



OSCEOLA
COUNTY



OSCEOLA COUNTY ADOPTED BUDGET

ADOPTED
SEPTEMBER 2025

FISCAL YEAR
2026



**OSCEOLA
COUNTY**

FISCAL YEAR 2026 ADOPTED BUDGET

BOARD OF COUNTY COMMISSIONERS:



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**District
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5**

Ricky Booth
Commissioner

ADOPTED - September 15, 2025

Book finalized & Distributed on November 18, 2025

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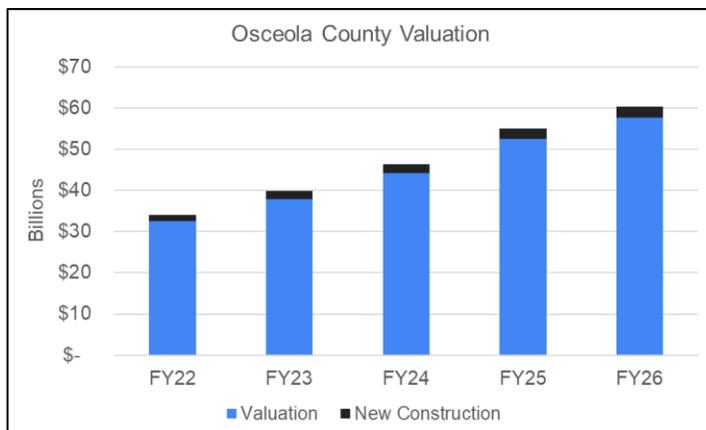


Introduction

Osceola County is pleased to present the Adopted Budget for Fiscal Year 2025-2026 (FY26). 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 15 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. The priorities are memorialized by the County Commission through the 5-year strategic plan that serves as a guiding document for the staff when developing and executing the annual budget. The plan is continually updated and reflects a focus on infrastructure, housing, and public safety, among other goals.

Within the FY26 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 FY26 property valuations did reflect an increase over the prior year with valuations at \$57,655,239,298. This represents an increase of 9.9% over FY25, which is significant when compared to historical valuations and not only reflects increases in existing property valuation with over \$2.7 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 the potential 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 FY26 the collection is conservatively budgeted at over \$66M which is the highest projection to date due to strong collections in prior years and economic indicators. The collection of the Tourism taxes is a reflect on the local economy and leads to additional County’s 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 FY26 Budget, also includes funding to support Osceola County’s environmentally sensitive lands program. Through referendum in 2024, the “SAVE” Millage was approved by 83.6% of the voters, for purposes of preserving lands from

development by acquiring, managing, restoring and improving natural areas for protection of water quality, wildlife habitat, and providing passive recreation. For FY26, the millage rate was approved at a rate of .2500 to support acquisition and maintenance of the lands.

Osceola County is the 8th fastest growing county in the U.S. and its population is projected to nearly double by 2040. Although the County as a whole is experiencing rapid growth, the most significant expansion is concentrated in and around the City of St. Cloud. Through a Joint Planning Agreement, the County and City work together to coordinate infrastructure investments and operations with long-term outlook. This collaboration helps maximize the efficient use of public funds and ensures a transition of services for residents. In response to the scale of ongoing annexations and related new development, the County has factored these changes into the budget planning process.

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: Northeast Infrastructure Improvement Area and Southeast Infrastructure Improvement Area. 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.

With transportation infrastructure being the most critical challenge facing the County, strategic investment in the County's transportation network is essential to continued support of long-term growth and maintaining a high quality of life of current and future residents. Currently, the County has \$1.03 billion in transportation-related projects underway, with plans to invest an additional \$1.4 billion over the next 10 years. The current fiscal year budget includes projects that expand the County's transportation network beyond the current developed areas, specifically within the Northeast and the Southeast Infrastructure Improvement Areas. In addition to the County's investments, private developers are planning \$1.8 billion in transportation-related investments, while partner agencies are preparing to invest an estimated \$4.0 billion.



Transportation Program – Ongoing/Future Projects

<u>Planned and Ongoing Projects</u>	<u>Partner Agency Projects</u>	<u>Planning/Design Projects</u>	<u>Construction Projects</u>
<ul style="list-style-type: none"> • Current County Road Projects \$1.03B • County planned 10 Years \$1.4B • Private Developers 20 Years \$1.8B • Partner Agencies 20 Years (FDOT, CFX, Turnpike) \$4B 	<p>CFX</p> <ul style="list-style-type: none"> • CR532 / Osceola Polk Line Road Capacity Improvements • Osceola Parkway Ext. • Simpson Road & SR 534 from Laureate Boulevard to the east of Jim Branch Creek • Southport Connector <p>FDOT</p> <ul style="list-style-type: none"> • I-4 Express Lane (Champions Gate Interchange to Osceola Pkwy) • John Young Parkway at Pleasant Hill Rd Coalition • Poinciana Pkwy Ext (from CR-532 to I-4/SR-429) • US 17-92 (OBT) Widening PD&E • US 17-92 Widening (Ham Brown Rd to Portage St) <p>Florida's Turnpike</p> <ul style="list-style-type: none"> • Widen Florida's Turnpike Mainline PD&E Study (N. of SR 60 to S. of Clay Whaley Rd) Ext 	<ul style="list-style-type: none"> • Buenaventura Blvd. Complete Streets • Celebration Blvd. Ext • Canoe Creek Rd Imp • Carroll/US441 Intersection Imp • Cross Prairie Parkway Ext • Funie Steed Rd Intersection Imp • Hickory Tree Rd • Jack Brack Rd. Widening • Lake Toho Restoration Pond Trl • Michigan Ave. Safety Imp • Nova Road Study • Old Lake Wilson Rd • Sinclair Road Ext • Sunbridge Parkway Ext 	<ul style="list-style-type: none"> • Boggy Creek Rd • Cyrils Drive Imp • Fortune/Simpson Rd Intersection Imp • Jack Brack Rd Ext • Kissimmee - St. Cloud Connector Trl • Marigold Ave Safety • Neptune Rd Imp • Partin Settlement Rd • Poinciana Blvd • Simpson Rd North • Simpson Rd South • Westside Blvd Ext



Budget Guidelines

The FY26 Adopted Budget begins on October 1, 2025, and concludes on September 30, 2026, 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

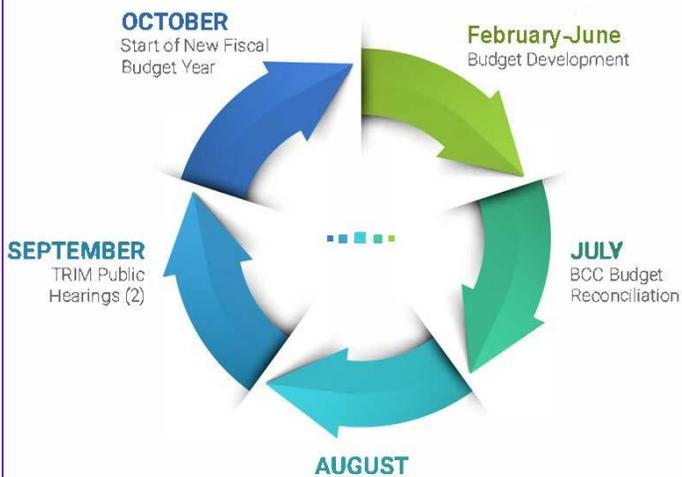
framework. In February, prior to the entry of annual budgets by departments, a review and forecast of revenues are completed based on trends and market conditions available. Departments complete the entry of their budgets in March based on the strategic priorities and current-year budgetary forecasting. 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 14, 2025, 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 4th, 2025. 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 FY26 priorities and provided direction to the County Manager for integration within the FY26 Budget.

At the September 4th meeting, the FY26 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 FY26 – FY30 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 2026 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 FY26, the valuations were from calendar year 2024 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, FY26 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 chart below reflects the approved millage rates and corresponding Ad Valorem revenue for FY26 as compared to FY25.

Millage Rate Comparison

Taxing Entity	FY25 Millage	FY26 Millage	FY26 Revenue	FY26 minus FY25 Revenue
Osceola County BoCC	6.7000	6.7000	\$386,290,103	\$34,698,888
EMS MSTU	1.0682	1.0682	\$46,130,014	\$3,206,025
Library District	0.3000	0.3000	\$17,340,111	\$1,554,516

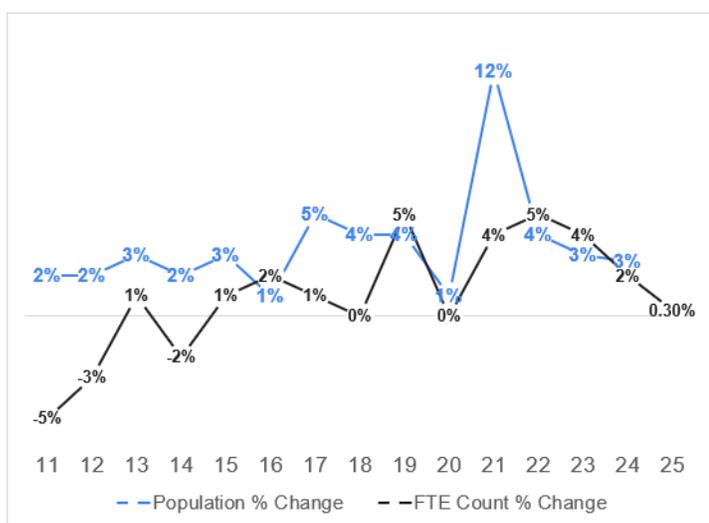
Although the General Fund (Osceola County BoCC) shows a continued increase in Ad Valorem, these revenues are quickly reduced by the amount of funds that are obligated for the Constitutional Officers, unfunded state mandates, infrastructure improvement areas, and four different Community Redevelopment Areas (CRAs), of which three are within the cities. For FY26 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 \$14.97. The Fire Assessment for FY26 reflects the first year of the new 5-year plan and supports the increased level of service being provided by additional fire stations and staff. Overall, the Countywide budget increased \$156M over the FY25 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. Osceola County’s main strategy for growth is to retain its non-urban land assets while developing its existing urban core centers. 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 FY26 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 7% 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 15 Full-Time Equivalent (FTE) positions for support of public safety needs.

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. 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.

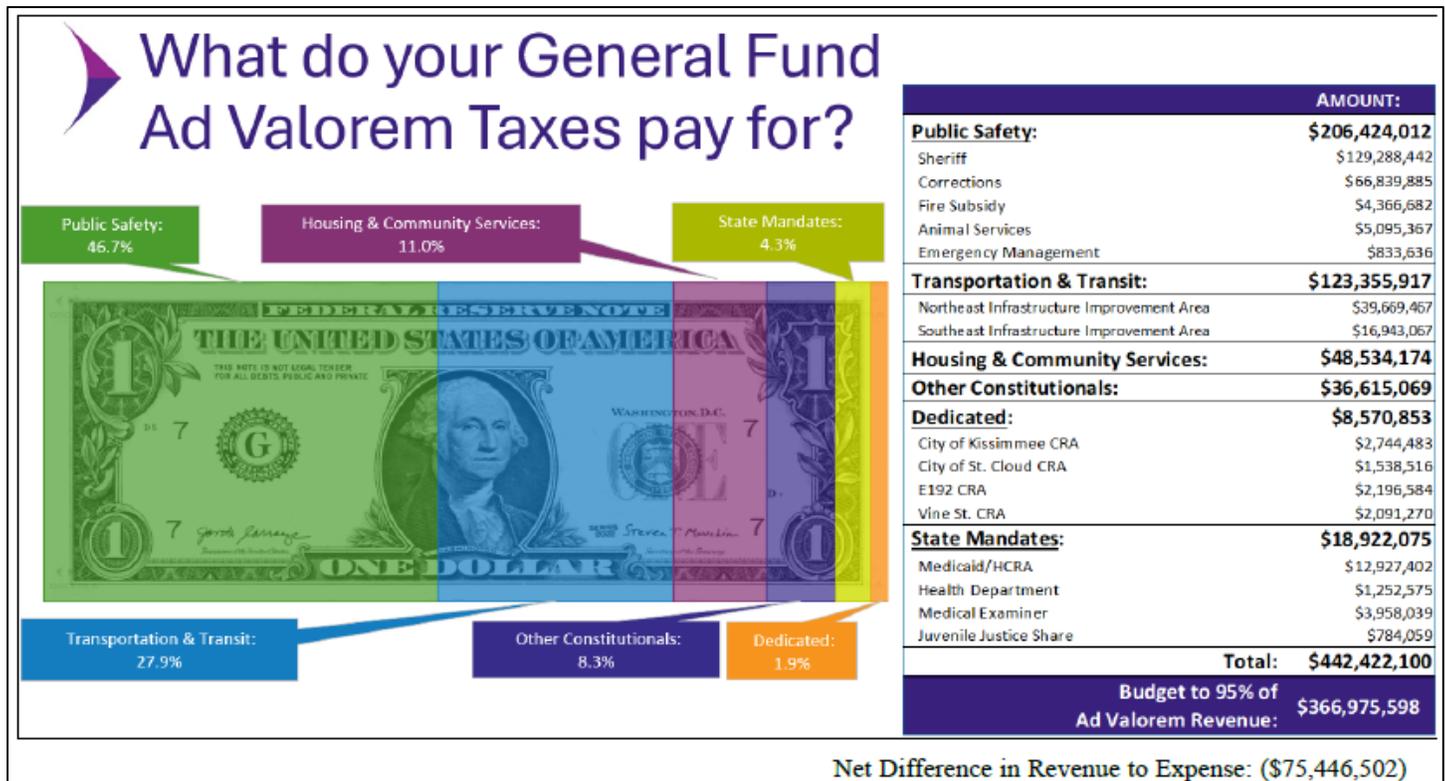
The Capital budget provides for new capital projects to meet or anticipate growth within the County with a focus on transportation needs. Incorporated within the Capital Budget is the Capital Improvement Plan (CIP), which totals just over \$170M in new requests for FY26. This budget includes funding for identified capital outlay, such as needed renovations and improvements to County infrastructure, including Countywide transportation design and construction, Public Works Yard 1 Fleet Services facility construction, Lake Toho Water Restoration Pond Loop Trail, Correctional Facility Renovations, as well as vehicles and various equipment. The FY26 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 FY25, 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 FY26 budget development process, the County continued to refine our fiscal sustainability model and 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, legislation, 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.

The model allows us to create a visual depiction of what County essential services can be supported by Ad Valorem taxes. As you can see, Public Safety accounts for more than half of the Ad Valorem revenue collected and in total the cost for all these services exceeds the collection of ad valorem taxes. New for this year you will note the addition of the Southeastern Infrastructure Improvement Area which are tax increment funds to support growth-related transportation needs.



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 FY26, 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 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 the Lake Toho Water Restoration Pond Trail, parks improvements, and approved ongoing projects carried forward from the prior year to continue in FY26.

- **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 FY26 include stormwater projects, correctional facility expansion and renovation, facility improvements and expansion, traffic equipment, and vehicle purchases. The Budget also includes projects carried over into FY26 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 FY26 Budget was successfully adopted on September 15, 2025, totaling \$3,096,581,866. 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

1 FEBRUARY

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

2 MARCH

- Departments Submit Budget Requests (Operating and CIP)

3 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

4 JUNE

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

5 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

6 AUGUST

- OMB Completes Final Revenue Projections

7 SEPTEMBER

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

8 OCTOBER

- New Fiscal Year Begins October 1st

9 NOVEMBER

- 2nd and Final County Budget Amendment



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Osceola County
Florida**

For the Fiscal Year Beginning

October 01, 2024

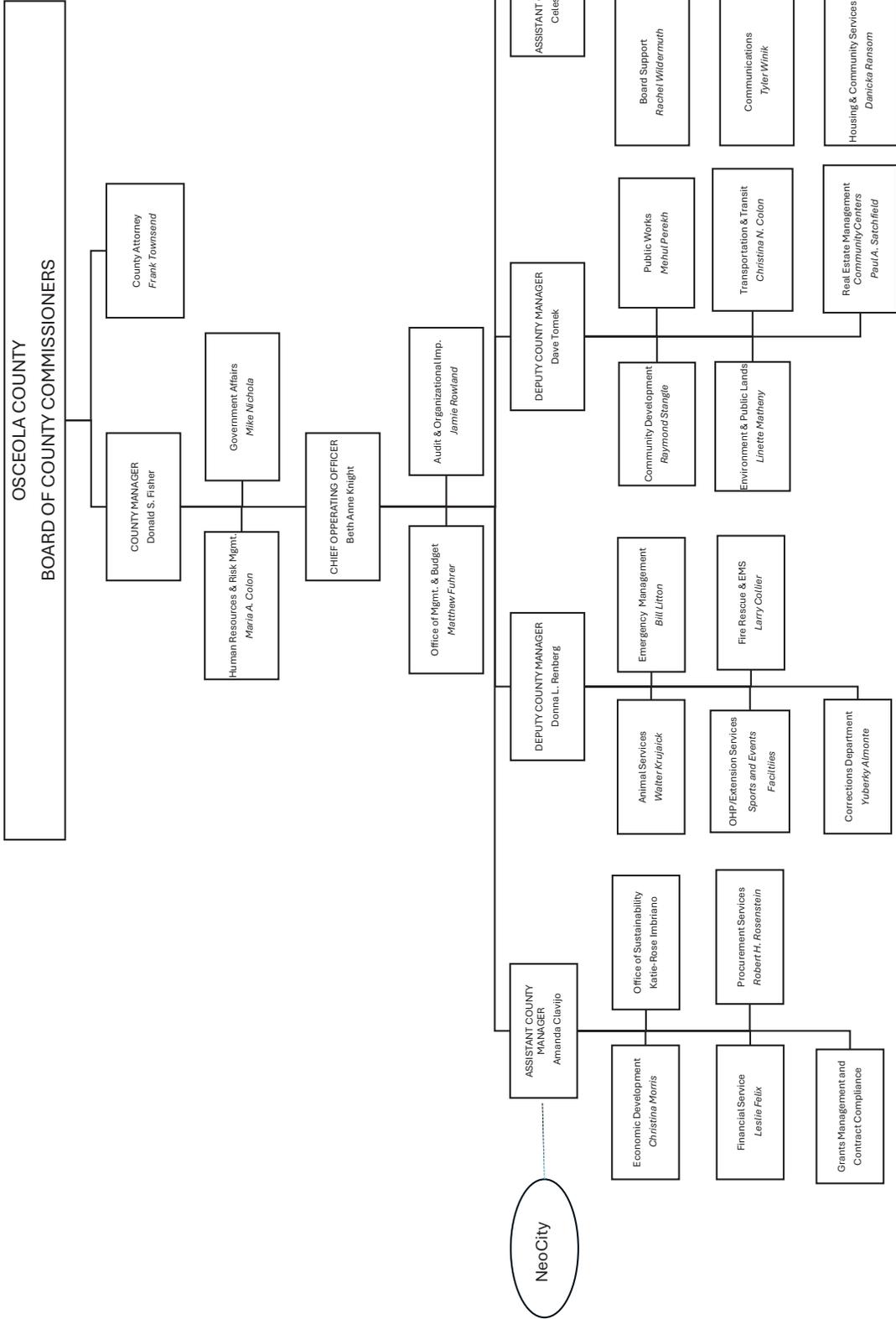
Christopher P. Morill

Executive Director

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, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an communications device, and as a financial plan.

OSCEOLA COUNTY CITIZENS

FTE Count: 1,829.24



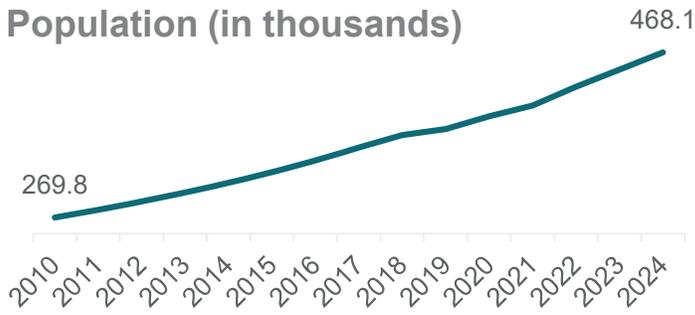
OSCEOLA COUNTY STATISTICS

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



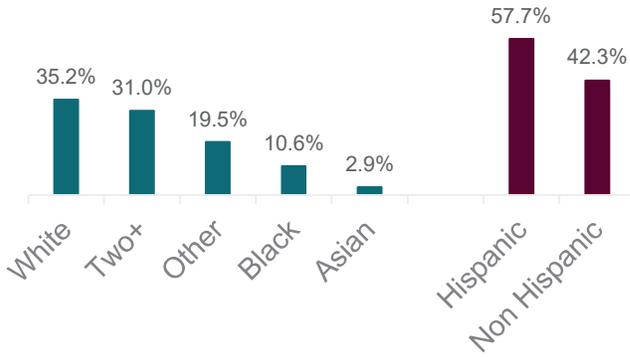
Source: U.S. Census Bureau Population Estimates

Age Distribution

0-19	26.6%
20-24	6.3%
25-54	42.7%
55-64	11.1%
65 and over	13.4%
Median Age	37.0

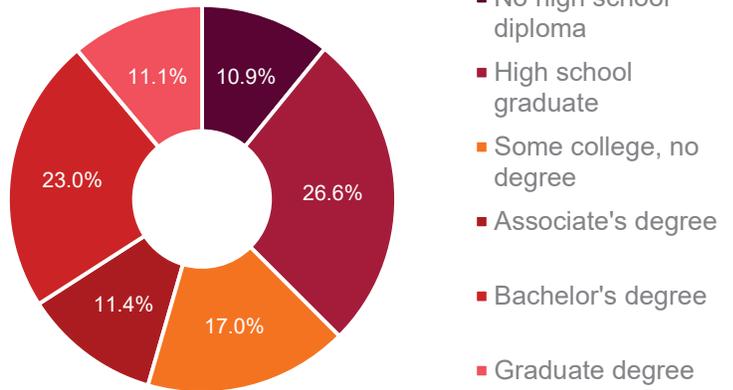
Source: U.S. Census Bureau, ACS, 2024 1-Yr Estimates

Race/Ethnic Distribution



Source: U.S. Census Bureau, ACS, 2024 1-Yr Estimates

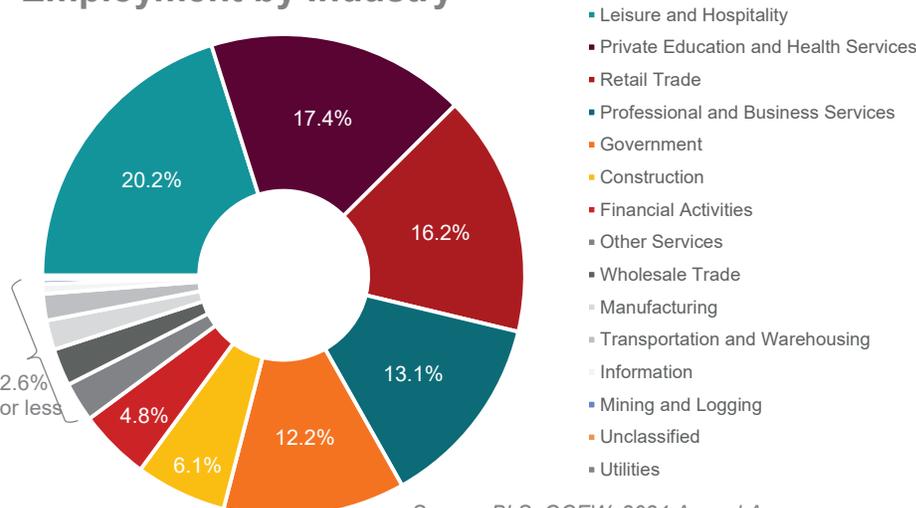
Educational Attainment



Source: U.S. Census Bureau, ACS, 2024 1-Yr Estimates. Population 25+

WORKFORCE

Employment by Industry



Source: BLS, QCEW, 2024 Annual Average

Labor

Labor Force	237,842
Unemployment Rate (Aug 2025)	
Osceola County	4.4%
Orlando MSA	4.3%
Florida	4.4%
United States	4.5%

Source: Florida Department of Commerce, Local Area Unemployment Statistics. Not seasonally adjusted - Released September 2025

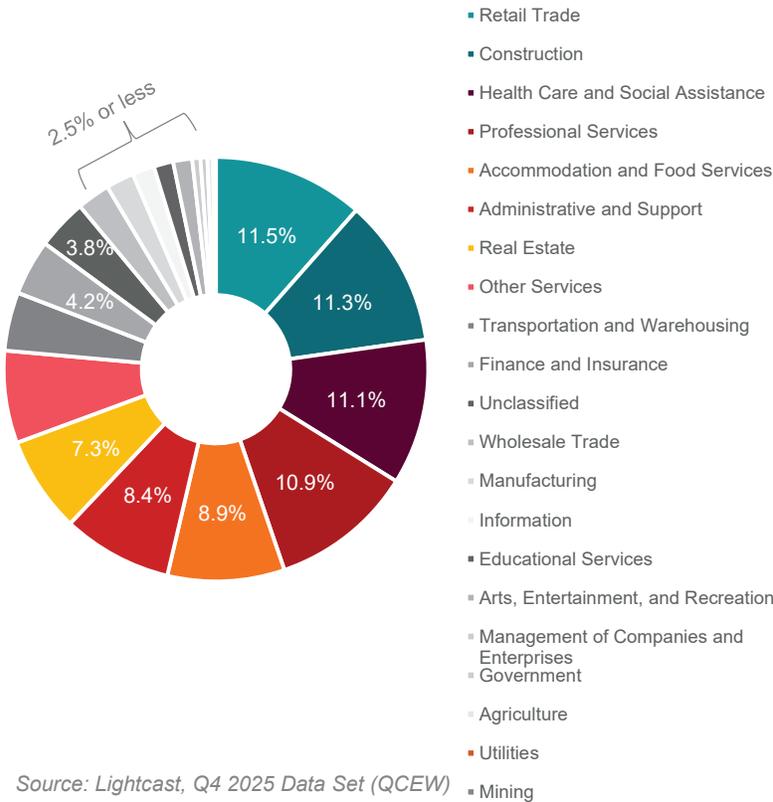
ECONOMY

Leading Employers

Company	No. of Employees
The School District of Osceola County	7,904
Walmart	3,915
The Walt Disney Company	3,700
AdventHealth System	3,036
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
Westgate Resorts	1,136

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

Companies by Industry



Source: Lightcast, Q4 2025 Data Set (QCEW)



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

	2024 Median	2023 Median	% Change
Median Sale Price	\$385,000	\$370,500	3.9%

Source: Orlando Regional Realtors Association, Orlando MSA

Cost of Living Index (COLI)

(Orlando MSA)

Composite Index	Grocery Items	Housing	Transportation
91.5	103.9	77.7	98.6

Source: Council for Community and Economic Research, Q2 2025. 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>



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OSCEOLA
COUNTY

2025 - 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 464,058 (2024) and is included in the Orlando–Kissimmee–Sanford, Fla. Metropolitan Statistical Area (MSA) in the U.S. Census. Being 56.8% 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 = 37 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 2024, 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 three years (2025-2028). Descriptions are organized by the long-term aspirations listed above with an emphasis on seven planning priorities: public safety, transportation, economic diversity, affordable housing, enhance healthcare services, environment & public lands conservation, and provide an effective county government.

Osceola County, Board of County Commission



Viviana Janer
BOCC Chairwoman
Commissioner, District 2



Brandon Arrington
BOCC Vice Chair
Commissioner, District 3



Peggy Choudhry
Commissioner, District 1



Cheryl Grieb
Commissioner, District 4



Ricky Booth
Commissioner, District 5



OSCEOLA
COUNTY *be first
to what's next.*

Strategic Plan | 2025 - 2028

Approved by Board of County Commissioners on June 24, 2024

2025 - 2028 STRATEGIC PLANNING PRIORITIES



RESOLUTION NO. 25-128R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2025-2026; 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 4, 2025, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 25-106R, adopting the tentative budget for Fiscal Year 2024-2025; and

WHEREAS, upon approval of the tentative budget for Fiscal Year 2025-2026, 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 2025-2026 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. 25-125R, 25-126R, and 25-127R adopting the final millage rates for Fiscal Year 2025-2026;

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 2025-2026, totaling \$3,096,581,866 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 2025-2026, 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 2025-2026.

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 15th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: *Thomas J. Jansen*
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: *Francis J. Mason*
Clerk/ Deputy Clerk of the Board

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

September 15, 2025



Schedule A
 Second Public Hearing
 BOCC Osceola County
 Countywide Summary

FY26
 Final
 Recommended
 Budget

Revenues

Current Ad Valorem Taxes	466,292,938
PY Delinquent Ad Valorem Tax	75,571
Other Taxes	170,568,264
Permits, Fees & Special Assessments	274,118,885
Intergovernmental Revenue	305,947,733
Charges For Services	136,795,460
Judgment, Fines & Forfeits	3,404,275
Miscellaneous Revenues	36,576,760
Less 5% Statutory Reduction	-46,738,302

Subtotal 1,347,041,584

Transfers In	306,012,062
Other Sources	162,989,251
Fund Balance	1,280,538,969

Total Revenues 3,096,581,866

Expenditures

Personnel Services	209,432,873
Operating Expenses	550,542,042
Capital Outlay	912,557,256
Debt Service	54,804,702
Grants and Aids	56,264,481

Subtotal 1,783,601,354

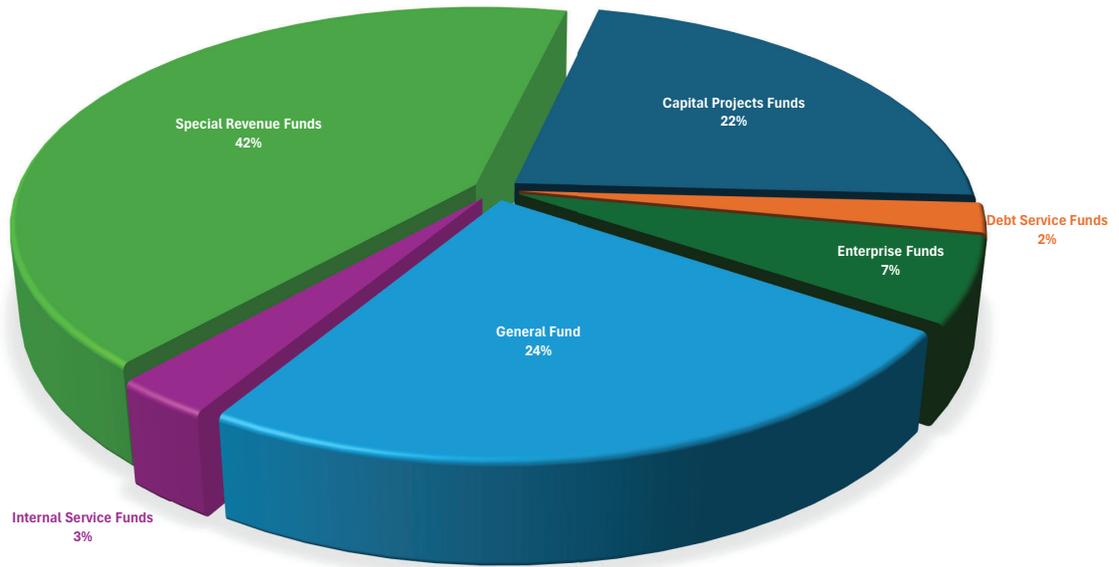
Transfers Out	454,579,913
Reserves - Operating	177,733,851
Reserves - Debt	67,442,564
Reserves - Capital	238,211,010
Reserves - Claims	18,398,634
Reserves - Assigned	200,577,073
Reserves - Restricted	87,828,591
Reserves - Stability	68,208,876

Total Expenditures 3,096,581,866

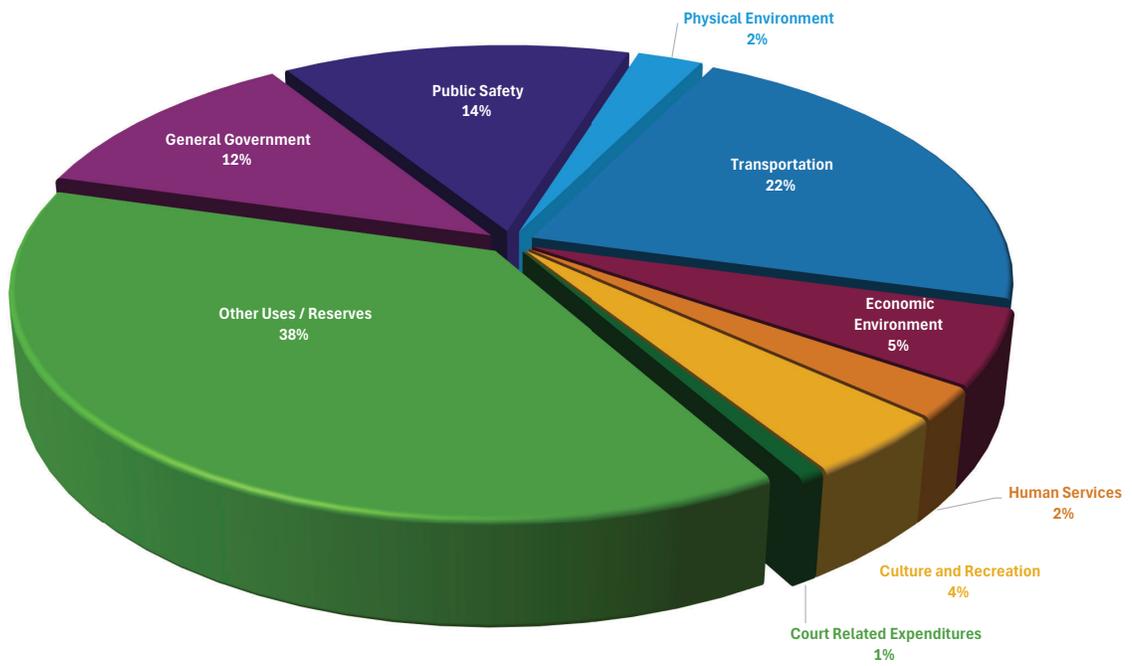
COUNTYWIDE BUDGET SUMMARY

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
Revenues				
Charges For Services	\$ 139,893,800.52	\$ 160,969,970	\$ 136,795,460	\$-24,174,510
Current Ad Valorem Taxes	\$ 357,375,641.98	\$ 420,720,274	\$ 466,292,938	\$ 45,572,664
Fund Balance	\$ 0.00	\$ 1,418,345,820	\$ 1,280,538,969	\$-137,806,851
Intergovernmental Revenue	\$ 174,651,445.37	\$ 263,607,116	\$ 305,947,733	\$ 42,340,617
Judgment, Fines & Forfeits	\$ 2,575,335.11	\$ 2,738,028	\$ 3,404,275	\$ 666,247
Less 5% Statutory Reduction	\$ 0.00	\$-44,165,310	\$-46,738,302	\$-2,572,992
Miscellaneous Revenues	\$ 99,040,455.67	\$ 15,897,308	\$ 36,576,760	\$ 20,679,452
Other Sources	\$ 24,049,874.00	\$ 39,687,573	\$ 162,989,251	\$ 123,301,678
Other Taxes	\$ 182,332,716.51	\$ 167,583,021	\$ 170,568,264	\$ 2,985,243
Permits, Fees & Special Assmt	\$ 190,432,473.37	\$ 231,686,085	\$ 274,118,885	\$ 42,432,800
PY Delinquent Ad Valorem Tax	\$ 45,770.73	\$ 70,009	\$ 75,571	\$ 5,562
Transfers In	\$ 203,761,740.30	\$ 263,385,065	\$ 306,012,062	\$ 42,626,997
Total	<u>\$ 1,374,159,253.56</u>	<u>\$ 2,940,524,959</u>	<u>\$ 3,096,581,866</u>	<u>\$ 156,056,907</u>
Expenditures				
General Government	\$ 272,581,285.17	\$ 311,686,005	\$ 358,442,865	\$ 46,756,860
Public Safety	\$ 295,615,486.78	\$ 425,494,768	\$ 427,999,603	\$ 2,504,835
Physical Environment	\$ 37,347,557.66	\$ 82,756,360	\$ 79,722,068	\$-3,034,292
Transportation	\$ 251,259,133.17	\$ 804,711,971	\$ 677,114,627	\$-127,597,344
Economic Environment	\$ 122,511,388.06	\$ 198,243,992	\$ 164,412,034	\$-33,831,958
Human Services	\$ 28,262,630.40	\$ 66,771,450	\$ 65,366,846	\$-1,404,604
Culture and Recreation	\$ 41,843,321.00	\$ 112,320,382	\$ 132,251,777	\$ 19,931,395
Court Related Expenditures	\$ 15,372,749.41	\$ 24,267,854	\$ 23,069,325	\$-1,198,529
Other Uses / Reserves	\$ 207,283,548.30	\$ 914,272,177	\$ 1,168,202,721	\$ 253,930,544
Total	<u>\$ 1,272,077,099.95</u>	<u>\$ 2,940,524,959</u>	<u>\$ 3,096,581,866</u>	<u>\$ 156,056,907</u>

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.

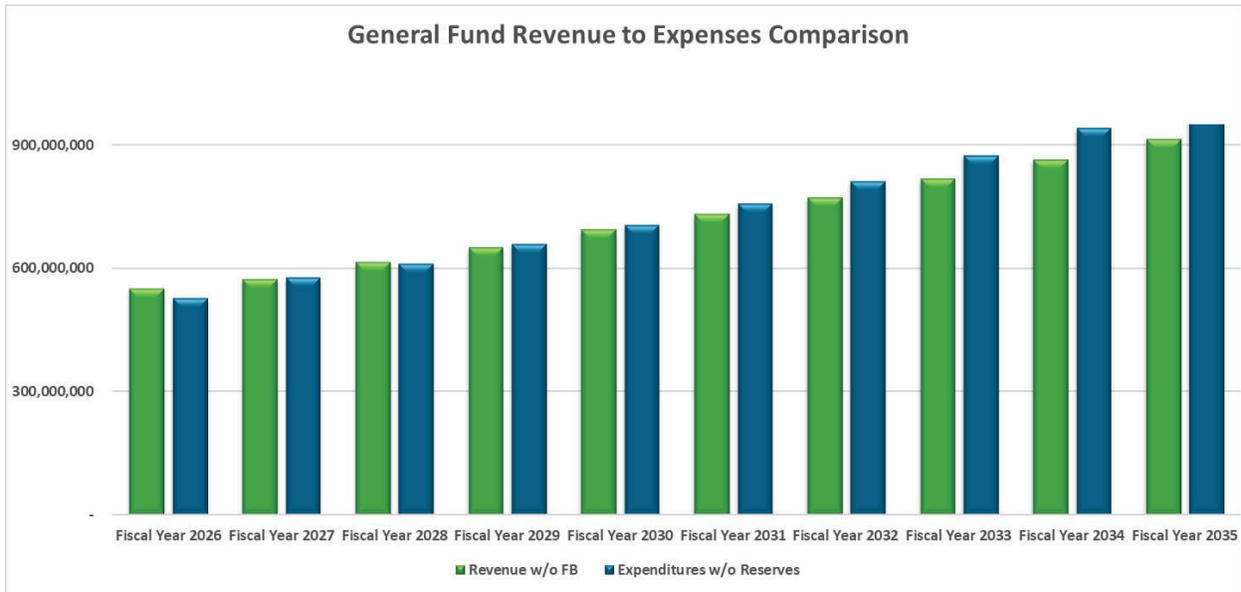
In Local Government accounting, budgeted revenues must equal budgeted expenses. In addition to the requirement set forth in Chapter 129 that budgets be adopted in conformity with generally accepted accounting principles, there are a number of additional requirements. Each fund's adopted budget must be 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 projections 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 and 5-year projections for Major Funds. A 10-year financial projection for road projects and Mobility Fee Funds is essential to guiding our fast-growing County's transportation improvement program.



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 projections for each CIP project. This is essential for the administrative 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.

Campbell City Park/Community Center

Project Number: 7003

Requesting Department:	Environment & Public Lands	Fund:	178-Parks Impact Fee Fund
Managing Department:	Public Works	Location:	4730 South Orange Blossom Trail, Kissimmee, FL 34746
Project Manager:	Conrad Ballance	District:	Commissioner District: 3, Parks District 1
Start Date:	10/01/2022	Multiphase Project:	Yes
End Date:	09/30/2029		

Project Scope

Phase I: Construction of Community Center
 Phases II-IV: Design of walking paths, multipurpose field(s), outdoor restroom, and pavilion.

Background Information

The Tax Collectors Office, Emergency Services and the County Parks Departments purchased property on 17/92 for a Tax Collectors Office, Fire Station and 12.09 acres for a Community Park and Community Center. This CIP project would provide for the design, engineering and construction of the community park amenities and a community center.

This project will help fill a void identified by Planning and the public, involving an absence of community park space and a community center facility in the Intercession/Campbell City area of the County Urban Growth Boundary. The 12-acre park with two ballfields, parking, restroom, walking trail and a community center would fill the current gap of services for this portion of the County.

Added 4% to the budget due to material cost increases, plus quoted cost.

FY26: Funding request reflects upgrade to 10,000 square foot option that requires additional funding to accommodate construction.

Current approved budget for this project is \$9,165,041

Budget

	FY 2026 Plan	FY 2027 Plan	FY 2028 Plan	FY 2029 Plan	FY 2030 Plan	Total
<u>BUDGET</u>						
178-Parks Impact Fee Fund						
Construction	2,850,000	-	-	-	-	2,850,000
Total	2,850,000	-	-	-	-	2,850,000
<u>ESTIMATED OPERATING IMPACT</u>						
178-Parks Impact Fee Fund						
Communications	-	4,883	5,127	5,383	5,652	21,045
Other Contractual Services	-	348,253	365,666	383,949	403,147	1,501,015
Repair & Maintenance Svcs	-	11,692	12,277	12,891	13,535	50,395
Total	-	364,828	383,070	402,223	422,334	1,572,455
Grand Total	2,850,000	364,828	383,070	402,223	422,334	4,422,455

Project Summary by Funding Source

Fund	Approved Budget	Year to Date	Inception to Date	Encumbrances	Remaining	% Used
178 - PARKS IMPACT FEE FUND	11,946,106	7,500	1,982,226	987,241	8,976,639	24.86%
001 - GENERAL FUND	68,935	-	68,934	-	-	0.00%
TOTAL	12,015,041	7,500	2,051,161	987,241	8,976,639	25.29%

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 \$466,292,938 for FY26.

Local Option Tourist Development Tax

Funding is derived from a 6 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 \$66,486,871 for FY26.

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 \$4,849,595 for FY26.

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 \$7,631,664 for FY26.

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 \$2,265,482 for FY26.

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 \$8,753,130 for FY26.

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 \$51,678,537 for FY26.

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 \$27,432,435 for FY26.

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 FY26.

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 \$10,905,198 for FY26.

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 \$75,628,180 for FY26.

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 \$160,411,600 for FY26.

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 \$31,306,952 for FY26.

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 \$20,244,832 for FY26.

Changes in Fund Balances

Fund Name	Estimated Ending Fund Balance 09/30/2025	Change in Fund Balance	Adopted Beginning Fund Balance 10/01/2026	Percent of Expected Change
Major Funds				
General Fund	226,032,734	(20,151,705)	205,881,029	-8.9%
Tourist Development Tax Fund	125,456,040	(11,633,383)	113,822,657	-9.3%
Fifth Cent Tourist Development Tax Fund	16,300,813	(584,475)	15,716,338	-3.6%
Sixth Cent Tourist Development Tax Fund	15,008,077	1,278,834	16,286,911	8.5%
Countywide Fire Fund	43,476,948	(2,906,706)	40,570,242	-6.7%
Mobility Fee East District	5,558,847	(132,199)	5,426,648	-2.4%
Mobility Fee West District (1)	125,643,913	(21,135,140)	104,508,773	-16.8%
Mobility Fee Northeast District Fund (2)	36,729,825	(3,876,898)	32,852,927	-10.6%
Mobility Fee Southeast District Fund	32,577,770	821,354	33,399,124	2.5%
Transportation Imp Construction Fund (3)	21,866,964	28,913,585	50,780,549	132.2%
Total All Major Funds	648,651,932	(29,406,734)	619,245,198	-4.5%
Nonmajor Funds				
Aggregate Total All Nonmajor Funds	684,039,169	10,493,297	694,532,466	1.5%

(1) Mobility Fee West District Fund Balance was adopted at a lower amount as more expenditures were expected in FY25.

(2) Mobility Fee Northeast District Fund Balance was adopted at a lower amount as more expenditures were expected in FY25.

(3) Transportation Imp Construction Fund Balance increased due to ongoing Capital Improvement Plan project funding being carried forward into Fiscal Year 2026.

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 FY26, 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	FY26 Total Outstanding	FY26 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%	\$ 11,642,336	\$ 1,460,000	\$ 206,448	\$ 1,666,448
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%	\$ 1,117,316	\$ 1,105,000	\$ 12,616	\$ 1,117,616
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%	\$ -	\$ -	\$ -	\$ -
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%	\$ -	\$ -	\$ -	\$ -
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	5.00%	\$ 41,008,481	\$ 1,615,000	\$ 1,299,612	\$ 2,914,612
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	3.11%	\$ 28,635,744	\$ 605,000	\$ 766,740	\$ 1,371,740
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%	\$ -	\$ -	\$ -	\$ -
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%	\$ -	\$ -	\$ -	\$ -
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	3.03%	\$ 33,691,855	\$ 640,000	\$ 834,619	\$ 1,474,619
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	2.51%	\$ 13,415,727	\$ 470,000	\$ 318,938	\$ 788,938

Osceola County Debt Obligations Summary

Fund	Purpose	Fiscal Year Issued	Fiscal Year Maturity	Original Amount	Interest Rate	FY26 Total Outstanding	FY26 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 and 337.401, Florida Statutes, (excluding the communications services tax levied pursuant to Section 202.20 (3), Florida Statutes), 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%	\$ 110,014,301	\$ 4,363,000	\$ 2,995,351	\$ 7,358,351	
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%	\$ 1,960,043	\$ 1,950,000	\$ 10,043	\$ 1,960,043	
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%	\$ 1,720,090	\$ 555,000	\$ 16,668	\$ 571,668	
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%	\$ 44,505,830	\$ 4,155,000	\$ 997,791	\$ 5,152,791	
253	Sales Tax Revenue Bonds, Series 2025A (Refunding): Issued for the purpose of providing funds, to refund the outstanding Sales Tax Revenue Bonds, Series 2015A payable from the Local Government Half-Cent Sales Tax Trust Fund.	2025	2044	\$ 48,745,000	5.00%	\$ 77,012,847	\$ 800,000	\$ 2,491,722	\$ 3,291,722	
254	Infrastructure Sales Surtax Revenue Bonds, Series 2025: Issued for the purpose of providing funds for Capital Improvement related to the expansion, improvement, and equipping of the County Corrections facility and other eligible capital projects and infrastructure investments; payable from the Local Option Sales Tax Fund.	2025	2045	\$ 10,000,000	3.55%	\$ 14,083,242	\$ 273,000	\$ 271,181	\$ 544,181	
255	Tourist Development Tax Revenue Bond, Series 2025: Issued for the purpose of providing funds to finance the acquisition, construction, and equipping of a performing arts center, promenade, event center with associated parking infrastructure and bridges, Osceola Heritage Park Façade, signage, and infrastructure improvement, stadium expansion, and surface/structure parking; payable from the Tourist Development Tax Fund.	2025	2055	\$ 125,000,000	4.37%	\$ 228,147,562	\$ -	\$ 1,441,493	\$ 1,441,493	
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:							\$ 1,228,114,198	\$ 20,131,000	\$ 18,732,771	\$ 38,863,771

*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	Emergency Management	Environment Public Lands	Fire Rescue and EMS	General Government	Housing & Community Services	Human Resources	Information Technology	Integov't Radio Communications	Library	Office of Sustainability	Public Works	Real Estate Management	Strategic Initiatives	Tourism	Transportation & Transit
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Major Funds

001-General Fund	x	x	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	
134-Countywide Fire Fund		x			x			x			x	x				x				
142-Mobility Fee East District		x																		x
143-Mobility Fee West District		x																		x
156-Federal and State Grants Fund		x	x	x	x	x	x	x	x	x					x	x				x
190-Mobility Fee Northeast District Fund		x																		x
191-Mobility Fee Southeast District Fund		x																		x
315-Gen Cap Outlay Fund		x			x											x		x		x
328-Special Purpose Capital Fund																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			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										
124-Environmental Land Acquisitions							x													
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									x				
145-Red Light Cameras		x																		x
147-Conservation Lands Perpetual Maintenance & Acquisition							x													
148-Building Fund		x	x									x				x				
149-East 192 CRA		x	x															x		

FTE Multiple Year Summary

Budget Year: 2026 Group By: Cost Center
Office or Cost Center: All Fund Category or Fund: All

Office/Cost Center	2024	2025	2026	Variance
001-General Fund				
1211 - BOCC / County Manager's Office	17.00	14.40	14.40	0.00
1212 - General Government	.40	1.00	1.20	0.20
1213 - Government Affairs	2.00	2.00	2.00	0.00
1224 - Office of Sustainability	1.90	1.90	1.90	0.00
1226 - Audit & Operational Improvement	2.00	2.00	2.00	0.00
1231 - Communications Department	9.10	10.60	13.60	3.00
1241 - Office Of Management & Budget	8.50	8.90	7.80	-1.10
1242 - Special Assessments	7.90	7.35	8.45	1.10
1243 - Business Services	.65	.55	.55	0.00
1244 - IT Administration	7.10	8.25	9.25	1.00
1245 - IT Project Management	8.00	9.00	8.00	-1.00
1246 - IT Applications Support	19.20	18.20	17.20	-1.00
1247 - IT Infrastructure	10.10	11.10	12.10	1.00
1251 - Procurement	17.10	19.10	19.10	0.00
1265 - Human Resources	10.89	14.43	14.64	0.21
1271 - Finance	13.30	14.60	16.40	1.80
1281 - Board Support Services	3.05	3.15	3.15	0.00
1311 - County Attorney	8.00	9.00	9.00	0.00
1413 - Soil & Water Conservation	2.00	2.00	2.00	0.00
1414 - Cooperative Extension Services	14.00	14.00	14.00	0.00
1416 - Passive Parks	24.10	24.10	2.55	-21.55
1417 - Lakes Management	2.60	2.60	2.55	-0.05
1418 - Mosquito Control	9.00	11.85	11.45	-0.40
1419 - Community Centers	.90	1.00	.00	-1.00
1427 - Impact Fee Coordination	1.50	2.00	1.50	-0.50
1436 - Planning, Zoning, and Design	24.25	23.40	23.40	0.00
1438 - Environment and Public Lands	.00	1.00	1.44	0.44
1440 - Tree Farm	.00	.00	1.10	1.10
1453 - Development Review	21.85	20.85	26.85	6.00
1456 - Zoning (Current Planning)	.00	.00	.00	0.00
1457 - Community Development Administration	3.33	4.28	4.10	-0.18
1458 - Customer Care Administration	3.40	3.35	3.85	0.50
1461 - Code Enforcement	14.40	16.40	16.30	-0.10
1510 - Court Administration Innovations	.50	.50	.50	0.00
1511 - Court Administration	4.50	5.50	6.50	1.00
1515 - Teen Court	2.00	2.00	2.00	0.00
1520 - Jury Services	3.00	3.00	3.00	0.00
1522 - Drug Court	4.00	4.00	4.00	0.00
1525 - Alternative Sanctions	1.00	1.00	1.00	0.00
1528 - Supervised Visitation	3.62	3.62	3.62	0.00
1529 - Domestic Violence	2.00	2.00	2.00	0.00
1571 - Probation Services	15.00	14.00	15.00	1.00
1976 - Real Estate Management	.00	2.60	2.70	0.10
2101 - Corrections Executive	384.25	386.25	384.25	-2.00
2114 - Inmate Medical Program	45.20	45.20	45.20	0.00
2118 - Drug Lab	1.00	1.00	1.00	0.00
2119 - Veterinary Operations	4.00	5.00	5.00	0.00
2120 - Kennel Operations	10.00	13.00	13.00	0.00
2121 - Road Operations	15.00	17.00	17.00	0.00

FTE Multiple Year Summary

Budget Year: 2026 Group By: Cost Center
Office or Cost Center: All Fund Category or Fund: All

2122 - Animal Services Administration	9.34	10.38	11.29	0.91
2124 - Licensing Program	2.00	.00	.00	0.00
2141 - Emergency Management	4.30	4.28	4.14	-0.14
4123 - Construction Management	10.78	12.60	11.25	-1.35
4125 - Facilities Management	56.45	56.92	57.35	0.43
4136 - Small Engine Repair	1.55	1.65	1.70	0.05
4158 - Mowing Unit	11.15	12.25	12.25	0.00
4160 - Parks Maintenance	.00	.00	19.00	19.00
5101 - Economic Development	3.70	3.70	3.70	0.00
6101 - Homeless Assistance	5.00	5.00	5.30	0.30
6141 - Veteran's Services	3.00	3.00	3.30	0.30
6173 - Human Services Dept	12.05	14.35	14.55	0.20
Total 001-General Fund	881.90	912.16	921.43	9.27
102-Transportation Trust Fund				
1446 - Stormwater Environment & Public Lands	.00	.00	2.83	2.83
1976 - Real Estate Management	.00	2.60	2.50	-0.10
4143 - Transportation & Transit	9.40	11.45	11.45	0.00
4150 - Stormwater	2.25	3.00	.15	-2.85
4152 - Public Works / Project Mgmt	3.75	4.35	4.65	0.30
4154 - Traffic Engineer	42.10	43.85	42.85	-1.00
4155 - Engineering	14.03	9.45	2.40	-7.05
4156 - Road Way Construction	3.00	3.00	3.00	0.00
4157 - Road And Bridge	106.80	110.85	110.95	0.10
Total 102-Transportation Trust Fund	178.33	188.55	180.78	-7.77
104-Tourist Development Tax Fund				
4125 - Facilities Management	8.00	8.00	6.25	-1.75
4136 - Small Engine Repair	.00	1.00	1.00	0.00
7507 - Austin-Tindall Regional Park	16.62	16.62	16.12	-0.50
7510 - Sports and Event Facilities	4.23	2.68	3.90	1.23
Total 104-Tourist Development Tax Fund	28.85	28.30	27.27	-1.03
107-Library District Fund				
7111 - Library	1.00	1.20	1.20	0.00
Total 107-Library District Fund	1.00	1.20	1.20	0.00
111-SHIP State Housing Initiative Program				
6112 - Housing Assistance - ADMIN	2.75	2.75	3.40	0.65
Total 111-SHIP State Housing Initiative Program	2.75	2.75	3.40	0.65
125-Environmental Land Maintenance				
1429 - Environmental Land Maintenance	4.60	4.65	4.48	-0.17
1440 - Tree Farm	.00	.00	1.10	1.10
Total 125-Environmental Land Maintenance	4.60	4.65	5.58	0.93
130-Court Related Technology Fund				
1511 - Court Administration	6.00	6.00	6.00	0.00
Total 130-Court Related Technology Fund	6.00	6.00	6.00	0.00
134-Countywide Fire Fund				
1246 - IT Applications Support	1.00	2.00	2.00	0.00
1265 - Human Resources	1.28	1.56	1.28	-0.28
2125 - Countywide Fire Protection	424.65	443.98	464.85	20.87
2133 - Fire Marshal	15.00	15.00	15.00	0.00
2146 - Medical Director	1.00	1.50	1.50	0.00
2171 - County EMS SUPPORT	6.00	7.00	7.00	0.00
4125 - Facilities Management	.00	.18	.00	-0.18

FTE Multiple Year Summary

Budget Year: 2026 Group By: Cost Center
Office or Cost Center: All Fund Category or Fund: All

Total 134-Countywide Fire Fund	448.93	471.22	491.63	20.41
137-HOME Fund				
6112 - Housing Assistance - ADMIN	1.25	1.25	.60	-0.65
Total 137-HOME Fund	1.25	1.25	.60	-0.65
148-Building Fund				
1246 - IT Applications Support	4.80	4.80	3.80	-1.00
1247 - IT Infrastructure	1.00	1.00	1.00	0.00
1450 - Customer Resources	27.53	28.93	29.55	0.63
1452 - Building Safety	49.93	51.03	49.95	-1.08
Total 148-Building Fund	83.25	85.75	84.30	-1.45
149-East 192 CRA				
1402 - East 192 CRA	.75	.75	.75	0.00
Total 149-East 192 CRA	.75	.75	.75	0.00
151-CDBG Fund				
6112 - Housing Assistance - ADMIN	2.30	2.30	2.00	-0.30
Total 151-CDBG Fund	2.30	2.30	2.00	-0.30
155-West 192 MSBU Phase I				
1461 - Code Enforcement	1.00	1.00	1.00	0.00
9231 - W192 Redevelopment	1.25	1.25	1.25	0.00
Total 155-West 192 MSBU Phase I	2.25	2.25	2.25	0.00
156-Federal And State Grants Fund				
1224 - Office of Sustainability	2.00	2.00	2.00	0.00
2125 - Countywide Fire Protection	42.00	26.67	21.00	-5.67
2141 - Emergency Management	2.00	2.00	2.00	0.00
Total 156-Federal And State Grants Fund	44.00	30.67	25.00	-5.67
158-Intergovernmental Radio Communications				
9820 - Countywide Communications	4.34	4.40	4.25	-0.15
Total 158-Intergovernmental Radio Communications	4.34	4.40	4.25	-0.15
168-Section 8 Fund				
6113 - Section 8 Housing	12.75	13.75	13.25	-0.50
6118 - HS Admin Emergency Housing Vouchers	1.00	1.00	1.00	0.00
Total 168-Section 8 Fund	13.75	14.75	14.25	-0.50
180-Inmate Welfare Fund				
2112 - Inmate Welfare	3.00	3.00	3.00	0.00
Total 180-Inmate Welfare Fund	3.00	3.00	3.00	0.00
401-Solid Waste Fund				
3113 - Universal Solid Waste	6.10	6.15	6.55	0.40
3141 - Hazardous Waste	3.00	3.00	3.50	0.50
3162 - Bass Road Landfill	12.20	13.10	11.10	-2.00
3166 - Container Route	2.00	2.00	2.10	0.10
Total 401-Solid Waste Fund	23.30	24.25	23.25	-1.00
407-Osceola Parkway				
4124 - Osceola Parkway Oper & Maint	2.05	1.95	1.95	0.00
Total 407-Osceola Parkway	2.05	1.95	1.95	0.00
501-Workers' Comp Internal Service Fund				
1261 - Risk Management	2.30	1.80	2.05	0.25
Total 501-Workers' Comp Internal Service Fund	2.30	1.80	2.05	0.25
502-Property & Casualty Insurance Internal Service Fund				
1261 - Risk Management	2.25	1.75	2.00	0.25
Total 502-Property & Casualty Insurance Internal Service Fund	2.25	1.75	2.00	0.25
503-Dental Insurance Internal Service Fund				

FTE Multiple Year Summary

Budget Year: 2026 Group By: Cost Center
Office or Cost Center: All Fund Category or Fund: All

1265 - Human Resources	.83	.83	.83	0.00
Total 503-Dental Insurance Internal Service Fund	.83	.83	.83	0.00
504-Health Insurance Internal Service Fund				
1265 - Human Resources	1.59	1.59	1.34	-0.25
Total 504-Health Insurance Internal Service Fund	1.59	1.59	1.34	-0.25
505-Life, LTD, Vol. Life Internal Service Fund				
1265 - Human Resources	.68	.68	.68	0.00
Total 505-Life, LTD, Vol. Life Internal Service Fund	.68	.68	.68	0.00
509-Fleet General Oversight Internal Service Fund				
4133 - General Oversight	1.30	1.65	1.85	0.20
Total 509-Fleet General Oversight Internal Service Fund	1.30	1.65	1.85	0.20
510-Fleet Maintenance Internal Service Fund				
4138 - Fleet Maintenance	18.30	18.65	20.40	1.75
Total 510-Fleet Maintenance Internal Service Fund	18.30	18.65	20.40	1.75
511-Fleet Fuel Internal Service Fund				
4137 - Fleet Maintenance Fuel	1.05	1.15	1.20	0.05
Total 511-Fleet Fuel Internal Service Fund	1.05	1.15	1.20	0.05
Total	1,765.89	1,814.24	1,829.24	15.00

FY26 Adopted Budget

15.0 New Full Time Equivalent (FTE) Positions:

134 – COUNTYWIDE FIRE FUND

FIRE RESCUE

Firefighters - Heavy Rescue

15.00

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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	2024 Results	2025 Results	2026 Target
Great Place to Live	Increase the number of spay and neuter surgeries by 5%	Number of spay and neuter surgeries performed in house	1,987	2,233	2,344
Great Place to Live	Increase number of pet retention appointments	Number of citizens helped	17	28	30

ACCOMPLISHMENTS:

- Hired a fourth veterinary technician which increased our capacity to serve fosters, shelter animals and the public.
- Secured funding for a new veterinary office in our vet suite.
- Procured a radiograph machine, we no longer have to send animals to local vet clinics. We are now able to accurately diagnose and properly treat animals, increasing efficiency and productivity.



