

OSCEOLA COUNTY

FISCAL YEAR 2024
ADOPTED BUDGET



ADOPTED
SEPTEMBER 2023



Osceola County

Fiscal Year 2024 Adopted Budget



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

Board of County Commissioners:

Viviana Janer, Chairwoman

District 2

Cheryl Grieb, Vice Chair

District 4

Peggy Choudhry, Commissioner

District 1

Brandon Arrington, Commissioner

District 3

Ricky Booth, Commissioner

District 5



ADOPTED – September 18, 2023

Book Finalized & Distributed on November 16, 2023



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Introduction

Osceola County is pleased to present the Adopted Budget for Fiscal Year 2023-2024 (FY24). 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 13 years. In developing the annual budget, Osceola County prioritizes a long-term approach through the Board's direction to meet the current needs of the community that considers the long-term program costs and service impacts. During FY23, the County Commission adopted a revision to the 5-year strategic plan that serves as a guiding document for the staff when developing and executing the annual budget.

Within the FY24 Budget, the County has projected increases in revenues such as Tourist Development Taxes, State Shared Revenues, Local Government Sales Taxes, and Gas Taxes based on historical and current trends. The FY24 property valuations did reflect an increase over the prior year with valuations at \$46,353,488,373. This represents an increase of 16.9% over FY23, which is significant when compared to historical valuations and not only reflects increases in existing property valuation but over \$2 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 population.

Economic trends continue to be evaluated for inflation and recessionary impacts on the County's revenue streams and in particular the County is monitoring the Tourist Development Taxes for changes. Tourism is the primary economic driver for the County and for FY24 the collection is conservatively budgeted at over \$62M which is the highest projection to date due to strong collections in prior years and economic indicators. The collection of the taxes is a reflection on the local economy that leads to additional County revenue such as sales tax, transportation toll revenue, and indirect impacts. It should be noted the tax can be extremely volatile to outside changes and shocks, such as the COVID-19 pandemic, and national or global economic downturns.

The County is facing challenges associated with the rapid growth and expansion of supporting infrastructure. In order to meet those challenges, the budget includes \$731M for transportation infrastructure. While this will support current growth, the County has developed an innovative funding strategy for the future buildout of the northeast area of the County through the establishment of the Northeast Improvement District. The District works to fund transportation needs beyond the revenue collected as a result of developer-paid mobility fees through the annual increment in property valuations. The establishment of this source allows for additional debt capacity to make revenue available early in the development process to ensure infrastructure is in place prior to the growth in population.

Budget Guidelines

The FY24 Adopted Budget begins on October 1, 2023, and concludes on September 30, 2024, 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.

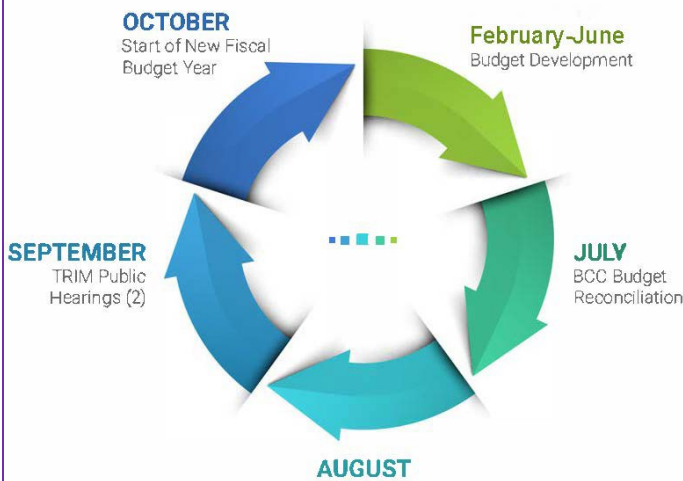
The development, approval, and adoption of the budget includes numerous meetings with County Administration and the Osceola County Board of County Commissioners (Board). Annual budget priorities are formed based on the Strategic Plan

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 April 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 June.

On July 17, 2023, 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 7th, 2023. 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 FY24 priorities and provided direction to the County Manager for integration within the FY24 Budget.

At the September 7th meeting, the FY24 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 FY24 – FY28 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 in a newspaper of general paid circulation. One significant change in the Tentative Budget process for FY24 was the incorporation of ongoing capital projects, grants and donations that were previously included in the Recommended Final Budget. The change allows for a budget that is advertised and presented to the County Commission and public that most closely reflects the budget that will ultimately be adopted.



Input from the public and the County Commission during the Tentative Budget Hearing was then integrated into the preparation of the Recommended Final Budget. After presentation and discussion, the Board unanimously adopted the millage rates and the Fiscal Year 2024 Recommended Final Budget.

Revenues:

Although the County’s property valuations increased for FY24, the valuations were from 2022 and the impact from inflation and rising interest rates is yet to be known. 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 services to a rapidly growing population. Through the leadership of the Board of County Commissioners, FY24 millage rates for the General Fund, County EMS, and Library remained unchanged. Although the millage rates did not increase, the Budget continues to provide necessary services to the citizens with a continued focus on transportation, infrastructure improvements, and public safety. The below chart reflects the approved millage rates and corresponding Ad Valorem revenue for FY24 as compared to FY23.

Millage Rate Comparison

Taxing Entity	FY23 Millage	FY24 Millage	FY24 Revenue	FY24 minus FY23 Revenue
Osceola County BoCC	6.7000	6.7000	\$310,471,638	\$44,836,397
EMS MSTU	1.0682	1.0682	\$37,862,626	\$5,357,590
Library District	0.3000	0.3000	\$13,942,351	\$2,006,692

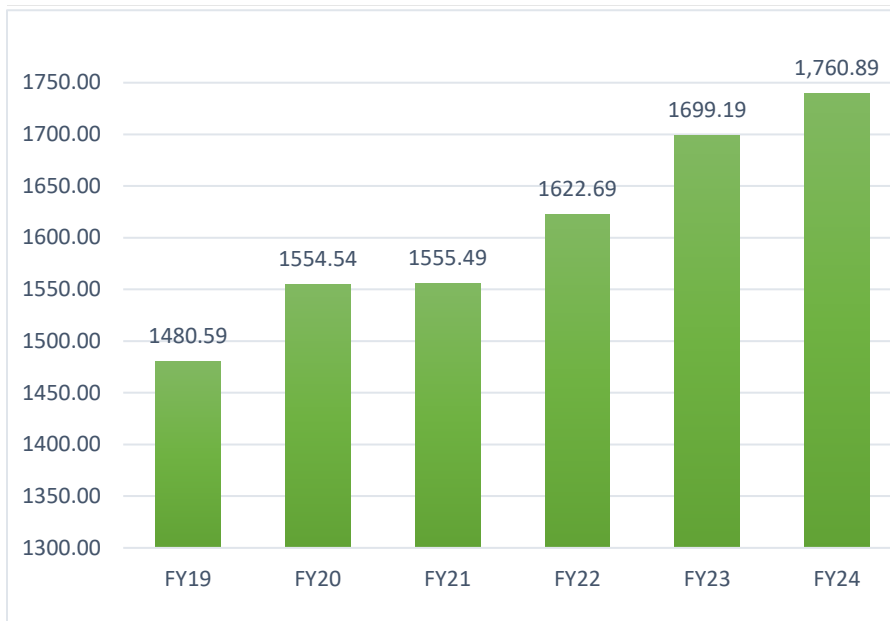
Although the General Fund (Osceola County BoCC) shows a significant increase in Ad Valorem, these revenues are quickly reduced by the amount of funds that are obligated for the Constitutional Officers, unfunded state mandates, and four different Community Redevelopment Areas (CRAs), of which three are within the cities. As previously mentioned, new for FY24 is the inclusion of the Northeast Improvement TIF District, which further reduces revenues available by just over \$10M. 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 County Commission, in recognition of the impacts of historic levels of inflation on the citizens, continued the second of a graduated buy-down of the residential solid waste rates to reduce the impact of the waste hauler’s contract that reflects an increase based on the June Consumer Price Index. The Fire Assessment for FY24 increased \$20.51 per residential unit to support the increased level of service being provided by additional fire stations and staff. Overall, the Countywide budget increased \$379.8M over the FY23 Adopted Budget.

Expenditures:

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

Osceola County FTE Comparison



The FY24 expenditure budget includes a 4% across-the-board wage increase for eligible employees, an updated Unified Compensation Plan along with a vacation and sick leave buy-back program. Through innovative practices of the County, the health insurance rate increased 6% 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 61.7 Full-Time Equivalent (FTE) positions who in large measure support expanded public safety needs, public works, information technology, and internal services to support the external serving

operational departments. In FY24, the County will expand public safety services through the funding of new fire stations at Funie Steed Road Poinciana and Calypso Cay, along with the necessary equipment and fire service personnel to staff them. In order to meet future demands, the County will be making a strategic investment in the land purchase for a future station that will support new development that is expected to occur within the next 5 years. The fully operational stations will provide new services to a growing community, while at the same time reducing service demand and the reduction of response times for existing stations.

The operating budget also includes funding for Road Resurfacing, Dirt Road Paving and Stormwater, contractual services supporting Lynx, Medical Examiner, Courthouse Security, right-of-way mowing, and building maintenance. Additionally, funding is included for homelessness initiatives and State mandated and non-mandated programs for healthcare. Also, as in prior years and especially during these economic times, departments continued to streamline operating expenditures where appropriate, while still providing necessary services.

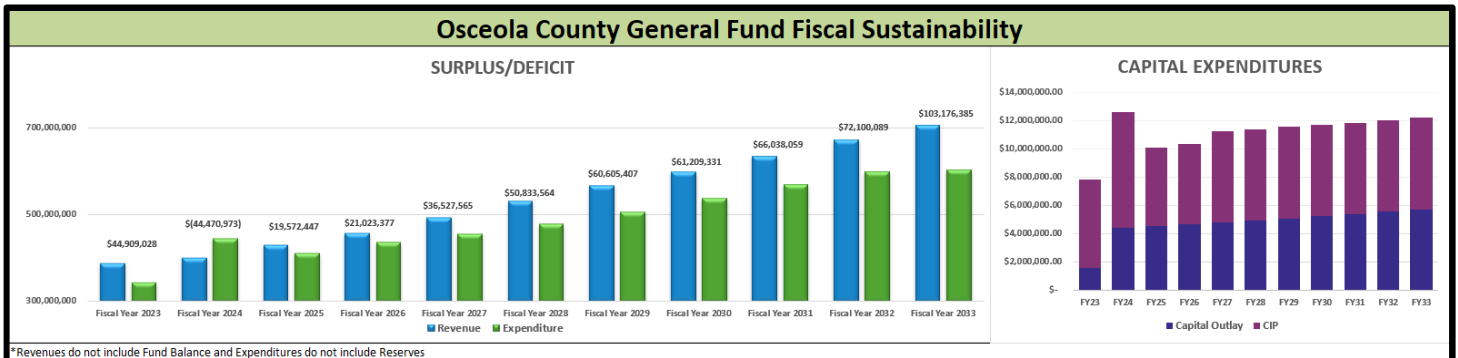
The Capital budget provides for new capital projects to meet or anticipate growth within the County with a focus on transportation needs. Incorporated within the Capital Budget is the Capital Improvement Plan (CIP) which totals just over \$72M in new requests for FY24. These projects include significant investments in the County's fire service through the construction of a new station at Lindfields and Westside Blvd along with equipment purchases. Also, included in the program for FY24 is phase 1 of the correctional facility renovation, County facility renovation and expansion, and bridge

repair and replacement. The FY24 budget also provides funding for previously approved projects that will continue in the new fiscal year.

The Countywide Reserves are established in accordance with State Statutes, the Budget Policy, Bond covenants, and individual Fund specific requirements. Operating Reserves generally provide a minimum of 2 months of Personnel Services, Operating, and Transfers. Maintenance of Reserves in accordance with County policy ensures the continued ability to provide public services in the event of immediate or prolonged revenue losses. Considering the evolving economic conditions and uncertainty with revenues beyond FY24, reserve funds are even more important to ensure the continuity of operations, as well as in the event of natural or manmade disasters. Additionally, the Reserves-Assigned account for disaster relief (Hurricane Irma) 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 FY24 budget development process, the County developed a tool to evaluate our current financial position of the General Fund to consider the future needs for service expansion and rising costs. The tool includes projections for funds that interact directly with the General Fund to ensure the most relevant forecast is represented. The tool is designed to provide context for decision-making during the budget development cycle by looking at a 10-year projection that is based on known costs and revenues along with projections based on prior performance. Through each phase of the development process, staff updates the model to be as realistic as possible when considering future year mandates, costs, and policy changes that could result in changes to the County’s finances are unknown. The updated tool is then presented to County Administration for consideration in their review of the current budget stage. The model is continuously evaluated and improved throughout the year and the refinements lead to a more accurate financial picture.



Summary:

The Countywide annual budget is comprised of numerous Funds. These Funds are categorized according to their function and are organized into six different Fund Groups. Each Fund Group has distinct criteria that determine the type of revenues and applicable expenditures to support the services required each fiscal year. The County's Fund Groups, along with highlights for FY24, 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, both of which realized the economic uncertainty of the ongoing pandemic, Public Service Taxes, Telecommunication Service Taxes, as well as grants and other miscellaneous sources. The General Fund supports many operations including, but not limited to, Animal Services, Community Development, Constitutional Offices, Corrections (jail), Strategic Initiatives, Extension Services, general administration and oversight, Health Unit, Human Resources, Housing & Community Services, Transportation and Transit, and Public Works.

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

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

This Fund Group represents a significant improvement over the prior years due to the unique impacts of the pandemic. As identified previously, the strong growth of the County and relief of the pent-up travel demand has led to increases in budgeted revenue supported by actual receipts in FY23. TDT funds have been budgeted at a conservative rate to ensure impacts due to increased travel costs can be absorbed without significant reductions to programming during the fiscal year. 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 additional personnel and software enhancements. Capital Outlay includes minimal new projects for FY24, as well as vehicle replacements funded with lease proceeds, the expansion of Fire/Rescue services through the construction of a new station, and approved ongoing projects carried forward from the prior year to continue in FY24.

- *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 FY24 include the previously mentioned Fire Rescue projects, stormwater projects, bridge improvements, road improvements and widenings, facility improvements and expansion, traffic equipment, and vehicle purchases. The Budget also includes projects carried over into FY24 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 FY24 Budget was successfully adopted on September 18, 2023, totaling \$2,628,492,915. 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Osceola County
Florida**

For the Fiscal Year Beginning

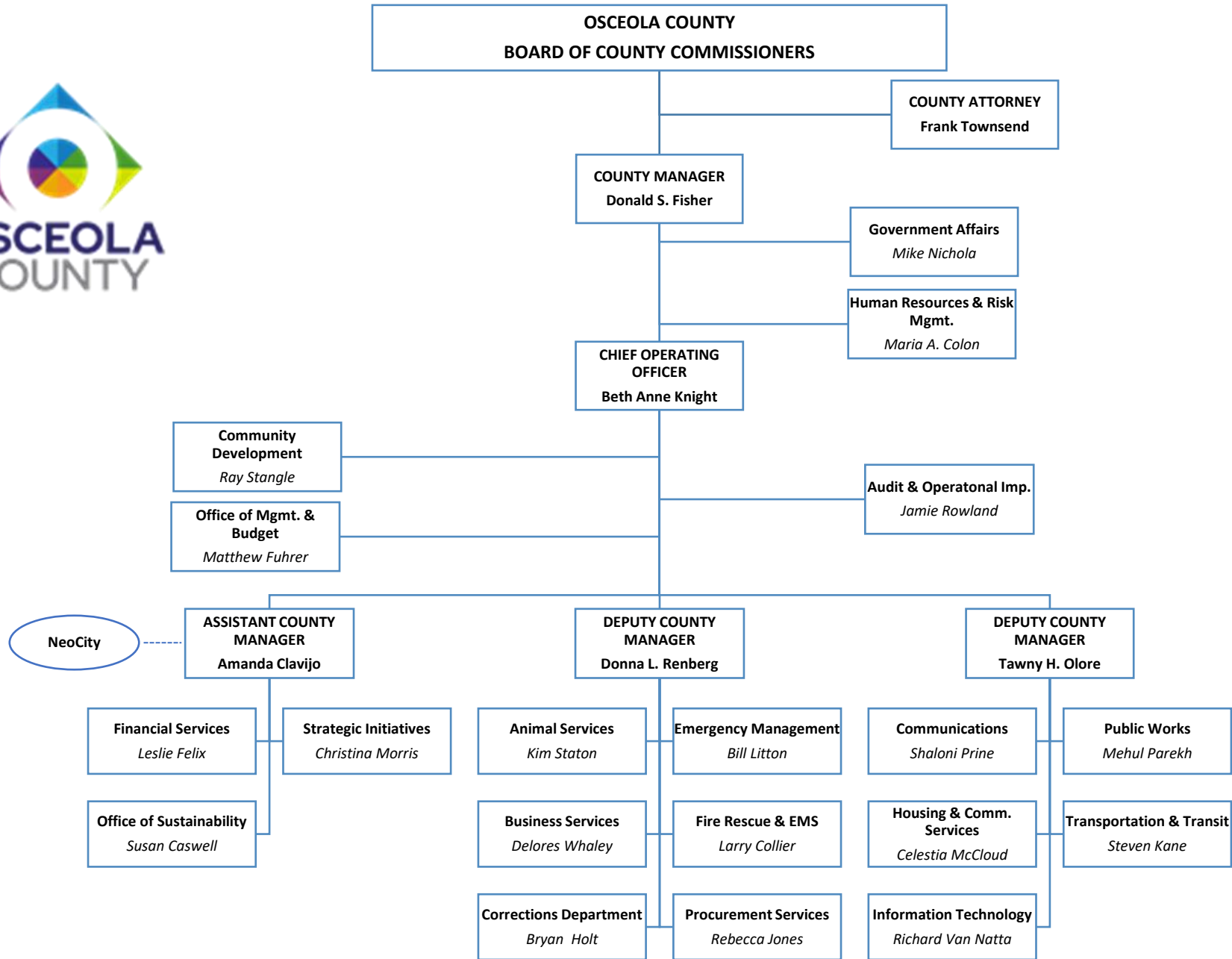
October 01, 2022

Christopher P. Morrill

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, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a communications device, and as a financial plan.

OSCEOLA COUNTY CITIZENS

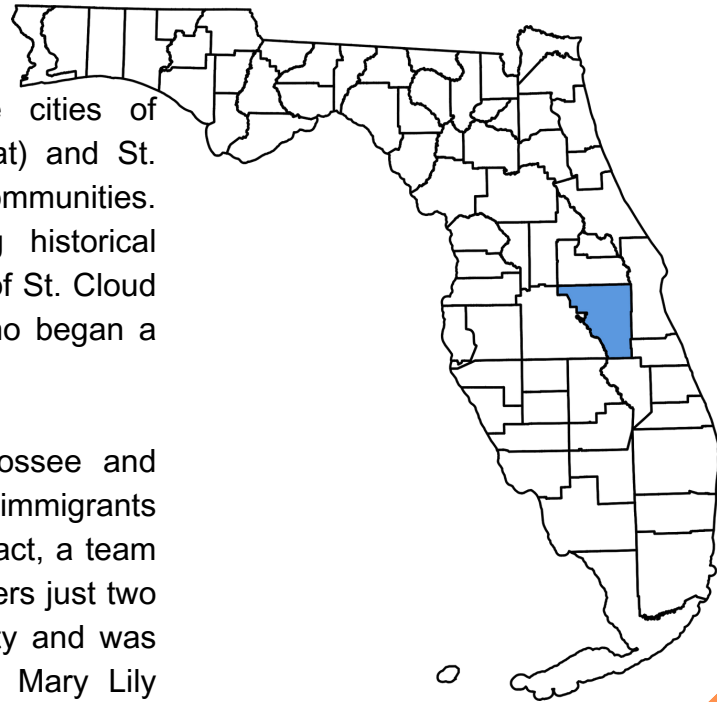


HISTORICAL AND STATISTICAL HIGHLIGHTS

Formed on May 12th, 1887 from portions of Orange County and Brevard County, Osceola County became Florida's 40th county. Named after the famed Seminole leader, this area was a transportation hub in the late nineteenth century for riverboats and railroad. It readily began a cattle, sugar, and lumber-based economy.

Osceola County's 1,506 square miles include the cities of Kissimmee (incorporated in 1883 and the county seat) and St. Cloud (incorporated in 1911), as well as numerous communities. The city of Kissimmee has always had a strong historical association with the Florida cattle frontier, and the city of St. Cloud has roots that trace back to a northern land baron who began a sugar plantation in 1881.

Osceola County's oldest communities include Narcoossee and Kenansville. Narcoossee was home to numerous British immigrants who brought with them a love for the sport of polo. In fact, a team was created in 1888 and grew to more than 100 members just two years later. Kenansville is in southeast Osceola County and was named for railroad mogul Henry Flagler's third wife, Mary Lily Kenan Flagler, once he donated five acres and \$6,000 to build a schoolhouse in 1911.





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OSCEOLA
COUNTY be first
to what's next.

2023-2028 STRATEGIC PLAN

Executive Summary

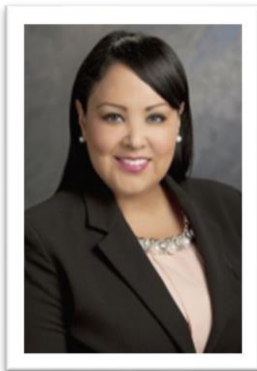
Osceola County, FL is located in Central Florida adjacent to Orange, Brevard, Indian River, Okeechobee, Highland, Polk, and Lake counties. The County has a population of 424,647 (2022) and is included in the Orlando–Kissimmee–Sanford, Fla. Metropolitan Statistical Area (MSA) in the U.S. Census. Being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

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

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

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

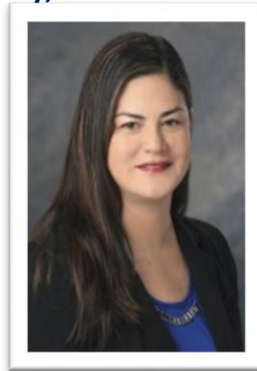
Osceola County, Board of County Commission



Viviana Janer
BOCC Chair
Commissioner, District 2



Cheryl Grieb
BOCC Vice Chair
Commissioner, District 4



Peggy Choudhry
Commissioner, District 1



Brandon Arrington
Commissioner, District 3

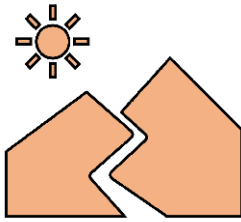


Ricky Booth
Commissioner, District 5

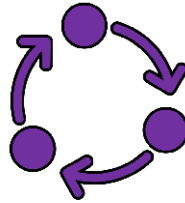
Long-Term Aspirations



Great Place to Live



High Quality Transportation and Infrastructure

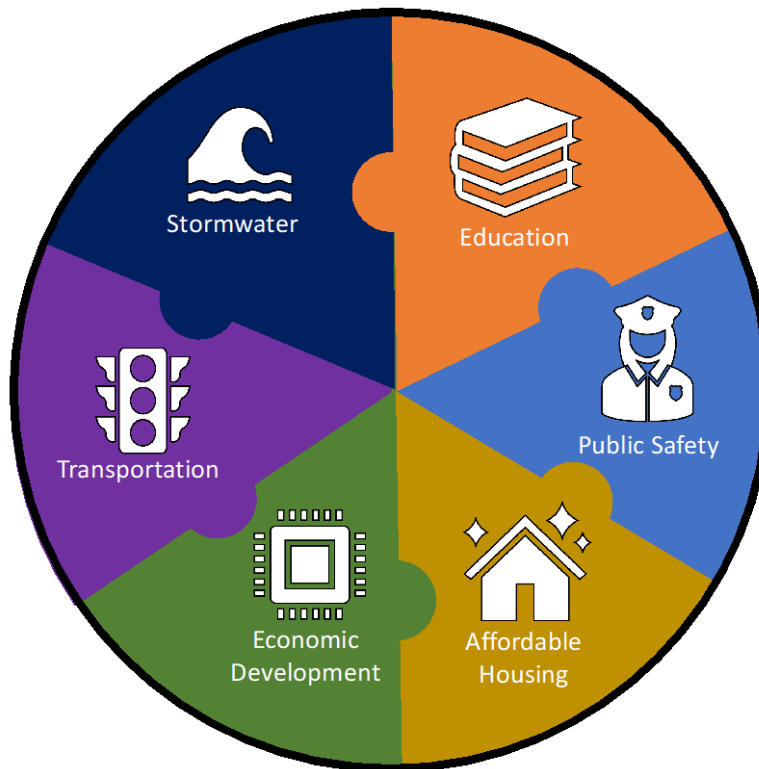


Efficient and Effective County Government



Diversified Economy

2023-28 Strategic Planning Priorities



RESOLUTION NO. 23-184R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2023-2024; 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 7, 2023, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 23-132R, adopting the tentative budget for Fiscal Year 2023-2024; and

WHEREAS, upon approval of the tentative budget for Fiscal Year 2023-2024, 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 2023-2024 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. 23-182R and 23-183R adopting the final millage rates for Fiscal Year 2023-2024;

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 2023-2024, totaling \$2,628,492,915 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 2023-2024, 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 2023-2024.

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 18th day of September, 2023.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: *Suzanne Janer*
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: *Alicia Espinoza*
Clerk/ Deputy Clerk of the Board

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

09/18/2023
Resolution # 23-184R



Schedule A
 Second Public Hearing
 BOCC Osceola County
 Countywide Summary

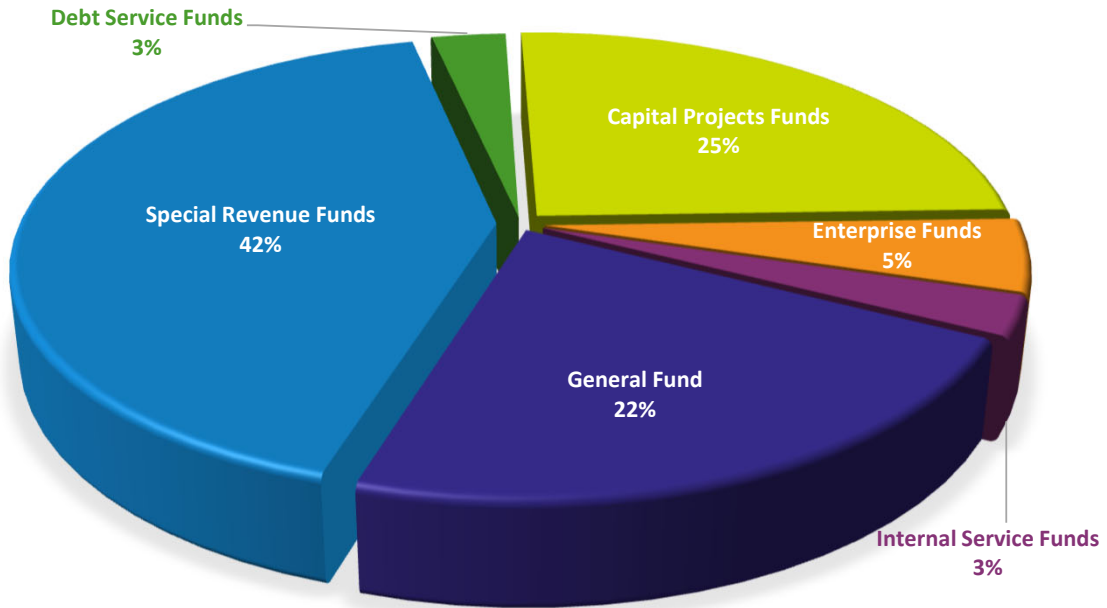
FY24
 Final
 Recommended
 Budget

<u>Revenues</u>		
Current Ad Valorem Taxes		371,650,245
PY Delinquent Ad Valorem Tax		63,358
Other Taxes		155,125,716
Permits, Fees & Special Assessments		230,422,574
Intergovernmental Revenue		366,610,352
Charges For Services		104,281,122
Judgment, Fines & Forfeits		2,167,215
Miscellaneous Revenues		38,488,162
Less 5% Statutory Reduction		-40,070,435
	Subtotal	1,228,738,309
Transfers In		155,544,838
Other Sources		28,699,799
Fund Balance		1,215,509,969
	Total Revenues	2,628,492,915
<u>Expenditures</u>		
Personnel Services		188,143,601
Operating Expenses		463,680,260
Capital Outlay		1,009,863,125
Debt Service		62,184,798
Grants and Aids		40,409,736
	Subtotal	1,764,281,520
Transfers Out		277,851,815
Reserves - Operating		150,729,382
Reserves - Debt		67,867,179
Reserves - Capital		184,050,197
Reserves - Claims		13,429,009
Reserves - Assigned		74,608,754
Reserves - Restricted		36,784,037
Reserves - Stability		58,891,022
	Total Expenditures	2,628,492,915

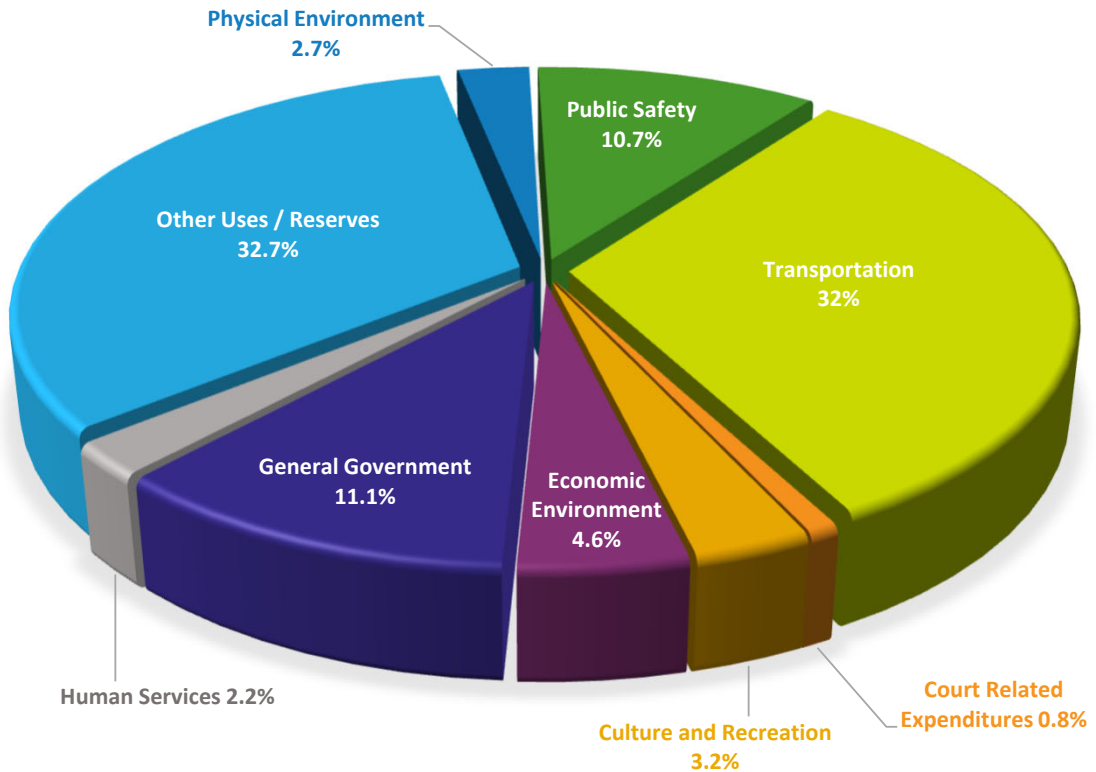
COUNTYWIDE BUDGET SUMMARY

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
Revenues				
Charges For Services	\$ 82,242,752.85	\$ 93,657,367	\$ 104,281,122	\$ 10,623,755
Current Ad Valorem Taxes	\$ 263,051,747.29	\$ 319,455,271	\$ 371,650,245	\$ 52,194,974
Fund Balance	\$ 0.00	\$ 1,073,010,044	\$ 1,215,509,969	\$ 142,499,925
Intergovernmental Revenue	\$ 123,582,466.44	\$ 279,143,311	\$ 366,610,352	\$ 87,467,041
Judgment, Fines & Forfeits	\$ 2,321,093.06	\$ 2,478,545	\$ 2,167,215	\$-311,330
Less 5% Statutory Reduction	\$ 0.00	\$-35,098,951	\$-40,070,435	\$-4,971,484
Miscellaneous Revenues	\$ 71,671,526.08	\$ 23,377,113	\$ 38,488,162	\$ 15,111,049
Other Sources	\$ 65,468,329.55	\$ 20,959,330	\$ 28,699,799	\$ 7,740,469
Other Taxes	\$ 170,138,800.44	\$ 124,384,483	\$ 155,125,716	\$ 30,741,233
Permits, Fees & Special Assmt	\$ 184,216,380.55	\$ 201,331,073	\$ 230,422,574	\$ 29,091,501
PY Delinquent Ad Valorem Tax	\$-138,377.75	\$ 82,024	\$ 63,358	\$-18,666
Transfers In	\$ 155,402,792.39	\$ 145,834,404	\$ 155,544,838	\$ 9,710,434
Total	<u>\$ 1,117,957,510.90</u>	<u>\$ 2,248,614,014</u>	<u>\$ 2,628,492,915</u>	<u>\$ 379,878,901</u>
Expenditures				
Court-Related	\$ 9,209,725.43	\$ 16,870,036	\$ 21,681,858	\$ 4,811,822
Culture/Recreation	\$ 34,137,500.58	\$ 64,941,880	\$ 83,191,895	\$ 18,250,015
Economic Environment	\$ 70,320,087.40	\$ 101,871,065	\$ 119,662,275	\$ 17,791,210
General Government	\$ 315,252,362.69	\$ 277,796,921	\$ 302,873,612	\$ 25,076,691
Human Services	\$ 18,819,957.79	\$ 48,602,977	\$ 59,384,671	\$ 10,781,694
Other Uses/Reserves	\$ 163,075,150.26	\$ 697,908,607	\$ 746,372,539	\$ 48,463,932
Physical Environment	\$ 29,772,602.91	\$ 62,803,929	\$ 71,170,465	\$ 8,366,536
Public Safety	\$ 244,064,650.73	\$ 341,838,142	\$ 382,292,757	\$ 40,454,615
Transportation	\$ 112,679,572.71	\$ 635,980,457	\$ 841,862,843	\$ 205,882,386
Total	<u>\$ 997,331,610.50</u>	<u>\$ 2,248,614,014</u>	<u>\$ 2,628,492,915</u>	<u>\$ 379,878,901</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.

LONG-RANGE FINANCIAL PLANNING

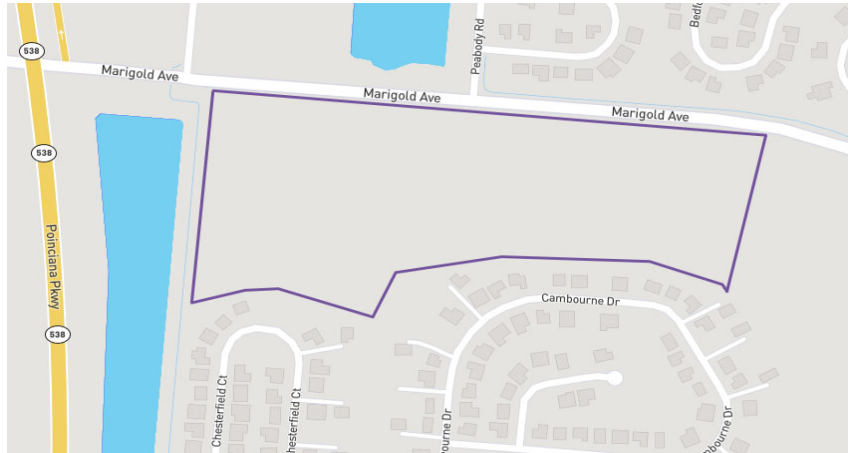
While prior and current year expenditure trends are important in the budget process, the use of long-range projections allow The Office of Management and Budget (OMB) to provide the most comprehensive data available, enabling informed decision making to occur during the county administration and Board review processes. In addition to the previously mentioned 10-year financial projection for the General Fund, 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. The County is currently working to incorporate a multi-year projection across all revenue sources starting with the FY25 budget development process.

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

Poinciana Fire Station #83

Project Number: 2204

Office: Public Safety
Asset Type: Buildings
Fund: 177-Fire Impact Fee Fund
District: Commissioner District: 3
Location: North Marigold
Project Manager: LC
Budget Contact: CDK
Start Date: 10/01/2023
End Date: 09/30/2024



Project Scope

Station 83, North Marigold, will be a single-story station designed and built to house an Engine Company, a Rescue Company, and a Brush truck. The station will have two drive-thru apparatus bays for the housing of the fire vehicles with an air handling system to remove diesel exhaust. Floor drainage and slip protection will be provided to facilitate water drainage from the apparatus. The apparatus bay will be attached to crew quarters and designed to facilitate rapid response. The crew quarters will be provided with a day room, kitchen, office, report room, agility room, laundry, locker room, bathrooms, EMS/decon storage room, community room, and bunk room. In addition, there will be hurricane-rated windows and a generator provided for the safety of the members during times of severe weather conditions and post-weather events. All fire stations must be built to withstand minimum winds of at least 150 MPH.

Background Information

Station 83, North Marigold meets the objectives set forth in the Fire Element of the County’s Comprehensive Plan to improve the Countywide Level of Service. Specifically, it assists the department in improving the level of service it delivers to the community by reducing the overall first unit travel time by reducing the overall geographical area to the existing Station 73 district and to the existing Station 65 district/planned Station 85.

The first stage of the project was the land purchase in FY20 with a planned station construction date in FY24.

Budget

	FY 2024 Plan	FY 2025 Plan	FY 2026 Plan	FY 2027 Plan	FY 2028 Plan	Total
<u>BUDGET</u>						
177-Fire Impact Fee Fund						
Construction	6,414,395	0	0	0	0	6,414,395
Total	6,414,395	0	0	0	0	6,414,395
331-Countywide Fire Capital Fund						
Construction	1,000,000	0	0	0	0	1,000,000
Total	1,000,000	0	0	0	0	1,000,000
<u>ESTIMATED OPERATING IMPACT</u>						
134-Countywide Fire Fund						
Communications	0	4,386	4,386	4,386	4,386	17,544
Gas & Oil	0	1,200	1,200	1,200	1,200	4,800
Operating Supplies	0	192,921	207,910	224,097	241,580	866,508
Other Contractual Services	0	3,057	3,057	3,057	3,057	12,228
Regular Salaries And Wages	0	2,159,085	2,288,630	2,425,947	2,571,504	9,445,166
Repair & Maintenance Svcs	0	53,000	53,000	53,000	53,000	212,000
Utility Services	0	40,400	40,400	40,400	40,400	161,600
Total	0	2,454,049	2,598,583	2,752,087	2,915,127	10,719,846
Grand Total	7,414,395	2,454,049	2,598,583	2,752,087	2,915,127	18,134,241

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 \$371,650,245 for FY24.

Local Option Tourist Development Tax

Funding is derived from a 4 percent levy on hotels, motels, apartments, rooming houses, mobile home parks, RV parks, condominiums, or timeshare resorts for a term of six months or less. Tourist Development Tax is budgeted at \$62,488,484 for FY24.

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 \$4,522,862 for FY24.

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 \$8,264,113 for FY24.

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 \$2,329,994 for FY24.

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 \$8,694,044 for FY24.

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 \$46,259,658 for FY24.

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 \$20,527,471 for FY24.

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 \$6,216,320 for FY24.

Building Permits

Pursuant to F.S. 125.56(1), counties may enforce the Florida Building Code as provided in F.S. 553.80, 633.022, and 633.025, and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing, and demolition of any building within its territory. Pursuant to Florida Statute 125.56(2) and Florida Statute 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Pursuant to Florida Statute 125.56(2) and Florida Statute 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. These fees or any fines shall be used for the sole purpose of carrying out the local government's responsibilities in enforcing these codes. Building permits are currently budgeted at \$12,804,402 for FY24.

Mobility Fees/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/Credits are budgeted at a total of \$81,592,755 for FY24.

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 \$103,751,547 for FY24.

MAJOR REVENUE SOURCES

Local Government Half-Cent Sales Tax

The primary purpose of the Local Government Half-Cent Sales Tax Program is to provide relief from Ad Valorem and Utility Taxes in addition to providing counties and municipalities with revenues for local programs. The program includes three distributions of state sales tax revenues collected pursuant to *Chapter 212 of the Florida Statutes*. The ordinary distribution to eligible county and municipal governments is possible due to the transfer of 8.814% of net sales tax proceeds to the Local Government Half-Cent Sales Tax Clearing Trust Fund. Local Government Half-Cent Sales Tax is budgeted at \$30,993,593 for FY24.

Shared Revenue from Other Local Units

Revenues received by local units from other entities for the purpose of supporting collaborative efforts such as capital projects. Revenue from Other Local Units is budgeted at \$144,153,019 for FY24.

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 \$19,572,397 for FY24.

CHANGES IN FUND BALANCES

Fund Name	Beginning Fund Balance 10/01/2022	Change in Fund Balance	Ending Fund Balance 09/30/2023	Estimating Beginning Fund Balance 10/01/2023	Variance Percent Change
Major Funds					
General Fund	135,939,281	43,883,222	179,822,503	161,934,790	-9.9%
Tourist Development Tax Fund	44,414,303	24,041,427	68,455,730	68,081,997	-0.5%
Fifth Cent Tourist Development Tax Fund	13,891,518	2,019,638	15,911,156	14,874,032	-6.5%
Sixth Cent Tourist Development Tax Fund (1)	10,330,175	3,904,637	14,234,812	11,712,687	-17.7%
Countywide Fire Fund (2)	33,498,216	(291,684)	33,206,532	22,878,074	-31.1%
Mobility Fee East District	18,869,815	(1,698,103)	17,171,712	16,019,701	-6.7%
Mobility Fee West District (3)	114,739,963	19,996,001	134,735,964	154,161,538	14.4%
TDT RIDA Phase II Tax Bond 2016 Project (4)	149,541	(145,467)	4,075	-	-100.0%
Federal And State Grants Fund	-	44,625,496	-	-	0.0%
Mobility Fee Northeast District Fund	26,281,872	3,721,149	30,003,021	28,365,411	-5.5%
Mobility Fee Southeast District Fund	12,065,458	8,333,269	20,398,727	19,012,613	-6.8%
Special Purpose Capital Fund	370,703	-	370,703	370,703	0.0%
Transportation Imp Construction Fund	174,588,358	(24,516,050)	150,072,308	145,491,638	-3.1%
Total All Major Funds	585,139,203	79,248,039	664,387,242	642,903,184	-3.2%
Aggregate Total All Nonmajor Funds	493,266,416	44,503,029	537,769,445	519,248,823	-3.1%

- (1) Sixth Cent Tourist Development Tax Fund Balance decreased by 17.7% due to an adjustment in the allocation of the contractual Convention and Visitors Bureau expense.
- (2) Countywide Fire Fund Balance decreased by 31.1% due to increased personnel expenditures as a result of union contract negotiations, as well as an increase in the Bad Debt expenditure percentage as related to Ambulance Fee revenues.
- (3) Mobility Fee West District Fund Balance increased by 14.4% due to a capital project being carried forward that was not completed before 9/30/23.
- (4) TDT RIDA Phase II Tax Bond 2016 Project Fund Balance decreased by 100% due to fund being closed.

DEBT MANAGEMENT OVERVIEW

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

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

Debt Section from the Finance Code:

Debt

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

Responsibility

- A. The County Manager shall designate the qualified individuals responsible to manage the County's debt processes, including the following:
 1. Developing and presenting financing, regardless of type, recommendations to County Administration.
 2. Coordinate with the County Manager/Designees and the County Attorney and external parties in developing recommendations to the Board to ensure the County is exercising sound fiscal management of the County's debt structure.
 3. Maintaining a system of record keeping that maintains compliance with the County's ongoing disclosure undertakings to established Nationally Recognized Municipal Securities Information Repositories (NRMSIR's) and disclosure standards promulgated by state and national regulatory bodies and meet the arbitrage rebate compliance (as calculated by an independent, qualified consultant) requirements of the federal tax code.
 4. The County is responsible for reviewing and securing financing for all Capital Leases as needs arise and ensuring that any Capital and Operational leases are reviewed for compliance with GASB 87 for materiality and disclosure per implementing Procedures. To comply with GASB 87 the Finance Office has established the following thresholds for disclosure purposes:

- a. Capital Leases: All Capital Leases will be disclosed through the County's dissemination agent Digital Assurance Certification, LLC (DAC) or any other agent appointed from time to time by the County. All capital leases will be included in the ACFR and the notes to the financial statements.
 - b. Operational Leases: Operational leases will be disclosed through the County's dissemination agent DAC, or any other agent appointed from time to time by the County, if any of the following conditions are met: the term of the lease (including renewals) is longer than twelve (12) months and the amount of the lease exceeds \$500,000 per fiscal year, and/or the total amount of the lease exceeds 5% of the County's net Capital assets for the life of the lease. The County's net Capital assets amount can be obtained from the most recent ACFR in the Statement of Net Position.
- B. External Advisors: Whenever in the best interest of the County, the County will utilize the services of independent third-party providers. Services will be sought in accordance with the County's approved Procurement Code and will include providing expertise on items such as:
- 1. Financial Advisors: Financial Advisors will provide advice and recommendations to the County on items such as analyzing current debt structures, cash and required reserves, investment of bond proceeds, financing options that provide the County with the most efficient and the greatest current and future financial flexibility, assistance with the Request For Proposal (RFP) process for other external financial services and recommendations on appropriate methods for the issuance of County debt obligations.
 - 2. Bond Counsel: Bond Counsel is responsible for issuing an opinion as to the legality and, where applicable, tax-exempt status of all debt obligations. The County will also seek the advice of Bond Counsel on other types of financings and on other questions involving federal tax or arbitrage law. Bond Counsel is also responsible for the preparation of the Resolution authorizing issuance of Obligations and all of the closing documents to complete the sale and will perform other services as requested by the County.
 - 3. Underwriters: Underwriters must be selected by competitive bids on bonds for all competitive sales. In order to appoint an Underwriter and/or team of Underwriters for Negotiated Sales, Underwriters are first selected through the Request for Proposal (RFP) process or as otherwise approved by the Board to create a pool. The appointed Underwriter / Underwriting team in a Negotiated Sale will be selected from the approved pool based on a number of relevant factors. Factors to consider will include, but are not limited to, the size of the issuance, type of issuance and experience, current market factors, and proper coverage of different markets.
 - 4. Disclosure Counsel: Disclosure Counsel will be utilized for all public offerings to render an opinion to the County (and a reliance letter to the Underwriters, if requested) in connection with each offering to the effect that, with certain conditions, nothing came to their attention to indicate the offering document contains any untrue statement or omits a material fact required to be included. Disclosure Counsel shall also provide legal advice to the County to assist in meeting its secondary market disclosure obligations.

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

Use of Debt

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

Creditworthiness

- A. Credit Ratings: Osceola County seeks to maintain the highest practicable credit ratings for all categories of short and long-term debt that can be achieved without compromising delivery of basic County services and achievement of adopted County Policies.
- B. Financial Disclosure: Osceola County is committed to full and complete required financial disclosure. In addition, the County will cooperate fully with rating agencies, bond issuers, institutional and individual investors, other levels of government and the general public to share clear, comprehensive, and accurate financial and other relevant information. The County is committed to meeting secondary market disclosure requirements on a timely and comprehensive basis.
- C. Debt Limit: Other than General Obligation (GO) Debt and other debt paid by ad valorem taxes, neither state law nor Osceola County Home Rule Charter provides any limits on the amount of debt that may be incurred. However, the County will keep outstanding debt consistent with its creditworthiness, best practices, needs, and affordability objectives.
- D. Debt Service Coverage: The creditworthiness of revenue-backed debt, whether tax revenues or other non-ad valorem revenues, is generally measured by debt service coverage. Acceptable coverage levels vary from one type of revenue to another and from time to time. Prior to issuance of revenue-backed debt, an evaluation of projected coverage will be made to determine that the credit rating of the debt will not be materially impaired by the proposed issuance or foreseeable future debt issuances.

Standards and Structure

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

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

2. Thirty (30) years; or
 3. The final maturity of a debt obligation being refinanced.
- B. Financing Structures: The Board has authority to approve a variety of financing types. The County Manger shall designate the individuals with the required expertise, including external advisors, to identify the most prudent and sound financing structure. The following structures are authorized:
1. Long Term Financing: May include either competitive or negotiated sales depending on the situation and to ensure the best terms for the County as identified in the implementing Procedures.
 2. Short-Term/Interim Financing: Different types of short-term financing include Commercial Paper, Lines / Letters of Credit, Bank Loans, Capital Leases or similar structures. In accordance with implementing Procedures, this type of financing is generally more appropriate for when funding needs are smaller or for an interim basis.
 3. Capitalized Interest: In specific circumstances and subject to the federal and state law, interest may be capitalized from the date of issuance of debt obligations through the completion of construction for revenue-generating projects or for projects in which the revenue designated to repay the debt obligation will be collected at a future date, subject to IRS regulations for tax-exempt debt.
 4. Back-loading: The Board authorizes substantially deferring principal payments (Back-loading) when the benefits derived can clearly be demonstrated to be greater than traditional level or declining principal payment structures, when such structuring is beneficial to the County's overall amortization schedule, when natural disasters or extraordinary or unanticipated external factors make the short-term cost of debt prohibitive, or when such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.
 5. Variable Rate Debt: Debt that has a Variable Rate may only be utilized when the interest rate varies according to a pre-determined formula or results from a periodic remarketing of the securities, consistent with federal and state law and covenants of pre-existing bonds, and depending on market conditions. The County will limit its outstanding bonds in Variable Rate form to reasonable levels in relation to total debt.
 6. Refunding: The County and Financial Advisors will undertake periodic reviews of all outstanding debt to determine refunding opportunities. A Refunding will be considered within federal tax law constraints, when permitted by law, and in accordance to implementing Procedures. Generally, in order to proceed, there will be a net economic benefit or is necessary in order to modernize or restructure covenants essential to operations and management.
- C. Credit Enhancements: Credit Enhancements (letters of credit, bond insurance, etc.) may be used, but only when net debt service on the bonds is reduced by more than the costs of the enhancement.

- D. State or Federal Financing Programs: When in the best interests of the County, these programs will be considered and pursued.
- E. Derivatives: Derivatives may be appropriate when a specific financial objective can be achieved that is consistent with the overall financial policy, related risks are analyzed and are considered reasonable in the circumstances and recommended by the County Manager. The Board must approve the use of any Derivative and a swap policy prior to entering into a Derivative agreement.
- F. Reimbursement Resolution: The County Manager, or Designee, and Bond Counsel will submit a Reimbursement Resolution to the Board so while the long-term funding plan is developed, the initial expenses for a project may be reimbursed from debt proceeds.

Administration and Process

- A. Bond Covenants: The County will comply with all covenants and requirements of the bond resolutions as well as federal and state laws authorizing and governing the issuance and administration of debt obligations.
- B. Report to Bondholders: As designated by the County Manager, the Finance Office shall prepare and release to all interested parties the Annual Comprehensive Financial Report (ACFR) or supplemental information which will act as the ongoing disclosure document required under the Continuing Disclosure Rules promulgated by the Securities Exchange Commission [S.E.C. Rule 15c2-12(b)(5)].
- C. Bond and Note Sales: The County Manger and designated individuals, including external advisors, shall assist in the production of appropriate resolutions and other related financing documents for Board consideration that will include a Sources and Uses Plan.
- D. Investment of Proceeds: All proceeds of debt incurred by the County, other than conduit debt obligations, shall be invested as part of the County's consolidated cash pool unless otherwise specified by the Bond Covenants. Such investments shall be consistent with those authorized by existing state law, the County's Investment Policy, and/or Bond Covenants.
- E. Costs and Fees: All legally allowable costs and fees related to issuance of direct debt obligations bonds, other than conduit bonds, may be paid out of bond proceeds as determined in the best interests of the County.
- F. Conduit Bond Financing: Periodically the County receives requests to approve Conduit Bond Financing for qualified projects. Although conduit debt obligations bear the name of the governmental issuer, the issuer has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf they are issued. The County Attorney's Office and, if applicable the County Manager, or Designee, in coordination with the outside entity, will review all applications to provide a recommendation to the Board regarding issuance of conduit debt.

Post-Issuance Tax Compliance

- A. Post-Issuance Compliance sets forth specific policies of Osceola County designed to monitor post-issuance compliance of tax-exempt qualified obligations issued by the County with applicable provisions of the Internal Revenue Code of 1986, as amended, and regulations promulgated hereunder. The County is responsible for identifying, on a timely basis, facts relevant to demonstrating compliance with the Treasury requirements that must be satisfied subsequent to the issuance. The County's Obligations are required to ensure the interest is, or will continue to be, or would be but for certain provisions of the Internal Revenue Code, excludable from gross income for federal income tax purposes.
- B. The County recognizes that compliance with applicable provisions of the Internal Revenue Code and is an on-going process, necessary during the entire term of the Obligations, and is an integral component of the County's debt management. Accordingly, the analysis of those facts, implementation, and management of the County's Policy will require ongoing monitoring and consultation with Bond Counsel beyond the scope of its initial engagement with respect to the issuance of particular Obligations.
- C. The County approves the terms and structure of Obligations executed by it. Due to differences in the types of debt issuances authorized by the County, Procedures will be developed to ensure compliance with the specific variations and implemented in consultation with Bond Counsel. Specific Post-Issuance Compliance Procedures address the relevant areas described below. The following list is not intended to be exhaustive and further areas may be identified from time to time by staff in consultation with Bond Counsel. Tax-exempt qualified obligations shall include:
 1. Obligations on which interest is excludable from gross income for federal income tax purposes pursuant to the Internal Revenue Code of 1986, as amended, and regulations thereunder; and
 2. Obligations on which interest is not excludable from gross income for federal income tax purposes, but federal law otherwise requires such obligations to satisfy requirements of the Code applicable to tax-exempt obligations, as amended.
- D. The Finance staff, as designated by the County Manager, is responsible for monitoring Post-Issuance Compliance issues.

Debt Limits:

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

Credit Ratings:

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

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

Fitch's

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

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

Standard and Poor's (S&P)

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

Capital Leases:

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

Osceola County Debt Obligations Summary

Fund	Purpose	Fiscal Year	Fiscal Year	Original Amount	Interest Rate	Total Outstanding	FY24 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	\$21,500,000.00	2.04%	\$14,973,054.00	\$1,400,000.00	\$264,792.00	\$1,664,792.00
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	\$8,445,000.00	2.23%	\$6,719,356.00	\$1,060,000.00	\$60,635.08	\$1,120,635.08
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 IIC Benefit 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	\$4,415,000.00	5.50%	\$1,152,775.00	\$40,000.00	\$7,087.50	\$47,087.50
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 2015A Policy. Payable from the Local Government Half-Cent Sales Tax Trust Fund.	2016	2045	\$58,660,000.00	4.00%	\$92,948,678.22	\$635,000.00	\$2,738,018.76	\$3,373,018.76
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	\$26,170,000.00	2.24%	\$10,276,352.00	\$4,970,000.00	\$169,456.00	\$5,139,456.00

Osceola County Debt Obligations Summary

Fund	Purpose	Fiscal Year	Fiscal Year	Original Amount	Interest Rate	Total Outstanding	FY24 Payments		
							Principal	Interest	Total
242	Sales Tax Revenue Refunding Bonds, Series 2016A: Issued to provide funds to advance refund the County's Sales Tax Revenue Bonds, Series 2009 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	\$39,465,000.00	4.00%	\$46,849,456.29	\$1,475,000.00	\$1,446,487.50	\$2,921,487.50
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 Series 2016 Bonds, payable from the fifth cent of the tourist development tax revenues distributed to the County and the RIDA Special Assessments.	2017	2046	\$23,325,000.00	2.92%	\$31,382,674.60	\$570,000.00	\$802,010.40	\$1,372,010.40
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	\$19,062,000.00	1.94%	\$9,181,531.20	\$4,461,000.00	\$131,444.70	\$4,592,444.70
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 2017 Bonds; payable from the Local Government Half-Cent Sales Tax Trust Fund.	2018	2025	\$26,079,000.00	1.98%	\$7,974,578.50	\$3,871,000.00	\$116,493.30	\$3,987,493.30
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	\$26,315,000.00	2.87%	\$36,640,278.88	\$605,000.00	\$870,199.01	\$1,475,199.01

Osceola County Debt Obligations Summary

Fund	Purpose	Fiscal Year	Fiscal Year	Original Amount	Interest Rate	Total Outstanding	FY24 Payments		
							Principal	Interest	Total
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	\$11,595,000.00	2.38%	\$15,002,134.87	\$450,000.00	\$341,042.35	\$791,042.35
249	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	2020	2040	\$104,546,000.00	3.62%	\$124,738,087.10	\$4,063,000.00	\$3,300,263.50	\$7,363,263.50
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	\$9,580,000.00	1.30%	\$5,889,919.00	\$1,920,000.00	\$49,852.00	\$1,969,852.00

Osceola County Debt Obligations Summary									
Fund	Purpose	Fiscal Year	Fiscal Year	Original Amount	Interest Rate	Total Outstanding	FY24 Payments		
							Principal	Interest	Total
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	\$3,850,000.00	1.18%	\$2,867,924.50	\$545,000.00	\$29,647.50	\$574,647.50
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	\$47,720,000.00	2.65%	\$54,814,712.50	\$3,940,000.00	\$1,212,375.00	\$5,152,375.00
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	\$308,827,342.00	5%	\$630,372,875.00	\$2,040,000.00	\$7,174,050.00	\$9,214,050.00

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

Department/Fund Relationship

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

	Animal Services	County Administration	Community Development	Corrections	Constitutionals	Court Administration	Fire Rescue and EMS	Emergency Management	Housing and Community Services	Information Technology	Integov't Radio Communications	Library	Public Works	Strategic Initiatives	Tourism	Transportation & Transit
Major Funds																
001-General Fund	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
105-Fifth Cent Tourist Development Tax Fund		x													x	
106-Sixth Cent Tourist Development Tax Fund		x	x												x	
134-Countywide Fire Fund	x				x		x			x			x			
142-Mobility Fee East District																x
143-Mobility Fee West District		x														x
146-TDT RIDA Phase II Tax Bond 2016 Project																
156-Federal and State Grants Fund		x	x		x		x	x	x				x			x
190-Mobility Fee Northeast District Fund		x														x
191-Mobility Fee Southeast District Fund		x														x
328-Special Purpose Capital Fund													x			x
315-Gen Cap Outlay Fund		x			x								x			x
334-Transportation Imp Construction Fund		x														x
Non-Major Funds																
010-Designated ad valorem tax		x														
102-Transportation Trust Fund		x								x			x			x
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							
112-Emergency (911) Communications					x											
115-Court Facilities Fund						x				x			x			
118-Homeless Prevention & Rapid Rehousing									x							
122- Neighborhood Stability Program 3									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			
145-Red Light Cameras		x														x
147-Conservation Lands Perpetual Maintenance & Acquisition		x	x													
148-Building Fund		x	x							x			x			
149-East 192 CRA		x	x											x		

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

FTE Multiple Year Summary

In an effort to enhance the County's level of service, position requests were carefully evaluated to expand public safety service levels, to support the increases in service demands, and fulfill deferred needs resulting in a requested increase of 53.95 Full Time Equivalent (FTE) positions as detailed on the following page.

