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June 17, 2026

The Honorable Blaise Ingoglia
Chief Financial Officer
The Capitol
400 South Monroe Street
Tallahassee, FL 32399

Dear Chief Financial Officer Ingoglia:

The Osceola County Board of County Commissioners shares the Florida Agency for Fiscal Oversight's (FAFO) commitment to delivering high-quality services at the greatest possible value to taxpayers. We also recognize that statewide review of local government budgets is necessarily limited by the information available at a high level. As such, we welcome the opportunity to provide additional context regarding Osceola County's budget, service responsibilities, and the unique factors that shape local decision-making.

In fact, over the past year, the County has implemented several initiatives consistent with FAFO's government efficiency efforts, including reducing duplicative technology expenditures, evaluating contracted versus in-house services, partnering with the Clerk of the Circuit Court & County Comptroller on its Fraud, Waste & Abuse Hotline, and adopting a zero-based budgeting approach.

We also welcome continued collaboration in support of Home Rule, which ensures local governments remain directly accountable to the residents they serve while retaining the flexibility to address local priorities and challenges. Decisions regarding infrastructure, public safety, transportation, growth management, and community services are often best made by those closest to the communities impacted by them.

Preserving Home Rule allows local governments to remain responsive to residents while delivering solutions tailored to the unique needs of their communities.

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Florida Requires Counties to Meet Growth Projections

Over the past 15 years, Osceola County has ranked among the fastest-growing counties, welcoming more than **213,000** new residents and increasing its population by **80%**. That growth has increased demand for public safety, transportation, infrastructure, and other essential services, all of which require ongoing financial investment and maintenance.

It is important to note that Osceola County does not arbitrarily establish its own growth projections. Pursuant to section 163.3177, Florida Statutes, the County must develop and maintain a feasible comprehensive plan based on “permanent and seasonal population estimates and projections,” including the impacts of tourism, produced by the State of Florida's Office of Economic and Demographic Research (EDR). These state-issued projections serve as the foundation for planning future public services, including transportation, public safety, and other essential functions of government.

Despite the EDR's projections and the actual increase in growth, the Board has continued to hold its general millage rate at 6.7 mills for the past 15 years, providing stability our residents have come to rely on.

State Mandates Grow County Budgets

State law mandates Florida counties to fund all or portions of specific programs provided in the County's budget, including but not limited to the following items for the past five years:

- **\$281,239,565** for jail operations;
- **\$120,915,243** for retirement contributions;
- **\$43,699,421** for Medicaid;
- **\$14,532,084** for the Medical Examiner;
- **\$8,743,772** for Health Care Responsibility Act (HCRA); and
- **\$3,831,944** for Health Department of Health funding

The County is also financially responsible for other services required to be funded by Florida law or that are otherwise critical infrastructure investments relegated to local government:

- **\$689,698,249** for constitutional officers (Clerk of the Circuit Court & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector)
 - **\$542,556,128** for the Sheriff's office alone, representing an average **9%** increase across the past five years
- Construction and maintenance of **seven new fire stations in the last five years**

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- **\$79,903,500** in maintenance of existing public roads; and
- **\$2,801,817,364** in transportation projects to keep Osceola moving
 - Including portions or all of Bill Beck Boulevard, Boggy Creek Road, Canoe Creek Road, C.R. 532, Cross Prairie Parkway, Jack Brack Road, Jones Road, Neovation Way, Old Lake Wilson Road, Partin Settlement Road, South Poinciana Boulevard, Simpson Road, Sunbridge Parkway Extension, Westside Boulevard and bridges including Nova Road, Partin Settlement (over Florida Turnpike), Celebration Place, Kempfer Road, Magnolia Bridge, Old Lake Wilson, Crabgrass Road, and Old Tampa Highway

Tourism Doesn't Pay for Itself

While tourism remains a critical driver of Central Florida's economy, it also places significant demands on local infrastructure and public services.

