



September 21, 2020

Osceola County
Board of County Commissioners

FISCAL YEAR 2021
Public Hearing

Final Millage & Budget



Purpose for Meeting:

- ✓ Comply with State Statute requirements for adoption of the FY21 Final Millage Rates & Budget
 - ✓ Adopt Final Millage Rates for FY21 by Majority, Super Majority and Unanimous Votes
 - ✓ Re-Announce the percent change in the Aggregate Millage Rate over the Aggregate Rolled Back if necessary
 - ✓ Adopt the Final Budget for FY21

- ✓ Adopt FY21 Organizational Chart

SCHEDULE OF BUDGET MEETINGS FOR FY21:

- | | |
|---|----------|
| ▪ BCC Reconciliation Meeting | 07/20/20 |
| ▪ 1 st TRIM Millage/Budget Public Hearing & Final Special Assessments Public Hearing | 09/10/20 |
| ▪ 2 nd (& Final) TRIM Millage/Budget Public Hearing | 09/21/20 |



FY21 Tentative Budget

	FY21 Tentative Budget:
Current Ad Valorem Taxes	\$ 252,321,572
PY Delinquent Ad Valorem Tax	\$ 83,024
Other Taxes	\$ 101,628,380
Permits, Fees & Special Assessments	\$ 122,491,497
Intergovernmental Revenue	\$ 62,443,285
Charges For Services	\$ 72,404,229
Judgments, Fines & Forfeits	\$ 2,594,303
Miscellaneous Revenues	\$ 9,689,857
Less 5% Statutory Reduction	\$ (27,680,843)
Subtotal:	\$ 595,975,304
Transfers In	\$ 121,831,634
Other Sources	\$ 7,639,806
Fund Balance	\$ 558,302,697
TOTAL REVENUES:	\$ 1,283,749,441
Personal Services	\$ 139,737,579
Operating Expenses	\$ 272,349,887
Capital Outlay	\$ 70,605,337
Debt Service	\$ 56,623,538
Grants & Aids	\$ 6,689,941
Transfers Out	\$ 218,968,860
Reserves-Operating	\$ 117,670,777
Reserves-Debt	\$ 65,908,569
Reserves-Capital	\$ 255,788,879
Reserves-Claims	\$ 18,934,788
Reserves-Assigned	\$ 29,324,512
Reserves-Restricted	\$ 12,713,019
Reserves-Stability	\$ 18,433,755
TOTAL EXPENDITURES:	\$ 1,283,749,441



FY21 Recommended Final Budget

	FY21 RECOMMENDED FINAL BUDGET:
Current Ad Valorem Taxes	\$ 252,321,572
PY Delinquent Ad Valorem Tax	\$ 83,024
Other Taxes	\$ 101,628,380
Permits, Fees & Special Assessments	\$ 122,491,497
Intergovernmental Revenue	\$ 143,470,694
Charges For Services	\$ 72,404,229
Judgments, Fines & Forfeits	\$ 2,594,303
Miscellaneous Revenues	\$ 42,650,070
<u>Less 5% Statutory Reduction</u>	\$ (27,680,843)
Subtotal:	\$ 709,962,926
Transfers In	\$ 121,858,508
Other Sources	\$ 44,675,191
Fund Balance	\$ 748,596,645
TOTAL REVENUES:	\$ 1,625,093,270
Personal Services	\$ 139,737,579
Operating Expenses	\$ 326,411,256
Capital Outlay	\$ 274,645,465
Debt Service	\$ 56,623,538
Grants & Aids	\$ 90,013,290
Transfers Out	\$ 216,677,805
Reserves-Operating	\$ 120,165,655
Reserves-Debt	\$ 65,908,569
Reserves-Capital	\$ 255,878,202
Reserves-Claims	\$ 18,934,788
Reserves-Assigned	\$ 28,979,911
Reserves-Restricted	\$ 12,713,019
Reserves-Stability	\$ 18,404,193
TOTAL EXPENDITURES:	\$ 1,625,093,270



Changes to the Countywide Budget – Tentative to Recommended Final

- ✓ **Revenues** increased by more than \$341.3M of which 59.7% is due to ongoing capital projects (transportation bonds) and 40% related to additional grants including CARES, and financing associated with the Mill Creek property purchase (Intergovernmental Revenue, Miscellaneous Revenue, Other Sources and Fund Balance)
- ✓ **Operating** increased more than \$54M due to allocating remaining and new CARES Act funds as well as other grants and donations
- ✓ **Capital Outlay** increased by more than \$204M to include ongoing CIP projects, including the transportation bonds, and funding associated with the Mill Creek property
- ✓ **Grants & Aids** increased by more than \$83.3M due to ongoing grants
- ✓ **Transfers Out** decreased due to the reduction to the Sheriff's budget offset by increases to the Property Appraiser approved by DOR and JAG grant funding for the Sheriff
- ✓ **Reserves** established per Policy; reflects the reduction to the Sheriff's budget; maintains funds for future phases of Neptune, Environmental Lands Perpetual Maintenance, and pending FEMA reimbursement for Irma



