

# RECOMMENDED FINAL BUDGET

FISCAL YEAR 2023



**OSCEOLA**  
COUNTY

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# OVERVIEW

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**TO:** Honorable Chair and County Commissioners  
**THROUGH:** Don Fisher, County Manager  
**FROM:** Matthew Fuhrer, OMB Director  
**DATE:** September 14, 2022  
**RE:** Fiscal Year 2023 (FY23) Recommended Final Budget



The preparation of the Fiscal Year 2022-23 (FY23) budget, that began many months ago, concludes September 19, 2022, with the Final Public Hearing. I would like to once again express appreciation, to all of our partners (the Ninth Judicial Circuit Court, Constitutional Officers, the County Attorney, etc.), and the County Departments for their efforts to submit budgets that continue to provide a high level of service to our residents, businesses, and visitors. Additionally, we would like to recognize the efforts of the OMB team that work tirelessly to prepare the budget and documents for each stage throughout the process.

Through the leadership of the Board of County Commissioners, we are able to submit a budget for FY23 at the overall same millage rates for the General Fund, County EMS, Library, and SAVE Maintenance and Debt. Although the millage rates did not increase, the Budget continues to provide necessary services to the citizens, with a continued focus on transportation, housing services, and public safety. As required by State Statutes, the Second and Final Public Hearing must be advertised within 15 days after the Tentative Budget hearing and then held 2-5 days after the advertisement is published. As a result, there is limited time to finalize the budget from the First Public Hearing to the Final Public Hearing.

The Final Public Hearing begins with the Tentative Budget as approved by the Board at the First Public Hearing on September 8, 2022, and the subsequent Amended Tentative Budget the Board is requested to consider on September 19, 2022. The Amended Tentative reflects an increase in ad valorem revenue for the Windmill Point MSTU (neighborhood serving MSTU) to reflect the approved and advertised millage rate and corresponds to what was advertised. As a result, the discussion for the Second Public Hearing begins with addressing the Amended Tentative.

As noted during the Tentative Budget hearing, however, there were changes that would need to be incorporated. As a result, the agenda item and information in this book reflect the Recommended Final Budget - Resolution #22-451R (with Schedule A). The Final Budget incorporates the recommended changes and are summarized in this memorandum with attached listings of grants and capital projects. In addition, a Fund Summary is submitted that highlights any recommended changes between the approved Amended Tentative Budget and the FY23 Recommended Final Budget for the Board's consideration.

**RECOMMENDED FINAL BUDGET ADJUSTMENTS:**

As ongoing grants/contractual services and capital projects have been incorporated into the Recommended Final Budget, these transactions account for almost all of the changes from the Amended Tentative Budget. In particular, non-grant-funded Capital projects account for almost 82%, grant-funded Capital projects account for just over 5%, and nearly 11% is attributable to Grants, which are appropriated in various accounts depending on the type of Grant. This includes appropriating

remaining funds for ARPA as well as incorporating the new grants that the County has recently been notified of. Waiting to incorporate these items into the Recommended Final Budget allows estimates of remaining balances to be as accurate as possible. The remaining minor changes (2%) will be highlighted later on in this memorandum.

While finalizing and reviewing the budget, additional needed adjustments other than bringing funds forward from the prior year for ongoing grants and projects are identified. This includes the following:

- Osceola and its Coalition partners were awarded \$50.8M from the Department of Commerce's Economic Development Administration through the Build Back Better Regional Challenge Grant for NeoCity to develop Central Florida's semiconductor and microelectronics industry cluster. The grant award included six distinct projects, which will be led by the various Coalition members. Osceola County will facilitate the awards of two of the six. The two projects led by Osceola County and thus included in the Final Recommended Budget are:
  - Center for Neovation Expansion - \$23,443,605 federal grant award and \$5,860,901 private match from SkyWater
  - Governance and Outreach - \$1,899,540 federal grant award and \$492,944 in-kind match through existing staff efforts

In particular, the Recommended Final Budget reflects these adjustments and are detailed as follows:

**GENERAL FUNDS:** Staff is recommending adjustments to Fund 001 – General Fund resulting in an increase of more than \$27M from the Amended Tentative Budget due to the following:

- ✓ Intergovernmental Revenue reflects an increase of \$7,155 to account for ongoing Corrections SCAAP grant.
- ✓ Miscellaneous Revenues increased \$45,252 for the Temporary Assistance for Needy Families (TANF) grant.
- ✓ Transfers In increased by \$449,689 to ensure the ongoing W192 LED Lights project shown below may continue without interruption which was offset by a reduction to the revised allocation from Indian Wells.
- ✓ Fund Balance was also adjusted to reflect an overall increase (\$27.1M) due to carrying forward the available revenues as a result of ongoing grants, capital projects, and remaining CARES Replacement funding.
- ✓ Personnel Services reflects a change due the Board-approved Corrections Union's Collective Bargaining Agreement as well as establishing a separate account to ensure proper tracking of the County's in-kind match for the EDA Build Back Better Regional Challenge Governance & Outreach grant.
- ✓ Operating Expenses increased due to the change of pet licensing vendors and the manner in which the new vendor records revenues and expenses, funding for the Heritage Commons affordable housing, as well as remaining funding for the SCAAP grant and CARES Replacement.
- ✓ Capital Outlay increased by \$15.7M to continue projects in the new fiscal year without interruption as identified in the attached summary report. This includes funding that is transferred to the General Fund so that the LED Lights project (\$502,609) which began in the W192 Development Authority Fund may be appropriated and continue without interruption.
- ✓ Grants & Aids increased by \$7.5M primarily due to appropriating remaining CARES Replacement funds as well as funding for the Temporary Assistance for Needy Families (TANF) grant.
- ✓ Reserves were adjusted as needed to balance the Fund.

**SPECIAL REVENUE FUNDS:** The following Special Revenue Funds are recommended to increase the Fund Balance with offsetting increases to Operating and Capital to allocate funds for carry forward grants and capital projects into the new fiscal year without interruption. Each individual Fund in the book provides a detail for the following:

- *Fund 102 – Transportation Trust Fund:* \$213,100
- *Fund 107 – Library District Fund:* \$354,839
- *Fund 115 – Court Facilities Fund:* \$1,203,544
- *Fund 141 – Boating Improvement Fund:* \$422,562
- *Fund 142 – Mobility Fee East Zone:* \$18,927,425
- *Fund 143 – Mobility Fee West Zone:* \$76,494,723
- *Fund 148 – Building Fund:* \$9,246,632
- *Fund 149 – East 192 CRA Fund:* \$2,133,115
- *Fund 151 – CDBG Fund:* \$725,845
- *Fund 154 – Constitutional Gas Tax Fund:* \$2,590,481
- *Fund 155 – West 192 MSBU Fund:* \$787,721
- *Fund 158 – Intergovernmental Radio Communications Fund:* \$60,000
- *Fund 177 – Fire Impact Fee Fund:* \$12,179,159
- *Fund 178 – Parks Impact Fee Fund:* \$12,490,667
- *Fund 190 – Mobility Fee Northeast District:* \$32,924,132
- *Fund 191 – Mobility Fee Southeast District:* \$3,203,884

Additionally, the following Funds include adjustments not solely related to carry forwards:

- *Fund 104 – Tourist Development Tax Fund:* reflects an increase in Operating Expenses (\$750,000) for the Osceola Heritage Park Master Plan and an increase to Fund Balance of \$2.2M due to ongoing capital projects.
- *Fund 150 – West 192 Development Authority Fund:* transfers remaining funds for the LED Lights project (\$502,609) to the General Fund so that the project may continue without interruption.
- *Fund 152 – Municipal Services Taxing Units Fund:* reflects a decrease of -\$168,644 for adjustments to Ad Valorem Taxes and Operating Expenses as the Indian Wells MSTU has been reduced to provide services for County-Owned property only.
- *Fund 154 – Constitutional Gas Tax Fund:* reflects an increase of \$2,590,481 to re-establish the balance of the FY22 capital lease/purchase agreement for the vehicles from FY22 as inventory shortages have created delays.
- *Fund 156 – Federal & State Grant Funds:* reflects an overall increase of \$129,820,709 to recognize ongoing grants, including the American Rescue Plan Act (ARPA), and to accept the newly awarded EDA Build Back Better Regional Challenge grants. Additionally, a small adjustment was made to Personnel Services due to a needed correction for the SAFER grant.

**DEBT SERVICE FUNDS:** There are no changes to the debt service funds from the Amended Tentative Budget.

**CAPITAL PROJECT FUNDS:** The following Capital Project Funds are recommended to increase the Fund Balance to carry forward projects as detailed within each Fund, and in the attachment, into the new fiscal year without interruption:

- Fund 315 – General Capital Outlay Fund: \$34,318,091
- Fund 328 – Special Purpose Capital Fund: \$47,244,178
- Fund 331 – Countywide Fire Capital Fund: \$22,064,245
- Fund 332 – Public Improvement Revenue Bonds Series 2017 Fund: \$1,074,320
- Fund 334 – Transportation Improvements Construction Fund: \$57,506,579

Additionally, the following Funds included adjustments not solely related to Fund Balance increases:

- Fund 306 – Local Option Sales Tax Fund: was increased by \$38,949,515 for ongoing capital projects; however, \$565,063 is reflected in Other Sources to finalize the lease/purchase of Sheriff's vehicles not completed in prior years.
- Fund 328 – Special Purpose Capital Fund: in addition to increasing the Fund for ongoing Capital Projects through Intergovernmental Revenue (grants), Miscellaneous Revenues, and Fund Balance. Other Sources increased due to the SkyWater (private) contribution/match requirement for the Build Back Better Regional Challenge grant for the Center of Neovation Expansion.

**ENTERPRISE FUNDS:** Only Fund 407 - Osceola Parkway Fund is recommended to increase the Fund Balance by \$9,192,620 to carry forward the ongoing projects into the new fiscal year without interruption.

**INTERNAL SERVICE FUNDS:** Fund 501 – Workers Compensation Internal Service Fund and Fund 505 - Life, LTD, Vol. Life Internal Service Fund both increased due to personnel adjustments for the SAFER grant noted in Fund 156 above. In addition, Fund 511 – Fleet Fuel Internal Service Fund is recommended to increase the Fund Balance by \$353,646 to carry forward the ongoing projects into the new fiscal year without interruption.

**CONCLUSION:** The overall impact of the recommended changes is an increase of \$544,644,066 to a Countywide Final Recommended budget of \$2,248,500,362 that is primarily due to ongoing grants and projects appropriated to Capital Outlay. Incorporating carry forward balances into the Recommended Final Budget has made the administration of ongoing projects much more efficient. Staff recommends continuing in this manner and recommends approval. Staff also recommends incorporating the newly awarded Build Back Better Regional Challenge Grant from EDA.

**GRANTS for the FY23 RECOMMENDED FINAL BUDGET**

\* Note: Grants with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

Fund / Grant Name:	Total in the Tentative Budget:	Variance:	Total in the Recommended FINAL Budget:
<b>Fund 001 - General Fund</b>			
Governance & Outreach (EDA BBBRC) In-Kind Match	\$ -	\$ 492,944	\$ 492,944
State Criminal Alien Assistance Program (SCAAP)	\$ -	\$ 7,155	\$ 7,155
<b>Total:</b>	<b>\$ -</b>	<b>\$ 500,099</b>	<b>\$ 500,099</b>
Difference between Tentative and Recommended Final:			\$ 500,099
<b>Fund 102 - Transportation Trust Fund</b>			
Master Surface Water Management Plan Match	\$ 240,000	\$ -	\$ 240,000
<b>Total:</b>	<b>\$ 240,000</b>	<b>\$ -</b>	<b>\$ 240,000</b>
Difference between Tentative and Recommended Final:			\$ -
<b>Fund 156 - Federal And State Grants Fund</b>			
American Rescue Plan Act (ARPA)		\$ 57,189,827	\$ 57,189,827
Build Back Better Regional Challenge Grant	\$ -	\$ 248,900	\$ 248,900
Center for Neovation Expansion (EDA BBBRC)	\$ -	\$ 23,443,605	\$ 23,443,605
Emergency Rental Assistance 2 (ERA2)	\$ 7,844,569	\$ (542,079)	\$ 7,302,490
English for Families Program	\$ -	\$ 3,184	\$ 3,184
FEMA 2020 Staffing for Adequate Fire and Emergency Response (SAFER) Grant	\$ 4,397,417	\$ 75,321	\$ 4,472,738
FY20 SCAAP	\$ -	\$ 71,956	\$ 71,956
FY22 Emergency Medical Services (EMS) Grant	\$ -	\$ 24,668	\$ 24,668
FY23 Emergency Management Preparedness and Assistance (EMPA) Grant	\$ 77,402	\$ -	\$ 77,402
FY23 Emergency Management Performance Grant (EMPG)	\$ 95,339	\$ (175)	\$ 95,164
FY24 Emergency Management Preparedness and Assistance (EMPA) Grant	\$ 25,800	\$ -	\$ 25,800
Governance & Outreach (EDA BBBRC)	\$ -	\$ 1,899,540	\$ 1,899,540
JAG FY21 Direct	\$ -	\$ 30,402	\$ 30,402
JAG Camera & Remote Access	\$ -	\$ 595	\$ 595
Master Surface Water Management Plan	\$ 1,260,000	\$ -	\$ 1,260,000
Mosquito Chemical Grant	\$ 45,554	\$ -	\$ 45,554
<b>Total:</b>	<b>\$ 13,746,081</b>	<b>\$ 82,445,744</b>	<b>\$ 96,191,825</b>
Difference between Tentative and Recommended Final:			\$ 82,445,744
<b>Fund 328 - Special Purpose Capital Fund</b>			
Center for Neovation Expansion (EDA BBBRC)	\$ -	\$ 5,860,901	\$ 5,860,901
<b>Total</b>	<b>\$ -</b>	<b>\$ 5,860,901</b>	<b>\$ 5,860,901</b>
Difference between Tentative and Recommended Final:			\$ 5,860,901
<b>Grants in Recommended FINAL Budget:</b>		<b>\$ 13,986,081</b>	<b>\$ 102,792,825</b>
Difference between Tentative and Recommended Final:			\$ 88,806,744



**CAPITAL PROJECTS for the FY23 RECOMMENDED FINAL BUDGET**

\* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

<b>Fund / Project Name:</b>	<b>Total in the Tentative Budget:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total in the Recommended FINAL Budget:</b>
<b>Fund 001 - General Fund</b>				
700 Union Street Property	\$ -	\$ 56,530	\$ -	\$ 56,530
Administration Building 2nd Floor Reconfiguration	\$ 2,495,500	\$ -	\$ -	\$ 2,495,500
Administration Building 3rd Floor Reconfiguration	\$ -	\$ 669,000	\$ -	\$ 669,000
Animal Services Renovations	\$ 3,477,000	\$ -	\$ -	\$ 3,477,000
Animal Services - Upgrade & Replace Generator	\$ 75,000	\$ -	\$ -	\$ 75,000
Animal Services - Vehicle Replacement	\$ -	\$ 37,364	\$ -	\$ 37,364
Asset Management Vehicles	\$ -	\$ 62,438	\$ -	\$ 62,438
BOCC Courthouse Office Reconfiguration	\$ -	\$ 75,000	\$ -	\$ 75,000
Community Corrections Facility Renovations 110 W Neptune Rd	\$ 875,000	\$ -	\$ -	\$ 875,000
Corrections - D & F Recreation Yards	\$ 254,232	\$ -	\$ -	\$ 254,232
Corrections - Jail Domestic Hot/Cold Water Piping Replacement	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Corrections - Jail HVAC Chilled Water and Hot Water Piping System Replacement PHASE 2	\$ 280,000	\$ 4,000,000	\$ -	\$ 4,280,000
Corrections - Jail Security Cameras (Facility-Wide)	\$ -	\$ 26,886	\$ -	\$ 26,886
Corrections - Jail Tile Encapsulation	\$ -	\$ 14,132	\$ -	\$ 14,132
Corrections - Jail Tile Encapsulation Phase 2	\$ -	\$ 186,777	\$ -	\$ 186,777
Corrections - Jail Tile Encapsulation Phase 3	\$ -	\$ 289,495	\$ -	\$ 289,495
Corrections - Jail Upgrade Video Surveillance System	\$ 28,000	\$ 400,000	\$ -	\$ 428,000
Corrections - Lobby Security Enhancements	\$ 441,600	\$ -	\$ -	\$ 441,600
Corrections - New Vehicles	\$ -	\$ 116,000	\$ -	\$ 116,000
Corrections - Replacement of HVAC for Booking & Reclassification	\$ -	\$ 404,473	\$ -	\$ 404,473
Corrections - Storage Warehouse (Support)	\$ 205,500	\$ -	\$ -	\$ 205,500
Corrections - Vehicle Replacements	\$ -	\$ 64,626	\$ -	\$ 64,626
Courthouse Elevator Rebuild and Modernization	\$ -	\$ 501,049	\$ -	\$ 501,049
Eagle Bay Stormwater Improvements	\$ -	\$ 94,925	\$ -	\$ 94,925
Emergency Management - Generator Replacements	\$ 251,178	\$ -	\$ -	\$ 251,178
Emergency Management Vehicles	\$ -	\$ 41,000	\$ -	\$ 41,000
Facilities Management - Maintenance Shop & Storage Warehouse	\$ -	\$ 7,645	\$ -	\$ 7,645
Facilities Management - Mobile Emergency Generator Unit	\$ 276,014	\$ -	\$ -	\$ 276,014
Facilities Management - Warehouse Forklift/Picker	\$ 48,392	\$ -	\$ -	\$ 48,392
IT - Computer Aided Facility Management Software Replacement	\$ -	\$ 33,676	\$ -	\$ 33,676
IT - Finance/HR System Upgrade	\$ -	\$ 36,371	\$ -	\$ 36,371
McCormick Veteran's Center	\$ 350,000	\$ -	\$ -	\$ 350,000
Mosquito Control Facility	\$ 1,150,000	\$ 500,000	\$ -	\$ 1,650,000
Mosquito Control Vehicle Replacement	\$ -	\$ 59,810	\$ -	\$ 59,810
Parks - Campbell City Park/Community Center	\$ -	\$ 5,438	\$ -	\$ 5,438
Parks - Equipment	\$ -	\$ 55,001	\$ -	\$ 55,001
Parks - Scotty's Cove Conservation Area	\$ -	\$ 8,028	\$ -	\$ 8,028
Parks - Vehicle and Equipment Requests Main	\$ 128,184	\$ -	\$ -	\$ 128,184
Parks - Yeehaw Junction Playground	\$ -	\$ 100,000	\$ -	\$ 100,000
Permitting Office and Lobby Renovations	\$ -	\$ 448,267	\$ -	\$ 448,267
Road & Bridge - Vehicle Replacements	\$ -	\$ 198,000	\$ -	\$ 198,000
Sheriff's Administration - Air Handler 1 & 2 Replacement	\$ -	\$ 160,000	\$ -	\$ 160,000
Sheriff's Administration - Data Center	\$ -	\$ 917,743	\$ -	\$ 917,743
Sheriff's Administration/Fleet - Automatic Transfer Switch for Generator	\$ 50,000	\$ 42,772	\$ -	\$ 92,772
Strategic Initiatives - Specialized Tools	\$ -	\$ 3,037	\$ -	\$ 3,037
Supervisor of Elections - Ballot Count Expansion & Vault	\$ -	\$ 392,713	\$ -	\$ 392,713
Supervisor of Elections - Lobby & Tabulation Room Design/Reconfiguration	\$ 1,207,000	\$ -	\$ -	\$ 1,207,000
Supervisor of Elections - Warehouse at Government Center	\$ -	\$ 3,220,778	\$ -	\$ 3,220,778
Tax Collector - Modifications to Lobby and Walk Up Counter	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
W192 LED Lights	\$ -	\$ 502,609	\$ -	\$ 502,609
<b>Total:</b>	<b>\$ 13,092,600</b>	<b>\$ 15,731,583</b>	<b>\$ -</b>	<b>\$ 28,824,183</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 15,731,583</b>
<b>Fund 102 - Transportation Trust Fund</b>				
FY23 Fleet Vehicle Replacements	\$ 46,640	\$ -	\$ -	\$ 46,640
Bucket Truck Vehicle Lease	\$ -	\$ 213,100	\$ -	\$ 213,100
<b>Total:</b>	<b>\$ 46,640</b>	<b>\$ 213,100</b>	<b>\$ -</b>	<b>\$ 259,740</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 213,100</b>

**CAPITAL PROJECTS for the FY23 RECOMMENDED FINAL BUDGET**

\* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

Fund / Project Name:	Total in the Tentative Budget:	County Funding:	Grant Funding:	Total in the Recommended FINAL Budget:
<b>Fund 104 - Tourist Development Tax</b>				
Austin Tindall Sod/Tree Farm	\$ 777,000	\$ -	\$ -	\$ 777,000
Boggy Creek Road Widening (Simpson to Narcoossee)	\$ 6,000,000	\$ -	\$ -	\$ 6,000,000
FY22 Fleet Vehicle Replacements	\$ -	\$ 60,191	\$ -	\$ 60,191
FY23 Fleet Vehicle Replacements	\$ 288,711	\$ -	\$ -	\$ 288,711
Lake Cypress Parking	\$ 1,000,000	\$ 21,447	\$ -	\$ 1,021,447
Lake Toho Pond Loop	\$ -	\$ 700,000	\$ -	\$ 700,000
OHP - Arena & Event Center Exhaust Fan Upgrades	\$ 433,230	\$ 228,770	\$ -	\$ 662,000
OHP - Bi-Directional Amplification System Installation Expansion	\$ 165,000	\$ -	\$ -	\$ 165,000
OHP - Food Waste Reduction System	\$ 200,000	\$ -	\$ -	\$ 200,000
OHP - Lobby Lighting	\$ -	\$ 905,690	\$ -	\$ 905,690
OHP - POS Systems	\$ -	\$ 180,000	\$ -	\$ 180,000
OHP - Replace Fire Alarm Panels	\$ -	\$ 123,523	\$ -	\$ 123,523
OHP - Smoke Evacuation System Modifications	\$ 609,500	\$ -	\$ -	\$ 609,500
Thor Guard Lightning System	\$ 26,000	\$ -	\$ -	\$ 26,000
Turf Tank Robot Painter	\$ 50,000	\$ -	\$ -	\$ 50,000
<b>Total:</b>	<b>\$ 9,549,441</b>	<b>\$ 2,219,621</b>	<b>\$ -</b>	<b>\$ 11,769,062</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 2,219,621</b>
<b>Fund 107 - Library District Fund</b>				
Buenaventura Lakes Library - Internet Café	\$ -	\$ 274,839	\$ -	\$ 274,839
Hart Memorial Library - AC Replacement	\$ 350,000	\$ -	\$ -	\$ 350,000
Hart Memorial Library - Internet Café	\$ 300,000	\$ -	\$ -	\$ 300,000
St. Cloud Library - Sign	\$ -	\$ 80,000	\$ -	\$ 80,000
<b>Total:</b>	<b>\$ 650,000</b>	<b>\$ 354,839</b>	<b>\$ -</b>	<b>\$ 1,004,839</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 354,839</b>
<b>Fund 115 - Court Facilities Fund</b>				
Administration Building 3rd Floor Reconfiguration	\$ 73,500	\$ 1,071,302	\$ -	\$ 1,144,802
Clerk of the Courts - Office Reconfiguration	\$ -	\$ 112,483	\$ -	\$ 112,483
Courthouse Bi-Directional Amplification System	\$ -	\$ 19,759	\$ -	\$ 19,759
Courthouse Courtroom Addition	\$ 2,139,000	\$ -	\$ -	\$ 2,139,000
Courthouse Elevator Rebuild and Modernization	\$ 727,600	\$ -	\$ -	\$ 727,600
Courthouse Hearing Room Reconfiguration	\$ 400,000	\$ -	\$ -	\$ 400,000
Courthouse Employee Parking Lot Security Enhancements	\$ 65,000	\$ -	\$ -	\$ 65,000
<b>Total:</b>	<b>\$ 3,405,100</b>	<b>\$ 1,203,544</b>	<b>\$ -</b>	<b>\$ 4,608,644</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 1,203,544</b>
<b>Fund 141 - Boating Improvement Fund</b>				
Lake Cypress Parking	\$ -	\$ 93,913	\$ -	\$ 93,913
Lake Gentry Boat Ramp Renovation	\$ -	\$ 278,649	\$ -	\$ 278,649
Lake Runnymede Boat Ramp Improvements	\$ -	\$ 50,000	\$ -	\$ 50,000
<b>Total:</b>	<b>\$ -</b>	<b>\$ 422,562</b>	<b>\$ -</b>	<b>\$ 422,562</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 422,562</b>
<b>Fund 142 - Mobility Fee East District</b>				
ADA Sidewalk Improvements	\$ -	\$ 50,000	\$ -	\$ 50,000
Advanced Traffic Management System	\$ -	\$ 245,000	\$ -	\$ 245,000
Boggy Creek Road Improvements (Simpson Rd to Narcoossee Rd)	\$ -	\$ 147,830	\$ -	\$ 147,830
Boggy Creek Road Widening	\$ -	\$ 1,679,500	\$ -	\$ 1,679,500
Fortune Lakeshore Multi-Use	\$ -	\$ 45,670	\$ -	\$ 45,670
Fortune-Simpson Intersection Improvement	\$ -	\$ 750,000	\$ -	\$ 750,000
Mobility-Old Melbourne Highway Improvement	\$ -	\$ 57,610	\$ -	\$ 57,610
Neptune Road Widening (Partin Settlement Road to US 192)	\$ -	\$ 15,887,549	\$ -	\$ 15,887,549
Simpson Road Phase 1	\$ -	\$ 64,266	\$ -	\$ 64,266
<b>Total:</b>	<b>\$ -</b>	<b>\$ 18,927,425</b>	<b>\$ -</b>	<b>\$ 18,927,425</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 18,927,425</b>

**CAPITAL PROJECTS for the FY23 RECOMMENDED FINAL BUDGET**

\* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

<b>Fund / Project Name:</b>	<b>Total in the Tentative Budget:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total in the Recommended FINAL Budget:</b>
<b>Fund 143 - Mobility Fee West Zone</b>				
ADA Sidewalk Improvements	\$ -	\$ 300,000	\$ -	\$ 300,000
Advanced Traffic Management System (ATMS)	\$ -	\$ 381,360	\$ -	\$ 381,360
Bill Beck Boulevard Segment B (Osceola Pkwy to Woodcrest Blvd)	\$ -	\$ 69,907	\$ -	\$ 69,907
County Road 532 Widening	\$ -	\$ 4,699,371	\$ -	\$ 4,699,371
County Sidewalks	\$ -	\$ 34,000	\$ -	\$ 34,000
Deerwood Elementary Sidewalk II	\$ -	\$ 233,877	\$ -	\$ 233,877
Fortune Lakeshore Multi-Use	\$ -	\$ 297,941	\$ -	\$ 297,941
Michigan Ave Pedestrian Safety	\$ 390,000	\$ 58,500	\$ -	\$ 448,500
Mobility - Baxter Road Improvement	\$ -	\$ 241,267	\$ -	\$ 241,267
Mobility - Bill Beck Boulevard Segment A	\$ -	\$ 788,062	\$ -	\$ 788,062
Mobility - Life Is Beautiful Way	\$ -	\$ 7,562,019	\$ -	\$ 7,562,019
Mobility - Shady Lane Improvements	\$ -	\$ 5,289,295	\$ -	\$ 5,289,295
Mobility - Storey Creek Boulevard	\$ -	\$ 3,066,081	\$ -	\$ 3,066,081
Mobility - Westside Boulevard Extension	\$ -	\$ 490,805	\$ -	\$ 490,805
Neptune Road Widening (Partin Settlement Road to US 192)	\$ -	\$ 49,375,881	\$ -	\$ 49,375,881
Old Lake Wilson Road	\$ 7,000,000	\$ 534,902	\$ -	\$ 7,534,902
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way)	\$ 30,459,798	\$ -	\$ -	\$ 30,459,798
Storey Creek Boulevard	\$ -	\$ 749,065	\$ -	\$ 749,065
Traffic Signal Replacement	\$ -	\$ 322,390	\$ -	\$ 322,390
West Side Connector/Sinclair Extension	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Westside Boulevard Extension	\$ 10,454,060	\$ -	\$ -	\$ 10,454,060
<b>Total:</b>	<b>\$ 48,303,858</b>	<b>\$ 76,494,723</b>	<b>\$ -</b>	<b>\$ 124,798,581</b>
<b>Difference between Tentative and Recommended Final:</b>				<b>\$ 76,494,723</b>
<b>Fund 148 - Building Fund</b>				
Building Office - Avaya Phone System	\$ -	\$ 61,185	\$ -	\$ 61,185
Electric Vehicle (EV) Charging Stations for Office of Building Safety	\$ 170,000	\$ -	\$ -	\$ 170,000
Onsite Technology Improvements for Inspections	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Permit Office Renovation	\$ -	\$ 1,771,157	\$ -	\$ 1,771,157
Permits Plus Upgrade	\$ -	\$ 814,290	\$ -	\$ 814,290
Solar Panels Parking Garage	\$ -	\$ 4,600,000	\$ -	\$ 4,600,000
<b>Total:</b>	<b>\$ 170,000</b>	<b>\$ 9,246,632</b>	<b>\$ -</b>	<b>\$ 9,416,632</b>
<b>Difference between Tentative and Recommended Final:</b>				<b>\$ 9,246,632</b>
<b>Fund 149 - East 192 CRA</b>				
East 192 Beautification/Landscaping	\$ -	\$ 288,678	\$ -	\$ 288,678
Landscape E192	\$ -	\$ 1,844,437	\$ -	\$ 1,844,437
<b>Total:</b>	<b>\$ -</b>	<b>\$ 2,133,115</b>	<b>\$ -</b>	<b>\$ 2,133,115</b>
<b>Difference between Tentative and Recommended Final:</b>				<b>\$ 2,133,115</b>
<b>Fund 151 - CDBG Fund</b>				
Buenaventura Lakes Royal Palm Stormwater	\$ -	\$ 206,593	\$ -	\$ 206,593
Clay Street/Thacker Avenue Intersection Improvement	\$ -	\$ 519,252	\$ -	\$ 519,252
Playground Surface at Robert Guevara	\$ 150,000	\$ -	\$ -	\$ 150,000
Playground Surface at Tropical Park	\$ 75,000	\$ -	\$ -	\$ 75,000
<b>Total:</b>	<b>\$ 225,000</b>	<b>\$ 725,845</b>	<b>\$ -</b>	<b>\$ 950,845</b>
<b>Difference between Tentative and Recommended Final:</b>				<b>\$ 725,845</b>
<b>Fund 154 - Constitutional Gas Tax Fund</b>				
Crane Truck with Auger	\$ -	\$ 311,321	\$ -	\$ 311,321
FY21 Fleet Vehicle Replacements	\$ -	\$ 244,302	\$ -	\$ 244,302
FY22 Fleet Vehicle Replacements	\$ -	\$ 1,894,858	\$ -	\$ 1,894,858
FY23 Fleet Vehicle Replacements	\$ 1,354,719	\$ -	\$ -	\$ 1,354,719
Transportation New Vehicles	\$ -	\$ 140,000	\$ -	\$ 140,000
<b>Total:</b>	<b>\$ 1,354,719</b>	<b>\$ 2,590,481</b>	<b>\$ -</b>	<b>\$ 3,945,200</b>
<b>Difference between Tentative and Recommended Final:</b>				<b>\$ 2,590,481</b>

