

**BOARD OF COUNTY COMMISSIONERS
AGENDA REQUEST**

DEPT/OFFICE:	BUDGET	MEETING DATE:	9/16/2024
DIRECTOR/MANAGER:	MATTHEW FUHRER	REQUEST TYPE:	Public Hearings

AGENDA REQUEST

Adoption of Resolution #24-199R, adopting the Recommended Final Budget for Fiscal Year 2024-2025.

STRATEGIC PLAN GOAL

Efficient and High Performing County Government

FINANCIAL INFORMATION

TOTAL REQUESTED AMOUNT: \$0.00

APPROVING DEPARTMENTS

OMB:
Procurement:
Attorney:

BACKGROUND INFORMATION

- The Tentative Budget (Resolution #24-161R) was approved by the Board on September 5, 2024.
- In accordance with State Statutes, this is the budget that was advertised (see attached) and begins the Final Public Hearing discussion.
- Subsequent to the Tentative Budget, additional changes are required and are reflected in the attached Resolution for the Recommended FINAL Budget for FY25.
- Staff recommends approval.

RESOLUTION NO. 24-199R

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

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

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

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

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

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

SECTION 1. ADOPTION OF FINAL BUDGET

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

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

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

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

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

DULY ADOPTED this 16th day of September, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: Jose Barris
Clerk/Deputy Clerk of the Board

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

September 16, 2024



Schedule A
 Second Public Hearing
 BOCC Osceola County
 Countywide Summary

FY25
 Final
 Recommended
 Budget

Revenues

Current Ad Valorem Taxes	420,720,274
PY Delinquent Ad Valorem Tax	70,009
Other Taxes	167,583,021
Permits, Fees & Special Assessments	231,686,085
Intergovernmental Revenue	263,607,116
Charges For Services	160,969,970
Judgment, Fines & Forfeits	2,738,028
Miscellaneous Revenues	15,897,308
Less 5% Statutory Reduction	-44,165,310

Subtotal 1,219,106,501

Transfers In	263,385,065
Other Sources	39,687,573
Fund Balance	1,418,345,820

Total Revenues 2,940,524,959

Expenditures

Personnel Services	202,409,919
Operating Expenses	488,160,843
Capital Outlay	1,087,843,459
Debt Service	64,598,109
Grants and Aids	46,722,776

Subtotal 1,889,735,106

Transfers Out	397,932,795
Reserves - Operating	170,831,975
Reserves - Debt	58,785,747
Reserves - Capital	234,010,579
Reserves - Claims	15,946,221
Reserves - Assigned	49,495,247
Reserves - Restricted	81,627,259
Reserves - Stability	42,160,030

Total Expenditures 2,940,524,959

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 BOCC Osceola County
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001-General Fund

Revenues

Current Ad Valorem Taxes	351,591,215
PY Delinquent Ad Valorem Tax	67,009
Other Taxes	33,028,708
Permits, Fees & Special Assessments	7,732,958
Intergovernmental Revenue	50,282,955
Charges For Services	1,729,709
Judgment, Fines & Forfeits	1,037,141
Miscellaneous Revenues	9,175,642
Less 5% Statutory Reduction	-21,925,825
Subtotal	432,719,512

Transfers In	37,673,551
Other Sources	5,997,487
Fund Balance	162,617,595
Total Revenues	639,008,145

Expenditures

Personnel Services	90,901,275
Operating Expenses	120,563,978
Capital Outlay	10,849,687
Debt Service	3,777,617
Grants and Aids	39,594,696
Subtotal	265,687,253

Transfers Out	251,957,573
Reserves - Operating	90,065,646
Reserves - Debt	857,801
Reserves - Capital	309,181
Reserves - Assigned	19,275,595
Reserves - Restricted	5,000,000
Reserves - Stability	5,855,096
Total Expenditures	639,008,145

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010-Designated Ad Valorem Tax

Revenues

Transfers In

44,805,407

Total Revenues

44,805,407

Expenditures

Transfers Out

44,805,407

Total Expenditures

44,805,407

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101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		6,025,720
	Total Revenues	6,025,720

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		5,682,671
	Total Expenditures	6,025,720

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102-Transportation Trust Fund

