

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 All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.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: *Susan Javer*
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

Schedule A
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 BOCC Osceola County
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001-General Fund

Revenues

Current Ad Valorem Taxes	386,290,103
PY Delinquent Ad Valorem Tax	72,571
Other Taxes	33,752,580
Permits, Fees & Special Assessments	8,861,765
Intergovernmental Revenue	50,920,191
Charges For Services	1,915,358
Judgment, Fines & Forfeits	1,120,728
Miscellaneous Revenues	8,464,862
Less 5% Statutory Reduction	-23,754,545
Subtotal	467,643,613

Transfers In	62,096,453
Other Sources	3,000,000
Fund Balance	173,493,123
Total Revenues	706,233,189

Expenditures

Personnel Services	95,914,662
Operating Expenses	137,591,190
Capital Outlay	5,332,792
Debt Service	1,952,217
Grants and Aids	46,671,331
Subtotal	287,462,192

Transfers Out	288,711,381
Reserves - Operating	92,599,229
Reserves - Debt	477,291
Reserves - Capital	1,055,646
Reserves - Assigned	24,035,700
Reserves - Restricted	5,000,000
Reserves - Stability	6,891,750
Total Expenditures	706,233,189

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010-Designated Ad Valorem Tax

Revenues

Transfers In

46,513,186

Total Revenues

46,513,186

Expenditures

Transfers Out

46,513,186

Total Expenditures

46,513,186

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101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		5,402,700
	Total Revenues	5,402,700

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		5,059,651
	Total Expenditures	5,402,700

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102-Transportation Trust Fund

Revenues

Other Taxes		9,897,146
Permits, Fees & Special Assessments		541,963
Intergovernmental Revenue		2,274,400
Charges For Services		496,490
Miscellaneous Revenues		50,000
Less 5% Statutory Reduction		-663,000
	Subtotal	12,596,999
Transfers In		46,513,186
Other Sources		921,232
Fund Balance		7,384,674
	Total Revenues	67,416,091

Expenditures

Personnel Services		16,956,978
Operating Expenses		42,025,804
Capital Outlay		1,094,037
Debt Service		1,757,714
Grants and Aids		62,500
	Subtotal	61,897,033
Transfers Out		3,908,313
Reserves - Operating		750,000
Reserves - Debt		860,745
	Total Expenditures	67,416,091

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103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits 27,338
Less 5% Statutory Reduction -1,367

Subtotal 25,971

Fund Balance 6,045

Total Revenues 32,016

Expenditures

Transfers Out 32,016

Total Expenditures 32,016

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104-Tourist Development Tax Fund

Revenues

Other Taxes	44,324,581
Charges For Services	4,268,794
Miscellaneous Revenues	743,147
Less 5% Statutory Reduction	-2,466,826
Subtotal	46,869,696

Other Sources	148,273
Fund Balance	113,822,657
Total Revenues	160,840,626

Expenditures

Personnel Services	2,515,869
Operating Expenses	27,130,127
Capital Outlay	30,106,142
Debt Service	154,659
Subtotal	59,906,797

Transfers Out	11,172,200
Reserves - Operating	19,627,555
Reserves - Debt	70,938
Reserves - Capital	2,000,000
Reserves - Restricted	37,904,667
Reserves - Stability	30,158,469
Total Expenditures	160,840,626

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105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes 11,081,145
Less 5% Statutory Reduction -554,057

Subtotal 10,527,088

Other Sources 47,149
Fund Balance 15,716,338

Total Revenues 26,290,575

Expenditures

Operating Expenses 10,916,304

Subtotal 10,916,304

Transfers Out 3,372,351
Reserves - Operating 5,905,203
Reserves - Stability 6,096,717

Total Expenditures 26,290,575

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106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes 11,081,145
Less 5% Statutory Reduction -554,057

Subtotal 10,527,088

Other Sources 47,149
Fund Balance 16,286,911

Total Revenues 26,861,148

Expenditures

Operating Expenses 14,436,536

Subtotal 14,436,536

Transfers Out 43,512
Reserves - Operating 6,221,742
Reserves - Stability 6,159,358