	2022	2023	2024
001-General Fund			
1211 - BOCC / County Manager's Office	15.00	15.00	17.00
1212 - General Government	.00	.00	.40
1213 - Government Affairs	4.00	3.00	2.00
1224 - Office of Sustainability	.00	.80	1.90
1226 - Audit & Operational Improvement	.00	.00	2.00
1231 - Communications Department	7.00	9.10	9.10
1241 - Office Of Management & Budget	10.60	8.30	8.50
1242 - Special Assessments	6.65	8.20	7.90
1243 - Business Services	1.55	1.60	.65
1244 - IT Administration	7.10	7.10	7.10
1245 - IT Project Management	7.00	7.00	8.00
1246 - IT Applications Support	19.20	19.20	19.20
1247 - IT Infrastructure	10.10	10.10	10.10
1251 - Procurement	15.05	17.10	17.10
1265 - Human Resources	13.74	12.64	10.89
1271 - Finance	10.60	13.20	13.30
1281 - Board Support Services	3.10	3.10	3.05
1311 - County Attorney	7.00	8.00	8.00
1413 - Soil & Water Conservation	2.00	2.00	2.00
1414 - Cooperative Extension Services	14.00	14.00	14.00
1416 - Passive Parks	23.10	24.10	24.10
1417 - Lakes Management	3.05	2.85	2.60
1418 - Mosquito Control	6.40	6.30	9.00
1419 - Community Centers	.90	.90	.90
1427 - Impact Fee Coordination	1.50	1.50	1.50
1436 - Planning, Zoning, and Design	.00	.00	24.25
1453 - Development Review	18.65	21.85	21.85
1454 - Planning	11.45	12.40	.00
1456 - Zoning (Current Planning)	23.35	14.70	.00
1457 - Community Development Administration	2.95	3.30	3.33
1458 - Customer Care Administration	3.30	3.45	3.40
1461 - Code Enforcement	.00	11.50	14.40
1510 - Court Administration Innovations	.50	.50	.50
1511 - Court Administration	3.50	4.50	4.50
1515 - Teen Court	2.00	2.00	2.00
1520 - Jury Services	3.00	3.00	3.00
1522 - Drug Court	1.50	4.00	4.00
1524 - Veteran Service Court	1.25	.00	.00
1525 - Alternative Sanctions	1.00	1.00	1.00
1526 - Mental Health Court	1.25	.00	.00
1528 - Supervised Visitation	3.62	3.62	3.62

FTE Multiple Year Summary

1529 - Domestic Violence	2.00	2.00	2.00
1571 - Probation Services	16.00	16.00	15.00
2101 - Corrections Executive	384.00	384.25	384.25
2114 - Inmate Medical Program	46.20	45.20	45.20
2118 - Drug Lab	1.00	1.00	1.00
2119 - Veterinary Operations	4.00	4.00	4.00
2120 - Kennel Operations	10.00	10.00	10.00
2121 - Road Operations	13.00	15.00	15.00
2122 - Animal Services Administration	8.19	9.29	9.34
2124 - Licensing Program	1.00	2.00	2.00
2141 - Emergency Management	4.20	4.25	4.30
4123 - Construction Management	6.50	10.90	10.78
4125 - Facilities Management	47.45	51.95	56.45
4136 - Small Engine Repair	1.55	1.55	1.55
4158 - Mowing Unit	10.15	10.15	11.15
5101 - Economic Development	2.70	3.80	3.70
6101 - Homeless Assistance	4.50	5.00	5.00
6141 - Veteran's Services	3.00	3.00	3.00
6173 - Human Services Dept	9.05	12.15	12.05
Total 001-General Fund	840.45	872.40	881.90
102-Transportation Trust Fund			
4143 - Transportation & Transit	6.95	8.50	9.40
4150 - Stormwater	2.00	2.25	2.25
4152 - Public Works / Project Mgmt	3.55	3.75	3.75
4154 - Traffic Engineer	40.85	42.85	42.10
4155 - Engineering	8.10	8.15	11.03
4156 - Road Way Construction	3.00	3.00	3.00
4157 - Road And Bridge	103.80	102.80	106.80
Total 102-Transportation Trust Fund	168.25	171.30	178.33
104-Tourist Development Tax Fund			
4125 - Facilities Management	8.00	7.00	8.00
7507 - Austin-Tindall Regional Park	17.12	17.22	16.62
7510 - Sports and Event Facilities	4.60	5.05	4.23
Total 104-Tourist Development Tax Fund	29.72	29.27	28.85
107-Library District Fund			
7111 - Library	.50	1.00	1.00
Total 107-Library District Fund	.50	1.00	1.00
111-SHIP State Housing Initiative Program			
6112 - Housing Assistance - ADMIN	.82	2.00	2.75
Total 111-SHIP State Housing Initiative Program	.82	2.00	2.75

FTE Multiple Year Summary

125-Environmental Land Maintenance

1429 - Environmental Land Maintenance	4.60	4.60	4.60
Total 125-Environmental Land Maintenance	4.60	4.60	4.60

130-Court Related Technology Fund

1511 - Court Administration	5.00	5.00	6.00
Total 130-Court Related Technology Fund	5.00	5.00	6.00

134-Countywide Fire Fund

1246 - IT Applications Support	1.00	1.00	1.00
1265 - Human Resources	1.28	1.28	1.28
2125 - Countywide Fire Protection	365.35	409.65	424.65
2133 - Fire Marshal	11.00	15.00	15.00
2146 - Medical Director	1.00	1.00	1.00
2171 - County EMS SUPPORT	4.00	6.00	6.00
Total 134-Countywide Fire Fund	383.63	433.93	448.93

137-HOME Fund

6112 - Housing Assistance - ADMIN	1.25	1.50	1.25
Total 137-HOME Fund	1.25	1.50	1.25

148-Building Fund

1246 - IT Applications Support	3.80	4.80	4.80
1247 - IT Infrastructure	.00	1.00	1.00
1450 - Customer Resources	28.65	27.95	27.53
1452 - Building Safety	52.25	49.20	49.93
Total 148-Building Fund	84.70	82.95	83.25

149-East 192 CRA

1402 - East 192 CRA	.75	.75	.75
Total 149-East 192 CRA	.75	.75	.75

150-West 192 Development Authority

1403 - West 192	1.65	.00	.00
1456 - Zoning (Current Planning)	2.00	.00	.00
Total 150-West 192 Development Authority	3.65	.00	.00

151-CDBG Fund

6112 - Housing Assistance - ADMIN	3.45	2.80	2.30
Total 151-CDBG Fund	3.45	2.80	2.30

155-West 192 MSBU Phase I

1456 - Zoning (Current Planning)	1.00	.00	.00
1461 - Code Enforcement	.00	1.00	1.00

FTE Multiple Year Summary

9231 - W192 Redevelopment	1.75	1.55	1.25
Total 155-West 192 MSBU Phase I	2.75	2.55	2.25
156-Federal And State Grants Fund			
2125 - Countywide Fire Protection	21.00	21.00	42.00
2141 - Emergency Management	2.00	2.00	2.00
6114 - Section 8 CARE Admin	3.78	.00	.00
Total 156-Federal And State Grants Fund	26.78	23.00	44.00
158-Intergovernmental Radio Communications			
9820 - Countywide Communications	3.34	4.34	4.34
Total 158-Intergovernmental Radio Communications	3.34	4.34	4.34
168-Section 8 Fund			
6113 - Section 8 Housing	13.65	13.65	12.75
6118 - HS Admin Emergency Housing Vouchers	.00	.00	1.00
Total 168-Section 8 Fund	13.65	13.65	13.75
180-Inmate Welfare Fund			
2112 - Inmate Welfare	2.00	3.00	3.00
Total 180-Inmate Welfare Fund	2.00	3.00	3.00
401-Solid Waste Fund			
3113 - Universal Solid Waste	4.05	6.10	6.10
3141 - Hazardous Waste	3.00	3.00	3.00
3162 - Bass Road Landfill	12.20	12.20	12.20
3166 - Container Route	2.00	2.00	2.00
Total 401-Solid Waste Fund	21.25	23.30	23.30
407-Osceola Parkway			
4124 - Osceola Parkway Oper & Maint	1.70	2.05	2.05
Total 407-Osceola Parkway	1.70	2.05	2.05
501-Workers' Comp Internal Service Fund			
1261 - Risk Management	1.50	2.05	2.30
Total 501-Workers' Comp Internal Service Fund	1.50	2.05	2.30
502-Property & Casualty Insurance Internal Service Fund			
1261 - Risk Management	1.50	2.00	2.25
Total 502-Property & Casualty Insurance Internal Service Fund	1.50	2.00	2.25
503-Dental Insurance Internal Service Fund			
1265 - Human Resources	.83	.83	.83
Total 503-Dental Insurance Internal Service Fund	.83	.83	.83

FTE Multiple Year Summary

504-Health Insurance Internal Service Fund

1265 - Human Resources	1.29	1.34	1.59
Total 504-Health Insurance Internal Service Fund	1.29	1.34	1.59

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

1265 - Human Resources	.68	.68	.68
Total 505-Life, LTD, Vol. Life Internal Service Fund	.68	.68	.68

509-Fleet General Oversight Internal Service Fund

4133 - General Oversight	.30	1.30	1.30
Total 509-Fleet General Oversight Internal Service Fund	.30	1.30	1.30

510-Fleet Maintenance Internal Service Fund

4138 - Fleet Maintenance	17.30	18.30	18.30
Total 510-Fleet Maintenance Internal Service Fund	17.30	18.30	18.30

511-Fleet Fuel Internal Service Fund

4137 - Fleet Maintenance Fuel	1.05	1.05	1.05
Total 511-Fleet Fuel Internal Service Fund	1.05	1.05	1.05

Total	1,622.69	1,706.94	1,760.89
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FY24 Adopted Budget

53.95 New Full Time Equivalent (FTE) Positions:

001 – GENERAL FUND

Information Technology

Field Services Technician II 1.00

Office of Sustainability

Sustainability Project Manager 1.00

Public Works

Heavy Equipment Operator (Mowing) 1.00

Mosquito Control Tech - Seasonal 0.15

Mosquito Control Outreach Assistance (reclass to Full-Time) 0.80

Senior Mosquito Control Tech 1.00

Senior Mosquito Control Tech 1.00

Maintenance Worker 1.00

Building Automation Controls Technician 1.00

Welder Fabricator 1.00

102 – TRANSPORTATION TRUST FUND

Public Works

Senior Tradesworker 1.00

Maintenance Worker 1.00

Tradesworker 1.00

Tradesworker 1.00

Right of Way Inspector I 1.00

Right of Way Inspector I 1.00

Transportation

Project Accountant 1.00

104 – TOURIST DEVELOPMENT TAX FUND

Senior Tradesworker 1.00

130 – COURT TECHNOLOGY FUND

Senior Audio Video & Technology Specialist 1.00

134 – COUNTYWIDE FIRE FUND

Firefighters 15.00

156 - FEDERAL & STATE GRANTS FUND

Firefighters (SAFER grant) 21.00



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UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Great Place to Live / Efficient & Effective County Government	Receive grant funding in support of animal welfare programs	Number of grants applied to and funding level	\$0	\$88,300	\$100,000

ACCOMPLISHMENTS:

- Awarded \$25,000 from Florida Animal Friends to fund spay and neuter surgeries for community cats.
- Awarded \$55,000 from ASPCA to fund the H.E.A.R.T. (Helping Equines at Risk Today) Program which helps facilitate pet owners with care, shelter, and medical needs for their horses.
- Awarded \$8,300 from ASPCA to procure ammonia readers for the department’s animal services officers to protect them during confiscation cases.
- Implemented a reorganization of the department which reduced the span of control by individual supervisors allowing for better onboarding, training, and supervision. It also improved departmental efficiency and offered opportunities for upward mobility.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Great Place to Live	Maintain our live release outcomes between 74% and 84%	Percent of live release outcomes when compared to the total intake	74%	77%	77%-84%
Great Place to Live	Increase our number of fosters and volunteers by 5%	Number of fosters and volunteers recruited	387	412	433

ACCOMPLISHMENTS:

- Increased the live release rate by 3% by focusing on adoptions, rescue partnerships, and return to owner rates.
- Significantly reduced the timeframe for onboarding volunteers allowing the Department to grow its volunteer pool much quicker.
- Had an increase of promotion for volunteers on social media and during community events that helped increase the department’s number of recruited volunteers.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Great Place to Live	Increase the availability of license tags at local veterinary clinics	Number of veterinary clinics that currently sell the county license tag for pet owners	3	3	10
Efficient & Effective County Government	Increase the total number of tags sold by 30%	Number of tags sold	15,437	10,655	20,000

ACCOMPLISHMENTS:

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



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: 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	2022 Results	2023 Projected	2024 Target
Great Place to Live	Maintain the number of animals rehabilitated from confiscations and cruelty cases above 70% (This is heavily dependent on the medical status of the animal when it was confiscated)	Percentage of animals confiscated that had a positive outcome through the various live release programs	77%	73%	75%
Great Place to Live	Decrease the percentage of animal bites per capita to 1 bite per 1,000 residents	Bite per capita of animal bites when compared to the population size of Osceola County	1.2 per 1,000	1.3 per 1,000	1 per 1,000

ACCOMPLISHMENTS:

- Created bite prevention-based programs to help reduce the number of animal bites per capita through education of the community. Proactive and preventative enforcement has allowed Animal Services Officers to minimize stray animal pick up rate to between 7 and 8 animals per 1,000 residents.
- Through a collaboration with the Osceola County Sheriff’s Department, a pathway to report our animal cruelty complaints was created. This information will be included in the National Uniform Crime Report Data, consistent with the National Incident Based Reporting System, NIBRS.
- The Minimal Horse Standards document has been completed, printed, and is being distributed. We are working on getting it translated to Spanish.



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	2022 Results	2023 Projected	2024 Target
Great Place to Live	Increase the number of spay and neuter surgeries by 5%	Number of spay and neuter surgeries performed from all partners	3,096	3,326	3,500

ACCOMPLISHMENTS:

- Secured budget funding for radiographic equipment to be able to better diagnose and treat sick or injured pets entering the shelter or animals confiscated in our neglect and abuse cases.
- Onboarded a full-time veterinarian to perform spay/neuter and other surgeries, examinations on sheltered pets to include diagnosing, and creating treatment plans to maximize the number of lives saved.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: 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 1,600 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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Annually update the Strategic Plan based on accomplishments	Annual Update of the Strategic Plan Completed	-	February 2023	March 2024
Efficient & Effective County Government	Hire and retain qualified staff throughout all County departments	Position Vacancy Rate	14.49%	14.45%	14.25%
Great Place to Live	Improve household financial means through diversification of the economy	Median Household Income*	\$63,271	-	-
Diversified Economy: Education	Workforce Development	Educational Attainment – Associates Degree*	12.3%	13.5%	15%

*2022 American Community Survey

ACCOMPLISHMENTS:

- The Board adopted a revised Strategic Plan in February of 2023 with a renewed focus on Stormwater, Education, Public Safety, Affordable Housing, Economic Development, and Transportation.
- Held a hiring event on April 21, 2023 to attract new employees for positions Countywide.
- Committed 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.



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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Review of each item going to the Board for accuracy	Review each Board Meeting agenda item	100%	100%	100%
Efficient & Effective County Government	Process and Publish Agendas within designated deadline for Board Meetings and other Sunshine Meetings	Publish Agenda by Deadlines	100%	100%	100%
Efficient & Effective 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 & Effective 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 1,190 agenda items containing 26,434 pages of supporting documentation, as well as published 13 agendas for other various Sunshine Board meetings.
- Reviewed and approved 30 requests for Records Disposition for 1,194.11 cubic feet of paper to be destroyed or converted to electronic format.
- Prepared and posted on the official notice board, 93 notices of meetings.
- Trained many new County Staff members on the use of the OnBase Agenda Management System and the OnBase Unity system for document search.



KELVIN SOTO, ESQ.

OSCEOLA CLERK OF THE CIRCUIT COURT
& COUNTY COMPTROLLER

"Advancing the well-being of all, one person at a time."

UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

Office:	<i>OSCEOLA CLERK OF THE CIRCUIT COURT & COUNTY COMPTROLLER</i>
Fund:	<i>001 – GENERAL FUND</i>

OFFICE PURPOSE:

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

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

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

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

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



KELVIN SOTO, ESQ.

OSCEOLA CLERK OF THE CIRCUIT COURT
& COUNTY COMPTROLLER

"Advancing the well-being of all, one person at a time."

UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

VISION:

MEET THE PUBLIC WHERE THEY WANT

MISSION:

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

OBJECTIVES:

COMMIT TO EXCELLENCE

DRIVE EFFICIENCIES

SERVE WITH CARE

TRANSFORMATIONAL GOAL:

COMMIT TO MODERNIZATION THAT EXCEEDS EXPECTATIONS



Our Vision

Meet the public where they want

Our Mission

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

Our Pillars

Serve With Care • Commit To Excellence • Drive Efficiencies

Our Transformational Goal

We commit to modernization that will exceed expectations



KELVIN SOTO, ESQ.

OSCEOLA CLERK OF THE CIRCUIT COURT
& COUNTY COMPTROLLER

"Advancing the well-being of all, one person at a time."

UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

STRATEGIC GOALS:

1. WHOLISTICALLY DEVELOP BEST IN CLASS PUBLIC SERVANTS

Serving employees with care through professional development and training programs, and investment in employees' physical and mental well-being, advances the well-being of our employees and their families, one person at a time.

2. SCALE CONSISTENCY ACROSS THE ENTERPRISE

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

3. DEVELOP THE DISPOSITION OF LEADERS AS DRIVERS

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

4. CONNECT WITH THE COMMUNITY

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

5. LEVERAGE TECHNOLOGY

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

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

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KELVIN SOTO, ESQ.

OSCEOLA CLERK OF THE CIRCUIT COURT
& COUNTY COMPTROLLER

"Advancing the well-being of all, one person at a time."

UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

DEPARTMENT PURPOSE: COUNTY COMPTROLLER

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

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

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

ACCOMPLISHMENTS:

- 📌 Published the inaugural Popular Annual Financial Report (PAFR) for Osceola County which won the Government Finance Officers Association (GFOA) Award for Outstanding Achievement in Popular Annual Financial Reporting.
Commit To Excellence; Serve With Care; Connect With The Community; Meet The Public Where They Want; Advance The Well-Being Of All One Person At A Time
- 📌 Completed the FY23 Interim External Audit in July 2023.
Commit To Excellence
- 📌 Began implementing the Paymentus Portal for Fire Rescue/ EMS billing.
Commit To Excellence; Drive Efficiencies; Leverage Technology
- 📌 Upgraded the Finance Enterprise software. Mock Migration 1 was completed.
Commit To Excellence; Drive Efficiencies; Leverage Technology
- 📌 Began implementing the Finance Enterprise P-Card Module with an estimated completion of early 2024.
Commit To Excellence; Drive Efficiencies; Leverage Technology
- 📌 Completed the FY22 Year End External Audit in January 2023 with no findings.
Commit To Excellence



KELVIN SOTO, ESQ.

OSCEOLA CLERK OF THE CIRCUIT COURT
& COUNTY COMPTROLLER

"Advancing the well-being of all, one person at a time."

UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

County Comptroller Performance Measure	2022 Actual	2023 Projected
Accounts Payable Invoice Processed	36,970	34,152
Accounts Payable Checks/SUA Issued	21,643	18,287
Budget Transaction Posted	271	323
BOCC Payroll Checks/EFT Issued	39,056	38,854
Cash Receipts Posted	5,769	6,354
Journal Entries Posted	1,479	1,636
Procurement Card Transaction Posted	10,678	10,727
Wire Request Processed	450	550

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KELVIN SOTO, ESQ.

**OSCEOLA CLERK OF THE CIRCUIT COURT
& COUNTY COMPTROLLER**

"Advancing the well-being of all, one person at a time."

UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

DEPARTMENT PURPOSE: COUNTY 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 previously held these duties.

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

ACCOMPLISHMENTS:

- ☛ The Clerk & Comptroller's Office continues to engage RSM consulting firm to perform scheduled audits as defined by the Clerk.

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

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KELVIN SOTO, ESQ.

OSCEOLA CLERK OF THE CIRCUIT COURT
& COUNTY COMPTROLLER

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UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

DEPARTMENT PURPOSE: CLERK TO THE BOARD OF COUNTY COMMISSIONERS

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

ACCOMPLISHMENTS:

- Hosted Value Adjustment Board hearings at the Osceola County Courthouse, streamlining the process for the Magistrate and the petitioners.

Commit To Excellence; Drive Efficiencies; Serve With Care; Connect With The Community; Meet The Public Where They Want

Clerk to the Board of County Commissioners Performance Measures	2021 Actual	2022 Actual	2023 Actual
Meetings Attended	38	41	38
Research Requests Processed	240	323	399
Items Processed	1,278	1,220	1,323
Value Adjustment Board Petitions Processed	512	577	764*
Value Adjustment Board Hearings Set	189	255	**

* As of November 1, 2023

** Number of hearings are not available yet

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OSCEOLA CLERK OF THE CIRCUIT COURT
& COUNTY COMPTROLLER

"Advancing the well-being of all, one person at a time."

UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

CLERK OF THE CIRCUIT COURT & COUNTY COMPTROLLER ACCOMPLISHMENTS:

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

- ✦ The N.E.S.T. Gallery was curated to allow high performing student artists from the Osceola County Public Schools to showcase their visual artwork throughout the halls of the Clerk's Office Customer Care floor.
Commit To Excellence; Serve With Care; Connect With The Community; Meet The Public Where They Want; Advance The Well-Being Of All One Person At A Time
- ✦ Implemented Mocki's Education Stations in our waiting rooms to entertain and educate children while their accompanying adults conduct business with the Clerk & Comptroller's Office. These stations include books for children, a technology table with literacy education software, and coloring pages to encourage budding artists.
Commit to Excellence; Serve With Care; Drive Efficiencies; Advance The Well-Being Of All, One Person At A Time; Meet the Public Where They Want; Leverage Technology
- ✦ The office committed to embracing our County's diversity by enhancing signage on the Clerk's Customer Care floor to include both English and Spanish to best help serve the County's 52% Spanish-speaking population. All other signage, collateral, and media has been updated to include appropriate Spanish translations as well.
Commit to Excellence; Serve With Care; Drive Efficiencies; Scale Consistency Across The Enterprise; Connect With The Community; Meet the Public Where They Want
- ✦ Created the Legal Administrative Division to partner similar departments for streamlined efficiencies within the organization, providing a greater ability to cross train individuals in like areas. The office continues to evaluate other areas where this streamline approach has taken root and anticipates announcing additional efficiency during FY24.
Commit To Excellence; Drive Efficiencies; Scale Consistency Across The Enterprise; Advance The Well-Being Of All, One Person At A Time
- ✦ Efficiently redirected staff and resources to process an unprecedented onslaught of civil cases filed in anticipation of the effective date of HB 837 which revised the civil remedies in auto accident claims.
Commit To Excellence; Drive Efficiencies; Serve With Care; Leverage Technology
- ✦ Implemented digital processes to send e-certified orders to the Sheriff's Department for service to the individuals and receive confirmation of service digitally in return.
Commit To Excellence; Drive Efficiencies; Serve With Care; Leverage Technology; Meet The Public Where They Want



KELVIN SOTO, ESQ.

OSCEOLA CLERK OF THE CIRCUIT COURT
& COUNTY COMPTROLLER

"Advancing the well-being of all, one person at a time."

UNIT GOALS, OBJECTIVES & PERFORMANCE MEASURES

- ✎ The office introduced notary public services by having deputy clerks become notaries to assist with reducing or altogether eliminating delays in having fully executed documents available for filing or recording.
Drive Efficiencies; Serve With Care; Commit to Excellence; Meet the Public Where They Want; Wholistically Develop Best-In-Class Public Servants
- ✎ Hosted the inaugural HalloWedding Group Scare-A-Mony, Vow Renewal & Reception for 15 couples on Halloween and hosted the first Valentine's Group Wedding, Vow Renewal & Reception since the COVID-19 shut down.
Commit To Excellence; Serve With Care; Connect With The Community; Advance The Well-Being Of All, One Person At A Time
- ✎ Consolidated public records requests through one streamlined portal, fulfilling more than 500 unique requests, not including accessible document requests at our front counters.
Commit To Excellence; Drive Efficiencies; Serve With Care; Leverage Technology; Scale Consistency Across the Enterprise; Connect With The Community; Meet the Public Where They Want
- ✎ Hosted Operation Green Light and Safe Surrender events for the community. During Operation Greenlight, collections fees were waived and payment plans were created for individuals with suspended driver licenses to get their licenses back. During Safe Surrender, individuals with non-violent misdemeanor warrants met with a judge to review their case or schedule a new court date.
Commit To Excellence; Drive Efficiencies; Serve With Care; Connect With The Community; Meet the Public Where They Want; Advance the Well-Being of All, One Person At A Time;
- ✎ Implemented a new vacation and paid time off policy to align with or exceed private industry benefits, including the County's first-of-its-kind Family Medical Leave that allows qualifying employees to receive up to four weeks of paid leave at no expense to the employee to attend to exigent circumstances for themselves or a close family member.
Commit To Excellence; Serve With Care; Wholistically Develop Best-In-Class Public Servants; Advance the Well-Being of All, One Person At A Time
- ✎ Implemented a competency-based compensation program allowing individuals to acquire new skills, paving a way to grow within the organization and receive additional compensation. Additionally, the office established a minimum base pay of \$16.50, \$1.50 per hour more and three years ahead of the impending constitutional mandate with an average employee hourly rate of \$18.80 for FY23.
Commit To Excellence; Serve With Care; Wholistically Develop Best-In-Class Public Servants; Advance the Well-Being of All, One Person At A Time
- ✎ Installed public Wi-Fi for constituents conducting business with the Clerk & Comptroller's Office. Also installed updated self-service computers to complete marriage kiosk information, fill out documents, and to submit the same directly to the Clerk's systems for review and updating.
Commit To Excellence; Drive Efficiencies; Serve With Care; Leverage Technology; Advance the Well-Being of All, One Person At A Time



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

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

1. Publishing information about the County: Provide news regarding County activities and promote County events and programs through press releases, videos, advertising, social media 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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Share information about the County	Document number of updates on the website; number of posts on social media; number of event scripts/talking	N/A 114 press releases	N/A 121 press releases	100 web 200 social 100 press releases



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

		points prepared; and number of news releases distributed.			
Efficient & Effective County Government	Foster positive relationships with media by responding within 24 hours	Time of response to acknowledge an inquiry received	N/A	95% estimate	97%
Efficient & Effective County Government	Produce events that promote the County	Document events with a recap on social media	N/A	21 estimate	25
Efficient & Effective County Government	Produce meetings 100% of the time in the BOC Chambers	Time of meetings that are completed	N/A	100%	100%
Efficient & Effective County Government	Host workshops with departments on brand and communication best practices	Number of workshops held	N/A	0	4

ACCOMPLISHMENTS:

- Published, updated brand style resources on the Osceola Apps intranet for employees
- Produced consistent and cohesive Osceola County branded marketing materials
- Promoted the Osceola Prosper Program Year 2 (March 2022)
- Continued to support NeoCity and Build Back Better Regional Grant
- Hosted a Transportation Summit (May 2023)
- Hosted the annual State of Osceola County Luncheon (September 2023)
- Executed emergency communication plan for County response to Hurricane Idalia (September 2023)



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: *Community Development*
Office: *Austin Tindall Sports 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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Complete sod farm project	Is the project completed by September 30, 2024	N/A	Carried-Forward	100%
Efficient & Effective County Government	Transition clients to new rates effective October 1, 2023	Speak to each client and include new rates in their agreements when they complete their current one	N/A	N/A	3 renewals for returning events
Efficient & Effective County Government	Improve overall efficiency	Monitor budget to decrease requested expenses and increase revenue	17%	1%	4%
Efficient & Effective County Government	Update all job descriptions for Austin Tindall Sports Complex	Deliver completed review to HR for approval by end of second quarter	N/A	N/A	100%

ACCOMPLISHMENTS:

- Austin Tindall Sports Complex set a new gross revenue record this year just short of \$1.1 million (an increase of 2%).
- Austin Tindall Sports Complex still hovers around a 93% occupancy rate which in turn only allowed for two (2) new weekend events. Due to the high occupancy rate, the facility turned down 45 events from January 2023 through October 2023 due to one of the following: not enough fields to host the event, dates requested were already booked, or facility closed for necessary maintenance period.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Austin Tindall Sports Complex was able to replace AYF's one week event with three separate events that will produce more rent revenue for Osceola County as the new events are not requesting funding assistance.
- Austin Tindall Sports Complex continues to grow non-traditional events such as 8 cross country races and 5 paintball events.
- Austin Tindall Sports Complex continues to strengthen their relationship with Osceola County School District (SDOC) through field maintenance assistance, assisting the SDOC staff with project scope writing for work on their fields, event coordination, and other outreach projects.



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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Continue our inspector & plans examiners training program	Establish an internal audit process for grading plan review & inspections	N/A	N/A	90%
Efficient & Effective County Government	Continue our provisions inspector & plans examiners program	Establish a 90% conversation rate for provisional to licensure	100%	100%	90%
Efficient & Effective County Government	Re-establish our building community outreach program	Establish quarterly meetings with our stake holders	0%	0%	100%
Diversified Economy	Produce an expedited permitting process for Qualified Target Industries	Process and Documents posted our website	No	No	Yes

ACCOMPLISHMENTS:

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



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: Community Development
Office: Code Enforcement
Fund: 001 – GENERAL FUND

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & 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
Efficient & 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
Efficient & 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
Efficient & Effective County Government	Complete initial review of Lien Verification and Building Activity Research request within 48 hours	Complete Research of LV and BAC	N/A	85%	90%

ACCOMPLISHMENTS:

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



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.
- Performed 10,003 inspections.
- Processed 10 Code Enforcement reduction cases totaling \$204,406.91 presented to the Board of County Commissioners for review and approval.
- Processed 158 Code Board Cases.
- Processed 5,634 Lien Verifications and 5,027 Building Activity research requests.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: Community Development
Office: Customer Care
Fund: 001-CUSTOMER CARE ADMIN GIS

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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Staff learn one new skill to stay current with GIS technologies	Certification, continuing education, or certificate of completion	NA	100%	100%
Efficient & Effective County Government	Develop, enhance, or complete five projects for C.D.	Administrator or Director completes a review	NA	100%	80%
Efficient & Effective County Government	Develop, enhance, or complete three projects for other County departments	Requesting Department completes a review	NA	100%	60%
Efficient & Effective County Government	Implement five technology enhancements to increase efficiency	Administrator or Director completes a review	NA	100%	80%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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.
- Digital Park Kiosk Map: performed inventory of all park assets and trails, created a workflow that manages and assigns tasks to field staff which can display real-time updates and closures, rebranded over 20 park maps with graphic visualizations, and developed an interactive map using a QR code that residents can access and utilize on any smart device.
- Developed an interactive Benchmark web map for public and staff use. Scanned and mapped locations of County benchmarks in a digital and searchable format. Development Review staff have saved over 300 hours/year by utilizing this web map.
- Emergency Management Special Events (Mecum Auto Show, Country Thunder, Silver Spurs Rodeo): provided the Emergency Operations Center (EOC), Law Enforcement and Fire Rescue tools and interactive web map to locate features, evacuations and safety precautions for events.
- Collective efforts among departments, automating the steps and procedures for the West US192 MSBU Assessment Tool.
- Scripting of scheduled tasks to automate and streamline workflows for better efficiency.
- Community Development Inventory: created a barcode system to spatially relate equipment to staff and to obtain up-to-date records and locations for on-site and off-site offices.
- Established a connection to Accela for applications and building permits to display Status (Approved, Denied, Withdrawn) on interactive web maps and dashboards.
- Assisted County with data collection and receiving a \$7.5M Federal Government grant, expanding broadband to over 1,000 residents and fiber optic nearly 289 miles in Osceola County.
- Created tool to replace Plant-It Geo software, saving Parks and Urban Forestry \$15K/year.
- 2023 Strategic Objective Met and Surpassed: added more features and web maps to better utilize data; Build, process and analyze data to assist citizens and staff with reliable and informational web maps/data downloads and enhanced features for searching, reviewing and decision-making capabilities. Development of web maps and data download options for County departments to customize a more user-friendly experience.
- Created base map packages (historical aerials, LiDAR, FEMA flood zones) to be utilized in web maps.
- Prepared updates for Commission District 1 pending and approved application and development map.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: Community Development
Office: Customer Resources
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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	90% of phone calls/lobby answered and returned same day	Answering calls and assisting lobby from QLESS	NA	100%	100%
Efficient & Effective County Government	Issue 90% of Express Permits within 24 hours	Time to review and process permit	NA	100%	100%
Efficient & Effective County Government	Staff complete three online courses, seminars, or off-site classes/meetings	Certification, continuing education or certificate of completion	NA	NA	100%
Efficient & Effective County Government	Appropriate Safe Deposit and Money Handling Requirements	Office of Audit & Operational Improvement completes a review	NA	NA	Yes
Efficient & Effective County Government	Complete one documentation archiving project	Scanning, storing and archival	NA	NA	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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.
- Permit Technician Certification: two members from Document Management completed certification.
- Attending monthly Building Officials Association (BOFA), Greater Orlando Builders Association (GOBA) and online International Code Council (ICC) classes to retain Certified Permit Technician continuing education requirements.
- Collaboration with County Attorney's Office in creating and responding to Public Record Requests (PRR) and Building Research (BR) tasks. These efforts resulted in the reduction of 200 backlogged emails that were 4 months behind to same-day contact with requestor with information.
- Reduced ePlan Support backlog of 500 emails that were 2 weeks behind to same-day completion.
- Maintaining high-end level of service for customers; Document Management and Permitting directly interacts with other County departments to complete and approve applications quicker.
- Owner/Builder can now submit applications online with a notarized signature. Historically, owner/builders could only submit permit applications in person.



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	2022 Results	2023 Projected	2024 Target
Diversified Economy	Continue to evaluate and process Site Plans and Site Development Plans within NeoCity, Mixed-Use Districts, Urban and Community Centers, and Affordable Housing in accordance with our adopted service levels, which are:	Initial Submittal – 15 business days	90%	70%	90%
		Development Review Site Inspections - 1 business day	90%	90%	95%
High Quality Transportation & Infrastructure	Continue to implement the requirement for interconnectivity for new and existing developments.	Initial Submittal – 15 business days	95%	98%	100%
High Quality Transportation & Infrastructure	Review and implementation of West and East US192 CRA Standards through Site Plan Review Process	Development Review Site Inspections - 1 business day	100%	100%	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Great Place to Live	Ensure stormwater and floodplain requirements are met for all new neighborhoods through the development process.	Initial Submittal – 15 business days	90%	70%	90%
Great Place to Live	Review and implementation of West and East US192 CRA Standards through Site Plan Review Process	Initial Submittal – 15 business days	90%	70%	90%
Efficient & Effective County Government	Continue to meet adopted levels of service.	Evaluate and track the time to process, review, approve and inspect projects	95%	70%	
Efficient & 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	90%	70%	
Efficient & Effective County Government	Identify all issues relating to the newly implemented permitting system that will assist in providing user-friendly applications for staff and citizens.	Weekly/discussions meetings with Tech Support-Accela	60%	75%	
Efficient & Effective County Government	Provide training for new employees,	Provide guidelines for our contract reviewers	100%	1200%	
Efficient & Effective County Government	Participate in the updating of the Land Development Code based on changes to	Provide updates to reviewers of any changes	100%	100%	



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

	the Comprehensive Plan concerning site development.				
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ACCOMPLISHMENTS:

- Provided efficient permitting for private projects to ensure growth and diversity in the County. Projects successfully permitted, under construction, or completed include:
 - Warehousing and Distribution (Old Lake Wilson Road- Horizon West/ Industrial Lane)
 - Manufacturing (AmeraCenter)
 - Tourism and Conference Space (Rolling Oaks)
 - Technology (NeoCity)
 - Affordable Housing (Hotel conversions)
- 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.
 - Storey Creek Boulevard connecting Ham Brown Road and Pleasant Hill Road
 - Westside Boulevard
 - Cross-Prairie Parkway
 - Clay Whaley Road
 - Kissimmee Park Road and continuation of local street network in the ELT MXD Area
 - Zuni Road, Cyrils Drive and continuation of local street network in the Narcoossee Area
 - Celebration Boulevard Extension
 - Center Lake Ranch Road
- Provide efficient review, permitting and inspection of several new neighborhoods within the Low-Density Residential and Mixed-Use District areas of Osceola County.
 - Sunbridge/ Del Web
 - Kindred
 - Storey Creek
 - Edgewater
 - Westview
 - Green Island
 - Bridgepoint
 - Brack Ranch
 - Pine Glen
 - Harmony
 - Freedom Road
- Completed 1,849 development-related reviews, including Site Development (SDP) Review applications, Final Subdivision Applications, and Preliminary Subdivision Permits, representing a 27 percent increase over FY2022, within adopted levels of service for:
 - Site Development Plans and Revisions
 - Preliminary Subdivision Applications
 - Final Subdivision Applications



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Lot Splits
- Reaggregation
- Pre-Development Applications
- Soil Excavation Permits
- Flood Plain Permits
- Land Alteration Permits
- Tree Clearing Permits
- Driveway Permits
- Right-of-Way Vacations
- Easement Vacations
- East US-192 CRA Reviews
- West US-192 CRA Reviews
- Performance and Maintenance Bonds
- Processed 220 Pre-application Conference requests, a slight reduction from FY22 in which 258 Pre-application Conferences were processed coordinated.
- Performed 16,560 SDP construction inspections , which reflected a 15 percent increase over FY22 (14,385 inspections).



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: *Community Development*
Office: *Extension Services/Soil and Water*
Fund: *001 – GENERAL FUND*

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 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 = 29% Behavior change = 12%	30%/12%	30%/12%
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 = 25% Behavior change = 9%	30%/12%	30%/12%
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 = 30% Behavior change = 15%	30%/12%	30%/12%
Diversified Economy/Great Place to Live	Provide personalized service to clientele through field consultations	Number of field consultations	75	78	80
Diversified Economy	Increase the number of newly released forages planted from Kenansville Research Site	Number of acres of new forages	50	55	60



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Number of State, National and International meetings in which faculty presented: 30
- New forages acquired and planted at Kenansville Research Site
- Number of Awards for Osceola Extension Office: 7
- Number of Abstracts advancing new academic ideas created by the Osceola Extension Office: 34



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: Community Development
Office: Osceola Heritage Park
Fund: 104 – TOURIST DEVELOPMENT TAX FUND

OFFICE PURPOSE:

Osceola Heritage Park/ASM Global endeavors to enhance and enrich the lives of Central Florida citizens and its visitors by providing a variety of events to entertain a diverse demographic. Through events, trade shows and entertainment, we will serve as a driver of economic impact and be a positive influence on Osceola County and Central Florida’s quality of life.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Maintain an average client and patron satisfaction rate of 85%	Client and patron survey results	N/A	Yes	Yes
Efficient & Effective County Government	Increase AGI by at least 10% over FY22 actual	Budget benchmark	N/A	Yes	Yes
Efficient & Effective County Government	Exceed 297 event days	Event day benchmark	N/A	Yes	Yes
Efficient & Effective County Government	Get local, regional, and national publicity for OHP and Osceola County	News stories online or in print by industry trade, local, or national media	N/A	Yes	Yes

ACCOMPLISHMENTS:

- Record-breaking number of event days for FY23
- Successfully negotiated deal to bring Orlando Magic’s G-League Affiliate, the Osceola Magic, to OHP
- Significantly increased social media year-over-year page and profile visits
- Hosted Mecum Kissimmee 2023 which set record with \$234 million in sales
- Hosted largest ever concert on OHP grounds – Morgan Wallen at Country Thunder Florida 2022



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: *Community Development*
Office: *Parks and Public Lands/Community Centers*
Fund: *001 – GENERAL FUND AND
125 – ENVIRONMENTAL LAND FUND*

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Great Place to Live	Complete design and engineering of Kings Highway Park	Target 80% completion by end of fiscal year.	15%	18%	80%
Great Place to Live	Rebuild Restroom at Camp Lonesome Conservation Area	Complete by the end of the fiscal year.	N/A	10%	100%
Great Place to Live	Replace Exercise equipment at Archie Gordon Park	Complete by the end of the fiscal year.	N/A	5%	100%
Great Place to Live	Complete Construction of Holopaw Conservation Area Trailheads and Open to the Public	Complete by the end of the fiscal year.	50%	70%	100%
Great Place to Live	Replace playground at Kenansville Community Center	Completed by the end of the fiscal year	0%	5%	100%
Great Place to Live	Replace Cabinets,	Completed by the	0%	10%	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

	Counter Tops, and Refrigerator/Freezer at Kenansville Community Center	end of the fiscal year			
Great Place to Live	Construction of Teen Center at Marydia Community Center	Completed by the end of the fiscal year	5%	15%	100%
Great Place to Live	Replace Playground Surfacing at Robert Guevara Community Center	Completed by the end of the calendar year	0%	100%	N/A
Great Place to Live	Resurface Parking Lot at Robert Guevara Community Center	Completed by the end of the fiscal year	0%	5%	100%

ACCOMPLISHMENTS:

- Completed playground resurfacing at Tropical Park
- Completed construction repairs on the restroom at Twin Oaks Conservation Area
- Completed 5 Burns in the County's Conservation Areas
- Planted 400+ Trees in the County's Parks and Conservation Areas
- Treated 300+ acres of exotic vegetation in the County's Conservation Areas
- Established the Florida National Scenic Trail at Holopaw and Split Oaks Conservation Areas
- Redesigned the Park's Kiosk Maps and developed an online interactive map for the public's use
- Roof replaced at Robert Guevara Community Center



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	2022 Results	2023 Projected	2024 Target
Diversified Economy	Brand the County as the place to have your business in central Florida; NeoCity.	Complete Bill Beck Gateway Enhancement, Pole sign selections and Monument sign Package.	35%	55%	85%
Great Place to Live	Pleasant Hill Landscape Enhancement	Landscaping installed, Contract in performance review period	45%	90%	100%
High Quality Transportation and Infrastructure	The Southeastern Community Redevelopment Area (CRA)	Complete Blight factor analysis, site visits and report of 65,000 acres of land	N/A	90%	100%
Great Place to Live /Efficient & Effective County Government	Prepare Data and Analysis to complete the Evaluation and Appraisal Report for the Comprehensive Plan	Review all elements to determine if any need to be updated, initial review indicates all elements should be updated to reflect population and household size.	N/A	70%	100%
Efficient & Effective County Government	Process Application and/or complete reviews	Number of Planning & Zoning applications processed (CPA, ZMA, Concept Plan, Habitat Management Plan, Variances, Conditional Uses, Home Occupation licenses, Business Tax Receipts, Short Term Rental applications, Administrative Waivers, Special Permits, and Zoning and Land	4,654	5,838	6,714



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

		Use Verification letter)			
Efficient & Effective County Government	Building Permit Review	Residential building permits: Within 3 business days of submission Commercial building permits: Within 10 business days of submission	15,690	19,612	22,554
Great Place to Live /Efficient & Effective County Government	Ensure High Quality Development and Compatibility between uses through modifications to the Land Development Code (LDC).	Modify the code to ensure continued development interface compatibility while meeting statutory requirement to accommodate growth.	No	Yes	Yes
Great Place to Live /Efficient & Effective County Government	Intergovernmental coordination with the City of St. Cloud	Ensure smooth transition of annexed properties into the City through the Development and Application process.	Yes	Yes	Yes
Diversified Economy	Pursuit of Other Economic Opportunities for Industrial Growth	Evaluated additional land along the Boggy Creek Corridor south of the airport terminal for Industrial opportunities	No	50%	100%
Great Place to Live /Diversified Economy	Include the historic Whitted neighborhood into the Narcoossee Overlay	Update the LDC to include development standards within and adjacent to Whitted Neighborhood	20%	60%	100%

ACCOMPLISHMENTS:

- Reorganized the Zoning and Planning Offices into the Planning, Zoning, and Design Office for consolidation and streamlining of services and ensure timely reviews.
- Modified Planner of the Day (POD) duties to ensure better customer experience and expedited return of phone calls and emails.
- Planning and Zoning have been included on reviews for all Site Development Plan (SDP) and assumed the coordination and review of all Community Redevelopment Area (RD) applications to ensure compliance with the long-term goals of the County.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Organized more than 15 community meetings related to various development applications, including economic opportunity studies in the Boggy Creek Corridor and along US 17-92 west of Intercession City.
- Evaluated every element of the Comprehensive Plan to determine if land use and policy updates are needed to address population projections and required infrastructure as part of the 2024 EAR Based Amendments to the Comprehensive Plan.



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	2022 Results	2023 Projected	2024 Target
Great Place to Live – Public Safety	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%
Great Place to Live – Public Safety	Successfully meet 257 FCAC standards that are applicable to our facility to be accredited	Percentage of standards successfully met	100%	100%	100%
Great Place to Live – Public Safety	Require all staff to successfully attend and complete annual training	Percentage of staff who successfully attend and complete training each year	N/A	100%	100%
Great Place to Live – Public Safety	Make all Brady Bill notifications within 30 days of investigation/discipline concluding and becoming public record	Time to report Brady Bill notifications to State Attorney’s Office	N/A	100%	100%

ACCOMPLISHMENTS:

- Successfully completed two Florida Model Jail Standards audits (scheduled and unannounced) with no notable violations.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Successfully completed Prison Rape Elimination Act (PREA) audit demonstrating full compliance with all standards.
- Completed a proactive review of all policies and procedures to ensure compliance with all applicable statutes and accreditation standards.
- Implemented a system in which all visitors are photographed to enhance facility safety and security.
- Added additional viewing monitors to the Facility Camera Operator's (FCO) Room focused on high liability areas of the facility.
- Added in-cell cameras to BD housing unit to enhance monitoring capabilities.
- Completed facility exterior door enhancement to provide an added layer of security by providing an audible alarm and pop-up verification screen in Main Control when exterior doors are opened.



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	2022 Results	2023 Projected	2024 Target
Great Place to Live – Public Safety	Conduct and document interior and exterior patrol checks at least once per hour	Percentage of checks/rounds conducted on time	N/A	95%	97%
Great Place to Live – Public Safety	Respond to all citizen complaints within 48 hours	Percentage of complaints responded to within 48 hours	N/A	90%	100%
Great Place to Live – Public Safety	Ensure all invoices submitted to Contract Manager for review are correct at least 98% of the time	Number of errors in invoices vs. accuracy	N/A	98%	100%
Great Place to Live – Public Safety	Require all Allied staff to successfully complete annual training	Percentage of Allied staff who successfully complete training annually	N/A	90%	100%

ACCOMPLISHMENTS:

- Added Austin Tindall Sports Complex to list of locations in which security officer services are provided by vendor.
- Added staffing of Osceola Historic Courthouse to include three security officers in preparation for Business Court.



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	2022 Results	2023 Projected	2024 Target
Great Place to Live – Public Safety	Process defendant drug screening within 30 minutes of arrival, 90% of the time	Amount of time defendants are in the office	N/A	Yes	Yes
Great Place to Live – Public Safety	Improve collections through proper invoicing	Number of compliant invoices	No	Yes	Yes
Great Place to Live – Public Safety	Drug test services made available to defendants during all office hours, 90 % of the time	Any days or hours drug testing is unavailable vs. available hours	No	Yes	Yes
Great Place to Live – Public Safety	All probation staff are certified in drug testing collection procedures within 30 days	Training completed within 30 days of assignment	Yes	Yes	Yes

ACCOMPLISHMENTS:

- Memo of Understanding completed with Problem Solving Courts for the proper invoicing of drug screens for their participants.
- New staff completed training during the FTO period.
- Implemented increased oral swab testing to decrease instances of refusal.
- Streamlined policy to meet practice and standards.



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	2022 Results	2023 Projected	2024 Target
Great Place to Live – Public Safety	To successfully meet 100% of the “essential” & 85% of the “important” NCCCHC standards that are applicable to our facility to be re-accredited	Percentage of “essential” and “important” standards successfully met	N/A	100%	100%
Great Place to Live – Public Safety	To successfully meet all FMJ standards that are applicable to our facility to be accredited	Percentage of standards successfully met	100%	100%	100%
Great Place to Live – Public Safety	Complete initial intake health screenings at Booking 90% of the time within 4 hours of accepting new arrestee	Time to complete an initial intake health screening through a random selection of 10% of ADP for the year	N/A	90%	95%
Great Place to Live – Public Safety	Increase participation in the Vivitrol program by 10%	Total number of participants	N/A	N/A	36

ACCOMPLISHMENTS:

- Created a “Release of Information” log to track incoming and outgoing healthcare requests to avoid any delays or duplicating efforts. (’22)



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Established bi-weekly meetings with the Health Services' Administrative team to ensure open communication and update on on-going or up-coming projects. ('22)
- Successfully held two Nursing Skill Fairs which allowed the nursing staff an opportunity to receive additional hands-on training with skills such as laboratory blood draws, starting an intravenous line on a patient, proper body mechanics while utilizing the stretcher, wound care, response to an emergency, etc. ('22-'23)
- Hosted monthly staff meetings in-person as well as on Teams to provide more opportunities for participation as well as having the ability to record the meeting in the event staff were not able to participate in real-time. ('22)
- Assigned specific staff members to review all initial intake health screenings to ensure continuity of care is continued when incarcerated. ('23)
- Through collaborative efforts with Park Place, the Vivitrol program was re-initiated. ('23)
- Successful FMJS audit. ('22 & '23)
- Successful unannounced, pharmacy inspection by the State of Florida DOH Investigative Services. ('23)
- Provided Narcan training to all Correctional staff (Jail, Courthouse, Probation), to include locations of Narcan.
- Two healthcare staff became certified CPR instructors. ('23)
- One healthcare staff member became a FMJS Medical inspector. ('23)
- Established a team to review, edit, and create healthcare forms to support the delivery of healthcare services. The same team reviewed and edited the healthcare policies to ensure the procedures were accurately representing the practice. ('23)
- Established a Continuous Quality Improvement Committee to internally review the Health Services Division. ('22)



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 well-being of inmates incarcerated in the Osceola County Jail.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Great Place to Live – Public Safety	Increase the number of inmate workers by implementing an inmate worker incentive program	Number of annual inmate workers added	1,111	1,100	1,200
Great Place to Live – Public Safety	Reduce recidivism and successful reentry through inmate programs	Completion of one assessment of inmate programs annually to determine changes/additions are necessary	Yes	Yes	Yes
Great Place to Live – Public Safety	Increase number of Reentry Program participants	Number of participants designated as eligible	45	55	65
Great Place to Live – Public Safety	Complete the IWF Request process within 30 days	Process time from submission request to order placed	N/A	No	Yes

ACCOMPLISHMENTS:

- Acquired new Print Shop equipment.
- Purchased and provided new boots for inmates.
- Implemented the Tablet (Smart Communications) system for efficient processes for inmates.
- Added the American Community Corrections Inc. (ACCI) Self-paced program to the Tablets.



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	2022 Results	2023 Projected	2024 Target
Great Place to Live – Public Safety	Increase inmate participation by at least 10%	Number of cumulative participants over the year	22	28	35
Great Place to Live – Public Safety	Increase number of certificates issued to inmates by at least 10%	Number of yearly certificates issued	7	10	15
Great Place to Live – Public Safety	Increase annual revenue generated by at least 10%	Total revenue received	\$59,151	\$71,669	\$80,000
Great Place to Live – Public Safety	Reduce number of errors	Number of reworked orders due to errors	N/A	2	0

ACCOMPLISHMENTS:

- 22 inmates participated in Print Shop training in FY 2022.
- 7 certificates were earned by participating inmates in FY 2022.
- \$71,668.65 total revenue generated in FY 2022-2023.
- Updated equipment to remain relevant in the printing industry.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Great Place to Live – Public Safety	To successfully meet all 78 FCAC Probation/PTR-specific standards that are applicable to our facility	Percentage of standards successfully met	N/A	100%	100%
Great Place to Live – Public Safety	Increase successful completions of probation	% of successful probation terminations (Lines 18 & 24)	68.8%	65%	69%
Great Place to Live – Public Safety	Reduce number of prosecutions	% of successful terminations of County Diversion Program Cases (Lines 36 & 27)	77.9%	75%	79%
Great Place to Live – Public Safety	Refer 75% of all defendants to Evidence-Based Programs	Number of defendants referred to programs vs. Total number of defendants on supervision	N/A	75%	75%

ACCOMPLISHMENTS:

- Reduced expenses by implementing more efficient office hours.
- Hosted outside community resource providers who presented services to the staff, thereby increasing options for referrals.
- Provided additional on-site officer safety training.



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	2022 Results	2023 Projected	2024 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	Tracking of Public Records Requests intake and response.	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.