Revenues

Other Taxes		9,707,267
Permits, Fees & Special Assessments		388,331
Intergovernmental Revenue		2,404,960
Charges For Services		405,000
Miscellaneous Revenues		100,000
Less 5% Statutory Reduction		-645,279
	Subtotal	12,360,279
Transfers In		44,820,730
Other Sources		989,770
Fund Balance		6,206,857
	Total Revenues	64,377,636

Expenditures

Personnel Services		16,710,427
Operating Expenses		39,114,565
Capital Outlay		1,396,254
Debt Service		1,673,916
Grants and Aids		57,500
	Subtotal	58,952,662
Transfers Out		3,402,730
Reserves - Operating		500,000
Reserves - Debt		1,522,244
	Total Expenditures	64,377,636

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103-Drug Abuse Treatment Fund

Revenues

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

Subtotal 25,971

Fund Balance 3,864

Total Revenues 29,835

Expenditures

Transfers Out 29,835

Total Expenditures 29,835

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104-Tourist Development Tax Fund

Revenues

Other Taxes	43,075,394
Charges For Services	4,191,625
Miscellaneous Revenues	874,757
Less 5% Statutory Reduction	-2,407,089
Subtotal	45,734,687

Other Sources	371,215
Fund Balance	85,950,640
Total Revenues	132,056,542

Expenditures

Personnel Services	2,364,166
Operating Expenses	24,343,680
Capital Outlay	20,558,585
Debt Service	126,934
Subtotal	47,393,365

Transfers Out	4,646,446
Reserves - Operating	19,627,555
Reserves - Debt	63,468
Reserves - Capital	14,250,000
Reserves - Restricted	36,200,162
Reserves - Stability	9,875,546
Total Expenditures	132,056,542

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105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes 10,768,849
Less 5% Statutory Reduction -538,442

Subtotal 10,230,407

Other Sources 47,149
Fund Balance 17,101,777

Total Revenues 27,379,333

Expenditures

Operating Expenses 12,434,611

Subtotal 12,434,611

Transfers Out 3,897,781
Reserves - Operating 5,853,869
Reserves - Stability 5,193,072

Total Expenditures 27,379,333

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106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes 10,768,849
Less 5% Statutory Reduction -538,442

Subtotal 10,230,407

Other Sources 47,149
Fund Balance 14,557,370

Total Revenues 24,834,926

Expenditures

Operating Expenses 14,380,341

Subtotal 14,380,341

Transfers Out 40,148
Reserves - Operating 5,284,607
Reserves - Stability 5,129,830

Total Expenditures 24,834,926

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107-Library District Fund

Revenues

Current Ad Valorem Taxes		15,785,595
PY Delinquent Ad Valorem Tax		2,000
Intergovernmental Revenue		121,645
Charges For Services		49,349
Miscellaneous Revenues		142,248
Less 5% Statutory Reduction		-798,840
	Subtotal	15,301,997
Other Sources		142,000
Fund Balance		14,950,654
	Total Revenues	30,394,651

Expenditures

Personnel Services		154,879
Operating Expenses		7,906,410
Capital Outlay		7,180,123
Debt Service		287,588
	Subtotal	15,529,000
Transfers Out		587,019
Reserves - Operating		2,997,680
Reserves - Debt		4,345
Reserves - Stability		11,276,607
	Total Expenditures	30,394,651

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109-Law Enforcement Trust Fund

Revenues

Other Sources	40,000
Fund Balance	257,040
Total Revenues	297,040

Expenditures

Transfers Out	297,040
Total Expenditures	297,040

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111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue	3,943,426
Miscellaneous Revenues	319,138
Less 5% Statutory Reduction	-15,957
Subtotal	4,246,607
Other Sources	29,486
Fund Balance	7,066,354
Total Revenues	11,342,447

Expenditures

Personnel Services	216,718
Operating Expenses	11,021,243
Capital Outlay	29,486
Grants and Aids	75,000
Subtotal	11,342,447
Total Expenditures	11,342,447

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112-Emergency(911)Communications

Revenues

Intergovernmental Revenue	2,344,116
Charges For Services	102,032
Less 5% Statutory Reduction	<u>-122,307</u>
Subtotal	2,323,841
Fund Balance	<u>4,073,094</u>
Total Revenues	<u>6,396,935</u>