**CAPITAL PROJECTS for the FY23 RECOMMENDED FINAL BUDGET**

\* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

<b>Fund / Project Name:</b>	<b>Total in the Tentative Budget:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total in the Recommended FINAL Budget:</b>
<b>Fund 155 - West 192 MSBU Phase I Fund</b>				
W192 LED Lights	\$ -	\$ 787,721	\$ -	\$ 787,721
W192 Irrigation Upgrades	\$ 300,000	\$ -	\$ -	\$ 300,000
<b>Total:</b>	<b>\$ 300,000</b>	<b>\$ 787,721</b>	<b>\$ -</b>	<b>\$ 1,087,721</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 787,721</b>
<b>Fund 156 - Federal and State Grants Fund</b>				
Buenaventura Boulevard Safety Improvements	\$ -	\$ -	\$ 332,869	\$ 332,869
Buenaventura Lakes Drainage Improvements	\$ 4,500,000	\$ -	\$ 4,952,201	\$ 9,452,201
Buenaventura Lakes Drainage Improvements Phase II	\$ -	\$ -	\$ 4,689,320	\$ 4,689,320
Center for Neovation Expansion*	\$ -	\$ -	\$ 23,443,605	\$ 23,443,605
Deerwood Elementary Sidewalk Gaps	\$ -	\$ -	\$ 439,066	\$ 439,066
Fortune Lakeshore Multi-Use	\$ -	\$ -	\$ 6,754,208	\$ 6,754,208
Fortune-Simpson Intersection Improvement	\$ 4,953,978	\$ -	\$ 69,855	\$ 5,023,833
Kempfer Road Culvert Replacement	\$ -	\$ -	\$ 2,902,649	\$ 2,902,649
Kissimmee St. Cloud Connector Trail	\$ 3,451,000	\$ -	\$ 12,842	\$ 3,463,842
Lake Runnymede Boat Ramp Improvements	\$ 100,000	\$ -	\$ -	\$ 100,000
Landscape E192	\$ -	\$ -	\$ 3,592,464	\$ 3,592,464
Magnolia Bridge Replacement	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
Marigold Safety Improvements	\$ 4,841,235	\$ -	\$ 486,430	\$ 5,327,665
Neovation Way	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000
Neptune Road Widening (Partin Settlement to US 192)	\$ 2,712,309	\$ -	\$ 1,775,589	\$ 4,487,898
North Lake Toho Restoration & Water Quality	\$ 400,000	\$ -	\$ -	\$ 400,000
Simpson Road Phase 1	\$ -	\$ -	\$ 13,977,631	\$ 13,977,631
Traffic Signal Replacement	\$ -	\$ -	\$ 1,389,841	\$ 1,389,841
<b>Total:</b>	<b>\$ 22,458,522</b>	<b>\$ -</b>	<b>\$ 70,818,570</b>	<b>\$ 93,277,092</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 70,818,570</b>
<b>Fund 158 - Intergovernmental Radio Communications</b>				
Communication Tower Sites B, C, D, E & G Replace HVAC Bard Units	\$ 90,000	\$ 60,000	\$ -	\$ 150,000
<b>Total:</b>	<b>\$ 90,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 60,000</b>
<b>Fund 177 - Fire Impact Fee Fund</b>				
Fire Station 45 Calypso Cay (535 Area)	\$ 612,496	\$ 6,318,431	\$ -	\$ 6,930,927
Fire Station 67 Austin Tindall	\$ 502,675	\$ 5,860,728	\$ -	\$ 6,363,403
<b>Total:</b>	<b>\$ 1,115,171</b>	<b>\$ 12,179,159</b>	<b>\$ -</b>	<b>\$ 13,294,330</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 12,179,159</b>
<b>Fund 178 - Parks Impact Fee Fund</b>				
65th Infantry Veterans Park	\$ 250,000	\$ 492,731	\$ -	\$ 742,731
Campbell City Park/Community Center	\$ -	\$ 5,246,380	\$ -	\$ 5,246,380
East 192 CRA Parks	\$ -	\$ 2,488,785	\$ -	\$ 2,488,785
Hanover Lakes	\$ -	\$ 125,011	\$ -	\$ 125,011
Holopaw Community Park	\$ 500,000	\$ -	\$ -	\$ 500,000
Holopaw Conservation Area	\$ -	\$ 2,223	\$ -	\$ 2,223
Kings Highway Park	\$ 400,000	\$ 254,189	\$ -	\$ 654,189
Marydia Community Center (Teen Center)	\$ 1,300,000	\$ 2,521,029	\$ -	\$ 3,821,029
Oren Brown Park Improvements	\$ -	\$ 150,000	\$ -	\$ 150,000
Oren Brown Replacement Park	\$ 4,500,000	\$ -	\$ -	\$ 4,500,000
Park Property Purchases (District 1)	\$ -	\$ 331,159	\$ -	\$ 331,159
Park Property Purchases (District 2)	\$ -	\$ 249,403	\$ -	\$ 249,403
Quina Park	\$ 250,000	\$ 19,325	\$ -	\$ 269,325
Rachel Lane Park	\$ -	\$ 81,320	\$ -	\$ 81,320
Whispering Pines Intersection Improvement	\$ -	\$ 529,112	\$ -	\$ 529,112
<b>Total:</b>	<b>\$ 7,200,000</b>	<b>\$ 12,490,667</b>	<b>\$ -</b>	<b>\$ 19,690,667</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 12,490,667</b>

**CAPITAL PROJECTS for the FY23 RECOMMENDED FINAL BUDGET**

\* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

<b>Fund / Project Name:</b>	<b>Total in the Tentative Budget:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total in the Recommended FINAL Budget:</b>
<b>Fund 190 - Mobility Fee Northeast District Fund</b>				
Cyrils Drive Improvement	\$ -	\$ 8,541,696	\$ -	\$ 8,541,696
Fortune-Simpson Intersection Improvement	\$ 6,018,325	\$ 1,250,000	\$ -	\$ 7,268,325
Mobility-Cyrils Drive	\$ -	\$ 21,600,544	\$ -	\$ 21,600,544
Mobility-Cyrils Stormwater Improvements	\$ -	\$ 396,440	\$ -	\$ 396,440
Mobility-Marbella Simpson Road	\$ -	\$ 135,452	\$ -	\$ 135,452
Nova (US192 to Sunbridge Boundary)	\$ 1,035,000	\$ -	\$ -	\$ 1,035,000
Simpson Road Phase 1	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
<b>Total:</b>	<b>\$ 7,053,325</b>	<b>\$ 32,924,132</b>	<b>\$ -</b>	<b>\$ 39,977,457</b>
<b>Difference between Tentative and Recommended Final:</b>				<b>\$ 32,924,132</b>
<b>Fund 191 - Mobility Fee Southeast District Fund</b>				
Mobility-Cedar Pine Lodge Pole Boulevard	\$ -	\$ 1,091,487	\$ -	\$ 1,091,487
Mobility-Hickory Tree/Alligator Lake Improvements	\$ -	\$ 919,863	\$ -	\$ 919,863
Mobility-Villages at Harmony	\$ -	\$ 441,925	\$ -	\$ 441,925
Neptune Road Widening (Partin Settlement Road to US 192)	\$ -	\$ 750,609	\$ -	\$ 750,609
<b>Total:</b>	<b>\$ -</b>	<b>\$ 3,203,884</b>	<b>\$ -</b>	<b>\$ 3,203,884</b>
<b>Difference between Tentative and Recommended Final:</b>				<b>\$ 3,203,884</b>
<b>Fund 306 - Local Option Sales Tax Fund</b>				
ADA Sidewalk Improvements	\$ -	\$ 133,765	\$ -	\$ 133,765
Boggy Creek Floodplain Acquisition	\$ -	\$ 29,093	\$ -	\$ 29,093
Bridge Rehabilitation	\$ -	\$ 641,319	\$ -	\$ 641,319
Bridge Safety Features	\$ -	\$ 580,894	\$ -	\$ 580,894
Bridge Scour Countermeasures	\$ -	\$ 523,749	\$ -	\$ 523,749
Buenaventura Lakes Drainage Improvements	\$ 1,500,000	\$ 1,650,734	\$ -	\$ 3,150,734
Buenaventura Lakes Drainage Improvements Phase 2	\$ 600,000	\$ 142,138	\$ -	\$ 742,138
Buenaventura Lakes Royal Palm Stormwater	\$ -	\$ 164,000	\$ -	\$ 164,000
Buenaventura Lakes Simpson Road Ditch Upgrade	\$ -	\$ 86,852	\$ -	\$ 86,852
C-Gate Boat Ramp Safety Repair	\$ -	\$ 100,000	\$ -	\$ 100,000
Canoe Creek Road Improvement	\$ -	\$ 741,953	\$ -	\$ 741,953
Children's Advocacy Center (CAC) Generation Point	\$ -	\$ 1,305,678	\$ -	\$ 1,305,678
County Sidewalks/Trails	\$ 400,000	\$ 712,972	\$ -	\$ 1,112,972
Countywide Signals	\$ 870,000	\$ 1,929,331	\$ -	\$ 2,799,331
Crabgrass Road over Crabgrass Creek Bridge 924001	\$ 1,625,000	\$ -	\$ -	\$ 1,625,000
Culvert Upgrades/Replacements	\$ 500,000	\$ 713,176	\$ -	\$ 1,213,176
Eagle Bay Stormwater Improvements	\$ -	\$ 42,614	\$ -	\$ 42,614
East Lake Toho Water Improvements	\$ -	\$ 36,272	\$ -	\$ 36,272
Emergency Operations Center Equipment Upgrade	\$ -	\$ 246,605	\$ -	\$ 246,605
Fortune Lakeshore Multi-Use	\$ -	\$ 10,891	\$ -	\$ 10,891
Hickory Tree over Brick-Alligator Lake Canal Bridge 924051	\$ 308,000	\$ -	\$ -	\$ 308,000
Hickory Tree Stormwater Outfall	\$ -	\$ 317,244	\$ -	\$ 317,244
Holopaw 800 MHz Radio Tower	\$ 2,875,000	\$ -	\$ -	\$ 2,875,000
Intersection Safety & Efficiency Projects (TSM)	\$ 350,000	\$ 1,288,554	\$ -	\$ 1,638,554
Kempfer Road Culvert Replacement	\$ -	\$ 985,446	\$ -	\$ 985,446
Kissimmee St. Cloud Connector Trail	\$ -	\$ 419,217	\$ -	\$ 419,217
Lake Lizzie Drainage Improvements	\$ 420,000	\$ 80,000	\$ -	\$ 500,000
Lake Runnymede Boat Ramp	\$ -	\$ 250,000	\$ -	\$ 250,000
Lake Toho Water Restoration Project	\$ -	\$ 1,950	\$ -	\$ 1,950
Magnolia Bridge Replacement	\$ 500,000	\$ -	\$ -	\$ 500,000
Maintenance Shop & Storage Warehouse	\$ -	\$ 80,672	\$ -	\$ 80,672
Miscellaneous ROW Acquisition & Appraisals	\$ -	\$ 79,293	\$ -	\$ 79,293
NeoCity Way	\$ -	\$ 848,498	\$ -	\$ 848,498
North Lake Toho Restoration & Water Quality	\$ 100,000	\$ -	\$ -	\$ 100,000
Old Canoe Creek Culvert Crossing for WPA Canal	\$ -	\$ 1,134,459	\$ -	\$ 1,134,459
Old Lake Wilson Road/Fairfax Drive Intersection Improvement	\$ -	\$ 603,426	\$ -	\$ 603,426
Old Tampa Hwy over Shingle Creek Bridge 924145	\$ 1,625,000	\$ -	\$ -	\$ 1,625,000
Overstreet Landing Boat Ramp	\$ -	\$ 500,000	\$ -	\$ 500,000
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way)	\$ 10,000,000	\$ 12,086,916	\$ -	\$ 22,086,916

**CAPITAL PROJECTS for the FY23 RECOMMENDED FINAL BUDGET**

\* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

<b>Fund / Project Name:</b>	<b>Total in the Tentative Budget:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total in the Recommended FINAL Budget:</b>
<b>Fund 306 - Local Option Sales Tax Fund (cont'd)</b>				
Probation Office Building Purchase	\$ -	\$ 600,000	\$ -	\$ 600,000
Radio Services Hardware Upgrades	\$ 205,400	\$ -	\$ -	\$ 205,400
Road & Bridge Gate Security System	\$ -	\$ 40,609	\$ -	\$ 40,609
Sheriff Vehicles	\$ 3,953,273	\$ 565,063	\$ -	\$ 4,518,336
Simpson Road Phase 1	\$ -	\$ 5,000,001	\$ -	\$ 5,000,001
Tax Collector Driving Course	\$ -	\$ 250,000	\$ -	\$ 250,000
Traffic Control Equipment	\$ 175,000	\$ 173,088	\$ -	\$ 348,088
Traffic Signal Replacement Mast Arm Upgrades	\$ 900,000	\$ 2,547,360	\$ -	\$ 3,447,360
Trout Lake Boat Ramp Improvement	\$ -	\$ 100,000	\$ -	\$ 100,000
Water Quality Monitoring Network	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Whispering Pines Intersection Improvement	\$ -	\$ 205,683	\$ -	\$ 205,683
<b>Total:</b>	<b>\$ 26,906,673</b>	<b>\$ 38,949,515</b>	<b>\$ -</b>	<b>\$ 65,856,188</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 38,949,515</b>
<b>Fund 315 - General Capital Outlay Fund</b>				
Boggy Creek Road Widening (Simpson Rd to Narcoossee Rd)	\$ -	\$ 1,669,495	\$ -	\$ 1,669,495
Carroll Street-JYP to Michigan Avenue Road Improvements	\$ -	\$ 1,057,373	\$ -	\$ 1,057,373
ChampionsGate DDI Improvement	\$ -	\$ 112,672	\$ -	\$ 112,672
Correctional Facility Expansion and Renovations	\$ 1,100,000	\$ -	\$ -	\$ 1,100,000
County Road 532 Widening	\$ -	\$ 25,300,629	\$ -	\$ 25,300,629
Lake Toho Water Restoration Project	\$ -	\$ 4,114,791	\$ -	\$ 4,114,791
Neovation Way	\$ 8,106,201	\$ -	\$ -	\$ 8,106,201
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way)	\$ 8,000,000	\$ -	\$ -	\$ 8,000,000
Sheriff Training Facility	\$ -	\$ 33,094	\$ -	\$ 33,094
Simpson Road Phase 1	\$ -	\$ 944,921	\$ -	\$ 944,921
West Government Center	\$ -	\$ 1,085,116	\$ -	\$ 1,085,116
<b>Total:</b>	<b>\$ 17,206,201</b>	<b>\$ 34,318,091</b>	<b>\$ -</b>	<b>\$ 51,524,292</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 34,318,091</b>
<b>Fund 328 - Special Purpose Capital Fund</b>				
Bill Beck Boulevard Segment B (Osceola Pkwy to Woodcrest Blvd)	\$ -	\$ 1,793,000	\$ -	\$ 1,793,000
Boggy Creek Road Widening (Simpson Rd to Narcoossee Rd)	\$ -	\$ 6,226,831	\$ -	\$ 6,226,831
Canoe Creek Road at Deer Creek Boulevard Signal	\$ -	\$ 192,894	\$ -	\$ 192,894
Canoe Creek Road Widening	\$ -	\$ 1,912,850	\$ -	\$ 1,912,850
Carroll Street-JYP to Michigan Avenue Road Improvements	\$ -	\$ 6,423,827	\$ -	\$ 6,423,827
Center for Neovation Expansion*	\$ -	\$ 5,860,901	\$ -	\$ 5,860,901
Fortune-Simpson Intersection Improvement	\$ -	\$ 13,300,100	\$ -	\$ 13,300,100
Lake Toho Water Restoration Project	\$ -	\$ 323,547	\$ -	\$ 323,547
Neptune Road Widening (Partin Settlement Road to US 192)	\$ -	\$ 205,216	\$ -	\$ 205,216
Neptune Road & Broadway Signal	\$ -	\$ 675,704	\$ -	\$ 675,704
Oak Street & Central Avenue Signal	\$ -	\$ 680,915	\$ -	\$ 680,915
Simpson Road (Myers Road to US 192)	\$ -	\$ 5,913,793	\$ -	\$ 5,913,793
Simpson Road Phase 1	\$ -	\$ 3,734,600	\$ -	\$ 3,734,600
<b>Total:</b>	<b>\$ -</b>	<b>\$ 47,244,178</b>	<b>\$ -</b>	<b>\$ 47,244,178</b>
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 47,244,178</b>
<b>Fund 331 - Countywide Fire Capital Fund</b>				
Bunker Gear	\$ -	\$ 525,852	\$ -	\$ 525,852
EMS Equipment	\$ 1,267,968	\$ 2,310,358	\$ -	\$ 3,578,326
EMS Small Equipment	\$ 31,069	\$ -	\$ -	\$ 31,069
Fire Equipment	\$ 5,879,927	\$ 1,401,697	\$ -	\$ 7,281,624
Fire Rescue & EMS Training Facility	\$ -	\$ 484,149	\$ -	\$ 484,149
Fire Rescue & EMS Warehouse	\$ -	\$ 770,575	\$ -	\$ 770,575
Fire Station 42 Poinciana Blvd	\$ 75,000	\$ -	\$ -	\$ 75,000
Fire Station 43 Campbell City	\$ -	\$ 1,692	\$ -	\$ 1,692
Fire Station 45 Calypso Cay (535 Area)	\$ -	\$ 3,250,302	\$ -	\$ 3,250,302
Fire Station 51 Narcoossee - AC Replacement	\$ 62,000	\$ -	\$ -	\$ 62,000
Fire Station 63 Shady Lane - Modular	\$ -	\$ 375,000	\$ -	\$ 375,000

**CAPITAL PROJECTS for the FY23 RECOMMENDED FINAL BUDGET**

\* Note: Projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are shaded.

<b>Fund / Project Name:</b>	<b>Total in the Tentative Budget:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total in the Recommended FINAL Budget:</b>	
<b>Fund 331 - Countywide Fire Capital Fund (cont'd)</b>					
Fire Station 63 Shady Lane - Relocation	\$ -	\$ 67,496	\$ -	\$ 67,496	
Fire Station 67 Austin Tindall	\$ -	\$ 3,406,894	\$ -	\$ 3,406,894	
Fire Station 72 Celebration - Replace AC Units	\$ -	\$ 295,000	\$ -	\$ 295,000	
Fire Station 72 Celebration - Replace Generator	\$ 75,000	\$ -	\$ -	\$ 75,000	
Fire Station 75 Funie Steed Road	\$ 10,000,000	\$ 17,262	\$ -	\$ 10,017,262	
Fire Station 83 Poinciana Parkway	\$ -	\$ 14,530	\$ -	\$ 14,530	
Fire Station 85 Cypress Parkway	\$ 3,891,643	\$ 8,888,220	\$ -	\$ 12,779,863	
LifePak Cardiac Monitors	\$ 196,891	\$ -	\$ -	\$ 196,891	
Portable SCBA Filling Station	\$ -	\$ 150,150	\$ -	\$ 150,150	
Whispering Pines Intersection Improvement	\$ -	\$ 105,068	\$ -	\$ 105,068	
<b>Total:</b>	<b>\$ 21,479,498</b>	<b>\$ 22,064,245</b>	<b>\$ -</b>	<b>\$ 43,543,743</b>	
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 22,064,245</b>	
<b>Fund 332 - Public Imp Rev Bonds Series 2017</b>					
NeoCity Office Building	\$ -	\$ 1,074,320	\$ -	\$ 1,074,320	
OC 1st Floor Buildout	\$ 700,000	\$ -	\$ -	\$ 700,000	
<b>Total:</b>	<b>\$ 700,000</b>	<b>\$ 1,074,320</b>	<b>\$ -</b>	<b>\$ 1,774,320</b>	
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 1,074,320</b>	
<b>Fund 334 - Transportation Imp Construction Fund</b>					
Bill Beck Boulevard Segment B (Osceola Pkwy to Woodcrest Blvd)	\$ -	\$ 3,551,269	\$ -	\$ 3,551,269	
Boggy Creek Road Widening (Simpson Rd to Narcoossee Rd)	\$ 33,883,580	\$ 16,846,581	\$ -	\$ 50,730,161	
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ 28,929,775	\$ 10,255,283	\$ -	\$ 39,185,058	
Poinciana Boulevard (Pleasant Hill to Crescent Lakes Way)	\$ -	\$ 8,926,889	\$ -	\$ 8,926,889	
Simpson Road (Myers Road to US 192)	\$ 47,972,960	\$ 17,926,557	\$ -	\$ 65,899,517	
<b>Total:</b>	<b>\$ 110,786,315</b>	<b>\$ 57,506,579</b>	<b>\$ -</b>	<b>\$ 168,292,894</b>	
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 57,506,579</b>	
<b>Fund 401 - Solid Waste Fund</b>					
FY23 Fleet Vehicle Replacements	\$ 241,000	\$ -	\$ -	\$ 241,000	
Paint Can Crusher	\$ 45,000	\$ -	\$ -	\$ 45,000	
Relocation of Household Chemical Waste St. Cloud	\$ 55,000	\$ -	\$ -	\$ 55,000	
<b>Total:</b>	<b>\$ 341,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 341,000</b>	
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ -</b>	
<b>Fund 407 - Osceola Parkway</b>					
Osceola Parkway Intelligent Transportation System (ITS)	\$ -	\$ 1,084,816	\$ -	\$ 1,084,816	
Osceola Parkway Toll Equipment Upgrade	\$ -	\$ 942,352	\$ -	\$ 942,352	
Osceola Parkway Toll Facility All Electronic Tolling (AET)	\$ -	\$ 7,165,452	\$ -	\$ 7,165,452	
<b>Total:</b>	<b>\$ -</b>	<b>\$ 9,192,620</b>	<b>\$ -</b>	<b>\$ 9,192,620</b>	
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 9,192,620</b>	
<b>Fund 511 - Fleet Fuel Internal Service Fund</b>					
Fuel Proximity Sensors	\$ -	\$ 198,371	\$ -	\$ 198,371	
Upgrade Existing Fuel Sites	\$ -	\$ 155,275	\$ -	\$ 155,275	
<b>Total:</b>	<b>\$ -</b>	<b>\$ 353,646</b>	<b>\$ -</b>	<b>\$ 353,646</b>	
		<b>Difference between Tentative and Recommended Final:</b>		<b>\$ 353,646</b>	
<b>Capital Projects in Recommended FINAL Budget:</b>		<b>\$ 292,434,063</b>	<b>\$ 402,612,227</b>	<b>\$ 70,818,570</b>	<b>\$ 765,864,860</b>
		<b>Difference between Tentative and Recommended Final :</b>		<b>\$ 473,430,797</b>	

\*This project is new since the approval of the FY23-27 Capital Improvement Plan.

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2023</u> <u>Revenues</u>	<u>2023</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	487,029,666	487,029,666	0
010-Designated Ad Valorem Tax	16,816,503	16,816,503	0
101-TDT RIDA Tax Bond 2012 Project	6,709,055	6,709,055	0
102-Transportation Trust Fund	37,392,144	37,392,144	0
103-Drug Abuse Treatment Fund	47,431	47,431	0
104-Tourist Development Tax Fund	78,977,172	78,977,172	0
105-Fifth Cent Tourist Development Tax Fund	21,937,197	21,937,197	0
106-Sixth Cent Tourist Development Tax Fund	18,322,936	18,322,936	0
107-Library District Fund	18,900,267	18,900,267	0
109-Law Enforcement Trust Fund	342,459	342,459	0
111-SHIP State Housing Initiative Program	4,735,449	4,735,449	0
112-Emergency(911)Communications	4,716,017	4,716,017	0
115-Court Facilities Fund	13,277,477	13,277,477	0
118-Homeless Prevention & Rapid Rehousing	374,907	374,907	0
122-NEIGHBORHOOD STABIL PROGRAM 3	97,728	97,728	0
125-Environmental Land Maintenance	9,120,797	9,120,797	0
128-Subdivision Pond MSBU	1,616,487	1,616,487	0
129-Street Lighting MSBU	406,420	406,420	0
130-Court Related Technology Fund	2,209,826	2,209,826	0
134-Countywide Fire Fund	126,913,694	126,913,694	0
137-HOME Fund	8,063,245	8,063,245	0
139-Criminal Justice Training	78,280	78,280	0
141-Boating Improvement Fund	772,568	772,568	0
142 - Mobility Fee East District	18,927,425	18,927,425	0
143 - Mobility Fee West District	157,939,401	157,939,401	0
145 - Red Light Cameras	2,167,860	2,167,860	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	0	0	0
147 - Conservation Lands Perpetual Maintenance & Acquisition	1,338,324	1,338,324	0
148-Building Fund	33,800,579	33,800,579	0
149-East 192 CRA	4,541,947	4,541,947	0
150-West 192 Development Authority	8,772,495	8,772,495	0
151-CDBG Fund	5,876,806	5,876,806	0
152-Muni Svcs Tax Units MSTU Fund	1,942,582	1,942,582	0
153-Muni Svcs Benefit Units MSBU Fund	93,385	93,385	0
154-Constitutional Gas Tax Fund	21,181,347	21,181,347	0
155-West 192 MSBU Phase I	5,628,875	5,628,875	0
156-Federal And State Grants Fund	166,025,312	166,025,312	0
158-Intergovernmental Radio Communications	3,535,513	3,535,513	0
168-Section 8 Fund	27,334,987	27,334,987	0



## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2023</u> <u>Revenues</u>	<u>2023</u> <u>Expenditures</u>	<u>Balance</u>
177-Fire Impact Fee Fund	17,019,785	17,019,785	0
178-Parks Impact Fee Fund	39,179,486	39,179,486	0
180-Inmate Welfare Fund	2,710,770	2,710,770	0
187-Road Impact Fee Poinciana Overlay	483,364	483,364	0
189 - Second Local Option Fuel Tax Fund	11,433,300	11,433,300	0
190 - Mobility Fee Northeast District Fund	59,556,836	59,556,836	0
191 - Mobility Fee Southeast District Fund	19,709,738	19,709,738	0
201-Limited GO Refunding Bonds, Series 2015	2,262,828	2,262,828	0
210-W 192 Phase IIC	883,563	883,563	0
211 - Sales Tax Revenue Bonds Series 2015A	5,978,418	5,978,418	0
239-Infra S Tax Rev Refunding 2011	3,685,488	3,685,488	0
240-TDT Ref & Imp 2012 Debt Svc	0	0	0
241-Infrastructure Sales Surtax Series 2015	10,227,168	10,227,168	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,132,882	5,132,882	0
243-DS TDT Rev Bond Series 2016	3,884,106	3,884,106	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	5,098,684	5,098,684	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,936,806	7,936,806	0
246 - DS Public Imp Rev Bonds Series 2017	2,519,789	2,519,789	0
247-DS TDT Refunding Bonds 2019	2,221,805	2,221,805	0
248-Communications Equipment Upgrade (Motorola)	2,053,424	2,053,424	0
249-DS CIRB 2019	13,115,676	13,115,676	0
250-GO BONDS SERIES 2020	3,999,189	3,999,189	0
251 - Public Improvement Revenue Bonds, Series 2020	1,137,481	1,137,481	0
252-TDT Revenue Refunding Bond, Series 2022	6,231,502	6,231,502	0
306-Local Option Sales Tax Fund	121,475,087	121,475,087	0
315-Gen Cap Outlay Fund	84,330,507	84,330,507	0
328 - Special Purpose Capital Fund	47,244,178	47,244,178	0
331-Countywide Fire Capital Fund	60,186,935	60,186,935	0
332 - Public Imp Rev Bonds Series 2017	1,774,320	1,774,320	0
334 - Transportation Imp Construction Fund	174,588,358	174,588,358	0
401-Solid Waste Fund	82,670,518	82,670,518	0
407-Osceola Parkway	60,027,342	60,027,342	0
501-Workers' Comp Internal Service Fund	8,789,788	8,789,788	0
502-Property & Casualty Insurance Internal Service Fund	13,585,862	13,585,862	0
503-Dental Insurance Internal Service Fund	2,463,417	2,463,417	0
504-Health Insurance Internal Service Fund	38,601,297	38,601,297	0
505-Life, LTD, Vol. Life Internal Service Fund	1,804,229	1,804,229	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2023</u> <u>Revenues</u>	<u>2023</u> <u>Expenditures</u>	<u>Balance</u>
509-Fleet General Oversight Internal Service Fund	255,287	255,287	0
510-Fleet Maintenance Internal Service Fund	3,263,020	3,263,020	0
511-Fleet Fuel Internal Service Fund	3,013,566	3,013,566	0
<b>Total Budget</b>	2,248,500,362	2,248,500,362	0

### Countywide Budget Summary

	FY22 Adopted Budget:	FY 23 Tentative Budget:	FY23 Recommended Final Budget:	* Variance:	FY23 minus FY22:
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 273,653,841	\$ 319,455,271	\$ 319,335,637	\$(119,634)	\$ 45,681,796
PY Delinquent Ad Valorem Tax	\$ 83,224	\$ 82,024	\$ 82,024	\$ 0	\$(1,200)
Other Taxes	\$ 106,291,367	\$ 124,384,483	\$ 124,384,483	\$ 0	\$ 18,093,116
Permits, Fees & Special Assessments	\$ 142,286,351	\$ 157,250,223	\$ 201,331,073	\$ 44,080,850	\$ 59,044,722
Intergovernmental Revenue	\$ 191,951,602	\$ 121,555,817	\$ 279,143,311	\$ 157,587,494	\$ 87,191,709
Charges For Services	\$ 82,841,748	\$ 93,656,969	\$ 93,657,367	\$ 398	\$ 10,815,619
Judgment, Fines & Forfeits	\$ 2,466,483	\$ 2,478,545	\$ 2,478,545	\$ 0	\$ 12,062
Miscellaneous Revenues	\$ 44,404,591	\$ 10,031,761	\$ 23,377,113	\$ 13,345,352	\$(21,027,478)
Less 5% Statutory Reduction	\$ -30,797,767	\$(35,098,951)	\$(35,092,969)	\$ 5,982	\$(4,295,202)
<b>Subtotal:</b>	<b>\$ 813,181,440</b>	<b>\$ 793,796,142</b>	<b>\$ 1,008,696,584</b>	<b>\$ 214,900,442</b>	<b>\$ 195,515,144</b>
Transfers In	\$ 158,953,648	\$ 145,384,715	\$ 145,834,404	\$ 449,689	\$(13,119,244)
Other Sources	\$ 49,439,525	\$ 14,533,366	\$ 20,959,330	\$ 6,425,964	\$(28,480,195)
Fund Balance	\$ 946,052,658	\$ 750,142,073	\$ 1,073,010,044	\$ 322,867,971	\$ 126,957,386
<b>REVENUES TOTAL:</b>	<b>\$ 1,967,627,271</b>	<b>\$ 1,703,856,296</b>	<b>\$ 2,248,500,362</b>	<b>\$ 544,644,066</b>	<b>\$ 280,873,091</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 152,361,088	\$ 165,419,738	\$ 167,872,177	\$ 2,452,439	\$ 15,511,089
Operating Expenses	\$ 355,496,094	\$ 343,330,856	\$ 399,129,087	\$ 55,798,231	\$ 43,632,993
Capital Outlay	\$ 429,575,137	\$ 298,154,133	\$ 771,769,673	\$ 473,615,540	\$ 342,194,536
Debt Service	\$ 61,792,927	\$ 57,714,094	\$ 57,714,094	\$ 0	\$(4,078,833)
Grants and Aids	\$ 123,261,488	\$ 32,657,336	\$ 44,825,764	\$ 12,168,428	\$(78,435,724)
<b>Subtotal:</b>	<b>\$ 1,122,486,734</b>	<b>\$ 897,276,157</b>	<b>\$ 1,441,310,795</b>	<b>\$ 544,034,638</b>	<b>\$ 318,824,061</b>
Transfers Out	\$ 262,445,426	\$ 257,890,088	\$ 258,369,972	\$ 479,884	\$(4,075,454)
Reserves - Operating	\$ 125,473,940	\$ 133,003,140	\$ 133,010,893	\$ 7,753	\$ 7,536,953
Reserves - Debt	\$ 66,954,100	\$ 68,154,537	\$ 68,154,537	\$ 0	\$ 1,200,437
Reserves - Capital	\$ 246,096,992	\$ 183,857,685	\$ 184,686,196	\$ 828,511	\$(61,410,796)
Reserves - Claims	\$ 13,081,999	\$ 13,007,611	\$ 13,008,009	\$ 398	\$(73,990)
Reserves - Assigned	\$ 79,526,790	\$ 80,394,077	\$ 80,394,077	\$ 0	\$ 867,287
Reserves - Restricted	\$ 24,721,892	\$ 31,869,247	\$ 31,869,247	\$ 0	\$ 7,147,355
Reserves - Stability	\$ 26,839,398	\$ 38,403,754	\$ 37,696,636	\$(707,118)	\$ 10,857,238
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,967,627,271</b>	<b>\$ 1,703,856,296</b>	<b>\$ 2,248,500,362</b>	<b>\$ 544,644,066</b>	<b>\$ 280,873,091</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

# MILLAGE RESOLUTIONS

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**RESOLUTION NO. 22-449R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2022-2023 BY TWO-THIRDS 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 AN EFFECTIVE DATE.

**WHEREAS**, on September 8, 2022, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 22-435R adopting certain proposed millage rates for Fiscal Year 2022-2023 by not less than a two-thirds vote; and

**WHEREAS**, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2022-2023, pursuant to Section 200.065, Florida Statutes; and

**WHEREAS**, the Board has conducted a public hearing to consider adoption of final millage rates and final budget for Fiscal Year 2022-2023, required by Section 200.065, Florida Statutes; and

**WHEREAS**, the proposed millage rates set forth in Schedule A exceed the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, but do not exceed 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income, and may be adopted if approved by not less than a two-thirds vote of the Board;

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

**SECTION 1. LEVY OF AD VALOREM TAXES.** The Board hereby levies ad valorem taxes for Fiscal Year 2022-2023 at the millage rates specified in Schedule A.

**SECTION 2. PERCENTAGE INCREASES.** In compliance with Section 200.065, Florida Statutes, Schedule A includes the percentages by which such proposed millage rates exceed the rolled-back millage rates (the proposed increases in property taxes).

**SECTION 3. REQUIRED FILINGS.** The County Manager is hereby authorized and directed to prepare, execute and deliver all forms and certifications required by applicable law or regulation to the State of Florida Department of Revenue.

**SECTION 4. PROVISION OF CERTIFIED COPIES.** Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Osceola County, Florida, and the Department of Revenue of the State of Florida.

**SECTION 5. 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 6. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** by not less than a two-thirds vote of the Board of County Commissioners this 19<sup>th</sup> day of September, 2022.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair

ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

**Resolution # 22-449R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2022-2023**

<b>Taxing Entity:</b>	<b>FY23 Rolled Back Millage Rate:</b>	<b>Current Year Tentative Operating Millage Rate:</b>	<b>% Change Over Rolled Back Rate:</b>
EMS MSTU	0.9604	1.0682	11.22%
ANORADA	2.2935	2.6250	14.45%
EMERALD LAKES	0.4483	0.5550	23.80%
KING'S CREST	1.7235	1.9616	13.81%
RAINTREE PARK	1.1033	1.2500	13.30%
SHADOW OAKS	0.3764	0.5944	57.92%
ST JAMES PARK	2.2810	2.5150	10.26%
WINDWARD CAY	0.6711	0.8593	28.04%

**RESOLUTION NO. 22-450R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2022-2023 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 AN EFFECTIVE DATE.