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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Cross-training of all Digital Court Reporters on preparation of audio links	Process audio links within 3 business days	N/A	N/A	90%
Efficient & Effective County Government	Provide practice testing options for Court Reporters procuring required certifications through AAERT/IAPRT/NCRA	Review of current certifications of all employees at annual review time	N/A	N/A	100%
Efficient & Effective County Government	Maintain required certifications for Court Reporters by providing Continuing Education opportunities	Review of CEUs obtained by all employees during annual review period	N/A	N/A	100%
Efficient & Effective County Government	In-house training for Court Reporters on updated software and/or recording systems (as applicable)	Continuous monitoring of employees for feedback as to effectiveness of updates for quality assurance	N/A	N/A	*Ongoing*



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient & Effective 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 & Effective 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 & Effective County Government	Develop and train staff on necessary safety elements in the workplace annually	Support safety awareness of employees	Yes	Yes	Yes
Efficient & Effective County Government	Leverage technology to provide access to and information about court processes and services	Website and social media content	N/A	100%	100%
Efficient & Effective County Government	Develop materials and programs to educate the public about the judicial system	Online and print articles; Inside the Courts; Tours	N/A	75%	80%
Efficient & Effective County Government	Maintain relationships with media to ensure adherence to policies and procedures for conduct in the courtroom	Meet with media operating as pool	N/A	100%	100%

ACCOMPLISHMENTS:

- Established improved processes for effectively tracking local cases assigned to out of county judges
- Continued to provide daily organizational and administrative support to the judiciary, court programs, and Court Administration staff



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Research 100% of docketed injunction cases within 2 weeks	To timely research docketed injunction cases	N/A	YES	YES
Efficient & Effective County Government	Identify eligible participants for Injunction Compliance Program	Recognize criteria for court sanctions per statute	N/A	YES	YES
Efficient & Effective County Government	Review court issued orders for accuracy within 3 weeks	Identify errors to minimize amendments and conflicting orders	N/A	YES	YES
Efficient & Effective County Government	Contact providers within 30 days of sanctioning for status of compliance	Timely communications with providers	N/A	YES	YES

ACCOMPLISHMENTS:

- Tasks calendar created to ensure that deadlines are met
- Assigned divisions to a specific staff member for accountability purposes
- Incorporated a new veteran’s program (Strength at Home)
- Established a positive collaboration with judges, court deputies, clerks, attorneys, and peers
- Contributed to the rehabilitation of participants



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Ensure that our current Policies & Procedures reflect current best practices and state statutes, as well as comply with current administrative orders	Work on completing updated P&P and reviewing Admin Orders & Statutes to ensure compliance with current practices	Completed 9/30/2022	12/31/2023	12/31/2024
Efficient & Effective County Government	Implement Peer Support / Mentorship	Create a Peer/Mentor role within PSC programs	Planning	Information Gathering	Implementation 10/1/2024
Efficient & Effective County Government	Reduce Recidivism & Reduce Criminogenic Activity	Continue to apply best practices to daily operations and continue to monitor recidivism reporting	9/30/22	Data Gathering 10/31/23	Data Gathering 10/31/24



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient & Effective 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)	9/30/22	9/30/23	9/30/24
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ACCOMPLISHMENTS:

- We are actively updating our Policies to better reflect current best practices as outlined by the State and the governing agency All Rise
- We successfully rolled out the planning process to obtain active peer support, or mentorship across all PSC programs
- Completed annual recidivism reports. (Reports available upon request)
- Linking participants to community resources as needed. (Additional information available upon request)



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, Staff and Programs 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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Complete the transition of Court Admin desktops	Time to complete the installation of new desktops	100%	N/A	N/A
Efficient & Effective County Government	Expand the Courthouse digital wayfinding system	Time to complete the expansion of the wayfinding system	60%	70%	90%
Efficient & Effective County Government	Complete sound masking system installation	Time to complete the sound masking installation	100%	N/A	N/A
Efficient & Effective County Government	Complete Court Admin Data Center UPS replacement	Time to complete the Data Center UPS installation	50%	100%	N/A
Efficient & Effective County Government	Implement a Mobile Device Management system for court-issued devices	All devices to be managed by MDM	95%	100%	N/A
Efficient & Effective County Government	Replace the data server equipment rack	Time to complete the installation of the new equipment rack	N/A	N/A	100%
Efficient & Effective County Government	Install disaster recovery system in offsite court admin data center	Time to complete the installation of new disaster recovery equipment	N/A	N/A	100%
Efficient & Effective County Government	Purchase and apply maintenance services on all court admin network switches	Network switches under manufacture maintenance contract	N/A	N/A	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Transitioned all staff computers to Microsoft Surface mobile devices
- Installed new displays and wayfinding content controls
- Installed Court Administration 6th floor lobby sound masking system
- Replaced 1st floor data center uninterruptible power supply
- Deployed a Mobile Device Management system for court-issued cell phones



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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Receive jury panel request by 3:30pm	Meeting deadline for panel requests	-	95%	100%
Efficient & Effective 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%
Efficient & Effective County Government	Dismiss jurors by 2:30pm	Communicate with trial clerks, JAs and Judges to see if additional jurors are needed	-	75%	75%
Efficient & Effective County Government	Utilize jury pool for panel requests	Calling in enough jurors to satisfy all requests for jury panels	-	60%	80%

ACCOMPLISHMENTS:

- Created an efficient way to process jurors at check-in and assisting jurors who are not tech savvy by having paper juror questionnaires readily available
- Satisfying all panel requests made for Judges by having enough jurors report daily
- 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 criminal justice services, information, and alternatives to incarceration for juvenile offenders in Osceola County and assists with public safety through accountability.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Implement a life skills class and become certified to teach class	Opportunity for youth offenders to participate in life skills class	N/A	20%	85%
Efficient & Effective County Government	To reach the goal of less than 15% recidivism rate	Track recidivism for juvenile offenders (who participated with Aspire) one year from case completion	N/A	20%	14%
Efficient & Effective County Government	To reach the goal of less than 15% recidivism rate	Track recidivism of sexting cases one year from completion	N/A	20%	14%

ACCOMPLISHMENTS:

- The Alternative Sanctions Coordinator became certified as an Arise life skills group facilitator
- The Alternative Sanctions and Teen Court Coordinators started collaboration efforts to assess the individual needs of each participant
- The Alternative Sanctions Coordinator attended the Osceola County Sheriff’s Office Community Appreciation Day and the Osceola County Youth and Family Summit to promote volunteer opportunities within the juvenile diversion programs
- The Alternative Sanctions Coordinator collaborated with ASPIRE and the Florida Safety Council to provide specialized resources and educational classes for participants



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Provide mediation services within 30 days from receipt of referral for family cases and within 60 days for county cases	Track all referred cases and date/time/mediator of scheduled mediations	90%	93%	95%
Efficient & Effective County Government	Provide immediate or same business day responses to all inquiries received by the department. Create and implement templates for standardized responses of FAQ's	Management of the department's email and phone communications	94%	95%	98%
Efficient & Effective County Government	Provide consistent training to staff to accomplish assigned responsibilities	Conduct weekly meetings to ensure expectations are communicated and produced. Mediation training, conference attendance and certification opportunities to be offered	87%	90%	95%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient & Effective County Government	Maximizing allocation of time for tasks performed.	Designate specific duties and deadlines	90%	91%	95%
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ACCOMPLISHMENTS:

- County Cases are mediated within 60 days from the date of the referral
- Number of in-person mediations have decreased; 90% percent of cases are mediated virtually
- Assigned specific staff members to review list of cases for accuracy and completion
- One full time county employee assigned to circuit mediation administrative needs
- Transitioned from volunteer mediators to staff and contract mediators



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: COURT ADMINISTRATION
Office: CHILDREN’S VISITATION PROGRAM
Fund: 001 – GENERAL FUND

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Complete the intake and orientation process for new families within 2 weeks of the initial order	Timely intake of new families court ordered to the program	N/A	85%	90%
Efficient & Effective County Government	Monitor and track program fees on a weekly basis	Payment compliance	N/A	95%	100%
Efficient & Effective County Government	Conduct quarterly trainings for the Visitation Program Observers	Maintain fully trained and qualified staff	N/A	YES	YES
Efficient & Effective County Government	Information session with the judiciary annually to share details of program services	Inform the judiciary of program availability and services	N/A	YES	YES

ACCOMPLISHMENTS:

- Transitioned program to fully digital record keeping
- Implemented fully virtual orientations, including delivery of program materials and digital acknowledgements of materials
- Revised program handbook to include updated rules and procedures which follow best practices
- Created internal tracking methods for payment compliance, attendance, and program statistics
- Increased the number of Visitation Observers on staff



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

To divert less serious cases away from the more formal juvenile court to a more informal court, where first-time juvenile offenders are tried and sentenced by their peers.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	To reach the goal of less than 15% recidivism rate	Track recidivism of Teen Court cases one year from completion	17%	16%	14%
Efficient & Effective County Government	Maintain and build communications with local agencies to recruit volunteer resources	Maintain appropriate number of student volunteers	Yes	Yes	Yes
Efficient & Effective County Government	Hold intake appointment within 14 days of receiving referral	Schedule intake appointments promptly	50%	60%	85%

ACCOMPLISHMENTS:

- The Teen Court Coordinator became certified as an Arise Life skills group facilitator
- The Teen Court and Alternative Sanctions Coordinators started collaboration efforts to assess the individual needs of each participant
- The Teen Court Coordinator attended the Osceola County Sherriff’s Office Community Appreciation Day and the Osceola County Youth and Family Summit to promote volunteer opportunities within Teen Court
- Teen Court collaborated with ASPIRE and the Florida Safety Council to provide specialized resources and educational classes for participants



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	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	N/A	75%
Efficient & Effective County Government	Increase local shelter staffing for both pre and post incidents	Conduct bi-annual shelter team leader training to support three additional shelter sites	N/A	N/A	100%
Efficient & Effective County Government	Increase response capabilities involving reunification	Conduct a Full-Scale Exercise to test Family Reunification process	N/A	N/A	95%
Efficient & Effective County Government	Develop a whole-community network to support mitigation and recovery efforts	Host a biannual meeting of key community partners	No	50%	100%

ACCOMPLISHMENTS:

- Attended the FEMA Integrated Emergency Management Course to enhance community response and partnership before and after an incident.
- Utilizing the Urban Area Security Initiative (UASI) grant funding to support the capabilities of the Community Emergency Response Team (CERT) program.
- Partnership with School District and local hospitals to develop and strengthen response to a large-scale incident that would require reunification.
- Enhancements to the Emergency Operations Center (EOC) to upgrade visual and expand situational awareness.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: FINANCIAL SERVICES & NEO CITY
Office: FINANCE & NEO CITY
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	2022 Results	2023 Projected	2024 Target
Efficient & High Performing County Government	Complete Annual Comprehensive Financial Report (ACFR)	Time to prepare financial statements, finalizing report and present to the Board on time.	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%
Diversified Economy	Implementation of Build Back Better Regional Challenge Grant Award, \$50.8 million from the U.S. Department of Commerce’s Economic Development Administration to develop Central Florida’s semiconductor and microelectronics industry cluster	Time to review and submit documentation to the Economic Development Administration and adherence to approved project deadlines.	N/A	N/A	Yes



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient & High Performing County Government	Implementation of GASB 96 compliance requirements for subscription-based information technology arrangements (SBITAs) for government end users (governments)	Time to review (SBITAs) agreements and determine the right to use a vendor’s information technology (IT) software	N/A	N/A	Yes
Efficient & High Performing County Government	Coordination of interdepartmental County training opportunities	Schedule regular training opportunities published to Maestro	N/A	N/A	Yes
Efficient & High Performing County Government	Identification of training gaps Countywide with creation and facilitation of new training content to fill identified gaps	Conduction of new training courses to County employees	N/A	N/A	Yes
Diversified Economy	Coordination and implementation of various NeoCity projects and oversight activities	Time to coordinate and hold NeoCity meetings, and to furnish related documentation	N/A	N/A	Yes
Efficient & High Performing County Government	Implementation of Central Square Finance Enterprise Version 22.2 Upgrade	Time to coordinate testing and implementation of financial system upgrades	N/A	N/A	Yes

ACCOMPLISHMENTS:

- For the 33rd consecutive year, the County received the Certificate of Achievement for Excellence in Financial Reporting, awarded by Governmental Finance Officers Association (GFOA)
- In house completion of the FY 2022 Annual Comprehensive Financial Report (ACFR)
- Implementation of TRS: To support compliance and implement automation to prepare and produce the Annual Financial Report



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Implementation of DebtBook: To support compliance with GASB 87 for the portfolio management of County leases and issued debt and GASB 96 for subscription-based information technology arrangements (SBITAs) for government end users (governments).
- Closed on three Capital Leases for the County:
 - Schedule of Property No. 17 to finance the cost of acquisition of vehicles and heavy-duty equipment for Countywide departments and Sheriff's Office. Estimated expenditures are \$6,712,778.00.
 - Schedule of Property No. 18 to finance the cost of acquisition of three Fire Apparatus Pumpers, one Aerial Platform, one Custom Sutphen Heavy Rescue, and two Pierce Saber Pumpers. Estimated expenditures are \$6,479,468.37.
 - Schedule of Property No. 19 to finance the cost of upfitting vehicles for the Sheriff's Office. Estimated expenditures are \$640,555.00.
- Assigned Fixed Assets members to review open Construction in Progress and Capital Improvement projects to improve the timeliness of projects closures in collaboration with OMB and COC
- Successfully kicked-off the three component projects under the Build Back Better Regional Challenge grant to which the County is either the primary applicant or co-applicant.
- Facilitated activities and meetings concerning the development and governance of NeoCity.
- Coordinated with service departments to schedule, update, and present interdepartmental trainings across the County, with a total of 54 training sessions offered/conducted to County employees in FY 2023.
- Identified training gaps among Board of County Commissioners Departments, created and conducted trainings to Board employees with three new training courses added in FY 2023.



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 and dedication to the principles of Safety, Commitment, Respect, Honesty, and Teamwork.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 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 71% Driver 69% Firefighter 52%	Officer 80% Driver 80% Firefighter 75%	100% 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	N/A	75%	90%
Great Place to Live – Public Safety	Notify Ambulance Billing Provider to Close Monthly Billing Within 10 Calendar Days of Receiving Provider Cash Log, 90% Of the Time	Time to Close Ambulance Billing Month End with Provider	N/A	75%	90%
Great Place to Live – Public Safety	Total First Unit Response Time 8 ½ minutes, 70% of the time	Total Unit Response Time	52%	56%	58.0%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Opened the new Austin Tindall Fire Station 67, increasing the number of County Fire Stations to 16. The opening of Austin Tindall improved the Insurance Services Office (ISO) rating for the immediate area. The ISO rating reflects the community's preparedness for fires and is used by insurance companies to determine premiums and coverage. On a scale of 1-10 with 10 being the highest and worst rating, the ISO rating for the area has gone from a 10 to a 3.
- Awarded the 2022 FEMA SAFER Grant providing funding for 21 new Firefighters for a period of three years.
- Opened the new Logistics warehouse at 2700 Partin Settlement Road. This 28,741 sq. ft. facility provides Fire Rescue with a professional logistics warehouse centrally located in the County. The Facility allows for the systematic and efficient handling of fire rescue equipment and supplies supporting daily operations, as well as facilitating a location for project buildout and implementation.
- Addressing the need for additional paramedics, the Department provided Paramedic training for twelve Firefighters.
- The Department placed in service a second rescue in the Poinciana area to address the increasing call volume due to the growth of the area. This includes the addition of nine Firefighter positions and the provision of a new rescue vehicle and equipment. Upon completion of the construction process in late 2024, this unit will be moved to North Marigold Fire Station.



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	2022 Results	2023 Projected	2024 Target
Efficient & High Performing County Government	Maximize number of grant opportunities applied for	Number of grants applied for	N/A	17	17
Efficient & High Performing County Government	Maximize state appropriations	Number of state appropriations secured	N/A	1	3
Efficient & High Performing County Government	Maximize federal appropriations	Number of federal appropriations secured	N/A	2	2
Efficient & High Performing County Government	Maximize amount of funds awarded to the County through department efforts	Total amount of funds secured through state and federal grants, appropriations, and contracts	N/A	\$29,434,731	\$30,000,000

ACCOMPLISHMENTS:

- Secured the inclusion, and subsequent approval by the Governor, of a \$9,949,116 state appropriation, the full amount requested, in the State of Florida's budget for FY23-24 for the design of Sunbridge Parkway.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Secured the inclusion of a \$1,800,000 appropriation in the State of Florida's budget for FY23-24 as the local match for the construction of a new outfall system to serve the Buenaventura Lakes Community. Unfortunately, the project was vetoed by the Governor.
- Secured the inclusion of a \$850,000 federal appropriation for the Whitted Neighborhood Water System Project in the FY 2024 Transportation, Housing, and Urban Development Appropriation Act. Currently, awaiting the final passage of the bill by both chambers in the 118th Congress.
- Secured the inclusion of a \$850,000 federal appropriation for safety improvements to Marigold Avenue in the FY 2024 Transportation, Housing, and Urban Development Appropriation Act. Currently, awaiting the final passage of the bill by both chambers in the 118th Congress.
- Secured the passage of a \$1,978,000 federal appropriation for safety improvement to Michigan Avenue in the FY 2023 Transportation, Housing, and Urban Development Appropriation Act.
- Secured the passage of a \$944,227 federal appropriation for the construction of sidewalks around Deerwood Elementary in the FY 2023 Transportation, Housing, and Urban Development Appropriation Act.
- Secured the authorization of a feasibility study of Lake Runnymede and Lake Tohopekliga by the US Army Corps of Engineers in the Water Resources Development Act of 2022.
- Secured a project modification for the previously authorized feasibility study for the Shingle Creek and Kissimmee River to include flood risk management in the Water Resources Development Act of 2022.
- Assisted in securing a \$2,250,700 grant from the US Forest Service to conduct a heat island study and improve the County's tree canopy.
- Assisted in securing a \$5,442,360 SAFER Grant from FEMA for the County's Fire Rescue and EMS department to hire additional firefighters.
- Assisted County staff in securing a \$4,067,268 Broadband Opportunity Program grant from the state of Florida to provide high-speed internet to unserved locations in Yeehaw Junction and Kenansville.
- Assisted in securing \$253,060 from the Energy Efficiency and Conservation Block as part of the Bipartisan Infrastructure.
- Successfully protected SHIP and SAIL funds from being raided during the FY 2023 Legislative session.
- Ensured the three Osceola County projects, worth \$3.4 billion, were included in the Moving Florida Forward program were included in the State of Florida's budget for FY23-24.
- Continued to advocate for home rule and defend against state preemptions of County authority.
- Led the National Science Foundation's Type Two Innovation Engine coalition's proposal to make NeoCity home to an NSF Engine. Out of more than 200 proposals, we are now a finalist, with one of 15 proposed engines.
- Assisted BRIDG in their pursuit of a \$3M state appropriation, in which they were successful, to purchase equipment for their Air Force Research Lab program.
- Assisted in NeoCity's application to the Department of Defense's CHIPS program, ME Commons.
- Successfully secured full funding for the Department of Defense's FY2023 IBAS program, which works closely with NeoCity companies.
- Secured \$500,000 for a FDEP Resilient Florida Planning Grant.
- Awarded \$50,000 to conduct an architectural preservation study for our historic courthouse.
- Assisted in the development and submission of a USDOT PROTECT grant to conduct three basin studies around the county.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Assisted in the development and submission of a Florida DEO Job Growth Grant proposal to create a new multi-purpose, shared lab facility in NeoCity.
- Assisted in the development and submission of a RAISE proposal to provide safety improvements in the BVL community.
- Assisted in the development and submission of an EPA recycling grant to start a pilot program to recycle glass along the tourism corridor.
- Led in the development and submission of an EDA Tech Hub proposal to make central Florida a semiconductor tech hub.
- Led in the development and submission of a EDA Disaster Supplemental proposal to bury the powerlines in NeoCity.
- Assisted Public Works in their pursuit of a FEMA Phased Mitigation Grant.
- Successfully assisted in the development and securing of a \$4M FDEP Innovative Technologies grant to clean up Lake Kissimmee.
- Continued to actively participate and manage the \$50M 2022 Build Back Better Regional Challenge Phase 2 award.
- Successfully coordinated and advocated for a US House of Representative's floor amendment to the FY 2024 Department of Defense Appropriation Act to fully funding the Air Force Research Lab's zero trust program for NeoCity. Floor amendment was approved by voice vote and is awaiting final inclusion in the end of year omnibus.
- Continued to manage and timely report the BBBRC Phase 1 award.
- Secured the approval of a budget amendment to the BBBRC Phase 1 grant award to redirect \$10,000 for new marketing materials for NeoCity.
- Led the county to join the Department of Defense's Cornerstone consortia.
- Led the county to apply as a non-traditional defense contractor to a Cornerstone solicitation to develop a domestic, trusted, pure-play and open-access advanced packaging ecosystem.
- The Government Affairs Director was named the 2023 Osceola County Employee of the Year.
- The Government Affairs Director was awarded the 40 under 40 Award by the Orlando Business Journal.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: HOUSING AND COMMUNITY SERVICES
Office:
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	2022 Results	2023 Results	2024 Target
Great Place to Live	Expand Assistance to Osceola Veterans	Number of Veterans Assisted, and the Financial Impact	1,500 Veteran Contacts - \$438,000 in Approved Claims	2,501 Veteran Contacts - \$945,090 in Approved Claims	3,000 Veteran Contacts - \$1,200,000 in Approved Claims
Great Place to Live	Expand the Family Housing Assistance Programs	Number of Households Assisted	57 Households Assisted	91 Households Assisted	100 Households Assisted
Great Place to Live	Expand the Chronically Homeless Assistance Programs	Number of Homeless Households Assisted	37 Households Assisted	41 Households Assisted	45 Households Assisted
Great Place to Live	Expand the Housing Choice Voucher Program	Number of Vouchers Administered	1,775 Vouchers Administered*	1,847 Vouchers Administered*	1,900 Vouchers Administered*

***OF THE TOTAL NUMBER OF VOUCHERS ADMINISTERED, 350 ARE ALLOCATED TO OSCEOLA COUNTY, WHILE THE REMAINING VOUCHERS ARE PORTED TO OSCEOLA COUNTY FROM OTHER JURISDICTIONS.**

ACCOMPLISHMENTS:

- Osceola County continues to partner with various entities to continue the development of Affordable Housing units for Osceola citizens. From 2021 to the present, these housing initiatives have resulted in just under 800 new units of affordable housing that have either been completed or are in process.
- 74 families were assisted with burial/cremation services for family members, and 17 senior citizens received eyeglass assistance.
- During 2023, 5 families were assisted through the SHIP Purchase Assistance Program, with a total of \$260,000 in SHIP funds expended.
- Since Hurricane Ian, 27 families that were impacted by the storm have been assisted with a total of \$218,542.79.



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	2022 Results	2023 Results	2024 Target
Efficient & Effective County Government	Reduce overall employee turnover rate	Percentage of employees that left in the Fiscal Year	17.59%	17.47%	<10%
Efficient & Effective County Government	Increase retention rate of new hires	Retention of new hires within first year	80.57%	78.31%	90%
Efficient & Effective County Government	Maximize the pool of applicants through effective recruitment strategies, partnerships, and collaborations	Number of Applications received and screened	5,755	6,263	6,775
Efficient & Effective County Government	Recruiting, developing, and retaining a high-performing and diverse workforce	Percentage of Diverse candidates and females hired and/or promoted in the Fiscal Year	59.66% Diverse candidates 41.39% female	63.78% Diverse candidates 59.68% female	45%/50% ¹

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



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

County Strategic Goal	Objective	Performance Measure	2022 Results	2023 Results	2024 Target
Efficient & High Performing County Government	Increase professional development opportunities for employees	Number of employees utilizing the Educational Assistance Program	25	42	60
Efficient & High Performing County Government	Seek recovery for losses (auto, GL, WC) through subrogation.	Percentage of losses recovered through subrogation efforts.	96% (\$1,277,945.41)	67% (\$1,423,062.00)	75%
Efficient & High Performing County Government	Ensure better outcomes for injured employees by getting them back to health and work as quickly as possible.	Percentage of injured workers returning to work in a light duty capacity.	57.97%	94.59%	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	43.19% (618)	70.70% (1,041)	75%
Efficient & High Performing County Government	Improve employees' health outcomes through the promotion of County's Health Center.	Number of Appointments	10,369	9,879	10,000

ACCOMPLISHMENTS #1: RECRUITMENT & SELECTION

- Coordinated and conducted recruitment and selection efforts for four hundred thirty-four (434) vacant positions.
- Received and screened a total of six thousand two hundred sixty-three (6,263) employment applications.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Coordinated and participated in over eight hundred seventy (870) employment interviews.
- Conducted five hundred fourteen (514) Florida Department of Law Enforcement (FDLE) fingerprint background checks.
- Recruitment efforts resulted in the onboarding of two hundred forty-nine (249) new hires, one hundred ninety (190) promotions, and forty-nine (49) transfers.
- Coordinated and administered eighty-nine (89) written examinations and sixty-five (65) practical examinations for Firefighter candidates.
- Proctored eighty-eight (88) typing tests, thirty-nine (39) written examinations, and one hundred thirty-two (132) in-basket exercises for candidates.
- Coordinated one hundred fifty-nine (159) pre-employment physical examinations, one hundred twenty-eight (128) pre-employment psychological examinations, one hundred seventy-one (171) pre-employment drug tests, and one hundred nine (109) polygraph examinations.
- In collaboration with the Corrections Department and Valencia College Public Safety Department, coordinated the Correction Officers' Cadet Academy. Fifteen (15) candidates were selected for the Academy. Six (6) candidates successfully completed the program and are now Certified Officers. Three (3) additional candidates are pending graduation from the Academy.

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

EMPLOYMENT

- Recruitment efforts yielded a total of six thousand two hundred sixty-three (6,263) applicants for employment of which, 29% were White, 41% Hispanic, 21% Black, 3% Asian/Pacific Islander, 5% Other, 53% Male, 47% Female, and 6% Veterans.
- Of the two hundred forty-nine (249) new hires 31% were White, 45% Hispanic, 18% Black, 4% Asian/Pacific Islander, 6% Other, 63% Male, 37% Female and 8% Veterans.
- Of the one hundred ninety (190) employees promoted, 43.68% were White, 17.37% Black, 34.21% Hispanic, 0.53% Asian/Pacific Islander, 0.53% American Indian/Alaskan, 0.53% Other, 55.26% Male, 44.74% Female, and 4.74% Veterans.
- As of September 30, 2023, the County's workforce totaled one thousand four hundred fifty-four (1,454) employees. The overall breakdown by race, ethnicity, and gender was as follows: 51% White, 13% Black, 32% Hispanic, 2.5% Asian/Pacific Islander, 1.3% other, .1% American Indian/Alaskan, 66% Male, 34% Female, and 4% Veterans.

AMERICANS WITH DISABILITIES ACT AND CIVIL RIGHTS TITLE VI PROGRAMS COORDINATION AND COMPLIANCE

- Determined eligibility for and provided ADA reasonable accommodations to twenty-four (24) employees with disabilities. Accommodations ranged from extended leave time, equipment, reassignment to vacant positions, and structural modifications.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Collaborated with the Facilities Maintenance Department to ensure ADA structural accessibility.
- Collaborated with the Information Technology Department to provide telephone language translation for all County Meetings.

SUPPLIER DIVERSITY

- For the 4th consecutive year, we continued our partnership with Prospera. Prospera is an economic development, nonprofit organization specialized in providing bilingual assistance to Hispanic entrepreneurs trying to establish or expand their business.
 - Through Prospera “Providers’ Academy”, the County conducted eleven (11) “How to Do Business with Osceola County” training seminars and webinars.
 - Through our partnership with Prospera, thirty-five (35) Hispanic American owned businesses were provided one-on-one technical assistance and were identified as eligible to become certified through reciprocity. Staff is working with these businesses to follow up on the status of their certification.
- Our outreach and educational efforts resulted in the certification/re-certification of seventy-three (73) Minority/Women Business Enterprises (MWBE), Service-Disabled Veteran-Owned Business Enterprises (SDVBE), and Local Small Business Enterprises (LSBE) ready, willing, and able to do business with the County.
 - New certifications were awarded to thirty-seven (37) businesses as follows:
 - 38% are Hispanic American-owned
 - 19% African American-owned
 - 8% Asian American-owned
 - 54% Women-owned
 - 2% Service-Disabled Veteran-owned
 - 54% are Local Small Business Enterprises
 - Re-certifications were awarded to thirty-six (36) businesses as follows:
 - 25% African American-owned
 - 11% Asian American-owned
 - 27% Hispanic American-owned
 - 39% Woman-owned
 - 11% Local Small Business Enterprises

Note: Some businesses may have more than one designation.

- In Fiscal Year 23, the County spent \$4,285,821.39 on commodities and services provided by MWBE’s and Local Business Enterprises. This represents an increase of 54% from Fiscal Year 22.
- The County awarded \$448,818.44 to Disadvantage Business Enterprises (DBE) for projects contracted with and funded through the Florida Department of Transportation. This accounted for 4.35% of DBE projects.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS #3: EMPLOYEE & LABOR RELATIONS

- Provided guidance and technical assistance on approximately one hundred ten (110) disciplinary actions to ensure the consistent application of policies and procedures.
- Completed off-boarding consisting of twenty-five (25) retirements, two hundred one (201) resignations, two (2) lay-offs, and thirty-one (31) terminations.
- Coordinated, participated, and provided guidance on forty-five (45) Pre-Determination Hearings and thirty-one (31) grievances.
- Conducted and/or coordinated three (3) Internal Administrative Investigations.
- Coordinated five (5) Fitness for Duty Evaluations.

ACCOMPLISHMENTS #4: TRAINING & DEVELOPMENT

- A total of forty-two (42) employees took advantage of the Educational Assistance Program.
- A total of eight hundred seventy-eight (878) employees completed one hundred twenty-two (122) courses through the Human Resources Online Learning Management System (LMS).
- Compliance Trainings:
 - Four hundred thirty-five (435) employees completed required Active Shooter Training
 - Three hundred thirty-three (333) employees completed required Diversity on the Job Training
 - Four hundred sixty-three (463) employees completed required Harassment Prevention Training
 - Six hundred five (605) employees completed required IT Security Awareness Training
- Coordinated a total of sixty-eight (68) “Finance Enterprise – End User, “Procurement,” and “Human Resources” training sessions for one hundred sixty-seven (167) employees of the following Departments: Human Resources, Community Development, Public Safety, Transportation, Public Works, Procurement, Finance, Information Technology, County Attorney, Public Information, and County Manager’s Office.

ACCOMPLISHMENTS #5: RISK MANAGEMENT AND SAFETY

WORKERS’ COMPENSATION AND LIABILITY CLAIMS

- Processed and managed a caseload of three hundred ninety (390) new Workers’ Compensation claims, of which two hundred eighty-one (281) were resolved and closed as of 09/30/2023.
- Managed a caseload of four hundred eighteen (418) auto and general liability claims, of which three hundred six (306) were resolved and closed as of 09/30/2023.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Attended fifty-nine (59) State mediation sessions for Auto, General Liability and Workers' Compensation claims. Two (2) cases were dismissed, and fifty-seven (57) cases were settled under the settlement authority at a savings to the County of \$492,377.00.
- Reviewed sixty-three (63) agreements to determine appropriate insurance requirements.
- Coordinated four (4) random drug testing screening sessions for six-hundred and ninety-nine (699) employees in mandatory-testing positions.
- Coordinated post-accident drug testing for two hundred twelve (212) employees.
- Monitored driver's license activity for two thousand two hundred seventeen (2,217) employees, including constitutionals, and sent courtesy notifications to five hundred three (503) employees regarding their driver's license status.
- Conducted monthly health and safety meetings with Fire and Corrections Departments to discuss their respective Workers' Compensation and Liability claims.
- Recovered a total of \$1,423,062.00 of losses from auto, property damage, and workers' compensation claims, through subrogation efforts.

ACCOMPLISHMENTS #6: BENEFITS & WELLNESS

- Determined eligibility of three hundred and forty-one (341) new requests for leave under the Family Medical Leave Act (FMLA) and managed an active caseload of two hundred sixty-seven (267) cases.
- Provided guidance and assistance to forty-nine (49) employees regarding COVID-19 related issues.
- Promoted multiple educational Wellness workshops including Raising Money-Savvy Kids, Achieving Success: Using Goals to Get There, Exercise Essentials, Beating the "Blahs", Under Pressure: Managing Workplace Stress, and Workplace Conflict: Strategies & Solutions.
- Continued to promote and monitor the utilization of the County's Employee Health Center. For Fiscal Year 23, the Health Center serviced over 600 participants with a total of 9,879 scheduled appointments, dispensation of over 7,746 generic medications, and over 2,352 laboratory services.
- Promoted wellness initiatives including a targeted colon cancer campaign, breast cancer awareness, behavioral telehealth and a Smoking Cessation program.
- Achieved participation in the County's Step Up: Total Well-Being Program as follows: 1,475 and 434 spouses). This program promotes and educates employees and their dependent spouses on issues related to physical health, oral health, preventive care, behavioral well-being, and financial education and planning.
- Conducted twenty-three (23) Open Enrollment informational meetings, which included onsite meetings and a video recording available 24/7, as well as seventy (70) one-on-one meetings to facilitate employee education and successful enrollment.
- Completed a Special Open Enrollment for Fire Union members.
- Coordinated and completed a Special Open Enrollment for two hundred sixty-seven (267) Retiree members due to the transition between third-party billing administrators.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Received and processed a total of three hundred fourteen (314) new hire health insurance enrollments and qualifying mid-year changes.
- Coordinated the Annual Employee Health Fair, resulting in the participation of two hundred sixty (260) employees. The Health Fair included biometric screenings, flu shot opportunities, onsite dermatology screenings, and educational stations focused on nutrition, employee resources, and available behavioral telehealth options.
- Coordinated five (5) Financial and Retirement Workshops including FRS-Nearing Retirement, Understanding Your Benefits Under the Pension Plan, Social Security and Your Retirement, Investment Planning, Questions for a Successful Retirement, and Taking Your Estate Planning to the Next Level.
- Introduced OnSpot Mobile Dermatology Services, a state-of-the-art medical office on wheels. The bus visits multiple County locations monthly to promote early detection and treatment for Skin Cancer and other dermatological services. On-site dermatology visits for this fiscal year averaged more than four hundred fifty (450) appointments, not including walk-ins.
- Omada, a wellness program that provides life coaching and education on nutrition and weight loss by promoting adherence for pre-diabetes and members with a high body mass index continues to be successful. In 2023, eighty-five (85) applications were received, sixty (60) of those applicants were accepted into the program, and fifty-two (52) are still active and engaging. Diabetes medication adherence increased to 74%, which is 2% above the national norm of 72%.
- Introduced new Behavioral Telemedicine Program component that includes coaching via text-based chats with “Ginger,” as well as video based, therapy and psychiatry. This service provides more privacy and engages younger employees to seek help in a more familiar manner.

ACCOMPLISHMENTS #7: SUPPORT SERVICES

- In support of the Human Resources & Risk Management programs and services, processed over **30,000** transactions including: job requisitions, new hires, promotions, transfers, demotions, reclassifications, Military Leave, Leave without Pay, Family Medical Leave, ADA Leave, Org-key changes, pay adjustments, separations, open enrollment, claims, Motor Vehicle Records (MVR) and others.
- Received and processed twenty-five (25) Unemployment Compensation Claims.
- Received and responded to fifty-two (52) Public Records Requests.
- Completed sixteen (16) salary survey requests from neighboring government agencies.
- Completed one-hundred and fifty-two (152) Verifications of Employment.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

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

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

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Staff retention rate	Improving trend	12%	8%	7%
Efficient & Effective County Government	Provide effective services to our customers	Internal end-user survey satisfaction scores	70%	78%	83%
Efficient & Effective County Government	Innovative improvement initiatives in the portfolio of active projects	Percentage of innovative active projects	NA	20%	30%
Efficient & Effective County Government	Successful IT service changes/upgrades	Percentage of successful planned changes	98%	95%	100%

ACCOMPLISHMENTS:

- Improved Fire and Sheriff systems to provide emergency dispatchers with faster access to the information they need, along with more accurate maps.
- Implemented new building inspection software which allows for virtual video inspections to be completed by the contractors.
- Implemented new building plan review software that allows customers to respond directly to any issues or comments that are submitted by reviewers.
- Upgraded the Library’s networking infrastructure to provide internet access that is faster, more reliable, and secure.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Improved the networking infrastructure at the County's Corrections facility, making it more reliable and resilient.
- Partnered with Veteran Services to utilize a cloud-based solution to streamline the process for veteran benefit claim requests.



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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Develop ten-year strategic plan for Radio Services to increase future coverage and capabilities	Completed Radio Services strategic plan with identified future coverage improvements	N/A	70%	100%
Efficient & Effective County Government	Increase overall communication redundancy	Installation of Point-to-Point connection by March 2024	N/A	N/A	90%
Efficient & Effective County Government	Complete the initial review of BDA items 90% of the time in 48 hours	Time to review a BDA survey	N/A	N/A	80%
Efficient & Effective County Government	Create a County-wide PACE communications plan	Completed PACE (Primary, Alternate, Contingency, Emergency) communications plan to improve resiliency in a disaster	N/A	N/A	90%

ACCOMPLISHMENTS:

- Installation of new Site J radio tower to increase radio coverage on the east side of the County.
- The addition of a new Radio Service Technician position to oversee the Bi-Directional Amplifier (BDA) approval process for all new buildings that require installation.
- Installation and network improvements to expand and increase redundancies county-wide.
- Additional capabilities for interoperability through UASI grant funding for both 800MHz and VHF systems.



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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Complete at least 3 Process Improvement Projects	Completed Process Improvement Projects	N/A	N/A	3
Efficient & Effective 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	N/A	4	3
Efficient & Effective County Government	Recommend cost savings of at least \$100,000 through Process Improvement Projects	Cost savings identified within Process Improvement Projects	N/A	\$111,240	\$100,000
Efficient & Effective County Government	Complete at least 10 audits, reviews, or special projects	Completed audits, reviews, or special projects	12	11	10

ACCOMPLISHMENTS:

- Launched the Countywide Process Improvement Program.
- Reclassed the Internal Auditor position and hired a Process Improvement Analyst.
- Three County staff members were Green Belt Certified in Lean Six Sigma. The Process Improvement Analyst hired is also certified.
- Completed one audit, three follow-up audits, and seven reviews or special projects.
- Reviewed forty contracts, procedures, or processes per department request.



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	2022 Results	2023 Projected	2024 Target
Efficient & Efficient County Government	Process budget transfers 90% of the time within 48 hours	Process time from receipt to approval by OMB	-	93%	97%
Efficient & Efficient County Government	Continual monitoring of all departmental budgets	Number of months departmental budget analysis reports are completed	-	10/12	11/12
Efficient & Efficient County Government	Ensure appropriate allocation of indirect General Fund expenses	Complete Cost Allocation Report by May 31 annually	Yes	Yes	Yes
Efficient & Efficient County Government	Ensure the accuracy of the Capital Improvement Program	Quarterly reconciliation of all capital projects	-	3/4	4/4

ACCOMPLISHMENTS:

- Utilized a workflow where all analysts can view and approve any pending budget transfers to ensure processing is done timely.
- Assigned specific analysts for each department and conducted check-ins on the status weekly.
- Created a timeline of deliverables with the vendor and assigned one staff member to oversee the process with vendor and departments conducting check-ins throughout the process.
- Implemented an automated report to pull data for reconciliation and standardized the process for mid-year CIP creation.
- Awarded Governmental Finance Officers Association (GFOA) Distinguished Budget Award for FY22
- 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	2022 Results	2023 Projected	2024 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%
Efficient & Effective County Government	Approved purchase orders for budgeted projects (MSBU/MSTU) by January 31 st annually	Percent of Purchase orders approved	-	-	95%
Efficient & Effective County Government	Complete weekly inspections of all MSTU/MSBU service areas	Inspection checklist completed and submitted for invoice reconciliation monthly	-	100%	100%
Efficient & Effective County Government	Complete annual training (Sunshine, Procurement, Ethics) for CFD Supervisors	Supervisor's attendance	-	-	95%

ACCOMPLISHMENTS:

- Achieved 2022 tax roll compliance.
- Reduced the operating cost of the Common Facilities Districts (CFD) by reducing paper usage through the use of technology.
- Implemented a solid waste reconciliation process.
- Renovated Raintree Park's community space.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective Performing County Government	Receive the Florida Green Building Coalition recertification	Certified at the Silver level (31-50% of maximum applicable points achieved)	Yes	Yes	N/A
Efficient & Effective Performing County Government	Install food waste management system at OHP	Kitchen food waste diverted from landfill	N/A	50%	90%
Great Place to Live	Conduct heat island study for urban forestry program	Study completed	N/A	Yes	Yes

ACCOMPLISHMENTS:

- Developed an urban forestry program to plant 5,000 trees over the next five years in disadvantaged communities lacking in tree canopy, and was awarded a \$2.25M grant to implement the program.
- Coordinated with the East Central Regional Resource Collaborative (R2C) to apply for a Climate Pollution Reduction Planning Grant, which was awarded in August. Presently working with the R2C to develop the climate plan. Once the plan is completed, Osceola will be eligible for grant funding to implement the plan.
- Selected a food waste management system for OHP to divert food waste from the landfill. Currently working with Facilities on design and installation.
- Partnered with Toho Water Authority to purchase a water trailer for community events to cut down on use of plastic water bottles. Water trailer will be used at OHP events and other community events.
- Initiated projects with consultant teams to be completed in the next fiscal year, including backyard composting program, update and expansion of the greenhouse gas inventory completed in 2021, sustainable procurement policy, solar feasibility studies for NeoCity and OHP, development of an operational strategy for the Sustainability Office, and a sustainability dashboard.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: LIBRARY
Office:
Fund: 007 – 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	2022 Results	2023 Projected	2024 Target
Great Place to Live Priority: Education	Increase Library Visits	Door counts at each library	530,455 visitors	600,918 visitors	625,000 visitors
Great Place to Live Priority: Education	Increase Registered Borrowers	Reports indicating new registrations or renewals	11,836 new registered borrowers	13,406 new registered borrowers	14,000 new registered borrowers
Great Place to Live Priority: Education	Increase Events & Classes Offered	Track programs offered through event calendar	3,299 events offered	3,422 events offered	3,500 events offered
Great Place to Live Priority: Education	Increase Events & Classes attendance	Track attendance	61,086 people in attendance	66,836 people in attendance	68,000 people in attendance
Great Place to Live Priority: Education	Increase Material Circulation	Reports indicating circulation of print and electronic materials	1,000,046 checkouts	1,026,828 checkouts	1,050,000 checkouts

ACCOMPLISHMENTS:

- Launched Express Lockers at two community locations – Narcoosee and Reunion – for convenient hold pickups and programming for adults and children.
- Served as Disaster Recovery Center for the Federal Emergency Management Agency after two major storms and provided key support for Emergency Management’s Citizens Information Center.
- Created improved website with better organization, navigation, discoverability and accessibility.
- Received \$10,000 grant for Financial Literacy from and \$6,000 grant for Digital Literacy for Seniors.
- Debuted program with HOPE Partnership to provide weekly sessions in the Hart Memorial Library to address workforce development and personal assistance for financial resilience and well-being.



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	2022 Results	2023 Projected	2024 Target
Efficient & High Performing County Government	Achieve perfect fiscal year external audit of all accounting and financial functions	To receive the Certificate of Merit Award for having our annual audit clear of findings and the Legacy Award for Excellence in area of financial operations	Yes	Yes	Yes
Efficient & High Performing County Government	Ensure customer satisfaction and engagement through relationships and service delivered and focus on meeting their needs and expectations	Customer feedback via webinfo emails and comment cards. Our Executive Office calls each customer back, ensuring their compliments or concerns are heard	100%	100%	100%
Efficient & High Performing County Government	Workforce satisfaction and engagement	Continue to evaluate and evolve employee benefits to ensure competitiveness in our benefits to attract prospective employees and retain current employees	No	Yes	Yes



OFFICE GOALS AND OBJECTIVES PERFORMANCE MEASURES

Tax Collector Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & High Performing County Government	Support optimum organizational outcomes through ongoing review and improvement efforts	Enhancing our main office entrance to provide a streamlined flow for customers. Allowing us to process express transactions through walk-up windows.	No	Yes	Yes
Efficient & High Performing County Government	Support optimum organizational outcomes through ongoing review and improvement efforts	Partner with the County to relocate our BVL office. This will allow us to add additional services and eliminate our current lease cost	No	No	Yes
Efficient & High Performing County Government	Fully utilize technology to efficiently serve our customers	Utilizing a two-way voice translator, Pocketalk, has enabled us to continue providing high-quality customer service to our non-English speaking citizens while maintaining consistency in our workflow.	No	Yes	Yes
Efficient & High Performing County Government	Broaden our service offerings to enhance accessibility and convenience for our customers	A collaborative arrangement with CFX for the distribution of E-pass sticker tags and mini-transponders will provide cost savings on tolls for our customers.	No	No	Yes



ACCOMPLISHMENTS:

- Our Human Resource Department continues to coordinate community outreach opportunities to promote educational information about Tax Collector services available to the community. We had two successful job fairs, which resulted in fully staffing the office. HR also continues to recruit potential staff via an Internship Partnership established with Valencia College and University of Central Florida, resulting in cost savings of new hire expenses.
- In this fiscal year we collected \$290,978.00 in Concealed Weapon Permits, \$16,720.25 in Birth Certificates and \$2,482,606.69 in CFX Toll Violations revenue.
- Since successfully taking over the Tourist Development Tax Audit Department, this Department has collected \$4,406,767.17.
- This year we received the Certificate of Merit Award for having our annual audit clear of findings. We also received the Legacy Award for the fifth time. Receiving the Legacy Award recognizes our ongoing commitment to excellence in the area of financial operations.

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

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

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

- Florida law requires our office to operate on fees and commissions determined by statute. The statute also requires us to return any unused fees to the county to benefit all citizens of the county. This year we increased the amount of unused fees we returned to the county and other taxing authorities by \$1,212,324.14 for a total of \$8,784,143.19.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

To enhance the quality of life of the 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 the public trust by adhering to the highest level of professional and ethical standards

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

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Results	2024 Target
Efficient & Effective County Government	Process Purchase Requisition/Purchase Orders within 48 hours	Time to process Purchase Requisition review and approval process	90%	93%	95%
Efficient & Effective County Government	Complete review and processing of Change Orders to PO's within 48 hours	Time to review and process a change order request	95%	98%	98%
Efficient & Effective County Government	Complete P-Card review and approval within 14 days	P-Card request processing time	90%	90%	95%
Efficient & Effective County Government	Complete formal solicitations within 120 days	Time to process solicitations	80%	80%	90%

ACCOMPLISHMENTS:

- Purchase Orders
 - Provided six training sessions for Purchase Requisition entry



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Partnered with the Clerk of Courts Comptroller’s office to present a joint training in Finance Enterprise for invoicing and End of Year Training that educated 78 employees for fiscal year 2023
- Processed 2,903 Purchase Orders

Goals to improve Purchase Orders delivery is to reduce mailed hard copy documents and transition to electronic delivery of purchase orders. This would be beneficial to the departments and the vendors. Purchase Orders will be easily trackable for vendors and departments and eliminate purchase orders being returned in the mail to be readdressed. Cost saving of over \$2,500.00 could be saved in stock paper alone. Cost saving for postage of \$2,000.00 to mail out purchase orders.

➤ Change Orders

- Procurement Services have processed 2,052 change orders for fiscal year 2023. The various changes to Purchase Requisition/Purchase Orders include disencumbering/closing out funds, and amending the purchase orders to increase or decrease, or to correct account numbers.
- The process to submit change orders request to Procurement Services has changed. Change orders request are submitted via email to our designated mailbox. They are received more quickly, approved, processed, and routed back to the requester usually within 48 hours. Cost savings on paper printing and tracking when submitted via inter-office by the departments.

➤ P-Cards

- Procurement Services has overseen 10,446 P-card transactions for fiscal year 2023
- Reviewed 650 P-Card transactions to identify areas of possible cardholder non-compliance, misuse, or the need for additional training.
- Provided 11 training sessions to new cardholders, proxy reconcilers and approvers.

Goals for the P-Card program is to discontinue use of the current third-party transaction reconciliation system and implement system upgrades to integrate reconciliation of transactions within the County’s internal financial enterprise system. This will improve efficiency and reduce timelines for account reconciliation.

➤ Solicitations

- Provided 3 training sessions to 36 employees for Procurement 101 and Specification and Scope Writing to employees.
- Procurement Service completed 463 procurement actions in FY23, see outline below:

2023 Results	
Annual Requirement	30
Bid Waiver	10
Exemptions	102
Invitation to Bid	16
Invitation to Negotiate	1
Request for Letter of Interest	4



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

2023 Results	
Piggyback Agreements	144
Request for Proposals	64
RFP for Professional Services	45
Request for Quotes	20
Single Source	26

Goals is to continue to be responsive to our internal customers to address their solicitation and acquisition needs. Procurement will continue to work with our requesting departments to consolidate service and commodity needs in order to receive the best value due to volume purchasing.

- Procurement Staff Professional Development and Achievements
 - Received Award of Excellence in Public Procurement sponsored by the Florida Association of Public Procurement Officials, Inc. (FAPPO)
 - 43% of Procurement Staff have earned professional certifications in public procurement
 - Hosted Vendor Appreciation Event March 2023, together with School District of Osceola County, Cities of Kissimmee, St. Cloud Toho Water Authority, Kissimmee Utility Authority, and the Osceola Tax Collector
 - Participated in the Central Florida Chapter NIGP – Reverse Trade show November 2022



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 2023 tax-roll was successfully submitted and approved by the Florida Department of Revenue. The County - including all taxing agencies - saw an increase of 19.9% in Market Value, which is now just over \$74 billion, and a 21.97% increase in the tax base, which currently stands at \$46.3 billion.
- The Property Appraiser's office also defended over 99.9% of their valuations at the Value Adjustment Board. This reflects a high degree of accuracy of our appraisals and is a testament to the professionalism of the staff.

ACCOUNTABILITY

- The office continued to meticulously pursue those individuals who were non-compliant or fraudulently acquiring property tax exemptions. This effort includes conducting detailed audits of Homestead Exemptions, Tangible Personal Property, and Agricultural Classifications. Since the inception of this program, over \$ 75,000,000 has been added back to County's tax base by bringing the properties and accounts back into compliance.
- The Property Appraiser remains fiscally accountable to the citizens of Osceola County. The office was able to accommodate for the growth in the County (number of properties) without requesting any additional positions – and yet, was able to fulfill their duties on time and under budget. In fact, preliminary FY 2023 financial results indicate that we will return \$465,943 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 175 community events and engaged with approximately 120,000 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 1.8 million users in the past 12 months, and our staff has handled over 22K live chats in the past three 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.
- Continued to make filing for Homestead Exemption and TPP Returns easier and quicker by offering E-file options. To date, 75% of exemptions and 29% TPP returns are now filed online.
- Implementing bi-lingual Homestead Exemption filing online application. Perhaps the first Property Appraiser in Florida to do so. Won the Government Experience award from the Center for Digital Government.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: PUBLIC DEFENDER
Office: PUBLIC DEFENDER
Fund: 130 – COURT TECHNOLOGY FUND

OFFICE PURPOSE:

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

ACCOMPLISHMENTS:

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



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: Public Works
Office: Engineering/ Bridge Maintenance
Fund: 102 – Transportation Fund, 306 – Local Option Sales Tax

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
High Quality Transportation and Infrastructure	Asset inventory and management	Bridge master plan created and updated	1	1	1
High Quality Transportation and Infrastructure	Bridge Improvement Projects	Completed plans and bid out improvements	1	5	3
High Quality Transportation and Infrastructure	Grant funding for bridge projects.	Pursue grant funding as it is available	N/A	0	1
High Quality Transportation and Infrastructure	Review bridge inspection reports	As bridge inspection reports come in review and compare against master plan	100%	100%	100%

ACCOMPLISHMENTS:

- Created a bridge master plan to prioritize bridge projects.
- Bid out several bridge projects.
- Completed 6 bridge maintenance projects.
- Monitor grant opportunities
- Create a SOP with Community Development to bring new bridges online.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: PUBLIC WORKS
Office: CONSTRUCTION MANAGEMENT
Fund: 001 – GENERAL FUND and
 104 – TOURIST DEVELOPMENT TAX FUND

OFFICE PURPOSE:

Construction Management plans, designs, and constructs facilities that effectively support Osceola County's operational objectives through a collaborative effort with all departments that occupy, maintain, and support systems in the facilities.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Execute Countywide Capital Improvement Projects	Total dollar amount budgeted of Capital Improvement Projects	\$26,560,412	\$37,902,668	\$40,706,560
Efficient & Effective County Government	Use Owner Direct Purchases for Tax Savings on Capital Projects	Total dollar amount of Owner Direct Purchases	\$2,477,553	\$2,922,284	\$3,154,758
Efficient & Effective County Government	Provide facility resources for public use.	Total square footage added to County Facilities	62,596	29,776	37,712
Efficient & Effective County Government	To run safe construction sites on County projects.	Total project schedule days lost for safety incidents.	0	0	0

ACCOMPLISHMENTS:

- Published Osceola County’s Design Standards Manual setting goals for future facilities that are sustainable, operationally cost efficient, and able to address the needs of a growing county.
- Published Osceola County Strategic Facilities Master Plan Phase I to begin the proactive planning of future facilities and current facilities impacted by growth.
- Improved public safety for visitors at Courthouse Square with emergency blue light call boxes.
- Completed design for Phase I Loop Road and Utility Corridor of the Correctional Facility Renovations.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Constructed facilities and infrastructure to keep up with growth.
 - Child Advocacy Center at 704 Generation Point
 - Osceola Magic Administration Offices at 704 Generation Point
 - Fire Station #67 Austin Tindall on Boggy Creek Rd.
 - Public Defender of the Ninth Judicial Circuit's Office at 1 Courthouse Sq.
 - Supervisor of Elections Operation Center and Warehouse
 - Fire Logistics and Building Maintenance Warehouse
 - Buenaventura Lakes (BVL) Library BVL Internet Café
 - Orlando City Soccer Digital Scoreboard at OHP



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: *Public Works*
Office: *Drainage and Flooding*
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	2022 Results	2023 Projected	2024 Target
High Quality Transportation and Infrastructure	Improved drainage system performance	Drainage studies	1	1	2
Great Place to Live	Enhanced infrastructure resilience	Complete the resiliency study	N/A	N/A	1
Efficient & Effective County Government	Timely response	Track drainage complaints and have a goal of initial contact within 24 hours.	N/A	N/A	95%
Efficient & Effective County Government	Maintain CRS Rating of 5	CRS Rating	N/A	Yes	Yes

ACCOMPLISHMENTS:

- Obtained a CRS Rating of 5
- Responded to drainage complaints.
- Got the Resiliency Study contract approved by all parties.
- Drainage studies completed.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

Facilities Management & Building Maintenance ensures the extended lifespan of all County Building assets and equipment by coordinating and delivering outstanding service, exceptional value for all routine service, repairs, scheduled and preventive maintenance, and maintenance driven capital improvement projects.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	To complete PM and corrective maintenance on County Facilities.	Number of completed work orders	82,164	82,856	83,518
Efficient & Effective County Government	To efficiently maintain County facilities.	Average cost per square footage on County Facilities	\$3.85	\$4.68	\$4.91
Efficient & Effective County Government	To proactively plan for County facilities and infrastructure needs.	Percentage of deferred maintenance projects funded	100%	100%	100%
Efficient & Effective County Government	To maintain all County facilities to the highest standard of service.	Total square footage maintained.	3,500,813	3,563,409	3,601,121
Efficient & Effective County Government	Process invoices promptly.	Number of invoices processed each year.	Invoices 6,182 <i>Maximo entries</i> 16,087	Invoices 5,850 <i>Maximo entries</i> 15,328	Invoices 5,850 <i>Maximo entries</i> 15,328



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Accomplishments
 - Received a State grant to further historic preservation of our Historic Courthouse.
 - Administration Building fire alarm upgrade project: Installed updated fire alarm systems to enhance safety and compliance.
 - Courthouse square: Completed Phase I of elevator modernization project.
 - Sheriff's Administration and Fleet Building Fire Alarm Replacement: Installed updated fire alarm systems to enhance safety and compliance.
 - Corrections Complex: Completed Phase I of RTU replacement project.

- Sustainability Initiatives: Implemented energy-efficient initiatives, significantly advancing our organization's sustainability goals.
 - Courthouse HVAC Controls: Implemented advanced HVAC control systems to optimize energy usage and improve overall building efficiency.
 - Courthouse Differential Switches: Installed differential switches to monitor and regulate energy consumption, reducing waste and operational costs.
 - Courthouse Variable Frequency Drives: Introduced variable frequency drives to enhance the efficiency of our systems and minimize energy usage.
 - Courthouse Blow-Down Meters: Implemented blow-down meters to measure and manage water usage, contributing to water conservation efforts.
 - Courthouse 4th Floor LED Retrofit: Upgraded the lighting on the 4th floor to energy-efficient LED fixtures, reducing electricity consumption and maintenance costs.
 - Sheriff's Office: Completed the design phase for HVAC Controls, paving the way for a future energy-efficient upgrade. Additionally, successfully executed an LED lighting retrofit, both internally and externally, reducing energy usage and improving lighting quality.
 - Government Center: Executed an LED lighting retrofit in the Property Appraisers and Supervisor of Elections areas and the exterior, contributing to reduced energy consumption and a more sustainable environment.
 - Heart Memorial Library: Replaced HVAC units to enhance energy efficiency and indoor comfort, aligning with sustainability goals.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

Fleet Services provides County departments with management, repair and maintenance, acquisition, and disposal of the county's 1,103 vehicles and equipment. Provides fuel management, maintenance, and distribution of 11 bulk fuel sites located at various fire stations and County locations.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Maintain a fleet availability rate of 95%	Fleet operational readiness	92%	97%	95%
Efficient & Effective County Government	PM Compliance rate of 95%	Ensure County vehicles and equipment are being maintained	%	%	95%
Efficient & Effective County Government	Technician Productivity rate of 70%	Technicians direct time to work orders	%	63%	70%
Efficient & Effective County Government	Annual work order billable hours of 10,000	Work order billable hours for departments	11,229	10,648	10,000
Efficient & Effective County Government	Fuel availability rate of 100%	Fleet operational readiness	100%	100%	100%

ACCOMPLISHMENTS:

- Streamlined our parts inventory through obsolescence.
- Increased the overall Technician training certification through both ASE and EVT Certification programs. 100% of our Technicians have achieved certification and 25% have attained Master Level certification.
- Brought the Corrections Fuel Site online to a fully functional monitored site.
- Brought our small engine service and parts operations into our FMIS (FASTER), which will enhance and streamline our small engine service and parts business.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: *Public Works*
Office: *Lakes*
Funds: *001 – General Fund, 104 – Tourist Development Tax Fund, 141- Boating Improvement, Fund, 306 – Local Options Sales Tax Fund*

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Great Place to Live	Implement Boat Ramp Master Plan	Boat Ramp Improvement	N/A	N/A	1 ramp
Great Place to Live	Maintain open waterways to reduce impact of high-water events and maintain navigation	Linear feet of waterway cleared of debris	N/A	N/A	3,000 linear feet
Efficient & Effective County Government	Implement Innovative Technologies Grant Project	Pounds of Phosphorus removed from Lake Kissimmee	N/A	N/A	23,000 lbs.
Great Place to Live	Replace aging navigational signage in Lakes	Number of signs replaced	N/A	N/A	8 signs in Lake Toho

ACCOMPLISHMENTS:

- Completed the Boat Ramp Master plan
- Coordinated legislative funding requests for North Lake Tohopekaliga and Lake Runnymede
- Awarded NRCS grant to clean up Hurricane Ian Debris in Shingle and Boggy Creeks
- Treated 130 acres of hydrilla to maintain access to ramps in Lake Toho and Cypress



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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Great Place to Live	Control the number of adult mosquitoes	Reduction in nuisance mosquito calls	263	402*	250
Efficient & Effective County Government	Pilot study on the effectiveness of aerial larval pretreatments by drone for wetlands in developments	Completion of study and reduction of nuisance mosquito calls for study area.	N/A	N/A	<15 calls from the study area from initiation to completion
Efficient & Effective County Government	Increase larviciding staff to continue coverage of new development	Acres covered increased	N/A	N/A	100% of new development covered
Efficient & Effective County Government	Increase awareness of Mosquito Control operations and ways the Public can protect themselves	Number of outreach events	15	23	40

*includes Hurricane Ian

ACCOMPLISHMENTS:

- Completed submittal of background information for a successful post-Hurricane Ian aerial adult mosquito treatment for a significant reduction of flood water mosquitoes.
- Increased zones to meet growth.
- Continue to respond to arbovirus cases to reduce the risk of arboviruses becoming locally acquired.



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	2022 Results	2023 Projected	2024 Target
Efficient & Effective 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 & Effective 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 & Effective County Government	Inspect over 50 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 the scheduled timeframe	95%	95%	100%
Efficient & Effective County Government	Approve invoices to pay vendors in a timely manner	Approve invoices within 3 days of receipt, pending completion of work by vendor	90%	95%	100%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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 properties.
- Three (3) maintenance staff employees completed all mowing services for the 38 parks locations, boat ramps, and two (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.



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	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Acquire properties through Negotiation vs. Condemnation 60% of the time	% of parcels acquired through negotiation	N/A	N/A	60%
Efficient & Effective County Government	Ensure the land expenditures account for no less than 70% of the overall right-of-way expenditures per project	% of Land expenditures vs overall RW expenditures	N/A	N/A	70%
Efficient & Effective County Government	Of condemned parcels acquired; 60% of final judgments were equal to or less than ½ of the range of contention	% of final judgments equal to or less than ½ the range of contention	N/A	N/A	60%
Efficient & Effective County Government	Acquire title to properties required prior to Construction Ad 90% of the time	% of parcels acquired prior to Construction Ad	N/A	N/A	90%
Efficient & Effective County Government	Provide quality information to the public regarding the process and availability of County properties available for sale or lease	Develop public facing site for listing available properties	N/A	N/A	6/30/24

ACCOMPLISHMENTS:

- Completed the Right of Way Manual.
- Successfully acquired over 700 parcels in two years.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Procured a new tenant at the NeoCity office building to provide on-site food and beverage options for tenants, employees, and students in the NeoCity complex.
- Acquired final property to complete County ownership of Osceola Heritage Park as bounded by US 192, Shakerag Road, Fortune Road, and Bill Beck Boulevard, and allow Osceola County to facilitate the economic growth and operations of the Osceola Heritage Park Complex.
- Acquired the Intercession City Civic Center which will allow Osceola County to expand community services and add to previously acquired park and community service buildings to Shelby Cox Memorial Park.
- Acquired property at San Remo which will allow Osceola County to facilitate improved community services near the current library and health clinic, including a new site for 4C.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: Public Works
Office: Engineering & Right of Way Permitting
Fund: 102 – Transportation Fund

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Provide High-Quality Customer Service	Process permits within 10 business days	N/A	N/A	90%
Efficient & Effective County Government	Innovation and Efficiency	Update permitting interface to assist applicants.	N/A	N/A	1 update during the year
Efficient & Effective County Government	Create a policy and procedure to deal with bonds.	Monitor dates and deadlines to assure coverage and release dates.	N/A	N/A	Completion
Efficient & Effective County Government	Managing County Construction Projects	Projects completed within budget and on time	4	3	3

ACCOMPLISHMENTS:

- 1,852 permits were processed.
- Worked with IT to streamline the permitting process and update fees.
- Began work on bond protocols.
- Established daily meetings with staff to ensure coverage and address any issues.



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 2,329 lane miles of paved roadways, 24 miles of County accepted unpaved roadways, 1,600 miles of open roadside drainage systems, 300 miles of enclosed roadside drainage systems, and 70 miles of outfall storm water drainage systems.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Results	2024 Target
High Quality Transportation and Infrastructure	Clean 8 miles Of storm water outfall infrastructure conveyance systems	Linear miles of outfall ditch maintenance	9.52 miles	5 miles	8 miles
High Quality Transportation and Infrastructure	Clean 43 miles of storm water roadside infrastructure conveyance systems	Linear miles of roadside ditch maintenance	45 miles	33 miles	43 miles
High Quality Transportation and Infrastructure	Perform 1,200 tons of hot/cold mix asphalt repairs on paved roadways	Tons of asphalt repairs	746 tons	1,031 tons	1,200 tons
High Quality Transportation and Infrastructure	Complete 10,000 cubic yards of tree trimming.	Cubic yards of tree trimming maintenance	10,397 cubic yards	8,319 cubic yards	10,000 cubic yards
High Quality Transportation and Infrastructure	Complete 38,000 square feet of concrete repairs.	Square feet of concrete sidewalk/curb repairs	32,301 square feet	46,343 square feet	38,000 square feet



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Cleaned approximately 5 miles of storm water outfall infrastructure conveyance systems. We fell short of our goal in fiscal year 2023 due to various other projects that were completed, including screening 8,200 cubic yards of overburdened dirt in our stockpile yard and widening 900 feet of the utility access road at Neo City.
- Cleaned/versa ditched approximately 33 miles of storm water roadside infrastructure conveyance systems. We fell short of our goal in fiscal year 2023 due to various other projects that were completed, including the repair/replacement of 6,758 feet of culverts and assisting the concrete team with the repair/replacement of sidewalks within County rights-of-way.
- Utilized approximately 1,031 tons of hot/cold mix asphalt for repairs such as potholes, broken edges, slides, and depressions.
- Completed approximately 8,319 cubic yards of tree trimming within County rights-of-way.
- Completed approximately 46,343 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 2,329 lane miles of paved roadways. The Milling and Resurfacing Project encompasses the maintenance and repaving of County maintained paved roadways using various road rehabilitation methods.