Total Expenditures 26,861,148

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107-Library District Fund

Revenues

Current Ad Valorem Taxes	17,340,111	
PY Delinquent Ad Valorem Tax	2,000	
Intergovernmental Revenue	105,704	
Charges For Services	48,861	
Judgment, Fines & Forfeits	5,000	
Miscellaneous Revenues	142,248	
Less 5% Statutory Reduction	-876,831	
Subtotal	16,767,093	
Fund Balance		20,740,333
Total Revenues		37,507,426

Expenditures

Personnel Services	177,060	
Operating Expenses	10,845,054	
Capital Outlay	6,251,123	
Debt Service	34,815	
Subtotal	17,308,052	
Transfers Out	761,602	
Reserves - Operating	3,110,448	
Reserves - Debt	17,003	
Reserves - Stability	16,310,321	
Total Expenditures		37,507,426

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109-Law Enforcement Trust Fund

Revenues

Other Sources	103,000
Fund Balance	611,650
Total Revenues	714,650

Expenditures

Transfers Out	714,650
Total Expenditures	714,650

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111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue		2,707,973
	Subtotal	2,707,973
Fund Balance		5,018,244
	Total Revenues	7,726,217

Expenditures

Personnel Services		270,242
Operating Expenses		7,230,975
Grants and Aids		225,000
	Subtotal	7,726,217
	Total Expenditures	7,726,217

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112-Emergency(911)Communications

Revenues

Intergovernmental Revenue	2,110,257
Charges For Services	153,511
Less 5% Statutory Reduction	<u>-113,188</u>
Subtotal	2,150,580
Fund Balance	<u>3,823,645</u>
Total Revenues	<u>5,974,225</u>

Expenditures

Transfers Out	2,579,471
Reserves - Operating	257,947
Reserves - Capital	<u>3,136,807</u>
Total Expenditures	<u>5,974,225</u>

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115-Court Facilities Fund

Revenues

Charges For Services	1,337,607
Less 5% Statutory Reduction	-66,880
Subtotal	1,270,727
Fund Balance	6,449,492
Total Revenues	7,720,219

Expenditures

Operating Expenses	199,300
Capital Outlay	1,217,165
Subtotal	1,416,465
Transfers Out	1,015,882
Reserves - Operating	324,048
Reserves - Capital	4,963,824
Total Expenditures	7,720,219

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118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		409,855
	Subtotal	409,855
	Total Revenues	409,855

Expenditures

Operating Expenses		409,855
	Subtotal	409,855
	Total Expenditures	409,855

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124-Environmental Land Acquisitions

Revenues

Current Ad Valorem Taxes 12,282,579
Less 5% Statutory Reduction -614,129

Subtotal 11,668,450

Transfers In 30,875

Total Revenues 11,699,325

Expenditures

Operating Expenses 500,000

Subtotal 500,000

Reserves - Capital 11,199,325

Total Expenditures 11,699,325

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125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes	2,167,514	
Miscellaneous Revenues	71,230	
Less 5% Statutory Reduction	-111,937	
Subtotal	2,126,807	
 Fund Balance	 16,347,925	
Total Revenues	18,474,732	

Expenditures

Personnel Services	627,227	
Operating Expenses	1,340,262	
Capital Outlay	2,571,261	
Debt Service	39,491	
Subtotal	4,578,241	
 Transfers Out	 237,617	
Reserves - Operating	488,420	
Reserves - Debt	19,288	
Reserves - Restricted	13,151,166	
Total Expenditures	18,474,732	

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128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments	1,638,815
Less 5% Statutory Reduction	<u>-81,941</u>
Subtotal	1,556,874
Fund Balance	574,412
Total Revenues	<u><u>2,131,286</u></u>

Expenditures

Operating Expenses	1,705,807
Subtotal	<u>1,705,807</u>
Transfers Out	425,479
Total Expenditures	<u><u>2,131,286</u></u>