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 87% 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	2024 Results	2025 Results	2026 Target
Great Place to Live	Maintain our live release outcomes between 80% and 90%	Percent of live release outcomes when compared to the total intake	87%	92%	87% - 95%
Great Place to Live	Decrease the Length of Stay (LOS)	Number of days animals are housed in the shelter	11.1 days	17 days	13 days
Great Place to Live	Lower number of animals returned after placement	Number of animals returned to the shelter	71	91	70

ACCOMPLISHMENTS:

- Promoted responsible ownership by holding free microchip events which will help keep pets at home instead of in the shelter.
- Hired a Behavioral Coordinator to evaluate animals for proper placement in homes.
- Secured funding for Assistant Behavior Specialist, to increase productivity in evaluating animals.
- Construction and improvements in Kennel A, including flooring, kennel runs and paint completed.
- Construction was completed on the sick/isolation building which will improve care, reduce spread of diseases and improve efficiencies within the facility.
- Secured funding for improvements to Kennel B.
- New Intake room opened, it is larger and a more pleasant environment for citizens.
- Hired a fulltime Intake Clerk to assist the public with finding solutions to keep animals out of the shelter.
- Hired 3 new Animal Care Technicians to increase the level of care of our animals.



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	2024 Results	2025 Results	2026 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	47	99	129
Great Place to Live	To reduce the number of feral cats in the community	Increase participation from the community identifying stray/feral cats eligible for the program	924	951	1,045

ACCOMPLISHMENTS:

- Officers responded to 9,698 complaints, assisting citizens with animal related issues.
- Provided a free ride home to 99 dogs who had some form of identification, which is up over 50% from last year.
- Designed fillable PDF forms for use in the field, using less paper.
- 5 New Fleet Vehicles arriving to replace outdated vehicles, which do not have working AC.
- Promoted responsible pet ownership by providing County Ordinance to citizens in the field.
- Opened new Vehicle Wash Station to allow for better disinfecting of animal carriers and keeping the spread of disease down.



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 rescue, fostering program, and disaster preparedness and response.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Results	2026 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	\$72,595	\$9,123	\$11,938
Efficient & Effective County Government	Increase number of animals saved by Foster	Number of animals saved by Foster	493	538	564
Efficient & Effective County Government	Increase the total number of tags sold by 30%	Number of tags sold	15,437	11,305	14,696

ACCOMPLISHMENTS:

- Provided equine veterinary care, feed, and repair supplies to 61 citizens through the ASPCA H.E.A.R.T. Grant during FY24 and FY25.
- Filled 2 vacant “Programs” positions, allowing us to increase fosters, rescues and events.
- Participated in numerous community events to raise awareness and promote adoptable animals, including six microchipping events where 476 pets received permanent identification
- Completed construction of new electronic signage and mural in front of building for better visibility.
- Received a grant from the ASPCA/Subaru Loves Pets to help cover adoption fees.
- Received a **Petco Love Grant** to support life-saving initiatives and medical care.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: BOARD OF COUNTY COMMISSIONERS & COUNTY MANAGER
Office: 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	2024 Results	2025 Projected	2026 Target
Efficient & Effective County Government	Annually update the Strategic Plan based on accomplishments	Annual Update of the Strategic Plan Completed	-	October 2025	Ongoing as needed
Efficient & Effective County Government	Hire and retain qualified staff throughout all County departments	Position Vacancy Rate	25.62%	13.85%	13.50%
Great Place to Live	Improve household financial means through diversification of the economy	Median Household Income	\$90,400	\$98,100	\$101,730
Diversified Economy: Education	Workforce Development	Educational Attainment – Associates Degree*	2,827 students participated	2,186+ students participating	2,500 prospectives

*Osceola Prosper

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 October 2025.
- 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 has moved from 61st in the state for college going graduates to 3rd.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- 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 implementing 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

Department: BUSINESS SERVICES
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	2024 Results	2025 Projected	2026 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 37 Board of County Commission meeting agendas, consisting of 1,090 agenda items containing 35,726 pages of supporting documentation, as well as published 18 agendas for other various Sunshine Board meetings.
- Reviewed and approved 24 requests for Records Disposition for 1319.8 cubic feet of paper to be destroyed or converted to electronic format.
- Prepared and posted on the official public notice kiosk, 101 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.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES



Osceola Clerk
of the Circuit Court & County Comptroller

Honorable
Kelvin Soto, Esq.

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 under Articles V and VIII of the Florida Constitution, Section 28 of the Florida Statutes, and Article III of the Osceola County Charter.

The Clerk & Comptroller performs more than 1,000 distinct duties for constituents and allied agencies, including County government, the State of Florida, law enforcement partners, and the judicial branch. These critical responsibilities encompass record keeping, public safety services, and the management of information and finances for both the judicial system and County government.

In serving the public, the Clerk & Comptroller functions as the County's Clerk of Court, County Recorder, Clerk to the Board of County Commissioners, County Auditor, and County Comptroller. In these capacities, the office maintains custody of all judicial records, official records, and other records related to property ownership and interests throughout Osceola County, while also serving as custodian and accountant 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. The County's General Fund supports the County Comptroller, Clerk to the Board of County Commissioners, and County Auditor functions. County Recorder operations are self-funded through fees collected for recording services. Court-related duties under Article V are funded through allocations from the Florida Clerks of Court Operations Corporation, based on statewide revenue estimates confirmed by the Florida Revenue Estimating Conference, along with other statutory fees.

Elected in 2020, Clerk & Comptroller Kelvin Soto, Esq. is a native of Puerto Rico and a U.S. Navy veteran. He holds a bachelor's degree in business, a master's in public health epidemiology from San Diego State University, and a juris doctorate from the University of California, Berkeley. Previously, he served two terms on the Osceola County School Board, including two terms as chair. Clerk & Comptroller Soto is dedicated to improving the lives of Osceola County residents and visitors through modernization, innovation, and exceptional customer service.

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

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.

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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 third Annual Popular Financial Report (PAFR) for fiscal year 2024 for Osceola County
- Received notification on earning GFOA Triple Crown Award for fiscal year 2023
- Completed FY24 Year End External Audit in March 2025 with no findings
- Completed FY25 Interim External Audit in September 2025
- Finance Enterprise Software Upgrade 22.2 from HF04 to HF19
- Began implementation of a new credit card payment processor for various BOCC departments
 - Building Department "Accela"
 - Solid Waste
 - Parks
- Continued collaborating with BOCC IT on the Vertical Construction (Kahua) implementation project for Finance Enterprise
- Began implementation of the New SFTP solution (Cerberus) to comply with banking rules and regulations.
- Began implementation of a new PY Generic Checkwriter to update employees' pay stubs
- Collaborated with BOCC IT to design and implement two new reports, enhancing the efficiency of our disbursement process
 - Accounts payable invoices workflow pending
 - P-cards workflow pending
- Conducted biannual training sessions for BOCC departments on invoices, travel, and year-end processes to ensure consistency and compliance

County Comptroller Performance Measure	2023 Actual	2024 Actual	2025 Actual
Accounts Payable Invoice Processed	34,152	32,599	29,852
Accounts Payable Checks/SUA Issued	18,287	17,107	16,630
Budget Transaction Posted	238	238	267
BOCC Payroll Checks/EFT Issued	38,854	40,012	41,115
Cash Receipts Posted	6,228	6,081	5,925
Journal Entries Posted	1,477	1,478	1,470
Procurement Card Transaction Posted	11,009	11,204	11,924
Wire Request Processed	550	517	563

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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:

- Developed the first annual risk assessment of BOCC's operations. This will be an ongoing effort to identify pertinent auditable divisions, offices, programs, and processes with the intent of providing adequate audit coverage in areas of higher risk.
- Implemented cloud-based audit software, TeamMate, to centralize and facilitate the management of audit engagements, risk assessments, follow up of management action plans resulting from audit findings, and any special project.
- Completed the following audit engagements:
 - 25A-001 Commercial Franchise Holders Franchise Holders – County
 - 25A-001A Commercial Franchise Holders – Waste Management
 - Cash Count within the Criminal Division.
- Started 25A-002 Construction Contracts, which is being carried forward to the following fiscal period.

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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:

- **Board of County Commissioners:** Transitioned to a primarily digital document management system, achieving 95% paper reduction while leveraging technology to ensure fast, accurate, and accessible meeting records.
- **Value Adjustment Board (VAB):** Managed a 50% increase in petitions, advanced special magistrates' virtual orientations, while preparing to launch virtual hearings by January 1, 2026, in compliance with Chapter 2025-208, Section 10, Laws of Florida, improving accessibility and efficiency.
- **JustFOIA Administration:** Streamlined public records processing through automated routing and technology-enabled workflows, reducing delays and improving service.
- **Path Forward:** Strength innovation, efficiency, and transparency by modernizing processes, expanding technology use, and developing staff expertise.

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Clerk to the Board of County Commissioners Performance Measures	2023 Actual	2024 Actual	2025 Actual
Meetings Attended	41	38	41
Research Requests Processed	323	399	254
Items Processed	1,220	1,970	1,242
Value Adjustment Board Petitions Filed	**	766	1,479
Value Adjustment Board Hearings Set	**	128	150
Petitions Granted	**	3	10
Petitions Granted In Part	**	0	1

*** Data not available*

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CLERK OF THE CIRCUIT COURT & COUNTY COMPTROLLER ACCOMPLISHMENTS:

While the only departments in Osceola County directly funded by the County's General Fund are the Comptroller, County Auditor, and Clerk to the Board of County Commissioners, the Office of the Clerk & Comptroller serves a much broader role in supporting the County's operations and the community. As the official custodian of public records, the Clerk ensures the integrity, accessibility, and transparency of all court records, official documents, and financial transactions. Acting as the County Comptroller, the office oversees the prudent management of County funds, safeguarding taxpayer dollars through rigorous auditing, accounting, and reporting functions. Additionally, the Clerk serves as the recorder of deeds, officiates weddings, manages jury services, and ensures timely processing of court filings across civil, criminal, and traffic divisions.

Beyond these statutory responsibilities, the Clerk & Comptroller's Office is proud to share the following accomplishments from its other departments, demonstrating a commitment to operational excellence, technological innovation, and exceptional public service for all residents of Osceola County.

Information Technology Division Achievements-

- **Digitization of Uniform Traffic Citations (E-Citations) Process**
Established full electronic integration with St. Cloud Police Department, Kissimmee Police Department, and the Osceola County Sheriff's Office, eliminating manual data entry, improving accuracy, and accelerating case processing.
- **Implementation of IT Ticketing System Powered by Zoho**
Centralized help-desk platform streamlines support requests, automates workflow management, and introduces performance tracking for faster, more transparent Information Technology service delivery.
- **Implementation of VoIP Phone System in Partnership with Osceola County**
Modernized phone system improves call routing, voicemail management, remote connectivity, staff collaboration, and cost efficiency, enhancing communication for staff and constituents.
- **Implemented New Dedicated Internet Service Provider for Enhanced Bandwidth and System Stability**
Implemented a dedicated Internet Service Provider (ISP) connection to ensure stable, reliable bandwidth for both public-facing websites and internal operational systems. This upgrade enhances system performance, reduces downtime, and supports uninterrupted access to digital services for both staff and constituents.
- **Upgrade of Digital Records Storage**
Enhanced the Clerk's digital records storage system to maximize capacity, improve organization, and provide additional security. This upgrade strengthens the Office's role as custodian of records, ensuring that vital documents are securely stored and backed up, easily accessible, and protected against loss or unauthorized access.
- **Upgrade of Firewall and Core Network Switch**
Upgraded the office firewall and core network switch to enhance cybersecurity, improve network reliability, and increase system performance. These upgrades protect sensitive constituent and court data, support uninterrupted operations, and ensure secure and efficient internal and external communications across the Clerk & Comptroller's Office.

Human Resources Division Achievements-

- **Renovation of Employee Breakroom & Inauguration of Employee Wellness Room**
Created a modern, comfortable breakroom and a wellness space with massage chairs to promote relaxation, mindfulness, and overall employee well-being, strengthening workplace culture and morale.

Facilities & Community Engagement Achievement-

- **Renovation of Retention Center as Poinciana Satellite Office**
Renovated a section of the Retention Center to serve as a satellite office for Poinciana constituents. With approximately **71,665 residents** in the area, this office is expected to **open to the public in January 2026**, enhancing community access to Clerk services and leveraging resident data for targeted outreach and improved service delivery.
-

Finance Division Achievement-

- **Technological Expansion of Financial Workflows with Aclarian Software**
Modernized financial operations by consolidating workflows into a paperless, integrated system. Enhances efficiency, accuracy, transparency, and decision-making across the Clerk's Office.
-

Court Division Achievements-

- **Criminal Department**
Processed **326,995** dockets with a 95% average timeliness rate, ensuring cases move efficiently through the justice system.
 - **Civil Department**
 - Processed **722,172** dockets with a 95% average timeliness rate, maintaining consistent, reliable access to civil justice services.
 - **Launch of 24/7 Digital Filing for Injunctions with Legal Atoms.** Enables petitioners to securely prepare and e-file injunctions anytime, from anywhere, expanding access to justice while integrating directly with the Clerk's electronic filing system.
 - **Civil Traffic**
Processed **297,207** docket entries with a 98% average timeliness rate, maintaining consistent, reliable access to civil justice services. Hosted Operation Green Light where, collections fees were waived, and payment plans were created for individuals with suspended driver licenses to get their licenses back and get them back in the road.
-

Constituent Services Division Achievements-

- **Marriage Services**
Successfully issued **8,038** marriage licenses and officiated **621** ceremonies, including special group weddings for **Valentine's Day and Halloween**, celebrating life milestones for multiple couples simultaneously. In performing these ceremonies, the Clerk exemplified the integrity and reverence of his office, upholding the laws and records that safeguard our most important life events while uniting the joy of celebration with the solemnity of marriage.
- **Document Recording Services**
Recorded **160,458** documents, ensuring accurate and timely land records management.
- **Passport Processed**
Processed **15,428** passport applications assuring compliance with the Department of State rules and regulations, an 11% increase from the previous year at a total of 13,831.



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 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	2024 Results	2025 Actual	2026 Target
Efficient & Effective County Government	Share information about the County	Document the number of updates on the website; the number of posts on social media; the number of event scripts/talking points prepared; and the number of news releases distributed.	354 web; 1,581 social; 65 press releases; 28 talking points/event scripts	2,025 web; 2,775 social; 60 press releases; 35 talking points/event scripts	1,000 web; 2,500 Social; 60 press releases; 30 talking points/event scripts



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient & Effective County Government	Foster positive relationships with the media by responding within 24 hours	Time of response to acknowledge an inquiry received	95%	95% estimate	95%
Efficient & Effective County Government	Produce events that promote the County	Document events with a recap on social media	21	53	40
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 completed	100%	100%	100%
Efficient & Effective County Government	Hold regular meetings with County departments about Communications best practices	Number of meetings held	9	24	24
Efficient & Effective County Government	Produce graphics for use in social media, community outreach, or publication countywide	Number of requests received by departments	N/A	69	85
Efficient & Effective County Government	Respond to media inquiries to tell the County's story	Number of media inquiries responded to or interviews set for Commissioners, Communications, or County staff	173*	265	250

**The data for FY24 does not include October 1, 2024 – March 1, 2025.*



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Held the largest annual State of the County event by attendance
- Continued to support NeoCity and Build Back Better Regional Grant
- Onboarded two full-time translators to ensure the County's brand voice is being translated for Spanish-speaking consumption
- Onboarded two full-time AV engineers to run board meetings and provide services to NeoCity and other departments as needed
- Launched monthly meetings with Commission aides to ensure alignment with Commissioners' goals and priorities
- Launched monthly meetings with the County Manager's Office to align priorities with the County's agenda and to ensure appropriate messaging and staffing for engagements
- Launched weekly e-mail media briefings for County Management regarding local, national, and international stories of interest
- The County's channels on Meta platforms (Facebook & Instagram) had more than 4.9 million views during the fiscal year due to engaging content, with 3-second views topping 221% of the prior year and 1-minute views topping 940% over the prior fiscal year.



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	2024 Results	2025 Projected	2026 Target
Effective County Government	Improve customer service by assisting with alternatives	Pass to fail ratio (inspections)	Approved 101,281 Failed 14,780 Fail Ratio 14.59%	Approved 74,052 Failed 5,873 Fail Ratio 7.9%	Fail Ratio 5%
Effective County Government	Enhance staff understanding and practice of professionalism	Additional education hours in specific trades	N/A	154 Classroom Hours	200 Classroom Hours
Effective County Government	Enhance community education and engagement	Outreach Event Participation	2	4	8
Effective County Government, Economic Diversity	Establish a dedicated process for Neo-City projects to ensure efficient execution	Full time staff dedicated to Neo-City	N/A	1	5

ACCOMPLISHMENTS:

- **Initiated Saturday Inspections for Homeowners** - Enabled weekend inspections to accommodate residents' schedules, minimizing the need for time off work and becoming the first in the state of Florida to offer at no additional cost.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- **Automated Online Permitting Processes** - Streamlined key services such as requests for Temporary Certificates of Occupancy (TCOs) and automatic issuance of Certificates of Completion/Occupancy.
- **Digitized Private Provider Inspection Results** - Developed and tested, and soft-launched an automated system for private providers to result submissions, reducing staff manual entry and increasing accuracy.
- **Expanded Community Outreach & Public Engagement** - Organized and participated in outreach events to improve public awareness and foster stronger community relationships.
- **Established Multiple Internal Policies and Service Standards** - Developed internal policies and memos to define business models, levels of service, and enhance transparency and customer service expectations.
- **Created Pre- and Post-Construction Customer Engagement Process** - Launched meetings with customers before and after construction projects to set clear expectations, educate on processes, and gather feedback for continuous improvement.
- **Proactive Project Site Visits by Leadership** - Launched regular walkthroughs by the Building Official and management to identify time-sensitive compliance issues, prevent delays, and gather stakeholder feedback for continuous improvement.
- **Reduced Inspection Requirements for New Single-Family Residences** - Streamlined inspection process by cutting required inspections from 43 to 22; redesigned permit cards to display only required inspections and incorporated the new county logo.
- **Implemented GPS-Based Staff Location Software** - Deployed tracking software to monitor field staff location in real time, optimizing scheduling, route planning, and overall efficiency.
- **Established Stakeholder Feedback Platform** - Created a quarterly hybrid meeting structure to gather input from industry stakeholders and foster open communication.
- **Strengthened Internal Communication** - Implemented structured weekly management meetings and monthly all-staff meetings to enhance coordination, performance tracking, and team engagement.
- **Regulatory Compliance Alignment** - Aligned departmental business practices with State of Florida statutory requirements to ensure consistent regulatory compliance and operational integrity.
- **Reduce Regulations for the Homeowner Permitting Process** - Aligned departmental business practices with State of Florida statutory requirements to ensure consistent regulatory compliance and operational integrity.
- **Established a Process to Expedite County-Incentivized Projects** - By having monthly meetings with the Facilities department, we have created a streamlined process that includes in-house plan review and expedited approval to efficiently manage and incentivize qualifying projects.
- **Enhanced Virtual Inspection Process** - We revised our approach to efficiency by designating certain inspection types as virtual only to boost efficiency and convenience, optimize staff use, and reduce drivetime and cost.
- **Contingency Trailers and Staff Training** - Formulated a contingency plan incorporating the acquisition of a mobile office to swiftly respond to disaster sites and improve customer support.



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	2024 Results	2025 Projected	2026 Target
Effective 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
Effective 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
Effective 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
Effective County Government	Complete initial review of Lien Verification and Building Activity Research request within 48 hours	Complete Research of LV and BAC	90%	90%	Maintain high level of service

ACCOMPLISHMENTS:

- Continued review of the Land Development Code to provide clear and concise directions to officers on changes to improve transparency of procedures.
- Completed 95% notices 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.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- 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 10,657 inspection through Code Enforcement Tracking (CTs).
- Processed 20 Code Enforcement reduction cases totaling \$241,162.70 presented to the Board of County Commissioners for review and approval.
- Processed 132 Code Board Cases.
- Processed 4,241 Lien Verifications and 3,911 Building Activity research requests.
- Three Code Officers completed Florida Association of Code Enforcement (FACE) Level 1 Certification.
- One Code Officer completed FACE Level 2 Certification.
- Two Code Officers have completed FACE Level 3 Certification.
- One Code Officer completed FACE Level4 certification.
- Two Officers completed (CAOHC) Noise Measurement Course Certification.



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	2024 Results	2025 Projected	2026 Target
Effective County Government	90% of phone calls/lobby answered and returned same day	Answering calls and assisting lobby from QLESS	100%	100%	100%
Effective County Government	Issue 90% of Express Permits within 24 hours	Time to review and process permit	100%	100%	100%
Effective County Government	Staff complete three online courses, seminars, or off-site classes/meetings	Certification, continuing education, or certificate of completion	100%	100%	100%
Effective County Government	Update Safe and Money Security	Departmental Manager or Director	Yes	Yes	Yes
Effective County Government	Complete one documentation archiving project	Scanning, storing and archival	100%	100%	100%
Effective County Government	Departmental Cross-training	Cross-training/shadowing between departments	NA	70%	100%

ACCOMPLISHMENTS:

- Permit Technician Certification: one member from Permitting completed the certification.
- Ongoing support for Development Review by assisting with Formboards approvals and streamlining the process for Elevation Certificate review.
- Collaborating with Business Solutions and Gray Quarter/TrueView to update the Accela Citizen Portal.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Continuing the scanning of As-Built documents for recordkeeping and project documentation.
- All Call Center and Permitting staff completed customer service training.
- Communication between departments to answer customer inquiries with Teams and QLESS.
- Collaboration with departments to update online documents, including items such as contractor licensing and sub-contractor forms.
- Successfully coordinated participation from the Permitting Department in supporting OSCIE live-chat inquiries, resulting in faster response times and improved customer satisfaction.

2025 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 1,078 PRR (over a 15% increase), and a total of 471 BR-related requests (over 31% increase).
- 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	2024 Results	2025 Projected	2026 Target
Effective County Government	Staff learn one new skill to stay current with GIS technologies	Certification, continuing education, or certificate of completion	100%	100%	100%
Effective County Government	Develop, enhance, or complete five projects for Community Development	Administrator or Director completes a review	100%	100%	100%
Effective County Government	Develop, enhance, or complete three projects for other County departments	Requesting Department completes a review	100%	100%	100%
Effective County Government	Implement five technological enhancements to increase efficiency	Administrator or Director completes a review	100%	100%	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.
- Ongoing support and update of 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.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Collaborated with the Community Development Administration on a highly dynamic and evolving project for NeoCity and NeoCity South that required frequent updates, versions, and prints to accommodate changing requirements and ensure accuracy throughout the project.
- Collaboration with Planning & Design, providing analysis and exhibits for the Rural Enclave Study.
- Collaboration with Natural Resources to create boat ramp vegetation treatment exhibits for Lake Tohopekaliga and other water bodies.
- Collaboration and design of Insurance Services Office (ISO) webmap for Fire Resue, which evaluates and assigns a community's fire protection service.
- Digital Park Kiosk Map: Ongoing collaboration with Parks staff to catalog all park assets, trails and creation of graphic-designed kiosk map.
- Developed base layer boundary for Letter of Map Amendment (LOMA) and Letter of Map Revision (LOMR) to assist Development Review with Floodplain permit review.
- Coordinated with IT to ensure secure access and file transfer capabilities, improving data security and accessibility for Administration.
- Ongoing development of Stormwater inventory and sub-basin database.

2025 Strategic Objective Met and Surpassed:

- Continuing education: completing a total of 3 ESRI certificate classes and 6 MOOC courses.
- Updating an internal webmap, Mobility Fee Districts, adding CO data from both County and City of St. Cloud, allowing Administration to review development and growth between the Northeast Infrastructure Improvement Area (NIIA), Southeast Infrastructure Improvement Area (SIIA), and Southeast Area Transportation Study (SEATS).
- Development, completion and ongoing maintenance of County-Maintained rights-of-way layer and webmap creation for Public Works – Transportation division.
- Development, verification and completion of Developer Agreements for Public Works – Transportation division.



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
Economic Diversity	Continue to evaluate and process Site Plans and Site Development Plans within Mixed-Use Districts, Urban and Community Centers, and Affordable Housing	Ongoing Initial Submittal - 15 business days Development Review Site Inspections - 1 business day	75%	95%	98%
Effective County Government	Continue to meet adopted levels of service	Evaluate and track the time to process, review, approve and inspect projects	75%	95%	95%
Effective County Government	Provide training for new employees and provide comprehensive guidelines for our contract reviewers	Evaluate the completeness and accuracy of reviews and adherence to procedures	90%	100%	100%
Effective 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. Working on SOPs for all procedures	90%	95%	95%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Effective 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%
Effective County Government	Participate in updating of the Land Development Code based on changes to the Comprehensive Plan concerning site development	Ongoing	80%	100%	100%
Effective County Government	Assure staff is current on all rules and regulations affecting development required to perform accurate and complete reviews in a timely manner	Ongoing Provide for continuing education and follow up through evaluation of staffs understanding and dissemination of information	100%	100%	100%
Environment & Public Lands	Ensure stormwater and floodplain requirements are met for all new neighborhoods through the development process	Ongoing Initial Submittal - 15 business days	70%	95%	100%
Environment & Public Lands	Review and implementation of West and East US192 CRA Standards through Site Plan Review Process	Ongoing Initial Submittal - 15 business days	90%	95%	95%
Infrastructure & Transportation	Continue to implement the requirement for interconnectivity for new and existing developments through review of all applications.	Ongoing Initial Submittal - 15 business days Bond acceptance and release within 1 week of Attorney and BCC Approval	75%	100%	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Infrastructure & Transportation	Inspections for all site work	Development Review Site Inspections scheduled and performed within - 3 business days	90%	100%	100%
Infrastructure & Transportation e	Require and process bonds and inspections assuring roadways are built to specifications. Assures Bonds stay in place for a minimum of 1 year to assure the quality of construction	Bond acceptance within 1 week of Attorney and BCC. Inspections are conducted and bonds are not released until all inspections show no deficiencies	90%	100%	100%
Infrastructure & Transportation	Determine the need for Developers Agreements early in the process to address the upcoming infrastructure needs due to new development.	Ongoing Review existing agreements to determine the future needs with each application	95%	100%	100%
Infrastructure & Transportation	Process Developer Agreements for required Infrastructure	Coordinated Agreements and required documents for staff and BCC approval and signatures	100%	100%	100%

ACCOMPLISHMENTS:

➤ Strategic Plan Goal: Economic Diversity

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 (Osceola Industrial Park, Poinciana Office and Industrial Park, SDOC Bus depot and Horizon West)
- Tourism and Conference - Everest Place MXD and Infrastructure, OHP
- Affordable Housing -Multi-family - Woodlawn Manor Phase 1 (under construction), Woodlawn Manor Phase 2 (under review), Boggy Creek Multi-Family (permitted)
- Advent Health Expansions in Celebration, new Poinciana Blvd Advent Health Emergency Center, new Advent Health Emergency facility on Pleasant Hill Road, and Poinciana Hospital additions



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Orange Blossom Center - Whole Foods Center and additional commercial retail
- NeoCity Water Reservoir and office building – Under review
- Technology – NeoCity, Osceola County MPCF-Tech Center
- Strategic Plan Goal: Infrastructure & Transportation

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.

 - Construction/Improvements to accommodate growth - Hickory Tree Road, Canoe Creek Road, Cyrils Drive, Old Melbourne Highway, Nova Road Westside Boulevard, Cross Prairie Road Extension, Southbury Drive Jack Brack Road Extension Phase 1 & 2, East Lake Mixed Use area roadways, South of Lake Toho Mixed Use area roadways (Under Construction and ongoing)
 - Permitting and review of Alligator Chain of Lakes Mixed Use areas framework roads and local streets providing an integrated network of roadway connections.
 - Developers agreement and review of connected mixed use and residential projects to assure the Celebration Boulevard connection to Osceola Polk line Road. – Visions Resort and Spa and Celebration Island Village
 - Cyrils Road Bridge and Voyager Road bridge permitting in coordination with Public Works and SFWMD – Permitted and constructed.
 - Edgewater ED6 Phase 2 Cross Prairie Extension (Under construction)
 - Bella Tara Phase I Framework Road A – (relocation and Developers Agreement)
 - 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)
 - Bluebird Groves Pkwy permitting and construction to connect Pine Grove Road to Nova Road
 - 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.
 - Poinciana Parkway expansion
- Strategic Plan Goal: Environment & Public Lands

Provided efficient review, permitting and inspection of several new neighborhoods within the Low-Density Residential and Mixed-Use District areas of Osceola County.

 - 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 Phases 3, and 4 - Ongoing
 - Springhead Lake/Bridgewalk - Ongoing phases
 - Cypress Landings - 575 Single Family, Townhomes - Poinciana
 - Sunbridge Special District - Ongoing phases Single Family lots
 - Westview POD B Neighborhood – 1849 Single Family Lots – Ongoing Phases
 - Waterlin Canoe Creek MXD– 1204 DU -- Ongoing
 - SLT Canoe Creek MXD – 1128 DU – Ongoing
 - Canoe Creek Reserve MXD 760 DU – Ongoing
 - Lake Gentry Landings MXD 719 DU – Ongoing
- Strategic Plan Goal: Effective County Government

Participate in ongoing meetings with local jurisdictions to coordinate future transportation needs and stormwater management systems



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Monthly meetings with Polk County (Tank Drive, Student Drive and Bella Cita Blvd.)
- Weekly meetings with the City of St Cloud for coordination of Framework roadways and other infrastructure needs within our JPA
- Completed 1,526 development-related reviews, including Site Development (SDP) Review applications, Final Subdivision Applications, and Preliminary Subdivision Permits, and 1,831 Right-of-way (ROW) Utilization permits 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
 - Right of Way Utilization Permits
- Performed 11,920 SDP construction inspections, and 5,670 ROW Utilization Permit inspections
 - ROW Utilization Permits Inspections
 - Development Review Inspections

**** The totals for inspections do not include the Bond inspections or Driveway inspections

Note: Due to the ongoing lack of staff and the inability to hire additional Engineering staff, our ability to complete reviews in the required time period has improved from last year but continues to offer a challenge. Bringing the Right of Way Utilization Permits and staff under our umbrella has created a challenge for our department but creating SOPs has enabled us to maintain our current service standards.

➤ Personnel

- Inspector training opportunities were provided to enhance current knowledge and to provide better service. All current Inspectors took advantage of the classes and completed them. Classes included- Asphalt Paving I and II, Earthwork I and II, MOT Intermediate (Dev Rev Inspectors), and MOT Advanced (ROW Inspectors), Nuclear Gauge and Hazmat, NPDES Certification, and Stormwater Management certification.
- Engineer training opportunities were provided to enhance current knowledge and provide better service. Engineering staff attended StormWise workshops.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

➤ **Other Achievements**

- Successfully incorporated our Public Works Right of Way Utilization Department into our Development Review Department while providing training and creating SOPs to increase efficiency in processing Right of Way Utilization permits/bonds
- Implemented a reorganization of our Development Review Departments Inspectors to integrate the ROW inspectors from Public Works and to provide for cross training to increase efficiency in area coverage and versatility.
- Reorganization of our Inspection Department to allow for promotions and provide room for growth and more effective training opportunities.
- Provided immediate changes and training to comply with the newly adopted Florida Statutes relative to Plat processing and authority.
- Streamlined permit application workflow for MT-1 and MT-2 applications to FEMA for removing structures from and revising the boundaries of the 100-year floodplain.
- Implemented fully digital process for Elevation Certificate review and approval.
- Created and implemented workflow processes allowing building permits and development permits to be automatically related in the County's permitting system.
- Participated in the annual Community Rating System audit required by FEMA to renew 20% flood insurance rate discount to residents of Osceola County within the designated 100-year floodplain, and 5% for those outside of the floodplain.
- Revamped the ROW bond process to simplify and provide more efficient and timely service.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

DEVELOPMENT REVIEW INTAKE APPLICATION STATS:

Applications	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Record Type	Count of Record ID				
Benchmark	60	46	89	59	68
Bonds	134	122	160	130	184
Clearing Permit	2	2	0	0	0
Development Review Complaints	143	74	69	55	62
Driveway Permit	117	129	89	136	105
Final Subdivision	68	72	52	37	41
Flood Plain Permit	451	445	478	768	786
Land Alteration	19	9	8	14	28
Lot Split	51	49	41	43	49
Pre-Application Meeting	241	256	213	114	186
Preliminary Subdivision	41	48	33	20	20
Reaggregation	10	7	6	4	8
Site Development Plan	173	204	170	195	171
Soil Excavation	1	0	0	2	1
Special Request Research	12	32	26	8	24
Tree Removal	4	5	6	10	8
Vacation	7	3	3	9	9
Deeds of Dedication	0	0	0	8	9
Developers Agreements	0	0	0	6	19
ROW Utilization Permits					1831
Total	1,534	1,503	1,443	1,618	3,357
ROW Utilization Inspections					5,670
Development Review Inspections					11,920
Total Inspections					17,590

**** The totals for inspections do not include the Bond inspections or Driveway inspections

Note: Total permits without ROW Utilization permits for FY 2025=1,739.



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	2024 Results	2025 Projected	2026 Target
Economic Diversity	Revise LDC to require more non-residential uses in locations that need them.	Modify LDC with more stringent standards to reserve land/square footage	25%	100%	100%
Economic Diversity, 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.	65%	100%	100%
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)	4,173	4,826	5,400
Infrastructure and Transportation, Housing, Economic Diversity	Include the historic Whitted neighborhood into the Narcoossee Overlay	Update the LDC to include development standards within and adjacent to Whitted Neighborhood	70%	100%	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Effective County Government	Building Permit Review	Residential building permits: Within 3 business days of submission Commercial building permits: Within 10 business days of submission	11,407	14,566	16,500
Effective County Government	Responded to Planning, Zoning and Special Permit emails	Ensure initial response within 24 hours and final production (if information is requested) within 10 days	9,092	15,870	18,500
Infrastructure and Transportation, Housing, 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	Yes	Yes	Yes
Infrastructure and Transportation, 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
Economic Diversity, Infrastructure and Transportation, Effective County Government	Evaluation and Appraisal Report	Ensure smooth transition of annexed properties into the City through the Development and Application process	85%	100%	100%
Infrastructure and Transportation, Economic Diversity, Effective County Government	The Southeastern Community Redevelopment Area (CRA)	Complete Blight factor analysis, site visits and report of 65,000 acres of land	90%	100%	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Infrastructure and Transportation, Effective County Government	Big Sky Rural Enclave land use study - Modify current land use to an urban land use	Comprehensive Plan Amendment and potential LDC changes.	0%	45%	100%
Infrastructure and Transportation, Effective County Government	Update Sanitary Sewer Element - Compliance with new Florida Statutes	Identification of neighborhoods of 50 or more units on septic for conversion to sanitary sewer	5%	30%	100%
Public Safety, Effective County Government	Process Improvement to provide Shelter Staffing for Emergency Operations.	Create and implement 4 Shelter Response Teams for a rotation of 'on call' response teams	10%	100%	100%

ACCOMPLISHMENTS:

- Adopted County-initiated Land Use and Zoning Map Amendment of Partin Industrial property adjacent to East US192.
- Adopted Land Use changes to Boggy Creek East Rural Enclave to enable development of up to 1.5 million square feet of industrial uses with a minimum requirement of 100,000 square feet of Commercial/Office uses in the Community Center.
- Adopted Boggy Creek Road Overlay District for the Boggy Creek East Rural Enclave Comprehensive Plan Amendment area.
- Engaged consultant for a Commercial Market Study for the entire County; received initial baseline report.
- Initiated application to create Service Center on Yates Road.
- Adopted Land Development Code changes to address compatibility, food truck standards, restrict use of self-storage to meet minimum non-residential requirements, and expand Commercial Office uses.
- Adopted Whitted Historic Community boundary into Narcoossee Historic Town Overlay.
- Updated workflows and permitting system for Concept Plans, Habitat Conservation and Management Plans, Community Redevelopment Reviews, and Minor Planned Development Amendments. Continued work to update workflows for all permit types.
- Coordinated with City of St. Cloud to annex enclaves through Interlocal Agreement, large areas of the East of Lake Toho CMP, and property subject to encumbrance annexations.
- Planning, Zoning, and Design responded to 58 Public Records and Government Q&A website requests, in coordination with the PIO and CAO.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Organized and participated in approximately 23 community meetings related to various development applications, including the Boggy Creek East Comprehensive Plan Amendment area.
- Adopted 2024 EAR Based Amendments to the Comprehensive Plan which modified and updated multiple elements of the Comprehensive Plan to address adequate land uses to accommodate population projections and required infrastructure.
- Initiate the Big Sky Rural Enclave Land Use Study and community meetings, to modify the land use from rural enclave to an urban land use per BOCC direction.
- Staff successfully updated our permit bookshelf as part of our ongoing office workspace optimization efforts. This addition provides convenient, organized access to development standards, streamlining the review process for permits.
- Staff worked with our IT and GIS Departments to launch the “What’s My Zoning?” map on the County website. This interactive tool provides residents with an easy way to look up their zoning district, along with the applicable development standards and permitted uses.
- Implemented daily notifications for assigned duties, improving staff clarity and accountability.
- Introduced daily LDC topic reminders, helping reinforce important reminders and updates.
- Established a call log system to ensure consistent and documented public follow-up.
- Collaborated with IT on the implementation of GWiz, enhancing permit tracking and workflow management.
- Contributed to the creation of a new permit type for Donation Bins, responding to emerging needs in the community.



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	2024 Results	2025 Projected	2026 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	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	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	100%	100%	100%

ACCOMPLISHMENTS:

- Successfully completed the Unannounced Florida Model Jail Inspection
- Successfully completed the Florida Corrections Accreditation Commission Standards. The department met all the standards achieving Excelsior recognition. This special designation recognizes agencies with criteria based on two key benchmarks, commitment to accreditation and excellence in accreditation
- Successfully passed the Florida Juvenile Justice Inspection.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Sponsored the Basic Corrections Academy
 - 2024: 12 Cadets
 - 2025: 19 Cadets (to date)
- Staff have participated in a wide range of specialized training programs that support mental health awareness, leadership development, and operational excellence:
 - Master Addictions Training (Mental Health Counselor)
 - 2024: 1 Civilian
 - 2025: 1 Civilian
 - Crisis Intervention Team (CIT) Training
 - 2025: 15 staff (11 Certified / 4 Civilians)
 - Public Safety Leadership Program Graduates
 - 2024: 6 (3 Certified / 3 Civilians)
 - 2025: 2 Certified
 - National Jail Leadership Command Academy
 - 2024: 2 Civilian graduates
 - Certified Jail Manager
 - 2024: 1 Certified
 - 2025: 1 Civilian



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	2024 Results	2025 Projected	2026 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	97%	100%	100% *
Efficient & High Performing County Government	Respond to all citizen complaints within 48 hours	Percentage of complaints responded to within 48 hours	100%	100%	100%
Efficient & High Performing County Government	Report incidents immediately and submit a completed incident report within 24 hours of occurrence.	Percentage of incident reports completed and submitted within 24 hours of occurrence.	N/A	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	100%	100%	100%

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

ACCOMPLISHMENTS:

- Added additional Allied staffing for Administration/Courthouse Security, Medical transport – In county/court transport
- Represented courthouse security in inter-agency coordination meetings, improving collaboration with law enforcement and judicial partners.



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	2024 Results	2025 Projected	2026 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	92%	95%	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 day or hours drug testing is unavailable vs. available hours	98%	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	5	2	1

ACCOMPLISHMENTS:

- New staff completed Drug Lab training during the Field Training Officer (FTO) period. One new staff member hired in 2025.



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	2024 Results	2025 Projected	2026 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	100%	N/A (Reaccreditation done every 3 years)
Efficient & High Performing County Government	To successfully meet all FMJ standards that are applicable to our facility to be re-accredited	Percentage of standards successfully met	100%	100%	100%
Efficient & High Performing County Government	Complete sick call requests 100% of the time within 48 hours of the submission	Time to complete a sick call request through a random selection of 10% of ADP for the year	88%	90%	95%
Efficient & High Performing County Government	Increase participation in the Vivitrol program by 10%	Total number of participants	50	75	90



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Successfully passed the FMJS Inspection.
- Successfully passed the monthly pharmacy inspections.
- Renewal of Memorandum of Understanding with Park Place and Vivitrol.
- Successful hands-on skills fairs were held quarterly.
- Established participation with HEROS program, providing free Narcan to Corrections.
- Successful integration with SureScripts, which provides real-time prescription access during the booking process.
- Implemented flags in Spillman for assistive devices and diets issued by medical.
- Two Healthcare staff have successfully become CCHP certified through NCCHC.
- Two Healthcare staff have successfully completed a phlebotomy course.
- Reduced paper by installing signature pads on computers.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: CORRECTIONS DEPARTMENT
Office: INMATE WELFARE
Fund: 2112 – INMATE WELFARE 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	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	Inmate worker program	Number of annual inmate workers added	1376	1507	1600
Efficient & High Performing County Government	Provide additional programs	Add 2 programs during the year (Total # of Programs)	13	13	15
Efficient & High Performing County Government	Increase number of Reentry participants	Number of participants assisted	47*	381^	400
Efficient & High Performing County Government	Complete the IWF Request process within 30 days	Process time from submission request to order placed	No	Yes	Yes

*Prior goal exclusive of the EMERGE Reentry Program.

^347 with 10% projection for the remainder of 2025.

ACCOMPLISHMENTS:

- Increased the number of inmate workers.
- Added two new vendors and four new programs contracted per the LOI RLFOI-25-14653-TP.
 - New vendors: promising People and Steps
 - New programs: Virtual Reality Skill based training, Anger Management, Financial Management, and Operation Identity (Veterans Program).



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	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	Increase inmate participation	Number of cumulative participants over the year	40	45	50
Efficient & High Performing County Government	Increasing number of certificates issued to inmates	Number of yearly certificates issued	50	60	65
Efficient & High Performing County Government	Increase annual revenue generated.	Total revenue received.	\$57,220	\$72,000	\$61,000
Efficient & High Performing County Government	Reduce number of errors	Number of reworked jobs due to errors	1	1	1

ACCOMPLISHMENTS:

- 56 inmates participated in Print Shop training, which exceeded our projection.
- Maintained a reprint/error rate below 2%, exceeding quality control standards and reducing material waste.



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	2024 Results	2025 Projected	2026 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	65%	80%	82%
Efficient & High Performing County Government	Reduce number of prosecutions	% of successful termination of County Diversion Program Cases	75%	72%	75%
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	75%	79%	80%

ACCOMPLISHMENTS:

- Hired 1 new Community Corrections Officer.
- Tyler Enterprise provided training on Supervision Access.
- Updated Probation Handbook
- Completed the Paper Reduction Project – which included:
 - Changing 40 forms to PDF
 - Purchasing Signature Pads for 8 Community Corrections Officers
 - Updated Probation Website with 8 additional forms for easy access for defendants



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	2024 Results	2025 Projected	2026 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	2024 Results	2025 Projected	2026 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	95%	98%	98%
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	100%	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	100%	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	Accomplished	Accomplished	Ongoing



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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	100%	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	100%	100%	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	100%	100%	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient & High Performing County Government	Ensure all court - appointed guardians comply with Florida law and adhere to the Court’s vision of being fair, accessible, effective and accountable to ensure the safety of our communities most vulnerable citizens.	Investigate allegations of abuse, neglect and exploitation; connect prospective guardians with community resources and act as liaison for the receipt of reports of abuse.	Yes	Yes	Yes
Efficient & High Performing County Government	For the Magistrate to assist Judges in the effective and timely disposition of cases.	Conducting hearings and making recommendations on matters referred for hearing by the judges in a timely matter, maintaining professional competence in the law and doing so in a patient dignified and courteous manner with all parties.	N/A	N/A	Yes

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 sections of website copy in plain language to be more accessible for users
- Analyzed website with SEO in mind to assist users in searching for court information
- Continue to leverage social media to connect the community with the circuit
- Continued to work with program staff to develop accessible materials for participants that focus on plain language
- Continue to build 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	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	Replace the data server equipment rack	Time to complete the installation of the new equipment rack	25%	50%	75%
Efficient & High Performing County Government	Expand the Courthouse digital wayfinding system	Time to complete the expansion of the wayfinding system	80%	100%	N/A
Efficient & High Performing County Government	Complete the installation of the Nexsan Assureon data storage system	Time to complete the installation	10%	100%	N/A
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	75%	100%	N/A
Efficient & High Performing County Government	Purchase and apply Microsoft 24/7/365 support services	Time to enroll all court devices that have Microsoft software	50%	100%	N/A
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	100%	N/A	N/A
Efficient & High Performing County Government	Purchase and configure additional court audio recording computers	Time to procure and complete the software installation	100%	N/A	N/A



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient & High Performing County Government	Complete Court Admin Data Center UPS replacement (Floor 3)	Time to complete the 3 rd floor Data Center UPS installation	90%	100%	N/A
Efficient & High Performing County Government	Installation of backup audio recording server.	Time to purchase and configure the server	N/A	50%	100%
Efficient & High Performing County Government	Installation of new videowall display for digital signage.	Time to complete the installation	N/A	10%	50%
Efficient & High Performing County Government	Procure new Microsoft Surface devices to replace obsolete units.	Time to purchase devices and accessories	N/A	50%	100%
Efficient & High Performing County Government	Installation of additional servers at our disaster recovery location.	Time to complete the installation	N/A	25%	75%
Efficient & High Performing County Government	Installation of Audio System for New Courtroom – 3E	Time to complete the installation	N/A	100%	N/A
Efficient & High Performing County Government	Installation of Audio System for New Hearing Room – 6B	Time to complete the installation	N/A	100%	N/A
Efficient & High Performing County Government	Press Upgrades	Time to complete the installation	N/A	100%	N/A
Efficient & High Performing County Government	Audio System Refresh – Hearing Rooms	Time to complete the targeted hearing rooms (6A, 6D & 6E)	N/A	67%	100%
Efficient & High Performing County Government	Court Reporting Software Refresh	All Courtrooms and Hearing Rooms Converted	N/A	90%	100%
Efficient & High Performing County Government	Audio System Refresh – Courtrooms	Time to complete the targeted courtrooms (4A, 4C, 4F, 5A & 5F)	N/A	40%	100%
Efficient & High Performing County Government	Audio System Refresh – Courtrooms	Time to complete the targeted courtrooms (3D, 4D & 4E)	N/A	N/A	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient & High Performing County Government	Audio System Refresh – Hearing Rooms	Time to complete the installation (3202)	N/A	N/A	100%
Efficient & High Performing County Government	ADA Courtroom System Refresh	Time to procure and complete hardware installation	N/A	N/A	25%
Efficient & High Performing County Government	Courtroom Technology Refresh – Document Camera	Time to procure and complete hardware installation	N/A	N/A	25%
Efficient & High Performing County Government	Virtual Remote Interpreting Workstation Refresh	Time to procure and complete hardware installation	N/A	N/A	100%

ACCOMPLISHMENTS:

- Purchased a cloud-based service used for disaster recovery
- Installed redundant storage systems used for data recovery
- Completed the purchase and configuration of new court audio recording devices
- Setup 24/7/365 Microsoft Support Services
- Purchased all equipment for the Data Center UPS installation project
- Converted all Courtroom Mixers to the Dante network protocol for capturing courtroom audio
- Converted Courtroom Press Feed equipment to SDI protocol
- Completed the new 6-B Hearing Room Equipment installation



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 injunction 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	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	Research 100% of docketed injunction cases within 2 weeks	To timely research docketed injunction cases	100%	100%	100%
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:

- Identified and reported errors such as name misspellings and inaccurate pleadings in the database, ensuring timely corrections and enhancing the overall accuracy of case records.
- Facilitated the issuance of Writs of Bodily Attachment for non-compliant participants, ensuring adherence to court orders and program policies.
- Streamlined case processing by conducting detailed reviews through Case Manager Summary Reports, resulting in increased case resolution efficiency.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: COURT ADMINISTRATION
Office: 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 partners, and treatment providers to address each program participant's underlying issues that contribute to criminogenic 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	2024 Results	2025 Projected	2026 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 involving program best practices and work towards achieving certification	Attended trainings to learn about the state’s requirements for certification. Began making changes to program practices to align with certification requirements and best practices.	Implementation of new OSCA Policies & Procedures	State Certification for Problem Solving Courts
Efficient & High Performing County Government	Implement Peer Support / Mentorship	Create a Peer/Mentor role within PSC programs	Implementation started	Position posted to be filled. Contracting with outside agency	Expand peer support to address more PSC populations



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient & High Performing County Government	Reduce Recidivism & Reduce Criminogenic Activity	Continue to apply best practices to daily operations and continue to monitor recidivism reporting.	Best practices were revised and integrated into daily operations.	Continue to uphold best practices and update as needed.	Continue to uphold best practices and update as needed.
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	Began providing education to our community partners and vendors on best practice standards.	Continue to work with community partners and vendors to implement and execute treatment based on best practices.	Continue working with our community partners and vendors to ensure best practices are being followed across all programs
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).	Ongoing Introduced peer support	Ongoing Adding Yoga for Change	Ongoing



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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 Quarterly	Meet Quarterly	Meet Quarterly
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ACCOMPLISHMENTS:

- Implemented updated Policies and Procedures consistent with best practices established by the state and governing agency, All Rise.
- We adjusted the fee schedule for Drug Court participants.
- 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	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	Receive jury panel request by 3:30pm	Meeting deadline for panel requests	90%	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	80%	80%	85%
Efficient & High Performing County Government	Utilize jury pool for panel requests	Calling in enough jurors to satisfy all requests for jury panels	85%	85%	90%

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
Office: JUVENILE ALTERNATIVE SANCTIONS
Fund: 001 – GENERAL FUND

OFFICE PURPOSE:

To provide juvenile court participants with alternative accountability measures with the purpose of reducing reoffending rates, increasing program participation, and enhancing collaboration among all agencies involved.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	To establish a positive collaboration with partner-agencies	Develop and maintain open lines of communication	N/A	90%	95%
Efficient & High Performing County Government	To make contact with all referrals	Timely communication with potential participants	100%	100%	100%
Efficient & High Performing County Government	Expand services to youth offenders involving domestic violence	Conduct Step-up classes.	100%	100%	100%

ACCOMPLISHMENTS:

- Continued facilitating Step-Up classes for teen participants dealing with domestic violence and anger issues, successfully guiding 29 participants to program completion.
- Recidivism rate for repeat domestic violence offenses is 0%.
- Recidivism rate for non-domestic violence offenses 3.71%.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: COURT ADMINISTRATION
Office: SUPERVISED 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	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	Complete the intake and orientation process for new families within 10 business days of the initial order	Timely intake of new families who are court ordered to the program	100%	100%	100%
Efficient & High Performing County Government	Monitor and track program fees on a weekly basis	Payment compliance	100%	100%	100%
Efficient & High Performing County Government	Conduct quarterly trainings for the Visitation Program Observers	Maintain fully trained and qualified staff	Completed	Completed	4 sessions
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	Completed	Completed	1 session

ACCOMPLISHMENTS:

- We continue to offer families a safe and supportive environment to maintain contact with their children, a service made possible through our collaboration with the Osceola County Sheriff's Office.
- The Program is hiring additional Visitation Observers to increase its capacity to serve more families.
- The Program regularly update rules and procedures to comply with statutes and best practice guidelines.