Expenditures

Transfers Out	2,294,266
Reserves - Operating	200,248
Reserves - Capital	<u>3,902,421</u>
Total Expenditures	<u>6,396,935</u>

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115-Court Facilities Fund

Revenues

Charges For Services	1,313,671
Less 5% Statutory Reduction	-65,684
Subtotal	1,247,987
Fund Balance	9,330,336
Total Revenues	10,578,323

Expenditures

Operating Expenses	87,080
Capital Outlay	4,017,340
Subtotal	4,104,420
Transfers Out	753,976
Reserves - Operating	226,589
Reserves - Capital	5,493,338
Total Expenditures	10,578,323

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118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		339,871
	Subtotal	339,871
	Total Revenues	339,871

Expenditures

Operating Expenses		339,871
	Subtotal	339,871
	Total Expenditures	339,871

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125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes	5,051,390
Miscellaneous Revenues	77,730
Less 5% Statutory Reduction	-256,456
Subtotal	4,872,664
Other Sources	175,675
Fund Balance	12,029,350
Total Revenues	17,077,689

Expenditures

Personnel Services	437,907
Operating Expenses	1,483,563
Capital Outlay	175,675
Debt Service	11,563
Subtotal	2,108,708
Transfers Out	215,231
Reserves - Operating	454,986
Reserves - Debt	5,781
Reserves - Restricted	14,292,983
Total Expenditures	17,077,689

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128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments 1,503,366
Less 5% Statutory Reduction -75,172

Subtotal 1,428,194

Fund Balance 461,062

Total Revenues 1,889,256

Expenditures

Operating Expenses 1,491,104

Subtotal 1,491,104

Transfers Out 398,152

Total Expenditures 1,889,256

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129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments	334,784
Less 5% Statutory Reduction	<u>-16,742</u>
Subtotal	318,042
Fund Balance	79,308
Total Revenues	<u>397,350</u>

Expenditures

Operating Expenses	<u>337,309</u>
Subtotal	337,309
Transfers Out	60,041
Total Expenditures	<u>397,350</u>

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130-Court Related Technology Fund

Revenues

Charges For Services 949,342
Less 5% Statutory Reduction -47,467

Subtotal 901,875

Transfers In 684,174
Fund Balance 648,495

Total Revenues 2,234,544

Expenditures

Personnel Services 707,594
Operating Expenses 873,711
Capital Outlay 263,000

Subtotal 1,844,305

Transfers Out 128,631
Reserves - Operating 261,608

Total Expenditures 2,234,544

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134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	42,923,989	
PY Delinquent Ad Valorem Tax	1,000	
Permits, Fees & Special Assessments	54,642,571	
Intergovernmental Revenue	108,535	
Charges For Services	19,225,182	
Miscellaneous Revenues	3,202,695	
Less 5% Statutory Reduction	-6,005,199	
Subtotal	114,098,773	
Transfers In	6,155,287	
Fund Balance	40,016,855	
Total Revenues	160,270,915	

Expenditures

Personnel Services	67,970,127	
Operating Expenses	28,821,094	
Capital Outlay	405,785	
Debt Service	4,081,342	
Subtotal	101,278,348	
Transfers Out	27,040,626	
Reserves - Operating	27,840,208	
Reserves - Debt	2,034,328	
Reserves - Capital	2,077,405	
Total Expenditures	160,270,915	

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137-HOME Fund

Revenues

Intergovernmental Revenue		7,381,533
	Subtotal	7,381,533
	Total Revenues	7,381,533

Expenditures

Personnel Services		91,097
Operating Expenses		5,856,927
Grants and Aids		1,433,509
	Subtotal	7,381,533
	Total Expenditures	7,381,533

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139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits 66,570
Less 5% Statutory Reduction -3,328

Subtotal 63,242

Fund Balance 24,396

Total Revenues 87,638

Expenditures

Transfers Out 87,638

Total Expenditures 87,638

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141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments		93,486
Miscellaneous Revenues		7,580
Less 5% Statutory Reduction		-5,054
	Subtotal	96,012
Fund Balance		914,090
	Total Revenues	1,010,102

Expenditures

Capital Outlay		402,691
	Subtotal	402,691
Transfers Out		17,017
Reserves - Operating		2,837
Reserves - Capital		587,557
	Total Expenditures	1,010,102