**WHEREAS**, on September 8, 2022, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 22-436R adopting certain proposed millage rates for Fiscal Year 2022-2023 by majority vote; and

**WHEREAS**, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2022-2023, pursuant to Section 200.065, Florida Statutes, and

**WHEREAS**, the Board has conducted a public hearing to consider adoption of the final millage rates and final budget for Fiscal Year 2022-2023, as required by Section 200.065, Florida Statutes; and

**WHEREAS**, the proposed millage rates set forth in Schedule A do not exceed the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, and may be imposed by majority vote of the Board;

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

**SECTION 1. LEVY OF AD VALOREM TAXES.** The Board hereby levies ad valorem taxes for Fiscal Year 2022-2023 at the millage rates specified in Schedule A.

**SECTION 2. PERCENTAGE INCREASES.** In compliance with Section 200.065, Florida Statutes, Schedule A includes the percentages by which such proposed millage rates exceed the rolled-back millage rates (the proposed increases in property taxes).

**SECTION 3. REQUIRED FILINGS.** The County Manager is hereby authorized and directed to prepare, execute and deliver all forms and certifications required by applicable law or regulation to the State of Florida Department of Revenue.

**SECTION 4. PROVISION OF CERTIFIED COPIES.** Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Osceola County, Florida, and the Department of Revenue of the State of Florida.



**SECTION 5. 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 6. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** by majority vote of the Board of County Commissioners this 19<sup>th</sup> day of September, 2022.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair

ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

**Resolution # 22-450R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2022-2023**

<b>Taxing Entity:</b>	<b>FY23 Rolled Back Millage Rate:</b>	<b>Current Year Tentative Operating Millage Rate:</b>	<b>% Change Over Rolled Back Rate:</b>
COUNTYWIDE	5.9239	6.7000	13.10%
LIBRARY DISTRICT	0.2700	0.3000	11.11%
SAVE OSCEOLA-DEBT*		0.0853	0.00%
SAVE OSCEOLA-OPERATING	0.0587	0.0773	31.69%
BELLALAGO	0.1812	0.1750	-3.42%
BLACKSTONE LANDING PH 1	0.8048	0.9250	14.94%
HAMMOCK POINT	0.2276	0.2000	-12.13%
HAMMOCK TRAILS	1.0308	1.0000	-2.99%
HIDDEN HEIGHTS TRAIL	0.0000	0.0000	0.00%
INDIAN RIDGE	3.4786	4.0000	14.99%
INDIAN RIDGE VILLAS	0.0000	0.0000	0.00%
INDIAN WELLS	3.5836	3.0000	-16.29%
INTERCESSION CITY	0.6659	0.5000	-24.91%
ISLE OF BELLALAGO	1.8298	1.7500	-4.36%
KISSIMMEE ISLES	0.5187	0.5937	14.46%
LINDFIELDS	0.5866	1.1649	98.59%
LIVE OAK SPRINGS	0.2371	0.2500	5.44%
ORANGE VISTA	0.9282	1.1000	18.51%
QUAIL RIDGE	0.8932	1.0000	11.96%
REMINGTON	0.3057	0.2500	-18.22%
RESERVES @ PLEASANT HILL	0.3482	0.3689	5.94%
ROYAL OAKS PHASE 2-5	0.8595	1.0500	22.16%
THE OAKS	0.1781	0.2000	12.30%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.3914	0.5000	27.75%
WINNERS PARK	1.9839	2.1000	5.85%

\*Per DOR a rolled-back rate should not be calculated for SAVE-Osceola Debt

Note: While millage increases that can be approved by simple majority vote are generally limited to 10%, higher increases are permitted if the rate approved in previous years was less than the maximum. Florida law permits the Board to approve each millage rate in the foregoing table by simple majority vote.

# BUDGET RESOLUTIONS

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\*\*The following FY23 Amended Tentative Budget reflects what was advertised.

## Amended TENTATIVE Budget Summary

### Osceola County Board of County Commissioners - Fiscal Year 2022-2023

THE PROPOSED OPERATING BUDGET EXPENDITURES OF OSCEOLA COUNTY ARE 10.5% LESS THAN LAST YEAR'S TOTAL OPERATING

	General Funds	Special Revenue Funds	Debt Service Funds	Capital Improvement Funds	Enterprise Funds	Internal Service Funds	Total Funds
<b><u>Revenues</u></b>							
Current Ad Valorem Taxes	266,699,821	49,348,506	3,406,944	0	0	0	319,455,271
PY Delinquent Ad Valorem Tax	76,524	5,500	0	0	0	0	82,024
Other Taxes	23,647,135	66,557,524	0	34,179,824	0	0	124,384,483
Permits, Fees & Special Assessments	8,448,507	116,250,336	449,000	0	32,102,380	0	157,250,223
Intergovernmental Revenue	39,274,044	82,281,773	0	0	0	0	121,555,817
Charges For Services	1,853,572	20,544,120	0	0	19,176,390	52,082,887	93,656,969
Judgment, Fines & Forfeits	1,348,438	1,130,107	0	0	0	0	2,478,545
Miscellaneous Revenues	2,485,421	5,942,229	72,551	287,039	364,521	880,000	10,031,761
Less 5% Statutory Reduction	-17,217,571	-13,335,448	-196,424	-1,723,343	-2,582,165	-44,000	-35,098,951
Other Sources	2,765,815	2,355,536	0	9,372,924	39,091	0	14,533,366
Transfers In	38,023,086	37,381,963	37,736,392	32,243,274	0	0	145,384,715
Fund Balance	108,833,027	289,417,403	34,900,346	214,082,739	84,405,023	18,503,535	750,142,073
<b>Total Revenues, Transfers &amp; Balances</b>	<b>476,237,819</b>	<b>657,879,549</b>	<b>76,368,809</b>	<b>288,442,457</b>	<b>133,505,240</b>	<b>71,422,422</b>	<b>1,703,856,296</b>
<b><u>Expenditures</u></b>							
General Government	88,569,555	19,127,111	43,064,196	2,754,929	9,239,494	38,932,138	201,687,423
Public Safety	149,579,171	113,574,237	0	29,613,171	0	0	292,766,579
Physical Environment	2,156,924	8,321,360	0	3,120,000	29,581,489	0	43,179,773
Transportation	7,880,886	139,483,918	0	143,645,516	6,355,473	5,526,191	302,891,984
Economic Environment	6,855,040	60,271,581	0	0	0	0	67,126,621
Human Services	42,251,797	4,878,731	0	0	0	0	47,130,528
Culture and Recreation	3,714,605	37,980,476	0	0	0	0	41,695,081
Court Related Expenditures	10,048,644	5,114,698	0	0	0	0	15,163,342
Other Uses / Reserves	165,181,197	269,127,437	33,304,613	109,308,841	88,328,784	26,964,093	692,214,965
<b>Total Appropriated Expenditures, Reserves, and Balances</b>	<b>476,237,819</b>	<b>657,879,549</b>	<b>76,368,809</b>	<b>288,442,457</b>	<b>133,505,240</b>	<b>71,422,422</b>	<b>1,703,856,296</b>

**RESOLUTION NO. 22-451R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2022-2023; 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 8, 2022, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 22-437R, adopting the tentative budget for Fiscal Year 2022-2023; and

**WHEREAS**, upon approval of the tentative budget for Fiscal Year 2022-2023, the Board prepared and advertised a statement summarizing all of the tentative budgets, as required by Section 129.03, Florida Statutes; and

**WHEREAS**, on September 19, 2022, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 22-446R, which was advertised, adopting the amended tentative budget for Fiscal Year 2022-2023; and

**WHEREAS**, the Board has conducted a public hearing to consider adoption of its final budget for Fiscal Year 2022-2023 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. 22-449R and 22-450R adopting the final millage rates for Fiscal Year 2022-2023;

**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 2022-2023, totaling \$2,248,500,362 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 2022-2023, 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 2022-2023.

**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 19<sup>th</sup> day of September, 2022.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair

ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

Schedule A  
 Second Public Hearing  
 BOCC Osceola County  
 Countywide Summary

**FY23  
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**Revenues**

Current Ad Valorem Taxes	319,335,637
PY Delinquent Ad Valorem Tax	82,024
Other Taxes	124,384,483
Permits, Fees & Special Assessments	201,331,073
Intergovernmental Revenue	279,143,311
Charges For Services	93,657,367
Judgment, Fines & Forfeits	2,478,545
Miscellaneous Revenues	23,377,113
Less 5% Statutory Reduction	-35,092,969

**Subtotal** 1,008,696,584

Transfers In	145,834,404
Other Sources	20,959,330
Fund Balance	1,073,010,044

**Total Revenues** 2,248,500,362

**Expenditures**

Personnel Services	167,872,177
Operating Expenses	399,129,087
Capital Outlay	771,769,673
Debt Service	57,714,094
Grants and Aids	44,825,764

**Subtotal** 1,441,310,795

Transfers Out	258,369,972
Reserves - Operating	133,010,893
Reserves - Debt	68,154,537
Reserves - Capital	184,686,196
Reserves - Claims	13,008,009
Reserves - Assigned	80,394,077
Reserves - Restricted	31,869,247
Reserves - Stability	37,696,636

**Total Expenditures** 2,248,500,362

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**001-General Fund**

**Revenues**

Current Ad Valorem Taxes	266,699,821
PY Delinquent Ad Valorem Tax	76,524
Other Taxes	23,647,135
Permits, Fees & Special Assessments	8,448,507
Intergovernmental Revenue	39,281,199
Charges For Services	1,853,572
Judgment, Fines & Forfeits	1,348,438
Miscellaneous Revenues	2,530,673
Less 5% Statutory Reduction	-17,217,571
<b>Subtotal</b>	<b>326,668,298</b>
Transfers In	21,656,272
Other Sources	2,765,815
Fund Balance	135,939,281
<b>Total Revenues</b>	<b>487,029,666</b>

**Expenditures**

Personnel Services	79,524,482
Operating Expenses	88,432,207
Capital Outlay	32,234,180
Debt Service	2,260,975
Grants and Aids	31,538,755
<b>Subtotal</b>	<b>233,990,599</b>
Transfers Out	163,671,435
Reserves - Operating	63,544,266
Reserves - Debt	559,262
Reserves - Capital	10,379,439
Reserves - Assigned	12,418,149
Reserves - Stability	2,466,516
<b>Total Expenditures</b>	<b>487,029,666</b>



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**010-Designated Ad Valorem Tax**

**Revenues**

Transfers In

16,816,503

**Total Revenues**

**16,816,503**

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**Expenditures**

Transfers Out

16,816,503

**Total Expenditures**

**16,816,503**

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**101-TDT RIDA Tax Bond 2012 Project**

**Revenues**

Fund Balance		6,709,055
	<b>Total Revenues</b>	<b>6,709,055</b>

**Expenditures**

Operating Expenses		343,049
	<b>Subtotal</b>	<b>343,049</b>
Reserves - Restricted		6,366,006
	<b>Total Expenditures</b>	<b>6,709,055</b>

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**102-Transportation Trust Fund**

**Revenues**

Other Taxes	8,744,827
Permits, Fees & Special Assessments	369,235
Intergovernmental Revenue	2,046,151
Charges For Services	482,755
Miscellaneous Revenues	586,658
Less 5% Statutory Reduction	-586,482
<b>Subtotal</b>	<b>11,643,144</b>

Transfers In	16,831,597
Other Sources	104,016
Fund Balance	8,813,387
<b>Total Revenues</b>	<b>37,392,144</b>

**Expenditures**

Personnel Services	13,699,717
Operating Expenses	18,032,422
Capital Outlay	364,116
Debt Service	1,466,322
<b>Subtotal</b>	<b>33,562,577</b>

Transfers Out	2,411,254
Reserves - Debt	1,418,313
<b>Total Expenditures</b>	<b>37,392,144</b>

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**103-Drug Abuse Treatment Fund**

**Revenues**

Judgment, Fines & Forfeits		49,927
Less 5% Statutory Reduction		-2,496
<b>Subtotal</b>		<b>47,431</b>
<b>Total Revenues</b>		<b>47,431</b>

**Expenditures**

Transfers Out		47,431
<b>Total Expenditures</b>		<b>47,431</b>

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**104-Tourist Development Tax Fund**

**Revenues**

Other Taxes		33,198,529
Charges For Services		2,479,532
Miscellaneous Revenues		440,000
Less 5% Statutory Reduction		-1,805,903
	<b>Subtotal</b>	<b>34,312,158</b>
Other Sources		250,711
Fund Balance		44,414,303
	<b>Total Revenues</b>	<b>78,977,172</b>

**Expenditures**

Personnel Services		2,178,351
Operating Expenses		21,704,631
Capital Outlay		12,118,500
Debt Service		22,313
	<b>Subtotal</b>	<b>36,023,795</b>
Transfers Out		3,993,079
Reserves - Operating		17,077,200
Reserves - Debt		11,157
Reserves - Capital		11,000,000
Reserves - Stability		10,871,941
	<b>Total Expenditures</b>	<b>78,977,172</b>

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**105-Fifth Cent Tourist Development Tax Fund**

**Revenues**

Other Taxes		8,299,632
Miscellaneous Revenues		119,873
Less 5% Statutory Reduction		-420,975
	<b>Subtotal</b>	<b>7,998,530</b>
Other Sources		47,149
Fund Balance		13,891,518
	<b>Total Revenues</b>	<b>21,937,197</b>

**Expenditures**

Operating Expenses		6,685,037
	<b>Subtotal</b>	<b>6,685,037</b>
Transfers Out		3,676,330
Reserves - Operating		4,878,919
Reserves - Stability		6,696,911
	<b>Total Expenditures</b>	<b>21,937,197</b>

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**106-Sixth Cent Tourist Development Tax Fund**

**Revenues**

Other Taxes		8,299,632
Miscellaneous Revenues		64,170
Less 5% Statutory Reduction		-418,190
	<b>Subtotal</b>	<b>7,945,612</b>
Other Sources		47,149
Fund Balance		10,330,175
	<b>Total Revenues</b>	<b>18,322,936</b>

**Expenditures**

Operating Expenses		10,729,080
	<b>Subtotal</b>	<b>10,729,080</b>
Transfers Out		20,218
Reserves - Operating		3,633,115
Reserves - Stability		3,940,523
	<b>Total Expenditures</b>	<b>18,322,936</b>

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**107-Library District Fund**

**Revenues**

Current Ad Valorem Taxes		11,982,218
PY Delinquent Ad Valorem Tax		2,000
Intergovernmental Revenue		155,822
Charges For Services		51,742
Judgment, Fines & Forfeits		15,000
Miscellaneous Revenues		85,370
Less 5% Statutory Reduction		-606,635
<b>Subtotal</b>		<b>11,685,517</b>
 Fund Balance		 7,214,750
<b>Total Revenues</b>		<b>18,900,267</b>

**Expenditures**

Personnel Services		103,320
Operating Expenses		6,870,887
Capital Outlay		1,239,947
Debt Service		557,792
<b>Subtotal</b>		<b>8,771,946</b>
 Transfers Out		 454,580
Reserves - Operating		1,797,283
Reserves - Debt		278,896
Reserves - Assigned		5,000,000
Reserves - Stability		2,597,562
<b>Total Expenditures</b>		<b>18,900,267</b>



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**109-Law Enforcement Trust Fund**

**Revenues**

Miscellaneous Revenues		2,500
Less 5% Statutory Reduction		-125

	<b>Subtotal</b>	<b>2,375</b>
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Other Sources		27,667
Fund Balance		312,417

	<b>Total Revenues</b>	<b>342,459</b>
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**Expenditures**

Transfers Out		342,459
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	<b>Total Expenditures</b>	<b>342,459</b>
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**111-SHIP State Housing Initiative Program**

**Revenues**

Intergovernmental Revenue		2,066,480
	<b>Subtotal</b>	<b>2,066,480</b>
 Fund Balance		 2,668,969
	<b>Total Revenues</b>	<b>4,735,449</b>

**Expenditures**

Personnel Services		134,538
Operating Expenses		4,569,858
Capital Outlay		31,053
	<b>Subtotal</b>	<b>4,735,449</b>
	<b>Total Expenditures</b>	<b>4,735,449</b>

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**112-Emergency(911)Communications**

**Revenues**

Intergovernmental Revenue		1,787,366
Charges For Services		134,653
Miscellaneous Revenues		8,018
Less 5% Statutory Reduction		-96,502
	<b>Subtotal</b>	<b>1,833,535</b>
Fund Balance		2,882,482
	<b>Total Revenues</b>	<b>4,716,017</b>

**Expenditures**

Transfers Out		2,184,705
Reserves - Operating		276,790
Reserves - Capital		2,254,522
	<b>Total Expenditures</b>	<b>4,716,017</b>

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**115-Court Facilities Fund**

**Revenues**

Charges For Services		1,313,227
Miscellaneous Revenues		85,527
Less 5% Statutory Reduction		-69,938
	<b>Subtotal</b>	<b>1,328,816</b>
Fund Balance		11,948,661
	<b>Total Revenues</b>	<b>13,277,477</b>

**Expenditures**

Operating Expenses		50,700
Capital Outlay		4,608,644
	<b>Subtotal</b>	<b>4,659,344</b>
Transfers Out		658,925
Reserves - Operating		189,234
Reserves - Capital		7,769,974
	<b>Total Expenditures</b>	<b>13,277,477</b>

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**118-Homeless Prevention & Rapid Rehousing**

**Revenues**

Intergovernmental Revenue		331,952
	<b>Subtotal</b>	<b>331,952</b>
Fund Balance		42,955
	<b>Total Revenues</b>	<b>374,907</b>

**Expenditures**

Operating Expenses		374,907
	<b>Subtotal</b>	<b>374,907</b>
	<b>Total Expenditures</b>	<b>374,907</b>

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**122-NEIGHBORHOOD STABIL PROGRAM 3**

**Revenues**

Fund Balance		97,728
	<b>Total Revenues</b>	<b>97,728</b>

**Expenditures**

Operating Expenses		97,728
	<b>Subtotal</b>	<b>97,728</b>
	<b>Total Expenditures</b>	<b>97,728</b>

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**125-Environmental Land Maintenance**

**Revenues**

Current Ad Valorem Taxes		3,087,418
Miscellaneous Revenues		132,431
Less 5% Statutory Reduction		-160,992
	<b>Subtotal</b>	<b>3,058,857</b>
Fund Balance		6,061,940
	<b>Total Revenues</b>	<b>9,120,797</b>

**Expenditures**

Personnel Services		363,677
Operating Expenses		824,460
Debt Service		4,476
	<b>Subtotal</b>	<b>1,192,613</b>
Transfers Out		164,001
Reserves - Operating		496,617
Reserves - Debt		2,238
Reserves - Restricted		7,265,328
	<b>Total Expenditures</b>	<b>9,120,797</b>

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**128-Subdivision Pond MSBU**

**Revenues**

Permits, Fees & Special Assessments		1,136,240
Less 5% Statutory Reduction		-56,817
	<b>Subtotal</b>	<b>1,079,423</b>
Fund Balance		537,064
	<b>Total Revenues</b>	<b>1,616,487</b>

**Expenditures**

Operating Expenses		1,210,701
	<b>Subtotal</b>	<b>1,210,701</b>
Transfers Out		405,786
	<b>Total Expenditures</b>	<b>1,616,487</b>



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**129-Street Lighting MSBU**

**Revenues**

Permits, Fees & Special Assessments		300,732
Less 5% Statutory Reduction		-15,039
	<b>Subtotal</b>	<b>285,693</b>
Fund Balance		120,727
	<b>Total Revenues</b>	<b>406,420</b>

**Expenditures**

Operating Expenses		336,584
	<b>Subtotal</b>	<b>336,584</b>
Transfers Out		69,836
	<b>Total Expenditures</b>	<b>406,420</b>

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**130-Court Related Technology Fund**

**Revenues**

Charges For Services		1,348,644
Miscellaneous Revenues		4,500
Less 5% Statutory Reduction		-67,657
<b>Subtotal</b>		<b>1,285,487</b>
Fund Balance		924,339
<b>Total Revenues</b>		<b>2,209,826</b>

**Expenditures**

Personnel Services		550,362
Operating Expenses		844,967
Capital Outlay		133,000
<b>Subtotal</b>		<b>1,528,329</b>
Transfers Out		117,115
Reserves - Operating		403,318
Reserves - Capital		161,064
<b>Total Expenditures</b>		<b>2,209,826</b>

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**134-Countywide Fire Fund**

**Revenues**

Current Ad Valorem Taxes	32,644,714
PY Delinquent Ad Valorem Tax	3,500
Permits, Fees & Special Assessments	44,014,697
Intergovernmental Revenue	97,000
Charges For Services	13,417,257
Miscellaneous Revenues	2,540,531
Less 5% Statutory Reduction	-4,635,384

**Subtotal** 88,082,315

Transfers In	5,168,978
Other Sources	164,185
Fund Balance	33,498,216

**Total Revenues** 126,913,694

**Expenditures**

Personnel Services	52,360,604
Operating Expenses	19,668,323
Capital Outlay	685,597
Debt Service	2,847,851

**Subtotal** 75,562,375

Transfers Out	26,361,428
Reserves - Operating	21,317,911
Reserves - Debt	2,131,941
Reserves - Capital	1,201,307
Reserves - Assigned	338,732

**Total Expenditures** 126,913,694

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**137-HOME Fund**

**Revenues**

Intergovernmental Revenue		6,748,465
	<b>Subtotal</b>	<b>6,748,465</b>
Fund Balance		1,314,780
	<b>Total Revenues</b>	<b>8,063,245</b>

**Expenditures**

Personnel Services		101,635
Operating Expenses		6,394,537
Grants and Aids		1,567,073
	<b>Subtotal</b>	<b>8,063,245</b>
	<b>Total Expenditures</b>	<b>8,063,245</b>

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**139-Criminal Justice Training**

**Revenues**

Judgment, Fines & Forfeits		62,915
Miscellaneous Revenues		136
Less 5% Statutory Reduction		-3,153
	<b>Subtotal</b>	<b>59,898</b>
Fund Balance		18,382
	<b>Total Revenues</b>	<b>78,280</b>

**Expenditures**

Transfers Out		78,280
	<b>Total Expenditures</b>	<b>78,280</b>

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**141-Boating Improvement Fund**

**Revenues**

Permits, Fees & Special Assessments		93,107
Miscellaneous Revenues		19,266
Less 5% Statutory Reduction		-5,618
	<b>Subtotal</b>	<b>106,755</b>
Fund Balance		665,813
	<b>Total Revenues</b>	<b>772,568</b>

**Expenditures**

Capital Outlay		422,562
	<b>Subtotal</b>	<b>422,562</b>
Transfers Out		10,475
Reserves - Operating		50,050
Reserves - Capital		289,481
	<b>Total Expenditures</b>	<b>772,568</b>

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**142 - Mobility Fee East District**

**Revenues**

Permits, Fees & Special Assessments		57,610
	<b>Subtotal</b>	<b>57,610</b>
Fund Balance		18,869,815
	<b>Total Revenues</b>	<b>18,927,425</b>

**Expenditures**

Capital Outlay		18,927,425
	<b>Subtotal</b>	<b>18,927,425</b>
	<b>Total Expenditures</b>	<b>18,927,425</b>

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**143 - Mobility Fee West District**

**Revenues**

Permits, Fees & Special Assessments		44,100,314
Miscellaneous Revenues		349,751
Less 5% Statutory Reduction		-1,250,627
	<b>Subtotal</b>	<b>43,199,438</b>
Fund Balance		114,739,963
	<b>Total Revenues</b>	<b>157,939,401</b>

**Expenditures**

Operating Expenses		150,000
Capital Outlay		124,798,581
	<b>Subtotal</b>	<b>124,948,581</b>
Transfers Out		91,346
Reserves - Capital		32,899,474
	<b>Total Expenditures</b>	<b>157,939,401</b>



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**145 - Red Light Cameras**

**Revenues**

Judgment, Fines & Forfeits		730,490
Miscellaneous Revenues		6,262
Less 5% Statutory Reduction		-36,838
	<b>Subtotal</b>	<b>699,914</b>
Fund Balance		1,467,946
	<b>Total Revenues</b>	<b>2,167,860</b>

**Expenditures**

Operating Expenses		657,700
	<b>Subtotal</b>	<b>657,700</b>
Transfers Out		12,516
Reserves - Restricted		1,497,644
	<b>Total Expenditures</b>	<b>2,167,860</b>

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**147 - Conservation Lands Perpetual Maintenance & Acquisition**

**Revenues**

Miscellaneous Revenues		88,985
Less 5% Statutory Reduction		-4,449
	<b>Subtotal</b>	<b>84,536</b>
Fund Balance		1,253,788
	<b>Total Revenues</b>	<b>1,338,324</b>

**Expenditures**

Operating Expenses		1,338,324
	<b>Subtotal</b>	<b>1,338,324</b>
	<b>Total Expenditures</b>	<b>1,338,324</b>

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**148-Building Fund**

**Revenues**

Permits, Fees & Special Assessments	10,072,380
Charges For Services	231,536
Judgment, Fines & Forfeits	5,075
Miscellaneous Revenues	316,683
Less 5% Statutory Reduction	-531,284

**Subtotal** 10,094,390

Other Sources	359,940
Fund Balance	23,346,249

**Total Revenues** 33,800,579

**Expenditures**

Personnel Services	7,893,857
Operating Expenses	9,171,322
Capital Outlay	9,941,572

**Subtotal** 27,006,751

Transfers Out	853,078
Reserves - Operating	4,738,333
Reserves - Stability	1,202,417

**Total Expenditures** 33,800,579

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**149-East 192 CRA**

**Revenues**

Miscellaneous Revenues		3,500
Less 5% Statutory Reduction		-175
	<b>Subtotal</b>	<b>3,325</b>
Transfers In		1,817,295
Fund Balance		2,721,327
	<b>Total Revenues</b>	<b>4,541,947</b>

**Expenditures**

Personnel Services		60,205
Operating Expenses		506,851
Capital Outlay		2,133,115
	<b>Subtotal</b>	<b>2,700,171</b>
Transfers Out		31,176
Reserves - Operating		73,965
Reserves - Capital		1,736,635
	<b>Total Expenditures</b>	<b>4,541,947</b>

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**150-West 192 Development Authority**

**Revenues**

Fund Balance		8,772,495
	<b>Total Revenues</b>	<b><u>8,772,495</u></b>

**Expenditures**

Transfers Out		8,772,495
	<b>Total Expenditures</b>	<b><u>8,772,495</u></b>

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**151-CDBG Fund**

**Revenues**

Intergovernmental Revenue		5,065,838
	<b>Subtotal</b>	<b>5,065,838</b>
Fund Balance		810,968
	<b>Total Revenues</b>	<b>5,876,806</b>

**Expenditures**

Personnel Services		223,430
Operating Expenses		4,602,531
Capital Outlay		950,845
Grants and Aids		100,000
	<b>Subtotal</b>	<b>5,876,806</b>
	<b>Total Expenditures</b>	<b>5,876,806</b>

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**152-Muni Svcs Tax Units MSTU Fund**

**Revenues**

Current Ad Valorem Taxes		1,514,522
Less 5% Statutory Reduction		-75,728
	<b>Subtotal</b>	<b>1,438,794</b>
Fund Balance		503,788
	<b>Total Revenues</b>	<b>1,942,582</b>

**Expenditures**

Operating Expenses		1,591,621
	<b>Subtotal</b>	<b>1,591,621</b>
Transfers Out		273,208
Reserves - Operating		77,753
	<b>Total Expenditures</b>	<b>1,942,582</b>

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**153-Muni Svcs Benefit Units MSBU Fund**

**Revenues**

Permits, Fees & Special Assessments		40,548
Less 5% Statutory Reduction		-1,908
	<b>Subtotal</b>	<b>38,640</b>
Fund Balance		54,745
	<b>Total Revenues</b>	<b>93,385</b>

**Expenditures**

Operating Expenses		46,744
	<b>Subtotal</b>	<b>46,744</b>
Transfers Out		14,379
Reserves - Restricted		32,262
	<b>Total Expenditures</b>	<b>93,385</b>



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**154-Constitutional Gas Tax Fund**

**Revenues**

Intergovernmental Revenue	4,254,420
Miscellaneous Revenues	19,516
Less 5% Statutory Reduction	-213,697
<b>Subtotal</b>	<b>4,060,239</b>

Transfers In	11,911,675
Other Sources	1,354,719
Fund Balance	3,854,714
<b>Total Revenues</b>	<b>21,181,347</b>

**Expenditures**

Operating Expenses	14,750,000
Capital Outlay	3,945,200
Debt Service	1,537,900
<b>Subtotal</b>	<b>20,233,100</b>

Transfers Out	179,296
Reserves - Debt	768,951
<b>Total Expenditures</b>	<b>21,181,347</b>

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**155-West 192 MSBU Phase I**

**Revenues**

Permits, Fees & Special Assessments		2,700,749
Miscellaneous Revenues		162,820
Less 5% Statutory Reduction		-143,178
	<b>Subtotal</b>	<b>2,720,391</b>
Fund Balance		2,908,484
	<b>Total Revenues</b>	<b>5,628,875</b>

**Expenditures**

Personnel Services		255,295
Operating Expenses		2,814,774
Capital Outlay		1,087,721
	<b>Subtotal</b>	<b>4,157,790</b>
Transfers Out		125,678
Reserves - Operating		845,407
Reserves - Capital		500,000
	<b>Total Expenditures</b>	<b>5,628,875</b>

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**156-Federal And State Grants Fund**

**Revenues**

Intergovernmental Revenue		166,025,312
	<b>Subtotal</b>	<b>166,025,312</b>
	<b>Total Revenues</b>	<b>166,025,312</b>

**Expenditures**

Personnel Services		4,647,658
Operating Expenses		56,287,789
Capital Outlay		93,439,734
Grants and Aids		11,619,936
	<b>Subtotal</b>	<b>165,995,117</b>
Transfers Out		30,195
	<b>Total Expenditures</b>	<b>166,025,312</b>

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**158-Intergovernmental Radio Communications**

**Revenues**

Charges For Services		1,006,661
Judgment, Fines & Forfeits		266,700
Miscellaneous Revenues		38,751
Less 5% Statutory Reduction		-65,606
	<b>Subtotal</b>	<b>1,246,506</b>
Transfers In		1,402,195
Fund Balance		886,812
	<b>Total Revenues</b>	<b>3,535,513</b>

**Expenditures**

Personnel Services		342,474
Operating Expenses		2,133,663
Capital Outlay		150,000
	<b>Subtotal</b>	<b>2,626,137</b>
Transfers Out		347,201
Reserves - Operating		562,175
	<b>Total Expenditures</b>	<b>3,535,513</b>

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**168-Section 8 Fund**

**Revenues**

Intergovernmental Revenue		23,523,676
Miscellaneous Revenues		962
Less 5% Statutory Reduction		-48
	<b>Subtotal</b>	<b>23,524,590</b>
Fund Balance		3,810,397
	<b>Total Revenues</b>	<b>27,334,987</b>

**Expenditures**

Personnel Services		1,006,069
Operating Expenses		26,256,918
	<b>Subtotal</b>	<b>27,262,987</b>
Transfers Out		72,000
	<b>Total Expenditures</b>	<b>27,334,987</b>

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**177-Fire Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments		3,668,073
Miscellaneous Revenues		26,000
Less 5% Statutory Reduction		-184,704
	<b>Subtotal</b>	<b>3,509,369</b>
Fund Balance		13,510,416
	<b>Total Revenues</b>	<b>17,019,785</b>

**Expenditures**

Operating Expenses		60,000
Capital Outlay		13,294,330
	<b>Subtotal</b>	<b>13,354,330</b>
Transfers Out		70,508
Reserves - Operating		34,803
Reserves - Capital		3,560,144
	<b>Total Expenditures</b>	<b>17,019,785</b>

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**178-Parks Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments		11,998,597
Less 5% Statutory Reduction		-599,930
	<b>Subtotal</b>	<b>11,398,667</b>
Fund Balance		27,780,819
	<b>Total Revenues</b>	<b>39,179,486</b>

**Expenditures**

Operating Expenses		3,519,409
Capital Outlay		19,690,667
	<b>Subtotal</b>	<b>23,210,076</b>
Transfers Out		55,079
Reserves - Capital		15,914,331
	<b>Total Expenditures</b>	<b>39,179,486</b>

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**180-Inmate Welfare Fund**

**Revenues**

Charges For Services		78,113
Miscellaneous Revenues		757,453
Less 5% Statutory Reduction		-4,854
	<b>Subtotal</b>	<b>830,712</b>
Fund Balance		1,880,058
	<b>Total Revenues</b>	<b>2,710,770</b>

**Expenditures**

Personnel Services		143,379
Operating Expenses		831,683
Capital Outlay		206,000
	<b>Subtotal</b>	<b>1,181,062</b>
Transfers Out		75,521
Reserves - Operating		280,155
Reserves - Stability		1,174,032
	<b>Total Expenditures</b>	<b>2,710,770</b>



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**187-Road Impact Fee Poinciana Overlay**

**Revenues**

Miscellaneous Revenues		2,000
Less 5% Statutory Reduction		-100

	<b>Subtotal</b>	<b>1,900</b>
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Fund Balance		481,464
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	<b>Total Revenues</b>	<b>483,364</b>
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**Expenditures**

Reserves - Capital		483,364
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	<b>Total Expenditures</b>	<b>483,364</b>
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**189 - Second Local Option Fuel Tax Fund**

**Revenues**

Other Taxes		8,014,904
Miscellaneous Revenues		80,566
Less 5% Statutory Reduction		-404,774
	<b>Subtotal</b>	<b>7,690,696</b>
Transfers In		250,223
Fund Balance		3,492,381
	<b>Total Revenues</b>	<b>11,433,300</b>