Countywide Budget by Fund Groups

	FY20 Adopted Budget:	FY21 Tentative Budget:	FY21 Recommended Final Budget:	Variance:	FY21 Minus FY20:
GENERAL FUNDS	\$ 371,996,528	\$ 383,787,106	\$ 387,980,312	\$ 4,193,206	\$ 15,983,784
SPECIAL REVENUE FUNDS	\$ 537,813,137	\$ 442,280,726	\$ 589,071,551	\$ 146,790,825	\$ 51,258,414
DEBT SERVICE FUNDS	\$ 89,840,898	\$ 76,269,283	\$ 76,269,283	\$ -	\$ (13,571,615)
CAPITAL PROJECTS FUNDS	\$ 213,333,095	\$ 225,296,487	\$ 404,065,914	\$ 178,769,427	\$ 190,732,819
ENTERPRISE FUNDS	\$ 97,609,009	\$ 97,849,489	\$ 109,049,489	\$ 11,200,000	\$ 11,440,480
INTERNAL SERVICE FUNDS	\$ 57,978,045	\$ 58,266,350	\$ 58,656,721	\$ 390,371	\$ 678,676
COUNTYWIDE TOTAL:	\$ 1,368,570,712	\$ 1,283,749,441	\$ 1,625,093,270	\$ 341,343,829	\$ 256,522,558

* Variance is the difference between the Tentative and Recommended Final Budgets.





2nd & Final Truth in Millage

Fiscal Year 2021 Public Hearings



Agenda Item #4

Resolution #20-178R

FY21 Final Millage Rates –
UNANIMOUS VOTE



Final Millage Rate (UNANIMOUS)

FY21			
Taxing Entity:	FY20 Rolled Back Millage Rate:	Millage Rate:	% Change Over Rolled Back Rate:
ST JAMES PARK	1.0618	2.5150	136.86%



Item #4 - Requested Action:

Approve Resolution #20-178R, a resolution of the Board of County Commissioners of Osceola County, levying certain Ad Valorem taxes for Fiscal Year 2020-2021 by unanimous vote; specifying the percentage by which such millage rate exceeds the rolled-back rate; directing the County Manager to deliver forms and certifications to the Department of Revenue; providing for conflicts and severability; and providing for an effective date.





Agenda Item #5

**Resolution #20-179R
FY21 Final Millage Rates –
SUPER MAJORITY VOTE**



Final Millage Rate (SUPER MAJORITY)

FY21			
Taxing Entity:	FY20 Rolled Back Millage Rate:	Millage Rate:	% Change Over Rolled Back Rate:
LIVE OAK SPRINGS	0.8977	0.9724	8.32%
RAINTREE PARK	1.1040	1.2500	13.22%
RESERVES AT PLEASANT HILL	0.2504	0.6720	168.37%



Item #5 -

Requested Action:

Approve Resolution #20-179R, a resolution of the Board of County Commissioners of Osceola County, levying certain Ad Valorem taxes for Fiscal Year 2020-2021 by super majority vote; specifying the percentage by which such millage rates exceed the rolled-back rate; directing the County Manager to deliver forms and certifications to the Department of Revenue; providing for conflicts and severability; and providing for an effective date.