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142 - Mobility Fee East District

Revenues

Permits, Fees & Special Assessments		57,610
	Subtotal	57,610
Fund Balance		9,602,780
	Total Revenues	9,660,390

Expenditures

Capital Outlay		9,660,390
	Subtotal	9,660,390
	Total Expenditures	9,660,390

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143 - Mobility Fee West District

Revenues

Permits, Fees & Special Assessments 43,922,135
Less 5% Statutory Reduction -1,146,852

Subtotal 42,775,283

Other Sources 3,704,750
Fund Balance 122,101,312

Total Revenues 168,581,345

Expenditures

Operating Expenses 150,000
Capital Outlay 143,240,412

Subtotal 143,390,412

Transfers Out 159,859
Reserves - Capital 25,031,074

Total Expenditures 168,581,345

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145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits 1,281,462
Less 5% Statutory Reduction -64,073

Subtotal 1,217,389

Fund Balance 1,953,151

Total Revenues 3,170,540

Expenditures

Operating Expenses 1,257,700
Capital Outlay 1,130,273

Subtotal 2,387,973

Transfers Out 17,989

Reserves - Restricted 764,578

Total Expenditures 3,170,540

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147 - Conservation Lands Perpetual Maintenance & Acquisition

Revenues

Miscellaneous Revenues	6,542
Less 5% Statutory Reduction	<u>-327</u>
Subtotal	6,215
Fund Balance	1,291,244
Total Revenues	<u>1,297,459</u>

Expenditures

Operating Expenses	1,297,459
Subtotal	<u>1,297,459</u>
Total Expenditures	<u>1,297,459</u>

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148-Building Fund

Revenues

Permits, Fees & Special Assessments	12,751,694
Charges For Services	270,960
Judgment, Fines & Forfeits	45,517
Miscellaneous Revenues	8,550
Less 5% Statutory Reduction	-653,836

Subtotal 12,422,885

Other Sources	495,840
Fund Balance	24,798,508

Total Revenues 37,717,233

Expenditures

Personnel Services	8,985,015
Operating Expenses	9,563,397
Capital Outlay	9,722,031
Debt Service	289,252

Subtotal 28,559,695

Transfers Out	735,568
Reserves - Operating	5,028,680
Reserves - Debt	144,625
Reserves - Stability	3,248,665

Total Expenditures 37,717,233

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149-East 192 CRA

Revenues

Transfers In	2,086,905
Other Sources	3,899,337
Fund Balance	6,062,398
Total Revenues	<u>12,048,640</u>

Expenditures

Personnel Services	67,118
Operating Expenses	1,007,037
Capital Outlay	6,807,709
Subtotal	<u>7,881,864</u>

Transfers Out	31,232
Reserves - Operating	110,530
Reserves - Capital	4,025,014
Total Expenditures	<u>12,048,640</u>

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151-CDBG Fund

Revenues

Intergovernmental Revenue		6,941,429
	Subtotal	6,941,429
	Total Revenues	6,941,429

Expenditures

Personnel Services		205,013
Operating Expenses		5,332,263
Capital Outlay		1,078,891
Grants and Aids		325,262
	Subtotal	6,941,429
	Total Expenditures	6,941,429

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152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes		1,863,683
Less 5% Statutory Reduction		-93,183
	Subtotal	1,770,500
Fund Balance		409,146
	Total Revenues	2,179,646

Expenditures

Operating Expenses		1,803,333
	Subtotal	1,803,333
Transfers Out		356,313
Reserves - Operating		10,000
Reserves - Assigned		10,000
	Total Expenditures	2,179,646

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153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments 15,617,237
Less 5% Statutory Reduction -2,792

Subtotal 15,614,445

Fund Balance 2,404,691

Total Revenues 18,019,136

Expenditures

Operating Expenses 17,854,321

Subtotal 17,854,321

Transfers Out 164,815

Total Expenditures 18,019,136

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154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue	4,618,578
Miscellaneous Revenues	26,446
Less 5% Statutory Reduction	-232,251
Subtotal	4,412,773

Transfers In	12,268,090
Other Sources	2,703,097
Fund Balance	1,756,246
Total Revenues	21,140,206

