenile court to a more informal court, where first-time juvenile offenders who admit their wrongful acts are evaluated and judged by a jury of their peers.

Jury Services - Florida Statute 40 defines the Clerk of Court's responsibilities regarding the processing of jurors. Pursuant to an Interlocal Agreement between Osceola County, the Osceola County Clerk of Court, and the Circuit Court, the parties have agreed that certain court-related functions, such as those performed by the Jury Services Unit will be provided by the Court under the supervision and administration of the Chief Judge through Court Administration and funded by the Clerk.

Drug Court - For FY25, Problem Solving Courts, which include Adult Drug Court, Mental Health Court, and Veteran's Treatment Court, all of which are Drug Court Programs, and are combined under Drug Court cost center. These Drug Court Programs provide criminal justice services, information, and treatment alternatives in lieu of incarceration for adult offenders with substance abuse disorders and assist with public safety through accountability. It is a diversionary and post-plea program for nonviolent felony and misdemeanor offenders with substance abuse problems, and in some cases provides treatment for individuals with co-occurring disorders, substance abuse, and mental health problems by addressing the underlying issues that contribute to criminal behavior through appropriate treatment and support services while also holding the defendants accountable for their actions.

Juvenile Alternative Sanctions - This program provides criminal justice services, information and alternatives to incarceration for juvenile offenders in Osceola County and assists with public safety through accountability. In addition, the staff provides intervention services which include counseling, educational classes, and drug screenings. The Alternative Sanctions Program is supported by revenue generated by the $65 additional court cost established by county ordinance, of which 25% is designated to fund Juvenile Alternative Programs, as well as supplemented by the County's General Fund.

Supervised Visitation Program - This program provides supervised visitations, monitors exchange visits, and allows children involved in domestic violence cases, and other family court disputes moving through the court system, to spend time with the non-custodial parent in a safe atmosphere, thereby enhancing public safety.

Domestic Violence Program - This program provides information and assistance to offenders and respondents involved in domestic violence cases. Staff assists offenders and respondents in better understanding the process during injunction return hearings; proper courtroom etiquette; the terms and conditions of the final judgment for protection against violence; the necessary information needed to comply with the order; the importance of providing proof of compliance with the order to the court; the ramifications if they fail to comply with the final judgment or court order; and violation of the terms and conditions of the court order and possible criminal charges.

Mediation - This program provides training opportunities, recognition, and incentives to volunteer county mediators.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 1,230,253.51 | $ 1,360,824 | $ 1,564,412 | $ 203,588 |
| Operating Expenses | | $ 181,294.45 | $ 884,533 | $ 740,655 | $-143,878 |
| | **Subtotal** | **$ 1,411,547.96** | **$ 2,245,357** | **$ 2,305,067** | **$ 59,710** |
| **EXPENDITURES TOTAL:** | | **$ 1,411,547.96** | **$ 2,245,357** | **$ 2,305,067** | **$ 59,710** |

# DEBT SERVICE

This cost center (9961) accounts for principal, interest, and other debt service expenses. The FY25 Adopted Budget includes costs for vehicle and equipment leases. Reserves for Debt – Future Payments are in accordance with the amortization schedule.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 2,784,060.58 | $ 2,469,003 | $ 3,777,617 | $ 1,308,614 |
| | **Subtotal** | **$ 2,784,060.58** | **$ 2,469,003** | **$ 3,777,617** | **$ 1,308,614** |
| Reserves - Debt | | $ 0.00 | $ 663,276 | $ 857,801 | $ 194,525 |
| **EXPENDITURES TOTAL:** | | **$ 2,784,060.58** | **$ 3,132,279** | **$ 4,635,418** | **$ 1,503,139** |

# EMERGENCY MANAGEMENT

The Office of Emergency Management provides the framework for coordination and facilitation across multiple community partners in accordance with its mission, which is to reduce the loss of life and property, and protect the people of Osceola County through a comprehensive, all hazards emergency management system of prevention, preparedness, response, recovery, and mitigation. To accomplish this, the Office of Emergency Management organizes staff, communities, volunteers, and business efforts prior to, during, and after a disaster; equips first responders and community response teams with tools and equipment that may be needed to respond to and recover from a disaster; and conducts a variety of exercises designated to evaluate and improve the County and our partners' ability to respond and recover from a disaster.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 457,482.97 | $ 554,945 | $ 541,189 | $-13,756 |
| Operating Expenses | | $ 369,520.90 | $ 277,801 | $ 281,623 | $ 3,822 |
| Capital Outlay | | $ 7,803.53 | $ 8,200 | $ 0 | $-8,200 |
| | **Subtotal** | **$ 834,807.40** | **$ 840,946** | **$ 822,812** | **$-18,134** |
| **EXPENDITURES TOTAL:** | | **$ 834,807.40** | **$ 840,946** | **$ 822,812** | **$-18,134** |

# FINANCE

The Finance Office is responsible for financial reporting, payroll, grants compliance, debt management, and fixed assets.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 1,212,537.28 | $ 1,336,457 | $ 1,553,916 | $ 217,459 |
| Operating Expenses | | $ 48,658.69 | $ 81,309 | $ 83,384 | $ 2,075 |
| | **Subtotal** | **$ 1,261,195.97** | **$ 1,417,766** | **$ 1,637,300** | **$ 219,534** |
| **EXPENDITURES TOTAL:** | | **$ 1,261,195.97** | **$ 1,417,766** | **$ 1,637,300** | **$ 219,534** |

# FINANCIAL & ADMINISTRATIVE PROJECTS

The purpose of this cost center is to capture capital projects for various General Fund departments.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Capital Outlay | | $ 3,900.00 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 3,900.00** | **$ 0** | **$ 0** | **$ 0** |
| **EXPENDITURES TOTAL:** | | **$ 3,900.00** | **$ 0** | **$ 0** | **$ 0** |

# GENERAL GOVERNMENT

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund such as Juvenile Justice, St. Cloud, Kissimmee, and Vine Street CRAs, as well as arbitrage, litigation, consulting expenses, and in-kind match for the Build Back Better Regional Challenge grant.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 152,070.40 | $ 438,375 | $ 280,308 | $-158,067 |
| Operating Expenses | | $ 5,370,944.22 | $ 7,428,982 | $ 8,493,372 | $ 1,064,390 |
| Grants and Aids | | $ 6,949,665.07 | $ 35,000 | $ 35,000 | $ 0 |
| | **Subtotal** | **$ 12,472,679.69** | **$ 7,902,357** | **$ 8,808,680** | **$ 906,323** |
| **EXPENDITURES TOTAL:** | | **$ 12,472,679.69** | **$ 7,902,357** | **$ 8,808,680** | **$ 906,323** |

# GOVERNMENT AFFAIRS

This department is responsible for developing Federal, State, and Local advocacy platforms, and a comprehensive legislative affairs strategy, and coordinates intergovernmental resources and support for county projects, including grant development and administration.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 572,663.51 | $ 352,450 | $ 311,186 | $-41,264 |
| Operating Expenses | | $ 544,829.38 | $ 740,821 | $ 739,560 | $-1,261 |
| | **Subtotal** | **$ 1,117,492.89** | **$ 1,093,271** | **$ 1,050,746** | **$-42,525** |
| **EXPENDITURES TOTAL:** | | **$ 1,117,492.89** | **$ 1,093,271** | **$ 1,050,746** | **$-42,525** |

# HOUSING AND COMMUNITY SERVICES

The Housing and Community Services Department provides low-income families in Osceola County with assistance programs and referrals to services designed to improve the health and well-being of residents. Housing and Community Services also serves as the county liaison with the Osceola County Health Department.

Detailed below is a description of each office and function within the Housing and Community Services Department.

Homeless Assistance administers rental assistance grants designated for homeless prevention and rapid rehousing in order to avoid rising numbers in homelessness among families with children.

Veteran's Services provides assistance to disabled and needy war veterans, members of the U.S. Armed Forces and their dependents, and the widows and orphans of deceased veterans entitled to benefits under any federal, state, and local government laws, rules or regulations by their service in the Armed Forces of the United States in accordance with the requirements of Florida Statute 292.11.

Social Services administers mandated programs such as Indigent Burial and Cremation Services, Child Protection Exams, the Baker Act, and Medicaid Match Program. All funding for programs provided by Social Services is funded by property taxes.

Legal Aid is mandated by Florida Statute Chapter 29.0085 to provide community legal services to residents who cannot afford such services.

Outside Agencies provides funding to various nonprofits that assist low-income families in the community such as the Children's Advocacy Center, Help Now – Aid to victims of domestic violence, Park Place Behavioral Health Care, Healing Tree, and Council on Aging.

Health Unit supports the five Osceola County Health Department locations. Operating costs include the County's contribution for repairs and maintenance for the buildings, insurance, and telephone services.

Federally Qualified Health Care provides primary and maternity care services to the residents of Osceola County.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 1,498,848.47 | $ 1,786,136 | $ 1,998,613 | $ 212,477 |
| Operating Expenses | | $ 9,912,595.52 | $ 14,143,269 | $ 13,642,351 | $-500,918 |
| Grants and Aids | | $ 2,641,904.83 | $ 22,429,539 | $ 21,877,200 | $-552,339 |
| | **Subtotal** | **$ 14,053,348.82** | **$ 38,358,944** | **$ 37,518,164** | **$-840,780** |
| **EXPENDITURES TOTAL:** | | **$ 14,053,348.82** | **$ 38,358,944** | **$ 37,518,164** | **$-840,780** |

# HUMAN RESOURCES

The Human Resources Department provides Countywide, centralized management and oversight for activities associated with recruitment and selection, labor relations, disciplinary process, investigations and grievances, compliance, staff development and training, employee benefits, and risk management services.

Organizationally, the Department is divided into four offices which are detailed below:

Employee & Labor Relations is responsible for all aspects of the employer-employee relationship in the workplace, including recruitment and selection, onboarding, disciplinary actions, grievances, labor contract administration and interpretation, administrative investigations, policy development, performance management, leave management, and training & development.

Risk Management and Safety is responsible for providing the oversight and protection of County assets through the purchase of insurance, contractual transfer of risk, program and operational analysis, mitigation of insured losses, loss prevention, and related program and policy development to minimize risk and loss potential. This Office is also charged with developing and implementing the County's safety programs to reduce accidents and injuries through training, inspections, and regulatory compliance.

Benefits and HRIS is responsible for the day-to-day oversight of the county's Health, Dental, Vision, STD, LTD, Life Insurance, Employee Assistance Program, Florida Retirement System (FRS), Deferred Compensation, Flexible Spending Account, COBRA, Wellness, and other related programs. This Office is also responsible for the daily activities of the Human Resources Information Systems (HRIS) to include management and maintenance of all County employee Human Resources data.

Diversity, Inclusion and Equal Opportunity is responsible for the development, coordination and implementation of Countywide initiatives related to Supplier Diversity, Equal Employment Opportunity, Title II of the Americans with Disabilities Act, Limited English Proficiency Plan, and Civil Rights Program.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 121,317.20 | $ 183,767 | $ 195,900 | $ 12,133 |
| | **Subtotal** | **$ 121,317.20** | **$ 183,767** | **$ 195,900** | **$ 12,133** |
| **EXPENDITURES TOTAL:** | | **$ 121,317.20** | **$ 183,767** | **$ 195,900** | **$ 12,133** |

# INFORMATION TECHNOLOGY

Information Technology is comprised of teams who work on activities such as technology application development, network engineering, systems administration and operations, project management, field services, information security, and helpdesk support, as well as ensuring the integrity and security of the information stored and processed on the County's computer network. The Department includes the following offices: IT Administration, IT Project Management, IT Application Support, and IT Infrastructure Support. In addition, Information Technology works very closely with other Departments to implement the technology needed to support the identified improvements.

Operating expenses include funding for annual maintenance costs for existing County applications, licensing costs for upgrading outdated audiovisual equipment, and lifetime maintenance of computer equipment. Additionally, the expenses support purchases of various software applications and computer hardware.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 4,737,184.15 | $ 5,536,004 | $ 6,122,825 | $ 586,821 |
| Operating Expenses | | $ 8,571,644.30 | $ 12,726,724 | $ 13,206,998 | $ 480,274 |
| Capital Outlay | | $ 624,740.91 | $ 2,413,743 | $ 2,734,041 | $ 320,298 |
| | **Subtotal** | **$ 13,933,569.36** | **$ 20,676,471** | **$ 22,063,864** | **$ 1,387,393** |
| **EXPENDITURES TOTAL:** | | **$ 13,933,569.36** | **$ 20,676,471** | **$ 22,063,864** | **$ 1,387,393** |

# OC BUILDING

The purpose of this Cost Center is to capture the revenue and costs related to the OC Building, a Class A Office Building located within NeoCity. The Operating Expenses include funds for preventive maintenance repairs and services needed in the building.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 669,609.87 | $ 857,608 | $ 902,132 | $ 44,524 |
| Capital Outlay | | $ 0.00 | $ 0 | $ 52,875 | $ 52,875 |
| | **Subtotal** | **$ 669,609.87** | **$ 857,608** | **$ 955,007** | **$ 97,399** |
| Transfers Out | | $ 641,334.00 | $ 641,334 | $ 641,334 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 1,310,943.87** | **$ 1,498,942** | **$ 1,596,341** | **$ 97,399** |

# OFFICE OF AUDIT & OPERATIONAL IMPROVEMENT

The Office of Audit and Operational Improvement (AOI) is responsible for conducting performance audits of County government operations in order to safeguard County assets, promote maximum accountability, and enhance the efficiency and effectiveness of programs and processes. AOI provides consulting or advisory services including facilitation of process mapping, improvement, or reengineering.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| Personnel Services | $ 0.00 | $ 236,357 | $ 234,235 | $-2,122 |
| Operating Expenses | $ 0.00 | $ 16,596 | $ 22,387 | $ 5,791 |
| **Subtotal** | **$ 0.00** | **$ 252,953** | **$ 256,622** | **$ 3,669** |
| **EXPENDITURES TOTAL:** | **$ 0.00** | **$ 252,953** | **$ 256,622** | **$ 3,669** |

# OFFICE OF MANAGEMENT & BUDGET AND SPECIAL ASSESSMENTS

The Office of Management and Budget includes the Office of Management and Budget (1241) and Special Assessments (1242). This Office of Management and Budget is responsible for creating and presenting the annual budget and the Five-Year Capital Improvement Plan each year as well as ongoing monitoring of the annual budget and administration of budget adjustments (amendments, supplements, and transfers). In addition, this office is responsible for the administration of Special Districts, non-ad valorem assessments, and certification of the tax roll to the Tax Collector.

The Special Assessments office provides services for the administration of the County's Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU) as well as District Clerk services for the Common Facilities Districts.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 1,605,533.55 | $ 1,707,306 | $ 1,714,914 | $ 7,608 |
| Operating Expenses | | $ 122,239.41 | $ 141,000 | $ 91,395 | $-49,605 |
| | **Subtotal** | **$ 1,727,772.96** | **$ 1,848,306** | **$ 1,806,309** | **$-41,997** |
| **EXPENDITURES TOTAL:** | | **$ 1,727,772.96** | **$ 1,848,306** | **$ 1,806,309** | **$-41,997** |

# OFFICE OF SUSTAINABILITY

The Office of Sustainability is responsible for planning, organizing, guiding, and coordinating sustainability initiatives within County government and throughout the County.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| Personnel Services | $ 150,854.65 | $ 289,541 | $ 321,794 | $ 32,253 |
| Operating Expenses | $ 45,642.35 | $ 374,979 | $ 388,702 | $ 13,723 |
| Capital Outlay | $ 0.00 | $ 0 | $ 15,000 | $ 15,000 |
| Grants and Aids | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **Subtotal** | **$ 196,497.00** | **$ 664,520** | **$ 725,496** | **$ 60,976** |
| **EXPENDITURES TOTAL:** | **$ 196,497.00** | **$ 664,520** | **$ 725,496** | **$ 60,976** |

# OTHER GOVERNMENT SUPPORT SERVICES

This budget captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund. Grants & Aids include funding for community betterment grants, events, and the Value Adjustment Board. Transfers Out support funding for debt services, road resurfacing, transportation, and support for the East 192 CRA, and Northeast Infrastructure Improvement District. Additional funding is allocated for the intergovernmental radio system, fire subsidies, Court Technology Fund, and major capital projects, which include the Cross Prairie Parkway and the Sherrif's Office Training Facility. Reserve levels are established according to policy and include funding for the required Health Care Responsibility Act (HCRA) obligation. Reserves Assigned reflect the remaining funds yet to be reimbursed by FEMA due to hurricane expenses, as well as Affordable Housing Credits and funding for the Performing Arts Center project. Reserves Stability provides funding to address fluctuations in revenues.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 1,477.02 | $ 0 | $ 0 | $ 0 |
| Capital Outlay | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Grants and Aids | | $ 461,111.88 | $ 1,336,550 | $ 2,037,360 | $ 700,810 |
| | **Subtotal** | **$ 462,588.90** | **$ 1,336,550** | **$ 2,037,360** | **$ 700,810** |
| Transfers Out | | $ 61,335,592.29 | $ 89,631,346 | $ 122,148,822 | $ 32,517,476 |
| Reserves - Operating | | $ 0.00 | $ 76,671,673 | $ 90,065,646 | $ 13,393,973 |
| Reserves - Capital | | $ 0.00 | $ 12,859,133 | $ 0 | $-12,859,133 |
| Reserves - Assigned | | $ 0.00 | $ 17,821,018 | $ 19,265,595 | $ 1,444,577 |
| Reserves - Restricted | | $ 0.00 | $ 3,001,172 | $ 5,000,000 | $ 1,998,828 |
| Reserves - Stability | | $ 0.00 | $ 6,128,364 | $ 5,855,096 | $-273,268 |
| **EXPENDITURES TOTAL:** | | **$ 61,798,181.19** | **$ 207,449,256** | **$ 244,372,519** | **$ 36,923,263** |

# PROCUREMENT

This Department procures high-quality products, services, and innovative solutions that are cost-effective and add value to County operations, while promoting vendor participation and diversity, providing excellent customer service, and ensuring the public trust by adhering to the highest level of professional and ethical standards.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 1,650,394.77 | $ 1,772,581 | $ 2,118,681 | $ 346,100 |
| Operating Expenses | | $ 76,819.66 | $ 87,565 | $ 95,679 | $ 8,114 |
| | **Subtotal** | **$ 1,727,214.43** | **$ 1,860,146** | **$ 2,214,360** | **$ 354,214** |
| **EXPENDITURES TOTAL:** | | **$ 1,727,214.43** | **$ 1,860,146** | **$ 2,214,360** | **$ 354,214** |

# PROPERTY APPRAISER

This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. The Property Appraiser submitted a budget request of ($8,830,245), of which $7,890,934 is allocated to the General Fund. In addition, included in the General Fund are costs that are not included in the Property Appraiser's budget submittal. These are costs associated with building maintenance as well as Property & Liability Insurances. Overall, the FY25 General Fund budget totals $8,260,308.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 198,001.07 | $ 171,004 | $ 173,445 | $ 2,441 |
| | **Subtotal** | **$ 198,001.07** | **$ 171,004** | **$ 173,445** | **$ 2,441** |
| Transfers Out | | $ 7,004,722.08 | $ 7,421,945 | $ 7,890,934 | $ 468,989 |
| **EXPENDITURES TOTAL:** | | **$ 7,202,723.15** | **$ 7,592,949** | **$ 8,064,379** | **$ 471,430** |

# PUBLIC DEFENDER

This Office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients and exists to guarantee that the poor or indigent citizens have the right to a fair trial. The County is obligated to cover the technology needs of this office per Florida Statute 29.008. The budget below reflects funding for communication services and other operating expenses.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 5,049.80 | $ 7,000 | $ 7,000 | $ 0 |
| | **Subtotal** | **$ 5,049.80** | **$ 7,000** | **$ 7,000** | **$ 0** |
| **EXPENDITURES TOTAL:** | | **$ 5,049.80** | **$ 7,000** | **$ 7,000** | **$ 0** |

# PUBLIC SAFETY PROJECTS

The purpose of this cost center is to capture capital projects for the various Public Safety departments within the General Fund (Animal Services, Corrections, and Emergency Management). FY25 projects include Animal Services digital imaging equipment and Generator Replacements for Emergency Management.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Capital Outlay | | $ 425,507.66 | $ 346,797 | $ 105,368 | $-241,429 |
| | **Subtotal** | **$ 425,507.66** | **$ 346,797** | **$ 105,368** | **$-241,429** |
| **EXPENDITURES TOTAL:** | | **$ 425,507.66** | **$ 346,797** | **$ 105,368** | **$-241,429** |

# PUBLIC WORKS

The Public Works Department is comprised of several offices that support various functions throughout the County. Overall, the FY25 budget includes funding for needed capital projects as noted in the Public Works Projects below, as well as, increased costs for repair and maintenance services and other contractual services, and a number of repair and maintenance projects needed at multiple County owned buildings including Courthouse Square Complex, Osceola Heritage Park (OHP), Animal Services, Emergency Operations Center, Sheriff's Administration, and Corrections.

Below is a description of each office/function within the Public Works Department:

Construction Management strives to plan, design, and construct facilities that support Osceola County's operational objectives through a collaborative effort with all departments that occupy, maintain, and support systems in County facilities. The Construction office manages the vertical construction for Osceola County and oversees the design and construction of new County projects and renovations to ensure quality, on-time, and on-budget delivery. This office administers and oversees the contractor's and construction manager's work to ensure construction is performed in such a manner as to provide ease of maintenance and conservation of energy after completion. The office administers and works closely with the designer to ensure they use the most cost-effective techniques and standards in fulfilling the needs of the departments. The office assists all County departments with planning and budgeting projects and observes the construction process for quality and cost-effective solutions.

Facilities Maintenance strives to support public and County operations by providing efficiently maintained facilities, properties, and infrastructure assets throughout Osceola County. The Facilities office manages and coordinates the preventative maintenance, general repair, statutory inspections, janitorial services, utilities, etc., for all County buildings and facilities, including boat ramps. This office also provides life safety inspections for fire systems, elevators, generators, lighting, air quality, and sanitation.

Hoagland Industrial Park records the lease revenues which are used to offset the expenses for the repair and maintenance of the Hoagland Industrial Park. This property was acquired as a part of the right-of-way acquisition for the Hoagland Boulevard project. The County plans to restructure the use of this property and started demolishing parts of the unsafe building in FY24 as part of the Pug Mill Warehouse Demolition project.

Lakes Management strives to protect, enhance, conserve, restore, and manage the County's aquatic resources through education, stakeholder coordination, development, maintenance, and management of the County's lakes. The Lakes Management office is responsible for the coordination with Local, State, and Federal agencies in the management of the County's lakes and waterways, and oversight of the County's National Pollutant Discharge Elimination System (NPDES) MS4 permit and Community Rating System (CRS) audit to ensure residents are eligible for discounted FEMA flood insurance premiums. Staff is responsible for the inspection, maintenance, and renovation of lake-related facilities including fishing piers, boat ramps, docks, and navigation signage.

Mosquito Control strives to effectively manage and control mosquito populations, provide the highest quality customer service, and safeguard public health, safety, and welfare. The Mosquito Control office is responsible for the inspection and treatment of immature mosquitoes (larviciding), trapping, identification (surveillance), control of adult mosquitoes by ground or aerial treatment (adulticiding), and site inspections for customer service requests. Mosquito Control is committed to protecting the public health of residents and visitors through the implementation of environmentally sound practices, utilizing an integrated pest management approach, to control mosquitoes throughout Osceola County. Staff ensure compliance with Local, State, and Federal rules and regulations.

Mowing Unit has a wide range of mowing/landscaping responsibilities such as annual inspection of contractual services for 30 contracts covering 17,792 acres of large machine mowing (rough cut), 39,836 acres of small machine mowing (finish cut and finish cut plus), 53 various County owned facilities and parcels of land (i.e., libraries, NeoCity EOC, Sheriff's department, health departments, fire departments, government centers, etc.) and 2 Sunrail Stations. FY25 objectives include maintaining the level of service provided by continuing to provide detailed landscaping services for the buildings and roadways throughout the County, as well as providing in-house mowing to natural parks, active parks, boat ramps, and recreational lands owned by the County (separate from contracted mowing). In-house mowing staff services 38 locations approximately 5,400 acres annually.

Small Engine Repair repairs all extraction tools for Fire/Rescue and all small equipment for Road & Bridge and parks.

Fleet Vehicles/Equipment was established to centralize the purchasing and tracking of countywide fleet assets managed by Fleet. FY25 includes requests for a new Library Bookmobile, new and replacement Fleet vehicles and equipment for multiple departments supported by the General Fund.

Public Works Projects for FY25 primarily include a design for the Austin Tindall Site Lighting, Lake Cypress Parking, and other various projects for OHP, and the design of the McCormick Veteran's Center projects; updates to the Community Corrections Facility Renovations at 110 W. Neptune, Administration Building 3rd Floor Renovations, and Fire Alarm and HVAC Replacement at Corrections.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| Personnel Services | $ 6,471,226.79 | $ 7,886,572 | $ 8,879,593 | $ 993,021 |
| Operating Expenses | $ 16,357,145.10 | $ 20,993,563 | $ 29,106,512 | $ 8,112,949 |
| Capital Outlay | $ 7,025,099.10 | $ 8,931,081 | $ 7,064,092 | $-1,866,989 |
| **Subtotal** | **$ 29,853,470.99** | **$ 37,811,216** | **$ 45,050,197** | **$ 7,238,981** |
| **EXPENDITURES TOTAL:** | **$ 29,853,470.99** | **$ 37,811,216** | **$ 45,050,197** | **$ 7,238,981** |

# SHERIFF

The Sheriff's Office (SO) submitted a General Fund budget request for $108,199,359. Of this total request, $3M is being set aside in a dedicated reserve account to be released to the Sheriff upon the successful staffing of vacancies. In addition to the SO's specific budget requests, the County also provides for other costs in the General Fund, as well as other Funds, associated with building maintenance, and intergovernmental radio communication, as well as Property & Liability Insurances and corresponding overhead costs. Overall, the FY25 General Fund budget totals $113,267,815.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 2,431,093.00 | $ 2,201,637 | $ 2,864,813 | $ 663,176 |
| | **Subtotal** | **$ 2,431,093.00** | **$ 2,201,637** | **$ 2,864,813** | **$ 663,176** |
| Transfers Out | | $ 92,630,445.00 | $ 99,811,793 | $ 112,128,269 | $ 12,316,476 |
| **EXPENDITURES TOTAL:** | | **$ 95,061,538.00** | **$ 102,013,430** | **$ 114,993,082** | **$ 12,979,652** |

# STATE ATTORNEY

The goal of this office is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. The County provides funding for communication services for the State Attorney's office.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 202.51 | $ 8,000 | $ 8,000 | $ 0 |
| | **Subtotal** | **$ 202.51** | **$ 8,000** | **$ 8,000** | **$ 0** |
| **EXPENDITURES TOTAL:** | | **$ 202.51** | **$ 8,000** | **$ 8,000** | **$ 0** |

# STRATEGIC INITIATIVES

The Strategic Initiatives Department directly supports the Board's Strategic Plan by encompassing methods in which a community can create a balance between livability, economic viability, and environmental sensitivity. Through Economic Development, the department assists in the retention, recruitment, and expansion of businesses and industries within Osceola County.

In the General Fund, Strategic Initiatives encompass three key, interrelated areas. Economic Development provides incentives and assistance to new and existing targeted industries for the creation of high wage jobs in Osceola County. Economic Incentives function as a tool to encourage qualified job growth in targeted high value-added businesses. This department also includes initiatives that help develop small businesses and increase education and training opportunities for Osceola County residents. Technology Development functions to aggressively stimulate economic growth within Osceola County by growing the high wage and high value-added employment opportunities and by attracting certain targeted high value-added industries to Osceola County.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 397,633.99 | $ 470,652 | $ 497,982 | $ 27,330 |
| Operating Expenses | | $ 1,901,161.38 | $ 2,568,860 | $ 6,016,164 | $ 3,447,304 |
| Grants and Aids | | $ 5,248,175.00 | $ 11,300,000 | $ 11,300,000 | $ 0 |
| | **Subtotal** | **$ 7,546,970.37** | **$ 14,339,512** | **$ 17,814,146** | **$ 3,474,634** |
| **EXPENDITURES TOTAL:** | | **$ 7,546,970.37** | **$ 14,339,512** | **$ 17,814,146** | **$ 3,474,634** |

# SUPERVISOR OF ELECTIONS

The Supervisor of Elections (SOE) is responsible for administering and certifying the elections for Osceola County and its municipalities. This office is also responsible for maintaining a current and accurate voter registration list, conducting voter registration, and providing voter education to all citizens to assist them in becoming more informed voters while complying with the Florida Election Laws. For FY25, the Supervisor of Elections (SOE) submitted a budget request of $5,304,182, including a contingency request of $10,000. In addition, included in the General Fund are costs that are not included in the Supervisor of Election's budget submittal including building maintenance costs as well as Property & Liability insurance and corresponding overhead costs which have been revised between the Recommended and Tentative Budgets. Overall, the FY25 General Fund budget totals $5,558,027.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 18,705.00 | $ 25,427 | $ 58,337 | $ 32,910 |
| | **Subtotal** | **$ 18,705.00** | **$ 25,427** | **$ 58,337** | **$ 32,910** |
| Transfers Out | | $ 4,610,949.00 | $ 6,371,842 | $ 5,294,182 | $-1,077,660 |
| Reserves - Assigned | | $ 0.00 | $ 10,000 | $ 10,000 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 4,629,654.00** | **$ 6,407,269** | **$ 5,362,519** | **$-1,044,750** |

# TAX COLLECTOR

The Tax Collector (TC) participates in the Management of the executive branch of state government, which includes the Fish and Wildlife Conservation Commission, Department of Highway Safety & Motor Vehicles, Department of Agriculture, Vital Statistics, and Department of Revenue. This office is also responsible for the collection of other taxes by special levying districts. The TC receives fees for providing a variety of services and historically has returned unused fees to the County.

As an independent constitutional officer elected by the voters of Osceola County, the TC submitted a budget request for FY25 to the Florida Department of Revenue of $18,614,145 (of which $12,551,218 is in General Fund), and to the Board by the required August 1st deadline. Also included in the General Fund are expenses related to property and liability insurance, building maintenance, postage, and intergovernmental radio. Overall, the TC's Personnel Services increased 7.86% due to the inclusion of a 4% salary increase and other changes. Operating expense requests increased 7.43% or $186,247 primarily due to increases in repair and maintenance and postage. The request for Capital Outlay increased to $384,000 for facility renovations and office equipment. The office continues to have additional services added by the State which are managed with as little increase as possible. The overall FY25 Budget totals $13,868,477.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 9,956,676.48 | $ 12,442,181 | $ 12,734,982 | $ 292,801 |
| | **Subtotal** | **$ 9,956,676.48** | **$ 12,442,181** | **$ 12,734,982** | **$ 292,801** |
| Transfers Out | | $ 18,562.00 | $ 20,007 | $ 21,703 | $ 1,696 |
| **EXPENDITURES TOTAL:** | | **$ 9,975,238.48** | **$ 12,462,188** | **$ 12,756,685** | **$ 294,497** |

# TRAFFIC EDUCATION (DORI SLOSBERG)

Per Florida Statute 318.1215, a board of county commissioners may require, by ordinance, that the clerk of the court collect an additional $5 with each civil traffic penalty, which shall be used to fund driver education programs in public and nonpublic schools. Ordinance 03-01, allows the County to collect an additional $3.00 on every traffic penalty for the purpose of funding traffic education programs in public and non public schools. This cost center allocates funds that are used for direct educational expenses and cannot be used for administrative expenses. Funding is requested by the School Board on an annual basis.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 168,381.36 | $ 321,685 | $ 463,205 | $ 141,520 |
| | **Subtotal** | **$ 168,381.36** | **$ 321,685** | **$ 463,205** | **$ 141,520** |
| **EXPENDITURES TOTAL:** | | **$ 168,381.36** | **$ 321,685** | **$ 463,205** | **$ 141,520** |

# TRANSPORTATION & TRANSIT

The Transportation and Transit Department consists of Transit Shelter (1408) and Mobility Fee Coordination (1405). The Transit Shelter office is responsible for the collection of fees from developers who opted not to build a shelter as per development review requirements and instead provide funding to the County for construction. The Mobility Fee Coordination office administers and maintains various Impact Fees including fire, parks, and schools. Funds are used to facilitate roadway construction to complete the adopted roadway networks in the County, consistent with the Comprehensive Plan and Land Development Code.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 97,741.13 | $ 231,380 | $ 361,380 | $ 130,000 |
| | **Subtotal** | **$ 97,741.13** | **$ 231,380** | **$ 361,380** | **$ 130,000** |
| **EXPENDITURES TOTAL:** | | **$ 97,741.13** | **$ 231,380** | **$ 361,380** | **$ 130,000** |

# FUND 010 - DESIGNATED AD VALOREM TAX (DAT) FUND

The Designated Ad Valorem Tax (DAT) was established to support Transportation through a transfer from the General Fund. Annual appropriation is the Board's decision and is not an automatic source of revenue each year.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Transfers In | $ 21,584,081.00 | $ 24,388,442 | $ 44,805,407 | $ 20,416,965 |
| **REVENUES TOTAL:** | **$ 21,584,081.00** | **$ 24,388,442** | **$ 44,805,407** | **$ 20,416,965** |
| **EXPENDITURES** | | | | |
| Transfers Out | $ 21,584,081.00 | $ 24,388,442 | $ 44,805,407 | $ 20,416,965 |
| **EXPENDITURES TOTAL:** | **$ 21,584,081.00** | **$ 24,388,442** | **$ 44,805,407** | **$ 20,416,965** |



# SPECIAL REVENUE FUNDS


FUND GROUP SUMMARY ..... 5-1

101 – TDT RIDA TAX BOND 2012 ..... 5-3

102 – TRANSPORTATION TRUST FUND ..... 5-4

103 – DRUG ABUSE TREATMENT FUND ..... 5-5

104 – FOURTH CENT TOURIST DEVELOPMENT TAX ..... 5-6

105 – FIFTH CENT TOURIST DEVELOPMENT TAX ..... 5-7

106 – SIXTH CENT TOURIST DEVELOPMENT TAX ..... 5-8

107 – LIBRARY FUND ..... 5-9

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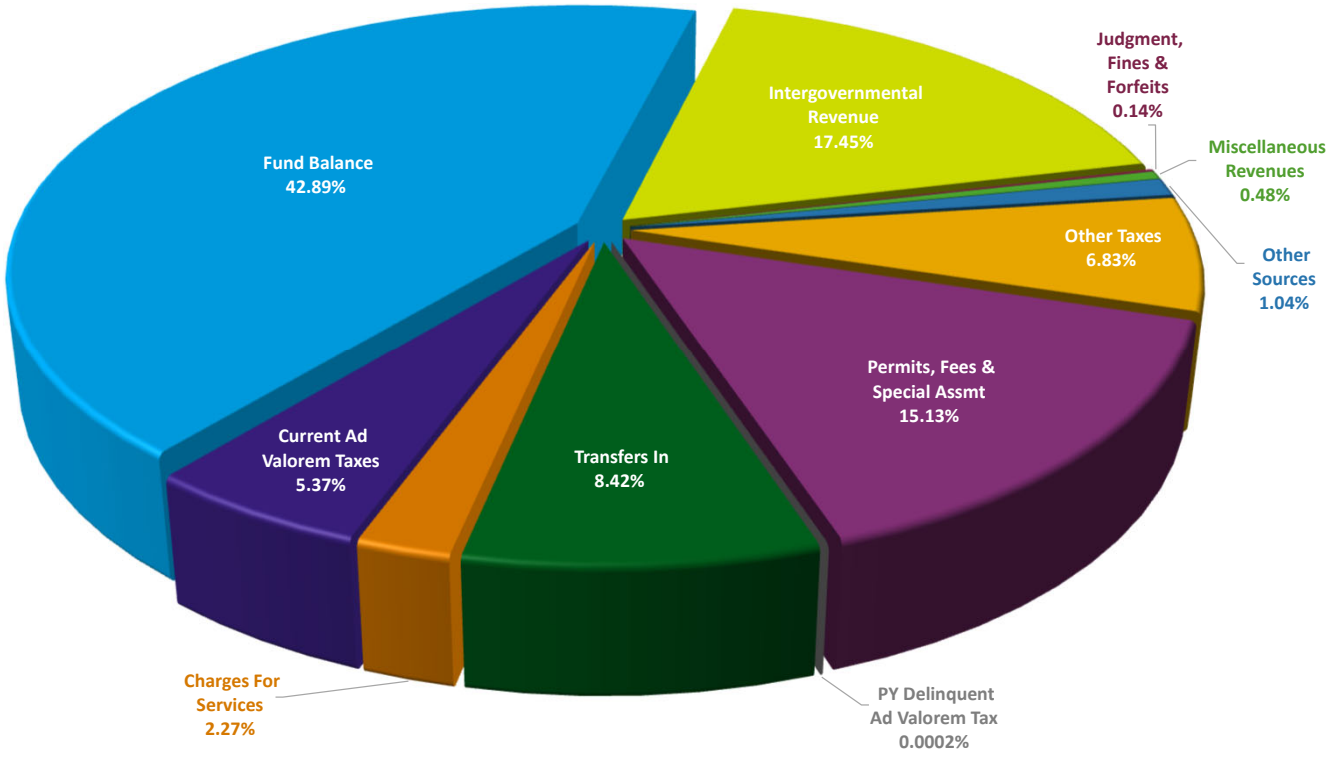
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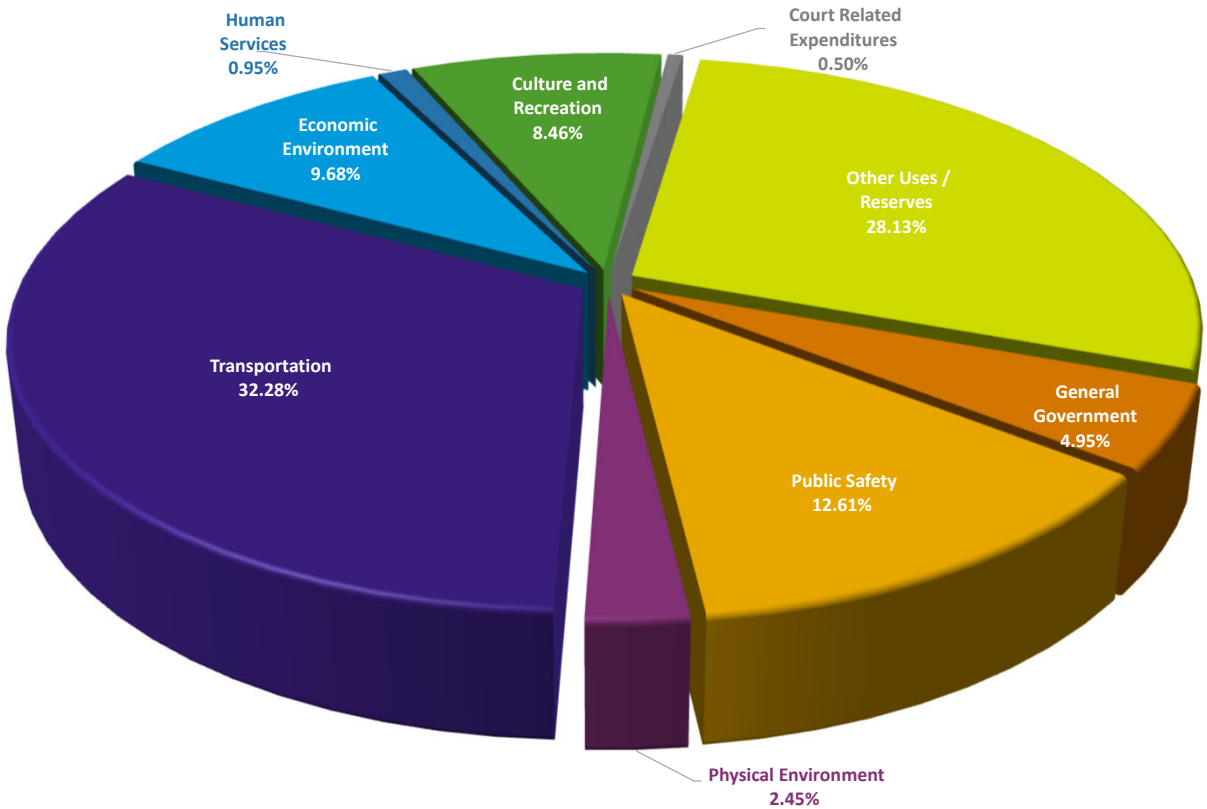
# SPECIAL REVENUE FUND GROUP

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Charges For Services | $ 27,860,431.07 | $ 26,268,389 | $ 27,718,045 | $ 1,449,656 |
| Current Ad Valorem Taxes | $ 47,391,684.44 | $ 58,032,283 | $ 65,624,657 | $ 7,592,374 |
| Fund Balance | $ 0.00 | $ 525,385,942 | $ 524,480,248 | $-905,694 |
| Intergovernmental Revenue | $ 68,928,138.03 | $ 162,887,207 | $ 213,324,161 | $ 50,436,954 |
| Judgment, Fines & Forfeits | $ 1,185,729.94 | $ 1,170,558 | $ 1,700,887 | $ 530,329 |
| Less 5% Statutory Reduction | $ 0.00 | $-15,366,594 | $-16,067,781 | $-701,187 |
| Miscellaneous Revenues | $ 25,510,194.70 | $ 5,014,248 | $ 5,811,992 | $ 797,744 |
| Other Sources | $ 5,091,242.16 | $ 6,950,208 | $ 12,713,586 | $ 5,763,378 |
| Other Taxes | $ 101,483,834.88 | $ 81,776,635 | $ 83,506,991 | $ 1,730,356 |
| Permits, Fees & Special Assmt | $ 145,379,139.12 | $ 185,708,935 | $ 184,962,093 | $-746,842 |
| PY Delinquent Ad Valorem Tax | $ 20,205.51 | $ 5,500 | $ 3,000 | $-2,500 |
| Transfers In | $ 39,205,043.29 | $ 58,992,496 | $ 102,941,653 | $ 43,949,157 |
| **Total** | **$ 462,055,643.14** | **$ 1,096,825,807** | **$ 1,206,719,532** | **$ 109,893,725** |
| **Expenditures** | | | | |
| General Government | $ 30,327,287.77 | $ 97,757,135 | $ 59,779,130 | $-37,978,005 |
| Public Safety | $ 111,550,475.66 | $ 144,625,558 | $ 152,145,400 | $ 7,519,842 |
| Physical Environment | $ 1,928,130.58 | $ 22,903,715 | $ 29,516,614 | $ 6,612,899 |
| Transportation | $ 90,161,307.46 | $ 347,740,568 | $ 389,516,946 | $ 41,776,378 |
| Economic Environment | $ 59,885,274.44 | $ 97,981,336 | $ 116,766,308 | $ 18,784,972 |
| Human Services | $ 1,172,718.29 | $ 9,183,311 | $ 11,404,303 | $ 2,220,992 |
| Culture and Recreation | $ 37,184,753.07 | $ 76,940,327 | $ 102,108,870 | $ 25,168,543 |
| Court Related Expenditures | $ 3,831,674.83 | $ 9,121,263 | $ 6,079,294 | $-3,041,969 |
| Other Uses / Reserves | $ 52,845,523.53 | $ 290,572,594 | $ 339,402,667 | $ 48,830,073 |
| **Total** | **$ 388,887,145.63** | **$ 1,096,825,807** | **$ 1,206,719,532** | **$ 109,893,725** |

## SPECIAL REVENUE FUND GROUP
## REVENUES




## EXPENDITURES



# FUND 101 - TDT RIDA TAX BOND 2012

This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012, to provide funding for the County's portion of the construction costs for the OMNI Convention Center and to provide funding for amortized rent payments for 30 years. The FY25 funding source is Fund Balance.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 3,026.37 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 3,026.37** | **$ 0** | **$ 0** | **$ 0** |
| Fund Balance | | $ 0.00 | $ 6,365,435 | $ 6,025,720 | $-339,715 |
| **REVENUES TOTAL:** | | **$ 3,026.37** | **$ 6,365,435** | **$ 6,025,720** | **$-339,715** |
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 343,049.00 | $ 343,049 | $ 343,049 | $ 0 |
| | **Subtotal** | **$ 343,049.00** | **$ 343,049** | **$ 343,049** | **$ 0** |
| Reserves - Restricted | | $ 0.00 | $ 6,022,386 | $ 5,682,671 | $-339,715 |
| **EXPENDITURES TOTAL:** | | **$ 343,049.00** | **$ 6,365,435** | **$ 6,025,720** | **$-339,715** |

# FUND 102 - TRANSPORTATION TRUST FUND

This Fund is supported by the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), and the Local Option Fuel Tax (6 cents per gallon). This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) to support operations, as well as funds from the Neighborhood MSBUs for structure maintenance of stormwater ponds. Other sources of revenue for FY25 include Interest, lease proceeds for vehicles, City of Kissimmee payments for signal maintenance, Miscellaneous Revenues, Engineering Fees, and Fund Balance.