**Expenditures**

Operating Expenses		11,409,651
	<b>Subtotal</b>	<b>11,409,651</b>
Transfers Out		23,649
	<b>Total Expenditures</b>	<b>11,433,300</b>

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**190 - Mobility Fee Northeast District Fund**

**Revenues**

Permits, Fees & Special Assessments		33,861,413
Less 5% Statutory Reduction		-586,449
	<b>Subtotal</b>	<b>33,274,964</b>
Fund Balance		26,281,872
	<b>Total Revenues</b>	<b>59,556,836</b>

**Expenditures**

Operating Expenses		60,000
Capital Outlay		39,977,457
	<b>Subtotal</b>	<b>40,037,457</b>
Transfers Out		183,434
Reserves - Capital		19,335,945
	<b>Total Expenditures</b>	<b>59,556,836</b>

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**191 - Mobility Fee Southeast District Fund**

**Revenues**

Permits, Fees & Special Assessments		7,917,491
Less 5% Statutory Reduction		-273,211
	<b>Subtotal</b>	<b>7,644,280</b>
Fund Balance		12,065,458
	<b>Total Revenues</b>	<b>19,709,738</b>

**Expenditures**

Operating Expenses		20,000
Capital Outlay		3,203,884
	<b>Subtotal</b>	<b>3,223,884</b>
Transfers Out		109,261
Reserves - Capital		16,376,593
	<b>Total Expenditures</b>	<b>19,709,738</b>

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**201-Limited GO Refunding Bonds, Series 2015**

**Revenues**

Current Ad Valorem Taxes		1,242,157
Less 5% Statutory Reduction		-62,108
	<b>Subtotal</b>	<b>1,180,049</b>
Fund Balance		1,082,779
	<b>Total Revenues</b>	<b>2,262,828</b>

**Expenditures**

Operating Expenses		24,843
Debt Service		1,118,987
	<b>Subtotal</b>	<b>1,143,830</b>
Reserves - Debt		1,118,998
	<b>Total Expenditures</b>	<b>2,262,828</b>

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**210-W 192 Phase IIC**

**Revenues**

Permits, Fees & Special Assessments		149,000
Miscellaneous Revenues		1,304
Less 5% Statutory Reduction		-7,515
	<b>Subtotal</b>	<b>142,789</b>
Fund Balance		740,774
	<b>Total Revenues</b>	<b>883,563</b>

**Expenditures**

Debt Service		388,200
	<b>Subtotal</b>	<b>388,200</b>
Reserves - Debt		495,363
	<b>Total Expenditures</b>	<b>883,563</b>

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**211 - Sales Tax Revenue Bonds Series 2015A**

**Revenues**

Miscellaneous Revenues		5,947
Less 5% Statutory Reduction		-297

	<b>Subtotal</b>	<b>5,650</b>
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Transfers In		3,374,774
Fund Balance		2,597,994

	<b>Total Revenues</b>	<b>5,978,418</b>
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**Expenditures**

Debt Service		3,358,158
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	<b>Subtotal</b>	<b>3,358,158</b>
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Reserves - Debt		2,620,260
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	<b>Total Expenditures</b>	<b>5,978,418</b>
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**239-Infra S Tax Rev Refunding 2011**

**Revenues**

Transfers In	300
Fund Balance	3,685,188
<b>Total Revenues</b>	<b><u>3,685,488</u></b>

**Expenditures**

Debt Service	3,685,488
<b>Subtotal</b>	<b><u>3,685,488</u></b>
<b>Total Expenditures</b>	<b><u>3,685,488</u></b>



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**241-Infrastructure Sales Surtax Series 2015**

**Revenues**

Miscellaneous Revenues		15,141
Less 5% Statutory Reduction		-757

	<b>Subtotal</b>	<b>14,384</b>
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Transfers In		5,165,898
Fund Balance		5,046,886

	<b>Total Revenues</b>	<b>10,227,168</b>
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**Expenditures**

Debt Service		5,144,608
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	<b>Subtotal</b>	<b>5,144,608</b>
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Reserves - Debt		5,082,560
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	<b>Total Expenditures</b>	<b>10,227,168</b>
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**242 - Sales Tax Revenue Refunding Bonds, Series 2016**

**Revenues**

Miscellaneous Revenues		6,563
Less 5% Statutory Reduction		-328
	<b>Subtotal</b>	<b>6,235</b>
Transfers In		2,938,925
Fund Balance		2,187,722
	<b>Total Revenues</b>	<b>5,132,882</b>

**Expenditures**

Debt Service		2,919,888
	<b>Subtotal</b>	<b>2,919,888</b>
Reserves - Debt		2,212,994
	<b>Total Expenditures</b>	<b>5,132,882</b>

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**243-DS TDT Rev Bond Series 2016**

**Revenues**

Transfers In		1,380,871
Fund Balance		2,503,235
	<b>Total Revenues</b>	<b>3,884,106</b>

**Expenditures**

Debt Service		1,373,419
	<b>Subtotal</b>	<b>1,373,419</b>
Reserves - Debt		2,510,687
	<b>Total Expenditures</b>	<b>3,884,106</b>

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**244-Infrastructure Sales Tax Refunding Bonds Series 2017**

**Revenues**

Transfers In		4,635,717
Fund Balance		462,967
	<b>Total Revenues</b>	<b>5,098,684</b>

**Expenditures**

Debt Service		550,325
	<b>Subtotal</b>	<b>550,325</b>
Reserves - Debt		4,548,359
	<b>Total Expenditures</b>	<b>5,098,684</b>

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**245-Sales Tax Revenue Refunding Bonds Series 2017**

**Revenues**

Miscellaneous Revenues		11,769
Less 5% Statutory Reduction		-588
	<b>Subtotal</b>	<b>11,181</b>
Transfers In		4,002,722
Fund Balance		3,922,903
	<b>Total Revenues</b>	<b>7,936,806</b>

**Expenditures**

Debt Service		3,988,397
	<b>Subtotal</b>	<b>3,988,397</b>
Reserves - Debt		3,948,409
	<b>Total Expenditures</b>	<b>7,936,806</b>

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**246 - DS Public Imp Rev Bonds Series 2017**

**Revenues**

Transfers In		1,483,272
Fund Balance		1,036,517
	<b>Total Revenues</b>	<b><u>2,519,789</u></b>

**Expenditures**

Debt Service		1,475,651
	<b>Subtotal</b>	<b><u>1,475,651</u></b>
Reserves - Debt		1,044,138
	<b>Total Expenditures</b>	<b><u>2,519,789</u></b>

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**247-DS TDT Refunding Bonds 2019**

**Revenues**

Permits, Fees & Special Assessments		300,000
Miscellaneous Revenues		4,932
Less 5% Statutory Reduction		-15,247
	<b>Subtotal</b>	<b>289,685</b>
Transfers In		288,020
Fund Balance		1,644,100
	<b>Total Revenues</b>	<b>2,221,805</b>

**Expenditures**

Debt Service		796,662
	<b>Subtotal</b>	<b>796,662</b>
Reserves - Debt		1,425,143
	<b>Total Expenditures</b>	<b>2,221,805</b>

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**248-Communications Equipment Upgrade (Motorola)**

**Revenues**

Transfers In		1,026,713
Fund Balance		1,026,711
<b>Total Revenues</b>		<b>2,053,424</b>

**Expenditures**

Debt Service		2,053,424
<b>Subtotal</b>		<b>2,053,424</b>
<b>Total Expenditures</b>		<b>2,053,424</b>



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**249-DS CIRB 2019**

**Revenues**

Miscellaneous Revenues		17,212
Less 5% Statutory Reduction		-861

	<b>Subtotal</b>	<b>16,351</b>
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Transfers In		7,361,826
Fund Balance		5,737,499

	<b>Total Revenues</b>	<b>13,115,676</b>
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**Expenditures**

Debt Service		7,365,774
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	<b>Subtotal</b>	<b>7,365,774</b>
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Reserves - Debt		5,749,902
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	<b>Total Expenditures</b>	<b>13,115,676</b>
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**250-GO BONDS SERIES 2020**

**Revenues**

Current Ad Valorem Taxes		2,164,787
Miscellaneous Revenues		5,819
Less 5% Statutory Reduction		-108,530
	<b>Subtotal</b>	<b>2,062,076</b>
Fund Balance		1,937,113
	<b>Total Revenues</b>	<b>3,999,189</b>

**Expenditures**

Operating Expenses		43,296
Debt Service		1,969,525
	<b>Subtotal</b>	<b>2,012,821</b>
Reserves - Debt		1,986,368
	<b>Total Expenditures</b>	<b>3,999,189</b>

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**251 - Public Improvement Revenue Bonds, Series 2020**

**Revenues**

Miscellaneous Revenues		1,679
Less 5% Statutory Reduction		-84
	<b>Subtotal</b>	<b>1,595</b>
Transfers In		576,268
Fund Balance		559,618
	<b>Total Revenues</b>	<b>1,137,481</b>

**Expenditures**

Debt Service		576,049
	<b>Subtotal</b>	<b>576,049</b>
Reserves - Debt		561,432
	<b>Total Expenditures</b>	<b>1,137,481</b>

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**252-TDT Revenue Refunding Bond, Series 2022**

**Revenues**

Miscellaneous Revenues		2,185
Less 5% Statutory Reduction		-109

	<b>Subtotal</b>	<b>2,076</b>
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Transfers In		5,501,086
Fund Balance		728,340

	<b>Total Revenues</b>	<b>6,231,502</b>
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**Expenditures**

Debt Service		930,872
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	<b>Subtotal</b>	<b>930,872</b>
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Reserves - Debt		5,300,630
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	<b>Total Expenditures</b>	<b>6,231,502</b>
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**306-Local Option Sales Tax Fund**

**Revenues**

Other Taxes		34,179,824
Miscellaneous Revenues		287,039
Less 5% Statutory Reduction		-1,723,343
	<b>Subtotal</b>	<b>32,743,520</b>
Other Sources		4,518,336
Fund Balance		84,213,231
	<b>Total Revenues</b>	<b>121,475,087</b>

**Expenditures**

Capital Outlay		65,856,188
Debt Service		2,054,929
	<b>Subtotal</b>	<b>67,911,117</b>
Transfers Out		15,125,246
Reserves - Debt		672,101
Reserves - Capital		26,566,623
Reserves - Assigned		11,200,000
	<b>Total Expenditures</b>	<b>121,475,087</b>

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**315-Gen Cap Outlay Fund**

**Revenues**

Transfers In		13,000,000
Fund Balance		71,330,507
<b>Total Revenues</b>		<b>84,330,507</b>

**Expenditures**

Capital Outlay		51,524,292
<b>Subtotal</b>		<b>51,524,292</b>
Reserves - Assigned		32,806,215
<b>Total Expenditures</b>		<b>84,330,507</b>

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**328 - Special Purpose Capital Fund**

**Revenues**

Intergovernmental Revenue		27,759,630
Miscellaneous Revenues		13,300,100
	<b>Subtotal</b>	<b>41,059,730</b>
Other Sources		5,860,901
Fund Balance		323,547
	<b>Total Revenues</b>	<b>47,244,178</b>

**Expenditures**

Capital Outlay		47,244,178
	<b>Subtotal</b>	<b>47,244,178</b>
	<b>Total Expenditures</b>	<b>47,244,178</b>

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**331-Countywide Fire Capital Fund**

**Revenues**

Transfers In		19,243,274
Other Sources		5,419,651
Fund Balance		35,524,010
<b>Total Revenues</b>		<b>60,186,935</b>

**Expenditures**

Capital Outlay		43,543,743
<b>Subtotal</b>		<b>43,543,743</b>
Transfers Out		115,703
Reserves - Capital		16,527,489
<b>Total Expenditures</b>		<b>60,186,935</b>



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**332 - Public Imp Rev Bonds Series 2017**

**Revenues**

Fund Balance		1,774,320
	<b>Total Revenues</b>	<b>1,774,320</b>

**Expenditures**

Capital Outlay		1,774,320
	<b>Subtotal</b>	<b>1,774,320</b>
	<b>Total Expenditures</b>	<b>1,774,320</b>

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**334 - Transportation Imp Construction Fund**

**Revenues**

Fund Balance		174,588,358
	<b>Total Revenues</b>	<b><u>174,588,358</u></b>

**Expenditures**

Capital Outlay		168,292,894
	<b>Subtotal</b>	<b><u>168,292,894</u></b>
Reserves - Capital		6,295,464
	<b>Total Expenditures</b>	<b><u>174,588,358</u></b>

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**401-Solid Waste Fund**

**Revenues**

Permits, Fees & Special Assessments	32,102,380
Charges For Services	4,227,242
Miscellaneous Revenues	276,891
Less 5% Statutory Reduction	-1,830,326
<b>Subtotal</b>	<b>34,776,187</b>

Other Sources	39,091
Fund Balance	47,855,240
<b>Total Revenues</b>	<b>82,670,518</b>

**Expenditures**

Personnel Services	1,727,692
Operating Expenses	27,699,706
Capital Outlay	395,091
Debt Service	24,444
<b>Subtotal</b>	<b>29,846,933</b>

Transfers Out	9,130,903
Reserves - Operating	11,049,457
Reserves - Debt	12,222
Reserves - Capital	11,434,347
Reserves - Assigned	18,630,981
Reserves - Restricted	2,565,675
<b>Total Expenditures</b>	<b>82,670,518</b>

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**407-Osceola Parkway**

**Revenues**

Charges For Services	14,949,148	
Miscellaneous Revenues	87,630	
Less 5% Statutory Reduction	-751,839	
<b>Subtotal</b>	<b>14,284,939</b>	
Fund Balance	45,742,403	
<b>Total Revenues</b>	<b>60,027,342</b>	

**Expenditures**

Personnel Services	220,814	
Operating Expenses	5,893,659	
Capital Outlay	9,192,620	
Debt Service	9,215,050	
<b>Subtotal</b>	<b>24,522,143</b>	
Transfers Out	111,737	
Reserves - Operating	1,660,323	
Reserves - Debt	23,680,905	
Reserves - Restricted	1,305,500	
Reserves - Stability	8,746,734	
<b>Total Expenditures</b>	<b>60,027,342</b>	

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**501-Workers' Comp Internal Service Fund**

**Revenues**

Charges For Services		3,984,065
	<b>Subtotal</b>	<b>3,984,065</b>
 Fund Balance		 4,805,723
	<b>Total Revenues</b>	<b>8,789,788</b>

**Expenditures**

Personnel Services		207,372
Operating Expenses		3,091,422
	<b>Subtotal</b>	<b>3,298,794</b>
 Transfers Out		 61,353
Reserves - Claims		2,024,410
Reserves - Restricted		3,405,231
	<b>Total Expenditures</b>	<b>8,789,788</b>

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**502-Property & Casualty Insurance Internal Service Fund**

**Revenues**

Charges For Services		8,257,736
	<b>Subtotal</b>	<b>8,257,736</b>
 Fund Balance		 5,328,126
	<b>Total Revenues</b>	<b>13,585,862</b>

**Expenditures**

Personnel Services		187,352
Operating Expenses		6,252,826
	<b>Subtotal</b>	<b>6,440,178</b>
 Transfers Out		 57,436
Reserves - Claims		631,102
Reserves - Restricted		6,457,146
	<b>Total Expenditures</b>	<b>13,585,862</b>

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**503-Dental Insurance Internal Service Fund**

**Revenues**

Charges For Services		1,314,401
	<b>Subtotal</b>	<b>1,314,401</b>
Fund Balance		1,149,016
	<b>Total Revenues</b>	<b>2,463,417</b>

**Expenditures**

Personnel Services		77,435
Operating Expenses		1,009,064
	<b>Subtotal</b>	<b>1,086,499</b>
Transfers Out		55,103
Reserves - Operating		10,000
Reserves - Claims		1,273,452
Reserves - Restricted		38,363
	<b>Total Expenditures</b>	<b>2,463,417</b>

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**504-Health Insurance Internal Service Fund**

**Revenues**

Charges For Services		32,311,186
Miscellaneous Revenues		880,000
Less 5% Statutory Reduction		-44,000
	<b>Subtotal</b>	<b>33,147,186</b>
Fund Balance		5,454,111
	<b>Total Revenues</b>	<b>38,601,297</b>

**Expenditures**

Personnel Services		144,434
Operating Expenses		27,262,265
	<b>Subtotal</b>	<b>27,406,699</b>
Transfers Out		258,012
Reserves - Claims		8,000,494
Reserves - Restricted		2,936,092
	<b>Total Expenditures</b>	<b>38,601,297</b>



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

**Revenues**

Charges For Services		790,519
	<b>Subtotal</b>	<b>790,519</b>
 Fund Balance		 1,013,710
	<b>Total Revenues</b>	<b>1,804,229</b>

**Expenditures**

Personnel Services		59,450
Operating Expenses		613,903
	<b>Subtotal</b>	<b>673,353</b>
 Transfers Out		 38,506
Reserves - Operating		13,819
Reserves - Claims		1,078,551
	<b>Total Expenditures</b>	<b>1,804,229</b>

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**509-Fleet General Oversight Internal Service Fund**

**Revenues**

Charges For Services		147,634
	<b>Subtotal</b>	<b>147,634</b>
 Fund Balance		 107,653
	<b>Total Revenues</b>	<b>255,287</b>

**Expenditures**

Personnel Services		126,807
Operating Expenses		53,999
Debt Service		26,615
	<b>Subtotal</b>	<b>207,421</b>
 Transfers Out		 34,558
Reserves - Debt		13,308
	<b>Total Expenditures</b>	<b>255,287</b>

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**510-Fleet Maintenance Internal Service Fund**

**Revenues**

Charges For Services		3,263,020
	<b>Subtotal</b>	<b>3,263,020</b>
	<b>Total Revenues</b>	<b>3,263,020</b>

**Expenditures**

Personnel Services		1,449,868
Operating Expenses		1,327,516
Capital Outlay		8,571
	<b>Subtotal</b>	<b>2,785,955</b>
Transfers Out		477,065
	<b>Total Expenditures</b>	<b>3,263,020</b>

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**511-Fleet Fuel Internal Service Fund**

**Revenues**

Charges For Services		2,014,724
	<b>Subtotal</b>	<b>2,014,724</b>
 Fund Balance		 998,842
	<b>Total Revenues</b>	<b>3,013,566</b>

**Expenditures**

Personnel Services		81,900
Operating Expenses		2,477,530
Capital Outlay		353,646
	<b>Subtotal</b>	<b>2,913,076</b>
 Transfers Out		 100,490
	<b>Total Expenditures</b>	<b>3,013,566</b>

# GENERAL FUNDS

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### Change Between Stages

Adjustments have been made to the General Funds since the Tentative Budget was presented on 9/8/2022, and the subsequent amended Tentative Budget to be considered on 9/19/2022. A summary of those changes has been included in front of each of the individual Funds.

<b>GENERAL FUND – FUND GROUP</b>					
	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 228,538,006	\$ 266,699,821	\$ 266,699,821	\$ 0	\$ 38,161,815
PY Delinquent Ad Valorem Tax	\$ 76,524	\$ 76,524	\$ 76,524	\$ 0	\$ 0
Other Taxes	\$ 23,737,725	\$ 23,647,135	\$ 23,647,135	\$ 0	\$(90,590)
Permits, Fees & Special Assessments	\$ 7,340,842	\$ 8,448,507	\$ 8,448,507	\$ 0	\$ 1,107,665
Intergovernmental Revenue	\$ 36,162,649	\$ 39,274,044	\$ 39,281,199	\$ 7,155	\$ 3,118,550
Charges For Services	\$ 2,021,825	\$ 1,853,572	\$ 1,853,572	\$ 0	\$(168,253)
Judgment, Fines & Forfeits	\$ 1,352,548	\$ 1,348,438	\$ 1,348,438	\$ 0	\$(4,110)
Miscellaneous Revenues	\$ 5,458,004	\$ 2,485,421	\$ 2,530,673	\$ 45,252	\$(2,927,331)
Less 5% Statutory Reduction	\$(15,089,440)	\$(17,217,571)	\$(17,217,571)	\$ 0	\$(2,128,131)
<b>Subtotal:</b>	<b>\$ 289,598,683</b>	<b>\$ 326,615,891</b>	<b>\$ 326,668,298</b>	<b>\$ 52,407</b>	<b>\$ 37,069,615</b>
Transfers In	\$ 27,511,130	\$ 38,023,086	\$ 38,472,775	\$ 449,689	\$ 10,961,645
Other Sources	\$ 3,881,768	\$ 2,765,815	\$ 2,765,815	\$ 0	\$(1,115,953)
Fund Balance	\$ 162,708,473	\$ 108,833,027	\$ 135,939,281	\$ 27,106,254	\$(26,769,192)
<b>REVENUES TOTAL:</b>	<b>\$ 483,700,054</b>	<b>\$ 476,237,819</b>	<b>\$ 503,846,169</b>	<b>\$ 27,608,350</b>	<b>\$ 20,146,115</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 70,375,239	\$ 77,147,364	\$ 79,524,482	\$ 2,377,118	\$ 9,149,243
Operating Expenses	\$ 94,770,490	\$ 87,338,186	\$ 88,432,207	\$ 1,094,021	\$(6,338,283)
Capital Outlay	\$ 15,322,312	\$ 16,480,496	\$ 32,234,180	\$ 15,753,684	\$ 16,911,868
Debt Service	\$ 2,033,796	\$ 2,260,975	\$ 2,260,975	\$ 0	\$ 227,179
Grants and Aids	\$ 36,600,707	\$ 24,026,621	\$ 31,538,755	\$ 7,512,134	\$(5,061,952)
<b>Subtotal:</b>	<b>\$ 219,102,544</b>	<b>\$ 207,253,642</b>	<b>\$ 233,990,599</b>	<b>\$ 26,736,957</b>	<b>\$ 14,888,055</b>
Transfers Out	\$ 193,084,865	\$ 180,487,938	\$ 180,487,938	\$ 0	\$(12,596,927)
Reserves - Operating	\$ 64,523,274	\$ 63,544,266	\$ 63,544,266	\$ 0	\$(979,008)
Reserves - Debt	\$ 419,357	\$ 559,262	\$ 559,262	\$ 0	\$ 139,905
Reserves - Capital	\$ 2,118,723	\$ 9,550,928	\$ 10,379,439	\$ 828,511	\$ 8,260,716
Reserves - Assigned	\$ 4,042,798	\$ 12,418,149	\$ 12,418,149	\$ 0	\$ 8,375,351
Reserves - Stability	\$ 408,493	\$ 2,423,634	\$ 2,466,516	\$ 42,882	\$ 2,058,023
<b>EXPENDITURES TOTAL:</b>	<b>\$ 483,700,054</b>	<b>\$ 476,237,819</b>	<b>\$ 503,846,169</b>	<b>\$ 27,608,350</b>	<b>\$ 20,146,115</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 001 – GENERAL FUND**

#### **REVENUES**

- ✓ Intergovernmental Revenue increased \$7,155 for the remaining SCAAP grant funding.
- ✓ Miscellaneous Revenues increased \$45,252 for the Temporary Assistance for Needy Families (TANF) grant.
- ✓ Transfers In increased by \$449,689 to ensure the ongoing LED Lights project shown below may continue without interruption, which was offset by a reduction to the revised allocation from Indian Wells.
- ✓ Fund Balance reflects an increase of \$27,106,254 to account for funding that will be carried forward from the prior Fiscal Year to continue/complete ongoing projects, grants, and remaining CARES Replacement funding.

#### **EXPENDITURES**

- ✓ Personnel Services reflects a change due to the Board-approved Corrections Union’s Collective Bargaining Agreement as well as establishing a separate account to ensure proper tracking of the County’s in-kind match for the EDA Build Back Better Regional Challenge Governance & Outreach grant.
- ✓ Operating Expenses increased due to the change of pet licensing vendors and the manner in which the new vendor records revenues and expenses, funding for the Heritage Commons affordable housing, as well as remaining funding for the SCAAP grant and CARES Replacement.
- ✓ Capital Outlay increased to continue projects in the new fiscal year as detailed below. This includes funding that is transferred to the General Fund so that the LED Lights project, which began in the W192 Development Authority Fund, may be appropriated and continue without interruption.
  - 700 Union Street Property – \$56,530
  - Administration Building 3<sup>rd</sup> Floor Reconfiguration – \$669,000
  - Animal Services Vehicle Replacement – \$37,364
  - Asset Management Vehicles – \$62,438
  - BOCC Courthouse Office Reconfiguration – \$75,000
  - Corrections - Jail Domestic Hot/Cold Water Piping Replacement – \$2,000,000
  - Corrections - Jail HVAC Chilled/Hot Water Piping System Replacement – \$4,000,000
  - Corrections - Jail Security Cameras (Facility-Wide) – \$26,886
  - Corrections - Jail Tile Encapsulation – \$14,132
  - Corrections - Jail Tile Encapsulation Phase 2 – \$186,777
  - Corrections - Jail Tile Encapsulation Phase 3 – \$289,495
  - Corrections - Jail Upgrade Video Surveillance System – \$400,000
  - Corrections - New Vehicles – \$116,000



- Corrections - Replacement of HVAC for Booking & Reclassification – \$404,473
- Corrections - Vehicle Replacements – \$64,626
- Courthouse Elevator Rebuild & Modernization – \$501,049
- Eagle Bay Stormwater Improvements – \$94,925
- Emergency Management Vehicles – \$41,000
- Facilities Management – Maintenance Shop & Storage Warehouse – \$7,645
- IT – Computer Aided Facility Management (CAFM) Software Replacement – \$33,676
- IT - Finance/HR System Upgrade – \$36,371
- LED Lights – \$502,609
- Mosquito Control Facility – \$500,000
- Mosquito Control Vehicle Replacement – \$59,810
- Parks - Campbell City Park/Community Center – \$5,438
- Parks – Equipment – \$55,001
- Parks - Scotty’s Cove Conservation Area – \$8,028
- Parks - Yeehaw Junction Playground – \$100,000
- Permitting Office Renovation – \$448,267
- Road & Bridge - Vehicle Replacements – \$198,000
- Sheriff's Administration - Air Handler 1&2 Replacement – \$160,000
- Sheriff's Administration - Automatic Transfer Switch for Generator – \$42,772
- Sheriff’s Administration - Data Center – \$917,743
- Strategic Initiatives - Specialized Tools – \$3,037
- Supervisor of Elections - Ballot Count Expansion & Vault – \$392,713
- Supervisor of Elections - Warehouse at Government Center – \$3,220,778
- ✓ Grants & Aids reflects remaining CARES Replacement funds as well as funding for the Temporary Assistance for Needy Families (TANF) grant.
- ✓ Reserves were adjusted as needed to balance the Fund.

**001-GENERAL FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 228,538,006	\$ 266,699,821	\$ 266,699,821	\$ 0	\$ 38,161,815
PY Delinquent Ad Valorem Tax	\$ 76,524	\$ 76,524	\$ 76,524	\$ 0	\$ 0
Other Taxes	\$ 23,737,725	\$ 23,647,135	\$ 23,647,135	\$ 0	\$(90,590)
Permits, Fees & Special Assessments	\$ 7,340,842	\$ 8,448,507	\$ 8,448,507	\$ 0	\$ 1,107,665
Intergovernmental Revenue	\$ 36,162,649	\$ 39,274,044	\$ 39,281,199	\$ 7,155	\$ 3,118,550
Charges For Services	\$ 2,021,825	\$ 1,853,572	\$ 1,853,572	\$ 0	\$(168,253)
Judgment, Fines & Forfeits	\$ 1,352,548	\$ 1,348,438	\$ 1,348,438	\$ 0	\$(4,110)
Miscellaneous Revenues	\$ 5,458,004	\$ 2,485,421	\$ 2,530,673	\$ 45,252	\$(2,927,331)
<u>Less 5% Statutory Reduction</u>	<u>\$(15,089,440)</u>	<u>\$(17,217,571)</u>	<u>\$(17,217,571)</u>	<u>\$ 0</u>	<u>\$(2,128,131)</u>
<b>Subtotal:</b>	<b>\$ 289,598,683</b>	<b>\$ 326,615,891</b>	<b>\$ 326,668,298</b>	<b>\$ 52,407</b>	<b>\$ 37,069,615</b>
Transfers In	\$ 12,300,072	\$ 21,206,583	\$ 21,656,272	\$ 449,689	\$ 9,356,200
Other Sources	\$ 3,881,768	\$ 2,765,815	\$ 2,765,815	\$ 0	\$(1,115,953)
<u>Fund Balance</u>	<u>\$ 162,708,473</u>	<u>\$ 108,833,027</u>	<u>\$ 135,939,281</u>	<u>\$ 27,106,254</u>	<u>\$(26,769,192)</u>
<b>REVENUES TOTAL:</b>	<b>\$ 468,488,996</b>	<b>\$ 459,421,316</b>	<b>\$ 487,029,666</b>	<b>\$ 27,608,350</b>	<b>\$ 18,540,670</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 70,375,239	\$ 77,147,364	\$ 79,524,482	\$ 2,377,118	\$ 9,149,243
Operating Expenses	\$ 94,770,490	\$ 87,338,186	\$ 88,432,207	\$ 1,094,021	\$(6,338,283)
Capital Outlay	\$ 15,322,312	\$ 16,480,496	\$ 32,234,180	\$ 15,753,684	\$ 16,911,868
Debt Service	\$ 2,033,796	\$ 2,260,975	\$ 2,260,975	\$ 0	\$ 227,179
<u>Grants and Aids</u>	<u>\$ 36,600,707</u>	<u>\$ 24,026,621</u>	<u>\$ 31,538,755</u>	<u>\$ 7,512,134</u>	<u>\$(5,061,952)</u>
<b>Subtotal:</b>	<b>\$ 219,102,544</b>	<b>\$ 207,253,642</b>	<b>\$ 233,990,599</b>	<b>\$ 26,736,957</b>	<b>\$ 14,888,055</b>
Transfers Out	\$ 177,873,807	\$ 163,671,435	\$ 163,671,435	\$ 0	\$(14,202,372)
Reserves - Operating	\$ 64,523,274	\$ 63,544,266	\$ 63,544,266	\$ 0	\$(979,008)
Reserves - Debt	\$ 419,357	\$ 559,262	\$ 559,262	\$ 0	\$ 139,905
Reserves - Capital	\$ 2,118,723	\$ 9,550,928	\$ 10,379,439	\$ 828,511	\$ 8,260,716
Reserves - Assigned	\$ 4,042,798	\$ 12,418,149	\$ 12,418,149	\$ 0	\$ 8,375,351
<u>Reserves - Stability</u>	<u>\$ 408,493</u>	<u>\$ 2,423,634</u>	<u>\$ 2,466,516</u>	<u>\$ 42,882</u>	<u>\$ 2,058,023</u>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 468,488,996</b>	<b>\$ 459,421,316</b>	<b>\$ 487,029,666</b>	<b>\$ 27,608,350</b>	<b>\$ 18,540,670</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**010-DESIGNATED AD VALOREM TAX SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 15,211,058	\$ 16,816,503	\$ 16,816,503	\$ 0	\$ 1,605,445
<b>REVENUES TOTAL:</b>	<b>\$ 15,211,058</b>	<b>\$ 16,816,503</b>	<b>\$ 16,816,503</b>	<b>\$ 0</b>	<b>\$ 1,605,445</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 15,211,058	\$ 16,816,503	\$ 16,816,503	\$ 0	\$ 1,605,445
<b>EXPENDITURES TOTAL:</b>	<b>\$ 15,211,058</b>	<b>\$ 16,816,503</b>	<b>\$ 16,816,503</b>	<b>\$ 0</b>	<b>\$ 1,605,445</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

# SPECIAL REVENUE FUNDS

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### Changes Between Stages

Adjustments have been made to the Special Revenue Funds since the Tentative Budget was presented on 9/8/2022, and the subsequent amended Tentative Budget to be considered on 9/19/2022. A summary of those changes has been included in front of each of the individual Funds.