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	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	To reach the goal of less than 5% recidivism rate	Track recidivism of Teen Court cases one year from completion	5.5% (delinquency) 6.8% (civil citations)	5%	3%
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	90%	100%	100%

ACCOMPLISHMENTS:

- Teen volunteer recruitment has seen a significant increase over the past year.
- Continue with teen volunteer quarterly trainings.
- We partnered with M.A.D.D. on their ‘Power of You(th)’ program, and they are giving monthly presentations to both participants and volunteers.
- We also partnered with multiple service providers to offer resources to program participants, including substance abuse and family counseling.



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	2024 Results	2025 Projected Results	2026 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	100%	100%
Great Place to Live	Enhance community preparedness and awareness county-wide	Host and/or participate at least 5 events in each Commission District	20%	40%	100%
Efficient & High Performing County Government	Increase local shelter staffing for both pre and post incidents.	Development of (4) multi-jurisdictional shelter teams.	25%	75%	100%
Efficient & High Performing County Government	Increase response & recovery to a Cyber Incident impacting the County.	Develop a multi-agency Cyber Response Team to integrate into the EOC.	10%	50%	80%
Efficient & High Performing County Government	Develop a whole-community network to support mitigation and recovery efforts.	Host a bi-annual meeting of key community partners.	N/A	50%	100%
High Quality Transportation and Infrastructure	Identify projects throughout the County for infrastructure improvements.	Submit all HMGP grant opportunities.	N/A	20%	80%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Expanded membership of the Local Mitigation Strategy Working Group to include Orlando Utilities Commission, Kissimmee Utilities Authority, and South Florida Water Management District.
- Utilized federal grant to acquire a CERT trailer and equipment to support the training and response efforts with the CERT program in the county.
- Hosted 15 training courses for a total of 376 training hours.
- Emergency Management and Radio Services moved to electronic format for all office documents, reducing printing costs.
- Completed audio visual equipment upgrade for the Media Briefing Room and the Executive Advisory Room for the Emergency Operations Center.
- Completed Phase 1 of the on-line payment portal for the Healthcare Plan Review process.
- Developed Extreme Weather and Cyber Response annexes for inclusion into the 2025 Comprehensive Emergency Management Plan.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: ENVIRONMENT & PUBLIC LANDS
Office: PARKS & PUBLIC LANDS
Fund: MULTIPLE FUNDS COUNTYWIDE

OFFICE PURPOSE:

Parks and Public Lands Program Goals for FY26 are centered on continuing to establish adaptable, uniform, and sustainable management plans and SOPs, as well as bringing more county-owned conservation lands within science-based best management practices. Master plans being revised include, but are not limited to project/programs such as: the SAVE (Save and Value Environment) Conservation Lands Program, Tree Farm/Nursery, County Parks Program, County-wide Fuels Reduction, Lake Lizzie Conservation Area, The Boardwalk on Pleasant Hill design and planning, several small to large scale capital improvement projects, and a \$2.2 million “Inflation Act - Urban and Community Forestry Grant” project in association with the USFS.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Great Place to Live	Draft the SAVE Master Plan	Complete by the end of the fiscal year	N/A	N/A	100%
Great Place to Live	Draft the Tree Farm Master Plan	Complete by the end of the fiscal year	N/A	N/A	100%
Great Place to Live	Update the Parks Master Plan based on needs analysis	Complete by the end of the fiscal year	N/A	N/A	100%
Great Place to Live	Complete approximately 2,500 acres of fuel reduction with Prescribed Fire and establish sites for Mechanical Reduction	Complete by the end of the fiscal year	N/A	N/A	100%
Great Place to Live	Complete Concept Master Plan update for Southport Regional Park	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Establish a fireline around the Lake Lizzie property	Target 80% by the end of the fiscal year	N/A	N/A	80%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Great Place to Live	Purchase properties following adopted SAVE Master Plan	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Establish phased plan for Boardwalk Park at Pleasant Hill Road	Complete by the end of the fiscal year	N/A	N/A	100%
High Quality Transportation and Infrastructure	Complete Design & Permitting for new bathroom facility and entrance gate at Lake Runnymede Conservation Area	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Complete Design & Permitting for Brownie Wise Park	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Complete Design & Permitting for Twin Oaks Conservation Area	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Complete Construction of Archie Gordon Playground	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Draft solicitation for replacing playground & play surface of 65 th Infantry Playground	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Establish Tree Grant project locations and draft SOW	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Draft Shelby Cox Playground SOW	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Draft Water's Edge Playground SOW	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Draft St. Clair Playground SOW	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Draft Royal Palm Playground SOW	Target 80% by the end of the fiscal year	N/A	N/A	80%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

High Quality Transportation and Infrastructure	Complete LED conversion of all Buenaventura Lakes baseball field lights	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Design a new Community Center in Campbell City Park	Complete by the end of the fiscal year	N/A	N/A	100%
High Quality Transportation and Infrastructure	Design the new Ancient Island Ridge Community Park featuring high-tech and sustainable features	Complete by the end of the fiscal year	5%	20%	100%
Great Place to Live	Establish a Land Management Plan template and update 2 existing plans	Complete by the end of the fiscal year	N/A	N/A	100%
Great Place to Live	Purchase park properties following adopted Parks Master Plan	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Update the Makinson Island Master Plan	Complete by the end of the fiscal year	N/A	N/A	100%
Great Place to Live	Complete design, permitting, and start construction on Makinson Island Landing	Complete by the end of the fiscal year	N/A	N/A	100%
Great Place to Live	Start Babb Bathroom construction	Complete by the end of the fiscal year	N/A	N/A	100%
Great Place to Live	Submit and finalize Holopaw Community Park Caretaker Plan	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Bring Osceola Historical Society management practices into compliance	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Finalize Kissimmee MOU for Steffee properties	Target 80% by the end of the fiscal year	N/A	N/A	80%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Great Place to Live	Design Marsh Landing improvements at Shingle Creek Regional Park and establish a concessionaire agreement	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Establish a Shingle Creek Tree maintenance plan (volunteers)	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Complete Arbor Day Tree Give-Away event, Commissioner tree plantings, and six company tree planting events	Complete by the end of the fiscal year	N/A	N/A	100%
Great Place to Live	Repair Lake Lizzie Conservation Area fencing to secure the perimeter	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Replace/Install all new signage with updated contact info and rules in all parks and public lands	Target 80% by the end of the fiscal year	N/A	N/A	80%
High Quality Transportation and Infrastructure	Replace batting cage elevator	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Locate all properties with SFWMD agreements, draft proposal to update compliance standards, and get all properties into compliance	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Establish Lake 2 Lake Trail route and identify funding	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Design & implement Camp Lonesome Conservation Area hydrology maintenance plan and inspection, and build SOW & estimate for full hydrological assessment	Target 80% by the end of the fiscal year	N/A	N/A	80%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Great Place to Live	Update the Shingle Creek Master Plan	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Resurface basketball courts at Friendship and Leisure Park	Target 100% by the end of the fiscal year	15%	75%	100%
Great Place to Live	Construction of 3000' walking trail extension and fishing pier at the Holopaw Community Park	Target 100% by the end of the fiscal year	20%	75%	100%
Great Place to Live	Establish a volunteer program, design an Internship Program for UCF & Valencia students, establish a connection with Valencia & UCF Biology program, and design "Shelf-Ready" projects for Boy & Girl Scout projects	Target 80% by the end of the fiscal year	N/A	N/A	80%

ACCOMPLISHMENTS:

- Department Creation: Hired an Executive Director, Parks & Public Lands Director, Senior Admin Assistant, and Public Lands Manager for increased tree farm production and promoted staff to a new role as Recreation and Facilities Supervisor
- The SAVE program was reauthorized with over 83% of the voters' approval, and the department unveiled the tiered approach plan for the reauthorized SAVE program at BOCC workshop
- Partin Triangle Park transfer to the City of St. Cloud is completed
- Installed all new camera equipment to re-establish the online viewing of Bald Eagle nesting at the Tupperware Conservation Area (aka Brownie Wise Park)
- Completed the County's Prescribed Burn Communication Plan, which includes a new notification system through Alert Osceola, a system of annual mailers to the public, a new social media presence, a dedicated public webpage with information and directions for getting notifications, an improved system of communication between internal staff and other supporting organizations, all to provide a more thorough awareness amongst the public, staff and supporting organizations
- Updated the Parks and Public Lands webpages to provide a more comprehensive and informative representation of the resources available to the public
- Completed rebuilding of the Steffee Boardwalk that runs along Shingle Creek within the Shingle Creek Regional Park
- Replaced and expanded the playground at the Kenansville Community Center



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Booked and managed over 4,586 rentals at Community Centers and Parks
- Held multiple tree planting events with Commissioners and corporations, planting more than 454 trees within the County
- Held 5 Tree Giveaway events, giving away over 1,140 trees to County residents
- Successfully grew over 14,000 trees from seed in the County's greenhouse
- Expanded the tree farm to include a shade structure to house seedlings grown in the greenhouse, while in preparation for potting
- Updated the 65th Infantry Master Plan and the Brownie Wise Master Plan
- Established a maintenance agreement with the City of Kissimmee for the Steffee Landing and Steffee Homestead properties within the Shingle Creek Regional Park. This cooperative agreement ensures that the residents continue to receive a high level of service on these properties
- Southport Regional Park Conservation Master Plan update submitted to the Florida Department of Environmental Protection.
- Installed new exercise pad at Veteran's Memorial Park
- Replaced the roof at the Marydia Community Center



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: ENVIRONMENT & PUBLIC LANDS
Office: WATER RESOURCES
Fund: MULTIPLE FUNDS COUNTYWIDE

OFFICE PURPOSE:

Our mission is to provide exceptional service to our stakeholders, including citizens, organizations, and County departments, through responsible and effective management of Osceola County’s water resources. The mission of **Osceola County’s Stormwater Management Program** is to prevent flooding through drainage and basin studies, real-time stormwater forecasting, and capital improvement projects. These efforts ensure the effective management of stormwater and drainage systems to protect public safety, prevent property damage, and maintain critical infrastructure. The **Lakes Management Program** is dedicated to protecting, enhancing, conserving, restoring, and managing the County’s aquatic resources through education, coordination, development, maintenance, and comprehensive lake system management. The program balances environmental protection with community needs by improving and sustaining lake ecosystem health, minimizing downstream impacts, and providing long-term benefits to Osceola County’s fish, wildlife, residents, and visitors. The **Community Rating System (CRS) Program** serves our residents by promoting stronger floodplain management practices and providing reduced flood insurance premiums through proactive community efforts. The **National Pollutant Discharge Elimination System (NPDES) Program** ensures the County’s compliance with state and federal permit requirements while preventing illicit discharges to protect and preserve our valuable water resources.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
High Quality Transportation and Infrastructure	Repair of failing Lake Marian boat ramp seawall	Complete by the end of the fiscal year	N/A	N/A	100%
Efficient and Effective County Government	Create a lake management priority list to direct future effort	Complete by the end of the fiscal year	N/A	N/A	100%
Efficient and Effective County Government	Create a watershed subbasin priority list to target future flood solutions and water quality efforts	Complete by the end of the fiscal year	N/A	N/A	100%
Efficient and Effective County Government	Create a 5-year work plan for restoration efforts for the top priority lake	Target 80% by the end of the fiscal year	N/A	N/A	80%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

High Quality Transportation and Infrastructure	Create a unified model of the Shingle creek basin, determine problem sites, create conceptual CIP projects, identify maintenance solutions, and find water quality improvements	Complete by the end of the fiscal year	N/A	N/A	100%
High Quality Transportation and Infrastructure	Determine flood impact and capacity for Lake Runnymede, design a gate and pump with operating schedule for the Lake Runnymede canal to reduce flood impact	Target 80% by the end of the fiscal year	N/A	N/A	80%
High Quality Transportation and Infrastructure	Determine flood impact and capacity for Lake Runnymede, design a gate and pump with operating schedule for the Lake Runnymede canal to reduce flood impact	Target 80% by the end of the fiscal year	N/A	N/A	80%
High Quality Transportation and Infrastructure	Create a Master Surface Water Management Plan watershed model for Osceola County, identify flood impacts to Community Lifelines, create conceptual solution for flood storage and flood impacts to Community Lifelines, Identify and Create high level water quality projects	Complete by the end of the fiscal year	N/A	N/A	100%
High Quality Transportation and Infrastructure	Identify flood impact to community lifelines based on NOAA projected storm increases through the Resilient Florida Program	Complete by the end of the fiscal year	N/A	N/A	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

High Quality Transportation and Infrastructure	Create a new outfall for Buenaventura Lakes to reduce risk of flood	Target 80% by the end of the fiscal year	N/A	N/A	80%
High Quality Transportation and Infrastructure	Replace aged Buenaventura Lakes controls structures, improve storage capacity in ponds	Complete by the end of the fiscal year	N/A	N/A	100%
High Quality Transportation and Infrastructure	Identify deficiencies in the Pebble Point system and recommend improvements options for any deficiencies identified	Target 80% by the end of the fiscal year	N/A	N/A	80%
High Quality Transportation and Infrastructure	Complete the Eagle Bay Pond design and permitting of specific stormwater modifications within the residential subdivision for drainage improvements	Complete by the end of the fiscal year	N/A	N/A	100%
Great Place to Live	Harvesting of ~100 acres of vegetation in North Lake Toho north and south of Neptune road along the western shoreline of Lake Toho to improve conveyance	Complete by the end of the fiscal year	N/A	N/A	100%
Great Place to Live	Harvesting of ~42 acres of vegetation north of Neptune Road in North Lake Tohopekaliga to improve conveyance	Complete by the end of the fiscal year	N/A	N/A	100%
High Quality Transportation and Infrastructure	Design and permitting of facility upgrades to the Cypress Lake boat ramp	Complete by the end of the fiscal year	N/A	N/A	100%
High Quality Transportation and Infrastructure	Design and permitting of facility upgrades to the Lake Marian boat ramp	Complete by the end of the fiscal year	N/A	N/A	100%
High Quality Transportation and Infrastructure	Design and permitting of facility upgrades to the Southport boat ramp	Complete by the end of the fiscal year	N/A	N/A	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

High Quality Transportation and Infrastructure	Construction of a pavillion and storage facility for Overstreet Landings AKA joe overstreet as per lease agreement.	Target 80% by the end of the fiscal year	N/A	N/A	80%
Efficient and Effective County Government	Updated Community Rating System Program for Public Information and Repetitive Loss Area	Complete by the end of the fiscal year	N/A	N/A	100%
High Quality Transportation and Infrastructure	Perform visual assessments / safety inspections and inventory of 30 elevated structures (boardwalks, bridges, and docks)	Complete by the end of the fiscal year	N/A	N/A	100%
Efficient and Effective County Government	Initiate an MOU with FWC to ensure ongoing treatment of nuisance/invasive vegetation in harvest areas in Lake Toho	Complete by the end of the fiscal year	N/A	N/A	100%
High Quality Transportation and Infrastructure	Comprehensive Fish Lake basin study to assess watershed conditions, hydrology, and nutrient loading.	Target 80% by the end of the fiscal year	N/A	N/A	80%
Efficient and Effective County Government	Analytical testing of vegetation types for harvesting to be included into the Lake Okeechobee Basin Management Action Plan as nutrient reduction projects and make harvesting eligible for grant funding.	Complete by the end of the fiscal year	N/A	N/A	100%
Efficient and Effective County Government	Provide a real-time flood forecasting system through FloodWise which will help the County to plan sustainable development, manage water quality, reduce flood risk, and coordinate regional emergency response	Target 80% by the end of the fiscal year	N/A	N/A	80%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

High Quality Transportation and Infrastructure	Comprehensive basin study to assess watershed conditions, hydrology, and flooding concern	Target 80% by the end of the fiscal year	N/A	N/A	80%
High Quality Transportation and Infrastructure	Design, permit, remove shoaling and widen the channel in Shingle Creek	Target 80% by the end of the fiscal year	N/A	N/A	80%
High Quality Transportation and Infrastructure	Line drainage pipes in the secondary drainage system in Buenaventura Lakes to improve stormwater flow to stormwater ponds.	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	Revision of 2009 resolution defining Lakes Advocate Board membership and roles and responsibilities. Coordination of public input into lakes prioritization and restoration plan.	Target 80% by the end of the fiscal year	N/A	N/A	80%
High Quality Transportation and Infrastructure	Reconstruction of the Lake Gentry Boat Smith's Landing ramp with improved parking, new floating dock, lighting, and standard features	Complete by the end of the fiscal year	N/A	N/A	100%
Great Place to Live	Site construction for the Brownie Wise Park mobile home, site grading, water service from existing well and septic and drainfield connections	Target 80% by the end of the fiscal year	N/A	N/A	80%
Efficient and Effective County Government	Perform requested services to assist with ongoing support for the Lake Toho nutrient reduction plan working group.	Target 80% by the end of the fiscal year	N/A	N/A	80%
Great Place to Live	A one-time harvest of invasive and nuisance vegetation in Lake Runnymede	Target 80% by the end of the fiscal year	N/A	N/A	80%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Department Creation: Hired an Executive Director, Senior Admin Assistant, and Water Resources Director, and promoted staff to new role as Water Resource and Policy Advocate
- Completed 5-year 2025 National Flood Insurance Program Community Rating System audit and maintained a Class 5 rating
- Signed a cooperative agreement with Aquaculture and now removing nutrients in the form of vegetation and sediments from lakes.
- Completed Real-Time Flood Forecasting Systems for Buenaventura Lakes and the Shingle Creek Watershed, providing us with up to 72-hour notice of potential flooding using detailed drainage models and real-time weather forecasting
- Coordinated debris removal resulting from Hurricane Milton through the Florida Division of Emergency Management from Shingle and Boggy Creeks
- Harvested and treated over 292 acres of lakes and pond vegetation to aid in navigation, water flow, and nutrient removal
- Lobbied the Florida Fish and Wildlife Commission to treat over 2,000 acres of Lake Tohopekaliga for hydrilla and add to their maintenance routine
- Completing large-scale vegetation management for Lakes Tohopekaliga, Kissimmee, Cypress, and Runnymede; and the Neocity pond
- Replaced 103 navigational signs due to age and damage in Lake Tohopekaliga, Alligator Lake, East Lake Tohopekaliga, Cypress Lake, Lake Kissimmee, and Trout Lake
- Removed Partin and WPA canals from stream designation by the Florida Department of Environmental Protection



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	2024 Results	2025 Projected	2026 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 36th 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 FY2024 Annual Comprehensive Financial Report (ACFR) & Annual Financial Report (AFR)
- Successful execution of the compensation payouts for the FY2024 Vacation/Sick Leave Buy Back Program
- 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 145 job ledger projects, reviewed \$299M in expenditures
- Closed on 1 Capital Leases for the County:
 - Schedule of Property No. 22 to finance the cost of acquisition of the vehicles and heavy equipment for Countywide departments and Sheriff’s Office. Estimated expenditure is \$7,008,174.
- Closed 3 Bond Deals:
 - Sales Tax Revenue Refunding Bonds, Series 2025A \$76 million
 - 2-4 Cent TDT Bond - Series 2025 \$125 million
 - Infrastructure Sales Surtax Revenue Bond, Series 2025 \$10 million



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Fitch Bond Rating Assigned:
 - Sales Tax Refunding Rev Bonds Ser 2025A at 'AA'
- Fitch Bond Ratings Affirmations:
 - Issuer Default Rating (IDR) and its Public Improvement Revenue Bonds, Series 2017 at 'AA+' due to healthy reserve levels, broad revenue raising powers, and a midrange ability to adjust expenditures.
 - Sales Tax Revenue Bonds, Series 2015A and 2016A at 'AA' due to expectations for continued revenue growth that trends above U.S. GDP growth as well as the solid resilience of the structure.
 - Fifth Cent Tourism Tax Revenue Bonds (TDT), Series 2016 at 'A' due to continued strong prospects for future revenue growth balanced against satisfactory resilience of the structure to revenue declines.
 - Transportation Improvement and Refunding Revenue Bonds, Series 2019A 1 and Series 2019A 2 affirmed at 'BBB-'
- Moody's Ratings Changes:
 - Issuer Rating Aa1
 - Sales Tax Revenue Bonds, Series 2015A upgraded to Aa1 from A1.
 - Sales Tax Revenue Refunding Bonds, Series 2016A upgraded to Aa1 from A1.
- S&P Global Ratings:
 - long-term rating on Osceola County, Fla.'s transportation revenue bonds, issued for the Osceola Parkway, is 'BBB+'.
- Facilitated the collection of FEMA reimbursement revenue totaling \$627,144 that includes funding from Disaster Covid-19, Hurricanes Irma, Ian, Idalia



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: *Fire Rescue & Emergency Medical Services (EMS)*
Office:
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	2024 Results	2025 Results	2026 Target
Great Place to Live – Public Safety	Complete 100% of annual ISO training requirements for each rank	Training Requirements Officer 210 hrs Driver 204 hrs Firefighter 198 hrs	Officer 79.0% Driver 77.0% Firefighter 77.0%	Officer 76.0% Driver 71.0% Firefighter 69.0%	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	86.4	72.0% EMS 62.0% Equip & PPE	90.0%
Great Place to Live – Public Safety	Notify Ambulance Billing Provider to Close Monthly Billing Within 10 Calendar Days of Receiving Final Revenue GL, 90% Of the Time	Time to Close Ambulance Billing Month End with Provider	41.7%	83.3%	90.0%
Great Place to Live – Public Safety	Total First Unit Response Time 8 ½ minutes, 70% of the time	Total Unit Response Time	44.1%	44.2%	58.0%
Great Place to Live – Public Safety	Complete State Mandated Inspections	Priority I Priority II Priority III		33.1% 00.6% 12.92%	50.0% 40.0% 30.0%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Opened the new Westside Blvd. replacement Station 71. The relocation of this station is part of the department's fire station master plan to deploy staff and equipment in the most efficient and effective manner in order to improve the level of service to the community.
- Adopted the updated Fire Assessment Study reflecting the current costs for the delivery of services, utilizing updated call data and property classifications, to provide the framework for the calculation of fire assessment fees for the next five years.
- Deployed Funie Steed Rescue 75 to Fire Station 71 in advance of the completion of the construction of new Fire Station 75, providing additional EMS resources to the system. Also, deployed Engine 64 Overstreet Fire Station enhancing our service delivery in the Poinciana /Campbell City area.
- Broke ground for replacement Fire Station 43 – Campbell City and new North Marigold Station 83. The relocation of Station 43 and the new Station 83 are a part of the department's master plan.
- Added an additional firefighter/paramedic to both Engine 51 and Engine 52 bringing the minimum staffing up to four personnel, thereby decreasing the amount of time to gather the effective firefighting force, while strengthening our EMS presence in the Narcoossee and Pine Grove communities.
- The Department sponsored twenty-eight 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.
- Implemented an in-house training program for Fire Inspectors, a hands-on CPR training for BOCC employees and residents, as well as reinstated the Juvenile Youth Firestarter intervention program.
- Improved efficiency by implementing an automated express permits process and created a short-term rental inspection task force to develop strategies to ensure the safety of visitors staying in our community.
- Updated the FY26 Fire Prevention Fee Schedule to align with current services and costs.



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	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	Maximize number of grant opportunities applied for	Number of grants applied for	15	10	10
Efficient & High Performing County Government	Maximize state appropriations	Number of state appropriations secured	2	2	3
Efficient & High Performing County Government	Maximize federal appropriations	Number of federal appropriations secured	2	0	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	\$35,456,356	\$9,300,000	30,000,000

ACCOMPLISHMENTS:

- Secured the inclusion, and subsequent approval by the Governor, of a \$6,000,000 state appropriation in the State of Florida's budget for FY25-26 for the construction of the Cross Prairie Parkway.
- Secured the inclusion, and subsequent approval by the Governor, of a \$1,300,000 state appropriation in the State of Florida's budget for FY25-26 to perform a vegetative reduction of invasive plant species in Lake Tohopekaliga.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Secured the inclusion of a \$850,000 federal appropriation for the Oakwood Senior Housing Project in the House Committee passed FY 2026 Transportation, Housing, and Urban Development Appropriation Act. Pending final passage at this time.
- Secured the inclusion of a \$2,000,000 federal appropriation for stormwater improvements for Buenaventura Lake's stormwater projects in the House Committee passed FY 2026 Transportation, Housing, and Urban Development Appropriation Act. Currently, awaiting the final passage of the bill.
- Assisted the County navigate the new presidential administration, preserving all federal grant awards we've received to date.
- Secured the inclusion of the investigation into the Shingle Creek, Lake Toho, and Kissimmee River in the FY 2025 US Army Corps of Engineers Work Plan.
- Secured the expenditure of \$2,000,000 from the Florida FWC's work plan to address hydrilla in Lake Tohopekaliga.
- Secured the inclusion of County priorities into the Water Resources Development Act of 2024, including the authorization of an investigation into East Lake Tohopekaliga and 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.
- Assisted or led the county in applying for 10 grants this past year.
- Successfully coordinated and advocated for a US House of Representative's floor amendment to the FY 2026 Department of Defense Appropriation Act to fund the Fan-Out Wafer-Level Packaging element to the Cornerstone contract. The \$24,000,000 floor amendment was approved by voice vote and is awaiting final inclusion in the end of year omnibus.
- Assisted the Florida Semiconductor Engine navigate and maintain funding for the NSF Regional Innovation Engine program. Program funding is included in both House and Senate base texts, awaiting final passage.
- Assisted the County navigate the federal government shutdown.



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	2024 Results	2025 Results	2026 Target
Great Place to Live	Expand Assistance to Osceola Veterans	Number of Veterans Assisted, and the Financial Impact	2,765 Veteran Contacts - \$1,319,345 in Approved Claims	1,920 Veteran Contacts - \$988,000 in Approved Claims	3,000 Veteran Contacts - \$1,300,000 in Approved Claims
Great Place to Live	Expand Emergency Rental Assistance (Community Grants)	Number of Households Assisted	35 Households Assisted	35 Households Assisted	40 Households Assisted
Great Place to Live	Expand the Homeless Assistance Programs	Number of Homeless/At Risk Households Assisted	176 Households Assisted	180 Households Assisted	200 Households Assisted
Great Place to Live	Expand the Housing Choice Voucher Program	Number of Vouchers Administered	1,967 Vouchers Administered*	2036 Vouchers Administered*	2,106 Vouchers Administered*

*OF THE TOTAL NUMBER OF VOUCHERS ADMINISTERED, 355 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 2024 to the present, these housing initiatives have resulted in over 1,010 new units of affordable housing that have either been completed or are in process.
- 95 families were assisted with burial/cremation services for family members.
- During 2025, 47 families were assisted through the SHIP Purchase Assistance Program, with a total of \$3,575,058 in SHIP funds expended.
- Fiscal Year 2024-2025 we assisted 110 seniors with examinations and eyeglasses, 168 seniors with vouchers for free dentures and partials and 207 seniors with rental assistance.
- 953 Students increase their knowledge in physical and behavioral healthy communication skills and positive behavior through a research-based prevention program.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- 703 families received early support through prenatal screenings and personalized referrals, helping ensure healthier pregnancies.



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	2024 Results	2025 Results	2026 Target
Efficient & Effective County Government	Reduce overall employee turnover rate	Percentage of employees that left in the Fiscal Year	15.44%	16.58%	<12%
Efficient & Effective County Government	Increase retention rate of new hires	Retention of new hires within first year	80.69%	79.87%	85%
Efficient & Effective County Government	Maximize the pool of applicants through effective recruitment strategies, partnerships, and collaborations	Number of Applications received and screened	9,160	9,745	10,000
Efficient & High Performing County Government	Increase professional development opportunities for employees	Number of employees utilizing the Educational Assistance Program	45	44	60



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

County Strategic Goal	Objective	Performance Measure	2024 Results	2025 Results	2026 Target
Efficient & High Performing County Government	Seek recovery for losses (Auto, GL, WC) due to 3 rd party liability for claims closed for the fiscal year through subrogation efforts.	Percentage of losses recovered through subrogation efforts.	79% (\$1,383,978)	95% (\$532,948)	97%
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.	83%	77%	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	81% (1,193)	85% (1,228)	88%
Efficient & High Performing County Government	Improve employees' health outcomes through the promotion of the County's Health Center.	Number of Appointments	10,823	11,723	11,900

ACCOMPLISHMENTS #1: RECRUITMENT, SELECTION & HIRING ACTIVITIES

- **Recruitment and Selection:** Coordinated and conducted recruitment and selection efforts for four hundred sixteen (416) vacant positions, ensuring timely and equitable hiring processes.
- **Application Management:** Received and screened nine thousand seven hundred forty-five (9,745) employment applications to identify qualified candidates across multiple departments.
- **Interview Participation:** Participated in more than one thousand two hundred seventy-eight (1,278) employment interviews, supporting department-level hiring decisions.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- **Hiring Outcomes:** Recruitment efforts resulted in the onboarding of three hundred eight (308) new hires, one hundred sixty-nine (169) promotions, and twenty-five (25) transfers across departments.
- **Outreach and Hiring Events:** Participated in four (4) community and hiring events, enhancing the visibility of County employment opportunities and expanding the pool of qualified applicants. Leveraged multiple recruitment platforms, including LinkedIn, ZipRecruiter, Monster, CareerBuilder, and Indeed, to advertise vacancies and attract talent. Additionally, proactively sourced candidates through LinkedIn to strengthen recruitment efforts.
- **Employee Referral Program:** Processed ninety-four (94) qualified employee referrals, resulting in thirty-one (31) referral bonus payments for successful hires.
- **Background Screening:** Conducted eight hundred thirty-eight (838) Florida Department of Law Enforcement (FDLE) fingerprint background checks to ensure compliance with hiring standards.
- **Public Safety Testing:** Administered one hundred twenty (120) written and eighty (80) practical examinations for Firefighter candidates.
- **Candidate Assessments:** Proctored forty-two (42) typing tests, four (4) data entry tests, nine (9) written examinations, and nineteen (19) in-basket exercises to evaluate candidates.
- **Pre-Employment Screenings:** Coordinated three hundred (300) pre-employment physicals, one hundred sixty-seven (167) psychological evaluations, and three hundred fifty-one (351) drug tests in accordance with applicable statutes.
- **Corrections Cadet Academy:** In partnership with the Corrections Department and Valencia College School of Public Safety, coordinated the Correctional Officers' Cadet Academy. Four hundred seventy-three (473) applications were received; twenty-three (23) candidates were selected, nine (9) successfully completed the program and achieved certification, and eleven (11) additional candidates are pending graduation on December 2, 2025.
- **Firefighter Cadet Academy:** In partnership with the Fire Department and Valencia College School of Public Safety, coordinated the Firefighter Cadet Academy. One hundred forty-six (146) applications were received, seventy-seven (77) were qualified, twenty-two (22) candidates were selected, and nineteen (19) successfully completed the Academy.

ACCOMPLISHMENTS #2: AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE

- **Reasonable Accommodation Requests:** Evaluated and approved ADA reasonable accommodation requests for fifty-two (52) employees with disabilities, ensuring compliance with federal requirements. Accommodations provided included extended leave, specialized equipment, reassignment to vacant positions, modifications to the workplace, etc.
- **Interdepartmental Coordination:** Coordinated with the Facilities Maintenance Department to implement six (6) ADA accommodations, providing workspace modifications to support employees, and partnered with the Information Technology Department to implement three (3) ADA accommodations, delivering adaptive technology solutions for employees utilizing health monitoring devices.

ACCOMPLISHMENTS #3: EMPLOYEE & LABOR RELATIONS



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- **Disciplinary Actions:** Provided guidance and technical assistance on approximately one hundred fifty-nine (159) disciplinary actions, ensuring consistent application of County policies and procedures.
- **Employee Separations:** Facilitated the off-boarding process for twenty-six (26) retirements, one hundred seventy-eight (178) resignations, and forty-two (42) terminations.
- **Employee Relations:** Coordinated, participated in, and/or provided guidance on forty-six (46) Pre-Determination Hearings and forty-seven (47) Employee Grievances, promoting fair and consistent resolution of workplace matters.
- **Administrative Investigations:** Conducted, participated in, and/or coordinated seven (7) internal administrative investigations to address and resolve employee concerns.
- **Fitness for Duty Evaluations:** Coordinated five (5) Fitness for Duty Evaluations to determine if employees could safely and effectively perform their essential job functions.
- **Labor Relations:** Participated in four (4) contract negotiations, one (1) of which subsequently resulted in union decertification. Successfully ratified the Corrections Lieutenant Collective Bargaining Agreement and implemented a new compensation plan for the unit.

ACCOMPLISHMENTS #4: TRAINING & DEVELOPMENT

- **Launch of New Learning Management System (LMS):** Successfully launched NeoGov Learn to enhance access to training and development resources. The platform supports streamlined course delivery, improved tracking of employee progress, and greater accessibility for staff across all departments.
- **Online Learning and Development:** One thousand five hundred eleven (1,511) employees completed a total of one hundred fifty-two (152) courses through the Human Resources Online Learning Management System (LMS).
- **Employee Development:** Facilitated ten (10) virtual, instructor-led training sessions with participation from one hundred thirty-seven (137) line employees and supervisors, advancing leadership effectiveness and promoting a culture of continuous development.
- **Departmental Training Coordination:** Facilitated twenty-three (23) training sessions covering “Finance Enterprise – End User” and “Procurement” topics with a total of two hundred forty-eight (248) employee participations.
- **Educational Assistance Program:** Forty-four (44) employees utilized the program to pursue educational advancement opportunities.
- **Compliance Training Completion:**
 - Active Shooter Training – one thousand four hundred sixty (1,460) employees completed the required course.
 - Harassment Prevention Training – one thousand four hundred sixty-two (1,462) employees completed the required course.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- IT Security Awareness Training – one thousand three hundred fifty-three (1,353) employees completed the required course.

ACCOMPLISHMENTS #5: RISK MANAGEMENT AND SAFETY

WORKERS' COMPENSATION AND LIABILITY CLAIMS

- **Workers' Compensation Claims:** Processed and managed a caseload of five hundred ninety-five (595) open Workers' Compensation claims, of which four hundred sixty-four (464) were resolved and closed as of September 30, 2025.
- **Auto and General Liability Claims:** Managed five hundred ninety-three (593) auto and general liability claims, of which three hundred (300) were resolved and closed as of September 30, 2025.
- **Mediation and Settlements:** Attended seventeen (17) State mediation sessions related to Auto, General Liability, and Workers' Compensation claims. Five (5) cases reached impasse, while twelve (12) cases were successfully settled within established authority, resulting in an estimated savings to the County of \$925,937.60.
- **Contract and Insurance Review:** Reviewed fifty-one (51) agreements to ensure compliance with County insurance and liability requirements.
- **Drug and Alcohol Testing:** Coordinated quarterly random drug screening sessions for nine hundred fifty-eight (958) employees in mandatory testing positions and facilitated post-accident testing for two hundred forty-five (245) employees.
- **Driver's License Monitoring:** Monitored driver's license activity for two thousand twenty (2,020) employees, including constitutional officers, and issued courtesy notifications to two hundred twenty-nine (229) employees regarding license status.
- **Health and Safety Coordination:** Participated in monthly health and safety meetings with the Fire Department to review and discuss workers' compensation and liability claim trends, and weekly meetings with the Corrections Department to review and discuss workers' compensation claims.
- **Subrogation Recovery:** Recovered \$532,948.56 in losses through subrogation efforts involving auto, property damage, and workers' compensation claims.

ACCOMPLISHMENTS #6: EMPLOYEE WELLNESS, BENEFITS, AND ENGAGEMENT INITIATIVES

- **Family and Medical Leave Administration:** Reviewed and determined eligibility for three hundred fifty-five (355) new Family and Medical Leave Act (FMLA) requests and managed an active caseload of two hundred ninety-six (296) intermittent leave cases, ensuring compliance with federal regulations and County policies.
- **Educational and Financial Wellness Workshops:** Promoted multiple employee educational sessions focused on wellness, retirement, and financial literacy, including *Nearing Retirement in the FRS*, *Making Every Dollar Count*, *Social Security: Understanding Your Retirement Benefit Options*, *How to Set and Achieve Your Financial Goals*, and *Understanding ROTH Conversions*.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- **Retirement and Financial Education:** Coordinated five (5) on-site sessions with the MissionSquare Retirement Financial Representative to educate employees on the benefits of establishing 457(b) Deferred Compensation plans, including both pre-tax and post-tax options. These sessions provided employees with personalized guidance and resources to strengthen their long-term financial wellness.
- **Employee Assistance Program (EAP) Seminar:** Hosted *Emotional Exhaustion: Fighting the Fatigue*, an EAP seminar supporting employee mental health. Across three (3) sessions, one hundred five (105) participants gained tools to recognize and manage emotional fatigue, reinforcing the County's commitment to mental well-being.
- **Employee Health Center Utilization:** Continued to promote and monitor the County's Employee Health Center. The Health Center served over eight hundred (800) participants, with a total of 11,723 appointments, dispensing more than 7,700 generic medications and performing 3,700 laboratory services. The Center also conducted flu vaccination campaigns and quarterly initiatives promoting nutrition awareness and weight management.
- **Preventive Health Screenings:** Promoted a series of wellness initiatives, including colon cancer screenings through Cologuard (198 participants), mammogram screenings (346 participants), and cervical cancer screenings (286 participants).
- **Step Up: Total Well-Being Program:** Achieved participation from eight hundred sixty-one (861) individuals, including six hundred four (604) employees and two hundred fifty-seven (257) spouses, who earned wellness incentives. The program emphasizes physical health, preventive care, behavioral well-being, and financial education.
- **Gym Membership Reimbursement Program:** A total of two hundred six (206) participants qualified for the County's Gym Membership Reimbursement Program, supporting ongoing employee wellness and engagement.
- **Summer Wellness Challenge:** Sponsored a six-week wellness challenge promoting nutrition and physical activity, featuring a Weight Loss Challenge and a Steps Challenge. Of the 116 registrants, sixty-three (63) actively participated—twenty-one (21) in weight loss and forty-two (42) in steps tracking—committing to improved lifestyle habits and accountability through weekly engagement.
- **Employee Health Fair:** Coordinated the Annual Employee Health Fair with participation from three hundred fifty-four (354) employees. The event featured biometric screenings and awareness campaigns on sun safety, mosquito control, eye health, financial wellness, dental hygiene, and telehealth services.
- **OnSpot Mobile Dermatology Services:** Promoted on-site skin health screenings through eleven (11) visits from the OnSpot Mobile Dermatology Clinic, providing two hundred seventy-one (271) employees with convenient access to early detection and treatment for skin cancer and other dermatological needs.
- **Omada Wellness Program:** Continued the successful Omada program focusing on nutrition, weight management, and pre-diabetes prevention. One hundred thirty-seven (137) applications were received; one hundred eleven (111) participants were accepted, and one hundred four (104) successfully completed the program.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- **Blood Drives:** Coordinated six (6) on-site blood drives in collaboration with the Big Red Bus, engaging seventy-eight (78) employees in giving back to the community and supporting critical local healthcare needs through lifesaving donations.
- **Community Wellness Partnership:** Sponsored the *March for Meals St. Patrick's 5K Run/Walk*, encouraging employee participation to raise awareness for senior hunger and support the *Meals on Wheels* program through the Osceola Council on Aging—strengthening community ties and promoting employee wellness.
- **Open Enrollment:** Conducted fourteen (14) informational meetings at multiple County locations, including both in-person and recorded sessions accessible 24/7. One-on-one assistance supported employees throughout the process. A total of 7,747 open enrollment requests were processed.
 - Coordinated Open Enrollment for two hundred forty-three (243) retirees, including a Medicare enrollment presentation for eligible participants.
 - Processed three hundred sixty-two (362) new hire enrollments and qualifying mid-year changes.

ACCOMPLISHMENTS #7: SUPPORT SERVICES

- **Human Resources & Risk Management Support:** Processed over forty-seven thousand (47,000) transactions in support of Human Resources and Risk Management programs and services. Transactions included job requisitions, new hires, promotions, transfers, demotions, reclassifications, military leave, leave without pay, Family and Medical Leave (FMLA), ADA leave, organizational key changes, pay adjustments, separations, open enrollment, claims, Motor Vehicle Records (MVR) checks, and other related actions.
- **Unemployment Compensation:** Received and processed twenty-nine (29) unemployment compensation claims in accordance with State guidelines.
- **Public Records Requests:** Received and responded to one hundred eight (108) public records requests, ensuring timely and compliant information delivery.
- **Salary Surveys:** Completed seven (7) salary survey requests from neighboring government agencies to support competitive compensation benchmarking.
- **Verifications of Employment:** Completed two hundred sixty (260) verifications of employment for current and former employees.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: Information Technology
Office: Information Technology
Fund: 001 – GENERAL FUND

OFFICE PURPOSE:

Safeguard and strengthen the County’s information systems and digital assets through the ongoing development and execution of a comprehensive Information Security Program.

Enhance efficiency, reliability, and resiliency across County technology systems and services through continuous process improvement, automation, and the innovative design and implementation of robust, future-ready solutions.

Expand and modernize the County’s mobile and web-based technologies to improve service delivery for citizens and the business community, while advancing internal capabilities and operational efficiency.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Efficient and Effective Government	Staff retention rate	Improving trend	92%	94%	90%
Efficient and Effective Government	Provide effective services to our customers	Internal end-user survey satisfaction scores	78%	TBD	83%
Efficient and Effective Government	Innovative improvement initiatives in the portfolio of active projects	Percentage of innovative active projects	78%	83%	80%
Efficient and Effective Government	Successful IT service changes/upgrades	Percentage of successful planned changes	86%	98.7%	100%

ACCOMPLISHMENTS:

- The Section 8 Rent Calculator provides a self-service application where residents can calculate the affordability of a potential housing unit. Previously, these calculations were done manually by Housing staff for every citizen’s request. This frees up time for Housing staff and enables citizens to retrieve affordability information faster.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Updated the County's Permit Center website so that private inspection companies can directly enter inspection results and upload required documentation into the County's Permit Center system. This improvement removes manual data entry by County staff, reduces processing time, and ensures faster inspection turnaround for builders and homeowners.
- Implemented the Emergency Management Comprehensive Plan module so that County staff can review and collect fees for healthcare facility emergency plans online. The system was developed in-house using existing resources, saving costs and eliminating paper-based workflows.
- Implemented the PagerDuty incident management platform to streamline IT alerting and response processes across IT teams and County systems, improving incident visibility and shortening response time and resolution.
- Upgraded the network infrastructure at Marydia, Holopaw, Kenansville, Narcoossee, and BVL Community Centers to increase capacity and performance, enabling support for a modern physical security solution. These upgrades ensure high-speed connectivity for security devices and positions the facilities to adopt future technology upgrades.
- Upgraded the County's dedicated internet network infrastructure at the Emergency Operations Center (EOC) Building, increasing capacity, and delivering faster and more reliable internet access. This upgrade strengthens the County's ability to maintain critical communications, support emergency response operations, and ensure continuity of services during high-demand or crisis situations.
- Upgraded the law enforcement network to a modern platform, improving availability, reliability, and scalability. This upgrade strengthens support for critical applications, reduces downtime, and ensures the infrastructure is ready for future technology and security demands.
- Upgraded the wireless infrastructure across all County Library branches, improving Wi-Fi availability, reliability, and coverage. This enhancement supports staff operations, provides patrons with a better online experience, and ensures the libraries are equipped to handle future technological demands.
- The Osceola.org website has been redesigned to be more intuitive and citizen focused. The design was modernized, webpages were decluttered, and the navigation was streamlined. A new feedback feature informs staff of potential inaccuracies or issues so that improvements can be identified and resolved more quickly.
- Replaced the chat feature on the Osceola.org website with an AI-driven virtual agent that delivers timely, accurate responses to citizens and visitors by drawing from information on the County's website, helping Osceola County provide more efficient, cost-effective, and responsive public services.
- Implemented the Donations Module on the Animal Services website to collect donations online. This provides a secure, modern way for citizens to support Animal Services programs and outreach efforts.
- Launched the ESP Notify web-based application, allowing citizens to opt in for alerts on Community Development public hearings based on an anchor address and user-selected radius, increasing awareness of permitting activity.



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	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	Develop Standard Operating Procedures for Radio Services	Completed Radio Services Operating Procedure and Policies	50%	80%	100%
High Quality Transportation and Infrastructure	Increase in overall communication redundancy	Completion of addition microwave connections to include Prime and St. Cloud sites	50%	100%	100%
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	10%	100%	100%
Efficient & High Performing County Government	Implement on-line portal for BDA survey management and payment	Develop a workflow within Accela to capture and process BDA applications and fees	N/A	30%	100%
Efficient & High Performing County Government	Development of improved work order and tracking system	Rollout of Intergovernmental Communication Work Order and Status System by November 2024	N/A	100%	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Completion of the new radio tower (Site J) to increase public safety radio coverage on the east side of the county.
- Completion of Point-to-Point microwave link between master site (Dispatch Center) and Prime Site (Simpson Tower) to provide a secure and redundant back-up for county radio system and the county dispatch center.
- Completion of Point-to-Point microwave link between master site (Dispatch Center) and St. Cloud Dispatch to provide a secure and redundant back-up for county radio system and the St. Cloud Dispatch Center.
- Emergency Management and Radio Services moved to electronic format for all office documents, reducing printing costs.
- Completed a cost-saving project for Radio Services to reduce fuel and overtime cost.
- Acquired equipment and training for the Bi-Directional Antenna review process.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: OFFICE OF AUDIT AND OPERATIONAL IMPROVEMENT
Office: OFFICE OF 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	2024 Results	2025 Results	2026 Target
Efficient & High Performing County Government	Complete at least 3 Process Improvement Projects	Completed Process Improvement Projects	5	21	15
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	3	5	5
Efficient & High Performing County Government	Recommend cost savings of at least \$100,000 through Process Improvement Projects	Cost savings identified within Process Improvement Projects	\$255,158	\$216,864	\$100,000
Efficient & High Performing County Government	Complete at least 10 audits, reviews, or special projects	Completed audits, reviews, or special projects	26	23	10
Efficient & High Performing County Government	Facilitate at least 5 training classes on operational improvement topics.	Training classes held	N/A	N/A	5

ACCOMPLISHMENTS:

- The AOI Manager obtained Black Belt Certification, two (2) County staff obtained Green Belt Certification; an additional two (2) obtained Yellow Belt Certification.
- Facilitated the completion of 21 Process Improvement Projects.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Met collectively with all Green Belt certified staff quarterly to exchange project ideas and lessons learned.
- Established monthly AOI led trainings available to all County staff on various operational improvement topics.
 - Held one (1) public speaking class attended by 23 County staff.
- Completed one (1) audit, three (3) contract compliance reviews, and twelve (19) special projects.
- Assisted four (4) departments with establishing or updating various written procedures.
- Conducted 19 new position request reviews.
- Liaison between BoCC and COC for financial related audits performed by COC.
- 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	2024 Results	2025 Results	2026 Target
Efficient & Efficient County Government	Process budget transfers 90% of the time within 48 hours	Process time from receipt to approval by OMB	90%	97%	97%
Efficient & Efficient County Government	Continual monitoring of all departmental budgets	Number of months departmental budget analysis reports are completed	10/12	12/12	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	Reconciliate all capital projects three times a year	3/3	3/3	3/3

ACCOMPLISHMENTS:

- Created a new closeout form and procedure for completed CIP projects for a more efficient and streamlined process
- Facilitated the fee resolution workflow across various departments, improving efficiency and compliance with County policies
- Responded to requests from the State on budgetary information
- Awarded Governmental Finance Officers Association (GFOA) Distinguished Budget Award for FY25
- 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	2024 Results	2025 Projected Results	2026 Target
Efficient & Effective County Government	Ensure the accuracy of the Tax Roll	Complete quality review of tax roll reports weekly 90% of the time	93%	95%	95%
Efficient & Effective County Government	Complete all planned projects within the same fiscal year	Number of approved versus completed projects	n/a	97%	100%
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 2025 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 (tree trimming projects in various communities, playground repairs in Indian Wells, erosion and sediment control projects, wall repair in Lindfield's, new entrance signs in Orange Vista, and many others).



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: COUNTY ADMINISTRATION
Office: OFFICE OF SUSTAINABILITY
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	2024 Results	2025 Projected	2026 Target
Effective And Efficient Government	Recertify as Florida Green Local Government	Osceola County recertified at the Silver level	No	No	Yes
Effective And Efficient Government	Develop a Sustainable Procurement Policy	Sustainable procurement policy guidelines drafted; policy implemented	N/A	75%	100%
Effective And Efficient Government	Develop dashboard and operations plan for monitoring Osceola Green Initiative element	Dashboard and operational plan % completed; schedule for monitoring and updates developed	N/A	75%	100%
Effective And Efficient Government, Diversified Economy	Implement Responsible Recycling Osceola (RRO) Glass Recycling program	Progress towards development and implementation of outreach and education programs	30%	100%	100%
Diversified Economy	Implement Responsible Recycling Osceola (RRO) Glass Recycling program	Number of residents - including students - participating in glass recycling outreach and education events	N/A	40,000	40,000
High Quality Transportation and Infrastructure	Implement Responsible Recycling Osceola (RRO) Glass Recycling program	Pounds of glass collected and diverted from landfill	N/A	5,245	6,000



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Diversified Economy	Develop NeoCity Solar Farm	Solar Farm feasibility study and design % complete	N/A	50%	80%
High Quality Transportation and Infrastructure	Expand recycling opportunities for #5 plastics	Number of pill bottles collected and diverted from landfill	N/A	5,174	6,000
High Quality Transportation and Infrastructure	Provide technical support and expertise to county sustainability initiatives	Technical support provided for environmental library, parking garage solar panels, EV charging, etc.	N/A	N/A	Yes
High Quality Transportation and Infrastructure	Initiate composting programs available to residents in conjunction with IFAS	Backyard composting program initiated in conjunction with IFAS	Yes	Yes	Yes
		Pounds of organic waste collected and diverted from landfill	N/A	N/A	2,500 gal

ACCOMPLISHMENTS:

- Accomplishment #1: Conducted ~50 outreach and education events on glass recycling through the “Responsible Recycling Osceola” (RRO) program, serving 40,000 residents and over 3,500 students.
- Accomplishment #2: Diverted Over 5,000 pounds of glass donated to the RRO program from landfills.
- Accomplishment #3: Installed glass recycling receptacles at Bass Road Landfill and in County garage to serve County employees.
- Accomplishment #4: Received the 2025 Beth Brown Boettner Award for Outstanding Public Education / Outreach Program from the National Recycling Coalition for “Responsible Recycling Osceola.”
- Accomplishment #5: Launched a pill bottle recycling pilot with seven collection sites. Collected over 5,000 bottles, removed 250 pounds of hard-to-recycle plastic, and reused bottles with Osceola County Animal Services and Public Schools.
- Accomplishment #6: Partnered with UF/IFAS Extension Services to provide Backyard Composting program education sessions and composting kits to 225 residents.
- Accomplishment #7: Developed plan for pumpkin composting pilot program.
- Accomplishment #8: Worked with consultants to complete a solar feasibility study for NeoCity.
- Accomplishment #9: Development draft operational plan and monitoring dashboard for Osceola Green Initiative Element.
- Accomplishment #10: Launched a Sustainability Art Contest in partnership with Voyager K–8 school. The winning artwork is featured on the outreach and education trailer wrap and giveaway tote bags.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: Osceola County Library System
Office: LIBRARY
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 Actuals	2025 Projected	2026 Target
Great Place to Live	Increase Library Visits	Door counts at each library	680,753 visitors	707,137 visitors	860,000 Visitors
Great Place to Live	Increase Registered Borrowers	Reports indicating new registrations or renewals	16,506 new registered borrowers	15,980 new registered borrowers	21,200 new registered borrowers
Great Place to Live	Increase Events & Classes Offered	Track programs offered through event calendar	3,739 events offered	3,014 events offered	3,600 events offered
Great Place to Live	Increase Events & Classes attendance	Track attendance	88,975 people in attendance	58,003 people in attendance	69,500 people in attendance
Great Place to Live	Increase Material Circulation	Reports indicating circulation of print & electronic materials	1,050,561 checkouts	1,089,682 checkouts	1,205,000 Checkouts

ACCOMPLISHMENTS:

- Increased circulation of physical and digital resources and visitors to library branches by 4% each.
- Received Public Library Association Digital Learn grant to expand technology training to seniors, Spanish speakers, during evenings and weekends, and in outreach settings.
- Awarded the Excellence in Education Award from the Florida Literacy Coalition for the “Library for All” inclusive programming and ESOL for Beginners classes.
- First public library in Florida to host the Mobile Museum of Tolerance, a traveling exhibit educating on the Holocaust and Civil Rights.