Expenses include funding for professional services, contractual services such as the Sunrail Local Partner Allocation, repair and maintenance services, and road materials. Capital Outlay includes requests for equipment and vehicles. Debt Service provides funding for Sunrail and lease payments for vehicles purchased in prior years.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Other Taxes | | $ 10,317,011.28 | $ 10,594,107 | $ 9,707,267 | $-886,840 |
| Permits, Fees & Special Assmt | | $ 416,625.62 | $ 443,327 | $ 388,331 | $-54,996 |
| Intergovernmental Revenue | | $ 2,327,322.50 | $ 2,263,156 | $ 2,404,960 | $ 141,804 |
| Charges For Services | | $ 556,367.75 | $ 482,755 | $ 405,000 | $-77,755 |
| Miscellaneous Revenues | | $ 916,509.17 | $ 460,000 | $ 100,000 | $-360,000 |
| Less 5% Statutory Reduction | | $ 0.00 | $-712,167 | $-645,279 | $ 66,888 |
| | **Subtotal** | **$ 14,533,836.32** | **$ 13,531,178** | **$ 12,360,279** | **$-1,170,899** |
| Transfers In | | $ 16,831,597.00 | $ 24,403,765 | $ 44,820,730 | $ 20,416,965 |
| Other Sources | | $ 104,016.00 | $ 800,180 | $ 989,770 | $ 189,590 |
| Fund Balance | | $ 0.00 | $ 6,812,842 | $ 6,206,857 | $-605,985 |
| **REVENUES TOTAL:** | | **$ 31,469,449.32** | **$ 45,547,965** | **$ 64,377,636** | **$ 18,829,671** |
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 11,716,298.24 | $ 15,260,540 | $ 16,710,427 | $ 1,449,887 |
| Operating Expenses | | $ 13,322,104.98 | $ 22,566,214 | $ 39,114,565 | $ 16,548,351 |
| Capital Outlay | | $ 351,518.95 | $ 1,825,749 | $ 1,396,254 | $-429,495 |
| Debt Service | | $ 1,467,116.22 | $ 1,489,115 | $ 1,673,916 | $ 184,801 |
| Grants and Aids | | $ 0.00 | $ 0 | $ 57,500 | $ 57,500 |
| | **Subtotal** | **$ 26,857,038.39** | **$ 41,141,618** | **$ 58,952,662** | **$ 17,811,044** |
| Transfers Out | | $ 7,178,832.00 | $ 2,476,326 | $ 3,402,730 | $ 926,404 |
| Reserves - Operating | | $ 0.00 | $ 500,000 | $ 500,000 | $ 0 |
| Reserves - Debt | | $ 0.00 | $ 1,430,021 | $ 1,522,244 | $ 92,223 |
| **EXPENDITURES TOTAL:** | | **$ 34,035,870.39** | **$ 45,547,965** | **$ 64,377,636** | **$ 18,829,671** |

# FUND 103 - DRUG ABUSE TREATMENT FUND

Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program which is managed by Court Administration. Revenues collected are in accordance with County Ordinance 00 11, whereby $14 of every $15 collected for incidents involving alcohol or drugs are remitted to the BOCC.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Judgment, Fines & Forfeits | $ 35,846.06 | $ 37,274 | $ 27,338 | $-9,936 |
| Miscellaneous Revenues | $ 233.30 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-1,864 | $-1,367 | $ 497 |
| **Subtotal** | **$ 36,079.36** | **$ 35,410** | **$ 25,971** | **$-9,439** |
| Fund Balance | $ 0.00 | $ 2,690 | $ 3,864 | $ 1,174 |
| **REVENUES TOTAL:** | **$ 36,079.36** | **$ 38,100** | **$ 29,835** | **$-8,265** |
| **EXPENDITURES** | | | | |
| Transfers Out | $ 36,390.31 | $ 38,100 | $ 29,835 | $-8,265 |
| **EXPENDITURES TOTAL:** | **$ 36,390.31** | **$ 38,100** | **$ 29,835** | **$-8,265** |

# FUND 104 – FOURTH CENT TOURIST DEVELOPMENT TAX

This Fund allows for the allocation of revenues to promote and advertise tourism in Florida, to fund the Convention and Visitors Bureau (Experience Kissimmee), acquire, construct, and promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums (publicly or nonprofit owned and operated) within the County. The major revenue source, Other Taxes, is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include Charges for Services for special events, ticket sales, and rental of facilities.

For FY25, Operating Expenses includes the allocation for Experience Kissimmee for tourist promotional expenses, ASM Global (formerly SMG) contract for the operations of Osceola Heritage Park, as well as repair and maintenance of the County owned facilities. Capital Outlay supports equipment and vehicles. Also included are other Capital Projects including design for the Austin Tindall Site Lighting, Lake Cypress Parking, and other various projects for OHP. Transfers Out includes a transfer for the cost allocation plan and debt service. Reserves are established in accordance with the budget policy.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Other Taxes | $ 54,377,215.78 | $ 41,658,990 | $ 43,075,394 | $ 1,416,404 |
| Charges For Services | $ 4,646,819.62 | $ 3,323,493 | $ 4,191,625 | $ 868,132 |
| Miscellaneous Revenues | $ 3,616,287.56 | $ 625,790 | $ 874,757 | $ 248,967 |
| Less 5% Statutory Reduction | $ 0.00 | $-2,280,414 | $-2,407,089 | $-126,675 |
| **Subtotal** | **$ 62,640,322.96** | **$ 43,327,859** | **$ 45,734,687** | **$ 2,406,828** |
| Transfers In | $ 2,006,802.00 | $ 0 | $ 0 | $ 0 |
| Other Sources | $ 943,533.73 | $ 485,801 | $ 371,215 | $-114,586 |
| Fund Balance | $ 0.00 | $ 68,081,997 | $ 85,950,640 | $ 17,868,643 |
| **REVENUES TOTAL:** | **$ 65,590,658.69** | **$ 111,895,657** | **$ 132,056,542** | **$ 20,160,885** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 1,951,096.55 | $ 2,309,870 | $ 2,364,166 | $ 54,296 |
| Operating Expenses | $ 30,060,355.10 | $ 28,409,785 | $ 24,343,680 | $-4,066,105 |
| Capital Outlay | $ 4,818,444.65 | $ 20,945,989 | $ 20,558,585 | $-387,404 |
| Debt Service | $ 22,310.60 | $ 85,783 | $ 126,934 | $ 41,151 |
| **Subtotal** | **$ 36,852,206.90** | **$ 51,751,427** | **$ 47,393,365** | **$-4,358,062** |
| Transfers Out | $ 3,993,285.00 | $ 3,297,080 | $ 4,646,446 | $ 1,349,366 |
| Reserves - Operating | $ 0.00 | $ 18,446,460 | $ 19,627,555 | $ 1,181,095 |
| Reserves - Debt | $ 0.00 | $ 42,893 | $ 63,468 | $ 20,575 |
| Reserves - Capital | $ 0.00 | $ 11,000,000 | $ 14,250,000 | $ 3,250,000 |
| Reserves - Restricted | $ 0.00 | $ 0 | $ 36,200,162 | $ 36,200,162 |
| Reserves - Stability | $ 0.00 | $ 27,357,797 | $ 9,875,546 | $-17,482,251 |
| **EXPENDITURES TOTAL:** | **$ 40,845,491.90** | **$ 111,895,657** | **$ 132,056,542** | **$ 20,160,885** |

# FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

This Fund allows for the allocation of revenues to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center, and to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility. The major revenue source, Other Taxes, is a 1% tax levied on hotel rooms and other temporary lodging.

For FY25, Operating Expenses includes the allocation for Experience Kissimmee for tourist promotional expenses and Tax Collector Fees. Transfers Out includes a transfer for the cost allocation plan and debt service. Reserves are established in accordance with the budget policy.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Other Taxes | $ 13,594,303.96 | $ 10,414,747 | $ 10,768,849 | $ 354,102 |
| Miscellaneous Revenues | $ 839,093.76 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-520,737 | $-538,442 | $-17,705 |
| **Subtotal** | **$ 14,433,397.72** | **$ 9,894,010** | **$ 10,230,407** | **$ 336,397** |
| Other Sources | $ 163,705.69 | $ 47,149 | $ 47,149 | $ 0 |
| Fund Balance | $ 0.00 | $ 14,874,032 | $ 17,101,777 | $ 2,227,745 |
| **REVENUES TOTAL:** | **$ 14,597,103.41** | **$ 24,815,191** | **$ 27,379,333** | **$ 2,564,142** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 9,035,850.85 | $ 7,624,147 | $ 12,434,611 | $ 4,810,464 |
| **Subtotal** | **$ 9,035,850.85** | **$ 7,624,147** | **$ 12,434,611** | **$ 4,810,464** |
| Transfers Out | $ 3,676,331.00 | $ 3,113,516 | $ 3,897,781 | $ 784,265 |
| Reserves - Operating | $ 0.00 | $ 5,259,051 | $ 5,853,869 | $ 594,818 |
| Reserves - Stability | $ 0.00 | $ 8,818,477 | $ 5,193,072 | $-3,625,405 |
| **EXPENDITURES TOTAL:** | **$ 12,712,181.85** | **$ 24,815,191** | **$ 27,379,333** | **$ 2,564,142** |

# FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

This Fund allows for the allocation of revenues to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise. The major revenue source, Other Taxes, is a 1% tax levied on hotel rooms and other temporary lodging.

For FY25, Operating Expenses includes the allocation for Experience Kissimmee for tourist promotional expenses, Osceola Heritage Park (OHP) event promotions, payment to Gaylord Palms, and Tax Collector Fees. Transfers Out includes a transfer to the General Fund for the cost allocation plan. Reserves are established in accordance with the budget policy.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Other Taxes | $ 13,594,303.90 | $ 10,414,747 | $ 10,768,849 | $ 354,102 |
| Miscellaneous Revenues | $ 579,772.18 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-520,737 | $-538,442 | $-17,705 |
| **Subtotal** | **$ 14,174,076.08** | **$ 9,894,010** | **$ 10,230,407** | **$ 336,397** |
| Other Sources | $ 163,705.68 | $ 47,149 | $ 47,149 | $ 0 |
| Fund Balance | $ 0.00 | $ 11,712,687 | $ 14,557,370 | $ 2,844,683 |
| **REVENUES TOTAL:** | **$ 14,337,781.76** | **$ 21,653,846** | **$ 24,834,926** | **$ 3,181,080** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 10,698,433.52 | $ 11,168,190 | $ 14,380,341 | $ 3,212,151 |
| **Subtotal** | **$ 10,698,433.52** | **$ 11,168,190** | **$ 14,380,341** | **$ 3,212,151** |
| Transfers Out | $ 20,218.00 | $ 24,882 | $ 40,148 | $ 15,266 |
| Reserves - Operating | $ 0.00 | $ 4,572,456 | $ 5,284,607 | $ 712,151 |
| Reserves - Stability | $ 0.00 | $ 5,888,318 | $ 5,129,830 | $-758,488 |
| **EXPENDITURES TOTAL:** | **$ 10,718,651.52** | **$ 21,653,846** | **$ 24,834,926** | **$ 3,181,080** |

# FUND 107 - LIBRARY FUND

The Library Fund is primarily supported by Ad Valorem Taxes and receives State Grant funding as well. The FY25 revenue is comprised of Fund Balance as well as Ad Valorem Taxes which are calculated at the same millage rate (0.3000) as FY24. The FY25 Budget Operating Expenses support professional services for the LS&S contract fees. Capital Outlay includes funding for a Technology Library on Fortune Road, the Hart Memorial Library AC replacement and Internet Café, as well as a Library Bookmobile.

This Fund supports the operation of six full-service libraries, outreach libraries, central services, and support services which have been operated by LS&S since January 3, 2012 with oversight by the County.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Current Ad Valorem Taxes | $ 11,497,907.74 | $ 13,942,351 | $ 15,785,595 | $ 1,843,244 |
| PY Delinquent Ad Valorem Tax | $ 5,124.96 | $ 2,000 | $ 2,000 | $ 0 |
| Intergovernmental Revenue | $ 140,227.03 | $ 121,645 | $ 121,645 | $ 0 |
| Charges For Services | $ 54,496.94 | $ 51,584 | $ 49,349 | $-2,235 |
| Judgment, Fines & Forfeits | $ 26,892.65 | $ 15,000 | $ 0 | $-15,000 |
| Miscellaneous Revenues | $ 658,613.76 | $ 106,700 | $ 142,248 | $ 35,548 |
| Less 5% Statutory Reduction | $ 0.00 | $-705,766 | $-798,840 | $-93,074 |
| **Subtotal** | **$ 12,383,263.08** | **$ 13,533,514** | **$ 15,301,997** | **$ 1,768,483** |
| Transfers In | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Other Sources | $ 91,681.88 | $ 37,700 | $ 142,000 | $ 104,300 |
| Fund Balance | $ 0.00 | $ 10,806,665 | $ 14,950,654 | $ 4,143,989 |
| **REVENUES TOTAL:** | **$ 12,474,944.96** | **$ 24,377,879** | **$ 30,394,651** | **$ 6,016,772** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 110,162.79 | $ 110,386 | $ 154,879 | $ 44,493 |
| Operating Expenses | $ 6,473,521.27 | $ 7,219,633 | $ 7,906,410 | $ 686,777 |
| Capital Outlay | $ 616,526.51 | $ 1,891,827 | $ 7,180,123 | $ 5,288,296 |
| Debt Service | $ 557,791.08 | $ 557,792 | $ 287,588 | $-270,204 |
| **Subtotal** | **$ 7,758,001.65** | **$ 9,779,638** | **$ 15,529,000** | **$ 5,749,362** |
| Transfers Out | $ 454,962.84 | $ 295,345 | $ 587,019 | $ 291,674 |
| Reserves - Operating | $ 0.00 | $ 2,770,717 | $ 2,997,680 | $ 226,963 |
| Reserves - Debt | $ 0.00 | $ 278,896 | $ 4,345 | $-274,551 |
| Reserves - Assigned | $ 0.00 | $ 5,000,000 | $ 0 | $-5,000,000 |
| Reserves - Stability | $ 0.00 | $ 6,253,283 | $ 11,276,607 | $ 5,023,324 |
| **EXPENDITURES TOTAL:** | **$ 8,212,964.49** | **$ 24,377,879** | **$ 30,394,651** | **$ 6,016,772** |

# FUND 109 - LAW ENFORCEMENT TRUST FUND

This Fund provides support to special programs such as safe neighborhoods, crime prevention, drug abuse, and education. The Sheriff's Office submits requests for funding to the Board in support of these programs. Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 15,220.62 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 15,220.62** | **$ 0** | **$ 0** | **$ 0** |
| Other Sources | | $ 162,583.26 | $ 27,667 | $ 40,000 | $ 12,333 |
| Fund Balance | | $ 0.00 | $ 332,380 | $ 257,040 | $-75,340 |
| **REVENUES TOTAL:** | | **$ 177,803.88** | **$ 360,047** | **$ 297,040** | **$-63,007** |
| **EXPENDITURES** | | | | | |
| Transfers Out | | $ 20,000.00 | $ 360,047 | $ 297,040 | $-63,007 |
| **EXPENDITURES TOTAL:** | | **$ 20,000.00** | **$ 360,047** | **$ 297,040** | **$-63,007** |

# FUND 111 - STATE HOUSING INITIATIVE PROGRAM (SHIP) FUND

This program is a state allocation funded by the State of Florida through Florida Housing Finance Corporation to provide assistance, mostly via deferred payment loans, to very low, low, and moderate income level residents for the purchase or rehabilitation of existing homes. Additionally, this program provides assistance to families facing foreclosure, and for rental deposits and rent payments to prevent homelessness. The program also provides local government matches to affordable housing developers seeking tax credits from the Florida Housing Finance Corporation. Funds received are split between administrative and programmatic expenses. The County is allowed to use 10% of funds received from the State for expenses related to administering the program.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental Revenue | $ 5,141,717.00 | $ 3,943,426 | $ 3,943,426 | $ 0 |
| Charges For Services | $ 307,888.33 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | $ 229,320.90 | $ 0 | $ 319,138 | $ 319,138 |
| Less 5% Statutory Reduction | $ 0.00 | $ 0 | $-15,957 | $-15,957 |
| **Subtotal** | **$ 5,678,926.23** | **$ 3,943,426** | **$ 4,246,607** | **$ 303,181** |
| Transfers In | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Other Sources | $ 0.00 | $ 0 | $ 29,486 | $ 29,486 |
| Fund Balance | $ 0.00 | $ 5,073,875 | $ 7,066,354 | $ 1,992,479 |
| **REVENUES TOTAL:** | **$ 5,678,926.23** | **$ 9,017,301** | **$ 11,342,447** | **$ 2,325,146** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 158,465.36 | $ 215,954 | $ 216,718 | $ 764 |
| Operating Expenses | $ 1,014,252.93 | $ 8,801,347 | $ 11,021,243 | $ 2,219,896 |
| Capital Outlay | $ 0.00 | $ 0 | $ 29,486 | $ 29,486 |
| Grants and Aids | $ 0.00 | $ 0 | $ 75,000 | $ 75,000 |
| **Subtotal** | **$ 1,172,718.29** | **$ 9,017,301** | **$ 11,342,447** | **$ 2,325,146** |
| **EXPENDITURES TOTAL:** | **$ 1,172,718.29** | **$ 9,017,301** | **$ 11,342,447** | **$ 2,325,146** |

# FUND 112 - EMERGENCY (911) COMMUNICATIONS FUND

Funding supports the operations of the Emergency (911) Communications program (commonly referred to as Dispatch) which is managed by the Sheriff's Department. The County utilizes a consolidated Dispatch approach (Law Enforcement, Fire/Rescue, and Animal Services). This Fund supports the Law Enforcement Dispatch services; the Countywide Fire Fund pays for its services; and the General Fund supports Animal Services. The remaining funds are reserved for future needed improvements to the equipment and technology utilized. This revenue is captured through an emergency service fee that is paid on every resident's telephone bill.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Intergovernmental Revenue | | $ 2,440,458.87 | $ 2,349,723 | $ 2,344,116 | $-5,607 |
| Charges For Services | | $ 171,742.00 | $ 154,232 | $ 102,032 | $-52,200 |
| Miscellaneous Revenues | | $ 122,495.47 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | | $ 0.00 | $-125,198 | $-122,307 | $ 2,891 |
| | **Subtotal** | **$ 2,734,696.34** | **$ 2,378,757** | **$ 2,323,841** | **$-54,916** |
| Fund Balance | | $ 0.00 | $ 3,880,439 | $ 4,073,094 | $ 192,655 |
| **REVENUES TOTAL:** | | **$ 2,734,696.34** | **$ 6,259,196** | **$ 6,396,935** | **$ 137,739** |
| **EXPENDITURES** | | | | | |
| Transfers Out | | $ 2,184,705.00 | $ 2,279,517 | $ 2,294,266 | $ 14,749 |
| Reserves - Operating | | $ 0.00 | $ 227,952 | $ 200,248 | $-27,704 |
| Reserves - Capital | | $ 0.00 | $ 3,751,727 | $ 3,902,421 | $ 150,694 |
| **EXPENDITURES TOTAL:** | | **$ 2,184,705.00** | **$ 6,259,196** | **$ 6,396,935** | **$ 137,739** |

# FUND 115 - COURT FACILITIES FUND

This Fund provides for the maintenance or construction of facilities for the judiciary and was created to capture revenue collected per Florida Statute 318.18 for non criminal traffic infractions, based on $30 per infraction. The FY25 Budget includes funding for ongoing capital projects such as the Courthouse Bi Directional Amplification System, Administration Building Third Floor Reconfiguration, Clerk of Court Offices Reconfiguration as well as new projects for the Courthouse Elevator Re build and Modernization, Courthouse Courtroom Addition, Courthouse Hearing Room Reconfiguration, and the design and construction for Courthouse Employee Parking Lot Security Enhancement.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Charges For Services | $ 1,418,207.91 | $ 1,494,163 | $ 1,313,671 | $-180,492 |
| Miscellaneous Revenues | $ 525,451.42 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-74,708 | $-65,684 | $ 9,024 |
| **Subtotal** | **$ 1,943,659.33** | **$ 1,419,455** | **$ 1,247,987** | **$-171,468** |
| Fund Balance | $ 0.00 | $ 11,749,190 | $ 9,330,336 | $-2,418,854 |
| **REVENUES TOTAL:** | **$ 1,943,659.33** | **$ 13,168,645** | **$ 10,578,323** | **$-2,590,322** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 40,225.78 | $ 266,500 | $ 87,080 | $-179,420 |
| Capital Outlay | $ 2,440,703.60 | $ 7,131,693 | $ 4,017,340 | $-3,114,353 |
| **Subtotal** | **$ 2,480,929.38** | **$ 7,398,193** | **$ 4,104,420** | **$-3,293,773** |
| Transfers Out | $ 660,144.00 | $ 621,530 | $ 753,976 | $ 132,446 |
| Reserves - Operating | $ 0.00 | $ 236,808 | $ 226,589 | $-10,219 |
| Reserves - Capital | $ 0.00 | $ 4,912,114 | $ 5,493,338 | $ 581,224 |
| **EXPENDITURES TOTAL:** | **$ 3,141,073.38** | **$ 13,168,645** | **$ 10,578,323** | **$-2,590,322** |

# FUND 118 - HOMELESS PREVENTION & RAPID RE-HOUSING FUND

This fund was established to account for contributions made to the Homelessness Prevention and Rapid Re-Housing Program as part of the US Department of Housing and Urban Development (HUD) Economic Recovery and Reinvestment Act of 2009. The budget provides for the administration of the remaining balance for the Shelter Plus Care Grant and the Emergency Solutions Grant. This program provides assistance to homeless clients and clients that are on the verge of being homeless.

The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels. The program is being funded directly from HUD to assist low-income families with housing relocation and stabilization as well as homeless individuals and families with permanent housing.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Intergovernmental Revenue | | $ 186,509.50 | $ 320,000 | $ 339,871 | $ 19,871 |
| Miscellaneous Revenues | | $ 1,512.74 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 188,022.24** | **$ 320,000** | **$ 339,871** | **$ 19,871** |
| Fund Balance | | $ 0.00 | $ 54,772 | $ 0 | $-54,772 |
| **REVENUES TOTAL:** | | **$ 188,022.24** | **$ 374,772** | **$ 339,871** | **$-34,901** |
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 149,574.00 | $ 374,772 | $ 339,871 | $-34,901 |
| | **Subtotal** | **$ 149,574.00** | **$ 374,772** | **$ 339,871** | **$-34,901** |
| **EXPENDITURES TOTAL:** | | **$ 149,574.00** | **$ 374,772** | **$ 339,871** | **$-34,901** |

# 122 - NEIGHBORHOOD STABIL PROGRAM 3 FUND

This Fund was created to stabilize communities by providing assistance for the purchase of foreclosed properties for affordable homeownership or rental housing. The only revenue source is Fund Balance, since this Fund is being closed out.

This fund is being included for historical purposes.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 3,970.46 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 3,970.46** | **$ 0** | **$ 0** | **$ 0** |
| Fund Balance | | $ 0.00 | $ 98,010 | $ 0 | $-98,010 |
| **REVENUES TOTAL:** | | **$ 3,970.46** | **$ 98,010** | **$ 0** | **$-98,010** |
| **EXPENDITURES** | | | | | |
| Transfers Out | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 0.00** | **$ 98,010** | **$ 0** | **$-98,010** |

# FUND 125 - ENVIRONMENTAL LAND MAINTENANCE FUND

This program is managed by the Parks and Public Lands Office in Community Development. The Environmental Land Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed Ad Valorem funding source. The Maintenance Fund is funded through a dedicated millage rate called Save Osceola Maintenance and supports expenses associated with the preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site. As a result of the acquisitions being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance.

The Budget includes Operating Expenditures for repairs to Stefee homestead Boardwalk, Marsh Boardwalk repairs, Cherokee & Twin Oaks Boardwalk repairs, and for Shingle Creek Boardwalk replacement. Capital Outlay expenditures is budgeted for new and replacement vehicles. Reserves are established in accordance with Policy.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Current Ad Valorem Taxes | $ 2,998,352.10 | $ 4,410,430 | $ 5,051,390 | $ 640,960 |
| PY Delinquent Ad Valorem Tax | $ 2,845.26 | $ 0 | $ 0 | $ 0 |
| Charges For Services | $ 240.00 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | $ 530,005.78 | $ 65,627 | $ 77,730 | $ 12,103 |
| Less 5% Statutory Reduction | $ 0.00 | $-223,803 | $-256,456 | $-32,653 |
| **Subtotal** | **$ 3,531,443.14** | **$ 4,252,254** | **$ 4,872,664** | **$ 620,410** |
| Transfers In | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Other Sources | $ 71,009.91 | $ 30,745 | $ 175,675 | $ 144,930 |
| Fund Balance | $ 0.00 | $ 8,051,438 | $ 12,029,350 | $ 3,977,912 |
| **REVENUES TOTAL:** | **$ 3,602,453.05** | **$ 12,334,437** | **$ 17,077,689** | **$ 4,743,252** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 348,282.94 | $ 384,092 | $ 437,907 | $ 53,815 |
| Operating Expenses | $ 464,911.55 | $ 1,171,005 | $ 1,483,563 | $ 312,558 |
| Capital Outlay | $ 0.00 | $ 30,745 | $ 175,675 | $ 144,930 |
| Debt Service | $ 4,475.19 | $ 4,477 | $ 11,563 | $ 7,086 |
| **Subtotal** | **$ 817,669.68** | **$ 1,590,319** | **$ 2,108,708** | **$ 518,389** |
| Transfers Out | $ 164,218.80 | $ 185,269 | $ 215,231 | $ 29,962 |
| Reserves - Operating | $ 0.00 | $ 382,923 | $ 454,986 | $ 72,063 |
| Reserves - Debt | $ 0.00 | $ 2,239 | $ 5,781 | $ 3,542 |
| Reserves - Restricted | $ 0.00 | $ 10,173,687 | $ 14,292,983 | $ 4,119,296 |
| **EXPENDITURES TOTAL:** | **$ 981,888.48** | **$ 12,334,437** | **$ 17,077,689** | **$ 4,743,252** |

# FUND 128 – SUBDIVISION POND MSBU

The Board is authorized to create Municipal Serving Benefit Units (MSBUs) encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed.

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving similar services. The assessment is calculated by dividing the revenue required by the total number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. These fees are levied and collected through the yearly real estate tax bill and funds are utilized to cover the costs associated with the repair and maintenance of the stormwater management systems within the subdivisions that receive the benefit. Each MSBU may only expend the funds it charges its residents for the permitted maintenance activities.

On the following page is a listing of the various Subdivision Pond MSBU locations which includes their FY25 assessment rate and estimated revenue.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Permits, Fees & Special Assmt | $ 1,092,845.94 | $ 1,343,578 | $ 1,503,366 | $ 159,788 |
| Miscellaneous Revenues | $ 40,431.78 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-67,183 | $-75,172 | $-7,989 |
| **Subtotal** | **$ 1,133,277.72** | **$ 1,276,395** | **$ 1,428,194** | **$ 151,799** |
| Fund Balance | $ 0.00 | $ 494,097 | $ 461,062 | $-33,035 |
| **REVENUES TOTAL:** | **$ 1,133,277.72** | **$ 1,770,492** | **$ 1,889,256** | **$ 118,764** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 771,615.06 | $ 1,380,049 | $ 1,491,104 | $ 111,055 |
| **Subtotal** | **$ 771,615.06** | **$ 1,380,049** | **$ 1,491,104** | **$ 111,055** |
| Transfers Out | $ 405,786.00 | $ 390,443 | $ 398,152 | $ 7,709 |
| **EXPENDITURES TOTAL:** | **$ 1,177,401.06** | **$ 1,770,492** | **$ 1,889,256** | **$ 118,764** |

## FUND 128 – SUBDIVISION POND MSBU

| Name of MSBU Location | FY25 Adopted Assessment Rate | FY25 Estimated Revenue |
|---|---|---|
| Adriane Park | $155.00 | $8,370 |
| Amberley Park | $70.00 | $6,230 |
| Bass Slough | $92.00 | $152,113 |
| Boggy Creek | $87.00 | $513,310 |
| Brighton Landings and Little Creek | $32.00 | $15,904 |
| Brighton Place | $187.00 | $8,228 |
| Chisholm Estates | $188.00 | $11,092 |
| CJ's Landing | $276.00 | $6,624 |
| Coralwood | $140.00 | $10,780 |
| Cornelius Place 1 | $625.00 | $3,750 |
| Cornelius Place 2 | $680.00 | $4,760 |
| Country Crossings | $132.00 | $22,440 |
| County Green | $82.00 | $6,068 |
| Eagle Bay | $55.00 | $29,150 |
| Eagle Trace | $270.00 | $12,420 |
| Emerald Lake at Lizzia Brown | $99.00 | $17,177 |
| Fish Lake | $205.69 | $11,813 |
| Fryer Oaks | $368.00 | $4,048 |
| Green Meadows | $359.00 | $12,206 |
| Hamilton's Reserve | $50.00 | $10,650 |
| Hammock Point | $170.00 | $24,820 |
| Heritage Key Villas | $54.00 | $23,765 |
| Hickory Hollow | $378.00 | $24,192 |
| Hidden Pines | $525.00 | $6,300 |
| Hilliard Place | $200.00 | $3,800 |
| Hunter's Ridge | $465.00 | $15,345 |
| Hyde Park | $212.00 | $7,208 |
| I-Hop | $1,500.00 | $4,485 |
| Indian Point | $85.00 | $41,650 |
| Johnson's Landing | $275.00 | $4,675 |
| Legacy Park | $132.00 | $19,008 |
| Live Oak Springs | $325.00 | $16,575 |
| Lost Lake Estates | $352.00 | $2,464 |
| Monica Terrace | $500.00 | $9,000 |
| Moreland Estate | $178.00 | $12,994 |
| Morningside Village | $165.00 | $31,020 |
| Narcoossee Half Acres | $474.00 | $6,162 |
| Neptune Shores | $277.00 | $7,479 |

## FUND 128 – SUBDIVISION POND MSBU

| Name of MSBU Location | FY25 Adopted Assessment Rate | FY25 Estimated Revenue |
|---|---|---|
| North Shore Village | $42.00 | $10,542 |
| Oak Hammock Preserve | $135.00 | $46,710 |
| Oak Pointe | $85.00 | $7,225 |
| Orange Vista | $175.00 | $14,175 |
| Parkway Plaza | $700.00 | $3,570 |
| Pebble Point | $90.00 | $53,910 |
| Pine Grove Estates | $257.00 | $5,140 |
| Pleasant Hill Lakes | $24.00 | $2,304 |
| Raintree at Spring Lake | $63.00 | $18,837 |
| Regal Oak Shores | $225.00 | $9,225 |
| Rolling Hills Estates | $90.00 | $17,190 |
| Royal Oaks | $198.00 | $10,692 |
| Saratoga Park | $153.00 | $23,868 |
| Silver Lake Drive | $140.00 | $5,880 |
| Silver Lake Estates | $151.00 | $8,003 |
| Southport Bay | $153.00 | $17,901 |
| Steeplechase | $400.00 | $11,200 |
| Sylvan Lake | $252.00 | $10,332 |
| Tierra Del Sol | $177.00 | $13,983 |
| Vacation Villas | $63.00 | $11,353 |
| Valencia Woods | $178.00 | $4,450 |
| Whispering Oaks | $100.00 | $6,800 |
| Windmill Point | $90.00 | $34,029 |
| Windward Cay | $100.00 | $14,400 |
| Woods at Kings Crest & Ashley Reserve | $87.00 | $13,572 |

# FUND 129 – STREET LIGHTING MSBU

The Board is authorized to create Municipal Serving Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed.

An MSBU Special Assessment fee is based on a fixed rate for all properties receiving similar services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. These fees are levied and collected through the yearly real estate tax bill.

On the following page is a listing of the various Subdivisions Street Lighting MSBU locations which includes their FY25 assessment rate and estimated revenue.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Permits, Fees & Special Assmt | $ 289,893.13 | $ 423,179 | $ 334,784 | $-88,395 |
| Miscellaneous Revenues | $ 7,277.18 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-21,160 | $-16,742 | $ 4,418 |
| **Subtotal** | **$ 297,170.31** | **$ 402,019** | **$ 318,042** | **$-83,977** |
| Fund Balance | $ 0.00 | $ 30,329 | $ 79,308 | $ 48,979 |
| **REVENUES TOTAL:** | **$ 297,170.31** | **$ 432,348** | **$ 397,350** | **$-34,998** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 301,476.53 | $ 353,697 | $ 337,309 | $-16,388 |
| **Subtotal** | **$ 301,476.53** | **$ 353,697** | **$ 337,309** | **$-16,388** |
| Transfers Out | $ 69,836.00 | $ 78,651 | $ 60,041 | $-18,610 |
| **EXPENDITURES TOTAL:** | **$ 371,312.53** | **$ 432,348** | **$ 397,350** | **$-34,998** |

# FUND 129 STREET LIGHTING MSBU

| Name of MSBU Location | FY25 Adopted Assessment Rate | FY25 Estimated Revenue |
|---|---|---|
| Adriane Park | $116.00 | $6,264 |
| Alamo Estates & Oak Pointe | $41.00 | $7,831 |
| Blackstone | $274.00 | $27,674 |
| Brighton Place | $96.00 | $4,224 |
| BVL Street Lighting | $14.00 | $85,666 |
| Chisolm Estates | $288.00 | $16,992 |
| CJ's Landing | $109.00 | $2,616 |
| Country Crossings | $37.00 | $6,290 |
| Hamilton's Reserve | $39.00 | $8,307 |
| Hilliard Place | $128.00 | $2,432 |
| Hyde Park | $94.00 | $3,196 |
| Indian Point | $31.00 | $15,190 |
| Kaliga Dr. | $53.00 | $4,081 |
| Legacy Park | $155.00 | $22,320 |
| Moreland Estate | $56.00 | $4,088 |
| Neptune Shores | $115.00 | $1,955 |
| Orange Vista | $51.00 | $4,131 |
| Pebble Point | $20.00 | $10,240 |
| Pine Grove Estates | $65.00 | $1,300 |
| Pine Grove Park | $13.00 | $6,890 |
| Plaza Drive Street Lighting | $0.02 | $2,813 |
| Quail Wood | $104.00 | $5,928 |
| Regal Oak Shores Unit VIII | $112.00 | $4,592 |
| Rolling Hills Estates | $89.00 | $16,999 |
| Sailfish Court | $160.00 | $2,560 |
| Southport Bay | $105.00 | $12,285 |
| The Wilderness | $40.00 | $9,720 |
| Turnberry Reserve | $80.00 | $29,840 |
| Whispering Oaks | $66.00 | $4,488 |
| Woods at Kings Crest | $32.00 | $3,872 |
| Wren Drive* | $0.00 | $0 |

* Based on an evaluation of the costs of the program, it was determined there were significant savings for the property owners to open individual accounts with the electrical provider.

# FUND 130 - COURT RELATED TECHNOLOGY FUND

Allowable uses of this funding source are technology requests from the Public Defender, State Attorney, and Court Administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender's Office, State Attorney's Offices, Guardian Ad Litem Offices, and the offices of the Clerks of the Circuit performing court related functions. Revenues collected are based on $2.00 of a $4.00 recording fee collected by the Clerk of the Circuit Court. For FY25, funding supports replacements of computer equipment including laptops, monitors, scanners, and servers for the courtroom audio upgrade.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Charges For Services | $ 963,486.00 | $ 1,109,711 | $ 949,342 | $-160,369 |
| Miscellaneous Revenues | $ 40,361.30 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-55,486 | $-47,467 | $ 8,019 |
| **Subtotal** | **$ 1,003,847.30** | **$ 1,054,225** | **$ 901,875** | **$-152,350** |
| Transfers In | $ 0.00 | $ 418,985 | $ 684,174 | $ 265,189 |
| Fund Balance | $ 0.00 | $ 619,799 | $ 648,495 | $ 28,696 |
| **REVENUES TOTAL:** | **$ 1,003,847.30** | **$ 2,093,009** | **$ 2,234,544** | **$ 141,535** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 553,721.09 | $ 689,264 | $ 707,594 | $ 18,330 |
| Operating Expenses | $ 573,512.34 | $ 754,637 | $ 873,711 | $ 119,074 |
| Capital Outlay | $ 75,475.48 | $ 148,600 | $ 263,000 | $ 114,400 |
| **Subtotal** | **$ 1,202,708.91** | **$ 1,592,501** | **$ 1,844,305** | **$ 251,804** |
| Transfers Out | $ 117,115.00 | $ 91,108 | $ 128,631 | $ 37,523 |
| Reserves - Operating | $ 0.00 | $ 409,400 | $ 261,608 | $-147,792 |
| Reserves - Capital | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | **$ 1,319,823.91** | **$ 2,093,009** | **$ 2,234,544** | **$ 141,535** |

# FUND 134 - COUNTYWIDE FIRE FUND

In FY25, the Countywide Fire Fund will provide funding to operate 17 Osceola County Fire stations, Logistics Warehouse, and Fire Administration, in order to provide Fire Rescue & EMS services to the unincorporated areas of Osceola County. This Fund's operations directly support the Board of County Commissioners Strategic Plan. Countywide Fire includes: IT Project Management, IT Applications Support, IT Infrastructure, Human Resources, Public Safety Projects, Countywide Fire Protection, Fire Marshal, County EMS, County Fire Protection, Medical Director, Facilities Management, Mowing Unit, Sheriff 911 Dispatch, Other Government Support Services, and Debt Service. This Fund is supported by Ad Valorem and Special Assessment revenue, as well as Fire Marshal Inspection fees, ambulance fees, and standby fees. Additional FY25 funding sources include Interest, a Transfer In from the General Fund, and Fund Balance.