Dirt Road Paving

The Chip Seal Surface Treatment project encompasses stabilizing unpaved County accepted roadways and applying a Chip Seal surface treatment which minimizes dust and erosion. At inception in FY15 the project initially focused on unpaved County accepted roadways within the Urban Growth Boundary which were completed in FY19. The Chip Seal surface treatment of unpaved County accepted roadways outside the Urban Growth Boundary began in FY20. The Chip Seal Surface Treatment Project strategy at the current \$750,000 annual budget level is to continue the surface treatment of unpaved County accepted roadways outside the Urban Growth Boundary with estimated completion by FY27. Osceola County has 24 miles remaining of unpaved County accepted roadways.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
High Quality Transportation and Infrastructure	Complete 61 lane miles of micro surfacing on County accepted roadways	Lane miles of micro surfacing	62.3 lane miles	59.12 lane miles	86.26 lane miles
High Quality Transportation and Infrastructure	Complete 89 lane miles of resurfacing on County accepted roadways	Lane miles of resurfacing	90.1 lane miles	85.58 lane miles	71.02 lane miles
High Quality Transportation and Infrastructure	Complete 15 lane miles of chip seal surface treatment to County accepted unpaved roadways	Lane miles of chip seal treatment	12.4 lane miles	16.74 lane miles	14.68 lane miles
High Quality Transportation and Infrastructure	Complete the chip seal surface treatment of unpaved County accepted roadways by FY27	Percentage of miles completed	81%	89%	95%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

ACCOMPLISHMENTS:

- Completed 59.12 lane miles of micro surfacing on County accepted roadways.
- Completed 85.58 lane miles of resurfacing on County accepted roadways.
- Completed 16.74 lane miles of chip seal surface treatment on County accepted roadways.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: Public Works
Office: Solid Waste
Fund: 401 – Solid Waste Fund

OFFICE PURPOSE:

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

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Actual	2024 Target
Efficient & Effective County Government	Maintaining a high level of service to curbside collection customers with increased population growth	Monitoring of monthly Certificates of Occupancy. Additional staff added.	78,245	81,724	84,575
Efficient & Effective County Government	Ensuring all citizens receive timely responses and resolutions of inquiries	Monitoring of all incoming calls and providing sufficient customer service personnel.	Approx. 2,500 calls monthly *Does not include hauler direct calls	Approx. 2,750 calls monthly *Does not include hauler direct calls	Projected: 2,840 calls monthly *Does not include hauler direct calls
Efficient & Effective County Government	Monitoring of contractor routing and fleet performance.	Tracking of residential curbside collection tonnages	Household Waste: 73,533 tons Recycle: 19,425 tons	Household Waste: 74,948 tons Recycle: 18,829 tons	Projected: Household Waste: 77,564 Recycle: 19,486
Efficient & Effective County Government	Disposal of Yard Waste (vegetative waste)	Annual Tonnage of wood waste received	19,300 tons	22,689 tons	24,650 tons



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Actual	2024 Target
Efficient & Effective County Government	Inspection of Small Quantity Generators of Hazardous Materials	Number of inspections completed Annually	86 Inspections	92 Inspections	115 Inspections

ACCOMPLISHMENTS:

- Added a 2nd county inspector and divided the county to allow for more timely inspections and citizen resolutions.
- Added a 3rd customer service representative for more timely responses, resolutions, and follow-ups to citizen inquiries and complaints. In addition, this allows for the addition of more daily customer friendly mechanisms for educating citizens on proper disposal, i.e. Daily brochure mailouts and email blasts.
- Bass Road Yard Waste working pad was expanded by 20% by purchasing lime rock thus creating better customer service for visiting customers.
- The purchase of tough books has allowed SQG inspector to completely work out on the field and have additional access to sites to allow for better ease of inspections and timelier completions thus increasing productivity.
- A shared employee oversees and maintains the St. Cloud Household Chemical Drop off site and allows for less trips to the site by County employee for cleanup and organization freeing up time to complete additional tasks.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: Public Works
Office: Stormwater – Water Quality
Fund: 102- Transportation Trust Fund,
 306 – Local Option Sales Tax

OFFICE PURPOSE:

The mission of the Osceola County Stormwater Section is to provide flood protection, improve water quality, and ensure the protection of the County's surface waters through coordination, monitoring, maintenance, and management of stormwater systems in an efficient and cost-effective manner based on the best available science in order to maximize the benefit to the citizens and taxpayers of Osceola County.

PERFORMANCE MEASURES:

County Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & Effective County Government	Remain current on water quality reporting	Submit documents within the deadline	100%	100%	100%
Efficient & Effective County Government	Implement automated water quality sampling	Samples collected, analyzed, and entered into the State Water Quality Database	N/A	N/A	10 sites monthly
Efficient & Effective County Government	Change the FDEP status of Partin Canal from “stream” to “canal”	FDEP Acceptance of Osceola County documentation	N/A	N/A	100%
Efficient & Effective County Government	Submit Clean Waterways Act (Senate bill 712) documents to FDEP	FDEP acceptance of Clean Waterways Act Plan for Osceola County	N/A	N/A	100%

ACCOMPLISHMENTS:

- Completed Surface Water Quality Automated Sampling Plan
- Submitted NPDES NOI to FDEP
- Submitted Lake Okeechobee Basin Management Action Plan Updates



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	2022 Results	2023 Projected	2024 Target
Diversified Economy	Business Retention and Expansion –Conduct a minimum of 5 official existing target industry retention visits	Number of sites visited	5	6	8
Diversified Economy	Business Retention and Expansion – Maintain incentive toolbox for existing qualified target industries	Budget for Incentives	\$694,336	\$2,874,336	TBD
Diversified Economy	Business Retention and Expansion – Continue relationship with Small Business Development Center (SBDC)	Funds allocated to SBDC	\$100,000	\$100,000	TBD
Grow & Diversify the County’s Economy	Business Retention and Expansion – Continue support of tourism industry	Redevelopment budget Incentive for W192 area	\$500,000	\$500,000	TBD
Diversified Economy	Business Recruitment – Improve online presence	NeoCity & Economic Development website	Website assessment	Website assessment completed and websites enhanced	TBD



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Diversified Economy	Business Recruitment – Continue regional economic development relationship	Funds allocated to Orlando Economic Partnership	\$348,320	\$348,320	\$358,770
Diversified Economy	Business Recruitment – Identify and promote target sites for development/redevelopment	Marketing material, Round tables and FAM Tours	Marketing material developed & FAM Tour conducted October 27th	1 FAM TOUR planned	TBD

ACCOMPLISHMENTS:

- W192 Signage Grants
 - 1 grant FY22 for \$63,652.18, 13 grants FY23 totaling \$125,399.96
- W192 Façade Improvements Grants
 - 1 grant FY22 for \$30,000.00 with a total investment of \$73,280 by property owner, FY23 1 grant for \$30,000.00 with a total investment by the property owner of \$122,987
- W192 Demolition Grants
 - FY23 2 grants totaling \$150,000.00 with a total investment of \$10,273,370 by property owners
- W192 Street Lighting Improvements- Project for street lighting improvements in progress
- Manufacturing Equipment Refunds
 - FY22 3 grants totaling \$22,252.50 with a total investment of \$51,000 by the business, FY23 5 grants totaling \$39,243.50 with a total investment of \$118,863.03 by the business
- FY22-23 Plug and Play, a world-leading Silicon Valley-based innovation platform, signs agreement to establish operations in NeoCity, to focus on semiconductors and innovations that fall within that tech sector, which aligns with efforts already embedded at NeoCity. The agreement is set to drive economic growth and catapult NeoCity into a global innovation hub.
- FY22-23 The U.S. National Science Foundation (NSF) announced that NeoCity-based BRIDG is one of the 16 finalists for its prestigious Regional Innovation Engines competition to foster innovation and collaborative technology-driven ecosystems across the nation.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- FY22-23 BRIDG signed a Memorandum of Understanding (MOU) with the Korea Institute of Advancement of Technology (KIAT), opening the door to further advancing semiconductor technology capabilities at NeoCity.

- FY22-23 CMG Clean Tech, a France-based global leader in the green energy technology sector, announced an expansion of its operations to North America with the opening of its first U.S. flagship facility, Green Garden Village, in Osceola County.

- FY22-23 Performance Food Group, a Fortune 500 company with more than 20 years in Osceola, announces plans to expand its footprint with a \$10 million investment. The company intends to expand and consolidate its operations into a larger facility in Osceola County, which will create 60 new jobs.

- FY22-23 Seoul National University, the most prestigious research university in South Korea, opens its first international office in NeoCity. This office will be dedicated to Research and Development focused on smart city initiatives.

- FY22-23 Osceola County allocated \$8.3 million for a third round of the Osceola Prosper program. This allocation, added to the \$20,000,000 approved in 2022 and 2023, results in over \$28MM in funding to allow every graduating senior a free college or technical education through Valencia College and Osceola Technical College (oTECH).



OFFICE GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE MISSION:

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

PERFORMANCE MEASURES:

Supervisor of Elections Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & High Performing County Government	Work to educate our community on the election process in Florida through outreaches, education, and community involvement.	Attend outreaches and visit schools to help educate voters	38 outreaches attended	67 outreaches attended	80 outreaches to be attended
Efficient & High Performing County Government	Work to find additional Election Day and Early Voting locations to accommodate the growth of Osceola County.	One early voting site added. One new polling location added.	Added one early voting site	Added 1 Election Day site	Plan to add 3 Election Day sites
Efficient & High Performing County Government	Providing the most current and accessible voting equipment.	New early voting equipment was purchased. New Tabulators planned to be purchased	New early voting equipment purchased	60 Election Day Tabulators purchased	45 Election Day & Early Voting Tabulators will be purchased
Efficient & High Performing County Government	Maintaining accurate Voter Registration files, by reaching out to voters to provide us with their most current information.	List maintenance activities were conducted.	Preparation for 2023 list maintenance activities	100% Complete	On going



OFFICE GOALS AND OBJECTIVES PERFORMANCE MEASURES

Supervisor of Elections Strategic Goal	Office Objective	Performance Measure	2022 Results	2023 Projected	2024 Target
Efficient & High Performing County Government	Working so every voter has the opportunity to exercise their right to vote by educating voters of the 3 ways to vote.	Promoted Vote by Mail, Early Voting and Election Day voting.	50% of voters voted by mail ,25% Election Day, 25 % early	same	To maintain the previously rates
Efficient & High Performing County Government	Remaining on the forefront of elections technology and innovations.	Provide staff with continuing education and certification.	66% of staff State certified	20% of staff attending classes	On going
Efficient & High Performing County Government	Continue to provide exemplary customer service.	Request voters to provide input on the service they received in our office or at the polling location through comment cards.	95% approval	97% approval	On going

ACCOMPLISHMENTS:

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



Osceola County
Supervisor of Elections
Office of Mary Jane Arrington

OFFICE GOALS AND OBJECTIVES PERFORMANCE MEASURES

PUBLIC INFORMATION:

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



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Department: TRANSPORTATION & TRANSIT
Office: CONSTRUCTION
Fund: MULTIPLE

OFFICE PURPOSE:

To implement the goals and objectives of the County Manager and Commission. 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	2022 Results	2023 Projected	2024 Target
High Quality Transportation & Infrastructure	Construct Simpson Road improvements from US 192 to Boggy Creek Road	On-time and on-budget construction	2% completion	10% completion	35% completion
High Quality Transportation & Infrastructure	Construct Neptune Road improvements from U.S. 192 to Partin Settlement Road	On-time and on-budget construction	NA	0%	40% completion
High Quality Transportation & Infrastructure	Construct Carroll Street Intersection Improvements	On-time and on-budget construction	NA	0%	55% completion
High Quality Transportation & Infrastructure	Construct Boggy Creek Road improvements between Simpson Road and Narcoossee Road	On-time and on-budget construction	NA	0%	25% completion
High Quality Transportation & Infrastructure	Construct Partin Settlement Road improvements between Neptune Road and East Lakeshore Boulevard	On-time and on-budget construction	NA	0%	31% completion



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

High Quality Transportation & Infrastructure and Great Place to Live	Construct Fortune-Lakeshore Trail	On-time and on-budget construction	10% completion	68% Completion	100% completion
High Quality Transportation & Infrastructure and Great Place to Live	Construct Kissimmee St. Cloud Connector Trail	On-time and on-budget construction	NA	0%	54% completion
High Quality Transportation & Infrastructure	Design-Build NeoVation Way	On-time and on-budget design and construction	NA	20% completion	100% completion
High Quality Transportation & Infrastructure	Construct Deerwood II Sidewalk project	On-time and on-budget construction	NA	NA	100% completion

ACCOMPLISHMENTS:

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

Department:

TRANSPORTATION & TRANSIT



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Office: PROJECT DEVELOPMENT & DESIGN
Fund: MULTIPLE

OFFICE PURPOSE:

To implement the goals and objectives of the County Manager and Commission. 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	2022 Results	2023 Projected	2024 Target
High Quality Transportation & Infrastructure	Canoe Creek Road Improvements	On-time and on-budget Project Development and Environment Study (PD&E)	NA	20%	100%
High Quality Transportation & Infrastructure	Hickory Tree Road Improvements	On-time and on-budget Project Development and Environment Study (PD&E)	NA	15%	90%
High Quality Transportation & Infrastructure	Old Lake Wilson Road Improvements	On-time and on-budget Project Development and Environment Study (PD&E)	NA	90%	100%
High Quality Transportation & Infrastructure	Marigold Avenue Roundabouts	Completeness of Design	NA	95% design completion	100% design completion
High Quality Transportation & Infrastructure	Buenaventura Boulevard Complete Streets	Advance Design for construction	NA	2% completion	60% completion
High Quality Transportation & Infrastructure	Michigan Avenue Safety Improvements	Advance Design for construction	NA	NA	60% completion



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

High Quality Transportation & Infrastructure	Sunbridge Road Network (multiple roads)	Advance PD&E and design of new road network to construction	NA	20%	30% completion overall
High Quality Transportation & Infrastructure	Cross Prairie Parkway from Nolte Road to Tohoqua (C-31 Canal)	Advance Design for construction	NA	2%	50% completion

ACCOMPLISHMENTS:

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



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

To implement the goals and objectives of the County Manager and Commission. 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	2022 Results	2023 Projected	2024 Target
Efficient and Effective County Government	Effectively apply for, manage, and leverage grant funds and coordinate/strengthen relationships with partner agencies	Continue to leverage state and federal grant dollars	\$42 million	\$78.4 million	NA
High Quality Transportation and Infrastructure	Replace aging traffic signals	Advance design of replacement signals into construction	NA	2 intersections	5 intersections (pending grant award)
High Quality Transportation and Infrastructure	Design new traffic signals	Complete traffic signal designs	NA	13 traffic signals in design	NA
High Quality Transportation and Infrastructure	Construct new traffic signals	Complete traffic signal construction	NA	19 traffic signals under construction	NA
High Quality Transportation and Infrastructure	Maintain traffic signals	Maintain in a state of good repair traffic signals throughout the County	Yes	Yes	Yes



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

High Quality Transportation and Infrastructure	Fabricate, install, and maintain roadway signage	Maintain safe roads for travel	Yes	Yes	Yes
High Quality Transportation and Infrastructure	Refurbish and maintain lane striping and replace/repair defective markers	Maintain safe roads for travel	Yes	Yes	Yes
High Quality Transportation and Infrastructure	Expand GIS database of signage and signals locates	Streamline departmental maintenance activities	Yes	Yes	Yes
High Quality Transportation and Infrastructure	Install rapid flashing beacons at key intersections and mid-block crossings	Ensure pedestrian safety on Osceola roads	Yes	Yes	Yes
High Quality Transportation and Infrastructure	Implement Adaptive signal timing on Pleasant Hill Road	Maintain safe roads for travel and improve mobility	NA	80% complete	100% complete
Efficient and Effective County Government	Respond to Constituent inquiries	Assist constituents with inquiries and concerns in a timely fashion	NA	885	N/A

ACCOMPLISHMENTS:

- Managed nearly \$78.4 million in grant awards for different transportation capital improvement projects.
- Completed construction on 8 new or replacement traffic signals in the County in 2023.
- Technicians responded to 397 preventative maintenance inspections on traffic signals, performed 20 construction inspections, 1,515 visits to intersections for maintenance issues, and installed and/or replaced 1,337 signal components.
- Signal design team advanced design plans into construction.
- Provided construction, engineering, and inspection services for signal construction activities at 26 intersections.
- Sign crews cleaned and straightened 2,245 signs; installed 778 new signs; replaced 5,282 outdated signs; fabricated 3,412 vinyl signs; laminated 5,078 signs; silk-screened 1,213 signs, and digitally printed 690 signs.
- Pavement marking crews long-line striped 45 miles of roadway, hand-line striped 114,462 square feet of thermoplastic, and replaced 6,745 roadway reflective markers.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Staff responded to more than 885 constituent calls and emails regarding transportation issues, and approximately 100 Public Records inquiries and constituent concerns forwarded by elected officials.
- Conducted 32 traffic calming analyses to determine whether traffic calming measures were warranted.
- Handled 9,480 cable locate requests and set up and maintained message boards at 127 locations to inform the public of upcoming events.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

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

OFFICE PURPOSE:

To implement the goals and objectives of the County Manager and Commission. 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	2022 Results	2023 Projected	2024 Target
High Quality Transportation and Infrastructure	Convert to All Electronic Tolling on Osceola Parkway	Reduce toll collection costs and streamline toll collection services	NA	80%	100%
High Quality Transportation and Infrastructure	Design Adaptive Signal System for Osceola Parkway from Dyer Boulevard to Florida Turnpike	Improve traffic flow on Osceola Parkway	NA	3%	80%
High Quality Transportation and Infrastructure	Expand AI transportation network development	Monitor and improve traffic flows at key intersections	NA	50%	75%
High Quality Transportation and Infrastructure	Implement new Asset Management system with GIS	Improve tracking, repair, and replacement metrics	NA	0%	50%

ACCOMPLISHMENTS:

- All cashless tolling on Osceola Parkway nearly complete – cashless gantry now in place.
- Artificial Intelligence (AI) Transportation network development completed pilot project in 2023 at 41 intersections.



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

- Monitored and recorded 2,707 crashes at the Traffic Management Center (TMC).
- Published 117 Silver/Amber/Purple alerts on variable message boards throughout the County.
- Added 1 additional CCTV to the system and upgraded 25 old CCTVs.
- 8 additional intersections were added to the County's intersection monitoring capabilities – bringing the total number of signals now monitored at the TMC to 194 out of 232 traffic signals in the County.



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. 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	2022 Results	2023 Projected	2024 Target
Efficient and Effective County Government	Complete Transportation Impact Analyses for new development by assigned deadline 95% of the time	Review and respond to submitted TIA plans within 2 weeks	93%	84%	95%
Efficient and Effective County Government	Complete reviews of pre-applications	Provide timely and informed guidance for development applications	NA	NA	95%
Efficient and Effective County Government	Review Developer Agreements	Negotiate Developer Agreements to maximize transportation revenues	14	7	N/A
Efficient and Effective County Government	Complete reimbursement request reviews of 3 rd Party Agreements / Advanced Payment of County Obligation Agreements for 2024, within 10 business days, 95% of the time.	Time to review a reimbursement request	NA	NA	95%



UNIT GOALS AND OBJECTIVES PERFORMANCE MEASURES

Efficient and Effective County Government	Develop Southeast Area Transportation Study	Provide template for new development in southeast Osceola County	NA	50%	80%
High Quality Transportation and Infrastructure	Autonomous Vehicle Feasibility Study	Complete Study	N/A	90%	100%

ACCOMPLISHMENTS:

- The County’s mobility fee schedule was updated for the next five years to reflect the current economy.
- In FY23, staff completed 643 development application reviews (311 were resubmittals). Also reviewed 34 St. Cloud development applications and 232 County pre-application meetings with research.
- In FY23, staff reviewed 17 Third Party Agreements, of which 7 had been approved. These account for an estimated \$9.1 million worth of transportation improvements.
- In FY22 & FY23, staff attended 100% of the MetroPlan Orlando TAC Meetings that aided in 2 Interstate, 39 State Highway / Roadway Improvements, 41 Turnpike, 20 Central Florida Expressway, 14 Traffic Operations & Safety, 9 Bicycle & Pedestrian, and 3 Aviation Projects within Osceola County being funded in the Transportation Improvement Plan (TIP) for FY2024-2028. These 128 projects account for approximately \$2.2 Billion in non-local funds being allocated to transportation projects within Osceola County.



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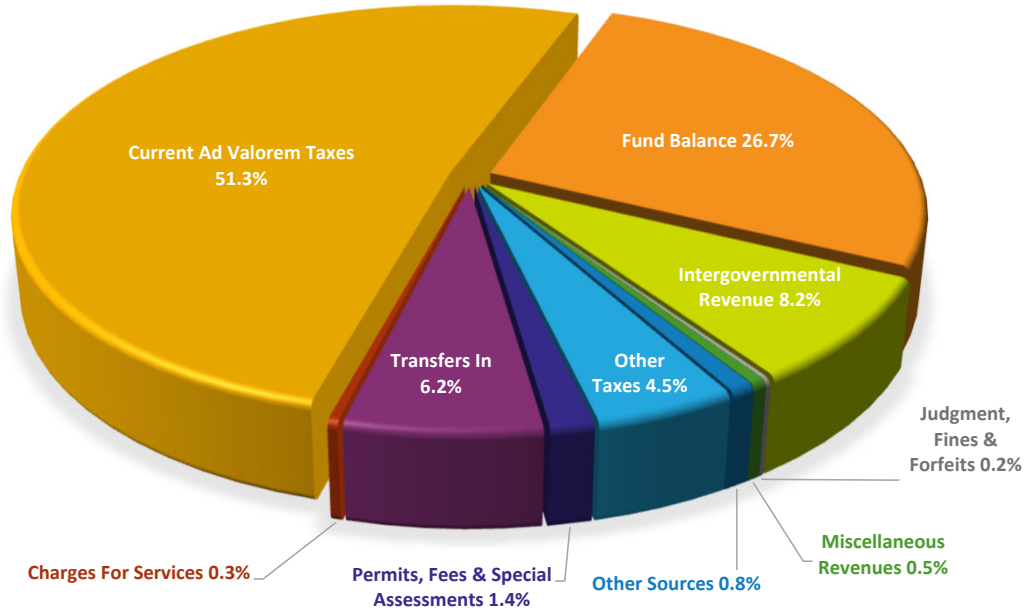


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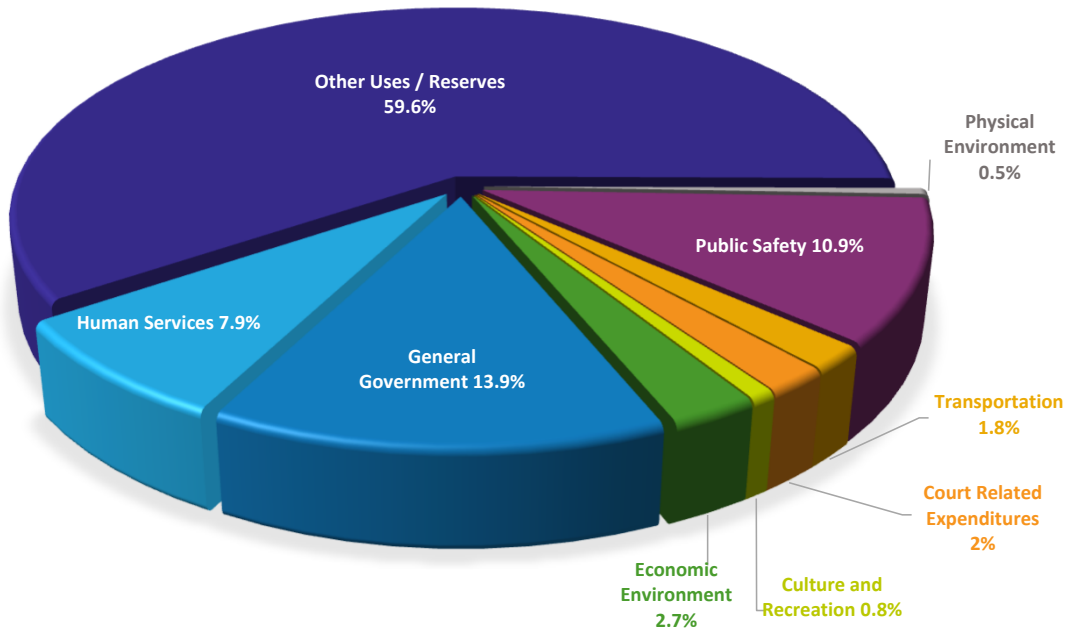
GENERAL FUND

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
Revenues				
Charges For Services	\$ 2,037,957.83	\$ 1,853,572	\$ 1,968,201	\$ 114,629
Current Ad Valorem Taxes	\$ 219,683,062.42	\$ 266,699,821	\$ 310,471,638	\$ 43,771,817
Fund Balance	\$ 0.00	\$ 135,939,281	\$ 161,934,790	\$ 25,995,509
Intergovernmental Revenue	\$ 48,053,540.34	\$ 39,281,199	\$ 49,762,983	\$ 10,481,784
Judgment, Fines & Forfeits	\$ 1,137,554.09	\$ 1,348,438	\$ 996,657	\$-351,781
Less 5% Statutory Reduction	\$ 0.00	\$-17,217,571	\$-19,333,911	\$-2,116,340
Miscellaneous Revenues	\$ 2,940,982.64	\$ 2,530,673	\$ 2,831,235	\$ 300,562
Other Sources	\$ 7,873,171.10	\$ 2,765,815	\$ 4,688,211	\$ 1,922,396
Other Taxes	\$ 26,021,920.78	\$ 23,647,135	\$ 27,089,423	\$ 3,442,288
Permits, Fees & Special Assmt	\$ 10,460,353.90	\$ 8,448,507	\$ 8,413,347	\$-35,160
PY Delinquent Ad Valorem Tax	\$-112,403.57	\$ 76,524	\$ 57,858	\$-18,666
Transfers In	\$ 27,549,648.62	\$ 38,472,775	\$ 37,435,673	\$-1,037,102
Total	<u>\$ 345,645,788.15</u>	<u>\$ 503,846,169</u>	<u>\$ 586,316,105</u>	<u>\$ 82,469,936</u>
Expenditures				
Court-Related	\$ 7,491,903.24	\$ 10,551,794	\$ 11,480,595	\$ 928,801
Culture/Recreation	\$ 3,062,944.96	\$ 3,730,321	\$ 4,164,464	\$ 434,143
Economic Environment	\$ 8,567,751.32	\$ 6,858,077	\$ 15,823,775	\$ 8,965,698
General Government	\$ 72,269,520.48	\$ 104,651,451	\$ 95,635,221	\$-9,016,230
Human Services	\$ 18,115,316.26	\$ 43,724,246	\$ 46,653,113	\$ 2,928,867
Other Uses/Reserves	\$ 99,201,384.73	\$ 166,052,590	\$ 236,462,996	\$ 70,410,406
Physical Environment	\$ 1,684,219.97	\$ 2,251,849	\$ 2,722,109	\$ 470,260
Public Safety	\$ 135,209,738.35	\$ 157,412,156	\$ 162,849,648	\$ 5,437,492
Transportation	\$ 5,585,215.59	\$ 8,613,685	\$ 10,524,184	\$ 1,910,499
Total	<u>\$ 351,187,994.90</u>	<u>\$ 503,846,169</u>	<u>\$ 586,316,105</u>	<u>\$ 82,469,936</u>

GENERAL FUND GROUP REVENUES



EXPENDITURES



ANIMAL SERVICES

Animal Services is an open-access animal shelter and field enforcement program. 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 include 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, and 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, donor development, as well as departmental planning 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.

Licensing Program supports the spay & neuter clinic by obligating funds from licensing revenue collections.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 2,325,256.88	\$ 2,809,138	\$ 3,285,312	\$ 476,174
Operating Expenses	\$ 754,789.78	\$ 856,765	\$ 1,050,749	\$ 193,984
Capital Outlay	\$ 13,849.00	\$ 13,322	\$ 93,180	\$ 79,858
Grants and Aids	\$ 172,158.80	\$ 80,000	\$ 80,000	\$ 0
Subtotal	\$ 3,266,054.46	\$ 3,759,225	\$ 4,509,241	\$ 750,016
EXPENDITURES TOTAL:	\$ 3,266,054.46	\$ 3,759,225	\$ 4,509,241	\$ 750,016

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 292,032.77	\$ 299,346	\$ 311,022	\$ 11,676
Operating Expenses	\$ 12,720.89	\$ 22,720	\$ 25,171	\$ 2,451
Subtotal	\$ 304,753.66	\$ 322,066	\$ 336,193	\$ 14,127
EXPENDITURES TOTAL:	\$ 304,753.66	\$ 322,066	\$ 336,193	\$ 14,127

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 is responsible for overseeing county operations and implementing 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 provides management of the contract with the Medical Examiner. The overall goal is to provide efficient and responsive customer service and coordination for all programs. Operating Expenses include the first year of a three-year agreement for the County's contribution towards the expansion and renovation of the Medical Examiner Facility.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 2,351,335.14	\$ 2,273,573	\$ 2,375,349	\$ 101,776
Operating Expenses	\$ 1,472,597.86	\$ 1,812,461	\$ 3,958,970	\$ 2,146,509
Grants and Aids	\$ 29,061.00	\$ 29,061	\$ 29,061	\$ 0
Subtotal	<u>\$ 3,852,994.00</u>	<u>\$ 4,115,095</u>	<u>\$ 6,363,380</u>	<u>\$ 2,248,285</u>
EXPENDITURES TOTAL:	<u><u>\$ 3,852,994.00</u></u>	<u><u>\$ 4,115,095</u></u>	<u><u>\$ 6,363,380</u></u>	<u><u>\$ 2,248,285</u></u>

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 136,618.17	\$ 152,215	\$ 68,051	\$-84,164
Operating Expenses	\$ 3,549.80	\$ 8,886	\$ 8,576	\$-310
Subtotal	\$ 140,167.97	\$ 161,101	\$ 76,627	\$-84,474
EXPENDITURES TOTAL:	\$ 140,167.97	\$ 161,101	\$ 76,627	\$-84,474

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 5% salary adjustment, the updated FRS rates, and the 15% increase in Health and 15% Dental Insurance for those employees funded directly by the Board. A vacancy factor was not included as the Office expects to be fully staffed. The Indirect Cost Allocation for HR, Finance, IT, Legal, and Administrative expenses remains the same as FY23. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal. These are costs associated with Property & Liability Insurance, corresponding overhead costs, and building maintenance. With these additional costs, the overall funding provided from the General Fund budget totals \$4,593,585.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 323,587.00	\$ 319,650	\$ 465,152	\$ 145,502
Subtotal	\$ 323,587.00	\$ 319,650	\$ 465,152	\$ 145,502
Transfers Out	\$ 2,721,888.00	\$ 3,440,829	\$ 3,671,808	\$ 230,979
EXPENDITURES TOTAL:	\$ 3,045,475.00	\$ 3,760,479	\$ 4,136,960	\$ 376,481

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 706,154.73	\$ 953,836	\$ 1,057,437	\$ 103,601
Operating Expenses	\$ 142,033.09	\$ 428,367	\$ 546,629	\$ 118,262
Subtotal	\$ 848,187.82	\$ 1,382,203	\$ 1,604,066	\$ 221,863
EXPENDITURES TOTAL:	\$ 848,187.82	\$ 1,382,203	\$ 1,604,066	\$ 221,863

COMMUNITY DEVELOPMENT

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

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

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

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

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

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

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

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

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

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

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

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 7,169,163.89	\$ 8,897,388	\$ 9,427,931	\$ 530,543
Operating Expenses	\$ 3,142,673.82	\$ 4,286,610	\$ 4,967,200	\$ 680,590
Capital Outlay	\$ 471,298.18	\$ 1,214,268	\$ 781,049	\$-433,219
Grants and Aids	\$ 75,000.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 10,858,135.89	\$ 14,398,266	\$ 15,176,180	\$ 777,914
Reserves - Capital	\$ 0.00	\$ 309,181	\$ 309,181	\$ 0
EXPENDITURES TOTAL:	\$ 10,858,135.89	\$ 14,707,447	\$ 15,485,361	\$ 777,914

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 35,975,355.55	\$ 40,771,030	\$ 42,641,731	\$ 1,870,701
Operating Expenses	\$ 9,185,899.29	\$ 11,528,764	\$ 12,293,060	\$ 764,296
Capital Outlay	\$ 37,217.12	\$ 39,663	\$ 54,663	\$ 15,000
Subtotal	\$ 45,198,471.96	\$ 52,339,457	\$ 54,989,454	\$ 2,649,997
EXPENDITURES TOTAL:	\$ 45,198,471.96	\$ 52,339,457	\$ 54,989,454	\$ 2,649,997

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,098,384.16	\$ 1,119,843	\$ 1,303,067	\$ 183,224
Operating Expenses	\$ 424,285.82	\$ 799,415	\$ 801,503	\$ 2,088
Subtotal	\$ 1,522,669.98	\$ 1,919,258	\$ 2,104,570	\$ 185,312
EXPENDITURES TOTAL:	\$ 1,522,669.98	\$ 1,919,258	\$ 2,104,570	\$ 185,312

COURT ADMINISTRATION

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

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

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

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

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

Drug Court - For FY24, 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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 937,198.97	\$ 1,288,240	\$ 1,360,824	\$ 72,584
Operating Expenses	\$ 268,414.49	\$ 770,971	\$ 884,533	\$ 113,562
Subtotal	<u>\$ 1,205,613.46</u>	<u>\$ 2,059,211</u>	<u>\$ 2,245,357</u>	<u>\$ 186,146</u>
EXPENDITURES TOTAL:	<u><u>\$ 1,205,613.46</u></u>	<u><u>\$ 2,059,211</u></u>	<u><u>\$ 2,245,357</u></u>	<u><u>\$ 186,146</u></u>

DEBT SERVICES

This budget accounts for principal, interest, and other debt service expenses and includes costs for vehicle and equipment leases. Reserves for Debt – Future Payments are in accordance with the amortization schedule.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Debt Service	\$ 1,943,428.78	\$ 2,260,975	\$ 2,469,003	\$ 208,028
Subtotal	<u>\$ 1,943,428.78</u>	<u>\$ 2,260,975</u>	<u>\$ 2,469,003</u>	<u>\$ 208,028</u>
Reserves - Debt	\$ 0.00	\$ 559,262	\$ 663,276	\$ 104,014
EXPENDITURES TOTAL:	<u><u>\$ 1,943,428.78</u></u>	<u><u>\$ 2,820,237</u></u>	<u><u>\$ 3,132,279</u></u>	<u><u>\$ 312,042</u></u>

EMERGENCY MANAGEMENT

This office 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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 456,441.46	\$ 459,021	\$ 554,945	\$ 95,924
Operating Expenses	\$ 223,772.22	\$ 267,895	\$ 277,801	\$ 9,906
Capital Outlay	\$ 0.00	\$ 0	\$ 8,200	\$ 8,200
Subtotal	\$ 680,213.68	\$ 726,916	\$ 840,946	\$ 114,030
EXPENDITURES TOTAL:	\$ 680,213.68	\$ 726,916	\$ 840,946	\$ 114,030

FINANCE

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

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,035,765.86	\$ 1,269,970	\$ 1,336,457	\$ 66,487
Operating Expenses	\$ 38,119.81	\$ 57,523	\$ 81,309	\$ 23,786
Capital Outlay	\$ 0.00	\$ 5,000	\$ 0	\$-5,000
Subtotal	<u>\$ 1,073,885.67</u>	<u>\$ 1,332,493</u>	<u>\$ 1,417,766</u>	<u>\$ 85,273</u>
EXPENDITURES TOTAL:	<u><u>\$ 1,073,885.67</u></u>	<u><u>\$ 1,332,493</u></u>	<u><u>\$ 1,417,766</u></u>	<u><u>\$ 85,273</u></u>

FINANCIAL & ADMINISTRATIVE PROJECTS

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

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Capital Outlay	\$ 3,567,661.57	\$ 70,047	\$ 0	\$-70,047
Subtotal	<u>\$ 3,567,661.57</u>	<u>\$ 70,047</u>	<u>\$ 0</u>	<u>\$-70,047</u>
EXPENDITURES TOTAL:	<u><u>\$ 3,567,661.57</u></u>	<u><u>\$ 70,047</u></u>	<u><u>\$ 0</u></u>	<u><u>\$-70,047</u></u>

GENERAL GOVERNMENT

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

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 750.33	\$ 492,944	\$ 438,375	\$-54,569
Operating Expenses	\$ 4,924,277.68	\$ 8,300,127	\$ 7,428,982	\$-871,145
Grants and Aids	<u>\$ 4,258,264.44</u>	<u>\$ 7,501,882</u>	<u>\$ 35,000</u>	<u>\$-7,466,882</u>
Subtotal	<u>\$ 9,183,292.45</u>	<u>\$ 16,317,054</u>	<u>\$ 7,902,357</u>	<u>\$-8,414,697</u>
Transfers Out	\$ 943,187.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	<u><u>\$ 10,126,479.45</u></u>	<u><u>\$ 16,317,054</u></u>	<u><u>\$ 7,902,357</u></u>	<u><u>\$-8,414,697</u></u>

GOVERNMENT AFFAIRS

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

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 654,248.64	\$ 419,292	\$ 352,450	\$-66,842
Operating Expenses	\$ 760,941.75	\$ 685,789	\$ 740,821	\$ 55,032
Subtotal	\$ 1,415,190.39	\$ 1,105,081	\$ 1,093,271	\$-11,810
EXPENDITURES TOTAL:	\$ 1,415,190.39	\$ 1,105,081	\$ 1,093,271	\$-11,810

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,475,932.21	\$ 1,692,232	\$ 1,786,136	\$ 93,904
Operating Expenses	\$ 9,834,485.79	\$ 10,765,113	\$ 14,143,269	\$ 3,378,156
Grants and Aids	\$ 2,762,440.81	\$ 20,595,192	\$ 22,429,539	\$ 1,834,347
Subtotal	\$ 14,072,858.81	\$ 33,052,537	\$ 38,358,944	\$ 5,306,407
EXPENDITURES TOTAL:	\$ 14,072,858.81	\$ 33,052,537	\$ 38,358,944	\$ 5,306,407

HUMAN RESOURCES

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

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

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

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

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

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

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 865,407.52	\$ 927,145	\$ 952,521	\$ 25,376
Operating Expenses	\$ 436,997.81	\$ 553,268	\$ 586,350	\$ 33,082
Subtotal	\$ 1,302,405.33	\$ 1,480,413	\$ 1,538,871	\$ 58,458
EXPENDITURES TOTAL:	\$ 1,302,405.33	\$ 1,480,413	\$ 1,538,871	\$ 58,458

INFORMATION TECHNOLOGY

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

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

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 4,540,740.41	\$ 5,169,432	\$ 5,536,004	\$ 366,572
Operating Expenses	\$ 5,882,522.25	\$ 9,444,822	\$ 12,726,724	\$ 3,281,902
Capital Outlay	\$ 581,349.03	\$ 2,185,330	\$ 2,413,743	\$ 228,413
Subtotal	<u>\$ 11,004,611.69</u>	<u>\$ 16,799,584</u>	<u>\$ 20,676,471</u>	<u>\$ 3,876,887</u>
EXPENDITURES TOTAL:	<u><u>\$ 11,004,611.69</u></u>	<u><u>\$ 16,799,584</u></u>	<u><u>\$ 20,676,471</u></u>	<u><u>\$ 3,876,887</u></u>

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 477,874.78	\$ 816,556	\$ 857,608	\$ 41,052
Subtotal	\$ 477,874.78	\$ 816,556	\$ 857,608	\$ 41,052
Transfers Out	\$ 641,334.00	\$ 641,334	\$ 641,334	\$ 0
EXPENDITURES TOTAL:	\$ 1,119,208.78	\$ 1,457,890	\$ 1,498,942	\$ 41,052

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 0.00	\$ 0	\$ 236,357	\$ 236,357
Operating Expenses	\$ 0.00	\$ 0	\$ 16,596	\$ 16,596
Subtotal	\$ 0.00	\$ 0	\$ 252,953	\$ 252,953
EXPENDITURES TOTAL:	\$ 0.00	\$ 0	\$ 252,953	\$ 252,953

OFFICE OF MANAGEMENT & BUDGET AND SPECIAL ASSESSMENTS

The Office of Management & Budget (OMB) is responsible for ensuring compliance with Florida Statute Chapter 129 (County Annual Budget,) Chapter 200 (Determination of Millage-including TRIM Compliance), Chapter 197 (Uniform Method for Levy, Collection, and Enforcement of Non-Ad Valorem Assessments), and the County’s Administrative Code Chapter 4-Budget Policy and Chapter 5-Special Assessments. Tasks include preparing and presenting the County Manager’s Budget and Five-Year Capital Improvement Plan (CIP), providing ongoing monitoring of the Departments’ budget, CIP, administration of budget adjustments, and maintaining and certifying the County’s non-ad valorem assessment roll. OMB also prepares revenue projections and funding analyses to be used by County Administration to support policy decisions. OMB is responsible for calculating the millage rates and non-ad valorem assessment rates.

The Special Assessments office provides for the administration of the County’s neighborhood-serving Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU). There are a variety of services funded through municipal service units in Osceola County, as authorized by each specific County Ordinance or Resolution, under Chapter 125, Florida Statutes. These services include but are not limited to, street lighting, garbage service, retention pond and drainage easement maintenance, common area maintenance, and road resurfacing for individual specific neighborhoods. Another function of Special Assessments is the District Clerk services for the four Common Facilities Districts (CFDs). Special Assessments calculates the millage rates and special assessment rates for the County’s MSTUs, MSBUs, and CFDs.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,670,593.06	\$ 1,620,700	\$ 1,707,306	\$ 86,606
Operating Expenses	\$ 93,433.23	\$ 132,897	\$ 141,000	\$ 8,103
Subtotal	\$ 1,764,026.29	\$ 1,753,597	\$ 1,848,306	\$ 94,709
EXPENDITURES TOTAL:	\$ 1,764,026.29	\$ 1,753,597	\$ 1,848,306	\$ 94,709

OFFICE OF SUSTAINABILITY

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

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 0.00	\$ 145,333	\$ 289,541	\$ 144,208
Operating Expenses	\$ 0.00	\$ 391,798	\$ 374,979	\$-16,819
Grants and Aids	\$ 0.00	\$ 0	\$ 0	\$ 0
Subtotal	<u>\$ 0.00</u>	<u>\$ 537,131</u>	<u>\$ 664,520</u>	<u>\$ 127,389</u>
EXPENDITURES TOTAL:	<u><u>\$ 0.00</u></u>	<u><u>\$ 537,131</u></u>	<u><u>\$ 664,520</u></u>	<u><u>\$ 127,389</u></u>

OTHER GOVERNMENT SUPPORT SERVICES

This budget captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund. Grants & Aids includes funding for community betterment and events. Transfers Out support funding for debt services, road resurfacing, transportation, and funding for the East 192 CRA. In addition, funding is provided for the intergovernmental radio system, fire subsidy, and major capital projects (Jail Expansion and Courthouse Annex). Reserve levels are established per Policy and include funding for the required HCRA obligation. Reserves for Capital include funding for an identified Jail project. Reserves Assigned reflect funding for the Performing Arts Center, Sunrail sinking fund, and Affordable Housing Credits for Birdsong Property (Poinciana Sunrail). Reserves Restricted includes funding set aside for the Sheriff's Office to be released to the Sheriff upon the successful staffing of vacancies. Reserves Stability provides funding for fluctuations in revenues.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 0.00	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 342,515.24	\$ 332,620	\$ 1,336,550	\$ 1,003,930
Subtotal	\$ 342,515.24	\$ 332,620	\$ 1,336,550	\$ 1,003,930
Transfers Out	\$ 78,022,475.73	\$ 55,173,263	\$ 89,631,346	\$ 34,458,083
Reserves - Operating	\$ 0.00	\$ 63,544,266	\$ 76,671,673	\$ 13,127,407
Reserves - Capital	\$ 0.00	\$ 10,070,258	\$ 12,859,133	\$ 2,788,875
Reserves - Assigned	\$ 0.00	\$ 12,408,149	\$ 17,821,018	\$ 5,412,869
Reserves - Restricted	\$ 0.00	\$ 0	\$ 3,001,172	\$ 3,001,172
Reserves - Stability	\$ 0.00	\$ 2,466,516	\$ 6,128,364	\$ 3,661,848
EXPENDITURES TOTAL:	\$ 78,364,990.97	\$ 143,995,072	\$ 207,449,256	\$ 63,454,184

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 1,419,646.01	\$ 1,629,350	\$ 1,772,581	\$ 143,231
Operating Expenses	\$ 79,352.39	\$ 53,999	\$ 87,565	\$ 33,566
Subtotal	\$ 1,498,998.40	\$ 1,683,349	\$ 1,860,146	\$ 176,797
EXPENDITURES TOTAL:	\$ 1,498,998.40	\$ 1,683,349	\$ 1,860,146	\$ 176,797

PROPERTY APPRAISER

This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget request (\$8,333,156), \$7,431,892 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 Property & Liability Insurance and building maintenance. With these additional costs, the overall funding provided from the General Fund represents a total of \$8,077,181.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 176,337.08	\$ 165,745	\$ 171,004	\$ 5,259
Subtotal	\$ 176,337.08	\$ 165,745	\$ 171,004	\$ 5,259
Transfers Out	\$ 6,688,842.47	\$ 6,988,194	\$ 7,421,945	\$ 433,751
EXPENDITURES TOTAL:	\$ 6,865,179.55	\$ 7,153,939	\$ 7,592,949	\$ 439,010

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 6,244.72	\$ 7,000	\$ 7,000	\$ 0
Subtotal	\$ 6,244.72	\$ 7,000	\$ 7,000	\$ 0
EXPENDITURES TOTAL:	\$ 6,244.72	\$ 7,000	\$ 7,000	\$ 0

PUBLIC SAFETY PROJECTS

The purpose of this cost center is to capture capital projects for the various Public Safety departments within the General Fund (Animal Services, Corrections, and Emergency Management). FY24 projects include Animal Services digital imaging equipment.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Capital Outlay	\$ 515,226.77	\$ 1,228,200	\$ 346,797	\$-881,403
Subtotal	\$ 515,226.77	\$ 1,228,200	\$ 346,797	\$-881,403
EXPENDITURES TOTAL:	\$ 515,226.77	\$ 1,228,200	\$ 346,797	\$-881,403

PUBLIC WORKS

The Public Works Department is comprised of several offices that support various functions throughout the County. Overall, the FY24 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, Supervisor of Elections at Government Center, Tax Collector at Government Center, Fortune Road and Poinciana Health Department, Sheriff's Administration, OC Building, and Corrections.

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

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.

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.

Mowing Unit has a wide range of mowing/landscaping responsibilities such as annual inspection of contractual services for 28 contracts covering 18,826 acres of large machine mowing (rough cut), approximately 40,000 acres of small machine mowing (finish cut and finish cut plus), 54 various County owned facilities and parcels of land (i.e., libraries, EOC, Sheriff's department, health departments, fire departments, government centers, Sun Rail Stations, Neo City Buildings, etc.). FY24 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 service 38 locations, approximately 5,400 acres annually.

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

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 are responsible for the inspection, maintenance, and renovation of lake related facilities including fishing piers, boat ramps, docks, and navigation signage.

Mosquito Control strives to effectively manage and control mosquito populations, provide the highest quality customer service, and to 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.

Fleet Vehicles/Equipment was established to centralize the purchasing and tracking of countywide assets managed by Fleet. FY24 includes requests for new and replacement Fleet vehicles and equipment for multiple departments supported by the General Fund.

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

Public Works Projects for FY24 primarily include a new Chilled Water Treatment System for the OC Building, Cooler Replacement at the Emergency Operations Center (EOC) building, and the Pug Mill Warehouse Demolition projects, update to the Supervisor of Elections office at the Government Center, Community Corrections Facility Renovations at 110 W. Neptune, Administration Building 3rd Floor Renovations, and Fire Alarm and HVAC Replacement at Corrections.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 5,967,684.15	\$ 6,543,117	\$ 7,886,572	\$ 1,343,455
Operating Expenses	\$ 13,730,648.74	\$ 18,471,244	\$ 20,993,563	\$ 2,522,319
Capital Outlay	\$ 2,407,529.84	\$ 27,453,212	\$ 8,931,081	\$-18,522,131
Subtotal	\$ 22,105,862.73	\$ 52,467,573	\$ 37,811,216	\$-14,656,357
EXPENDITURES TOTAL:	\$ 22,105,862.73	\$ 52,467,573	\$ 37,811,216	\$-14,656,357

SHERIFF

The Sheriff's Office (SO) originally submitted a budget request of \$102,166,723 however, the Sheriff certified a revised submission with a reduction of \$3,001,172 to be held in reserve and to be released to the Sheriff upon the successful staffing of vacancies. Personnel Services includes a request to fund 1 new Deputy position to support the School Resource Program and 5 additional civilian positions throughout the agency to support law enforcement functions. Personnel Services also includes pay structure adjustments to allow the agency to compete regionally in salary, benefits, and total compensation to allow for the recruitment and retention of qualified employees. Operating includes debt service costs for tasers as well as body cameras for Deputies. 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 Property & Liability Insurances, building maintenance, and intergovernmental radio communication, in addition to overhead costs for a total FY24 General Fund Budget of \$103,178,353.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 710,881.00	\$ 2,431,093	\$ 2,201,637	\$-229,456
Subtotal	\$ 710,881.00	\$ 2,431,093	\$ 2,201,637	\$-229,456
Transfers Out	\$ 84,918,899.00	\$ 92,810,445	\$ 99,811,793	\$ 7,001,348
EXPENDITURES TOTAL:	\$ 85,629,780.00	\$ 95,241,538	\$ 102,013,430	\$ 6,771,892

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 2,815.92	\$ 8,000	\$ 8,000	\$ 0
Subtotal	\$ 2,815.92	\$ 8,000	\$ 8,000	\$ 0
EXPENDITURES TOTAL:	\$ 2,815.92	\$ 8,000	\$ 8,000	\$ 0

STRATEGIC INITIATIVES

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

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

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Personnel Services	\$ 213,861.66	\$ 591,337	\$ 470,652	\$-120,685
Operating Expenses	\$ 1,512,892.53	\$ 2,798,615	\$ 2,568,860	\$-229,755
Capital Outlay	\$ 0.00	\$ 3,037	\$ 0	\$-3,037
Grants and Aids	\$ 3,000,000.00	\$ 3,000,000	\$ 11,300,000	\$ 8,300,000
Subtotal	\$ 4,726,754.19	\$ 6,392,989	\$ 14,339,512	\$ 7,946,523
EXPENDITURES TOTAL:	\$ 4,726,754.19	\$ 6,392,989	\$ 14,339,512	\$ 7,946,523

SUPERVISOR OF ELECTIONS

The Supervisor of Elections (SOE) is responsible for administering and certifying the elections for Osceola County and its municipalities. This office is also responsible for maintaining a current and accurate voter registration list, conducting voter registration, and providing voter education to all citizens to assist them in becoming more informed voters while complying with the Florida Election Laws. For FY24, the Supervisor of Elections (SOE) submitted a budget request of \$6,381,842, which includes a contingency request of \$10,000. The FY24 request incorporates costs associated with the activities for the Presidential Preference Primary to be held in March of 2024, the Primary Election to be held in August of 2024 as well as beginning preparation for the General Election which will be occurring in November of 2024; the SOE will be preparing for a record number of voter participation. Additional personnel and operating costs are needed to comply with the rapid growth and the many new voting requirements placed on all Supervisors of Elections by the Florida Legislature during the past two years. These requirements include the canceling of all mail ballots at the end of each election cycle and the requirement to conduct list maintenance every year. Included in the General Fund are costs that are not included in the Supervisor of Election’s budget submittal, Property & Liability Insurance and building maintenance. With these additional costs, the overall funding provided from the General Fund totals \$6,890,460.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 30,478.00	\$ 18,705	\$ 25,427	\$ 6,722
Subtotal	\$ 30,478.00	\$ 18,705	\$ 25,427	\$ 6,722
Transfers Out	\$ 4,115,895.00	\$ 4,598,808	\$ 6,371,842	\$ 1,773,034
Reserves - Assigned	\$ 0.00	\$ 10,000	\$ 10,000	\$ 0
EXPENDITURES TOTAL:	\$ 4,146,373.00	\$ 4,627,513	\$ 6,407,269	\$ 1,779,756

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 FY24 to the Florida Department of Revenue of \$17,029,839 (of which \$12,207,242 is in General Fund), and to the Board by the required August 1st deadline.