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	2024 Results	2025 Projected	2026 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	Community Outreach Expansion	Develop and launch a Community Relations Department to coordinate public outreach and mobile/off-site service delivery in compliance with FLHSMV's authorization for off-site services.	No	Yes	Yes



OFFICE GOALS AND OBJECTIVES PERFORMANCE MEASURES

Tax Collector Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	Broaden our service offerings to enhance accessibility and convenience for our customers	Partner with the Tampa-Hillsborough Expressway Authority to enable in-office toll payment collection and clearance, allowing customers to quickly resolve toll holds and renew their registrations without delay.	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	Yes	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	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 \$234,231.00 in Concealed Weapon Permits and \$4,279,269.77 in CFX Toll Violations revenue.
- Since successfully taking over the Tourist Development Tax Audit Department, this Department has collected \$10,177,166.47.
- 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 sixth 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 the amount of unused fees we returned to the county and other taxing authorities totaled \$8,875,982.87.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department:	<i>PROCUREMENT SERVICES</i>
Office:	<i>PROCUREMENT SERVICES</i>
Fund:	<i>001 – GENERAL FUND</i>

Osceola County Procurement Services Department serves as a vital partner to County agencies, departments, suppliers, and service providers by ensuring that the acquisition of goods and services is administered with the highest standards of fairness, efficiency, transparency, integrity, and accountability. It is through these guiding principles that the Procurement Services Department fosters a culture of trust, collaboration, and continuous improvement across Osceola County operations.

Mission Statement:

To enhance the quality of life of the citizens of Osceola County by procuring 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 public trust through the highest level of professional and ethical standards.

Strategic Goals and Objectives:

Promote a well-designed, methodical procurement process to ensure accuracy and compliance.

- Implement standardized templates for solicitations, contracts, and requisitions.
- Automate approval workflows in Finance Enterprise to minimize manual errors.
- Conduct quarterly internal audits to ensure adherence to policies and best practices.

Improve Process Efficiency through Technology and Innovation:

- Expand the use of digital signatures and explore electronic bidding.
- Introduce data dashboards for real-time tracking of solicitations and P-Card transactions.
- Review and update policies annually to align with new regulations and technologies.

Professional Development and Workforce Excellence:

Invest in employee growth and certification.

- Encourage and support staff in obtaining professional certification (e.g., NIGP-CPP, CPPB, CPPO).
- Implement cross-training to build flexibility and knowledge across all Procurement functions.
- Recognize staff achievements and innovations through FAPPO, an annual Excellence in Procurement award.
- Encourage open communications and teamwork through regular staff meetings.
- Empower staff to identify and recommend process improvement.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Performance Measurement:

Procurement Services will measure progress through quantifiable Key Performance Indicators

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Results	2026 Target
Efficient & High Performing County Government	Process 95% of Purchase Requisitions/Purchase Orders within 48 hours	Purchase Requisitions Time to process, review, approve, print and distribute	95%	95%	95%
Efficient & High Performing County Government	Complete review and processing 98% of Change Orders within 48 hours	Change Orders time to review and process request	98%	98%	98%
Efficient & High Performing County Government	Complete 95% of P-card requests 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%	95%	95%
Efficient & High Performing County Government	Complete 90% of informal solicitations between 3 and 45 days and formal solicitations within 120 days	Solicitations Time to process requests from departments	85%	90%	93%
Efficient & High Performing County Government	Complete PEID review and process 95% of requests within 2-3 business days	PEIDs Time to review and process requests from departments	95%	97%	97%

ACCOMPLISHMENTS:

➤ Purchase Orders

- Processed **3,038** Purchase Orders.
- Partnered with the **Clerk of the Courts Comptroller’s Office** to present joint training in **Finance Enterprise** for invoicing and End of Year Training, **educating 85 employees** for Fiscal Year 2025.

➤ Change Orders

- Processed **2,211 Change Orders** for fiscal year 2025.
- Modifications included disencumbering/closing out funds and amending Purchase Orders to correct, increase, decrease, or edit account numbers.
- Implemented a paper submission process, improving efficiency – most requests are approved, processed, and returned with 48 hours.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

➤ **Procurement Cards (P-Cards)**

- Oversaw **10,347 P-card transactions** for fiscal year 2025.
- Reviewed **1,106 P-Card transactions** to identify potential non-compliance or training needs. Provided **12 training** sessions for **44 new cardholders**.
- Provided **13 training** sessions for **63 Reconcilers and Approvers**.

➤ **Solicitations**

- Initiated, completed or canceled/postponed, **631** Procurement actions in Fiscal Year 2025.

2025 Solicitation Results:

2025 Solicitations Results		
AR	Annual Requirement	26
BW	Bid Waiver	6
EC	Exception	11
EX	Exempted Services	144
ITB	Invitation to Bid	8
ITN	Invitation to Negotiate	1
LOI	Request for Letter of Interest	4
PBA	Piggyback Agreements	137
RFP	Request for Proposals	61
RFP-PS	Request for Proposals – Professional Services	49
RFQ	Request for Quotes	20
SG	Single Source	30
	Total	497
*	Cancelled Solicitation Requests	134

➤ **Vendor ID or Payee ID (PEID) Vendor Request**

- Completed **1,375 PEID requests** for County departments and the Clerk of Courts Comptroller’s Office. Ensuring vendors are legitimate, properly documented and set up in compliance with the County’s financial system and Procurement policies.

2025 PEID Results	
New PEIDs	658
Vendor Update	284
Change to Inactive	421
Create for Comptroller’s Office	5
Other	7
Grand Total	1,375



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

➤ Procurement Staff Professional Development and Achievements

- Received the Award of Excellence in Public Procurement designation sponsored by the Florida Association of Public Procurement Officials (FAPPO).
- Certified Public Procurement Buyer Designation (CPPB) Nancy Ortiz.
- Recertification Certified Procurement Professional Public Buyer (CPP and CPPB) Mildred Maldonado.
- Lean Six Sigma Green Belt Certification, Chackamay Francis-Sanderson.
- Completed National Incident Management System (NIMS) Training in Disaster Preparedness.
- Hosted Annual Vendor Development Event March 2025, together with the Osceola County Purchasing Consortium, including:
 - School District of Osceola County
 - City of Kissimmee
 - City of St. Cloud
 - Toho Water Authority
 - Kissimmee Utility Authority
 - Osceola Tax Collector
- Staff attended virtual and in person training events offered by the **National Institute of Governmental Purchasing (NIGP)** focused on ethical values, Procurement principles, and industry best practices.
- Participated in the **Central Florida Chapter NIGP** – Reverse Trade show November 2024.



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 2025 tax-roll was successfully submitted and approved by the Florida Department of Revenue. The County - including all taxing agencies - saw an increase of 4.57% in Market Value, which is now just over \$83 billion, and a 9.79% increase in the property tax-base, which currently stands at \$57.58 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 \$ 78,000,000 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. In fact, preliminary FY 2024-2025 financial results indicate that we will return \$176,758.87 to the citizens of Osceola County.

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 300 community events and engaged with approximately 250,000 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 3.5 million page-views in the past 12 months, and our staff has handled over 29K live chats in the past five years.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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 34% 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

<i>Department:</i>	<i>PUBLIC DEFENDER</i>
<i>Office:</i>	<i>PUBLIC DEFENDER</i>
<i>Fund:</i>	<i>130 – COURT TECHNOLOGY FUND</i>

OFFICE PURPOSE:

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

ACCOMPLISHMENTS:

- We are proud to provide professional and competent legal representation to citizens at a fraction of the cost charged by private law firms. On average, the cost per case for representation by the Public Defender’s Office is under \$300—less than the cost of a single hour of private legal consultation. While our primary focus is courtroom advocacy, our dedicated staff also connect clients with vital support services, including substance abuse treatment, anger management programs, and other resources aimed at reducing recidivism. Beyond the courtroom, the Orange/Osceola Public Defender’s Office is committed to community engagement through educational outreach, helping students understand the legal system, and offering internship opportunities for college students in law, social services, and criminal justice investigations.



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	2024 Results	2025 Results	2026 Target
High Quality Transportation and Infrastructure	Asset inventory and management	Bridge master plan created and updated	0	1	0
High Quality Transportation and Infrastructure	Bridge Improvement Projects	Completed plans and start construction	6	14	14
High Quality Transportation and Infrastructure	Bridge Improvement Projects	Design for bridges	2	2	2
High Quality Transportation and Infrastructure	Grant funding for bridge projects.	Pursue grant funding as it is available	1	1	1
High Quality Transportation and Infrastructure	Review bridge inspection reports	Compare inspection reports to master plan.	100%	100%	

ACCOMPLISHMENTS:

- Started 14 bridge projects (CR525 Neptune Rd, Canoe Creek over Halfway Cypress, Neptune over Bass Slough, Hickory Tree over Brick Alligator, Kings Hwy over Partin, East Osceola Pkwy over Turnpike Canal, Aultman Rd over Partin, and 7 Osceola Pkwy bridges)
- Completed 7 bridge maintenance projects (Nova Rd over C-32 Canal, Nova Rd over Econ River, Nova Rd over Taylor Creek, Crabgrass Rd over Crabgrass Creek, Old Lake Wilson Rd, Celebration Pl over C-2 Canal, Old Tampa Hwy over Shingle Creek)



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Construction starting in 2026 for 14 bridges: to perform repairs to CR419 Wolf Creek bridge, as well as safety/ guardrail repairs, spalling, and other miscellaneous bridge repairs
- Design for 2 bridges underway (Magnolia and Wolf Creek)
- Monitor grant opportunities.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: PUBLIC WORKS
Office: FACILITIES
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	2024 Actual	2025 Actual	2026 Target
Efficient & High Performing County Government	Execute Countywide Capital Improvement Projects	Total dollar amount budgeted of Construction Projects	\$39,844,791	\$75,426,860	\$38,566,223
Efficient & High Performing County Government	Use Owner Direct Purchases for Tax Savings on Capital Projects	Total dollar amount of Owner Direct Purchases	\$2,633,590	\$4,875,645	\$1,125,000
Efficient & High Performing County Government	Maintenance projects for major repair & replacement of infrastructure	Total Capital budgeted for infrastructure maintenance projects	\$4,000,039	\$3,963,509	\$4,280,000
Efficient & High Performing County Government	To complete PM and corrective maintenance on County Facilities.	Number of completed workorder	88,454	90,168	92,000
Efficient & High Performing County Government	To efficiently maintain County facilities.	Average cost per square footage on County Facilities	\$4.68	\$5.03	\$5.40
Efficient & High Performing County Government	Provide facility resources for public use.	Total square footage added to County Facilities	24,580	169,470	43,414



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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. Began Phase III of the study in FY25.
- Completed Construction of Phase I Loop Road and Utility Corridor of the Correctional Facility Renovations
- Constructed facilities and infrastructure to keep up with growth.
 - Fire Station #43 Campbell City
 - Fire Station #83 Marigold
 - Fire station #85 Cypress Parkway
 - Animal Services Expansion, Renovations and Modifications
- Accomplishments
 - Replaced and upgraded the fire alarm system in the Courthouse Building
 - Completed scheduled phases of the Administration Building Renovations: Fourth Floor northeast, second floor north.
 - Courthouse square: Completed Phases II and III of elevator modernization project.
 - Completed Phase I of the Corrections facility utility corridor expansion
 - Completed construction of secure office and lab facilities for Bridg at NeoCity
 - Completed HVAC chiller replacements for the Courthouse Square campus
 - Replaced aging standby power generators and transfer switches at Tower Site A and Animal Services to enhance robustness during adverse weather or power company service interruptions.
 - Completed an expansive milling and repaving program to rehabilitate aging parking lots at Courthouse Square (Lots C, D and E), 400 W. Emmet St. main lot, OHP and BVL Library)
- Sustainability Initiatives: Implemented energy-efficient initiatives, significantly advancing our organization's sustainability goals.
 - Completed LED lighting upgrades at the County Corrections Facility replacing older, less efficient lighting fixtures
 - Completed the initial design phase of HVAC control system upgrades for the County Corrections Facility
 - Courthouse Stairwell LED Retrofit: Upgraded the lighting on the in the ceremonial stairwell at the Courthouse.
 - Completed the initial design phases of lighting and HVAC controls improvements for the CEP and Arena facilities at OHP.
 - 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 management, repair and maintenance, acquisition and disposal of the Counties 1,168 vehicles and equipment. Provides fuel management, maintenance, and distribution of 17 bulk fuel sites located at various fire stations and County locations.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Results	2026 Target
Efficient & High Performing County Government	Maintain a fleet availability rate of 95%	Fleet operational readiness	95%	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	70%	60%	70%
Efficient & High Performing County Government	Annual work order billable hours of 10,000	Work order billable hours for departments	9,161	8398	9761
Efficient & High Performing County Government	Fuel availability rate of 100%	Fleet operational readiness	100%	100%	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Continued to optimize the Parts Inventory system by reducing downtime and obsolescence by an additional 6%.
- Continued Technician training certification through both ASE and EVT Certification programs. 86% of our current technicians have achieved certification and 14% have attained Master Level certification.
- Opened 3 additional Fuel Sites in 2025 and integrated them into the County's fuel management system further improving access and operational efficiency for emergency and public safety vehicles.
- Approved and filled the position of Fleet Shop Supervisor which will enhance oversight of daily operations in the service shop. The role will improve workflow management, increase technician productivity, and strengthen adherence to safety and quality standards.
- Presented the position of Heavy Equipment Mechanic (HEM) Apprentice. This position would create an entry-level mechanic position that would aid in the process of filling vacant Heavy Equipment Mechanic (HEM) positions once up to speed and would provide additional shop support as needed.
- Continue to improve sustainability via the purchase of EV's for various County departments where appropriate. In FY25 we added two more EV's bringing the total EV Fleet to 17 units.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: *Public Works*
Office: *Mowing & Landscaping Services*
Fund: *001 – General Fund*

OFFICE PURPOSE:

To provide contractual compliance inspections of services provided such as mowing, pest control, and irrigation inspection/repair services for Osceola County Facilities, Sun Rail Stations, County owned parcels of land, Countywide road right of ways, and to provide in-house professional landscape maintenance activities of conservation areas and County owned parks and boat ramps.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Results	2026 Target
Efficient & High Performing County Government	Inspect 17,792 acres of large machine mowing annually	Complete all inspections within 3-5 business days after cycle completion	100%	100%	100%
Efficient & High Performing County Government	Inspect 39,836 acres of small machine mowing annually	Complete all inspections within 3-5 business days after cycle completion	100%	100%	100%
Efficient & High Performing County Government	Inspect over 55 County owned facilities/parcels of land annually	Complete all inspections within 3-5 business days after cycle completion	100%	100%	100%
Great Place to Live	Maintain 38 County owned natural parks, active parks, boat ramps, and recreational lands	Complete all mowing services at every park, boat ramp, and other property within scheduled timeframe	96%	97%	100%
Efficient & High Performing County Government	Approve invoices to pay vendors in a timely manner	Approve invoices within 3 days of receipt, pending completion of work by vendor	96%	98%	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient & High Performing County Government	Amend Fire Stations mowing contract to add new Station #75 (Funie Steed), Station #83 (Marigold), and Station #43 (Campbell City)	Obtain quotes from vendor, upload solicitation for Procurement review, and get amendment in place in a timely manner to begin services by opening date.	N/A	N/A	100%
Efficient & High Performing County Government	Create new contract to provide mowing & landscaping services to Cypress Parkway (newly acquired roadway effective August 2025)	Upload solicitation for advertisement and get new contract in place before the interim contract expires.	N/A	N/A	100%

ACCOMPLISHMENTS:

- Completed all inspections for large machine mowing contracts.
- Completed all inspections for small machine mowing contracts.
- Completed all inspections of Neo City property, Fire Stations, Libraries and various other County owned facilities and property.
- Filled the vacant Senior Maintenance Worker position.
- Filled the new Heavy Equipment Operator position to perform mowing services for County parks and conservation areas.
- 5 maintenance staff employees completed all mowing services for 38 parks locations, boat ramps, conservation areas, and 2 cemeteries.
- Administered all inspections for 28 mowing contracts for maintenance of County Right of Ways, County owned facilities, and County property with 4 employees.
- Renewed 5 contracts to continue services.
- Administered 8 new contracts, which replaced expiring contracts, to continue mowing & landscaping services on various roadways and County facilities.
- Amended Fire Stations contract to add new Fire Station #71 (Westside) for mowing & landscaping services.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: *Public Works*
Office: *Mosquito Control*
Fund: *001 – General Fund, 156 – Federal and State Grants*

OFFICE PURPOSE:

The mission of Osceola County Mosquito Control is to reduce the risk of mosquito-borne illness, such as chikungunya, dengue, Zika, malaria, and certain forms of encephalitis like West Nile Virus, and control pestiferous mosquitoes to insure being out of doors in Osceola County is as mosquito free as possible.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 results	2026 Target
Great place to live	Control the number of adult mosquitoes	Reduction in nuisance mosquito calls	340	269	250
Efficient and high performing county government	Pilot study on effectiveness of aerial larval treatments by drone for isolated wetlands in residential developments	Continued study for the reduction of nuisance mosquito calls for program study area.	9 nuisance mosquito calls in initial 4,911-acre study area	Post-treatment areas saw an overall reduction in nuisance calls by 25%	Increase treatment area to 12,000 acres.
Efficient and high performing county government	Increase larviciding staff to continue coverage of new development	Acres covered increased	100% of new development covered through bi-weekly surveillance	Staff reallocated to increase ground larviciding capabilities with 2 spray drivers and 1 fog driver	Institute a drone program to target isolated wetlands which are difficult to access but produce considerable number of pestiferous mosquitoes and disease vectors.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient and high performing county government	Increase awareness of Mosquito Control operations and ways the Public can protect themselves	Number of outreach posts and events	26	38	45 to include social media posts and in-person outreach events
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ACCOMPLISHMENTS:

- Implemented contract 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 aegypti* mosquitoes due to determination of extent of pesticide resistance
- Increased ground larviciding capacity
- Closed on a new facility and renovating to meet the demands of expanded operations to support continued population growth and to encourage more science in operations



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 2,437 lane miles of paved 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	2024 Results	2025 Results	2026 Target
High Quality Transportation and Infrastructure	Clean 8 miles Of storm water outfall infrastructure conveyance systems	Linear miles of outfall ditch maintenance	8 miles	8 miles	8 miles
High Quality Transportation and Infrastructure	Clean 30 miles of storm water roadside infrastructure conveyance systems	Linear miles of roadside ditch maintenance	20 miles	35 miles	30 miles
High Quality Transportation and Infrastructure	Perform 1,200 tons of asphalt repairs on paved roadways	Tons of asphalt repairs	1,217 tons	1,197 tons	1,200 tons
High Quality Transportation and Infrastructure	Complete 14,000 cubic yards of tree trimming	Cubic yards of tree trimming maintenance	9,759 cubic yards	13,186 cubic yards	14,000 cubic yards
High Quality Transportation and Infrastructure	Complete 60,000 square feet of concrete repairs	Square feet of concrete driveway, sidewalk, and curb repairs	47,630 square feet	56,793 square feet	60,000 square feet

ACCOMPLISHMENTS:

- Cleaned approximately 8 miles of storm water outfall infrastructure conveyance systems.
- Cleaned/versa ditched approximately 35 miles of storm water roadside infrastructure conveyance systems.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Utilized approximately 1,197 tons of asphalt for repairs such as potholes, broken edges, slides, and depressions.
- Completed approximately 13,186 cubic yards of tree trimming within County rights-of-way.
- Completed approximately 56,793 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 Fund

OFFICE PURPOSE:

Maintenance & Repaving of Existing Roads

Osceola County currently maintains approximately 2,437 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 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 initial phase of the Chip Seal surface treatment of unpaved roadways outside the Urban Growth Boundary began in FY20 and concluded in FY25. Phase two of the Chip Seal surface treatment of unpaved roads will begin in FY26 and is estimated to be completed by FY28.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Results	2026 Target
High Quality Transportation and Infrastructure	Complete 56.89 lane miles of micro surfacing on County accepted roadways	Lane miles of micro surfacing	82.90 lane miles	54.58 lane miles	56.89 lane miles
High Quality Transportation and Infrastructure	Complete 81.38 lane miles of resurfacing on County accepted roadways	Lane miles of resurfacing	68.27 lane miles	81.51 lane miles	81.38 lane miles
High Quality Transportation and Infrastructure	Completed initial phase of chip seal surface treatment to unpaved roadways	Lane miles of chip seal treatment	13.90 lane miles	6.20 lane miles	N/A
High Quality Transportation and Infrastructure	Completed initial phase of chip seal surface treatment of unpaved roadways by FY27	Percentage of miles completed	95%	100%	N/A
High Quality Transportation and Infrastructure	Complete 3.60 lane miles of chip seal surface treatment to unpaved roadways in phase two	Lane miles of chip seal treatment	N/A	N/A	3.60 lane miles
High Quality Transportation and Infrastructure	Complete phase two of chip seal surface treatment to unpaved roadways by FY28	Percentage of miles completed	N/A	N/A	33%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Completed 54.58 lane miles of micro surfacing on County accepted roadways.
- Completed 81.51 lane miles of resurfacing on County accepted roadways.
- Completed 6.20 lane miles of chip seal surface treatment on unpaved roadways.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: Public Works
Office: Stormwater
Fund: 102-Transportation Trust, 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	2024 Results	2025 Results	2026 Target
Upgrade County Infrastructure and Transportation Network	Improve County drainage systems	Develop comprehensive stormwater asset inventory and condition assessment	0	0	1,200

ACCOMPLISHMENTS:

- Tracked drainage complaints.
- Completed 4 Stormwater repair projects: BVL Royal Palm Ditch Paving, BVL Control Structure Modification #4, BVL Stormwater cleaning and misc. repairs, Buttonwood Drainage Improvements
- Started 8 Stormwater repair projects: Kempfer Rd Drainage Improvements, Ficus Street–Curb inlet/sidewalk, Seal Street–4 Curb inlets, BVL Royal Palm additional culvert (project #5), Survey support for 5 small BVL stormwater repair projects



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	2024 Results	2025 Results	2026 Target
Efficient & Effective Government	Acquire properties through Negotiation vs. Condemnation 60% of the time	% of parcels acquired through negotiation	75%	100%	60%
Efficient & Effective 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	70%	65%	60%
Efficient & Effective Government	Acquire title to properties required prior to Construction Ad 90% of the time	% of parcels acquired prior to Construction Ad	100%	N/A	90%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Completed 40 parcel eminent domain final judgments totaling \$6.83M.
- Acquired 2 Right of Way parcels through negotiation.
- Completed 3 Right of Way cost estimates valued at \$12.8M.
- Assisted Planning with the completion of the property purchase for Celebration Blvd Extension per Developer's Agreement.
- Obtained County Manager/County Attorney approval for 41 Right of Way settlements.
- Completed 27 Board agenda items.
- Completed 43 Miscellaneous Real Estate Issues (non-project related), i.e.: Dedications, Traffic Signal Easements, Rights of Entry, parcel exchanges, MOU's, TCE's, property transfers, title requests, lease renewals, license agreements, utility coordination, donations, etc.
- Completed 150 general inquiries. i.e.: map requests, acreage valuations for developer's agreements, public records requests, general inquiries from the public, construction issues related to RW takes, requests to surplus/lease or sell property, etc.
- Acquired 9.73 acres for the Zuni Rd extension from Jack Brack Road to Rambling Road.
- Purchased 323 acres from D.R. Horton to provide the additional right of way needed for constructing Cross Prairie Parkway and potential development opportunities.
- Assemblage of 22 acres acquired from UMAM and the Suhl family for the purpose of creating Industrial Economic development opportunities in the Hoagland Industrial Area.
- Acquired 5.21 acres that included an 8,600 sq. Ft building for Public Works to provide a new location for mosquito control operations. This location provides relief for the facility at Site One and allows for better coverage of District 5.
- Purchased 36.25 acres for future right of way, storm water management and fill dirt for the Hickory Tree Road widening project.
- Acquired 790 acres from Lake X for the future Sunbridge Parkway Project and potential development opportunities.
- Closed on 0.46 acres being acquired to facilitate improvements at Marydia Park.
- Executed a new lease with Café Barista to expand their restaurant, build a full-service kitchen and increase their menu offerings to include a greater variety of breakfast and lunch items.
- Received revenue from nine leases, three concessionaires, three license agreements, three outdoor advertising signs, one cell tower and twelve caretakers totaling over \$775K.
- Activation of in-house Comparative Market Analysis.
- Activation of in-house appraisal reviews.
- Began updating Right of Way forms and solidifying procedures protocols with other County Departments.
- Implemented Lessons Learned debriefing with Construction
- Completed a Real Estate and Right of Way GIS site.
- Completed a Real Estate and Right of Way SharePoint site.



OSCEOLA COUNTY SHERIFF
CHRISTOPHER A. BLACKMON

**UNIT GOALS, OBJECTIVES
 & PERFORMANCE
 MEASURES**

Department: SHERIFF’S OFFICE
Unit: Information Management Services
Fund: 001 – GENERAL FUND

UNIT PURPOSE:

The Information Management Services Unit supports the mission of the Osceola County Sheriff’s Office by ensuring the integrity, security, and accessibility of all operational data and technology systems. IMS is responsible for managing the agency’s information infrastructure, including records management, computer-aided dispatch (CAD), mobile data, network systems, and user support services. Through technical expertise and innovative solutions, IMS enables efficient communication, accurate information sharing, and compliance with local, state, and federal standards. By maintaining robust cybersecurity controls, proactive system maintenance, and continuous improvement initiatives, IMS ensures that critical law enforcement data and technology resources remain reliable, secure, and responsive to the evolving needs of the agency and the community it serves.

PERFORMANCE MEASURES:

Sheriff's Strategic Goal	Unit Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Public Safety - System Uptime Reliability	Maintain network, CAD, and critical system uptime at or above 99.9%	System Uptime	99.91%	99.90%	99.99%
Public Safety - Cybersecurity Compliance	Employee Cybersecurity Training	Percent of Employees Completing Annual Training	85%	100%	100%
Public Safety - Cybersecurity Compliance	Achieve 100% compliance with CJIS and Internal Cybersecurity Protocols, including annual user re-certification	CJIS Audit Compliance Rate	37.90%	75%	100%
Public Safety - Technology Management	Replace or upgrade 20% of end-user devices annually to ensure optimal performance and security	Replacements and Upgrades	15%	20%	20%



Information Management Services, continued.

Sheriff's Strategic Goal	Unit Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Public Safety - Data Integrity and Backup	Perform daily system backups and quarterly disaster recovery tests to ensure 100% data recoverability	Data Backup Completion and Verification	31.67%	95%	100%
Public Safety - Help Desk Response Time	Achieve >90% satisfaction on post-support surveys	Tickets Closed	21,450	24,000	29,000
Public Safety - Help Desk Resolution	Maintain >90% satisfaction for issue resolution	Satisfaction Rate	92%	95%	95%

Accomplishments:

- Achieved 99.91% system uptime through proactive monitoring and maintenance.
- Enhanced interdepartmental communication and coordination.
- Implemented automation in ticket management and reporting.
- Streamlined hardware lifecycle and asset inventory tracking.
- Increased transparency in project management and reporting processes.



Information Management Services, continued.

Focused Initiatives:

Employee Training

Goal: All IMS employees complete at least two industry-standard certifications aligned with their job roles for FY 2026.

Objectives:

1. Identify critical skills for each role.
2. Develop role-based training to enhance technical quarterly evaluations.
3. Track progress and provide feedback through quarterly evaluations.

CJIS Audit Compliance

Goal: Achieve 100 % CJIS compliance for FY 2026

Objectives:

1. Conduct policy review to identify gaps.
2. Update mitigation strategies and Incident Response Plan.
3. Maintain complete training, signed user agreements, and audit documentation.

Backup and Data Integrity

Goal: Ensure complete data integrity, recovery readiness, and compliance across all backup systems by the end of FY 2026.

Objectives:

1. Conduct a complete backup system efficiency assessment.
2. Improve and automate backup/recovery processes.
3. Align all backup configurations with the Cyber Incident Response Plan.

System Uptime

Goal: Enhance system resilience, redundancy, and monitoring to achieve 99.99% uptime by the end of FY 2026.

Objectives:

1. Increase uptime service level targets.
2. Implement scalable redundancy and failover protocols.
3. Achieve real-time system monitoring and alerting.



OSCEOLA COUNTY SHERIFF
CHRISTOPHER A. BLACKMON

**UNIT GOALS, OBJECTIVES
 & PERFORMANCE
 MEASURES**

Department: SHERIFF’S OFFICE
Unit: Judicial Services Unit
Fund: 001 – GENERAL FUND

UNIT 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	2024 Results	2025 Projected	2026 Target
Public Safety - Judicial Services	Maintain order and security within judicial facilities	Trials and Hearings	71,488	76,890	82,700
Public Safety - Fugitive Unit	Track and apprehend individuals who have outstanding arrest warrants	Warrants Received for Service	5,717	5,019	4,406
Public Safety - Civil Process	Serve and enforce various legal documents and court orders	Civil Process Received	30,755	29,790	28,855
Public Safety - Civil Process	Serve and enforce various legal documents and court orders	Electronic Subpoenas	41,421	40,161	38,939
Public Safety - Civil Process	Serve and enforce various legal documents and court orders	Remittance to BOCC for Civil Process Fees	201,886	250,060	309,728



Judicial Services continued.

Sheriff's Strategic Goal	Unit Objective	Performance Measure	2024 Results	2025 Projected	2026 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	47	36.00	28
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	2	2	2
Public Safety - Fugative Unit	Safely extradite prisoners to Osceola County from within the state and all points nationwide within the provided deadlines	Extraditions	641	741	857

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 who utilize the services provided by the Osceola County Courthouse.
- Provide a safe and secure environment for all individuals working, conducting business, and visiting the Osceola County Courthouse.
- Successfully apprehended and inactivated 5,015 warrants.
- Civil Processes returned to court 24,845.
- Extradited 122 prisoners from out of state, performing roughly half of these on our own, saving the county \$122,603.
- Picked up all in-state prisoners for transport without the assistance of a transport company.



OSCEOLA COUNTY SHERIFF
CHRISTOPHER A. BLACKMON

**UNIT GOALS, OBJECTIVES
 & PERFORMANCE
 MEASURES**

Department: SHERIFF’S OFFICE
Unit: Records Unit
Fund: 001 – GENERAL FUND

UNIT PURPOSE:

The Osceola County Sheriff's Records Unit is responsible for processing, validating, disseminating, and maintaining many law enforcement-related records. The Records Section is divided into three (3) separate units: the Process and Coding Unit, the Public Records/Validation Unit, and the Quality Control Unit.

PERFORMANCE MEASURES:

Sheriff's Strategic Goal	Unit Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Public Safety - Processing & Coding	Accurately and efficiently process reports and citations	Number of Reports and Citations Processed	28574 UTC 29858 RPT	29000 UTC 30643 RPT	30000 UTC 31000 RPT
Public Safety - Processing & Coding	Accurately and efficiently submit data to FDLE	Data submissions to FDLE	n/a	n/a	n/a
Public Safety - Processing & Coding	Submit criminal cases to the State Attorney and COC for prosecution	Cases submitted to State Attorney and COC	10,528	10,560	10,961
Public Safety - Public Records	Timely response to public records requests	Number of public records requests received	12,439	14,038	14,571
Public Safety - Public Records	Timely response to public records requests	Average response time for public records requests	4 days	5 days	5 days
Public Safety - Public Records	Timely processing of public records requests for body worn and in-car camera footage	Number of public records requests received for camera footage	3207	6612	8500
Public Safety - Public Records	Timely processing of public records requests for body worn and in-car camera footage	Average response time for camera footage	8 DAYS	10 DAYS	10 DAYS



Records Unit continued

Sheriff's Strategic Goal	Unit Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Public Safety - Quality Control	Submit arrest charges to FDLE	Number of arrest charges submitted	8798	10177	11000
Public Safety - Quality Control	Accurately and efficiently validates stolen/lost property and vehicles through the Criminal Justice Information System	Number of validations submitted to CJIS	940	960	970
Public Safety - Quality Control	Accurately and effeciently process court orders for Seals/Expunctions	Number of Seals/Expunctions	133	40	50
Public Safety - Quality Control	Identlify errors and submit corrections to FDLE	Number of corrections submitted to FDLE	1,631	1593	1600

Accomplishments:

➤ **Public records request and transparency enhancements**

- The Records Unit has a dedicated Records Custodian and an online portal/process for public records requests in compliance with Florida Statute 119.07, ensuring accessibility for incident reports, training records, personnel files (as allowed), etc.
- At OsceolaSheriff.org there are FAQs that clearly outline procedures, fees, and contact information for records requests, improving transparency and citizen access.

➤ **Support for background checks and access to incident/accident reports**

- The Records Section promotes availability of background-check services and provides mechanisms (online / in person) for citizens and agencies to access incident reports, crash reports, and related information.
- Quick-links and user-friendly access points on the agency site facilitate requestors (public, legal, internal) to locate and request appropriate records.



OSCEOLA COUNTY SHERIFF
CHRISTOPHER A. BLACKMON

**UNIT GOALS, OBJECTIVES
 & PERFORMANCE
 MEASURES**

Department: SHERIFF’S OFFICE
Unit: Telecommunications Unit
Fund: 001 – GENERAL FUND

UNIT PURPOSE:

The Osceola County Telecommunications Unit serves as the vital link between the public and emergency responders within Osceola County. Operating 24 hours a day, 7 days a week, the division is responsible for receiving, prioritizing, and dispatching calls for service through the 911 emergency system and non-emergency lines.

The division’s purpose is to ensure rapid, accurate, and coordinated communication to protect life, property, and public safety. Highly trained telecommunicators use advanced technology to process emergency and administrative calls, dispatch law enforcement, fire, and medical units, and provide critical information to first responders in the field.

PERFORMANCE MEASURES:

Sheriff's Strategic Goal	Unit Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Public Safety - Timely Emergency Communications	Receive and process 911 calls	Number of 911 calls received	192,814	172,482	181,106
Public Safety - Timely Emergency Communications	Receive and process 911 texts	Number of 911 texts received	857	720	756
Public Safety - Calls for Service	Law Enforcement Calls for Service	Number of Calls for Service	146,929	145,198	152,458
Public Safety - Calls for Service	Fire/Medical Calls for Service	Number of Calls for Service	39,820	40,164	42,172
Public Safety - Emergency Communications	Law Radio Transmission	Number of Law Radio Transmissions	3,837,241	3,875,613	3,914,370
Public Safety - Emergency Communications	Fire Radio Transmissions	Number of Fire Radio Transmissions	1,063,076	1,073,707	1,084,444



OSCEOLA COUNTY SHERIFF
CHRISTOPHER A. BLACKMON

**UNIT GOALS, OBJECTIVES
& PERFORMANCE
MEASURES**

Osceola Sheriff's Telecommunications continued

Accomplishments:

- Maintains accurate and timely call records and radio communications.
- Supports mutual aid and interagency communication within Osceola County and surrounding jurisdictions.
- Ensures compliance with state and federal 911 standards, CJIS requirements, and agency policies.
- Promotes professionalism, empathy, and calm under pressure in every citizen interaction.



OSCEOLA COUNTY SHERIFF
CHRISTOPHER A. BLACKMON

**UNIT GOALS, OBJECTIVES
 & PERFORMANCE
 MEASURES**

Department: SHERIFF’S OFFICE
Unit: Special Operations – Traffic Unit
Fund: 001 – GENERAL FUND

UNIT 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	2024 Results	2025 Projected	2026 Target
Public Safety - Traffic	S.T.E.P. (Selective Traffic Enforcement Program)	S.T.E.P. Operations conducted	1,150	1,500	1,550
Public Safety - Traffic	Monitor speeding, impaired driving, and other traffic violations to improve road safety.	Uniform Traffic Citations	28,210	29,000	30,000
Public Safety - Traffic	Monitor speeding, impaired driving, and other traffic violations to improve road safety.	Written Warnings	21,958	22,000	24,000
Public Safety - Traffic	Monitor speeding, impaired driving, and other traffic violations to improve road safety.	D.U.I. Citations	364	329	350
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.	3,147	3,132	4,000

Accomplishments:

- Awarded FY 25/26 FDOT Motorcycle Safety Grant to provide motorcycle safety to Osceola County citizens.
- Awarded FY 25/26 FDOT 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.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Actual	2026 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.	85,552	89,779	93,000
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. 2,820 calls monthly *Does not include hauler direct calls	Approximately 2,765 calls monthly *Does not include hauler direct calls	Projected: 3,000 calls monthly
Efficient & High Performing County Government	Monitoring of contractor routing and fleet performance.	Tracking of residential curbside collection tonnages	Residential Waste: 75,562 tons Recycle: 20,973 tons	Residential waste: 79,884 tons Recycle: 21,932	Projected Annual Residential Waste: 82,770 Recycle: 22,320



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient & High Performing County Government	Regulating yard waste disposal facility to meet the needs of county citizens and commercial haulers	Tracking tonnage of ground yard waste material taken off site for disposal	Approximately 24,000 tons	Approximately 27,000 tons	25,000 tons
Efficient & High Performing County Government	Inspection of Small Quantity Generators of Hazardous Materials	Number of inspections completed Annually	138 Inspections	130 Inspections	140 Inspections

ACCOMPLISHMENTS:

- Waste Management exceeded their 5% annual recycle inspection goal, inspecting a total of 4,529 carts with 3,801 passing inspections by properly recycling.
- Purchase and installation of security cameras at Kenansville Drop off site to address security concerns and ensure proper disposal of materials.
- Addition of new heavy equipment operator has allowed for better efficiency in all areas of operations including back up for Kenansville Drop off site.
- Completion of feasibility study of a Transfer station will result in the redesign of the Bass Road yard waste facility to include a Transfer station, a new administration building and redesign and expansion of existing operations such as hazardous waste drop off site and recycle center.
- Purchase of a CAT 324 excavator has allowed for easier allocation of yard waste on site. This provides efficiency improvements and ease of customer safety concerns.
- Addition of Forte Credit card system to eliminate the county’s financial impact of service charges.
- Tipping rates were increased at Bass Road yard waste site to provide competitive pricing and offset operational costs.
- Bass Road signage has been updated to reflect customer guidelines and rates and provide electronic QR codes for easy accessibility.
- Operations continued use of lime rock at the Bass Road site allows for more efficient use of space.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: *SPORTS AND EVENTS FACILITIES*
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	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	Increase storage	Work with leadership to identify options for appropriate storage of chemicals.	N/A	N/A	100%
Efficient & High Performing County Government	Complete Parking Lot lighting on West Side	Work with construction management team to complete lighting in South parking lot.	N/A	N/A	100%
Efficient & High Performing County Government	Improve efficiency	Monitor budget to increase Revenue while maintaining or decreasing expenses	60%	70%	85%
Efficient & High Performing County Government	Retention Pond cleaning	Work with other County departments to address issues with drainage ponds on property	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: \$1.15 million; 24/25: \$1.25 million.
- Austin Tindall Sports Complex increased the following rate for the next fiscal year to be in line with recent cost changes: Parking Fees to \$10



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Austin Tindall Sports Complex is booked for 85% of its available dates for the upcoming fiscal year with many clients having to book a few years out in order to secure their dates.
- For FY25, ATSC was booked 82% of its available dates. Due to this high occupancy rate, 46 potential events were declined. In addition, Experience Kissimmee was unable to connect 14 events to Austin Tindall Sports Complex due to this occupancy rate.
- Austin Tindall upgraded the original complex's lighting to LED.
- Austin Tindall completed the renovation of field #1.
- Austin Tindall is working on completing the scoreboard change over on the original side with an expected completion date the first week of November.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: *SPORTS AND EVENTS FACILITIES*
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	2024 Results	2025 Projected	2026 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 = 61% Behavior change = 74%	75%/70%	75%/70%
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 = 67% Behavior change = 23.7%	75%/50%	75%/50%
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% Behavior change = 85%	91%/76%	95%/85%
Diversified Economy/Great Place to Live	Provide personalized service to clientele through field consultations	Number of field consultants	165	300	350
Diversified Economy	Number of acres of new forages	Number of acres of new forages	125	150	150



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Number of State, National and International meetings in which faculty presented: 15
- Number of Awards for Osceola Extension Office: 4
- Number of Abstracts advancing new academic ideas created by the Osceola Extension Office: 17
- New forages planted at Kenansville Research Site: 2 new Bahia grass cultivars
- Master Gardener Volunteers contributed >4,000 service hours in 2024



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: *SPORTS AND EVENTS FACILITIES*
Office: *OSCEOLA HERITAGE PARK*
Fund: *104 – TOURIST DEVELOPMENT TAX FUND*

OFFICE PURPOSE:

Osceola Heritage Park 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	2024 Results	2025 Projected	2026 Target
Effective County Government	Maintain an average client and patron satisfaction rate of 85%	Client and patron survey results	Yes	Converted to new system and scale	Yes
Effective County Government	Improved AGI over previous fiscal year	Budget benchmark	Yes	Yes	Yes
Effective County Government	Exceed 297 event days	Event day benchmark	Yes	Yes	Yes
Effective County Government	Get local, regional, or national publicity for OHP and Osceola County	News stories online or in print by industry trade, local, or national media	Yes	Yes	Yes
Public Safety	Implement measures to increase safety for guests, clients, and team members	Pass Legends Global Security Audit; Enhance guest screening efficiency with Evolv	N/A	Yes	Yes
Environment & Public Lands	Promote sustainability efforts	Complete switch to aluminum water bottles, install recycling containers	N/A	Yes	Yes



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Successfully hosted Mecum Kissimmee 2025, which achieved a fourth consecutive year with sales exceeding \$200 million.
- OHP received the 2025 Business of the Year award from the St. Cloud Chamber of Commerce.
- Successfully launched OHP's brand new website, OHPark.com.



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	2026 Target
Diversified Economy	Business Retention and Expansion – Attract and support partnerships and business development in semiconductors and the advanced manufacturing cluster	Development Agreements Executed	N/A	2	TBD
Diversified Economy	Business Retention and Expansion – SUPPORT local business retention and expansion by making businesses aware of economic trends, business opportunities, policy or state regulation changes, and County Resources	Number of Business Retention Visits	12	1	5



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Diversified Economy	Business Retention and Expansion – PREPARE the workforce of the future through investments in educational institutions	Funds allocated to Osceola Prosper	\$8,300,000	\$8,300,000	\$10,400,000
Diversified Economy	Business Retention and Expansion – FACILITATE the continued enactment of an entrepreneurial ecosystem to support small and emerging businesses	Funds allocated to Small Business Development Center (SBDC) & UCF Incubator	\$160,000	\$160,000	\$160,000
Diversified Economy	Business Retention and Expansion – EXPLORE a real estate acquisition strategy to hold land dedicated to economic development	Strategy Progress and/or Properties Secured	1	2	Ongoing
Diversified Economy	Business Retention and Expansion – FACILITATE the development of the NeoCity South Master Plan for over 300 acres located at the new interchange of The Florida Turnpike and Nolte Road in St. Cloud	Bi-weekly Master Plan Coordination Meetings	N/A	Ongoing	Ongoing

ACCOMPLISHMENTS:

- **W192 Façade Improvements Matching Grants**
 - Completed 1 grant award totaling \$30,000, supporting corridor revitalization and leveraging \$69,800 in private-sector investment.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

➤ **Manufacturing Equipment Refunds**

Approved 2 grants totaling \$12,500.53, generating \$36,501.06 in private-sector capital investment by local manufacturers.

➤ **Business Recruitment**

Secured two major international partnerships advancing high-tech and medical device industry growth in Osceola County:

- December 17, 2024. Approved a Memorandum of Understanding (MOU) with Concept Companies and Empryean Medical Systems, Inc., a global medical device technology company.
- December 2, 2024. Approved an MOU with South Korean tech company ELSPEs, which plans to invest at least \$470 million to build a manufacturing facility and world headquarters. The project requires at least 600 jobs at an average annual salary of \$85,000, with half delivered by the end of 2028.

➤ **Strategic Real Estate Acquisition**

Finalized two property acquisitions securing future economic development land holdings:

- US192/Partin property (12/01/2023)
- DR Horton NeoCity South property (03/17/2025)
- Hoagland UMAM property (04/07/2025)



UNIT 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:

County Strategic Goal	Office Objective	Performance Measure	2024 Results	2025 Projected	2026 Target
Efficient & High Performing County Government	Remaining at the forefront of cybersecurity & elections technology	Increase cybersecurity posture and reduce cybersecurity risk factors	Employee cybersecurity training and implementation of additional cybersecurity software & features	Employee cybersecurity training and implementation of additional cybersecurity software & features	On going
Efficient & High Performing County Government	Work to educate our community on the election process in Florida through community involvement, education, and outreaches	Attend outreaches and visit schools to help engage potential future voters and educate voters	86 outreaches attended and conducted	63 outreaches attended and conducted as of 11/12/2025	Estimated to attend and conduct 86 or more outreaches
Efficient & High Performing County Government	Work to find additional Early Voting and Election Day locations to accommodate the growth of Osceola County	Reduction in the number of voters per polling locations	Added two Election Day sites and replaced one Election Day site	Non-election year – Researching and planning for new site acquisitions	Plan to add one Early Voting site and two Election Day sites. Plan to replace three Election Day sites.
Efficient & High Performing County Government	Maintaining accurate Voter Registration files, processing voter registration applications and reaching out to voters to provide us with their most current information	Conduct and complete List Maintenance activities and process voter registration applications	Over 61,794, applications were added, changed, or revised and conducted List Maintenance activities	36,000 Estimated for processing - Continue conducting List Maintenance activities	On-going



UNIT GOALS AND OBJECTIVES

PERFORMANCE MEASURES

Efficient & High Performing County Government	Providing the most current and accessible voting equipment	Add, maintain, and upgrade election equipment to keep up with demands of use	Purchased 45 Election Day & Early Voting Tabulators	Purchased 80 - Expressvote printer units; 20 - Expressvote BMD units; 165 - EVID Edge Units; and 10 - Early Voting cabinets	Purchase 20 - Tabulators (DS300 units); and one High Speed Tabulator (DS950 High Speed Scanner)
Efficient & High Performing County Government	Train Election Workers to perform their duties in a nonpartisan manner	Provide orientation and training classes to residents and voters looking to become elections/poll workers	We trained over 761 Election/Poll Workers, and provided over 350 hours of training for the Presidential Preference Primary, the Primary and General Elections	2025 Is a non-election year in Osceola County; therefore, we are gearing up and preparing all training materials for next year's Gubernatorial Election Cycle	Due to the Gubernatorial Election Cycle, we expect to train 400 to 600 Election/Poll Workers for the Primary and General Elections

ACCOMPLISHMENTS:

- The Osceola County Supervisor of Elections Office held their fourth Biannual Calendar Art Contest and received a record-breaking number of entries, over 965 submissions. A gallery event was held on Tuesday, November 4, 2025, where the public was invited to attend and vote for their favorite art pieces, using actual voting equipment. Winners of the gallery night election will be featured in the 2026-2027 Elections Calendar.
- The Elections Office has provided quality election services, which includes 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 encouraging voter participation and assisting 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 for tomorrow, is a priority.
- The office has maintained accurate Voter Registration files ensuring every voter can exercise his or her right to vote, while complying with Florida Election Laws, providing exemplary customer service, and remaining at the forefront of elections technology and innovations.



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 Results	2025 Results	2026 Target
Efficient and High Performing 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%	94%	95%
Efficient & High Performing Government	Effectively apply for, manage and leverage grant funds and coordinate/strengthen relationships with partner agencies	Grant funds expended	\$12.9 million	\$11.9 million	\$14.1 million*	\$10 million
Efficient and High Performing Government	Review Developer Agreements	Negotiate Developer Agreements to maximize ultimate buildout of framework road network	7	4	11	10
Efficient and High Performing Government	Develop Southeast Area Transportation Study	Provide template for new development in southeast Osceola County	50%	80%	100%	N/A
High Quality Transportation and Infrastructure	Autonomous Vehicle Feasibility Study	Complete Study	90%	100% (Phase 1)	100% (Phase 2)	100% (Phase 3, pending funding)



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

County Strategic Goal	Office Objective	Performance Measure	2023 Results	2024 Results	2025 Results	2026 Target
Efficient and High Performing Government	Complete reimbursement request reviews of 3 rd Party Agreements / Advanced Payment of County Obligation Agreements within 30 business days, 95% of the time.	Time to review a reimbursement request	NA	NA	NA	95%

*Estimate pending FY25 closeout.

ACCOMPLISHMENTS:

- In FY25, staff completed 186 TIA reviews, up from 145 in FY24.
 - Staff also completed 9 courtesy TIA reviews for the City of St. Cloud.
 - Staff implemented a fee schedule for TIA reviews, bringing in nearly \$40K in new revenue.
- FY 25 Safe Streets and Roads for All – Osceola Vision Zero Action Plan (Implementation Grant application for \$14.5M, awards not yet announced).
- 2025 State Appropriation request for Cross Prairie Parkway for \$6M obtained.
- Completed 824 development application reviews. Also reviewed 230 St. Cloud development applications and 142 County pre-application meetings with research.
- Reviewed 25 Developer Agreements and Tri-Party Agreements, of which 11 had been approved. These approvals account for an estimated \$278 million worth of transportation improvements being advance funded through these agreements.
- Reviewed 27 reimbursement requests.
- Attended 100% of the MetroPlan Orlando TAC Meetings that aided in 3 Interstate, 31 State Highway / Roadway Improvements, 20 Turnpike, 12 Central Florida Expressway, 11 Traffic Operations & Safety, 5 Bicycle & Pedestrian, and 3 Aviation, and 1 Commuter Rail Projects within Osceola County being funded in the Transportation Improvement Plan (TIP) for FY2026-2030. These 86 projects account for approximately \$2.6 Billion in non-local funds being allocated to transportation projects within Osceola County.
- Transportation and Transit GIS Data Portal was created and published externally to include the Transportation Roadway Network (TRN) maps.
- Phase I of the SunRail transition (annual funding) complete.
- Phase I of the Micro Transit Feasibility Study complete.
- Held 2 Public Meetings (Michigan Ave Safety Improvements from US 192 to Osceola Parkway and Nova Road from US 192 to the future Sunbridge Parkway).



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

County Strategic Goal	Office Objective	Performance Measure	2023 Results	2024 Results	2025 Results	2026 Target
High Quality Transportation & Infrastructure	Old Lake Wilson Road improvements	On-time and on-budget Project Development and Environment Study (PD&E)	100% PD&E Approved + Move to Design Nov. 2023 (BCC)	30% Design NTP Design - June 2024 30% Submittal Dec. 2024	90% Design Public Mtg Oct. 2025 90% Submittal Nov. 2025	Final Plans June 2026 Off system Agreement with FDOT R/W Phase
High Quality Transportation & Infrastructure	Buenaventura Boulevard Complete Streets	Advance Design for construction; Construction and CEI Lockdown met	2% completion	60% completion	100% design completion; Construction Advertised	
High Quality Transportation & Infrastructure	Sunbridge Road Network (multiple roads)	Advance PD&E and design of new road network to construction	20% ACE NTP ACE/PD&E Study Sept 2023	50% ACE Alternatives Corridors Evaluation (ACE) Public Meeting Oct 2024	90% PD&E Commence PD&E Study Advertise, Shortlist, Select Design Consultant	PD&E Public Hearing – Jan. 2026 PD&E Complete Summer 2026 30% Design
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	100% Design Complete and Construction will Begin
High Quality Transportation & Infrastructure	Funie Steed Road Safety Improvements	Advance Design for Construction	N/A	60% design completion	100% design completion	Construction?

ACCOMPLISHMENTS:

Advanced PD&E projects into design

- Sunbridge Parkway (Ad FY 2025)
- Canoe Creek Road (Ad FY 2026)
- Nova Road – Approved by the BOCC on June 2, 2025. (Ad for design in FY 2026)
- Hickory Tree Road PD&E Project completed on-Time and within budget



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Advanced projects into design

- Completed Design for Narcoossee Elementary/Middle School Operational Improvements.
- Completed Design and Advertisement for Signalization Improvements at Celebration PI/Celebration PI and Celebration PI/Celebration Ave.
- Michigan Avenue – Public Meeting Held on March 25,2025.

Advanced design projects into construction

- Marigold Avenue Safety Improvements (Ad FY 2025) – Const/CEI NTP-PreCon. Nov 2025
- CR 532 Widening (Ad Aug 2025) - Const CEI/Const PreCon Jan 2026
- Completed Design and construction advertisement for Boggy Creek Elementary – Parkway Middle School Sidewalk Project.
- Completed Design and construction advertisement for John Yohng Parkway/Emmett Drive Right Turn Lane.