FY25 highlights include Personnel Services increases primarily attributed to a net increase of 22.29 FTEs to support operations countywide due to the reallocation of the positions previously funded under the SAFER program. Operating Expenses increased largely due to increases in Tax Collector Fees, the Medicaid Reimbursement Program, contractual services for the new Interlocal Agreement with the City of Kissimmee, utilities, repair and maintenance, repaving, and software. Capital Outlay includes two vehicle replacements, computer hardware, equipment upgrades, and new rescue equipment.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Current Ad Valorem Taxes | | $ 31,320,344.36 | $ 37,862,626 | $ 42,923,989 | $ 5,061,363 |
| PY Delinquent Ad Valorem Tax | | $ 12,013.42 | $ 3,500 | $ 1,000 | $-2,500 |
| Permits, Fees & Special Assmt | | $ 45,212,677.59 | $ 51,527,420 | $ 54,642,571 | $ 3,115,151 |
| Intergovernmental Revenue | | $ 128,734.89 | $ 97,000 | $ 108,535 | $ 11,535 |
| Charges For Services | | $ 18,395,150.52 | $ 18,239,037 | $ 19,225,182 | $ 986,145 |
| Judgment, Fines & Forfeits | | $ 2,000.00 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | | $ 4,373,372.06 | $ 2,734,982 | $ 3,202,695 | $ 467,713 |
| Less 5% Statutory Reduction | | $ 0.00 | $-5,522,727 | $-6,005,199 | $-482,472 |
| | **Subtotal** | **$ 99,444,292.84** | **$ 104,941,838** | **$ 114,098,773** | **$ 9,156,935** |
| Transfers In | | $ 5,058,420.29 | $ 5,949,328 | $ 6,155,287 | $ 205,959 |
| Other Sources | | $ 1,544,132.62 | $ 153,309 | $ 0 | $-153,309 |
| Fund Balance | | $ 0.00 | $ 22,878,074 | $ 40,016,855 | $ 17,138,781 |
| **REVENUES TOTAL:** | | **$ 106,046,845.75** | **$ 133,922,549** | **$ 160,270,915** | **$ 26,348,366** |
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 53,460,808.04 | $ 59,500,946 | $ 67,970,127 | $ 8,469,181 |
| Operating Expenses | | $ 22,440,014.74 | $ 25,461,584 | $ 28,821,094 | $ 3,359,510 |
| Capital Outlay | | $ 220,350.15 | $ 271,246 | $ 405,785 | $ 134,539 |
| Debt Service | | $ 3,003,332.98 | $ 3,660,645 | $ 4,081,342 | $ 420,697 |
| | **Subtotal** | **$ 79,124,505.91** | **$ 88,894,421** | **$ 101,278,348** | **$ 12,383,927** |
| Transfers Out | | $ 23,189,475.16 | $ 12,600,073 | $ 27,040,626 | $ 14,440,553 |
| Reserves - Operating | | $ 0.00 | $ 25,326,455 | $ 27,840,208 | $ 2,513,753 |
| Reserves - Debt | | $ 0.00 | $ 2,553,185 | $ 2,034,328 | $-518,857 |
| Reserves - Capital | | $ 0.00 | $ 1,781,268 | $ 2,077,405 | $ 296,137 |
| Reserves - Assigned | | $ 0.00 | $ 2,767,147 | $ 0 | $-2,767,147 |
| **EXPENDITURES TOTAL:** | | **$ 102,313,981.07** | **$ 133,922,549** | **$ 160,270,915** | **$ 26,348,366** |

# FUND 137 - HOME FUND

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for low-income households. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low income residents. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014, regarding participation in the HOME Program. The original agreement ended on September 30, 2020, but it was automatically renewed as outlined in the original agreement for an additional six fiscal years (ending on September 30, 2026). This program is managed by Housing and Community Services.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental Revenue | $ 415,243.12 | $ 7,669,214 | $ 7,381,533 | $-287,681 |
| Miscellaneous Revenues | $ 46,530.64 | $ 0 | $ 0 | $ 0 |
| **Subtotal** | **$ 461,773.76** | **$ 7,669,214** | **$ 7,381,533** | **$-287,681** |
| Fund Balance | $ 0.00 | $ 1,174,867 | $ 0 | $-1,174,867 |
| **REVENUES TOTAL:** | **$ 461,773.76** | **$ 8,844,081** | **$ 7,381,533** | **$-1,462,548** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 50,726.53 | $ 91,629 | $ 91,097 | $-532 |
| Operating Expenses | $ 88,493.43 | $ 6,640,958 | $ 5,856,927 | $-784,031 |
| Grants and Aids | $ 197,470.32 | $ 2,111,494 | $ 1,433,509 | $-677,985 |
| **Subtotal** | **$ 336,690.28** | **$ 8,844,081** | **$ 7,381,533** | **$-1,462,548** |
| **EXPENDITURES TOTAL:** | **$ 336,690.28** | **$ 8,844,081** | **$ 7,381,533** | **$-1,462,548** |

# FUND 139 - CRIMINAL JUSTICE TRAINING FUND

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the Board. Revenues are based on an additional $2, which is levied on traffic fines and collected by the Clerk of the Circuit Court.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Judgment, Fines & Forfeits | $ 70,219.43 | $ 73,838 | $ 66,570 | $-7,268 |
| Miscellaneous Revenues | $ 1,408.23 | $ 136 | $ 0 | $-136 |
| Less 5% Statutory Reduction | $ 0.00 | $-3,699 | $-3,328 | $ 371 |
| **Subtotal** | **$ 71,627.66** | **$ 70,275** | **$ 63,242** | **$-7,033** |
| Fund Balance | $ 0.00 | $ 11,592 | $ 24,396 | $ 12,804 |
| **REVENUES TOTAL:** | **$ 71,627.66** | **$ 81,867** | **$ 87,638** | **$ 5,771** |
| **EXPENDITURES** | | | | |
| Transfers Out | $ 65,362.82 | $ 81,867 | $ 87,638 | $ 5,771 |
| **EXPENDITURES TOTAL:** | **$ 65,362.82** | **$ 81,867** | **$ 87,638** | **$ 5,771** |

# FUND 141 – BOATING IMPROVEMENT FUND

This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fee is derived from recreational vessels only and then distributed to county governments for expenditure on a variety of recreational boating-related purposes (Sections 328.66 and 328.72, Florida Statutes). Funding for FY25 supports renovations at Lake Gentry Boat Ramp and Lake Runnymede Boat Ramp.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Permits, Fees & Special Assmt | $ 97,875.78 | $ 101,629 | $ 93,486 | $-8,143 |
| Charges For Services | $ 40.00 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | $ 38,505.00 | $ 7,200 | $ 7,580 | $ 380 |
| Less 5% Statutory Reduction | $ 0.00 | $-3,856 | $-5,054 | $-1,198 |
| **Subtotal** | **$ 136,420.78** | **$ 104,973** | **$ 96,012** | **$-8,961** |
| Fund Balance | $ 0.00 | $ 799,471 | $ 914,090 | $ 114,619 |
| **REVENUES TOTAL:** | **$ 136,420.78** | **$ 904,444** | **$ 1,010,102** | **$ 105,658** |
| **EXPENDITURES** | | | | |
| Capital Outlay | $ 10,710.50 | $ 410,972 | $ 402,691 | $-8,281 |
| **Subtotal** | **$ 10,710.50** | **$ 410,972** | **$ 402,691** | **$-8,281** |
| Transfers Out | $ 10,475.00 | $ 10,545 | $ 17,017 | $ 6,472 |
| Reserves - Operating | $ 0.00 | $ 1,758 | $ 2,837 | $ 1,079 |
| Reserves - Capital | $ 0.00 | $ 481,169 | $ 587,557 | $ 106,388 |
| **EXPENDITURES TOTAL:** | **$ 21,185.50** | **$ 904,444** | **$ 1,010,102** | **$ 105,658** |

# FUND 142 - MOBILITY FEE EAST DISTRICT

Ordinance No. 2015 22 authorized the imposition of Mobility Fees which was also amended by Ordinance No. 2018 7 and No. 2018 26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The originating Ordinance created only two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. However, Ordinance No. 2020 63 restructured the Mobility Fee Funds dividing this District (East District) into 2 separate Districts, resulting in two new Funds, 190 and 191. Fund 142 no longer receives new revenue and will be supported solely by Fund Balance and prior year Mobility Fee Credits for FY25.

FY25 funding supports ongoing capital projects including Fortune-Simpson Intersection Improvement, Boggy Creek Road Improvement between Simpson Road and Narcoossee Road, Neptune Road, ADA Sidewalk Improvements, and Old Melbourne Highway Improvements.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Permits, Fees & Special Assmt | | $ 251,110.32 | $ 57,610 | $ 57,610 | $ 0 |
| Miscellaneous Revenues | | $ 695,255.25 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 946,365.57** | **$ 57,610** | **$ 57,610** | **$ 0** |
| Fund Balance | | $ 0.00 | $ 16,019,701 | $ 9,602,780 | $-6,416,921 |
| **REVENUES TOTAL:** | | **$ 946,365.57** | **$ 16,077,311** | **$ 9,660,390** | **$-6,416,921** |
| **EXPENDITURES** | | | | | |
| Capital Outlay | | $ 2,282,972.33 | $ 16,077,311 | $ 9,660,390 | $-6,416,921 |
| | **Subtotal** | **$ 2,282,972.33** | **$ 16,077,311** | **$ 9,660,390** | **$-6,416,921** |
| Reserves - Restricted | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 2,282,972.33** | **$ 16,077,311** | **$ 9,660,390** | **$-6,416,921** |

# FUND 143 - MOBILITY FEE WEST DISTRICT

Ordinance No. 2015 22 authorized the imposition of Mobility Fees which was also amended by Ordinance No. 2018 7 and No. 2018 26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The originating Ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the West District. Ordinance No. 2020 63 restructured the East District Mobility Fee Funds into two separate funds, but the West District remains unchanged. Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. FY25 funding sources include Mobility Fee revenues, lease proceeds, and Fund Balance.

FY25 funding supports capital projects including Cross Prairie Parkway, Simpson Road, Michigan Avenue Pedestrian Safety, Old Lake Wilson Road, Marigold Avenue Safety Improvements, Fortune-Lakeshore Multi Use Trail, Neptune Road Widening from Partin Settlement Road to US 192, Partin Settlement Road, Carroll Street Improvements from John Young Parkway to Michigan Avenue, ADA Sidewalk Improvements, Traffic Signal Replacements, Storey Creek Boulevard, CR 532 Widening, Life is Beautiful Way Improvements, Sinclair Road Extension, Neovation Way, Poinciana Boulevard Widening from Pleasant Hill to Crescent Lakes Way, Westside Boulevard Extension, County Sidewalk Improvements, and Bill Beck Boulevard Segments A and B. Other expenditures include a Transfer Out to General Fund for cost allocation and an allocation for the reimbursement of prior year revenue. Funding in Reserves Capital will support ongoing and future capital projects.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Permits, Fees & Special Assmt | | $ 30,309,584.50 | $ 47,503,930 | $ 43,922,135 | $-3,581,795 |
| Charges For Services | | $ 90.40 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | | $ 4,904,900.25 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | | $ 0.00 | $-1,353,680 | $-1,146,852 | $ 206,828 |
| | **Subtotal** | **$ 35,214,575.15** | **$ 46,150,250** | **$ 42,775,283** | **$-3,374,967** |
| Other Sources | | $ 0.00 | $ 0 | $ 3,704,750 | $ 3,704,750 |
| Fund Balance | | $ 0.00 | $ 154,161,538 | $ 122,101,312 | $-32,060,226 |
| **REVENUES TOTAL:** | | **$ 35,214,575.15** | **$ 200,311,788** | **$ 168,581,345** | **$-31,730,443** |
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 216,177.43 | $ 150,000 | $ 150,000 | $ 0 |
| Capital Outlay | | $ 15,280,718.01 | $ 148,411,051 | $ 143,240,412 | $-5,170,639 |
| | **Subtotal** | **$ 15,496,895.44** | **$ 148,561,051** | **$ 143,390,412** | **$-5,170,639** |
| Transfers Out | | $ 91,346.00 | $ 68,775 | $ 159,859 | $ 91,084 |
| Reserves - Capital | | $ 0.00 | $ 51,681,962 | $ 25,031,074 | $-26,650,888 |
| Reserves - Restricted | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 15,588,241.44** | **$ 200,311,788** | **$ 168,581,345** | **$-31,730,443** |

# FUND 145 - RED LIGHT CAMERAS

Ordinance No. 2014-24 amended part of Chapter 11 of the County Code of Ordinances to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff/designees to enforce Florida Statutes Chapter 316, allowing for the installation of cameras at intersections with signals and the issuance of tickets for violation of a red light. The Ordinance further allowed for the use of a Local Hearing Officer and future camera relocation. The purpose and intent are to increase the safety of intersections within unincorporated Osceola County. Ordinance No. 2023-67 enacted Article IV of the Osceola County Code of Ordinances, which authorizes the installation, use, and implementation of school zone speed limit detection systems on roadways maintained as school zones within the jurisdiction of the county, in order to enforce school zone speed limits.

Subsequent Resolution Numbers 14-012R and 14-013R created fines, fees, and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. Revenues support costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve new traffic signals, signal timing, turn lane modifications and additions, signage, pavement marking, educational programs, bicycle and pedestrian facilities, sidewalks, and street lighting. FY25 funding sources are Fund Balance and the aforementioned traffic violation agreement. Reserves - Restricted provides funding for intersection safety expenses.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Judgment, Fines & Forfeits | | $ 691,637.86 | $ 731,765 | $ 1,281,462 | $ 549,697 |
| Miscellaneous Revenues | | $ 72,317.52 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | | $ 0.00 | $-36,588 | $-64,073 | $-27,485 |
| | **Subtotal** | **$ 763,955.38** | **$ 695,177** | **$ 1,217,389** | **$ 522,212** |
| Fund Balance | | $ 0.00 | $ 1,692,412 | $ 1,953,151 | $ 260,739 |
| **REVENUES TOTAL:** | | **$ 763,955.38** | **$ 2,387,589** | **$ 3,170,540** | **$ 782,951** |
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 450,041.14 | $ 657,700 | $ 1,257,700 | $ 600,000 |
| Capital Outlay | | $ 0.00 | $ 0 | $ 1,130,273 | $ 1,130,273 |
| | **Subtotal** | **$ 450,041.14** | **$ 657,700** | **$ 2,387,973** | **$ 1,730,273** |
| Transfers Out | | $ 12,516.00 | $ 15,143 | $ 17,989 | $ 2,846 |
| Reserves - Restricted | | $ 0.00 | $ 1,714,746 | $ 764,578 | $-950,168 |
| **EXPENDITURES TOTAL:** | | **$ 462,557.14** | **$ 2,387,589** | **$ 3,170,540** | **$ 782,951** |

# FUND 146 - TDT RIDA PHASE II TAX BOND 2016

This Fund was established in FY16 from the proceeds of the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2016, to provide funding for the County's portion of the construction costs and prepaid rent for the RIDA Convention Center Phase II. This Fund was closed in FY23.

This summary is being included for historical purposes only, as there were actuals in prior years.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Fund Balance | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **REVENUES TOTAL:** | **$ 0.00** | **$ 0** | **$ 0** | **$ 0** |
| **EXPENDITURES** | | | | |
| Transfers Out | $ 149,540.65 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | **$ 149,540.65** | **$ 0** | **$ 0** | **$ 0** |

# FUND 147 - CONSERVATION LAND PERPETUAL MAINTENANCE & ACQUISITION

This Fund includes revenues and appropriations related to perpetual maintenance accounts and was established exclusively for this purpose, and consists of the following cost centers: Shingle Creek Perpetual Maintenance (2551), Split Oaks & Lake Lizzie (7241), Holopaw Conservation Area (7295), and Poinciana Conservation Area (7465).

Operating Expenditures consist of Other Contractual Services for Controlled Burns at Split Oaks & Lake Lizzie and Holopaw Conservation Areas; Repair & Maintenance at Poinciana Conservation Areas, Tapestry Shingle Creek, and Other Current Charges.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Miscellaneous Revenues | $ 59,966.27 | $ 6,542 | $ 6,542 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-327 | $-327 | $ 0 |
| **Subtotal** | **$ 59,966.27** | **$ 6,215** | **$ 6,215** | **$ 0** |
| Fund Balance | $ 0.00 | $ 1,267,362 | $ 1,291,244 | $ 23,882 |
| **REVENUES TOTAL:** | **$ 59,966.27** | **$ 1,273,577** | **$ 1,297,459** | **$ 23,882** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 24,947.52 | $ 1,273,577 | $ 1,297,459 | $ 23,882 |
| **Subtotal** | **$ 24,947.52** | **$ 1,273,577** | **$ 1,297,459** | **$ 23,882** |
| **EXPENDITURES TOTAL:** | **$ 24,947.52** | **$ 1,273,577** | **$ 1,297,459** | **$ 23,882** |

# FUND 148 - BUILDING FUND

The Building & Permitting Office protects the health and safety of the public by providing the best possible building permit service by administering and enforcing various building codes and technical standards while preparing for the future growth of Osceola County. Pursuant to F.S. 125.56(1), Counties may enforce the Florida Building Code as provided in F.S. 553.80, 633.022, and 633.025, and adopt local technical amendments to provide for the safe construction, erection, alteration, repair, securing, and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purpose.

Operating Expenses provide funding for Professional and Contractual Services, Repair & Maintenance of software services, administrative costs, as well as various operational costs. Capital Outlay includes funding for Chambers A/V Upgrades, Business Continuity & Disaster Recovery Infrastructure, Electronic Vehicle Charging Stations, and one drone. Reserves Operating and Reserves Stability are established in accordance with Policy.

Funding sources are building permits and Fund Balance.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Permits, Fees & Special Assmt | $ 13,769,468.35 | $ 12,826,280 | $ 12,751,694 | $-74,586 |
| Charges For Services | $ 251,991.42 | $ 280,601 | $ 270,960 | $-9,641 |
| Judgment, Fines & Forfeits | $ 61,298.73 | $ 5,075 | $ 45,517 | $ 40,442 |
| Miscellaneous Revenues | $ 1,413,266.82 | $ 8,500 | $ 8,550 | $ 50 |
| Less 5% Statutory Reduction | $ 0.00 | $-656,023 | $-653,836 | $ 2,187 |
| **Subtotal** | **$ 15,496,025.32** | **$ 12,464,433** | **$ 12,422,885** | **$-41,548** |
| Transfers In | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Other Sources | $ 359,940.00 | $ 1,271,607 | $ 495,840 | $-775,767 |
| Fund Balance | $ 0.00 | $ 21,838,542 | $ 24,798,508 | $ 2,959,966 |
| **REVENUES TOTAL:** | **$ 15,855,965.32** | **$ 35,574,582** | **$ 37,717,233** | **$ 2,142,651** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 6,314,287.47 | $ 8,225,060 | $ 8,985,015 | $ 759,955 |
| Operating Expenses | $ 4,102,041.29 | $ 9,269,039 | $ 9,563,397 | $ 294,358 |
| Capital Outlay | $ 466,551.18 | $ 10,760,666 | $ 9,722,031 | $-1,038,635 |
| Debt Service | $ 0.00 | $ 79,131 | $ 289,252 | $ 210,121 |
| **Subtotal** | **$ 10,882,879.94** | **$ 28,333,896** | **$ 28,559,695** | **$ 225,799** |
| Transfers Out | $ 853,104.00 | $ 779,390 | $ 735,568 | $-43,822 |
| Reserves - Operating | $ 0.00 | $ 3,453,653 | $ 5,028,680 | $ 1,575,027 |
| Reserves - Debt | $ 0.00 | $ 39,566 | $ 144,625 | $ 105,059 |
| Reserves - Capital | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Reserves - Stability | $ 0.00 | $ 2,968,077 | $ 3,248,665 | $ 280,588 |
| **EXPENDITURES TOTAL:** | **$ 11,735,983.94** | **$ 35,574,582** | **$ 37,717,233** | **$ 2,142,651** |

# FUND 149 - EAST U.S. 192 CRA FUND

The East U.S. 192 CRA is funded by tax increment fund (TIF) revenues as a Transfer In from the General Fund. The revenues are received based on the taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications thereto as provided by law. The Operating Expenditures include a project for landscaping on East 192 and the Reserves Capital Undesignated allocates funds to support future capital projects.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 171,406.77 | $ 3,500 | $ 0 | $-3,500 |
| Less 5% Statutory Reduction | | $ 0.00 | $-175 | $ 0 | $ 175 |
| | **Subtotal** | **$ 171,406.77** | **$ 3,325** | **$ 0** | **$-3,325** |
| Transfers In | | $ 1,744,131.00 | $ 2,033,426 | $ 2,086,905 | $ 53,479 |
| Other Sources | | $ 0.00 | $ 0 | $ 3,899,337 | $ 3,899,337 |
| Fund Balance | | $ 0.00 | $ 3,830,545 | $ 6,062,398 | $ 2,231,853 |
| **REVENUES TOTAL:** | | **$ 1,915,537.77** | **$ 5,867,296** | **$ 12,048,640** | **$ 6,181,344** |
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 54,146.42 | $ 63,998 | $ 67,118 | $ 3,120 |
| Operating Expenses | | $ 1,756.00 | $ 306,841 | $ 1,007,037 | $ 700,196 |
| Capital Outlay | | $ 72,644.59 | $ 2,927,217 | $ 6,807,709 | $ 3,880,492 |
| | **Subtotal** | **$ 128,547.01** | **$ 3,298,056** | **$ 7,881,864** | **$ 4,583,808** |
| Transfers Out | | $ 31,176.00 | $ 32,789 | $ 31,232 | $-1,557 |
| Reserves - Operating | | $ 0.00 | $ 40,363 | $ 110,530 | $ 70,167 |
| Reserves - Capital | | $ 0.00 | $ 2,496,088 | $ 4,025,014 | $ 1,528,926 |
| **EXPENDITURES TOTAL:** | | **$ 159,723.01** | **$ 5,867,296** | **$ 12,048,640** | **$ 6,181,344** |

# FUND 150 - WEST 192 DEVELOPMENT AUTHORITY

The West 192 Development Authority is funded by incremental tax revenues received by the County, based on annual taxable increases in property values, within the defined Development Area and is used for community redevelopment purposes. The West 192 Development Authority expired in FY22, per the establishing Ordinance.

The Board continues to support improvement initiatives for the West 192 area that the Authority had focused on, just not as a separate Fund.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| Transfers Out | $ 12,629,351.57 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | **$ 12,629,351.57** | **$ 0** | **$ 0** | **$ 0** |

# FUND 151 - CDBG FUND

The Community Development Block Grant (CDBG) Program is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low and moderate-income people, prevent or eliminate slum or blight, and address urgent community development needs. This program is managed by Housing & Community Services. Capital Outlay includes funding for Royal Palm Playground and Replacement lighting for BVL Community Park.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental Revenue | $ 1,723,995.99 | $ 6,487,658 | $ 6,941,429 | $ 453,771 |
| **Subtotal** | **$ 1,723,995.99** | **$ 6,487,658** | **$ 6,941,429** | **$ 453,771** |
| Transfers In | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Fund Balance | $ 0.00 | $ 990,377 | $ 0 | $-990,377 |
| **REVENUES TOTAL:** | **$ 1,723,995.99** | **$ 7,478,035** | **$ 6,941,429** | **$-536,606** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 200,978.81 | $ 190,262 | $ 205,013 | $ 14,751 |
| Operating Expenses | $ 452,696.93 | $ 6,138,176 | $ 5,332,263 | $-805,913 |
| Capital Outlay | $ 811,691.17 | $ 1,049,597 | $ 1,078,891 | $ 29,294 |
| Grants and Aids | $ 125,232.51 | $ 100,000 | $ 325,262 | $ 225,262 |
| **Subtotal** | **$ 1,590,599.42** | **$ 7,478,035** | **$ 6,941,429** | **$-536,606** |
| **EXPENDITURES TOTAL:** | **$ 1,590,599.42** | **$ 7,478,035** | **$ 6,941,429** | **$-536,606** |

# FUND 152 – MUNICIPAL SERVICES TAXING UNIT (MSTU)

The Board is authorized to create MSTUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSTU shall encompass only that property specifically benefitted by the local improvement and /or local service proposed for funding from the proceeds of ad valorem taxes to be imposed therein.

Revenues collected and corresponding expenditures for each MSTU can only be spent for services within that community and are based on trending expenditures and identifiable needs. Current Ad Valorem Taxes are property taxes that are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusion and exceptions.

Each location provides various services such as repair, maintenance, operation, and improvement of streetlights and dedicated storm water management systems within the MSTU, which are outlined in the Ordinance establishing or amending each MSTU location.

On the following page is a listing of the current MSTU locations which includes the FY25 millage rate and estimated revenue.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Current Ad Valorem Taxes | $ 1,575,080.24 | $ 1,816,876 | $ 1,863,683 | $ 46,807 |
| PY Delinquent Ad Valorem Tax | $ 221.87 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | $ 53,381.81 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-90,842 | $-93,183 | $-2,341 |
| **Subtotal** | **$ 1,628,683.92** | **$ 1,726,034** | **$ 1,770,500** | **$ 44,466** |
| Other Sources | $ 1,334.37 | $ 0 | $ 0 | $ 0 |
| Fund Balance | $ 0.00 | $ 549,298 | $ 409,146 | $-140,152 |
| **REVENUES TOTAL:** | **$ 1,630,018.29** | **$ 2,275,332** | **$ 2,179,646** | **$-95,686** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 1,293,426.28 | $ 1,956,771 | $ 1,803,333 | $-153,438 |
| **Subtotal** | **$ 1,293,426.28** | **$ 1,956,771** | **$ 1,803,333** | **$-153,438** |
| Transfers Out | $ 326,241.60 | $ 298,561 | $ 356,313 | $ 57,752 |
| Reserves - Operating | $ 0.00 | $ 0 | $ 10,000 | $ 10,000 |
| Reserves - Assigned | $ 0.00 | $ 20,000 | $ 10,000 | $-10,000 |
| **EXPENDITURES TOTAL:** | **$ 1,619,667.88** | **$ 2,275,332** | **$ 2,179,646** | **$-95,686** |

## FUND 152 – MUNICIPAL SERVICES TAXING UNIT (MSTU)

| Name of MSTU Location | FY25 Adopted Millage Rate | FY25 Estimated Revenue |
|---|---|---|
| Anorada | 2.7500 | $16,964 |
| Bellalago | 0.1249 | $85,945 |
| Blackstone Landing | 0.9250 | $85,523 |
| Emerald Lake Colony | 0.4700 | $3,927 |
| Hammock Point | 0.3000 | $11,384 |
| Hammock Trails | 0.8755 | $78,099 |
| Hidden Heights Trail | 0.0000 | $0 |
| Indian Ridge | 4.3355 | $407,101 |
| Indian Ridge Villas* | 0.0000 | $0 |
| Indian Wells | 4.3345 | $548,103 |
| Intercession City | 0.3337 | $10,086 |
| Isle of Bellalago | 0.3810 | $26,851 |
| King's Crest | 1.4870 | $28,162 |
| Kissimmee Isle | 0.5155 | $6,412 |
| Lindfields | 1.1486 | $238,511 |
| Live Oak Springs | 0.2500 | $3,493 |
| Orange Vista | 1.1824 | $9,200 |
| Quail Ridge | 1.0671 | $56,781 |
| Raintree Park | 1.0000 | $92,012 |
| Remington | 0.2700 | $83,325 |
| Reserves at Pleasant Hill | 0.4650 | $5,961 |
| Royal Oaks Phase II | 0.7775 | $4,243 |
| Shadow Oaks | 0.5060 | $2,825 |
| St James Park | 2.4466 | $19,147 |
| The Oaks | 0.1025 | $8,602 |
| Windmill Point | 0.2000 | $10,364 |
| Windward Cay | 0.4800 | $13,636 |
| Winners Park | 2.1000 | $7,026 |

*Starting in FY22, the Indian Ridge Villas Common Facilities District (CFD) assumed the maintenance of the Indian Ridge Villas MSTU.

# FUND 153 - MUNICIPAL SERVICES BENEFIT UNITS (MSBU)

The Board is authorized to create MSBUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1) (g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non-ad valorem assessments to be imposed therein. The FY25 budgeted amounts are based on the current year's trending cost of services and identifiable needs. This Fund also includes the local Provider Participation Program. Transfers Out to the General Fund is for the support of administrative services.

Revenues collected from MSBU fees are non-ad valorem assessments and are recorded in the Special Assessments account. Various MSBUs utilize Fund Balance to provide authorized services. Each location provides various services such as repair, maintenance, operation, and improvement of streetlights and dedicated storm water management systems within the MSBU, which are outlined in the Ordinance establishing or amending each MSBU location.

On the following page is a listing of the current MSBU locations which includes their FY25 assessment rate and estimated revenue.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Permits, Fees & Special Assmt | $ 14,735,058.68 | $ 18,525,862 | $ 15,617,237 | $-2,908,625 |
| Miscellaneous Revenues | $ 296,872.37 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-2,641 | $-2,792 | $-151 |
| **Subtotal** | **$ 15,031,931.05** | **$ 18,523,221** | **$ 15,614,445** | **$-2,908,776** |
| Fund Balance | $ 0.00 | $ 3,151,934 | $ 2,404,691 | $-747,243 |
| **REVENUES TOTAL:** | **$ 15,031,931.05** | **$ 21,675,155** | **$ 18,019,136** | **$-3,656,019** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 11,614,193.79 | $ 21,478,151 | $ 17,854,321 | $-3,623,830 |
| **Subtotal** | **$ 11,614,193.79** | **$ 21,478,151** | **$ 17,854,321** | **$-3,623,830** |
| Transfers Out | $ 164,379.00 | $ 164,204 | $ 164,815 | $ 611 |
| Reserves - Restricted | $ 0.00 | $ 32,800 | $ 0 | $-32,800 |
| **EXPENDITURES TOTAL:** | **$ 11,778,572.79** | **$ 21,675,155** | **$ 18,019,136** | **$-3,656,019** |

## FUND 153 - MUNI SVCS BENEFIT UNITS (MSBU) FUND

| Name of MSBU Location | FY25 Adopted Assessment Rate | FY25 Estimated Revenue |
|---|---|---|
| Cane Brake | $190.00 | $13,110 |
| Emerald Lake (The Fountains) | $400.00 | $38,400 |
| Old Oak Trail Resurfacing Rate* | $0.00 | $0 |
| Old Oak Trail Road Improvement and Resurfacing Rate* | $0.00 | |
| Old Oak Trail Road Improvement and Resurfacing Rate (Lot#17)* | 0.00 | |
| Tops Terrace | $80.00 | $4,320 |
| Fannie Bass** | $0.00 | $0 |

*Old Oak Trail is not being assessed for FY25 as the County is seeking to maintain the roadway at County standards in FY25.

**This MSBU is inactive.

# FUND 154 – CONSTITUTIONAL GAS TAX FUND

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation-related debt service, resurfacing projects, and other transportation-related expenditures such as traffic signals, vehicle replacement, and miscellaneous road maintenance. Revenues include the 2-cent tax per gallon of motor fuel (Constitutional Gas Tax) as well as a Transfer In from the General Fund to support operations, Fund Balance, and Lease Proceeds for vehicles.

Operating Expenses support the County's road resurfacing and dirt road maintenance/paving programs which remain at the same annual amount as prior years. Additional expenditures include Capital Outlay to support the cost of vehicle replacements, and Debt Service expenditures for prior-year purchases.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental Revenue | $ 4,787,892.41 | $ 4,522,862 | $ 4,618,578 | $ 95,716 |
| Miscellaneous Revenues | $ 181,925.58 | $ 0 | $ 26,446 | $ 26,446 |
| Less 5% Statutory Reduction | $ 0.00 | $-226,143 | $-232,251 | $-6,108 |
| **Subtotal** | **$ 4,969,817.99** | **$ 4,296,719** | **$ 4,412,773** | **$ 116,054** |
| Transfers In | $ 11,911,675.00 | $ 11,766,188 | $ 12,268,090 | $ 501,902 |
| Other Sources | $ 1,465,123.00 | $ 4,006,397 | $ 2,703,097 | $-1,303,300 |
| Fund Balance | $ 0.00 | $ 1,521,654 | $ 1,756,246 | $ 234,592 |
| **REVENUES TOTAL:** | **$ 18,346,615.99** | **$ 21,590,958** | **$ 21,140,206** | **$-450,752** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 14,175,733.90 | $ 14,750,000 | $ 14,750,000 | $ 0 |
| Capital Outlay | $ 1,429,970.82 | $ 4,006,397 | $ 2,703,097 | $-1,303,300 |
| Debt Service | $ 1,537,894.55 | $ 1,859,996 | $ 2,414,535 | $ 554,539 |
| **Subtotal** | **$ 17,143,599.27** | **$ 20,616,393** | **$ 19,867,632** | **$-748,761** |
| Transfers Out | $ 179,296.00 | $ 44,566 | $ 65,304 | $ 20,738 |
| Reserves - Debt | $ 0.00 | $ 929,999 | $ 1,207,270 | $ 277,271 |
| **EXPENDITURES TOTAL:** | **$ 17,322,895.27** | **$ 21,590,958** | **$ 21,140,206** | **$-450,752** |

# FUND 155 - WEST 192 MSBU PHASE I

This Fund records the maintenance and improvements along the West 192 tourist corridor. Revenue is received from a Special Assessment levied on non-residential properties within the boundaries of the W192 benefit area. Operating Expenditures include funds for the Asset Management Agreement. Transfers Out include funds transferred to the General Fund for the cost allocation plan.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Permits, Fees & Special Assmt | $ 2,591,982.40 | $ 2,592,719 | $ 3,825,659 | $ 1,232,940 |
| Miscellaneous Revenues | $ 282,946.37 | $ 146,682 | $ 125,585 | $-21,097 |
| Less 5% Statutory Reduction | $ 0.00 | $-136,970 | $-197,562 | $-60,592 |
| **Subtotal** | **$ 2,874,928.77** | **$ 2,602,431** | **$ 3,753,682** | **$ 1,151,251** |
| Transfers In | $ 0.00 | $ 312,613 | $ 46,416 | $-266,197 |
| Other Sources | $ 20,476.02 | $ 0 | $ 0 | $ 0 |
| Fund Balance | $ 0.00 | $ 2,464,361 | $ 2,321,138 | $-143,223 |
| **REVENUES TOTAL:** | **$ 2,895,404.79** | **$ 5,379,405** | **$ 6,121,236** | **$ 741,831** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 200,643.63 | $ 201,188 | $ 217,220 | $ 16,032 |
| Operating Expenses | $ 2,681,289.19 | $ 3,169,398 | $ 3,888,558 | $ 719,160 |
| Capital Outlay | $ 3,363.48 | $ 1,086,266 | $ 573,625 | $-512,641 |
| **Subtotal** | **$ 2,885,296.30** | **$ 4,456,852** | **$ 4,679,403** | **$ 222,551** |
| Transfers Out | $ 125,784.00 | $ 111,719 | $ 148,829 | $ 37,110 |
| Reserves - Operating | $ 0.00 | $ 810,834 | $ 793,004 | $-17,830 |
| Reserves - Capital | $ 0.00 | $ 0 | $ 500,000 | $ 500,000 |
| **EXPENDITURES TOTAL:** | **$ 3,011,080.30** | **$ 5,379,405** | **$ 6,121,236** | **$ 741,831** |

# FUND 156 - FEDERAL AND STATE GRANTS FUND

This Fund accounts for State and Federal grants which offset the cost of various operations and capital projects. This Fund includes various grants such as the JAG Grant, EMPA Grant, EMPG Grant, EMS Grant, SAFER Grant, and Mosquito Control Chemical Grant. Capital projects include BVL drainage improvement, Magnolia Bridge replacement, NeoCity Multi-Use Lab Facility, Neptune Road, Traffic Signal Replacement, Marigold Safety improvement, Fortune Simpson Intersection, and Sunbridge Parkway Extension.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental Revenue | $ 28,640,132.28 | $ 111,069,006 | $ 154,478,599 | $ 43,409,593 |
| Miscellaneous Revenues | $ 1,709.47 | $ 0 | $ 0 | $ 0 |
| **Subtotal** | **$ 28,641,841.75** | **$ 111,069,006** | **$ 154,478,599** | **$ 43,409,593** |
| **REVENUES TOTAL:** | **$ 28,641,841.75** | **$ 164,426,968** | **$ 154,478,599** | **$-9,948,369** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 1,964,535.52 | $ 9,387,089 | $ 6,686,994 | $-2,700,095 |
| Operating Expenses | $ 925,039.43 | $ 57,153,217 | $ 22,498,354 | $-34,654,863 |
| Capital Outlay | $ 18,594,068.80 | $ 94,899,137 | $ 120,137,437 | $ 25,238,300 |
| Debt Service | $ 5,393.39 | $ 0 | $ 0 | $ 0 |
| Grants and Aids | $ 7,152,804.61 | $ 2,888,092 | $ 5,093,756 | $ 2,205,664 |
| **Subtotal** | **$ 28,641,841.75** | **$ 164,327,535** | **$ 154,416,541** | **$-9,910,994** |
| Transfers Out | $ 0.00 | $ 99,433 | $ 62,058 | $-37,375 |
| **EXPENDITURES TOTAL:** | **$ 28,641,841.75** | **$ 164,426,968** | **$ 154,478,599** | **$-9,948,369** |

# FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATION FUND

The Intergovernmental Radio Fund supports the 800MHz radio system, which is used by both cities, the School District, and the County for public safety and supporting agency communications.

Revenues are received from traffic violations, collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal agreements with other users of the system, such as Kissimmee Utility Authority (KUA), Osceola Heritage Park (OHP), City of St. Cloud, City of Kissimmee, Toho Water Authority (TWA), and the Osceola School District, who pay for the service they receive. Additional FY25 funding sources include Rents and Royalties and Fund Balance.

The FY25 Budget includes funding to support radio services, as well as Capital Outlay for tower enhancements, a new tower site, and a replacement vehicle.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Charges For Services | | $ 1,006,660.54 | $ 1,051,288 | $ 1,141,463 | $ 90,175 |
| Judgment, Fines & Forfeits | | $ 297,835.21 | $ 307,606 | $ 280,000 | $-27,606 |
| Miscellaneous Revenues | | $ 69,887.68 | $ 30,644 | $ 30,644 | $ 0 |
| Less 5% Statutory Reduction | | $ 0.00 | $-69,477 | $-72,605 | $-3,128 |
| | **Subtotal** | **$ 1,374,383.43** | **$ 1,320,061** | **$ 1,379,502** | **$ 59,441** |
| Transfers In | | $ 1,402,195.00 | $ 1,505,024 | $ 1,707,098 | $ 202,074 |
| Other Sources | | $ 0.00 | $ 0 | $ 26,243 | $ 26,243 |
| Fund Balance | | $ 0.00 | $ 756,356 | $ 797,652 | $ 41,296 |
| **REVENUES TOTAL:** | | **$ 2,776,578.43** | **$ 3,581,441** | **$ 3,910,495** | **$ 329,054** |
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 268,182.95 | $ 352,304 | $ 354,579 | $ 2,275 |
| Operating Expenses | | $ 2,197,583.22 | $ 2,325,125 | $ 2,508,888 | $ 183,763 |
| Capital Outlay | | $ 0.00 | $ 155,629 | $ 286,408 | $ 130,779 |
| | **Subtotal** | **$ 2,465,766.17** | **$ 2,833,058** | **$ 3,149,875** | **$ 316,817** |
| Transfers Out | | $ 347,201.00 | $ 128,228 | $ 199,254 | $ 71,026 |
| Reserves - Operating | | $ 0.00 | $ 620,155 | $ 561,366 | $-58,789 |
| **EXPENDITURES TOTAL:** | | **$ 2,812,967.17** | **$ 3,581,441** | **$ 3,910,495** | **$ 329,054** |

# FUND 168 - SECTION 8 FUND

The Section 8 Program is federally funded and administered by the Department of Housing & Urban Development (HUD). The County receives additional administrative income from other Housing Agencies to administer portable vouchers, i.e., tenants who move to Osceola County from other counties. Funds are used for reimbursement for local and portable Housing Assistance Payments (HAP) for Section 8. Highlights include the Transfer Out to support Debt Service obligations associated with the Mill Creek property as well as the award of additional vouchers.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental Revenue | $ 22,995,904.44 | $ 24,043,517 | $ 30,641,469 | $ 6,597,952 |
| Charges For Services | $ 60.00 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | $ 157,068.59 | $ 79,452 | $ 151,584 | $ 72,132 |
| **Subtotal** | **$ 23,153,033.03** | **$ 24,122,969** | **$ 30,793,053** | **$ 6,670,084** |
| Transfers In | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Other Sources | $ 0.00 | $ 42,504 | $ 41,875 | $-629 |
| Fund Balance | $ 0.00 | $ 3,469,484 | $ 4,528,471 | $ 1,058,987 |
| **REVENUES TOTAL:** | **$ 23,153,033.03** | **$ 27,634,957** | **$ 35,363,399** | **$ 7,728,442** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 920,807.55 | $ 1,041,724 | $ 1,136,762 | $ 95,038 |
| Operating Expenses | $ 21,300,585.30 | $ 26,378,729 | $ 34,098,065 | $ 7,719,336 |
| Capital Outlay | $ 0.00 | $ 42,504 | $ 41,875 | $-629 |
| Debt Service | $ 0.00 | $ 0 | $ 9,798 | $ 9,798 |
| Grants and Aids | $ 0.00 | $ 100,000 | $ 0 | $-100,000 |
| **Subtotal** | **$ 22,221,392.85** | **$ 27,562,957** | **$ 35,286,500** | **$ 7,723,543** |
| Transfers Out | $ 72,192.00 | $ 72,000 | $ 72,000 | $ 0 |
| Reserves - Debt | $ 0.00 | $ 0 | $ 4,899 | $ 4,899 |
| **EXPENDITURES TOTAL:** | **$ 22,293,584.85** | **$ 27,634,957** | **$ 35,363,399** | **$ 7,728,442** |

# FUND 177 - FIRE IMPACT FEE FUND

The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 2017-96 and can only be used as directed by the Ordinance for needs related to new growth. Additional FY25 funding sources include Fund Balance.