Operating expenses include funding for Rentals and Leases for office space at the BVL location. The request for Capital Outlay includes funding for facility renovations, office equipment, and software. The office continues to have additional services added by the State which are managed with as little increase as possible. The overall FY24 Budget totals \$12,878,860 which includes the General Fund expenses related to insurance, building maintenance, postage, and intergovernmental radio.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 8,661,884.46	\$ 11,728,099	\$ 12,442,181	\$ 714,082
Subtotal	\$ 8,661,884.46	\$ 11,728,099	\$ 12,442,181	\$ 714,082
Transfers Out	\$ 17,884.00	\$ 18,562	\$ 20,007	\$ 1,445
EXPENDITURES TOTAL:	\$ 8,679,768.46	\$ 11,746,661	\$ 12,462,188	\$ 715,527

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 212,186.58	\$ 267,930	\$ 321,685	\$ 53,755
Subtotal	\$ 212,186.58	\$ 267,930	\$ 321,685	\$ 53,755
EXPENDITURES TOTAL:	\$ 212,186.58	\$ 267,930	\$ 321,685	\$ 53,755

TRANSPORTATION & TRANSIT

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

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Operating Expenses	\$ 124,317.95	\$ 231,380	\$ 231,380	\$ 0
Subtotal	\$ 124,317.95	\$ 231,380	\$ 231,380	\$ 0
EXPENDITURES TOTAL:	\$ 124,317.95	\$ 231,380	\$ 231,380	\$ 0

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Transfers In	\$ 15,211,058.00	\$ 16,816,503	\$ 24,388,442	\$ 7,571,939
REVENUES TOTAL:	<u>\$ 15,211,058.00</u>	<u>\$ 16,816,503</u>	<u>\$ 24,388,442</u>	<u>\$ 7,571,939</u>
EXPENDITURES				
Transfers Out	\$ 15,211,058.00	\$ 16,816,503	\$ 24,388,442	\$ 7,571,939
EXPENDITURES TOTAL:	<u>\$ 15,211,058.00</u>	<u>\$ 16,816,503</u>	<u>\$ 24,388,442</u>	<u>\$ 7,571,939</u>



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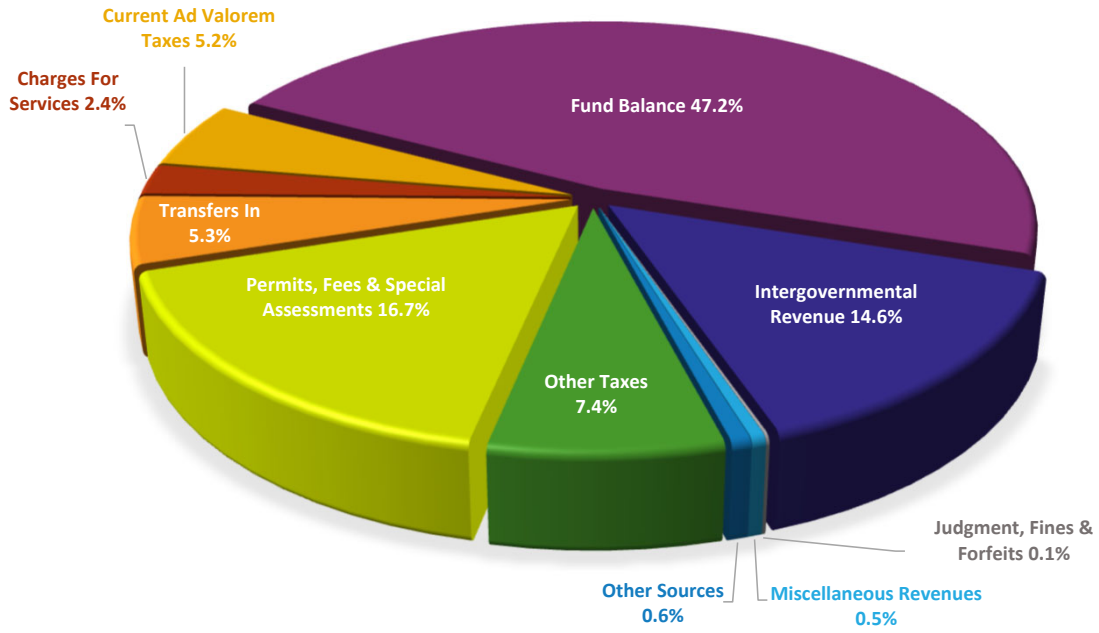


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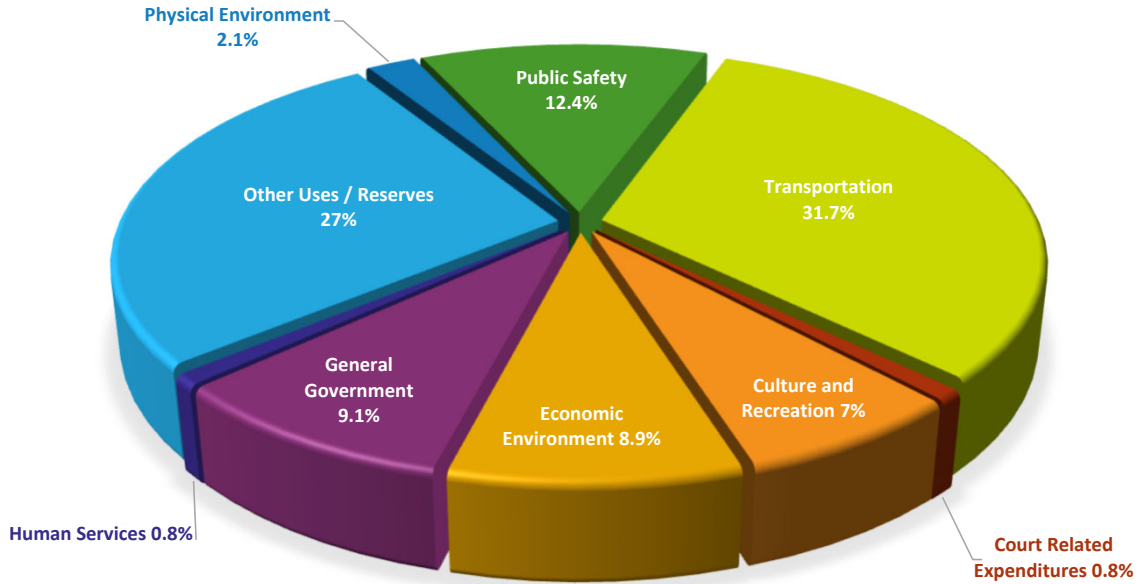
SPECIAL REVENUE FUND GROUP

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
Revenues				
Charges For Services	\$ 22,393,209.01	\$ 20,544,120	\$ 26,268,389	\$ 5,724,269
Current Ad Valorem Taxes	\$ 40,197,328.38	\$ 49,348,506	\$ 58,032,283	\$ 8,683,777
Fund Balance	\$ 0.00	\$ 421,961,620	\$ 525,385,942	\$ 103,424,322
Intergovernmental Revenue	\$ 72,875,381.47	\$ 212,102,482	\$ 162,887,207	\$ -49,215,275
Judgment, Fines & Forfeits	\$ 1,183,538.97	\$ 1,130,107	\$ 1,170,558	\$ 40,451
Less 5% Statutory Reduction	\$ 0.00	\$ -13,335,448	\$ -15,366,594	\$ -2,031,146
Miscellaneous Revenues	\$ 709,025.09	\$ 5,942,229	\$ 5,014,248	\$ -927,981
Other Sources	\$ 6,008,035.12	\$ 2,355,536	\$ 6,950,208	\$ 4,594,672
Other Taxes	\$ 95,114,639.03	\$ 66,557,524	\$ 81,776,635	\$ 15,219,111
Permits, Fees & Special Assmt	\$ 143,066,291.01	\$ 160,331,186	\$ 185,708,935	\$ 25,377,749
PY Delinquent Ad Valorem Tax	\$ -25,974.18	\$ 5,500	\$ 5,500	\$ 0
Transfers In	\$ 41,504,445.73	\$ 37,381,963	\$ 58,992,496	\$ 21,610,533
Total	<u>\$ 423,025,919.63</u>	<u>\$ 964,325,325</u>	<u>\$ 1,096,825,807</u>	<u>\$ 132,500,482</u>
Expenditures				
Court-Related	\$ 1,717,822.19	\$ 6,318,242	\$ 9,121,263	\$ 2,803,021
Culture/Recreation	\$ 30,963,755.09	\$ 60,781,451	\$ 77,217,132	\$ 16,435,681
Economic Environment	\$ 61,752,336.08	\$ 89,152,087	\$ 97,981,336	\$ 8,829,249
General Government	\$ 30,395,716.55	\$ 77,768,363	\$ 96,683,094	\$ 18,914,731
Human Services	\$ 704,641.53	\$ 4,878,731	\$ 9,183,311	\$ 4,304,580
Other Uses/Reserves	\$ 45,674,044.49	\$ 273,949,288	\$ 296,148,992	\$ 22,199,704
Physical Environment	\$ 1,773,230.88	\$ 21,468,563	\$ 22,903,715	\$ 1,435,152
Public Safety	\$ 95,708,791.73	\$ 130,323,760	\$ 139,846,396	\$ 9,522,636
Transportation	\$ 73,863,101.28	\$ 299,684,840	\$ 347,740,568	\$ 48,055,728
Total	<u>\$ 342,553,439.82</u>	<u>\$ 964,325,325</u>	<u>\$ 1,096,825,807</u>	<u>\$ 132,500,482</u>

SPECIAL REVENUE FUND GROUP REVENUES



EXPENDITURES



FUND 101 - TDT RIDA TAX BOND 2012

This Fund was established 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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ -620.02	\$ 0	\$ 0	\$ 0
Subtotal	\$ -620.02	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 6,709,055	\$ 6,365,435	\$ -343,620
REVENUES TOTAL:	\$ -620.02	\$ 6,709,055	\$ 6,365,435	\$ -343,620
EXPENDITURES				
Operating Expenses	\$ 343,049.00	\$ 343,049	\$ 343,049	\$ 0
Subtotal	\$ 343,049.00	\$ 343,049	\$ 343,049	\$ 0
Reserves - Restricted	\$ 0.00	\$ 6,366,006	\$ 6,022,386	\$ -343,620
EXPENDITURES TOTAL:	\$ 343,049.00	\$ 6,709,055	\$ 6,365,435	\$ -343,620

FUND 102 - TRANSPORTATION TRUST FUND

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

For FY24, Operating Expenses provide funding for professional services, 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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Other Taxes	\$ 9,568,516.76	\$ 8,744,827	\$ 10,594,107	\$ 1,849,280
Permits, Fees & Special Assmt	\$ 596,365.76	\$ 369,235	\$ 443,327	\$ 74,092
Intergovernmental Revenue	\$ 2,138,378.18	\$ 2,046,151	\$ 2,263,156	\$ 217,005
Charges For Services	\$ 485,586.34	\$ 482,755	\$ 482,755	\$ 0
Miscellaneous Revenues	\$ 30,104.40	\$ 586,658	\$ 460,000	\$-126,658
Less 5% Statutory Reduction	\$ 0.00	\$-586,482	\$-712,167	\$-125,685
Subtotal	\$ 12,818,951.44	\$ 11,643,144	\$ 13,531,178	\$ 1,888,034
Transfers In	\$ 15,305,748.00	\$ 16,831,597	\$ 24,403,765	\$ 7,572,168
Other Sources	\$ 213,100.00	\$ 104,016	\$ 800,180	\$ 696,164
Fund Balance	\$ 0.00	\$ 8,813,387	\$ 6,812,842	\$-2,000,545
REVENUES TOTAL:	\$ 28,337,799.44	\$ 37,392,144	\$ 45,547,965	\$ 8,155,821
EXPENDITURES				
Personnel Services	\$ 11,597,570.94	\$ 13,699,717	\$ 15,260,540	\$ 1,560,823
Operating Expenses	\$ 9,310,517.50	\$ 18,032,422	\$ 22,566,214	\$ 4,533,792
Capital Outlay	\$ 136,808.00	\$ 364,116	\$ 1,825,749	\$ 1,461,633
Debt Service	\$ 1,444,749.30	\$ 1,466,322	\$ 1,489,115	\$ 22,793
Subtotal	\$ 22,489,645.74	\$ 33,562,577	\$ 41,141,618	\$ 7,579,041
Transfers Out	\$ 2,357,059.00	\$ 2,411,254	\$ 2,476,326	\$ 65,072
Reserves - Operating	\$ 0.00	\$ 0	\$ 500,000	\$ 500,000
Reserves - Debt	\$ 0.00	\$ 1,418,313	\$ 1,430,021	\$ 11,708
EXPENDITURES TOTAL:	\$ 24,846,704.74	\$ 37,392,144	\$ 45,547,965	\$ 8,155,821

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Judgment, Fines & Forfeits	\$ 40,075.15	\$ 49,927	\$ 37,274	\$-12,653
Miscellaneous Revenues	\$-50.80	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-2,496	\$-1,864	\$ 632
Subtotal	\$ 40,024.35	\$ 47,431	\$ 35,410	\$-12,021
Fund Balance	\$ 0.00	\$ 0	\$ 2,690	\$ 2,690
REVENUES TOTAL:	\$ 40,024.35	\$ 47,431	\$ 38,100	\$-9,331
EXPENDITURES				
Transfers Out	\$ 40,397.62	\$ 47,431	\$ 38,100	\$-9,331
EXPENDITURES TOTAL:	\$ 40,397.62	\$ 47,431	\$ 38,100	\$-9,331

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 FY24, 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 new replacement equipment and vehicles. Also included are other Capital Projects including Boggy Creek Road (Simpson to Narcoossee), 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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Other Taxes	\$ 51,076,876.77	\$ 33,198,529	\$ 41,658,990	\$ 8,460,461
Charges For Services	\$ 3,786,341.44	\$ 2,479,532	\$ 3,323,493	\$ 843,961
Miscellaneous Revenues	\$ 271,569.31	\$ 440,000	\$ 625,790	\$ 185,790
Less 5% Statutory Reduction	\$ 0.00	\$ -1,805,903	\$ -2,280,414	\$ -474,511
Subtotal	\$ 55,134,787.52	\$ 34,312,158	\$ 43,327,859	\$ 9,015,701
Transfers In	\$ 2,304.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 715,772.90	\$ 250,711	\$ 485,801	\$ 235,090
Fund Balance	\$ 0.00	\$ 44,414,303	\$ 68,081,997	\$ 23,667,694
REVENUES TOTAL:	\$ 55,852,864.42	\$ 78,977,172	\$ 111,895,657	\$ 32,918,485
EXPENDITURES				
Personnel Services	\$ 1,847,866.88	\$ 2,178,351	\$ 2,309,870	\$ 131,519
Operating Expenses	\$ 34,466,888.74	\$ 21,704,631	\$ 28,409,785	\$ 6,705,154
Capital Outlay	\$ 422,129.53	\$ 12,118,500	\$ 20,945,989	\$ 8,827,489
Debt Service	\$ 11,155.30	\$ 22,313	\$ 85,783	\$ 63,470
Grants and Aids	\$ 166,666.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 36,914,706.45	\$ 36,023,795	\$ 51,751,427	\$ 15,727,632
Transfers Out	\$ 4,781,333.00	\$ 3,993,079	\$ 3,297,080	\$ -695,999
Reserves - Operating	\$ 0.00	\$ 17,077,200	\$ 18,446,460	\$ 1,369,260
Reserves - Debt	\$ 0.00	\$ 11,157	\$ 42,893	\$ 31,736
Reserves - Capital	\$ 0.00	\$ 11,000,000	\$ 11,000,000	\$ 0
Reserves - Stability	\$ 0.00	\$ 10,871,941	\$ 27,357,797	\$ 16,485,856
EXPENDITURES TOTAL:	\$ 41,696,039.45	\$ 78,977,172	\$ 111,895,657	\$ 32,918,485

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 FY24, 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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Other Taxes	\$ 12,769,219.21	\$ 8,299,632	\$ 10,414,747	\$ 2,115,115
Miscellaneous Revenues	\$ -133,309.82	\$ 119,873	\$ 0	\$ -119,873
Less 5% Statutory Reduction	\$ 0.00	\$ -420,975	\$ -520,737	\$ -99,762
Subtotal	\$ 12,635,909.39	\$ 7,998,530	\$ 9,894,010	\$ 1,895,480
Other Sources	\$ 152,193.23	\$ 47,149	\$ 47,149	\$ 0
Fund Balance	\$ 0.00	\$ 13,891,518	\$ 14,874,032	\$ 982,514
REVENUES TOTAL:	\$ 12,788,102.62	\$ 21,937,197	\$ 24,815,191	\$ 2,877,994
EXPENDITURES				
Operating Expenses	\$ 6,431,443.55	\$ 6,685,037	\$ 7,624,147	\$ 939,110
Subtotal	\$ 6,431,443.55	\$ 6,685,037	\$ 7,624,147	\$ 939,110
Transfers Out	\$ 4,316,807.00	\$ 3,676,330	\$ 3,113,516	\$ -562,814
Reserves - Operating	\$ 0.00	\$ 4,878,919	\$ 5,259,051	\$ 380,132
Reserves - Stability	\$ 0.00	\$ 6,696,911	\$ 8,818,477	\$ 2,121,566
EXPENDITURES TOTAL:	\$ 10,748,250.55	\$ 21,937,197	\$ 24,815,191	\$ 2,877,994

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 FY24, 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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Other Taxes	\$ 12,769,219.19	\$ 8,299,632	\$ 10,414,747	\$ 2,115,115
Miscellaneous Revenues	\$ -67,859.54	\$ 64,170	\$ 0	\$ -64,170
Less 5% Statutory Reduction	\$ 0.00	\$ -418,190	\$ -520,737	\$ -102,547
Subtotal	\$ 12,701,359.65	\$ 7,945,612	\$ 9,894,010	\$ 1,948,398
Other Sources	\$ 152,193.22	\$ 47,149	\$ 47,149	\$ 0
Fund Balance	\$ 0.00	\$ 10,330,175	\$ 11,712,687	\$ 1,382,512
REVENUES TOTAL:	\$ 12,853,552.87	\$ 18,322,936	\$ 21,653,846	\$ 3,330,910
EXPENDITURES				
Operating Expenses	\$ 7,977,441.99	\$ 10,729,080	\$ 11,168,190	\$ 439,110
Subtotal	\$ 7,977,441.99	\$ 10,729,080	\$ 11,168,190	\$ 439,110
Transfers Out	\$ 149,561.00	\$ 20,218	\$ 24,882	\$ 4,664
Reserves - Operating	\$ 0.00	\$ 3,633,115	\$ 4,572,456	\$ 939,341
Reserves - Stability	\$ 0.00	\$ 3,940,523	\$ 5,888,318	\$ 1,947,795
EXPENDITURES TOTAL:	\$ 8,127,002.99	\$ 18,322,936	\$ 21,653,846	\$ 3,330,910

FUND 107 - LIBRARY FUND

The Library Fund is primarily supported by Ad Valorem Taxes and receives State Grant funding as well. The FY24 revenue is comprised of Fund Balance as well as Ad Valorem Taxes which are calculated at the same millage rate (0.3000) as FY23. The FY24 Budget includes Operating Expenses support professional services for the LS&S contract fees. Capital Outlay includes funding for a Technology Library on Fortune Road, the Hart Memorial Library AC replacement and Internet Café as well as the BVL 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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 9,875,840.63	\$ 11,982,218	\$ 13,942,351	\$ 1,960,133
PY Delinquent Ad Valorem Tax	\$ -4,692.73	\$ 2,000	\$ 2,000	\$ 0
Intergovernmental Revenue	\$ 156,729.00	\$ 155,822	\$ 121,645	\$ -34,177
Charges For Services	\$ 59,999.20	\$ 51,742	\$ 51,584	\$ -158
Judgment, Fines & Forfeits	\$ 44,709.33	\$ 15,000	\$ 15,000	\$ 0
Miscellaneous Revenues	\$ 39,975.81	\$ 85,370	\$ 106,700	\$ 21,330
Less 5% Statutory Reduction	\$ 0.00	\$ -606,635	\$ -705,766	\$ -99,131
Subtotal	\$ 10,172,561.24	\$ 11,685,517	\$ 13,533,514	\$ 1,847,997
Other Sources	\$ 77,788.37	\$ 0	\$ 37,700	\$ 37,700
Fund Balance	\$ 0.00	\$ 7,214,750	\$ 10,806,665	\$ 3,591,915
REVENUES TOTAL:	\$ 10,250,349.61	\$ 18,900,267	\$ 24,377,879	\$ 5,477,612
EXPENDITURES				
Personnel Services	\$ 66,647.28	\$ 103,320	\$ 110,386	\$ 7,066
Operating Expenses	\$ 6,200,108.62	\$ 6,870,887	\$ 7,219,633	\$ 348,746
Capital Outlay	\$ 722,253.03	\$ 1,239,947	\$ 1,891,827	\$ 651,880
Debt Service	\$ 557,791.08	\$ 557,792	\$ 557,792	\$ 0
Subtotal	\$ 7,546,800.01	\$ 8,771,946	\$ 9,779,638	\$ 1,007,692
Transfers Out	\$ 639,426.38	\$ 454,580	\$ 295,345	\$ -159,235
Reserves - Operating	\$ 0.00	\$ 1,797,283	\$ 2,770,717	\$ 973,434
Reserves - Debt	\$ 0.00	\$ 278,896	\$ 278,896	\$ 0
Reserves - Assigned	\$ 0.00	\$ 5,000,000	\$ 5,000,000	\$ 0
Reserves - Stability	\$ 0.00	\$ 2,597,562	\$ 6,253,283	\$ 3,655,721
EXPENDITURES TOTAL:	\$ 8,186,226.39	\$ 18,900,267	\$ 24,377,879	\$ 5,477,612

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$-4,010.96	\$ 2,500	\$ 0	\$-2,500
Less 5% Statutory Reduction	\$ 0.00	\$-125	\$ 0	\$ 125
Subtotal	\$-4,010.96	\$ 2,375	\$ 0	\$-2,375
Other Sources	\$ 42,214.68	\$ 27,667	\$ 27,667	\$ 0
Fund Balance	\$ 0.00	\$ 312,417	\$ 332,380	\$ 19,963
REVENUES TOTAL:	\$ 38,203.72	\$ 342,459	\$ 360,047	\$ 17,588
EXPENDITURES				
Transfers Out	\$ 349,429.08	\$ 342,459	\$ 360,047	\$ 17,588
EXPENDITURES TOTAL:	\$ 349,429.08	\$ 342,459	\$ 360,047	\$ 17,588

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

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 1,864,310.83	\$ 2,066,480	\$ 3,943,426	\$ 1,876,946
Miscellaneous Revenues	\$ 30,686.73	\$ 0	\$ 0	\$ 0
Subtotal	\$ 1,894,997.56	\$ 2,066,480	\$ 3,943,426	\$ 1,876,946
Fund Balance	\$ 0.00	\$ 2,668,969	\$ 5,073,875	\$ 2,404,906
REVENUES TOTAL:	\$ 1,894,997.56	\$ 4,735,449	\$ 9,017,301	\$ 4,281,852
EXPENDITURES				
Personnel Services	\$ 50,293.82	\$ 134,538	\$ 215,954	\$ 81,416
Operating Expenses	\$ 596,739.22	\$ 4,569,858	\$ 8,801,347	\$ 4,231,489
Capital Outlay	\$ 0.00	\$ 31,053	\$ 0	\$ -31,053
Grants and Aids	\$ 0.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 647,033.04	\$ 4,735,449	\$ 9,017,301	\$ 4,281,852
EXPENDITURES TOTAL:	\$ 647,033.04	\$ 4,735,449	\$ 9,017,301	\$ 4,281,852

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 2,196,321.64	\$ 1,787,366	\$ 2,349,723	\$ 562,357
Charges For Services	\$ 141,872.00	\$ 134,653	\$ 154,232	\$ 19,579
Miscellaneous Revenues	\$ -20,135.55	\$ 8,018	\$ 0	\$ -8,018
Less 5% Statutory Reduction	\$ 0.00	\$ -96,502	\$ -125,198	\$ -28,696
Subtotal	\$ 2,318,058.09	\$ 1,833,535	\$ 2,378,757	\$ 545,222
Fund Balance	\$ 0.00	\$ 2,882,482	\$ 3,880,439	\$ 997,957
REVENUES TOTAL:	\$ 2,318,058.09	\$ 4,716,017	\$ 6,259,196	\$ 1,543,179
EXPENDITURES				
Transfers Out	\$ 2,068,678.00	\$ 2,184,705	\$ 2,279,517	\$ 94,812
Reserves - Operating	\$ 0.00	\$ 276,790	\$ 227,952	\$ -48,838
Reserves - Capital	\$ 0.00	\$ 2,254,522	\$ 3,751,727	\$ 1,497,205
EXPENDITURES TOTAL:	\$ 2,068,678.00	\$ 4,716,017	\$ 6,259,196	\$ 1,543,179

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 FY24 Budget includes funding for ongoing capital projects such as the Courthouse Bi Directional Amplification System, Administration Building Third Floor Reconfiguration, Clerk of Court Offices Reconfiguration as well as new projects for the Courthouse Elevator Re build and Modernization, Courthouse Courtroom Addition, Courthouse Hearing Room Reconfiguration, and the design and construction for Courthouse Employee Parking Lot Security Enhancement.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 1,360,197.63	\$ 1,313,227	\$ 1,494,163	\$ 180,936
Miscellaneous Revenues	\$ -107,891.44	\$ 85,527	\$ 0	\$ -85,527
Less 5% Statutory Reduction	\$ 0.00	\$ -69,938	\$ -74,708	\$ -4,770
Subtotal	\$ 1,252,306.19	\$ 1,328,816	\$ 1,419,455	\$ 90,639
Fund Balance	\$ 0.00	\$ 11,948,661	\$ 11,749,190	\$ -199,471
REVENUES TOTAL:	\$ 1,252,306.19	\$ 13,277,477	\$ 13,168,645	\$ -108,832
EXPENDITURES				
Operating Expenses	\$ 438,050.35	\$ 50,700	\$ 266,500	\$ 215,800
Capital Outlay	\$ 146,369.82	\$ 4,608,644	\$ 7,131,693	\$ 2,523,049
Subtotal	\$ 584,420.17	\$ 4,659,344	\$ 7,398,193	\$ 2,738,849
Transfers Out	\$ 628,603.00	\$ 658,925	\$ 621,530	\$ -37,395
Reserves - Operating	\$ 0.00	\$ 189,234	\$ 236,808	\$ 47,574
Reserves - Capital	\$ 0.00	\$ 7,769,974	\$ 4,912,114	\$ -2,857,860
EXPENDITURES TOTAL:	\$ 1,213,023.17	\$ 13,277,477	\$ 13,168,645	\$ -108,832

FUND 118 - HOMELESS PREVENTION & RPAID REHOUSING 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. This program provided assistance to homeless clients and clients that were on the verge of being homeless. The County received a McKinney Vento Homeless Assistance grant to provide rapid rehousing for families in Osceola County. The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

Emergency Solution Grants (ESG) is an entitlement program that started in FY20. 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.

The FY24 budget provides for the administration of the remaining balance for the Shelter Plus Care Grant and Shelter Plus Care 2 Grant. This program is managed by Housing and Community Services.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 136,463.05	\$ 331,952	\$ 320,000	\$-11,952
Miscellaneous Revenues	\$ 107.43	\$ 0	\$ 0	\$ 0
Subtotal	\$ 136,570.48	\$ 331,952	\$ 320,000	\$-11,952
Fund Balance	\$ 0.00	\$ 42,955	\$ 54,772	\$ 11,817
REVENUES TOTAL:	\$ 136,570.48	\$ 374,907	\$ 374,772	\$-135
EXPENDITURES				
Operating Expenses	\$ 161,175.55	\$ 374,907	\$ 374,772	\$-135
Subtotal	\$ 161,175.55	\$ 374,907	\$ 374,772	\$-135
EXPENDITURES TOTAL:	\$ 161,175.55	\$ 374,907	\$ 374,772	\$-135

FUND 122 - NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND

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

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 30,000.00	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	\$ 282.08	\$ 0	\$ 0	\$ 0
Subtotal	\$ 30,282.08	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 97,728	\$ 98,010	\$ 282
REVENUES TOTAL:	\$ 30,282.08	\$ 97,728	\$ 98,010	\$ 282
EXPENDITURES				
Operating Expenses	\$ 0.00	\$ 97,728	\$ 98,010	\$ 282
Subtotal	\$ 0.00	\$ 97,728	\$ 98,010	\$ 282
EXPENDITURES TOTAL:	\$ 0.00	\$ 97,728	\$ 98,010	\$ 282

FUND 125 - ENVIRONMENTAL LAND MAINTENANCE FUND

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

The FY24 Budget includes Operating Expenditures for repairs to Stefee homestead Boardwalk and for Shingle Creek Boardwalk repairs . Capital Outlay expenditures are budgeted for replacement equipment. Reserves are established in accordance with Policy.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 2,181,489.94	\$ 3,087,418	\$ 4,410,430	\$ 1,323,012
PY Delinquent Ad Valorem Tax	\$ -3,489.24	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	\$ 4,550.32	\$ 132,431	\$ 65,627	\$ -66,804
Less 5% Statutory Reduction	\$ 0.00	\$ -160,992	\$ -223,803	\$ -62,811
Subtotal	\$ 2,182,551.02	\$ 3,058,857	\$ 4,252,254	\$ 1,193,397
Other Sources	\$ 51,900.67	\$ 0	\$ 30,745	\$ 30,745
Fund Balance	\$ 0.00	\$ 6,061,940	\$ 8,051,438	\$ 1,989,498
REVENUES TOTAL:	\$ 2,234,451.69	\$ 9,120,797	\$ 12,334,437	\$ 3,213,640
EXPENDITURES				
Personnel Services	\$ 361,369.05	\$ 363,677	\$ 384,092	\$ 20,415
Operating Expenses	\$ 390,271.92	\$ 824,460	\$ 1,171,005	\$ 346,545
Capital Outlay	\$ 14,940.00	\$ 0	\$ 30,745	\$ 30,745
Debt Service	\$ 4,475.19	\$ 4,476	\$ 4,477	\$ 1
Subtotal	\$ 771,056.16	\$ 1,192,613	\$ 1,590,319	\$ 397,706
Transfers Out	\$ 168,088.84	\$ 164,001	\$ 185,269	\$ 21,268
Reserves - Operating	\$ 0.00	\$ 496,617	\$ 382,923	\$ -113,694
Reserves - Debt	\$ 0.00	\$ 2,238	\$ 2,239	\$ 1
Reserves - Restricted	\$ 0.00	\$ 7,265,328	\$ 10,173,687	\$ 2,908,359
EXPENDITURES TOTAL:	\$ 939,145.00	\$ 9,120,797	\$ 12,334,437	\$ 3,213,640

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 FY24 assessment rate and estimated revenue.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 1,013,899.48	\$ 1,136,240	\$ 1,343,578	\$ 207,338
Miscellaneous Revenues	\$ -7,918.74	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -56,817	\$ -67,183	\$ -10,366
Subtotal	\$ 1,005,980.74	\$ 1,079,423	\$ 1,276,395	\$ 196,972
Fund Balance	\$ 0.00	\$ 537,064	\$ 494,097	\$ -42,967
REVENUES TOTAL:	\$ 1,005,980.74	\$ 1,616,487	\$ 1,770,492	\$ 154,005
EXPENDITURES				
Operating Expenses	\$ 671,392.68	\$ 1,210,701	\$ 1,380,049	\$ 169,348
Capital Outlay	\$ 28,800.00	\$ 0	\$ 0	\$ 0
Subtotal	\$ 700,192.68	\$ 1,210,701	\$ 1,380,049	\$ 169,348
Transfers Out	\$ 383,593.00	\$ 405,786	\$ 390,443	\$ -15,343
EXPENDITURES TOTAL:	\$ 1,083,785.68	\$ 1,616,487	\$ 1,770,492	\$ 154,005

FUND 128 – SUBDIVISION POND MSBU

Name of MSBU Location	FY24 Adopted Assessment Rate	FY24 Estimated Revenue
Adriane Park	\$125.00	\$6,875
Amberley Park	\$55.00	\$4,895
Bass Slough	\$85.00	\$140,539
Boggy Creek	\$80.00	\$472,141
Brighton Landings and Little Creek	\$37.00	\$18,389
Brighton Place	\$170.00	\$7,480
Chisholm Estates	\$165.00	\$9,735
CJ's Landing	\$250.00	\$6,000
Coralwood	\$110.00	\$8,470
Cornelius Place 1	\$625.00	\$4,375
Cornelius Place 2	\$680.00	\$4,080
Country Crossings	\$100.00	\$17,000
County Green	\$67.00	\$4,958
Eagle Bay	\$46.00	\$24,380
Eagle Trace	\$240.00	\$11,040
Emerald Lake at Lizzia Brown	\$85.00	\$14,748
Fish Lake	\$11,250	\$11,250
Fryer Oaks	\$350.00	\$3,850
Green Meadows	\$330.00	\$11,220
Hamilton's Reserve	\$35.00	\$7,455
Hammock Point	\$165.00	\$24,090
Heritage Key Villas	\$35.00	\$15,404
Hickory Hollow	\$350.00	\$22,400
Hidden Pines	\$500.00	\$6,000
Hilliard Place	\$175.00	\$3,325
Hunter's Ridge	\$430.00	\$14,190
Hyde Park	\$200.00	\$6,800
I-Hop	\$1,500.00	\$4,485
Indian Point	\$75.00	\$36,750
Johnson's Landing	\$260.00	\$4,420
Legacy Park	\$115.00	\$16,560
Live Oak Springs	\$280.00	\$14,280
Lost Lake Estates	\$335.00	\$2,345
Monica Terrace	\$450.00	\$8,100
Moreland Estate	\$165.00	\$12,045
Morningside Village	\$150.00	\$28,200
Narcoossee Half Acres	\$460.00	\$5,980
Neptune Shores	\$250.00	\$6,750

FUND 128 – SUBDIVISION POND MSBU

Name of MSBU Location	FY24 Adopted Assessment Rate	FY24 Estimated Revenue
North Shore Village	\$42.00	\$10,542
Oak Hammock Preserve	\$85.00	\$29,410
Oak Pointe	\$70.00	\$5,950
Orange Vista	\$150.00	\$12,150
Parkway Plaza	\$650.00	\$3,315
Pebble Point	\$85.00	\$50,915
Pine Grove Estates	\$250.00	\$5,000
Pleasant Hill Lakes	\$20.00	\$1,920
Raintree at Spring Lake	\$40.00	\$11,960
Regal Oak Shores	\$200.00	\$8,200
Rolling Hills Estates	\$95.00	\$18,145
Royal Oaks	\$185.00	\$9,990
Saratoga Park	\$125.00	\$19,500
Silver Lake Drive	\$150.00	\$6,300
Silver Lake Estates	\$125.00	\$6,625
Southport Bay	\$135.00	\$15,795
Steeplechase	\$385.00	\$10,780
Sylvan Lake	\$225.00	\$9,225
Tierra Del Sol	\$150.00	\$11,850
Vacation Villas	\$50.00	\$9,010
Valencia Woods	\$160.00	\$4,000
Whispering Oaks	\$80.00	\$5,440
Windmill Point	\$80.00	\$30,248
Windward Cay	\$96.00	\$13,824
Woods at Kings Crest & Ashley Reserve	\$80.00	\$12,480

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 FY24 assessment rate and estimated revenue.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 277,795.43	\$ 300,732	\$ 423,179	\$ 122,447
Miscellaneous Revenues	\$ -1,944.09	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -15,039	\$ -21,160	\$ -6,121
Subtotal	\$ 275,851.34	\$ 285,693	\$ 402,019	\$ 116,326
Fund Balance	\$ 0.00	\$ 120,727	\$ 30,329	\$ -90,398
REVENUES TOTAL:	\$ 275,851.34	\$ 406,420	\$ 432,348	\$ 25,928
EXPENDITURES				
Operating Expenses	\$ 285,732.98	\$ 336,584	\$ 353,697	\$ 17,113
Subtotal	\$ 285,732.98	\$ 336,584	\$ 353,697	\$ 17,113
Transfers Out	\$ 63,478.00	\$ 69,836	\$ 78,651	\$ 8,815
EXPENDITURES TOTAL:	\$ 349,210.98	\$ 406,420	\$ 432,348	\$ 25,928

FUND 129 STREET LIGHTING MSBU

Name of MSBU Location	FY24 Adopted Assessment Rate	FY24 Estimated Revenue
Adriane Park	\$135.00	\$7,425
Alamo Estates & Oak Pointe	\$55.00	\$10,505
Blackstone	\$300.00	\$30,300
Brighton Place	\$120.00	\$5,280
BVL Street Lighting	\$20.00	\$122,480
Chisolm Estates	\$300.00	\$17,700
CJ's Landing	\$137.00	\$3,288
Country Crossings	\$50.00	\$8,500
Hamilton's Reserve	\$52.00	\$11,180
Hilliard Place	\$160.00	\$3,040
Hyde Park	\$115.00	\$3,910
Indian Point	\$42.00	\$20,580
Kaliga Dr.	\$65.00	\$5,005
Legacy Park	\$165.00	\$23,760
Moreland Estate	\$70.00	\$5,110
Neptune Shores	\$170.00	\$2,890
Orange Vista	\$70.00	\$5,670
Pebble Point	\$30.00	\$15,360
Pine Grove Estates	\$110.00	\$2,200
Pine Grove Park	\$20.00	\$10,600
Plaza Drive Street Lighting	\$0.03	\$4,220
Quail Wood	\$110.00	\$6,270
Regal Oak Shores Unit VIII	\$135.00	\$5,535
Rolling Hills Estates	\$100.00	\$19,100
Sailfish Court	\$200.00	\$3,200
Southport Bay	\$125.00	\$14,625
The Wilderness	\$60.00	\$14,580
Turnberry Reserve	\$82.00	\$30,586
Whispering Oaks	\$80.00	\$5,440
Woods at Kings Crest	\$40.00	\$4,840
Wren Drive*	\$0.00	\$0

* Based on an evaluation of the costs of the program, it was determined there were significant savings for the property owners to open individual accounts with the electrical provider.

FUND 130 - COURT RELATED TECHNOLOGY FUND

Allowable uses of this funding source are technology requests from the Public Defender, State Attorney, and Court Administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender's Office, State Attorney's Offices, Guardian Ad Litem Offices, and the offices of the Clerks of the Circuit performing court related functions. Revenues collected are based on \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court. For FY24, funding supports replacements of computer equipment including laptops, monitors, scanners, and servers for the courtroom audio upgrade.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 1,261,022.00	\$ 1,348,644	\$ 1,109,711	\$-238,933
Miscellaneous Revenues	\$-5,341.96	\$ 4,500	\$ 0	\$-4,500
Less 5% Statutory Reduction	\$ 0.00	\$-67,657	\$-55,486	\$ 12,171
Subtotal	\$ 1,255,680.04	\$ 1,285,487	\$ 1,054,225	\$-231,262
Transfers In	\$ 0.00	\$ 0	\$ 418,985	\$ 418,985
Fund Balance	\$ 0.00	\$ 924,339	\$ 619,799	\$-304,540
REVENUES TOTAL:	\$ 1,255,680.04	\$ 2,209,826	\$ 2,093,009	\$-116,817
EXPENDITURES				
Personnel Services	\$ 520,870.62	\$ 550,362	\$ 689,264	\$ 138,902
Operating Expenses	\$ 462,421.85	\$ 844,967	\$ 754,637	\$-90,330
Capital Outlay	\$ 12,391.12	\$ 133,000	\$ 148,600	\$ 15,600
Subtotal	\$ 995,683.59	\$ 1,528,329	\$ 1,592,501	\$ 64,172
Transfers Out	\$ 90,352.00	\$ 117,115	\$ 91,108	\$-26,007
Reserves - Operating	\$ 0.00	\$ 403,318	\$ 409,400	\$ 6,082
Reserves - Capital	\$ 0.00	\$ 161,064	\$ 0	\$-161,064
EXPENDITURES TOTAL:	\$ 1,086,035.59	\$ 2,209,826	\$ 2,093,009	\$-116,817

FUND 134 - COUNTYWIDE FIRE FUND

This Fund provides funding to operate 17 Osceola County Fire stations, Logistics Warehouse, and Fire Administration, in order to provide Fire Rescue & EMS services to the unincorporated areas of Osceola County. This Fund is supported by Ad Valorem and Special Assessment revenue, as well as Fire Marshal inspection fees, ambulance fees, and standby fees. Additional funding sources include Interest, a Transfer In from the General Fund, and Fund Balance.

Highlights include Personnel Services to support the operation of the new Austin Tindall Fire Station and Calypso Cay Fire Station, as well as the Collective Bargaining Agreement with the Osceola Professional Firefighters Association Local #3284. Operating Expenses increased largely due to an increase in Bad Debt expenditures, as a result of increasing Ambulance Fee revenues. Capital Outlay includes two vehicle replacements, training equipment, and essential items needed for the delivery of service.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 26,778,614.67	\$ 32,644,714	\$ 37,862,626	\$ 5,217,912
PY Delinquent Ad Valorem Tax	\$ -18,150.88	\$ 3,500	\$ 3,500	\$ 0
Permits, Fees & Special Assmt	\$ 43,922,587.60	\$ 44,014,697	\$ 51,527,420	\$ 7,512,723
Intergovernmental Revenue	\$ 217,992.35	\$ 97,000	\$ 97,000	\$ 0
Charges For Services	\$ 13,984,572.81	\$ 13,417,257	\$ 18,239,037	\$ 4,821,780
Judgment, Fines & Forfeits	\$ 1,000.00	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	\$ 1,214,769.11	\$ 2,540,531	\$ 2,734,982	\$ 194,451
Less 5% Statutory Reduction	\$ 0.00	\$ -4,635,384	\$ -5,522,727	\$ -887,343
Subtotal	\$ 86,101,385.66	\$ 88,082,315	\$ 104,941,838	\$ 16,859,523
Transfers In	\$ 5,206,896.73	\$ 5,168,978	\$ 5,949,328	\$ 780,350
Other Sources	\$ 1,168,762.71	\$ 164,185	\$ 153,309	\$ -10,876
Fund Balance	\$ 0.00	\$ 33,498,216	\$ 22,878,074	\$ -10,620,142
REVENUES TOTAL:	\$ 92,477,045.10	\$ 126,913,694	\$ 133,922,549	\$ 7,008,855
EXPENDITURES				
Personnel Services	\$ 53,070,737.17	\$ 52,360,604	\$ 59,500,946	\$ 7,140,342
Operating Expenses	\$ 16,594,918.67	\$ 19,668,323	\$ 25,461,584	\$ 5,793,261
Capital Outlay	\$ 296,586.80	\$ 685,597	\$ 271,246	\$ -414,351
Debt Service	\$ 3,019,350.95	\$ 2,847,851	\$ 3,660,645	\$ 812,794
Subtotal	\$ 72,981,593.59	\$ 75,562,375	\$ 88,894,421	\$ 13,332,046
Transfers Out	\$ 27,618,407.85	\$ 26,361,428	\$ 12,600,073	\$ -13,761,355
Reserves - Operating	\$ 0.00	\$ 21,317,911	\$ 25,326,455	\$ 4,008,544
Reserves - Debt	\$ 0.00	\$ 2,131,941	\$ 2,553,185	\$ 421,244
Reserves - Capital	\$ 0.00	\$ 1,201,307	\$ 1,781,268	\$ 579,961
Reserves - Assigned	\$ 0.00	\$ 338,732	\$ 2,767,147	\$ 2,428,415
EXPENDITURES TOTAL:	\$ 100,600,001.44	\$ 126,913,694	\$ 133,922,549	\$ 7,008,855

FUND 137 - HOME FUND

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for low-income households. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low income residents. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014, regarding participation in the HOME Program. This program is managed by Housing and Community Services.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 157,146.35	\$ 6,748,465	\$ 7,669,214	\$ 920,749
Miscellaneous Revenues	\$ 766.83	\$ 0	\$ 0	\$ 0
Subtotal	\$ 157,913.18	\$ 6,748,465	\$ 7,669,214	\$ 920,749
Transfers In	\$ 943,187.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 1,314,780	\$ 1,174,867	\$-139,913
REVENUES TOTAL:	\$ 1,101,100.18	\$ 8,063,245	\$ 8,844,081	\$ 780,836
EXPENDITURES				
Personnel Services	\$ 8,317.42	\$ 101,635	\$ 91,629	\$-10,006
Operating Expenses	\$ 226,727.07	\$ 6,394,537	\$ 6,640,958	\$ 246,421
Grants and Aids	\$ 104,070.00	\$ 1,567,073	\$ 2,111,494	\$ 544,421
Subtotal	\$ 339,114.49	\$ 8,063,245	\$ 8,844,081	\$ 780,836
EXPENDITURES TOTAL:	\$ 339,114.49	\$ 8,063,245	\$ 8,844,081	\$ 780,836

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Judgment, Fines & Forfeits	\$ 62,919.80	\$ 62,915	\$ 73,838	\$ 10,923
Miscellaneous Revenues	\$ -205.55	\$ 136	\$ 136	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -3,153	\$ -3,699	\$ -546
Subtotal	\$ 62,714.25	\$ 59,898	\$ 70,275	\$ 10,377
Fund Balance	\$ 0.00	\$ 18,382	\$ 11,592	\$ -6,790
REVENUES TOTAL:	\$ 62,714.25	\$ 78,280	\$ 81,867	\$ 3,587
EXPENDITURES				
Transfers Out	\$ 57,513.17	\$ 78,280	\$ 81,867	\$ 3,587
EXPENDITURES TOTAL:	\$ 57,513.17	\$ 78,280	\$ 81,867	\$ 3,587

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 the County for expenditure on a variety of recreational boating-related purposes (Sections 328.66 and 328.72, Florida Statutes). Funding for FY24 supports renovations at Lake Gentry Boat Ramp, Lake Cypress Boat Ramp, and Lake Runnymede Boat Ramp.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 102,929.73	\$ 93,107	\$ 101,629	\$ 8,522
Charges For Services	\$ 200.00	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	\$ 1,696.32	\$ 19,266	\$ 7,200	\$-12,066
Less 5% Statutory Reduction	\$ 0.00	\$-5,618	\$-3,856	\$ 1,762
Subtotal	\$ 104,826.05	\$ 106,755	\$ 104,973	\$-1,782
Fund Balance	\$ 0.00	\$ 665,813	\$ 799,471	\$ 133,658
REVENUES TOTAL:	\$ 104,826.05	\$ 772,568	\$ 904,444	\$ 131,876
EXPENDITURES				
Capital Outlay	\$ 27,574.75	\$ 422,562	\$ 410,972	\$-11,590
Subtotal	\$ 27,574.75	\$ 422,562	\$ 410,972	\$-11,590
Transfers Out	\$ 8,849.00	\$ 10,475	\$ 10,545	\$ 70
Reserves - Operating	\$ 0.00	\$ 50,050	\$ 1,758	\$-48,292
Reserves - Capital	\$ 0.00	\$ 289,481	\$ 481,169	\$ 191,688
EXPENDITURES TOTAL:	\$ 36,423.75	\$ 772,568	\$ 904,444	\$ 131,876

FUND 142 - MOBILITY FEE EAST DISTRICT

The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The originating Ordinance created only two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. However, Ordinance No. 2020 63 restructured the Mobility Fee Funds dividing this District (East District) into 2 separate Districts, resulting in two new Funds, 190 and 191. Fund 142 no longer receives new revenue and will be supported solely by Fund Balance and prior year Mobility Fee Credits.

Funding supports ongoing capital projects including Fortune Lakeshore Multi Use Trail, Fortune Simpson Intersection Improvement, Boggy Creek Road Improvement between Simpson/Narcoossee, Neptune Road, Simpson Road, ADA Sidewalk Improvements, Advanced Traffic Management System (ATMS), and Old Melbourne Highway Improvements.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 181,515.94	\$ 57,610	\$ 57,610	\$ 0
Subtotal	\$ 181,515.94	\$ 57,610	\$ 57,610	\$ 0
Fund Balance	\$ 0.00	\$ 18,869,815	\$ 16,019,701	\$-2,850,114
REVENUES TOTAL:	\$ 181,515.94	\$ 18,927,425	\$ 16,077,311	\$-2,850,114
EXPENDITURES				
Operating Expenses	\$ 0.00	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 2,178,154.84	\$ 18,927,425	\$ 16,077,311	\$-2,850,114
Subtotal	\$ 2,178,154.84	\$ 18,927,425	\$ 16,077,311	\$-2,850,114
EXPENDITURES TOTAL:	\$ 2,178,154.84	\$ 18,927,425	\$ 16,077,311	\$-2,850,114

FUND 143 - MOBILITY FEE WEST DISTRICT

The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The originating Ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the West District. Ordinance No. 2020 63 restructured the East District Mobility Fee Funds into two separate funds, but the West District remains unchanged. Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. Funding sources include Mobility Fee revenues and Fund Balance.

FY24 funding supports capital projects including Michigan Avenue Pedestrian Safety, Old Lake Wilson Road, Fortune Lakeshore Multi Use Trail, Neptune Road Widening from Partin Settlement Road to US 192, ADA Sidewalk Improvements, Traffic Signal Replacements, Storey Creek Boulevard, CR 532 Widening, Life is Beautiful Way Improvements, Shady Lane Road Improvements, Sinclair Road Extension, Poinciana Boulevard Widening from Pleasant Hill to Crescent Lakes Way, Westside Boulevard Extension, Baxter Road Improvements, Clay/Thacker Intersection Improvement, County Sidewalk Improvements, and Bill Beck Boulevard Segments A and B. Other expenditures include a Transfer Out to the 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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 39,004,106.49	\$ 44,100,314	\$ 47,503,930	\$ 3,403,616
Miscellaneous Revenues	\$ -827,897.46	\$ 349,751	\$ 0	\$ -349,751
Less 5% Statutory Reduction	\$ 0.00	\$ -1,250,627	\$ -1,353,680	\$ -103,053
Subtotal	\$ 38,176,209.03	\$ 43,199,438	\$ 46,150,250	\$ 2,950,812
Fund Balance	\$ 0.00	\$ 114,739,963	\$ 154,161,538	\$ 39,421,575
REVENUES TOTAL:	\$ 38,176,209.03	\$ 157,939,401	\$ 200,311,788	\$ 42,372,387
EXPENDITURES				
Operating Expenses	\$ 69,980.40	\$ 150,000	\$ 150,000	\$ 0
Capital Outlay	\$ 9,647,546.49	\$ 124,798,581	\$ 148,411,051	\$ 23,612,470
Subtotal	\$ 9,717,526.89	\$ 124,948,581	\$ 148,561,051	\$ 23,612,470
Transfers Out	\$ 35,533.00	\$ 91,346	\$ 68,775	\$ -22,571
Reserves - Capital	\$ 0.00	\$ 32,899,474	\$ 51,681,962	\$ 18,782,488
EXPENDITURES TOTAL:	\$ 9,753,059.89	\$ 157,939,401	\$ 200,311,788	\$ 42,372,387

FUND 145 - RED LIGHT CAMERAS

The Mark Wandall Traffic Safety 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.

Subsequent Resolution Numbers 14 012R and 14 013R created fines, fees, and charges as set forth in the 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. FY24 funding sources are Fund Balance and the aforementioned traffic violation agreement. Reserves Restricted provides funding for future intersection safety expenses.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Judgment, Fines & Forfeits	\$ 760,878.74	\$ 730,490	\$ 731,765	\$ 1,275
Miscellaneous Revenues	\$-12,561.60	\$ 6,262	\$ 0	\$-6,262
Less 5% Statutory Reduction	\$ 0.00	\$-36,838	\$-36,588	\$ 250
Subtotal	\$ 748,317.14	\$ 699,914	\$ 695,177	\$-4,737
Fund Balance	\$ 0.00	\$ 1,467,946	\$ 1,692,412	\$ 224,466
REVENUES TOTAL:	\$ 748,317.14	\$ 2,167,860	\$ 2,387,589	\$ 219,729
EXPENDITURES				
Operating Expenses	\$ 457,302.19	\$ 657,700	\$ 657,700	\$ 0
Subtotal	\$ 457,302.19	\$ 657,700	\$ 657,700	\$ 0
Transfers Out	\$ 7,200.00	\$ 12,516	\$ 15,143	\$ 2,627
Reserves - Restricted	\$ 0.00	\$ 1,497,644	\$ 1,714,746	\$ 217,102
EXPENDITURES TOTAL:	\$ 464,502.19	\$ 2,167,860	\$ 2,387,589	\$ 219,729

FUND 146 - TDT RIDA PHASE II TAX BOND 2016

This Fund was established from the proceeds of the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2016, to provide funding for the County's portion of the construction costs and prepaid rent for the RIDA Convention Center Phase II. Final payment was completed in FY23 and, as a result, this Fund will be closed.

This summary is being included for historical purposes only, as there were actuals in prior years.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$-1,216.72	\$ 0	\$ 0	\$ 0
Subtotal	\$-1,216.72	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 0	\$ 0	\$ 0
REVENUES TOTAL:	\$-1,216.72	\$ 0	\$ 0	\$ 0
EXPENDITURES				
Transfers Out	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 0.00	\$ 0	\$ 0	\$ 0

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION

This Fund includes revenues and appropriations related to perpetual maintenance accounts and was established exclusively for this purpose, and consists of the following cost centers: Shingle Creek Perpetual Maintenance (2551), Split Oaks & Lake Lizzie (7241), Holopaw Conservation Area (7295), and Poinciana Conservation Area (7465).

Operating Expenditures consist of Other Contractual Services for Controlled Burns at Split Oaks & Lake Lizzie and Holopaw Conservation Areas; Repair & Maintenance at Lake Lizzie and Poinciana Conservation Areas, and Other Current Charges for Land Management expenses at Shingle Creek, Lake Lizzie, and Holopaw Conservation Areas.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 239,813.40	\$ 88,985	\$ 6,542	\$-82,443
Less 5% Statutory Reduction	\$ 0.00	\$-4,449	\$-327	\$ 4,122
Subtotal	\$ 239,813.40	\$ 84,536	\$ 6,215	\$-78,321
Transfers In	\$ 1,133,670.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 1,253,788	\$ 1,267,362	\$ 13,574
REVENUES TOTAL:	\$ 1,373,483.40	\$ 1,338,324	\$ 1,273,577	\$-64,747
EXPENDITURES				
Operating Expenses	\$ 33,599.95	\$ 1,338,324	\$ 1,273,577	\$-64,747
Subtotal	\$ 33,599.95	\$ 1,338,324	\$ 1,273,577	\$-64,747
EXPENDITURES TOTAL:	\$ 33,599.95	\$ 1,338,324	\$ 1,273,577	\$-64,747

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.

Funding sources are building permits and Fund Balance.

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 electric vehicle charging stations, vehicles, and computer hardware. Reserves Operating and Reserves Stability are established in accordance with Policy.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 14,272,818.33	\$ 10,072,380	\$ 12,826,280	\$ 2,753,900
Charges For Services	\$ 368,404.36	\$ 231,536	\$ 280,601	\$ 49,065
Judgment, Fines & Forfeits	\$ 3,785.54	\$ 5,075	\$ 5,075	\$ 0
Miscellaneous Revenues	\$ -235,300.30	\$ 316,683	\$ 8,500	\$ -308,183
Less 5% Statutory Reduction	\$ 0.00	\$ -531,284	\$ -656,023	\$ -124,739
Subtotal	\$ 14,409,707.93	\$ 10,094,390	\$ 12,464,433	\$ 2,370,043
Transfers In	\$ 1,353.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 0.00	\$ 359,940	\$ 1,271,607	\$ 911,667
Fund Balance	\$ 0.00	\$ 23,346,249	\$ 21,838,542	\$ -1,507,707
REVENUES TOTAL:	\$ 14,411,060.93	\$ 33,800,579	\$ 35,574,582	\$ 1,774,003
EXPENDITURES				
Personnel Services	\$ 6,078,783.44	\$ 7,893,857	\$ 8,225,060	\$ 331,203
Operating Expenses	\$ 3,348,370.03	\$ 9,171,322	\$ 9,269,039	\$ 97,717
Capital Outlay	\$ 1,370,820.41	\$ 9,941,572	\$ 10,760,666	\$ 819,094
Debt Service	\$ 0.00	\$ 0	\$ 79,131	\$ 79,131
Subtotal	\$ 10,797,973.88	\$ 27,006,751	\$ 28,333,896	\$ 1,327,145
Transfers Out	\$ 857,280.00	\$ 853,078	\$ 779,390	\$ -73,688
Reserves - Operating	\$ 0.00	\$ 4,738,333	\$ 3,453,653	\$ -1,284,680
Reserves - Debt	\$ 0.00	\$ 0	\$ 39,566	\$ 39,566
Reserves - Capital	\$ 0.00	\$ 0	\$ 0	\$ 0
Reserves - Stability	\$ 0.00	\$ 1,202,417	\$ 2,968,077	\$ 1,765,660
EXPENDITURES TOTAL:	\$ 11,655,253.88	\$ 33,800,579	\$ 35,574,582	\$ 1,774,003

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$-25,569.03	\$ 3,500	\$ 3,500	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-175	\$-175	\$ 0
Subtotal	\$-25,569.03	\$ 3,325	\$ 3,325	\$ 0
Transfers In	\$ 1,317,695.00	\$ 1,817,295	\$ 2,033,426	\$ 216,131
Fund Balance	\$ 0.00	\$ 2,721,327	\$ 3,830,545	\$ 1,109,218
REVENUES TOTAL:	\$ 1,292,125.97	\$ 4,541,947	\$ 5,867,296	\$ 1,325,349
EXPENDITURES				
Personnel Services	\$ 61,203.80	\$ 60,205	\$ 63,998	\$ 3,793
Operating Expenses	\$ 220,363.76	\$ 506,851	\$ 306,841	\$-200,010
Capital Outlay	\$ 318,978.05	\$ 2,133,115	\$ 2,927,217	\$ 794,102
Subtotal	\$ 600,545.61	\$ 2,700,171	\$ 3,298,056	\$ 597,885
Transfers Out	\$ 24,413.00	\$ 31,176	\$ 32,789	\$ 1,613
Reserves - Operating	\$ 0.00	\$ 73,965	\$ 40,363	\$-33,602
Reserves - Capital	\$ 0.00	\$ 1,736,635	\$ 2,496,088	\$ 759,453
EXPENDITURES TOTAL:	\$ 624,958.61	\$ 4,541,947	\$ 5,867,296	\$ 1,325,349

FUND 150 - WEST 192 DEVELOPMENT AUTHORITY

The West 192 Development Authority is funded by incremental tax revenues received by the County, based on annual taxable increases in property values, within the defined Development Area and is used for community redevelopment purposes. The West 192 Development Authority expired in FY22, per the establishing Ordinance.

The Board continues to support improvement initiatives for the West 192 area that the Authority had focused on, just not as a separate Fund.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$-112,513.69	\$ 0	\$ 0	\$ 0
Subtotal	<u>\$-112,513.69</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Transfers In	\$ 4,548,205.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 8,772,495	\$ 0	\$-8,772,495
REVENUES TOTAL:	<u>\$ 4,435,691.31</u>	<u>\$ 8,772,495</u>	<u>\$ 0</u>	<u>\$-8,772,495</u>
EXPENDITURES				
Personnel Services	\$ 244,458.60	\$ 0	\$ 0	\$ 0
Operating Expenses	\$ 281,972.65	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 2,597,391.25	\$ 0	\$ 0	\$ 0
Subtotal	<u>\$ 3,123,822.50</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Transfers Out	\$ 70,262.00	\$ 8,772,495	\$ 0	\$-8,772,495
EXPENDITURES TOTAL:	<u>\$ 3,194,084.50</u>	<u>\$ 8,772,495</u>	<u>\$ 0</u>	<u>\$-8,772,495</u>

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 persons, prevent or eliminate slum or blight, and address urgent community development needs. This program is managed by Housing & Community Services. Highlights for FY24 include funding for the BVL After Hours Clinic and the Archie Gordon Memorial Park.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 1,599,486.59	\$ 5,065,838	\$ 6,487,658	\$ 1,421,820
Subtotal	\$ 1,599,486.59	\$ 5,065,838	\$ 6,487,658	\$ 1,421,820
Fund Balance	\$ 0.00	\$ 810,968	\$ 990,377	\$ 179,409
REVENUES TOTAL:	\$ 1,599,486.59	\$ 5,876,806	\$ 7,478,035	\$ 1,601,229
EXPENDITURES				
Personnel Services	\$ 200,038.75	\$ 223,430	\$ 190,262	\$-33,168
Operating Expenses	\$ 1,086,024.66	\$ 4,602,531	\$ 6,138,176	\$ 1,535,645
Capital Outlay	\$ 188,818.54	\$ 950,845	\$ 1,049,597	\$ 98,752
Grants and Aids	\$ 136,978.94	\$ 100,000	\$ 100,000	\$ 0
Subtotal	\$ 1,611,860.89	\$ 5,876,806	\$ 7,478,035	\$ 1,601,229
EXPENDITURES TOTAL:	\$ 1,611,860.89	\$ 5,876,806	\$ 7,478,035	\$ 1,601,229

FUND 152 – MUNICIPAL SERVICES TAXING UNIT (MSTU)

The Board is authorized to create MSTUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSTU shall encompass only that property specifically benefitted by the local improvement and /or local service proposed for funding from the proceeds of ad valorem taxes to be imposed therein.

Revenues collected and corresponding expenditures for each MSTU can only be spent for services within that community and are based on trending expenditures and identifiable needs. Current Ad Valorem Taxes are property taxes which 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 FY24 millage rate and estimated revenue.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 1,361,383.14	\$ 1,634,156	\$ 1,816,876	\$ 182,720
PY Delinquent Ad Valorem Tax	\$ 358.67	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	\$ 1,959.54	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -81,710	\$ -90,842	\$ -9,132
Subtotal	\$ 1,363,701.35	\$ 1,552,446	\$ 1,726,034	\$ 173,588
Other Sources	\$ 1,066.67	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 503,788	\$ 549,298	\$ 45,510
REVENUES TOTAL:	\$ 1,364,768.02	\$ 2,056,234	\$ 2,275,332	\$ 219,098
EXPENDITURES				
Operating Expenses	\$ 1,301,486.31	\$ 1,594,013	\$ 1,956,771	\$ 362,758
Subtotal	\$ 1,301,486.31	\$ 1,594,013	\$ 1,956,771	\$ 362,758
Transfers Out	\$ 278,741.55	\$ 273,208	\$ 298,561	\$ 25,353
Reserves - Operating	\$ 0.00	\$ 77,753	\$ 0	\$ -77,753
Reserves - Assigned	\$ 0.00	\$ 111,260	\$ 20,000	\$ -91,260
EXPENDITURES TOTAL:	\$ 1,580,227.86	\$ 2,056,234	\$ 2,275,332	\$ 219,098

FUND 152 – MUNICIPAL SERVICES TAXING UNIT (MSTU)

Name of MSTU Location	FY24 Adopted Millage Rate	FY24 Estimated Revenue
Anorada	2.7500	\$15,867
Bellalago	0.1750	\$109,310
Blackstone Landing	0.9250	\$81,204
Emerald Lake Colony	0.5568	\$4,141
Hammock Point	0.3000	\$10,679
Hammock Trails	1.0000	\$84,892
Hidden Heights Trail*	0.0000	\$0
Indian Ridge	4.0653	\$350,540
Indian Ridge Villas**	0.0000	\$0
Indian Wells	4.1874	\$478,818
Intercession City	0.4700	\$12,863
Isle of Bellalago	1.6000	\$103,315
King's Crest	1.5000	\$26,108
Kissimmee Isle	0.5937	\$7,113
Lindfields	1.1486	\$215,642
Live Oak Springs	0.2500	\$3,166
Orange Vista	1.1000	\$7,939
Quail Ridge	1.0000	\$48,865
Raintree Park	1.0000	\$83,627
Remington	0.3000	\$85,843
Reserves at Pleasant Hill	0.5500	\$6,597
Royal Oaks Phase II	1.0500	\$4,910
Shadow Oaks	0.6258	\$3,470
St James Park	2.3041	\$16,447
The Oaks	0.1750	\$13,516
Windmill Point	0.2700	\$13,157
Windward Cay	0.8542	\$22,165
Winners Park	2.1000	\$6,682
	30.8509	\$1,816,876.00

*No millage rate was adopted for FY24 as there is a large fund balance and no collection is needed.

**Starting in FY22, the Indian Ridge Villas Common Facilities District (CFD) assumed the maintenance of the Indian Ridge Villas MSTU.