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 Results	2025 Results	2026 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	Projected 66% completion Actual: 74%	95%
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	Projected 33% completion Actual: North 71% South: 41%	North 100% South 76%
High Quality Transportation & Infrastructure	Construct Carroll Street Intersection Improvements	On-time and on-budget construction	0%	0% completion	Projected 50% completion Actual: In Final Design; Construction not started	50%
High Quality Transportation & Infrastructure and Great Place to Live	Construct Marigold Safety Improvements project	On-time and on-budget construction				75% completion



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

County Strategic Goal	Office Objective	Performance Measure	2023 Results	2024 Results	2025 Results	2026 Target
High Quality Transportation & Infrastructure	Construct Boggy Creek Road improvements between Simpson Road and Narcoossee Road	On-time and on-budget construction	0%	25% completion	Projected 66% completion Actual: 70%	95%
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	Projected 50% completion Actual: 72%	95%
High Quality Transportation & Infrastructure	Construct Poinciana Boulevard improvements between Trafalgar Boulevard to Pleasant Hill Road	On-time and on-budget construction	0%	30% completion	Projected 75% completion Actual: 82%	Complete
High Quality Transportation & Infrastructure and Great Place to Live	Construct Kissimmee St. Cloud Connector Trail	On-time and on-budget construction	0%	54% completion	Projected 100% completion Actual: 100%	N/A
High Quality Transportation & Infrastructure and Great Place to Live	Construct Buenaventura Lakes Safety and Complete Streets	On-time and on-budget construction				30% completion



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Remained ahead of projected schedule on all major construction projects underway.
- Completed the Kissimmee-St. Cloud Connector Trail and Fortune Lakeshore Trail.
- Received bids on LAP projects on Marigold and Buenaventura Lakes, start construction early FY 2026.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

County Strategic Goal	Office Objective	Performance Measure	2023 Results	2024 Results	2025 Results	2026 Target
High Quality Transportation and Infrastructure	Expand GIS database of signage and signals locates	Streamline departmental maintenance activities	Yes	Yes	Yes	Yes
High Quality Transportation and Infrastructure	Install rapid flashing beacons at key intersections and mid-block crossings	Ensure pedestrian safety on Osceola roads	Yes	Yes	Yes	Yes

ACCOMPLISHMENTS:

- Completed construction on 14 new or replacement traffic signals in the County.
- Installed 12 new RRFB pedestrian flashing beacons crosswalks.
- Technicians responded to 265 preventative maintenance inspections on traffic signals, performed 59 construction inspections, 1,539 visits to intersections for maintenance issues and installed and/or replaced 827 signal components.
- Provided construction, engineering, and inspection services for signal construction activities at 18 intersections.
- Sign crews cleaned and straightened 2,487 signs; installed 618 new signs; replaced 5,860 outdated signs; fabricated 6,518 vinyl signs; laminated 5,514 signs, silk screened 1,720 signs and digitally printed 5,663 signs.
- Pavement marking crews long-line striped 63 miles of roadway, hand-line striped 150,918 square feet of thermoplastic and replaced 5,228 roadway reflective markers.
- Received 12,740 cable locate requests and set up and maintained message boards at 119 locations to inform the public of upcoming events.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Installed Roadside Units (RSU's) at 9 intersections along Narcoossee Rd to monitor traffic flow.
- Monitored and recorded 2,831 crashes, and 428 other events (disabled vehicle, signal in flash, police activity), at the Traffic Management Center (TMC)
- Published 241 Silver/Amber/Purple alerts on dynamic message boards throughout the County
- Added 20 additional CCTV to the system and upgraded 10 old CCTVs
- 15 additional intersections were added to the County's intersection monitoring capabilities – bringing the total number of signals monitored at the TMC to 230 out of 261 traffic signals in the County.
- Upgraded the TMC Traffic network with two new Dell servers to replace four End of Life servers and to prepare the TMC for network connectivity and capacity.



GENERAL FUNDS

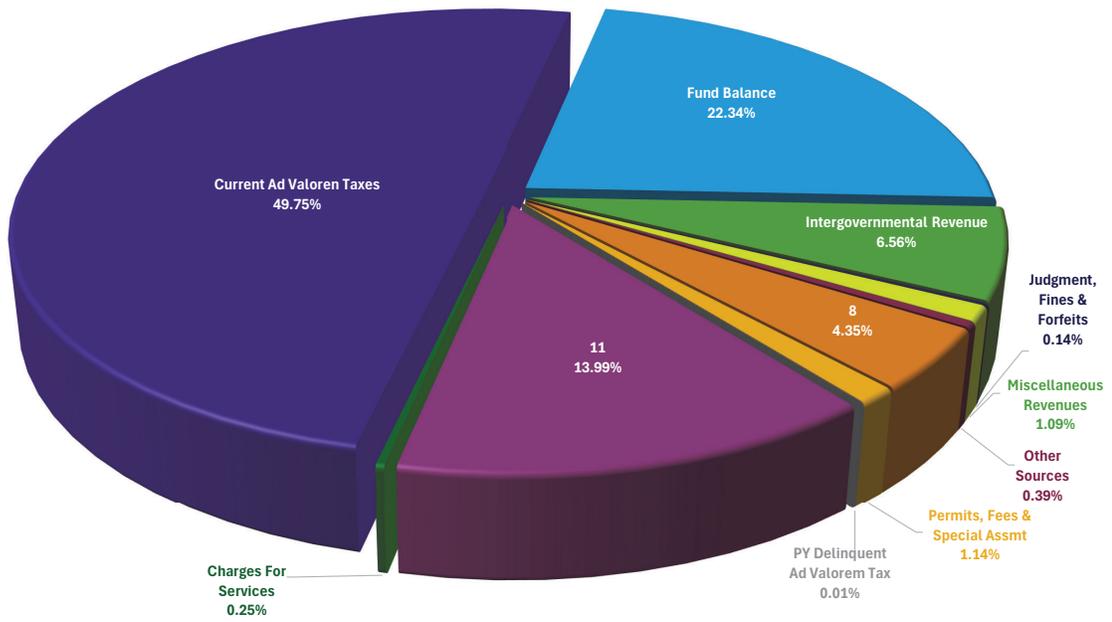
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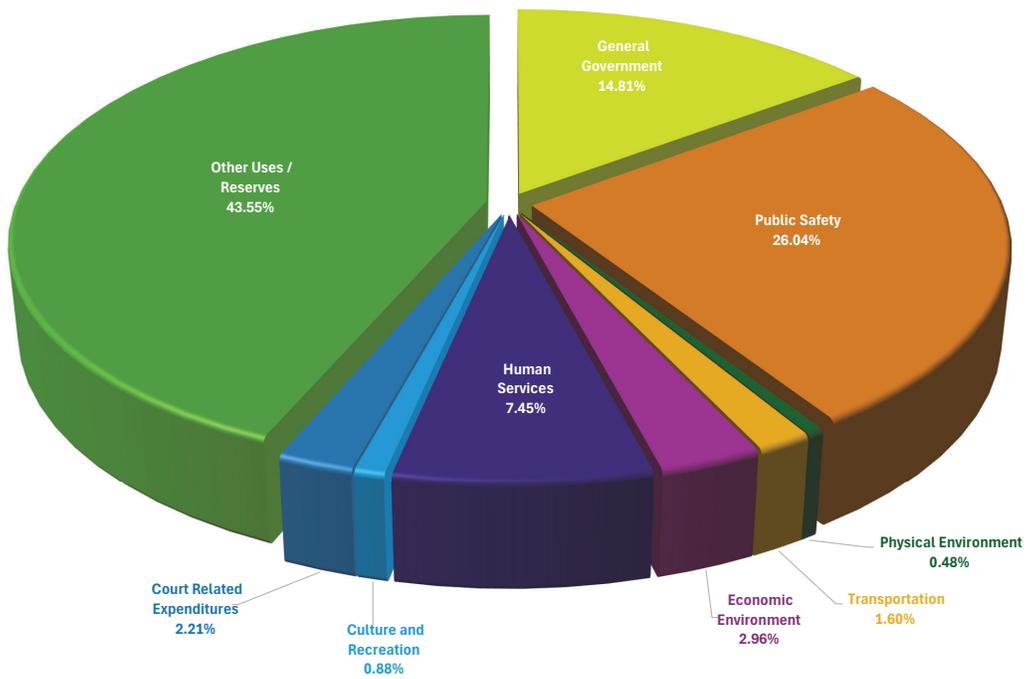
GENERAL FUND

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
Revenues				
Current Ad Valorem Taxes	\$ 298,528,327.68	\$ 351,591,215	\$ 386,290,103	\$ 34,698,888
PY Delinquent Ad Valorem Tax	\$ 41,288.01	\$ 67,009	\$ 72,571	\$ 5,562
Other Taxes	\$ 28,805,036.57	\$ 33,028,708	\$ 33,752,580	\$ 723,872
Permits, Fees & Special Assmt	\$ 7,495,582.62	\$ 7,732,958	\$ 8,861,765	\$ 1,128,807
Intergovernmental Revenue	\$ 51,066,166.96	\$ 50,282,955	\$ 50,920,191	\$ 637,236
Charges For Services	\$ 2,071,188.02	\$ 1,729,709	\$ 1,915,358	\$ 185,649
Judgment, Fines & Forfeits	\$ 1,558,054.51	\$ 1,037,141	\$ 1,120,728	\$ 83,587
Miscellaneous Revenues	\$ 27,568,749.89	\$ 9,175,642	\$ 8,464,862	\$-710,780
Less 5% Statutory Reduction	\$ 0.00	\$-21,925,825	\$-23,754,545	\$-1,828,720
Transfers In	\$ 62,089,876.29	\$ 82,478,958	\$ 108,609,639	\$ 26,130,681
Other Sources	\$ 9,862,419.91	\$ 5,997,487	\$ 3,000,000	\$-2,997,487
Fund Balance	\$ 0.00	\$ 162,617,595	\$ 173,493,123	\$ 10,875,528
Total	<u>\$ 489,086,690.46</u>	<u>\$ 683,813,552</u>	<u>\$ 752,746,375</u>	<u>\$ 68,932,823</u>
Expenditures				
Personnel Services	\$ 79,554,366.99	\$ 90,901,275	\$ 95,914,662	\$ 5,013,387
Operating Expenses	\$ 90,663,340.79	\$ 120,563,978	\$ 137,591,190	\$ 17,027,212
Capital Outlay	\$ 4,323,227.99	\$ 10,849,687	\$ 5,332,792	\$-5,516,895
Debt Service	\$ 3,530,922.46	\$ 3,777,617	\$ 1,952,217	\$-1,825,400
Grants and Aids	\$ 20,160,530.30	\$ 39,594,696	\$ 46,671,331	\$ 7,076,635
Transfers Out	\$ 252,527,091.49	\$ 296,762,980	\$ 335,224,567	\$ 38,461,587
Reserves - Operating	\$ 0.00	\$ 90,065,646	\$ 92,599,229	\$ 2,533,583
Reserves - Debt	\$ 0.00	\$ 857,801	\$ 477,291	\$-380,510
Reserves - Capital	\$ 0.00	\$ 309,181	\$ 1,055,646	\$ 746,465
Reserves - Assigned	\$ 0.00	\$ 19,275,595	\$ 24,035,700	\$ 4,760,105
Reserves - Restricted	\$ 0.00	\$ 5,000,000	\$ 5,000,000	\$ 0
Reserves - Stability	\$ 0.00	\$ 5,855,096	\$ 6,891,750	\$ 1,036,654
Total	<u>\$ 450,759,480.02</u>	<u>\$ 683,813,552</u>	<u>\$ 752,746,375</u>	<u>\$ 68,932,823</u>

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 2,727,262.83	\$ 3,637,962	\$ 3,822,055	\$ 184,093
Operating Expenses	\$ 907,066.07	\$ 1,095,304	\$ 1,205,312	\$ 110,008
Capital Outlay	\$ 6,380.00	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 0.00	\$ 80,000	\$ 80,000	\$ 0
Subtotal	\$ 3,640,708.90	\$ 4,813,266	\$ 5,107,367	\$ 294,101
EXPENDITURES TOTAL:	\$ 3,640,708.90	\$ 4,813,266	\$ 5,107,367	\$ 294,101

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 last year of a three-year agreement for the County's contribution towards the expansion and renovation of the Medical Examiner Facility.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 2,619,110.68	\$ 2,442,966	\$ 2,489,942	\$ 46,976
Operating Expenses	\$ 3,967,089.25	\$ 4,138,420	\$ 4,196,785	\$ 58,365
Grants and Aids	\$ 29,061.00	\$ 29,061	\$ 0	\$ -29,061
Subtotal	\$ 6,615,260.93	\$ 6,610,447	\$ 6,686,727	\$ 76,280
EXPENDITURES TOTAL:	\$ 6,615,260.93	\$ 6,610,447	\$ 6,686,727	\$ 76,280

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 306,093.65	\$ 296,080	\$ 302,295	\$ 6,215
Operating Expenses	\$ 11,388.41	\$ 25,003	\$ 33,218	\$ 8,215
Subtotal	\$ 317,482.06	\$ 321,083	\$ 335,513	\$ 14,430
EXPENDITURES TOTAL:	\$ 317,482.06	\$ 321,083	\$ 335,513	\$ 14,430

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 77,170.75	\$ 64,416	\$ 67,034	\$ 2,618
Operating Expenses	\$ 47,179.95	\$ 5,318	\$ 5,123	\$ -195
Subtotal	\$ 124,350.70	\$ 69,734	\$ 72,157	\$ 2,423
EXPENDITURES TOTAL:	\$ 124,350.70	\$ 69,734	\$ 72,157	\$ 2,423

CLERK OF THE CIRCUIT COURT

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 anticipated increase in Health and 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 remain the same as FY25. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal which are costs associated with Property & Liability. Overall, the FY26 General Fund budget totals \$5,198,721 which includes the Value Adjustment Board.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 465,152.00	\$ 388,169	\$ 500,427	\$ 112,258
Subtotal	\$ 465,152.00	\$ 388,169	\$ 500,427	\$ 112,258
Transfers Out	\$ 3,671,808.00	\$ 3,832,329	\$ 3,950,060	\$ 117,731
EXPENDITURES TOTAL:	\$ 4,136,960.00	\$ 4,220,498	\$ 4,450,487	\$ 229,989

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 790,458.41	\$ 1,232,498	\$ 1,508,371	\$ 275,873
Operating Expenses	\$ 471,632.52	\$ 792,815	\$ 824,040	\$ 31,225
Subtotal	\$ 1,262,090.93	\$ 2,025,313	\$ 2,332,411	\$ 307,098
EXPENDITURES TOTAL:	\$ 1,262,090.93	\$ 2,025,313	\$ 2,332,411	\$ 307,098

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, Code Enforcement, Current Planning, Customer Care, Development Review, Planning, Zoning & Design, and Impact Fee Coordination.

Code Enforcement promotes investment and reinvestment in the community by ensuring compliance with the Osceola County Land Development Code, Comprehensive Plan, various State Statutes and the County Code of Ordinances to protect public health, safety and the welfare of our community and its citizens. Staff also administers the Osceola County Code Enforcement Board, which conducts public hearings regarding alleged violations of non-compliant land uses, nuisances, and other codes and ordinances.

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 accepting and routing all building, development, and Vehicle for Hire permit application submissions, issuance of building permits, contractor registration, Business Tax Receipt license review, and central cashing for the Administration Building. Services provided by GIS (Geographic Information Systems) staff include the creation, implementation, and maintenance of web maps and data sets for public and internal County use.

Development Review provides the technical expertise, review, support, inspection and maintenance throughout the entire process of all development applications.

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

Planning, Zoning & Design provides planning and community development services that guide development in Osceola County. Through the Comprehensive Plan and Land Development Code (LDC), the Office helps set the vision for long-term sustainable County growth and quality of life.

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 5,380,886.16	\$ 6,922,552	\$ 7,899,980	\$ 977,428
Operating Expenses	\$ 1,516,792.81	\$ 3,532,004	\$ 3,968,718	\$ 436,714
Capital Outlay	\$ -42,550.89	\$ 746,919	\$ 381,554	\$ -365,365
Subtotal	\$ 6,855,128.08	\$ 11,201,475	\$ 12,250,252	\$ 1,048,777
Reserves - Capital	\$ 0.00	\$ 309,181	\$ 309,181	\$ 0
EXPENDITURES TOTAL:	\$ 6,855,128.08	\$ 11,510,656	\$ 12,559,433	\$ 1,048,777

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 40,439,487.11	\$ 43,935,047	\$ 45,839,096	\$ 1,904,049
Operating Expenses	\$ 12,260,261.15	\$ 15,041,354	\$ 20,745,119	\$ 5,703,765
Capital Outlay	\$ 22,483.00	\$ 131,392	\$ 366,860	\$ 235,468
Subtotal	\$ 52,722,231.26	\$ 59,107,793	\$ 66,951,075	\$ 7,843,282
EXPENDITURES TOTAL:	\$ 52,722,231.26	\$ 59,107,793	\$ 66,951,075	\$ 7,843,282

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,492,481.81	\$ 1,506,268	\$ 1,533,483	\$ 27,215
Operating Expenses	\$ 567,157.23	\$ 848,591	\$ 865,187	\$ 16,596
Subtotal	\$ 2,059,639.04	\$ 2,354,859	\$ 2,398,670	\$ 43,811
EXPENDITURES TOTAL:	\$ 2,059,639.04	\$ 2,354,859	\$ 2,398,670	\$ 43,811

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. 29.008(2) (a).

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 FY26, 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.

COURT ADMINISTRATION

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,278,964.65	\$ 1,564,412	\$ 1,808,090	\$ 243,678
Operating Expenses	\$ 277,856.89	\$ 740,655	\$ 879,933	\$ 139,278
Subtotal	\$ 1,556,821.54	\$ 2,305,067	\$ 2,688,023	\$ 382,956
EXPENDITURES TOTAL:	<u>\$ 1,556,821.54</u>	<u>\$ 2,305,067</u>	<u>\$ 2,688,023</u>	<u>\$ 382,956</u>

DEBT SERVICES

This cost center (9961) accounts for principal, interest, and other debt service expenses. The FY26 Adopted Budget includes costs for vehicle and equipment leases. Reserves for Debt – Future Payments are in accordance with the amortization schedule.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Debt Service	\$ 3,530,922.46	\$ 3,777,617	\$ 1,952,217	\$-1,825,400
Subtotal	<u>\$ 3,530,922.46</u>	<u>\$ 3,777,617</u>	<u>\$ 1,952,217</u>	<u>\$-1,825,400</u>
Reserves - Debt	\$ 0.00	\$ 857,801	\$ 477,291	\$-380,510
EXPENDITURES TOTAL:	<u><u>\$ 3,530,922.46</u></u>	<u><u>\$ 4,635,418</u></u>	<u><u>\$ 2,429,508</u></u>	<u><u>\$-2,205,910</u></u>

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 417,685.23	\$ 541,189	\$ 546,170	\$ 4,981
Operating Expenses	\$ 183,313.59	\$ 281,623	\$ 287,466	\$ 5,843
Subtotal	\$ 600,998.82	\$ 822,812	\$ 833,636	\$ 10,824
EXPENDITURES TOTAL:	\$ 600,998.82	\$ 822,812	\$ 833,636	\$ 10,824

ENVIRONMENT AND PUBLIC LANDS

The Environment and Public Lands 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 Environment & Public Lands Department:

Environment & Public Lands Administration is responsible for the administration and management of Parks, Environmental Land Maintenance, Community Centers, and Impact Fee Coordination.

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.

Tree Farm is dedicated to support urban reforestation in the County, emphasizing sustainable practices mitigating heat island effects, and enhancing the quality of life for residents.

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,853,682.34	\$ 2,123,844	\$ 850,596	\$-1,273,248
Operating Expenses	\$ 2,238,693.74	\$ 3,797,858	\$ 3,852,188	\$ 54,330
Capital Outlay	\$ 35,712.83	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 0.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 4,128,088.91	\$ 5,921,702	\$ 4,702,784	\$-1,218,918
EXPENDITURES TOTAL:	\$ 4,128,088.91	\$ 5,921,702	\$ 4,702,784	\$-1,218,918

FINANCE

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

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,225,027.43	\$ 1,553,916	\$ 1,805,648	\$ 251,732
Operating Expenses	\$ 53,328.28	\$ 83,384	\$ 115,396	\$ 32,012
Subtotal	\$ 1,278,355.71	\$ 1,637,300	\$ 1,921,044	\$ 283,744
EXPENDITURES TOTAL:	\$ 1,278,355.71	\$ 1,637,300	\$ 1,921,044	\$ 283,744

GENERAL GOVERNMENT

This cost center (1212) 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 172,587.37	\$ 280,308	\$ 313,085	\$ 32,777
Operating Expenses	\$ 6,765,254.76	\$ 8,493,372	\$ 10,441,940	\$ 1,948,568
Capital Outlay	\$ 0.00	\$ 0	\$ 100,000	\$ 100,000
Grants and Aids	\$ 0.00	\$ 35,000	\$ 398,832	\$ 363,832
Subtotal	\$ 6,937,842.13	\$ 8,808,680	\$ 11,253,857	\$ 2,445,177
EXPENDITURES TOTAL:	\$ 6,937,842.13	\$ 8,808,680	\$ 11,253,857	\$ 2,445,177

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 303,742.66	\$ 311,186	\$ 336,419	\$ 25,233
Operating Expenses	\$ 470,866.83	\$ 739,560	\$ 629,191	\$-110,369
Subtotal	\$ 774,609.49	\$ 1,050,746	\$ 965,610	\$-85,136
EXPENDITURES TOTAL:	\$ 774,609.49	\$ 1,050,746	\$ 965,610	\$-85,136

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.

JUUL Vape Litigation was awarded in response to the company using negligence, false marketing, and violations of consumer protection laws. The funding provided will assist with programs educating parents, caregivers, and community members about the risks of youth vaping. The settlement was awarded to multiple counties within multiple states, including Osceola County. The total request is \$294,568 which will allow for workshops, outreach events, and support school-based education.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,767,376.21	\$ 1,998,613	\$ 2,152,316	\$ 153,703
Operating Expenses	\$ 10,459,207.28	\$ 13,845,059	\$ 15,805,022	\$ 1,959,963
Grants and Aids	\$ 7,730,412.52	\$ 26,113,275	\$ 30,576,836	\$ 4,463,561
Subtotal	\$ 19,956,996.01	\$ 41,956,947	\$ 48,534,174	\$ 6,577,227
EXPENDITURES TOTAL:	\$ 19,956,996.01	\$ 41,956,947	\$ 48,534,174	\$ 6,577,227

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.</p>

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,019,006.68	\$ 1,464,784	\$ 1,593,532	\$ 128,748
Operating Expenses	\$ 434,775.72	\$ 721,287	\$ 996,833	\$ 275,546
Capital Outlay	\$ 0.00	\$ 0	\$ 12,000	\$ 12,000
Subtotal	\$ 1,453,782.40	\$ 2,186,071	\$ 2,602,365	\$ 416,294
EXPENDITURES TOTAL:	\$ 1,453,782.40	\$ 2,186,071	\$ 2,602,365	\$ 416,294

INFORMATION TECHNOLOGY

Information Technology is composed of teams responsible for application development, network engineering, systems administration and operations, project management, field services, information security, and helpdesk support and training. The department also ensures the integrity and security of the information stored and processed on the County’s computer network. It includes the following offices: IT Administration, IT Project Management, IT Application Support, and IT Infrastructure Support. Additionally, the Information Technology Department works closely with other departments to implement the technologies necessary 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 5,233,177.00	\$ 6,122,825	\$ 6,426,391	\$ 303,566
Operating Expenses	\$ 10,210,516.68	\$ 13,206,998	\$ 15,400,959	\$ 2,193,961
Capital Outlay	\$ 771,282.12	\$ 2,734,041	\$ 554,461	\$-2,179,580
Subtotal	\$ 16,214,975.80	\$ 22,063,864	\$ 22,381,811	\$ 317,947
EXPENDITURES TOTAL:	\$ 16,214,975.80	\$ 22,063,864	\$ 22,381,811	\$ 317,947

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 719,047.78	\$ 902,132	\$ 757,870	\$-144,262
Capital Outlay	\$ 17,470.60	\$ 52,875	\$ 0	\$-52,875
Subtotal	\$ 736,518.38	\$ 955,007	\$ 757,870	\$-197,137
Transfers Out	\$ 641,334.00	\$ 641,334	\$ 641,334	\$ 0
EXPENDITURES TOTAL:	\$ 1,377,852.38	\$ 1,596,341	\$ 1,399,204	\$-197,137

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 226,840.00	\$ 234,235	\$ 232,572	\$-1,663
Operating Expenses	\$ 13,517.08	\$ 22,387	\$ 15,377	\$-7,010
Subtotal	\$ 240,357.08	\$ 256,622	\$ 247,949	\$-8,673
EXPENDITURES TOTAL:	\$ 240,357.08	\$ 256,622	\$ 247,949	\$-8,673

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 with the development, implementation, and delivery of the County's 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,702,872.21	\$ 1,714,914	\$ 1,821,462	\$ 106,548
Operating Expenses	\$ 107,120.26	\$ 91,395	\$ 117,449	\$ 26,054
Subtotal	\$ 1,809,992.47	\$ 1,806,309	\$ 1,938,911	\$ 132,602
EXPENDITURES TOTAL:	\$ 1,809,992.47	\$ 1,806,309	\$ 1,938,911	\$ 132,602

OFFICE OF SUSTAINABILITY

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

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 292,509.19	\$ 321,794	\$ 304,855	\$-16,939
Operating Expenses	\$ 160,330.33	\$ 388,702	\$ 372,531	\$-16,171
Capital Outlay	\$ 0.00	\$ 15,000	\$ 0	\$-15,000
Grants and Aids	\$ 37,500.00	\$ 0	\$ 0	\$ 0
Subtotal	<u>\$ 490,339.52</u>	<u>\$ 725,496</u>	<u>\$ 677,386</u>	<u>\$-48,110</u>
EXPENDITURES TOTAL:	<u><u>\$ 490,339.52</u></u>	<u><u>\$ 725,496</u></u>	<u><u>\$ 677,386</u></u>	<u><u>\$-48,110</u></u>

OTHER GOVERNMENT SUPPORT SERVICES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund which includes the Community Betterment grants and the Value Adjustment Board (1282).

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 141,812.88	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 1,850.00	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 1,043,556.78	\$ 2,037,360	\$ 2,215,663	\$ 178,303
Subtotal	\$ 1,187,219.66	\$ 2,037,360	\$ 2,215,663	\$ 178,303
Transfers Out	\$ 103,007,013.42	\$ 122,148,822	\$ 145,778,571	\$ 23,629,749
Reserves - Operating	\$ 0.00	\$ 90,065,646	\$ 92,599,229	\$ 2,533,583
Reserves - Capital	\$ 0.00	\$ 0	\$ 746,465	\$ 746,465
Reserves - Assigned	\$ 0.00	\$ 19,265,595	\$ 24,025,700	\$ 4,760,105
Reserves - Restricted	\$ 0.00	\$ 5,000,000	\$ 5,000,000	\$ 0
Reserves - Stability	\$ 0.00	\$ 5,855,096	\$ 6,891,750	\$ 1,036,654
EXPENDITURES TOTAL:	\$ 104,194,233.08	\$ 244,372,519	\$ 277,257,378	\$ 32,884,859

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,732,924.10	\$ 2,118,681	\$ 2,113,553	\$-5,128
Operating Expenses	\$ 79,398.44	\$ 95,679	\$ 205,187	\$ 109,508
Subtotal	\$ 1,812,322.54	\$ 2,214,360	\$ 2,318,740	\$ 104,380
EXPENDITURES TOTAL:	\$ 1,812,322.54	\$ 2,214,360	\$ 2,318,740	\$ 104,380

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 (\$9,273,941), of which \$8,339,971 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 (and corresponding overhead costs) which have been revised between the Recommended and Tentative Budgets. Overall, the FY26 General Fund budget totals \$8,737,793.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 207,248.30	\$ 173,445	\$ 174,254	\$ 809
Subtotal	<u>\$ 207,248.30</u>	<u>\$ 173,445</u>	<u>\$ 174,254</u>	<u>\$ 809</u>
Transfers Out	\$ 7,436,566.07	\$ 7,890,934	\$ 8,339,971	\$ 449,037
EXPENDITURES TOTAL:	<u><u>\$ 7,643,814.37</u></u>	<u><u>\$ 8,064,379</u></u>	<u><u>\$ 8,514,225</u></u>	<u><u>\$ 449,846</u></u>

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 6,419.76	\$ 7,000	\$ 12,000	\$ 5,000
Subtotal	<u>\$ 6,419.76</u>	<u>\$ 7,000</u>	<u>\$ 12,000</u>	<u>\$ 5,000</u>
EXPENDITURES TOTAL:	<u><u>\$ 6,419.76</u></u>	<u><u>\$ 7,000</u></u>	<u><u>\$ 12,000</u></u>	<u><u>\$ 5,000</u></u>

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). FY26 Capital Outlay includes Generator Replacements for Emergency Management.

		FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES					
Capital Outlay		\$ 1,149.74	\$ 105,368	\$ 48,368	\$-57,000
	Subtotal	<u>\$ 1,149.74</u>	<u>\$ 105,368</u>	<u>\$ 48,368</u>	<u>\$-57,000</u>
EXPENDITURES TOTAL:		<u><u>\$ 1,149.74</u></u>	<u><u>\$ 105,368</u></u>	<u><u>\$ 48,368</u></u>	<u><u>\$-57,000</u></u>

PUBLIC WORKS

The Public Works Department is comprised of several offices that support various functions throughout the County. Overall, the FY26 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.

Fleet Vehicles/Equipment was established to centralize the purchasing and tracking of countywide fleet assets managed by Fleet. FY26 includes requests for a new Truck with Animal Carriers for Animal Services, new and replacement Fleet vehicles and equipment for multiple departments supported by the General Fund.

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. FY26 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.

Parks Maintenance Parks Maintenance (4160) is responsible for the repair and maintenance of the grounds, fields, buildings structures, and equipment located at County owned parks. This cost center is new to the Public Works department due to the countywide reorganization.

Public Works Projects for FY26 primarily includes Courthouse Square fire alarm, SO Admin air handler, Administration Building 3rd Floor Renovations, and OC Building chilled water treatment.

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

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 6,939,154.48	\$ 8,595,304	\$ 10,119,142	\$ 1,523,838
Operating Expenses	\$ 19,242,258.79	\$ 27,706,084	\$ 28,401,377	\$ 695,293
Capital Outlay	\$ 3,097,331.45	\$ 6,953,576	\$ 3,869,549	\$-3,084,027
Subtotal	\$ 29,278,744.72	\$ 43,254,964	\$ 42,390,068	\$-864,896
EXPENDITURES TOTAL:	\$ 29,278,744.72	\$ 43,254,964	\$ 42,390,068	\$-864,896

REAL ESTATE MANAGEMENT

The Real Estate Management department is responsible for the acquisition, disposition, and management of County-owned real property, including temporary and permanent easements, as well as lease management.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 0.00	\$ 362,593	\$ 379,582	\$ 16,989
Operating Expenses	\$ 0.00	\$ 247,660	\$ 283,911	\$ 36,251
Subtotal	\$ 0.00	\$ 610,253	\$ 663,493	\$ 53,240
EXPENDITURES TOTAL:	\$ 0.00	\$ 610,253	\$ 663,493	\$ 53,240

SHERIFF

The Sheriff's Office (SO) submitted a revised General Fund budget request for \$122,620,099. The decrease from their original submittal of -\$1,774,130, will be held in reserves for future capital projects for the Sheriff's Office. 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 which have been revised between the Recommended and Tentative. Overall, the FY26 General Fund budget totals \$129,288,442.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 2,201,637.00	\$ 2,864,813	\$ 3,662,462	\$ 797,649
Subtotal	\$ 2,201,637.00	\$ 2,864,813	\$ 3,662,462	\$ 797,649
Transfers Out	\$ 102,046,793.00	\$ 112,128,269	\$ 123,504,941	\$ 11,376,672
EXPENDITURES TOTAL:	\$ 104,248,430.00	\$ 114,993,082	\$ 127,167,403	\$ 12,174,321

SPORTS AND EVENT FACILITIES

The Sports and Event Facilities Department in the General Fund consists of the following cost centers: Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), and Heritage Park (7503).

Farm & City Days was established with donations from businesses, organizations, and individuals to assist the Extension Services Office in its effort to promote the importance of agriculture to Osceola County residents. Farm and City is a cooperative program between Osceola Farm Bureau, Osceola County Cattlemen’s Association, Silver Spurs, and the Extension Services Office.

Soil and Water Conservation works in partnership with the United States Department of Agriculture, Natural Resources Conservation Service. This office provides technical support and assistance to local farmers, ranchers, and private landowners in conservation planning and the conservation of agricultural and natural resources. This partnership makes available federal funds from the Farm Bill's financial assistance programs and conservation easement programs to private landowners in Osceola County.

Cooperative Extension Services is a joint partnership between the United States Department of Agriculture (USDA), the University of Florida Institute of Food and Agricultural Sciences (IFAS), and Osceola County Government. This office provides non-biased, 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 4-H youth development.

Heritage Park offers a modern-day showplace for meetings, conventions, concerts, stage shows, and sporting events. ASM Global is the management company under contract to manage, operate and promote certain facilities at Osceola Heritage Park. This cost center includes the utilities, operating supplies, and janitorial services.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 940,805.55	\$ 1,056,906	\$ 1,155,227	\$ 98,321
Operating Expenses	\$ 443,672.80	\$ 505,232	\$ 545,719	\$ 40,487
Subtotal	\$ 1,384,478.35	\$ 1,562,138	\$ 1,700,946	\$ 138,808
EXPENDITURES TOTAL:	\$ 1,384,478.35	\$ 1,562,138	\$ 1,700,946	\$ 138,808

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 5,621.62	\$ 8,000	\$ 8,000	\$ 0
Subtotal	<u>\$ 5,621.62</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u><u>\$ 5,621.62</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>	<u><u>\$ 0</u></u>

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 489,849.89	\$ 497,982	\$ 493,766	\$ -4,216
Operating Expenses	\$ 3,342,258.58	\$ 6,016,164	\$ 6,033,800	\$ 17,636
Grants and Aids	\$ 11,198,767.00	\$ 11,300,000	\$ 13,400,000	\$ 2,100,000
Subtotal	\$ 15,030,875.47	\$ 17,814,146	\$ 19,927,566	\$ 2,113,420
EXPENDITURES TOTAL:	\$ 15,030,875.47	\$ 17,814,146	\$ 19,927,566	\$ 2,113,420

SUPERVISOR OF ELECTIONS

The Supervisor of Elections (SOE) is responsible for administering and certifying the elections for Osceola County and its municipalities. The Supervisor of Elections (SOE) submitted a budget request of \$6,485,790, 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 FY26 General Fund budget totals \$6,780,873.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 25,427.00	\$ 58,337	\$ 71,996	\$ 13,659
Subtotal	\$ 25,427.00	\$ 58,337	\$ 71,996	\$ 13,659
Transfers Out	\$ 6,382,080.00	\$ 5,294,182	\$ 6,475,790	\$ 1,181,608
Reserves - Assigned	\$ 0.00	\$ 10,000	\$ 10,000	\$ 0
EXPENDITURES TOTAL:	\$ 6,407,507.00	\$ 5,362,519	\$ 6,557,786	\$ 1,195,267

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 FY26 to the Florida Department of Revenue of \$20,248,535 (of which \$14,906,782 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 9.44% due to the inclusion of a 4% salary increase and other changes. Operating expense requests increased 20.65% or \$555,861 primarily due to increases related to Communications, Repair & Maintenance, and Office Supplies. The request for Capital Outlay decreased -10.28% or -\$229,075 related to decreases in Buildings and Intangible Assets (software) expenses. The office continues to have additional services added by the State which are managed with as little increase as possible. The overall FY26 General Fund budget totals \$15,959,731.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 11,907,080.74	\$ 12,734,982	\$ 15,189,760	\$ 2,454,778
Subtotal	\$ 11,907,080.74	\$ 12,734,982	\$ 15,189,760	\$ 2,454,778
Transfers Out	\$ 20,007.00	\$ 21,703	\$ 20,714	\$-989
EXPENDITURES TOTAL:	\$ 11,927,087.74	\$ 12,756,685	\$ 15,210,474	\$ 2,453,789

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.

		FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES					
Operating Expenses		\$ 82,037.79	\$ 463,205	\$ 555,260	\$ 92,055
	Subtotal	<u>\$ 82,037.79</u>	<u>\$ 463,205</u>	<u>\$ 555,260</u>	<u>\$ 92,055</u>
EXPENDITURES TOTAL:		<u><u>\$ 82,037.79</u></u>	<u><u>\$ 463,205</u></u>	<u><u>\$ 555,260</u></u>	<u><u>\$ 92,055</u></u>

TRANSPORTATION & TRANSIT

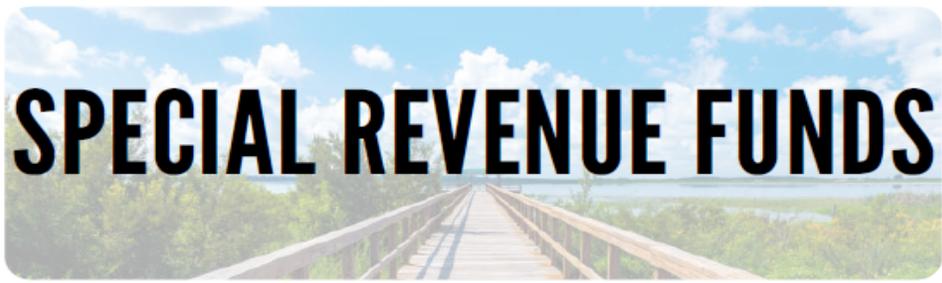
The Transportation and Transit Department consists of Transit Shelter (1408) and Mobility Fee Coordination (1405). The Transit Shelter office is responsible for the collection of fees from developers who opted not to build a shelter as per development review requirements and instead provide funding to the County for construction. The Mobility Fee Coordination office administers and maintains various Impact Fees, including those for 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 293,487.72	\$ 361,380	\$ 431,380	\$ 70,000
Subtotal	\$ 293,487.72	\$ 361,380	\$ 431,380	\$ 70,000
EXPENDITURES TOTAL:	\$ 293,487.72	\$ 361,380	\$ 431,380	\$ 70,000

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Transfers In	\$ 29,321,490.00	\$ 44,805,407	\$ 46,513,186	\$ 1,707,779
REVENUES TOTAL:	\$ 29,321,490.00	\$ 44,805,407	\$ 46,513,186	\$ 1,707,779
EXPENDITURES				
Transfers Out	\$ 29,321,490.00	\$ 44,805,407	\$ 46,513,186	\$ 1,707,779
EXPENDITURES TOTAL:	\$ 29,321,490.00	\$ 44,805,407	\$ 46,513,186	\$ 1,707,779



SPECIAL REVENUE FUNDS

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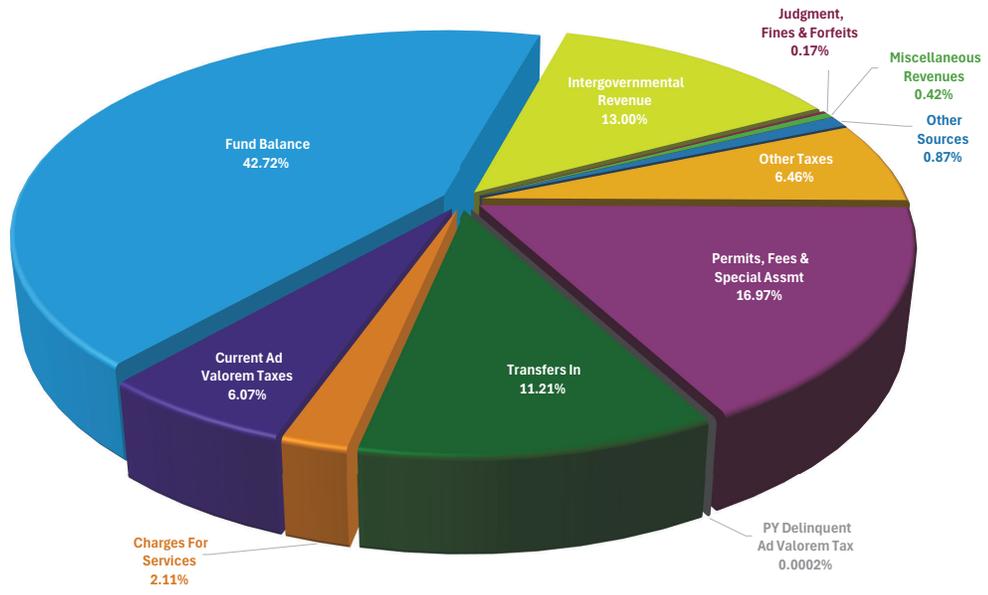
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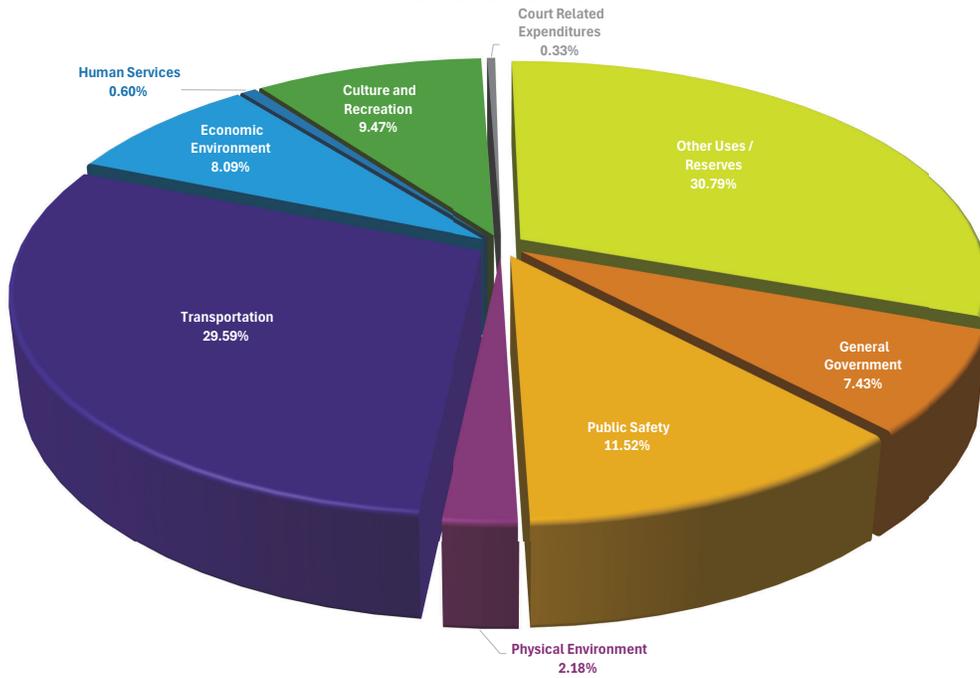
SPECIAL REVENUE FUND GROUP

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
Revenues				
Current Ad Valorem Taxes	\$ 55,878,067.41	\$ 65,624,657	\$ 80,002,835	\$ 14,378,178
PY Delinquent Ad Valorem Tax	\$ 4,482.72	\$ 3,000	\$ 3,000	\$ 0
Other Taxes	\$ 100,527,311.47	\$ 83,506,991	\$ 85,137,147	\$ 1,630,156
Permits, Fees & Special Assmt	\$ 146,230,190.10	\$ 184,962,093	\$ 223,769,003	\$ 38,806,910
Intergovernmental Revenue	\$ 121,879,320.77	\$ 213,324,161	\$ 171,330,650	\$ -41,993,511
Charges For Services	\$ 28,247,157.58	\$ 27,718,045	\$ 27,772,688	\$ 54,643
Judgment, Fines & Forfeits	\$ 1,017,280.60	\$ 1,700,887	\$ 2,283,547	\$ 582,660
Miscellaneous Revenues	\$ 41,070,098.69	\$ 5,811,992	\$ 5,561,574	\$ -250,418
Less 5% Statutory Reduction	\$ 0.00	\$ -16,067,781	\$ -16,864,105	\$ -796,324
Transfers In	\$ 71,305,991.65	\$ 102,941,653	\$ 147,787,322	\$ 44,845,669
Other Sources	\$ 7,303,117.15	\$ 12,713,586	\$ 11,492,152	\$ -1,221,434
Fund Balance	\$ 0.00	\$ 524,480,248	\$ 563,147,662	\$ 38,667,414
Total	<u>\$ 573,463,018.14</u>	<u>\$ 1,206,719,532</u>	<u>\$ 1,301,423,475</u>	<u>\$ 94,703,943</u>
Expenditures				
Personnel Services	\$ 87,470,285.60	\$ 106,527,779	\$ 108,336,819	\$ 1,809,040
Operating Expenses	\$ 197,802,447.78	\$ 283,528,901	\$ 324,693,199	\$ 41,164,298
Capital Outlay	\$ 159,112,771.75	\$ 454,524,670	\$ 446,691,422	\$ -7,833,248
Debt Service	\$ 7,892,355.71	\$ 8,894,928	\$ 8,899,373	\$ 4,445
Grants and Aids	\$ 3,334,880.12	\$ 6,985,027	\$ 4,740,613	\$ -2,244,414
Transfers Out	\$ 57,842,939.22	\$ 67,635,291	\$ 106,569,165	\$ 38,933,874
Reserves - Operating	\$ 0.00	\$ 70,108,829	\$ 74,177,884	\$ 4,069,055
Reserves - Debt	\$ 0.00	\$ 4,986,960	\$ 3,983,538	\$ -1,003,422
Reserves - Capital	\$ 0.00	\$ 108,279,430	\$ 95,441,127	\$ -12,838,303
Reserves - Assigned	\$ 0.00	\$ 1,510,000	\$ 8,991,986	\$ 7,481,986
Reserves - Restricted	\$ 0.00	\$ 57,432,783	\$ 57,581,223	\$ 148,440
Reserves - Stability	\$ 0.00	\$ 36,304,934	\$ 61,317,126	\$ 25,012,192
Total	<u>\$ 513,455,680.18</u>	<u>\$ 1,206,719,532</u>	<u>\$ 1,301,423,475</u>	<u>\$ 94,703,943</u>

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 FY26 funding source is Fund Balance.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 4,655.17	\$ 0	\$ 0	\$ 0
Subtotal	\$ 4,655.17	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 6,025,720	\$ 5,402,700	\$-623,020
REVENUES TOTAL:	\$ 4,655.17	\$ 6,025,720	\$ 5,402,700	\$-623,020
EXPENDITURES				
Operating Expenses	\$ 343,049.00	\$ 343,049	\$ 343,049	\$ 0
Subtotal	\$ 343,049.00	\$ 343,049	\$ 343,049	\$ 0
Reserves - Restricted	\$ 0.00	\$ 5,682,671	\$ 5,059,651	\$-623,020
EXPENDITURES TOTAL:	\$ 343,049.00	\$ 6,025,720	\$ 5,402,700	\$-623,020

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. Other sources of revenue for FY26 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Other Taxes	\$ 10,310,542.52	\$ 9,707,267	\$ 9,897,146	\$ 189,879
Permits, Fees & Special Assmt	\$ 612,898.43	\$ 388,331	\$ 541,963	\$ 153,632
Intergovernmental Revenue	\$ 2,371,204.71	\$ 2,404,960	\$ 2,274,400	\$-130,560
Charges For Services	\$ 811,158.35	\$ 405,000	\$ 496,490	\$ 91,490
Miscellaneous Revenues	\$ 1,582,211.96	\$ 100,000	\$ 50,000	\$-50,000
Less 5% Statutory Reduction	\$ 0.00	\$-645,279	\$-663,000	\$-17,721
Subtotal	\$ 15,688,015.97	\$ 12,360,279	\$ 12,596,999	\$ 236,720
Transfers In	\$ 24,403,765.00	\$ 44,820,730	\$ 46,513,186	\$ 1,692,456
Other Sources	\$ 800,228.60	\$ 989,770	\$ 921,232	\$-68,538
Fund Balance	\$ 0.00	\$ 6,206,857	\$ 7,384,674	\$ 1,177,817
REVENUES TOTAL:	\$ 40,892,009.57	\$ 64,377,636	\$ 67,416,091	\$ 3,038,455
EXPENDITURES				
Personnel Services	\$ 13,119,708.90	\$ 16,710,427	\$ 16,956,978	\$ 246,551
Operating Expenses	\$ 16,308,588.02	\$ 39,114,565	\$ 42,025,804	\$ 2,911,239
Capital Outlay	\$ 1,661,177.31	\$ 1,396,254	\$ 1,094,037	\$-302,217
Debt Service	\$ 1,489,108.35	\$ 1,673,916	\$ 1,757,714	\$ 83,798
Grants and Aids	\$ 50,000.00	\$ 57,500	\$ 62,500	\$ 5,000
Subtotal	\$ 32,628,582.58	\$ 58,952,662	\$ 61,897,033	\$ 2,944,371
Transfers Out	\$ 7,409,374.00	\$ 3,402,730	\$ 3,908,313	\$ 505,583
Reserves - Operating	\$ 0.00	\$ 500,000	\$ 750,000	\$ 250,000
Reserves - Debt	\$ 0.00	\$ 1,522,244	\$ 860,745	\$-661,499
EXPENDITURES TOTAL:	\$ 40,037,956.58	\$ 64,377,636	\$ 67,416,091	\$ 3,038,455

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Judgment, Fines & Forfeits	\$ 31,409.49	\$ 27,338	\$ 27,338	\$ 0
Miscellaneous Revenues	\$ 327.37	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -1,367	\$ -1,367	\$ 0
Subtotal	\$ 31,736.86	\$ 25,971	\$ 25,971	\$ 0
Fund Balance	\$ 0.00	\$ 3,864	\$ 6,045	\$ 2,181
REVENUES TOTAL:	\$ 31,736.86	\$ 29,835	\$ 32,016	\$ 2,181
EXPENDITURES				
Transfers Out	\$ 31,482.29	\$ 29,835	\$ 32,016	\$ 2,181
EXPENDITURES TOTAL:	\$ 31,482.29	\$ 29,835	\$ 32,016	\$ 2,181

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 FY26, 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 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Other Taxes	\$ 54,230,310.76	\$ 43,075,394	\$ 44,324,581	\$ 1,249,187
Charges For Services	\$ 4,492,713.22	\$ 4,191,625	\$ 4,268,794	\$ 77,169
Miscellaneous Revenues	\$ 6,595,241.38	\$ 874,757	\$ 743,147	\$-131,610
Less 5% Statutory Reduction	\$ 0.00	\$-2,407,089	\$-2,466,826	\$-59,737
Subtotal	\$ 65,318,265.36	\$ 45,734,687	\$ 46,869,696	\$ 1,135,009
Transfers In	\$ 9,416.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 849,763.16	\$ 371,215	\$ 148,273	\$-222,942
Fund Balance	\$ 0.00	\$ 85,950,640	\$ 113,822,657	\$ 27,872,017
REVENUES TOTAL:	\$ 66,177,444.52	\$ 132,056,542	\$ 160,840,626	\$ 28,784,084
EXPENDITURES				
Personnel Services	\$ 2,068,281.51	\$ 2,364,166	\$ 2,515,869	\$ 151,703
Operating Expenses	\$ 29,528,587.32	\$ 24,343,680	\$ 27,130,127	\$ 2,786,447
Capital Outlay	\$ 8,417,462.83	\$ 20,558,585	\$ 30,106,142	\$ 9,547,557
Debt Service	\$ 85,779.93	\$ 126,934	\$ 154,659	\$ 27,725
Grants and Aids	\$ 0.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 40,100,111.59	\$ 47,393,365	\$ 59,906,797	\$ 12,513,432
Transfers Out	\$ 3,297,080.00	\$ 4,646,446	\$ 11,172,200	\$ 6,525,754
Reserves - Operating	\$ 0.00	\$ 19,627,555	\$ 19,627,555	\$ 0
Reserves - Debt	\$ 0.00	\$ 63,468	\$ 70,938	\$ 7,470
Reserves - Capital	\$ 0.00	\$ 14,250,000	\$ 2,000,000	\$-12,250,000
Reserves - Restricted	\$ 0.00	\$ 36,200,162	\$ 37,904,667	\$ 1,704,505
Reserves - Stability	\$ 0.00	\$ 9,875,546	\$ 30,158,469	\$ 20,282,923
EXPENDITURES TOTAL:	\$ 43,397,191.59	\$ 132,056,542	\$ 160,840,626	\$ 28,784,084

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 FY26, 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Other Taxes	\$ 13,557,577.71	\$ 10,768,849	\$ 11,081,145	\$ 312,296
Miscellaneous Revenues	\$ 1,306,910.75	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-538,442	\$-554,057	\$-15,615
Subtotal	\$ 14,864,488.46	\$ 10,230,407	\$ 10,527,088	\$ 296,681
Other Sources	\$ 167,809.50	\$ 47,149	\$ 47,149	\$ 0
Fund Balance	\$ 0.00	\$ 17,101,777	\$ 15,716,338	\$-1,385,439
REVENUES TOTAL:	\$ 15,032,297.96	\$ 27,379,333	\$ 26,290,575	\$-1,088,758
EXPENDITURES				
Operating Expenses	\$ 9,904,353.77	\$ 12,434,611	\$ 10,916,304	\$-1,518,307
Subtotal	\$ 9,904,353.77	\$ 12,434,611	\$ 10,916,304	\$-1,518,307
Transfers Out	\$ 3,113,516.00	\$ 3,897,781	\$ 3,372,351	\$-525,430
Reserves - Operating	\$ 0.00	\$ 5,853,869	\$ 5,905,203	\$ 51,334
Reserves - Stability	\$ 0.00	\$ 5,193,072	\$ 6,096,717	\$ 903,645
EXPENDITURES TOTAL:	\$ 13,017,869.77	\$ 27,379,333	\$ 26,290,575	\$-1,088,758

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 FY26, 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Other Taxes	\$ 13,557,577.70	\$ 10,768,849	\$ 11,081,145	\$ 312,296
Miscellaneous Revenues	\$ 950,011.51	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -538,442	\$ -554,057	\$ -15,615
Subtotal	\$ 14,507,589.21	\$ 10,230,407	\$ 10,527,088	\$ 296,681
Other Sources	\$ 167,809.50	\$ 47,149	\$ 47,149	\$ 0
Fund Balance	\$ 0.00	\$ 14,557,370	\$ 16,286,911	\$ 1,729,541
REVENUES TOTAL:	\$ 14,675,398.71	\$ 24,834,926	\$ 26,861,148	\$ 2,026,222
EXPENDITURES				
Operating Expenses	\$ 13,385,082.88	\$ 14,380,341	\$ 14,436,536	\$ 56,195
Subtotal	\$ 13,385,082.88	\$ 14,380,341	\$ 14,436,536	\$ 56,195
Transfers Out	\$ 24,882.00	\$ 40,148	\$ 43,512	\$ 3,364
Reserves - Operating	\$ 0.00	\$ 5,284,607	\$ 6,221,742	\$ 937,135
Reserves - Stability	\$ 0.00	\$ 5,129,830	\$ 6,159,358	\$ 1,029,528
EXPENDITURES TOTAL:	\$ 13,409,964.88	\$ 24,834,926	\$ 26,861,148	\$ 2,026,222

FUND 107 - LIBRARY FUND

The Library Fund is primarily supported by Ad Valorem Taxes and receives State Grant funding as well. The FY26 revenue is comprised of Fund Balance as well as Ad Valorem Taxes which are calculated at the same millage rate (0.3000) as FY25. The FY26 Budget Operating Expenses support professional services for the LS&S contract fees. Capital Outlay includes funding for a Technology Library on Fortune Road, and the Hart Memorial Library Internet Café.