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129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments	346,711
Less 5% Statutory Reduction	-17,337
Subtotal	329,374
Fund Balance	76,527
Total Revenues	405,901

Expenditures

Operating Expenses	324,143
Subtotal	324,143
Transfers Out	81,758
Total Expenditures	405,901

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130-Court Related Technology Fund

Revenues

Charges For Services	949,342
Less 5% Statutory Reduction	-47,467
Subtotal	901,875
Transfers In	1,505,930
Fund Balance	379,888
Total Revenues	2,787,693

Expenditures

Personnel Services	745,347
Operating Expenses	1,658,805
Capital Outlay	364,000
Subtotal	2,768,152
Transfers Out	19,541
Total Expenditures	2,787,693

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134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	46,130,014
PY Delinquent Ad Valorem Tax	1,000
Permits, Fees & Special Assessments	59,587,808
Intergovernmental Revenue	118,614
Charges For Services	19,145,990
Miscellaneous Revenues	3,474,446
Less 5% Statutory Reduction	-6,422,395

Subtotal 122,035,477

Transfers In	4,376,682
Fund Balance	40,570,242

Total Revenues 166,982,401

Expenditures

Personnel Services	72,382,937
Operating Expenses	31,549,822
Capital Outlay	508,056
Debt Service	4,252,251

Subtotal 108,693,066

Transfers Out	21,854,474
Reserves - Operating	30,660,165
Reserves - Debt	1,995,346
Reserves - Capital	2,151,816
Reserves - Assigned	1,627,534

Total Expenditures 166,982,401

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137-HOME Fund

Revenues

Intergovernmental Revenue		6,345,471
	Subtotal	6,345,471
	Total Revenues	6,345,471

Expenditures

Personnel Services		50,998
Operating Expenses		5,237,051
Grants and Aids		1,057,422
	Subtotal	6,345,471
	Total Expenditures	6,345,471

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139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits 60,058
Less 5% Statutory Reduction -3,003

Subtotal 57,055

Fund Balance 44,155

Total Revenues 101,210

Expenditures

Transfers Out 101,210

Total Expenditures 101,210

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141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments	87,020
Miscellaneous Revenues	6,127
Less 5% Statutory Reduction	<u>-4,657</u>
Subtotal	88,490
Fund Balance	960,807
Total Revenues	<u>1,049,297</u>

Expenditures

Capital Outlay	<u>359,797</u>
Subtotal	359,797
Transfers Out	55,741
Reserves - Operating	7,897
Reserves - Capital	<u>625,862</u>
Total Expenditures	<u>1,049,297</u>

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142 - Mobility Fee East District

Revenues

Fund Balance		5,426,648
	Total Revenues	5,426,648

Expenditures

Capital Outlay		3,683,580
	Subtotal	3,683,580
Reserves - Capital		1,743,068
	Total Expenditures	5,426,648

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143 - Mobility Fee West District

Revenues

Permits, Fees & Special Assessments 38,738,952
Less 5% Statutory Reduction -1,090,328

Subtotal 37,648,624

Other Sources 3,704,750
Fund Balance 104,508,773

Total Revenues 145,862,147

Expenditures

Operating Expenses 150,000
Capital Outlay 109,336,743

Subtotal 109,486,743

Transfers Out 94,496
Reserves - Capital 36,280,908

Total Expenditures 145,862,147

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145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits 1,918,346
Less 5% Statutory Reduction -95,917

Subtotal 1,822,429

Fund Balance 2,721,364

Total Revenues 4,543,793

Expenditures

Operating Expenses 1,926,160
Capital Outlay 1,238,721

Subtotal 3,164,881

Transfers Out 21,173

Reserves - Restricted 1,357,739

Total Expenditures 4,543,793

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147 - Conservation Lands Perpetual Maintenance & Acquisition

Revenues

Miscellaneous Revenues	6,542
Less 5% Statutory Reduction	-327
Subtotal	6,215
Fund Balance	1,118,002
Total Revenues	1,124,217