FY25 funding supports ongoing capital projects including Fire Station 45 Calypso Cay, Fire Station 67 Austin Tindall, and Fire Station 83 Poinciana.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Permits, Fees & Special Assmt | | $ 3,448,923.55 | $ 3,502,205 | $ 1,850,000 | $-1,652,205 |
| Charges For Services | | $ 4.65 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | | $ 328,595.33 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | | $ 0.00 | $-175,110 | $-92,500 | $ 82,610 |
| | **Subtotal** | **$ 3,777,523.53** | **$ 3,327,095** | **$ 1,757,500** | **$-1,569,595** |
| Fund Balance | | $ 0.00 | $ 4,606,733 | $ 5,803,056 | $ 1,196,323 |
| **REVENUES TOTAL:** | | **$ 3,777,523.53** | **$ 7,933,828** | **$ 7,560,556** | **$-373,272** |
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 58,921.67 | $ 10,000 | $ 11,114 | $ 1,114 |
| Capital Outlay | | $ 10,620,349.93 | $ 7,667,549 | $ 5,803,056 | $-1,864,493 |
| | **Subtotal** | **$ 10,679,271.60** | **$ 7,677,549** | **$ 5,814,170** | **$-1,863,379** |
| Transfers Out | | $ 70,508.00 | $ 218,239 | $ 681,144 | $ 462,905 |
| Reserves - Operating | | $ 0.00 | $ 38,040 | $ 2,963 | $-35,077 |
| Reserves - Capital | | $ 0.00 | $ 0 | $ 1,062,279 | $ 1,062,279 |
| **EXPENDITURES TOTAL:** | | **$ 10,749,779.60** | **$ 7,933,828** | **$ 7,560,556** | **$-373,272** |

# FUND 178 - PARKS IMPACT FEE FUND

This Fund accounts for revenues from impact fees collected on new development. Use of this revenue is restricted to the costs of growth necessitated capital improvements for parks and recreational facilities. The Budget provides funding for capital projects in Parks District 1 & 2 for Technology Library, Boardwalk Park at Pleasant hill Road, and Archie Gordon Memorial Park Stormwater System and Parking Lot, as well as several carry forward projects such as, Kenansville Community Ctr Play, Holopaw Community Park, 65th Infantry Veterans Park, Quina Park, Campbell City Park/Community Center, Oren Brown Replacement Park, Marydia Community Center, and East 192 CRA Parks. Reserves Capital Undesignated are funds set aside for future projects.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Permits, Fees & Special Assmt | $ 12,218,671.68 | $ 12,891,770 | $ 9,060,826 | $-3,830,944 |
| Charges For Services | $ 55.16 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | $ 1,348,694.59 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-644,589 | $-453,041 | $ 191,548 |
| **Subtotal** | **$ 13,567,421.43** | **$ 12,247,181** | **$ 8,607,785** | **$-3,639,396** |
| Fund Balance | $ 0.00 | $ 29,297,781 | $ 45,375,628 | $ 16,077,847 |
| **REVENUES TOTAL:** | **$ 13,567,421.43** | **$ 41,544,962** | **$ 53,983,413** | **$ 12,438,451** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 3,412,319.05 | $ 3,253,438 | $ 3,253,438 | $ 0 |
| Capital Outlay | $ 1,668,403.60 | $ 25,081,452 | $ 39,822,224 | $ 14,740,772 |
| **Subtotal** | **$ 5,080,722.65** | **$ 28,334,890** | **$ 43,075,662** | **$ 14,740,772** |
| Transfers Out | $ 55,079.00 | $ 71,189 | $ 90,727 | $ 19,538 |
| Reserves - Capital | $ 0.00 | $ 13,138,883 | $ 8,824,635 | $-4,314,248 |
| Reserves - Assigned | $ 0.00 | $ 0 | $ 1,500,000 | $ 1,500,000 |
| Reserves - Restricted | $ 0.00 | $ 0 | $ 492,389 | $ 492,389 |
| **EXPENDITURES TOTAL:** | **$ 5,135,801.65** | **$ 41,544,962** | **$ 53,983,413** | **$ 12,438,451** |

# FUND 180 – INMATE WELFARE FUND

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. Some of the services provided by the Inmate Welfare Fund are to provide a jail ministry program, recreational equipment, supplies, GED tests, and research materials. Operating expenses include funding for Turning Point Counseling, the Back on Track contract, equipment, operating supplies for vocational programs, and furniture needs for inmate classrooms. Capital Outlay provides funding for storage containers for inmate property. Transfers Out includes a transfer to the General Fund for the cost allocation plan.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Charges For Services | $ 85,823.03 | $ 81,525 | $ 69,421 | $-12,104 |
| Miscellaneous Revenues | $ 1,100,779.68 | $ 738,493 | $ 738,493 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-4,077 | $-3,471 | $ 606 |
| **Subtotal** | **$ 1,186,602.71** | **$ 815,941** | **$ 804,443** | **$-11,498** |
| Fund Balance | $ 0.00 | $ 2,337,456 | $ 2,464,984 | $ 127,528 |
| **REVENUES TOTAL:** | **$ 1,186,602.71** | **$ 3,153,397** | **$ 3,269,427** | **$ 116,030** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 132,610.03 | $ 218,787 | $ 222,163 | $ 3,376 |
| Operating Expenses | $ 558,042.07 | $ 990,503 | $ 986,111 | $-4,392 |
| Capital Outlay | $ 14,036.50 | $ 25,000 | $ 25,000 | $ 0 |
| **Subtotal** | **$ 704,688.60** | **$ 1,234,290** | **$ 1,233,274** | **$-1,016** |
| Transfers Out | $ 75,521.00 | $ 94,676 | $ 102,840 | $ 8,164 |
| Reserves - Operating | $ 0.00 | $ 347,725 | $ 352,099 | $ 4,374 |
| Reserves - Stability | $ 0.00 | $ 1,476,706 | $ 1,581,214 | $ 104,508 |
| **EXPENDITURES TOTAL:** | **$ 780,209.60** | **$ 3,153,397** | **$ 3,269,427** | **$ 116,030** |

# FUND 187 - ROAD IMPACT FEE POINCIANA OVERLAY FUND

The Transportation Impact Fee – Poinciana Overlay Fund accounts for revenues and appropriations realized from the impact fees levied on developments affecting the County's transportation system in the Poinciana area. This funding was repealed per Ordinance No. 12-31.

Ordinance 2024-44 amended Ordinance No. 12-31, relating to the use of Fund Balance, to allow for additional uses of the reserve funding for traffic safety and traffic flow improvements to Marigold Avenue. The sole revenue source is Fund Balance, which is appropriated to Reserves for Capital until improvements are ready to move forward.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 18,978.09 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 18,978.09** | **$ 0** | **$ 0** | **$ 0** |
| Fund Balance | | $ 0.00 | $ 477,873 | $ 498,773 | $ 20,900 |
| **REVENUES TOTAL:** | | **$ 18,978.09** | **$ 477,873** | **$ 498,773** | **$ 20,900** |
| **EXPENDITURES** | | | | | |
| Reserves - Capital | | $ 0.00 | $ 477,873 | $ 498,773 | $ 20,900 |
| **EXPENDITURES TOTAL:** | | **$ 0.00** | **$ 477,873** | **$ 498,773** | **$ 20,900** |

# FUND 189 - SECOND LOCAL OPTION FUEL TAX FUND

The Second Local Option Fuel Tax Fund includes revenues from a 5-cent tax per gallon on motor fuel. Additional revenue includes a Transfer In from General Fund to support operations, as well as Fund Balance.

FY25 Expenditures increased primarily due to an increase in the amount allocated for LYNX funding per the Funding Partner Agreement. Additionally, there are no Capital Outlay expenditures anticipated for this Fund in FY25.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Other Taxes | | $ 9,600,999.96 | $ 8,694,044 | $ 9,186,632 | $ 492,588 |
| Miscellaneous Revenues | | $ 42,637.13 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | | $ 0.00 | $-434,702 | $-459,332 | $-24,630 |
| | **Subtotal** | **$ 9,643,637.09** | **$ 8,259,342** | **$ 8,727,300** | **$ 467,958** |
| Transfers In | | $ 250,223.00 | $ 2,213,464 | $ 4,678,608 | $ 2,465,144 |
| Fund Balance | | $ 0.00 | $ 2,311,868 | $ 977,377 | $-1,334,491 |
| **REVENUES TOTAL:** | | **$ 9,893,860.09** | **$ 12,784,674** | **$ 14,383,285** | **$ 1,598,611** |
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 11,409,638.59 | $ 12,761,930 | $ 14,354,305 | $ 1,592,375 |
| | **Subtotal** | **$ 11,409,638.59** | **$ 12,761,930** | **$ 14,354,305** | **$ 1,592,375** |
| Transfers Out | | $ 23,649.00 | $ 22,744 | $ 28,980 | $ 6,236 |
| Reserves - Operating | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 11,433,287.59** | **$ 12,784,674** | **$ 14,383,285** | **$ 1,598,611** |

# 190 - MOBILITY FEE NORTHEAST DISTRICT FUND

The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County's transportation facilities. Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. Funding sources include Mobility Fees and Fund Balance.

FY25 funding supports capital projects including the Fortune/Simpson Road Intersection Improvement, Simpson Road Phase I Improvements, Cyrils Drive Improvements, Boggy Creek Road Improvements, Partin Settlement Road Improvements, Jack Brack Road Improvements, and Nova Road Widening from US 192 to Sunbridge Boundary. Additional expenditures include reimbursement of prior year revenue, as well as a Transfer Out to the General Fund for cost allocation, with the remaining funding allocated to Reserves for Capital to support ongoing and future capital projects.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Permits, Fees & Special Assmt | $ 11,815,243.32 | $ 23,644,031 | $ 31,805,072 | $ 8,161,041 |
| Miscellaneous Revenues | $ 1,067,702.40 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-372,583 | $-794,498 | $-421,915 |
| **Subtotal** | **$ 12,882,945.72** | **$ 23,271,448** | **$ 31,010,574** | **$ 7,739,126** |
| Fund Balance | $ 0.00 | $ 28,365,411 | $ 35,230,422 | $ 6,865,011 |
| **REVENUES TOTAL:** | **$ 12,882,945.72** | **$ 51,636,859** | **$ 66,240,996** | **$ 14,604,137** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 9,999.00 | $ 60,000 | $ 60,000 | $ 0 |
| Capital Outlay | $ 6,645,950.98 | $ 42,551,735 | $ 53,685,562 | $ 11,133,827 |
| **Subtotal** | **$ 6,655,949.98** | **$ 42,611,735** | **$ 53,745,562** | **$ 11,133,827** |
| Transfers Out | $ 183,434.00 | $ 31,957 | $ 94,787 | $ 62,830 |
| Reserves - Capital | $ 0.00 | $ 8,993,167 | $ 12,400,647 | $ 3,407,480 |
| Reserves - Restricted | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | **$ 6,839,383.98** | **$ 51,636,859** | **$ 66,240,996** | **$ 14,604,137** |

# 191 - MOBILITY FEE SOUTHEAST DISTRICT FUND

The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County's transportation facilities. Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. Funding sources include Mobility Fees and Fund Balance.

FY25 funding supports capital projects including Neptune Road Widening from Partin Settlement Road to US 192 and Sunbridge Parkway Extension. Additional expenditures include reimbursement of prior year revenue, as well as a Transfer Out to the General Fund for cost allocation. Funding is allocated to Reserves for Capital to support ongoing and future capital projects.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Permits, Fees & Special Assmt | $ 9,129,178.26 | $ 10,325,395 | $ 9,109,322 | $-1,216,073 |
| Charges For Services | $ 1,306.80 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | $ 652,503.05 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-323,162 | $-258,633 | $ 64,529 |
| **Subtotal** | **$ 9,782,988.11** | **$ 10,002,233** | **$ 8,850,689** | **$-1,151,544** |
| Fund Balance | $ 0.00 | $ 19,012,613 | $ 26,016,806 | $ 7,004,193 |
| **REVENUES TOTAL:** | **$ 9,782,988.11** | **$ 29,014,846** | **$ 34,867,495** | **$ 5,852,649** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 40,068.00 | $ 20,000 | $ 20,000 | $ 0 |
| Capital Outlay | $ 1,534,511.40 | $ 17,112,760 | $ 25,377,741 | $ 8,264,981 |
| **Subtotal** | **$ 1,574,579.40** | **$ 17,132,760** | **$ 25,397,741** | **$ 8,264,981** |
| Transfers Out | $ 109,261.00 | $ 12,373 | $ 76,873 | $ 64,500 |
| Reserves - Capital | $ 0.00 | $ 11,869,713 | $ 9,392,881 | $-2,476,832 |
| Reserves - Restricted | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | **$ 1,683,840.40** | **$ 29,014,846** | **$ 34,867,495** | **$ 5,852,649** |

# 192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND

This Fund provides for the funding of the Northeast Infrastructure Improvement Plan through tax increment revenues. This funding will allow for the design, construction, and financing of infrastructure improvements within the Northeast Infrastructure Improvement Plan area. The FY25 revenue sources include a Transfer In of the Tax Increment Revenues from the General Fund, in accordance with the funding model for the Northeast Infrastructure Improvement Plan and Fund Balance.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Transfers In | $ 0.00 | $ 10,389,703 | $ 30,494,345 | $ 20,104,642 |
| Fund Balance | $ 0.00 | $ 0 | $ 10,389,203 | $ 10,389,203 |
| **REVENUES TOTAL:** | **$ 0.00** | **$ 10,389,703** | **$ 40,883,548** | **$ 30,493,845** |
| **EXPENDITURES** | | | | |
| Operating Expenses | $ 0.00 | $ 500 | $ 0 | $-500 |
| **Subtotal** | **$ 0.00** | **$ 500** | **$ 0** | **$-500** |
| Transfers Out | $ 0.00 | $ 0 | $ 20,650,142 | $ 20,650,142 |
| Reserves - Capital | $ 0.00 | $ 10,389,203 | $ 20,233,406 | $ 9,844,203 |
| **EXPENDITURES TOTAL:** | **$ 0.00** | **$ 10,389,703** | **$ 40,883,548** | **$ 30,493,845** |



# DEBT SERVICE FUNDS


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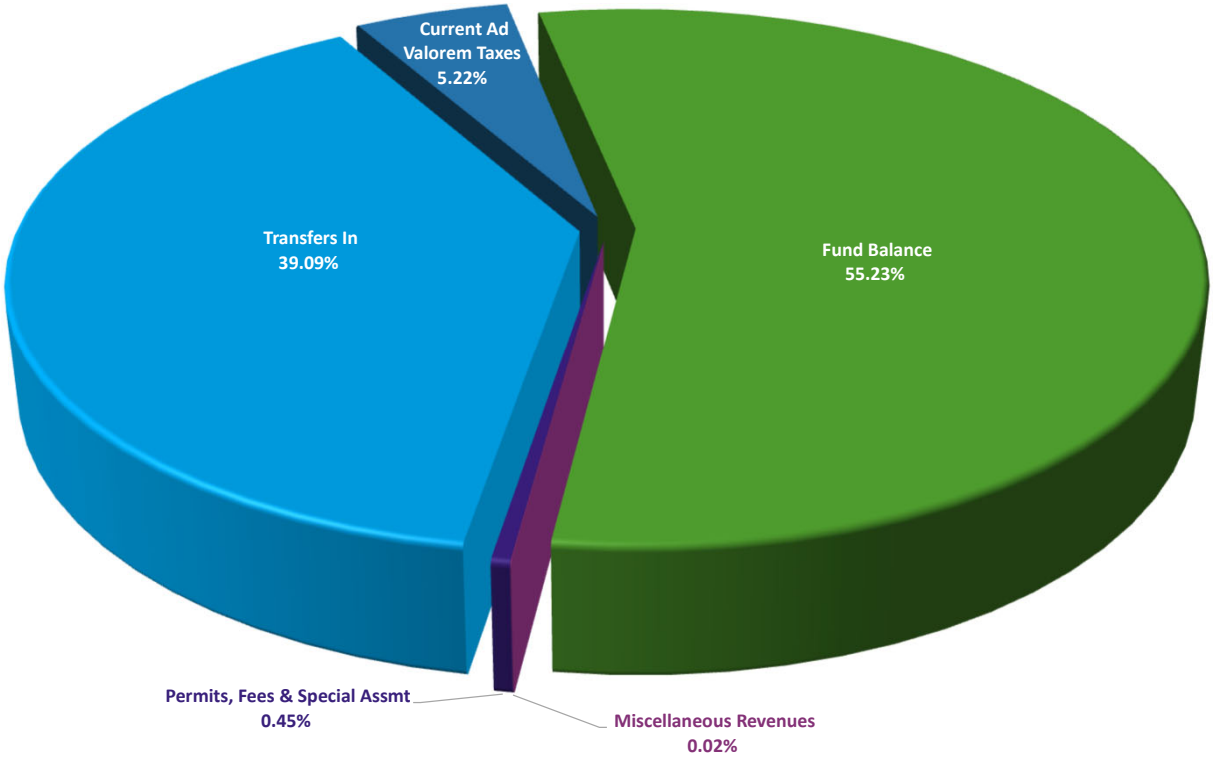
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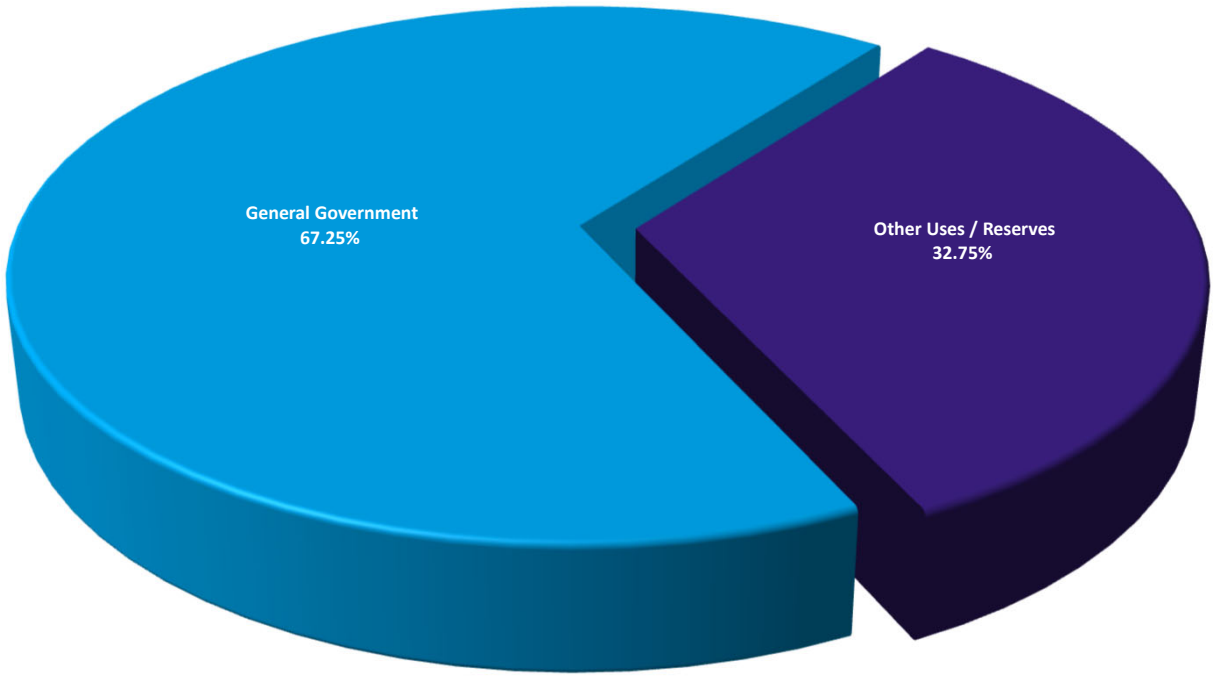
# DEBT SERVICE FUND GROUP

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Current Ad Valorem Taxes | $ 3,233,505.09 | $ 3,146,324 | $ 3,504,402 | $ 358,078 |
| Fund Balance | $ 0.00 | $ 38,813,431 | $ 37,106,243 | $-1,707,188 |
| Less 5% Statutory Reduction | $ 0.00 | $-176,754 | $-190,845 | $-14,091 |
| Miscellaneous Revenues | $ 97,593.30 | $ 88,759 | $ 12,500 | $-76,259 |
| Permits, Fees & Special Assmt | $ 595,158.81 | $ 300,000 | $ 300,000 | $ 0 |
| Transfers In | $ 39,301,632.11 | $ 35,045,832 | $ 26,257,683 | $-8,788,149 |
| **Total** | **$ 43,227,889.31** | **$ 77,217,592** | **$ 66,989,983** | **$-10,227,609** |
| **Expenditures** | | | | |
| General Government | $ 37,757,686.16 | $ 44,703,739 | $ 45,050,480 | $ 346,741 |
| Other Uses / Reserves | $ 731,697.50 | $ 32,513,853 | $ 21,939,503 | $-10,574,350 |
| **Total** | **$ 38,489,383.66** | **$ 77,217,592** | **$ 66,989,983** | **$-10,227,609** |

## DEBT SERVICE FUND GROUP
## REVENUES




## EXPENDITURES



# FUND 201 - DEBT SERVICES LIMITED G.O. REFUNDING BONDS , SERIES 2015

This Fund was established to account for the advance refunding of a portion of the outstanding Limited General Obligation Bonds, Series 2006 in the amount of $8,445,000. Funding sources include Ad Valorem tax revenue and Fund Balance. This bond will sunset in October 2026.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Current Ad Valorem Taxes | | $ 1,180,048.24 | $ 1,164,871 | $ 1,178,658 | $ 13,787 |
| Miscellaneous Revenues | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | | $ 0.00 | $-58,244 | $-58,933 | $-689 |
| | **Subtotal** | **$ 1,180,048.24** | **$ 1,106,627** | **$ 1,119,725** | **$ 13,098** |
| Fund Balance | | $ 0.00 | $ 1,139,372 | $ 1,148,318 | $ 8,946 |
| **REVENUES TOTAL:** | | **$ 1,180,048.24** | **$ 2,245,999** | **$ 2,268,043** | **$ 22,044** |
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 24,843.00 | $ 28,907 | $ 23,574 | $-5,333 |
| Debt Service | | $ 1,118,986.24 | $ 1,120,636 | $ 1,121,727 | $ 1,091 |
| | **Subtotal** | **$ 1,143,829.24** | **$ 1,149,543** | **$ 1,145,301** | **$-4,242** |
| Reserves - Debt | | $ 0.00 | $ 1,096,456 | $ 1,122,742 | $ 26,286 |
| **EXPENDITURES TOTAL:** | | **$ 1,143,829.24** | **$ 2,245,999** | **$ 2,268,043** | **$ 22,044** |

# FUND 204 - DEBT SERVICES TAXABLE 5TH CENT REVENUE BOND SERIES 2012

This Fund was established to account for principal, interest, and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance the costs of construction and prepaid rent for the RIDA Convention Center. This Fund was partially refunded as approved by the Board and in accordance with the bond documents. The final payment was completed in FY22 and as a result, this Fund was closed in FY23.

This Fund is being included for historical purposes.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Fund Balance | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **REVENUES TOTAL:** | **$ 0.00** | **$ 0** | **$ 0** | **$ 0** |
| **EXPENDITURES** | | | | |
| Transfers Out | $ 1.22 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | **$ 1.22** | **$ 0** | **$ 0** | **$ 0** |

# FUND 210 - DEBT SERVICES WEST 192 PHASE IIC

This Fund was established to account for principal, interest, and other debt service expenses related to the $4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessment Bonds, Series 2003. This Bond was issued to provide funds to complete the installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage, and transit facilities in the Phase IIC Benefit area. Funding sources are Interest and Fund Balance. The Series 2003 revenue bonds will sunset in November 2033; however, the final payment occurred in FY24.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Permits, Fees & Special Assmt | $ 130,948.26 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | $ 26,341.61 | $ 1,609 | $ 0 | $-1,609 |
| Less 5% Statutory Reduction | $ 0.00 | $-80 | $ 0 | $ 80 |
| **Subtotal** | **$ 157,289.87** | **$ 1,529** | **$ 0** | **$-1,529** |
| Fund Balance | $ 0.00 | $ 469,672 | $ 46,416 | $-423,256 |
| **REVENUES TOTAL:** | **$ 157,289.87** | **$ 471,201** | **$ 46,416** | **$-424,785** |
| **EXPENDITURES** | | | | |
| Debt Service | $ 387,187.50 | $ 158,588 | $ 0 | $-158,588 |
| **Subtotal** | **$ 387,187.50** | **$ 158,588** | **$ 0** | **$-158,588** |
| Transfers Out | $ 0.00 | $ 312,613 | $ 46,416 | $-266,197 |
| Reserves - Debt | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | **$ 387,187.50** | **$ 471,201** | **$ 46,416** | **$-424,785** |

# FUND 211 - DEBT SERVICES SALES TAX REVENUE BONDS SERIES 2015A

This Fund was established to account for principal, interest, and other debt service expenses related to the $67,500,000 Sales Tax Revenue Bonds, Series 2015A. This bond was issued to provide funds to construct and equip the Florida Advanced Manufacturing and Research Center, now known as the Center for Neovation. Funding sources include Interest, a Transfer In from the General Fund, and a Fund Balance. The Series 2015A Revenue Bonds will sunset in 2045.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 5,947.00 | $ 7,875 | $ 0 | $-7,875 |
| Less 5% Statutory Reduction | | $ 0.00 | $-394 | $ 0 | $ 394 |
| | **Subtotal** | **$ 5,947.00** | **$ 7,481** | **$ 0** | **$-7,481** |
| Transfers In | | $ 3,985,401.68 | $ 2,787,225 | $ 5,653,723 | $ 2,866,498 |
| Fund Balance | | $ 0.00 | $ 2,606,573 | $ 2,036,240 | $-570,333 |
| **REVENUES TOTAL:** | | **$ 3,991,348.68** | **$ 5,401,279** | **$ 7,689,963** | **$ 2,288,684** |
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 3,358,211.39 | $ 3,373,619 | $ 3,377,619 | $ 4,000 |
| | **Subtotal** | **$ 3,358,211.39** | **$ 3,373,619** | **$ 3,377,619** | **$ 4,000** |
| Reserves - Debt | | $ 0.00 | $ 2,027,660 | $ 4,312,344 | $ 2,284,684 |
| **EXPENDITURES TOTAL:** | | **$ 3,358,211.39** | **$ 5,401,279** | **$ 7,689,963** | **$ 2,288,684** |

# FUND 239 - INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the $29,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002. The Final payment was completed in FY23 and, as a result, this Fund has been closed.

This Fund is being included for historical purposes.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 3.69 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 3.69** | **$ 0** | **$ 0** | **$ 0** |
| Transfers In | | $ 300.00 | $ 0 | $ 0 | $ 0 |
| Fund Balance | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **REVENUES TOTAL:** | | **$ 303.69** | **$ 0** | **$ 0** | **$ 0** |
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 3,685,187.50 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 3,685,187.50** | **$ 0** | **$ 0** | **$ 0** |
| Transfers Out | | $ 303.72 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 3,685,491.22** | **$ 0** | **$ 0** | **$ 0** |

# FUND 240 - TDT REVENUE REFUNDING BONDS SERIES 2012

This Fund was established to account for principal, interest, and other debt service expenses for the $74,790,000 Series 2012 TDT Revenue Refunding Bond. This bond was refunded in FY22 and the remaining funds were transferred to Fund 252 – Debt Services TDT Revenue Refunding Bond, Series 2022. Final payment was completed in FY23 and, as a result, this Fund has been closed.

This Fund is being included for historical purposes.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Fund Balance | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **REVENUES TOTAL:** | **$ 0.00** | **$ 0** | **$ 0** | **$ 0** |
| **EXPENDITURES** | | | | |
| Transfers Out | $ 731,392.56 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | **$ 731,392.56** | **$ 0** | **$ 0** | **$ 0** |

# FUND 241 - DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

This Fund was established to account for expenses related to the advance refunding of the Infrastructure Sales Surtax Revenue Bonds, Series 2007, and the Infrastructure Sales Surtax Revenue Bonds, Series 2011, in the amount of $26,170,000. Funding sources include a Transfer In from Fund 306 Local Infrastructure Sales Surtax Fund, as well as Fund Balance. This bond will sunset in October 2025.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 15,141.00 | $ 15,206 | $ 0 | $-15,206 |
| Less 5% Statutory Reduction | | $ 0.00 | $-760 | $ 0 | $ 760 |
| | **Subtotal** | **$ 15,141.00** | **$ 14,446** | **$ 0** | **$-14,446** |
| Transfers In | | $ 5,180,091.00 | $ 5,193,730 | $ 0 | $-5,193,730 |
| Fund Balance | | $ 0.00 | $ 5,068,176 | $ 5,137,591 | $ 69,415 |
| **REVENUES TOTAL:** | | **$ 5,195,232.00** | **$ 10,276,352** | **$ 5,137,591** | **$-5,138,761** |
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 5,144,608.00 | $ 5,139,456 | $ 5,137,591 | $-1,865 |
| | **Subtotal** | **$ 5,144,608.00** | **$ 5,139,456** | **$ 5,137,591** | **$-1,865** |
| Reserves - Debt | | $ 0.00 | $ 5,136,896 | $ 0 | $-5,136,896 |
| **EXPENDITURES TOTAL:** | | **$ 5,144,608.00** | **$ 10,276,352** | **$ 5,137,591** | **$-5,138,761** |

# FUND 242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

This Fund was established to account for the payment of principal, interest, and other debt service expenses for the $39,465,000 Series 2016 Sales Tax Revenue Refunding Bond, which will sunset in October 2039. This bond was issued to refund the County's outstanding Sales Tax Bonds, Series 2009. Funding sources include Transfers In from the General Fund, Fund 306 – Local Option Sales Tax Fund, and Fund 134 – Countywide Fire Fund, as well as Fund Balance.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 6,563.00 | $ 6,623 | $ 0 | $-6,623 |
| Less 5% Statutory Reduction | | $ 0.00 | $-331 | $ 0 | $ 331 |
| | **Subtotal** | **$ 6,563.00** | **$ 6,292** | **$ 0** | **$-6,292** |
| Transfers In | | $ 2,944,924.00 | $ 2,957,531 | $ 3,584,927 | $ 627,396 |
| Fund Balance | | $ 0.00 | $ 2,206,759 | $ 2,248,774 | $ 42,015 |
| **REVENUES TOTAL:** | | **$ 2,951,487.00** | **$ 5,170,582** | **$ 5,833,701** | **$ 663,119** |
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 2,919,880.14 | $ 2,922,088 | $ 2,919,088 | $-3,000 |
| | **Subtotal** | **$ 2,919,880.14** | **$ 2,922,088** | **$ 2,919,088** | **$-3,000** |
| Reserves - Debt | | $ 0.00 | $ 2,248,494 | $ 2,914,613 | $ 666,119 |
| **EXPENDITURES TOTAL:** | | **$ 2,919,880.14** | **$ 5,170,582** | **$ 5,833,701** | **$ 663,119** |

# FUND 243 - TDT REVENUE BONDS, SERIES 2016

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the $23,325,000 Series 2016 TDT Revenue Bond, which will sunset in October 2046. This bond was issued to provide funds to finance the costs of construction and prepaid rent for the RIDA Convention Center Phase 2. Funding sources include a Transfer In from Fund 105 – Fifth Cent Tourist Development Tax Fund and Fund Balance.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Transfers In | | $ 1,530,412.65 | $ 1,234,809 | $ 1,378,423 | $ 143,614 |
| Fund Balance | | $ 0.00 | $ 2,509,581 | $ 2,368,877 | $-140,704 |
| **REVENUES TOTAL:** | | **$ 1,530,412.65** | **$ 3,744,390** | **$ 3,747,300** | **$ 2,910** |
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 1,373,473.03 | $ 1,372,611 | $ 1,375,521 | $ 2,910 |
| | **Subtotal** | **$ 1,373,473.03** | **$ 1,372,611** | **$ 1,375,521** | **$ 2,910** |
| Reserves - Debt | | $ 0.00 | $ 2,371,779 | $ 2,371,779 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 1,373,473.03** | **$ 3,744,390** | **$ 3,747,300** | **$ 2,910** |

# FUND 244 - INFRASTRUCTURE SALES SURTAX REF. REV. BONDS SERIES 2017

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the $19,062,000 Infrastructure Sales Surtax Refunding Series 2017 bonds, which were issued due to the partial refunding of the County's outstanding Sales Surtax Bonds, Series 2007. Funding sources include a Transfer In from Fund 306 – Local Option Sales Tax Fund and Fund Balance. This bond will be sunset in 2025.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Transfers In | | $ 4,635,717.00 | $ 4,633,173 | $ 0 | $-4,633,173 |
| Fund Balance | | $ 0.00 | $ 4,548,359 | $ 4,589,087 | $ 40,728 |
| **REVENUES TOTAL:** | | **$ 4,635,717.00** | **$ 9,181,532** | **$ 4,589,087** | **$-4,592,445** |
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 550,324.80 | $ 4,592,445 | $ 4,589,087 | $-3,358 |
| | **Subtotal** | **$ 550,324.80** | **$ 4,592,445** | **$ 4,589,087** | **$-3,358** |
| Reserves - Debt | | $ 0.00 | $ 4,589,087 | $ 0 | $-4,589,087 |
| **EXPENDITURES TOTAL:** | | **$ 550,324.80** | **$ 9,181,532** | **$ 4,589,087** | **$-4,592,445** |

# FUND 245 - SALES TAX REVENUE REFUNDING BONDS SERIES 2017

This Fund was established to account for principal, interest, and other debt service expenses for the $26,079,000 Series 2017 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2010. This Bond supports the construction, expansion, and improvement of the County's Courthouse and administrative facilities and will sunset in 2025. Funding sources include Fund Balance.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 11,769.00 | $ 11,815 | $ 0 | $-11,815 |
| Less 5% Statutory Reduction | | $ 0.00 | $-591 | $ 0 | $ 591 |
| | **Subtotal** | **$ 11,769.00** | **$ 11,224** | **$ 0** | **$-11,224** |
| Transfers In | | $ 4,013,335.00 | $ 4,025,501 | $ 0 | $-4,025,501 |
| Fund Balance | | $ 0.00 | $ 3,937,855 | $ 3,987,085 | $ 49,230 |
| **REVENUES TOTAL:** | | **$ 4,025,104.00** | **$ 7,974,580** | **$ 3,987,085** | **$-3,987,495** |
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 3,987,770.26 | $ 3,987,494 | $ 3,987,085 | $-409 |
| | **Subtotal** | **$ 3,987,770.26** | **$ 3,987,494** | **$ 3,987,085** | **$-409** |
| Reserves - Debt | | $ 0.00 | $ 3,987,086 | $ 0 | $-3,987,086 |
| **EXPENDITURES TOTAL:** | | **$ 3,987,770.26** | **$ 7,974,580** | **$ 3,987,085** | **$-3,987,495** |

# FUND 246 - DEBT SERVICE PUBLIC IMPROVEMENT REV. BONDS SERIES 2017

This Fund was established to account for the principal, interest, and other debt service costs associated with the $26,315,000 Osceola County Taxable Public Improvement Revenue Bonds, Series 2017. Funding sources are a Transfer In from the General Fund and Fund Balance. This bond will sunset in October 2048.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Transfers In | | $ 1,483,272.00 | $ 1,482,124 | $ 1,484,325 | $ 2,201 |
| Fund Balance | | $ 0.00 | $ 1,044,138 | $ 1,051,064 | $ 6,926 |
| **REVENUES TOTAL:** | | **$ 1,483,272.00** | **$ 2,526,262** | **$ 2,535,389** | **$ 9,127** |
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 1,475,650.76 | $ 1,475,200 | $ 1,473,225 | $-1,975 |
| | **Subtotal** | **$ 1,475,650.76** | **$ 1,475,200** | **$ 1,473,225** | **$-1,975** |
| Reserves - Debt | | $ 0.00 | $ 1,051,062 | $ 1,062,164 | $ 11,102 |
| **EXPENDITURES TOTAL:** | | **$ 1,475,650.76** | **$ 2,526,262** | **$ 2,535,389** | **$ 9,127** |

# FUND 247- DEBT SERVICE TDT REFUNDING BONDS SERIES 2019

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the $11,595,000 Debt Service TDT Refunding Bonds 2019, which were issued due to the partial refunding of the County's outstanding Taxable 5th Cent Revenue Bond, Series 2012. Funding sources include Special Assessments from the OMNI Orlando Resort, Interest, and Transfers In from Fund 105 - Fifth Cent Tourist Development Tax, as well as Fund Balance. This bond will sunset in October 2042.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Permits, Fees & Special Assmt | $ 464,210.55 | $ 300,000 | $ 300,000 | $ 0 |
| Miscellaneous Revenues | $ 4,932.00 | $ 4,544 | $ 0 | $-4,544 |
| Less 5% Statutory Reduction | $ 0.00 | $-15,227 | $-15,000 | $ 227 |
| **Subtotal** | **$ 469,142.55** | **$ 289,317** | **$ 285,000** | **$-4,317** |
| Transfers In | $ 288,021.22 | $ 259,793 | $ 440,557 | $ 180,764 |
| Fund Balance | $ 0.00 | $ 1,677,689 | $ 1,743,800 | $ 66,111 |
| **REVENUES TOTAL:** | **$ 757,163.77** | **$ 2,226,799** | **$ 2,469,357** | **$ 242,558** |
| **EXPENDITURES** | | | | |
| Debt Service | $ 796,661.68 | $ 791,793 | $ 796,115 | $ 4,322 |
| **Subtotal** | **$ 796,661.68** | **$ 791,793** | **$ 796,115** | **$ 4,322** |
| Reserves - Debt | $ 0.00 | $ 1,435,006 | $ 1,673,242 | $ 238,236 |
| **EXPENDITURES TOTAL:** | **$ 796,661.68** | **$ 2,226,799** | **$ 2,469,357** | **$ 242,558** |

# FUND 248 - COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

This Fund was established to account for the payment of principal and interest expenses for the Equipment Lease Purchase agreement, in the amount of $7,771,033, which the County entered with Motorola Solutions Inc. to upgrade the County's communications equipment (Motorola radios) for emergency communications. The payments for this capital lease are due annually and began in December 2019. The loan sunset in December 2022. Final payment was completed in FY23 and, as a result, this Fund has been closed.