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 13,408,242.24	\$ 15,785,595	\$ 17,340,111	\$ 1,554,516
PY Delinquent Ad Valorem Tax	\$ 1,848.70	\$ 2,000	\$ 2,000	\$ 0
Intergovernmental Revenue	\$ 124,835.00	\$ 121,645	\$ 105,704	\$-15,941
Charges For Services	\$ 51,247.35	\$ 49,349	\$ 48,861	\$-488
Judgment, Fines & Forfeits	\$ 8,942.49	\$ 0	\$ 5,000	\$ 5,000
Miscellaneous Revenues	\$ 1,232,136.86	\$ 142,248	\$ 142,248	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-798,840	\$-876,831	\$-77,991
Subtotal	\$ 14,827,252.64	\$ 15,301,997	\$ 16,767,093	\$ 1,465,096
Transfers In	\$ 1,404.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 148,550.27	\$ 142,000	\$ 0	\$-142,000
Fund Balance	\$ 0.00	\$ 14,950,654	\$ 20,740,333	\$ 5,789,679
REVENUES TOTAL:	\$ 14,977,206.91	\$ 30,394,651	\$ 37,507,426	\$ 7,112,775
EXPENDITURES				
Personnel Services	\$ 143,478.83	\$ 154,879	\$ 177,060	\$ 22,181
Operating Expenses	\$ 7,045,245.93	\$ 7,906,410	\$ 10,845,054	\$ 2,938,644
Capital Outlay	\$ 929,458.68	\$ 7,180,123	\$ 6,251,123	\$-929,000
Debt Service	\$ 557,791.08	\$ 287,588	\$ 34,815	\$-252,773
Subtotal	\$ 8,675,974.52	\$ 15,529,000	\$ 17,308,052	\$ 1,779,052
Transfers Out	\$ 295,687.57	\$ 587,019	\$ 761,602	\$ 174,583
Reserves - Operating	\$ 0.00	\$ 2,997,680	\$ 3,110,448	\$ 112,768
Reserves - Debt	\$ 0.00	\$ 4,345	\$ 17,003	\$ 12,658
Reserves - Stability	\$ 0.00	\$ 11,276,607	\$ 16,310,321	\$ 5,033,714
EXPENDITURES TOTAL:	\$ 8,971,662.09	\$ 30,394,651	\$ 37,507,426	\$ 7,112,775

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 31,913.67	\$ 0	\$ 0	\$ 0
Subtotal	\$ 31,913.67	\$ 0	\$ 0	\$ 0
Other Sources	\$ 105,848.16	\$ 40,000	\$ 103,000	\$ 63,000
Fund Balance	\$ 0.00	\$ 257,040	\$ 611,650	\$ 354,610
REVENUES TOTAL:	\$ 137,761.83	\$ 297,040	\$ 714,650	\$ 417,610
EXPENDITURES				
Transfers Out	\$ 40,000.00	\$ 297,040	\$ 714,650	\$ 417,610
EXPENDITURES TOTAL:	\$ 40,000.00	\$ 297,040	\$ 714,650	\$ 417,610

FUND 111 - SHIP STATE HOUSING INITIATIVE PROGRAM 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 income eligible 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 3,258,640.00	\$ 3,943,426	\$ 2,707,973	\$-1,235,453
Charges For Services	\$ 215,854.60	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	\$ 534,182.09	\$ 319,138	\$ 0	\$-319,138
Less 5% Statutory Reduction	\$ 0.00	\$-15,957	\$ 0	\$ 15,957
Subtotal	\$ 4,008,676.69	\$ 4,246,607	\$ 2,707,973	\$-1,538,634
Transfers In	\$ 710.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 0.00	\$ 29,486	\$ 0	\$-29,486
Fund Balance	\$ 0.00	\$ 7,066,354	\$ 5,018,244	\$-2,048,110
REVENUES TOTAL:	\$ 4,009,386.69	\$ 11,342,447	\$ 7,726,217	\$-3,616,230
EXPENDITURES				
Personnel Services	\$ 210,942.24	\$ 216,718	\$ 270,242	\$ 53,524
Operating Expenses	\$ 1,676,529.38	\$ 11,021,243	\$ 7,230,975	\$-3,790,268
Capital Outlay	\$ 0.00	\$ 29,486	\$ 0	\$-29,486
Grants and Aids	\$ 107,286.04	\$ 75,000	\$ 225,000	\$ 150,000
Subtotal	\$ 1,994,757.66	\$ 11,342,447	\$ 7,726,217	\$-3,616,230
EXPENDITURES TOTAL:	\$ 1,994,757.66	\$ 11,342,447	\$ 7,726,217	\$-3,616,230

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 2,437,245.82	\$ 2,344,116	\$ 2,110,257	\$-233,859
Charges For Services	\$ 121,360.00	\$ 102,032	\$ 153,511	\$ 51,479
Miscellaneous Revenues	\$ 209,653.54	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-122,307	\$-113,188	\$ 9,119
Subtotal	\$ 2,768,259.36	\$ 2,323,841	\$ 2,150,580	\$-173,261
Other Sources	\$ 211,324.77	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 4,073,094	\$ 3,823,645	\$-249,449
REVENUES TOTAL:	\$ 2,979,584.13	\$ 6,396,935	\$ 5,974,225	\$-422,710
EXPENDITURES				
Transfers Out	\$ 2,279,517.00	\$ 2,294,266	\$ 2,579,471	\$ 285,205
Reserves - Operating	\$ 0.00	\$ 200,248	\$ 257,947	\$ 57,699
Reserves - Capital	\$ 0.00	\$ 3,902,421	\$ 3,136,807	\$-765,614
EXPENDITURES TOTAL:	\$ 2,279,517.00	\$ 6,396,935	\$ 5,974,225	\$-422,710

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 FY26 Budget includes funding for ongoing capital projects such as the Administration Building Third Floor Reconfiguration, Clerk of Court Offices Reconfiguration, the Courthouse Elevator Rebuild and Modernization, Courthouse Courtroom Addition, Courthouse Hearing Room Reconfiguration, and the design and construction for Courthouse Employee Parking Lot Security Enhancement.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 1,391,203.29	\$ 1,313,671	\$ 1,337,607	\$ 23,936
Miscellaneous Revenues	\$ 658,365.17	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -65,684	\$ -66,880	\$ -1,196
Subtotal	\$ 2,049,568.46	\$ 1,247,987	\$ 1,270,727	\$ 22,740
Fund Balance	\$ 0.00	\$ 9,330,336	\$ 6,449,492	\$ -2,880,844
REVENUES TOTAL:	\$ 2,049,568.46	\$ 10,578,323	\$ 7,720,219	\$ -2,858,104
EXPENDITURES				
Operating Expenses	\$ 213,681.97	\$ 87,080	\$ 199,300	\$ 112,220
Capital Outlay	\$ 4,400,837.60	\$ 4,017,340	\$ 1,217,165	\$ -2,800,175
Subtotal	\$ 4,614,519.57	\$ 4,104,420	\$ 1,416,465	\$ -2,687,955
Transfers Out	\$ 621,530.00	\$ 753,976	\$ 1,015,882	\$ 261,906
Reserves - Operating	\$ 0.00	\$ 226,589	\$ 324,048	\$ 97,459
Reserves - Capital	\$ 0.00	\$ 5,493,338	\$ 4,963,824	\$ -529,514
EXPENDITURES TOTAL:	\$ 5,236,049.57	\$ 10,578,323	\$ 7,720,219	\$ -2,858,104

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. 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 252,864.02	\$ 339,871	\$ 409,855	\$ 69,984
Miscellaneous Revenues	\$ 1,106.05	\$ 0	\$ 0	\$ 0
Subtotal	\$ 253,970.07	\$ 339,871	\$ 409,855	\$ 69,984
Transfers In	\$ 0.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 0	\$ 0	\$ 0
REVENUES TOTAL:	\$ 253,970.07	\$ 339,871	\$ 409,855	\$ 69,984
EXPENDITURES				
Operating Expenses	\$ 295,429.19	\$ 339,871	\$ 409,855	\$ 69,984
Subtotal	\$ 295,429.19	\$ 339,871	\$ 409,855	\$ 69,984
EXPENDITURES TOTAL:	\$ 295,429.19	\$ 339,871	\$ 409,855	\$ 69,984

FUND 124 - ENVIRONMENTAL LAND ACQUISITIONS

The Environmental Land Conservation Program, also known as SAVE, was created by voter referendum in 2004 to acquire environmentally sensitive lands and green space for conservation and passive recreational purposes. In November 2024, voters approved to renew the SAVE program for another 20 years. The renewed program expires in October 2045.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 0.00	\$ 0	\$ 12,282,579	\$ 12,282,579
Less 5% Statutory Reduction	\$ 0.00	\$ 0	\$ -614,129	\$ -614,129
Subtotal	\$ 0.00	\$ 0	\$ 11,668,450	\$ 11,668,450
Transfers In	\$ 0.00	\$ 0	\$ 30,875	\$ 30,875
REVENUES TOTAL:	\$ 0.00	\$ 0	\$ 11,699,325	\$ 11,699,325
EXPENDITURES				
Operating Expenses	\$ 0.00	\$ 0	\$ 500,000	\$ 500,000
Subtotal	\$ 0.00	\$ 0	\$ 500,000	\$ 500,000
Reserves - Capital	\$ 0.00	\$ 0	\$ 11,199,325	\$ 11,199,325
EXPENDITURES TOTAL:	\$ 0.00	\$ 0	\$ 11,699,325	\$ 11,699,325

FUND 125 - ENVIRONMENTAL LAND MAINTENANCE FUND

The Environmental Land Conservation Program, also known as SAVE, was created by voter referendum in 2004 to acquire environmentally sensitive lands and green space for conservation and passive recreational purposes. In November 2024, voters approved to renew the SAVE program for another 20 years. The renewed program expires in October 2045.

This program is managed by the Parks and Public Lands Office in Community Development. The Maintenance 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 millage rate is to fund maintenance of existing lands and acquire new lands.

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

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 4,298,028.00	\$ 5,051,390	\$ 2,167,514	\$-2,883,876
PY Delinquent Ad Valorem Tax	\$ 1,096.29	\$ 0	\$ 0	\$ 0
Charges For Services	\$ 4,712.50	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	\$ 930,807.93	\$ 77,730	\$ 71,230	\$-6,500
Less 5% Statutory Reduction	\$ 0.00	\$-256,456	\$-111,937	\$ 144,519
Subtotal	\$ 5,234,644.72	\$ 4,872,664	\$ 2,126,807	\$-2,745,857
Transfers In	\$ 1,222.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 128,150.07	\$ 175,675	\$ 0	\$-175,675
Fund Balance	\$ 0.00	\$ 12,029,350	\$ 16,347,925	\$ 4,318,575
REVENUES TOTAL:	\$ 5,364,016.79	\$ 17,077,689	\$ 18,474,732	\$ 1,397,043
EXPENDITURES				
Personnel Services	\$ 339,452.67	\$ 437,907	\$ 627,227	\$ 189,320
Operating Expenses	\$ 494,289.02	\$ 1,483,563	\$ 1,340,262	\$-143,301
Capital Outlay	\$ 29,605.79	\$ 175,675	\$ 2,571,261	\$ 2,395,586
Debt Service	\$ 4,475.19	\$ 11,563	\$ 39,491	\$ 27,928
Subtotal	\$ 867,822.67	\$ 2,108,708	\$ 4,578,241	\$ 2,469,533
Transfers Out	\$ 185,455.22	\$ 215,231	\$ 237,617	\$ 22,386
Reserves - Operating	\$ 0.00	\$ 454,986	\$ 488,420	\$ 33,434
Reserves - Debt	\$ 0.00	\$ 5,781	\$ 19,288	\$ 13,507
Reserves - Restricted	\$ 0.00	\$ 14,292,983	\$ 13,151,166	\$-1,141,817
EXPENDITURES TOTAL:	\$ 1,053,277.89	\$ 17,077,689	\$ 18,474,732	\$ 1,397,043

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 FY26 assessment rate and estimated revenue.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 1,294,977.48	\$ 1,503,366	\$ 1,638,815	\$ 135,449
Miscellaneous Revenues	\$ 62,597.58	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -75,172	\$ -81,941	\$ -6,769
Subtotal	\$ 1,357,575.06	\$ 1,428,194	\$ 1,556,874	\$ 128,680
Fund Balance	\$ 0.00	\$ 461,062	\$ 574,412	\$ 113,350
REVENUES TOTAL:	\$ 1,357,575.06	\$ 1,889,256	\$ 2,131,286	\$ 242,030
EXPENDITURES				
Operating Expenses	\$ 930,039.78	\$ 1,491,104	\$ 1,705,807	\$ 214,703
Subtotal	\$ 930,039.78	\$ 1,491,104	\$ 1,705,807	\$ 214,703
Transfers Out	\$ 385,748.00	\$ 398,152	\$ 425,479	\$ 27,327
EXPENDITURES TOTAL:	\$ 1,315,787.78	\$ 1,889,256	\$ 2,131,286	\$ 242,030

FUND 128 – SUBDIVISION POND MSBU

Name of MSBU Location	FY26 Adopted Assessment Rate	FY26 Estimated Revenue
Adriane Park	\$170.00	\$9,180
Amberley Park	\$85.00	\$7,565
Bass Slough	\$97.00	\$170,245
Boggy Creek	\$97.00	\$572,310
Brighton Landings and Little Creek	\$52.00	\$25,844
Brighton Place	\$200.00	\$8,800
Chisholm Estates	\$213.00	\$12,567
CJ's Landing	\$286.00	\$6,864
Coralwood	\$160.00	\$12,320
Cornelius Place 1	\$640.00	\$3,840
Cornelius Place 2	\$695.00	\$4,865
Country Crossings	\$147.00	\$24,990
County Green	\$107.00	\$7,918
Eagle Bay	\$59.00	\$31,270
Eagle Trace	\$300.00	\$13,800
Emerald Lake at Lizzia Brown	\$104.00	\$18,044
Fish Lake	\$231.76	\$13,310
Fryer Oaks	\$400.00	\$4,400
Green Meadows	\$388.00	\$13,192
Hamilton's Reserve	\$55.00	\$11,715
Hammock Pointe	\$180.00	\$26,280
Heritage Key Villas	\$60.00	\$26,406
Hickory Hollow	\$395.00	\$25,280
Hidden Pines	\$475.00	\$5,700
Hilliard Place	\$205.00	\$3,895
Hunter's Ridge	\$485.00	\$16,005
Hyde Park	\$227.00	\$7,718
I-Hop	\$1,650.00	\$4,934
Indian Point	\$85.00	\$41,650
Johnson's Landing*	\$0.00	\$0.00
Legacy Park**	\$0.00	\$0.00
Live Oak Springs	\$335.00	\$17,085
Lost Lake Estates	\$408.00	\$2,856
Monica Terrace	\$520.00	\$9,360
Moreland Estate	\$180.00	\$13,140
Morningside Village	\$175.00	\$32,900
Narcoossee Half Acres	\$484.00	\$6,292
Neptune Shores	\$307.00	\$8,289

FUND 128 – SUBDIVISION POND MSBU

Name of MSBU Location	FY26 Adopted Assessment Rate	FY26 Estimated Revenue
North Shore Village	\$55.00	\$13,805
Oak Hammock Preserve	\$160.00	\$55,360
Oak Pointe	\$100.00	\$8,500
Orange Vista	\$175.00	\$14,175
Parkway Plaza	\$1,255.00	\$6,401
Pebble Point	\$100.00	\$59,900
Pine Grove Estates	\$282.00	\$5,640
Pleasant Hill Lakes	\$60.00	\$5,760
Raintree at Spring Lake	\$75.00	\$22,425
Regal Oak Shores	\$250.00	\$10,250
Rolling Hills Estates	\$115.00	\$22,080
Royale Oaks	\$218.00	\$11,772
Saratoga Park	\$156.00	\$24,336
Silver Lake Drive	\$150.00	\$6,300
Silver Lake Estates	\$162.00	\$8,586
Southport Bay	\$175.00	\$20,475
Steeplechase	\$410.00	\$11,480
Sylvan Lake	\$267.00	\$10,947
Tierra Del Sol	\$192.00	\$15,168
Vacation Villas	\$78.00	\$14,056
Valencia Woods	\$203.00	\$5,075
Whispering Oaks	\$108.00	\$7,344
Windmill Point	\$110.00	\$41,591
Windward Cay	\$115.00	\$16,560
Woods at Kings Crest & Ashley Reserve*	\$0.00	\$0.00

*Annexed to the City of St.Cloud

**HOA is taking over the maintenance

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 FY26 assessment rate and estimated revenue.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 407,625.81	\$ 334,784	\$ 346,711	\$ 11,927
Miscellaneous Revenues	\$ 11,146.35	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -16,742	\$ -17,337	\$ -595
Subtotal	\$ 418,772.16	\$ 318,042	\$ 329,374	\$ 11,332
Fund Balance	\$ 0.00	\$ 79,308	\$ 76,527	\$ -2,781
REVENUES TOTAL:	\$ 418,772.16	\$ 397,350	\$ 405,901	\$ 8,551
EXPENDITURES				
Operating Expenses	\$ 277,472.64	\$ 337,309	\$ 324,143	\$ -13,166
Subtotal	\$ 277,472.64	\$ 337,309	\$ 324,143	\$ -13,166
Transfers Out	\$ 78,651.00	\$ 60,041	\$ 81,758	\$ 21,717
EXPENDITURES TOTAL:	\$ 356,123.64	\$ 397,350	\$ 405,901	\$ 8,551

FUND 129 STREET LIGHTING MSBU

Name of MSBU Location	FY26 Adopted Assessment Rate	FY26 Estimated Revenue
Adriane Park	\$134.00	\$7,236
Alamo Estates & Oak Pointe	\$53.00	\$10,123
Blackstone	\$280.00	\$28,280
Brighton Place	\$104.00	\$4,576
BVL Street Lighting	\$15.00	\$91,785
Chisholm Estates	\$291.00	\$17,169
CJ's Landing	\$119.00	\$2,856
Country Crossing	\$49.00	\$8,330
Hamilton's Reserve	\$46.00	\$9,798
Hilliard Place	\$140.00	\$2,660
Hyde Park	\$127.00	\$4,318
Indian Point	\$39.00	\$19,110
Kaliga Dr.	\$68.00	\$5,236
Legacy Park**	\$0.00	\$0.00
Moreland Estates	\$64.00	\$4,672
Neptune Shores	\$135.00	\$2,295
Orange Vista	\$61.00	\$4,941
Pebble Pointe	\$24.00	\$12,288
Pine Grove Estates	\$89.00	\$1,780
Pine Grove Park	\$20.00	\$10,660
Plaza Drive Street Lighting	\$0.02	\$2,813
Quail Wood	\$109.00	\$6,213
Regal Oak Shores Unit VIII	\$119.00	\$4,879
Rolling Hills Estates	\$104.00	\$19,968
Sailfish Court	\$185.00	\$2,960
Southport Bay	\$105.00	\$12,285
The Wilderness	\$48.00	\$11,760
Turnberry Reserve	\$88.00	\$32,824
Whispering Oaks	\$72.00	\$4,896
Woods at Kings Crest*	\$0.00	\$0.00
Wren Drive*	\$0.00	\$0.00

* Annexed to City of St.Cloud

**HOA is taking over maintenance

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 Offices, 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 FY26, funding supports replacements of computer equipment including laptops, monitors, and servers for the courtroom audio upgrade.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 946,666.00	\$ 949,342	\$ 949,342	\$ 0
Miscellaneous Revenues	\$ 54,031.30	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -47,467	\$ -47,467	\$ 0
Subtotal	\$ 1,000,697.30	\$ 901,875	\$ 901,875	\$ 0
Transfers In	\$ 418,985.00	\$ 684,174	\$ 1,505,930	\$ 821,756
Fund Balance	\$ 0.00	\$ 648,495	\$ 379,888	\$ -268,607
REVENUES TOTAL:	\$ 1,419,682.30	\$ 2,234,544	\$ 2,787,693	\$ 553,149
EXPENDITURES				
Personnel Services	\$ 692,363.19	\$ 707,594	\$ 745,347	\$ 37,753
Operating Expenses	\$ 459,036.03	\$ 873,711	\$ 1,658,805	\$ 785,094
Capital Outlay	\$ 105,905.68	\$ 263,000	\$ 364,000	\$ 101,000
Subtotal	\$ 1,257,304.90	\$ 1,844,305	\$ 2,768,152	\$ 923,847
Transfers Out	\$ 91,108.00	\$ 128,631	\$ 19,541	\$ -109,090
Reserves - Operating	\$ 0.00	\$ 261,608	\$ 0	\$ -261,608
EXPENDITURES TOTAL:	\$ 1,348,412.90	\$ 2,234,544	\$ 2,787,693	\$ 553,149

FUND 134 - COUNTYWIDE FIRE FUND

In FY26, the Countywide Fire Fund will provide funding to operate 18 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 FY26 funding sources include Interest, a Transfer In from the General Fund, and Fund Balance.

FY26 highlights include Personnel Services increases primarily attributed to a net increase of 20.41 FTEs to support operations countywide due to the reallocation of the positions previously funded under the SAFER program (5.41 FTEs) and the addition of 15 Firefighter positions (15 FTEs). Operating Expenses increased largely due to increases in Tax Collector Fees, as well as operating supplies to support newly added fire stations, the costs of clothing for uniforms, personal protection equipment associated with new positions, and bunker gear replacement. Capital Outlay includes funding for switches for new Fire Stations, respirator fit tester, gym equipment, treadmills, emergency air supply system, and replacement vehicles.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 36,421,005.36	\$ 42,923,989	\$ 46,130,014	\$ 3,206,025
PY Delinquent Ad Valorem Tax	\$ 1,534.20	\$ 1,000	\$ 1,000	\$ 0
Permits, Fees & Special Assmt	\$ 52,885,950.19	\$ 54,642,571	\$ 59,587,808	\$ 4,945,237
Intergovernmental Revenue	\$ 332,320.29	\$ 108,535	\$ 118,614	\$ 10,079
Charges For Services	\$ 18,906,423.32	\$ 19,225,182	\$ 19,145,990	\$-79,192
Judgment, Fines & Forfeits	\$ 5,250.00	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	\$ 6,257,679.36	\$ 3,202,695	\$ 3,474,446	\$ 271,751
Less 5% Statutory Reduction	\$ 0.00	\$-6,005,199	\$-6,422,395	\$-417,196
Subtotal	\$ 114,810,162.72	\$ 114,098,773	\$ 122,035,477	\$ 7,936,704
Transfers In	\$ 6,235,665.42	\$ 6,155,287	\$ 4,376,682	\$-1,778,605
Other Sources	\$ 1,345,725.59	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 40,016,855	\$ 40,570,242	\$ 553,387
REVENUES TOTAL:	\$ 122,391,553.73	\$ 160,270,915	\$ 166,982,401	\$ 6,711,486
EXPENDITURES				
Personnel Services	\$ 58,976,121.97	\$ 67,970,127	\$ 72,382,937	\$ 4,412,810
Operating Expenses	\$ 23,451,016.01	\$ 28,821,094	\$ 31,549,822	\$ 2,728,728
Capital Outlay	\$ 690,815.33	\$ 405,785	\$ 508,056	\$ 102,271
Debt Service	\$ 3,766,961.39	\$ 4,081,342	\$ 4,252,251	\$ 170,909
Subtotal	\$ 86,884,914.70	\$ 101,278,348	\$ 108,693,066	\$ 7,414,718
Transfers Out	\$ 22,270,154.21	\$ 27,040,626	\$ 21,854,474	\$-5,186,152
Reserves - Operating	\$ 0.00	\$ 27,840,208	\$ 30,660,165	\$ 2,819,957
Reserves - Debt	\$ 0.00	\$ 2,034,328	\$ 1,995,346	\$-38,982
Reserves - Capital	\$ 0.00	\$ 2,077,405	\$ 2,151,816	\$ 74,411
Reserves - Assigned	\$ 0.00	\$ 0	\$ 1,627,534	\$ 1,627,534
EXPENDITURES TOTAL:	\$ 109,155,068.91	\$ 160,270,915	\$ 166,982,401	\$ 6,711,486

FUND 137 - HOME FUND

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for eligible 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 2,780,544.45	\$ 7,381,533	\$ 6,345,471	\$-1,036,062
Miscellaneous Revenues	\$ 42,341.32	\$ 0	\$ 0	\$ 0
Subtotal	\$ 2,822,885.77	\$ 7,381,533	\$ 6,345,471	\$-1,036,062
Fund Balance	\$ 0.00	\$ 0	\$ 0	\$ 0
REVENUES TOTAL:	\$ 2,822,885.77	\$ 7,381,533	\$ 6,345,471	\$-1,036,062
EXPENDITURES				
Personnel Services	\$ 74,090.67	\$ 91,097	\$ 50,998	\$-40,099
Operating Expenses	\$ 640,138.51	\$ 5,856,927	\$ 5,237,051	\$-619,876
Grants and Aids	\$ 2,079,341.12	\$ 1,433,509	\$ 1,057,422	\$-376,087
Subtotal	\$ 2,793,570.30	\$ 7,381,533	\$ 6,345,471	\$-1,036,062
EXPENDITURES TOTAL:	\$ 2,793,570.30	\$ 7,381,533	\$ 6,345,471	\$-1,036,062

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Judgment, Fines & Forfeits	\$ 65,770.01	\$ 66,570	\$ 60,058	\$-6,512
Miscellaneous Revenues	\$ 2,624.66	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-3,328	\$-3,003	\$ 325
Subtotal	\$ 68,394.67	\$ 63,242	\$ 57,055	\$-6,187
Fund Balance	\$ 0.00	\$ 24,396	\$ 44,155	\$ 19,759
REVENUES TOTAL:	\$ 68,394.67	\$ 87,638	\$ 101,210	\$ 13,572
EXPENDITURES				
Transfers Out	\$ 21,343.62	\$ 87,638	\$ 101,210	\$ 13,572
EXPENDITURES TOTAL:	\$ 21,343.62	\$ 87,638	\$ 101,210	\$ 13,572

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).

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 95,745.39	\$ 93,486	\$ 87,020	\$-6,466
Miscellaneous Revenues	\$ 61,688.57	\$ 7,580	\$ 6,127	\$-1,453
Less 5% Statutory Reduction	\$ 0.00	\$-5,054	\$-4,657	\$ 397
Subtotal	\$ 157,433.96	\$ 96,012	\$ 88,490	\$-7,522
Fund Balance	\$ 0.00	\$ 914,090	\$ 960,807	\$ 46,717
REVENUES TOTAL:	\$ 157,433.96	\$ 1,010,102	\$ 1,049,297	\$ 39,195
EXPENDITURES				
Capital Outlay	\$ 14,123.75	\$ 402,691	\$ 359,797	\$-42,894
Subtotal	\$ 14,123.75	\$ 402,691	\$ 359,797	\$-42,894
Transfers Out	\$ 10,545.00	\$ 17,017	\$ 55,741	\$ 38,724
Reserves - Operating	\$ 0.00	\$ 2,837	\$ 7,897	\$ 5,060
Reserves - Capital	\$ 0.00	\$ 587,557	\$ 625,862	\$ 38,305
EXPENDITURES TOTAL:	\$ 24,668.75	\$ 1,010,102	\$ 1,049,297	\$ 39,195

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 for FY26.

FY26 funding supports ongoing capital projects including Fortune-Simpson Intersection Improvement, Boggy Creek Road Improvement between Simpson Road and Narcoossee Road, and Neptune Road Improvements.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 0.00	\$ 57,610	\$ 0	\$-57,610
Miscellaneous Revenues	\$ 824,917.31	\$ 0	\$ 0	\$ 0
Subtotal	\$ 824,917.31	\$ 57,610	\$ 0	\$-57,610
Fund Balance	\$ 0.00	\$ 9,602,780	\$ 5,426,648	\$-4,176,132
REVENUES TOTAL:	\$ 824,917.31	\$ 9,660,390	\$ 5,426,648	\$-4,233,742
EXPENDITURES				
Capital Outlay	\$ 7,457,474.92	\$ 9,660,390	\$ 3,683,580	\$-5,976,810
Subtotal	\$ 7,457,474.92	\$ 9,660,390	\$ 3,683,580	\$-5,976,810
Reserves - Capital	\$ 0.00	\$ 0	\$ 1,743,068	\$ 1,743,068
Reserves - Restricted	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 7,457,474.92	\$ 9,660,390	\$ 5,426,648	\$-4,233,742

FUND 143 - MOBILITY FEE WEST DISTRICT

Ordinance No. 2015-22 authorized the imposition of Mobility Fees, which was also amended by Ordinance Nos. 2018-7, 2018-26, and 2024-26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The original ordinance created two separate Mobility Fee Districts whose physical boundary was the Florida Turnpike, while ordinance #2024-26 redefined the districts slightly. As a result, a portion of the West Mobility District, determined by the JPA and certain approved future development, is now within the Southeast Mobility District. This Fund represents the West District. 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. FY26 funding sources include Mobility Fee revenues, lease proceeds, and Fund Balance.

FY26 funding supports capital projects including Cross Prairie Parkway, Simpson Road, Michigan Avenue Pedestrian Safety, Old Lake Wilson Road, Marigold Avenue Safety Improvements, Neptune Road Widening from Partin Settlement Road to US 192, Partin Settlement Road, Carroll Street Improvements from John Young Parkway to Michigan Avenue, 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 Segment A. 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 23,252,206.33	\$ 43,922,135	\$ 38,738,952	\$-5,183,183
Miscellaneous Revenues	\$ 7,697,052.40	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-1,146,852	\$-1,090,328	\$ 56,524
Subtotal	\$ 30,949,258.73	\$ 42,775,283	\$ 37,648,624	\$-5,126,659
Transfers In	\$ 0.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 0.00	\$ 3,704,750	\$ 3,704,750	\$ 0
Fund Balance	\$ 0.00	\$ 122,101,312	\$ 104,508,773	\$-17,592,539
REVENUES TOTAL:	\$ 30,949,258.73	\$ 168,581,345	\$ 145,862,147	\$-22,719,198
EXPENDITURES				
Operating Expenses	\$ 23,080.78	\$ 150,000	\$ 150,000	\$ 0
Capital Outlay	\$ 48,808,401.14	\$ 143,240,412	\$ 109,336,743	\$-33,903,669
Subtotal	\$ 48,831,481.92	\$ 143,390,412	\$ 109,486,743	\$-33,903,669
Transfers Out	\$ 68,775.00	\$ 159,859	\$ 94,496	\$-65,363
Reserves - Capital	\$ 0.00	\$ 25,031,074	\$ 36,280,908	\$ 11,249,834
EXPENDITURES TOTAL:	\$ 48,900,256.92	\$ 168,581,345	\$ 145,862,147	\$-22,719,198

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. FY26 funding sources are Fund Balance and the aforementioned traffic violation agreement. Reserves Restricted provides funding for intersection safety expenses.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Judgment, Fines & Forfeits	\$ 608,134.55	\$ 1,281,462	\$ 1,918,346	\$ 636,884
Miscellaneous Revenues	\$ 127,389.58	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -64,073	\$ -95,917	\$ -31,844
Subtotal	\$ 735,524.13	\$ 1,217,389	\$ 1,822,429	\$ 605,040
Fund Balance	\$ 0.00	\$ 1,953,151	\$ 2,721,364	\$ 768,213
REVENUES TOTAL:	\$ 735,524.13	\$ 3,170,540	\$ 4,543,793	\$ 1,373,253
EXPENDITURES				
Operating Expenses	\$ 328,332.79	\$ 1,257,700	\$ 1,926,160	\$ 668,460
Capital Outlay	\$ 0.00	\$ 1,130,273	\$ 1,238,721	\$ 108,448
Subtotal	\$ 328,332.79	\$ 2,387,973	\$ 3,164,881	\$ 776,908
Transfers Out	\$ 15,143.00	\$ 17,989	\$ 21,173	\$ 3,184
Reserves - Restricted	\$ 0.00	\$ 764,578	\$ 1,357,739	\$ 593,161
EXPENDITURES TOTAL:	\$ 343,475.79	\$ 3,170,540	\$ 4,543,793	\$ 1,373,253

FUND 147 – CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION FUND

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 163,993.63	\$ 6,542	\$ 6,542	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-327	\$-327	\$ 0
Subtotal	\$ 163,993.63	\$ 6,215	\$ 6,215	\$ 0
Fund Balance	\$ 0.00	\$ 1,291,244	\$ 1,118,002	\$-173,242
REVENUES TOTAL:	\$ 163,993.63	\$ 1,297,459	\$ 1,124,217	\$-173,242
EXPENDITURES				
Operating Expenses	\$ 2,550.00	\$ 1,297,459	\$ 1,124,217	\$-173,242
Subtotal	\$ 2,550.00	\$ 1,297,459	\$ 1,124,217	\$-173,242
EXPENDITURES TOTAL:	\$ 2,550.00	\$ 1,297,459	\$ 1,124,217	\$-173,242

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 Electronic Vehicle Charging Stations, Installation of Solar Panels at Parking Garage, Replacement of Permits Plus Software, and Mobile Permitting Office Trailer. Reserves Operating and Reserves Stability are established in accordance with Policy.

Funding sources are primarily building permits and Fund Balance.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 9,422,563.49	\$ 12,751,694	\$ 10,925,167	\$-1,826,527
Charges For Services	\$ 174,412.10	\$ 270,960	\$ 149,316	\$-121,644
Judgment, Fines & Forfeits	\$ 29,777.73	\$ 45,517	\$ 9,555	\$-35,962
Miscellaneous Revenues	\$ 2,162,437.46	\$ 8,550	\$ 8,042	\$-508
Less 5% Statutory Reduction	\$ 0.00	\$-653,836	\$-554,604	\$ 99,232
Subtotal	\$ 11,789,190.78	\$ 12,422,885	\$ 10,537,476	\$-1,885,409
Transfers In	\$ 11,231.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 911,594.06	\$ 495,840	\$ 375,000	\$-120,840
Fund Balance	\$ 0.00	\$ 24,798,508	\$ 20,404,444	\$-4,394,064
REVENUES TOTAL:	\$ 12,712,015.84	\$ 37,717,233	\$ 31,316,920	\$-6,400,313
EXPENDITURES				
Personnel Services	\$ 6,873,632.82	\$ 8,985,015	\$ 9,134,348	\$ 149,333
Operating Expenses	\$ 4,289,833.39	\$ 9,563,397	\$ 9,570,224	\$ 6,827
Capital Outlay	\$ 996,268.86	\$ 9,722,031	\$ 5,690,266	\$-4,031,765
Debt Service	\$ 79,115.72	\$ 289,252	\$ 284,439	\$-4,813
Subtotal	\$ 12,238,850.79	\$ 28,559,695	\$ 24,679,277	\$-3,880,418
Transfers Out	\$ 779,390.00	\$ 735,568	\$ 873,101	\$ 137,533
Reserves - Operating	\$ 0.00	\$ 5,028,680	\$ 5,220,713	\$ 192,033
Reserves - Debt	\$ 0.00	\$ 144,625	\$ 139,723	\$-4,902
Reserves - Stability	\$ 0.00	\$ 3,248,665	\$ 404,106	\$-2,844,559
EXPENDITURES TOTAL:	\$ 13,018,240.79	\$ 37,717,233	\$ 31,316,920	\$-6,400,313

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 381,115.93	\$ 0	\$ 0	\$ 0
Subtotal	\$ 381,115.93	\$ 0	\$ 0	\$ 0
Transfers In	\$ 2,026,544.00	\$ 2,086,905	\$ 2,196,584	\$ 109,679
Other Sources	\$ 0.00	\$ 3,899,337	\$ 3,899,337	\$ 0
Fund Balance	\$ 0.00	\$ 6,062,398	\$ 2,785,828	\$-3,276,570
REVENUES TOTAL:	\$ 2,407,659.93	\$ 12,048,640	\$ 8,881,749	\$-3,166,891
EXPENDITURES				
Personnel Services	\$ 64,936.19	\$ 67,118	\$ 73,558	\$ 6,440
Operating Expenses	\$ 1,096.00	\$ 1,007,037	\$ 358,075	\$-648,962
Capital Outlay	\$ 109,944.99	\$ 6,807,709	\$ 4,739,532	\$-2,068,177
Subtotal	\$ 175,977.18	\$ 7,881,864	\$ 5,171,165	\$-2,710,699
Transfers Out	\$ 32,789.00	\$ 31,232	\$ 45,374	\$ 14,142
Reserves - Operating	\$ 0.00	\$ 110,530	\$ 132,810	\$ 22,280
Reserves - Capital	\$ 0.00	\$ 4,025,014	\$ 3,532,400	\$-492,614
EXPENDITURES TOTAL:	\$ 208,766.18	\$ 12,048,640	\$ 8,881,749	\$-3,166,891

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 Buttonwood Pond Improvements, Archie Gordon Memorial Park Playground, and Replacement lighting for BVL Community Park.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 2,505,200.46	\$ 6,941,429	\$ 7,363,401	\$ 421,972
Charges For Services	\$ 21,000.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 2,526,200.46	\$ 6,941,429	\$ 7,363,401	\$ 421,972
Transfers In	\$ 101,980.23	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 0	\$ 0	\$ 0
REVENUES TOTAL:	\$ 2,628,180.69	\$ 6,941,429	\$ 7,363,401	\$ 421,972
EXPENDITURES				
Personnel Services	\$ 140,540.54	\$ 205,013	\$ 171,748	\$-33,265
Operating Expenses	\$ 531,910.88	\$ 5,332,263	\$ 6,031,197	\$ 698,934
Capital Outlay	\$ 1,406,840.96	\$ 1,078,891	\$ 609,188	\$-469,703
Debt Service	\$ 43,650.00	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 480,564.02	\$ 325,262	\$ 551,268	\$ 226,006
Subtotal	\$ 2,603,506.40	\$ 6,941,429	\$ 7,363,401	\$ 421,972
EXPENDITURES TOTAL:	\$ 2,603,506.40	\$ 6,941,429	\$ 7,363,401	\$ 421,972

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 benefited 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 FY26 millage rate and estimated revenue.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 1,750,791.81	\$ 1,863,683	\$ 2,082,617	\$ 218,934
PY Delinquent Ad Valorem Tax	\$ 3.53	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	\$ 77,662.76	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -93,183	\$ -104,134	\$ -10,951
Subtotal	\$ 1,828,458.10	\$ 1,770,500	\$ 1,978,483	\$ 207,983
Other Sources	\$ 133.06	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 409,146	\$ 431,459	\$ 22,313
REVENUES TOTAL:	\$ 1,828,591.16	\$ 2,179,646	\$ 2,409,942	\$ 230,296
EXPENDITURES				
Operating Expenses	\$ 1,694,486.42	\$ 1,803,333	\$ 2,000,162	\$ 196,829
Subtotal	\$ 1,694,486.42	\$ 1,803,333	\$ 2,000,162	\$ 196,829
Transfers Out	\$ 267,935.27	\$ 356,313	\$ 389,780	\$ 33,467
Reserves - Operating	\$ 0.00	\$ 10,000	\$ 10,000	\$ 0
Reserves - Assigned	\$ 0.00	\$ 10,000	\$ 10,000	\$ 0
EXPENDITURES TOTAL:	\$ 1,962,421.69	\$ 2,179,646	\$ 2,409,942	\$ 230,296

FUND 152 – MUNICIPAL SERVICES TAXING UNIT (MSTU)

Name of MSTU Location	FY26 Adopted Millage Rate	FY26 Estimated Revenue
Anorada	2.7500	\$18,474
Bellalago	0.1450	\$106,097
Blackstone Landing	0.9250	\$92,419
Emerald Lake Colony	0.5050	\$4,643
Hammock Point	0.3000	\$12,142
Hammock Trails	1.0450	\$97,546
Hidden Heights Trail**	0.0000	\$0
Indian Ridge	4.3355	\$436,806
Indian Ridge Villas**	0.0000	\$0
Indian Wells	4.3345	\$593,094
Intercession City	0.3337	\$11,344
Isle of Bellalago	0.7280	\$53,610
King's Crest*	0.0000	\$0
Kissimmee Isles	0.5155	\$7,050
Lindfields	1.1486	\$283,172
Live Oak Springs	0.5500	\$8,111
Orange Vista	1.1824	\$11,341
Quail Ridge	1.0671	\$61,033
Raintree Park	1.0000	\$99,426
Remington	0.3250	\$105,893
Reserves at Pleasant Hill	0.4650	\$6,417
Royal Oaks Phase II	0.7775	\$4,740
Shadow Oaks	0.6140	\$3,521
St James Park	2.4466	\$21,071
The Oaks	0.1295	\$11,419
Windmill Point	0.2000	\$11,093
Windward Cay	0.4800	\$14,540
Winners Park	2.1000	\$7,615

*Annexed to the City of St.Cloud

**MSTU will be abolished in FY25

FUND 153 - MUNI SVCS BENEFIT UNITS (MSBU) FUND

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 FY26 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 FY26 assessment rate and estimated revenue.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 21,637,857.95	\$ 15,617,237	\$ 57,819,449	\$ 42,202,212
Miscellaneous Revenues	\$ 170,683.60	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -2,792	\$ -2,300	\$ 492
Subtotal	\$ 21,808,541.55	\$ 15,614,445	\$ 57,817,149	\$ 42,202,704
Fund Balance	\$ 0.00	\$ 2,404,691	\$ 1,252,295	\$ -1,152,396
REVENUES TOTAL:	\$ 21,808,541.55	\$ 18,019,136	\$ 59,069,444	\$ 41,050,308
EXPENDITURES				
Operating Expenses	\$ 22,388,756.82	\$ 17,854,321	\$ 58,908,545	\$ 41,054,224
Subtotal	\$ 22,388,756.82	\$ 17,854,321	\$ 58,908,545	\$ 41,054,224
Transfers Out	\$ 164,204.00	\$ 164,815	\$ 160,899	\$ -3,916
Reserves - Restricted	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 22,552,960.82	\$ 18,019,136	\$ 59,069,444	\$ 41,050,308

FUND 153 - MUNI SVCS BENEFIT UNITS (MSBU) FUND

Name of MSBU Location	FY26 Adopted Assessment Rate	FY26 Estimated Revenue
Emerald Lake (The Fountains)	420.00	\$40,320.00
Tops Terrace	\$105.00	\$5,670.00

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 4,911,298.25	\$ 4,618,578	\$ 4,849,595	\$ 231,017
Miscellaneous Revenues	\$ 313,415.94	\$ 26,446	\$ 26,446	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -232,251	\$ -243,802	\$ -11,551
Subtotal	\$ 5,224,714.19	\$ 4,412,773	\$ 4,632,239	\$ 219,466
Transfers In	\$ 11,766,188.00	\$ 12,268,090	\$ 11,958,071	\$ -310,019
Other Sources	\$ 2,405,829.69	\$ 2,703,097	\$ 2,246,262	\$ -456,835
Fund Balance	\$ 0.00	\$ 1,756,246	\$ 3,161,836	\$ 1,405,590
REVENUES TOTAL:	\$ 19,396,731.88	\$ 21,140,206	\$ 21,998,408	\$ 858,202
EXPENDITURES				
Operating Expenses	\$ 12,892,708.56	\$ 14,750,000	\$ 16,450,000	\$ 1,700,000
Capital Outlay	\$ 3,253,476.77	\$ 2,703,097	\$ 2,246,262	\$ -456,835
Debt Service	\$ 1,859,988.96	\$ 2,414,535	\$ 2,361,564	\$ -52,971
Subtotal	\$ 18,006,174.29	\$ 19,867,632	\$ 21,057,826	\$ 1,190,194
Transfers Out	\$ 2,674,933.00	\$ 65,304	\$ 67,134	\$ 1,830
Reserves - Debt	\$ 0.00	\$ 1,207,270	\$ 873,448	\$ -333,822
EXPENDITURES TOTAL:	\$ 20,681,107.29	\$ 21,140,206	\$ 21,998,408	\$ 858,202

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 2,198,459.44	\$ 3,825,659	\$ 4,465,208	\$ 639,549
Miscellaneous Revenues	\$ 606,590.70	\$ 125,585	\$ 125,585	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-197,562	\$-229,540	\$-31,978
Subtotal	\$ 2,805,050.14	\$ 3,753,682	\$ 4,361,253	\$ 607,571
Transfers In	\$ 314,128.00	\$ 46,416	\$ 0	\$-46,416
Other Sources	\$ 17,846.72	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 2,321,138	\$ 1,184,933	\$-1,136,205
REVENUES TOTAL:	\$ 3,137,024.86	\$ 6,121,236	\$ 5,546,186	\$-575,050
EXPENDITURES				
Personnel Services	\$ 210,137.32	\$ 217,220	\$ 228,172	\$ 10,952
Operating Expenses	\$ 3,022,791.69	\$ 3,888,558	\$ 3,912,850	\$ 24,292
Capital Outlay	\$ 599,457.73	\$ 573,625	\$ 38,385	\$-535,240
Subtotal	\$ 3,832,386.74	\$ 4,679,403	\$ 4,179,407	\$-499,996
Transfers Out	\$ 111,719.00	\$ 148,829	\$ 136,399	\$-12,430
Reserves - Operating	\$ 0.00	\$ 793,004	\$ 730,380	\$-62,624
Reserves - Capital	\$ 0.00	\$ 500,000	\$ 500,000	\$ 0
EXPENDITURES TOTAL:	\$ 3,944,105.74	\$ 6,121,236	\$ 5,546,186	\$-575,050

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, NeoCity Multi-Use Lab Facility, CENTER for Neovation Expansion, Neptune Road, Traffic Signal Replacement, Marigold Safety improvement, Fortune Simpson Intersection, and Sunbridge Parkway Extension.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 74,793,786.08	\$ 154,478,599	\$ 112,523,042	\$-41,955,557
Miscellaneous Revenues	\$ 134.40	\$ 0	\$ 0	\$ 0
Subtotal	<u>\$ 74,793,920.48</u>	<u>\$ 154,478,599</u>	<u>\$ 112,523,042</u>	<u>\$-41,955,557</u>
REVENUES TOTAL:	<u>\$ 74,793,920.48</u>	<u>\$ 154,478,599</u>	<u>\$ 112,523,042</u>	<u>\$-41,955,557</u>
EXPENDITURES				
Personnel Services	\$ 3,086,506.34	\$ 6,686,994	\$ 3,231,238	\$-3,455,756
Operating Expenses	\$ 2,477,761.96	\$ 22,498,354	\$ 8,169,214	\$-14,329,140
Capital Outlay	\$ 67,692,715.34	\$ 120,137,437	\$ 98,176,364	\$-21,961,073
Debt Service	\$ 5,485.09	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 617,688.94	\$ 5,093,756	\$ 2,844,423	\$-2,249,333
Subtotal	<u>\$ 73,880,157.67</u>	<u>\$ 154,416,541</u>	<u>\$ 112,421,239</u>	<u>\$-41,995,302</u>
Transfers Out	\$ 913,762.81	\$ 62,058	\$ 101,803	\$ 39,745
EXPENDITURES TOTAL:	<u>\$ 74,793,920.48</u>	<u>\$ 154,478,599</u>	<u>\$ 112,523,042</u>	<u>\$-41,955,557</u>

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 FY26 funding sources include Rents and Royalties and Fund Balance.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 1,042,199.77	\$ 1,141,463	\$ 1,162,089	\$ 20,626
Judgment, Fines & Forfeits	\$ 267,996.33	\$ 280,000	\$ 263,250	\$-16,750
Miscellaneous Revenues	\$ 105,018.89	\$ 30,644	\$ 30,644	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-72,605	\$-72,799	\$-194
Subtotal	\$ 1,415,214.99	\$ 1,379,502	\$ 1,383,184	\$ 3,682
Transfers In	\$ 1,506,048.00	\$ 1,707,098	\$ 1,882,994	\$ 175,896
Other Sources	\$ 0.00	\$ 26,243	\$ 0	\$-26,243
Fund Balance	\$ 0.00	\$ 797,652	\$ 710,887	\$-86,765
REVENUES TOTAL:	\$ 2,921,262.99	\$ 3,910,495	\$ 3,977,065	\$ 66,570
EXPENDITURES				
Personnel Services	\$ 321,066.01	\$ 354,579	\$ 450,116	\$ 95,537
Operating Expenses	\$ 2,361,291.54	\$ 2,508,888	\$ 2,642,902	\$ 134,014
Capital Outlay	\$ 136,613.20	\$ 286,408	\$ 213,833	\$-72,575
Debt Service	\$ 0.00	\$ 0	\$ 4,866	\$ 4,866
Subtotal	\$ 2,818,970.75	\$ 3,149,875	\$ 3,311,717	\$ 161,842
Transfers Out	\$ 128,228.00	\$ 199,254	\$ 294,997	\$ 95,743
Reserves - Operating	\$ 0.00	\$ 561,366	\$ 367,974	\$-193,392
Reserves - Debt	\$ 0.00	\$ 0	\$ 2,377	\$ 2,377
EXPENDITURES TOTAL:	\$ 2,947,198.75	\$ 3,910,495	\$ 3,977,065	\$ 66,570

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 28,111,381.69	\$ 30,641,469	\$ 32,522,338	\$ 1,880,869
Miscellaneous Revenues	\$ 206,876.50	\$ 151,584	\$ 138,624	\$ -12,960
Less 5% Statutory Reduction	\$ 0.00	\$ 0	\$ -6,931	\$ -6,931
Subtotal	\$ 28,318,258.19	\$ 30,793,053	\$ 32,654,031	\$ 1,860,978
Transfers In	\$ 710.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 42,504.00	\$ 41,875	\$ 0	\$ -41,875
Fund Balance	\$ 0.00	\$ 4,528,471	\$ 5,140,115	\$ 611,644
REVENUES TOTAL:	\$ 28,361,472.19	\$ 35,363,399	\$ 37,794,146	\$ 2,430,747
EXPENDITURES				
Personnel Services	\$ 972,077.38	\$ 1,136,762	\$ 1,083,762	\$ -53,000
Operating Expenses	\$ 26,424,211.00	\$ 34,098,065	\$ 36,624,140	\$ 2,526,075
Capital Outlay	\$ 0.00	\$ 41,875	\$ 0	\$ -41,875
Debt Service	\$ 0.00	\$ 9,798	\$ 9,574	\$ -224
Subtotal	\$ 27,396,288.38	\$ 35,286,500	\$ 37,717,476	\$ 2,430,976
Transfers Out	\$ 72,000.00	\$ 72,000	\$ 72,000	\$ 0
Reserves - Debt	\$ 0.00	\$ 4,899	\$ 4,670	\$ -229
EXPENDITURES TOTAL:	\$ 27,468,288.38	\$ 35,363,399	\$ 37,794,146	\$ 2,430,747

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 FY26 funding sources include Fund Balance.

FY26 funding supports ongoing capital projects including Fire Station 67 Austin Tindall and Fire Station 83 Poinciana.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 2,207,328.94	\$ 1,850,000	\$ 2,781,033	\$ 931,033
Miscellaneous Revenues	\$ 329,288.89	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -92,500	\$ -139,052	\$ -46,552
Subtotal	\$ 2,536,617.83	\$ 1,757,500	\$ 2,641,981	\$ 884,481
Fund Balance	\$ 0.00	\$ 5,803,056	\$ 7,394,227	\$ 1,591,171
REVENUES TOTAL:	\$ 2,536,617.83	\$ 7,560,556	\$ 10,036,208	\$ 2,475,652
EXPENDITURES				
Operating Expenses	\$ 24,062.68	\$ 11,114	\$ 23,105	\$ 11,991
Capital Outlay	\$ 889,730.56	\$ 5,803,056	\$ 4,665,173	\$ -1,137,883
Subtotal	\$ 913,793.24	\$ 5,814,170	\$ 4,688,278	\$ -1,125,892
Transfers Out	\$ 218,239.00	\$ 681,144	\$ 98,763	\$ -582,381
Reserves - Capital	\$ 0.00	\$ 1,062,279	\$ 5,249,167	\$ 4,186,888
EXPENDITURES TOTAL:	\$ 1,132,032.24	\$ 7,560,556	\$ 10,036,208	\$ 2,475,652

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 Archie Gordon Memorial Park Parking Expansion, Westside Technology Park, Boardwalk Park at Pleasant hill Road, Campbell City Park/Community Center, and Lake Toho Water Restoration Pond Trail, as well as several carry forward projects such as, Kenansville Community Ctr Play, Holopaw Community Park, 65th Infantry Veterans Park, Archie Gordon Memorial Park Stormwater System and Parking Lot, Royal Palm Playground, Park/Comm Center Site, and East 192 CRA Parks. Reserves Capital Undesignated are funds set aside for future projects.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 10,427,216.65	\$ 9,060,826	\$ 9,947,649	\$ 886,823
Charges For Services	\$ 96.00	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	\$ 2,497,189.02	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -453,041	\$ -497,382	\$ -44,341
Subtotal	\$ 12,924,501.67	\$ 8,607,785	\$ 9,450,267	\$ 842,482
Fund Balance	\$ 0.00	\$ 45,375,628	\$ 63,277,942	\$ 17,902,314
REVENUES TOTAL:	\$ 12,924,501.67	\$ 53,983,413	\$ 72,728,209	\$ 18,744,796
EXPENDITURES				
Operating Expenses	\$ 3,034,599.81	\$ 3,253,438	\$ 3,253,438	\$ 0
Capital Outlay	\$ 2,217,256.69	\$ 39,822,224	\$ 55,991,341	\$ 16,169,117
Subtotal	\$ 5,251,856.50	\$ 43,075,662	\$ 59,244,779	\$ 16,169,117
Transfers Out	\$ 71,189.00	\$ 90,727	\$ 164,024	\$ 73,297
Reserves - Capital	\$ 0.00	\$ 8,824,635	\$ 5,856,954	\$ -2,967,681
Reserves - Assigned	\$ 0.00	\$ 1,500,000	\$ 7,354,452	\$ 5,854,452
Reserves - Restricted	\$ 0.00	\$ 492,389	\$ 108,000	\$ -384,389
EXPENDITURES TOTAL:	\$ 5,323,045.50	\$ 53,983,413	\$ 72,728,209	\$ 18,744,796

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 68,111.08	\$ 69,421	\$ 60,688	\$-8,733
Miscellaneous Revenues	\$ 1,191,082.13	\$ 738,493	\$ 738,493	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-3,471	\$-3,034	\$ 437
Subtotal	\$ 1,259,193.21	\$ 804,443	\$ 796,147	\$-8,296
Fund Balance	\$ 0.00	\$ 2,464,984	\$ 2,848,647	\$ 383,663
REVENUES TOTAL:	\$ 1,259,193.21	\$ 3,269,427	\$ 3,644,794	\$ 375,367
EXPENDITURES				
Personnel Services	\$ 176,949.02	\$ 222,163	\$ 237,219	\$ 15,056
Operating Expenses	\$ 564,716.46	\$ 986,111	\$ 856,838	\$-129,273
Capital Outlay	\$ 0.00	\$ 25,000	\$ 0	\$-25,000
Subtotal	\$ 741,665.48	\$ 1,233,274	\$ 1,094,057	\$-139,217
Transfers Out	\$ 94,676.00	\$ 102,840	\$ 0	\$-102,840
Reserves - Operating	\$ 0.00	\$ 352,099	\$ 362,582	\$ 10,483
Reserves - Stability	\$ 0.00	\$ 1,581,214	\$ 2,188,155	\$ 606,941
EXPENDITURES TOTAL:	\$ 836,341.48	\$ 3,269,427	\$ 3,644,794	\$ 375,367

FUND 187 - ROAD IMPACT FEE POINCIANA OVERLAY FUND

The Road 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 29,192.19	\$ 0	\$ 0	\$ 0
Subtotal	\$ 29,192.19	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 498,773	\$ 526,045	\$ 27,272
REVENUES TOTAL:	\$ 29,192.19	\$ 498,773	\$ 526,045	\$ 27,272
EXPENDITURES				
Capital Outlay	\$ 0.00	\$ 0	\$ 526,045	\$ 526,045
Subtotal	\$ 0.00	\$ 0	\$ 526,045	\$ 526,045
EXPENDITURES TOTAL:	\$ 0.00	\$ 498,773	\$ 526,045	\$ 27,272

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.