Expenditures

Operating Expenses	1,124,217
Subtotal	1,124,217
Total Expenditures	1,124,217

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148-Building Fund

Revenues

Permits, Fees & Special Assessments	10,925,167
Charges For Services	149,316
Judgment, Fines & Forfeits	9,555
Miscellaneous Revenues	8,042
Less 5% Statutory Reduction	-554,604

Subtotal	10,537,476
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Other Sources	375,000
Fund Balance	20,404,444

Total Revenues	31,316,920
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Expenditures

Personnel Services	9,134,348
Operating Expenses	9,570,224
Capital Outlay	5,690,266
Debt Service	284,439

Subtotal	24,679,277
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Transfers Out	873,101
Reserves - Operating	5,220,713
Reserves - Debt	139,723
Reserves - Stability	404,106

Total Expenditures	31,316,920
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149-East 192 CRA

Revenues

Transfers In	2,196,584
Other Sources	3,899,337
Fund Balance	2,785,828
Total Revenues	8,881,749

Expenditures

Personnel Services	73,558
Operating Expenses	358,075
Capital Outlay	4,739,532
Subtotal	5,171,165

Transfers Out	45,374
Reserves - Operating	132,810
Reserves - Capital	3,532,400
Total Expenditures	8,881,749

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151-CDBG Fund

Revenues

Intergovernmental Revenue		7,363,401
	Subtotal	7,363,401
	Total Revenues	7,363,401

Expenditures

Personnel Services		171,748
Operating Expenses		6,031,197
Capital Outlay		609,188
Grants and Aids		551,268
	Subtotal	7,363,401
	Total Expenditures	7,363,401

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152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes 2,082,617
Less 5% Statutory Reduction -104,134

Subtotal 1,978,483

Fund Balance 431,459

Total Revenues 2,409,942

Expenditures

Operating Expenses 2,000,162

Subtotal 2,000,162

Transfers Out 389,780

Reserves - Operating 10,000

Reserves - Assigned 10,000

Total Expenditures 2,409,942

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153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments	57,819,449
Less 5% Statutory Reduction	-2,300
Subtotal	57,817,149
Fund Balance	1,252,295
Total Revenues	59,069,444

Expenditures

Operating Expenses	58,908,545
Subtotal	58,908,545
Transfers Out	160,899
Total Expenditures	59,069,444

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154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue	4,849,595
Miscellaneous Revenues	26,446
Less 5% Statutory Reduction	-243,802
Subtotal	4,632,239

Transfers In	11,958,071
Other Sources	2,246,262
Fund Balance	3,161,836
Total Revenues	21,998,408

Expenditures

Operating Expenses	16,450,000
Capital Outlay	2,246,262
Debt Service	2,361,564
Subtotal	21,057,826

Transfers Out	67,134
Reserves - Debt	873,448
Total Expenditures	21,998,408

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155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments	4,465,208
Miscellaneous Revenues	125,585
Less 5% Statutory Reduction	<u>-229,540</u>
Subtotal	4,361,253
Fund Balance	<u>1,184,933</u>
Total Revenues	<u>5,546,186</u>

Expenditures

Personnel Services	228,172
Operating Expenses	3,912,850
Capital Outlay	<u>38,385</u>
Subtotal	4,179,407
Transfers Out	136,399
Reserves - Operating	730,380
Reserves - Capital	<u>500,000</u>
Total Expenditures	<u>5,546,186</u>

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156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		112,523,042
	Subtotal	112,523,042
	Total Revenues	112,523,042

Expenditures

Personnel Services		3,231,238
Operating Expenses		8,169,214
Capital Outlay		98,176,364
Grants and Aids		2,844,423
	Subtotal	112,421,239
Transfers Out		101,803
	Total Expenditures	112,523,042

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158-Intergovernmental Radio Communications

Revenues

Charges For Services	1,162,089
Judgment, Fines & Forfeits	263,250
Miscellaneous Revenues	30,644
Less 5% Statutory Reduction	-72,799
Subtotal	1,383,184
Transfers In	1,882,994
Fund Balance	710,887
Total Revenues	3,977,065