Expenditures

Operating Expenses	14,750,000
Capital Outlay	2,703,097
Debt Service	2,414,535
Subtotal	19,867,632

Transfers Out	65,304
Reserves - Debt	1,207,270
Total Expenditures	21,140,206

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155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments	3,825,659
Miscellaneous Revenues	125,585
Less 5% Statutory Reduction	-197,562
Subtotal	3,753,682
Transfers In	46,416
Fund Balance	2,321,138
Total Revenues	6,121,236

Expenditures

Personnel Services	217,220
Operating Expenses	3,888,558
Capital Outlay	573,625
Subtotal	4,679,403
Transfers Out	148,829
Reserves - Operating	793,004
Reserves - Capital	500,000
Total Expenditures	6,121,236

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156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		154,478,599
	Subtotal	154,478,599
	Total Revenues	154,478,599

Expenditures

Personnel Services		6,686,994
Operating Expenses		22,498,354
Capital Outlay		120,137,437
Grants and Aids		5,093,756
	Subtotal	154,416,541
Transfers Out		62,058
	Total Expenditures	154,478,599

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158-Intergovernmental Radio Communications

Revenues

Charges For Services	1,141,463
Judgment, Fines & Forfeits	280,000
Miscellaneous Revenues	30,644
Less 5% Statutory Reduction	-72,605
Subtotal	1,379,502

Transfers In	1,707,098
Other Sources	26,243
Fund Balance	797,652
Total Revenues	3,910,495

Expenditures

Personnel Services	354,579
Operating Expenses	2,508,888
Capital Outlay	286,408
Subtotal	3,149,875

Transfers Out	199,254
Reserves - Operating	561,366
Total Expenditures	3,910,495

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168-Section 8 Fund

Revenues

Intergovernmental Revenue 30,641,469
Miscellaneous Revenues 151,584

Subtotal 30,793,053

Other Sources 41,875
Fund Balance 4,528,471

Total Revenues 35,363,399

Expenditures

Personnel Services 1,136,762
Operating Expenses 34,098,065
Capital Outlay 41,875
Debt Service 9,798

Subtotal 35,286,500

Transfers Out 72,000
Reserves - Debt 4,899

Total Expenditures 35,363,399

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177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	1,850,000
Less 5% Statutory Reduction	-92,500
Subtotal	1,757,500
Fund Balance	5,803,056
Total Revenues	7,560,556

Expenditures

Operating Expenses	11,114
Capital Outlay	5,803,056
Subtotal	5,814,170
Transfers Out	681,144
Reserves - Operating	2,963
Reserves - Capital	1,062,279
Total Expenditures	7,560,556

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178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	9,060,826
Less 5% Statutory Reduction	-453,041
Subtotal	8,607,785
Fund Balance	45,375,628
Total Revenues	53,983,413

Expenditures

Operating Expenses	3,253,438
Capital Outlay	39,822,224
Subtotal	43,075,662
Transfers Out	90,727
Reserves - Capital	8,824,635
Reserves - Assigned	1,500,000
Reserves - Restricted	492,389
Total Expenditures	53,983,413

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180-Inmate Welfare Fund

Revenues

Charges For Services	69,421
Miscellaneous Revenues	738,493
Less 5% Statutory Reduction	<u>-3,471</u>
Subtotal	804,443
Fund Balance	<u>2,464,984</u>
Total Revenues	<u><u>3,269,427</u></u>

Expenditures

Personnel Services	222,163
Operating Expenses	986,111
Capital Outlay	<u>25,000</u>
Subtotal	1,233,274
Transfers Out	102,840
Reserves - Operating	352,099
Reserves - Stability	<u>1,581,214</u>
Total Expenditures	<u><u>3,269,427</u></u>

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187-Road Impact Fee Poinciana Overlay

Revenues

Fund Balance		498,773
	Total Revenues	498,773

Expenditures

Reserves - Capital		498,773
	Total Expenditures	498,773

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189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes 9,186,632
Less 5% Statutory Reduction -459,332

Subtotal 8,727,300

Transfers In 4,678,608
Fund Balance 977,377

Total Revenues 14,383,285

Expenditures

Operating Expenses 14,354,305

Subtotal 14,354,305

Transfers Out 28,980

Total Expenditures 14,383,285

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190 - Mobility Fee Northeast District Fund