<b>SPECIAL REVENUE FUND GROUP</b>					
	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 41,780,547	\$ 49,348,506	\$ 49,228,872	\$(119,634)	\$ 7,448,325
PY Delinquent Ad Valorem Tax	\$ 6,700	\$ 5,500	\$ 5,500	\$ 0	\$(1,200)
Other Taxes	\$ 52,434,066	\$ 66,557,524	\$ 66,557,524	\$ 0	\$ 14,123,458
Permits, Fees & Special Assessments	\$ 106,312,640	\$ 116,250,336	\$ 160,331,186	\$ 44,080,850	\$ 54,018,546
Intergovernmental Revenue	\$ 135,077,338	\$ 82,281,773	\$ 212,102,482	\$ 129,820,709	\$ 77,025,144
Charges For Services	\$ 19,804,373	\$ 20,544,120	\$ 20,544,120	\$ 0	\$ 739,747
Judgment, Fines & Forfeits	\$ 1,113,935	\$ 1,130,107	\$ 1,130,107	\$ 0	\$ 16,172
Miscellaneous Revenues	\$ 4,375,373	\$ 5,942,229	\$ 5,942,229	\$ 0	\$ 1,566,856
Less 5% Statutory Reduction	\$(11,636,714)	\$(13,335,448)	\$(13,329,466)	\$ 5,982	\$(1,692,752)
<b>Subtotal:</b>	<b>\$ 349,268,258</b>	<b>\$ 328,724,647</b>	<b>\$ 502,512,554</b>	<b>\$ 173,787,907</b>	<b>\$ 153,244,296</b>
Transfers In	\$ 39,826,137	\$ 37,381,963	\$ 37,381,963	\$ 0	\$(2,444,174)
Other Sources	\$ 4,004,184	\$ 2,355,536	\$ 2,355,536	\$ 0	\$(1,648,648)
Fund Balance	\$ 329,822,220	\$ 289,417,403	\$ 421,961,620	\$ 132,544,217	\$ 92,139,400
<b>REVENUES TOTAL:</b>	<b>\$ 722,920,799</b>	<b>\$ 657,879,549</b>	<b>\$ 964,211,673</b>	<b>\$ 306,332,124</b>	<b>\$ 241,290,874</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 78,292,968	\$ 83,989,250	\$ 84,064,571	\$ 75,321	\$ 5,771,603
Operating Expenses	\$ 191,203,335	\$ 180,242,641	\$ 234,946,851	\$ 54,704,210	\$ 43,743,516
Capital Outlay	\$ 215,852,192	\$ 104,191,288	\$ 351,349,950	\$ 247,158,662	\$ 135,497,758
Debt Service	\$ 5,433,664	\$ 6,436,654	\$ 6,436,654	\$ 0	\$ 1,002,990
Grants and Aids	\$ 16,745,183	\$ 8,630,715	\$ 13,287,009	\$ 4,656,294	\$(3,458,174)
<b>Subtotal:</b>	<b>\$ 507,527,342</b>	<b>\$ 383,490,548</b>	<b>\$ 690,085,035</b>	<b>\$ 306,594,487</b>	<b>\$ 182,557,693</b>
Transfers Out	\$ 51,544,142	\$ 51,836,038	\$ 52,315,922	\$ 479,884	\$ 771,780
Reserves - Operating	\$ 51,832,154	\$ 56,725,275	\$ 56,733,028	\$ 7,753	\$ 4,900,874
Reserves - Debt	\$ 4,026,799	\$ 4,611,496	\$ 4,611,496	\$ 0	\$ 584,697
Reserves - Capital	\$ 70,881,548	\$ 113,482,834	\$ 113,482,834	\$ 0	\$ 42,601,286
Reserves - Assigned	\$ 3,379,565	\$ 5,338,732	\$ 5,338,732	\$ 0	\$ 1,959,167
Reserves - Restricted	\$ 12,047,604	\$ 15,161,240	\$ 15,161,240	\$ 0	\$ 3,113,636
Reserves - Stability	\$ 21,681,645	\$ 27,233,386	\$ 26,483,386	\$(750,000)	\$ 4,801,741
<b>EXPENDITURES TOTAL:</b>	<b>\$ 722,920,799</b>	<b>\$ 657,879,549</b>	<b>\$ 964,211,673</b>	<b>\$ 306,332,124</b>	<b>\$ 241,290,874</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



**101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 6,346,866	\$ 6,709,055	\$ 6,709,055	\$ 0	\$ 362,189
<b>REVENUES TOTAL:</b>	<b>\$ 6,346,866</b>	<b>\$ 6,709,055</b>	<b>\$ 6,709,055</b>	<b>\$ 0</b>	<b>\$ 362,189</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 343,049</b>	<b>\$ 343,049</b>	<b>\$ 343,049</b>	<b>\$ 0</b>	<b>\$ 0</b>
Reserves - Restricted	\$ 6,003,817	\$ 6,366,006	\$ 6,366,006	\$ 0	\$ 362,189
<b>EXPENDITURES TOTAL:</b>	<b>\$ 6,346,866</b>	<b>\$ 6,709,055</b>	<b>\$ 6,709,055</b>	<b>\$ 0</b>	<b>\$ 362,189</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## CHANGES BETWEEN STAGES

### FUND 102 – TRANSPORTATION TRUST FUND

#### **REVENUES**

- ✓ Fund Balance increased \$213,100 to account for funding that will be carried forward from the prior fiscal year to continue/complete projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects the following projects:
  - Bucket Truck Vehicle Lease - \$213,100

**102-TRANSPORTATION TRUST FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Other Taxes	\$ 8,422,919	\$ 8,744,827	\$ 8,744,827	\$ 0	\$ 321,908
Permits, Fees & Special Assessments	\$ 336,361	\$ 369,235	\$ 369,235	\$ 0	\$ 32,874
Intergovernmental Revenue	\$ 1,987,076	\$ 2,046,151	\$ 2,046,151	\$ 0	\$ 59,075
Charges For Services	\$ 460,481	\$ 482,755	\$ 482,755	\$ 0	\$ 22,274
Miscellaneous Revenues	\$ 48,714	\$ 586,658	\$ 586,658	\$ 0	\$ 537,944
Less 5% Statutory Reduction	\$(562,777)	\$(586,482)	\$(586,482)	\$ 0	\$(23,705)
<b>Subtotal:</b>	<b>\$ 10,692,774</b>	<b>\$ 11,643,144</b>	<b>\$ 11,643,144</b>	<b>\$ 0</b>	<b>\$ 950,370</b>
Transfers In	\$ 15,226,148	\$ 16,831,597	\$ 16,831,597	\$ 0	\$ 1,605,449
Other Sources	\$ 213,100	\$ 104,016	\$ 104,016	\$ 0	\$(109,084)
Fund Balance	\$ 7,097,740	\$ 8,600,287	\$ 8,813,387	\$ 213,100	\$ 1,715,647
<b>REVENUES TOTAL:</b>	<b>\$ 33,229,762</b>	<b>\$ 37,179,044</b>	<b>\$ 37,392,144</b>	<b>\$ 213,100</b>	<b>\$ 4,162,382</b>
<b><u>EXPENDITURES:</u></b>					
Personnel Services	\$ 12,912,129	\$ 13,699,717	\$ 13,699,717	\$ 0	\$ 787,588
Operating Expenses	\$ 13,187,674	\$ 18,032,422	\$ 18,032,422	\$ 0	\$ 4,844,748
Capital Outlay	\$ 464,337	\$ 151,016	\$ 364,116	\$ 213,100	\$(100,221)
Debt Service	\$ 1,418,146	\$ 1,466,322	\$ 1,466,322	\$ 0	\$ 48,176
<b>Subtotal:</b>	<b>\$ 27,982,286</b>	<b>\$ 33,349,477</b>	<b>\$ 33,562,577</b>	<b>\$ 213,100</b>	<b>\$ 5,580,291</b>
Transfers Out	\$ 2,357,059	\$ 2,411,254	\$ 2,411,254	\$ 0	\$ 54,195
Reserves - Debt	\$ 1,390,417	\$ 1,418,313	\$ 1,418,313	\$ 0	\$ 27,896
Reserves - Assigned	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$(1,500,000)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 33,229,762</b>	<b>\$ 37,179,044</b>	<b>\$ 37,392,144</b>	<b>\$ 213,100</b>	<b>\$ 4,162,382</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**103-DRUG ABUSE TREATMENT FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Judgment, Fines & Forfeits	\$ 70,879	\$ 49,927	\$ 49,927	\$ 0	\$(20,952)
<u>Less 5% Statutory Reduction</u>	<u>\$(3,544)</u>	<u>\$(2,496)</u>	<u>\$(2,496)</u>	<u>\$ 0</u>	<u>\$ 1,048</u>
<b>Subtotal:</b>	<b>\$ 67,335</b>	<b>\$ 47,431</b>	<b>\$ 47,431</b>	<b>\$ 0</b>	<b>\$(19,904)</b>
<u>Fund Balance</u>	<u>\$ 5,754</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(5,754)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 73,089</u></b>	<b><u>\$ 47,431</u></b>	<b><u>\$ 47,431</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(25,658)</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Transfers Out</u>	<u>\$ 73,089</u>	<u>\$ 47,431</u>	<u>\$ 47,431</u>	<u>\$ 0</u>	<u>\$(25,658)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 73,089</u></b>	<b><u>\$ 47,431</u></b>	<b><u>\$ 47,431</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(25,658)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 104 – TOURIST DEVELOPMENT TAX FUND**

#### **REVENUES**

- ✓ Fund Balance increased \$2,219,621 to account for funding that will be carried forward from the prior fiscal year to continue/complete projects.

#### **EXPENDITURES**

- ✓ Operating Expenses increased for the OHP Master Plan funding which was offset through Reserves.
- ✓ The budget for Capital Outlay reflects the following projects:
  - FY22 Fleet Vehicle Replacements - \$60,191
  - Lake Cypress Parking - \$21,447
  - Lake Toho Pond Loop - \$700,000
  - OHP Arena & Event Exhaust Fan Upgrades - \$228,770
  - OHP Lighting Systems - \$905,690
  - OHP POS System - \$180,000
  - OHP Replace Fire Alarm Panels - \$123,523

**104-TOURIST DEVELOPMENT TAX FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 24,508,881	\$ 33,198,529	\$ 33,198,529	\$ 0	\$ 8,689,648
Charges For Services	\$ 2,399,713	\$ 2,479,532	\$ 2,479,532	\$ 0	\$ 79,819
Miscellaneous Revenues	\$ 573,980	\$ 440,000	\$ 440,000	\$ 0	\$(133,980)
Less 5% Statutory Reduction	\$(1,374,129)	\$(1,805,903)	\$(1,805,903)	\$ 0	\$(431,774)
<b>Subtotal:</b>	<b>\$ 26,108,445</b>	<b>\$ 34,312,158</b>	<b>\$ 34,312,158</b>	<b>\$ 0</b>	<b>\$ 8,203,713</b>
Other Sources	\$ 255,273	\$ 250,711	\$ 250,711	\$ 0	\$(4,562)
Fund Balance	\$ 32,049,592	\$ 42,194,682	\$ 44,414,303	\$ 2,219,621	\$ 12,364,711
<b>REVENUES TOTAL:</b>	<b>\$ 58,413,310</b>	<b>\$ 76,757,551</b>	<b>\$ 78,977,172</b>	<b>\$ 2,219,621</b>	<b>\$ 20,563,862</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,959,980	\$ 2,178,351	\$ 2,178,351	\$ 0	\$ 218,371
Operating Expenses	\$ 27,545,083	\$ 20,954,631	\$ 21,704,631	\$ 750,000	\$(5,840,452)
Capital Outlay	\$ 2,570,824	\$ 9,898,879	\$ 12,118,500	\$ 2,219,621	\$ 9,547,676
Debt Service	\$ 0	\$ 22,313	\$ 22,313	\$ 0	\$ 22,313
Grants and Aids	\$ 166,667	\$ 0	\$ 0	\$ 0	\$(166,667)
<b>Subtotal:</b>	<b>\$ 32,242,554</b>	<b>\$ 33,054,174</b>	<b>\$ 36,023,795</b>	<b>\$ 2,969,621</b>	<b>\$ 3,781,241</b>
Transfers Out	\$ 4,779,931	\$ 3,993,079	\$ 3,993,079	\$ 0	\$(786,852)
Reserves - Operating	\$ 15,427,350	\$ 17,077,200	\$ 17,077,200	\$ 0	\$ 1,649,850
Reserves - Debt	\$ 0	\$ 11,157	\$ 11,157	\$ 0	\$ 11,157
Reserves - Capital	\$ 0	\$ 11,000,000	\$ 11,000,000	\$ 0	\$ 11,000,000
Reserves - Stability	\$ 5,963,475	\$ 11,621,941	\$ 10,871,941	\$(750,000)	\$ 4,908,466
<b>EXPENDITURES TOTAL:</b>	<b>\$ 58,413,310</b>	<b>\$ 76,757,551</b>	<b>\$ 78,977,172</b>	<b>\$ 2,219,621</b>	<b>\$ 20,563,862</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 6,127,220	\$ 8,299,632	\$ 8,299,632	\$ 0	\$ 2,172,412
Miscellaneous Revenues	\$ 119,873	\$ 119,873	\$ 119,873	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(312,355)</u>	<u>\$(420,975)</u>	<u>\$(420,975)</u>	<u>\$ 0</u>	<u>\$(108,620)</u>
<b>Subtotal:</b>	<b>\$ 5,934,738</b>	<b>\$ 7,998,530</b>	<b>\$ 7,998,530</b>	<b>\$ 0</b>	<b>\$ 2,063,792</b>
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 9,279,977</u>	<u>\$ 13,891,518</u>	<u>\$ 13,891,518</u>	<u>\$ 0</u>	<u>\$ 4,611,541</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 15,261,864</u></b>	<b><u>\$ 21,937,197</u></b>	<b><u>\$ 21,937,197</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 6,675,333</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 2,720,485</u>	<u>\$ 6,685,037</u>	<u>\$ 6,685,037</u>	<u>\$ 0</u>	<u>\$ 3,964,552</u>
<b>Subtotal:</b>	<b>\$ 2,720,485</b>	<b>\$ 6,685,037</b>	<b>\$ 6,685,037</b>	<b>\$ 0</b>	<b>\$ 3,964,552</b>
Transfers Out	\$ 4,314,994	\$ 3,676,330	\$ 3,676,330	\$ 0	\$(638,664)
Reserves - Operating	\$ 4,578,559	\$ 4,878,919	\$ 4,878,919	\$ 0	\$ 300,360
<u>Reserves - Stability</u>	<u>\$ 3,647,826</u>	<u>\$ 6,696,911</u>	<u>\$ 6,696,911</u>	<u>\$ 0</u>	<u>\$ 3,049,085</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 15,261,864</u></b>	<b><u>\$ 21,937,197</u></b>	<b><u>\$ 21,937,197</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 6,675,333</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 6,127,220	\$ 8,299,632	\$ 8,299,632	\$ 0	\$ 2,172,412
Miscellaneous Revenues	\$ 64,170	\$ 64,170	\$ 64,170	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(309,570)	\$(418,190)	\$(418,190)	\$ 0	\$(108,620)
<b>Subtotal:</b>	<b>\$ 5,881,820</b>	<b>\$ 7,945,612</b>	<b>\$ 7,945,612</b>	<b>\$ 0</b>	<b>\$ 2,063,792</b>
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
Fund Balance	\$ 3,789,222	\$ 10,330,175	\$ 10,330,175	\$ 0	\$ 6,540,953
<b>REVENUES TOTAL:</b>	<b>\$ 9,718,191</b>	<b>\$ 18,322,936</b>	<b>\$ 18,322,936</b>	<b>\$ 0</b>	<b>\$ 8,604,745</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 5,989,528	\$ 10,729,080	\$ 10,729,080	\$ 0	\$ 4,739,552
<b>Subtotal:</b>	<b>\$ 5,989,528</b>	<b>\$ 10,729,080</b>	<b>\$ 10,729,080</b>	<b>\$ 0</b>	<b>\$ 4,739,552</b>
Transfers Out	\$ 149,561	\$ 20,218	\$ 20,218	\$ 0	\$(129,343)
Reserves - Operating	\$ 2,915,457	\$ 3,633,115	\$ 3,633,115	\$ 0	\$ 717,658
Reserves - Stability	\$ 663,645	\$ 3,940,523	\$ 3,940,523	\$ 0	\$ 3,276,878
<b>EXPENDITURES TOTAL:</b>	<b>\$ 9,718,191</b>	<b>\$ 18,322,936</b>	<b>\$ 18,322,936</b>	<b>\$ 0</b>	<b>\$ 8,604,745</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



## **CHANGES BETWEEN STAGES**

### **FUND 107 – LIBRARY FUND**

#### **REVENUES**

- ✓ Fund Balance increased \$354,839 to account for funding that will be carried forward from the prior fiscal year to continue/complete projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects the following projects:
  - Buenaventura Lakes Library Internet Cafe - \$274,839
  - St. Cloud Library Sign - \$80,000

**107-LIBRARY DISTRICT FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 10,272,960	\$ 11,982,218	\$ 11,982,218	\$ 0	\$ 1,709,258
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 156,543	\$ 155,822	\$ 155,822	\$ 0	\$(721)
Charges For Services	\$ 58,135	\$ 51,742	\$ 51,742	\$ 0	\$(6,393)
Judgment, Fines & Forfeits	\$ 20,000	\$ 15,000	\$ 15,000	\$ 0	\$(5,000)
Miscellaneous Revenues	\$ 76,970	\$ 85,370	\$ 85,370	\$ 0	\$ 8,400
Less 5% Statutory Reduction	\$(521,336)	\$(606,635)	\$(606,635)	\$ 0	\$(85,299)
<b>Subtotal:</b>	<b>\$ 10,065,272</b>	<b>\$ 11,685,517</b>	<b>\$ 11,685,517</b>	<b>\$ 0</b>	<b>\$ 1,620,245</b>
Fund Balance	\$ 5,333,524	\$ 6,859,911	\$ 7,214,750	\$ 354,839	\$ 1,881,226
<b>REVENUES TOTAL:</b>	<b>\$ 15,398,796</b>	<b>\$ 18,545,428</b>	<b>\$ 18,900,267</b>	<b>\$ 354,839</b>	<b>\$ 3,501,471</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 63,976	\$ 103,320	\$ 103,320	\$ 0	\$ 39,344
Operating Expenses	\$ 6,630,603	\$ 6,870,887	\$ 6,870,887	\$ 0	\$ 240,284
Capital Outlay	\$ 298,141	\$ 885,108	\$ 1,239,947	\$ 354,839	\$ 941,806
Debt Service	\$ 557,792	\$ 557,792	\$ 557,792	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 7,550,512</b>	<b>\$ 8,417,107</b>	<b>\$ 8,771,946</b>	<b>\$ 354,839</b>	<b>\$ 1,221,434</b>
Transfers Out	\$ 639,346	\$ 454,580	\$ 454,580	\$ 0	\$(184,766)
Reserves - Operating	\$ 1,955,713	\$ 1,797,283	\$ 1,797,283	\$ 0	\$(158,430)
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Assigned	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 5,000,000
Reserves - Stability	\$ 4,974,329	\$ 2,597,562	\$ 2,597,562	\$ 0	\$(2,376,767)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 15,398,796</b>	<b>\$ 18,545,428</b>	<b>\$ 18,900,267</b>	<b>\$ 354,839</b>	<b>\$ 3,501,471</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**109-LAW ENFORCEMENT TRUST FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 2,500	\$ 2,500	\$ 2,500	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(125)</u>	<u>\$(125)</u>	<u>\$(125)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 2,375</b>	<b>\$ 2,375</b>	<b>\$ 2,375</b>	<b>\$ 0</b>	<b>\$ 0</b>
Other Sources	\$ 27,667	\$ 27,667	\$ 27,667	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 636,187</u>	<u>\$ 312,417</u>	<u>\$ 312,417</u>	<u>\$ 0</u>	<u>\$(323,770)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 666,229</u></b>	<b><u>\$ 342,459</u></b>	<b><u>\$ 342,459</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(323,770)</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Transfers Out</u>	<u>\$ 666,229</u>	<u>\$ 342,459</u>	<u>\$ 342,459</u>	<u>\$ 0</u>	<u>\$(323,770)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 666,229</u></b>	<b><u>\$ 342,459</u></b>	<b><u>\$ 342,459</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(323,770)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 1,728,744	\$ 2,066,480	\$ 2,066,480	\$ 0	\$ 337,736
<b>Subtotal:</b>	<b>\$ 1,728,744</b>	<b>\$ 2,066,480</b>	<b>\$ 2,066,480</b>	<b>\$ 0</b>	<b>\$ 337,736</b>
<u>Fund Balance</u>	\$ 655,862	\$ 2,668,969	\$ 2,668,969	\$ 0	\$ 2,013,107
<b>REVENUES TOTAL:</b>	<b>\$ 2,384,606</b>	<b>\$ 4,735,449</b>	<b>\$ 4,735,449</b>	<b>\$ 0</b>	<b>\$ 2,350,843</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 55,641	\$ 134,538	\$ 134,538	\$ 0	\$ 78,897
Operating Expenses	\$ 2,328,965	\$ 4,569,858	\$ 4,569,858	\$ 0	\$ 2,240,893
<u>Capital Outlay</u>	\$ 0	\$ 31,053	\$ 31,053	\$ 0	\$ 31,053
<b>Subtotal:</b>	<b>\$ 2,384,606</b>	<b>\$ 4,735,449</b>	<b>\$ 4,735,449</b>	<b>\$ 0</b>	<b>\$ 2,350,843</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,384,606</b>	<b>\$ 4,735,449</b>	<b>\$ 4,735,449</b>	<b>\$ 0</b>	<b>\$ 2,350,843</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**112-EMERGENCY(911)COMMUNICATIONS SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 1,616,884	\$ 1,787,366	\$ 1,787,366	\$ 0	\$ 170,482
Charges For Services	\$ 111,835	\$ 134,653	\$ 134,653	\$ 0	\$ 22,818
Miscellaneous Revenues	\$ 8,018	\$ 8,018	\$ 8,018	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(86,837)</u>	<u>\$(96,502)</u>	<u>\$(96,502)</u>	<u>\$ 0</u>	<u>\$(9,665)</u>
<b>Subtotal:</b>	<b>\$ 1,649,900</b>	<b>\$ 1,833,535</b>	<b>\$ 1,833,535</b>	<b>\$ 0</b>	<b>\$ 183,635</b>
<u>Fund Balance</u>	<u>\$ 2,448,742</u>	<u>\$ 2,882,482</u>	<u>\$ 2,882,482</u>	<u>\$ 0</u>	<u>\$ 433,740</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 4,098,642</u></b>	<b><u>\$ 4,716,017</u></b>	<b><u>\$ 4,716,017</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 617,375</u></b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 2,068,678	\$ 2,184,705	\$ 2,184,705	\$ 0	\$ 116,027
Reserves - Operating	\$ 275,520	\$ 276,790	\$ 276,790	\$ 0	\$ 1,270
<u>Reserves - Capital</u>	<u>\$ 1,754,444</u>	<u>\$ 2,254,522</u>	<u>\$ 2,254,522</u>	<u>\$ 0</u>	<u>\$ 500,078</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 4,098,642</u></b>	<b><u>\$ 4,716,017</u></b>	<b><u>\$ 4,716,017</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 617,375</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 115 – COURT FACILITIES FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$1,203,544 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Administration Building 3<sup>rd</sup> Floor Reconfiguration - \$1,071,302
  - Clerk of the Courts Office Reconfiguration - \$112,483
  - Courthouse - Bi-Directional Amplification System - \$19,759

**115-COURT FACILITIES FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 1,326,253	\$ 1,313,227	\$ 1,313,227	\$ 0	\$(13,026)
Miscellaneous Revenues	\$ 85,527	\$ 85,527	\$ 85,527	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(70,589)	\$(69,938)	\$(69,938)	\$ 0	\$ 651
<b>Subtotal:</b>	<b>\$ 1,341,191</b>	<b>\$ 1,328,816</b>	<b>\$ 1,328,816</b>	<b>\$ 0</b>	<b>\$(12,375)</b>
Fund Balance	\$ 11,765,589	\$ 10,745,117	\$ 11,948,661	\$ 1,203,544	\$ 183,072
<b>REVENUES TOTAL:</b>	<b>\$ 13,106,780</b>	<b>\$ 12,073,933</b>	<b>\$ 13,277,477</b>	<b>\$ 1,203,544</b>	<b>\$ 170,697</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 564,700	\$ 50,700	\$ 50,700	\$ 0	\$(514,000)
Capital Outlay	\$ 1,386,499	\$ 3,405,100	\$ 4,608,644	\$ 1,203,544	\$ 3,222,145
<b>Subtotal:</b>	<b>\$ 1,951,199</b>	<b>\$ 3,455,800</b>	<b>\$ 4,659,344</b>	<b>\$ 1,203,544</b>	<b>\$ 2,708,145</b>
Transfers Out	\$ 628,603	\$ 658,925	\$ 658,925	\$ 0	\$ 30,322
Reserves - Operating	\$ 318,214	\$ 189,234	\$ 189,234	\$ 0	\$(128,980)
Reserves - Capital	\$ 10,208,764	\$ 7,769,974	\$ 7,769,974	\$ 0	\$(2,438,790)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 13,106,780</b>	<b>\$ 12,073,933</b>	<b>\$ 13,277,477</b>	<b>\$ 1,203,544</b>	<b>\$ 170,697</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 344,513	\$ 331,952	\$ 331,952	\$ 0	\$(12,561)
<b>Subtotal:</b>	<b>\$ 344,513</b>	<b>\$ 331,952</b>	<b>\$ 331,952</b>	<b>\$ 0</b>	<b>\$(12,561)</b>
<u>Fund Balance</u>	\$ 47,875	\$ 42,955	\$ 42,955	\$ 0	\$(4,920)
<b>REVENUES TOTAL:</b>	<b>\$ 392,388</b>	<b>\$ 374,907</b>	<b>\$ 374,907</b>	<b>\$ 0</b>	<b>\$(17,481)</b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	\$ 392,388	\$ 374,907	\$ 374,907	\$ 0	\$(17,481)
<b>Subtotal:</b>	<b>\$ 392,388</b>	<b>\$ 374,907</b>	<b>\$ 374,907</b>	<b>\$ 0</b>	<b>\$(17,481)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 392,388</b>	<b>\$ 374,907</b>	<b>\$ 374,907</b>	<b>\$ 0</b>	<b>\$(17,481)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



**122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 0	\$ 97,728	\$ 97,728	\$ 0	\$ 97,728
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 97,728</b>	<b>\$ 97,728</b>	<b>\$ 0</b>	<b>\$ 97,728</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 0	\$ 97,728	\$ 97,728	\$ 0	\$ 97,728
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 97,728</b>	<b>\$ 97,728</b>	<b>\$ 0</b>	<b>\$ 97,728</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 97,728</b>	<b>\$ 97,728</b>	<b>\$ 0</b>	<b>\$ 97,728</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 2,232,657	\$ 3,087,418	\$ 3,087,418	\$ 0	\$ 854,761
Miscellaneous Revenues	\$ 132,431	\$ 132,431	\$ 132,431	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(118,254)	\$(160,992)	\$(160,992)	\$ 0	\$(42,738)
<b>Subtotal:</b>	<b>\$ 2,246,834</b>	<b>\$ 3,058,857</b>	<b>\$ 3,058,857</b>	<b>\$ 0</b>	<b>\$ 812,023</b>
Fund Balance	\$ 4,279,011	\$ 6,061,940	\$ 6,061,940	\$ 0	\$ 1,782,929
<b>REVENUES TOTAL:</b>	<b>\$ 6,525,845</b>	<b>\$ 9,120,797</b>	<b>\$ 9,120,797</b>	<b>\$ 0</b>	<b>\$ 2,594,952</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 347,725	\$ 363,677	\$ 363,677	\$ 0	\$ 15,952
Operating Expenses	\$ 748,322	\$ 824,460	\$ 824,460	\$ 0	\$ 76,138
Debt Service	\$ 3,888	\$ 4,476	\$ 4,476	\$ 0	\$ 588
<b>Subtotal:</b>	<b>\$ 1,099,935</b>	<b>\$ 1,192,613</b>	<b>\$ 1,192,613</b>	<b>\$ 0</b>	<b>\$ 92,678</b>
Transfers Out	\$ 167,974	\$ 164,001	\$ 164,001	\$ 0	\$(3,973)
Reserves - Operating	\$ 447,520	\$ 496,617	\$ 496,617	\$ 0	\$ 49,097
Reserves - Debt	\$ 1,944	\$ 2,238	\$ 2,238	\$ 0	\$ 294
Reserves - Restricted	\$ 4,808,472	\$ 7,265,328	\$ 7,265,328	\$ 0	\$ 2,456,856
<b>EXPENDITURES TOTAL:</b>	<b>\$ 6,525,845</b>	<b>\$ 9,120,797</b>	<b>\$ 9,120,797</b>	<b>\$ 0</b>	<b>\$ 2,594,952</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**128-SUBDIVISION POND MSBU SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 1,050,450	\$ 1,136,240	\$ 1,136,240	\$ 0	\$ 85,790
<u>Less 5% Statutory Reduction</u>	<u>\$(52,528)</u>	<u>\$(56,817)</u>	<u>\$(56,817)</u>	<u>\$ 0</u>	<u>\$(4,289)</u>
<b>Subtotal:</b>	<b>\$ 997,922</b>	<b>\$ 1,079,423</b>	<b>\$ 1,079,423</b>	<b>\$ 0</b>	<b>\$ 81,501</b>
<u>Fund Balance</u>	<u>\$ 599,849</u>	<u>\$ 537,064</u>	<u>\$ 537,064</u>	<u>\$ 0</u>	<u>\$(62,785)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,597,771</u></b>	<b><u>\$ 1,616,487</u></b>	<b><u>\$ 1,616,487</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 18,716</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 1,214,178</u>	<u>\$ 1,210,701</u>	<u>\$ 1,210,701</u>	<u>\$ 0</u>	<u>\$(3,477)</u>
<b>Subtotal:</b>	<b>\$ 1,214,178</b>	<b>\$ 1,210,701</b>	<b>\$ 1,210,701</b>	<b>\$ 0</b>	<b>\$(3,477)</b>
<u>Transfers Out</u>	<u>\$ 383,593</u>	<u>\$ 405,786</u>	<u>\$ 405,786</u>	<u>\$ 0</u>	<u>\$ 22,193</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,597,771</u></b>	<b><u>\$ 1,616,487</u></b>	<b><u>\$ 1,616,487</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 18,716</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**129-STREET LIGHTING MSBU SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 288,262	\$ 300,732	\$ 300,732	\$ 0	\$ 12,470
<u>Less 5% Statutory Reduction</u>	<u>\$(14,416)</u>	<u>\$(15,039)</u>	<u>\$(15,039)</u>	<u>\$ 0</u>	<u>\$(623)</u>
<b>Subtotal:</b>	<b>\$ 273,846</b>	<b>\$ 285,693</b>	<b>\$ 285,693</b>	<b>\$ 0</b>	<b>\$ 11,847</b>
<u>Fund Balance</u>	<u>\$ 141,454</u>	<u>\$ 120,727</u>	<u>\$ 120,727</u>	<u>\$ 0</u>	<u>\$(20,727)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 415,300</u></b>	<b><u>\$ 406,420</u></b>	<b><u>\$ 406,420</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(8,880)</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 351,822</u>	<u>\$ 336,584</u>	<u>\$ 336,584</u>	<u>\$ 0</u>	<u>\$(15,238)</u>
<b>Subtotal:</b>	<b>\$ 351,822</b>	<b>\$ 336,584</b>	<b>\$ 336,584</b>	<b>\$ 0</b>	<b>\$(15,238)</b>
<u>Transfers Out</u>	<u>\$ 63,478</u>	<u>\$ 69,836</u>	<u>\$ 69,836</u>	<u>\$ 0</u>	<u>\$ 6,358</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 415,300</u></b>	<b><u>\$ 406,420</u></b>	<b><u>\$ 406,420</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(8,880)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**130-COURT RELATED TECHNOLOGY FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 1,176,456	\$ 1,348,644	\$ 1,348,644	\$ 0	\$ 172,188
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(59,048)</u>	<u>\$(67,657)</u>	<u>\$(67,657)</u>	<u>\$ 0</u>	<u>\$(8,609)</u>
<b>Subtotal:</b>	<b>\$ 1,121,908</b>	<b>\$ 1,285,487</b>	<b>\$ 1,285,487</b>	<b>\$ 0</b>	<b>\$ 163,579</b>
<u>Fund Balance</u>	<u>\$ 686,645</u>	<u>\$ 924,339</u>	<u>\$ 924,339</u>	<u>\$ 0</u>	<u>\$ 237,694</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,808,553</u></b>	<b><u>\$ 2,209,826</u></b>	<b><u>\$ 2,209,826</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 401,273</u></b>
<b><u>EXPENDITURES:</u></b>					
Personnel Services	\$ 522,066	\$ 550,362	\$ 550,362	\$ 0	\$ 28,296
Operating Expenses	\$ 706,459	\$ 844,967	\$ 844,967	\$ 0	\$ 138,508
<u>Capital Outlay</u>	<u>\$ 174,600</u>	<u>\$ 133,000</u>	<u>\$ 133,000</u>	<u>\$ 0</u>	<u>\$(41,600)</u>
<b>Subtotal:</b>	<b>\$ 1,403,125</b>	<b>\$ 1,528,329</b>	<b>\$ 1,528,329</b>	<b>\$ 0</b>	<b>\$ 125,204</b>
Transfers Out	\$ 90,352	\$ 117,115	\$ 117,115	\$ 0	\$ 26,763
Reserves - Operating	\$ 315,076	\$ 403,318	\$ 403,318	\$ 0	\$ 88,242
<u>Reserves - Capital</u>	<u>\$ 0</u>	<u>\$ 161,064</u>	<u>\$ 161,064</u>	<u>\$ 0</u>	<u>\$ 161,064</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,808,553</u></b>	<b><u>\$ 2,209,826</u></b>	<b><u>\$ 2,209,826</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 401,273</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**134-COUNTYWIDE FIRE FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 27,860,253	\$ 32,644,714	\$ 32,644,714	\$ 0	\$ 4,784,461
PY Delinquent Ad Valorem Tax	\$ 4,700	\$ 3,500	\$ 3,500	\$ 0	\$(1,200)
Permits, Fees & Special Assessments	\$ 42,893,193	\$ 44,014,697	\$ 44,014,697	\$ 0	\$ 1,121,504
Intergovernmental Revenue	\$ 98,000	\$ 97,000	\$ 97,000	\$ 0	\$(1,000)
Charges For Services	\$ 13,118,678	\$ 13,417,257	\$ 13,417,257	\$ 0	\$ 298,579
Miscellaneous Revenues	\$ 1,317,137	\$ 2,540,531	\$ 2,540,531	\$ 0	\$ 1,223,394
Less 5% Statutory Reduction	\$(4,264,598)	\$(4,635,384)	\$(4,635,384)	\$ 0	\$(370,786)
<b>Subtotal:</b>	<b>\$ 81,027,363</b>	<b>\$ 88,082,315</b>	<b>\$ 88,082,315</b>	<b>\$ 0</b>	<b>\$ 7,054,952</b>
Transfers In	\$ 4,846,506	\$ 5,168,978	\$ 5,168,978	\$ 0	\$ 322,472
Other Sources	\$ 0	\$ 164,185	\$ 164,185	\$ 0	\$ 164,185
Fund Balance	\$ 36,277,578	\$ 33,498,216	\$ 33,498,216	\$ 0	\$(2,779,362)
<b>REVENUES TOTAL:</b>	<b>\$ 122,151,447</b>	<b>\$ 126,913,694</b>	<b>\$ 126,913,694</b>	<b>\$ 0</b>	<b>\$ 4,762,247</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 46,426,958	\$ 52,360,604	\$ 52,360,604	\$ 0	\$ 5,933,646
Operating Expenses	\$ 17,273,138	\$ 19,668,323	\$ 19,668,323	\$ 0	\$ 2,395,185
Capital Outlay	\$ 11,500	\$ 685,597	\$ 685,597	\$ 0	\$ 674,097
Debt Service	\$ 2,666,566	\$ 2,847,851	\$ 2,847,851	\$ 0	\$ 181,285
<b>Subtotal:</b>	<b>\$ 66,378,162</b>	<b>\$ 75,562,375</b>	<b>\$ 75,562,375</b>	<b>\$ 0</b>	<b>\$ 9,184,213</b>
Transfers Out	\$ 32,965,624	\$ 26,361,428	\$ 26,361,428	\$ 0	\$(6,604,196)
Reserves - Operating	\$ 18,868,020	\$ 21,317,911	\$ 21,317,911	\$ 0	\$ 2,449,891
Reserves - Debt	\$ 2,082,369	\$ 2,131,941	\$ 2,131,941	\$ 0	\$ 49,572
Reserves - Capital	\$ 1,175,424	\$ 1,201,307	\$ 1,201,307	\$ 0	\$ 25,883
Reserves - Assigned	\$ 681,848	\$ 338,732	\$ 338,732	\$ 0	\$(343,116)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 122,151,447</b>	<b>\$ 126,913,694</b>	<b>\$ 126,913,694</b>	<b>\$ 0</b>	<b>\$ 4,762,247</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**137-HOME FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 2,147,662	\$ 6,748,465	\$ 6,748,465	\$ 0	\$ 4,600,803
<b>Subtotal:</b>	<b>\$ 2,147,662</b>	<b>\$ 6,748,465</b>	<b>\$ 6,748,465</b>	<b>\$ 0</b>	<b>\$ 4,600,803</b>
<u>Fund Balance</u>	\$ 353,314	\$ 1,314,780	\$ 1,314,780	\$ 0	\$ 961,466
<b>REVENUES TOTAL:</b>	<b>\$ 2,500,976</b>	<b>\$ 8,063,245</b>	<b>\$ 8,063,245</b>	<b>\$ 0</b>	<b>\$ 5,562,269</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 91,724	\$ 101,635	\$ 101,635	\$ 0	\$ 9,911
Operating Expenses	\$ 1,308,207	\$ 6,394,537	\$ 6,394,537	\$ 0	\$ 5,086,330
<u>Grants and Aids</u>	\$ 1,101,045	\$ 1,567,073	\$ 1,567,073	\$ 0	\$ 466,028
<b>Subtotal:</b>	<b>\$ 2,500,976</b>	<b>\$ 8,063,245</b>	<b>\$ 8,063,245</b>	<b>\$ 0</b>	<b>\$ 5,562,269</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,500,976</b>	<b>\$ 8,063,245</b>	<b>\$ 8,063,245</b>	<b>\$ 0</b>	<b>\$ 5,562,269</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**139-CRIMINAL JUSTICE TRAINING SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Judgment, Fines & Forfeits	\$ 66,843	\$ 62,915	\$ 62,915	\$ 0	\$(3,928)
Miscellaneous Revenues	\$ 136	\$ 136	\$ 136	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(3,349)</u>	<u>\$(3,153)</u>	<u>\$(3,153)</u>	<u>\$ 0</u>	<u>\$ 196</u>
<b>Subtotal:</b>	<b>\$ 63,630</b>	<b>\$ 59,898</b>	<b>\$ 59,898</b>	<b>\$ 0</b>	<b>\$(3,732)</b>
<u>Fund Balance</u>	<u>\$ 20,611</u>	<u>\$ 18,382</u>	<u>\$ 18,382</u>	<u>\$ 0</u>	<u>\$(2,229)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 84,241</u></b>	<b><u>\$ 78,280</u></b>	<b><u>\$ 78,280</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(5,961)</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Transfers Out</u>	<u>\$ 84,241</u>	<u>\$ 78,280</u>	<u>\$ 78,280</u>	<u>\$ 0</u>	<u>\$(5,961)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 84,241</u></b>	<b><u>\$ 78,280</u></b>	<b><u>\$ 78,280</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(5,961)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