Expenditures

Personnel Services	450,116
Operating Expenses	2,642,902
Capital Outlay	213,833
Debt Service	4,866
Subtotal	3,311,717
Transfers Out	294,997
Reserves - Operating	367,974
Reserves - Debt	2,377
Total Expenditures	3,977,065

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168-Section 8 Fund

Revenues

Intergovernmental Revenue	32,522,338
Miscellaneous Revenues	138,624
Less 5% Statutory Reduction	-6,931
Subtotal	32,654,031
Fund Balance	5,140,115
Total Revenues	37,794,146

Expenditures

Personnel Services	1,083,762
Operating Expenses	36,624,140
Debt Service	9,574
Subtotal	37,717,476
Transfers Out	72,000
Reserves - Debt	4,670
Total Expenditures	37,794,146

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177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	2,781,033
Less 5% Statutory Reduction	<u>-139,052</u>
Subtotal	2,641,981
Fund Balance	7,394,227
Total Revenues	<u>10,036,208</u>

Expenditures

Operating Expenses	23,105
Capital Outlay	<u>4,665,173</u>
Subtotal	4,688,278
Transfers Out	98,763
Reserves - Capital	<u>5,249,167</u>
Total Expenditures	<u>10,036,208</u>

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178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	9,947,649
Less 5% Statutory Reduction	<u>-497,382</u>
Subtotal	9,450,267
Fund Balance	63,277,942
Total Revenues	<u>72,728,209</u>

Expenditures

Operating Expenses	3,253,438
Capital Outlay	<u>55,991,341</u>
Subtotal	59,244,779
Transfers Out	164,024
Reserves - Capital	5,856,954
Reserves - Assigned	7,354,452
Reserves - Restricted	<u>108,000</u>
Total Expenditures	<u>72,728,209</u>

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180-Inmate Welfare Fund

Revenues

Charges For Services	60,688
Miscellaneous Revenues	738,493
Less 5% Statutory Reduction	<u>-3,034</u>
Subtotal	796,147
Fund Balance	<u>2,848,647</u>
Total Revenues	<u>3,644,794</u>

Expenditures

Personnel Services	237,219
Operating Expenses	<u>856,838</u>
Subtotal	1,094,057
Reserves - Operating	362,582
Reserves - Stability	<u>2,188,155</u>
Total Expenditures	<u>3,644,794</u>

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187-Road Impact Fee Poinciana Overlay

Revenues

Fund Balance		526,045
	Total Revenues	526,045

Expenditures

Capital Outlay		526,045
	Subtotal	526,045
	Total Expenditures	526,045

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189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes 8,753,130
Less 5% Statutory Reduction -437,656

Subtotal 8,315,474

Transfers In 7,840,746
Fund Balance 630,014

Total Revenues 16,786,234

Expenditures

Operating Expenses 16,759,238

Subtotal 16,759,238

Transfers Out 26,996

Total Expenditures 16,786,234

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190 - Mobility Fee Northeast District Fund

Revenues

Permits, Fees & Special Assessments 24,546,013
Less 5% Statutory Reduction -431,545

Subtotal 24,114,468

Transfers In 14,399,545
Fund Balance 32,852,927

Total Revenues 71,366,940

Expenditures

Operating Expenses 60,000
Capital Outlay 71,256,560

Subtotal 71,316,560

Transfers Out 50,380

Total Expenditures 71,366,940

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191 - Mobility Fee Southeast District Fund

Revenues

Permits, Fees & Special Assessments 12,343,215
Less 5% Statutory Reduction -355,682

Subtotal 11,987,533

Transfers In 470,175
Fund Balance 33,399,124

Total Revenues 45,856,832

Expenditures

Operating Expenses 20,000
Capital Outlay 45,807,848

Subtotal 45,827,848

Transfers Out 28,984

Total Expenditures 45,856,832

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192 - Northeast Infrastructure Improvement Area Fund