FY26 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 FY26.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Other Taxes	\$ 8,871,302.78	\$ 9,186,632	\$ 8,753,130	\$-433,502
Miscellaneous Revenues	\$ 8,910.86	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-459,332	\$-437,656	\$ 21,676
Subtotal	\$ 8,880,213.64	\$ 8,727,300	\$ 8,315,474	\$-411,826
Transfers In	\$ 2,213,464.00	\$ 4,678,608	\$ 7,840,746	\$ 3,162,138
Fund Balance	\$ 0.00	\$ 977,377	\$ 630,014	\$-347,363
REVENUES TOTAL:	\$ 11,093,677.64	\$ 14,383,285	\$ 16,786,234	\$ 2,402,949
EXPENDITURES				
Operating Expenses	\$ 12,757,720.55	\$ 14,354,305	\$ 16,759,238	\$ 2,404,933
Subtotal	\$ 12,757,720.55	\$ 14,354,305	\$ 16,759,238	\$ 2,404,933
Transfers Out	\$ 22,744.00	\$ 28,980	\$ 26,996	\$-1,984
EXPENDITURES TOTAL:	\$ 12,780,464.55	\$ 14,383,285	\$ 16,786,234	\$ 2,402,949

FUND 190 - MOBILITY FEE NORTHEAST DISTRICT

The intent of the Mobility Fee is to ensure 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. FY26 funding sources include Mobility Fee revenues, Fund Balance, and a Transfer In from Fund 192 in support of projects within the Northeast Infrastructure Improvement Area.

FY26 funding supports capital projects including Boggy Creek Road from Simpson Road to Narcoossee, Simpson Road from Myers Road to US 192, Partin Settlement Road from Neptune Road to E Lakeshore, Nova Road from US 192 to Sunbridge, Cyrils Drive Improvements, Jack Brack Road Improvements, and Jones Road Improvements. Other expenditures include a Transfer Out to General Fund for cost allocation and an allocation for the reimbursement of prior year revenue.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 14,772,647.93	\$ 31,805,072	\$ 24,546,013	\$-7,259,059
Miscellaneous Revenues	\$ 1,870,674.21	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-794,498	\$-431,545	\$ 362,953
Subtotal	\$ 16,643,322.14	\$ 31,010,574	\$ 24,114,468	\$-6,896,106
Transfers In	\$ 0.00	\$ 0	\$ 14,399,545	\$ 14,399,545
Fund Balance	\$ 0.00	\$ 35,230,422	\$ 32,852,927	\$-2,377,495
REVENUES TOTAL:	\$ 16,643,322.14	\$ 66,240,996	\$ 71,366,940	\$ 5,125,944
EXPENDITURES				
Operating Expenses	\$ 19,998.00	\$ 60,000	\$ 60,000	\$ 0
Capital Outlay	\$ 7,516,086.75	\$ 53,685,562	\$ 71,256,560	\$ 17,570,998
Subtotal	\$ 7,536,084.75	\$ 53,745,562	\$ 71,316,560	\$ 17,570,998
Transfers Out	\$ 31,957.00	\$ 94,787	\$ 50,380	\$-44,407
Reserves - Capital	\$ 0.00	\$ 12,400,647	\$ 0	\$-12,400,647
Reserves - Restricted	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 7,568,041.75	\$ 66,240,996	\$ 71,366,940	\$ 5,125,944

FUND 191 - MOBILITY FEE SOUTHEAST DISTRICT

The intent of the Mobility Fee is to ensure 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. FY26 funding sources include Mobility Fee revenues, Fund Balance, and a Transfer In from Fund 193 in support of projects within the Southeast Infrastructure Improvement Area.

FY26 funding supports capital projects including Neptune Road Improvements, Canoe Creek Road Improvements, Old Canoe Creek Road Improvements, and Hickory Tree Road Improvements. Other expenditures include a Transfer Out to General Fund for cost allocation and an allocation for the reimbursement of prior year revenue.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 7,014,712.07	\$ 9,109,322	\$ 12,343,215	\$ 3,233,893
Miscellaneous Revenues	\$ 1,415,693.27	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -258,633	\$ -355,682	\$ -97,049
Subtotal	\$ 8,430,405.34	\$ 8,850,689	\$ 11,987,533	\$ 3,136,844
Transfers In	\$ 0.00	\$ 0	\$ 470,175	\$ 470,175
Fund Balance	\$ 0.00	\$ 26,016,806	\$ 33,399,124	\$ 7,382,318
REVENUES TOTAL:	\$ 8,430,405.34	\$ 34,867,495	\$ 45,856,832	\$ 10,989,337
EXPENDITURES				
Operating Expenses	\$ 9,999.00	\$ 20,000	\$ 20,000	\$ 0
Capital Outlay	\$ 1,779,116.87	\$ 25,377,741	\$ 45,807,848	\$ 20,430,107
Subtotal	\$ 1,789,115.87	\$ 25,397,741	\$ 45,827,848	\$ 20,430,107
Transfers Out	\$ 12,373.00	\$ 76,873	\$ 28,984	\$ -47,889
Reserves - Capital	\$ 0.00	\$ 9,392,881	\$ 0	\$ -9,392,881
Reserves - Restricted	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 1,801,488.87	\$ 34,867,495	\$ 45,856,832	\$ 10,989,337

FUND 192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA

This Fund was established in FY23 by Ordinance No. 2022-129, to provide for the funding of the Northeast Infrastructure Improvement Plan through tax increment revenues. This funding will allow for the design, construction, and financing or refinancing of infrastructure improvements within the Northeast Infrastructure Improvement Plan area. Infrastructure improvements will provide for economic development, afford adequate and efficient traffic corridors, and establish transportation routes to handle current and future demands. FY26 funding sources include Fund Balance and a Transfer In of tax increment revenue from the General Fund.

FY26 expenditures include a Transfer Out to Fund 190 in support of capital projects within the Northeast Infrastructure Improvement Area and Transfer Out to General Fund for the portion of the tax increment revenues not currently assigned to infrastructure improvements.

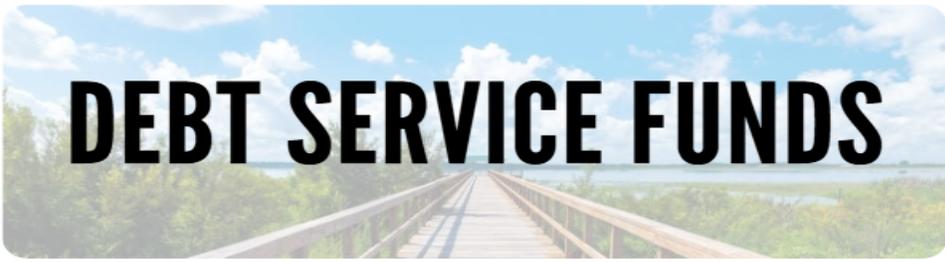
	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 361,146.43	\$ 0	\$ 0	\$ 0
Subtotal	\$ 361,146.43	\$ 0	\$ 0	\$ 0
Transfers In	\$ 22,294,531.00	\$ 30,494,345	\$ 39,669,467	\$ 9,175,122
Fund Balance	\$ 0.00	\$ 10,389,203	\$ 19,155,507	\$ 8,766,304
REVENUES TOTAL:	\$ 22,655,677.43	\$ 40,883,548	\$ 58,824,974	\$ 17,941,426
EXPENDITURES				
Transfers Out	\$ 11,904,828.00	\$ 20,650,142	\$ 41,656,795	\$ 21,006,653
Reserves - Capital	\$ 0.00	\$ 20,233,406	\$ 17,168,179	\$ -3,065,227
EXPENDITURES TOTAL:	\$ 11,904,828.00	\$ 40,883,548	\$ 58,824,974	\$ 17,941,426

FUND 193 - SOUTHEAST INFRASTRUCTURE IMPROVEMENT AREA

This Fund was established in FY25 by Ordinance No. 2024-57, to provide for the funding of the Southeast Infrastructure Improvement Trust Fund through tax increment revenues. This funding will allow for the rehabilitation, conservation, and redevelopment of areas within the Southeast Infrastructure Improvement area. Infrastructure improvements will provide for economic development, afford adequate and efficient traffic corridors, and establish transportation routes to handle current and future demands. FY26 funding source is a Transfer In of tax increment revenue from the General Fund.

FY26 expenditures include a Transfer Out to Fund 191 in support of capital projects within the Southeast Infrastructure Improvement Area and Transfer Out to General Fund for the portion of the tax increment revenues not currently assigned to infrastructure improvements.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Transfers In	\$ 0.00	\$ 0	\$ 16,943,067	\$ 16,943,067
REVENUES TOTAL:	\$ 0.00	\$ 0	\$ 16,943,067	\$ 16,943,067
EXPENDITURES				
Transfers Out	\$ 0.00	\$ 0	\$ 15,910,250	\$ 15,910,250
Reserves - Capital	\$ 0.00	\$ 0	\$ 1,032,817	\$ 1,032,817
EXPENDITURES TOTAL:	\$ 0.00	\$ 0	\$ 16,943,067	\$ 16,943,067



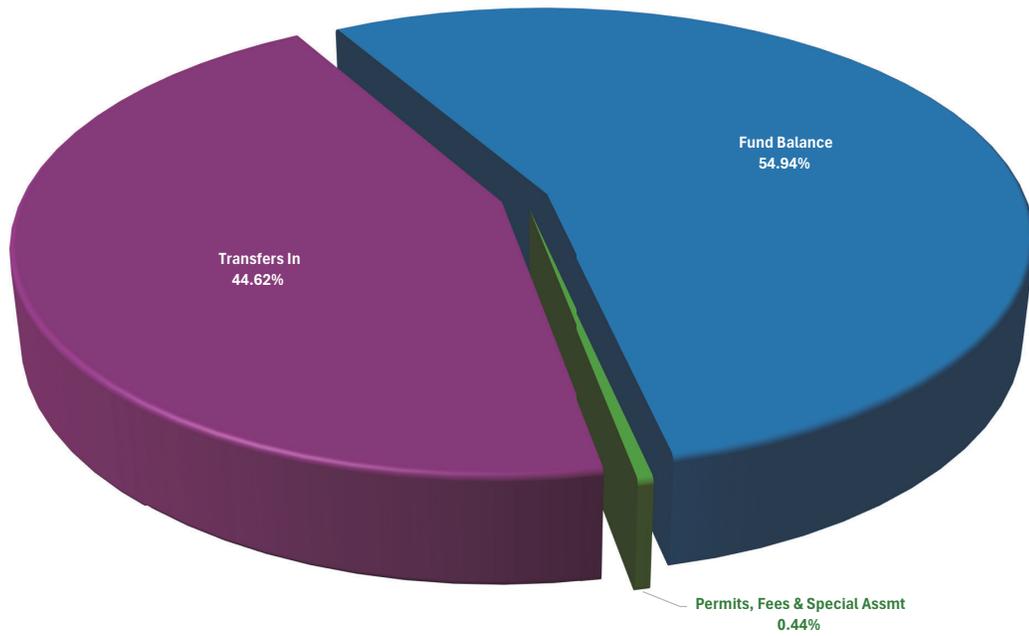
DEBT SERVICE FUNDS

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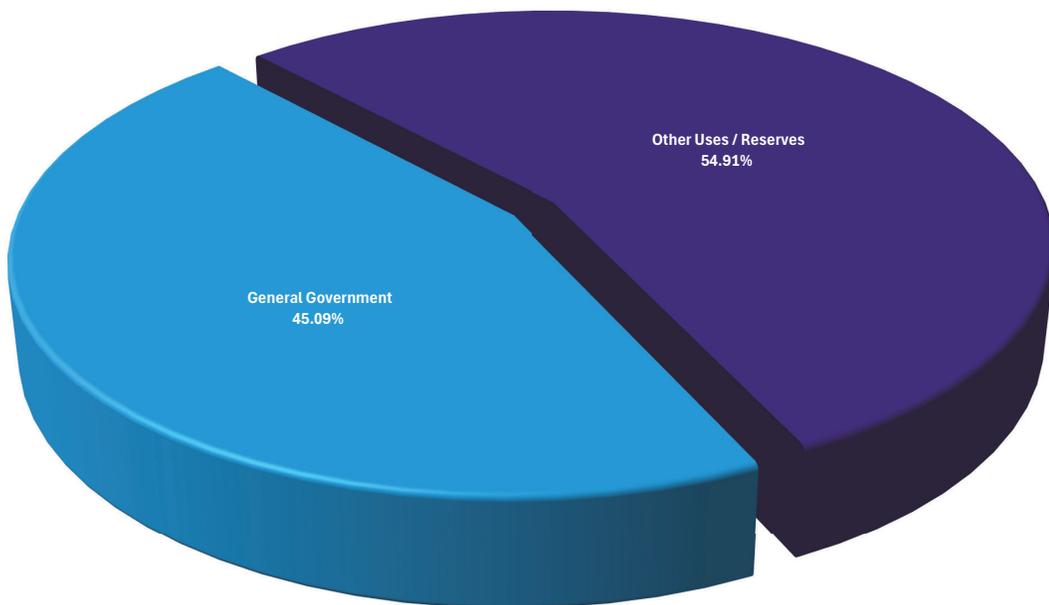
DEBT SERVICE FUND GROUP

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
Revenues				
Current Ad Valorem Taxes	\$ 2,969,246.89	\$ 3,504,402	\$ 0	\$-3,504,402
Permits, Fees & Special Assmt	\$ 514,824.49	\$ 300,000	\$ 300,000	\$ 0
Miscellaneous Revenues	\$ 141,723.95	\$ 12,500	\$ 0	\$-12,500
Less 5% Statutory Reduction	\$ 0.00	\$-190,845	\$-15,000	\$ 175,845
Transfers In	\$ 35,045,832.00	\$ 26,257,683	\$ 30,407,485	\$ 4,149,802
Fund Balance	\$ 0.00	\$ 37,106,243	\$ 37,434,699	\$ 328,456
Total	<u>\$ 38,671,627.33</u>	<u>\$ 66,989,983</u>	<u>\$ 68,127,184</u>	<u>\$ 1,137,201</u>
Expenditures				
Operating Expenses	\$ 60,014.63	\$ 70,089	\$ 0	\$-70,089
Debt Service	\$ 39,991,314.43	\$ 39,827,600	\$ 30,720,678	\$-9,106,922
Transfers Out	\$ 338,618.36	\$ 46,416	\$ 30,875	\$-15,541
Reserves - Debt	\$ 0.00	\$ 27,045,878	\$ 37,375,631	\$ 10,329,753
Total	<u>\$ 40,389,947.42</u>	<u>\$ 66,989,983</u>	<u>\$ 68,127,184</u>	<u>\$ 1,137,201</u>

DEBT SERVICE FUND GROUP REVENUES



EXPENDITURES



FUND 201 - DEBT SERVICE 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 FY26.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 1,106,616.06	\$ 1,178,658	\$ 0	\$-1,178,658
Miscellaneous Revenues	\$ 20,384.00	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-58,933	\$ 0	\$ 58,933
Subtotal	\$ 1,127,000.06	\$ 1,119,725	\$ 0	\$-1,119,725
Transfers In	\$ 0.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 1,148,318	\$ 1,148,192	\$-126
REVENUES TOTAL:	\$ 1,127,000.06	\$ 2,268,043	\$ 1,148,192	\$-1,119,851
EXPENDITURES				
Operating Expenses	\$ 28,907.00	\$ 23,574	\$ 0	\$-23,574
Debt Service	\$ 1,120,635.06	\$ 1,121,727	\$ 1,117,317	\$-4,410
Subtotal	\$ 1,149,542.06	\$ 1,145,301	\$ 1,117,317	\$-27,984
Transfers Out	\$ 0.00	\$ 0	\$ 30,875	\$ 30,875
Reserves - Debt	\$ 0.00	\$ 1,122,742	\$ 0	\$-1,122,742
EXPENDITURES TOTAL:	\$ 1,149,542.06	\$ 2,268,043	\$ 1,148,192	\$-1,119,851

FUND 210 - DEBT SERVICE 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 with a final transfer of the remaining funds in FY25 to the MSBU Fund (155).

This Fund is being included for historical purposes.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$-130.66	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	\$ 17,541.95	\$ 0	\$ 0	\$ 0
Subtotal	\$ 17,411.29	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 46,416	\$ 0	\$-46,416
REVENUES TOTAL:	\$ 17,411.29	\$ 46,416	\$ 0	\$-46,416
EXPENDITURES				
Debt Service	\$ 157,890.63	\$ 0	\$ 0	\$ 0
Subtotal	\$ 157,890.63	\$ 0	\$ 0	\$ 0
Transfers Out	\$ 312,613.00	\$ 46,416	\$ 0	\$-46,416
EXPENDITURES TOTAL:	\$ 470,503.63	\$ 46,416	\$ 0	\$-46,416

FUND 211 - DEBT SERVICE 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 were scheduled to sunset in 2045. However, this fund has been closed due to refunding in FY25.

This Fund is being included for historical purposes.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 7,875.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 7,875.00	\$ 0	\$ 0	\$ 0
Transfers In	\$ 2,787,225.00	\$ 5,653,723	\$ 0	\$-5,653,723
Fund Balance	\$ 0.00	\$ 2,036,240	\$ 0	\$-2,036,240
REVENUES TOTAL:	\$ 2,795,100.00	\$ 7,689,963	\$ 0	\$-7,689,963
EXPENDITURES				
Debt Service	\$ 3,373,611.39	\$ 3,377,619	\$ 0	\$-3,377,619
Subtotal	\$ 3,373,611.39	\$ 3,377,619	\$ 0	\$-3,377,619
Transfers Out	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 3,373,611.39	\$ 7,689,963	\$ 0	\$-7,689,963

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. The Final payment was completed in FY25; as a result, this Fund is being closed.

This Fund is being included for historical purposes.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 15,206.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 15,206.00	\$ 0	\$ 0	\$ 0
Transfers In	\$ 5,193,730.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 5,137,591	\$ 0	\$-5,137,591
REVENUES TOTAL:	\$ 5,208,936.00	\$ 5,137,591	\$ 0	\$-5,137,591
EXPENDITURES				
Debt Service	\$ 5,139,456.00	\$ 5,137,591	\$ 0	\$-5,137,591
Subtotal	\$ 5,139,456.00	\$ 5,137,591	\$ 0	\$-5,137,591
Reserves - Debt	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 5,139,456.00	\$ 5,137,591	\$ 0	\$-5,137,591

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 6,623.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 6,623.00	\$ 0	\$ 0	\$ 0
Transfers In	\$ 2,957,531.00	\$ 3,584,927	\$ 2,323,587	\$-1,261,340
Fund Balance	\$ 0.00	\$ 2,248,774	\$ 2,921,245	\$ 672,471
REVENUES TOTAL:	\$ 2,964,154.00	\$ 5,833,701	\$ 5,244,832	\$-588,869
EXPENDITURES				
Debt Service	\$ 2,922,080.14	\$ 2,919,088	\$ 2,915,213	\$-3,875
Subtotal	\$ 2,922,080.14	\$ 2,919,088	\$ 2,915,213	\$-3,875
Reserves - Debt	\$ 0.00	\$ 2,914,613	\$ 2,329,619	\$-584,994
EXPENDITURES TOTAL:	\$ 2,922,080.14	\$ 5,833,701	\$ 5,244,832	\$-588,869

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Transfers In	\$ 1,234,809.00	\$ 1,378,423	\$ 1,385,642	\$ 7,219
Fund Balance	\$ 0.00	\$ 2,368,877	\$ 2,375,296	\$ 6,419
REVENUES TOTAL:	\$ 1,234,809.00	\$ 3,747,300	\$ 3,760,938	\$ 13,638
EXPENDITURES				
Debt Service	\$ 1,372,603.03	\$ 1,375,521	\$ 1,372,340	\$-3,181
Subtotal	\$ 1,372,603.03	\$ 1,375,521	\$ 1,372,340	\$-3,181
Reserves - Debt	\$ 0.00	\$ 2,371,779	\$ 2,388,598	\$ 16,819
EXPENDITURES TOTAL:	\$ 1,372,603.03	\$ 3,747,300	\$ 3,760,938	\$ 13,638

FUND 244 - INFRASTRUCTURE SALES SURTAX REFUNDING 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. The Final payment was completed in FY25; as a result, this Fund is being closed.

This Fund is being included for historical purposes.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Transfers In	\$ 4,633,173.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 4,589,087	\$ 0	\$-4,589,087
REVENUES TOTAL:	\$ 4,633,173.00	\$ 4,589,087	\$ 0	\$-4,589,087
EXPENDITURES				
Debt Service	\$ 4,592,444.70	\$ 4,589,087	\$ 0	\$-4,589,087
Subtotal	\$ 4,592,444.70	\$ 4,589,087	\$ 0	\$-4,589,087
Reserves - Debt	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 4,592,444.70	\$ 4,589,087	\$ 0	\$-4,589,087

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. The Final payment was completed in FY25; as a result, this Fund is being closed.

This Fund is being included for historical purposes.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 11,815.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 11,815.00	\$ 0	\$ 0	\$ 0
Transfers In	\$ 4,025,501.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 3,987,085	\$ 0	\$-3,987,085
REVENUES TOTAL:	\$ 4,037,316.00	\$ 3,987,085	\$ 0	\$-3,987,085
EXPENDITURES				
Debt Service	\$ 3,986,854.58	\$ 3,987,085	\$ 0	\$-3,987,085
Subtotal	\$ 3,986,854.58	\$ 3,987,085	\$ 0	\$-3,987,085
Reserves - Debt	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 3,986,854.58	\$ 3,987,085	\$ 0	\$-3,987,085

FUND 246 - DEBT SERVICE PUBLIC IMPROVEMENT REVENUE 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Transfers In	\$ 1,482,124.00	\$ 1,484,325	\$ 1,479,912	\$-4,413
Fund Balance	\$ 0.00	\$ 1,051,064	\$ 1,062,164	\$ 11,100
REVENUES TOTAL:	\$ 1,482,124.00	\$ 2,535,389	\$ 2,542,076	\$ 6,687
EXPENDITURES				
Debt Service	\$ 1,475,199.01	\$ 1,473,225	\$ 1,474,620	\$ 1,395
Subtotal	\$ 1,475,199.01	\$ 1,473,225	\$ 1,474,620	\$ 1,395
Reserves - Debt	\$ 0.00	\$ 1,062,164	\$ 1,067,456	\$ 5,292
EXPENDITURES TOTAL:	\$ 1,475,199.01	\$ 2,535,389	\$ 2,542,076	\$ 6,687

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 514,955.15	\$ 300,000	\$ 300,000	\$ 0
Miscellaneous Revenues	\$ 4,544.00	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -15,000	\$ -15,000	\$ 0
Subtotal	\$ 519,499.15	\$ 285,000	\$ 285,000	\$ 0
Transfers In	\$ 259,793.00	\$ 440,557	\$ 260,025	\$ -180,532
Fund Balance	\$ 0.00	\$ 1,743,800	\$ 1,688,242	\$ -55,558
REVENUES TOTAL:	\$ 779,292.15	\$ 2,469,357	\$ 2,233,267	\$ -236,090
EXPENDITURES				
Debt Service	\$ 791,792.36	\$ 796,115	\$ 789,688	\$ -6,427
Subtotal	\$ 791,792.36	\$ 796,115	\$ 789,688	\$ -6,427
Reserves - Debt	\$ 0.00	\$ 1,673,242	\$ 1,443,579	\$ -229,663
EXPENDITURES TOTAL:	\$ 791,792.36	\$ 2,469,357	\$ 2,233,267	\$ -236,090

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, remaining funds were transferred to the original pledged sources and this Fund has been closed.

This Fund is being included for historical purposes.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Fund Balance	\$ 0.00	\$ 0	\$ 0	\$ 0
REVENUES TOTAL:	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES				
Transfers Out	\$ 26,005.36	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 26,005.36	\$ 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 17,204.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 17,204.00	\$ 0	\$ 0	\$ 0
Transfers In	\$ 7,435,548.00	\$ 7,438,090	\$ 7,416,312	\$-21,778
Fund Balance	\$ 0.00	\$ 5,822,595	\$ 5,920,230	\$ 97,635
REVENUES TOTAL:	\$ 7,452,752.00	\$ 13,260,685	\$ 13,336,542	\$ 75,857
EXPENDITURES				
Debt Service	\$ 7,362,037.83	\$ 7,360,522	\$ 7,358,351	\$-2,171
Subtotal	\$ 7,362,037.83	\$ 7,360,522	\$ 7,358,351	\$-2,171
Reserves - Debt	\$ 0.00	\$ 5,900,163	\$ 5,978,191	\$ 78,028
EXPENDITURES TOTAL:	\$ 7,362,037.83	\$ 13,260,685	\$ 13,336,542	\$ 75,857

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 FY26.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 1,862,630.83	\$ 2,325,744	\$ 0	\$-2,325,744
Miscellaneous Revenues	\$ 22,932.00	\$ 12,500	\$ 0	\$-12,500
Less 5% Statutory Reduction	\$ 0.00	\$-116,912	\$ 0	\$ 116,912
Subtotal	\$ 1,885,562.83	\$ 2,221,332	\$ 0	\$-2,221,332
Fund Balance	\$ 0.00	\$ 1,749,580	\$ 2,202,854	\$ 453,274
REVENUES TOTAL:	\$ 1,885,562.83	\$ 3,970,912	\$ 2,202,854	\$-1,768,058
EXPENDITURES				
Operating Expenses	\$ 31,107.63	\$ 46,515	\$ 0	\$-46,515
Debt Service	\$ 1,969,687.20	\$ 1,960,025	\$ 1,960,043	\$ 18
Subtotal	\$ 2,000,794.83	\$ 2,006,540	\$ 1,960,043	\$-46,497
Reserves - Debt	\$ 0.00	\$ 1,964,372	\$ 242,811	\$-1,721,561
EXPENDITURES TOTAL:	\$ 2,000,794.83	\$ 3,970,912	\$ 2,202,854	\$-1,768,058

FUND 251 - DEBT SERVICE PUBLIC IMPROVEMENT REVENUE 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 were 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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 1,676.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 1,676.00	\$ 0	\$ 0	\$ 0
Transfers In	\$ 576,388.00	\$ 581,855	\$ 569,712	\$-12,143
Fund Balance	\$ 0.00	\$ 563,000	\$ 573,653	\$ 10,653
REVENUES TOTAL:	\$ 578,064.00	\$ 1,144,855	\$ 1,143,365	\$-1,490
EXPENDITURES				
Debt Service	\$ 574,647.50	\$ 573,187	\$ 571,668	\$-1,519
Subtotal	\$ 574,647.50	\$ 573,187	\$ 571,668	\$-1,519
Reserves - Debt	\$ 0.00	\$ 571,668	\$ 571,697	\$ 29
EXPENDITURES TOTAL:	\$ 574,647.50	\$ 1,144,855	\$ 1,143,365	\$-1,490

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 15,923.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 15,923.00	\$ 0	\$ 0	\$ 0
Transfers In	\$ 4,460,010.00	\$ 5,695,783	\$ 4,711,013	\$-984,770
Fund Balance	\$ 0.00	\$ 4,613,816	\$ 5,173,148	\$ 559,332
REVENUES TOTAL:	\$ 4,475,933.00	\$ 10,309,599	\$ 9,884,161	\$-425,438
EXPENDITURES				
Debt Service	\$ 5,152,375.00	\$ 5,156,808	\$ 5,152,792	\$-4,016
Subtotal	\$ 5,152,375.00	\$ 5,156,808	\$ 5,152,792	\$-4,016
Reserves - Debt	\$ 0.00	\$ 5,152,791	\$ 4,731,369	\$-421,422
EXPENDITURES TOTAL:	\$ 5,152,375.00	\$ 10,309,599	\$ 9,884,161	\$-425,438

FUND 253 - DS SALES TAX REVENUE REFUNDING BONDS, SERIES 2025A

This Fund was established to account for the payment of principal, interest, and other debt service expenses for the \$48,745,000 Series 2025A Sales Tax Revenue Bonds. This bond was issued to refund the outstanding balance of the Series 2015A Sales Tax Revenue Bonds and to cover related financing and issuance costs. Funding sources include a Transfer In from the General Fund and a Fund Balance. This bond will sunset in October 2044.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Transfers In	\$ 0.00	\$ 0	\$ 4,037,250	\$ 4,037,250
Fund Balance	\$ 0.00	\$ 0	\$ 2,093,097	\$ 2,093,097
REVENUES TOTAL:	\$ 0.00	\$ 0	\$ 6,130,347	\$ 6,130,347
EXPENDITURES				
Debt Service	\$ 0.00	\$ 0	\$ 3,291,722	\$ 3,291,722
Subtotal	\$ 0.00	\$ 0	\$ 3,291,722	\$ 3,291,722
Reserves - Debt	\$ 0.00	\$ 0	\$ 2,838,625	\$ 2,838,625
EXPENDITURES TOTAL:	\$ 0.00	\$ 0	\$ 6,130,347	\$ 6,130,347

FUND 254 - INFRASTRUCTURE SALES SURTAX REV BOND, SERIES 2025

This Fund was established to account for the payment of principal, interest, and other debt service expenses for the \$10,000,000 Series 2025 Infrastructure Sales Surtax Revenue Bond. This bond was issued to provide funds for Capital Improvement related to the expansion, improvement, and equipping of the County corrections facility and other eligible capital projects and infrastructure investments. Funding sources include Transfers In from Fund 306 – Local Option Sales Tax Fund, as well as Fund Balance. This bond will sunset in October 2045.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Transfers In	\$ 0.00	\$ 0	\$ 712,308	\$ 712,308
Fund Balance	\$ 0.00	\$ 0	\$ 544,181	\$ 544,181
REVENUES TOTAL:	\$ 0.00	\$ 0	\$ 1,256,489	\$ 1,256,489
EXPENDITURES				
Debt Service	\$ 0.00	\$ 0	\$ 544,181	\$ 544,181
Subtotal	\$ 0.00	\$ 0	\$ 544,181	\$ 544,181
Reserves - Debt	\$ 0.00	\$ 0	\$ 712,308	\$ 712,308
EXPENDITURES TOTAL:	\$ 0.00	\$ 0	\$ 1,256,489	\$ 1,256,489

FUND 255 – TOURIST DEVELOPMENT TAX REVENUE BOND, SERIES 2025

This Fund was established to account for the payment of principal, interest, and other debt service expenses for the \$125,000,000 Series 2025 Tourist Development Tax Revenue Bond. This bond was issued to provide funds to finance the acquisition, construction, and equipping of a performing arts center, promenade, event center with associated parking infrastructure and bridges, Osceola Heritage Park Façade, signage, and infrastructure improvements, stadium expansion, and surface / structured parking, Austin Tindall Complex expansion and improvements, TDT eligible Land Acquisition, TDT eligible trails and associated improvements, other eligible capital projects and infrastructure investments. Funding sources include Transfers In from Fund 104 -Tourist Development Tax Fund, as well as Fund Balance. This bond will sunset in October 2055.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Transfers In	\$ 0.00	\$ 0	\$ 7,511,724	\$ 7,511,724
Fund Balance	\$ 0.00	\$ 0	\$ 11,732,397	\$ 11,732,397
REVENUES TOTAL:	\$ 0.00	\$ 0	\$ 19,244,121	\$ 19,244,121
EXPENDITURES				
Debt Service	\$ 0.00	\$ 0	\$ 4,172,743	\$ 4,172,743
Subtotal	\$ 0.00	\$ 0	\$ 4,172,743	\$ 4,172,743
Reserves - Debt	\$ 0.00	\$ 0	\$ 15,071,378	\$ 15,071,378
EXPENDITURES TOTAL:	\$ 0.00	\$ 0	\$ 19,244,121	\$ 19,244,121



CAPITAL PROJECTS FUNDS

SECTION 7:

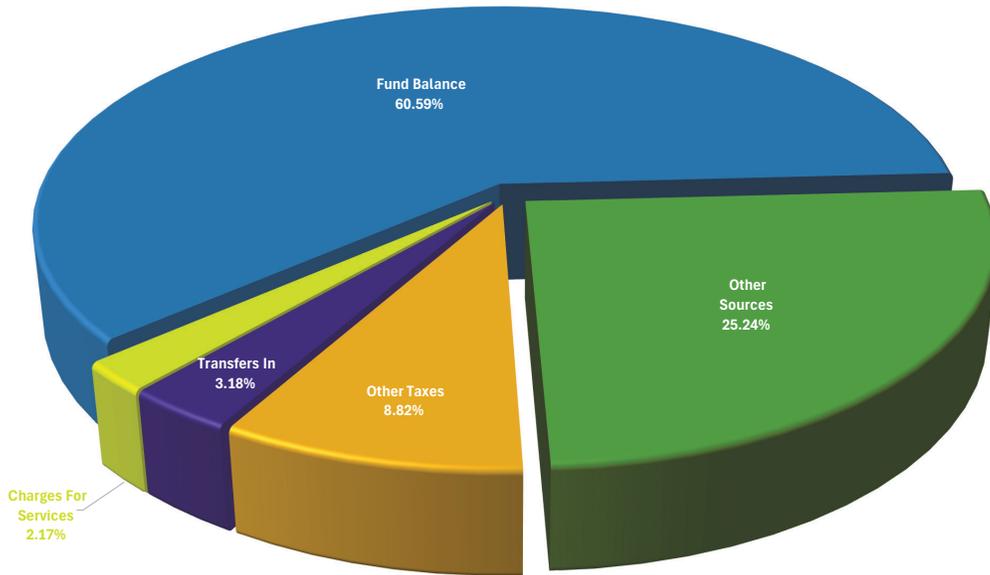
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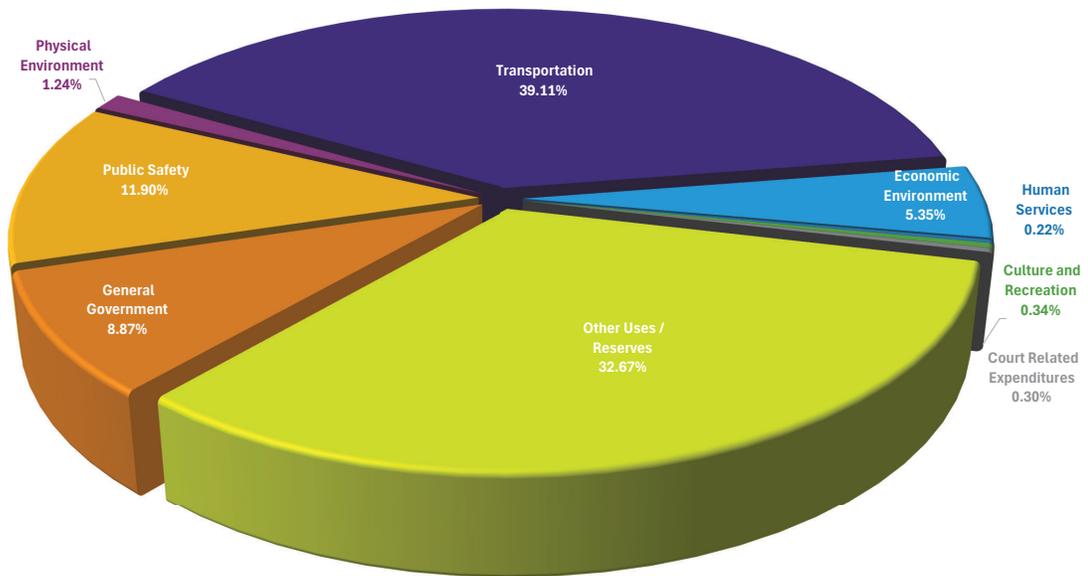
CAPITAL PROJECTS FUND GROUP

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
Revenues				
Other Taxes	\$ 53,000,368.47	\$ 51,047,322	\$ 51,678,537	\$ 631,215
Intergovernmental Revenue	\$ 1,705,957.64	\$ 0	\$ 83,696,892	\$ 83,696,892
Charges For Services	\$ 32,321,860.00	\$ 42,960,602	\$ 12,725,438	\$-30,235,164
Miscellaneous Revenues	\$ 19,335,473.47	\$ 0	\$ 21,636,321	\$ 21,636,321
Less 5% Statutory Reduction	\$ 0.00	\$-2,552,366	\$-2,583,927	\$-31,561
Transfers In	\$ 35,211,831.36	\$ 51,706,771	\$ 18,668,165	\$-33,038,606
Other Sources	\$ 6,634,118.58	\$ 20,244,314	\$ 147,951,099	\$ 127,706,785
Fund Balance	\$ 0.00	\$ 562,332,110	\$ 355,175,279	\$-207,156,831
Total	<u>\$ 148,209,609.52</u>	<u>\$ 725,738,753</u>	<u>\$ 688,947,804</u>	<u>\$-36,790,949</u>
Expenditures				
Capital Outlay	\$ 155,047,849.26	\$ 617,407,766	\$ 456,085,969	\$-161,321,797
Debt Service	\$ 2,656,797.32	\$ 2,705,153	\$ 2,907,374	\$ 202,221
Grants and Aids	\$ 267,987.00	\$ 143,053	\$ 4,852,537	\$ 4,709,484
Transfers Out	\$ 15,054,757.00	\$ 31,261,044	\$ 10,191,696	\$-21,069,348
Reserves - Operating	\$ 0.00	\$ 199,512	\$ 0	\$-199,512
Reserves - Debt	\$ 0.00	\$ 1,138,832	\$ 826,307	\$-312,525
Reserves - Capital	\$ 0.00	\$ 60,933,087	\$ 60,426,016	\$-507,071
Reserves - Assigned	\$ 0.00	\$ 11,950,306	\$ 151,413,918	\$ 139,463,612
Reserves - Restricted	\$ 0.00	\$ 0	\$ 2,243,987	\$ 2,243,987
Total	<u>\$ 173,027,390.58</u>	<u>\$ 725,738,753</u>	<u>\$ 688,947,804</u>	<u>\$-36,790,949</u>

CAPITAL PROJECTS FUND GROUP REVENUES



EXPENDITURES



FUND 306 – LOCAL OPTION SALES TAX

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, equipment for IT, Stormwater projects (BVL Drainage Improvements, Kempfer Road Culvert Replacement, Seal Street Drainage Improvements, and Water Quality Monitoring Network), Public Safety projects (Countywide Radio System Improvements, Tower Improvements, radio replacements, and Corrections Facility improvements), Public Works projects (bridge rehabilitation, boat ramp improvements, Fleet Management Center, and Environmental Library), and Transportation projects (traffic signals and control equipment, sidewalk improvements, and road improvements). Reserves include funds for future Debt Service payments related to vehicles, funds for future capital improvement projects, as well as Reserves Assigned for future Corrections Facility improvements and Performing Arts Center.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Other Taxes	\$ 53,000,368.47	\$ 51,047,322	\$ 51,678,537	\$ 631,215
Miscellaneous Revenues	\$ 7,146,038.22	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -2,552,366	\$ -2,583,927	\$ -31,561
Subtotal	\$ 60,146,406.69	\$ 48,494,956	\$ 49,094,610	\$ 599,654
Transfers In	\$ 1,471,847.36	\$ 0	\$ 0	\$ 0
Other Sources	\$ 2,930,705.00	\$ 3,426,719	\$ 5,252,251	\$ 1,825,532
Fund Balance	\$ 0.00	\$ 135,162,297	\$ 117,445,633	\$ -17,716,664
REVENUES TOTAL:	\$ 64,548,959.05	\$ 187,083,972	\$ 171,792,494	\$ -15,291,478
EXPENDITURES				
Capital Outlay	\$ 26,299,163.31	\$ 126,583,627	\$ 126,779,746	\$ 196,119
Debt Service	\$ 2,656,797.32	\$ 2,705,153	\$ 2,907,374	\$ 202,221
Grants and Aids	\$ 267,987.00	\$ 143,053	\$ 0	\$ -143,053
Subtotal	\$ 29,223,947.63	\$ 129,431,833	\$ 129,687,120	\$ 255,287
Transfers Out	\$ 14,565,557.00	\$ 30,771,560	\$ 9,021,283	\$ -21,750,277
Reserves - Debt	\$ 0.00	\$ 1,138,832	\$ 826,307	\$ -312,525
Reserves - Capital	\$ 0.00	\$ 21,741,747	\$ 20,951,446	\$ -790,301
Reserves - Assigned	\$ 0.00	\$ 4,000,000	\$ 11,306,338	\$ 7,306,338
EXPENDITURES TOTAL:	\$ 43,789,504.63	\$ 187,083,972	\$ 171,792,494	\$ -15,291,478

FUND 315 – GENERAL CAPITAL OUTLAY

This Fund allocates funds for general capital outlay projects not funded by 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.

FY26 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), land acquisition, Oakwood Affordable Housing, CNTER for Neovation Expansion, West Government Center, and the Correctional Facility Expansion and Renovation. Reserves Assigned are for Ham Brown, Osceola Corporate Center, Performing Arts Center, and a sinking fund for the Correctional Facility Expansion. Reserves Restricted are allocated to future capital improvements for the Sheriff's Office.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 32,321,860.00	\$ 42,960,602	\$ 12,725,438	\$-30,235,164
Subtotal	\$ 32,321,860.00	\$ 42,960,602	\$ 12,725,438	\$-30,235,164
Transfers In	\$ 18,870,285.00	\$ 33,778,972	\$ 7,102,026	\$-26,676,946
Fund Balance	\$ 0.00	\$ 90,122,604	\$ 130,381,912	\$ 40,259,308
REVENUES TOTAL:	\$ 51,192,145.00	\$ 166,862,178	\$ 150,209,376	\$-16,652,802
EXPENDITURES				
Capital Outlay	\$ 47,263,372.90	\$ 158,911,872	\$ 128,724,402	\$-30,187,470
Grants and Aids	\$ 0.00	\$ 0	\$ 4,852,537	\$ 4,852,537
Subtotal	\$ 47,263,372.90	\$ 158,911,872	\$ 133,576,939	\$-25,334,933
Transfers Out	\$ 85,000.00	\$ 0	\$ 0	\$ 0
Reserves - Capital	\$ 0.00	\$ 0	\$ 0	\$ 0
Reserves - Assigned	\$ 0.00	\$ 7,950,306	\$ 14,388,450	\$ 6,438,144
Reserves - Restricted	\$ 0.00	\$ 0	\$ 2,243,987	\$ 2,243,987
EXPENDITURES TOTAL:	\$ 47,348,372.90	\$ 166,862,178	\$ 150,209,376	\$-16,652,802

FUND 328 – SPECIAL PURPOSE CAPITAL

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 FY26; funding primarily supports ongoing projects such as South Poinciana Boulevard, Neptune Road, Boggy Creek, Carroll Street (John Young Parkway to Michigan Avenue), Fortune-Simpson Intersection Improvements, Simpson Road (Myers Road to US 192), 417 & Celebration Avenue Interchange Signals, Partin Settlement Improvements, Marigold Safety Improvements, and CNTER for Neovation Expansion.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 1,705,957.64	\$ 0	\$ 83,696,892	\$ 83,696,892
Miscellaneous Revenues	\$ 2,183,085.33	\$ 0	\$ 21,636,321	\$ 21,636,321
Subtotal	\$ 3,889,042.97	\$ 0	\$ 105,333,213	\$ 105,333,213
Other Sources	\$ 117,869.58	\$ 0	\$ 4,398,848	\$ 4,398,848
Fund Balance	\$ 0.00	\$ 164,642,215	\$ 0	\$ -164,642,215
REVENUES TOTAL:	\$ 4,006,912.55	\$ 164,642,215	\$ 109,732,061	\$ -54,910,154
EXPENDITURES				
Capital Outlay	\$ 3,826,701.11	\$ 164,642,215	\$ 109,732,061	\$ -54,910,154
Subtotal	\$ 3,826,701.11	\$ 164,642,215	\$ 109,732,061	\$ -54,910,154
EXPENDITURES TOTAL:	\$ 3,826,701.11	\$ 164,642,215	\$ 109,732,061	\$ -54,910,154

FUND 331 – COUNTYWIDE FIRE CAPITAL

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 lease proceeds for the replacement of two fire engines, as well as Fund Balance.

FY26 Capital Outlay includes funding to continue projects for the Fire Rescue/EMS Training Facility, Fire Station 75 – Funie Steed Road, Fire Station 71 Replacement, Cypress Parkway Fire Station, Campbell City Fire Station, Fire Station 81 – South Big Lake, Fire Station 83 – Poinciana, Fire Station 87 – West Big Lake, Fire/EMS Equipment, and Self-Contained Breathing Apparatus (SCBA) replacements. Transfers Out is associated with the Cost Allocation, and Reserves Capital allocates funds for future capital projects.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 2,375,732.34	\$ 0	\$ 0	\$ 0
Subtotal	\$ 2,375,732.34	\$ 0	\$ 0	\$ 0
Transfers In	\$ 14,869,699.00	\$ 17,927,799	\$ 11,566,139	\$-6,361,660
Other Sources	\$ 3,585,544.00	\$ 16,817,595	\$ 3,300,000	\$-13,517,595
Fund Balance	\$ 0.00	\$ 57,334,038	\$ 54,994,192	\$-2,339,846
REVENUES TOTAL:	\$ 20,830,975.34	\$ 92,079,432	\$ 69,860,331	\$-22,219,101
EXPENDITURES				
Capital Outlay	\$ 14,749,573.61	\$ 64,105,626	\$ 43,519,191	\$-20,586,435
Subtotal	\$ 14,749,573.61	\$ 64,105,626	\$ 43,519,191	\$-20,586,435
Transfers Out	\$ 404,200.00	\$ 489,484	\$ 1,170,413	\$ 680,929
Reserves - Capital	\$ 0.00	\$ 27,484,322	\$ 25,170,727	\$-2,313,595
EXPENDITURES TOTAL:	\$ 15,153,773.61	\$ 92,079,432	\$ 69,860,331	\$-22,219,101

FUND 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).

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 45,175.70	\$ 0	\$ 0	\$ 0
Subtotal	\$ 45,175.70	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0	\$ 2,491,170	\$ 1,572,993	\$ -918,177
REVENUES TOTAL:	<u>\$ 45,175.70</u>	<u>\$ 2,491,170</u>	<u>\$ 1,572,993</u>	<u>\$ -918,177</u>
EXPENDITURES				
Capital Outlay	\$ 1,141,478.71	\$ 2,291,658	\$ 1,572,993	\$ -718,665
Subtotal	\$ 1,141,478.71	\$ 2,291,658	\$ 1,572,993	\$ -718,665
Reserves - Operating	\$ 0	\$ 199,512	\$ 0	\$ -199,512
EXPENDITURES TOTAL:	<u>\$ 1,141,478.71</u>	<u>\$ 2,491,170</u>	<u>\$ 1,572,993</u>	<u>\$ -918,177</u>

FUND 334 – TRANSPORTATION IMPROVEMENTS CONSTRUCTION

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 FY26, capital projects include Bill Beck Boulevard Segment B, Boggy Creek Road, Partin Settlement, Simpson Road (Myers Road to US 192), and South Poinciana Boulevard. Reserves Capital allocates funds for future Complete Streets projects.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 7,585,441.88	\$ 0	\$ 0	\$ 0
Subtotal	\$ 7,585,441.88	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 112,579,786	\$ 50,780,549	\$-61,799,237
REVENUES TOTAL:	\$ 7,585,441.88	\$ 112,579,786	\$ 50,780,549	\$-61,799,237
EXPENDITURES				
Capital Outlay	\$ 61,767,559.62	\$ 100,872,768	\$ 36,476,706	\$-64,396,062
Subtotal	\$ 61,767,559.62	\$ 100,872,768	\$ 36,476,706	\$-64,396,062
Reserves - Capital	\$ 0.00	\$ 11,707,018	\$ 14,303,843	\$ 2,596,825
Reserves - Restricted	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 61,767,559.62	\$ 112,579,786	\$ 50,780,549	\$-61,799,237

FUND 335 – TDT CAPITAL IMPROVEMENT BOND PROCEEDS, SERIES 2025

This Fund was established from the Series 2025 TDT Capital Improvement Bond to track expenditures associated with issuance costs and future capital improvements. Revenue for FY26 is from debt proceeds dedicated to future capital projects.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Other Sources	\$ 0.00	\$ 0	\$ 125,000,000	\$ 125,000,000
REVENUES TOTAL:	\$ 0.00	\$ 0	\$ 125,000,000	\$ 125,000,000
EXPENDITURES				
Reserves - Assigned	\$ 0.00	\$ 0	\$ 125,000,000	\$ 125,000,000
EXPENDITURES TOTAL:	\$ 0.00	\$ 0	\$ 125,000,000	\$ 125,000,000

FUND 336 – INFRASTRUCTURE SALES SURTAX CAPITAL IMPROVEMENT BOND PROCEEDS, SERIES 2025

This Fund was established from the Series 2025 Infrastructure Sales Surtax Capital Improvement Bond to track expenditures associated with issuance costs and future capital improvements. Revenue for FY26 is from debt proceeds.

For FY26, Capital Outlay includes funding for the Correctional Facility Expansion and Renovation. Reserves Assigned allocates funds for future Correction Facility improvements.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Other Sources	\$ 0.00	\$ 0	\$ 10,000,000	\$ 10,000,000
REVENUES TOTAL:	\$ 0.00	\$ 0	\$ 10,000,000	\$ 10,000,000
EXPENDITURES				
Capital Outlay	\$ 0.00	\$ 0	\$ 9,280,870	\$ 9,280,870
Subtotal	\$ 0.00	\$ 0	\$ 9,280,870	\$ 9,280,870
Reserves - Assigned	\$ 0.00	\$ 0	\$ 719,130	\$ 719,130
EXPENDITURES TOTAL:	\$ 0.00	\$ 0	\$ 10,000,000	\$ 10,000,000



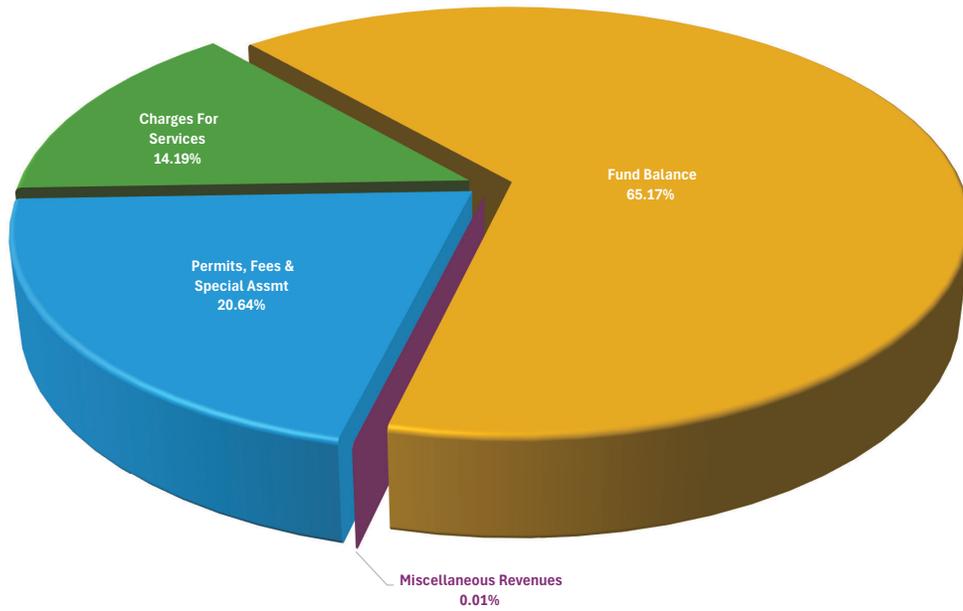
ENTERPRISE FUNDS

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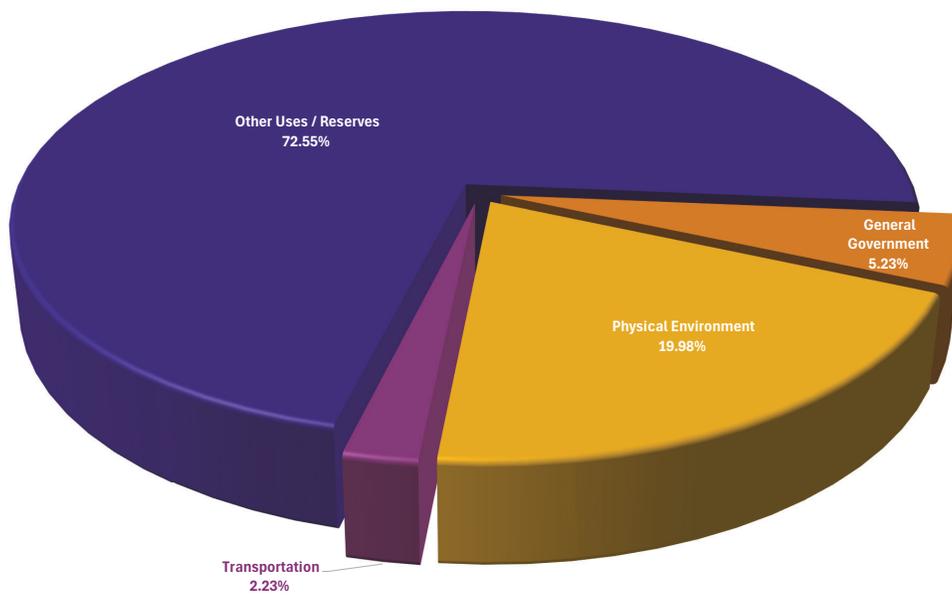
ENTERPRISE FUND GROUP

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
Revenues				
Permits, Fees & Special Assmt	\$ 36,191,876.16	\$ 38,691,034	\$ 41,188,117	\$ 2,497,083
Charges For Services	\$ 28,366,810.82	\$ 28,584,330	\$ 28,312,369	\$-271,961
Miscellaneous Revenues	\$ 6,748,409.80	\$ 27,174	\$ 14,003	\$-13,171
Less 5% Statutory Reduction	\$ 0.00	\$-3,365,127	\$-3,475,725	\$-110,598
Transfers In	\$ 103,798.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 250,218.36	\$ 402,564	\$ 0	\$-402,564
Fund Balance	\$ 0.00	\$ 109,191,663	\$ 130,065,528	\$ 20,873,865
Total	<u>\$ 71,661,113.14</u>	<u>\$ 173,531,638</u>	<u>\$ 196,104,292</u>	<u>\$ 22,572,654</u>
Expenditures				
Personnel Services	\$ 2,048,729.96	\$ 2,266,183	\$ 2,240,857	\$-25,326
Operating Expenses	\$ 33,666,294.84	\$ 35,941,297	\$ 37,596,172	\$ 1,654,875
Capital Outlay	\$ 0.00	\$ 4,576,439	\$ 3,724,298	\$-852,141
Debt Service	\$ 6,360,160.17	\$ 9,366,195	\$ 10,263,958	\$ 897,763
Transfers Out	\$ 1,408,478.00	\$ 912,172	\$ 1,213,239	\$ 301,067
Reserves - Operating	\$ 0.00	\$ 10,434,988	\$ 10,946,738	\$ 511,750
Reserves - Debt	\$ 0.00	\$ 24,716,353	\$ 24,749,946	\$ 33,593
Reserves - Capital	\$ 0.00	\$ 64,488,881	\$ 81,288,221	\$ 16,799,340
Reserves - Assigned	\$ 0.00	\$ 16,759,346	\$ 16,135,469	\$-623,877
Reserves - Restricted	\$ 0.00	\$ 4,069,784	\$ 7,945,394	\$ 3,875,610
Total	<u>\$ 43,483,662.97</u>	<u>\$ 173,531,638</u>	<u>\$ 196,104,292</u>	<u>\$ 22,572,654</u>

ENTERPRISE FUND GROUP REVENUES



EXPENDITURES



FUND 401 – SOLID WASTE

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 FY26 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. 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.