## **CHANGES BETWEEN STAGES**

### **FUND 141 – BOATING IMPROVEMENT FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$422,562 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Lake Cypress Parking - \$93,913
  - Lake Gentry Boat Ramp Renovation - \$278,649
  - Lake Runnymede Boat Ramp Improvements - \$50,000

**141-BOATING IMPROVEMENT FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 95,113	\$ 93,107	\$ 93,107	\$ 0	\$(2,006)
Miscellaneous Revenues	\$ 19,322	\$ 19,266	\$ 19,266	\$ 0	\$(56)
Less 5% Statutory Reduction	\$(5,722)	\$(5,618)	\$(5,618)	\$ 0	\$ 104
<b>Subtotal:</b>	<b>\$ 108,713</b>	<b>\$ 106,755</b>	<b>\$ 106,755</b>	<b>\$ 0</b>	<b>\$(1,958)</b>
Fund Balance	\$ 643,628	\$ 243,251	\$ 665,813	\$ 422,562	\$ 22,185
<b>REVENUES TOTAL:</b>	<b>\$ 752,341</b>	<b>\$ 350,006</b>	<b>\$ 772,568</b>	<b>\$ 422,562</b>	<b>\$ 20,227</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 552,093	\$ 0	\$ 422,562	\$ 422,562	\$(129,531)
<b>Subtotal:</b>	<b>\$ 552,093</b>	<b>\$ 0</b>	<b>\$ 422,562</b>	<b>\$ 422,562</b>	<b>\$(129,531)</b>
Transfers Out	\$ 8,849	\$ 10,475	\$ 10,475	\$ 0	\$ 1,626
Reserves - Operating	\$ 50,050	\$ 50,050	\$ 50,050	\$ 0	\$ 0
Reserves - Capital	\$ 141,349	\$ 289,481	\$ 289,481	\$ 0	\$ 148,132
<b>EXPENDITURES TOTAL:</b>	<b>\$ 752,341</b>	<b>\$ 350,006</b>	<b>\$ 772,568</b>	<b>\$ 422,562</b>	<b>\$ 20,227</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 142 – MOBILITY FEE EAST DISTRICT FUND**

#### **REVENUES**

- ✓ Permits, Fees & Special Assessments as well as Fund Balance increased \$18,927,425 to account for funding that will be carried forward from the prior fiscal year to continue/complete projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects the following projects:
  - ADA Sidewalk Improvements - \$50,000
  - Advanced Traffic Management System (ATMS) - \$245,000
  - Boggy Creek Road Improvement (Simpson Rd to Narcoossee Rd) - \$147,830
  - Boggy Creek Road Widening (Simpson Rd to Narcoossee Rd) - \$1,679,500
  - Fortune Lakeshore Multi-Use - \$45,670
  - Fortune-Simpson Intersection Improvement - \$750,000
  - Mobility-Old Melbourne Highway Improvement - \$57,610
  - Neptune Road Widening (Partin Settlement Road to US 192) - \$15,887,549
  - Simpson Road Phase I - \$64,266

**142 - MOBILITY FEE EAST DISTRICT SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 0	\$ 0	\$ 57,610	\$ 57,610	\$ 57,610
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 57,610</b>	<b>\$ 57,610</b>	<b>\$ 57,610</b>
Fund Balance	\$ 20,924,543	\$ 0	\$ 18,869,815	\$ 18,869,815	\$(2,054,728)
<b>REVENUES TOTAL:</b>	<b><u>\$ 20,924,543</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 18,927,425</u></b>	<b><u>\$ 18,927,425</u></b>	<b><u>\$(1,997,118)</u></b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 100,000	\$ 0	\$ 0	\$ 0	\$(100,000)
Capital Outlay	\$ 20,824,543	\$ 0	\$ 18,927,425	\$ 18,927,425	\$(1,897,118)
<b>Subtotal:</b>	<b>\$ 20,924,543</b>	<b>\$ 0</b>	<b>\$ 18,927,425</b>	<b>\$ 18,927,425</b>	<b>\$(1,997,118)</b>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 20,924,543</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 18,927,425</u></b>	<b><u>\$ 18,927,425</u></b>	<b><u>\$(1,997,118)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 143 – MOBILITY FEE WEST DISTRICT FUND**

#### **REVENUES**

- ✓ Permits, Fees & Special Assessments as well as Fund Balance increased \$76,494,723 to account for funding that will be carried forward from the prior fiscal year to continue/complete projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects the following projects:
  - ADA Sidewalk Improvements - \$300,000
  - Advanced Traffic Management System (ATMS) - \$381,360
  - Bill Beck Boulevard Segment B (Osceola Parkway to Woodcrest Boulevard) - \$69,907
  - County Road 532 Widening - \$4,699,371
  - County Sidewalks - \$34,000
  - Deerwood Elementary Sidewalk II - \$233,877
  - Fortune Lakeshore Multi-Use - \$297,941
  - Michigan Ave Pedestrian Safety - \$58,500
  - Mobility-Baxter Road Improvements - \$241,267
  - Mobility-Bill Beck Boulevard Segment A - \$788,062
  - Mobility-Life is Beautiful Way - \$7,562,019
  - Mobility-Shady Lane Improvements - \$5,289,295
  - Mobility-Storey Creek Boulevard - \$3,066,081
  - Mobility-Westside Boulevard Extension - \$490,805
  - Neptune Road Widening (Partin Settlement Road to US 192) - \$49,375,881
  - Old Lake Wilson Road - \$534,902
  - Storey Creek Boulevard - \$749,065
  - Traffic Signal Replacement - \$322,390
  - West Side Connector/Sinclair Extension - \$2,000,000

**143 - MOBILITY FEE WEST DISTRICT SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 20,793,070	\$ 24,662,785	\$ 44,100,314	\$ 19,437,529	\$ 23,307,244
Miscellaneous Revenues	\$ 349,751	\$ 349,751	\$ 349,751	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(1,057,141)</u>	<u>\$(1,250,627)</u>	<u>\$(1,250,627)</u>	<u>\$ 0</u>	<u>\$(193,486)</u>
<b>Subtotal:</b>	<b>\$ 20,085,680</b>	<b>\$ 23,761,909</b>	<b>\$ 43,199,438</b>	<b>\$ 19,437,529</b>	<b>\$ 23,113,758</b>
<u>Fund Balance</u>	<u>\$ 102,200,703</u>	<u>\$ 57,682,769</u>	<u>\$ 114,739,963</u>	<u>\$ 57,057,194</u>	<u>\$ 12,539,260</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 122,286,383</u></b>	<b><u>\$ 81,444,678</u></b>	<b><u>\$ 157,939,401</u></b>	<b><u>\$ 76,494,723</u></b>	<b><u>\$ 35,653,018</u></b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 100,000	\$ 150,000	\$ 150,000	\$ 0	\$ 50,000
<u>Capital Outlay</u>	<u>\$ 92,036,808</u>	<u>\$ 48,303,858</u>	<u>\$ 124,798,581</u>	<u>\$ 76,494,723</u>	<u>\$ 32,761,773</u>
<b>Subtotal:</b>	<b>\$ 92,136,808</b>	<b>\$ 48,453,858</b>	<b>\$ 124,948,581</b>	<b>\$ 76,494,723</b>	<b>\$ 32,811,773</b>
Transfers Out	\$ 35,533	\$ 91,346	\$ 91,346	\$ 0	\$ 55,813
<u>Reserves - Capital</u>	<u>\$ 30,114,042</u>	<u>\$ 32,899,474</u>	<u>\$ 32,899,474</u>	<u>\$ 0</u>	<u>\$ 2,785,432</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 122,286,383</u></b>	<b><u>\$ 81,444,678</u></b>	<b><u>\$ 157,939,401</u></b>	<b><u>\$ 76,494,723</u></b>	<b><u>\$ 35,653,018</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**145 - RED LIGHT CAMERAS SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Judgment, Fines & Forfeits	\$ 730,490	\$ 730,490	\$ 730,490	\$ 0	\$ 0
Miscellaneous Revenues	\$ 6,262	\$ 6,262	\$ 6,262	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(36,838)</u>	<u>\$(36,838)</u>	<u>\$(36,838)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 699,914</b>	<b>\$ 699,914</b>	<b>\$ 699,914</b>	<b>\$ 0</b>	<b>\$ 0</b>
<u>Fund Balance</u>	<u>\$ 1,180,539</u>	<u>\$ 1,467,946</u>	<u>\$ 1,467,946</u>	<u>\$ 0</u>	<u>\$ 287,407</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,880,453</u></b>	<b><u>\$ 2,167,860</u></b>	<b><u>\$ 2,167,860</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 287,407</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 670,200</u>	<u>\$ 657,700</u>	<u>\$ 657,700</u>	<u>\$ 0</u>	<u>\$(12,500)</u>
<b>Subtotal:</b>	<b>\$ 670,200</b>	<b>\$ 657,700</b>	<b>\$ 657,700</b>	<b>\$ 0</b>	<b>\$(12,500)</b>
Transfers Out	\$ 7,200	\$ 12,516	\$ 12,516	\$ 0	\$ 5,316
<u>Reserves - Restricted</u>	<u>\$ 1,203,053</u>	<u>\$ 1,497,644</u>	<u>\$ 1,497,644</u>	<u>\$ 0</u>	<u>\$ 294,591</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,880,453</u></b>	<b><u>\$ 2,167,860</u></b>	<b><u>\$ 2,167,860</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 287,407</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 150,606	\$ 0	\$ 0	\$ 0	\$(150,606)
<b>REVENUES TOTAL:</b>	<b>\$ 150,606</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(150,606)</b>
<b><u>EXPENDITURES:</u></b>					
Reserves - Capital	\$ 150,606	\$ 0	\$ 0	\$ 0	\$(150,606)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 150,606</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(150,606)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



**147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 6,542	\$ 88,985	\$ 88,985	\$ 0	\$ 82,443
<u>Less 5% Statutory Reduction</u>	<u>\$(327)</u>	<u>\$(4,449)</u>	<u>\$(4,449)</u>	<u>\$ 0</u>	<u>\$(4,122)</u>
<b>Subtotal:</b>	<b>\$ 6,215</b>	<b>\$ 84,536</b>	<b>\$ 84,536</b>	<b>\$ 0</b>	<b>\$ 78,321</b>
Transfers In	\$ 972,493	\$ 0	\$ 0	\$ 0	\$(972,493)
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 1,253,788</u>	<u>\$ 1,253,788</u>	<u>\$ 0</u>	<u>\$ 1,253,788</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 978,708</u></b>	<b><u>\$ 1,338,324</u></b>	<b><u>\$ 1,338,324</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 359,616</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 978,708</u>	<u>\$ 1,338,324</u>	<u>\$ 1,338,324</u>	<u>\$ 0</u>	<u>\$ 359,616</u>
<b>Subtotal:</b>	<b>\$ 978,708</b>	<b>\$ 1,338,324</b>	<b>\$ 1,338,324</b>	<b>\$ 0</b>	<b>\$ 359,616</b>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 978,708</u></b>	<b><u>\$ 1,338,324</u></b>	<b><u>\$ 1,338,324</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 359,616</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 148 – BUILDING FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$9,246,632 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Building Office - Avaya Phone System - \$61,185
  - Onsite Technology Improvements for Inspections - \$2,000,000
  - Permits Plus Upgrade - \$814,290
  - Permitting Office Renovations - \$1,771,157
  - Solar Panels Parking Garage - \$4,600,000

**148-BUILDING FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 9,595,823	\$ 10,072,380	\$ 10,072,380	\$ 0	\$ 476,557
Charges For Services	\$ 200,000	\$ 231,536	\$ 231,536	\$ 0	\$ 31,536
Judgment, Fines & Forfeits	\$ 5,075	\$ 5,075	\$ 5,075	\$ 0	\$ 0
Miscellaneous Revenues	\$ 315,000	\$ 316,683	\$ 316,683	\$ 0	\$ 1,683
Less 5% Statutory Reduction	\$(505,795)	\$(531,284)	\$(531,284)	\$ 0	\$(25,489)
<b>Subtotal:</b>	<b>\$ 9,610,103</b>	<b>\$ 10,094,390</b>	<b>\$ 10,094,390</b>	<b>\$ 0</b>	<b>\$ 484,287</b>
Other Sources	\$ 0	\$ 359,940	\$ 359,940	\$ 0	\$ 359,940
Fund Balance	\$ 20,168,106	\$ 14,099,617	\$ 23,346,249	\$ 9,246,632	\$ 3,178,143
<b>REVENUES TOTAL:</b>	<b>\$ 29,778,209</b>	<b>\$ 24,553,947</b>	<b>\$ 33,800,579</b>	<b>\$ 9,246,632</b>	<b>\$ 4,022,370</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 7,521,437	\$ 7,893,857	\$ 7,893,857	\$ 0	\$ 372,420
Operating Expenses	\$ 5,018,390	\$ 9,171,322	\$ 9,171,322	\$ 0	\$ 4,152,932
Capital Outlay	\$ 6,653,317	\$ 694,940	\$ 9,941,572	\$ 9,246,632	\$ 3,288,255
<b>Subtotal:</b>	<b>\$ 19,193,144</b>	<b>\$ 17,760,119</b>	<b>\$ 27,006,751</b>	<b>\$ 9,246,632</b>	<b>\$ 7,813,607</b>
Transfers Out	\$ 856,856	\$ 853,078	\$ 853,078	\$ 0	\$(3,778)
Reserves - Operating	\$ 4,309,252	\$ 4,738,333	\$ 4,738,333	\$ 0	\$ 429,081
Reserves - Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserves - Stability	\$ 5,418,957	\$ 1,202,417	\$ 1,202,417	\$ 0	\$(4,216,540)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 29,778,209</b>	<b>\$ 24,553,947</b>	<b>\$ 33,800,579</b>	<b>\$ 9,246,632</b>	<b>\$ 4,022,370</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## CHANGES BETWEEN STAGES

### FUND 149 – EAST 192 CRA FUND

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$2,133,115 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below project.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following project:
  - East 192 Beautification/Landscaping - \$288,678
  - Landscape E192 - \$1,844,437

**149-EAST 192 CRA SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 7,511	\$ 3,500	\$ 3,500	\$ 0	\$(4,011)
Less 5% Statutory Reduction	\$(376)	\$(175)	\$(175)	\$ 0	\$ 201
<b>Subtotal:</b>	<b>\$ 7,135</b>	<b>\$ 3,325</b>	<b>\$ 3,325</b>	<b>\$ 0</b>	<b>\$(3,810)</b>
Transfers In	\$ 1,318,111	\$ 1,817,295	\$ 1,817,295	\$ 0	\$ 499,184
Fund Balance	\$ 1,446,861	\$ 588,212	\$ 2,721,327	\$ 2,133,115	\$ 1,274,466
<b>REVENUES TOTAL:</b>	<b>\$ 2,772,107</b>	<b>\$ 2,408,832</b>	<b>\$ 4,541,947</b>	<b>\$ 2,133,115</b>	<b>\$ 1,769,840</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 63,343	\$ 60,205	\$ 60,205	\$ 0	\$(3,138)
Operating Expenses	\$ 289,452	\$ 506,851	\$ 506,851	\$ 0	\$ 217,399
Capital Outlay	\$ 2,344,437	\$ 0	\$ 2,133,115	\$ 2,133,115	\$(211,322)
<b>Subtotal:</b>	<b>\$ 2,697,232</b>	<b>\$ 567,056</b>	<b>\$ 2,700,171</b>	<b>\$ 2,133,115</b>	<b>\$ 2,939</b>
Transfers Out	\$ 24,413	\$ 31,176	\$ 31,176	\$ 0	\$ 6,763
Reserves - Operating	\$ 50,462	\$ 73,965	\$ 73,965	\$ 0	\$ 23,503
Reserves - Capital	\$ 0	\$ 1,736,635	\$ 1,736,635	\$ 0	\$ 1,736,635
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,772,107</b>	<b>\$ 2,408,832</b>	<b>\$ 4,541,947</b>	<b>\$ 2,133,115</b>	<b>\$ 1,769,840</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$502,609 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Transfers Out reflects funding being transferred to the General Fund so that the following project may be appropriated and continue without interruption:
  - LED Lights - \$502,609

**150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 50,629	\$ 0	\$ 0	\$ 0	\$(50,629)
Less 5% Statutory Reduction	\$(2,531)	\$ 0	\$ 0	\$ 0	\$ 2,531
<b>Subtotal:</b>	<b>\$ 48,098</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(48,098)</b>
Transfers In	\$ 4,548,890	\$ 0	\$ 0	\$ 0	\$(4,548,890)
Fund Balance	\$ 4,147,219	\$ 8,269,886	\$ 8,772,495	\$ 502,609	\$ 4,625,276
<b>REVENUES TOTAL:</b>	<b>\$ 8,744,207</b>	<b>\$ 8,269,886</b>	<b>\$ 8,772,495</b>	<b>\$ 502,609</b>	<b>\$ 28,288</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 337,353	\$ 0	\$ 0	\$ 0	\$(337,353)
Operating Expenses	\$ 4,882,882	\$ 0	\$ 0	\$ 0	\$(4,882,882)
Capital Outlay	\$ 3,100,000	\$ 0	\$ 0	\$ 0	\$(3,100,000)
<b>Subtotal:</b>	<b>\$ 8,320,235</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(8,320,235)</b>
Transfers Out	\$ 70,024	\$ 8,269,886	\$ 8,772,495	\$ 502,609	\$ 8,702,471
Reserves - Operating	\$ 353,948	\$ 0	\$ 0	\$ 0	\$(353,948)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 8,744,207</b>	<b>\$ 8,269,886</b>	<b>\$ 8,772,495</b>	<b>\$ 502,609</b>	<b>\$ 28,288</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 151 – CDBG FUND**

#### **REVENUES**

- ✓ Fund Balance increased \$725,845 to account for funding that will be carried forward from the prior fiscal year to continue/complete projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects the following projects:
  - Buenaventura Lakes Royal Palm Stormwater - \$206,593
  - Clay Street/Thacker Avenue Intersection Improvement - \$519,252



**151-CDBG FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 5,288,966	\$ 5,065,838	\$ 5,065,838	\$ 0	\$(223,128)
<b>Subtotal:</b>	<b>\$ 5,288,966</b>	<b>\$ 5,065,838</b>	<b>\$ 5,065,838</b>	<b>\$ 0</b>	<b>\$(223,128)</b>
<u>Fund Balance</u>	\$ 305,649	\$ 85,123	\$ 810,968	\$ 725,845	\$ 505,319
<b>REVENUES TOTAL:</b>	<b>\$ 5,594,615</b>	<b>\$ 5,150,961</b>	<b>\$ 5,876,806</b>	<b>\$ 725,845</b>	<b>\$ 282,191</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 250,157	\$ 223,430	\$ 223,430	\$ 0	\$(26,727)
Operating Expenses	\$ 4,918,809	\$ 4,602,531	\$ 4,602,531	\$ 0	\$(316,278)
Capital Outlay	\$ 305,649	\$ 225,000	\$ 950,845	\$ 725,845	\$ 645,196
<u>Grants and Aids</u>	\$ 120,000	\$ 100,000	\$ 100,000	\$ 0	\$(20,000)
<b>Subtotal:</b>	<b>\$ 5,594,615</b>	<b>\$ 5,150,961</b>	<b>\$ 5,876,806</b>	<b>\$ 725,845</b>	<b>\$ 282,191</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 5,594,615</b>	<b>\$ 5,150,961</b>	<b>\$ 5,876,806</b>	<b>\$ 725,845</b>	<b>\$ 282,191</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**CHANGES BETWEEN STAGES**

**FUND 152 – MUNICIPAL SERVICE TAXING UNIT (MSTU)**

**REVENUES**

- ✓ Current Ad Valorem Taxes reflects a decrease of \$119,634 and Fund Balance reflects a decrease of \$54,992 due to a reduction in the millage rate and budget for the Indian Wells MSTU.

**EXPENDITURES**

- ✓ Operating Expenses, Transfers Out, and Reserves were all revised due to the above-mentioned change.

**152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 1,414,677	\$ 1,634,156	\$ 1,514,522	\$(119,634)	\$ 99,845
<u>Less 5% Statutory Reduction</u>	<u>\$(70,734)</u>	<u>\$(81,710)</u>	<u>\$(75,728)</u>	<u>\$ 5,982</u>	<u>\$(4,994)</u>
<b>Subtotal:</b>	<b>\$ 1,343,943</b>	<b>\$ 1,552,446</b>	<b>\$ 1,438,794</b>	<b>\$(113,652)</b>	<b>\$ 94,851</b>
<u>Fund Balance</u>	<u>\$ 764,998</u>	<u>\$ 558,780</u>	<u>\$ 503,788</u>	<u>\$(54,992)</u>	<u>\$(261,210)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,108,941</u></b>	<b><u>\$ 2,111,226</u></b>	<b><u>\$ 1,942,582</u></b>	<b><u>\$(168,644)</u></b>	<b><u>\$(166,359)</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 1,736,289	\$ 1,715,098	\$ 1,591,621	\$(123,477)	\$(144,668)
<u>Capital Outlay</u>	<u>\$ 44,378</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(44,378)</u>
<b>Subtotal:</b>	<b>\$ 1,780,667</b>	<b>\$ 1,715,098</b>	<b>\$ 1,591,621</b>	<b>\$(123,477)</b>	<b>\$(189,046)</b>
Transfers Out	\$ 298,274	\$ 326,128	\$ 273,208	\$(52,920)	\$(25,066)
<u>Reserves - Operating</u>	<u>\$ 30,000</u>	<u>\$ 70,000</u>	<u>\$ 77,753</u>	<u>\$ 7,753</u>	<u>\$ 47,753</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,108,941</u></b>	<b><u>\$ 2,111,226</u></b>	<b><u>\$ 1,942,582</u></b>	<b><u>\$(168,644)</u></b>	<b><u>\$(166,359)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 37,938	\$ 40,548	\$ 40,548	\$ 0	\$ 2,610
<u>Less 5% Statutory Reduction</u>	<u>\$(1,897)</u>	<u>\$(1,908)</u>	<u>\$(1,908)</u>	<u>\$ 0</u>	<u>\$(11)</u>
<b>Subtotal:</b>	<b>\$ 36,041</b>	<b>\$ 38,640</b>	<b>\$ 38,640</b>	<b>\$ 0</b>	<b>\$ 2,599</b>
<u>Fund Balance</u>	<u>\$ 54,065</u>	<u>\$ 54,745</u>	<u>\$ 54,745</u>	<u>\$ 0</u>	<u>\$ 680</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 90,106</u></b>	<b><u>\$ 93,385</u></b>	<b><u>\$ 93,385</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 3,279</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Operating Expenses</u>	<u>\$ 42,441</u>	<u>\$ 46,744</u>	<u>\$ 46,744</u>	<u>\$ 0</u>	<u>\$ 4,303</u>
<b>Subtotal:</b>	<b>\$ 42,441</b>	<b>\$ 46,744</b>	<b>\$ 46,744</b>	<b>\$ 0</b>	<b>\$ 4,303</b>
Transfers Out	\$ 15,403	\$ 14,379	\$ 14,379	\$ 0	\$(1,024)
<u>Reserves - Restricted</u>	<u>\$ 32,262</u>	<u>\$ 32,262</u>	<u>\$ 32,262</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 90,106</u></b>	<b><u>\$ 93,385</u></b>	<b><u>\$ 93,385</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 3,279</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## CHANGES BETWEEN STAGES

### FUND 154 – CONSTITUTIONAL GAS TAX FUND

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$2,590,481 to account for funding that will be carried forward from the prior fiscal year to continue/complete projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Crane Truck with Auger - \$311,321
  - FY21 Fleet Vehicle Replacements - \$244,302
  - FY22 Fleet Vehicle Replacements - \$1,894,858
  - Transportation New Vehicles - \$140,000

**154-CONSTITUTIONAL GAS TAX FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 3,946,316	\$ 4,254,420	\$ 4,254,420	\$ 0	\$ 308,104
Miscellaneous Revenues	\$ 19,516	\$ 19,516	\$ 19,516	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(198,292)	\$(213,697)	\$(213,697)	\$ 0	\$(15,405)
<b>Subtotal:</b>	<b>\$ 3,767,540</b>	<b>\$ 4,060,239</b>	<b>\$ 4,060,239</b>	<b>\$ 0</b>	<b>\$ 292,699</b>
Transfers In	\$ 9,368,270	\$ 11,911,675	\$ 11,911,675	\$ 0	\$ 2,543,405
Other Sources	\$ 3,413,846	\$ 1,354,719	\$ 1,354,719	\$ 0	\$(2,059,127)
Fund Balance	\$ 812,294	\$ 1,264,233	\$ 3,854,714	\$ 2,590,481	\$ 3,042,420
<b>REVENUES TOTAL:</b>	<b>\$ 17,361,950</b>	<b>\$ 18,590,866</b>	<b>\$ 21,181,347</b>	<b>\$ 2,590,481</b>	<b>\$ 3,819,397</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 12,750,000	\$ 14,750,000	\$ 14,750,000	\$ 0	\$ 2,000,000
Capital Outlay	\$ 3,413,846	\$ 1,354,719	\$ 3,945,200	\$ 2,590,481	\$ 531,354
Debt Service	\$ 787,272	\$ 1,537,900	\$ 1,537,900	\$ 0	\$ 750,628
<b>Subtotal:</b>	<b>\$ 16,951,118</b>	<b>\$ 17,642,619</b>	<b>\$ 20,233,100</b>	<b>\$ 2,590,481</b>	<b>\$ 3,281,982</b>
Transfers Out	\$ 137,659	\$ 179,296	\$ 179,296	\$ 0	\$ 41,637
Reserves - Debt	\$ 273,173	\$ 768,951	\$ 768,951	\$ 0	\$ 495,778
<b>EXPENDITURES TOTAL:</b>	<b>\$ 17,361,950</b>	<b>\$ 18,590,866</b>	<b>\$ 21,181,347</b>	<b>\$ 2,590,481</b>	<b>\$ 3,819,397</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 155 – WEST 192 MSBU PHASE I FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$787,721 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below project.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following project:
  - LED Lights - \$787,721

**155-WEST 192 MSBU PHASE I SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 2,834,481	\$ 2,700,749	\$ 2,700,749	\$ 0	\$(133,732)
Miscellaneous Revenues	\$ 202,381	\$ 162,820	\$ 162,820	\$ 0	\$(39,561)
Less 5% Statutory Reduction	\$(151,843)	\$(143,178)	\$(143,178)	\$ 0	\$ 8,665
<b>Subtotal:</b>	<b>\$ 2,885,019</b>	<b>\$ 2,720,391</b>	<b>\$ 2,720,391</b>	<b>\$ 0</b>	<b>\$(164,628)</b>
<u>Fund Balance</u>	<u>\$ 3,109,322</u>	<u>\$ 2,120,763</u>	<u>\$ 2,908,484</u>	<u>\$ 787,721</u>	<u>\$(200,838)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 5,994,341</u></b>	<b><u>\$ 4,841,154</u></b>	<b><u>\$ 5,628,875</u></b>	<b><u>\$ 787,721</u></b>	<b><u>\$(365,466)</u></b>
<b><u>EXPENDITURES:</u></b>					
Personnel Services	\$ 261,639	\$ 255,295	\$ 255,295	\$ 0	\$(6,344)
Operating Expenses	\$ 2,742,384	\$ 2,814,774	\$ 2,814,774	\$ 0	\$ 72,390
Capital Outlay	\$ 1,000,000	\$ 300,000	\$ 1,087,721	\$ 787,721	\$ 87,721
<b>Subtotal:</b>	<b>\$ 4,004,023</b>	<b>\$ 3,370,069</b>	<b>\$ 4,157,790</b>	<b>\$ 787,721</b>	<b>\$ 153,767</b>
Transfers Out	\$ 144,219	\$ 125,678	\$ 125,678	\$ 0	\$(18,541)
Reserves - Operating	\$ 846,100	\$ 845,407	\$ 845,407	\$ 0	\$(693)
Reserves - Capital	\$ 999,999	\$ 500,000	\$ 500,000	\$ 0	\$(499,999)
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 5,994,341</u></b>	<b><u>\$ 4,841,154</u></b>	<b><u>\$ 5,628,875</u></b>	<b><u>\$ 787,721</u></b>	<b><u>\$(365,466)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



## CHANGES BETWEEN STAGES

### FUND 156 – FEDERAL AND STATE GRANTS FUND

#### REVENUES

- ✓ Intergovernmental Revenue reflects an increase of \$129,820,709 to account for the following ongoing items:
  - Funding that will be carried from the prior Fiscal year to continue/complete projects
  - Establish the Governance & Outreach and Center for Neovation Expansion EDA Build Back Better Regional Challenge grants.
  - Re-establishing the prior year grant balances for the following:
    - 2022 English for Families Program
    - FY22 EMS Grant
    - FY23 EMPG Grant
    - Human Services-Emergency Rental Assist #2
    - JAG Camera & Remote
    - JAG FY21 Direct
    - SAFER Grant
    - SCAAP- State Criminal Aliens Assistance Program grants