Revenues

Transfers In	39,669,467
Fund Balance	19,155,507
Total Revenues	<u>58,824,974</u>

Expenditures

Transfers Out	41,656,795
Reserves - Capital	17,168,179
Total Expenditures	<u>58,824,974</u>

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193 - Southeast Infrastructure Improvement Area Fund

Revenues

Transfers In		16,943,067
	Total Revenues	<u>16,943,067</u>

Expenditures

Transfers Out		15,910,250
Reserves - Capital		1,032,817
	Total Expenditures	<u>16,943,067</u>

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201-Limited GO Refunding Bonds, Series 2015

Revenues

Fund Balance		1,148,192
	Total Revenues	1,148,192

Expenditures

Debt Service		1,117,317
	Subtotal	1,117,317
Transfers Out		30,875
	Total Expenditures	1,148,192

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242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Transfers In	2,323,587
Fund Balance	2,921,245
Total Revenues	<u>5,244,832</u>

Expenditures

Debt Service	2,915,213
Subtotal	<u>2,915,213</u>
Reserves - Debt	2,329,619
Total Expenditures	<u>5,244,832</u>

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243-DS TDT Rev Bond Series 2016

Revenues

Transfers In	1,385,642
Fund Balance	2,375,296
Total Revenues	<u>3,760,938</u>

Expenditures

Debt Service	1,372,340
Subtotal	<u>1,372,340</u>
Reserves - Debt	2,388,598
Total Expenditures	<u>3,760,938</u>

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246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In	1,479,912
Fund Balance	1,062,164
Total Revenues	<u>2,542,076</u>

Expenditures

Debt Service	1,474,620
Subtotal	<u>1,474,620</u>
Reserves - Debt	1,067,456
Total Expenditures	<u>2,542,076</u>

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247-DS TDT Refunding Bonds 2019

Revenues

Permits, Fees & Special Assessments 300,000
Less 5% Statutory Reduction -15,000

Subtotal 285,000

Transfers In 260,025
Fund Balance 1,688,242

Total Revenues 2,233,267

Expenditures

Debt Service 789,688

Subtotal 789,688

Reserves - Debt 1,443,579

Total Expenditures 2,233,267

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249-DS CIRB 2019

Revenues

Transfers In	7,416,312
Fund Balance	5,920,230
Total Revenues	<u>13,336,542</u>

Expenditures

Debt Service	7,358,351
Subtotal	<u>7,358,351</u>
Reserves - Debt	5,978,191
Total Expenditures	<u>13,336,542</u>

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250-GO BONDS SERIES 2020

Revenues

Fund Balance		2,202,854
	Total Revenues	<u>2,202,854</u>

Expenditures

Debt Service		1,960,043
	Subtotal	<u>1,960,043</u>

Reserves - Debt		242,811
	Total Expenditures	<u>2,202,854</u>

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251 - Public Improvement Revenue Bonds, Series 2020

Revenues

Transfers In	569,712
Fund Balance	573,653
Total Revenues	<u>1,143,365</u>

Expenditures

Debt Service	571,668
Subtotal	<u>571,668</u>
Reserves - Debt	571,697
Total Expenditures	<u>1,143,365</u>

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252-TDT Revenue Refunding Bond, Series 2022

Revenues

Transfers In	4,711,013
Fund Balance	5,173,148
Total Revenues	<u>9,884,161</u>

Expenditures

Debt Service	5,152,792
Subtotal	<u>5,152,792</u>
Reserves - Debt	4,731,369
Total Expenditures	<u>9,884,161</u>

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253 - DS S/Tax Rev Ref S2025A

Revenues

Transfers In	4,037,250
Fund Balance	2,093,097
Total Revenues	<u>6,130,347</u>

Expenditures

Debt Service	3,291,722
Subtotal	<u>3,291,722</u>
Reserves - Debt	2,838,625
Total Expenditures	<u>6,130,347</u>

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254 - Infrastructure Sales Surtax Rev Bond Series 2025