Agenda Item #6

Resolution #20-180R

FY21 Final Millage Rates –
SIMPLE MAJORITY VOTE



FY21			
Taxing Entity:	FY20 Rolled Back Millage Rate:	Millage Rate:	% Change Over Rolled Back Rate:
COUNTYWIDE	6.3084	6.7000	6.21%
EMS MSTU	1.0169	1.0682	5.04%
LIBRARY DISTRICT	0.2850	0.3000	5.26%
SAVE OSCEOLA-DEBT*		0.0983	0.00%
SAVE OSCEOLA-OPERATING	0.0619	0.0652	5.33%
ANORADA	1.1972	2.4000	100.47%
BELLALAGO	0.4146	0.2500	-39.70%
BLACKSTONE LANDING PH 1	1.3195	1.1000	-16.64%
EMERALD LAKES	0.3758	0.4250	13.09%
HAMMOCK POINT	0.3647	0.3000	-17.74%
HAMMOCK TRAILS	1.3433	1.6800	25.07%
HIDDEN HEIGHTS TRAIL	0.4192	0.0000	-100.00%
INDIAN RIDGE	3.5692	3.8374	7.51%
INDIAN RIDGE VILLAS	0.6317	0.5000	-20.85%
INDIAN WELLS	3.3848	3.8890	14.90%
INTERCESSION CITY	0.7401	0.6583	-11.05%
ISLE OF BELLALAGO	2.6574	2.2500	-15.33%
KING'S CREST	1.0953	1.6450	50.19%
KISSIMMEE ISLES	0.5665	0.5937	4.80%
LINDFIELDS	0.7262	0.6475	-10.84%
ORANGE VISTA	1.3359	1.6250	21.64%
QUAIL RIDGE	0.9197	1.0000	8.73%
REMINGTON	0.4790	0.3995	-16.60%
ROYAL OAKS PHASE 2-5	0.6776	0.8264	21.96%
SHADOW OAKS	0.3067	0.4000	30.42%
THE OAKS	0.2832	0.2400	-15.25%
WESTMINISTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.4663	0.4735	1.54%
WINDWARD CAY	0.3969	0.5350	34.79%
WINNERS PARK	1.2891	1.7500	35.75%

Final Millage Rates (SIMPLE MAJORITY)

*Note: Per DOR, a rolled-back rate should not be calculated for SAVE-Osceola Debt.



Item #6 -

Requested Action:

Approve Resolution #20-180R, a resolution of the Board of County Commissioners of Osceola County, Florida levying certain Ad Valorem taxes for Fiscal Year 2020-2021 by majority vote; specifying the percentages by which such millage rates exceed the rolled-back rates; directing the County Manager to deliver forms and certifications to the Department of Revenue; providing for conflicts and severability; and providing for an effective date.





Agenda Item #7

**Resolution #20-181R
FY21 Final Budget**



FY21 Recommended Final Budget

	FY21 RECOMMENDED FINAL BUDGET:
Current Ad Valorem Taxes	\$ 252,321,572
PY Delinquent Ad Valorem Tax	\$ 83,024
Other Taxes	\$ 101,628,380
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Reserves-Claims	\$ 18,934,788
Reserves-Assigned	\$ 28,979,911
Reserves-Restricted	\$ 12,713,019
Reserves-Stability	\$ 18,404,193
TOTAL EXPENDITURES:	\$ 1,625,093,270



Item #7 - Requested Action:

Approve Resolution #20-181R, a resolution of the Board of County Commissioners of Osceola County, Florida adopting the budget for Fiscal Year 2020-2021; directing the County Manager to deliver a letter of notification to the Sheriff; providing for conflicts and severability; and providing for an effective date.





Regular

Agenda Item #8

Osceola County FY21 Organizational Chart





**Osceola County
BOARD OF COUNTY COMMISSIONERS**

**Commission Auditor
HORACE NWACHUKWU**

**County Manager
DONALD S. FISHER**

**County Attorney
ANDREW W. MAI**

**CONSTITUTIONALS/
ELECTED OFFICIALS:**
Clerk of Court
Public Defender
Property Appraiser
State's Attorney
Sheriff
Supervisor of Elections
Tax Collector

**Deputy County Manager
BETH A. KNIGHT**

**Asst. County Manager
DONNA L. RENBERG**

Human Resources

- Employee Benefits & Relations
- Risk Mgmt.

Governmental Affairs/Grants

- Lobbying Services
- Federal & State Grants

Community Development

- Building
- Current Planning
- Customer Care
- Dev. Review
- Ext. Services
- Parks/Public Lands
- Planning & Design
- Sports & Event Facilities
- Sustainability

Human Services

- Housing Services
- Federal Grants
- Library Services
- Social Services
- Veteran's Affairs

Communications Department

- Community Outreach
- Branding
- Public Information

Public Safety

- Animal Services
- Corrections
- Emergency Management
- Fire/Rescue Services

Public Works

- Asset Mgmt.
- Construction Engineering
- Fleet Mgmt.
- Road & Bridge
- Solid Waste
- Stormwater/
Nat. Resources

Transportation & Transit

- Osceola Parkway
- Traffic Engineering
- Transportation Planning

Business Services

- Agenda Mgmt.
- Board Support
- Contract Mgmt.
- Procurement

Strategic Initiatives

- Economic Development
- W192 & E192

Financial Services

- Budget
- Finance
- Debt Mgmt.
- Maint. District
- Special Assessments

Information Technology

- IT Security
- Project Mgmt.
- Support Services
- System/Network Services
- Web Services

Item #8 - Requested Action:

Approve County Manager's submitted organizational chart for Fiscal Year 2020-2021 to include 1,555.49 Full Time Equivalent (FTE) positions as approved in the adopted budget.





Thank You!