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 FY24 budgeted amounts are based on the current year trending cost of services and identifiable needs. The 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 stormwater 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 FY24 assessment rate and estimated revenue.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 36,524.68	\$ 40,548	\$ 18,525,862	\$ 18,485,314
Miscellaneous Revenues	\$ -597.33	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -1,908	\$ -2,641	\$ -733
Subtotal	\$ 35,927.35	\$ 38,640	\$ 18,523,221	\$ 18,484,581
Fund Balance	\$ 0.00	\$ 54,745	\$ 3,151,934	\$ 3,097,189
REVENUES TOTAL:	\$ 35,927.35	\$ 93,385	\$ 21,675,155	\$ 21,581,770
EXPENDITURES				
Operating Expenses	\$ 23,167.83	\$ 46,744	\$ 21,478,151	\$ 21,431,407
Subtotal	\$ 23,167.83	\$ 46,744	\$ 21,478,151	\$ 21,431,407
Transfers Out	\$ 15,403.00	\$ 14,379	\$ 164,204	\$ 149,825
Reserves - Restricted	\$ 0.00	\$ 32,262	\$ 32,800	\$ 538
EXPENDITURES TOTAL:	\$ 38,570.83	\$ 93,385	\$ 21,675,155	\$ 21,581,770

Name of MSBU Location	FY24 Adopted Assessment Rate	FY24 Estimated Revenue
Cane Brake	\$185.00	\$12,765
Emerald Lake (The Fountains)	\$375.00	\$36,000
Old Oak Trail Resurfacing Rate*	\$0.00	\$0
Old Oak Trail Road Improvement and Resurfacing Rate*	\$0.00	
Old Oak Trail Road Improvement and Resurfacing Rate (Lot#17)*	0.00	
Tops Terrace	\$75.00	\$4,050
Fannie Bass**	\$0.00	\$0

*Old Oak Trail is not being assessed for FY24 as the County is incorporating the maintenance into the roadway maintenance program

**This MSBU is inactive.

FUND 154 – CONSTITUTIONAL GAS TAX FUND

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects, and other transportation related expenditures such as traffic signals, vehicle replacement, and miscellaneous road maintenance. Revenues include the 2-cent tax per gallon of motor fuel (Constitutional Gas Tax) as well as a Transfer In from the General Fund to support operations, Fund Balance, and Lease Proceeds for vehicles.

Operating Expenses support the County’s road resurfacing and dirt road maintenance/paving programs which remain at the same annual amount as prior years. Additional expenditures include Capital Outlay to support the cost of vehicle replacements, and Debt Service expenditures for prior year purchases.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 4,449,263.23	\$ 4,254,420	\$ 4,522,862	\$ 268,442
Miscellaneous Revenues	\$ -30,795.11	\$ 19,516	\$ 0	\$ -19,516
Less 5% Statutory Reduction	\$ 0.00	\$ -213,697	\$ -226,143	\$ -12,446
Subtotal	\$ 4,418,468.12	\$ 4,060,239	\$ 4,296,719	\$ 236,480
Transfers In	\$ 9,491,638.00	\$ 11,911,675	\$ 11,766,188	\$ -145,487
Other Sources	\$ 3,413,846.00	\$ 1,354,719	\$ 4,006,397	\$ 2,651,678
Fund Balance	\$ 0.00	\$ 3,854,714	\$ 1,521,654	\$ -2,333,060
REVENUES TOTAL:	\$ 17,323,952.12	\$ 21,181,347	\$ 21,590,958	\$ 409,611
EXPENDITURES				
Operating Expenses	\$ 12,725,371.84	\$ 14,750,000	\$ 14,750,000	\$ 0
Capital Outlay	\$ 1,973,654.02	\$ 3,945,200	\$ 4,006,397	\$ 61,197
Debt Service	\$ 1,183,811.96	\$ 1,537,900	\$ 1,859,996	\$ 322,096
Subtotal	\$ 15,882,837.82	\$ 20,233,100	\$ 20,616,393	\$ 383,293
Transfers Out	\$ 137,659.00	\$ 179,296	\$ 44,566	\$ -134,730
Reserves - Debt	\$ 0.00	\$ 768,951	\$ 929,999	\$ 161,048
Reserves - Capital	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 16,020,496.82	\$ 21,181,347	\$ 21,590,958	\$ 409,611

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 2,429,994.05	\$ 2,700,749	\$ 2,592,719	\$-108,030
Charges For Services	\$ 66.00	\$ 0	\$ 0	\$ 0
Miscellaneous Revenues	\$ 217,096.51	\$ 162,820	\$ 146,682	\$-16,138
Less 5% Statutory Reduction	\$ 0.00	\$-143,178	\$-136,970	\$ 6,208
Subtotal	\$ 2,647,156.56	\$ 2,720,391	\$ 2,602,431	\$-117,960
Transfers In	\$ 0.00	\$ 0	\$ 312,613	\$ 312,613
Other Sources	\$ 19,196.67	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 2,908,484	\$ 2,464,361	\$-444,123
REVENUES TOTAL:	\$ 2,666,353.23	\$ 5,628,875	\$ 5,379,405	\$-249,470
EXPENDITURES				
Personnel Services	\$ 156,482.40	\$ 255,295	\$ 201,188	\$-54,107
Operating Expenses	\$ 2,641,834.55	\$ 2,814,774	\$ 3,169,398	\$ 354,624
Capital Outlay	\$ 213,501.57	\$ 1,087,721	\$ 1,086,266	\$-1,455
Subtotal	\$ 3,011,818.52	\$ 4,157,790	\$ 4,456,852	\$ 299,062
Transfers Out	\$ 144,943.00	\$ 125,678	\$ 111,719	\$-13,959
Reserves - Operating	\$ 0.00	\$ 845,407	\$ 810,834	\$-34,573
Reserves - Capital	\$ 0.00	\$ 500,000	\$ 0	\$-500,000
EXPENDITURES TOTAL:	\$ 3,156,761.52	\$ 5,628,875	\$ 5,379,405	\$-249,470

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 the Fortune Lakeshore Multi-Use Trail, Fortune Simpson Intersection Improvement, Simpson Road Phase I, Landscape E192, BVL Drainage Improvements, Marigold Safety Improvements, and Kempfer Road Culvert Replacement.

The Fire Rescue & EMS Department was awarded the Federal Staffing for Adequate Fire and Emergency Response (SAFER) Grant. This grant will provide funding for 21 Firefighters for a period of three years and requires no matching funds from the County. Additional staffing is needed due to the opening of new fire stations necessary as our County continues to grow and calls for service continue to increase.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 39,452,279.71	\$ 166,025,312	\$ 111,069,006	\$-54,956,306
Miscellaneous Revenues	\$ 182.81	\$ 0	\$ 0	\$ 0
Subtotal	\$ 39,452,462.52	\$ 166,025,312	\$ 111,069,006	\$-54,956,306
Fund Balance	\$ 0.00	\$ 0	\$ 53,357,962	\$ 53,357,962
REVENUES TOTAL:	\$ 39,452,462.52	\$ 166,025,312	\$ 164,426,968	\$-1,598,344
EXPENDITURES				
Personnel Services	\$ 1,356,249.87	\$ 4,647,658	\$ 9,387,089	\$ 4,739,431
Operating Expenses	\$ 7,912,214.07	\$ 56,287,789	\$ 57,153,217	\$ 865,428
Capital Outlay	\$ 9,839,904.51	\$ 93,439,734	\$ 94,899,137	\$ 1,459,403
Grants and Aids	\$ 20,263,188.74	\$ 11,619,936	\$ 2,888,092	\$-8,731,844
Subtotal	\$ 39,371,557.19	\$ 165,995,117	\$ 164,327,535	\$-1,667,582
Transfers Out	\$ 80,905.33	\$ 30,195	\$ 99,433	\$ 69,238
EXPENDITURES TOTAL:	\$ 39,452,462.52	\$ 166,025,312	\$ 164,426,968	\$-1,598,344

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATION FUND

This 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), Orlando Utilities Commission (OUC), 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 FY24 funding sources include Interest, Rents and Royalties, and Fund Balance.

The FY24 Budget includes funding to support services, as well as Capital Outlay for an ongoing project to replace HVAC units.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 872,850.66	\$ 1,006,661	\$ 1,051,288	\$ 44,627
Judgment, Fines & Forfeits	\$ 270,170.41	\$ 266,700	\$ 307,606	\$ 40,906
Miscellaneous Revenues	\$ 23,330.17	\$ 38,751	\$ 30,644	\$-8,107
Less 5% Statutory Reduction	\$ 0.00	\$-65,606	\$-69,477	\$-3,871
Subtotal	\$ 1,166,351.24	\$ 1,246,506	\$ 1,320,061	\$ 73,555
Transfers In	\$ 1,286,509.00	\$ 1,402,195	\$ 1,505,024	\$ 102,829
Fund Balance	\$ 0.00	\$ 886,812	\$ 756,356	\$-130,456
REVENUES TOTAL:	\$ 2,452,860.24	\$ 3,535,513	\$ 3,581,441	\$ 45,928
EXPENDITURES				
Personnel Services	\$ 261,055.85	\$ 342,474	\$ 352,304	\$ 9,830
Operating Expenses	\$ 1,975,139.94	\$ 2,133,663	\$ 2,325,125	\$ 191,462
Capital Outlay	\$ 46,030.00	\$ 150,000	\$ 155,629	\$ 5,629
Subtotal	\$ 2,282,225.79	\$ 2,626,137	\$ 2,833,058	\$ 206,921
Transfers Out	\$ 121,190.00	\$ 347,201	\$ 128,228	\$-218,973
Reserves - Operating	\$ 0.00	\$ 562,175	\$ 620,155	\$ 57,980
EXPENDITURES TOTAL:	\$ 2,403,415.79	\$ 3,535,513	\$ 3,581,441	\$ 45,928

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. FY24 highlights include the Transfer Out to support Debt Service obligations associated with the Mill Creek property as well as the award of additional vouchers.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 20,477,010.54	\$ 23,523,676	\$ 24,043,517	\$ 519,841
Miscellaneous Revenues	\$ 51,856.85	\$ 962	\$ 79,452	\$ 78,490
Less 5% Statutory Reduction	\$ 0.00	\$ -48	\$ 0	\$ 48
Subtotal	\$ 20,528,867.39	\$ 23,524,590	\$ 24,122,969	\$ 598,379
Other Sources	\$ 0.00	\$ 0	\$ 42,504	\$ 42,504
Fund Balance	\$ 0.00	\$ 3,810,397	\$ 3,469,484	\$ -340,913
REVENUES TOTAL:	\$ 20,528,867.39	\$ 27,334,987	\$ 27,634,957	\$ 299,970
EXPENDITURES				
Personnel Services	\$ 882,866.62	\$ 1,006,069	\$ 1,041,724	\$ 35,655
Operating Expenses	\$ 19,655,871.86	\$ 26,256,918	\$ 26,378,729	\$ 121,811
Capital Outlay	\$ 0.00	\$ 0	\$ 42,504	\$ 42,504
Grants and Aids	\$ 0.00	\$ 0	\$ 100,000	\$ 100,000
Subtotal	\$ 20,538,738.48	\$ 27,262,987	\$ 27,562,957	\$ 299,970
Transfers Out	\$ 72,000.00	\$ 72,000	\$ 72,000	\$ 0
EXPENDITURES TOTAL:	\$ 20,610,738.48	\$ 27,334,987	\$ 27,634,957	\$ 299,970

FUND 177 - FIRE IMPACT FEE FUND

This 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. Funding sources also include Interest and Fund Balance.

FY24 funding supports ongoing capital projects including Fire Station 45 Calypso Cay and Fire Station 67 Austin Tindall, as well as the new project for Fire Station 83 Poinciana.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 3,503,876.39	\$ 3,668,073	\$ 3,502,205	\$-165,868
Miscellaneous Revenues	\$-97,322.78	\$ 26,000	\$ 0	\$-26,000
Less 5% Statutory Reduction	\$ 0.00	\$-184,704	\$-175,110	\$ 9,594
Subtotal	\$ 3,406,553.61	\$ 3,509,369	\$ 3,327,095	\$-182,274
Fund Balance	\$ 0.00	\$ 13,510,416	\$ 4,606,733	\$-8,903,683
REVENUES TOTAL:	\$ 3,406,553.61	\$ 17,019,785	\$ 7,933,828	\$-9,085,957
EXPENDITURES				
Operating Expenses	\$ 13,856.01	\$ 60,000	\$ 10,000	\$-50,000
Capital Outlay	\$ 2,153,223.99	\$ 13,294,330	\$ 7,667,549	\$-5,626,781
Subtotal	\$ 2,167,080.00	\$ 13,354,330	\$ 7,677,549	\$-5,676,781
Transfers Out	\$ 18,164.00	\$ 70,508	\$ 218,239	\$ 147,731
Reserves - Operating	\$ 0.00	\$ 34,803	\$ 38,040	\$ 3,237
Reserves - Capital	\$ 0.00	\$ 3,560,144	\$ 0	\$-3,560,144
EXPENDITURES TOTAL:	\$ 2,185,244.00	\$ 17,019,785	\$ 7,933,828	\$-9,085,957

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 FY24 Budget provides funding for capital projects in Parks District 1 & 2 for Westside Technology (Quina/Ancient Island) Park, Campbell City Park/Community Center, 65th Infantry Veterans Park (final phase), and Holopaw Community Park, as well as several carry forward projects such as Oren Brown Replacement Park, Marydia Community Center, Campbell City Park/Community Center Project, and East 192 CRA Parks. Reserves Capital Undesignated are funds set aside for future projects.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 15,656,144.08	\$ 11,998,597	\$ 12,891,770	\$ 893,173
Miscellaneous Revenues	\$ -209,965.40	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -599,930	\$ -644,589	\$ -44,659
Subtotal	\$ 15,446,178.68	\$ 11,398,667	\$ 12,247,181	\$ 848,514
Fund Balance	\$ 0.00	\$ 27,780,819	\$ 29,297,781	\$ 1,516,962
REVENUES TOTAL:	\$ 15,446,178.68	\$ 39,179,486	\$ 41,544,962	\$ 2,365,476
EXPENDITURES				
Operating Expenses	\$ 2,828,811.18	\$ 3,519,409	\$ 3,253,438	\$ -265,971
Capital Outlay	\$ 4,087,063.85	\$ 19,690,667	\$ 25,081,452	\$ 5,390,785
Subtotal	\$ 6,915,875.03	\$ 23,210,076	\$ 28,334,890	\$ 5,124,814
Transfers Out	\$ 51,972.00	\$ 55,079	\$ 71,189	\$ 16,110
Reserves - Capital	\$ 0.00	\$ 15,914,331	\$ 13,138,883	\$ -2,775,448
EXPENDITURES TOTAL:	\$ 6,967,847.03	\$ 39,179,486	\$ 41,544,962	\$ 2,365,476

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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 72,096.57	\$ 78,113	\$ 81,525	\$ 3,412
Miscellaneous Revenues	\$ 889,594.23	\$ 757,453	\$ 738,493	\$ -18,960
Less 5% Statutory Reduction	\$ 0.00	\$ -4,854	\$ -4,077	\$ 777
Subtotal	\$ 961,690.80	\$ 830,712	\$ 815,941	\$ -14,771
Fund Balance	\$ 0.00	\$ 1,880,058	\$ 2,337,456	\$ 457,398
REVENUES TOTAL:	\$ 961,690.80	\$ 2,710,770	\$ 3,153,397	\$ 442,627
EXPENDITURES				
Personnel Services	\$ 134,591.08	\$ 143,379	\$ 218,787	\$ 75,408
Operating Expenses	\$ 491,691.04	\$ 831,683	\$ 990,503	\$ 158,820
Capital Outlay	\$ 52,107.91	\$ 206,000	\$ 25,000	\$ -181,000
Subtotal	\$ 678,390.03	\$ 1,181,062	\$ 1,234,290	\$ 53,228
Transfers Out	\$ 66,541.00	\$ 75,521	\$ 94,676	\$ 19,155
Reserves - Operating	\$ 0.00	\$ 280,155	\$ 347,725	\$ 67,570
Reserves - Stability	\$ 0.00	\$ 1,174,032	\$ 1,476,706	\$ 302,674
EXPENDITURES TOTAL:	\$ 744,931.03	\$ 2,710,770	\$ 3,153,397	\$ 442,627

FUND 187 - TRANSPORTATION IMPACT FEE POINCIANA OVERLAY FUND

This 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.

As indicated in the Repeal Ordinance, any remaining balance is to be applied to widening Marigold Avenue from a 2 lane to 4 lane corridor. The sole revenue source is Fund Balance, which is appropriated to Reserves for Capital until this project is ready to move forward.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$-3,888.14	\$ 2,000	\$ 0	\$-2,000
Less 5% Statutory Reduction	\$ 0.00	\$-100	\$ 0	\$ 100
Subtotal	\$-3,888.14	\$ 1,900	\$ 0	\$-1,900
Fund Balance	\$ 0.00	\$ 481,464	\$ 477,873	\$-3,591
REVENUES TOTAL:	\$-3,888.14	\$ 483,364	\$ 477,873	\$-5,491
EXPENDITURES				
Reserves - Capital	\$ 0.00	\$ 483,364	\$ 477,873	\$-5,491
EXPENDITURES TOTAL:	\$ 0.00	\$ 483,364	\$ 477,873	\$-5,491

FUND 189 - SECOND LOCAL OPTION FUEL TAX FUND

This 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.

Expenditures include LYNX obligations per the Funding Partner Agreement.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Other Taxes	\$ 8,930,807.10	\$ 8,014,904	\$ 8,694,044	\$ 679,140
Miscellaneous Revenues	\$-8,782.16	\$ 80,566	\$ 0	\$-80,566
Less 5% Statutory Reduction	\$ 0.00	\$-404,774	\$-434,702	\$-29,928
Subtotal	\$ 8,922,024.94	\$ 7,690,696	\$ 8,259,342	\$ 568,646
Transfers In	\$ 2,267,240.00	\$ 250,223	\$ 2,213,464	\$ 1,963,241
Fund Balance	\$ 0.00	\$ 3,492,381	\$ 2,311,868	\$-1,180,513
REVENUES TOTAL:	\$ 11,189,264.94	\$ 11,433,300	\$ 12,784,674	\$ 1,351,374
EXPENDITURES				
Operating Expenses	\$ 9,734,190.00	\$ 11,409,651	\$ 12,761,930	\$ 1,352,279
Subtotal	\$ 9,734,190.00	\$ 11,409,651	\$ 12,761,930	\$ 1,352,279
Transfers Out	\$ 26,053.00	\$ 23,649	\$ 22,744	\$-905
Reserves - Operating	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 9,760,243.00	\$ 11,433,300	\$ 12,784,674	\$ 1,351,374

FUND 190 - MOBILITY FEE NORTHEAST DISTRICT

The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County's transportation facilities. Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. Funding sources include Mobility Fees and Fund Balance.

FY24 funding supports capital projects including the Fortune/Simpson Road Intersection Improvement, Simpson Road Phase I Improvements, Cyrils Drive Improvements, Boggy Creek Road Improvements, Partin Settlement Road Improvements, Jack Brack Road Improvements, Pine Grove Road Improvements, and Nova Road Widening from US 192 to Sunbridge Boundary. Additional expenditures include reimbursement of prior year revenue, as well as a Transfer Out to the General Fund for cost allocation, with the remaining funding allocated to Reserves for Capital to support ongoing and future capital projects.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 15,192,699.05	\$ 33,861,413	\$ 23,644,031	\$-10,217,382
Miscellaneous Revenues	\$-315,460.49	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$-586,449	\$-372,583	\$ 213,866
Subtotal	\$ 14,877,238.56	\$ 33,274,964	\$ 23,271,448	\$-10,003,516
Fund Balance	\$ 0.00	\$ 26,281,872	\$ 28,365,411	\$ 2,083,539
REVENUES TOTAL:	\$ 14,877,238.56	\$ 59,556,836	\$ 51,636,859	\$-7,919,977
EXPENDITURES				
Operating Expenses	\$ 37,759.00	\$ 60,000	\$ 60,000	\$ 0
Capital Outlay	\$ 7,035,734.39	\$ 40,235,872	\$ 42,551,735	\$ 2,315,863
Subtotal	\$ 7,073,493.39	\$ 40,295,872	\$ 42,611,735	\$ 2,315,863
Transfers Out	\$ 17,079.00	\$ 183,434	\$ 31,957	\$-151,477
Reserves - Capital	\$ 0.00	\$ 19,077,530	\$ 8,993,167	\$-10,084,363
EXPENDITURES TOTAL:	\$ 7,090,572.39	\$ 59,556,836	\$ 51,636,859	\$-7,919,977

FUND 191 - MOBILITY FEE SOUTHEAST DISTRICT

The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County's transportation facilities. Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. Funding sources include Mobility Fees and Fund Balance.

FY24 funding supports capital projects including Neptune Road Widening from Partin Settlement Road to US 192, Hickory Tree Road/Alligator Lake Road Intersection Improvements, Sunbridge Parkway Extension, and Cedar Pine Road/Lodgepole Boulevard construction. Additional expenditures include reimbursement of prior year revenue, as well as a Transfer Out to the General Fund for cost allocation. Funding is allocated to Reserves for Capital to support ongoing and future capital projects.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 6,875,034.00	\$ 7,917,491	\$ 10,325,395	\$ 2,407,904
Miscellaneous Revenues	\$ -78,158.08	\$ 0	\$ 0	\$ 0
Less 5% Statutory Reduction	\$ 0.00	\$ -273,211	\$ -323,162	\$ -49,951
Subtotal	\$ 6,796,875.92	\$ 7,644,280	\$ 10,002,233	\$ 2,357,953
Fund Balance	\$ 0.00	\$ 12,065,458	\$ 19,012,613	\$ 6,947,155
REVENUES TOTAL:	\$ 6,796,875.92	\$ 19,709,738	\$ 29,014,846	\$ 9,305,108
EXPENDITURES				
Operating Expenses	\$ 9,055.00	\$ 20,000	\$ 20,000	\$ 0
Capital Outlay	\$ 91,124.12	\$ 3,203,884	\$ 17,112,760	\$ 13,908,876
Subtotal	\$ 100,179.12	\$ 3,223,884	\$ 17,132,760	\$ 13,908,876
Transfers Out	\$ 8,035.00	\$ 109,261	\$ 12,373	\$ -96,888
Reserves - Capital	\$ 0.00	\$ 16,376,593	\$ 11,869,713	\$ -4,506,880
EXPENDITURES TOTAL:	\$ 108,214.12	\$ 19,709,738	\$ 29,014,846	\$ 9,305,108

FUND 192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA

This Fund provides for the funding of the Northeast Infrastructure Improvement Plan through tax increment revenues. This funding will allow for the design, construction, and financing of infrastructure improvements within the Northeast Infrastructure Improvement Plan area. The FY24 establishing revenue source is a Transfer In of the Tax Increment Revenues from the General Fund, in accordance with the funding model for the Northeast Infrastructure Improvement Plan.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Transfers In	\$ 0.00	\$ 0	\$ 10,389,703	\$ 10,389,703
REVENUES TOTAL:	\$ 0.00	\$ 0	\$ 10,389,703	\$ 10,389,703
EXPENDITURES				
Operating Expenses	\$ 0.00	\$ 0	\$ 500	\$ 500
Subtotal	\$ 0.00	\$ 0	\$ 500	\$ 500
Reserves - Capital	\$ 0.00	\$ 0	\$ 10,389,203	\$ 10,389,203
EXPENDITURES TOTAL:	\$ 0.00	\$ 0	\$ 10,389,703	\$ 10,389,703



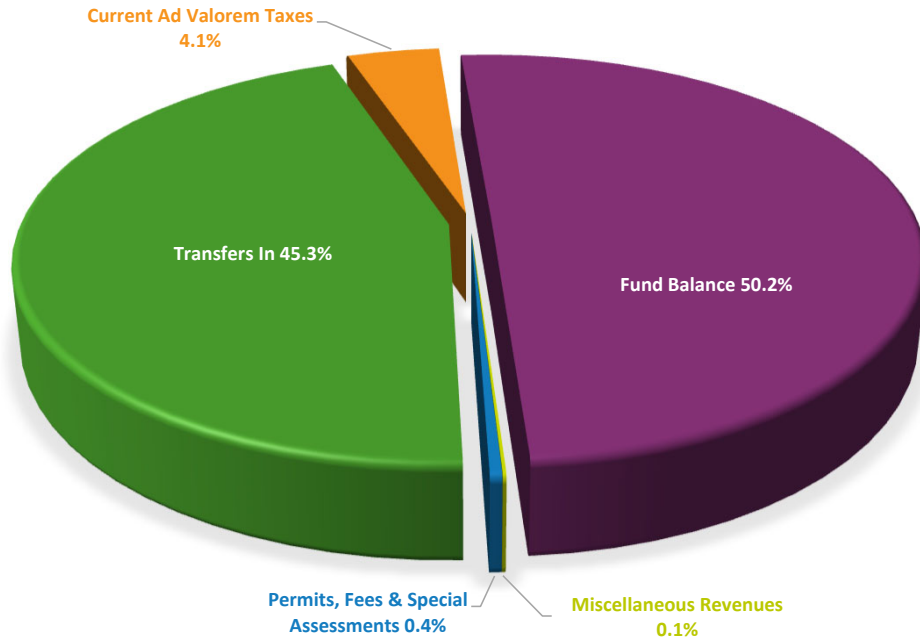
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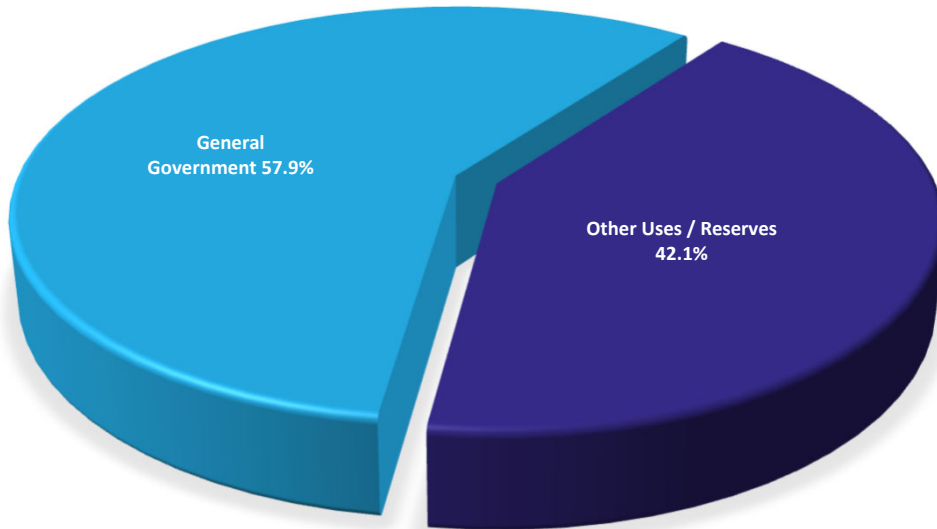
DEBT SERVICE FUND GROUP

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
Revenues				
Current Ad Valorem Taxes	\$ 3,171,356.49	\$ 3,406,944	\$ 3,146,324	\$-260,620
Fund Balance	\$ 0.00	\$ 34,900,346	\$ 38,813,431	\$ 3,913,085
Less 5% Statutory Reduction	\$ 0.00	\$-196,424	\$-176,754	\$ 19,670
Miscellaneous Revenues	\$-830.99	\$ 72,551	\$ 88,759	\$ 16,208
Other Sources	\$ 47,720,000.00	\$ 0	\$ 0	\$ 0
Permits, Fees & Special Assmt	\$ 1,073,111.59	\$ 449,000	\$ 300,000	\$-149,000
PY Delinquent Ad Valorem Tax	\$ 0.00	\$ 0	\$ 0	\$ 0
Transfers In	\$ 39,078,704.04	\$ 37,736,392	\$ 35,045,832	\$-2,690,560
Total	<u>\$ 91,042,341.13</u>	<u>\$ 76,368,809</u>	<u>\$ 77,217,592</u>	<u>\$ 848,783</u>
Expenditures				
General Government	\$ 93,561,601.78	\$ 43,064,196	\$ 44,703,739	\$ 1,639,543
Other Uses/Reserves	\$ 0.00	\$ 33,304,613	\$ 32,513,853	\$-790,760
Total	<u>\$ 93,561,601.78</u>	<u>\$ 76,368,809</u>	<u>\$ 77,217,592</u>	<u>\$ 848,783</u>

DEBT SERVICE FUND GROUP REVENUES



EXPENDITURES



FUND 201 - DEBT SERVICES LIMITED G.O. REFUNDING BONDS, SERIES 2015

This Fund was established to account for the advance refunding of a portion of the outstanding Limited General Obligation Bonds, Series 2006 \$8,600,000. Funding sources include Ad Valorem tax revenue and Fund Balance. This bond will sunset in October 2025.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 1,154,851.62	\$ 1,242,157	\$ 1,164,871	\$-77,286
Less 5% Statutory Reduction	\$ 0.00	\$-62,108	\$-58,244	\$ 3,864
Subtotal	\$ 1,154,851.62	\$ 1,180,049	\$ 1,106,627	\$-73,422
Fund Balance	\$ 0.00	\$ 1,082,779	\$ 1,139,372	\$ 56,593
REVENUES TOTAL:	\$ 1,154,851.62	\$ 2,262,828	\$ 2,245,999	\$-16,829
EXPENDITURES				
Operating Expenses	\$ 24,312.00	\$ 24,843	\$ 28,907	\$ 4,064
Debt Service	\$ 1,126,891.62	\$ 1,118,987	\$ 1,120,636	\$ 1,649
Subtotal	\$ 1,151,203.62	\$ 1,143,830	\$ 1,149,543	\$ 5,713
Reserves - Debt	\$ 0.00	\$ 1,118,998	\$ 1,096,456	\$-22,542
EXPENDITURES TOTAL:	\$ 1,151,203.62	\$ 2,262,828	\$ 2,245,999	\$-16,829

FUND 204 - DEBT SERVICE TAXABLE 5TH CENT REVENUE BOND SERIES 2012

This Fund was established to account for principal, interest, and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance costs of construction and prepaid rent for the RIDA Convention Center. This Fund was partially refunded as approved by the Board and in accordance with the bond documents. The final payment was completed in FY22 and as a result, this Fund was closed in FY23.

This Fund is being included for historical purposes.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Fund Balance	\$ 0.00	\$ 0	\$ 0	\$ 0
REVENUES TOTAL:	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES				
Debt Service	\$ 270,631.25	\$ 0	\$ 0	\$ 0
Subtotal	\$ 270,631.25	\$ 0	\$ 0	\$ 0
Transfers Out	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 270,631.25	\$ 0	\$ 0	\$ 0

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 is expected to occur in FY24.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 653,724.64	\$ 149,000	\$ 0	\$-149,000
Miscellaneous Revenues	\$-5,621.10	\$ 1,304	\$ 1,609	\$ 305
Less 5% Statutory Reduction	\$ 0.00	\$-7,515	\$-80	\$ 7,435
Subtotal	\$ 648,103.54	\$ 142,789	\$ 1,529	\$-141,260
Fund Balance	\$ 0.00	\$ 740,774	\$ 469,672	\$-271,102
REVENUES TOTAL:	\$ 648,103.54	\$ 883,563	\$ 471,201	\$-412,362
EXPENDITURES				
Debt Service	\$ 364,718.75	\$ 388,200	\$ 158,588	\$-229,612
Subtotal	\$ 364,718.75	\$ 388,200	\$ 158,588	\$-229,612
Transfers Out	\$ 0.00	\$ 0	\$ 312,613	\$ 312,613
Reserves - Debt	\$ 0.00	\$ 495,363	\$ 0	\$-495,363
EXPENDITURES TOTAL:	\$ 364,718.75	\$ 883,563	\$ 471,201	\$-412,362

FUND 211 - DEBT SERVICES SALES TAX REVENUE BONDS SERIES 2015A

This Fund was established to account for principal, interest, and other debt service expenses related to the \$67,500,000 Sales Tax Revenue Bonds, Series 2015A. This bond was issued to provide funds to construct and equip the Florida Advanced Manufacturing and Research Center, now known as the Center for Neovation. Funding sources include Interest, a Transfer In from the General Fund, and Fund Balance. The Series 2015A Revenue Bonds will sunset in 2045.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 1,242.29	\$ 5,947	\$ 7,875	\$ 1,928
Less 5% Statutory Reduction	\$ 0.00	\$-297	\$-394	\$-97
Subtotal	\$ 1,242.29	\$ 5,650	\$ 7,481	\$ 1,831
Transfers In	\$ 3,369,192.00	\$ 3,374,774	\$ 2,787,225	\$-587,549
Fund Balance	\$ 0.00	\$ 2,597,994	\$ 2,606,573	\$ 8,579
REVENUES TOTAL:	\$ 3,370,434.29	\$ 5,978,418	\$ 5,401,279	\$-577,139
EXPENDITURES				
Debt Service	\$ 3,359,307.51	\$ 3,358,158	\$ 3,373,619	\$ 15,461
Subtotal	\$ 3,359,307.51	\$ 3,358,158	\$ 3,373,619	\$ 15,461
Reserves - Debt	\$ 0.00	\$ 2,620,260	\$ 2,027,660	\$-592,600
EXPENDITURES TOTAL:	\$ 3,359,307.51	\$ 5,978,418	\$ 5,401,279	\$-577,139

FUND 239 - INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$29,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002. Final payment was completed in FY23 and, as a result, this Fund will be closed.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Transfers In	\$ 3,770,673.00	\$ 300	\$ 0	\$-300
Fund Balance	\$ 0.00	\$ 3,685,188	\$ 0	\$-3,685,188
REVENUES TOTAL:	<u>\$ 3,770,673.00</u>	<u>\$ 3,685,488</u>	<u>\$ 0</u>	<u>\$-3,685,488</u>
EXPENDITURES				
Debt Service	\$ 3,681,300.00	\$ 3,685,488	\$ 0	\$-3,685,488
Subtotal	<u>\$ 3,681,300.00</u>	<u>\$ 3,685,488</u>	<u>\$ 0</u>	<u>\$-3,685,488</u>
EXPENDITURES TOTAL:	<u>\$ 3,681,300.00</u>	<u>\$ 3,685,488</u>	<u>\$ 0</u>	<u>\$-3,685,488</u>

FUND 240 - TDT REVENUE REFUNDING BONDS SERIES 2012

This Fund was established to account for principal, interest, and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This bond was refunded in FY22 and the remaining funds were transferred to Fund 252 – Debt Services TDT Revenue Refunding Bond, Series 2022. Final payment was completed in FY23 and, as a result, this Fund will be closed.

This Fund is being included for historical purposes.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 3,349.25	\$ 0	\$ 0	\$ 0
Subtotal	\$ 3,349.25	\$ 0	\$ 0	\$ 0
Transfers In	\$ 5,550,823.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 47,622,670.28	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 0	\$ 0	\$ 0
REVENUES TOTAL:	\$ 53,176,842.53	\$ 0	\$ 0	\$ 0
EXPENDITURES				
Debt Service	\$ 56,828,139.26	\$ 0	\$ 0	\$ 0
Subtotal	\$ 56,828,139.26	\$ 0	\$ 0	\$ 0
Transfers Out	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 56,828,139.26	\$ 0	\$ 0	\$ 0

FUND 241 - DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

This Fund was established to account for expenses related to the advance refunding of the Infrastructure Sales Surtax Revenue Bonds, Series 2007, and the Infrastructure Sales Surtax Revenue Bonds, Series 2011, in the amount of \$26,170,000. Funding sources include a Transfer In from Fund 306 Local Infrastructure Sales Surtax Fund, as well as Interest and Fund Balance. This bond will sunset in October 2024.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 0.00	\$ 15,141	\$ 15,206	\$ 65
Less 5% Statutory Reduction	\$ 0.00	\$-757	\$-760	\$-3
Subtotal	\$ 0.00	\$ 14,384	\$ 14,446	\$ 62
Transfers In	\$ 5,195,520.00	\$ 5,165,898	\$ 5,193,730	\$ 27,832
Fund Balance	\$ 0.00	\$ 5,046,886	\$ 5,068,176	\$ 21,290
REVENUES TOTAL:	\$ 5,195,520.00	\$ 10,227,168	\$ 10,276,352	\$ 49,184
EXPENDITURES				
Debt Service	\$ 5,157,520.00	\$ 5,144,608	\$ 5,139,456	\$-5,152
Subtotal	\$ 5,157,520.00	\$ 5,144,608	\$ 5,139,456	\$-5,152
Reserves - Debt	\$ 0.00	\$ 5,082,560	\$ 5,136,896	\$ 54,336
EXPENDITURES TOTAL:	\$ 5,157,520.00	\$ 10,227,168	\$ 10,276,352	\$ 49,184

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 2038. 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 Interest and Fund Balance.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 58.50	\$ 6,563	\$ 6,623	\$ 60
Less 5% Statutory Reduction	\$ 0.00	\$ -328	\$ -331	\$ -3
Subtotal	\$ 58.50	\$ 6,235	\$ 6,292	\$ 57
Transfers In	\$ 2,942,687.00	\$ 2,938,925	\$ 2,957,531	\$ 18,606
Fund Balance	\$ 0.00	\$ 2,187,722	\$ 2,206,759	\$ 19,037
REVENUES TOTAL:	\$ 2,942,745.50	\$ 5,132,882	\$ 5,170,582	\$ 37,700
EXPENDITURES				
Debt Service	\$ 2,915,226.26	\$ 2,919,888	\$ 2,922,088	\$ 2,200
Subtotal	\$ 2,915,226.26	\$ 2,919,888	\$ 2,922,088	\$ 2,200
Reserves - Debt	\$ 0.00	\$ 2,212,994	\$ 2,248,494	\$ 35,500
EXPENDITURES TOTAL:	\$ 2,915,226.26	\$ 5,132,882	\$ 5,170,582	\$ 37,700

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 2045. 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.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Transfers In	\$ 1,371,066.00	\$ 1,380,871	\$ 1,234,809	\$-146,062
Fund Balance	\$ 0.00	\$ 2,503,235	\$ 2,509,581	\$ 6,346
REVENUES TOTAL:	<u>\$ 1,371,066.00</u>	<u>\$ 3,884,106</u>	<u>\$ 3,744,390</u>	<u>\$-139,716</u>
EXPENDITURES				
Debt Service	\$ 1,377,779.65	\$ 1,373,419	\$ 1,372,611	\$-808
Subtotal	<u>\$ 1,377,779.65</u>	<u>\$ 1,373,419</u>	<u>\$ 1,372,611</u>	<u>\$-808</u>
Reserves - Debt	\$ 0.00	\$ 2,510,687	\$ 2,371,779	\$-138,908
EXPENDITURES TOTAL:	<u>\$ 1,377,779.65</u>	<u>\$ 3,884,106</u>	<u>\$ 3,744,390</u>	<u>\$-139,716</u>

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. This bond will sunset in October 2024.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Transfers In	\$ 501,794.00	\$ 4,635,717	\$ 4,633,173	\$ -2,544
Fund Balance	\$ 0.00	\$ 462,967	\$ 4,548,359	\$ 4,085,392
REVENUES TOTAL:	\$ 501,794.00	\$ 5,098,684	\$ 9,181,532	\$ 4,082,848
EXPENDITURES				
Debt Service	\$ 547,444.58	\$ 550,325	\$ 4,592,445	\$ 4,042,120
Subtotal	\$ 547,444.58	\$ 550,325	\$ 4,592,445	\$ 4,042,120
Reserves - Debt	\$ 0.00	\$ 4,548,359	\$ 4,589,087	\$ 40,728
EXPENDITURES TOTAL:	\$ 547,444.58	\$ 5,098,684	\$ 9,181,532	\$ 4,082,848

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 \$26,078,000 Series 2017 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2010. This Bond supports the construction, expansion, and improvement of the County's Courthouse and administrative facilities and will sunset in October 2024. Funding sources include a Transfer In from the General Fund, as well as Fund Balance and Interest.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 0.00	\$ 11,769	\$ 11,815	\$ 46
Less 5% Statutory Reduction	\$ 0.00	\$-588	\$-591	\$-3
Subtotal	\$ 0.00	\$ 11,181	\$ 11,224	\$ 43
Transfers In	\$ 4,022,221.00	\$ 4,002,722	\$ 4,025,501	\$ 22,779
Fund Balance	\$ 0.00	\$ 3,922,903	\$ 3,937,855	\$ 14,952
REVENUES TOTAL:	\$ 4,022,221.00	\$ 7,936,806	\$ 7,974,580	\$ 37,774
EXPENDITURES				
Debt Service	\$ 3,989,425.17	\$ 3,988,397	\$ 3,987,494	\$-903
Subtotal	\$ 3,989,425.17	\$ 3,988,397	\$ 3,987,494	\$-903
Reserves - Debt	\$ 0.00	\$ 3,948,409	\$ 3,987,086	\$ 38,677
EXPENDITURES TOTAL:	\$ 3,989,425.17	\$ 7,936,806	\$ 7,974,580	\$ 37,774

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 2047.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Transfers In	\$ 1,483,027.00	\$ 1,483,272	\$ 1,482,124	\$-1,148
Fund Balance	\$ 0.00	\$ 1,036,517	\$ 1,044,138	\$ 7,621
REVENUES TOTAL:	\$ 1,483,027.00	\$ 2,519,789	\$ 2,526,262	\$ 6,473
EXPENDITURES				
Debt Service	\$ 1,474,638.26	\$ 1,475,651	\$ 1,475,200	\$-451
Subtotal	\$ 1,474,638.26	\$ 1,475,651	\$ 1,475,200	\$-451
Reserves - Debt	\$ 0.00	\$ 1,044,138	\$ 1,051,062	\$ 6,924
EXPENDITURES TOTAL:	\$ 1,474,638.26	\$ 2,519,789	\$ 2,526,262	\$ 6,473

FUND 247 - DEBT SERVICE TDT REFUNDING BONDS, 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 2041.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 419,386.95	\$ 300,000	\$ 300,000	\$ 0
Miscellaneous Revenues	\$ 0.00	\$ 4,932	\$ 4,544	\$-388
Less 5% Statutory Reduction	\$ 0.00	\$-15,247	\$-15,227	\$ 20
Subtotal	\$ 419,386.95	\$ 289,685	\$ 289,317	\$-368
Transfers In	\$ 820,016.00	\$ 288,020	\$ 259,793	\$-28,227
Fund Balance	\$ 0.00	\$ 1,644,100	\$ 1,677,689	\$ 33,589
REVENUES TOTAL:	\$ 1,239,402.95	\$ 2,221,805	\$ 2,226,799	\$ 4,994
EXPENDITURES				
Debt Service	\$ 356,394.26	\$ 796,662	\$ 791,793	\$-4,869
Subtotal	\$ 356,394.26	\$ 796,662	\$ 791,793	\$-4,869
Reserves - Debt	\$ 0.00	\$ 1,425,143	\$ 1,435,006	\$ 9,863
EXPENDITURES TOTAL:	\$ 356,394.26	\$ 2,221,805	\$ 2,226,799	\$ 4,994

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 December 2019. The loan sunset in December 2022. Final payment was completed in FY23 and, as a result, this Fund will be closed.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Transfers In	\$ 2,053,424.00	\$ 1,026,713	\$ 0	\$-1,026,713
Fund Balance	\$ 0.00	\$ 1,026,711	\$ 0	\$-1,026,711
REVENUES TOTAL:	<u>\$ 2,053,424.00</u>	<u>\$ 2,053,424</u>	<u>\$ 0</u>	<u>\$-2,053,424</u>
EXPENDITURES				
Debt Service	\$ 2,053,422.66	\$ 2,053,424	\$ 0	\$-2,053,424
Subtotal	<u>\$ 2,053,422.66</u>	<u>\$ 2,053,424</u>	<u>\$ 0</u>	<u>\$-2,053,424</u>
Reserves - Debt	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	<u>\$ 2,053,422.66</u>	<u>\$ 2,053,424</u>	<u>\$ 0</u>	<u>\$-2,053,424</u>

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 Interest, 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 2039.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 0.00	\$ 17,212	\$ 17,204	\$-8
Less 5% Statutory Reduction	\$ 0.00	\$-861	\$-860	\$ 1
Subtotal	\$ 0.00	\$ 16,351	\$ 16,344	\$-7
Transfers In	\$ 7,424,608.04	\$ 7,361,826	\$ 7,435,548	\$ 73,722
Fund Balance	\$ 0.00	\$ 5,737,499	\$ 5,734,734	\$-2,765
REVENUES TOTAL:	\$ 7,424,608.04	\$ 13,115,676	\$ 13,186,626	\$ 70,950
EXPENDITURES				
Debt Service	\$ 7,367,473.40	\$ 7,365,774	\$ 7,363,264	\$-2,510
Subtotal	\$ 7,367,473.40	\$ 7,365,774	\$ 7,363,264	\$-2,510
Reserves - Debt	\$ 0.00	\$ 5,749,902	\$ 5,823,362	\$ 73,460
EXPENDITURES TOTAL:	\$ 7,367,473.40	\$ 13,115,676	\$ 13,186,626	\$ 70,950

FUND 250 - LIMITED GENERAL OBLIGATION REFUNDING BOND, SERIES 2020

This Fund accounts for the payment of principal, interest, and other debt service expenses for the \$9,875,000 Debt Service Limited General Obligation Refunding Bond, Series 2020 which was issued to fully refund the County's outstanding Limited General Obligation Bond, Series 2010. Funding sources include dedicated Ad Valorem revenue, as well as Fund Balance and Interest. This bond will sunset in October 2025.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Current Ad Valorem Taxes	\$ 2,016,504.87	\$ 2,164,787	\$ 1,981,453	\$-183,334
Miscellaneous Revenues	\$ 0.00	\$ 5,819	\$ 6,284	\$ 465
Less 5% Statutory Reduction	\$ 0.00	\$-108,530	\$-99,387	\$ 9,143
Subtotal	\$ 2,016,504.87	\$ 2,062,076	\$ 1,888,350	\$-173,726
Fund Balance	\$ 0.00	\$ 1,937,113	\$ 2,003,016	\$ 65,903
REVENUES TOTAL:	\$ 2,016,504.87	\$ 3,999,189	\$ 3,891,366	\$-107,823
EXPENDITURES				
Operating Expenses	\$ 39,844.45	\$ 43,296	\$ 50,378	\$ 7,082
Debt Service	\$ 1,968,884.42	\$ 1,969,525	\$ 1,969,852	\$ 327
Subtotal	\$ 2,008,728.87	\$ 2,012,821	\$ 2,020,230	\$ 7,409
Reserves - Debt	\$ 0.00	\$ 1,986,368	\$ 1,871,136	\$-115,232
EXPENDITURES TOTAL:	\$ 2,008,728.87	\$ 3,999,189	\$ 3,891,366	\$-107,823

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 was issued to provide for the acquisition and improvement of certain governmental facilities to house the Osceola County Housing & Community Services Department. Funding sources include Interest, Transfers In from the General Fund and Fund 168 – Section 8 Fund, as well as Fund Balance. This bond will sunset in October 2027.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 0.00	\$ 1,679	\$ 1,676	\$-3
Less 5% Statutory Reduction	\$ 0.00	\$-84	\$-84	\$ 0
Subtotal	\$ 0.00	\$ 1,595	\$ 1,592	\$-3
Transfers In	\$ 573,653.00	\$ 576,268	\$ 576,388	\$ 120
Fund Balance	\$ 0.00	\$ 559,618	\$ 559,884	\$ 266
REVENUES TOTAL:	\$ 573,653.00	\$ 1,137,481	\$ 1,137,864	\$ 383
EXPENDITURES				
Debt Service	\$ 567,298.08	\$ 576,049	\$ 574,648	\$-1,401
Subtotal	\$ 567,298.08	\$ 576,049	\$ 574,648	\$-1,401
Reserves - Debt	\$ 0.00	\$ 561,432	\$ 563,216	\$ 1,784
EXPENDITURES TOTAL:	\$ 567,298.08	\$ 1,137,481	\$ 1,137,864	\$ 383

FUND 252 - DEBT SERVICES TDT REVENUE REFUNDING BOND, 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 2034.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 140.07	\$ 2,185	\$ 15,923	\$ 13,738
Less 5% Statutory Reduction	\$ 0.00	\$-109	\$-796	\$-687
Subtotal	\$ 140.07	\$ 2,076	\$ 15,127	\$ 13,051
Transfers In	\$ 0.00	\$ 5,501,086	\$ 4,460,010	\$-1,041,076
Other Sources	\$ 97,329.72	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 728,340	\$ 5,307,623	\$ 4,579,283
REVENUES TOTAL:	\$ 97,469.79	\$ 6,231,502	\$ 9,782,760	\$ 3,551,258
EXPENDITURES				
Debt Service	\$ 90,950.20	\$ 930,872	\$ 5,152,675	\$ 4,221,803
Subtotal	\$ 90,950.20	\$ 930,872	\$ 5,152,675	\$ 4,221,803
Reserves - Debt	\$ 0.00	\$ 5,300,630	\$ 4,630,085	\$-670,545
EXPENDITURES TOTAL:	\$ 90,950.20	\$ 6,231,502	\$ 9,782,760	\$ 3,551,258



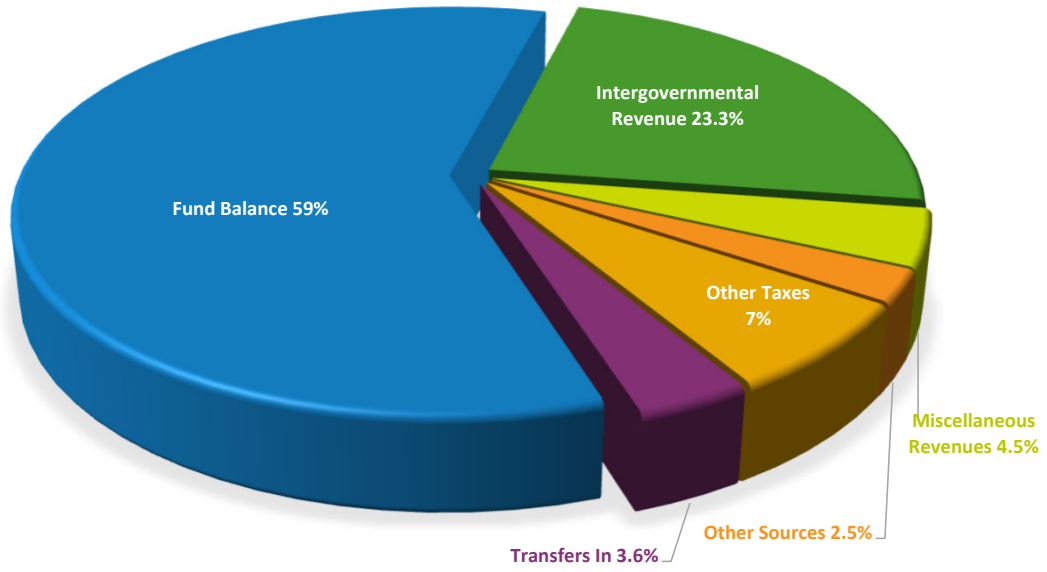
CAPITAL PROJECTS FUNDS

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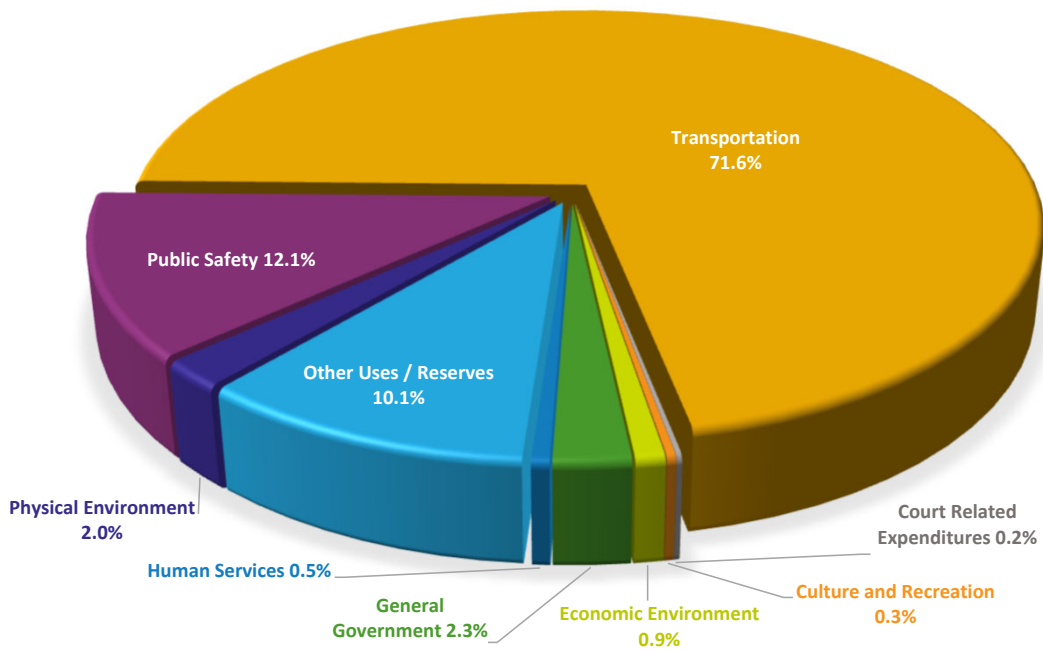
CAPITAL PROJECTS FUND GROUP

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
Revenues				
Fund Balance	\$ 0.00	\$ 367,753,973	\$ 389,841,183	\$ 22,087,210
Intergovernmental Revenue	\$ 2,653,544.63	\$ 27,759,630	\$ 153,960,162	\$ 126,200,532
Less 5% Statutory Reduction	\$ 0.00	\$ -1,723,343	\$ -2,312,983	\$ -589,640
Miscellaneous Revenues	\$ 66,633,001.37	\$ 13,587,139	\$ 29,661,261	\$ 16,074,122
Other Sources	\$ 3,672,039.00	\$ 15,798,888	\$ 16,520,380	\$ 721,492
Other Taxes	\$ 49,002,240.63	\$ 34,179,824	\$ 46,259,658	\$ 12,079,834
Transfers In	\$ 46,138,299.00	\$ 32,243,274	\$ 24,070,837	\$ -8,172,437
Total	<u>\$ 168,099,124.63</u>	<u>\$ 489,599,385</u>	<u>\$ 658,000,498</u>	<u>\$ 168,401,113</u>
Expenditures				
Court-Related	\$ 0.00	\$ 0	\$ 1,080,000	\$ 1,080,000
Culture/Recreation	\$ 110,800.53	\$ 430,108	\$ 1,810,299	\$ 1,380,191
Economic Environment	\$ 0.00	\$ 5,860,901	\$ 5,857,164	\$ -3,737
General Government	\$ 73,340,073.82	\$ 4,141,279	\$ 15,202,031	\$ 11,060,752
Human Services	\$ 0.00	\$ 0	\$ 3,548,247	\$ 3,548,247
Other Uses/Reserves	\$ 15,956,417.04	\$ 109,308,841	\$ 66,452,771	\$ -42,856,070
Physical Environment	\$ 963,078.06	\$ 9,502,028	\$ 13,075,842	\$ 3,573,814
Public Safety	\$ 13,146,120.65	\$ 54,102,226	\$ 79,596,713	\$ 25,494,487
Transportation	\$ 24,087,434.25	\$ 306,254,002	\$ 471,377,431	\$ 165,123,429
Total	<u>\$ 127,603,924.35</u>	<u>\$ 489,599,385</u>	<u>\$ 658,000,498</u>	<u>\$ 168,401,113</u>

CAPITAL PROJECT FUND GROUP REVENUES



EXPENDITURES



FUND 306 - LOCAL INFRASTRUCTURE SALES SURTAX FUND

This Fund accounts for revenues realized from its main revenue source, the voter approved one percent sales tax levied in the County for infrastructure needs. Additional funding sources are Other Sources, which includes lease proceeds to support the purchase of Sheriff's 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 Vehicle Replacements for the Sheriff's Office, equipment for the EOC, Probation Office Building, Stormwater projects (improvements to BVL drainage, water quality monitoring networks, Kempfer Road culvert replacement, and Lake Lizzie drainage improvements), Road & Bridge projects (bridge rehabilitation, boat ramp improvements, and safety features/repairs), and transportation projects (signals, traffic control equipment, signal replacement, sidewalk and road improvements). Reserves include funds for future Debt Service payments related to vehicles, as well as Reserves Assigned for the approved, ongoing Complete Streets projects and Cross Prairie Parkway design.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Other Taxes	\$ 49,002,240.63	\$ 34,179,824	\$ 46,259,658	\$ 12,079,834
Miscellaneous Revenues	\$ -552,826.53	\$ 287,039	\$ 0	\$ -287,039
Less 5% Statutory Reduction	\$ 0.00	\$ -1,723,343	\$ -2,312,983	\$ -589,640
Subtotal	\$ 48,449,414.10	\$ 32,743,520	\$ 43,946,675	\$ 11,203,155
Other Sources	\$ 2,515,456.00	\$ 4,518,336	\$ 7,168,326	\$ 2,649,990
Fund Balance	\$ 0.00	\$ 84,213,231	\$ 107,441,118	\$ 23,227,887
REVENUES TOTAL:	\$ 50,964,870.10	\$ 121,475,087	\$ 158,556,119	\$ 37,081,032
EXPENDITURES				
Capital Outlay	\$ 6,862,554.45	\$ 65,856,188	\$ 104,802,519	\$ 38,946,331
Debt Service	\$ 3,536,414.90	\$ 2,054,929	\$ 2,656,802	\$ 601,873
Subtotal	\$ 10,398,969.35	\$ 67,911,117	\$ 107,459,321	\$ 39,548,204
Transfers Out	\$ 15,636,321.00	\$ 15,125,246	\$ 14,565,557	\$ -559,689
Reserves - Debt	\$ 0.00	\$ 672,101	\$ 1,328,402	\$ 656,301
Reserves - Capital	\$ 0.00	\$ 26,566,623	\$ 15,000,000	\$ -11,566,623
Reserves - Assigned	\$ 0.00	\$ 11,200,000	\$ 20,202,839	\$ 9,002,839
EXPENDITURES TOTAL:	\$ 26,035,290.35	\$ 121,475,087	\$ 158,556,119	\$ 37,081,032

FUND 315 - GENERAL CAPITAL OUTLAY FUND

This Fund allocates funds for general capital outlay projects not funded from the Local Infrastructure Sales Surtax. This Fund is not a revenue generating Fund; therefore, funds are transferred in from other County funding sources to support projects.

FY24 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, Poinciana Boulevard from Pleasant Hill Road to Crescent Lakes Way), Lake Toho Water Restoration, West Government Center, and the Correctional Facility Expansion and Renovation. Reserves Assigned are for Ham Brown, Osceola Corporate Center, and a sinking fund for the Correctional Facility Expansion.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Transfers In	\$ 25,579,858.00	\$ 13,000,000	\$ 18,870,285	\$ 5,870,285
Fund Balance	\$ 0.00	\$ 71,330,507	\$ 86,428,300	\$ 15,097,793
REVENUES TOTAL:	<u>\$ 25,579,858.00</u>	<u>\$ 84,330,507</u>	<u>\$ 105,298,585</u>	<u>\$ 20,968,078</u>
EXPENDITURES				
Capital Outlay	\$ 3,568,697.18	\$ 51,524,292	\$ 93,270,181	\$ 41,745,889
Subtotal	<u>\$ 3,568,697.18</u>	<u>\$ 51,524,292</u>	<u>\$ 93,270,181</u>	<u>\$ 41,745,889</u>
Transfers Out	\$ 41,610.00	\$ 0	\$ 0	\$ 0
Reserves - Assigned	\$ 0.00	\$ 32,806,215	\$ 12,028,404	\$ -20,777,811
EXPENDITURES TOTAL:	<u>\$ 3,610,307.18</u>	<u>\$ 84,330,507</u>	<u>\$ 105,298,585</u>	<u>\$ 20,968,078</u>

FUND 328 - SPECIAL PURPOSE CAPITAL FUND

This Fund was created to capture projects funded from outside sources, such as State appropriations and agency reimbursements, to distinguish between capital projects whose budgets are not funded by County funds. There are no new projects for FY24; funding primarily supports ongoing projects such as Boggy Creek Part A, Bill Beck Blvd Segment B, Canoe Creek Widening, Carroll Street – JYP to Michigan, Fortune Simpson Intersection, and Simpson Road (Myers Road 192).