Revenues

Transfers In	712,308
Fund Balance	544,181
Total Revenues	<u>1,256,489</u>

Expenditures

Debt Service	544,181
Subtotal	<u>544,181</u>
Reserves - Debt	712,308
Total Expenditures	<u>1,256,489</u>

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255 - TDT Revenue Bond Series 2025

Revenues

Transfers In	7,511,724
Fund Balance	11,732,397
Total Revenues	<u>19,244,121</u>

Expenditures

Debt Service	4,172,743
Subtotal	<u>4,172,743</u>
Reserves - Debt	15,071,378
Total Expenditures	<u>19,244,121</u>

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306-Local Option Sales Tax Fund

Revenues

Other Taxes 51,678,537
Less 5% Statutory Reduction -2,583,927

Subtotal 49,094,610

Other Sources 5,252,251
Fund Balance 117,445,633

Total Revenues 171,792,494

Expenditures

Capital Outlay 126,779,746
Debt Service 2,907,374

Subtotal 129,687,120

Transfers Out 9,021,283
Reserves - Debt 826,307
Reserves - Capital 20,951,446
Reserves - Assigned 11,306,338

Total Expenditures 171,792,494

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315-Gen Cap Outlay Fund

Revenues

Charges For Services		12,725,438
	Subtotal	12,725,438
Transfers In		7,102,026
Fund Balance		130,381,912
	Total Revenues	150,209,376

Expenditures

Capital Outlay		128,724,402
Grants and Aids		4,852,537
	Subtotal	133,576,939
Reserves - Assigned		14,388,450
Reserves - Restricted		2,243,987
	Total Expenditures	150,209,376

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328 - Special Purpose Capital Fund

Revenues

Intergovernmental Revenue	83,696,892
Miscellaneous Revenues	21,636,321
Subtotal	105,333,213
Other Sources	4,398,848
Total Revenues	109,732,061

Expenditures

Capital Outlay	109,732,061
Subtotal	109,732,061
Total Expenditures	109,732,061

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331-Countywide Fire Capital Fund

Revenues

Transfers In	11,566,139
Other Sources	3,300,000
Fund Balance	54,994,192
Total Revenues	<u>69,860,331</u>

Expenditures

Capital Outlay	43,519,191
Subtotal	<u>43,519,191</u>
Transfers Out	1,170,413
Reserves - Capital	25,170,727
Total Expenditures	<u>69,860,331</u>

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332 - Public Imp Rev Bonds Series 2017

Revenues

Fund Balance		1,572,993
	Total Revenues	1,572,993

Expenditures

Capital Outlay		1,572,993
	Subtotal	1,572,993
	Total Expenditures	1,572,993

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334 - Transportation Imp Construction Fund

Revenues

Fund Balance		50,780,549
	Total Revenues	50,780,549

Expenditures

Capital Outlay		36,476,706
	Subtotal	36,476,706
Reserves - Capital		14,303,843
	Total Expenditures	50,780,549

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335 - TDT Capital Improvement Bond Proceeds Series 2025

Revenues

Other Sources		125,000,000
	Total Revenues	125,000,000

Expenditures

Reserves - Assigned		125,000,000
	Total Expenditures	125,000,000

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336 - Infrastructure Sales Surtax Capital Improvement Bond Proc

Revenues

Other Sources		10,000,000
	Total Revenues	10,000,000

Expenditures

Capital Outlay		9,280,870
	Subtotal	9,280,870
Reserves - Assigned		719,130
	Total Expenditures	10,000,000

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401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		41,188,117
Charges For Services		3,663,273
Miscellaneous Revenues		14,003
Less 5% Statutory Reduction		-2,243,270
	Subtotal	42,622,123
Fund Balance		64,051,248
	Total Revenues	106,673,371

Expenditures

Personnel Services		1,952,439
Operating Expenses		33,597,452
Capital Outlay		3,637,030
Debt Service		197,657
	Subtotal	39,384,578
Transfers Out		1,057,039
Reserves - Operating		9,761,848
Reserves - Debt		97,234
Reserves - Capital		33,597,309
Reserves - Assigned		16,135,469
Reserves - Restricted		6,639,894
	Total Expenditures	106,673,371