This Fund is being included for historical purposes.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Transfers In | | $ 1,052,713.00 | $ 0 | $ 0 | $ 0 |
| Fund Balance | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **REVENUES TOTAL:** | | **$ 1,052,713.00** | **$ 0** | **$ 0** | **$ 0** |
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 2,053,422.66 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 2,053,422.66** | **$ 0** | **$ 0** | **$ 0** |
| Transfers Out | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 2,053,422.66** | **$ 0** | **$ 0** | **$ 0** |

# FUND 249 - DEBT SERVICE CIRB 2019

This Fund was established to account for the payment of principal, interest, and other debt service expenses associated with the refunding of the County's outstanding Taxable Capital Improvement Revenue Bonds, Series 2009A and Series 2009B (Direct Subsidy Build America Bonds) and Taxable Capital Improvement Revenue Bonds, Series 2009C (Taxable Recovery Zone Build America Bonds). Funding sources include Transfers In from the General Fund, Fund 115 - Court Facilities Fund, and Fund 306 - Local Option Sales Tax Fund, as well as Fund Balance. This bond will sunset in October 2040.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 17,212.00 | $ 17,204 | $ 0 | $-17,204 |
| Less 5% Statutory Reduction | | $ 0.00 | $-860 | $ 0 | $ 860 |
| | **Subtotal** | **$ 17,212.00** | **$ 16,344** | **$ 0** | **$-16,344** |
| Transfers In | | $ 7,377,161.00 | $ 7,435,548 | $ 7,438,090 | $ 2,542 |
| Fund Balance | | $ 0.00 | $ 5,734,734 | $ 5,822,595 | $ 87,861 |
| **REVENUES TOTAL:** | | **$ 7,394,373.00** | **$ 13,186,626** | **$ 13,260,685** | **$ 74,059** |
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 7,364,591.06 | $ 7,363,264 | $ 7,360,522 | $-2,742 |
| | **Subtotal** | **$ 7,364,591.06** | **$ 7,363,264** | **$ 7,360,522** | **$-2,742** |
| Reserves - Debt | | $ 0.00 | $ 5,823,362 | $ 5,900,163 | $ 76,801 |
| **EXPENDITURES TOTAL:** | | **$ 7,364,591.06** | **$ 13,186,626** | **$ 13,260,685** | **$ 74,059** |

# FUND 250 - LIMITED GENERAL OBLIGATION REFUNDING BOND SERIES 2020

This Fund accounts for the payment of principal, interest, and other debt service expenses for the $9,875,000 Debt Service Limited General Obligation Refunding Bond, Series 2020 which was issued to fully refund the County's outstanding Limited General Obligation Bond, Series 2010. Funding sources include dedicated Ad Valorem revenue, as well as Fund Balance and Interest. This bond will sunset in October 2026.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Current Ad Valorem Taxes | | $ 2,053,456.85 | $ 1,981,453 | $ 2,325,744 | $ 344,291 |
| Miscellaneous Revenues | | $ 5,819.00 | $ 6,284 | $ 12,500 | $ 6,216 |
| Less 5% Statutory Reduction | | $ 0.00 | $-99,387 | $-116,912 | $-17,525 |
| | **Subtotal** | **$ 2,059,275.85** | **$ 1,888,350** | **$ 2,221,332** | **$ 332,982** |
| Fund Balance | | $ 0.00 | $ 2,003,016 | $ 1,749,580 | $-253,436 |
| **REVENUES TOTAL:** | | **$ 2,059,275.85** | **$ 3,891,366** | **$ 3,970,912** | **$ 79,546** |
| **EXPENDITURES** | | | | | |
| Operating Expenses | | $ 40,658.93 | $ 50,378 | $ 46,515 | $-3,863 |
| Debt Service | | $ 1,969,361.92 | $ 1,969,852 | $ 1,960,025 | $-9,827 |
| | **Subtotal** | **$ 2,010,020.85** | **$ 2,020,230** | **$ 2,006,540** | **$-13,690** |
| Reserves - Debt | | $ 0.00 | $ 1,871,136 | $ 1,964,372 | $ 93,236 |
| **EXPENDITURES TOTAL:** | | **$ 2,010,020.85** | **$ 3,891,366** | **$ 3,970,912** | **$ 79,546** |

# FUND 251 - DEBT SERVICE PUBLIC IMPROVEMENT REV. BONDS SERIES 2020

This Fund accounts for the payment of principal, interest, and other debt service expenses for the $3,850,000 DS Public Improvement Revenue Bonds, Series 2020 which was issued to provide for the acquisition and improvement of certain governmental facilities to house the Osceola County Housing & Community Services Department. Funding sources include Interest, Transfers In from the General Fund and Fund 168 – Section 8 Fund, as well as Fund Balance. This bond will sunset in October 2028.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 1,679.00 | $ 1,676 | $ 0 | $-1,676 |
| Less 5% Statutory Reduction | | $ 0.00 | $-84 | $ 0 | $ 84 |
| | **Subtotal** | **$ 1,679.00** | **$ 1,592** | **$ 0** | **$-1,592** |
| Transfers In | | $ 577,805.00 | $ 576,388 | $ 581,855 | $ 5,467 |
| Fund Balance | | $ 0.00 | $ 559,884 | $ 563,000 | $ 3,116 |
| **REVENUES TOTAL:** | | **$ 579,484.00** | **$ 1,137,864** | **$ 1,144,855** | **$ 6,991** |
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 575,995.90 | $ 574,648 | $ 573,187 | $-1,461 |
| | **Subtotal** | **$ 575,995.90** | **$ 574,648** | **$ 573,187** | **$-1,461** |
| Reserves - Debt | | $ 0.00 | $ 563,216 | $ 571,668 | $ 8,452 |
| **EXPENDITURES TOTAL:** | | **$ 575,995.90** | **$ 1,137,864** | **$ 1,144,855** | **$ 6,991** |

# FUND 252 - DEBT SERVICE TDT REVENUE REFUNDING BONDS SERIES 2022

This Fund was established to account for the refunding of the outstanding $47,720,000 Tourist Development Tax Revenue Refunding and Improvement Bonds, Series 2012. Funding sources include Transfers In from Fund 104 – Tourist Development Tax Fund and Fund 105 – 5th Cent Tourist Development Tax Fund, as well as Interest and Fund Balance. This bond will sunset in October 2035.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 2,186.00 | $ 15,923 | $ 0 | $-15,923 |
| Less 5% Statutory Reduction | | $ 0.00 | $-796 | $ 0 | $ 796 |
| | **Subtotal** | **$ 2,186.00** | **$ 15,127** | **$ 0** | **$-15,127** |
| Transfers In | | $ 6,232,478.56 | $ 4,460,010 | $ 5,695,783 | $ 1,235,773 |
| Fund Balance | | $ 0.00 | $ 5,307,623 | $ 4,613,816 | $-693,807 |
| **REVENUES TOTAL:** | | **$ 6,234,664.56** | **$ 9,782,760** | **$ 10,309,599** | **$ 526,839** |
| **EXPENDITURES** | | | | | |
| Debt Service | | $ 930,871.39 | $ 5,152,675 | $ 5,156,808 | $ 4,133 |
| | **Subtotal** | **$ 930,871.39** | **$ 5,152,675** | **$ 5,156,808** | **$ 4,133** |
| Reserves - Debt | | $ 0.00 | $ 4,630,085 | $ 5,152,791 | $ 522,706 |
| **EXPENDITURES TOTAL:** | | **$ 930,871.39** | **$ 9,782,760** | **$ 10,309,599** | **$ 526,839** |



# CAPITAL PROJECTS FUNDS


FUND GROUP SUMMARY ..... 7-1

306 – LOCAL OPTION SALES TAX FUND ..... 7-3

315 – GENERAL CAPITAL OUTLAY FUND ..... 7-4

328 – SPECIAL PURPOSE CAPITAL FUND ..... 7-5

329 – SALES TAX REVENUE BONDS SERIES 2015A CAPITAL ..... 7-6

331 – COUNTYWIDE FIRE CAPITAL FUND ..... 7-7

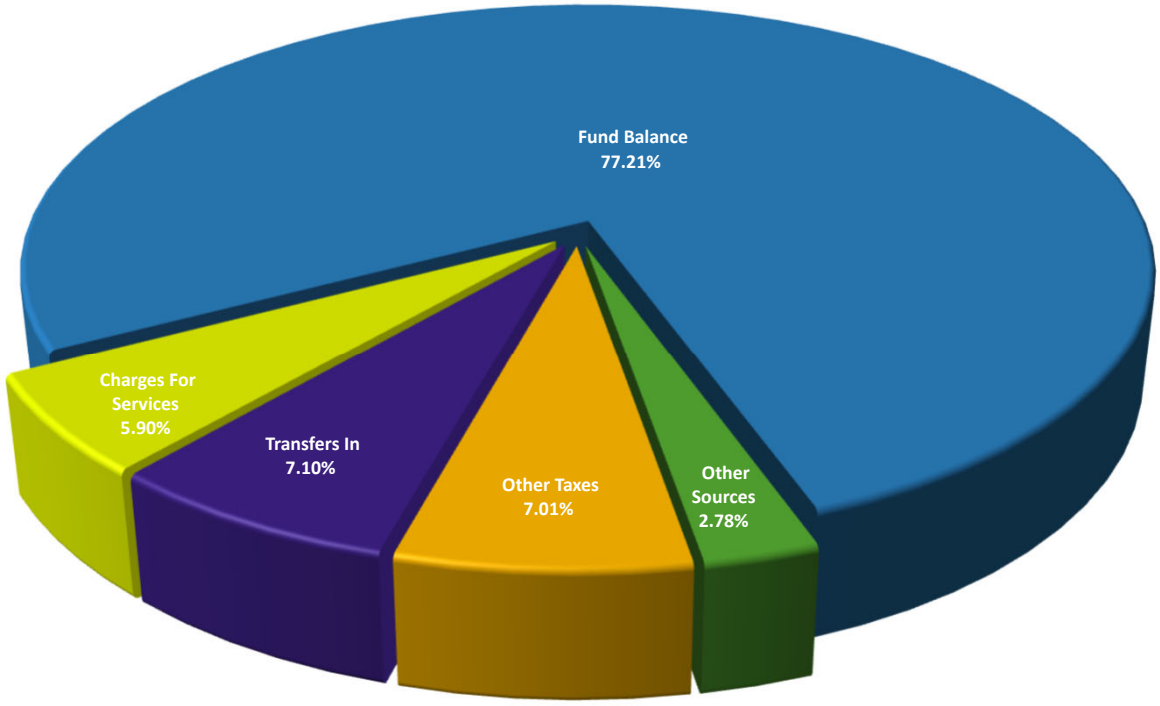
332 – PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017 ..... 7-8

334 – TRANSPORTATION IMPROVEMENT CONSTRUCTION FUND ..... 7-9

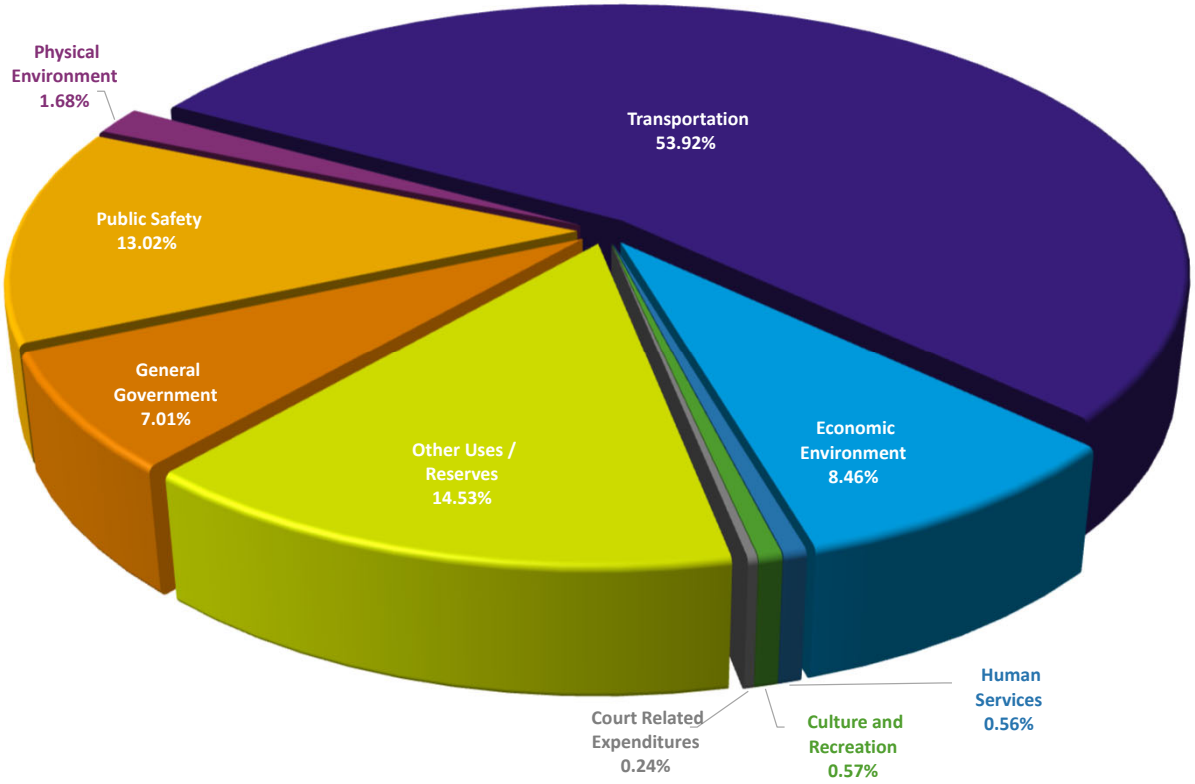
# CAPITAL PROJECTS FUND GROUP

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Charges For Services | $ 0.00 | $ 0 | $ 42,960,602 | $ 42,960,602 |
| Fund Balance | $ 0.00 | $ 389,841,183 | $ 562,332,110 | $ 172,490,927 |
| Intergovernmental Revenue | $ 544,474.94 | $ 153,960,162 | $ 0 | $-153,960,162 |
| Less 5% Statutory Reduction | $ 0.00 | $-2,312,983 | $-2,552,366 | $-239,383 |
| Miscellaneous Revenues | $ 12,086,405.27 | $ 29,661,261 | $ 0 | $-29,661,261 |
| Other Sources | $ 10,168,167.37 | $ 16,520,380 | $ 20,244,314 | $ 3,723,934 |
| Other Taxes | $ 51,115,346.96 | $ 46,259,658 | $ 51,047,322 | $ 4,787,664 |
| Transfers In | $ 35,875,173.72 | $ 24,070,837 | $ 51,706,771 | $ 27,635,934 |
| **Total** | **$ 109,789,568.26** | **$ 658,000,498** | **$ 725,738,753** | **$ 67,738,255** |
| **Expenditures** | | | | |
| General Government | $ 5,537,164.70 | $ 15,202,031 | $ 50,843,964 | $ 35,641,933 |
| Public Safety | $ 17,512,911.90 | $ 79,596,713 | $ 94,512,530 | $ 14,915,817 |
| Physical Environment | $ 3,459,886.60 | $ 13,075,842 | $ 12,185,432 | $-890,410 |
| Transportation | $ 37,951,300.69 | $ 471,377,431 | $ 391,328,219 | $-80,049,212 |
| Economic Environment | $ 127,640.46 | $ 5,857,164 | $ 61,426,949 | $ 55,569,785 |
| Human Services | $ 90,428.75 | $ 3,548,247 | $ 4,097,449 | $ 549,202 |
| Culture and Recreation | $ 408,021.46 | $ 1,810,299 | $ 4,142,929 | $ 2,332,630 |
| Court Related Expenditures | $ 0.00 | $ 1,080,000 | $ 1,718,500 | $ 638,500 |
| Other Uses / Reserves | $ 15,894,169.68 | $ 66,452,771 | $ 105,482,781 | $ 39,030,010 |
| **Total** | **$ 80,981,524.24** | **$ 658,000,498** | **$ 725,738,753** | **$ 67,738,255** |

# CAPITAL PROJECTS FUND GROUP
# REVENUES




# EXPENDITURES



# 306 - LOCAL OPTION SALES TAX FUND

This Fund accounts for revenues realized from its main revenue source, the voter approved one percent sales tax levied in the County for infrastructure needs. Additional funding sources are Other Sources, which includes lease proceeds to support the purchase of vehicles, as well as Fund Balance.

This Fund is the main funding source for the County's Capital Improvement Plan which supports new and ongoing projects including vehicles and radios for the Sheriff's Office, Storm projects (BVL Drainage Improvement, Kempfer Rd Culvert Replacement, and Water Quality Monitoring Network), Road and Bridge projects (bridge rehabilitation, boat ramp improvements, and Fleet Management Center), and Transportation projects (signals, traffic control equipment, signal replacement, sidewalk and road improvements). Reserves include funds for future Debt Service payments related to vehicles, as well as Reserves Assigned for the Cross Prairie Parkway design.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Other Taxes | $ 51,115,346.96 | $ 46,259,658 | $ 51,047,322 | $ 4,787,664 |
| Miscellaneous Revenues | $ 3,902,570.24 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $-2,312,983 | $-2,552,366 | $-239,383 |
| **Subtotal** | **$ 55,017,917.20** | **$ 43,946,675** | **$ 48,494,956** | **$ 4,548,281** |
| Transfers In | $ 303.72 | $ 0 | $ 0 | $ 0 |
| Other Sources | $ 3,688,699.00 | $ 7,168,326 | $ 3,426,719 | $-3,741,607 |
| Fund Balance | $ 0.00 | $ 107,441,118 | $ 135,162,297 | $ 27,721,179 |
| **REVENUES TOTAL:** | **$ 58,706,919.92** | **$ 158,556,119** | **$ 187,083,972** | **$ 28,527,853** |
| **EXPENDITURES** | | | | |
| Capital Outlay | $ 17,176,692.49 | $ 104,802,519 | $ 126,583,627 | $ 21,781,108 |
| Debt Service | $ 2,054,925.96 | $ 2,656,802 | $ 2,705,153 | $ 48,351 |
| Grants and Aids | $ 0.00 | $ 0 | $ 143,053 | $ 143,053 |
| **Subtotal** | **$ 19,231,618.45** | **$ 107,459,321** | **$ 129,431,833** | **$ 21,972,512** |
| Transfers Out | $ 15,167,839.00 | $ 14,565,557 | $ 30,771,560 | $ 16,206,003 |
| Reserves - Debt | $ 0.00 | $ 1,328,402 | $ 1,138,832 | $-189,570 |
| Reserves - Capital | $ 0.00 | $ 15,000,000 | $ 21,741,747 | $ 6,741,747 |
| Reserves - Assigned | $ 0.00 | $ 20,202,839 | $ 4,000,000 | $-16,202,839 |
| Reserves - Restricted | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | **$ 34,399,457.45** | **$ 158,556,119** | **$ 187,083,972** | **$ 28,527,853** |

# 315 - GENERAL CAPITAL OUTLAY FUND

This Fund allocates funds for general capital outlay projects not funded from the Local Infrastructure Sales Surtax. This Fund is not a revenue generating Fund; therefore, funds are transferred in from other County funding sources and the Department of Defense to support projects.

FY25 funding supports capital projects including road widenings and improvements (Boggy Creek, Carroll Street from JYP to Michigan Avenue, CR 532 Widening, Simpson Road, Neovation Way, Partin Settlement), Lake Toho Water Restoration, West Government Center, and the Correctional Facility Expansion and Renovation. Reserves Assigned are for Ham Brown, Osceola Corporate Center, and a sinking fund for the Correctional Facility Expansion.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Charges For Services | | $ 0.00 | $ 0 | $ 42,960,602 | $ 42,960,602 |
| | **Subtotal** | **$ 0.00** | **$ 0** | **$ 42,960,602** | **$ 42,960,602** |
| Transfers In | | $ 19,831,834.00 | $ 18,870,285 | $ 33,778,972 | $ 14,908,687 |
| Fund Balance | | $ 0.00 | $ 86,428,300 | $ 90,122,604 | $ 3,694,304 |
| **REVENUES TOTAL:** | | **$ 19,831,834.00** | **$ 105,298,585** | **$ 166,862,178** | **$ 61,563,593** |
| **EXPENDITURES** | | | | | |
| Capital Outlay | | $ 8,184,699.79 | $ 93,270,181 | $ 158,911,872 | $ 65,641,691 |
| | **Subtotal** | **$ 8,184,699.79** | **$ 93,270,181** | **$ 158,911,872** | **$ 65,641,691** |
| Transfers Out | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Reserves - Assigned | | $ 0.00 | $ 12,028,404 | $ 7,950,306 | $-4,078,098 |
| Reserves - Restricted | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 8,184,699.79** | **$ 105,298,585** | **$ 166,862,178** | **$ 61,563,593** |

# 328 - SPECIAL PURPOSE CAPITAL FUND

This Fund was created to capture projects funded from outside sources, such as State appropriations and agency reimbursements, to distinguish between capital projects whose budgets are not funded by County funds. There are no new projects for FY25; funding primarily supports ongoing projects such as South Poinciana Boulevard, Neptune Road, Boggy Creek, Carroll Street – JYP to Michigan, Fortune Simpson Intersection, and Simpson Road (Myers Road 192).

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Intergovernmental Revenue | $ 544,474.94 | $ 153,960,162 | $ 0 | $-153,960,162 |
| Miscellaneous Revenues | $-43,364.65 | $ 29,661,261 | $ 0 | $-29,661,261 |
| **Subtotal** | **$ 501,110.29** | **$ 183,621,423** | **$ 0** | **$-183,621,423** |
| Other Sources | $ 0.00 | $ 5,857,164 | $ 0 | $-5,857,164 |
| Fund Balance | $ 0.00 | $ 370,703 | $ 164,642,215 | $ 164,271,512 |
| **REVENUES TOTAL:** | **$ 501,110.29** | **$ 189,849,290** | **$ 164,642,215** | **$-25,207,075** |
| **EXPENDITURES** | | | | |
| Capital Outlay | $ 757,956.05 | $ 189,849,290 | $ 164,642,215 | $-25,207,075 |
| **Subtotal** | **$ 757,956.05** | **$ 189,849,290** | **$ 164,642,215** | **$-25,207,075** |
| **EXPENDITURES TOTAL:** | **$ 757,956.05** | **$ 189,849,290** | **$ 164,642,215** | **$-25,207,075** |

# 329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

This Fund was established with bond proceeds from the Sales Tax Revenue Bonds Series 2015A for the Center for Neovation project.

The Center for Neovation project has been completed. This is for historical purposes only.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| Transfers Out | $ 610,627.68 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | **$ 610,627.68** | **$ 0** | **$ 0** | **$ 0** |

# 331 - COUNTYWIDE FIRE CAPITAL FUND

This Fund was established to appropriate loan proceeds for design and construction of fire projects and to account for ongoing capital projects for the Fire Rescue & EMS Department. Revenues include Transfers In from Fund 134 Countywide Fire Fund (utilizing the dedicated funding source for Fire Rescue), Other Sources associated with debt proceeds for the land for Fire Station 87 and for the Fire Station 43 replacement, as well as Fund Balance. Capital Outlay includes funding to continue projects for the Fire Rescue/EMS Training Facility, Fire Station 45 – Calypso Cay, Bunker Gear, Fire Station 75 – Funie Steed Road, Fire Station 71 Replacement, Cypress Parkway Fire Station, Fire/EMS Equipment, and Fire Rescue/EMS Warehouse. Transfers Out is associated with the Cost Allocation, and Reserves Capital allocates funds for future capital projects.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 1,819,438.49 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 1,819,438.49** | **$ 0** | **$ 0** | **$ 0** |
| Transfers In | | $ 16,043,036.00 | $ 5,200,552 | $ 17,927,799 | $ 12,727,247 |
| Other Sources | | $ 6,479,468.37 | $ 3,494,890 | $ 16,817,595 | $ 13,322,705 |
| Fund Balance | | $ 0.00 | $ 47,109,864 | $ 57,334,038 | $ 10,224,174 |
| **REVENUES TOTAL:** | | **$ 24,341,942.86** | **$ 55,805,306** | **$ 92,079,432** | **$ 36,274,126** |
| **EXPENDITURES** | | | | | |
| Capital Outlay | | $ 11,478,436.66 | $ 53,675,419 | $ 64,105,626 | $ 10,430,207 |
| | **Subtotal** | **$ 11,478,436.66** | **$ 53,675,419** | **$ 64,105,626** | **$ 10,430,207** |
| Transfers Out | | $ 115,703.00 | $ 404,200 | $ 489,484 | $ 85,284 |
| Reserves - Capital | | $ 0.00 | $ 1,725,687 | $ 27,484,322 | $ 25,758,635 |
| **EXPENDITURES TOTAL:** | | **$ 11,594,139.66** | **$ 55,805,306** | **$ 92,079,432** | **$ 36,274,126** |

# 332 - PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

This Fund was established from the Series 2017 Bonds to track expenditures associated with issuance costs and the design and construction of the office building at NeoCity. Revenue represents the remaining project balance (Fund Balance).

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 126,553.02 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 126,553.02** | **$ 0** | **$ 0** | **$ 0** |
| Fund Balance | | $ 0.00 | $ 2,999,560 | $ 2,491,170 | $-508,390 |
| **REVENUES TOTAL:** | | **$ 126,553.02** | **$ 2,999,560** | **$ 2,491,170** | **$-508,390** |
| **EXPENDITURES** | | | | | |
| Capital Outlay | | $ 94,011.00 | $ 2,239,071 | $ 2,291,658 | $ 52,587 |
| | **Subtotal** | **$ 94,011.00** | **$ 2,239,071** | **$ 2,291,658** | **$ 52,587** |
| Reserves - Operating | | $ 0.00 | $ 760,489 | $ 199,512 | $-560,977 |
| Reserves - Restricted | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 94,011.00** | **$ 2,999,560** | **$ 2,491,170** | **$-508,390** |

# 334 - TRANSPORTATION IMPROVEMENT CONSTRUCTION FUND

This Fund was established as a result of refunding the Osceola Parkway Transportation Improvement Bonds and appropriated the bond proceeds for identified Complete Street projects. Each project funded by these proceeds is being cash flowed based on the funding needs for that year. For FY25, capital projects include Bill Beck Boulevard, Boggy Creek Road, Partin Settlement Road, Poinciana Boulevard, and Simpson Road. Reserves Capital allocates funds for future Complete Streets projects.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Miscellaneous Revenues | | $ 6,281,208.17 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 6,281,208.17** | **$ 0** | **$ 0** | **$ 0** |
| Fund Balance | | $ 0.00 | $ 145,491,638 | $ 112,579,786 | $-32,911,852 |
| **REVENUES TOTAL:** | | **$ 6,281,208.17** | **$ 145,491,638** | **$ 112,579,786** | **$-32,911,852** |
| **EXPENDITURES** | | | | | |
| Capital Outlay | | $ 25,340,632.61 | $ 145,054,445 | $ 100,872,768 | $-44,181,677 |
| | **Subtotal** | **$ 25,340,632.61** | **$ 145,054,445** | **$ 100,872,768** | **$-44,181,677** |
| Reserves - Capital | | $ 0.00 | $ 437,193 | $ 11,707,018 | $ 11,269,825 |
| Reserves - Restricted | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **EXPENDITURES TOTAL:** | | **$ 25,340,632.61** | **$ 145,491,638** | **$ 112,579,786** | **$-32,911,852** |



# ENTERPRISE FUNDS

FUND GROUP SUMMARY ..... 8-1

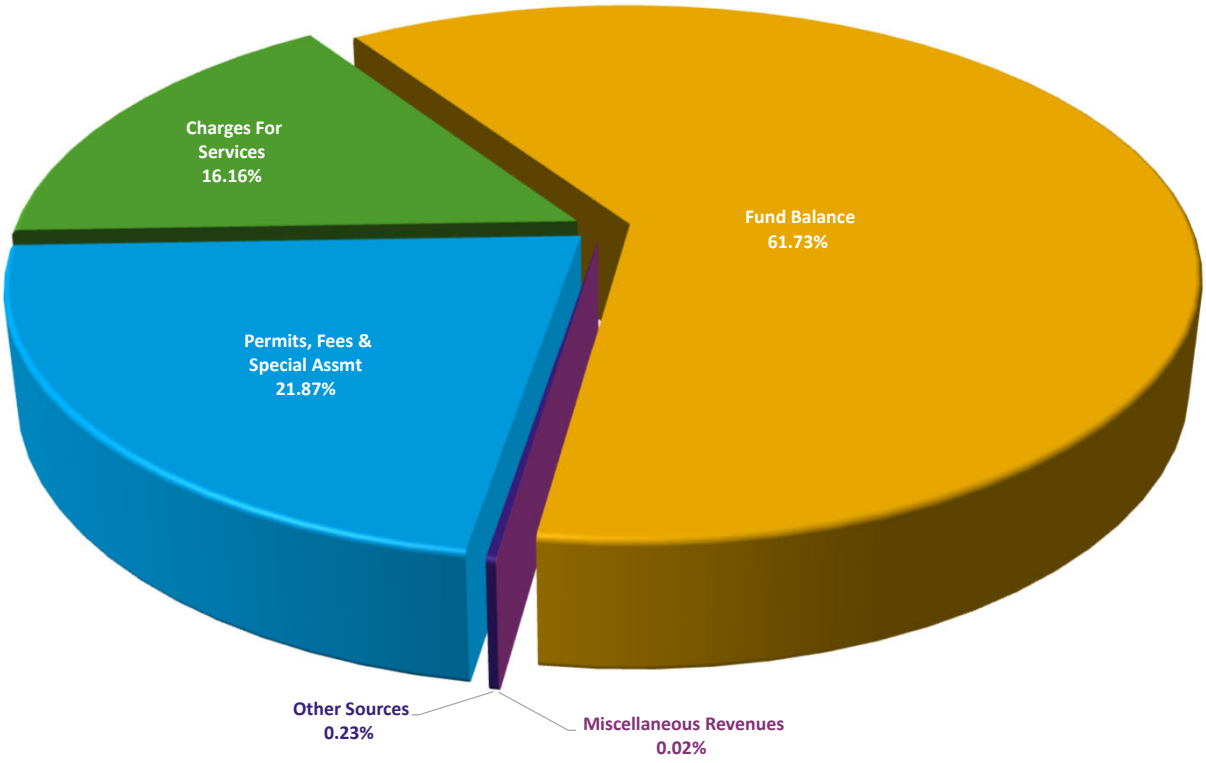
401 – SOLID WASTE FUND ..... 8-3

407 – OSCEOLA PARKWAY FUND ..... 8-4

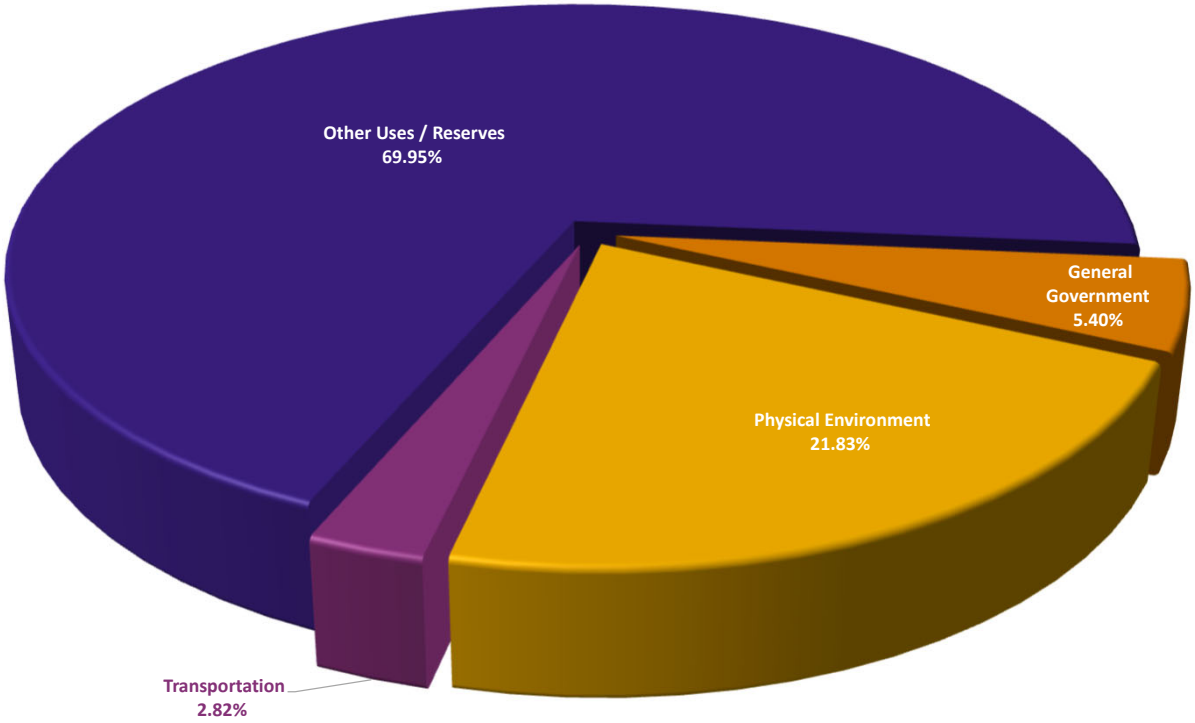
# ENTERPRISE FUND GROUP

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Charges For Services | $ 22,321,224.40 | $ 20,710,890 | $ 28,584,330 | $ 7,873,440 |
| Fund Balance | $ 0.00 | $ 81,791,309 | $ 109,191,663 | $ 27,400,354 |
| Less 5% Statutory Reduction | $ 0.00 | $-2,836,760 | $-3,365,127 | $-528,367 |
| Miscellaneous Revenues | $ 4,177,640.15 | $ 23,994 | $ 27,174 | $ 3,180 |
| Other Sources | $ 213,235.50 | $ 541,000 | $ 402,564 | $-138,436 |
| Permits, Fees & Special Assmt | $ 32,633,699.33 | $ 36,000,292 | $ 38,691,034 | $ 2,690,742 |
| Transfers In | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **Total** | **$ 59,345,799.38** | **$ 136,230,725** | **$ 173,531,638** | **$ 37,300,913** |
| **Expenditures** | | | | |
| General Government | $ 6,450,808.00 | $ 9,301,070 | $ 9,366,195 | $ 65,125 |
| Public Safety | $ 357,371.19 | $ 0 | $ 0 | $ 0 |
| Physical Environment | $ 29,380,339.10 | $ 32,468,799 | $ 37,887,137 | $ 5,418,338 |
| Transportation | $ 4,530,155.10 | $ 6,478,465 | $ 4,896,782 | $-1,581,683 |
| Other Uses / Reserves | $ 11,767,302.00 | $ 87,982,391 | $ 121,381,524 | $ 33,399,133 |
| **Total** | **$ 52,485,975.39** | **$ 136,230,725** | **$ 173,531,638** | **$ 37,300,913** |

## ENTERPRISE FUND GROUP
## REVENUES




## EXPENDITURES



# FUND 401 – SOLID WASTE FUND

The Solid Waste Fund is used to account for the operation of the County's off-site collection centers, curbside collections, and closure of the County's landfills. The Fund operates from rates that are established by the County to generate sufficient funds to pay the costs of current operations and provide long-term asset acquisitions. The major revenue source for this Fund comes from Special Assessments. Other revenue sources include franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators.

The FY25 budget supports professional and contractual services, tax collector fees, landfill care & closure, repair & maintenance, and administrative support, as well as depreciation expenses. Capital Outlay includes funding for vehicle and equipment replacements and a replacement for a Bulb Crusher. Debt Service is associated with lease payments for fleet vehicle replacements in prior fiscal years. Transfers Out includes funding to support a transfer out to the General Fund for cost allocation. Reserves were established in accordance with Policy and specific requirements of the Fund. Specifically, Reserves Assigned include the required reserves for the Landfill Closure Liability, funds to offset the remaining reimbursement due from FEMA for Hurricane Irma, and funds for improvements to the City of St. Cloud Drop off site Transfer Station. Reserves Restricted include funds to support the Solid Waste Assessment program.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Permits, Fees & Special Assmt | $ 32,633,699.33 | $ 36,000,292 | $ 38,691,034 | $ 2,690,742 |
| Charges For Services | $ 3,699,986.63 | $ 3,521,660 | $ 3,491,047 | $-30,613 |
| Miscellaneous Revenues | $ 2,492,311.62 | $ 23,994 | $ 27,174 | $ 3,180 |
| Less 5% Statutory Reduction | $ 0.00 | $-1,977,298 | $-2,110,463 | $-133,165 |
| **Subtotal** | **$ 38,825,997.58** | **$ 37,568,648** | **$ 40,098,792** | **$ 2,530,144** |
| Transfers In | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Other Sources | $ 213,235.50 | $ 541,000 | $ 402,564 | $-138,436 |
| Fund Balance | $ 0.00 | $ 44,243,729 | $ 55,095,455 | $ 10,851,726 |
| **REVENUES TOTAL:** | **$ 39,039,233.08** | **$ 82,353,377** | **$ 95,596,811** | **$ 13,243,434** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 1,493,054.23 | $ 1,808,156 | $ 1,983,440 | $ 175,284 |
| Operating Expenses | $ 28,244,656.06 | $ 29,994,643 | $ 32,440,633 | $ 2,445,990 |
| Capital Outlay | $ 0.00 | $ 666,000 | $ 3,463,064 | $ 2,797,064 |
| Debt Service | $ 1,374.06 | $ 86,020 | $ 155,145 | $ 69,125 |
| **Subtotal** | **$ 29,739,084.35** | **$ 32,554,819** | **$ 38,042,282** | **$ 5,487,463** |
| Transfers Out | $ 11,655,565.00 | $ 1,280,517 | $ 742,333 | $-538,184 |
| Reserves - Operating | $ 0.00 | $ 8,820,235 | $ 9,377,708 | $ 557,473 |
| Reserves - Debt | $ 0.00 | $ 43,010 | $ 63,641 | $ 20,631 |
| Reserves - Capital | $ 0.00 | $ 20,717,441 | $ 27,847,217 | $ 7,129,776 |
| Reserves - Assigned | $ 0.00 | $ 16,759,346 | $ 16,759,346 | $ 0 |
| Reserves - Restricted | $ 0.00 | $ 2,178,009 | $ 2,764,284 | $ 586,275 |
| **EXPENDITURES TOTAL:** | **$ 41,394,649.35** | **$ 82,353,377** | **$ 95,596,811** | **$ 13,243,434** |

# FUND 407 - OSCEOLA PARKWAY

The Osceola Parkway Fund is an Enterprise Fund under the Transportation and Transit Department that provides funding for Osceola Parkway's operations, maintenance, and debt service for the Transportation Improvement and Refunding Revenue Bonds (Osceola Parkway), Series 2019A1-2 and the Osceola Parkway projects. This Fund's primary funding source is tolls from roads and bridges.

For FY25, expenditures support the collection of tolls, with Operating Expenses including professional services, contractual services, repair & maintenance, and utilities, as well as depreciation expenses. Capital Outlay includes one ongoing CIP project, Osceola Parkway Toll Equipment Upgrades. Reserves support the required reserve levels per the Bond documents and the Budget Policy.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Charges For Services | | $ 18,621,237.77 | $ 17,189,230 | $ 25,093,283 | $ 7,904,053 |
| Miscellaneous Revenues | | $ 1,685,328.53 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | | $ 0.00 | $-859,462 | $-1,254,664 | $-395,202 |
| | **Subtotal** | **$ 20,306,566.30** | **$ 16,329,768** | **$ 23,838,619** | **$ 7,508,851** |
| Fund Balance | | $ 0.00 | $ 37,547,580 | $ 54,096,208 | $ 16,548,628 |
| **REVENUES TOTAL:** | | **$ 20,306,566.30** | **$ 53,877,348** | **$ 77,934,827** | **$ 24,057,479** |
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 233,481.57 | $ 286,221 | $ 282,743 | $-3,478 |
| Operating Expenses | | $ 4,296,673.53 | $ 3,379,495 | $ 3,500,664 | $ 121,169 |
| Capital Outlay | | $ 0.00 | $ 2,812,749 | $ 1,113,375 | $-1,699,374 |
| Debt Service | | $ 6,449,433.94 | $ 9,215,050 | $ 9,211,050 | $-4,000 |
| | **Subtotal** | **$ 10,979,589.04** | **$ 15,693,515** | **$ 14,107,832** | **$-1,585,683** |
| Transfers Out | | $ 111,737.00 | $ 127,961 | $ 169,839 | $ 41,878 |
| Reserves - Operating | | $ 0.00 | $ 1,009,235 | $ 1,057,280 | $ 48,045 |
| Reserves - Debt | | $ 0.00 | $ 23,711,059 | $ 24,652,712 | $ 941,653 |
| Reserves - Capital | | $ 0.00 | $ 12,028,395 | $ 36,641,664 | $ 24,613,269 |
| Reserves - Restricted | | $ 0.00 | $ 1,307,183 | $ 1,305,500 | $-1,683 |
| **EXPENDITURES TOTAL:** | | **$ 11,091,326.04** | **$ 53,877,348** | **$ 77,934,827** | **$ 24,057,479** |



# INTERNAL SERVICE FUNDS


FUND GROUP SUMMARY ..... 9-1

501 – WORKERS' COMPENSATION INTERNAL SERVICE FUND ..... 9-3

502 – PROPERTY & CASUALTY INSURANCE ISF ..... 9-4

503 – DENTAL INSURANCE INTERNAL SERVICE FUND ..... 9-5

504 – HEALTH INSURANCE INTERNAL SERVICE FUND ..... 9-6

505 – LIFE, LTD, AND VOLUNTARY LIFE ISF ..... 9-7

509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND ..... 9-8

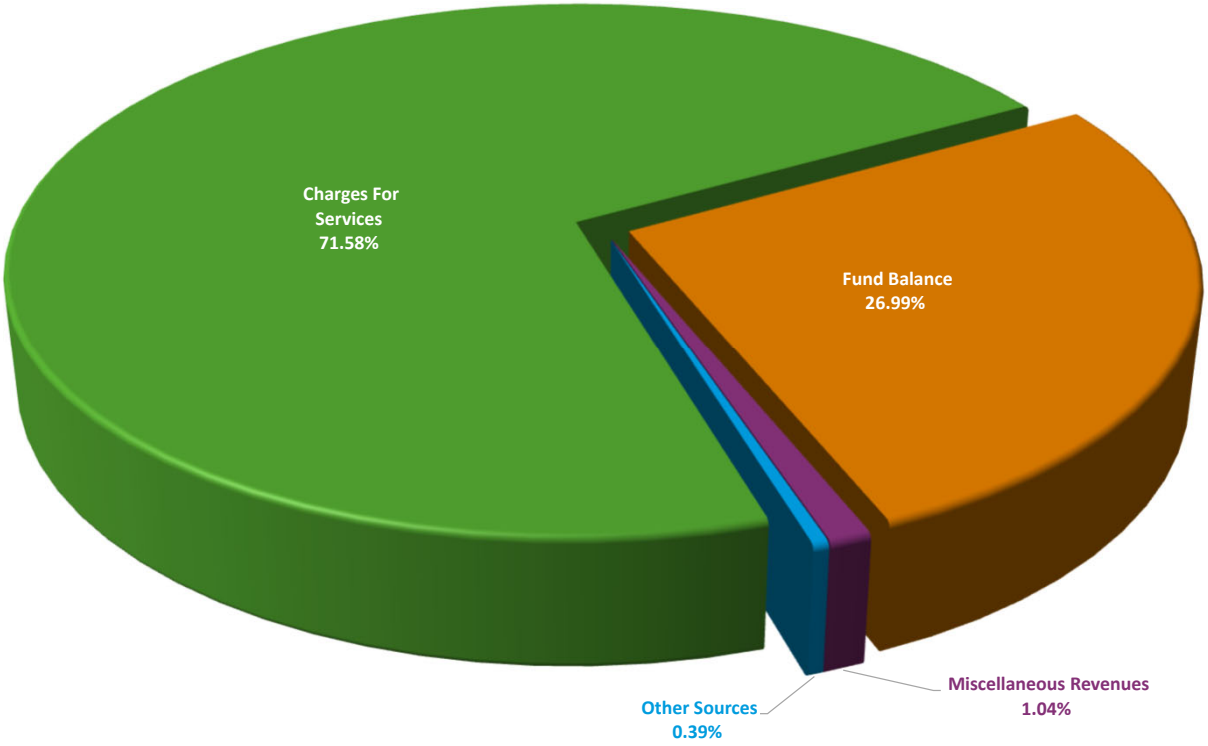
510 – FLEET MAINTENANCE INTERNAL SERVICE FUND ..... 9-9

511 – FLEET FUEL INTERNAL SERVICE FUND ..... 9-10

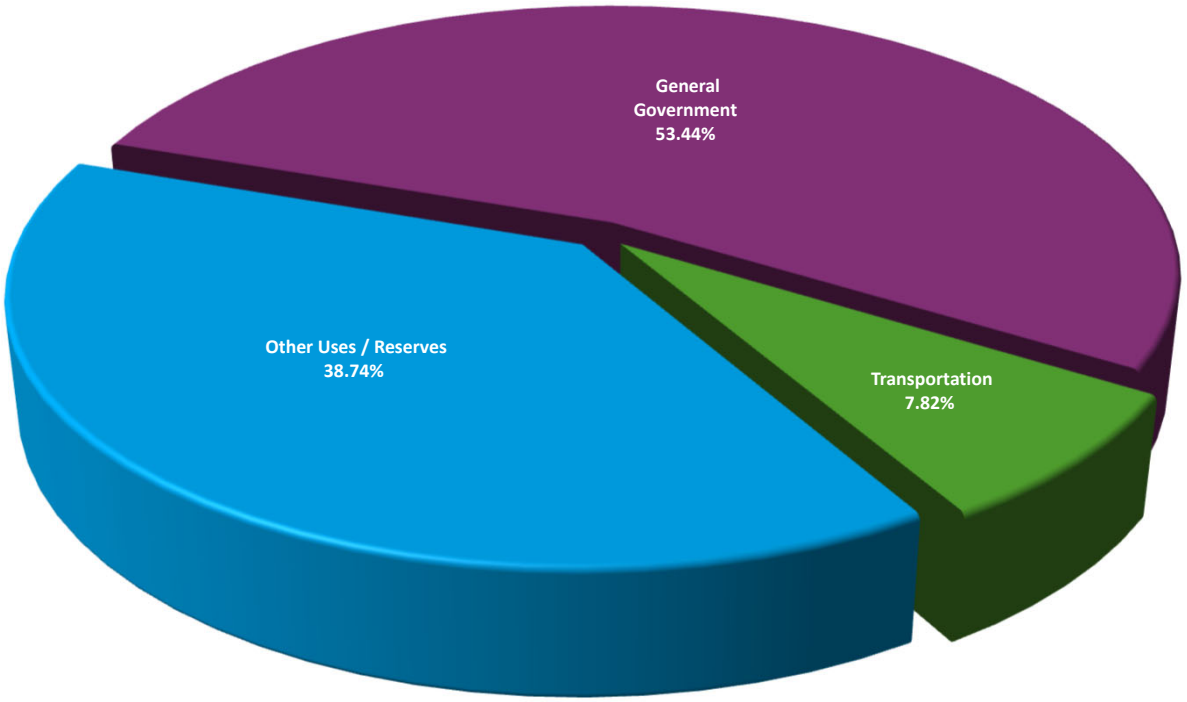
# INTERNAL SERVICE FUND GROUP

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Charges For Services | $ 46,000,864.74 | $ 55,333,642 | $ 59,977,284 | $ 4,643,642 |
| Fund Balance | $ 0.00 | $ 17,743,314 | $ 22,617,961 | $ 4,874,647 |
| Less 5% Statutory Reduction | $ 0.00 | $-43,433 | $-63,366 | $-19,933 |
| Miscellaneous Revenues | $ 5,209,294.61 | $ 868,665 | $ 870,000 | $ 1,335 |
| Other Sources | $ 0.00 | $ 0 | $ 329,622 | $ 329,622 |
| Transfers In | $ 30,000.00 | $ 0 | $ 0 | $ 0 |
| **Total** | **$ 51,240,159.35** | **$ 73,902,188** | **$ 83,731,501** | **$ 9,829,313** |
| **Expenditures** | | | | |
| General Government | $ 39,944,170.74 | $ 41,348,457 | $ 44,747,073 | $ 3,398,616 |
| Transportation | $ 4,827,089.20 | $ 5,742,195 | $ 6,545,700 | $ 803,505 |
| Other Uses / Reserves | $ 1,082,523.00 | $ 26,811,536 | $ 32,438,728 | $ 5,627,192 |
| **Total** | **$ 45,853,782.94** | **$ 73,902,188** | **$ 83,731,501** | **$ 9,829,313** |