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Intergovernmental Revenue	\$ 2,653,544.63	\$ 27,759,630	\$ 153,960,162	\$ 126,200,532
Miscellaneous Revenues	\$ 68,846,395.55	\$ 13,300,100	\$ 29,661,261	\$ 16,361,161
Subtotal	\$ 71,499,940.18	\$ 41,059,730	\$ 183,621,423	\$ 142,561,693
Other Sources	\$ 0.00	\$ 5,860,901	\$ 5,857,164	\$ -3,737
Fund Balance	\$ 0.00	\$ 323,547	\$ 370,703	\$ 47,156
REVENUES TOTAL:	<u>\$ 71,499,940.18</u>	<u>\$ 47,244,178</u>	<u>\$ 189,849,290</u>	<u>\$ 142,605,112</u>
EXPENDITURES				
Capital Outlay	\$ 2,210,267.87	\$ 47,244,178	\$ 189,849,290	\$142,605,112
Grants and Aids	\$ 68,854,995.82	\$ 0	\$ 0	\$ 0
Subtotal	\$ 71,065,263.69	\$ 47,244,178	\$ 189,849,290	\$ 142,605,112
EXPENDITURES TOTAL:	<u>\$ 71,065,263.69</u>	<u>\$ 47,244,178</u>	<u>\$ 189,849,290</u>	<u>\$ 142,605,112</u>

FUND 329 - SALES TAX REVENUE BONDS SERIES 2015A

This Fund was established with bond proceeds from the Sales Tax Revenue Bonds Series 2015A for the Center for Neovation project.

The Center for Neovation project has been completed and Fund 329 will be closed in FY24.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 31.71	\$ 0	\$ 0	\$ 0
Subtotal	\$ 31.71	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 0	\$ 0	\$ 0
REVENUES TOTAL:	\$ 31.71	\$ 0	\$ 0	\$ 0
EXPENDITURES				
Transfers Out	\$ 0.00	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 0.00	\$ 0	\$ 0	\$ 0

FUND 331 - COUNTYWIDE FIRE CAPITAL FUND

This Fund was established to appropriate loan proceeds for design and construction of fire projects and to account for ongoing capital projects for the Fire Rescue & EMS Department. Revenues include Transfers In from Fund 134 Countywide Fire Fund (utilizing the dedicated funding source for Fire Rescue), Other Sources associated with lease proceeds for Fire Engine equipment, as well as Fund Balance. Capital Outlay includes funding to continue projects for the Fire Rescue/EMS Training Facility, Fire Station 85 – Cypress Parkway, Fire Station 45 – Calypso Cay, Bunker Gear, Fire Station 75 – Funie Steed Road, Fire Station 71 Replacement, Cypress Parkway Fire Station, Fire/EMS Equipment, and Fire Rescue/EMS Warehouse. Transfers Out is associated with the Cost Allocation, and Reserves Capital allocates funds for future capital projects.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$-243,442.22	\$ 0	\$ 0	\$ 0
Subtotal	<u>\$-243,442.22</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Transfers In	\$ 20,558,441.00	\$ 19,243,274	\$ 5,200,552	\$-14,042,722
Other Sources	\$ 1,156,583.00	\$ 5,419,651	\$ 3,494,890	\$-1,924,761
Fund Balance	\$ 0.00	\$ 35,524,010	\$ 47,109,864	\$ 11,585,854
REVENUES TOTAL:	<u><u>\$ 21,471,581.78</u></u>	<u><u>\$ 60,186,935</u></u>	<u><u>\$ 55,805,306</u></u>	<u><u>\$-4,381,629</u></u>
EXPENDITURES				
Capital Outlay	\$ 7,933,658.27	\$ 43,543,743	\$ 53,675,419	\$ 10,131,676
Subtotal	<u>\$ 7,933,658.27</u>	<u>\$ 43,543,743</u>	<u>\$ 53,675,419</u>	<u>\$ 10,131,676</u>
Transfers Out	\$ 274,633.00	\$ 115,703	\$ 404,200	\$ 288,497
Reserves - Capital	\$ 0.00	\$ 16,527,489	\$ 1,725,687	\$-14,801,802
EXPENDITURES TOTAL:	<u><u>\$ 8,208,291.27</u></u>	<u><u>\$ 60,186,935</u></u>	<u><u>\$ 55,805,306</u></u>	<u><u>\$-4,381,629</u></u>

FUND 332 - PUBLIC IMP REV 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).

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$ 101,380.32	\$ 0	\$ 0	\$ 0
Subtotal	\$ 101,380.32	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 1,774,320	\$ 2,999,560	\$ 1,225,240
REVENUES TOTAL:	\$ 101,380.32	\$ 1,774,320	\$ 2,999,560	\$ 1,225,240
EXPENDITURES				
Operating Expenses	\$ 0.00	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 0.00	\$ 1,774,320	\$ 2,239,071	\$ 464,751
Subtotal	\$ 0.00	\$ 1,774,320	\$ 2,239,071	\$ 464,751
Reserves - Operating	\$ 0.00	\$ 0	\$ 760,489	\$ 760,489
EXPENDITURES TOTAL:	\$ 0.00	\$ 1,774,320	\$ 2,999,560	\$ 1,225,240

FUND 333 - CAPITAL IMP BONDS CONSTRUCTION FUND

This Fund was established due to the refunding of the Capital Improvement Revenue Bonds, Series 2009 (Fund 236). As a result, the bond reserve requirement was released, allowing for the appropriation of capital projects which included Hoagland Blvd Phase II, NeoCity Way, and Hoagland Blvd Phase 3.

This Fund is included for historical purposes.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
EXPENDITURES				
Transfers Out	\$ 3,853.04	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 3,853.04	\$ 0	\$ 0	\$ 0

FUND 334 - TRANSPORTATION IMP CONSTRUCTION FUND

This Fund was established as a result of refunding the Osceola Parkway Transportation Improvement Bonds and appropriated the bond proceeds for identified Complete Street projects. Each project funded by these proceeds is being cash flowed based on the funding needs for that year. For FY24, capital projects include Bill Beck Boulevard, Boggy Creek Road, Partin Settlement Road, Poinciana Boulevard, and Simpson Road. Reserves Capital allocates funds for future Complete Streets projects.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Miscellaneous Revenues	\$-1,518,537.46	\$ 0	\$ 0	\$ 0
Subtotal	<u>\$-1,518,537.46</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance	\$ 0.00	\$ 174,588,358	\$ 145,491,638	\$-29,096,720
REVENUES TOTAL:	<u>\$-1,518,537.46</u>	<u>\$ 174,588,358</u>	<u>\$ 145,491,638</u>	<u>\$-29,096,720</u>
EXPENDITURES				
Capital Outlay	\$ 18,680,918.82	\$ 168,292,894	\$ 145,054,445	\$-23,238,449
Subtotal	<u>\$ 18,680,918.82</u>	<u>\$ 168,292,894</u>	<u>\$ 145,054,445</u>	<u>\$-23,238,449</u>
Reserves - Operating	\$ 0.00	\$ 0	\$ 0	\$ 0
Reserves - Capital	\$ 0.00	\$ 6,295,464	\$ 437,193	\$-5,858,271
EXPENDITURES TOTAL:	<u>\$ 18,680,918.82</u>	<u>\$ 174,588,358</u>	<u>\$ 145,491,638</u>	<u>\$-29,096,720</u>



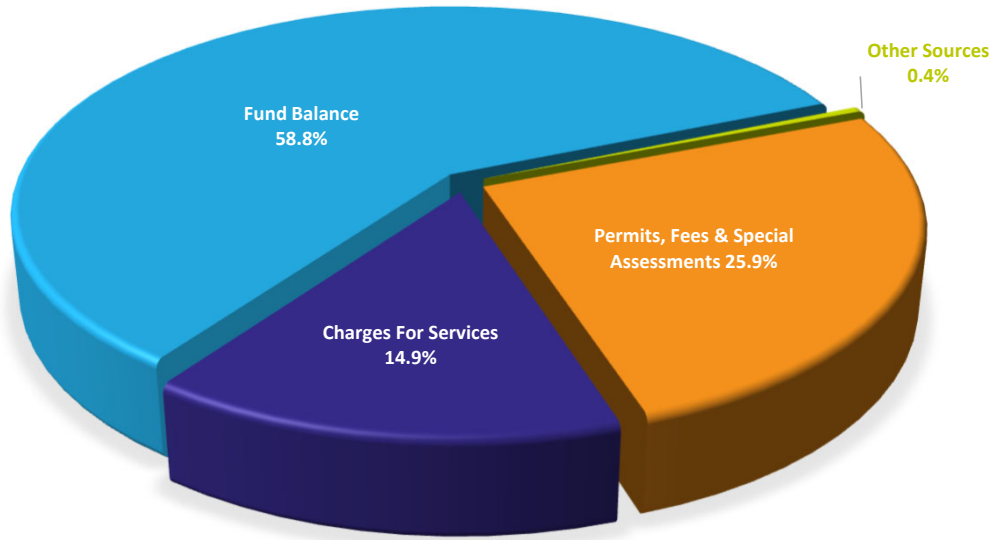
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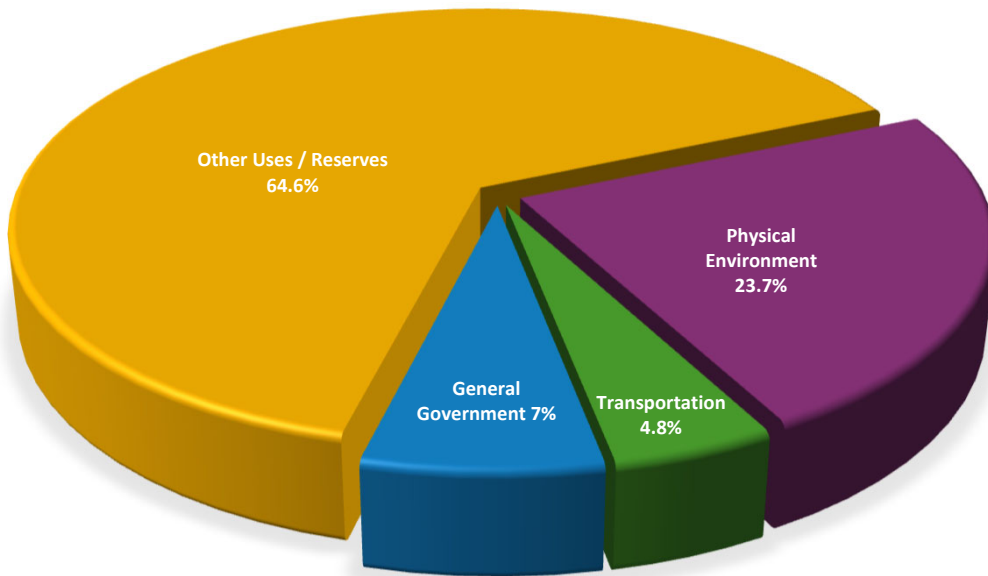
ENTERPRISE FUNDS

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
Revenues				
Charges For Services	\$ 20,180,940.60	\$ 19,176,390	\$ 20,710,890	\$ 1,534,500
Fund Balance	\$ 0.00	\$ 93,597,643	\$ 81,791,309	\$-11,806,334
Less 5% Statutory Reduction	\$ 0.00	\$-2,582,165	\$-2,836,760	\$-254,595
Miscellaneous Revenues	\$-755,724.00	\$ 364,521	\$ 23,994	\$-340,527
Other Sources	\$ 195,084.33	\$ 39,091	\$ 541,000	\$ 501,909
Permits, Fees & Special Assmt	\$ 29,616,624.05	\$ 32,102,380	\$ 36,000,292	\$ 3,897,912
Transfers In	\$ 5,257.00	\$ 0	\$ 0	\$ 0
Total	<u>\$ 49,242,181.98</u>	<u>\$ 142,697,860</u>	<u>\$ 136,230,725</u>	<u>\$-6,467,135</u>
Expenditures				
General Government	\$ 6,545,960.75	\$ 9,239,494	\$ 9,301,070	\$ 61,576
Other Uses/Reserves	\$ 932,916.00	\$ 88,328,784	\$ 87,982,391	\$-346,393
Physical Environment	\$ 25,352,074.00	\$ 29,581,489	\$ 32,468,799	\$ 2,887,310
Public Safety	\$ 0.00	\$ 0	\$ 0	\$ 0
Transportation	\$ 4,809,249.54	\$ 15,548,093	\$ 6,478,465	\$-9,069,628
Total	<u>\$ 37,640,200.29</u>	<u>\$ 142,697,860</u>	<u>\$ 136,230,725</u>	<u>\$-6,467,135</u>

**ENTERPRISE FUND GROUP
REVENUES**



EXPENDITURES



FUND 401 – SOLID WASTE FUND

The Solid Waste Fund is used to account for the operation of the County’s off-site collection centers, curbside collections, and closure of the County’s landfills. The Fund operates from rates that are established by the County to generate sufficient funds to pay the costs of current operations and provide long-term asset acquisitions. The major revenue source for this Fund comes from Special Assessments. The Board approved to utilize fifty percent of the remaining funding restricted to the Special Assessments program for the second year buy down of the increase of the curbside collection program as a result of the change in the consumer price index. Other revenue sources include franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators.

The FY24 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 Fleet Vehicle Replacements, replacement of roll-off containers at the Kenansville drop-off site, relocation of the Household Chemical Waste drop-off site, and equipment. Debt Service is associated with lease payments for Fleet Vehicle Replacements in prior fiscal years. Transfers Out includes funding to support the Partin Settlement Assemblage capital project, as well as 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 Transfer Station. Reserves Restricted include funds to support the Solid Waste Assessment program.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Permits, Fees & Special Assmt	\$ 29,616,624.05	\$ 32,102,380	\$ 36,000,292	\$ 3,897,912
Charges For Services	\$ 3,728,084.38	\$ 4,227,242	\$ 3,521,660	\$ -705,582
Miscellaneous Revenues	\$ -451,289.25	\$ 276,891	\$ 23,994	\$ -252,897
Less 5% Statutory Reduction	\$ 0.00	\$ -1,830,326	\$ -1,977,298	\$ -146,972
Subtotal	\$ 32,893,419.18	\$ 34,776,187	\$ 37,568,648	\$ 2,792,461
Transfers In	\$ 5,257.00	\$ 0	\$ 0	\$ 0
Other Sources	\$ 195,084.33	\$ 39,091	\$ 541,000	\$ 501,909
Fund Balance	\$ 0.00	\$ 47,855,240	\$ 44,243,729	\$ -3,611,511
REVENUES TOTAL:	\$ 33,093,760.51	\$ 82,670,518	\$ 82,353,377	\$ -317,141
EXPENDITURES				
Personnel Services	\$ 1,418,844.63	\$ 1,727,692	\$ 1,808,156	\$ 80,464
Operating Expenses	\$ 23,933,229.37	\$ 27,699,706	\$ 29,994,643	\$ 2,294,937
Capital Outlay	\$ 0.00	\$ 395,091	\$ 666,000	\$ 270,909
Debt Service	\$ 1,776.81	\$ 24,444	\$ 86,020	\$ 61,576
Subtotal	\$ 25,353,850.81	\$ 29,846,933	\$ 32,554,819	\$ 2,707,886
Transfers Out	\$ 825,099.00	\$ 9,130,903	\$ 1,280,517	\$ -7,850,386
Reserves - Operating	\$ 0.00	\$ 11,049,457	\$ 8,820,235	\$ -2,229,222
Reserves - Debt	\$ 0.00	\$ 12,222	\$ 43,010	\$ 30,788
Reserves - Capital	\$ 0.00	\$ 11,434,347	\$ 20,717,441	\$ 9,283,094
Reserves - Assigned	\$ 0.00	\$ 18,630,981	\$ 16,759,346	\$ -1,871,635
Reserves - Restricted	\$ 0.00	\$ 2,565,675	\$ 2,178,009	\$ -387,666
EXPENDITURES TOTAL:	\$ 26,178,949.81	\$ 82,670,518	\$ 82,353,377	\$ -317,141

FUND 407 - OSCEOLA PARKWAY

This Fund 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 FY24, 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 three ongoing CIP projects: Osceola Parkway Tolling Facility AET, Osceola Parkway Toll Equipment Upgrade, and Osceola Parkway Intelligent Transportation System (ITS). Reserves support the required reserve levels per the Bond documents and the Budget Policy.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 16,452,856.22	\$ 14,949,148	\$ 17,189,230	\$ 2,240,082
Miscellaneous Revenues	\$ -304,434.75	\$ 87,630	\$ 0	\$ -87,630
Less 5% Statutory Reduction	\$ 0.00	\$ -751,839	\$ -859,462	\$ -107,623
Subtotal	\$ 16,148,421.47	\$ 14,284,939	\$ 16,329,768	\$ 2,044,829
Fund Balance	\$ 0.00	\$ 45,742,403	\$ 37,547,580	\$ -8,194,823
REVENUES TOTAL:	\$ 16,148,421.47	\$ 60,027,342	\$ 53,877,348	\$ -6,149,994
EXPENDITURES				
Personnel Services	\$ 195,533.23	\$ 220,814	\$ 286,221	\$ 65,407
Operating Expenses	\$ 4,613,716.31	\$ 5,893,659	\$ 3,379,495	\$ -2,514,164
Capital Outlay	\$ 0.00	\$ 9,192,620	\$ 2,812,749	\$ -6,379,871
Debt Service	\$ 6,544,183.94	\$ 9,215,050	\$ 9,215,050	\$ 0
Subtotal	\$ 11,353,433.48	\$ 24,522,143	\$ 15,693,515	\$ -8,828,628
Transfers Out	\$ 107,817.00	\$ 111,737	\$ 127,961	\$ 16,224
Reserves - Operating	\$ 0.00	\$ 1,660,323	\$ 1,009,235	\$ -651,088
Reserves - Debt	\$ 0.00	\$ 23,680,905	\$ 23,711,059	\$ 30,154
Reserves - Capital	\$ 0.00	\$ 0	\$ 12,028,395	\$ 12,028,395
Reserves - Restricted	\$ 0.00	\$ 1,305,500	\$ 1,307,183	\$ 1,683
Reserves - Stability	\$ 0.00	\$ 8,746,734	\$ 0	\$ -8,746,734
EXPENDITURES TOTAL:	\$ 11,461,250.48	\$ 60,027,342	\$ 53,877,348	\$ -6,149,994



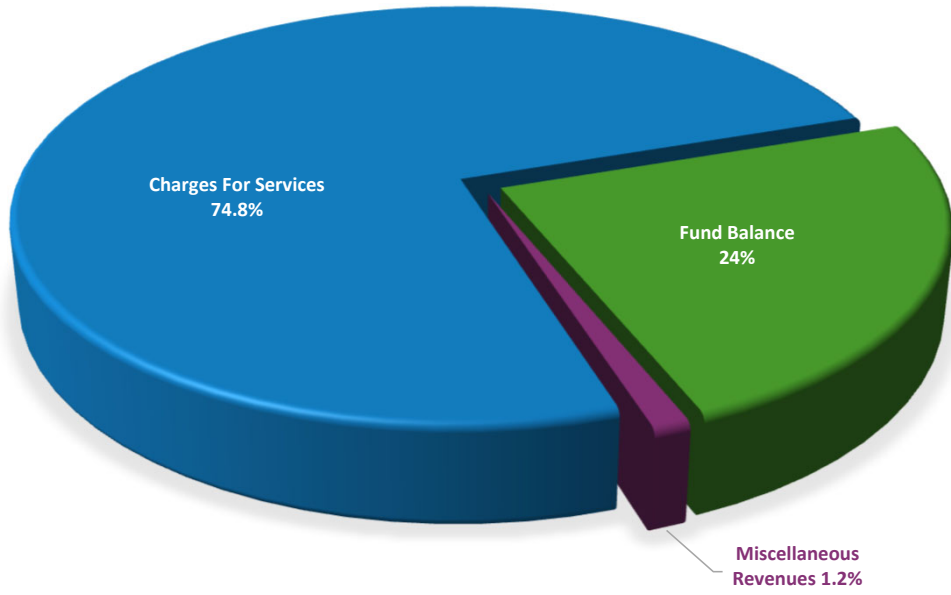
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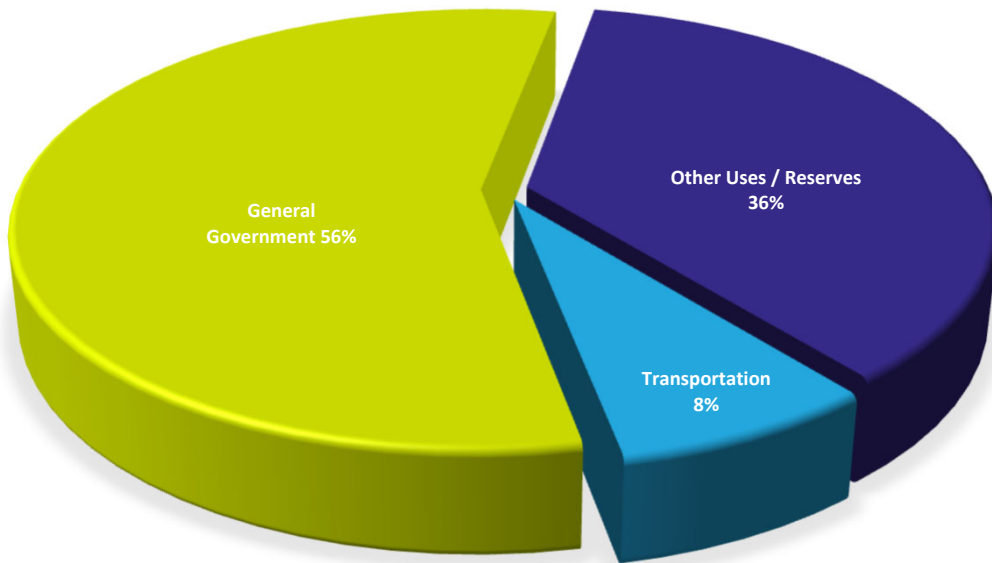
INTERNAL SERVICE FUNDS

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
Revenues				
Charges For Services	\$ 37,630,645.41	\$ 52,083,285	\$ 55,333,642	\$ 3,250,357
Fund Balance	\$ 0.00	\$ 18,857,181	\$ 17,743,314	\$-1,113,867
Less 5% Statutory Reduction	\$ 0.00	\$-44,000	\$-43,433	\$ 567
Miscellaneous Revenues	\$ 2,145,071.97	\$ 880,000	\$ 868,665	\$-11,335
Transfers In	\$ 1,126,438.00	\$ 0	\$ 0	\$ 0
Total	<u>\$ 40,902,155.38</u>	<u>\$ 71,776,466</u>	<u>\$ 73,902,188</u>	<u>\$ 2,125,722</u>
Expenditures				
General Government	\$ 39,139,489.31	\$ 38,932,138	\$ 41,348,457	\$ 2,416,319
Other Uses/Reserves	\$ 1,310,388.00	\$ 26,964,491	\$ 26,811,536	\$-152,955
Transportation	\$ 4,334,572.05	\$ 5,879,837	\$ 5,742,195	\$-137,642
Total	<u>\$ 44,784,449.36</u>	<u>\$ 71,776,466</u>	<u>\$ 73,902,188</u>	<u>\$ 2,125,722</u>

INTERNAL SERVICE FUND GROUP REVENUES



EXPENDITURES



FUND 501 - WORKERS' COMPENSATION INTERNAL SERVICE FUND

This Fund is managed by the Human Resources' Risk Management & Safety Office. The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments, which are based on rates published by the State of Florida. Reserves were established in accordance with the Budget Policy and are in compliance with the actuarial study.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 3,620,409.45	\$ 3,984,065	\$ 3,960,888	\$-23,177
Miscellaneous Revenues	\$ 404,902.84	\$ 0	\$ 0	\$ 0
Subtotal	\$ 4,025,312.29	\$ 3,984,065	\$ 3,960,888	\$-23,177
Fund Balance	\$ 0.00	\$ 4,805,723	\$ 4,079,215	\$-726,508
REVENUES TOTAL:	\$ 4,025,312.29	\$ 8,789,788	\$ 8,040,103	\$-749,685
EXPENDITURES				
Personnel Services	\$ 157,879.29	\$ 207,372	\$ 253,623	\$ 46,251
Operating Expenses	\$ 4,495,571.44	\$ 3,091,422	\$ 3,460,170	\$ 368,748
Subtotal	\$ 4,653,450.73	\$ 3,298,794	\$ 3,713,793	\$ 414,999
Transfers Out	\$ 52,923.00	\$ 61,353	\$ 68,352	\$ 6,999
Reserves - Claims	\$ 0.00	\$ 2,024,410	\$ 1,940,698	\$-83,712
Reserves - Restricted	\$ 0.00	\$ 3,405,231	\$ 2,317,260	\$-1,087,971
EXPENDITURES TOTAL:	\$ 4,706,373.73	\$ 8,789,788	\$ 8,040,103	\$-749,685

FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

This Fund is managed by the Human Resources' Risk Management & Safety Office. The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles, property, auto physical, and general liability premiums. Reserves were established in accordance with the Budget Policy and are in compliance with the actuarial study.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 3,333,071.00	\$ 8,257,736	\$ 8,637,481	\$ 379,745
Miscellaneous Revenues	\$ 658,905.74	\$ 0	\$ 0	\$ 0
Subtotal	\$ 3,991,976.74	\$ 8,257,736	\$ 8,637,481	\$ 379,745
Transfers In	\$ 300,000.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 5,328,126	\$ 5,696,333	\$ 368,207
REVENUES TOTAL:	\$ 4,291,976.74	\$ 13,585,862	\$ 14,333,814	\$ 747,952
EXPENDITURES				
Personnel Services	\$ 137,902.73	\$ 187,352	\$ 231,891	\$ 44,539
Operating Expenses	\$ 6,700,394.55	\$ 6,252,826	\$ 7,512,311	\$ 1,259,485
Subtotal	\$ 6,838,297.28	\$ 6,440,178	\$ 7,744,202	\$ 1,304,024
Transfers Out	\$ 65,320.00	\$ 57,436	\$ 73,046	\$ 15,610
Reserves - Claims	\$ 0.00	\$ 631,102	\$ 207,677	\$-423,425
Reserves - Restricted	\$ 0.00	\$ 6,457,146	\$ 6,308,889	\$-148,257
EXPENDITURES TOTAL:	\$ 6,903,617.28	\$ 13,585,862	\$ 14,333,814	\$ 747,952

FUND 503 - DENTAL INSURANCE INTERNAL SERVICE FUND

This Fund is managed by Human Resources. The primary source of revenue is derived from charges related to dental insurance rates to countywide departments, Constitutional Offices, and employees. Insurance premiums for the entire County, as well as some Constitutional Offices, are expensed out of this Fund.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 1,155,088.04	\$ 1,314,401	\$ 1,327,005	\$ 12,604
Miscellaneous Revenues	\$ -9,089.12	\$ 0	\$ 0	\$ 0
Subtotal	\$ 1,145,998.92	\$ 1,314,401	\$ 1,327,005	\$ 12,604
Fund Balance	\$ 0.00	\$ 1,149,016	\$ 1,111,834	\$ -37,182
REVENUES TOTAL:	\$ 1,145,998.92	\$ 2,463,417	\$ 2,438,839	\$ -24,578
EXPENDITURES				
Personnel Services	\$ 72,730.90	\$ 77,435	\$ 83,667	\$ 6,232
Operating Expenses	\$ 914,703.95	\$ 1,009,064	\$ 1,029,215	\$ 20,151
Subtotal	\$ 987,434.85	\$ 1,086,499	\$ 1,112,882	\$ 26,383
Transfers Out	\$ 53,337.00	\$ 55,103	\$ 55,886	\$ 783
Reserves - Operating	\$ 0.00	\$ 10,000	\$ 10,000	\$ 0
Reserves - Claims	\$ 0.00	\$ 1,273,452	\$ 1,221,708	\$ -51,744
Reserves - Restricted	\$ 0.00	\$ 38,363	\$ 38,363	\$ 0
EXPENDITURES TOTAL:	\$ 1,040,771.85	\$ 2,463,417	\$ 2,438,839	\$ -24,578

FUND 504 - HEALTH INSURANCE INTERNAL SERVICE FUND

This Fund is managed by Human Resources to fund and administer the health insurance costs of the County's self insurance program. Insurance premiums for the entire County, as well as some Constitutional Offices, are expensed out of this Fund. The primary source of revenue is derived from charges related to health insurance rates to countywide departments, Constitutional Offices, and employee contributions for health insurance.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 24,104,312.05	\$ 32,311,186	\$ 34,800,538	\$ 2,489,352
Miscellaneous Revenues	\$ 1,105,862.46	\$ 880,000	\$ 868,665	\$-11,335
Less 5% Statutory Reduction	\$ 0.00	\$-44,000	\$-43,433	\$ 567
Subtotal	\$ 25,210,174.51	\$ 33,147,186	\$ 35,625,770	\$ 2,478,584
Fund Balance	\$ 0.00	\$ 5,454,111	\$ 5,324,498	\$-129,613
REVENUES TOTAL:	\$ 25,210,174.51	\$ 38,601,297	\$ 40,950,268	\$ 2,348,971
EXPENDITURES				
Personnel Services	\$ 126,381.98	\$ 144,434	\$ 188,731	\$ 44,297
Operating Expenses	\$ 26,041,426.22	\$ 27,262,265	\$ 27,884,444	\$ 622,179
Subtotal	\$ 26,167,808.20	\$ 27,406,699	\$ 28,073,175	\$ 666,476
Transfers Out	\$ 175,970.00	\$ 258,012	\$ 154,136	\$-103,876
Reserves - Claims	\$ 0.00	\$ 8,000,494	\$ 9,033,415	\$ 1,032,921
Reserves - Restricted	\$ 0.00	\$ 2,936,092	\$ 3,689,542	\$ 753,450
EXPENDITURES TOTAL:	\$ 26,343,778.20	\$ 38,601,297	\$ 40,950,268	\$ 2,348,971

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

This Fund is managed by Human Resources, which facilitates revenue collection and payments for these insurance coverages countywide. The primary source of revenue is derived from charges related to life insurance, as well as long term and short term disability rates to countywide departments, Constitutional Offices, and employees.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 510,413.33	\$ 790,519	\$ 847,849	\$ 57,330
Miscellaneous Revenues	\$-8,303.19	\$ 0	\$ 0	\$ 0
Subtotal	\$ 502,110.14	\$ 790,519	\$ 847,849	\$ 57,330
Fund Balance	\$ 0.00	\$ 1,013,710	\$ 918,097	\$-95,613
REVENUES TOTAL:	\$ 502,110.14	\$ 1,804,229	\$ 1,765,946	\$-38,283
EXPENDITURES				
Personnel Services	\$ 55,131.78	\$ 59,450	\$ 63,901	\$ 4,451
Operating Expenses	\$ 435,598.99	\$ 613,903	\$ 613,889	\$-14
Subtotal	\$ 490,730.77	\$ 673,353	\$ 677,790	\$ 4,437
Transfers Out	\$ 38,923.00	\$ 38,506	\$ 49,645	\$ 11,139
Reserves - Operating	\$ 0.00	\$ 13,819	\$ 13,000	\$-819
Reserves - Claims	\$ 0.00	\$ 1,078,551	\$ 1,025,511	\$-53,040
EXPENDITURES TOTAL:	\$ 529,653.77	\$ 1,804,229	\$ 1,765,946	\$-38,283

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

The purpose of this Fund is to capture indirect costs associated with the general oversight of the Fleet operation. This Fund is supported by Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 147,272.00	\$ 147,634	\$ 123,907	\$-23,727
Miscellaneous Revenues	\$-1,675.93	\$ 0	\$ 0	\$ 0
Subtotal	\$ 145,596.07	\$ 147,634	\$ 123,907	\$-23,727
Fund Balance	\$ 0.00	\$ 107,653	\$ 135,125	\$ 27,472
REVENUES TOTAL:	\$ 145,596.07	\$ 255,287	\$ 259,032	\$ 3,745
EXPENDITURES				
Personnel Services	\$ 41,922.44	\$ 126,807	\$ 135,779	\$ 8,972
Operating Expenses	\$ 9,679.28	\$ 53,999	\$ 55,184	\$ 1,185
Debt Service	\$ 1,767.48	\$ 26,615	\$ 26,615	\$ 0
Subtotal	\$ 53,369.20	\$ 207,421	\$ 217,578	\$ 10,157
Transfers Out	\$ 40,818.00	\$ 34,558	\$ 28,146	\$-6,412
Reserves - Debt	\$ 0.00	\$ 13,308	\$ 13,308	\$ 0
EXPENDITURES TOTAL:	\$ 94,187.20	\$ 255,287	\$ 259,032	\$ 3,745

FUND 510 - FLEET MAINTENANCE INTERNAL SERVICE FUND

This Fund accounts for costs incurred by the County for maintenance of vehicles and equipment. Departments are billed an overhead fee to cover the indirect costs of maintenance as well as an hourly fee for the actual use of repair services. Revenues are generated from Charges for Services based on each department's appropriation for overhead and actual vehicle maintenance.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 2,600,612.59	\$ 3,263,020	\$ 3,467,108	\$ 204,088
Miscellaneous Revenues	\$ 12,864.75	\$ 0	\$ 0	\$ 0
Subtotal	\$ 2,613,477.34	\$ 3,263,020	\$ 3,467,108	\$ 204,088
Transfers In	\$ 248,189.00	\$ 0	\$ 0	\$ 0
REVENUES TOTAL:	\$ 2,861,666.34	\$ 3,263,020	\$ 3,467,108	\$ 204,088
EXPENDITURES				
Personnel Services	\$ 1,167,658.57	\$ 1,449,868	\$ 1,600,345	\$ 150,477
Operating Expenses	\$ 1,276,867.80	\$ 1,327,516	\$ 1,447,258	\$ 119,742
Capital Outlay	\$ 0.00	\$ 8,571	\$ 0	\$ -8,571
Subtotal	\$ 2,444,526.37	\$ 2,785,955	\$ 3,047,603	\$ 261,648
Transfers Out	\$ 438,890.00	\$ 477,065	\$ 419,505	\$ -57,560
EXPENDITURES TOTAL:	\$ 2,883,416.37	\$ 3,263,020	\$ 3,467,108	\$ 204,088

FUND 511 - FLEET FUEL INTERNAL SERVICE FUND

The purpose of this Fund is to capture costs associated with the purchase of fuel by County departments. Revenues are derived from Charges for Services generated by Gas & Oil expenses from each cost center, which is this Fund's primary revenue source. Revenue sources also include an overhead allocation assessed to every cost center with an appropriation for fuel, as well as Fund Balance.

	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget	FY24 Adopted Budget - FY23 Adopted Budget
REVENUES				
Charges For Services	\$ 2,159,466.95	\$ 2,014,724	\$ 2,168,866	\$ 154,142
Miscellaneous Revenues	\$-18,395.58	\$ 0	\$ 0	\$ 0
Subtotal	\$ 2,141,071.37	\$ 2,014,724	\$ 2,168,866	\$ 154,142
Transfers In	\$ 578,249.00	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0.00	\$ 998,842	\$ 478,212	\$-520,630
REVENUES TOTAL:	\$ 2,719,320.37	\$ 3,013,566	\$ 2,647,078	\$-366,488
EXPENDITURES				
Personnel Services	\$ 59,233.07	\$ 81,900	\$ 97,573	\$ 15,673
Operating Expenses	\$ 1,779,210.89	\$ 2,477,530	\$ 2,052,410	\$-425,120
Capital Outlay	\$ 0.00	\$ 353,646	\$ 353,646	\$ 0
Subtotal	\$ 1,838,443.96	\$ 2,913,076	\$ 2,503,629	\$-409,447
Transfers Out	\$ 444,207.00	\$ 100,490	\$ 143,449	\$ 42,959
EXPENDITURES TOTAL:	\$ 2,282,650.96	\$ 3,013,566	\$ 2,647,078	\$-366,488



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401 – SOLID WASTE FUND	10-24

CAPITAL IMPROVEMENT PLAN

The 5-year Capital Improvement Plan (CIP) is a major public infrastructure and planning tool used by Osceola County. It is a reflection of the County's Goals and Objectives which is intended to coordinate the financing and timing of improvements in a way that maximizes the return to the public. The CIP is described as projects that typically have a useful life of at least ten years and a cost of \$25,000 or more and includes new, replacement, or upgraded items/projects, construction, software, and/or land purchases. In general, the CIP does not include small vehicles or multiple purchase requests, i.e. a number of items with a unit cost of less than \$25,000 or repairs that do not extend the useful life of the asset, but an aggregate cost of more than \$25,000.

The CIP encompasses the four Goals of the County's Strategic Plan:

- Great Place to Live
- Efficient & Effective Performing County Government
- High Quality Transportation & Infrastructure
- Diversified Economy

Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Community Development						
1400 - Community Development						
GPS Units FY24 - C24-001	60,000	0	0	0	0	60,000
Total: 1400 - Community	60,000	0	0	0	0	60,000
Total: Community Development	60,000	0	0	0	0	60,000
Public Safety						
2100 - Public Safety Projects						
Animal Svcs Digital Imaging Equip - O24-002	57,000	0	0	0	0	57,000
Total: 2100 - Public Safety	57,000	0	0	0	0	57,000
Total: Public Safety	57,000	0	0	0	0	57,000
Public Works						
4100 - Public Works Projects						
EOC Cooler Replacement - P24-020	25,000	0	0	0	0	25,000
OC Bldg. - Chilled Water Treatment System - P24-051	50,000	0	0	0	0	50,000
Total: 4100 - Public Works	75,000	0	0	0	0	75,000
4129 - Hoagland Industrial Park						
Pug Mill Warehouse Demolition - P24-005	350,000	0	0	0	0	350,000
Total: 4129 - Hoagland Industrial	350,000	0	0	0	0	350,000
4144 - Fleet Vehicles/Equipment						
Parks-New & Replacement Vehicles/Equipment - P24-029	100,505	0	0	0	0	100,505
Total: 4144 - Fleet	100,505	0	0	0	0	100,505
Total: Public Works	525,505	0	0	0	0	525,505
Total: 001	642,505	0	0	0	0	642,505

Fund 102-Transportation Trust Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
4144 - Fleet Vehicles/Equipment						
Transp & Transit New & Replacement Veh/Equip - P24-040	288,317	0	0	0	0	288,317
Total: 4144 - Fleet	288,317	0	0	0	0	288,317
Total: Public Works	288,317	0	0	0	0	288,317
Transportation						
4300 - Transportation Projects						
Iteris Next Replacements - T24-009	883,305	0	0	0	0	883,305
Wire Carousel - T23-009	60,000	0	0	0	0	60,000
Total: 4300 - Transportation	943,305	0	0	0	0	943,305
Total: Transportation	943,305	0	0	0	0	943,305
Total: 102	1,231,622	0	0	0	0	1,231,622

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Community Development						
7500 - TDT Projects						
Additional Parking Lot for Orlando City - C21-011	300,000	0	0	0	0	300,000
OHP - Fencing - 7505	225,000	100,000	100,000	0	0	425,000
OHP Horse Stalls Replacement - C24-016	600,000	0	0	0	0	600,000
Total: 7500 - TDT Projects	1,125,000	100,000	100,000	0	0	1,325,000
Total: Community Development	1,125,000	100,000	100,000	0	0	1,325,000
Public Works						
4100 - Public Works Projects						
Arena-Generator/ATS Replacement - P24-025	350,000	0	0	0	0	350,000
KVLS/Events Center Generator - P24-026	155,000	0	0	0	0	155,000
OHP - Chilled Water Treatment System - P24-050	50,000	0	0	0	0	50,000
OHP Smoke Evacuation System Modifications (P23-009) - 4434	24,380	0	0	0	0	24,380
OHP/CEP - Cooling Tower Replacement - P24-027	200,000	0	0	0	0	200,000
Total: 4100 - Public Works	779,380	0	0	0	0	779,380
4144 - Fleet Vehicles/Equipment						
Austin Tindall-New & Replacement Vehicles/Equipment - P24-036	134,596	0	0	0	0	134,596
Total: 4144 - Fleet	134,596	0	0	0	0	134,596
Total: Public Works	913,976	0	0	0	0	913,976
Transportation						
4300 - Transportation Projects						
Bill Johnston Park - 4357	0	1,881,024	0	0	0	1,881,024
Total: 4300 - Transportation	0	1,881,024	0	0	0	1,881,024
Total: Transportation	0	1,881,024	0	0	0	1,881,024
Total: 104	2,038,976	1,981,024	100,000	0	0	4,120,000

Fund 107-Library District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Library						
7100 - Library Projects						
Hart Memorial Library - AC Replacement (9 Split Systems) - 7177	14,000	0	0	0	0	14,000
Kenansville Library AC Replacement - P24-028	70,000	0	0	0	0	70,000
St. Cloud Library-Chilled Water Treatment System - P24-052	50,000	0	0	0	0	50,000
Technology Library on Fortune Road - P24-003	560,000	6,040,000	0	0	0	6,600,000
Total: 7100 - Library Projects	694,000	6,040,000	0	0	0	6,734,000
Total: Library	694,000	6,040,000	0	0	0	6,734,000
Total: 107	694,000	6,040,000	0	0	0	6,734,000

Fund 115-Court Facilities Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
4100 - Public Works Projects						
Courthouse Courtroom Addition (P23-018) - 4439	350,000	0	0	0	0	350,000
Courthouse Elevator re-build and modernization - 4215	747,452	0	0	0	0	747,452
Courthouse Sqr - Chilled Water Treatment System - P24-049	33,500	0	0	0	0	33,500
Courthouse Sqr - Chiller 1 replacement - P24-023	636,500	0	0	0	0	636,500
Design and Construction for Courthouse Employee Parking Lot Security Enhancements (P23-012) - 4437	800,000	0	0	0	0	800,000
State's Attorney Annex Suite 1st Floor County Courthouse - P24-053	750,000	0	0	0	0	750,000
Total: 4100 - Public Works	3,317,452	0	0	0	0	3,317,452
Total: Public Works	3,317,452	0	0	0	0	3,317,452
Total: 115	3,317,452	0	0	0	0	3,317,452

Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Community Development						
1400 - Community Development						
Cherokee Point Playground Replacement - C24-010	0	0	0	0	150,000	150,000
Shingle Creek Babb Playground - C21-016	0	132,000	0	0	0	132,000
Total: 1400 - Community	0	132,000	0	0	150,000	282,000
Total: Community Development	0	132,000	0	0	150,000	282,000
Total: 125	0	132,000	0	0	150,000	282,000

Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Transportation						
4300 - Transportation Projects						
Cross Prairie Pkwy (from C31 (end of Tohoqua Development)) - T24-002	0	0	1,000,000	0	8,752,779	9,752,779
Cross Prairie Pkwy (from Clay Whaley Rd to Friars Cove Rd) - T24-004	0	0	301,492	879,350	2,713,424	3,894,266
Cross Prairie Pkwy (from Nolte Rd to Clay Whaley Rd) - T24-003	0	0	700,000	0	0	700,000
Old Lake Wilson Road - 4404	0	7,349,000	26,941,702	0	0	34,290,702
Pleasant Hill Rd (Poinciana Blvd to Granada Blvd) - T24-006	0	0	504,657	0	3,172,589	3,677,246
Total: 4300 - Transportation	0	7,349,000	29,447,851	879,350	14,638,792	52,314,993
Total: Transportation	0	7,349,000	29,447,851	879,350	14,638,792	52,314,993
Total: 143	0	7,349,000	29,447,851	879,350	14,638,792	52,314,993

Fund 148-Building Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
4144 - Fleet Vehicles/Equipment						
Mobile Permitting Office Trailer - P24-044	375,000	0	0	0	0	375,000
Total: 4144 - Fleet	375,000	0	0	0	0	375,000
Total: Public Works	375,000	0	0	0	0	375,000
Total: 148	375,000	0	0	0	0	375,000

Fund 149-East 192 CRA

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<u>Community Development</u>						
1400 - Community Development						
Landscape E192 - 1421	709,577	0	0	0	0	709,577
Total: 1400 - Community	709,577	0	0	0	0	709,577
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Total: Community Development	709,577	0	0	0	0	709,577
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Total: 149	709,577	0	0	0	0	709,577

Fund 151-CDBG Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Community Development						
1400 - Community Development						
SENSES An All-Inclusive Park - C24-009	0	0	0	0	150,000	150,000
Waters Edge Neighborhood Park Playground Replacement - C24-008	0	0	0	0	100,000	100,000
Total: 1400 - Community	0	0	0	0	250,000	250,000
7200 - Parks Projects						
Archie Gordon Memorial Park - 7220	132,000	0	0	0	0	132,000
Holopaw Neighborhood Park Playground - C22-007	0	0	0	150,000	0	150,000
Shelby Cox Playground - C22-005	0	0	232,000	0	0	232,000
Total: 7200 - Parks Projects	132,000	0	232,000	150,000	0	514,000
7209 - Parks District 2						
Holopaw Community Park (C23-028) - 7236	0	0	0	150,000	0	150,000
Total: 7209 - Parks District 2	0	0	0	150,000	0	150,000
Total: Community Development	132,000	0	232,000	300,000	250,000	914,000
Total: 151	132,000	0	232,000	300,000	250,000	914,000

Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
4144 - Fleet Vehicles/Equipment						
Road & Bridge-New & Replacement Vehicles/Equipment - P24-039	2,405,832	0	0	0	0	2,405,832
Total: 4144 - Fleet	2,405,832	0	0	0	0	2,405,832
Total: Public Works	2,405,832	0	0	0	0	2,405,832
Total: 154	2,405,832	0	0	0	0	2,405,832

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
3800 - Stormwater Projects						
Mill Creek Flood Plain Acquisition - P24-008	0	3,000,000	0	0	0	3,000,000
North Lake Toho Restoration & Water Quality (P23-002) - 3843	0	1,500,000	0	0	0	1,500,000
Shingle Creek Flood Plain Acquisition - P24-007	0	11,000,000	0	0	0	11,000,000
Total: 3800 - Stormwater Projects	0	15,500,000	0	0	0	15,500,000
Total: Public Works	0	15,500,000	0	0	0	15,500,000
Transportation						
4300 - Transportation Projects						
ATMS Phase 7 - T22-006	0	0	2,829,711	282,972	3,254,168	6,366,851
ATMS Phase 9 - T22-007	0	0	0	205,075	2,665,973	2,871,048
Boggy Creek Elementary & Parkway Middle School SW - T22-018	0	651,998	0	0	0	651,998
Buenaventura Blvd Complete Streets - 4465	0	18,021,015	0	0	0	18,021,015
Buenaventura Safety Improvements - 4416	0	1,886,253	0	0	0	1,886,253
Canoe Creek Road (CR523) - 4412	0	0	0	6,318,432	15,796,080	22,114,512
Hickory Tree Elementary Sidewalk - T22-001	0	165,945	0	0	0	165,945
Nolte Road ATMS - T22-003	0	0	0	280,999	0	280,999
Total: 4300 - Transportation	0	20,725,211	2,829,711	7,087,478	21,716,221	52,358,621
Total: Transportation	0	20,725,211	2,829,711	7,087,478	21,716,221	52,358,621
Total: 156	0	36,225,211	2,829,711	7,087,478	21,716,221	67,858,621

Fund 158-Intergovernmental Radio Communications

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
<u>Intergov't Radio Communications</u>						
9800 - Communications Projects						
Communication Tower Sites B, C, D, E & G Replace HVAC Bard Units - 9802	24,959	0	0	0	0	24,959
Total: 9800 - Communications	24,959	0	0	0	0	24,959
Total: Intergov't Radio	24,959	0	0	0	0	24,959
Total: 158	24,959	0	0	0	0	24,959

Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Safety						
2100 - Public Safety Projects						
Poinciana Fire Station #83 - 2204	6,414,395	0	0	0	0	6,414,395
Station 77 - Stoneybrook Area - 2115	0	0	0	11,693,523	0	11,693,523
Total: 2100 - Public Safety	6,414,395	0	0	11,693,523	0	18,107,918
Total: Public Safety	6,414,395	0	0	11,693,523	0	18,107,918
Total: 177	6,414,395	0	0	11,693,523	0	18,107,918

Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Community Development						
7200 - Parks Projects						
Archie Gordon Memorial Park - 7220	0	400,000	2,500,000	0	0	2,900,000
Total: 7200 - Parks Projects	0	400,000	2,500,000	0	0	2,900,000
7208 - Parks District 1						
Campbell City Park/Community Center - 7003	1,875,000	0	0	0	0	1,875,000
East 192 CRA Parks - 7215	0	500,000	2,000,000	500,000	1,000,000	4,000,000
Kings Highway Park - 7231	0	2,500,000	2,000,000	2,000,000	300,000	6,800,000
Oren Brown Replacement Park (C23-027) - 7235	0	2,500,000	2,500,000	2,500,000	0	7,500,000
Westwide Technology Park (Quina/Ancient Island) - 7232	1,750,000	0	0	0	0	1,750,000
Total: 7208 - Parks District 1	3,625,000	5,500,000	6,500,000	5,000,000	1,300,000	21,925,000
7209 - Parks District 2						
65th Infantry Veterans Park (final phase) - 4155	1,750,000	0	0	0	0	1,750,000
Holopaw Community Park (C23-028) - 7236	500,000	0	0	0	0	500,000
Total: 7209 - Parks District 2	2,250,000	0	0	0	0	2,250,000
Total: Community Development	5,875,000	5,900,000	9,000,000	5,000,000	1,300,000	27,075,000
Total: 178	5,875,000	5,900,000	9,000,000	5,000,000	1,300,000	27,075,000

Fund 190 - Mobility Fee Northeast District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Transportation						
4300 - Transportation Projects						
Jack Brack (Narcoossee to Absher) - 4466	0	11,397,620	0	47,383,603	0	58,781,223
Jack Brack ROW (Absher to Sunbridge Boundary) - T23-005	0	1,013,379	0	0	0	1,013,379
Jones Road (Narcoossee to Sunbridge Boundary) - T23-004	0	0	3,026,018	13,919,684	0	16,945,702
Nova (US192 to Sunbridge Boundary) (T23-002) - 4444	0	4,679,899	0	21,527,532	56,716,117	82,923,548
Total: 4300 - Transportation	0	17,090,898	3,026,018	82,830,819	56,716,117	159,663,852
Total: Transportation	0	17,090,898	3,026,018	82,830,819	56,716,117	159,663,852
Total: 190	0	17,090,898	3,026,018	82,830,819	56,716,117	159,663,852

Fund 191 - Mobility Fee Southeast District Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Transportation						
4300 - Transportation Projects						
Canoe Creek Rd Widening (from Deer Run Rd to UGB) - T24-001	0	1,500,000	0	6,426,671	12,853,342	20,780,013
Sunbridge Parkway (US 192 to Nova Rd) - 4470	0	0	4,854,022	22,328,503	0	27,182,525
Total: 4300 - Transportation	0	1,500,000	4,854,022	28,755,174	12,853,342	47,962,538
Total: Transportation	0	1,500,000	4,854,022	28,755,174	12,853,342	47,962,538
Total: 191	0	1,500,000	4,854,022	28,755,174	12,853,342	47,962,538

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Constitutionals/Elected Officials						
9100 - Constitutionals Projects						
S.O. Vehicles - 3398	2,909,939	0	0	0	0	2,909,939
Total: 9100 - Constitutionals	2,909,939	0	0	0	0	2,909,939
Total: Constitutionals/Elected	2,909,939	0	0	0	0	2,909,939
Public Safety						
2100 - Public Safety Projects						
800 MHz System Upgrades - O24-004	44,176	649,920	1,405,578	3,033,007	0	5,132,681
Compact Rapid Deployable WiFi Mobile Unit - O24-007	0	89,198	0	0	0	89,198
D & F Recreation Yards (O23-004) - 2140	194,000	0	0	0	0	194,000
Motorola Radio Replacements - Non Fire - O24-003	0	175,228	1,469,243	5,611,736	5,100,105	12,356,312
New Radio Tower Site - O24-005	0	0	0	0	3,000,000	3,000,000
Purchase of Leased Land for Existing Radio Tower - O24-006	0	0	502,900	0	0	502,900
Total: 2100 - Public Safety	238,176	914,346	3,377,721	8,644,743	8,100,105	21,275,091
Total: Public Safety	238,176	914,346	3,377,721	8,644,743	8,100,105	21,275,091
Public Works						
3800 - Stormwater Projects						
Culvert Upgrades/ Replacements - 3802	500,000	500,000	500,000	500,000	500,000	2,500,000
Kempfer Road Culvert Replacement - 3102	3,618,162	0	0	0	0	3,618,162
North Lake Toho Restoration & Water Quality (P23-002) - 3843	0	500,000	0	0	0	500,000
Total: 3800 - Stormwater Projects	4,118,162	1,000,000	500,000	500,000	500,000	6,618,162
4100 - Public Works Projects						
Admin Bld - Comm Rm 5 Ton Split Unit - P24-024	0	65,000	0	0	0	65,000
Admin Bldg - 3rd Floor Reconfiguration - 4127	750,000	0	0	0	0	750,000
Administration Building 2nd Floor Reconfiguration (P23-007) - 4447	250,000	0	0	0	0	250,000
Animal Services Renovations (P23-006) - 4453	0	136,715	0	0	0	136,715
Animal Services-Upgrade & Replace Generator - 4454	0	85,000	0	0	0	85,000
BVL Tax Collector-Replace 10 ton AC - P24-017	0	35,000	0	0	0	35,000
Celebration Place over C-2 Bridge 924169 - P24-012	300,000	0	0	0	0	300,000
Corrections Facility - Chilled Water Treatment System - P24-048	50,000	0	0	0	0	50,000
County Admin 4th Floor Reconf - 3184	1,350,000	0	0	0	0	1,350,000
Courthouse Sqr - Chilled Water Treatment System - P24-049	16,500	0	0	0	0	16,500
Courthouse Sqr - Chiller 1 replacement - P24-023	313,500	0	0	0	0	313,500
Emergency Operations Center - Chilled Water Treatment System - P24-047	50,000	0	0	0	0	50,000
EOC Com Rm-Repl HVAC Phase III - P24-019	172,500	0	0	0	0	172,500
Fortune Rd Health Dept-Generator Repl - P24-018	110,000	0	0	0	0	110,000
Gov't Center - Chilled Water Treatment System - P24-045	50,000	0	0	0	0	50,000
Govt Center HVAC and Chiller Controller Repl - P24-016	0	75,000	0	0	0	75,000

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Govt Center Parking Expansion - P24-004	0	457,000	0	0	0	457,000
Jail - Domestic hot/cold water piping replacement - 4101	85,600	0	0	0	0	85,600
Jail - HVAC Chilled water and hot Water piping system replacement PHASE 2 - 4182	171,200	0	0	0	0	171,200
Jail Control Room Interface Rehab - 4209	1,174,432	0	0	0	0	1,174,432
Lift Station Grinders Replacement - P24-022	0	95,000	0	0	0	95,000
Maintenance Shop & Storage Warehouse - 4138	425,000	0	0	0	0	425,000
Nova Rd over C-32 Canal Bridge 924114 - P24-009	200,000	0	0	0	0	200,000
Nova Rd over Econ Bridge 924115 - P24-010	135,000	0	0	0	0	135,000
Nova Rd over Taylor Bridge 924116 - P24-011	70,000	0	0	0	0	70,000
Overstreet Landing Site Improvements - 4229	0	250,000	0	0	0	250,000
Property Appraisers Lobby Renovation - 1778	875,000	0	0	0	0	875,000
Sheriff Admin-Air Handler 1&2 Replacement - 4206	0	949,560	0	0	0	949,560
Sheriff's Admin Facility - Chilled Water Treatment System - P24-046	50,000	0	0	0	0	50,000
Supervisor of Elections Lobby and Tabulation Room Design and Reconfiguration (P23-005) - 4448	0	256,280	0	0	0	256,280
Total: 4100 - Public Works	6,598,732	2,404,555	0	0	0	9,003,287
4144 - Fleet Vehicles/Equipment						
Animal Svcs-New & Replacement Vehicles/Equipment - P24-034	108,000	0	0	0	0	108,000
Total: 4144 - Fleet	108,000	0	0	0	0	108,000
Total: Public Works	10,824,894	3,404,555	500,000	500,000	500,000	15,729,449
Transportation						
4300 - Transportation Projects						
Celebration Blvd Extension ROW - T24-007	1,000,000	0	0	0	0	1,000,000
Countywide Signals - 4401	0	825,800	0	0	0	825,800
Intersection Safety & Efficiency Projects (TSM) - 3480	200,000	200,000	200,000	200,000	20,000	820,000
Jack Brack ROW (Absher to Sunbridge Boundary) - T23-005	2,000,000	0	0	0	0	2,000,000
Partin Settlement Road Bridge Over Florida Turnpike - T24-010	2,112,000	0	0	0	0	2,112,000
Traffic Control Equipment - 3780	175,000	175,000	175,000	175,000	175,000	875,000
Traffic Signal Replacement - 4352	900,000	0	0	0	0	900,000
Total: 4300 - Transportation	6,387,000	1,200,800	375,000	375,000	195,000	8,532,800
Total: Transportation	6,387,000	1,200,800	375,000	375,000	195,000	8,532,800
Total: 306	20,360,009	5,519,701	4,252,721	9,519,743	8,795,105	48,447,279

Fund 315-Gen Cap Outlay Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Constitutionals/Elected Officials						
9100 - Constitutionals Projects						
West Government Complex - 2033	0	18,533,317	0	0	0	18,533,317
Total: 9100 - Constitutionals	0	18,533,317	0	0	0	18,533,317
Total: Constitutionals/Elected	0	18,533,317	0	0	0	18,533,317
Public Works						
3100 - Environmental Services						
Partin Settlement Assemblage - 4668	85,000	0	0	0	0	85,000
Total: 3100 - Environmental	85,000	0	0	0	0	85,000
4100 - Public Works Projects						
Correctional Facility Expansion and Renovations (P23-008) - 4445	8,499,621	19,172,050	13,899,317	67,861,370	0	109,432,358
Total: 4100 - Public Works	8,499,621	19,172,050	13,899,317	67,861,370	0	109,432,358
Total: Public Works	8,584,621	19,172,050	13,899,317	67,861,370	0	109,517,358
Total: 315	8,584,621	37,705,367	13,899,317	67,861,370	0	128,050,675

Fund 331-Countywide Fire Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Safety						
2100 - Public Safety Projects						
Bunker Gear - 2185	0	0	500,000	500,000	749,370	1,749,370
Campbell City Fire Station 43 - 2203	0	11,257,379	0	0	0	11,257,379
Cypress Parkway Fire Station 85 - 2128	426,029	0	0	0	0	426,029
EMS Equipment - 2702	1,016,395	1,118,034	526,142	1,352,822	636,632	4,650,025
Fire Equipment - 2700	4,092,928	1,217,637	1,323,401	2,843,217	1,565,195	11,042,378
Fire Rescue & EMS Warehouse - 2120	305,320	0	0	0	0	305,320
Fire Station 23 - Northeast DRI - West - F22-003	0	0	2,328,318	0	0	2,328,318
Fire Station 25 - Northeast DRI - North - F22-004	0	0	2,328,318	0	0	2,328,318
Fire Station 27 NE DRI South - F23-002	0	0	0	2,421,450	0	2,421,450
Fire Station 29 NE DRI East - F23-003	0	0	0	2,421,450	0	2,421,450
Fire Station 63 - Relocation to Partin Settlement - 2233	0	0	0	0	12,045,396	12,045,396
Fire Station 71 Replacement (Lindfields/Westside Blvd) - 2010	8,372,287	0	0	0	0	8,372,287
Fire Station 81 - South Big Lake/West of Canal - F20-003	2,152,661	0	0	0	0	2,152,661
Fire Station 87 - West Big Lake-Southport - F21-008	0	2,238,767	0	0	0	2,238,767
LifePak Cardiac Monitors - 2123	0	309,908	340,898	374,988	412,487	1,438,281
Motorola Radio Replacements - F22-005	0	1,131,185	117,975	234,416	3,066,265	4,549,841
Poinciana Fire Station #83 - 2204	1,000,000	0	0	0	0	1,000,000
SCBA Replacements - O24-008	0	0	0	0	2,321,389	2,321,389
Station 75 Funie Steed Road - 2009	391,081	0	0	0	0	391,081
Total: 2100 - Public Safety	17,756,701	17,272,910	7,465,052	10,148,343	20,796,734	73,439,740
Total: Public Safety	17,756,701	17,272,910	7,465,052	10,148,343	20,796,734	73,439,740
Public Works						
4100 - Public Works Projects						
Fire Station 42 Poinciana - Replace generator - 4461	85,000	0	0	0	0	85,000
Fire Station 72 Celebration - Replace generator - 4460	85,000	0	0	0	0	85,000
Total: 4100 - Public Works	170,000	0	0	0	0	170,000
Total: Public Works	170,000	0	0	0	0	170,000
Total: 331	17,926,701	17,272,910	7,465,052	10,148,343	20,796,734	73,609,740

Fund 332-Public Imp Rev Bonds Series 2017

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
4100 - Public Works Projects						
OC 2nd Floor Buildout (P23-011) - 4446	1,132,999	0	0	0	0	1,132,999
Total: 4100 - Public Works	1,132,999	0	0	0	0	1,132,999
Total: Public Works	1,132,999	0	0	0	0	1,132,999
Total: 332	1,132,999	0	0	0	0	1,132,999

Fund 401-Solid Waste Fund

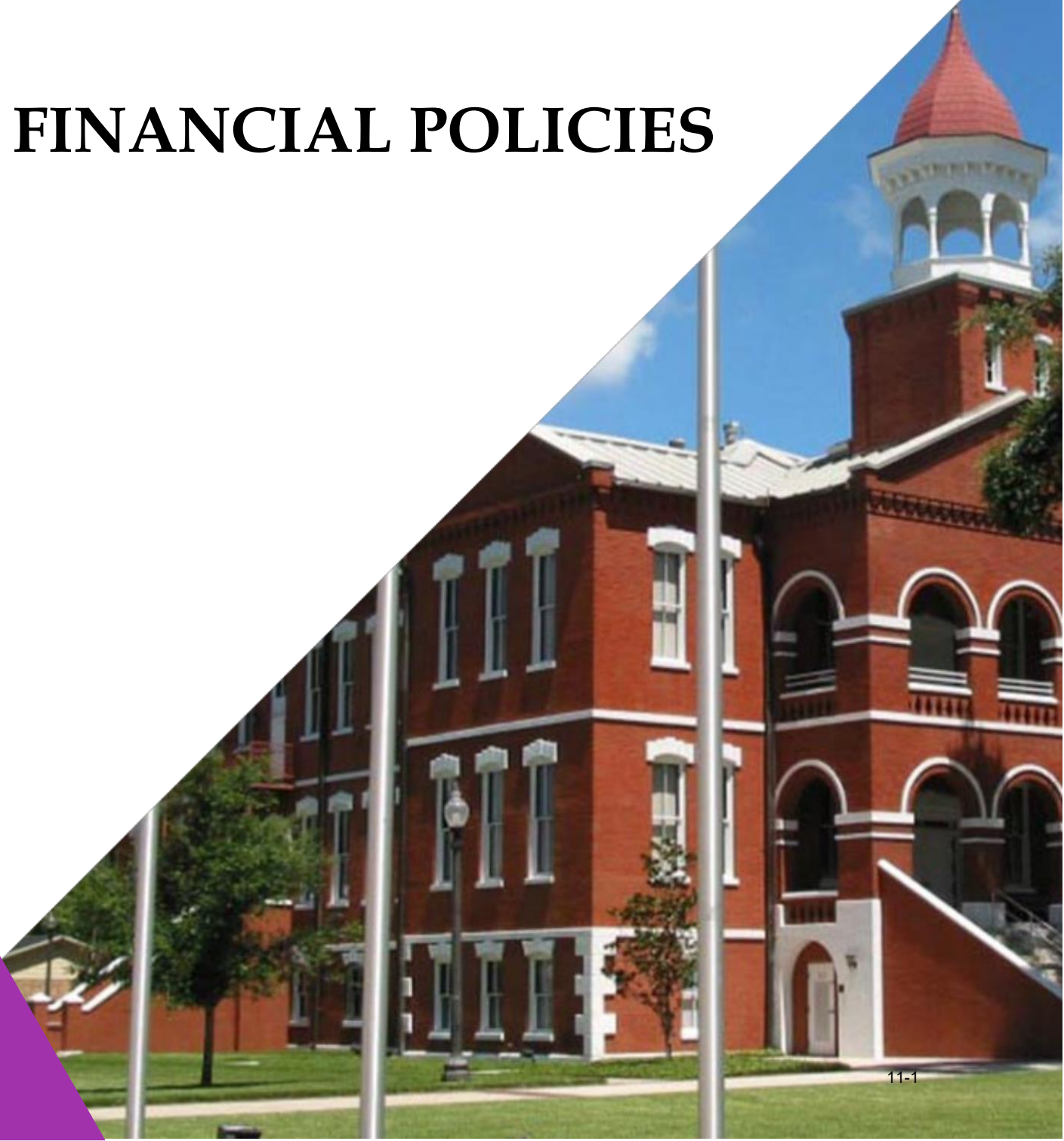
Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Public Works						
4144 - Fleet Vehicles/Equipment						
Solid Waste-New & Replacement Vehicles/Equipment - P24-032	300,000	0	0	0	0	300,000
Total: 4144 - Fleet	300,000	0	0	0	0	300,000
Total: Public Works	300,000	0	0	0	0	300,000
Total: 401	300,000	0	0	0	0	300,000

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2024/28
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Report Grand Total:	72,165,648	136,716,111	75,106,692	224,075,800	137,216,311	645,280,562



OSCEOLA
COUNTY be first
to what's next.

