FY 2024/2025 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2025
County Name: OSCEOLA COUNTY County Number:72

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									
Taxes Levied on Property	1	2,798,497	2,327,042		0		5,125,539	5,109,306	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0		2
Less: Credits to Taxpayers	3	105,792	82,024		0		187,816	187,380	3
Net Current Property Taxes	4	2,692,705	2,245,018		0		4,937,723	4,921,926	4
Delinquent Property Tax Revenue	5	53	6		0		59	575	5
Penalties, Interest & Costs on Taxes	6	22,123					22,123	4,000	6
Other County Taxes/TIF Tax Revenues	7	102,359	574,958	0	0	0	677,317	687,157	7
Intergovernmental	8	256,145	4,364,273	0	0	0	4,620,418	6,082,060	8
Licenses & Permits	9	1,200	60,683	0	0	0	61,883	34,500	9
Charges for Service	10	451,665	5,233	0	0	0	456,898	401,990	10
Use of Money & Property	11	267,406	61,823	0	2,405	0	331,634	165,675	11
Miscellaneous	12	104,533	47,161	0	0	0	151,694	121,207	12
Subtotal Revenues	13	3,898,189	7,359,155	0	2,405	0	11,259,749	12,419,090	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	5,416,701	0	0	0	5,416,701	5,376,701	14
Operating Transfers In	15	309,203	1,357,429	0	367,576	0	2,034,208	2,162,658	15
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0		16
Total Revenues & Other Sources	17	4,207,392	14,133,285	0	369,981	0	18,710,658	19,958,449	17
Expenditures & other Financing Uses									
Operating:									
Public Safety and Legal Services	18	1,050,724	954,196			0	2,004,920	2,195,875	18
Physical Health Social Services	19	229,428	27,468			0	256,896	348,691	19
Mental Health, ID & DD (Polk County only)	20	0	0			0	0		20
County Environment and Education	21	639,867	69,601			0	709,468	752,328	21
Roads & Transportation	22	0	7,003,448			0	7,003,448	8,307,418	22
Government Services to Residents	23	379,086	4,431			0	383,517	417,443	23
Administration	24	1,699,744	0			0	1,699,744	2,679,360	24
Nonprogram Current	25	0	127,020			0	127,020	138,521	25
Debt Service	26	0	115,900	0	364,356	0	480,256	364,575	26
Capital Projects	27	157,783	673,290	0		0	831,073	1,426,000	27
Subtotal Expenditures	28	4,156,632	8,975,354	0	364,356	0	13,496,342	16,630,211	28
Other Financing Uses:									
Operating Transfers Out	29	280,272	1,729,531	0	24,405	0	2,034,208	2,162,658	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0		30
Total Expenditures & Other Uses	31	4,436,904	10,704,885	0	388,761	0	15,530,550	18,792,869	31
Changes in fund balances	32	-229,512	3,428,400	0	-18,780	0	3,180,108	1,165,580	32
Beginning Fund Balance - July 1, 2024	33	4,091,710	5,992,036	0	24,066	0	10,107,812	8,505,799	33
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0		34
Fund Balance - Nonspendable	35	0	0	0	0	0	0		35
Fund Balance - Restricted	36	692,211	9,420,436	0	5,286	0	10,117,933	5,297,178	36
Fund Balance - Committed	37	884,311	0	0	0	0	884,311	4,376,701	37
Fund Balance - Assigned	38	0	0	0	0	0	0		38
Fund Balance - Unassigned	39	2,285,676	0	0	0	0	2,285,676	-2,500	39
Total Ending Fund Balance - June 30, 2025	40	3,862,198	9,420,436	0	5,286	0	13,287,920	9,671,379	40

Additional details are available at: Osceola County Auditor's office
Notes to the financial statement, if any: -
Telephone : (712) 754-2241