## INTERNAL SERVICE FUND GROUP
## REVENUES




## EXPENDITURES



# FUND 501 - WORKERS' COMPENSATION INTERNAL SERVICE FUND

This Fund is managed by the Human Resources' Risk Management & Safety Office. The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments, which are based on rates published by the State of Florida. Reserves were established in accordance with the Budget Policy and are in compliance with the actuarial study.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Charges For Services | | $ 3,878,615.30 | $ 3,960,888 | $ 3,841,044 | $-119,844 |
| Miscellaneous Revenues | | $ 1,597,908.50 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 5,476,523.80** | **$ 3,960,888** | **$ 3,841,044** | **$-119,844** |
| Fund Balance | | $ 0.00 | $ 4,079,215 | $ 7,997,066 | $ 3,917,851 |
| **REVENUES TOTAL:** | | **$ 5,476,523.80** | **$ 8,040,103** | **$ 11,838,110** | **$ 3,798,007** |
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 174,201.84 | $ 253,623 | $ 225,655 | $-27,968 |
| Operating Expenses | | $ 2,326,815.50 | $ 3,460,170 | $ 3,848,786 | $ 388,616 |
| | **Subtotal** | **$ 2,501,017.34** | **$ 3,713,793** | **$ 4,074,441** | **$ 360,648** |
| Transfers Out | | $ 61,353.00 | $ 68,352 | $ 81,867 | $ 13,515 |
| Reserves - Claims | | $ 0.00 | $ 1,940,698 | $ 4,435,773 | $ 2,495,075 |
| Reserves - Restricted | | $ 0.00 | $ 2,317,260 | $ 3,246,029 | $ 928,769 |
| **EXPENDITURES TOTAL:** | | **$ 2,562,370.34** | **$ 8,040,103** | **$ 11,838,110** | **$ 3,798,007** |

# FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

This Fund is managed by the Human Resources' Risk Management & Safety Office. The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles, property, auto physical, and general liability premiums. Reserves were established in accordance with the Budget Policy and are in compliance with the actuarial study.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Charges For Services | | $ 8,105,399.00 | $ 8,637,481 | $ 9,609,991 | $ 972,510 |
| Miscellaneous Revenues | | $ 881,228.50 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 8,986,627.50** | **$ 8,637,481** | **$ 9,609,991** | **$ 972,510** |
| Transfers In | | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Fund Balance | | $ 0.00 | $ 5,696,333 | $ 7,919,862 | $ 2,223,529 |
| **REVENUES TOTAL:** | | **$ 8,986,627.50** | **$ 14,333,814** | **$ 17,529,853** | **$ 3,196,039** |
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 152,906.95 | $ 231,891 | $ 202,108 | $-29,783 |
| Operating Expenses | | $ 6,575,682.10 | $ 7,512,311 | $ 8,672,501 | $ 1,160,190 |
| | **Subtotal** | **$ 6,728,589.05** | **$ 7,744,202** | **$ 8,874,609** | **$ 1,130,407** |
| Transfers Out | | $ 57,436.00 | $ 73,046 | $ 75,245 | $ 2,199 |
| Reserves - Claims | | $ 0.00 | $ 207,677 | $ 971,631 | $ 763,954 |
| Reserves - Restricted | | $ 0.00 | $ 6,308,889 | $ 7,608,368 | $ 1,299,479 |
| **EXPENDITURES TOTAL:** | | **$ 6,786,025.05** | **$ 14,333,814** | **$ 17,529,853** | **$ 3,196,039** |

# FUND 503 - DENTAL INSURANCE INTERNAL SERVICE FUND

This Fund is managed by Human Resources. The primary source of revenue is derived from charges related to dental insurance rates to countywide departments, Constitutional Offices, and employees. Insurance premiums for the entire County, as well as some Constitutional Offices, are expensed out of this Fund.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Charges For Services | | $ 1,202,802.21 | $ 1,327,005 | $ 1,374,132 | $ 47,127 |
| Miscellaneous Revenues | | $ 47,606.83 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 1,250,409.04** | **$ 1,327,005** | **$ 1,374,132** | **$ 47,127** |
| Fund Balance | | $ 0.00 | $ 1,111,834 | $ 1,201,308 | $ 89,474 |
| **REVENUES TOTAL:** | | **$ 1,250,409.04** | **$ 2,438,839** | **$ 2,575,440** | **$ 136,601** |
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 81,867.89 | $ 83,667 | $ 87,026 | $ 3,359 |
| Operating Expenses | | $ 1,000,807.05 | $ 1,029,215 | $ 1,039,435 | $ 10,220 |
| | **Subtotal** | **$ 1,082,674.94** | **$ 1,112,882** | **$ 1,126,461** | **$ 13,579** |
| Transfers Out | | $ 55,103.00 | $ 55,886 | $ 67,382 | $ 11,496 |
| Reserves - Operating | | $ 0.00 | $ 10,000 | $ 10,000 | $ 0 |
| Reserves - Claims | | $ 0.00 | $ 1,221,708 | $ 1,333,313 | $ 111,605 |
| Reserves - Restricted | | $ 0.00 | $ 38,363 | $ 38,284 | $-79 |
| **EXPENDITURES TOTAL:** | | **$ 1,137,777.94** | **$ 2,438,839** | **$ 2,575,440** | **$ 136,601** |

# FUND 504 - HEALTH INSURANCE INTERNAL SERVICE FUND

This Fund is managed by Human Resources to fund and administer the health insurance costs of the County's self insurance program. Insurance premiums for the entire County, as well as some Constitutional Offices, are expensed out of this Fund. The primary source of revenue is derived from charges related to health insurance rates to countywide departments, Constitutional Offices, and employee contributions for health insurance.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Charges For Services | $ 27,017,697.98 | $ 34,800,538 | $ 37,500,221 | $ 2,699,683 |
| Miscellaneous Revenues | $ 2,555,150.21 | $ 868,665 | $ 870,000 | $ 1,335 |
| Less 5% Statutory Reduction | $ 0.00 | $-43,433 | $-43,000 | $ 433 |
| **Subtotal** | **$ 29,572,848.19** | **$ 35,625,770** | **$ 38,327,221** | **$ 2,701,451** |
| Fund Balance | $ 0.00 | $ 5,324,498 | $ 4,314,233 | $-1,010,265 |
| **REVENUES TOTAL:** | **$ 29,572,848.19** | **$ 40,950,268** | **$ 42,641,454** | **$ 1,691,186** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 159,953.43 | $ 188,731 | $ 196,394 | $ 7,663 |
| Operating Expenses | $ 28,984,991.88 | $ 27,884,444 | $ 29,758,322 | $ 1,873,878 |
| **Subtotal** | **$ 29,144,945.31** | **$ 28,073,175** | **$ 29,954,716** | **$ 1,881,541** |
| Transfers Out | $ 258,012.00 | $ 154,136 | $ 343,805 | $ 189,669 |
| Reserves - Claims | $ 0.00 | $ 9,033,415 | $ 8,110,922 | $-922,493 |
| Reserves - Restricted | $ 0.00 | $ 3,689,542 | $ 4,232,011 | $ 542,469 |
| **EXPENDITURES TOTAL:** | **$ 29,402,957.31** | **$ 40,950,268** | **$ 42,641,454** | **$ 1,691,186** |

# FUND 505 - LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

This Fund is managed by Human Resources, which facilitates revenue collection and payments for these insurance coverages countywide. The primary source of revenue is derived from charges related to life insurance, as well as long term and short term disability rates to countywide departments, Constitutional Offices, and employees.

| | | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Charges For Services | | $ 520,802.13 | $ 847,849 | $ 900,426 | $ 52,577 |
| Miscellaneous Revenues | | $ 40,863.43 | $ 0 | $ 0 | $ 0 |
| | **Subtotal** | **$ 561,665.56** | **$ 847,849** | **$ 900,426** | **$ 52,577** |
| Fund Balance | | $ 0.00 | $ 918,097 | $ 944,946 | $ 26,849 |
| **REVENUES TOTAL:** | | **$ 561,665.56** | **$ 1,765,946** | **$ 1,845,372** | **$ 79,426** |
| **EXPENDITURES** | | | | | |
| Personnel Services | | $ 61,804.36 | $ 63,901 | $ 66,418 | $ 2,517 |
| Operating Expenses | | $ 423,802.81 | $ 613,889 | $ 613,812 | $-77 |
| | **Subtotal** | **$ 485,607.17** | **$ 677,790** | **$ 680,230** | **$ 2,440** |
| Transfers Out | | $ 38,506.00 | $ 49,645 | $ 57,560 | $ 7,915 |
| Reserves - Operating | | $ 0.00 | $ 13,000 | $ 13,000 | $ 0 |
| Reserves - Claims | | $ 0.00 | $ 1,025,511 | $ 1,094,582 | $ 69,071 |
| **EXPENDITURES TOTAL:** | | **$ 524,113.17** | **$ 1,765,946** | **$ 1,845,372** | **$ 79,426** |

# FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

The purpose of this Fund is to capture indirect costs associated with the general oversight of the Fleet operation. This Fund is supported by Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Charges For Services | $ 147,634.00 | $ 123,907 | $ 245,955 | $ 122,048 |
| Miscellaneous Revenues | $ 9,688.62 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $ 0 | $-1 | $-1 |
| **Subtotal** | **$ 157,322.62** | **$ 123,907** | **$ 245,954** | **$ 122,047** |
| Fund Balance | $ 0.00 | $ 135,125 | $ 85,271 | $-49,854 |
| **REVENUES TOTAL:** | **$ 157,322.62** | **$ 259,032** | **$ 331,225** | **$ 72,193** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 46,261.95 | $ 135,779 | $ 178,693 | $ 42,914 |
| Operating Expenses | $ 8,375.68 | $ 55,184 | $ 36,782 | $-18,402 |
| Debt Service | $ 1,336.93 | $ 26,615 | $ 0 | $-26,615 |
| **Subtotal** | **$ 55,974.56** | **$ 217,578** | **$ 215,475** | **$-2,103** |
| Transfers Out | $ 34,558.00 | $ 28,146 | $ 89,135 | $ 60,989 |
| Reserves - Debt | $ 0.00 | $ 13,308 | $ 26,615 | $ 13,307 |
| **EXPENDITURES TOTAL:** | **$ 90,532.56** | **$ 259,032** | **$ 331,225** | **$ 72,193** |

# FUND 510 – FLEET MAINTENACE INTERNAL SERVICE FUND

This Fund accounts for costs incurred by the County for maintenance of vehicles and equipment. Departments are billed an overhead fee to cover the indirect costs of maintenance as well as an hourly fee for the actual use of repair services. Revenues are generated from Charges for Services based on each department's appropriation for overhead and vehicle maintenance.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Charges For Services | $ 3,504,492.81 | $ 3,467,108 | $ 4,057,789 | $ 590,681 |
| Miscellaneous Revenues | $ 39,483.96 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $ 0 | $-16,724 | $-16,724 |
| **Subtotal** | **$ 3,543,976.77** | **$ 3,467,108** | **$ 4,041,065** | **$ 573,957** |
| Transfers In | $ 30,000.00 | $ 0 | $ 0 | $ 0 |
| Other Sources | $ 0.00 | $ 0 | $ 329,622 | $ 329,622 |
| Fund Balance | $ 0.00 | $ 0 | $ 0 | $ 0 |
| **REVENUES TOTAL:** | **$ 3,573,976.77** | **$ 3,467,108** | **$ 4,370,687** | **$ 903,579** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 1,180,469.78 | $ 1,600,345 | $ 1,647,741 | $ 47,396 |
| Operating Expenses | $ 1,603,449.86 | $ 1,447,258 | $ 1,889,858 | $ 442,600 |
| Capital Outlay | $ 0.00 | $ 0 | $ 329,622 | $ 329,622 |
| Debt Service | $ 0.00 | $ 0 | $ 26,616 | $ 26,616 |
| **Subtotal** | **$ 2,783,919.64** | **$ 3,047,603** | **$ 3,893,837** | **$ 846,234** |
| Transfers Out | $ 477,065.00 | $ 419,505 | $ 463,542 | $ 44,037 |
| Reserves - Debt | $ 0.00 | $ 0 | $ 13,308 | $ 13,308 |
| **EXPENDITURES TOTAL:** | **$ 3,260,984.64** | **$ 3,467,108** | **$ 4,370,687** | **$ 903,579** |

# FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

The purpose of this Fund is to capture costs associated with the purchase of fuel by County departments. Revenues are derived from Charges for Services generated by Gas & Oil expenses from each cost center, which is this Fund's primary revenue source. Revenue sources also include an overhead allocation assessed to every cost center with an appropriation for fuel, as well as Fund Balance.

| | FY23 Actuals | FY24 Adopted Budget | FY25 Adopted Budget | FY25 Adopted Budget - FY24 Adopted Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Charges For Services | $ 1,623,421.31 | $ 2,168,866 | $ 2,447,726 | $ 278,860 |
| Miscellaneous Revenues | $ 37,364.56 | $ 0 | $ 0 | $ 0 |
| Less 5% Statutory Reduction | $ 0.00 | $ 0 | $-3,641 | $-3,641 |
| **Subtotal** | **$ 1,660,785.87** | **$ 2,168,866** | **$ 2,444,085** | **$ 275,219** |
| Transfers In | $ 0.00 | $ 0 | $ 0 | $ 0 |
| Fund Balance | $ 0.00 | $ 478,212 | $ 155,275 | $-322,937 |
| **REVENUES TOTAL:** | **$ 1,660,785.87** | **$ 2,647,078** | **$ 2,599,360** | **$-47,718** |
| **EXPENDITURES** | | | | |
| Personnel Services | $ 84,597.97 | $ 97,573 | $ 110,647 | $ 13,074 |
| Operating Expenses | $ 1,903,933.96 | $ 2,052,410 | $ 2,197,082 | $ 144,672 |
| Capital Outlay | $ 0.00 | $ 353,646 | $ 155,275 | $-198,371 |
| **Subtotal** | **$ 1,988,531.93** | **$ 2,503,629** | **$ 2,463,004** | **$-40,625** |
| Transfers Out | $ 100,490.00 | $ 143,449 | $ 136,356 | $-7,093 |
| **EXPENDITURES TOTAL:** | **$ 2,089,021.93** | **$ 2,647,078** | **$ 2,599,360** | **$-47,718** |



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# Capital Improvement Plan

The 5-Year Capital Improvement Plan (CIP) is a major public infrastructure and planning tool used by Osceola County. The CIP reflects the County's Strategic Plan, which is intended to coordinate the financing and timing of improvements in a way that maximizes the return to the public.

A qualifying CIP expenditure is a project that typically has a useful life of at least ten years and a cost of $25,000 or more. This includes new, replacement, or upgraded items/projects, construction, software, and land purchases. In general, the CIP does not include small vehicles or multiple purchase requests, i.e. several items with a unit cost of less than $25,000 or repairs that do not extend the useful life of the asset, but an aggregate cost of more than $25,000.

The CIP encompasses the four goals of the County's Strategic Plan:

- Great Place to Live
- Efficient & Effective County Government
- High Quality Transportation & Infrastructure
- Diversified Economy

# Capital Improvement Plan Summary

The FY 2025-2029 CIP includes funding for a diverse group of projects selected to maintain and/or improve the level of service provided to the citizens of Osceola County. The annual budget for new CIP projects is limited and all requests are reviewed and prioritized with emphasis on meeting the County's strategic plan goals.

The adopted CIP budget for FY 2025-2029 totals $1.2 billion and aims to strengthen the county's infrastructure while improving services and quality of life in Osceola County. Nearly 69% of this five-year budget is allocated to building new roads and improving existing roads, while nearly 18% is focused on public safety, including building new fire stations and replacing or relocating existing stations to better serve the population. Some of the projects funded include:

- **Cross Prairie Parkway**
  Four-lane divided roadway with multimodal facilities connecting the existing section of Cross Prairie Parkway to the intersection with Nolte Road.

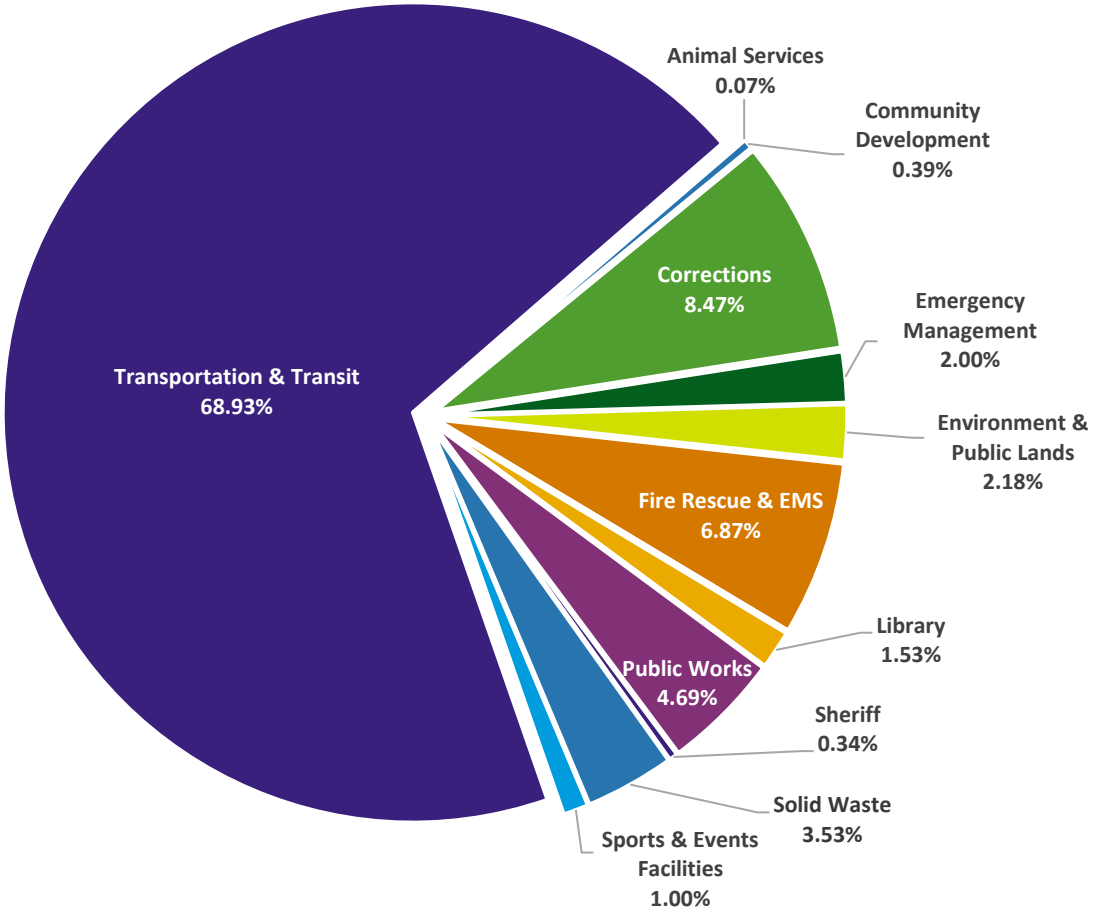
- **Canoe Creek Road, Phases 1 & 2**
  Reconstructing an existing two-lane rural road to a four-land urban divided road with sidewalks from Deer Run Road to Pine Tree Drive (Phase 1) and Pine Tree Drive to U.S. 192 (Phase 2).

- **Nova Road**
  Widening of Nova Road from two to four lanes, from U.S. 192 to Sunbridge Parkway.

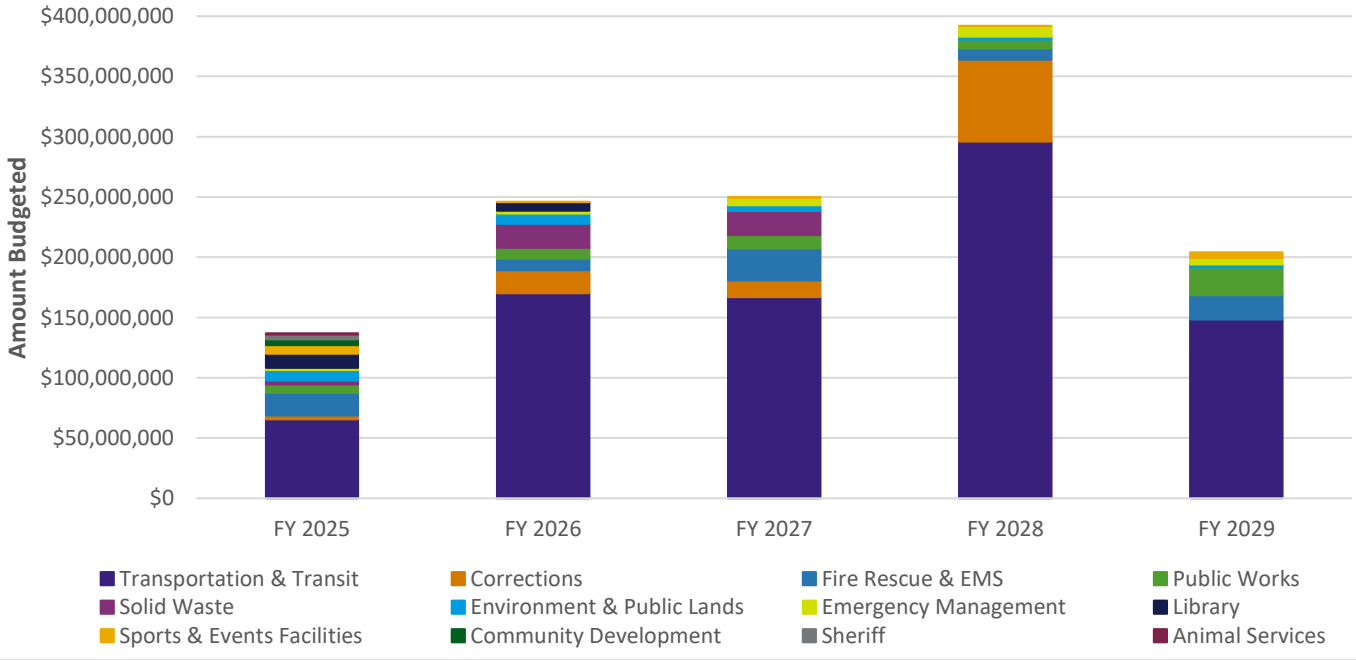
- **Fire Station 43 Campbell City Replacement**
  Replacement station for current station to allow for increased personnel and equipment necessary to provide the level of service as identified in the comprehensive plan.

- **Boardwalk Park at Pleasant Hill Road**
  Design, permitting, and construction of an approximately 230-acre park at the Mac Overstreet property.

## Capital Improvement Program, FY 2025-2029
Budgeted Expenditures By Department




## Capital Improvement Program, FY 2025-2029
Budgeted Expenditures By Department, By Fiscal Year



# Fund 102-Transportation Trust Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Public Works** | | | | | | |
| **4144 - Fleet Vehicles/Equipment** | | | | | | |
| Transp & Transit New & Replacement Veh/Equip - 4906 | 360,000 | 0 | 0 | 0 | 0 | 360,000 |
| **Total: 4144 - Fleet** | **360,000** | **0** | **0** | **0** | **0** | **360,000** |
| **Total: Public Works** | **360,000** | **0** | **0** | **0** | **0** | **360,000** |
| **Total: 102** | **360,000** | **0** | **0** | **0** | **0** | **360,000** |

# Fund 104-Tourist Development Tax Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Community Development** | | | | | | |
| **7500 - TDT Projects** | | | | | | |
| Additional Parking Lot for Orlando City - 7048 | 400,000 | 0 | 0 | 0 | 0 | 400,000 |
| Austin Tindall Expansion - Phase II - C24-015 | 0 | 0 | 0 | 0 | 4,500,000 | 4,500,000 |
| Austin Tindall Site Lighting - 7052 | 1,660,000 | 0 | 0 | 0 | 0 | 1,660,000 |
| Scoreboard Replacements - 7051 | 175,000 | 0 | 0 | 0 | 0 | 175,000 |
| Temporary Fabric Warehouse - 7053 | 125,000 | 0 | 0 | 0 | 0 | 125,000 |
| **Total: 7500 - TDT Projects** | **2,360,000** | **0** | **0** | **0** | **4,500,000** | **6,860,000** |
| **Total: Community Development** | **2,360,000** | **0** | **0** | **0** | **4,500,000** | **6,860,000** |
| **Public Works** | | | | | | |
| **4100 - Public Works Projects** | | | | | | |
| Lake Cypress Parking - 4141 | 1,000,000 | 0 | 0 | 0 | 0 | 1,000,000 |
| OHP - BDA (Bi-Directional Amplification) System Installation in West Warehouse, Arena, and Stadium - 4435 | 350,000 | 0 | 0 | 0 | 0 | 350,000 |
| OHP Arena Lighting Controls Upgrade Ph I - 7056 | 475,000 | 0 | 0 | 0 | 0 | 475,000 |
| OHP CEP and Arena HVAC Controls Upgrade - Phase I - 7054 | 600,000 | 0 | 0 | 0 | 0 | 600,000 |
| OHP Replace AHU 2.1, 2.2, 2.3, 2.4 - 7055 | 1,500,000 | 0 | 0 | 0 | 0 | 1,500,000 |
| OHP Smoke Evacuation System Modifications (P23-009) - 4434 | 1,400,000 | 0 | 0 | 0 | 0 | 1,400,000 |
| OHP/CEP - Cooling Tower Replacement - 7045 | 335,000 | 0 | 0 | 0 | 0 | 335,000 |
| **Total: 4100 - Public Works** | **5,660,000** | **0** | **0** | **0** | **0** | **5,660,000** |
| **Total: Public Works** | **5,660,000** | **0** | **0** | **0** | **0** | **5,660,000** |
| **Transportation** | | | | | | |
| **4300 - Transportation Projects** | | | | | | |
| Bill Johnston Park - 4357 | 0 | 2,750,000 | 0 | 0 | 0 | 2,750,000 |
| Lake Toho Water Restoration Pond Trail - 4350 | 0 | 13,500,000 | 0 | 0 | 0 | 13,500,000 |
| **Total: 4300 - Transportation Projects** | **0** | **16,250,000** | **0** | **0** | **0** | **16,250,000** |
| **Total: Transportation** | **0** | **16,250,000** | **0** | **0** | **0** | **16,250,000** |
| **Total: 104** | **8,020,000** | **16,250,000** | **0** | **0** | **4,500,000** | **28,770,000** |

# Fund 107-Library District Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Library** | | | | | | |
| **7100 - Library Projects** | | | | | | |
| Environmental Library - P25-026 | 0 | 7,200,000 | 0 | 0 | 0 | 7,200,000 |
| Hart Memorial Library - HVAC Eqmt Replacement - 7131 | 700,000 | 0 | 0 | 0 | 0 | 700,000 |
| Technology Library (Multipurpose Community Facility) - 4817 | 5,030,108 | 0 | 0 | 0 | 0 | 5,030,108 |
| **Total: 7100 - Library Projects** | **5,730,108** | **7,200,000** | **0** | **0** | **0** | **12,930,108** |
| **Total: Library** | **5,730,108** | **7,200,000** | **0** | **0** | **0** | **12,930,108** |
| **Public Works** | | | | | | |
| **4144 - Fleet Vehicles/Equipment** | | | | | | |
| Library Bookmobile - 7129 | 142,000 | 0 | 0 | 0 | 0 | 142,000 |
| **Total: 4144 - Fleet** | **142,000** | **0** | **0** | **0** | **0** | **142,000** |
| **Total: Public Works** | **142,000** | **0** | **0** | **0** | **0** | **142,000** |
| **Total: 107** | **5,872,108** | **7,200,000** | **0** | **0** | **0** | **13,072,108** |

# Fund 125-Environmental Land Maintenance

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Community Development** | | | | | | |
| **1400 - Community Development** | | | | | | |
| Cherokee Point Playground Replacement - C24-010 | 0 | 0 | 0 | 0 | 271,700 | 271,700 |
| **Total: 1400 - Community Development Projects** | **0** | **0** | **0** | **0** | **271,700** | **271,700** |
| **Total: Community Development** | **0** | **0** | **0** | **0** | **271,700** | **271,700** |
| **Public Works** | | | | | | |
| **4144 - Fleet Vehicles/Equipment** | | | | | | |
| Envrnmtl Lands New & Replacement Veh/Equipment - 1495 | 175,675 | 0 | 0 | 0 | 0 | 175,675 |
| **Total: 4144 - Fleet** | **175,675** | **0** | **0** | **0** | **0** | **175,675** |
| **Total: Public Works** | **175,675** | **0** | **0** | **0** | **0** | **175,675** |
| **Total: 125** | **175,675** | **0** | **0** | **0** | **271,700** | **447,375** |

# Fund 143-Mobility Fee West Zone

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Transportation** | | | | | | |
| **4300 - Transportation Projects** | | | | | | |
| Bella Citta Blvd (Polk County Line to Goodman Rd.) - T25-003 | 0 | 0 | 4,000,000 | 5,000,000 | 5,000,000 | 14,000,000 |
| Bill Beck Blvd, Segment B - 4398 | 0 | 0 | 800,000 | 0 | 0 | 800,000 |
| Carroll St - JYP to Michigan - 4316 | 5,000,000 | 0 | 0 | 0 | 0 | 5,000,000 |
| CR 532 Widening - 4399 | 0 | 15,000,000 | 0 | 0 | 0 | 15,000,000 |
| Cross Prairie Pkwy (from Nolte Road to West of the C-31 Canal) - 5282 | 5,000,000 | 50,400,000 | 0 | 3,250,000 | 0 | 58,650,000 |
| Marigold Safety Improvements - 4417 | 1,750,000 | 0 | 0 | 0 | 0 | 1,750,000 |
| Neovation Way - 4418 | 3,704,750 | 2,300,000 | 0 | 0 | 0 | 6,004,750 |
| Neptune Road (Partin Settlement to US 192) - 4178 | 1,406,488 | 6,488,716 | 0 | 0 | 0 | 7,895,204 |
| Old Lake Wilson Road (CR532 to Assebly Ct.) - 4404 | 0 | 0 | 40,693,134 | 0 | 4,500,000 | 45,193,134 |
| Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175 | 851,505 | 989,565 | 3,396,217 | 0 | 0 | 5,237,287 |
| Pleasant Hill Rd Access Management - T24-006 | 0 | 0 | 898,678 | 4,942,731 | 0 | 5,841,409 |
| Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - 4177 | 0 | 4,867,363 | 11,938,300 | 0 | 0 | 16,805,663 |
| Simpson Road (Myers Road to US 192) - 4170 | 325,721 | 1,689,473 | 0 | 0 | 0 | 2,015,194 |
| **Total: 4300 - Transportation Projects** | **18,038,464** | **81,735,117** | **61,726,329** | **13,192,731** | **9,500,000** | **184,192,641** |
| **Total: Transportation** | **18,038,464** | **81,735,117** | **61,726,329** | **13,192,731** | **9,500,000** | **184,192,641** |
| **Total: 143** | **18,038,464** | **81,735,117** | **61,726,329** | **13,192,731** | **9,500,000** | **184,192,641** |

# Fund 145-Red Light Cameras

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Transportation** | | | | | | |
| **4300 - Transportation Projects** | | | | | | |
| Buenaventura Safety Improvements - 4416 | 1,130,273 | 0 | 0 | 0 | 0 | 1,130,273 |
| **Total: 4300 - Transportation Projects** | **1,130,273** | **0** | **0** | **0** | **0** | **1,130,273** |
| **Total: Transportation** | **1,130,273** | **0** | **0** | **0** | **0** | **1,130,273** |
| **Total: 145** | **1,130,273** | **0** | **0** | **0** | **0** | **1,130,273** |

# Fund 149-East 192 CRA

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Community Development** | | | | | | |
| **1400 - Community Development** | | | | | | |
| NeoCity Streetlights - 4478 | 3,899,337 | 0 | 0 | 0 | 0 | 3,899,337 |
| **Total: 1400 - Community Development Projects** | **3,899,337** | **0** | **0** | **0** | **0** | **3,899,337** |
| **Total: Community Development** | **3,899,337** | **0** | **0** | **0** | **0** | **3,899,337** |
| **Total: 149** | **3,899,337** | **0** | **0** | **0** | **0** | **3,899,337** |

# Fund 151-CDBG Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Community Development** | | | | | | |
| **7200 - Parks Projects** | | | | | | |
| Replacement Sports Field Lighting - Archie Gordon Park - C25-008 | 0 | 0 | 0 | 195,964 | 185,189 | 381,153 |
| Replacement Sports Field Lighting - BVL Community Park - 7585 | 177,188 | 109,699 | 115,184 | 0 | 0 | 402,071 |
| Royal Palm Playground - 7584 | 375,000 | 0 | 0 | 0 | 0 | 375,000 |
| SENSES An All-Inclusive Park - C24-009 | 0 | 0 | 0 | 0 | 271,700 | 271,700 |
| Waters Edge Neighborhood Park Playground Replacement - C24-008 | 0 | 268,000 | 0 | 0 | 0 | 268,000 |
| **Total: 7200 - Parks Projects** | **552,188** | **377,699** | **115,184** | **195,964** | **456,889** | **1,697,924** |
| **Total: Community Development** | **552,188** | **377,699** | **115,184** | **195,964** | **456,889** | **1,697,924** |
| **Total: 151** | **552,188** | **377,699** | **115,184** | **195,964** | **456,889** | **1,697,924** |

# Fund 154-Constitutional Gas Tax Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Public Works** | | | | | | |
| **4144 - Fleet Vehicles/Equipment** | | | | | | |
| Road & Bridge-New & Replacement Vehicles/Equipment - 4912 | 1,429,644 | 0 | 0 | 0 | 0 | 1,429,644 |
| **Total: 4144 - Fleet** | **1,429,644** | **0** | **0** | **0** | **0** | **1,429,644** |
| **Total: Public Works** | **1,429,644** | **0** | **0** | **0** | **0** | **1,429,644** |
| **Total: 154** | **1,429,644** | **0** | **0** | **0** | **0** | **1,429,644** |

# Fund 156-Federal And State Grants Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Community Development** | | | | | | |
| **1400 - Community Development** | | | | | | |
| OC Whitted Neighborhood Potable Water System - 5814 | 850,000 | 0 | 0 | 0 | 0 | 850,000 |
| **Total: 1400 - Community Development Projects** | **850,000** | **0** | **0** | **0** | **0** | **850,000** |
| **Total: Community Development** | **850,000** | **0** | **0** | **0** | **0** | **850,000** |
| **Library** | | | | | | |
| **7100 - Library Projects** | | | | | | |
| Technology Library (Multipurpose Community Facility) - 4817 | 4,000,000 | 0 | 0 | 0 | 0 | 4,000,000 |
| **Total: 7100 - Library Projects** | **4,000,000** | **0** | **0** | **0** | **0** | **4,000,000** |
| **Total: Library** | **4,000,000** | **0** | **0** | **0** | **0** | **4,000,000** |
| **Transportation** | | | | | | |
| **4300 - Transportation Projects** | | | | | | |
| ATMS Phase 7 - T22-006 | 0 | 0 | 282,972 | 3,254,168 | 0 | 3,537,140 |
| ATMS Phase 9 - T22-007 | 0 | 0 | 205,075 | 2,665,973 | 0 | 2,871,048 |
| Boggy Creek Elementary & Parkway Middle School SW - 4477 | 651,998 | 0 | 0 | 0 | 0 | 651,998 |
| Buenaventura Blvd Complete Streets - 4465 | 3,999,471 | 0 | 0 | 0 | 0 | 3,999,471 |
| Buenaventura Safety Improvements - 4416 | 1,795,709 | 0 | 0 | 0 | 0 | 1,795,709 |
| Hickory Tree Elementary Sidewalk - 4474 | 165,945 | 0 | 0 | 0 | 0 | 165,945 |
| Marigold Safety Improvements - 4417 | 850,000 | 0 | 0 | 0 | 0 | 850,000 |
| Nolte Road ATMS - T22-003 | 0 | 0 | 280,999 | 0 | 0 | 280,999 |
| **Total: 4300 - Transportation Projects** | **7,463,123** | **0** | **769,046** | **5,920,141** | **0** | **14,152,310** |
| **Total: Transportation** | **7,463,123** | **0** | **769,046** | **5,920,141** | **0** | **14,152,310** |
| **Total: 156** | **12,313,123** | **0** | **769,046** | **5,920,141** | **0** | **19,002,310** |

# Fund 158-Intergovernmental Radio Communications

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Public Works** | | | | | | |
| **4100 - Public Works Projects** | | | | | | |
| Tower A Automatic Transfer Switch - 5523 | 70,000 | 0 | 0 | 0 | 0 | 70,000 |
| **Total: 4100 - Public Works Projects** | **70,000** | **0** | **0** | **0** | **0** | **70,000** |
| **Total: Public Works** | **70,000** | **0** | **0** | **0** | **0** | **70,000** |
| **Total: 158** | **70,000** | **0** | **0** | **0** | **0** | **70,000** |

# Fund 177-Fire Impact Fee Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Public Safety** | | | | | | |
| **2100 - Public Safety Projects** | | | | | | |
| Station 77 - Stoneybrook Area - 2115 | 0 | 0 | 5,122,660 | 0 | 0 | 5,122,660 |
| **Total: 2100 - Public Safety Projects** | **0** | **0** | **5,122,660** | **0** | **0** | **5,122,660** |
| **Total: Public Safety** | **0** | **0** | **5,122,660** | **0** | **0** | **5,122,660** |
| **Total: 177** | **0** | **0** | **5,122,660** | **0** | **0** | **5,122,660** |

# Fund 178-Parks Impact Fee Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Community Development** | | | | | | |
| **7208 - Parks District 1** | | | | | | |
| Boardwalk Park at Pleasant Hill Road - 7589 | 2,500,000 | 2,500,000 | 2,500,000 | 0 | 0 | 7,500,000 |
| East 192 CRA Parks - 7215 | 4,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 12,000,000 |
| Parks - Tree Spade - 7588 | 29,206 | 0 | 0 | 0 | 0 | 29,206 |
| Shelby Cox Playground - 7586 | 268,000 | 0 | 0 | 0 | 0 | 268,000 |
| **Total: 7208 - Parks District 1** | **6,797,206** | **4,500,000** | **4,500,000** | **2,000,000** | **2,000,000** | **19,797,206** |
| **7209 - Parks District 2** | | | | | | |
| 65th Infantry Veterans Park (final phase) - 4155 | 87,800 | 0 | 0 | 0 | 0 | 87,800 |
| Archie Gordon Memorial Park Stormwater System and Parking Lot - 7587 | 400,000 | 2,500,000 | 0 | 0 | 0 | 2,900,000 |
| Holopaw Community Park (C23-028) - 7236 | 0 | 0 | 0 | 308,200 | 0 | 308,200 |
| Holopaw Neighborhood Park Playground - C22-007 | 0 | 0 | 250,800 | 0 | 0 | 250,800 |
| **Total: 7209 - Parks District 2** | **487,800** | **2,500,000** | **250,800** | **308,200** | **0** | **3,546,800** |
| **Total: Community Development** | **7,285,006** | **7,000,000** | **4,750,800** | **2,308,200** | **2,000,000** | **23,344,006** |
| **Library** | | | | | | |
| **7100 - Library Projects** | | | | | | |
| Technology Library (Multipurpose Community Facility) - 4817 | 1,676,702 | 0 | 0 | 0 | 0 | 1,676,702 |
| **Total: 7100 - Library Projects** | **1,676,702** | **0** | **0** | **0** | **0** | **1,676,702** |
| **Total: Library** | **1,676,702** | **0** | **0** | **0** | **0** | **1,676,702** |
| **Transportation** | | | | | | |
| **4300 - Transportation Projects** | | | | | | |
| Lake Toho Water Restoration Pond Trail - 4350 | 0 | 1,750,000 | 0 | 0 | 0 | 1,750,000 |
| **Total: 4300 - Transportation Projects** | **0** | **1,750,000** | **0** | **0** | **0** | **1,750,000** |
| **Total: Transportation** | **0** | **1,750,000** | **0** | **0** | **0** | **1,750,000** |
| **Total: 178** | **8,961,708** | **8,750,000** | **4,750,800** | **2,308,200** | **2,000,000** | **26,770,708** |