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407-Osceola Parkway

Revenues

Charges For Services		24,649,096
Less 5% Statutory Reduction		-1,232,455
	Subtotal	23,416,641
Fund Balance		66,014,280
	Total Revenues	89,430,921

Expenditures

Personnel Services		288,418
Operating Expenses		3,998,720
Capital Outlay		87,268
Debt Service		10,066,301
	Subtotal	14,440,707
Transfers Out		156,200
Reserves - Operating		1,184,890
Reserves - Debt		24,652,712
Reserves - Capital		47,690,912
Reserves - Restricted		1,305,500
	Total Expenditures	89,430,921

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501-Workers' Comp Internal Service Fund

Revenues

Charges For Services		4,025,218
	Subtotal	4,025,218
Fund Balance		9,186,989
	Total Revenues	13,212,207

Expenditures

Personnel Services		233,143
Operating Expenses		3,588,569
	Subtotal	3,821,712
Transfers Out		81,744
Reserves - Claims		7,127,134
Reserves - Restricted		2,181,617
	Total Expenditures	13,212,207

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502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		13,539,855
	Subtotal	13,539,855
Fund Balance		8,051,279
	Total Revenues	21,591,134

Expenditures

Personnel Services		209,001
Operating Expenses		9,168,437
	Subtotal	9,377,438
Transfers Out		89,821
Reserves - Claims		3,899,975
Reserves - Restricted		8,223,900
	Total Expenditures	21,591,134

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503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,345,758
	Subtotal	1,345,758
Transfers In		5,409
Fund Balance		1,224,863
	Total Revenues	2,576,030

Expenditures

Personnel Services		87,890
Operating Expenses		1,061,199
	Subtotal	1,149,089
Transfers Out		69,263
Reserves - Operating		10,000
Reserves - Claims		1,305,506
Reserves - Restricted		42,172
	Total Expenditures	2,576,030

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504-Health Insurance Internal Service Fund

Revenues

Charges For Services	39,784,993
Miscellaneous Revenues	900,000
Less 5% Statutory Reduction	-45,000
Subtotal	40,639,993

Transfers In	534,042
Fund Balance	1,160,795
Total Revenues	42,334,830

Expenditures

Personnel Services	168,270
Operating Expenses	32,314,982
Subtotal	32,483,252

Transfers Out	190,115
Reserves - Claims	5,051,165
Reserves - Restricted	4,610,298
Total Expenditures	42,334,830

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

Revenues

Charges For Services		883,977
	Subtotal	883,977
Fund Balance		869,228
	Total Revenues	1,753,205

Expenditures

Personnel Services		66,326
Operating Expenses		615,189
	Subtotal	681,515
Transfers Out		56,836
Reserves - Claims		1,014,854
	Total Expenditures	1,753,205

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509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services		263,921
	Subtotal	263,921
Other Sources		546,000
Fund Balance		166,732
	Total Revenues	976,653

Expenditures

Personnel Services		198,780
Operating Expenses		38,836
Capital Outlay		546,000
Debt Service		61,102
	Subtotal	844,718
Transfers Out		102,084
Reserves - Debt		29,851
	Total Expenditures	976,653

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510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		4,120,105
	Subtotal	4,120,105
Fund Balance		242,875
	Total Revenues	4,362,980

Expenditures

Personnel Services		1,862,877
Operating Expenses		1,874,327
Capital Outlay		21,500
	Subtotal	3,758,704
Transfers Out		604,276
	Total Expenditures	4,362,980

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511-Fleet Fuel Internal Service Fund

Revenues

Charges For Services		2,105,780
	Subtotal	2,105,780
Fund Balance		319,917
	Total Revenues	2,425,697

Expenditures

Personnel Services		114,248
Operating Expenses		1,999,942
Capital Outlay		155,275
	Subtotal	2,269,465
Transfers Out		156,232
	Total Expenditures	2,425,697