Revenues

Permits, Fees & Special Assessments	31,805,072
Less 5% Statutory Reduction	<u>-794,498</u>
Subtotal	31,010,574
Fund Balance	35,230,422
Total Revenues	<u>66,240,996</u>

Expenditures

Operating Expenses	60,000
Capital Outlay	<u>53,685,562</u>
Subtotal	53,745,562
Transfers Out	94,787
Reserves - Capital	<u>12,400,647</u>
Total Expenditures	<u>66,240,996</u>

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191 - Mobility Fee Southeast District Fund

Revenues

Permits, Fees & Special Assessments	9,109,322
Less 5% Statutory Reduction	<u>-258,633</u>
Subtotal	8,850,689
Fund Balance	26,016,806
Total Revenues	<u>34,867,495</u>

Expenditures

Operating Expenses	20,000
Capital Outlay	<u>25,377,741</u>
Subtotal	25,397,741
Transfers Out	76,873
Reserves - Capital	<u>9,392,881</u>
Total Expenditures	<u>34,867,495</u>

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192 - Northeast Infrastructure Improvement Area Fund

Revenues

Transfers In	30,494,345
Fund Balance	10,389,203
Total Revenues	<u>40,883,548</u>

Expenditures

Transfers Out	20,650,142
Reserves - Capital	20,233,406
Total Expenditures	<u>40,883,548</u>

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201-Limited GO Refunding Bonds, Series 2015

Revenues

Current Ad Valorem Taxes	1,178,658
Less 5% Statutory Reduction	<u>-58,933</u>
Subtotal	1,119,725
Fund Balance	1,148,318
Total Revenues	<u>2,268,043</u>

Expenditures

Operating Expenses	23,574
Debt Service	<u>1,121,727</u>
Subtotal	1,145,301
Reserves - Debt	1,122,742
Total Expenditures	<u>2,268,043</u>

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210-W 192 Phase IIC

Revenues

Fund Balance		46,416
	Total Revenues	46,416

Expenditures

Transfers Out		46,416
	Total Expenditures	46,416

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211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Transfers In	5,653,723
Fund Balance	2,036,240
Total Revenues	<u>7,689,963</u>

Expenditures

Debt Service	3,377,619
Subtotal	<u>3,377,619</u>
Reserves - Debt	4,312,344
Total Expenditures	<u>7,689,963</u>

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241-Infrastructure Sales Surtax Series 2015

Revenues

Fund Balance

5,137,591

Total Revenues

5,137,591

Expenditures

Debt Service

5,137,591

Subtotal

5,137,591

Total Expenditures

5,137,591

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242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Transfers In	3,584,927
Fund Balance	2,248,774
Total Revenues	<u>5,833,701</u>

Expenditures

Debt Service	2,919,088
Subtotal	<u>2,919,088</u>
Reserves - Debt	2,914,613
Total Expenditures	<u>5,833,701</u>

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243-DS TDT Rev Bond Series 2016

Revenues

Transfers In	1,378,423
Fund Balance	2,368,877
Total Revenues	<u>3,747,300</u>

Expenditures

Debt Service	1,375,521
Subtotal	<u>1,375,521</u>
Reserves - Debt	2,371,779
Total Expenditures	<u>3,747,300</u>

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244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

Fund Balance		4,589,087
	Total Revenues	4,589,087

Expenditures

Debt Service		4,589,087
	Subtotal	4,589,087
	Total Expenditures	4,589,087

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245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

Fund Balance		3,987,085
	Total Revenues	3,987,085

Expenditures

Debt Service		3,987,085
	Subtotal	3,987,085
	Total Expenditures	3,987,085

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246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In	1,484,325
Fund Balance	1,051,064
Total Revenues	<u>2,535,389</u>

Expenditures

Debt Service	1,473,225
Subtotal	<u>1,473,225</u>
Reserves - Debt	1,062,164
Total Expenditures	<u>2,535,389</u>

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247-DS TDT Refunding Bonds 2019