# Fund 190-Mobility Fee Northeast District Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Transportation** | | | | | | |
| **4300 - Transportation Projects** | | | | | | |
| Boggy Creek Road (Simpson to Narcoossee) - 4171 | 2,729,957 | 14,741,107 | 2,163,706 | 0 | 0 | 19,634,770 |
| Buenaventura Safety Improvements - 4416 | 900,000 | 0 | 0 | 0 | 0 | 900,000 |
| Fortune-Simpson Intersection Improvement - 4374 | 746,907 | 746,906 | 0 | 0 | 0 | 1,493,813 |
| Jack Brack (Narcoossee to Absher) - 4466 | 0 | 10,000,000 | 15,000,000 | 53,382,662 | 0 | 78,382,662 |
| Jack Brack ROW (Absher to Sunbridge Boundary) - 4905 | 2,000,000 | 0 | 0 | 0 | 0 | 2,000,000 |
| Jones Road (Narcoossee to Sunbridge Boundary) - T23-004 | 0 | 4,000,000 | 10,000,000 | 10,000,000 | 5,000,000 | 29,000,000 |
| Nova (US192 to Sunbridge Boundary) (T23-002) - 4444 | 5,000,000 | 10,000,000 | 10,000,000 | 145,200,000 | 0 | 170,200,000 |
| Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175 | 591,724 | 687,664 | 2,360,083 | 0 | 0 | 3,639,471 |
| Simpson Road (Myers Road to US 192) - 4170 | 2,388,620 | 12,389,467 | 0 | 0 | 0 | 14,778,087 |
| **Total: 4300 - Transportation Projects** | **14,357,208** | **52,565,144** | **39,523,789** | **208,582,662** | **5,000,000** | **320,028,803** |
| **Total: Transportation** | **14,357,208** | **52,565,144** | **39,523,789** | **208,582,662** | **5,000,000** | **320,028,803** |
| **Total: 190** | **14,357,208** | **52,565,144** | **39,523,789** | **208,582,662** | **5,000,000** | **320,028,803** |

# Fund 191-Mobility Fee Southeast District Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Transportation** | | | | | | |
| **4300 - Transportation Projects** | | | | | | |
| Canoe Creek Rd Widening (from Deer Run Rd to UGB) - T24-001 | 0 | 5,000,000 | 15,000,000 | 15,000,000 | 55,000,000 | 90,000,000 |
| Canoe Creek Road (CR523) - 4412 | 0 | 4,200,000 | 16,000,000 | 23,400,000 | 64,000,000 | 107,600,000 |
| Neptune Road (Partin Settlement to US 192) - 4178 | 932,776 | 3,568,328 | 0 | 0 | 0 | 4,501,104 |
| Old Canoe Creek Rd (Canoe Creek Rd to Clay Whaley Rd) - T25-002 | 0 | 3,095,316 | 6,898,133 | 3,028,996 | 3,000,000 | 16,022,445 |
| **Total: 4300 - Transportation Projects** | **932,776** | **15,863,644** | **37,898,133** | **41,428,996** | **122,000,000** | **218,123,549** |
| **Total: Transportation** | **932,776** | **15,863,644** | **37,898,133** | **41,428,996** | **122,000,000** | **218,123,549** |
| **Total: 191** | **932,776** | **15,863,644** | **37,898,133** | **41,428,996** | **122,000,000** | **218,123,549** |

# Fund 192-Northeast Infrastructure Improvement Area Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Transportation** | | | | | | |
| **4300 - Transportation Projects** | | | | | | |
| Sunbridge Parkway (US 192 to Nova Rd) - 4470 | 0 | 0 | 25,000,000 | 25,000,000 | 10,000,000 | 60,000,000 |
| **Total: 4300 - Transportation Projects** | **0** | **0** | **25,000,000** | **25,000,000** | **10,000,000** | **60,000,000** |
| **Total: Transportation** | **0** | **0** | **25,000,000** | **25,000,000** | **10,000,000** | **60,000,000** |
| **Total: 192** | **0** | **0** | **25,000,000** | **25,000,000** | **10,000,000** | **60,000,000** |

# Fund 306-Local Option Sales Tax Fund

| Program / Function / Project | Proposed CIP by Fiscal Year FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | Total 2025/29 |
|---|---|---|---|---|---|---|
| **Constitutionals/Elected Officials** | | | | | | |
| **9100 - Constitutionals Projects** | | | | | | |
| S.O. Vehicles - 3398 | 2,729,187 | 0 | 0 | 0 | 0 | 2,729,187 |
| **Total: 9100 - Constitutionals Projects** | **2,729,187** | **0** | **0** | **0** | **0** | **2,729,187** |
| **Total: Constitutionals/Elected** | **2,729,187** | **0** | **0** | **0** | **0** | **2,729,187** |
| **Public Safety** | | | | | | |
| **2100 - Public Safety Projects** | | | | | | |
| 800 MHz System Upgrades - 4904 | 696,624 | 1,505,601 | 4,409,122 | 0 | 0 | 6,611,347 |
| Compact Rapid Deployable WiFi Mobile Unit - 6692 | 91,874 | 0 | 0 | 0 | 0 | 91,874 |
| D & F Recreation Yards (O23-004) - 2140 | 51,805 | 0 | 0 | 0 | 0 | 51,805 |
| EM Generator Replacements(O23-006) - 2141 | 214,746 | 221,189 | 227,825 | 234,660 | 241,700 | 1,140,120 |
| EOC Equipment Upgrade - 2118 | 100,000 | 0 | 0 | 0 | 0 | 100,000 |
| Intercom System - Exterior Doors - 6695 | 312,787 | 0 | 0 | 0 | 0 | 312,787 |
| Motorola Radio Replacements - Non Fire - O24 -003 | 0 | 175,228 | 1,469,243 | 5,611,736 | 5,100,105 | 12,356,312 |
| New Radio Tower Site - 6691 | 35,000 | 0 | 0 | 3,000,000 | 0 | 3,035,000 |
| PTP Osceola EOC to Kissimmee - O25-007 | 0 | 0 | 66,550 | 0 | 0 | 66,550 |
| PTP Osceola EOC to St Cloud - 6694 | 55,000 | 0 | 0 | 0 | 0 | 55,000 |
| Tower Antenna Replacement - O25-006 | 0 | 320,000 | 0 | 0 | 0 | 320,000 |
| Tower DC Rectifier - 6693 | 82,704 | 90,975 | 100,072 | 0 | 0 | 273,751 |
| **Total: 2100 - Public Safety Projects** | **1,640,540** | **2,312,993** | **6,272,812** | **8,846,396** | **5,341,805** | **24,414,546** |
| **Total: Public Safety** | **1,640,540** | **2,312,993** | **6,272,812** | **8,846,396** | **5,341,805** | **24,414,546** |
| **Public Works** | | | | | | |
| **4100 - Public Works Projects** | | | | | | |
| Admin Bld - 2nd Floor Comm Room HVAC - 6680 | 100,000 | 0 | 0 | 0 | 0 | 100,000 |
| Admin Bldg - 3rd Floor Reconfiguration - 4127 | 950,000 | 0 | 0 | 0 | 0 | 950,000 |
| Admin Bldg 2nd Floor IT Data Center - 6683 | 450,000 | 0 | 0 | 0 | 0 | 450,000 |
| Animal Services Renovations (P23-006) - 4453 | 750,000 | 0 | 0 | 0 | 0 | 750,000 |
| Animal Svcs - Lift Station Upgrades - 6685 | 130,000 | 0 | 0 | 0 | 0 | 130,000 |
| Corrections - Emergency Power Generator Replacemen - 6699 | 600,000 | 0 | 0 | 0 | 0 | 600,000 |
| Corrections - HVAC Control System Tracer - 6682 | 125,000 | 0 | 0 | 0 | 0 | 125,000 |
| Corrections Facility Breakroom - 6684 | 650,000 | 0 | 0 | 0 | 0 | 650,000 |
| Courthouse Sqr Chiller Replacements - 6687 | 1,200,000 | 0 | 0 | 0 | 0 | 1,200,000 |
| Courthouse Square Fire Alarm Panels - 4882 | 205,000 | 0 | 0 | 0 | 0 | 205,000 |
| EOC Space Modifications - 6696 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| Gov't Center - Air Handlers, Pressurized Exhaust Fans and HVAC Split Units - 6686 | 1,020,000 | 0 | 0 | 0 | 0 | 1,020,000 |
| Govt Center - Cooling Towers Replacement - 6697 | 350,000 | 0 | 0 | 0 | 0 | 350,000 |
| Jail Control Room Interface Rehab - 4209 | 1,348,500 | 0 | 0 | 0 | 0 | 1,348,500 |
| Lake Marian Boat Ramp - 1405 | 0 | 1,100,000 | 0 | 0 | 0 | 1,100,000 |
| Poinciana Health Dept. Elevator Upgrade - 6681 | 300,000 | 0 | 0 | 0 | 0 | 300,000 |
| Road & Bridge Yard 1 Improvements - P25-006 | 0 | 7,500,000 | 11,227,450 | 0 | 0 | 18,727,450 |
| Road & Bridge Yard 2 Improvements - P25-007 | 0 | 0 | 0 | 7,500,000 | 23,000,000 | 30,500,000 |

# Fund 306-Local Option Sales Tax Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| Sheriff Admin-Air Handler 1&2 Replacement - 4206 | 990,600 | 0 | 0 | 0 | 0 | 990,600 |
| SO Admin - HVAC and Lighting Control System - 6698 | 450,000 | 0 | 0 | 0 | 0 | 450,000 |
| **Total: 4100 - Public Works Projects** | **10,119,100** | **8,600,000** | **11,227,450** | **7,500,000** | **23,000,000** | **60,446,550** |
| **Total: Public Works** | **10,119,100** | **8,600,000** | **11,227,450** | **7,500,000** | **23,000,000** | **60,446,550** |
| **Transportation** | | | | | | |
| **4300 - Transportation Projects** | | | | | | |
| Buenaventura Blvd Complete Streets - 4465 | 18,000,000 | 0 | 0 | 0 | 0 | 18,000,000 |
| County Sidewalks/Trails - 4655 | 500,000 | 400,000 | 400,000 | 400,000 | 400,000 | 2,100,000 |
| Countywide Signals - 4401 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 5,000,000 |
| Intersection Safety & Efficiency Projects (TSM) - 3480 | 1,545,000 | 200,000 | 200,000 | 200,000 | 200,000 | 2,345,000 |
| Iteris Next Replacements - 4716 | 971,635 | 0 | 0 | 0 | 0 | 971,635 |
| Traffic Control Equipment - 3780 | 400,000 | 275,000 | 275,000 | 275,000 | 275,000 | 1,500,000 |
| Traffic Signal Replacement - 4352 | 900,000 | 0 | 0 | 0 | 0 | 900,000 |
| **Total: 4300 - Transportation Projects** | **23,316,635** | **1,875,000** | **1,875,000** | **1,875,000** | **1,875,000** | **30,816,635** |
| **Total: Transportation** | **23,316,635** | **1,875,000** | **1,875,000** | **1,875,000** | **1,875,000** | **30,816,635** |
| **Total: 306** | **37,805,462** | **12,787,993** | **19,375,262** | **18,221,396** | **30,216,805** | **118,406,918** |

# Fund 315-Gen Cap Outlay Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Public Works** | | | | | | |
| **4100 - Public Works Projects** | | | | | | |
| Correctional Facility Expansion and Renovations (P23-008) - 4445 | 0 | 19,172,050 | 13,899,317 | 67,861,370 | 0 | 100,932,737 |
| **Total: 4100 - Public Works Projects** | **0** | **19,172,050** | **13,899,317** | **67,861,370** | **0** | **100,932,737** |
| **Total: Public Works** | **0** | **19,172,050** | **13,899,317** | **67,861,370** | **0** | **100,932,737** |
| **Total: 315** | **0** | **19,172,050** | **13,899,317** | **67,861,370** | **0** | **100,932,737** |

# Fund 331-Countywide Fire Capital Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Public Safety** | | | | | | |
| **2100 - Public Safety Projects** | | | | | | |
| Bunker Gear - 2185 | 0 | 500,000 | 500,000 | 500,000 | 500,000 | 2,000,000 |
| Campbell City Fire Station 43 - 2203 | 13,078,828 | 0 | 0 | 0 | 0 | 13,078,828 |
| EMS Equipment - 2702 | 428,297 | 471,126 | 1,241,232 | 570,063 | 627,069 | 3,337,787 |
| Fire Equipment - 2700 | 1,880,000 | 2,068,000 | 4,421,653 | 2,502,280 | 2,752,508 | 13,624,441 |
| Fire Rescue & EMS Training Building - 2922 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| Fire Station 23 - Northeast DRI - West - F22-003 | 0 | 2,328,318 | 0 | 0 | 0 | 2,328,318 |
| Fire Station 25 - Northeast DRI - North - F22-004 | 0 | 2,328,318 | 0 | 0 | 0 | 2,328,318 |
| Fire Station 27 NE DRI South - F23-002 | 0 | 0 | 2,421,450 | 0 | 0 | 2,421,450 |
| Fire Station 29 NE DRI East - F23-003 | 0 | 0 | 2,421,450 | 0 | 0 | 2,421,450 |
| Fire Station 63 - Relocation to Partin Settlement - 2233 | 0 | 0 | 0 | 0 | 15,808,879 | 15,808,879 |
| Fire Station 71 Replacement (Lindfields/Westside Blvd) - 2010 | 44,488 | 0 | 0 | 0 | 0 | 44,488 |
| Fire Station 87 - West Big Lake-Southport - 2921 | 2,238,767 | 0 | 0 | 0 | 0 | 2,238,767 |
| LifePak Cardiac Monitors - 2123 | 323,534 | 355,887 | 391,476 | 430,623 | 473,685 | 1,975,205 |
| Motorola Radio Replacements - F22-005 | 0 | 1,538,951 | 234,416 | 3,066,265 | 0 | 4,839,632 |
| SCBA Replacements - O24-008 | 0 | 0 | 0 | 2,321,389 | 0 | 2,321,389 |
| Station 75 Funie Steed Road - 2009 | 325,295 | 0 | 0 | 0 | 0 | 325,295 |
| Station 77 - Stoneybrook Area - 2115 | 0 | 0 | 9,700,000 | 0 | 0 | 9,700,000 |
| **Total: 2100 - Public Safety Projects** | **18,819,209** | **9,590,600** | **21,331,677** | **9,390,620** | **20,162,141** | **79,294,247** |
| **Total: Public Safety** | **18,819,209** | **9,590,600** | **21,331,677** | **9,390,620** | **20,162,141** | **79,294,247** |
| **Total: 331** | **18,819,209** | **9,590,600** | **21,331,677** | **9,390,620** | **20,162,141** | **79,294,247** |

# Fund 332-Public Imp Rev Bonds Series 2017

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Public Works** | | | | | | |
| **4100 - Public Works Projects** | | | | | | |
| OC Sales Center (P23-011) - 4446 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| **Total: 4100 - Public Works Projects** | **500,000** | **0** | **0** | **0** | **0** | **500,000** |
| **Total: Public Works** | **500,000** | **0** | **0** | **0** | **0** | **500,000** |
| **Total: 332** | **500,000** | **0** | **0** | **0** | **0** | **500,000** |

# Fund 401-Solid Waste Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Public Works** | | | | | | |
| **3100 - Environmental Services** | | | | | | |
| New Transfer Station - 4913 | 3,000,000 | 20,000,000 | 20,000,000 | 0 | 0 | 43,000,000 |
| **Total: 3100 - Environmental** | **3,000,000** | **20,000,000** | **20,000,000** | **0** | **0** | **43,000,000** |
| **4144 - Fleet Vehicles/Equipment** | | | | | | |
| Solid Waste-New & Replacement Vehicles/Equipment - 4910 | 321,050 | 0 | 0 | 0 | 0 | 321,050 |
| **Total: 4144 - Fleet** | **321,050** | **0** | **0** | **0** | **0** | **321,050** |
| **Total: Public Works** | **3,321,050** | **20,000,000** | **20,000,000** | **0** | **0** | **43,321,050** |
| **Total: 401** | **3,321,050** | **20,000,000** | **20,000,000** | **0** | **0** | **43,321,050** |

# Fund 510-Fleet Internal Service Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Public Works** | | | | | | |
| **4144 - Fleet Vehicles/Equipment** | | | | | | |
| Fleet-New & Replacement Vehicles/Equipment - 4293 | 296,000 | 148,000 | 0 | 0 | 0 | 444,000 |
| **Total: 4144 - Fleet** | **296,000** | **148,000** | **0** | **0** | **0** | **444,000** |
| **Total: Public Works** | **296,000** | **148,000** | **0** | **0** | **0** | **444,000** |
| **Total: 510** | **296,000** | **148,000** | **0** | **0** | **0** | **444,000** |

# Fund 511-Fleet Fuel Internal Service Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Public Works** | | | | | | |
| **4100 - Public Works Projects** | | | | | | |
| Yard 1 EV Charger Hub - P25-003 | 0 | 1,400,000 | 0 | 0 | 0 | 1,400,000 |
| **Total: 4100 - Public Works Projects** | **0** | **1,400,000** | **0** | **0** | **0** | **1,400,000** |
| **Total: Public Works** | **0** | **1,400,000** | **0** | **0** | **0** | **1,400,000** |
| **Total: 511** | **0** | **1,400,000** | **0** | **0** | **0** | **1,400,000** |

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total |
|---|---|---|---|---|---|---|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | 2025/29 |
| **Report Grand Total:** | **136,854,225** | **245,840,247** | **249,512,197** | **392,102,080** | **204,107,535** | **1,228,416,284** |

OSCEOLA COUNTY be first to what's next.



# FINANCIAL POLICIES

# CHAPTER FOUR

# BUDGET CODE

## 4.0 PURPOSE

The purpose of the Osceola County Budget Code (Policy) is to set forth the policy by which the County and its departments and agencies under the control of the Board of County Commissioners (Board) develops, implements, and administers its operating and capital budgets. The purpose is also to ensure that the future growth of the County's Budget is managed in a fiscally responsible manner and in line with national, state, and local trends. This Budget Policy includes budget submission dates for Constitutional Officers and other outside entities. The Policy permits the continued development of comprehensive budget procedures that provide for increased public confidence in the management of public funds. County Administration has the responsibility to establish and maintain an adequate system to ensure the financial integrity of the County. Definitions for terms referenced throughout the Chapter are located in Appendix A.

## 4.1 GENERAL PROVISIONS

### 4.1-1 APPLICABILITY

The provision of the Budget Code shall apply to the development and administration of the County's operating and capital budgets of the County Departments and agencies under the control of the Board. Budgets of federal or state assistance funds and grants will be established in accordance with applicable laws and regulations, which may not be reflected in, or may be inconsistent with, any provision of this Policy. Nothing in this Policy shall prevent the County from complying with the terms and conditions of any grant, contract, gift or bequest that is otherwise consistent with law.

### 4.1-2 WAIVER OF REQUIREMENTS

This Policy is intended to manage the overall growth of the Budget from year-to-year in a fiscally responsible manner, but not limit any future Board's ability to fund needed services. As such, the Board may, when consistent with law, waive any or all requirements or provisions set forth in the Budget Policy and proceed thereafter to take action that is deemed to be in the best interest of the County.

### 4.1-3 CHANGES IN LAWS AND REGULATIONS

In the event an applicable law, regulation, or accounting standard is modified or eliminated, or a new law, regulation or accounting standard is adopted, the revised law, regulation or accounting standard shall, to the extent inconsistent with the Budget Policy, automatically supersede this Policy.

### 4.1-4 REQUIREMENT OF GOOD FAITH

The Budget Policy requires all parties involved in the administration of the County's Budget to act in good faith.

### 4.1-5 CONFIDENTIAL INFORMATION

Confidential information shall be administered in accordance with the Public Records Act, Chapter 119, Florida Statutes, as amended and other applicable provisions of the law.

## 4.2 AUTHORITY

### 4.2-1 BOARD OF COUNTY COMMISSIONERS

A. The Osceola County Home Rule Charter, Chapter 125 and Chapter 218, Florida Statutes and Chapter 69I, Florida Administrative Code grants the Board the ability to establish policies governing the administration of public funds and its tangible personal property.

B. The Board is responsible for adopting a balanced Budget in accordance with Chapters 129, 197 and 200 in the Florida Statutes, as amended.

C. The Board shall designate a County Budget Officer to carry out the duties set forth in F.S. Chapter 129, County Budget, and this Budget Policy.

### 4.2-2 COUNTY MANAGER

A. In accordance with Chapter 1.2 of the Administrative Code, the County Manager is responsible for the day-to-day administration of the County and to administer and carry out the Board's policies.

B. The County Manager shall prepare and present the Budget, as required, to the Board for their consideration within the required timelines established in Florida Statutes.

C. Chapter One of the Administrative Code, as amended, designates the County Manager as the County Budget Officer.

D. The County Manager shall have the authority to adopt operational procedures, consistent with this Chapter of the Administrative Code, and Florida Statutes governing budget preparation and management.

E. The County Manager (County Budget Officer) shall have the authority to approve amendments to the Adopted or Revised Budget if the total appropriation of the fund does not change in accordance with Florida Statutes.

F. The County Manager shall report to the Board the various budget activities either as an agenda item and/or via electronic communication. The report shall identify, by Fund, the actual performance of revenues and expenditures in comparison to the Adopted Budget.

G. As required by Chapter One of the Administrative Code, the County Manager will present an Organizational Chart to the Board. Whenever possible, this will be done in conjunction with the adoption of the Budget.

4.2-3 COUNTY BUDGET STAFF

A. The County Manager shall designate the qualified individuals responsible for the County's budget as identified throughout this Policy, including the following:

1. Reviewing the County's adopted Budget Policy and regulations whenever necessary, and propose any necessary amendments to ensure compliance with Florida Statutes and best practices.

2. Assisting the County Manager in the development, implementation, and administration of the County's Budget to include ensuring expenditure requests are allowable per the Fund's revenue source.

3. Assisting the County Manager in the development, implementation, and administration of Budget procedures and processes.

4. Ensuring internal control over the County's budget system and reporting to reflect proper budget monitoring.

5. Complying with Truth in Millage (TRIM) statutory compliance and deadlines.

6. Ensuring employees receive and retain the necessary training for the administration of their assigned duties.

B. Budget employees are responsible for assisting with the development, implementation, and delivery of the above.

4.2-4 COUNTY DEPARTMENT ADMINISTRATORS/DIRECTORS

As designated by the County Manager, Departments' Administrators/Directors are responsible for their functional areas, and associated accounts. As it relates to this Budget Policy, this includes but is not limited to, the following responsibilities:

A. Preparation and submission of their recommended budget to the County Manager in compliance with the Budget Assumption Document, Budget Policy, Ordinances,

Resolutions, County Manager's Procedures, and any applicable state or federal requirements.

B. Ensure expenditure requests are in line with any applicable stipulations of the revenue source such as grants, Florida Statutes, Debt Covenants, etc.

C. Administer and monitor assigned Budget to ensure expenditures are within appropriations or ensure the necessary process to implement a budget adjustment has been initiated.

D. Expend only the funds necessary to carry out assigned directives.

## 4.3 COUNTY BUDGET STRUCTURE

### 4.3-1 GENERAL PROVISIONS

A. The Budget shall serve as the annual financial plan for the County. It serves as a tool for implementing the Board's goals and objectives. The Budget shall provide the resources necessary to meet service levels determined by the Board.

B. The Budget establishes the County's Chart of Accounts in accordance with the County Manager's Organizational Chart and the State's requirements.

C. The Adopted Budget, as well as any subsequent amendments, shall be a balanced budget with projected revenues equal to expenditures. No budget may be adopted unless this requirement is met.

D. Each Budget covers a Fiscal Year.

E. The Budget is legally controlled at the Fund level.

F. Additional management control is generally maintained at the County Department level within Categories identified by the Chart of Accounts.

### 4.3-2 ACCOUNTING METHOD

A. The type of governmental fund accounting the County utilizes impacts how and when items should be budgeted.

B. The County uses the Modified-Accrual Basis of Accounting for Governmental Funds which means revenues are recognized when available and measurable and expenditures recognized when incurred.

C. The County uses Accrual Basis Accounting for Proprietary Funds which means revenue is recognized when earned regardless of when recorded, and expenses are recorded at the time the liability is incurred regardless of when paid.

D. Principal and interest on general long-term debt differ from other expenditures in that they are recorded when due.

### 4.3-3 FUNDS

The County's finances and budget accounts are managed in accordance with Generally Accepted Accounting Principles (GAAP). Accounts are organized and operated on the basis of Funds. In addition to each Fund being balanced, Fund accounting segregates resources according to their intended purpose and is used to aid management in compliance and budget management. The different Fund Types are identified in Appendix A – Definitions.

### 4.3-4 CHART OF ACCOUNTS

In adherence to proper accounting and regulatory guidelines, the County utilizes the State of Florida's Uniform Accounting System (UAS) Manual to establish the classification and budgeting of accounts. The UAS provides guidance to differentiate between Fund Types, Funds, revenues vs. expenditures, department/division, activity, Categories and other related information. Definitions are included in Appendix A.

## 4.4 BUDGET PREPARATION AND DEVELOPMENT

### 4.4-1 STRATEGIC PLAN

At the discretion of the Board, a Strategic Plan, with individual Strategic Plan Action Items, may be adopted. The Strategic Plan is typically done or reviewed on an annual basis so that the approved Strategic Plan Action Items are considered in the development of the Budget. As recommended by the County Manager, funding requests that are in support of the Strategic Plan and Strategic Plan Action Items will be identified and noted as such throughout the Budget process.

### 4.4-2 BUDGET CALENDAR

Florida Statute Chapters 197 and 200 establish the time limits under which Special Assessments, Millage Rates, and the Budget must be developed and adopted. Although subject to change by the Florida Legislature, each year Osceola County follows the process outlined in Florida Statutes to establish its annual budget and comply with the mandated processes. In order to ensure compliance with the deadlines, a budget calendar will be prepared and distributed for all required processes and public meetings.

### 4.4-3 BUDGET ASSUMPTION DOCUMENT

When appropriate, but generally on an annual basis, a Budget Assumption Document will be prepared and distributed to provide County Departments and Constitutional Officers with any information specific to the new Fiscal Year. Any guidance received by the Board, County Administration, or potential rates for items such as employee-related benefits, expenses, utilities, etc., will be identified.

4.4-4 BUDGET DEVELOPMENT - REVENUES

A. Ad Valorem Revenues will be budgeted in accordance with the Statutory requirements for calculation and approval. Specifically, this process is identified in Chapter 200, Florida Statutes Determination of Millage, as amended.

B. Special Assessments, also called non-ad valorem assessments, are approved through the budget process separately from the millage rates. Special Assessments collected through property tax bills must follow the process outlined in Section 197.3632, F.S., as amended.

C. Revenues other than Ad Valorem or Special Assessments shall be estimated realistically, and those considered unpredictable should be budgeted conservatively dependent on the collection method, current Fiscal Year, and prior years' actuals along with projections to aid with accuracy.

D. As designated by the County Manager and with oversight and concurrence by budget staff, County Departments are responsible for providing respective revenue projections generated within the activities and/or functions within their areas of responsibility. In addition, this includes estimates for carried forward amounts for grants and/or Capital Projects that will be ongoing into the Fiscal Year.

E. Annual Fee Resolution: The County will review its fees and charges on an annual basis to ensure fees are adequate/cover the costs of the services and, where applicable, remain competitive. When necessary, a Resolution containing the proposed changes will be submitted to the Board for consideration.

F. Fund Balance: In accordance with the Governmental Accounting Standards Board (GASB), the County is required to budget Fund Balance within specific guidelines.

1. Unassigned Fund Balance is an important measure of the financial and economic stability of the County. It is essential that the County maintain adequate levels of Unassigned Fund Balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. It also provides cash flow liquidity for the County's general operations. It is the goal of the County to achieve and maintain an Unassigned Fund Balance in the General Fund to properly fund Reserves for Cash.

2. Restricted Fund Balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation such as grants and impact fees.

3. Committed Fund Balance will include revenue brought forward for specific purposes as approved by the Board. Therefore, expenditure of said funds would be solely for the Board-specified purpose, such as Capital Projects.

4. Assigned Fund Balance is revenue intended for specific purposes as identified by the County Manager. In governmental funds, other than the General Fund, Assigned Fund Balance represents the amount that is not restricted or committed.

G. In general, the County's Revenue sources provide for, and are accounted for, in the following manner:

1. Establish a property tax rate to fund the desired level of service.

2. Maintain a diversified and stable revenue base to mitigate the effects of short-term fluctuations in any one revenue source.

3. Interest earned from investment of available monies shall be distributed in accordance with the cash balance of each fund from which monies were invested.

4. Special and restricted Revenues shall be budgeted solely for the purpose(s) intended.

5. Capital Fund Revenues shall be from a reliable source, including debt when appropriate, to ensure sufficient availability of funds to support approved projects.

6. Rate structures for Enterprise Funds and Internal Service Funds shall be adequate to ensure that these funds remain firmly and separately self-supporting, including all costs of operation.

7. Generally, Funds shall reimburse the General Fund for administrative costs, unless otherwise prohibited by the revenue source.

8. One-time or non-recurring revenues should not be used to fund ongoing operations.

## 4.4-5 BUDGET DEVELOPMENT – OPERATING BUDGET EXPENSES

A. Generally, the County utilizes a modified form of zero-based budgeting in that new requests are evaluated based on prior expenditures, actual need and the desired level of service.

B. The County's Credit Rating is based on a number of factors such as revenue stability, conservative budgeting practices, reserves, current debt, debt management, etc. It is critical to maintain a good rating for a number of reasons, but especially to ensure the best interest rates are obtained for future debt issuances.

C. It is the goal of the Board when budgeting expenditures to:

1. Maintain a level of service that provides, to the extent reasonable and practicable, for the public health, safety, and welfare of the residents of the community.

2. Support ongoing Operating Expenditures/Expenses via ongoing operating revenues.

3. Provide essential services to its citizens in a financially responsible manner ensuring growth is managed when it occurs.

D. Personnel Services Category: Determining personnel requirements is a critical component in formulating budgetary estimates.

1. Adjustment to Salaries: The County's service needs, retaining qualified staff and remaining competitive will be considered in a fiscally responsible manner. Salary adjustments are dependent on funding availability and sustainability, in accordance with the County's approved Personnel Policy and County Manager Procedures, and the different adjustment options will be evaluated by the County Manager and recommended to the Board for consideration.

2. Benefits: A comprehensive employee benefit package is provided to County employees in accordance with federal and state regulations and to remain competitive. The costs related to these expenses will be evaluated and incorporated within the Budget.

3. Organizational Chart: The Operating Budget includes a number of Full-Time Equivalent (FTE) positions that have been deemed necessary to support the desired level of service. As part of the Budget adoption process, an Organizational Chart with the recommended number of FTEs will be submitted for approval. Within the approved number of FTEs, the County Manager has the authority to assign those FTEs in a manner that is supportive of the County's needs and Strategic Plan. An overall increase of FTEs, however, is only within the Board's authority.

4. Increase or Expansion of Existing Services: Requests for new positions should be supported by a documented increase in the demand on services/quantitative data relevant to the specific service.

5. New Service Requests: Requests to provide a new service may be initiated for a variety of reasons. If the new service requires an increase in the authorized number of FTEs, the request shall be presented to the Board. If the request relates to a new grant allocation or award, the request for the new position(s) should note that they are specifically tied to the awarded funding and thus eliminated when the grant funding is exhausted.

6. Level of Service (LOS) Requests: Requests for additional FTEs to increase the current service levels due to a deficient LOS will be evaluated based on that service's criteria. The County Manager may re-evaluate the approved service levels and, if necessary, request additional FTEs to meet the desired service level.

D. Operating Category: As another key component of the Budget, the overall growth of applicable operating accounts should generally be in line with the change in the Consumer Price Index for goods and services utilized by governmental entities. As the Board may consider any items separately when deemed appropriate, it should be noted that some accounts may skew (such as a major repair, grant funding, etc.) an accurate analysis of the growth in the Operating Budget.

1. Repair and Maintenance: Many substantial infrastructure improvements are expensed instead of capitalized. These include items needed to keep the asset for its intended use (proper condition) and maintain the value of County's infrastructure, but does not extend the useful life.

2. Utilities/Insurances: As utility and insurance costs are not completely within the control of the County, the County pursues energy saving initiatives as well as efforts to reduce accidents and incidents.

3. Outsourcing: Outsourcing an existing County service will result in an increase in Operating accounts, but should be considered separately when analyzing the change in Operating Expenditures/Expenses from one year to another.

E. Outside Entities/Constitutional Offices: Pursuant to the provisions of Section 129.03(2), Florida Statutes, the Board adopted an unnumbered resolution in 1992 requiring the Sheriff, Clerk of the Circuit Court for its support of the Board's functions, and Supervisor of Elections to submit their tentative budgets to the Board by May 1 of each year.

In the absence of the resolution specified in Section 145.022, Florida Statutes, the Tax Collector and Property Appraiser currently operate their respective offices on a fee basis. As such, their budget submissions are governed by Section 195.087, Florida Statutes. The

Property Appraiser (1)(a) submits their budget to the County for inclusion in the County's Adopted Budget on or before June 1, and the Tax Collector (2) on or before August 1.

Pursuant to the provisions of Section 29.008(2)(c)2, Florida Statutes, the Board has resolved (Resolution 04-004R) and directed the Chief Judge to submit to the Budget Officer a budget request for local requirements as well as the reasonable and necessary salaries, costs, and expenses for each local requirement on or before May 1 of each year.

Failure of any of the above to submit budgets by the required due date may result in the Board simply continuing the prior year's Personnel Services and Operating budgets at the same rate. Additionally, administrative or personnel costs incurred by the County that are attributable to a late budget submittal may be considered by the Board when approving the Final Budget.

The State Attorney's Office and the Public Defender's Office receive funding from the County for services in accordance with s. 14, Article V of the State Constitution. To request support from the Board, these Offices submit their budget request to the County in conjunction with County Departments.

F. Other Categories and Expenses: In addition to Capital Outlay discussed in the next section, the County's Budget includes other Categories.

1. Grants & Aids: Will vary greatly from year-to-year depending on grant awards within the Fiscal Year. Regardless of the type of grant (recurring, non-recurring, project specific, etc.), appropriations for awarded grants shall continue, along with any required County match, until the purpose has been accomplished, all funds expended and the grant agreement fully satisfied. As such, remaining funds from one Fiscal Year to another are considered restricted for that purpose and will be carried forward into the new fiscal year.

   If known during the budget preparation process, the County Manager will include the anticipated grant award and/or estimated remaining balance in the budget request for inclusion in the Adopted Budget. Grants awarded or increases to grant awards during a Fiscal Year may be recognized in the County's Budget in accordance with Florida Statutes.

2. Transfers Out: Typically Transfers Out exist to account for transfers between different County Funds. There are exceptions within the General Fund and Special Revenue Funds as this is the mechanism to provide the required Budget appropriations to the Constitutional Officers.

3. Cost Allocation: Unless prohibited, in accordance with GAAP, the County Manager shall cause a Cost Allocation plan to be prepared to reimburse the General Fund

for costs incurred due to administrative support services provided to other Funds, as permitted.

4. Debt Service: The County's Debt Service funds and required payments will be accounted for in the County's Adopted Budget in accordance with proper accounting methods and any relevant covenants/agreements. Limitations on additional debt are related to acceptable financial practices and available sources to pledge.

4.4-6 BUDGET DEVELOPMENT – CAPITAL BUDGET EXPENSES

A. The Budget will attempt to provide for adequate replacement and/or addition of Capital Assets which shall be budgeted in accordance with the Florida Administrative Code and Finance Code.

B. Generally, an individual new item that exceeds the asset threshold is considered Capital Outlay.

C. Generally, if an item exceeds $25,000 and has a useful life of more than 10 years, it will also be included in the Capital Improvement Plan (CIP).

D. Due to the annual, ongoing nature of Vehicle purchases, Small Vehicles are exempted from the CIP process, but are still Capital Outlay which includes necessary tracking of the inventory.

E. Approved Capital Outlay (non-CIP items) and the first year of the CIP are included in the Budget.

F. A budget for a Capital Project shall be a project-length budget although it may be established in phases when appropriate. Upon approval by the Board and depending on the funding source, the project's appropriation shall be considered committed or restricted for that purpose until satisfied. Requests to increase funding for a Capital Project, that are unable to meet the requirements identified in 4.7-6 below, must be considered by the Board.

G. At the end of the Fiscal Year, the unspent appropriation of an approved Capital Project shall be carried forward to the subsequent Fiscal Year(s) until the specific project (phase) is completed.

H. There are no limitations to the growth in capital expenditures from one Fiscal Year to the next except for the availability of financial resources. This Budget Policy is not intended to limit any future Board's ability to fund needed infrastructure improvements.

4.4-7 BUDGET DEVELOPMENT – RESERVES

A. Maintaining an adequate reserve level is important for sound fiscal management. It is a critical factor considered by bond rating agencies in relation to the County's Credit Rating. The County shall maintain an adequate level of unrestricted funds.

B. While reserves may be generally used for cash flow purposes and to address emergencies, unanticipated economic downturns, unfunded/unanticipated mandates, and one-time capital expenditures, it is the County's goal to appropriate a minimum Operating Reserve of fifteen percent (15%) of the fund's total appropriation minus Reserves, except for those funds with separate requirements.

C. Replenishment of Reserves: If the Operating Reserves are less than the required amounts per this Policy, the County Manager shall submit a plan for all funds, except for those with separate requirements, for expenditure reductions and/or revenue increases to the Board. The plan shall be reviewed and amended as necessary. At a minimum, the Reserves for Cash must be replenished no later than the end of the second year after its occurrence.

D. Categories of Reserve Accounts: Reserve accounts are generally funded through Fund Balance from the prior Fiscal Year. As such, when appropriate, the purposes for the Reserves should coordinate with the categories of Fund Balance as defined by proper accounting standards and in accordance with the Finance Code.

E. Reserves for Cash: In accordance with Florida Statutes, the Reserves for Cash may not exceed limitations established by Florida Statutes. The primary purpose of this Reserve account is to ensure adequate resources for a Fund's operating purposes at the beginning of the Fiscal Year.

1. If a Fund's primary revenue source is a revenue source that typically lags 2 months behind in its remittance (Ad Valorem, revenues distributed by the State of Florida, and/or Special Assessments, etc.), the Reserves for Cash shall be a minimum of 2 months of the total of Personnel Services, Operating Expenditures/Expenses and Transfers Out. Based on an individual determination, some Funds may be exempted from this requirement based on sound fiscal management practices. These Funds include, but are not limited to, the following:

    a. Funds that receive significant revenue (Transfers In) from the General Fund or from other County Funds to support its operations;

    b. The neighborhood serving Municipal Service Taxing Units (MSTUs)/Municipal Service Benefit Units (MSBUs); and

c. Tourist Development Tax Funds which will utilize a different calculation based on the month with their largest operating deficit.

2. Special Revenue Funds' revenues are legally restricted for specific purposes. With the exception of those mentioned above, the Reserves for Cash shall be budgeted in accordance with the authority underlying the creation of the individual fund and sound fiscal management.

3. Enterprise Funds shall generally appropriate a Reserves for Cash that is a minimum of 2 months Personnel Services, Operating, and Transfers Out.

F. Reserves for Contingencies: In accordance with Florida Statutes, the Reserves for Contingencies may not exceed any limitations established by the State, but otherwise may be established as deemed fiscally appropriate by the County Manager. As the emergency reserve, this appropriation can be utilized to fund one-time emergencies (including natural or man-made disasters), unanticipated expenditure requirements (one-time Capital Outlay), or offset unanticipated revenue fluctuations (if there are not Reserves for Stability) occurring within a Fiscal Year as approved by the Board. It should not be used to support ongoing Operating Expenditures/Expenses.

G. Reserves for Debt: Reserves for Debt are established in compliance with the Debt Covenants and/or for future debt service payments. Therefore, the identified amount must be appropriated and adhere to these requirements. Use is restricted for this purpose and thus should be accounted for through Restricted Fund Balance. Generally, Reserves for future debt service payments should be appropriated in the amount of the first required payment of the next Fiscal Year.

H. Reserves for Capital:

1. Reserves for Capital may be Designated (specific project has been identified) or Undesignated.

2. The goal will be to fund future capital projects.

3. In the event of "Pay-As-You-Go" financing, the Reserves Capital-Designated may require multiple years of funding/saving in order to fully meet the expenditure requirements (also called a Sinking Fund).

4. For projects to be funded through Reserves Capital-Designated for that project by Board action, it will require Board action to change the designation.

5. Generally, Capital Projects Funds will have Reserves for Capital, instead of Reserves for Cash or Reserves for Contingencies.

I. Reserves for Claims: Within the County's Internal Service Funds, an amount should be available to ensure that adequate funds are reserved for claims incurred, but not paid, including run-off. Actuarial reports and any other requirements as a result of self-insurance must be fulfilled to ensure the proper amount is reserved.

J. Reserves Assigned: Funds that are intended for a specific purpose. Intent can be identified by the Board or by the County Manager.

K. Reserves Restricted: Funds that are intended for a specific purpose as stipulated by an external source or enabling legislation.

L. Reserve for Stability: Funds with revenue sources vulnerable to economic downturns and/or dramatic declines in revenues, may establish a Reserve for Stability to assist with a transition period. After such declines, steps will be necessary to reduce expenditures. However, there will still be a period of transition (giving notice on agreements/contracts) and even create some initial one-time expenses (severance payments due to layoffs). The amount appropriated per Fund shall be in compliance with this Budget Policy and as deemed fiscally appropriate by the County Manager.