#### EXPENDITURES

- ✓ Personnel Services increased \$75,321 due to a needed correction in the amount of the SAFER grant.
- ✓ Operating Expenses and Grants and Aids increased \$54,077,687 and \$4,656,294 respectively to allocate funding for the above-mentioned grants.
- ✓ Transfers Out increased \$30,195 to allocate grant funding for the Sheriff.
- ✓ The budget for Capital Outlay reflects funding for the following projects, as well as \$162,642 for Machinery & Equipment:
  - Buenaventura Boulevard Safety Improvement - \$332,869
  - Buenaventura Lakes Drainage Improvements - \$4,952,201
  - Buenaventura Lakes Drainage Improvements Phase II - \$4,689,320
  - Center for Neovation Expansion - \$23,443,605
  - Deerwood Elementary Sidewalk Gaps - \$439,066
  - Fortune Lakeshore Multi-Use - \$6,754,208
  - Fortune-Simpson Intersection Improvement - \$69,855
  - Kempfer Road Culvert Replacement - \$2,902,649
  - Kissimmee St Cloud Connector Trail - \$12,842
  - Landscape E192 - \$3,592,464
  - Marigold Safety Improvements - \$486,430
  - Neovation Way - \$6,000,000
  - Neptune Road Widening (Partin Settlement Road to US 192) – 1,775,589
  - Simpson Road Phase 1 - \$13,977,631
  - Traffic Signal Replacement - \$1,389,841

**156-FEDERAL AND STATE GRANTS FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 98,242,447	\$ 36,204,603	\$ 166,025,312	\$ 129,820,709	\$ 67,782,865
<b>Subtotal:</b>	<b>\$ 98,242,447</b>	<b>\$ 36,204,603</b>	<b>\$ 166,025,312</b>	<b>\$ 129,820,709</b>	<b>\$ 67,782,865</b>
<u>Fund Balance</u>	\$ 209,133	\$ 0	\$ 0	\$ 0	\$(209,133)
<b>REVENUES TOTAL:</b>	<b>\$ 98,451,580</b>	<b>\$ 36,204,603</b>	<b>\$ 166,025,312</b>	<b>\$ 129,820,709</b>	<b>\$ 67,573,732</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 6,034,717	\$ 4,572,337	\$ 4,647,658	\$ 75,321	\$(1,387,059)
Operating Expenses	\$ 38,143,844	\$ 2,210,102	\$ 56,287,789	\$ 54,077,687	\$ 18,143,945
Capital Outlay	\$ 38,783,622	\$ 22,458,522	\$ 93,439,734	\$ 70,981,212	\$ 54,656,112
<u>Grants and Aids</u>	\$ 15,357,471	\$ 6,963,642	\$ 11,619,936	\$ 4,656,294	\$(3,737,535)
<b>Subtotal:</b>	<b>\$ 98,319,654</b>	<b>\$ 36,204,603</b>	<b>\$ 165,995,117</b>	<b>\$ 129,790,514</b>	<b>\$ 67,675,463</b>
<u>Transfers Out</u>	\$ 131,926	\$ 0	\$ 30,195	\$ 30,195	\$(101,731)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 98,451,580</b>	<b>\$ 36,204,603</b>	<b>\$ 166,025,312</b>	<b>\$ 129,820,709</b>	<b>\$ 67,573,732</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## CHANGES BETWEEN STAGES

### FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$60,000 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects funding for the following projects:
  - Communications Tower Sites B, C, D, E, G Replace HVAC Bard Units - \$60,000

**158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 872,851	\$ 1,006,661	\$ 1,006,661	\$ 0	\$ 133,810
Judgment, Fines & Forfeits	\$ 220,648	\$ 266,700	\$ 266,700	\$ 0	\$ 46,052
Miscellaneous Revenues	\$ 37,044	\$ 38,751	\$ 38,751	\$ 0	\$ 1,707
Less 5% Statutory Reduction	\$(56,527)	\$(65,606)	\$(65,606)	\$ 0	\$(9,079)
<b>Subtotal:</b>	<b>\$ 1,074,016</b>	<b>\$ 1,246,506</b>	<b>\$ 1,246,506</b>	<b>\$ 0</b>	<b>\$ 172,490</b>
Transfers In	\$ 1,278,479	\$ 1,402,195	\$ 1,402,195	\$ 0	\$ 123,716
Fund Balance	\$ 809,340	\$ 826,812	\$ 886,812	\$ 60,000	\$ 77,472
<b>REVENUES TOTAL:</b>	<b>\$ 3,161,835</b>	<b>\$ 3,475,513</b>	<b>\$ 3,535,513</b>	<b>\$ 60,000</b>	<b>\$ 373,678</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 248,337	\$ 342,474	\$ 342,474	\$ 0	\$ 94,137
Operating Expenses	\$ 2,053,230	\$ 2,133,663	\$ 2,133,663	\$ 0	\$ 80,433
Capital Outlay	\$ 60,000	\$ 90,000	\$ 150,000	\$ 60,000	\$ 90,000
<b>Subtotal:</b>	<b>\$ 2,361,567</b>	<b>\$ 2,566,137</b>	<b>\$ 2,626,137</b>	<b>\$ 60,000</b>	<b>\$ 264,570</b>
Transfers Out	\$ 121,190	\$ 347,201	\$ 347,201	\$ 0	\$ 226,011
Reserves - Operating	\$ 646,069	\$ 562,175	\$ 562,175	\$ 0	\$(83,894)
Reserves - Stability	\$ 33,009	\$ 0	\$ 0	\$ 0	\$(33,009)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,161,835</b>	<b>\$ 3,475,513</b>	<b>\$ 3,535,513</b>	<b>\$ 60,000</b>	<b>\$ 373,678</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**168-SECTION 8 FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 19,520,187	\$ 23,523,676	\$ 23,523,676	\$ 0	\$ 4,003,489
Miscellaneous Revenues	\$ 1,440	\$ 962	\$ 962	\$ 0	\$ (478)
Less 5% Statutory Reduction	\$(72)	\$(48)	\$(48)	\$ 0	\$ 24
<b>Subtotal:</b>	<b>\$ 19,521,555</b>	<b>\$ 23,524,590</b>	<b>\$ 23,524,590</b>	<b>\$ 0</b>	<b>\$ 4,003,035</b>
Fund Balance	\$ 3,143,730	\$ 3,810,397	\$ 3,810,397	\$ 0	\$ 666,667
<b>REVENUES TOTAL:</b>	<b>\$ 22,665,285</b>	<b>\$ 27,334,987</b>	<b>\$ 27,334,987</b>	<b>\$ 0</b>	<b>\$ 4,669,702</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 998,774	\$ 1,006,069	\$ 1,006,069	\$ 0	\$ 7,295
Operating Expenses	\$ 21,581,156	\$ 26,256,918	\$ 26,256,918	\$ 0	\$ 4,675,762
Capital Outlay	\$ 13,355	\$ 0	\$ 0	\$ 0	\$ (13,355)
<b>Subtotal:</b>	<b>\$ 22,593,285</b>	<b>\$ 27,262,987</b>	<b>\$ 27,262,987</b>	<b>\$ 0</b>	<b>\$ 4,669,702</b>
Transfers Out	\$ 72,000	\$ 72,000	\$ 72,000	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 22,665,285</b>	<b>\$ 27,334,987</b>	<b>\$ 27,334,987</b>	<b>\$ 0</b>	<b>\$ 4,669,702</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 177 – FIRE IMPACT FEE FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$12,179,159 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Fire Station 45 Calypso Cay - \$6,318,431
  - Fire Station 67 Austin Tindall - \$5,860,728

**177-FIRE IMPACT FEE FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 3,425,000	\$ 3,668,073	\$ 3,668,073	\$ 0	\$ 243,073
Miscellaneous Revenues	\$ 26,000	\$ 26,000	\$ 26,000	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(172,550)	\$(184,704)	\$(184,704)	\$ 0	\$(12,154)
<b>Subtotal:</b>	<b>\$ 3,278,450</b>	<b>\$ 3,509,369</b>	<b>\$ 3,509,369</b>	<b>\$ 0</b>	<b>\$ 230,919</b>
Fund Balance	\$ 10,274,376	\$ 1,331,257	\$ 13,510,416	\$ 12,179,159	\$ 3,236,040
<b>REVENUES TOTAL:</b>	<b>\$ 13,552,826</b>	<b>\$ 4,840,626</b>	<b>\$ 17,019,785</b>	<b>\$ 12,179,159</b>	<b>\$ 3,466,959</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0	\$ 0
Capital Outlay	\$ 12,904,664	\$ 1,115,171	\$ 13,294,330	\$ 12,179,159	\$ 389,666
<b>Subtotal:</b>	<b>\$ 12,964,664</b>	<b>\$ 1,175,171</b>	<b>\$ 13,354,330</b>	<b>\$ 12,179,159</b>	<b>\$ 389,666</b>
Transfers Out	\$ 18,164	\$ 70,508	\$ 70,508	\$ 0	\$ 52,344
Reserves - Operating	\$ 13,027	\$ 34,803	\$ 34,803	\$ 0	\$ 21,776
Reserves - Capital	\$ 556,971	\$ 3,560,144	\$ 3,560,144	\$ 0	\$ 3,003,173
<b>EXPENDITURES TOTAL:</b>	<b>\$ 13,552,826</b>	<b>\$ 4,840,626</b>	<b>\$ 17,019,785</b>	<b>\$ 12,179,159</b>	<b>\$ 3,466,959</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 178 – PARKS IMPACT FEE FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$12,490,667 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects funding for the following projects:
  - 65<sup>th</sup> Infantry Veterans Park - \$492,731
  - Campbell City Park/Community Center - \$5,246,380
  - East 192 CRA Parks - \$2,488,785
  - Hanover Lakes - \$125,011
  - Holopaw Conservation Area - \$2,223
  - Kings Highway Park - \$254,189
  - Marydia Community Center (Teen Center) - \$2,521,029
  - Oren Brown Park Improvements - \$150,000
  - Parks Property Purchases (District 1) - \$331,159
  - Parks Property Purchases (District 2) - \$249,403
  - Quina Park - \$19,325
  - Rachel Lane Park - \$81,320
  - Whispering Pines Intersection Improvement - \$529,112



**178-PARKS IMPACT FEE FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 9,779,583	\$ 11,998,597	\$ 11,998,597	\$ 0	\$ 2,219,014
Less 5% Statutory Reduction	\$(488,979)	\$(599,930)	\$(599,930)	\$ 0	\$(110,951)
<b>Subtotal:</b>	<b>\$ 9,290,604</b>	<b>\$ 11,398,667</b>	<b>\$ 11,398,667</b>	<b>\$ 0</b>	<b>\$ 2,108,063</b>
Fund Balance	\$ 18,071,700	\$ 15,290,152	\$ 27,780,819	\$ 12,490,667	\$ 9,709,119
<b>REVENUES TOTAL:</b>	<b>\$ 27,362,304</b>	<b>\$ 26,688,819</b>	<b>\$ 39,179,486</b>	<b>\$ 12,490,667</b>	<b>\$ 11,817,182</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 3,319,409	\$ 3,519,409	\$ 3,519,409	\$ 0	\$ 200,000
Capital Outlay	\$ 16,925,655	\$ 7,200,000	\$ 19,690,667	\$ 12,490,667	\$ 2,765,012
<b>Subtotal:</b>	<b>\$ 20,245,064</b>	<b>\$ 10,719,409</b>	<b>\$ 23,210,076</b>	<b>\$ 12,490,667</b>	<b>\$ 2,965,012</b>
Transfers Out	\$ 51,972	\$ 55,079	\$ 55,079	\$ 0	\$ 3,107
Reserves - Capital	\$ 7,065,268	\$ 15,914,331	\$ 15,914,331	\$ 0	\$ 8,849,063
<b>EXPENDITURES TOTAL:</b>	<b>\$ 27,362,304</b>	<b>\$ 26,688,819</b>	<b>\$ 39,179,486</b>	<b>\$ 12,490,667</b>	<b>\$ 11,817,182</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**180-INMATE WELFARE FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 79,971	\$ 78,113	\$ 78,113	\$ 0	\$(1,858)
Miscellaneous Revenues	\$ 757,453	\$ 757,453	\$ 757,453	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(4,947)</u>	<u>\$(4,854)</u>	<u>\$(4,854)</u>	<u>\$ 0</u>	<u>\$ 93</u>
<b>Subtotal:</b>	<b>\$ 832,477</b>	<b>\$ 830,712</b>	<b>\$ 830,712</b>	<b>\$ 0</b>	<b>\$(1,765)</b>
<u>Fund Balance</u>	<u>\$ 1,796,647</u>	<u>\$ 1,880,058</u>	<u>\$ 1,880,058</u>	<u>\$ 0</u>	<u>\$ 83,411</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,629,124</u></b>	<b><u>\$ 2,710,770</u></b>	<b><u>\$ 2,710,770</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 81,646</u></b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 197,012	\$ 143,379	\$ 143,379	\$ 0	\$(53,633)
Operating Expenses	\$ 767,350	\$ 831,683	\$ 831,683	\$ 0	\$ 64,333
<u>Capital Outlay</u>	<u>\$ 186,000</u>	<u>\$ 206,000</u>	<u>\$ 206,000</u>	<u>\$ 0</u>	<u>\$ 20,000</u>
<b>Subtotal:</b>	<b>\$ 1,150,362</b>	<b>\$ 1,181,062</b>	<b>\$ 1,181,062</b>	<b>\$ 0</b>	<b>\$ 30,700</b>
Transfers Out	\$ 66,541	\$ 75,521	\$ 75,521	\$ 0	\$ 8,980
Reserves - Operating	\$ 431,817	\$ 280,155	\$ 280,155	\$ 0	\$(151,662)
<u>Reserves - Stability</u>	<u>\$ 980,404</u>	<u>\$ 1,174,032</u>	<u>\$ 1,174,032</u>	<u>\$ 0</u>	<u>\$ 193,628</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,629,124</u></b>	<b><u>\$ 2,710,770</u></b>	<b><u>\$ 2,710,770</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 81,646</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(100)</u>	<u>\$(100)</u>	<u>\$(100)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ 0</b>	<b>\$ 0</b>
<u>Fund Balance</u>	<u>\$ 481,279</u>	<u>\$ 481,464</u>	<u>\$ 481,464</u>	<u>\$ 0</u>	<u>\$ 185</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 483,179</u></b>	<b><u>\$ 483,364</u></b>	<b><u>\$ 483,364</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 185</u></b>
<b>EXPENDITURES:</b>					
<u>Reserves - Capital</u>	<u>\$ 483,179</u>	<u>\$ 483,364</u>	<u>\$ 483,364</u>	<u>\$ 0</u>	<u>\$ 185</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 483,179</u></b>	<b><u>\$ 483,364</u></b>	<b><u>\$ 483,364</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 185</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 7,247,826	\$ 8,014,904	\$ 8,014,904	\$ 0	\$ 767,078
Miscellaneous Revenues	\$ 80,566	\$ 80,566	\$ 80,566	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(366,420)</u>	<u>\$(404,774)</u>	<u>\$(404,774)</u>	<u>\$ 0</u>	<u>\$(38,354)</u>
<b>Subtotal:</b>	<b>\$ 6,961,972</b>	<b>\$ 7,690,696</b>	<b>\$ 7,690,696</b>	<b>\$ 0</b>	<b>\$ 728,724</b>
Transfers In	\$ 2,267,240	\$ 250,223	\$ 250,223	\$ 0	\$(2,017,017)
<u>Fund Balance</u>	<u>\$ 1,728,748</u>	<u>\$ 3,492,381</u>	<u>\$ 3,492,381</u>	<u>\$ 0</u>	<u>\$ 1,763,633</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 10,957,960</u></b>	<b><u>\$ 11,433,300</u></b>	<b><u>\$ 11,433,300</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 475,340</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 9,734,190</u>	<u>\$ 11,409,651</u>	<u>\$ 11,409,651</u>	<u>\$ 0</u>	<u>\$ 1,675,461</u>
<b>Subtotal:</b>	<b>\$ 9,734,190</b>	<b>\$ 11,409,651</b>	<b>\$ 11,409,651</b>	<b>\$ 0</b>	<b>\$ 1,675,461</b>
Transfers Out	\$ 26,053	\$ 23,649	\$ 23,649	\$ 0	\$(2,404)
<u>Reserves - Assigned</u>	<u>\$ 1,197,717</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(1,197,717)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 10,957,960</u></b>	<b><u>\$ 11,433,300</u></b>	<b><u>\$ 11,433,300</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 475,340</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## CHANGES BETWEEN STAGES

### FUND 190 – MOBILITY FEE NORTHEAST DISTRICT FUND

#### **REVENUES**

- ✓ Permits, Fees & Special Assessments as well as Fund Balance increased \$32,924,132 to account for funding that will be carried forward from the prior fiscal year to continue/complete projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects the following projects:
  - Cyrils Drive Improvement - \$8,541,696
  - Fortune-Simpson Intersection Improvement - \$1,250,000
  - Mobility-Cyrils Drive - \$21,600,544
  - Mobility-Cyrils Stormwater Improvements - \$396,440
  - Mobility-Marbella Simpson Road - \$135,452
  - Simpson Road Phase 1 - \$1,000,000

**190 - MOBILITY FEE NORTHEAST DISTRICT FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 10,045,782	\$ 11,728,977	\$ 33,861,413	\$ 22,132,436	\$ 23,815,631
Less 5% Statutory Reduction	<u>\$(502,289)</u>	<u>\$(586,449)</u>	<u>\$(586,449)</u>	<u>\$ 0</u>	<u>\$(84,160)</u>
<b>Subtotal:</b>	<b>\$ 9,543,493</b>	<b>\$ 11,142,528</b>	<b>\$ 33,274,964</b>	<b>\$ 22,132,436</b>	<b>\$ 23,731,471</b>
Fund Balance	<u>\$ 9,813,815</u>	<u>\$ 15,490,176</u>	<u>\$ 26,281,872</u>	<u>\$ 10,791,696</u>	<u>\$ 16,468,057</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 19,357,308</u></b>	<b><u>\$ 26,632,704</u></b>	<b><u>\$ 59,556,836</u></b>	<b><u>\$ 32,924,132</u></b>	<b><u>\$ 40,199,528</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 5,000	\$ 60,000	\$ 60,000	\$ 0	\$ 55,000
Capital Outlay	<u>\$ 11,047,315</u>	<u>\$ 7,053,325</u>	<u>\$ 39,977,457</u>	<u>\$ 32,924,132</u>	<u>\$ 28,930,142</u>
<b>Subtotal:</b>	<b>\$ 11,052,315</b>	<b>\$ 7,113,325</b>	<b>\$ 40,037,457</b>	<b>\$ 32,924,132</b>	<b>\$ 28,985,142</b>
Transfers Out	\$ 17,079	\$ 183,434	\$ 183,434	\$ 0	\$ 166,355
Reserves - Capital	<u>\$ 8,287,914</u>	<u>\$ 19,335,945</u>	<u>\$ 19,335,945</u>	<u>\$ 0</u>	<u>\$ 11,048,031</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 19,357,308</u></b>	<b><u>\$ 26,632,704</u></b>	<b><u>\$ 59,556,836</u></b>	<b><u>\$ 32,924,132</u></b>	<b><u>\$ 40,199,528</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 191 – MOBILITY FEE SOUTHEAST DISTRICT FUND**

#### **REVENUES**

- ✓ Permits, Fees & Special Assessments as well as Fund Balance increased \$3,203,884 to account for funding that will be carried forward from the prior fiscal year to continue/complete projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects the following projects:
  - Mobility-Cedar Pine Lodge Pole Blvd - \$1,091,487
  - Mobility-Hickory Tree/Alligator Lake Improvements - \$919,863
  - Mobility-Villages at Harmony - \$441,925
  - Neptune Road Widening (Partin Settlement Road to US 192) - \$750,609

**191 - MOBILITY FEE SOUTHEAST DISTRICT FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 5,137,584	\$ 5,464,216	\$ 7,917,491	\$ 2,453,275	\$ 2,779,907
Miscellaneous Revenues	\$ 60,000	\$ 0	\$ 0	\$ 0	\$ (60,000)
Less 5% Statutory Reduction	\$(259,879)	\$(273,211)	\$(273,211)	\$ 0	\$(13,332)
<b>Subtotal:</b>	<b>\$ 4,937,705</b>	<b>\$ 5,191,005</b>	<b>\$ 7,644,280</b>	<b>\$ 2,453,275</b>	<b>\$ 2,706,575</b>
Fund Balance	\$ 5,769,527	\$ 11,314,849	\$ 12,065,458	\$ 750,609	\$ 6,295,931
<b>REVENUES TOTAL:</b>	<b>\$ 10,707,232</b>	<b>\$ 16,505,854</b>	<b>\$ 19,709,738</b>	<b>\$ 3,203,884</b>	<b>\$ 9,002,506</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 5,000	\$ 20,000	\$ 20,000	\$ 0	\$ 15,000
Capital Outlay	\$ 750,609	\$ 0	\$ 3,203,884	\$ 3,203,884	\$ 2,453,275
<b>Subtotal:</b>	<b>\$ 755,609</b>	<b>\$ 20,000</b>	<b>\$ 3,223,884</b>	<b>\$ 3,203,884</b>	<b>\$ 2,468,275</b>
Transfers Out	\$ 8,035	\$ 109,261	\$ 109,261	\$ 0	\$ 101,226
Reserves - Capital	\$ 9,943,588	\$ 16,376,593	\$ 16,376,593	\$ 0	\$ 6,433,005
<b>EXPENDITURES TOTAL:</b>	<b>\$ 10,707,232</b>	<b>\$ 16,505,854</b>	<b>\$ 19,709,738</b>	<b>\$ 3,203,884</b>	<b>\$ 9,002,506</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



# DEBT SERVICE FUNDS

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### Change Between Stages

Adjustments have been made to the Debt Service Funds since the Tentative Budget was presented on 9/8/2022, and the subsequent amended Tentative Budget to be considered on 9/19/2022. A summary of those changes has been included in front of each of the individual Funds.

<b>DEBT SERVICE FUND GROUP</b>					
	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 3,335,288	\$ 3,406,944	\$ 3,406,944	\$ 0	\$ 71,656
Permits, Fees & Special Assessments	\$ 595,582	\$ 449,000	\$ 449,000	\$ 0	\$(146,582)
Miscellaneous Revenues	\$ 80,014	\$ 72,551	\$ 72,551	\$ 0	\$(7,463)
Less 5% Statutory Reduction	\$(200,544)	\$(196,424)	\$(196,424)	\$ 0	\$ 4,120
<b>Subtotal:</b>	<b>\$ 3,810,340</b>	<b>\$ 3,732,071</b>	<b>\$ 3,732,071</b>	<b>\$ 0</b>	<b>\$(78,269)</b>
Transfers In	\$ 39,072,960	\$ 37,736,392	\$ 37,736,392	\$ 0	\$(1,336,568)
Fund Balance	\$ 36,592,174	\$ 34,900,346	\$ 34,900,346	\$ 0	\$(1,691,828)
<b>REVENUES TOTAL:</b>	<b>\$ 79,475,474</b>	<b>\$ 76,368,809</b>	<b>\$ 76,368,809</b>	<b>\$ 0</b>	<b>\$(3,106,665)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 66,714	\$ 68,139	\$ 68,139	\$ 0	\$ 1,425
Debt Service	\$ 42,045,744	\$ 37,695,427	\$ 37,695,427	\$ 0	\$(4,350,317)
<b>Subtotal:</b>	<b>\$ 42,112,458</b>	<b>\$ 37,763,566</b>	<b>\$ 37,763,566</b>	<b>\$ 0</b>	<b>\$(4,348,892)</b>
Reserves - Debt	\$ 37,363,016	\$ 38,605,243	\$ 38,605,243	\$ 0	\$ 1,242,227
<b>EXPENDITURES TOTAL:</b>	<b>\$ 79,475,474</b>	<b>\$ 76,368,809</b>	<b>\$ 76,368,809</b>	<b>\$ 0</b>	<b>\$(3,106,665)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 1,215,634	\$ 1,242,157	\$ 1,242,157	\$ 0	\$ 26,523
<u>Less 5% Statutory Reduction</u>	<u>\$(60,782)</u>	<u>\$(62,108)</u>	<u>\$(62,108)</u>	<u>\$ 0</u>	<u>\$(1,326)</u>
<b>Subtotal:</b>	<b>\$ 1,154,852</b>	<b>\$ 1,180,049</b>	<b>\$ 1,180,049</b>	<b>\$ 0</b>	<b>\$ 25,197</b>
<u>Fund Balance</u>	<u>\$ 1,141,326</u>	<u>\$ 1,082,779</u>	<u>\$ 1,082,779</u>	<u>\$ 0</u>	<u>\$(58,547)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,296,178</u></b>	<b><u>\$ 2,262,828</u></b>	<b><u>\$ 2,262,828</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(33,350)</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 24,312	\$ 24,843	\$ 24,843	\$ 0	\$ 531
<u>Debt Service</u>	<u>\$ 1,126,892</u>	<u>\$ 1,118,987</u>	<u>\$ 1,118,987</u>	<u>\$ 0</u>	<u>\$(7,905)</u>
<b>Subtotal:</b>	<b>\$ 1,151,204</b>	<b>\$ 1,143,830</b>	<b>\$ 1,143,830</b>	<b>\$ 0</b>	<b>\$(7,374)</b>
<u>Reserves - Debt</u>	<u>\$ 1,144,974</u>	<u>\$ 1,118,998</u>	<u>\$ 1,118,998</u>	<u>\$ 0</u>	<u>\$(25,976)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,296,178</u></b>	<b><u>\$ 2,262,828</u></b>	<b><u>\$ 2,262,828</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(33,350)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**204-TDT TAX BONDS SERIES 2012 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 275,732	\$ 0	\$ 0	\$ 0	\$(275,732)
<b>REVENUES TOTAL:</b>	<b>\$ 275,732</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(275,732)</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 270,632	\$ 0	\$ 0	\$ 0	\$(270,632)
<b>Subtotal:</b>	<b>\$ 270,632</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(270,632)</b>
Reserves - Debt	\$ 5,100	\$ 0	\$ 0	\$ 0	\$(5,100)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 275,732</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(275,732)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**210-W 192 PHASE IIC SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 295,582	\$ 149,000	\$ 149,000	\$ 0	\$(146,582)
Miscellaneous Revenues	\$ 1,595	\$ 1,304	\$ 1,304	\$ 0	\$(291)
<u>Less 5% Statutory Reduction</u>	<u>\$(14,859)</u>	<u>\$(7,515)</u>	<u>\$(7,515)</u>	<u>\$ 0</u>	<u>\$ 7,344</u>
<b>Subtotal:</b>	<b>\$ 282,318</b>	<b>\$ 142,789</b>	<b>\$ 142,789</b>	<b>\$ 0</b>	<b>\$(139,529)</b>
<u>Fund Balance</u>	<u>\$ 450,458</u>	<u>\$ 740,774</u>	<u>\$ 740,774</u>	<u>\$ 0</u>	<u>\$ 290,316</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 732,776</u></b>	<b><u>\$ 883,563</u></b>	<b><u>\$ 883,563</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 150,787</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Debt Service</u>	<u>\$ 365,469</u>	<u>\$ 388,200</u>	<u>\$ 388,200</u>	<u>\$ 0</u>	<u>\$ 22,731</u>
<b>Subtotal:</b>	<b>\$ 365,469</b>	<b>\$ 388,200</b>	<b>\$ 388,200</b>	<b>\$ 0</b>	<b>\$ 22,731</b>
<u>Reserves - Debt</u>	<u>\$ 367,307</u>	<u>\$ 495,363</u>	<u>\$ 495,363</u>	<u>\$ 0</u>	<u>\$ 128,056</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 732,776</u></b>	<b><u>\$ 883,563</u></b>	<b><u>\$ 883,563</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 150,787</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 5,915	\$ 5,947	\$ 5,947	\$ 0	\$ 32
<u>Less 5% Statutory Reduction</u>	<u>\$(296)</u>	<u>\$(297)</u>	<u>\$(297)</u>	<u>\$ 0</u>	<u>\$(1)</u>
<b>Subtotal:</b>	<b>\$ 5,619</b>	<b>\$ 5,650</b>	<b>\$ 5,650</b>	<b>\$ 0</b>	<b>\$ 31</b>
Transfers In	\$ 3,369,192	\$ 3,374,774	\$ 3,374,774	\$ 0	\$ 5,582
<u>Fund Balance</u>	<u>\$ 1,966,757</u>	<u>\$ 2,597,994</u>	<u>\$ 2,597,994</u>	<u>\$ 0</u>	<u>\$ 631,237</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 5,341,568</u></b>	<b><u>\$ 5,978,418</u></b>	<b><u>\$ 5,978,418</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 636,850</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 3,359,308</u>	<u>\$ 3,358,158</u>	<u>\$ 3,358,158</u>	<u>\$ 0</u>	<u>\$(1,150)</u>
<b>Subtotal:</b>	<b>\$ 3,359,308</b>	<b>\$ 3,358,158</b>	<b>\$ 3,358,158</b>	<b>\$ 0</b>	<b>\$(1,150)</b>
<u>Reserves - Debt</u>	<u>\$ 1,982,260</u>	<u>\$ 2,620,260</u>	<u>\$ 2,620,260</u>	<u>\$ 0</u>	<u>\$ 638,000</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 5,341,568</u></b>	<b><u>\$ 5,978,418</u></b>	<b><u>\$ 5,978,418</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 636,850</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



**236 – CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009 FUND**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* This Summary Report is being included for historical purposes only.

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

**238 - G.O. BONDS SERIES 2010 FUND**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* This Summary Report is being included for historical purposes only.