Revenues

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

Subtotal 285,000

Transfers In 440,557
Fund Balance 1,743,800

Total Revenues 2,469,357

Expenditures

Debt Service 796,115

Subtotal 796,115

Reserves - Debt 1,673,242

Total Expenditures 2,469,357

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249-DS CIRB 2019

Revenues

Transfers In	7,438,090
Fund Balance	5,822,595
Total Revenues	<u>13,260,685</u>

Expenditures

Debt Service	7,360,522
Subtotal	<u>7,360,522</u>
Reserves - Debt	5,900,163
Total Expenditures	<u>13,260,685</u>

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250-GO BONDS SERIES 2020

Revenues

Current Ad Valorem Taxes	2,325,744
Miscellaneous Revenues	12,500
Less 5% Statutory Reduction	<u>-116,912</u>
Subtotal	2,221,332
Fund Balance	<u>1,749,580</u>
Total Revenues	<u>3,970,912</u>

Expenditures

Operating Expenses	46,515
Debt Service	<u>1,960,025</u>
Subtotal	2,006,540
Reserves - Debt	<u>1,964,372</u>
Total Expenditures	<u>3,970,912</u>

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251 - Public Improvement Revenue Bonds, Series 2020

Revenues

Transfers In	581,855
Fund Balance	563,000
Total Revenues	<u>1,144,855</u>

Expenditures

Debt Service	573,187
Subtotal	<u>573,187</u>
Reserves - Debt	571,668
Total Expenditures	<u>1,144,855</u>

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252-TDT Revenue Refunding Bond, Series 2022

Revenues

Transfers In	5,695,783
Fund Balance	4,613,816
Total Revenues	10,309,599

Expenditures

Debt Service	5,156,808
Subtotal	5,156,808
Reserves - Debt	5,152,791
Total Expenditures	10,309,599

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306-Local Option Sales Tax Fund

Revenues

Other Taxes	51,047,322
Less 5% Statutory Reduction	<u>-2,552,366</u>
Subtotal	48,494,956
Other Sources	3,426,719
Fund Balance	<u>135,162,297</u>
Total Revenues	<u>187,083,972</u>

Expenditures

Capital Outlay	126,583,627
Debt Service	2,705,153
Grants and Aids	<u>143,053</u>
Subtotal	129,431,833
Transfers Out	30,771,560
Reserves - Debt	1,138,832
Reserves - Capital	21,741,747
Reserves - Assigned	<u>4,000,000</u>
Total Expenditures	<u>187,083,972</u>

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315-Gen Cap Outlay Fund

Revenues

Charges For Services		42,960,602
	Subtotal	42,960,602
Transfers In		33,778,972
Fund Balance		90,122,604
	Total Revenues	166,862,178

Expenditures

Capital Outlay		158,911,872
	Subtotal	158,911,872
Reserves - Assigned		7,950,306
	Total Expenditures	166,862,178

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328 - Special Purpose Capital Fund

Revenues

Fund Balance

164,642,215

Total Revenues

164,642,215

Expenditures

Capital Outlay

164,642,215

Subtotal

164,642,215

Total Expenditures

164,642,215

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331-Countywide Fire Capital Fund

Revenues

Transfers In	17,927,799
Other Sources	16,817,595
Fund Balance	57,334,038
Total Revenues	<u>92,079,432</u>

Expenditures

Capital Outlay	64,105,626
Subtotal	<u>64,105,626</u>
Transfers Out	489,484
Reserves - Capital	27,484,322
Total Expenditures	<u>92,079,432</u>

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332 - Public Imp Rev Bonds Series 2017

Revenues

Fund Balance		2,491,170
	Total Revenues	<u>2,491,170</u>

Expenditures

Capital Outlay		2,291,658
	Subtotal	<u>2,291,658</u>
Reserves - Operating		199,512
	Total Expenditures	<u>2,491,170</u>

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334 - Transportation Imp Construction Fund

Revenues

Fund Balance		112,579,786
	Total Revenues	112,579,786

Expenditures

Capital Outlay		100,872,768
	Subtotal	100,872,768
Reserves - Capital		11,707,018
	Total Expenditures	112,579,786

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401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		38,691,034
Charges For Services		3,491,047
Miscellaneous Revenues		27,174
Less 5% Statutory Reduction		-2,110,463
	Subtotal	40,098,792
Other Sources		402,564
Fund Balance		55,095,455
	Total Revenues	95,596,811