## 4.5 BUDGET ADOPTION

A. Upon receipt of the County Departments' proposed budgets, County Administration will review and prepare the County Manager's recommended budget.

B. The County Manager's recommended budget will be submitted to the Board in a timely manner to ensure enough time to incorporate direction and adjustments into the tentative budget. Typically, it will be presented to the Board in a Board meeting during the month of July.

C. In accordance with Florida Statutes, but generally in July, the County will establish the upcoming year's proposed millage rates, current year rolled-back millage rates, and the date, time and place for the tentative budget hearing. Although there are exceptions, Non-Ad Valorem Assessments which are collected on the tax bill will also be established during this meeting.

D. Public hearings will be held within the relevant statutory timelines and requirements to adopt Special Assessment Rates, Millage Rates, and the Budget.

E. Upon adoption, the budget team will finalize all certifications, reports, and posting requirements to ensure compliance with Florida Statutes.

## 4.6 BUDGET EXECUTION

### 4.6-1 GENERAL PROVISIONS

A. Overall accountability and oversight for the budget rests with the County Manager/County Budget Officer and the budget team. However, as designated by the County Manager, Departments' Administrators/Directors have the responsibility to manage their budgets which includes budgetary control and accountability at their department/office level.

B. As the financial plan, the Budget represents the County's legal authority to spend; however, an expense is further limited by the actual cash on hand. Adequate cash should also be available prior to proceeding with an expenditure or contractual obligation.

C. Category Budgeting: As noted in this Code, the County's Budget is legally controlled at the Fund level, but additional management controls are available through Category Budgeting in accordance with State Statutes and the UAS. The County Manager shall ensure that implementing Procedures in support of this Policy provide appropriate management and oversight of the Budget to establish and maintain the financial integrity of the Budget.

D. Internal Service Funds are intended to break even with the exception of required Reserves. The income or loss of an Internal Service Fund shall be managed by crediting (in the current or next fiscal year) or charging the billed departments in accordance with their actual usage.

4.6-2 MONITORING

A. The County will maintain a budget and financial system which will provide for adequate reporting to compare actual revenues received versus expenditures. Said reports will be available to all Departments assigned the responsibility for monitoring their specific Budget as designated by the County Manager.

B. The County Manager shall ensure that actuals are monitored and projected in comparison to annual appropriation amounts so that any issues are quickly recognized and reconciled.

4.7 BUDGET AMENDMENTS

4.7-1 GENERAL PROVISIONS

The County's Operating Budget is a dynamic document. The need for corrections, additions and deletions is anticipated. Per Florida Statutes, the Board may amend the Adopted Budget any time within the Fiscal Year and up to 60 days after the end of the prior Fiscal Year. The mechanisms for adjustments to the Budget are provided for in Florida Statutes in Chapter 129, as amended.

4.7-2 BUDGET TRANSFERS

A. In accordance with Florida Statutes, the Board designated Budget Officer may authorize an amendment provided that the total appropriations of the Fund is not changed, merely a “shifting” of funds within the same Fund.

B. For the purposes of clarification, the County will refer to this type of amendment as a Budget Transfer.

C. The Budget Officer may approve Transfers between any account within a Fund unless otherwise prohibited by law or Policy.

4.7-3 BUDGET SUPPLEMENTS

A. In accordance with Florida Statutes, the Board may authorize an amendment by adoption of a Resolution.

B. For the purposes of clarification, the County will refer to this type of amendment as a Budget Supplement and will require Board approval as required by Florida Statutes.

C. By approved Resolution and motion recorded in the minutes, the Budget may be amended by the Board without public hearing/advertisement for the following reasons:

1. Transfers from the Reserve for Contingencies to increase or create an appropriation for any lawful purpose within the same fund;

2. Appropriations from reserve for future construction/improvements for the purposes for which the reserve was made;

3. Appropriate receipts from a source not anticipated in the budget that are received for a specific purpose including, but not limited to, grants, donations, gifts or reimbursement for damages, and the corresponding expenditure for the particular purpose; and

4. Appropriate increased revenues for an Enterprise/Proprietary Fund received for a particular purpose and the corresponding expenditure for that purpose.

4.7-4 BUDGET AMENDMENTS

A. All other changes to the Budget for all other purposes are required to be approved by a Resolution of the Board as a part of a properly advertised public hearing.

B. The advertisement must meet all requirements of Florida Statutes.

C. For the purposes of clarification, this type of amendment will be referred to as a Budget Amendment.

D. When the timing of the Budget Amendment conflicts with the County's operating requirements (such as with carry forwards, grants, bond proceeds, etc.), a temporary budgetary override may be authorized as long as actual funds are available, verified in accordance with approved procedure, and approved by the County Manager.

4.7-5 ACCOUNTING ADJUSTMENTS

A. Accounting adjustments are adjusting Journal Entries in accordance with GASB, GAAP and the Finance Code.

B. Such adjusting transactions that are requested will be reviewed by the appropriate County staff as designated by the County Manager, and, if approved, submitted to the entity responsible for entry.

C. Accounting adjustments may also be identified as a part of the annual independent audit.

D. If the adjusting entry creates a need for a Budget Amendment, and the Budget can still be amended, the budget team will review/assist.

4.7-6 CAPITAL ADJUSTMENTS

A. Requests for Capital are submitted and approved through the Budget and/or Capital Improvement Program.

B. It is recognized that the approved Capital Outlay/CIP budget is based on cost estimates projected prior to commencement and thus the estimates may be inaccurate.

1. If the Adopted Budget is underestimated by an amount within the County Manager's Procurement Threshold Authority, and there are funds available within the County Department's approved budget in the same Fund, the Capital Project/purchase may proceed with a Budget Transfer approved by the County Manager or Designee.

2. If the Budget included a certain number of Capital Outlay items, but the actual purchase price is low enough to accommodate the purchase of additional quantities and the Procurement Code's requirements can be satisfied, the County Manager may approve the purchase of additional quantities of the same item within the Budget.

3. If the Budget for a Capital item is overestimated, the excess funding will be re-appropriated by the budget team as directed by the County Manager and approved by the Board.

C. Capital Substitutions: The Board recognizes that there will be times when an emergency, change in need or direction necessitates a different Capital Project or Capital Outlay becomes a priority over what was approved. As such, the County Manager is directed to develop a Procedure for requests that may be approved by the County Manager when the replacement Capital Project or Capital Outlay can be fulfilled within the approved Budget of the original item and is eligible for the funding source. In all other instances, the request must be approved by the Board.

## 4.8 CAPITAL IMPROVEMENT PLAN (CIP)

### 4.8-1 GENERAL PROVISIONS

A. It is in the County's best interest to prepare and maintain a Capital Improvement Plan (CIP), a five-year program for the County's major Capital Projects to be reviewed/revised annually.

B. The CIP will operate on the same fiscal year schedule as the County's Budget and the first year of the CIP shall be incorporated as a part of the Adopted Budget.

C. The adoption schedule must also provide adequate time so that components may be included into the Comprehensive Plan update when appropriate.

D. The CIP shall represent a framework for planning the replacement of existing capital equipment and facilities and for major investments in acquiring and building new public facilities.

E. In addition to assisting with planning, the CIP is a helpful tool when requesting funding assistance from state and federal agencies.

### 4.8-2 CIP STRUCTURE

A. The County will include all Capital Assets that qualify in the CIP.

B. The determination as to whether or not capital expenditures should be included in the CIP versus non-CIP Capital Outlay versus Operating Expenditures/Expenses will be determined in accordance with the Finance Code, GASB and GAAP.

C. The CIP lists each proposed Capital Project, the anticipated timeframe, the amount expected to be expended in each year of the program and, if available, the proposed method of financing (cash on hand, bonds, lease/purchase agreement, etc.).

D. Capital Improvement Element (CIE) and the Comprehensive Plan:

1. Within the CIP, there are projects also considered Capital Improvement Element (CIE) projects, which are needed to ensure that Level of Service (LOS) standards, as adopted in the County's Comprehensive Plan, or applicable Florida Statutes, are achieved and maintained for concurrency-related facilities located within Osceola County.

2. This may include Level of Service standards that reduce and/or correct existing deficiencies or that increase capacity of public facilities to meet future growth needs in Osceola County.

3. Designating a CIP project as CIE must be financially feasible and may have a budgetary impact.

4.8-3 CIP FUNDING

A. Whenever appropriate, it is the County's policy to maximize its resources by securing debt to pay for capital improvements.

B. Existing funds, annual appropriations, and Reserves can be used to pay for the capital as permitted by law, also referred to as Pay-As-You-Go Financing. As noted earlier, it may take more than one Fiscal Year to establish adequate funds. As such, Reserves for Capital can be utilized to plan for and/or fund the items and projects.

C. Certain projects are recommended for Debt Financing including, but not limited to, the issuance of bonds, bank loans, capital leases, etc. The appropriate debt mechanism to utilize will be determined by many factors. The type and life expectancy of the asset and any stipulations associated with the proposed revenue source(s) are just a few. The decision to utilize debt must be in accordance with the Finance Code and accepted rating standards to maintain the credit rating of the County or existing bonds.

D. If the decision is made to finance a project with bond proceeds, the County Manager will assign the individuals, including any outside entities necessary per the Finance Code, to ensure that all requirements and the many steps that are required to secure the debt are met.

E. CIP Amendment: As a five-year program that is generally approved annually, there will be times the CIP will require amending. When amending the CIP, the Board will approve via a Resolution through a process similar to a Budget Supplement, except as otherwise provided by Florida Statutes (for example, as in the case of amendments to the Comprehensive Plan). Frequently, the CIP Amendment will be submitted in conjunction with a Budget Supplement or Amendment.

## APPENDIX A. - DEFINITIONS

Unless the context otherwise requires, the following terms shall have the meanings set forth below whenever they appear in Chapter 4 of the Administrative Code and/or correlating County Manager Procedures:

**"Accrual Basis Accounting"** means a method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**"Administrative Code/Code"** means the compilation of the Board's Policy/rules for its operations.

**"Adopted Budget"** means the Budget that is approved annually by the Board as a part of the budget approval process pursuant to Sections 129.03 and 200.065, Florida Statutes with an effective date of October 1st of each Fiscal Year.

**"Ad Valorem"** means property taxes computed as a percentage of the Just Value of locally assessed real estate, and tangible personal property less any exclusions, differentials, exemptions and credits and is expressed in mills. Ad Valorem taxes are considered general revenue for general-purpose local governments and determined by multiplying the taxable value (assessed value less any exemptions) by the millage rate and dividing by 1,000.

**"Amended/Revised Budget'** means the County's budget after any changes and/or amendments are made to the Adopted Budget.

**"Assigned Fund Balance"** means the portion of the net position of a Governmental Fund that represents resources set aside ("earmarked") by the government for a particular purpose.

**"Bank Loans"** means loans for a term of not more than 20 years to provide an alternative option to smaller financing needs that require a longer amortization than interim financing options.

**"Benefits"** means employee benefits, excluding wages and salaries, including employer contributions to a retirement system, social security, insurance and similar direct benefits as well as other costs such as Other Post-Employment Benefits (OPEB) expense accrual, Worker's Compensation and Unemployment Compensation Insurance.

**"Board"** means the Osceola County Board of County Commissioners that is the duly elected legislative branch responsible for setting policies, adopting ordinances, appropriating funds, etc.

**"Bond Counsel"** means an attorney or law firm retained by the County to give the traditional Bond Counsel opinion and may prepare or review and advise regarding the County's authorizing resolutions, bond contracts, official statements, validation proceedings and litigation.

**"Budget"** means the annual Adopted Budget, as amended or revised, that serves as the County's financial plan that includes estimated revenues equaling estimated expenditures for a period of one year.

**"Budget Amendment"** means the mechanism used to revise the Budget to reflect changes for all other purposes other than those provided for through a Budget Transfer or Budget Supplement, through a properly advertised public hearing in accordance with Florida Statutes.

**"Budget Assumption Document"** means guidance for Departments, Constitutional Officers and other outside entities to aid in the preparation of the new Fiscal Year's Budget requests developed by the budget team in accordance with the County Manager's direction.

**"Budget Supplements"** means the mechanism used to revise the Budget to reflect changes not provided for through a Budget Transfer or Budget Amendment by means of a Board-approved Resolution in accordance with Florida Statutes.

**"Budget Transfers"** means the mechanism used to revise the Budget by the Budget Officer provided that the total appropriations of a Fund does not change in accordance with Florida Statutes.

**"Capital Adjustments"** means the mechanism to change an approved Capital Project/item.

**"Capital Substitution"** means the mechanism to change an approved Capital request with a different Capital need.

**"Capital Assets"** means tangible or intangible assets held and used in County operations, which have a service life of more than one year and meet the County's capitalization policy. Capital Assets of the county include land, infrastructure, and improvements to land, buildings, leasehold improvements, vehicles, furnishings, equipment, collections, and all other tangible and intangible assets that are used in County operations as provided for in the Finance Code.

**"Capital Leases"** means a lease considered to have the economic characteristics of asset ownership.

**"Capital Outlay"** means expenditures for property as currently, or hereafter amended, defined in Florida Administrative Code 69I-72.007, as all tangible personal property owned by a governmental unit and of a non-consumable nature; acquisition of or addition to fixed assets.

**"Capital Improvement Element (CIE)"** means a component of the Comprehensive Plan designed to consider the need for and the location of public facilities in order to encourage the efficient use of such facilities, as well as a component for correcting existing public facility deficiencies, which are necessary to implement the Comprehensive Plan. The components shall include estimated costs, projected revenue sources, standards to meet established levels of service, transportation improvements included in the applicable metropolitan planning organizations program, and a schedule for at least a 5-year period.

**"Capital Improvement Plan (CIP)"** means a five-year framework for planning for the replacement of existing capital equipment/facilities and for major investments in acquiring and building new public facilities that links the County's Comprehensive Plan and fiscal Budget to physical development.

**"Capital Project"** means any project funded by public monies, or proposed to be funded by public monies, to build, restore, retain, or purchase any equipment, property, facilities, programs or other items, including buildings, park facilities, infrastructure, information technology systems, or other equipment, that is funded on a necessarily non-repeating, or non-indefinite, basis and that is to be used as a public asset or for the public benefit. Any and all funds used for a Capital Project shall be used in accordance with the rules and regulation of the fund source with parameters and thresholds established in the County's Finance Code.

**"Category Budgeting"** means utilizing the State of Florida's Uniform Accounting System Manual (UAS) method for Categories to provide management budgetary control at the Department/Category level. This management tool does not change the legal level of control which is at the Fund level.

**"Categories"** means the division of expenditure classifications within the Budget in accordance with the Uniform Accounting Systems Manual as follows:

1. **"Personnel Services"** includes expenses for salaries, wages and related employee benefits provided for all persons employed by the reporting entity whether on full-time, part-time, temporary, or seasonal basis.
2. **"Operating Expenditures/Expenses"** includes expenditures for goods and services, which primarily benefit the current period, and are not defined as Personnel Services or Capital Outlays.
3. **"Capital Outlay"** includes outlays for the acquisition of or addition to fixed assets.
4. **"Debt Service"** includes outlays for debt service purposes.
5. **"Grants and Aids"** includes all grants, subsidies, and contributions to other government entities/reporting units and private organizations.
6. **"Other Uses"** includes Transfers and Reserves.

**"Chart of Accounts"** means a created list of the accounts used to organize the budget and finances of the County and to segregate revenues, expenditures, assets and liabilities in accordance with the UAS and the County Manager's Organizational Chart.

**"Commercial Paper"** means unsecured short-term promissory note issued by corporations, with maturities ranging from 2 to 270 days.

**"Committed Fund Balance"** means Fund Balance amounts that can be used only for the specific purposes determined by a formal action of the Board that may be changed or lifted only by taking the same formal action that imposed the constraint originally.

**"Comprehensive Annual Financial Report (Annual Report)"** means a thorough and detailed presentation of the County's financial condition, providing transparency and a detailed accounting of all expenditures by including dozens of basic and more intricate financial reports along with notes, narratives and supporting data for each fiscal year.

**"Comprehensive Plan"** means a statutorily required plan that shall provide the principles, guidelines, standards, and strategies for the orderly and balanced future economic, social, physical, environmental, and fiscal development of the area that reflects community commitments to implement the plan and its elements. These principles and strategies shall guide future decisions in a consistent manner and shall contain programs and activities to ensure comprehensive plans are implemented.

**"Constitutional Officers"** means the five Officers who are independently elected Countywide on a partisan ballot with no term limits including: the Clerk of Courts, Property Appraiser, Tax Collector, Supervisor of Elections and Sheriff.

**"Construction in Progress"** means amounts expended in one fiscal year on new construction, land or building improvement, or other tangible capital construction projects that will be finished in a future year.

**"Consumer Price Index"** means a measure of the average change overtime in the prices paid by All Urban Consumers (CPI-U) in the South Region as published by the United States Department of Labor, Bureau of Labor Statistics for a market basket of consumer goods and services.

**"Cost Allocation"** means distribution of non-General Fund support/administrative costs to the Funds that benefit from those costs.

**"County"** means Osceola County, Florida, a charter county and political subdivision of the State.

**"County Administration"** means the County Manager, Chief Administrative Officer, Deputy County Manager(s) and/or Assistant County Manager(s) when acting in the capacity of the County Manager in accordance with approved, written delegation of authority, and determined necessary by the County Manager to assist with overseeing the day-to-day operations of the County.

**"County Budget Officer"** means the County Manager as designated by the Board in Chapter One of Osceola County's Administrative Code to carry out the duties set forth in Chapter 129 F.S.

**"County Departments"** means a division/area of the County Manager's Organizational Chart with a particular area of responsibility.

**"County Manager"** means the chief executive officer of the County appointed pursuant to Section 2:3 A. of the Osceola County Home Rule Charter, or such person's designee.

**"County Manager Procedure/Procedures"** means an established process in alignment with the Administrative Code (Board Policy) developed by the relevant staff, reviewed by the County Attorney's Office and approved by the County Manager, in order to provide direction to staff in carrying out the day-to-day administration of the County.

**"County Manager's Recommended Budget"** means an annual operating budget, capital budget and capital program submitted to the Board for consideration.

**"CIP Amendment"** means an adjustment to the approved Capital Improvement Plan including changing priorities, projects, estimates, funding sources, etc.

**"Credit Ratings"** means the measurement of the probability of the timely repayment of principal and interest and is assigned by independent rating agencies (e.g. Fitch, Moody's, Standard & Poors).

**"Debt"** means money owed by one party to a second party and is subject to contractual terms regarding the amount and timing of repayments of principal and interest.

**"Debt Covenants"** means contractual obligations set forth in a bond contract (resolution, indenture, loan agreement, capital lease or other document) and may include covenants to charge fees sufficient to provide required pledged revenues; to complete, maintain and operate the project; not to sell or encumber the project; not to take actions that would cause tax-exempt interest on the bonds to become taxable or otherwise become arbitrage bonds, etc.

**"Debt Service Coverage"** means a benchmark used in the measurement of an entity's ability to produce enough cash to cover its debt payments.

**"Departments' Administrators/Directors/Department Head"** means executive-level managers assigned to oversee a specific division/area of responsibility in accordance with the County Manager's Organizational Chart.

**"Disbursements"** means the payment of money from a fund or account.

**"Disclosure Counsel"** means an attorney or law firm retained by the issuer to provide advice on issuer disclosure obligations and to prepare the official statement and/or continuing disclosure agreement.

**"Expenditures"** means decreases in fund net assets - for current operations, capital outlay or debt service - except those arising from operating and residual equity transfers to other funds.

**"Fee Resolution"** means the County's consolidated list of services and costs to provide the services that is approved by the Board.

**"Finance Code"** means the Chapter of the County's Administrative Code that defines the Board's Policy for financial management.

**"Financial Reporting"** means documents prepared by government agencies at the end of an accounting period, containing a summary of accounting data for that period that includes background notes, forms and other information.

**"Financial Statements"** means documents prepared by the County to display the financial position of the County as a part of the Annual Comprehensive Financial Report (ACFR).

**"Fiscal Year"** means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

**"Fixed Assets"** means assets which are purchased for long-term use and are not likely to be converted quickly into cash, such as land, buildings, and equipment.

**"Florida Administrative Code (FAC)"** means the official compilation of the rules and regulations of Florida regulatory agencies.

**"Fund"** means a separate accounting entity that is self-balancing and segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**"Fund Balance"** means the resources available to be carried over from one Fiscal Year into the next.

**"Fund Groups/Types"** means a classification of funds required to be used per the Uniform Accounting System Manual. Osceola County utilizes four Governmental Funds and two Proprietary Funds in its Budget:

1. **"General Fund"** (001): To account for all financial resources not accounted for and reported in another fund.

2. **"Special Revenue Funds"** (101 - 199): To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
3. **"Debt Service Funds"** (201 - 299): To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
4. **"Capital Projects Funds"** (301 – 399): To account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
5. **"Enterprise Funds"** (401 – 499): To account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.
6. **"Internal Service Funds"** (501 – 599): To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

**"Full-Time Equivalent (FTE)"** means 2,080 hours of work that may be comprised of one employee or two/multiple part-time employees.

**"Generally Accepted Accounting Principles (GAAP)"** means conventions, rules, and procedures that serve as the norm for the fair presentation of Financial Statements.

**"Governmental Accounting Standards Board (GASB)"** means the standard-setting body, associated with the Financial Accounting Foundation that establishes standard of financial accounting and reporting practices for state and local governmental units.

**"Governmental Funds"** means Funds that account for most typical governmental functions focusing on the acquisition, use and balances of an organization's expendable financial resources and the related current liabilities, uses the Modified-Accrual Basis of Accounting and includes General, Special Revenue, Debt Service, and Capital Projects Funds.

**"Grant"** means financial assistance pursuant to written agreements/contracts to carry out a specific purpose.

**"Intangible Assets"** means a class of Capital Assets that has no physical substance, but has value for longer than one year such as purchased software, an easement, etc.

**"Interfund Loans"** means money advanced from one Fund to another Fund when insufficient money is available to meet obligations of the Fund receiving the advancement, or are necessary for capital expenditures of the Fund receiving the advancement, but only if the

advancement does not 1) conflict with other local, state, or federal laws; or 2) restrict, impede or limit implementation or fulfillment of the original purposes for which the money was received in the Fund providing the advancement.

**"Internal Control"** means an integrated set of policies and procedures designed to assist management to achieve its goals and objectives.

**"Journal Entries"** means types of accounting entries that debit one account and credit the corresponding account.

**"Just Value"** means the value of real and tangible personal property established by the Property Appraiser for ad valorem tax purposes as required by Article VII, Section 4 of the Florida Constitution and Chapter 193, Florida Statutes, as amended; generally, the price at which a property, if offered for sale in the open market, with a reasonable time for the seller to find a purchaser, would transfer for cash or its equivalent, under prevailing market conditions between parties who have knowledge of the uses to which the property may be put, both seeking to maximize their gains and neither being in a position to take advantage of the exigencies of the other.

**"Lease/Lease Agreement"** means a legal document outlining the terms under which the lessee (the renter) is provided use of an asset and guarantees the lessor (the property owner) regular payments from the lessee for a specified number of months or years.

**"Level of Service (LOS)"** means the County's approved service levels that are currently being provided and/or the desired or expected levels of service the County wants to achieve to provide satisfactory service.

**"Modified-Accrual Basis of Accounting"** means basis of accounting that modifies the accrual basis of accounting in two important ways: revenues are not recognized until they are measurable and available and expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

**"Municipal Serving Benefit Units (MSBUs)"** means a service unit which receives a specific benefit for which a special assessment is imposed to cover the cost of providing the service or improvement established by the Board through an adopted ordinance or resolution that outlines the boundaries of the district and the services or improvements to be provided.

**"Municipal Serving Taxing Units (MSTUs)"** means a service unit for which an ad valorem tax levy is imposed to cover the cost of providing a service or improvement, based upon taxable value established by the Board through an adopted ordinance or resolution that outlines the boundaries of the district and the services or improvements to be provided.

**"Non-spendable Fund Balance"** means Fund Balance amounts that are not in a spendable form or are required to be maintained intact such as inventory or permanent funds.

**"Operating Budget"** means the components of the budget utilized for overall operation of the County to include Personnel Services and Operating Categories.

**"Operating Reserves"** means Reserves for Cash and Contingency.

**"Ordinances"** means the most authoritative form of action taken by the Board, and once adopted, becomes an established law that generally governs matters not already covered by state or federal laws.

**"Organizational Chart"** means the County Manager's structure for delineating the functions and responsibilities of the staff and various Departments under his/her direction that is presented to the Board for approval.

**"Pay-As-You-Go Financing"** means funding new projects with funds the County has on hand from previous appropriations.

**"Procurement Code"** means the Chapter in the Administrative Code that establishes the Board's Policy for buying, purchasing, renting, leasing, or otherwise acquiring any goods and/or services for public purposes.

**"Procurement Threshold Authority/Signing Authority"** means the County Manager's authority to award and execute purchases, Contracts and/or Amendments that do not exceed the authorized threshold as established in the Procurement Code.

**"Proprietary Funds"** means Funds that focus on the determination of the operating income, changes in net position (or cost recovery) financial position and cash flows. There are two types of Proprietary Funds: Enterprise Funds and Internal Service Funds.

**"Reimbursement Resolution"** means declaring the official intent of the Board to reimburse certain eligible expenditures from the proceeds of tax-exempt financing issued by the Board.

**"Repair and Maintenance (R&M)"** means expenditure costs incurred to maintain the operating condition of the asset and its original use.

**"Reserves"** means monies set aside in the County's Budget for future use in accordance with Florida Statutes, Board Policy, and the requirements of other entities such as grantors and Debt Covenants.

1. **"Reserves Assigned"** means Reserves intended to be used by the government for specific purposes as established by the Board or County Manager.

2. **"Reserves for Cash"** means Reserves established to ensure adequate resources for operating purposes at the beginning of the fiscal year as well as to protect the County in the event it must respond to a natural or man-made disaster.
3. **"Reserves for Capital"** means Reserves established to fund future infrastructure/items and/or projects listed within the CIP. These Reserves may be **"Designated"** towards a specific project/item or **"Undesignated"** and thus just specified towards Capital.
4. **"Reserves for Contingencies"** means the County's emergency reserve to fund one-time emergencies and unanticipated expenditure requirements.
5. **"Reserves for Claims"** means amounts reserved in the County's Internal Service Funds for insurance claims incurred but not paid and/or in accordance with actuarial studies.
6. **"Reserves for Debt"** means Reserves required to be appropriated in compliance with the Debt Covenants and/or for future debt service payments.
7. **"Reserves Restricted"** means Reserve amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation.
8. **"Reserves for Stability"** means Reserve amounts to offset unanticipated revenue declines occurring within a fiscal year.

**"Resolutions"** means a Board policy presented for the Board's consideration which only has to be considered by the Board once.

**"Restricted Fund Balance"** means Fund Balance amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include Grants and impact fees.

**"Revenues"** means all increases in fund net assets except those arising from inter-fund reimbursements, inter-fund operating and residual equity transfers or long-term debt issues.

**"Sinking Fund"** means a fund formed by periodically setting aside money for the gradual repayment of a debt or replacement of an asset.

**"Small Vehicles"** means automobiles designed for transport (car, van, sport utility vehicle or a truck with a manufacturer's capacity of 1 ton or less) and have a cost of less than $100,000.

**"Special (Non-Ad Valorem) Assessments"** means revenue collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific capital improvements or services presumed to be of general benefit to the public and special benefit to the assessed properties that may be imposed when 1) the property assessed will derive a special benefit from the improvement or service provided; and 2) the assessment is fairly and reasonably apportioned among the properties that receive the special benefit.

**"State"** means the State of Florida.

**"State of Florida Uniform Accounting System (UAS) Manual"** means rules and regulations mandated by Section 218.33, Florida Statutes to be used as the standard for recording and reporting of financial information to the State of Florida including the UAS Chart of Accounts as a basis for the Budget and accounting systems so that preparation of financial reports will be consistent with other local reporting entities.

**"Strategic Plan"** means a Board adopted document that establishes the priorities and direction of the County through approved goals and action items.

**"Strategic Plan Action Items"** means specific deliverables that are developed by staff and approved by the Board as part of the Strategic Plan to support the accomplishment of the Board's priorities.

**"Transfer"** means the movement of funds from one Fund to another without the intent of reimbursement.

**"Transfers In"** means revenues transferred between Funds for reimbursement for goods provided or services performed.

**"Transfers Out"** means transfers from one Fund group of the reporting entity to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed, including payment to Constitutional Officers.

**"Truth in Millage (TRIM)"** means the State of Florida's law that is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability taxpayers owe to each taxing authority.

**"Unassigned Fund Balance"** means Fund Balance amounts that are the residual classification of the General Fund only and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

**"Vehicles"** means automobiles designed for transport (car, van, sport utility vehicle or a truck with a manufacturer's capacity of 1 ton or less) and have a cost of greater than $100,000.

**"Year-End"** means the end of the fiscal year.

*History – 05/24/93, adopted at special meeting; 01/28/02, agenda item #4L; 07/26/04, Res #04-056R; 01/11/10, Res #10-015R; 09/19/11, Res #11-093R; 03/04/13, Res #13-021R; amended and restated in its entirety on 05/02/22, Res #22-087R, agenda item #11*

CHAPTER SIX

FINANCE CODE

**6.0 PURPOSE**

The purpose of the Osceola County Finance Code is to establish, simplify, centralize, and modernize the policies governing the financial operations of the County. The Finance Code establishes policies over Capital Assets, Debt, Disbursements, Financial Reporting, Fund Balance, Grants, Internal Controls, Investments, and the Revenue/Receipts Cycle. The Finance Code permits the continued development of comprehensive financial policies and procedures that provide for increased public confidence in the management of public funds, and communicates to the entire County the objectives of the Board of County Commissioners (Board). County Administration and the Clerk of the Circuit Court (Clerk), for the functions they perform on behalf of the Board, have the responsibility to establish and maintain an adequate system of Internal Control, as well as, provide on a timely basis, to the Board, governmental agencies, creditors and other constituencies reliable financial information.

**6.7 DEBT**

In order to ensure that Osceola County maintains a sound debt position and that the County's credit quality is protected, it is the Board's commitment to make full and timely repayment of all outstanding debt and to adhere to the Finance Code.

**6.7-1 RESPONSIBILITY**

A. The County Manager shall designate the qualified individuals responsible to manage the County's debt processes, including the following:

1. Developing and presenting financing, regardless of type, recommendations to County Administration.

2. Coordinate with the County Manager/Designees and the County Attorney and external parties in developing recommendations to the Board to ensure the County is exercising sound fiscal management of the County's debt structure.

3. Maintaining a system of record keeping that maintains compliance with the County's ongoing disclosure undertakings to established Nationally Recognized Municipal Securities Information Repositories (NRMSIR's) and disclosure standards promulgated by state and national regulatory bodies and meet the arbitrage rebate compliance (as calculated by an independent, qualified consultant) requirements of the federal tax code.

4. The County is responsible for reviewing and securing financing for all Capital Leases as needs arise and ensuring that any Capital and Operational leases are reviewed for compliance with GASB 87 for materiality and disclosure per implementing Procedures. To comply with GASB 87 the Finance Office has established the following thresholds for disclosure purposes:

a. Capital Leases: All Capital Leases will be disclosed through the County's dissemination agent Digital Assurance Certification, LLC (DAC) or any other agent appointed from time to time by the County. All capital leases will be included in the ACFR and the notes to the financial statements.

b. Operational Leases: Operational leases will be disclosed through the County's dissemination agent DAC, or any other agent appointed from time to time by the County, if any of the following conditions are met: the term of the lease (including renewals) is longer than twelve (12) months and the amount of the lease exceeds $500,000 per fiscal year, and/or the total amount of the lease exceeds 5% of the County's net Capital assets for the life of the lease. The County's net Capital assets amount can be obtained from the most recent ACFR in the Statement of Net Position.

B. External Advisors: Whenever in the best interest of the County, the County will utilize the services of independent third-party providers. Services will be sought in accordance with the County's approved Procurement Code and will include providing expertise on items such as:

1. Financial Advisors: Financial Advisors will provide advice and recommendations to the County on items such as analyzing current debt structures, cash and required reserves, investment of bond proceeds, financing options that provide the County with the most efficient and the greatest current and future financial flexibility, assistance with the Request For Proposal (RFP) process for other external financial services and recommendations on appropriate methods for the issuance of County debt obligations.

2. Bond Counsel: Bond Counsel is responsible for issuing an opinion as to the legality and, where applicable, tax-exempt status of all debt obligations. The County will also seek the advice of Bond Counsel on other types of financings and on other questions involving federal tax or arbitrage law. Bond Counsel is also responsible for the preparation of the Resolution authorizing issuance of Obligations and all of the closing documents to complete the sale and will perform other services as requested by the County.

3. Underwriters: Underwriters must be selected by competitive bids on bonds for all competitive sales. In order to appoint an Underwriter and/or team of Underwriters for Negotiated Sales, Underwriters are first selected through the Request for Proposal (RFP) process or as otherwise approved by the Board to create a pool. The appointed Underwriter / Underwriting team in a Negotiated Sale will be selected from the approved pool based on a number of relevant factors. Factors to consider will include, but are not limited to, the size of the issuance, type of issuance and experience, current market factors, and proper coverage of different markets.

4. Disclosure Counsel: Disclosure Counsel will be utilized for all public offerings to render an opinion to the County (and a reliance letter to the Underwriters, if requested) in connection with each offering to the effect that, with certain conditions, nothing came to their attention to indicate the offering document contains any untrue statement or omits a material fact required to be included. Disclosure Counsel shall also provide legal advice to the County to assist in meeting its secondary market disclosure obligations.

5. The County may periodically select other service providers (e.g., escrow agents, verification agents, trustees, arbitrage consultants, etc.) as necessary to meet legal requirements and minimize net County debt costs.

**6.7-2 USE OF DEBT**

The County will consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets, including land, only if they have a useful or economic life of at least five years. County debt will generally not be issued for periods exceeding the useful or economic life of a project or projects to be financed. Debt of longer amortization periods will be issued for capital projects when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries.

**6.7-3 CREDITWORTHINESS**

A. Credit Ratings: Osceola County seeks to maintain the highest practicable credit ratings for all categories of short and long-term debt that can be achieved without compromising delivery of basic County services and achievement of adopted County Policies.

B. Financial Disclosure: Osceola County is committed to full and complete required financial disclosure. In addition, the County will cooperate fully with rating agencies, bond issuers, institutional and individual investors, other levels of government and the general public to share clear, comprehensive, and accurate financial and other relevant information. The County is committed to meeting secondary market disclosure requirements on a timely and comprehensive basis.

D. Debt Limit: Other than General Obligation (GO) Debt and other debt paid by ad valorem taxes, neither state law nor Osceola County Home Rule Charter provides any limits on the amount of debt that may be incurred. However, the County will keep outstanding debt consistent with its creditworthiness, best practices, needs, and affordability objectives.

E. Debt Service Coverage: The creditworthiness of revenue-backed debt, whether tax revenues or other non-ad valorem revenues, is generally measured by debt service coverage. Acceptable coverage levels vary from one type of revenue to another and from time to time. Prior to issuance of revenue-backed debt, an evaluation of projected coverage will be made to determine that the credit rating of the debt will not be materially impaired by the proposed issuance or foreseeable future debt issuances.

**6.7-4 STANDARDS AND STRUCTURE**

Debt obligations will be structured to achieve the lowest possible net cost to the County given market conditions, the urgency of the project, and the nature and type of security provided. Moreover, in achieving its objectives and to the extent possible, the County will design the repayment of its overall debt so as to recapture its financing capacity for future use.

A. Maximum Maturity: County Administration may recommend a longer term if it finds that there is an overriding business reason and/or public purpose to extend, subject to IRS regulations for tax-exempt debt. In general, however, County debt obligations will have a maximum maturity of the earlier of:

1. The estimated useful or economic life of the capital improvement being financed;

2. Thirty (30) years; or

3. The final maturity of a debt obligation being refinanced.

B. Financing Structures: The Board has authority to approve a variety of financing types. The County Manger shall designate the individuals with the required expertise, including external advisors, to identify the most prudent and sound financing structure. The following structures are authorized:

1. Long Term Financing: May include either competitive or negotiated sales depending on the situation and to ensure the best terms for the County as identified in the implementing Procedures.

2. Short-Term/Interim Financing: Different types of short-term financing include Commercial Paper, Lines / Letters of Credit, Bank Loans, Capital Leases or similar structures. In accordance with implementing

Procedures, this type of financing is generally more appropriate for when funding needs are smaller or for an interim basis.

3. Capitalized Interest: In specific circumstances and subject to the federal and state law, interest may be capitalized from the date of issuance of debt obligations through the completion of construction for revenue-generating projects or for projects in which the revenue designated to repay the debt obligation will be collected at a future date, subject to IRS regulations for tax-exempt debt.

4. Back-loading: The Board authorizes substantially deferring principal payments (Back-loading)when the benefits derived can clearly be demonstrated to be greater than traditional level or declining principal payment structures, when such structuring is beneficial to the County's overall amortization schedule, when natural disasters or extraordinary or unanticipated external factors make the short-term cost of debt prohibitive, or when such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.

5. Variable Rate Debt: Debt that has a Variable Rate may only be utilized when the interest rate varies according to a pre-determined formula or results from a periodic remarketing of the securities, consistent with federal and state law and covenants of pre-existing bonds, and depending on market conditions. The

County will limit its outstanding bonds in Variable Rate form to reasonable levels in relation to total debt.

6. Refunding: The County and Financial Advisors will undertake periodic reviews of all outstanding debt to determine refunding opportunities. A Refunding will be considered within federal tax law constraints, when permitted by law, and in accordance to implementing Procedures. Generally, in order to proceed, there will be a net economic benefit or is necessary in order to modernize or restructure covenants essential to operations and management.

C. Credit Enhancements: Credit Enhancements (letters of credit, bond insurance, etc.) may be used, but only when net debt service on the bonds is reduced by more than the costs of the enhancement.

D. State or Federal Financing Programs: When in the best interests of the County, these programs will be considered and pursued.

E. Derivatives: Derivatives may be appropriate when a specific financial objective can be achieved that is consistent with the overall financial policy, related risks are analyzed and are considered reasonable in the circumstances and recommended by the County Manager. The Board must approve the use of any Derivative and a swap policy prior to entering into a Derivative agreement.

F. Reimbursement Resolution: The County Manager, or Designee, and Bond Counsel will submit a Reimbursement Resolution to the Board so while the long-term funding plan is developed, the initial expenses for a project may be reimbursed from debt proceeds.

**6.7-5 ADMINISTRATION AND PROCESS**

A. Bond Covenants: The County will comply with all covenants and requirements of the bond resolutions as well as federal and state laws authorizing and governing the issuance and administration of debt obligations.

B. Report to Bondholders: As designated by the County Manager, the Finance Office shall prepare and release to all interested parties the Annual Comprehensive Financial Report (ACFR) or supplemental

information which will act as the ongoing disclosure document required under the Continuing Disclosure Rules promulgated by the Securities Exchange Commission [S.E.C. Rule 15c2-12(b)(5)].

C. Bond and Note Sales: The County Manger and designated individuals, including external advisors, shall assist in the production of appropriate resolutions and other related financing documents for Board consideration that will include a Sources and Uses Plan.

D. Investment of Proceeds: All proceeds of debt incurred by the County, other than conduit debt obligations, shall be invested as part of the County's consolidated cash pool unless otherwise specified by the Bond Covenants. Such investments shall be consistent with those authorized by existing state law, the County's Investment Policy, and/or Bond Covenants.

E. Costs and Fees: All legally allowable costs and fees related to issuance of direct debt obligations bonds, other than conduit bonds, may be paid out of bond proceeds as determined in the best interests of the County.

F. Conduit Bond Financing: Periodically the County receives requests to approve Conduit Bond Financing for qualified projects. Although conduit debt obligations bear the name of the governmental issuer, the issuer has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf they are issued. The County Attorney's Office and, if applicable the County Manager, or Designee, in coordination with the outside entity, will review all applications to provide a recommendation to the Board regarding issuance of conduit debt.

**6.7-6 POST-ISSUANCE TAX COMPLIANCE**

A. Post-Issuance Compliance sets forth specific policies of Osceola County designed to monitor post-issuance compliance of tax-exempt qualified obligations issued by the County with applicable provisions of the Internal Revenue Code of 1986, as amended, and regulations promulgated hereunder. The County is responsible for identifying, on a timely basis, facts relevant to demonstrating compliance with the Treasury requirements that must be satisfied subsequent to the issuance. The County's Obligations are required to ensure the interest is, or will continue to be, or would be but for certain provisions of the Internal Revenue Code, excludable from gross income for federal income tax purposes.

B. The County recognizes that compliance with applicable provisions of the Internal Revenue Code and is an on-going process, necessary during the entire term of the Obligations, and is an integral component of the County's debt management. Accordingly, the analysis of those facts, implementation, and management of the County's Policy will require ongoing monitoring and consultation with Bond Counsel beyond the scope of its initial engagement with respect to the issuance of particular Obligations.

C. The County approves the terms and structure of Obligations executed by it. Due to differences in the types of debt issuances authorized by the County, Procedures will be developed to ensure compliance with the specific variations and implemented in consultation with Bond Counsel. Specific Post-Issuance Compliance Procedures address the relevant areas described below. The following list is not intended to be exhaustive and further areas may be identified from time to time by staff in consultation with Bond Counsel. Tax-exempt qualified obligations shall include:

1. Obligations on which interest is excludable from gross income for federal income tax purposes pursuant to the Internal Revenue Code of 1986, as amended, and regulations thereunder; and

2. Obligations on which interest is not excludable from gross income for federal income tax purposes, but federal law otherwise requires such obligations to satisfy requirements of the Code applicable to tax-exempt obligations, as amended.

D. The Finance staff, as designated by the County Manager, is responsible for monitoring Post-Issuance Compliance issues.