FINANCIAL POLICIES



CHAPTER FOUR

BUDGET CODE

4.0 PURPOSE

The purpose of the Osceola County Budget Code (Policy) is to set forth the policy by which the County and its departments and agencies under the control of the Board of County Commissioners (Board) develops, implements, and administers its operating and capital budgets. The purpose is also to ensure that the future growth of the County's Budget is managed in a fiscally responsible manner and in line with national, state, and local trends. This Budget Policy includes budget submission dates for Constitutional Officers and other outside entities. The Policy permits the continued development of comprehensive budget procedures that provide for increased public confidence in the management of public funds. County Administration has the responsibility to establish and maintain an adequate system to ensure the financial integrity of the County. Definitions for terms referenced throughout the Chapter are located in Appendix A.

4.1 GENERAL PROVISIONS

4.1-1 APPLICABILITY

The provision of the Budget Code shall apply to the development and administration of the County's operating and capital budgets of the County Departments and agencies under the control of the Board. Budgets of federal or state assistance funds and grants will be established in accordance with applicable laws and regulations, which may not be reflected in, or may be inconsistent with, any provision of this Policy. Nothing in this Policy shall prevent the County from complying with the terms and conditions of any grant, contract, gift or bequest that is otherwise consistent with law.

4.1-2 WAIVER OF REQUIREMENTS

This Policy is intended to manage the overall growth of the Budget from year-to-year in a fiscally responsible manner, but not limit any future Board's ability to fund needed services. As such, the Board may, when consistent with law, waive any or all requirements or provisions set forth in the Budget Policy and proceed thereafter to take action that is deemed to be in the best interest of the County.

4.1-3 CHANGES IN LAWS AND REGULATIONS

In the event an applicable law, regulation, or accounting standard is modified or eliminated, or a new law, regulation or accounting standard is adopted, the revised law, regulation or accounting standard shall, to the extent inconsistent with the Budget Policy, automatically supersede this Policy.

4.1-4 REQUIREMENT OF GOOD FAITH

The Budget Policy requires all parties involved in the administration of the County's Budget to act in good faith.

4.1-5 CONFIDENTIAL INFORMATION

Confidential information shall be administered in accordance with the Public Records Act, Chapter 119, Florida Statutes, as amended and other applicable provisions of the law.

4.2 AUTHORITY

4.2-1 BOARD OF COUNTY COMMISSIONERS

- A. The Osceola County Home Rule Charter, Chapter 125 and Chapter 218, Florida Statutes and Chapter 69I, Florida Administrative Code grants the Board the ability to establish policies governing the administration of public funds and its tangible personal property.
- B. The Board is responsible for adopting a balanced Budget in accordance with Chapters 129, 197 and 200 in the Florida Statutes, as amended.
- C. The Board shall designate a County Budget Officer to carry out the duties set forth in F.S. Chapter 129, County Budget, and this Budget Policy.

4.2-2 COUNTY MANAGER

- A. In accordance with Chapter 1.2 of the Administrative Code, the County Manager is responsible for the day-to-day administration of the County and to administer and carry out the Board's policies.
- B. The County Manager shall prepare and present the Budget, as required, to the Board for their consideration within the required timelines established in Florida Statutes.
- C. Chapter One of the Administrative Code, as amended, designates the County Manager as the County Budget Officer.
- D. The County Manager shall have the authority to adopt operational procedures, consistent with this Chapter of the Administrative Code, and Florida Statutes governing budget preparation and management.
- E. The County Manager (County Budget Officer) shall have the authority to approve amendments to the Adopted or Revised Budget if the total appropriation of the fund does not change in accordance with Florida Statutes.

- F. The County Manager shall report to the Board the various budget activities either as an agenda item and/or via electronic communication. The report shall identify, by Fund, the actual performance of revenues and expenditures in comparison to the Adopted Budget.
- G. As required by Chapter One of the Administrative Code, the County Manager will present an Organizational Chart to the Board. Whenever possible, this will be done in conjunction with the adoption of the Budget.

4.2-3 COUNTY BUDGET STAFF

- A. The County Manager shall designate the qualified individuals responsible for the County's budget as identified throughout this Policy, including the following:
 - 1. Reviewing the County's adopted Budget Policy and regulations whenever necessary, and propose any necessary amendments to ensure compliance with Florida Statutes and best practices.
 - 2. Assisting the County Manager in the development, implementation, and administration of the County's Budget to include ensuring expenditure requests are allowable per the Fund's revenue source.
 - 3. Assisting the County Manager in the development, implementation, and administration of Budget procedures and processes.
 - 4. Ensuring internal control over the County's budget system and reporting to reflect proper budget monitoring.
 - 5. Complying with Truth in Millage (TRIM) statutory compliance and deadlines.
 - 6. Ensuring employees receive and retain the necessary training for the administration of their assigned duties.
- B. Budget employees are responsible for assisting with the development, implementation, and delivery of the above.

4.2-4 COUNTY DEPARTMENT ADMINISTRATORS/DIRECTORS

As designated by the County Manager, Departments' Administrators/Directors are responsible for their functional areas, and associated accounts. As it relates to this Budget Policy, this includes but is not limited to, the following responsibilities:

- A. Preparation and submission of their recommended budget to the County Manager in compliance with the Budget Assumption Document, Budget Policy, Ordinances,

Resolutions, County Manager's Procedures, and any applicable state or federal requirements.

- B. Ensure expenditure requests are in line with any applicable stipulations of the revenue source such as grants, Florida Statutes, Debt Covenants, etc.
- C. Administer and monitor assigned Budget to ensure expenditures are within appropriations or ensure the necessary process to implement a budget adjustment has been initiated.
- D. Expend only the funds necessary to carry out assigned directives.

4.3 COUNTY BUDGET STRUCTURE

4.3-1 GENERAL PROVISIONS

- A. The Budget shall serve as the annual financial plan for the County. It serves as a tool for implementing the Board's goals and objectives. The Budget shall provide the resources necessary to meet service levels determined by the Board.
- B. The Budget establishes the County's Chart of Accounts in accordance with the County Manager's Organizational Chart and the State's requirements.
- C. The Adopted Budget, as well as any subsequent amendments, shall be a balanced budget with projected revenues equal to expenditures. No budget may be adopted unless this requirement is met.
- D. Each Budget covers a Fiscal Year.
- E. The Budget is legally controlled at the Fund level.
- F. Additional management control is generally maintained at the County Department level within Categories identified by the Chart of Accounts.

4.3-2 ACCOUNTING METHOD

- A. The type of governmental fund accounting the County utilizes impacts how and when items should be budgeted.
- B. The County uses the Modified-Accrual Basis of Accounting for Governmental Funds which means revenues are recognized when available and measurable and expenditures recognized when incurred.

- C. The County uses Accrual Basis Accounting for Proprietary Funds which means revenue is recognized when earned regardless of when recorded, and expenses are recorded at the time the liability is incurred regardless of when paid.
- D. Principal and interest on general long-term debt differ from other expenditures in that they are recorded when due.

4.3-3 FUNDS

The County's finances and budget accounts are managed in accordance with Generally Accepted Accounting Principles (GAAP). Accounts are organized and operated on the basis of Funds. In addition to each Fund being balanced, Fund accounting segregates resources according to their intended purpose and is used to aid management in compliance and budget management. The different Fund Types are identified in Appendix A – Definitions.

4.3-4 CHART OF ACCOUNTS

In adherence to proper accounting and regulatory guidelines, the County utilizes the State of Florida's Uniform Accounting System (UAS) Manual to establish the classification and budgeting of accounts. The UAS provides guidance to differentiate between Fund Types, Funds, revenues vs. expenditures, department/division, activity, Categories and other related information. Definitions are included in Appendix A.

4.4 BUDGET PREPARATION AND DEVELOPMENT

4.4-1 STRATEGIC PLAN

At the discretion of the Board, a Strategic Plan, with individual Strategic Plan Action Items, may be adopted. The Strategic Plan is typically done or reviewed on an annual basis so that the approved Strategic Plan Action Items are considered in the development of the Budget. As recommended by the County Manager, funding requests that are in support of the Strategic Plan and Strategic Plan Action Items will be identified and noted as such throughout the Budget process.

4.4-2 BUDGET CALENDAR

Florida Statute Chapters 197 and 200 establish the time limits under which Special Assessments, Millage Rates, and the Budget must be developed and adopted. Although subject to change by the Florida Legislature, each year Osceola County follows the process outlined in Florida Statutes to establish its annual budget and comply with the mandated processes. In order to ensure compliance with the deadlines, a budget calendar will be prepared and distributed for all required processes and public meetings.

4.4-3 BUDGET ASSUMPTION DOCUMENT

When appropriate, but generally on an annual basis, a Budget Assumption Document will be prepared and distributed to provide County Departments and Constitutional Officers with any information specific to the new Fiscal Year. Any guidance received by the Board, County Administration, or potential rates for items such as employee-related benefits, expenses, utilities, etc., will be identified.

4.4-4 BUDGET DEVELOPMENT - REVENUES

- A. Ad Valorem Revenues will be budgeted in accordance with the Statutory requirements for calculation and approval. Specifically, this process is identified in Chapter 200, Florida Statutes Determination of Millage, as amended.
- B. Special Assessments, also called non-ad valorem assessments, are approved through the budget process separately from the millage rates. Special Assessments collected through property tax bills must follow the process outlined in Section 197.3632, F.S., as amended.
- C. Revenues other than Ad Valorem or Special Assessments shall be estimated realistically, and those considered unpredictable should be budgeted conservatively dependent on the collection method, current Fiscal Year, and prior years' actuals along with projections to aid with accuracy.
- D. As designated by the County Manager and with oversight and concurrence by budget staff, County Departments are responsible for providing respective revenue projections generated within the activities and/or functions within their areas of responsibility. In addition, this includes estimates for carried forward amounts for grants and/or Capital Projects that will be ongoing into the Fiscal Year.
- E. Annual Fee Resolution: The County will review its fees and charges on an annual basis to ensure fees are adequate/cover the costs of the services and, where applicable, remain competitive. When necessary, a Resolution containing the proposed changes will be submitted to the Board for consideration.
- F. Fund Balance: In accordance with the Governmental Accounting Standards Board (GASB), the County is required to budget Fund Balance within specific guidelines.
 - 1. Unassigned Fund Balance is an important measure of the financial and economic stability of the County. It is essential that the County maintain adequate levels of Unassigned Fund Balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. It also provides cash flow liquidity for the County's general operations. It is the goal of the County to achieve and maintain an Unassigned Fund Balance in the General Fund to properly fund Reserves for Cash.

2. Restricted Fund Balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation such as grants and impact fees.
 3. Committed Fund Balance will include revenue brought forward for specific purposes as approved by the Board. Therefore, expenditure of said funds would be solely for the Board-specified purpose, such as Capital Projects.
 4. Assigned Fund Balance is revenue intended for specific purposes as identified by the County Manager. In governmental funds, other than the General Fund, Assigned Fund Balance represents the amount that is not restricted or committed.
- G. In general, the County's Revenue sources provide for, and are accounted for, in the following manner:
1. Establish a property tax rate to fund the desired level of service.
 2. Maintain a diversified and stable revenue base to mitigate the effects of short-term fluctuations in any one revenue source.
 3. Interest earned from investment of available monies shall be distributed in accordance with the cash balance of each fund from which monies were invested.
 4. Special and restricted Revenues shall be budgeted solely for the purpose(s) intended.
 5. Capital Fund Revenues shall be from a reliable source, including debt when appropriate, to ensure sufficient availability of funds to support approved projects.
 6. Rate structures for Enterprise Funds and Internal Service Funds shall be adequate to ensure that these funds remain firmly and separately self-supporting, including all costs of operation.
 7. Generally, Funds shall reimburse the General Fund for administrative costs, unless otherwise prohibited by the revenue source.
 8. One-time or non-recurring revenues should not be used to fund ongoing operations.

4.4-5 BUDGET DEVELOPMENT – OPERATING BUDGET EXPENSES

- A. Generally, the County utilizes a modified form of zero-based budgeting in that new requests are evaluated based on prior expenditures, actual need and the desired level of service.
- B. The County's Credit Rating is based on a number of factors such as revenue stability, conservative budgeting practices, reserves, current debt, debt management, etc. It is critical to maintain a good rating for a number of reasons, but especially to ensure the best interest rates are obtained for future debt issuances.
- C. It is the goal of the Board when budgeting expenditures to:
 - 1. Maintain a level of service that provides, to the extent reasonable and practicable, for the public health, safety, and welfare of the residents of the community.
 - 2. Support ongoing Operating Expenditures/Expenses via ongoing operating revenues.
 - 3. Provide essential services to its citizens in a financially responsible manner ensuring growth is managed when it occurs.
- D. Personnel Services Category: Determining personnel requirements is a critical component in formulating budgetary estimates.
 - 1. Adjustment to Salaries: The County's service needs, retaining qualified staff and remaining competitive will be considered in a fiscally responsible manner. Salary adjustments are dependent on funding availability and sustainability, in accordance with the County's approved Personnel Policy and County Manager Procedures, and the different adjustment options will be evaluated by the County Manager and recommended to the Board for consideration.
 - 2. Benefits: A comprehensive employee benefit package is provided to County employees in accordance with federal and state regulations and to remain competitive. The costs related to these expenses will be evaluated and incorporated within the Budget.
 - 3. Organizational Chart: The Operating Budget includes a number of Full-Time Equivalent (FTE) positions that have been deemed necessary to support the desired level of service. As part of the Budget adoption process, an Organizational Chart with the recommended number of FTEs will be submitted for approval. Within the approved number of FTEs, the County Manager has the authority to assign those FTEs in a manner that is supportive of the County's needs and Strategic Plan. An overall increase of FTEs, however, is only within the Board's authority.

4. Increase or Expansion of Existing Services: Requests for new positions should be supported by a documented increase in the demand on services/quantitative data relevant to the specific service.
 5. New Service Requests: Requests to provide a new service may be initiated for a variety of reasons. If the new service requires an increase in the authorized number of FTEs, the request shall be presented to the Board. If the request relates to a new grant allocation or award, the request for the new position(s) should note that they are specifically tied to the awarded funding and thus eliminated when the grant funding is exhausted.
 6. Level of Service (LOS) Requests: Requests for additional FTEs to increase the current service levels due to a deficient LOS will be evaluated based on that service's criteria. The County Manager may re-evaluate the approved service levels and, if necessary, request additional FTEs to meet the desired service level.
- D. Operating Category: As another key component of the Budget, the overall growth of applicable operating accounts should generally be in line with the change in the Consumer Price Index for goods and services utilized by governmental entities. As the Board may consider any items separately when deemed appropriate, it should be noted that some accounts may skew (such as a major repair, grant funding, etc.) an accurate analysis of the growth in the Operating Budget.
1. Repair and Maintenance: Many substantial infrastructure improvements are expensed instead of capitalized. These include items needed to keep the asset for its intended use (proper condition) and maintain the value of County's infrastructure, but does not extend the useful life.
 2. Utilities/Insurances: As utility and insurance costs are not completely within the control of the County, the County pursues energy saving initiatives as well as efforts to reduce accidents and incidents.
 3. Outsourcing: Outsourcing an existing County service will result in an increase in Operating accounts, but should be considered separately when analyzing the change in Operating Expenditures/Expenses from one year to another.
- E. Outside Entities/Constitutional Offices: Pursuant to the provisions of Section 129.03(2), Florida Statutes, the Board adopted an unnumbered resolution in 1992 requiring the Sheriff, Clerk of the Circuit Court for its support of the Board's functions, and Supervisor of Elections to submit their tentative budgets to the Board by May 1 of each year.

In the absence of the resolution specified in Section 145.022, Florida Statutes, the Tax Collector and Property Appraiser currently operate their respective offices on a fee basis. As such, their budget submissions are governed by Section 195.087, Florida Statutes. The

Property Appraiser (1)(a) submits their budget to the County for inclusion in the County's Adopted Budget on or before June 1, and the Tax Collector (2) on or before August 1.

Pursuant to the provisions of Section 29.008(2)(c)2, Florida Statutes, the Board has resolved (Resolution 04-004R) and directed the Chief Judge to submit to the Budget Officer a budget request for local requirements as well as the reasonable and necessary salaries, costs, and expenses for each local requirement on or before May 1 of each year.

Failure of any of the above to submit budgets by the required due date may result in the Board simply continuing the prior year's Personnel Services and Operating budgets at the same rate. Additionally, administrative or personnel costs incurred by the County that are attributable to a late budget submittal may be considered by the Board when approving the Final Budget.

The State Attorney's Office and the Public Defender's Office receive funding from the County for services in accordance with s. 14, Article V of the State Constitution. To request support from the Board, these Offices submit their budget request to the County in conjunction with County Departments.

F. Other Categories and Expenses: In addition to Capital Outlay discussed in the next section, the County's Budget includes other Categories.

1. Grants & Aids: Will vary greatly from year-to-year depending on grant awards within the Fiscal Year. Regardless of the type of grant (recurring, non-recurring, project specific, etc.), appropriations for awarded grants shall continue, along with any required County match, until the purpose has been accomplished, all funds expended and the grant agreement fully satisfied. As such, remaining funds from one Fiscal Year to another are considered restricted for that purpose and will be carried forward into the new fiscal year.

If known during the budget preparation process, the County Manager will include the anticipated grant award and/or estimated remaining balance in the budget request for inclusion in the Adopted Budget. Grants awarded or increases to grant awards during a Fiscal Year may be recognized in the County's Budget in accordance with Florida Statutes.

2. Transfers Out: Typically Transfers Out exist to account for transfers between different County Funds. There are exceptions within the General Fund and Special Revenue Funds as this is the mechanism to provide the required Budget appropriations to the Constitutional Officers.
3. Cost Allocation: Unless prohibited, in accordance with GAAP, the County Manager shall cause a Cost Allocation plan to be prepared to reimburse the General Fund

for costs incurred due to administrative support services provided to other Funds, as permitted.

4. Debt Service: The County's Debt Service funds and required payments will be accounted for in the County's Adopted Budget in accordance with proper accounting methods and any relevant covenants/agreements. Limitations on additional debt are related to acceptable financial practices and available sources to pledge.

4.4-6 BUDGET DEVELOPMENT – CAPITAL BUDGET EXPENSES

- A. The Budget will attempt to provide for adequate replacement and/or addition of Capital Assets which shall be budgeted in accordance with the Florida Administrative Code and Finance Code.
- B. Generally, an individual new item that exceeds the asset threshold is considered Capital Outlay.
- C. Generally, if an item exceeds \$25,000 and has a useful life of more than 10 years, it will also be included in the Capital Improvement Plan (CIP).
- D. Due to the annual, ongoing nature of Vehicle purchases, Small Vehicles are exempted from the CIP process, but are still Capital Outlay which includes necessary tracking of the inventory.
- E. Approved Capital Outlay (non-CIP items) and the first year of the CIP are included in the Budget.
- F. A budget for a Capital Project shall be a project-length budget although it may be established in phases when appropriate. Upon approval by the Board and depending on the funding source, the project's appropriation shall be considered committed or restricted for that purpose until satisfied. Requests to increase funding for a Capital Project, that are unable to meet the requirements identified in 4.7-6 below, must be considered by the Board.
- G. At the end of the Fiscal Year, the unspent appropriation of an approved Capital Project shall be carried forward to the subsequent Fiscal Year(s) until the specific project (phase) is completed.
- H. There are no limitations to the growth in capital expenditures from one Fiscal Year to the next except for the availability of financial resources. This Budget Policy is not intended to limit any future Board's ability to fund needed infrastructure improvements.

4.4-7 BUDGET DEVELOPMENT – RESERVES

- A. Maintaining an adequate reserve level is important for sound fiscal management. It is a critical factor considered by bond rating agencies in relation to the County's Credit Rating. The County shall maintain an adequate level of unrestricted funds.
- B. While reserves may be generally used for cash flow purposes and to address emergencies, unanticipated economic downturns, unfunded/unanticipated mandates, and one-time capital expenditures, it is the County's goal to appropriate a minimum Operating Reserve of fifteen percent (15%) of the fund's total appropriation minus Reserves, except for those funds with separate requirements.
- C. Replenishment of Reserves: If the Operating Reserves are less than the required amounts per this Policy, the County Manager shall submit a plan for all funds, except for those with separate requirements, for expenditure reductions and/or revenue increases to the Board. The plan shall be reviewed and amended as necessary. At a minimum, the Reserves for Cash must be replenished no later than the end of the second year after its occurrence.
- D. Categories of Reserve Accounts: Reserve accounts are generally funded through Fund Balance from the prior Fiscal Year. As such, when appropriate, the purposes for the Reserves should coordinate with the categories of Fund Balance as defined by proper accounting standards and in accordance with the Finance Code.
- E. Reserves for Cash: In accordance with Florida Statutes, the Reserves for Cash may not exceed limitations established by Florida Statutes. The primary purpose of this Reserve account is to ensure adequate resources for a Fund's operating purposes at the beginning of the Fiscal Year.
 - 1. If a Fund's primary revenue source is a revenue source that typically lags 2 months behind in its remittance (Ad Valorem, revenues distributed by the State of Florida, and/or Special Assessments, etc.), the Reserves for Cash shall be a minimum of 2 months of the total of Personnel Services, Operating Expenditures/Expenses and Transfers Out. Based on an individual determination, some Funds may be exempted from this requirement based on sound fiscal management practices. These Funds include, but are not limited to, the following:
 - a. Funds that receive significant revenue (Transfers In) from the General Fund or from other County Funds to support its operations;
 - b. The neighborhood serving Municipal Service Taxing Units (MSTUs)/Municipal Service Benefit Units (MSBUs); and

- c. Tourist Development Tax Funds which will utilize a different calculation based on the month with their largest operating deficit.
 2. Special Revenue Funds' revenues are legally restricted for specific purposes. With the exception of those mentioned above, the Reserves for Cash shall be budgeted in accordance with the authority underlying the creation of the individual fund and sound fiscal management.
 3. Enterprise Funds shall generally appropriate a Reserves for Cash that is a minimum of 2 months Personnel Services, Operating, and Transfers Out.
- F. Reserves for Contingencies: In accordance with Florida Statutes, the Reserves for Contingencies may not exceed any limitations established by the State, but otherwise may be established as deemed fiscally appropriate by the County Manager. As the emergency reserve, this appropriation can be utilized to fund one-time emergencies (including natural or man-made disasters), unanticipated expenditure requirements (one-time Capital Outlay), or offset unanticipated revenue fluctuations (if there are not Reserves for Stability) occurring within a Fiscal Year as approved by the Board. It should not be used to support ongoing Operating Expenditures/Expenses.
- G. Reserves for Debt: Reserves for Debt are established in compliance with the Debt Covenants and/or for future debt service payments. Therefore, the identified amount must be appropriated and adhere to these requirements. Use is restricted for this purpose and thus should be accounted for through Restricted Fund Balance. Generally, Reserves for future debt service payments should be appropriated in the amount of the first required payment of the next Fiscal Year.
- H. Reserves for Capital:
1. Reserves for Capital may be Designated (specific project has been identified) or Undesignated.
 2. The goal will be to fund future capital projects.
 3. In the event of "Pay-As-You-Go" financing, the Reserves Capital-Designated may require multiple years of funding/saving in order to fully meet the expenditure requirements (also called a Sinking Fund).
 4. For projects to be funded through Reserves Capital-Designated for that project by Board action, it will require Board action to change the designation.
 5. Generally, Capital Projects Funds will have Reserves for Capital, instead of Reserves for Cash or Reserves for Contingencies.

- I. Reserves for Claims: Within the County’s Internal Service Funds, an amount should be available to ensure that adequate funds are reserved for claims incurred, but not paid, including run-off. Actuarial reports and any other requirements as a result of self-insurance must be fulfilled to ensure the proper amount is reserved.
- J. Reserves Assigned: Funds that are intended for a specific purpose. Intent can be identified by the Board or by the County Manager.
- K. Reserves Restricted: Funds that are intended for a specific purpose as stipulated by an external source or enabling legislation.
- L. Reserve for Stability: Funds with revenue sources vulnerable to economic downturns and/or dramatic declines in revenues, may establish a Reserve for Stability to assist with a transition period. After such declines, steps will be necessary to reduce expenditures. However, there will still be a period of transition (giving notice on agreements/contracts) and even create some initial one-time expenses (severance payments due to layoffs). The amount appropriated per Fund shall be in compliance with this Budget Policy and as deemed fiscally appropriate by the County Manager.

4.5 BUDGET ADOPTION

- A. Upon receipt of the County Departments’ proposed budgets, County Administration will review and prepare the County Manager’s recommended budget.
- B. The County Manager’s recommended budget will be submitted to the Board in a timely manner to ensure enough time to incorporate direction and adjustments into the tentative budget. Typically, it will be presented to the Board in a Board meeting during the month of July.
- C. In accordance with Florida Statutes, but generally in July, the County will establish the upcoming year’s proposed millage rates, current year rolled-back millage rates, and the date, time and place for the tentative budget hearing. Although there are exceptions, Non-Ad Valorem Assessments which are collected on the tax bill will also be established during this meeting.
- D. Public hearings will be held within the relevant statutory timelines and requirements to adopt Special Assessment Rates, Millage Rates, and the Budget.
- E. Upon adoption, the budget team will finalize all certifications, reports, and posting requirements to ensure compliance with Florida Statutes.

4.6 BUDGET EXECUTION

4.6-1 GENERAL PROVISIONS

- A. Overall accountability and oversight for the budget rests with the County Manager/County Budget Officer and the budget team. However, as designated by the County Manager, Departments' Administrators/Directors have the responsibility to manage their budgets which includes budgetary control and accountability at their department/office level.
- B. As the financial plan, the Budget represents the County's legal authority to spend; however, an expense is further limited by the actual cash on hand. Adequate cash should also be available prior to proceeding with an expenditure or contractual obligation.
- C. Category Budgeting: As noted in this Code, the County's Budget is legally controlled at the Fund level, but additional management controls are available through Category Budgeting in accordance with State Statutes and the UAS. The County Manager shall ensure that implementing Procedures in support of this Policy provide appropriate management and oversight of the Budget to establish and maintain the financial integrity of the Budget.
- D. Internal Service Funds are intended to break even with the exception of required Reserves. The income or loss of an Internal Service Fund shall be managed by crediting (in the current or next fiscal year) or charging the billed departments in accordance with their actual usage.

4.6-2 MONITORING

- A. The County will maintain a budget and financial system which will provide for adequate reporting to compare actual revenues received versus expenditures. Said reports will be available to all Departments assigned the responsibility for monitoring their specific Budget as designated by the County Manager.
- B. The County Manager shall ensure that actuals are monitored and projected in comparison to annual appropriation amounts so that any issues are quickly recognized and reconciled.

4.7 BUDGET AMENDMENTS

4.7-1 GENERAL PROVISIONS

The County's Operating Budget is a dynamic document. The need for corrections, additions and deletions is anticipated. Per Florida Statutes, the Board may amend the Adopted Budget any time within the Fiscal Year and up to 60 days after the end of the prior Fiscal Year. The mechanisms for adjustments to the Budget are provided for in Florida Statutes in Chapter 129, as amended.

4.7-2 BUDGET TRANSFERS

- A. In accordance with Florida Statutes, the Board designated Budget Officer may authorize an amendment provided that the total appropriations of the Fund is not changed, merely a “shifting” of funds within the same Fund.
- B. For the purposes of clarification, the County will refer to this type of amendment as a Budget Transfer.
- C. The Budget Officer may approve Transfers between any account within a Fund unless otherwise prohibited by law or Policy.

4.7-3 BUDGET SUPPLEMENTS

- A. In accordance with Florida Statutes, the Board may authorize an amendment by adoption of a Resolution.
- B. For the purposes of clarification, the County will refer to this type of amendment as a Budget Supplement and will require Board approval as required by Florida Statutes.
- C. By approved Resolution and motion recorded in the minutes, the Budget may be amended by the Board without public hearing/advertisement for the following reasons:
 - 1. Transfers from the Reserve for Contingencies to increase or create an appropriation for any lawful purpose within the same fund;
 - 2. Appropriations from reserve for future construction/improvements for the purposes for which the reserve was made;
 - 3. Appropriate receipts from a source not anticipated in the budget that are received for a specific purpose including, but not limited to, grants, donations, gifts or reimbursement for damages, and the corresponding expenditure for the particular purpose; and
 - 4. Appropriate increased revenues for an Enterprise/Proprietary Fund received for a particular purpose and the corresponding expenditure for that purpose.

4.7-4 BUDGET AMENDMENTS

- A. All other changes to the Budget for all other purposes are required to be approved by a Resolution of the Board as a part of a properly advertised public hearing.
- B. The advertisement must meet all requirements of Florida Statutes.

- C. For the purposes of clarification, this type of amendment will be referred to as a Budget Amendment.
- D. When the timing of the Budget Amendment conflicts with the County's operating requirements (such as with carry forwards, grants, bond proceeds, etc.), a temporary budgetary override may be authorized as long as actual funds are available, verified in accordance with approved procedure, and approved by the County Manager.

4.7-5 ACCOUNTING ADJUSTMENTS

- A. Accounting adjustments are adjusting Journal Entries in accordance with GASB, GAAP and the Finance Code.
- B. Such adjusting transactions that are requested will be reviewed by the appropriate County staff as designated by the County Manager, and, if approved, submitted to the entity responsible for entry.
- C. Accounting adjustments may also be identified as a part of the annual independent audit.
- D. If the adjusting entry creates a need for a Budget Amendment, and the Budget can still be amended, the budget team will review/assist.

4.7-6 CAPITAL ADJUSTMENTS

- A. Requests for Capital are submitted and approved through the Budget and/or Capital Improvement Program.
- B. It is recognized that the approved Capital Outlay/CIP budget is based on cost estimates projected prior to commencement and thus the estimates may be inaccurate.
 - 1. If the Adopted Budget is underestimated by an amount within the County Manager's Procurement Threshold Authority, and there are funds available within the County Department's approved budget in the same Fund, the Capital Project/purchase may proceed with a Budget Transfer approved by the County Manager or Designee.
 - 2. If the Budget included a certain number of Capital Outlay items, but the actual purchase price is low enough to accommodate the purchase of additional quantities and the Procurement Code's requirements can be satisfied, the County Manager may approve the purchase of additional quantities of the same item within the Budget.

3. If the Budget for a Capital item is overestimated, the excess funding will be re-appropriated by the budget team as directed by the County Manager and approved by the Board.
- C. Capital Substitutions: The Board recognizes that there will be times when an emergency, change in need or direction necessitates a different Capital Project or Capital Outlay becomes a priority over what was approved. As such, the County Manager is directed to develop a Procedure for requests that may be approved by the County Manager when the replacement Capital Project or Capital Outlay can be fulfilled within the approved Budget of the original item and is eligible for the funding source. In all other instances, the request must be approved by the Board.

4.8 CAPITAL IMPROVEMENT PLAN (CIP)

4.8-1 GENERAL PROVISIONS

- A. It is in the County's best interest to prepare and maintain a Capital Improvement Plan (CIP), a five-year program for the County's major Capital Projects to be reviewed/revised annually.
- B. The CIP will operate on the same fiscal year schedule as the County's Budget and the first year of the CIP shall be incorporated as a part of the Adopted Budget.
- C. The adoption schedule must also provide adequate time so that components may be included into the Comprehensive Plan update when appropriate.
- D. The CIP shall represent a framework for planning the replacement of existing capital equipment and facilities and for major investments in acquiring and building new public facilities.
- E. In addition to assisting with planning, the CIP is a helpful tool when requesting funding assistance from state and federal agencies.

4.8-2 CIP STRUCTURE

- A. The County will include all Capital Assets that qualify in the CIP.
- B. The determination as to whether or not capital expenditures should be included in the CIP versus non-CIP Capital Outlay versus Operating Expenditures/Expenses will be determined in accordance with the Finance Code, GASB and GAAP.
- C. The CIP lists each proposed Capital Project, the anticipated timeframe, the amount expected to be expended in each year of the program and, if available, the proposed method of financing (cash on hand, bonds, lease/purchase agreement, etc.).

D. Capital Improvement Element (CIE) and the Comprehensive Plan:

1. Within the CIP, there are projects also considered Capital Improvement Element (CIE) projects, which are needed to ensure that Level of Service (LOS) standards, as adopted in the County's Comprehensive Plan, or applicable Florida Statutes, are achieved and maintained for concurrency-related facilities located within Osceola County.
2. This may include Level of Service standards that reduce and/or correct existing deficiencies or that increase capacity of public facilities to meet future growth needs in Osceola County.
3. Designating a CIP project as CIE must be financially feasible and may have a budgetary impact.

4.8-3 CIP FUNDING

- A. Whenever appropriate, it is the County's policy to maximize its resources by securing debt to pay for capital improvements.
- B. Existing funds, annual appropriations, and Reserves can be used to pay for the capital as permitted by law, also referred to as Pay-As-You-Go Financing. As noted earlier, it may take more than one Fiscal Year to establish adequate funds. As such, Reserves for Capital can be utilized to plan for and/or fund the items and projects.
- C. Certain projects are recommended for Debt Financing including, but not limited to, the issuance of bonds, bank loans, capital leases, etc. The appropriate debt mechanism to utilize will be determined by many factors. The type and life expectancy of the asset and any stipulations associated with the proposed revenue source(s) are just a few. The decision to utilize debt must be in accordance with the Finance Code and accepted rating standards to maintain the credit rating of the County or existing bonds.
- D. If the decision is made to finance a project with bond proceeds, the County Manager will assign the individuals, including any outside entities necessary per the Finance Code, to ensure that all requirements and the many steps that are required to secure the debt are met.
- E. CIP Amendment: As a five-year program that is generally approved annually, there will be times the CIP will require amending. When amending the CIP, the Board will approve via a Resolution through a process similar to a Budget Supplement, except as otherwise provided by Florida Statutes (for example, as in the case of amendments to the Comprehensive Plan). Frequently, the CIP Amendment will be submitted in conjunction with a Budget Supplement or Amendment.

APPENDIX A. - DEFINITIONS

Unless the context otherwise requires, the following terms shall have the meanings set forth below whenever they appear in Chapter 4 of the Administrative Code and/or correlating County Manager Procedures:

“Accrual Basis Accounting” means a method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

“Administrative Code/Code” means the compilation of the Board’s Policy/rules for its operations.

“Adopted Budget” means the Budget that is approved annually by the Board as a part of the budget approval process pursuant to Sections 129.03 and 200.065, Florida Statutes with an effective date of October 1st of each Fiscal Year.

“Ad Valorem” means property taxes computed as a percentage of the Just Value of locally assessed real estate, and tangible personal property less any exclusions, differentials, exemptions and credits and is expressed in mills. Ad Valorem taxes are considered general revenue for general-purpose local governments and determined by multiplying the taxable value (assessed value less any exemptions) by the millage rate and dividing by 1,000.

“Amended/Revised Budget” means the County’s budget after any changes and/or amendments are made to the Adopted Budget.

“Assigned Fund Balance” means the portion of the net position of a Governmental Fund that represents resources set aside (“earmarked”) by the government for a particular purpose.

“Bank Loans” means loans for a term of not more than 20 years to provide an alternative option to smaller financing needs that require a longer amortization than interim financing options.

“Benefits” means employee benefits, excluding wages and salaries, including employer contributions to a retirement system, social security, insurance and similar direct benefits as well as other costs such as Other Post-Employment Benefits (OPEB) expense accrual, Worker’s Compensation and Unemployment Compensation Insurance.

“Board” means the Osceola County Board of County Commissioners that is the duly elected legislative branch responsible for setting policies, adopting ordinances, appropriating funds, etc.

“Bond Counsel” means an attorney or law firm retained by the County to give the traditional Bond Counsel opinion and may prepare or review and advise regarding the County’s authorizing resolutions, bond contracts, official statements, validation proceedings and litigation.

“Budget” means the annual Adopted Budget, as amended or revised, that serves as the County’s financial plan that includes estimated revenues equaling estimated expenditures for a period of one year.

“Budget Amendment” means the mechanism used to revise the Budget to reflect changes for all other purposes other than those provided for through a Budget Transfer or Budget Supplement, through a properly advertised public hearing in accordance with Florida Statutes.

“Budget Assumption Document” means guidance for Departments, Constitutional Officers and other outside entities to aid in the preparation of the new Fiscal Year’s Budget requests developed by the budget team in accordance with the County Manager’s direction.

“Budget Supplements” means the mechanism used to revise the Budget to reflect changes not provided for through a Budget Transfer or Budget Amendment by means of a Board-approved Resolution in accordance with Florida Statutes.

“Budget Transfers” means the mechanism used to revise the Budget by the Budget Officer provided that the total appropriations of a Fund does not change in accordance with Florida Statutes.

“Capital Adjustments” means the mechanism to change an approved Capital Project/item.

“Capital Substitution” means the mechanism to change an approved Capital request with a different Capital need.

“Capital Assets” means tangible or intangible assets held and used in County operations, which have a service life of more than one year and meet the County’s capitalization policy. Capital Assets of the county include land, infrastructure, and improvements to land, buildings, leasehold improvements, vehicles, furnishings, equipment, collections, and all other tangible and intangible assets that are used in County operations as provided for in the Finance Code.

“Capital Leases” means a lease considered to have the economic characteristics of asset ownership.

“Capital Outlay” means expenditures for property as currently, or hereafter amended, defined in Florida Administrative Code 69I-72.007, as all tangible personal property owned by a governmental unit and of a non-consumable nature; acquisition of or addition to fixed assets.

“Capital Improvement Element (CIE)” means a component of the Comprehensive Plan designed to consider the need for and the location of public facilities in order to encourage the efficient use of such facilities, as well as a component for correcting existing public facility deficiencies, which are necessary to implement the Comprehensive Plan. The components shall include estimated costs, projected revenue sources, standards to meet established levels of service, transportation improvements included in the applicable metropolitan planning organizations program, and a schedule for at least a 5-year period.

“Capital Improvement Plan (CIP)” means a five-year framework for planning for the replacement of existing capital equipment/facilities and for major investments in acquiring and building new public facilities that links the County’s Comprehensive Plan and fiscal Budget to physical development.

“Capital Project” means any project funded by public monies, or proposed to be funded by public monies, to build, restore, retain, or purchase any equipment, property, facilities, programs or other items, including buildings, park facilities, infrastructure, information technology systems, or other equipment, that is funded on a necessarily non-repeating, or non-indefinite, basis and that is to be used as a public asset or for the public benefit. Any and all funds used for a Capital Project shall be used in accordance with the rules and regulation of the fund source with parameters and thresholds established in the County’s Finance Code.

“Category Budgeting” means utilizing the State of Florida’s Uniform Accounting System Manual (UAS) method for Categories to provide management budgetary control at the Department/Category level. This management tool does not change the legal level of control which is at the Fund level.

“Categories” means the division of expenditure classifications within the Budget in accordance with the Uniform Accounting Systems Manual as follows:

1. **“Personnel Services”** includes expenses for salaries, wages and related employee benefits provided for all persons employed by the reporting entity whether on full-time, part-time, temporary, or seasonal basis.
2. **“Operating Expenditures/Expenses”** includes expenditures for goods and services, which primarily benefit the current period, and are not defined as Personnel Services or Capital Outlays.
3. **“Capital Outlay”** includes outlays for the acquisition of or addition to fixed assets.
4. **“Debt Service”** includes outlays for debt service purposes.
5. **“Grants and Aids”** includes all grants, subsidies, and contributions to other government entities/reporting units and private organizations.
6. **“Other Uses”** includes Transfers and Reserves.

“Chart of Accounts” means a created list of the accounts used to organize the budget and finances of the County and to segregate revenues, expenditures, assets and liabilities in accordance with the UAS and the County Manager’s Organizational Chart.

“Commercial Paper” means unsecured short-term promissory note issued by corporations, with maturities ranging from 2 to 270 days.

“Committed Fund Balance” means Fund Balance amounts that can be used only for the specific purposes determined by a formal action of the Board that may be changed or lifted only by taking the same formal action that imposed the constraint originally.

“Comprehensive Annual Financial Report (Annual Report)” means a thorough and detailed presentation of the County's financial condition, providing transparency and a detailed accounting of all expenditures by including dozens of basic and more intricate financial reports along with notes, narratives and supporting data for each fiscal year.

“Comprehensive Plan” means a statutorily required plan that shall provide the principles, guidelines, standards, and strategies for the orderly and balanced future economic, social, physical, environmental, and fiscal development of the area that reflects community commitments to implement the plan and its elements. These principles and strategies shall guide future decisions in a consistent manner and shall contain programs and activities to ensure comprehensive plans are implemented.

“Constitutional Officers” means the five Officers who are independently elected Countywide on a partisan ballot with no term limits including: the Clerk of Courts, Property Appraiser, Tax Collector, Supervisor of Elections and Sheriff.

“Construction in Progress” means amounts expended in one fiscal year on new construction, land or building improvement, or other tangible capital construction projects that will be finished in a future year.

“Consumer Price Index” means a measure of the average change overtime in the prices paid by All Urban Consumers (CPI-U) in the South Region as published by the United States Department of Labor, Bureau of Labor Statistics for a market basket of consumer goods and services.

“Cost Allocation” means distribution of non-General Fund support/administrative costs to the Funds that benefit from those costs.

“County” means Osceola County, Florida, a charter county and political subdivision of the State.

“County Administration” means the County Manager, Chief Administrative Officer, Deputy County Manager(s) and/or Assistant County Manager(s) when acting in the capacity of the County Manager in accordance with approved, written delegation of authority, and determined necessary by the County Manager to assist with overseeing the day-to-day operations of the County.

“County Budget Officer” means the County Manager as designated by the Board in Chapter One of Osceola County’s Administrative Code to carry out the duties set forth in Chapter 129 F.S.

“County Departments” means a division/area of the County Manager’s Organizational Chart with a particular area of responsibility.

“County Manager” means the chief executive officer of the County appointed pursuant to Section 2:3 A. of the Osceola County Home Rule Charter, or such person’s designee.

“County Manager Procedure/Procedures” means an established process in alignment with the Administrative Code (Board Policy) developed by the relevant staff, reviewed by the County Attorney’s Office and approved by the County Manager, in order to provide direction to staff in carrying out the day-to-day administration of the County.

“County Manager’s Recommended Budget” means an annual operating budget, capital budget and capital program submitted to the Board for consideration.

“CIP Amendment” means an adjustment to the approved Capital Improvement Plan including changing priorities, projects, estimates, funding sources, etc.

“Credit Ratings” means the measurement of the probability of the timely repayment of principal and interest and is assigned by independent rating agencies (e.g. Fitch, Moody’s, Standard & Poors).

“Debt” means money owed by one party to a second party and is subject to contractual terms regarding the amount and timing of repayments of principal and interest.

“Debt Covenants” means contractual obligations set forth in a bond contract (resolution, indenture, loan agreement, capital lease or other document) and may include covenants to charge fees sufficient to provide required pledged revenues; to complete, maintain and operate the project; not to sell or encumber the project; not to take actions that would cause tax-exempt interest on the bonds to become taxable or otherwise become arbitrage bonds, etc.

“Debt Service Coverage” means a benchmark used in the measurement of an entity’s ability to produce enough cash to cover its debt payments.

“Departments’ Administrators/Directors/Department Head” means executive-level managers assigned to oversee a specific division/area of responsibility in accordance with the County Manager’s Organizational Chart.

“Disbursements” means the payment of money from a fund or account.

“Disclosure Counsel” means an attorney or law firm retained by the issuer to provide advice on issuer disclosure obligations and to prepare the official statement and/or continuing disclosure agreement.

“Expenditures” means decreases in fund net assets - for current operations, capital outlay or debt service - except those arising from operating and residual equity transfers to other funds.

“Fee Resolution” means the County’s consolidated list of services and costs to provide the services that is approved by the Board.

“Finance Code” means the Chapter of the County’s Administrative Code that defines the Board’s Policy for financial management.

“Financial Reporting” means documents prepared by government agencies at the end of an accounting period, containing a summary of accounting data for that period that includes background notes, forms and other information.

“Financial Statements” means documents prepared by the County to display the financial position of the County as a part of the Annual Comprehensive Financial Report (ACFR).

“Fiscal Year” means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

“Fixed Assets” means assets which are purchased for long-term use and are not likely to be converted quickly into cash, such as land, buildings, and equipment.

“Florida Administrative Code (FAC)” means the official compilation of the rules and regulations of Florida regulatory agencies.

“Fund” means a separate accounting entity that is self-balancing and segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

“Fund Balance” means the resources available to be carried over from one Fiscal Year into the next.

“Fund Groups/Types” means a classification of funds required to be used per the Uniform Accounting System Manual. Osceola County utilizes four Governmental Funds and two Proprietary Funds in its Budget:

1. **“General Fund”** (001): To account for all financial resources not accounted for and reported in another fund.

2. **“Special Revenue Funds”** (101 - 199): To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
3. **“Debt Service Funds”** (201 - 299): To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
4. **“Capital Projects Funds”** (301 – 399): To account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
5. **“Enterprise Funds”** (401 – 499): To account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.
6. **“Internal Service Funds”** (501 – 599): To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

“Full-Time Equivalent (FTE)” means 2,080 hours of work that may be comprised of one employee or two/multiple part-time employees.

“Generally Accepted Accounting Principles (GAAP)” means conventions, rules, and procedures that serve as the norm for the fair presentation of Financial Statements.

“Governmental Accounting Standards Board (GASB)” means the standard-setting body, associated with the Financial Accounting Foundation that establishes standard of financial accounting and reporting practices for state and local governmental units.

“Governmental Funds” means Funds that account for most typical governmental functions focusing on the acquisition, use and balances of an organization’s expendable financial resources and the related current liabilities, uses the Modified-Accrual Basis of Accounting and includes General, Special Revenue, Debt Service, and Capital Projects Funds.

“Grant” means financial assistance pursuant to written agreements/contracts to carry out a specific purpose.

“Intangible Assets” means a class of Capital Assets that has no physical substance, but has value for longer than one year such as purchased software, an easement, etc.

“Interfund Loans” means money advanced from one Fund to another Fund when insufficient money is available to meet obligations of the Fund receiving the advancement, or are necessary for capital expenditures of the Fund receiving the advancement, but only if the

advancement does not 1) conflict with other local, state, or federal laws; or 2) restrict, impede or limit implementation or fulfillment of the original purposes for which the money was received in the Fund providing the advancement.

“Internal Control” means an integrated set of policies and procedures designed to assist management to achieve its goals and objectives.

“Journal Entries” means types of accounting entries that debit one account and credit the corresponding account.

“Just Value” means the value of real and tangible personal property established by the Property Appraiser for ad valorem tax purposes as required by Article VII, Section 4 of the Florida Constitution and Chapter 193, Florida Statutes, as amended; generally, the price at which a property, if offered for sale in the open market, with a reasonable time for the seller to find a purchaser, would transfer for cash or its equivalent, under prevailing market conditions between parties who have knowledge of the uses to which the property may be put, both seeking to maximize their gains and neither being in a position to take advantage of the exigencies of the other.

“Lease/Lease Agreement” means a legal document outlining the terms under which the lessee (the renter) is provided use of an asset and guarantees the lessor (the property owner) regular payments from the lessee for a specified number of months or years.

“Level of Service (LOS)” means the County’s approved service levels that are currently being provided and/or the desired or expected levels of service the County wants to achieve to provide satisfactory service.

“Modified-Accrual Basis of Accounting” means basis of accounting that modifies the accrual basis of accounting in two important ways: revenues are not recognized until they are measurable and available and expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

“Municipal Serving Benefit Units (MSBUs)” means a service unit which receives a specific benefit for which a special assessment is imposed to cover the cost of providing the service or improvement established by the Board through an adopted ordinance or resolution that outlines the boundaries of the district and the services or improvements to be provided.

“Municipal Serving Taxing Units (MSTUs)” means a service unit for which an ad valorem tax levy is imposed to cover the cost of providing a service or improvement, based upon taxable value established by the Board through an adopted ordinance or resolution that outlines the boundaries of the district and the services or improvements to be provided.

“Non-spendable Fund Balance” means Fund Balance amounts that are not in a spendable form or are required to be maintained intact such as inventory or permanent funds.

“Operating Budget” means the components of the budget utilized for overall operation of the County to include Personnel Services and Operating Categories.

“Operating Reserves” means Reserves for Cash and Contingency.

“Ordinances” means the most authoritative form of action taken by the Board, and once adopted, becomes an established law that generally governs matters not already covered by state or federal laws.

“Organizational Chart” means the County Manager’s structure for delineating the functions and responsibilities of the staff and various Departments under his/her direction that is presented to the Board for approval.

“Pay-As-You-Go Financing” means funding new projects with funds the County has on hand from previous appropriations.

“Procurement Code” means the Chapter in the Administrative Code that establishes the Board’s Policy for buying, purchasing, renting, leasing, or otherwise acquiring any goods and/or services for public purposes.

“Procurement Threshold Authority/Signing Authority” means the County Manager’s authority to award and execute purchases, Contracts and/or Amendments that do not exceed the authorized threshold as established in the Procurement Code.

“Proprietary Funds” means Funds that focus on the determination of the operating income, changes in net position (or cost recovery) financial position and cash flows. There are two types of Proprietary Funds: Enterprise Funds and Internal Service Funds.

“Reimbursement Resolution” means declaring the official intent of the Board to reimburse certain eligible expenditures from the proceeds of tax-exempt financing issued by the Board.

“Repair and Maintenance (R&M)” means expenditure costs incurred to maintain the operating condition of the asset and its original use.

“Reserves” means monies set aside in the County’s Budget for future use in accordance with Florida Statutes, Board Policy, and the requirements of other entities such as grantors and Debt Covenants.

1. **“Reserves Assigned”** means Reserves intended to be used by the government for specific purposes as established by the Board or County Manager.

2. **“Reserves for Cash”** means Reserves established to ensure adequate resources for operating purposes at the beginning of the fiscal year as well as to protect the County in the event it must respond to a natural or man-made disaster.
3. **“Reserves for Capital”** means Reserves established to fund future infrastructure/items and/or projects listed within the CIP. These Reserves may be **“Designated”** towards a specific project/item or **“Undesignated”** and thus just specified towards Capital.
4. **“Reserves for Contingencies”** means the County’s emergency reserve to fund one-time emergencies and unanticipated expenditure requirements.
5. **“Reserves for Claims”** means amounts reserved in the County’s Internal Service Funds for insurance claims incurred but not paid and/or in accordance with actuarial studies.
6. **“Reserves for Debt”** means Reserves required to be appropriated in compliance with the Debt Covenants and/or for future debt service payments.
7. **“Reserves Restricted”** means Reserve amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation.
8. **“Reserves for Stability”** means Reserve amounts to offset unanticipated revenue declines occurring within a fiscal year.

“Resolutions” means a Board policy presented for the Board's consideration which only has to be considered by the Board once.

“Restricted Fund Balance” means Fund Balance amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include Grants and impact fees.

“Revenues” means all increases in fund net assets except those arising from inter-fund reimbursements, inter-fund operating and residual equity transfers or long-term debt issues.

“Sinking Fund” means a fund formed by periodically setting aside money for the gradual repayment of a debt or replacement of an asset.

“Small Vehicles” means automobiles designed for transport (car, van, sport utility vehicle or a truck with a manufacturer’s capacity of 1 ton or less) and have a cost of less than \$100,000.

“Special (Non-Ad Valorem) Assessments” means revenue collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific capital improvements or services presumed to be of general benefit to the public and special benefit to the assessed properties that may be imposed when 1) the property assessed will derive a special benefit from the improvement or service provided; and 2) the assessment is fairly and reasonably apportioned among the properties that receive the special benefit.

“State” means the State of Florida.

“State of Florida Uniform Accounting System (UAS) Manual” means rules and regulations mandated by Section 218.33, Florida Statutes to be used as the standard for recording and reporting of financial information to the State of Florida including the UAS Chart of Accounts as a basis for the Budget and accounting systems so that preparation of financial reports will be consistent with other local reporting entities.

“Strategic Plan” means a Board adopted document that establishes the priorities and direction of the County through approved goals and action items.

“Strategic Plan Action Items” means specific deliverables that are developed by staff and approved by the Board as part of the Strategic Plan to support the accomplishment of the Board’s priorities.

“Transfer” means the movement of funds from one Fund to another without the intent of reimbursement.

“Transfers In” means revenues transferred between Funds for reimbursement for goods provided or services performed.

“Transfers Out” means transfers from one Fund group of the reporting entity to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed, including payment to Constitutional Officers.

“Truth in Millage (TRIM)” means the State of Florida’s law that is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability taxpayers owe to each taxing authority.

“Unassigned Fund Balance” means Fund Balance amounts that are the residual classification of the General Fund only and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

“Vehicles” means automobiles designed for transport (car, van, sport utility vehicle or a truck with a manufacturer’s capacity of 1 ton or less) and have a cost of greater than \$100,000.

“Year-End” means the end of the fiscal year.

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