Expenditures

Personnel Services		1,983,440
Operating Expenses		32,440,633
Capital Outlay		3,463,064
Debt Service		155,145
	Subtotal	38,042,282
Transfers Out		742,333
Reserves - Operating		9,377,708
Reserves - Debt		63,641
Reserves - Capital		27,847,217
Reserves - Assigned		16,759,346
Reserves - Restricted		2,764,284
	Total Expenditures	95,596,811

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407-Osceola Parkway

Revenues

Charges For Services	25,093,283
Less 5% Statutory Reduction	-1,254,664
Subtotal	23,838,619
Fund Balance	54,096,208
Total Revenues	77,934,827

Expenditures

Personnel Services	282,743
Operating Expenses	3,500,664
Capital Outlay	1,113,375
Debt Service	9,211,050
Subtotal	14,107,832
Transfers Out	169,839
Reserves - Operating	1,057,280
Reserves - Debt	24,652,712
Reserves - Capital	36,641,664
Reserves - Restricted	1,305,500
Total Expenditures	77,934,827

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501-Workers' Comp Internal Service Fund

Revenues

Charges For Services		3,841,044
	Subtotal	3,841,044
Fund Balance		7,997,066
	Total Revenues	11,838,110

Expenditures

Personnel Services		225,655
Operating Expenses		3,848,786
	Subtotal	4,074,441
Transfers Out		81,867
Reserves - Claims		4,435,773
Reserves - Restricted		3,246,029
	Total Expenditures	11,838,110

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502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		9,609,991
	Subtotal	9,609,991
Fund Balance		7,919,862
	Total Revenues	17,529,853

Expenditures

Personnel Services		202,108
Operating Expenses		8,672,501
	Subtotal	8,874,609
Transfers Out		75,245
Reserves - Claims		971,631
Reserves - Restricted		7,608,368
	Total Expenditures	17,529,853

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503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,374,132
	Subtotal	1,374,132
Fund Balance		1,201,308
	Total Revenues	2,575,440

Expenditures

Personnel Services		87,026
Operating Expenses		1,039,435
	Subtotal	1,126,461
Transfers Out		67,382
Reserves - Operating		10,000
Reserves - Claims		1,333,313
Reserves - Restricted		38,284
	Total Expenditures	2,575,440

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504-Health Insurance Internal Service Fund

Revenues

Charges For Services	37,500,221
Miscellaneous Revenues	870,000
Less 5% Statutory Reduction	-43,000
Subtotal	38,327,221
Fund Balance	4,314,233
Total Revenues	42,641,454

Expenditures

Personnel Services	196,394
Operating Expenses	29,758,322
Subtotal	29,954,716
Transfers Out	343,805
Reserves - Claims	8,110,922
Reserves - Restricted	4,232,011
Total Expenditures	42,641,454

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

Revenues

Charges For Services		900,426
	Subtotal	900,426
Fund Balance		944,946
	Total Revenues	1,845,372

Expenditures

Personnel Services		66,418
Operating Expenses		613,812
	Subtotal	680,230
Transfers Out		57,560
Reserves - Operating		13,000
Reserves - Claims		1,094,582
	Total Expenditures	1,845,372

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509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services	245,955
Less 5% Statutory Reduction	-1
Subtotal	245,954
Fund Balance	85,271
Total Revenues	331,225

Expenditures

Personnel Services	178,693
Operating Expenses	36,782
Subtotal	215,475
Transfers Out	89,135
Reserves - Debt	26,615
Total Expenditures	331,225

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510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services	4,057,789
Less 5% Statutory Reduction	-16,724
Subtotal	4,041,065
Other Sources	329,622
Total Revenues	4,370,687

Expenditures

Personnel Services	1,647,741
Operating Expenses	1,889,858
Capital Outlay	329,622
Debt Service	26,616
Subtotal	3,893,837
Transfers Out	463,542
Reserves - Debt	13,308
Total Expenditures	4,370,687

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511-Fleet Fuel Internal Service Fund

Revenues

Charges For Services	2,447,726
Less 5% Statutory Reduction	-3,641
Subtotal	2,444,085
Fund Balance	155,275
Total Revenues	2,599,360

Expenditures

Personnel Services	110,647
Operating Expenses	2,197,082
Capital Outlay	155,275
Subtotal	2,463,004
Transfers Out	136,356
Total Expenditures	2,599,360