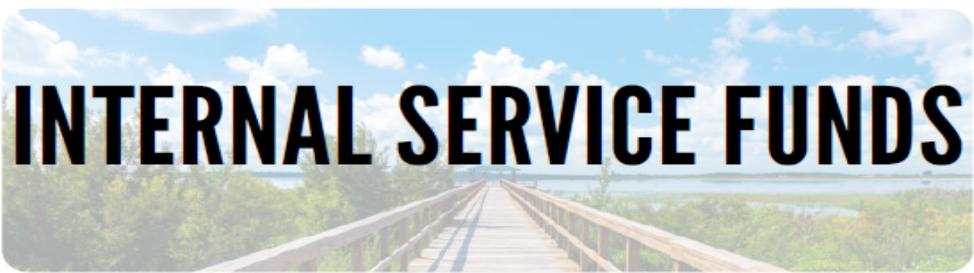
	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 36,191,876.16	\$ 38,691,034	\$ 41,188,117	\$ 2,497,083
Charges For Services	\$ 3,727,570.33	\$ 3,491,047	\$ 3,663,273	\$ 172,226
Miscellaneous Revenues	\$ 3,868,184.35	\$ 27,174	\$ 14,003	\$-13,171
Less 5% Statutory Reduction	\$ 0.00	\$-2,110,463	\$-2,243,270	\$-132,807
Subtotal	\$ 43,787,630.84	\$ 40,098,792	\$ 42,622,123	\$ 2,523,331
Transfers In	\$ 103,798.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 250,218.36	\$ 402,564	\$ 0	\$-402,564
Fund Balance	\$ 0.00	\$ 55,095,455	\$ 64,051,248	\$ 8,955,793
REVENUES TOTAL:	\$ 44,141,647.20	\$ 95,596,811	\$ 106,673,371	\$ 11,076,560
EXPENDITURES				
Personnel Services	\$ 1,783,687.90	\$ 1,983,440	\$ 1,952,439	\$-31,001
Operating Expenses	\$ 30,225,595.40	\$ 32,440,633	\$ 33,597,452	\$ 1,156,819
Capital Outlay	\$ 0.00	\$ 3,463,064	\$ 3,637,030	\$ 173,966
Debt Service	\$ 10,226.23	\$ 155,145	\$ 197,657	\$ 42,512
Subtotal	\$ 32,019,509.53	\$ 38,042,282	\$ 39,384,578	\$ 1,342,296
Transfers Out	\$ 1,280,517.00	\$ 742,333	\$ 1,057,039	\$ 314,706
Reserves - Operating	\$ 0.00	\$ 9,377,708	\$ 9,761,848	\$ 384,140
Reserves - Debt	\$ 0.00	\$ 63,641	\$ 97,234	\$ 33,593
Reserves - Capital	\$ 0.00	\$ 27,847,217	\$ 33,597,309	\$ 5,750,092
Reserves - Assigned	\$ 0.00	\$ 16,759,346	\$ 16,135,469	\$-623,877
Reserves - Restricted	\$ 0.00	\$ 2,764,284	\$ 6,639,894	\$ 3,875,610
EXPENDITURES TOTAL:	\$ 33,300,026.53	\$ 95,596,811	\$ 106,673,371	\$ 11,076,560

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 FY26, 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 and Seralago Intersection Improvements. Reserves support the required reserve levels per the Bond documents and the Budget Policy.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 24,639,240.49	\$ 25,093,283	\$ 24,649,096	\$-444,187
Miscellaneous Revenues	\$ 2,880,225.45	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-1,254,664	\$-1,232,455	\$ 22,209
Subtotal	\$ 27,519,465.94	\$ 23,838,619	\$ 23,416,641	\$-421,978
Fund Balance	\$ 0.00	\$ 54,096,208	\$ 66,014,280	\$ 11,918,072
REVENUES TOTAL:	\$ 27,519,465.94	\$ 77,934,827	\$ 89,430,921	\$ 11,496,094
EXPENDITURES				
Personnel Services	\$ 265,042.06	\$ 282,743	\$ 288,418	\$ 5,675
Operating Expenses	\$ 3,440,699.44	\$ 3,500,664	\$ 3,998,720	\$ 498,056
Capital Outlay	\$ 0.00	\$ 1,113,375	\$ 87,268	\$-1,026,107
Debt Service	\$ 6,349,933.94	\$ 9,211,050	\$ 10,066,301	\$ 855,251
Subtotal	\$ 10,055,675.44	\$ 14,107,832	\$ 14,440,707	\$ 332,875
Transfers Out	\$ 127,961.00	\$ 169,839	\$ 156,200	\$-13,639
Reserves - Operating	\$ 0.00	\$ 1,057,280	\$ 1,184,890	\$ 127,610
Reserves - Debt	\$ 0.00	\$ 24,652,712	\$ 24,652,712	\$ 0
Reserves - Capital	\$ 0.00	\$ 36,641,664	\$ 47,690,912	\$ 11,049,248
Reserves - Restricted	\$ 0.00	\$ 1,305,500	\$ 1,305,500	\$ 0
EXPENDITURES TOTAL:	\$ 10,183,636.44	\$ 77,934,827	\$ 89,430,921	\$ 11,496,094



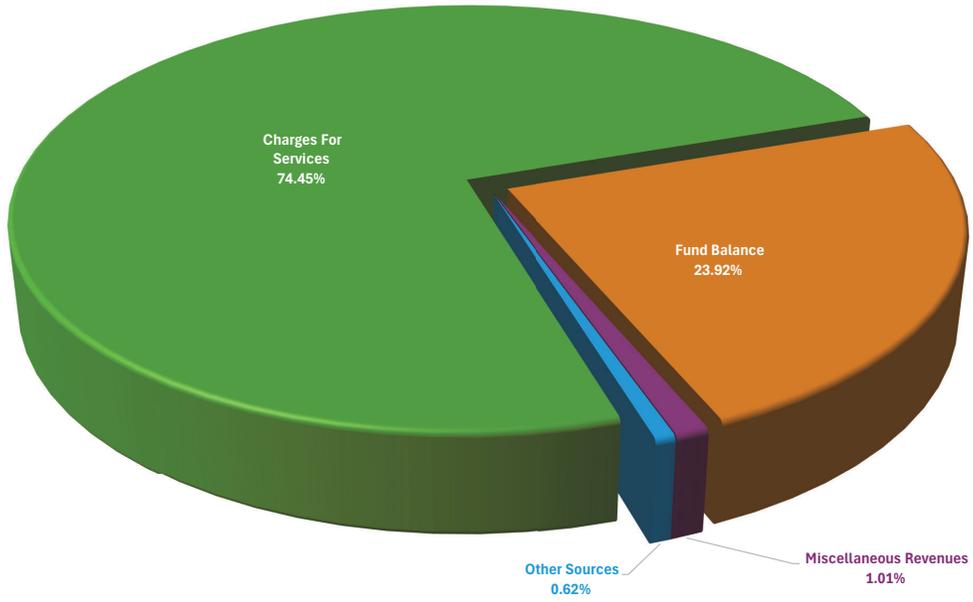
INTERNAL SERVICE FUNDS

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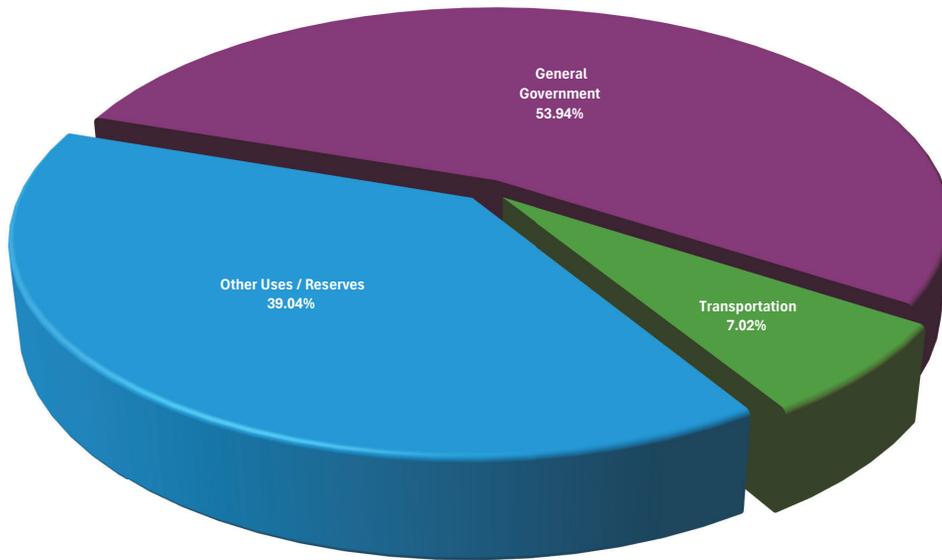
INTERNAL SERVICE FUND GROUP

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
Revenues				
Charges For Services	\$ 48,886,784.10	\$ 59,977,284	\$ 66,069,607	\$ 6,092,323
Miscellaneous Revenues	\$ 4,175,999.87	\$ 870,000	\$ 900,000	\$ 30,000
Less 5% Statutory Reduction	\$ 0.00	\$ -63,366	\$ -45,000	\$ 18,366
Transfers In	\$ 4,411.00	\$ 0	\$ 539,451	\$ 539,451
Other Sources	\$ 0.00	\$ 329,622	\$ 546,000	\$ 216,378
Fund Balance	\$ 0.00	\$ 22,617,961	\$ 21,222,678	\$ -1,395,283
Total	<u>\$ 53,067,194.97</u>	<u>\$ 83,731,501</u>	<u>\$ 89,232,736</u>	<u>\$ 5,501,235</u>
Expenditures				
Personnel Services	\$ 2,190,384.01	\$ 2,714,682	\$ 2,940,535	\$ 225,853
Operating Expenses	\$ 47,208,366.85	\$ 48,056,578	\$ 50,661,481	\$ 2,604,903
Capital Outlay	\$ 0.00	\$ 484,897	\$ 722,775	\$ 237,878
Debt Service	\$ 898.92	\$ 26,616	\$ 61,102	\$ 34,486
Transfers Out	\$ 1,561,289.00	\$ 1,314,892	\$ 1,350,371	\$ 35,479
Reserves - Operating	\$ 0.00	\$ 23,000	\$ 10,000	\$ -13,000
Reserves - Debt	\$ 0.00	\$ 39,923	\$ 29,851	\$ -10,072
Reserves - Claims	\$ 0.00	\$ 15,946,221	\$ 18,398,634	\$ 2,452,413
Reserves - Restricted	\$ 0.00	\$ 15,124,692	\$ 15,057,987	\$ -66,705
Total	<u>\$ 50,960,938.78</u>	<u>\$ 83,731,501</u>	<u>\$ 89,232,736</u>	<u>\$ 5,501,235</u>

INTERNAL SERVICE FUND GROUP REVENUES



EXPENDITURES



FUND 501 - WORKERS' COMPENSATION INTERNAL SERVICE

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 3,854,124.00	\$ 3,841,044	\$ 4,025,218	\$ 184,174
Miscellaneous Revenues	\$ 943,307.58	\$ 0	\$ 0	\$ 0
Subtotal	\$ 4,797,431.58	\$ 3,841,044	\$ 4,025,218	\$ 184,174
Transfers In	\$ 0.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 7,997,066	\$ 9,186,989	\$ 1,189,923
REVENUES TOTAL:	\$ 4,797,431.58	\$ 11,838,110	\$ 13,212,207	\$ 1,374,097
EXPENDITURES				
Personnel Services	\$ 219,092.12	\$ 225,655	\$ 233,143	\$ 7,488
Operating Expenses	\$ 1,922,759.07	\$ 3,848,786	\$ 3,588,569	\$-260,217
Subtotal	\$ 2,141,851.19	\$ 4,074,441	\$ 3,821,712	\$-252,729
Transfers Out	\$ 68,352.00	\$ 81,867	\$ 81,744	\$-123
Reserves - Claims	\$ 0.00	\$ 4,435,773	\$ 7,127,134	\$ 2,691,361
Reserves - Restricted	\$ 0.00	\$ 3,246,029	\$ 2,181,617	\$-1,064,412
EXPENDITURES TOTAL:	\$ 2,210,203.19	\$ 11,838,110	\$ 13,212,207	\$ 1,374,097

FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 8,631,036.00	\$ 9,609,991	\$ 13,539,855	\$ 3,929,864
Miscellaneous Revenues	\$ 923,187.17	\$ 0	\$ 0	\$ 0
Subtotal	\$ 9,554,223.17	\$ 9,609,991	\$ 13,539,855	\$ 3,929,864
Transfers In	\$ 402.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 7,919,862	\$ 8,051,279	\$ 131,417
REVENUES TOTAL:	\$ 9,554,625.17	\$ 17,529,853	\$ 21,591,134	\$ 4,061,281
EXPENDITURES				
Personnel Services	\$ 194,698.71	\$ 202,108	\$ 209,001	\$ 6,893
Operating Expenses	\$ 8,002,358.77	\$ 8,672,501	\$ 9,168,437	\$ 495,936
Subtotal	\$ 8,197,057.48	\$ 8,874,609	\$ 9,377,438	\$ 502,829
Transfers Out	\$ 73,046.00	\$ 75,245	\$ 89,821	\$ 14,576
Reserves - Claims	\$ 0.00	\$ 971,631	\$ 3,899,975	\$ 2,928,344
Reserves - Restricted	\$ 0.00	\$ 7,608,368	\$ 8,223,900	\$ 615,532
EXPENDITURES TOTAL:	\$ 8,270,103.48	\$ 17,529,853	\$ 21,591,134	\$ 4,061,281

FUND 503 - DENTAL INSURANCE INTERNAL SERVICE

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 1,243,304.81	\$ 1,374,132	\$ 1,345,758	\$-28,374
Miscellaneous Revenues	\$ 76,536.90	\$ 0	\$ 0	\$ 0
Subtotal	\$ 1,319,841.71	\$ 1,374,132	\$ 1,345,758	\$-28,374
Transfers In	\$ 0.00	\$ 0	\$ 5,409	\$ 5,409
Fund Balance	\$ 0.00	\$ 1,201,308	\$ 1,224,863	\$ 23,555
REVENUES TOTAL:	\$ 1,319,841.71	\$ 2,575,440	\$ 2,576,030	\$ 590
EXPENDITURES				
Personnel Services	\$ 81,068.76	\$ 87,026	\$ 87,890	\$ 864
Operating Expenses	\$ 1,092,035.53	\$ 1,039,435	\$ 1,061,199	\$ 21,764
Subtotal	\$ 1,173,104.29	\$ 1,126,461	\$ 1,149,089	\$ 22,628
Transfers Out	\$ 55,886.00	\$ 67,382	\$ 69,263	\$ 1,881
Reserves - Operating	\$ 0.00	\$ 10,000	\$ 10,000	\$ 0
Reserves - Claims	\$ 0.00	\$ 1,333,313	\$ 1,305,506	\$-27,807
Reserves - Restricted	\$ 0.00	\$ 38,284	\$ 42,172	\$ 3,888
EXPENDITURES TOTAL:	\$ 1,228,990.29	\$ 2,575,440	\$ 2,576,030	\$ 590

FUND 504 - HEALTH INSURANCE INTERNAL SERVICE

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 28,946,455.29	\$ 37,500,221	\$ 39,784,993	\$ 2,284,772
Miscellaneous Revenues	\$ 2,068,045.46	\$ 870,000	\$ 900,000	\$ 30,000
Less 5% Statutory Reduction	\$ 0.00	\$ -43,000	\$ -45,000	\$ -2,000
Subtotal	\$ 31,014,500.75	\$ 38,327,221	\$ 40,639,993	\$ 2,312,772
Transfers In	\$ 0.00	\$ 0	\$ 534,042	\$ 534,042
Fund Balance	\$ 0.00	\$ 4,314,233	\$ 1,160,795	\$ -3,153,438
REVENUES TOTAL:	\$ 31,014,500.75	\$ 42,641,454	\$ 42,334,830	\$ -306,624
EXPENDITURES				
Personnel Services	\$ 167,968.48	\$ 196,394	\$ 168,270	\$ -28,124
Operating Expenses	\$ 32,341,297.91	\$ 29,758,322	\$ 32,314,982	\$ 2,556,660
Subtotal	\$ 32,509,266.39	\$ 29,954,716	\$ 32,483,252	\$ 2,528,536
Transfers Out	\$ 154,136.00	\$ 343,805	\$ 190,115	\$ -153,690
Reserves - Claims	\$ 0.00	\$ 8,110,922	\$ 5,051,165	\$ -3,059,757
Reserves - Restricted	\$ 0.00	\$ 4,232,011	\$ 4,610,298	\$ 378,287
EXPENDITURES TOTAL:	\$ 32,663,402.39	\$ 42,641,454	\$ 42,334,830	\$ -306,624

FUND 505 - LIFE, LTD, VOL. LIFE INTERNAL SERVICE

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 570,785.02	\$ 900,426	\$ 883,977	\$-16,449
Miscellaneous Revenues	\$ 62,248.29	\$ 0	\$ 0	\$ 0
Subtotal	\$ 633,033.31	\$ 900,426	\$ 883,977	\$-16,449
Fund Balance	\$ 0.00	\$ 944,946	\$ 869,228	\$-75,718
REVENUES TOTAL:	\$ 633,033.31	\$ 1,845,372	\$ 1,753,205	\$-92,167
EXPENDITURES				
Personnel Services	\$ 59,333.49	\$ 66,418	\$ 66,326	\$-92
Operating Expenses	\$ 419,896.80	\$ 613,812	\$ 615,189	\$ 1,377
Subtotal	\$ 479,230.29	\$ 680,230	\$ 681,515	\$ 1,285
Transfers Out	\$ 49,645.00	\$ 57,560	\$ 56,836	\$-724
Reserves - Operating	\$ 0.00	\$ 13,000	\$ 0	\$-13,000
Reserves - Claims	\$ 0.00	\$ 1,094,582	\$ 1,014,854	\$-79,728
EXPENDITURES TOTAL:	\$ 528,875.29	\$ 1,845,372	\$ 1,753,205	\$-92,167

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 123,907.00	\$ 245,955	\$ 263,921	\$ 17,966
Miscellaneous Revenues	\$ 11,911.26	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-1	\$ 0	\$ 1
Subtotal	\$ 135,818.26	\$ 245,954	\$ 263,921	\$ 17,967
Transfers In	\$ 0.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 0.00	\$ 0	\$ 546,000	\$ 546,000
Fund Balance	\$ 0.00	\$ 85,271	\$ 166,732	\$ 81,461
REVENUES TOTAL:	\$ 135,818.26	\$ 331,225	\$ 976,653	\$ 645,428
EXPENDITURES				
Personnel Services	\$ 52,040.49	\$ 178,693	\$ 198,780	\$ 20,087
Operating Expenses	\$ 17,468.80	\$ 36,782	\$ 38,836	\$ 2,054
Capital Outlay	\$ 0.00	\$ 0	\$ 546,000	\$ 546,000
Debt Service	\$ 898.92	\$ 0	\$ 61,102	\$ 61,102
Subtotal	\$ 70,408.21	\$ 215,475	\$ 844,718	\$ 629,243
Transfers Out	\$ 125,390.00	\$ 89,135	\$ 102,084	\$ 12,949
Reserves - Debt	\$ 0.00	\$ 26,615	\$ 29,851	\$ 3,236
EXPENDITURES TOTAL:	\$ 195,798.21	\$ 331,225	\$ 976,653	\$ 645,428

FUND 510 – FLEET MAINTENANCE INTERNAL SERVICE

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, as well as Fund Balance.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 3,691,638.33	\$ 4,057,789	\$ 4,120,105	\$ 62,316
Miscellaneous Revenues	\$ 40,803.58	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -16,724	\$ 0	\$ 16,724
Subtotal	\$ 3,732,441.91	\$ 4,041,065	\$ 4,120,105	\$ 79,040
Transfers In	\$ 3,925.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 0.00	\$ 329,622	\$ 0	\$ -329,622
Fund Balance	\$ 0.00	\$ 0	\$ 242,875	\$ 242,875
REVENUES TOTAL:	\$ 3,736,366.91	\$ 4,370,687	\$ 4,362,980	\$ -7,707
EXPENDITURES				
Personnel Services	\$ 1,324,978.70	\$ 1,647,741	\$ 1,862,877	\$ 215,136
Operating Expenses	\$ 1,766,154.89	\$ 1,889,858	\$ 1,874,327	\$ -15,531
Capital Outlay	\$ 0.00	\$ 329,622	\$ 21,500	\$ -308,122
Debt Service	\$ 0.00	\$ 26,616	\$ 0	\$ -26,616
Subtotal	\$ 3,091,133.59	\$ 3,893,837	\$ 3,758,704	\$ -135,133
Transfers Out	\$ 693,014.00	\$ 463,542	\$ 604,276	\$ 140,734
Reserves - Debt	\$ 0.00	\$ 13,308	\$ 0	\$ -13,308
EXPENDITURES TOTAL:	\$ 3,784,147.59	\$ 4,370,687	\$ 4,362,980	\$ -7,707

FUND 511 – FLEET FUEL INTERNAL SERVICE

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.

	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget	FY26 Adopted Budget - FY25 Adopted Budget
REVENUES				
Charges For Services	\$ 1,825,533.65	\$ 2,447,726	\$ 2,105,780	\$-341,946
Miscellaneous Revenues	\$ 49,959.63	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-3,641	\$ 0	\$ 3,641
Subtotal	\$ 1,875,493.28	\$ 2,444,085	\$ 2,105,780	\$-338,305
Transfers In	\$ 84.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 155,275	\$ 319,917	\$ 164,642
REVENUES TOTAL:	\$ 1,875,577.28	\$ 2,599,360	\$ 2,425,697	\$-173,663
EXPENDITURES				
Personnel Services	\$ 91,203.26	\$ 110,647	\$ 114,248	\$ 3,601
Operating Expenses	\$ 1,646,395.08	\$ 2,197,082	\$ 1,999,942	\$-197,140
Capital Outlay	\$ 0.00	\$ 155,275	\$ 155,275	\$ 0
Subtotal	\$ 1,737,598.34	\$ 2,463,004	\$ 2,269,465	\$-193,539
Transfers Out	\$ 341,820.00	\$ 136,356	\$ 156,232	\$ 19,876
EXPENDITURES TOTAL:	\$ 2,079,418.34	\$ 2,599,360	\$ 2,425,697	\$-173,663



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CAPITAL IMPROVEMENT PLAN OVERVIEW..... 10-1

FY 2026-2030 5-YEAR CAPITAL IMPROVEMENT PLAN.....10-6

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 County's Strategic Implementation Plan, 2025 - 2028:

- Public Safety
- Diverse Housing Options
- Healthcare
- Environment and Public Lands
- High Quality Transportation and Infrastructure
- Efficient and Effective Government
- Diversified Economy



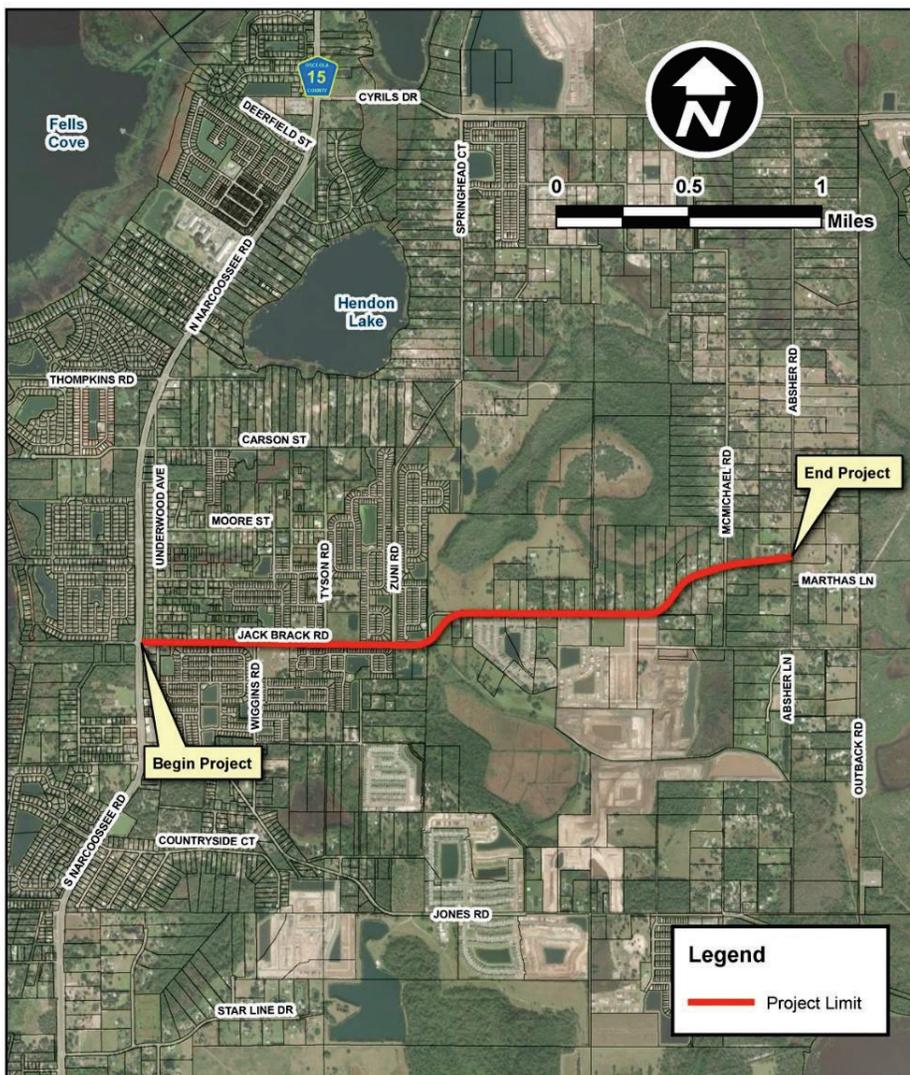
Capital Improvement Plan Summary

The FY 2026-2030 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 2026-2030 totals \$1.4 billion and aims to strengthen the County's infrastructure while improving services and quality of life in Osceola County. Over 76% of this five-year plan is allocated to building new roads and improving existing roads, while over 15% is focused on public safety, including building new fire stations and replacing or relocating existing stations to better serve the population, correctional facility improvements, and countywide radio system improvements. Some of the projects in the Capital Improvement Plan include:

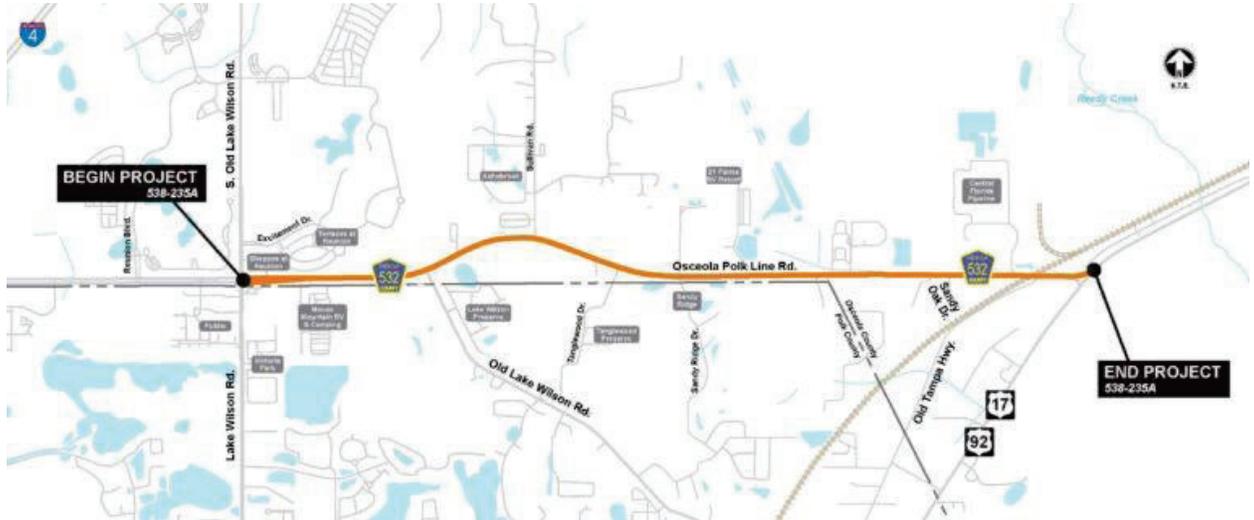
- **Jack Brack Road**

Approximately 2.57 miles of two-lane divided avenue with curb and gutter, sidewalks, and bike lanes, extending from Narcoossee Road to Absher Road.



- **Osceola Polk Line Road (CR 532) Widening**

Widening approximately 2.00 miles from two-lane rural arterial to four-lane divided urban framework roadway with bike lanes, sidewalks, streetlights, and closed drainage system, from South Old Lake Wilson Road to the new Poinciana Parkway tie-in.



- **Fire Station 63 Cross Prairie Station Replacement (formerly Shady Lane)**

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.

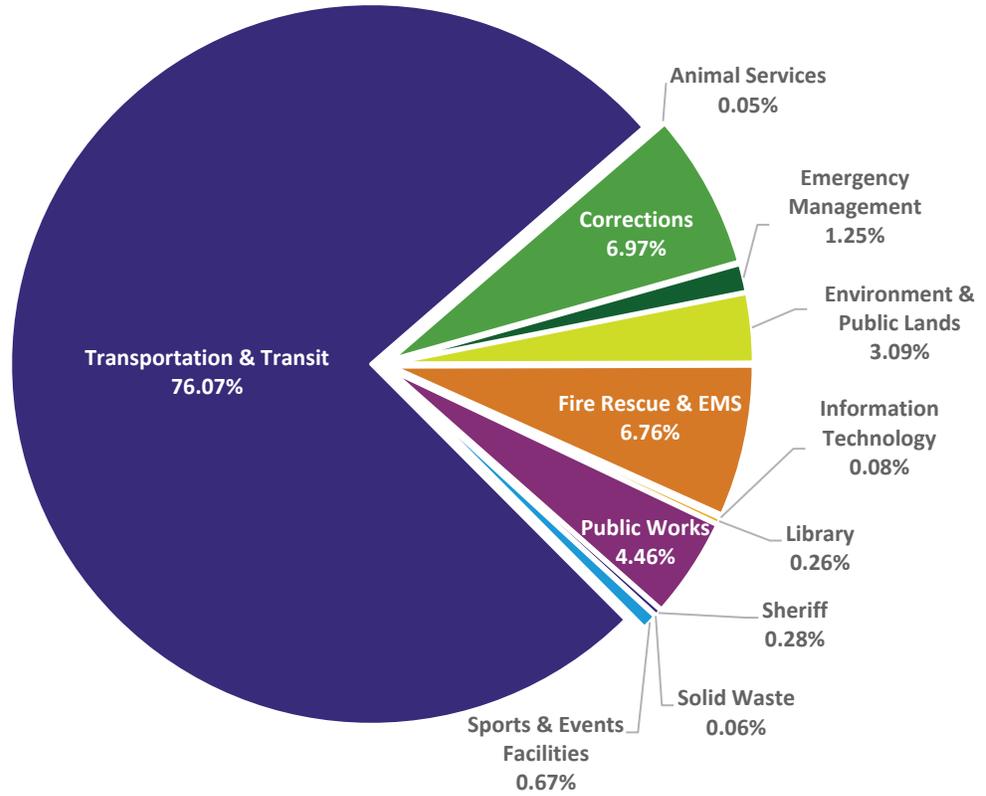


▪ **Lake Toho Water Restoration Pond Trail**

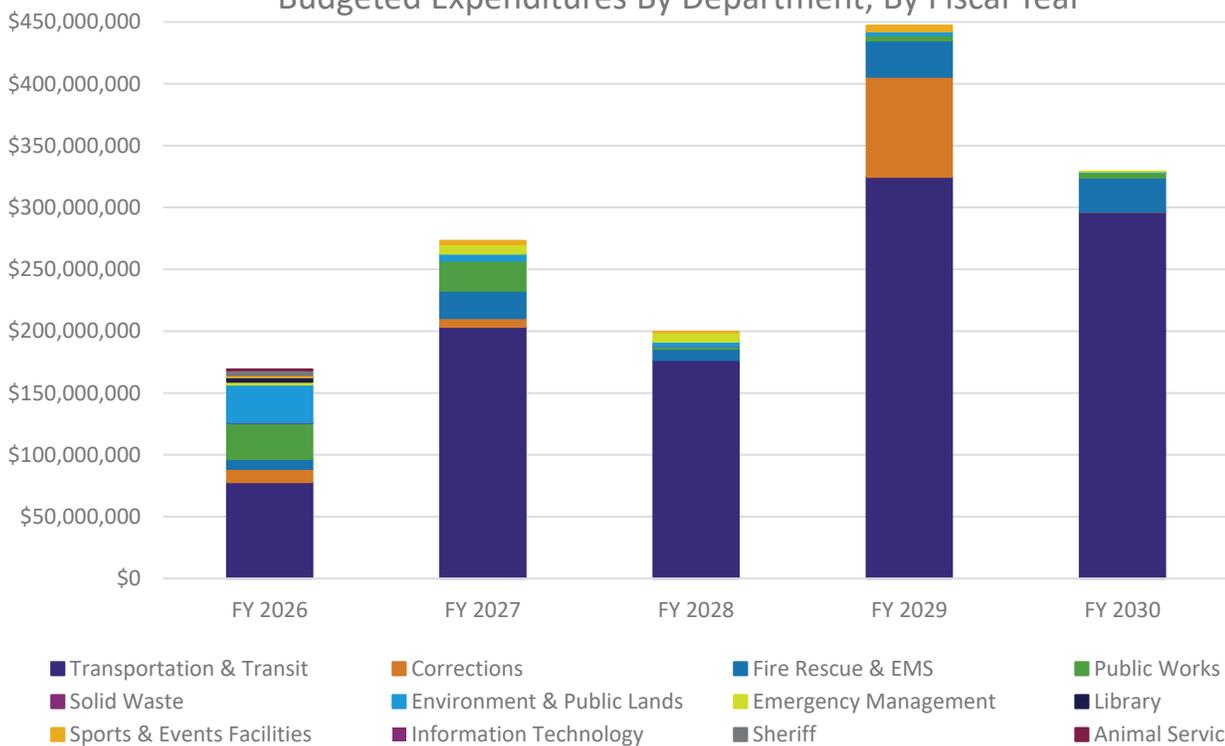
Construction of a 3.7-mile shared bicycle and pedestrian trail around a portion of the 142-acre pond, with emphasis areas along the existing Oak Street trail, a 1.25± mile pond berm trail, and a 16' wide bridge across Mill Slough.



Capital Improvement Program FY 2026-2030 Budgeted Expenditures By Department



Capital Improvement Program FY 2026-2030 Budgeted Expenditures By Department, By Fiscal Year



FY 2026 - FY 2030 5-YEAR CAPITAL IMPROVEMENT PLAN

General Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Mail Scanner - 2143	40,876	-	-	-	-	40,876
Total: 001	40,876	-	-	-	-	40,876

Fund 104-Tourist Development Tax Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Austin Tindall Expansion - Phase II - C24-015	-	-	-	4,500,000	-	4,500,000
Bill Johnston Park - 4357	100,000	-	-	-	-	100,000
FY26 Austin Tindall - New & Replacement Vehicles & Equipment - 4486	40,000	200,000	-	-	-	240,000
FY26 OHP - New & Replacement Vehicles & Equipment - 4491	343,000	-	-	-	-	343,000
Lake Toho Water Restoration Pond Trail - 4350	13,500,000	-	-	-	-	13,500,000
OHP - Add Exit Doors Event Center Hall B - C23-001	-	249,000	-	-	-	249,000
OHP - Arena Scoreboard - C26-016	-	550,000	-	-	-	550,000
OHP - Arena Scoreboard Control System - 7597	175,000	-	-	-	-	175,000
OHP - Bollards - C26-026	-	220,500	180,000	180,000	-	580,500
OHP - CEP & Arena HVAC Controls Upgrade - Phase II - 7057	780,000	-	-	-	-	780,000
OHP - Curtain Track/Batten System for Events Center - C23-014	-	-	200,000	-	-	200,000
OHP - Practice Field Lighting Upgrades - C26-027	-	1,000,000	-	-	-	1,000,000
OHP - Stadium Concession and Box Office Upgrades - C21-008	-	600,000	-	-	-	600,000
OHP/CEP - Cooling Tower Replacement - 7045	350,000	-	-	-	-	350,000
Total: 104	15,288,000	2,819,500	380,000	4,680,000	-	23,167,500

Fund 115-Court Facilities Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Courthouse Square HVAC Control Upgrades - 4921	600,000	-	-	-	-	600,000
Total: 115	600,000	-	-	-	-	600,000

Fund 125-Environmental Land Maintenance

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Brownie Wise Park Improvements - 7285	630,000	-	-	-	-	630,000
Lake Runnymede Conservation Area Improvements - 1496	470,000	-	-	-	-	470,000
Shingle Creek Babb Park Upgrades - 7293	1,000,000	-	-	-	-	1,000,000
Twin Oaks Conservation Area Improvements - 1497	471,261	-	-	-	-	471,261
Total: 125	2,571,261	-	-	-	-	2,571,261

Fund 143 - Mobility Fee West District

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Bella Citta Blvd (Polk County Line to Goodman Rd.) - T25-003	-	4,000,000	5,000,000	5,000,000	34,000,000	48,000,000
Celebration Blvd Extension ROW - 4907	2,000,000	-	-	-	-	2,000,000
CR 532 Widening - 4399	-	3,799,987	11,771,436	8,828,577	-	24,400,000
Funie Steed Road Intersection Improvements - 7042	1,870,061	-	-	-	-	1,870,061
Neovation Way - 4418	775,497	-	-	-	-	775,497
Neptune Road (Partin Settlement to US 192) - 4178	3,164,521	-	-	-	-	3,164,521
Old Lake Wilson Road (CR 532 to Assembly Ct.) - 4404	4,772,500	47,315,832	397,300	3,340,914	-	55,826,546
Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175	1,264,288	1,803,276	-	-	-	3,067,564
Pleasant Hill Rd Access Management - T24-006	-	898,678	4,942,731	-	-	5,841,409
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - 4177	570,000	6,248,910	-	-	-	6,818,910
Simpson Road (Myers Road to US 192) - 4170	547,827	-	-	-	-	547,827
West Side Connector/Sinclair Road Extension - 4932	1,500,000	-	-	-	-	1,500,000
Total: 143	16,464,694	64,066,683	22,111,467	17,169,491	34,000,000	153,812,335

Fund 151-CDBG Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
BVL Community Park Restroom Expansion - C26-009	-	200,000	-	-	-	200,000
Friendship Park Playground - C26-008	-	-	423,720	-	-	423,720
Marydia Neighborhood Park Playground - C26-007	-	423,720	-	-	-	423,720
Replacement Sports Field Lighting - Archie Gordon Park - C25-008	-	-	195,964	185,189	-	381,153
Replacement Sports Field Lighting - BVL Community Park - 7585	-	224,853	-	-	-	224,853

Fund 151-CDBG Fund, cont'd.

SENSES Playground Upgrade - C24-009	-	-	-	271,700	-	271,700
Total: 151	-	848,573	619,684	456,889	-	1,925,146

Fund 154-Constitutional Gas Tax Fund

<u>Project</u>	<u>Proposed CIP by Fiscal Year</u>					<u>Total</u>
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>2026/30</u>
FY26 Road & Bridge - New & Replacement Vehicles & Equipment - 4922	1,423,712	2,840,000	1,775,000	2,795,000	3,325,000	12,158,712
FY26 Traffic - New & Replacement Vehicles & Equipment - 4925	366,500	600,000	215,000	-	220,000	1,401,500
Total: 154	1,790,212	3,440,000	1,990,000	2,795,000	3,545,000	13,560,212

Fund 156-Federal And State Grants Fund

<u>Project</u>	<u>Proposed CIP by Fiscal Year</u>					<u>Total</u>
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>2026/30</u>
Advanced Traffic Management System (ATMS) Phase VI - 4819	3,857,000	-	-	-	-	3,857,000
Funie Steed Road Intersection Improvements - 7042	2,108,791	-	-	-	-	2,108,791
Hickory Tree Elementary Sidewalk - 4474	1,588,889	-	-	-	-	1,588,889
Technology Library (Multipurpose Community Facility) - 4817	2,377,571	-	-	-	-	2,377,571
Total: 156	9,932,251	-	-	-	-	9,932,251

Fund 158-Intergovernmental Radio Communications

<u>Project</u>	<u>Proposed CIP by Fiscal Year</u>					<u>Total</u>
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>2026/30</u>
Tower A Automatic Transfer Switch - 5523	78,000	-	-	-	-	78,000
Total: 158	78,000	-	-	-	-	78,000

Fund 177-Fire Impact Fee Fund

<u>Project</u>	<u>Proposed CIP by Fiscal Year</u>					<u>Total</u>
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>2026/30</u>
Fire Station 23 - Sunbridge North - F22-003	-	-	-	5,384,913	-	5,384,913
Fire Station 25 - Sunbridge South - F22-004	-	-	-	-	5,607,456	5,607,456
Fire Station 63 - Relocation of Cross Prairie Station - 2233	-	4,634,901	-	-	-	4,634,901
Total: 177	-	4,634,901	-	5,384,913	5,607,456	15,627,270

Fund 178-Parks Impact Fee Fund

<u>Project</u>	<u>Proposed CIP by Fiscal Year</u>					<u>Total</u>
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>2026/30</u>
65th Infantry Veterans Park Playground - 7596	423,720	-	-	-	-	423,720
Archie Gordon Memorial Park Parking Expansion - 7587	2,500,000	-	-	-	-	2,500,000
Boardwalk Park at Pleasant Hill Road - 7589	2,500,000	2,500,000	-	-	-	5,000,000
Campbell City Park/Community Center - 7003	2,850,000	-	-	-	-	2,850,000
Cherokee Point Playground Replacement - C24-010	-	-	-	271,700	-	271,700
East 192 CRA Parks - 7215	2,000,000	2,000,000	2,000,000	2,000,000	-	8,000,000
Holopaw Community Park - 7236	-	-	308,200	-	-	308,200
Holopaw Neighborhood Park Playground - C22-007	-	250,800	-	-	-	250,800
Lake Toho Water Restoration Pond Trail - 4350	1,750,000	-	-	-	-	1,750,000
Shingle Creek Babb Park Upgrades - 7293	353,100	-	-	-	-	353,100
Shingle Creek St Clair Playground - 7298	353,100	-	-	-	-	353,100
Waters Edge Neighborhood Park Playground Replacement - 7299	268,000	-	-	-	-	268,000
Westside Technology Park (Quina/Ancient Island) - 7232	1,300,000	-	-	-	-	1,300,000
Total: 178	14,297,920	4,750,800	2,308,200	2,271,700	-	23,628,620

Fund 190 - Mobility Fee Northeast District Fund

<u>Project</u>	<u>Proposed CIP by Fiscal Year</u>					<u>Total</u>
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	<u>2026/30</u>
Boggy Creek Road (Simpson to Narcoossee) - 4171	5,708,399	-	-	-	-	5,708,399
Jack Brack (Narcoossee to Absher) - 4466	13,625,416	7,000,000	51,504,039	-	409,138	72,538,593
Jones Road (Narcoossee to Sunbridge Boundary) - 4928	3,693,910	5,595,782	10,000,000	10,000,000	63,231,765	92,521,457
Nova (US192 to Sunbridge Boundary) - 4444	-	5,000,000	1,869,228	83,633,437	-	90,502,665
Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175	878,573	1,253,124	-	-	-	2,131,697
Simpson Road (Myers Road to US 192) - 4170	4,017,394	-	-	-	-	4,017,394
Total: 190	27,923,692	18,848,906	63,373,267	93,633,437	63,640,903	267,420,205

Fund 191 - Mobility Fee Southeast District Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Canoe Creek Rd Widening (from Deer Run Rd to UGB) - T24-001	-	5,000,000	15,000,000	10,000,000	-	30,000,000
Canoe Creek Road (CR 523) - 4412	14,079,968	18,074,340	40,000,000	135,535,752	-	207,690,060
Cross Prairie Pkwy (from Nolte Road to West of the C-31 Canal) - 5282	-	59,237,145	228,358	2,626,292	-	62,091,795
Hickory Tree Road (US 192 to Narcoossee/Nolte) - 4927	3,126,032	4,000,000	4,000,000	51,070,630	-	62,196,662
Neptune Road (Partin Settlement to US 192) - 4178	1,686,228	-	-	-	-	1,686,228
Old Canoe Creek Rd (Canoe Creek Rd to Clay Whaley Rd) - 4930	3,095,316	6,898,133	3,028,996	3,000,000	53,798,937	69,821,382
Total: 191	21,987,544	93,209,618	62,257,354	202,232,674	53,798,937	433,486,127

Fund 192 - Northeast Infrastructure Improvement Area Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Sunbridge Parkway (US 192 to Nova Rd) - 4470	-	25,000,000	27,082,400	10,000,000	143,873,959	205,956,359
Total: 192	-	25,000,000	27,082,400	10,000,000	143,873,959	205,956,359

Fund 306-Local Option Sales Tax Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Admin Bld - 2nd Floor Comm Room HVAC - 6680	195,500	-	-	-	-	195,500
Admin Bldg - 3rd Floor Reconfiguration - 4127	731,853	-	-	-	-	731,853
Admin Bldg 2nd Floor IT Data Center - 6683	575,000	-	-	-	-	575,000
Administration Building 2nd Floor Reconfiguration - 4447	-	2,800,000	-	-	-	2,800,000
Animal Services Renovations - 4453	750,000	-	-	-	-	750,000
Correctional Facility Expansion and Renovations - 4445	-	2,000,000	-	-	-	2,000,000
Corrections Building A Air Handlers Replacement - P26-003	-	150,000	-	-	-	150,000
Corrections Kitchen Walk-In Replacements - 4484	400,000	-	-	-	-	400,000
County Sidewalks/Trails - 4655	400,000	400,000	400,000	400,000	-	1,600,000
Countywide Radio System Improvements - 2142	1,558,457	4,592,784	-	-	-	6,151,241
Countywide Signals - 4401	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Courthouse Elevator Re-build and Modernization - 4215	425,000	-	-	-	-	425,000
Courthouse Square Fire Alarm Panels - 4882	250,000	-	-	-	-	250,000
D & F Recreation Yards - 2140	71,632	-	-	-	-	71,632
Environmental Library - 7114	1,250,000	-	-	-	-	1,250,000
EOC Garage Elevator Modernization - P26-021	-	600,000	-	-	-	600,000
EOC HVAC Control System Replacement - P26-005	-	600,000	-	-	-	600,000
Fortune Rd. Health Department Elevator Controls - P26-012	-	100,000	-	-	-	100,000
FY26 Corrections - New & Replacement Vehicles & Equipment - 4487	40,000	-	-	-	70,000	110,000
FY26 Facilities - New & Replacement Vehicles & Equipment - 4488	90,000	-	-	1,200,000	115,000	1,405,000
FY26 Mowing - New & Replacement Vehicles & Equipment - 4490	52,000	-	-	-	65,000	117,000
FY26 Parks - New & Replacement Vehicles & Equipment - 4492	236,000	75,000	735,000	430,000	570,000	2,046,000
Government Center - Replace Chiller 1 - 4926	400,000	-	-	-	-	400,000
Human Services Sign - 4493	75,000	-	-	-	-	75,000
IT - Admin Liebert UPS Replacement - 1207	97,200	-	-	-	-	97,200
IT - EOC Powerware UPS Replacement - 1208	150,000	-	-	-	-	150,000
IT - Spillman SAN Replacement - 1209	350,000	-	-	-	-	350,000
IT - Spillman Servers Replacement - 1210	590,000	-	-	-	-	590,000
Iteeris Next Replacements - 4716	1,000,000	-	-	-	-	1,000,000
Jail Control Room Interface Rehab - 4209	800,000	-	-	-	-	800,000
Kenansville Community Center HVAC Replacement - P26-022	-	90,000	-	-	-	90,000
Motorola Radio Replacements - Non Fire - 2144	232,500	1,696,200	2,790,000	-	-	4,718,700
NeoCity Courtyard - 4929	1,650,000	-	-	-	-	1,650,000
NeoCity Multi-Use Lab Facility - 6030	4,100,000	-	-	-	-	4,100,000
New Radio Tower Site - 6691	-	-	4,722,636	-	-	4,722,636
Poinciana Health Dept Digital Sign - P26-009	-	50,000	-	-	-	50,000
PTP Osceola EOC to Kissimmee - O25-007	-	68,550	-	-	-	68,550
PW Yard 1 - Fleet Management Center - 7294	18,000,000	17,000,000	-	-	-	35,000,000
S.O. Vehicles - 3398	3,853,210	-	-	-	-	3,853,210
Service Monitor - O25-005	-	-	65,764	-	-	65,764
SO Aviation AC Replacement - 4244	150,000	-	-	-	-	150,000
SOE Warehouse Overflow Parking - 4931	131,000	800,000	-	-	-	931,000
Tower Antenna Replacement - 2145	340,000	-	-	-	-	340,000
Tower DC Rectifier - 6693	95,833	103,643	-	-	-	199,476

Fund 306-Local Option Sales Tax Fund, cont'd.

Traffic Control Equipment - 3780	275,000	275,000	275,000	275,000	-	1,100,000
Traffic Signal Replacement - 4352	1,000,000	-	-	-	-	1,000,000
Unified Event Manager Upgrades - O23-010	-	-	40,000	40,000	40,000	120,000
Total: 306	41,315,185	32,401,177	10,028,400	3,345,000	1,860,000	88,949,762

Fund 315-Gen Cap Outlay Fund

<u>Project</u>	Proposed CIP by Fiscal Year					<u>Total</u> <u>2026/30</u>
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	
Correctional Facility Expansion and Renovations - 4445	-	5,000,000	-	81,000,000	-	86,000,000
Total: 315	-	5,000,000	-	81,000,000	-	86,000,000

Fund 331-Countywide Fire Capital Fund

<u>Project</u>	Proposed CIP by Fiscal Year					<u>Total</u> <u>2026/30</u>
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	
EMS Equipment - 2702	942,252	1,036,478	1,140,126	2,128,960	2,341,856	7,589,672
Fire Equipment - 2700	4,365,754	2,248,220	2,473,042	6,727,065	5,408,146	21,222,227
Fire Station 23 - Sunbridge North - F22-003	-	2,328,318	-	10,933,005	-	13,261,323
Fire Station 25 - Sunbridge South - F22-004	-	2,421,450	-	-	11,384,836	13,806,286
Fire Station 55 - Holopaw AC Replacement - 4485	50,000	-	-	-	-	50,000
Fire Station 63 - Relocation of Cross Prairie Station - 2233	-	9,410,254	-	-	-	9,410,254
LifePak Cardiac Monitors - 2123	-	-	-	4,131,452	-	4,131,452
Motorola Radio Replacements - F22-005	-	-	5,427,555	-	-	5,427,555
SCBA Replacements - 2146	2,629,821	-	-	-	-	2,629,821
Station 99 - Yeehaw Junction Fire Station - F26-001	-	-	-	-	2,723,802	2,723,802
Total: 331	7,987,827	17,444,720	9,040,723	23,920,482	21,858,640	80,252,392

Fund 336 - Infrastructure Sales Surtax Capital Improvement Bond Proceeds Series 2025

<u>Project</u>	Proposed CIP by Fiscal Year					<u>Total</u> <u>2026/30</u>
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	
Correctional Facility Expansion and Renovations - 4445	9,280,870	-	-	-	-	9,280,870
Total: 336	9,280,870	-	-	-	-	9,280,870

Fund 401-Solid Waste Fund

<u>Project</u>	Proposed CIP by Fiscal Year					<u>Total</u> <u>2026/30</u>
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	
FY26 Solid Waste - New & Replacement Vehicles & Equipment - 4924	475,000	-	250,000	-	150,000	875,000
Total: 401	475,000	-	250,000	-	150,000	875,000

Fund 509-Fleet General Oversight Internal Service Fund

<u>Project</u>	Proposed CIP by Fiscal Year					<u>Total</u> <u>2026/30</u>
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	
FY26 Fleet - New & Replacement Vehicles & Equipment - 4489	250,000	600,000	-	185,000	605,000	1,640,000
Total: 509	250,000	600,000	-	185,000	605,000	1,640,000

FY 2026 - FY 2030 CIP Grand Total

	Proposed CIP by Fiscal Year					<u>Total</u> <u>2026/30</u>
	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2030</u>	
	170,283,332	273,064,878	199,441,495	447,074,586	328,939,895	1,418,804,186



OSCEOLA
COUNTY



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.