Last year alone, 10,500,000 guests visited Osceola County, increasing the need for transportation improvements, public safety services, and other essential government functions. These impacts extend well beyond the resident population and require ongoing investment to maintain service levels.

The State of Florida itself recognizes the unique infrastructure demands created by both rapid population growth and millions of annual visitors, investing billions of dollars in regional transportation improvements, including \$2.5 billion in direct investment through initiatives such as Moving I-4 Forward in Osceola County.

A More Comprehensive Review Better Depicts Osceola County's Expenditures Compared to Growth

The EDR calculates that Osceola County serves more residents in unincorporated areas than Brevard, Flagler, Orange, Polk, Seminole, or Volusia counties, with more than 67% of residents living outside municipal boundaries. This requires the County to provide many services that municipalities might otherwise deliver elsewhere.

55% of residential properties in Osceola County are homesteaded and protected by the Constitution's Save Our Homes provision, capping increased rates on those properties to 3% annually. As demonstrated in the chart below, nearly 97% of Osceola County's current tax base growth is attributable to new construction, reflecting continued development and investment rather than increased taxes on existing properties:

Five-Year Valuation Change	Total Growth	Existing Growth	New Construction Share
FY22	9%	3%	60%
FY23	16%	11%	35%
FY24	17%	11%	33%
FY25	13%	8%	41%
FY26	10%	5%	52%
FY27	4%	.12%	97%

Moreover, the County has employed innovative funding mechanisms designed specifically to limit the burden on existing residents and businesses, with these numbers also comprising a portion of the budget. Within the last five years, the County has:

- Generated **\$48,823,605** in tax increment financing for transportation infrastructure
- Raised transportation impact fees to **\$21,710.14**, the highest in Florida, even as thousands of new residents continue to choose Osceola County¹

These aren't fees being paid by existing, long-term residents who are being overtaxed; rather, the County has implemented policy that requires new growth to help pay for itself wherever possible. Regardless, these mechanisms alone cannot cover the full cost of providing or maintaining services.

Osceola's Budget Includes Investment by Federal and State Partners

Additionally, portions of Osceola County's budget reflect significant investments from federal and state partners, including for the County's economic development and transportation programs.

While these funds are appropriately included in the County's overall budget, they are derived from external funding sources rather than local property taxes. As such, it is important to distinguish these investments from locally generated revenues to provide a complete and accurate understanding of how County programs and services are funded over the past five years:

¹ Florida law requires impact fees be proportionate to the impacts generated by new development and used for capital facilities necessitated by that growth, not to correct existing infrastructure deficiencies or to compensate for prior underinvestment serving existing residents. See § 163.31801, Fla. Stat.

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- **\$129,109,300** in federal dollars for the U.S. Economic Development Administration's Build Back Better Regional Challenge, a Department of War Cornerstone Contract, and National Science Foundation Regional Innovation Engines funding, and a EDA Powerline grant
- **\$48,049,116** in state dollars, including more than **\$25,600,000** in grants from the Florida Department of Commerce and **\$22,449,116** in essential roadway projects such as Neovation Way, Cross Prairie Parkway, and Sunbridge Parkway in burgeoning areas of our County

Again, we appreciate the opportunity to provide additional context regarding Osceola County's budget and the unique responsibilities that come with serving one of Florida's fastest-growing counties.

We look forward to continued collaboration with the Florida Agency for Fiscal Oversight and welcome the opportunity to discuss our budget, answer questions, and share how we are working to deliver critical services efficiently and responsibly on behalf of our residents.

Sincerely,



Donald S. Fisher
County Manager

DFS/tw

CC: The Honorable Brandon Arrington, Chairman
The Honorable Cheryl Grieb, Vice Chairwoman
The Honorable Peggy Choudhry
The Honorable Viviana Janer
The Honorable Ricky Booth
Beth Anne Knight
Matthew Fuhrer