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)

**239-INFRA S TAX REV REFUNDING 2011 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 3,770,673	\$ 300	\$ 300	\$ 0	\$(3,770,373)
Fund Balance	\$ 3,595,815	\$ 3,685,188	\$ 3,685,188	\$ 0	\$ 89,373
<b>REVENUES TOTAL:</b>	<b>\$ 7,366,488</b>	<b>\$ 3,685,488</b>	<b>\$ 3,685,488</b>	<b>\$ 0</b>	<b>\$(3,681,000)</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 3,681,300	\$ 3,685,488	\$ 3,685,488	\$ 0	\$ 4,188
<b>Subtotal:</b>	<b>\$ 3,681,300</b>	<b>\$ 3,685,488</b>	<b>\$ 3,685,488</b>	<b>\$ 0</b>	<b>\$ 4,188</b>
Reserves - Debt	\$ 3,685,188	\$ 0	\$ 0	\$ 0	\$(3,685,188)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,366,488</b>	<b>\$ 3,685,488</b>	<b>\$ 3,685,488</b>	<b>\$ 0</b>	<b>\$(3,681,000)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**240-TDT REF & IMP 2012 DEBT SVC SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 13,109	\$ 0	\$ 0	\$ 0	\$(13,109)
<u>Less 5% Statutory Reduction</u>	<u>\$(655)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 655</u>
<b>Subtotal:</b>	<b>\$ 12,454</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(12,454)</b>
Transfers In	\$ 5,550,823	\$ 0	\$ 0	\$ 0	\$(5,550,823)
<u>Fund Balance</u>	<u>\$ 4,369,771</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(4,369,771)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 9,933,048</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(9,933,048)</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 5,465,257</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(5,465,257)</u>
<b>Subtotal:</b>	<b>\$ 5,465,257</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(5,465,257)</b>
<u>Reserves - Debt</u>	<u>\$ 4,467,791</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(4,467,791)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 9,933,048</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(9,933,048)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 14,940	\$ 15,141	\$ 15,141	\$ 0	\$ 201
<u>Less 5% Statutory Reduction</u>	<u>\$(747)</u>	<u>\$(757)</u>	<u>\$(757)</u>	<u>\$ 0</u>	<u>\$(10)</u>
<b>Subtotal:</b>	<b>\$ 14,193</b>	<b>\$ 14,384</b>	<b>\$ 14,384</b>	<b>\$ 0</b>	<b>\$ 191</b>
Transfers In	\$ 5,195,520	\$ 5,165,898	\$ 5,165,898	\$ 0	\$(29,622)
<u>Fund Balance</u>	<u>\$ 4,979,855</u>	<u>\$ 5,046,886</u>	<u>\$ 5,046,886</u>	<u>\$ 0</u>	<u>\$ 67,031</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 10,189,568</u></b>	<b><u>\$ 10,227,168</u></b>	<b><u>\$ 10,227,168</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 37,600</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 5,157,520</u>	<u>\$ 5,144,608</u>	<u>\$ 5,144,608</u>	<u>\$ 0</u>	<u>\$(12,912)</u>
<b>Subtotal:</b>	<b>\$ 5,157,520</b>	<b>\$ 5,144,608</b>	<b>\$ 5,144,608</b>	<b>\$ 0</b>	<b>\$(12,912)</b>
<u>Reserves - Debt</u>	<u>\$ 5,032,048</u>	<u>\$ 5,082,560</u>	<u>\$ 5,082,560</u>	<u>\$ 0</u>	<u>\$ 50,512</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 10,189,568</u></b>	<b><u>\$ 10,227,168</u></b>	<b><u>\$ 10,227,168</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 37,600</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 6,443	\$ 6,563	\$ 6,563	\$ 0	\$ 120
<u>Less 5% Statutory Reduction</u>	<u>\$(322)</u>	<u>\$(328)</u>	<u>\$(328)</u>	<u>\$ 0</u>	<u>\$(6)</u>
<b>Subtotal:</b>	<b>\$ 6,121</b>	<b>\$ 6,235</b>	<b>\$ 6,235</b>	<b>\$ 0</b>	<b>\$ 114</b>
Transfers In	\$ 2,942,687	\$ 2,938,925	\$ 2,938,925	\$ 0	\$(3,762)
<u>Fund Balance</u>	<u>\$ 2,147,775</u>	<u>\$ 2,187,722</u>	<u>\$ 2,187,722</u>	<u>\$ 0</u>	<u>\$ 39,947</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 5,096,583</u></b>	<b><u>\$ 5,132,882</u></b>	<b><u>\$ 5,132,882</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 36,299</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 2,915,288</u>	<u>\$ 2,919,888</u>	<u>\$ 2,919,888</u>	<u>\$ 0</u>	<u>\$ 4,600</u>
<b>Subtotal:</b>	<b>\$ 2,915,288</b>	<b>\$ 2,919,888</b>	<b>\$ 2,919,888</b>	<b>\$ 0</b>	<b>\$ 4,600</b>
<u>Reserves - Debt</u>	<u>\$ 2,181,295</u>	<u>\$ 2,212,994</u>	<u>\$ 2,212,994</u>	<u>\$ 0</u>	<u>\$ 31,699</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 5,096,583</u></b>	<b><u>\$ 5,132,882</u></b>	<b><u>\$ 5,132,882</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 36,299</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**243-DS TDT REV BOND SERIES 2016 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 1,369,253	\$ 1,380,871	\$ 1,380,871	\$ 0	\$ 11,618
Fund Balance	\$ 2,361,175	\$ 2,503,235	\$ 2,503,235	\$ 0	\$ 142,060
<b>REVENUES TOTAL:</b>	<b>\$ 3,730,428</b>	<b>\$ 3,884,106</b>	<b>\$ 3,884,106</b>	<b>\$ 0</b>	<b>\$ 153,678</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 1,377,780	\$ 1,373,419	\$ 1,373,419	\$ 0	\$(4,361)
<b>Subtotal:</b>	<b>\$ 1,377,780</b>	<b>\$ 1,373,419</b>	<b>\$ 1,373,419</b>	<b>\$ 0</b>	<b>\$(4,361)</b>
Reserves - Debt	\$ 2,352,648	\$ 2,510,687	\$ 2,510,687	\$ 0	\$ 158,039
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,730,428</b>	<b>\$ 3,884,106</b>	<b>\$ 3,884,106</b>	<b>\$ 0</b>	<b>\$ 153,678</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 501,727	\$ 4,635,717	\$ 4,635,717	\$ 0	\$ 4,133,990
Fund Balance	\$ 508,685	\$ 462,967	\$ 462,967	\$ 0	\$(45,718)
<b>REVENUES TOTAL:</b>	<b>\$ 1,010,412</b>	<b>\$ 5,098,684</b>	<b>\$ 5,098,684</b>	<b>\$ 0</b>	<b>\$ 4,088,272</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 547,445	\$ 550,325	\$ 550,325	\$ 0	\$ 2,880
<b>Subtotal:</b>	<b>\$ 547,445</b>	<b>\$ 550,325</b>	<b>\$ 550,325</b>	<b>\$ 0</b>	<b>\$ 2,880</b>
Reserves - Debt	\$ 462,967	\$ 4,548,359	\$ 4,548,359	\$ 0	\$ 4,085,392
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,010,412</b>	<b>\$ 5,098,684</b>	<b>\$ 5,098,684</b>	<b>\$ 0</b>	<b>\$ 4,088,272</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



**245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 11,603	\$ 11,769	\$ 11,769	\$ 0	\$ 166
<u>Less 5% Statutory Reduction</u>	<u>\$(580)</u>	<u>\$(588)</u>	<u>\$(588)</u>	<u>\$ 0</u>	<u>\$(8)</u>
<b>Subtotal:</b>	<b>\$ 11,023</b>	<b>\$ 11,181</b>	<b>\$ 11,181</b>	<b>\$ 0</b>	<b>\$ 158</b>
Transfers In	\$ 4,022,221	\$ 4,002,722	\$ 4,002,722	\$ 0	\$(19,499)
<u>Fund Balance</u>	<u>\$ 3,867,580</u>	<u>\$ 3,922,903</u>	<u>\$ 3,922,903</u>	<u>\$ 0</u>	<u>\$ 55,323</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 7,900,824</u></b>	<b><u>\$ 7,936,806</u></b>	<b><u>\$ 7,936,806</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 35,982</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 3,989,835</u>	<u>\$ 3,988,397</u>	<u>\$ 3,988,397</u>	<u>\$ 0</u>	<u>\$(1,438)</u>
<b>Subtotal:</b>	<b>\$ 3,989,835</b>	<b>\$ 3,988,397</b>	<b>\$ 3,988,397</b>	<b>\$ 0</b>	<b>\$(1,438)</b>
<u>Reserves - Debt</u>	<u>\$ 3,910,989</u>	<u>\$ 3,948,409</u>	<u>\$ 3,948,409</u>	<u>\$ 0</u>	<u>\$ 37,420</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 7,900,824</u></b>	<b><u>\$ 7,936,806</u></b>	<b><u>\$ 7,936,806</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 35,982</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**246 - DS PUBLIC IMP REV BONDS SERIES 2017 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 1,483,027	\$ 1,483,272	\$ 1,483,272	\$ 0	\$ 245
Fund Balance	\$ 1,028,125	\$ 1,036,517	\$ 1,036,517	\$ 0	\$ 8,392
<b>REVENUES TOTAL:</b>	<b>\$ 2,511,152</b>	<b>\$ 2,519,789</b>	<b>\$ 2,519,789</b>	<b>\$ 0</b>	<b>\$ 8,637</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 1,474,639	\$ 1,475,651	\$ 1,475,651	\$ 0	\$ 1,012
<b>Subtotal:</b>	<b>\$ 1,474,639</b>	<b>\$ 1,475,651</b>	<b>\$ 1,475,651</b>	<b>\$ 0</b>	<b>\$ 1,012</b>
Reserves - Debt	\$ 1,036,513	\$ 1,044,138	\$ 1,044,138	\$ 0	\$ 7,625
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,511,152</b>	<b>\$ 2,519,789</b>	<b>\$ 2,519,789</b>	<b>\$ 0</b>	<b>\$ 8,637</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**247-DS TDT REFUNDING BONDS 2019 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 2,023	\$ 4,932	\$ 4,932	\$ 0	\$ 2,909
Less 5% Statutory Reduction	\$(15,101)	\$(15,247)	\$(15,247)	\$ 0	\$(146)
<b>Subtotal:</b>	<b>\$ 286,922</b>	<b>\$ 289,685</b>	<b>\$ 289,685</b>	<b>\$ 0</b>	<b>\$ 2,763</b>
Transfers In	\$ 820,016	\$ 288,020	\$ 288,020	\$ 0	\$(531,996)
Fund Balance	\$ 674,333	\$ 1,644,100	\$ 1,644,100	\$ 0	\$ 969,767
<b>REVENUES TOTAL:</b>	<b>\$ 1,781,271</b>	<b>\$ 2,221,805</b>	<b>\$ 2,221,805</b>	<b>\$ 0</b>	<b>\$ 440,534</b>
<b>EXPENDITURES:</b>					
Debt Service	\$ 356,395	\$ 796,662	\$ 796,662	\$ 0	\$ 440,267
<b>Subtotal:</b>	<b>\$ 356,395</b>	<b>\$ 796,662</b>	<b>\$ 796,662</b>	<b>\$ 0</b>	<b>\$ 440,267</b>
Reserves - Debt	\$ 1,424,876	\$ 1,425,143	\$ 1,425,143	\$ 0	\$ 267
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,781,271</b>	<b>\$ 2,221,805</b>	<b>\$ 2,221,805</b>	<b>\$ 0</b>	<b>\$ 440,534</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 2,053,424	\$ 1,026,713	\$ 1,026,713	\$ 0	\$(1,026,711)
Fund Balance	\$ 1,026,713	\$ 1,026,711	\$ 1,026,711	\$ 0	\$(2)
<b>REVENUES TOTAL:</b>	<b>\$ 3,080,137</b>	<b>\$ 2,053,424</b>	<b>\$ 2,053,424</b>	<b>\$ 0</b>	<b>\$(1,026,713)</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 2,053,424</b>	<b>\$ 2,053,424</b>	<b>\$ 2,053,424</b>	<b>\$ 0</b>	<b>\$ 0</b>
Reserves - Debt	\$ 1,026,713	\$ 0	\$ 0	\$ 0	\$(1,026,713)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,080,137</b>	<b>\$ 2,053,424</b>	<b>\$ 2,053,424</b>	<b>\$ 0</b>	<b>\$(1,026,713)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**249-DS CIRB 2019 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 16,943	\$ 17,212	\$ 17,212	\$ 0	\$ 269
<u>Less 5% Statutory Reduction</u>	<u>\$(847)</u>	<u>\$(861)</u>	<u>\$(861)</u>	<u>\$ 0</u>	<u>\$(14)</u>
<b>Subtotal:</b>	<b>\$ 16,096</b>	<b>\$ 16,351</b>	<b>\$ 16,351</b>	<b>\$ 0</b>	<b>\$ 255</b>
Transfers In	\$ 7,420,755	\$ 7,361,826	\$ 7,361,826	\$ 0	\$(58,929)
<u>Fund Balance</u>	<u>\$ 5,647,764</u>	<u>\$ 5,737,499</u>	<u>\$ 5,737,499</u>	<u>\$ 0</u>	<u>\$ 89,735</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 13,084,615</u></b>	<b><u>\$ 13,115,676</u></b>	<b><u>\$ 13,115,676</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 31,061</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 7,368,235</u>	<u>\$ 7,365,774</u>	<u>\$ 7,365,774</u>	<u>\$ 0</u>	<u>\$(2,461)</u>
<b>Subtotal:</b>	<b>\$ 7,368,235</b>	<b>\$ 7,365,774</b>	<b>\$ 7,365,774</b>	<b>\$ 0</b>	<b>\$(2,461)</b>
<u>Reserves - Debt</u>	<u>\$ 5,716,380</u>	<u>\$ 5,749,902</u>	<u>\$ 5,749,902</u>	<u>\$ 0</u>	<u>\$ 33,522</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 13,084,615</u></b>	<b><u>\$ 13,115,676</u></b>	<b><u>\$ 13,115,676</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 31,061</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**250-GO BONDS SERIES 2020 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Current Ad Valorem Taxes	\$ 2,119,654	\$ 2,164,787	\$ 2,164,787	\$ 0	\$ 45,133
Miscellaneous Revenues	\$ 5,788	\$ 5,819	\$ 5,819	\$ 0	\$ 31
<u>Less 5% Statutory Reduction</u>	<u>\$(106,272)</u>	<u>\$(108,530)</u>	<u>\$(108,530)</u>	<u>\$ 0</u>	<u>\$(2,258)</u>
<b>Subtotal:</b>	<b>\$ 2,019,170</b>	<b>\$ 2,062,076</b>	<b>\$ 2,062,076</b>	<b>\$ 0</b>	<b>\$ 42,906</b>
<u>Fund Balance</u>	<u>\$ 1,998,573</u>	<u>\$ 1,937,113</u>	<u>\$ 1,937,113</u>	<u>\$ 0</u>	<u>\$(61,460)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 4,017,743</u></b>	<b><u>\$ 3,999,189</u></b>	<b><u>\$ 3,999,189</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(18,554)</u></b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 42,402	\$ 43,296	\$ 43,296	\$ 0	\$ 894
<u>Debt Service</u>	<u>\$ 1,968,992</u>	<u>\$ 1,969,525</u>	<u>\$ 1,969,525</u>	<u>\$ 0</u>	<u>\$ 533</u>
<b>Subtotal:</b>	<b>\$ 2,011,394</b>	<b>\$ 2,012,821</b>	<b>\$ 2,012,821</b>	<b>\$ 0</b>	<b>\$ 1,427</b>
<u>Reserves - Debt</u>	<u>\$ 2,006,349</u>	<u>\$ 1,986,368</u>	<u>\$ 1,986,368</u>	<u>\$ 0</u>	<u>\$(19,981)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 4,017,743</u></b>	<b><u>\$ 3,999,189</u></b>	<b><u>\$ 3,999,189</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(18,554)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 1,655	\$ 1,679	\$ 1,679	\$ 0	\$ 24
<u>Less 5% Statutory Reduction</u>	<u>\$(83)</u>	<u>\$(84)</u>	<u>\$(84)</u>	<u>\$ 0</u>	<u>\$(1)</u>
<b>Subtotal:</b>	<b>\$ 1,572</b>	<b>\$ 1,595</b>	<b>\$ 1,595</b>	<b>\$ 0</b>	<b>\$ 23</b>
Transfers In	\$ 573,642	\$ 576,268	\$ 576,268	\$ 0	\$ 2,626
<u>Fund Balance</u>	<u>\$ 551,737</u>	<u>\$ 559,618</u>	<u>\$ 559,618</u>	<u>\$ 0</u>	<u>\$ 7,881</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,126,951</u></b>	<b><u>\$ 1,137,481</u></b>	<b><u>\$ 1,137,481</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 10,530</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 567,333</u>	<u>\$ 576,049</u>	<u>\$ 576,049</u>	<u>\$ 0</u>	<u>\$ 8,716</u>
<b>Subtotal:</b>	<b>\$ 567,333</b>	<b>\$ 576,049</b>	<b>\$ 576,049</b>	<b>\$ 0</b>	<b>\$ 8,716</b>
<u>Reserves - Debt</u>	<u>\$ 559,618</u>	<u>\$ 561,432</u>	<u>\$ 561,432</u>	<u>\$ 0</u>	<u>\$ 1,814</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,126,951</u></b>	<b><u>\$ 1,137,481</u></b>	<b><u>\$ 1,137,481</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 10,530</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**252-TDT REVENUE REFUNDING BOND, SERIES 2022 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 0	\$ 2,185	\$ 2,185	\$ 0	\$ 2,185
<u>Less 5% Statutory Reduction</u>	\$ 0	\$ (109)	\$ (109)	\$ 0	\$ (109)
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 2,076</b>	<b>\$ 2,076</b>	<b>\$ 0</b>	<b>\$ 2,076</b>
Transfers In	\$ 0	\$ 5,501,086	\$ 5,501,086	\$ 0	\$ 5,501,086
<u>Fund Balance</u>	\$ 0	\$ 728,340	\$ 728,340	\$ 0	\$ 728,340
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 6,231,502</b>	<b>\$ 6,231,502</b>	<b>\$ 0</b>	<b>\$ 6,231,502</b>
<b><u>EXPENDITURES:</u></b>					
<u>Debt Service</u>	\$ 0	\$ 930,872	\$ 930,872	\$ 0	\$ 930,872
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 930,872</b>	<b>\$ 930,872</b>	<b>\$ 0</b>	<b>\$ 930,872</b>
<u>Reserves - Debt</u>	\$ 0	\$ 5,300,630	\$ 5,300,630	\$ 0	\$ 5,300,630
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 6,231,502</b>	<b>\$ 6,231,502</b>	<b>\$ 0</b>	<b>\$ 6,231,502</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



# CAPITAL FUNDS

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### Change Between Stages

Adjustments have been made to the Capital Projects Funds since the Tentative Budget was presented on 9/8/2022, and the subsequent amended Tentative Budget to be considered on 9/19/2022. A summary of those changes has been included in front of each of the individual Funds.

<b>CAPITAL PROJECTS FUND GROUP</b>					
	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 30,119,576	\$ 34,179,824	\$ 34,179,824	\$ 0	\$ 4,060,248
Intergovernmental Revenue	\$ 20,711,615	\$ 0	\$ 27,759,630	\$ 27,759,630	\$ 7,048,015
Miscellaneous Revenues	\$ 33,247,252	\$ 287,039	\$ 13,587,139	\$ 13,300,100	\$(19,660,113)
Less 5% Statutory Reduction	\$(1,520,331)	\$(1,723,343)	\$(1,723,343)	\$ 0	\$(203,012)
<b>Subtotal:</b>	<b>\$ 82,558,112</b>	<b>\$ 32,743,520</b>	<b>\$ 73,803,250</b>	<b>\$ 41,059,730</b>	<b>\$(8,754,862)</b>
Transfers In	\$ 51,620,967	\$ 32,243,274	\$ 32,243,274	\$ 0	\$(19,377,693)
Other Sources	\$ 41,553,573	\$ 9,372,924	\$ 15,798,888	\$ 6,425,964	\$(25,754,685)
Fund Balance	\$ 307,455,271	\$ 214,082,739	\$ 367,753,973	\$ 153,671,234	\$ 60,298,702
<b>REVENUES TOTAL:</b>	<b>\$ 483,187,923</b>	<b>\$ 288,442,457</b>	<b>\$ 489,599,385</b>	<b>\$ 201,156,928</b>	<b>\$ 6,411,462</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 184,754,411	\$ 177,078,687	\$ 378,235,615	\$ 201,156,928	\$ 193,481,204
Debt Service	\$ 3,015,423	\$ 2,054,929	\$ 2,054,929	\$ 0	\$(960,494)
Grants and Aids	\$ 69,915,598	\$ 0	\$ 0	\$ 0	\$(69,915,598)
<b>Subtotal:</b>	<b>\$ 257,685,432</b>	<b>\$ 179,133,616</b>	<b>\$ 380,290,544</b>	<b>\$ 201,156,928</b>	<b>\$ 122,605,112</b>
Transfers Out	\$ 15,910,887	\$ 15,240,949	\$ 15,240,949	\$ 0	\$(669,938)
Reserves - Debt	\$ 1,263,269	\$ 672,101	\$ 672,101	\$ 0	\$(591,168)
Reserves - Capital	\$ 156,422,013	\$ 49,389,576	\$ 49,389,576	\$ 0	\$(107,032,437)
Reserves - Assigned	\$ 51,906,322	\$ 44,006,215	\$ 44,006,215	\$ 0	\$(7,900,107)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 483,187,923</b>	<b>\$ 288,442,457</b>	<b>\$ 489,599,385</b>	<b>\$ 201,156,928</b>	<b>\$ 6,411,462</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 306 – LOCAL OPTION SALES TAX FUND**

#### **REVENUES**

- ✓ Other Sources reflects an increase of \$565,063 for lease proceeds to complete the purchase of Sheriff Vehicles from prior years.
- ✓ Fund Balance reflects an increase of \$38,384,452 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - ADA Sidewalk Improvements - \$133,765
  - Boggy Creek Floodplain Acquisition - \$29,093
  - Bridge Rehabilitation - \$641,319
  - Bridge Safety Features - \$580,894
  - Bridge Scour Countermeasures - \$523,749
  - Buenaventura Lakes Drainage Improvements - \$1,650,734
  - Buenaventura Lakes Drainage Improvements Phase 2 - \$142,138
  - Buenaventura Lakes Royal Palm Stormwater - \$164,000
  - Buenaventura Lakes Simpson Road Ditch Upgrade - \$86,852
  - C-Gate Boat Ramp Safety Repair - \$100,000
  - Canoe Creek Road Improvement - \$741,953
  - Children’s Advocacy Center Generation Point - \$1,305,678
  - Countywide Sidewalks/Trails - \$712,972
  - Countywide Signals - \$1,929,331
  - Culvert Upgrades/Replacements - \$713,176
  - Eagle Bay - \$42,614
  - East Lake Toho Water Improvements - \$36,272
  - Emergency Operations Center Equipment Upgrade - \$246,605
  - Fortune Lakeshore Multi-Use - \$10,891
  - Hickory Tree Stormwater Outfall - \$317,244
  - Intersection Safety & Efficiency Improvements - \$1,288,554
  - Kempfer Road Culvert Replacement - \$985,446
  - Kissimmee St. Cloud Connector Trail - \$419,217
  - Lake Lizzie Drainage Improvements - \$80,000
  - Lake Runnymede Boat Ramp - \$250,000
  - Lake Toho Water Restoration Project- \$1,950
  - Maintenance Shop & Storage Warehouse - \$80,672
  - Miscellaneous ROW Acquisitions & Appraisals - \$79,293
  - NeoCity Way - \$848,498
  - Old Canoe Creek Rd Culvert Crossing for WPA Canal - \$1,134,459
  - Old Lake Wilson Road/Fairfax Drive Intersection Improvement - \$603,426
  - Overstreet Landing Boat Ramp - \$500,000

- Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - \$12,086,916
- Probation Office Building Purchase - \$600,000
- Road & Bridge Gate Security System - \$40,609
- Sheriff Vehicles - \$565,063
- Simpson Road Phase 1 - \$5,000,001
- Tax Collector Driving Course - \$250,000
- Traffic Control Equipment - \$173,088
- Traffic Signal Replacement Mast Arm Upgrades - \$2,547,360
- Trout Lake Boat Ramp Improvement - \$100,000
- Water Quality Monitoring Network - \$1,000,000
- Whispering Pines Intersection Improvement - \$205,683

**306-LOCAL OPTION SALES TAX FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 30,119,576	\$ 34,179,824	\$ 34,179,824	\$ 0	\$ 4,060,248
Miscellaneous Revenues	\$ 287,039	\$ 287,039	\$ 287,039	\$ 0	\$ 0
Less 5% Statutory Reduction	<u>\$(1,520,331)</u>	<u>\$(1,723,343)</u>	<u>\$(1,723,343)</u>	\$ 0	<u>\$(203,012)</u>
<b>Subtotal:</b>	<b>\$ 28,886,284</b>	<b>\$ 32,743,520</b>	<b>\$ 32,743,520</b>	<b>\$ 0</b>	<b>\$ 3,857,236</b>
Other Sources	\$ 3,352,394	\$ 3,953,273	\$ 4,518,336	\$ 565,063	\$ 1,165,942
Fund Balance	<u>\$ 46,969,399</u>	<u>\$ 45,828,779</u>	<u>\$ 84,213,231</u>	<u>\$ 38,384,452</u>	<u>\$ 37,243,832</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 79,208,077</u></b>	<b><u>\$ 82,525,572</u></b>	<b><u>\$ 121,475,087</u></b>	<b><u>\$ 38,949,515</u></b>	<b><u>\$ 42,267,010</u></b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 26,743,662	\$ 26,906,673	\$ 65,856,188	\$ 38,949,515	\$ 39,112,526
Debt Service	<u>\$ 3,015,423</u>	<u>\$ 2,054,929</u>	<u>\$ 2,054,929</u>	\$ 0	<u>\$(960,494)</u>
<b>Subtotal:</b>	<b>\$ 29,759,085</b>	<b>\$ 28,961,602</b>	<b>\$ 67,911,117</b>	<b>\$ 38,949,515</b>	<b>\$ 38,152,032</b>
Transfers Out	\$ 15,636,254	\$ 15,125,246	\$ 15,125,246	\$ 0	\$(511,008)
Reserves - Debt	\$ 1,263,269	\$ 672,101	\$ 672,101	\$ 0	\$(591,168)
Reserves - Capital	\$ 11,349,469	\$ 26,566,623	\$ 26,566,623	\$ 0	\$ 15,217,154
Reserves - Assigned	<u>\$ 21,200,000</u>	<u>\$ 11,200,000</u>	<u>\$ 11,200,000</u>	\$ 0	<u>\$(10,000,000)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 79,208,077</u></b>	<b><u>\$ 82,525,572</u></b>	<b><u>\$ 121,475,087</u></b>	<b><u>\$ 38,949,515</u></b>	<b><u>\$ 42,267,010</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 315 – GENERAL CAPITAL OUTLAY FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$34,318,091 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Boggy Creek Road Widening (Simpson Road to Narcoossee Road) - \$1,669,495
  - Carroll Street-JYP to Michigan Avenue Road Improvements - \$1,057,373
  - ChampionsGate DDI Improvement - \$112,672
  - County Road 432 Widening - \$25,300,629
  - Lake Toho Water Restoration Project - \$4,114,791
  - Sheriff Training Facility - \$33,094
  - Simpson Road Phase 1 - \$944,921
  - West Government Center - \$1,085,116

### 315-GEN CAP OUTLAY FUND SUMMARY

	FY22 Adopted Budget:	FY23 Tentative Budget:	FY23 Recommended Final Budget:	* Variance:	FY23 minus FY22:
<b>REVENUES:</b>					
Transfers In	\$ 25,579,858	\$ 13,000,000	\$ 13,000,000	\$ 0	\$(12,579,858)
Fund Balance	\$ 41,343,133	\$ 37,012,416	\$ 71,330,507	\$ 34,318,091	\$ 29,987,374
<b>REVENUES TOTAL:</b>	<b><u>\$ 66,922,991</u></b>	<b><u>\$ 50,012,416</u></b>	<b><u>\$ 84,330,507</u></b>	<b><u>\$ 34,318,091</u></b>	<b><u>\$ 17,407,516</u></b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 36,216,669	\$ 17,206,201	\$ 51,524,292	\$ 34,318,091	\$ 15,307,623
<b>Subtotal:</b>	<b><u>\$ 36,216,669</u></b>	<b><u>\$ 17,206,201</u></b>	<b><u>\$ 51,524,292</u></b>	<b><u>\$ 34,318,091</u></b>	<b><u>\$ 15,307,623</u></b>
Reserves - Assigned	\$ 30,706,322	\$ 32,806,215	\$ 32,806,215	\$ 0	\$ 2,099,893
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 66,922,991</u></b>	<b><u>\$ 50,012,416</u></b>	<b><u>\$ 84,330,507</u></b>	<b><u>\$ 34,318,091</u></b>	<b><u>\$ 17,407,516</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



## CHANGES BETWEEN STAGES

### FUND 328 – SPECIAL PURPOSE CAPITAL FUND

#### REVENUES

- ✓ Intergovernmental Revenue reflects an increase of \$27,759,630 for funding from non-County entities that will be carried forward from the prior fiscal year to continue/complete projects.
- ✓ Miscellaneous Revenues reflects an increase of \$13,300,100 due to ongoing grant/contractual obligations.
- ✓ Other Sources reflects an increase of \$5,860,901 due to the SkyWater contribution/match requirement for the Build Back Better Regional Challenge grant for the Center of Neovation Expansion.
- ✓ Fund Balance reflects an increase of \$323,547 to account for funding that will be carried from the prior fiscal year to continue/complete the below projects.

#### EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Bill Beck Blvd Segment B (Osceola Pkwy to Woodcrest Blvd) - \$1,793,000
  - Boggy Creek Road Widening (Simpson Road to Narcoossee Road) - \$6,226,831
  - Canoe Creek Road at Deer Creek Blvd Signal - \$192,894
  - Canoe Creek Road Widening - \$1,912,850
  - Carroll St-JYP to Michigan Avenue Road Improvements - \$6,423,827
  - Center for Neovation Expansion - \$5,860,901
  - Fortune-Simpson Intersection Improvement - \$13,300,100
  - Lake Toho Water Restoration Project- \$323,547
  - Neptune Road Widening (Partin Settlement Road to US 192) - \$205,216
  - Neptune Road & Broadway Signal - \$675,704
  - Oak Street & Central Avenue Signal - \$680,915
  - Simpson Road (Myers Road to US 192) - \$5,913,793
  - Simpson Road Phase 1 - \$3,734,600

**328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 20,711,615	\$ 0	\$ 27,759,630	\$ 27,759,630	\$ 7,048,015
Miscellaneous Revenues	\$ 32,960,213	\$ 0	\$ 13,300,100	\$ 13,300,100	\$(19,660,113)
Less 5% Statutory Reduction	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 53,671,828</b>	<b>\$ 0</b>	<b>\$ 41,059,730</b>	<b>\$ 41,059,730</b>	<b>\$(12,612,098)</b>
Other Sources	\$ 36,955,385	\$ 0	\$ 5,860,901	\$ 5,860,901	\$(31,094,484)
Fund Balance	\$ 438,732	\$ 0	\$ 323,547	\$ 323,547	\$(115,185)
<b>REVENUES TOTAL:</b>	<b>\$ 91,065,945</b>	<b>\$ 0</b>	<b>\$ 47,244,178</b>	<b>\$ 47,244,178</b>	<b>\$(43,821,767)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 21,150,347	\$ 0	\$ 47,244,178	\$ 47,244,178	\$ 26,093,831
Grants and Aids	\$ 69,915,598	\$ 0	\$ 0	\$ 0	\$(69,915,598)
<b>Subtotal:</b>	<b>\$ 91,065,945</b>	<b>\$ 0</b>	<b>\$ 47,244,178</b>	<b>\$ 47,244,178</b>	<b>\$(43,821,767)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 91,065,945</b>	<b>\$ 0</b>	<b>\$ 47,244,178</b>	<b>\$ 47,244,178</b>	<b>\$(43,821,767)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 609,257	\$ 0	\$ 0	\$ 0	\$(609,257)
<b>REVENUES TOTAL:</b>	<b>\$ 609,257</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(609,257)</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 609,257	\$ 0	\$ 0	\$ 0	\$(609,257)
<b>Subtotal:</b>	<b>\$ 609,257</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(609,257)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 609,257</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(609,257)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## CHANGES BETWEEN STAGES

### FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

#### REVENUES

- ✓ Fund Balance reflects an increase of \$22,064,245 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below projects.

#### EXPENDITURES

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Bunker Gear - \$525,852
  - EMS Equipment - \$2,310,358
  - Fire Equipment - \$1,401,697
  - Fire Rescue & EMS Training Facility - \$484,149
  - Fire Rescue & EMS Warehouse - \$770,575
  - Fire Station 43 Campbell City - \$1,692
  - Fire Station 45 Calypso Cay (535 Area) - \$3,250,302
  - Fire Station 63 Shady Lane Modular – \$375,000
  - Fire Station 63 Shady Lane Relocation - \$67,496
  - Fire Station 67 Austin Tindall - \$3,406,894
  - Fire Station 72 Celebration-Replacement AC Units - \$295,000
  - Fire Station 75 Funie Steed Road - \$17,262
  - Fire Station 83 Poinciana Parkway - \$14,530
  - Fire Station 85 Cypress Parkway - \$8,888,220
  - Portable SCBA Filling Station – \$150,150
  - Whispering Pines Intersection Improvement - \$105,068

**331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 26,041,109	\$ 19,243,274	\$ 19,243,274	\$ 0	\$(6,797,835)
Other Sources	\$ 1,245,794	\$ 5,419,651	\$ 5,419,651	\$ 0	\$ 4,173,857
Fund Balance	\$ 21,508,886	\$ 13,459,765	\$ 35,524,010	\$ 22,064,245	\$ 14,015,124
<b>REVENUES TOTAL:</b>	<b>\$ 48,795,789</b>	<b>\$ 38,122,690</b>	<b>\$ 60,186,935</b>	<b>\$ 22,064,245</b>	<b>\$ 11,391,146</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 22,264,978	\$ 21,479,498	\$ 43,543,743	\$ 22,064,245	\$ 21,278,765
<b>Subtotal:</b>	<b>\$ 22,264,978</b>	<b>\$ 21,479,498</b>	<b>\$ 43,543,743</b>	<b>\$ 22,064,245</b>	<b>\$ 21,278,765</b>
Transfers Out	\$ 274,633	\$ 115,703	\$ 115,703	\$ 0	\$(158,930)
Reserves - Capital	\$ 26,256,178	\$ 16,527,489	\$ 16,527,489	\$ 0	\$(9,728,689)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 48,795,789</b>	<b>\$ 38,122,690</b>	<b>\$ 60,186,935</b>	<b>\$ 22,064,245</b>	<b>\$ 11,391,146</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## CHANGES BETWEEN STAGES

### FUND 332 – PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017 FUND

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$1,074,320 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below project.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following project:
  - NeoCity Office Building - \$1,074,320

**332 - PUBLIC IMP REV BONDS SERIES 2017 SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 1,858,997	\$ 700,000	\$ 1,774,320	\$ 1,074,320	\$(84,677)
<b>REVENUES TOTAL:</b>	<b>\$ 1,858,997</b>	<b>\$ 700,000</b>	<b>\$ 1,774,320</b>	<b>\$ 1,074,320</b>	<b>\$(84,677)</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 1,858,997	\$ 700,000	\$ 1,774,320	\$ 1,074,320	\$(84,677)
<b>Subtotal:</b>	<b>\$ 1,858,997</b>	<b>\$ 700,000</b>	<b>\$ 1,774,320</b>	<b>\$ 1,074,320</b>	<b>\$(84,677)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,858,997</b>	<b>\$ 700,000</b>	<b>\$ 1,774,320</b>	<b>\$ 1,074,320</b>	<b>\$(84,677)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**333 - CAPITAL IMP RV BONDS CONSTRUCTION FUND**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>					
Transfer Out	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* This Summary Report is being included for historical purposes.

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY22 Recommended Final - FY22 Tentative)



## CHANGES BETWEEN STAGES

### FUND 334 – TRANSPORTATION IMPROVEMENT CONSTRUCTION FUND

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$57,506,579 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Bill Beck Boulevard Segment B (Osceola Parkway to Woodcrest Blvd.) - \$3,551,269
  - Boggy Creek Road Widening (Simpson Road to Narcoossee Road) - \$16,846,581
  - Partin Settlement Road (Neptune Road to E. Lakeshore) - \$10,255,283
  - Poinciana Boulevard (Pleasant Hill to Crescent Lakes Way) - \$8,926,889
  - Simpson Road (Myers Road to US 192) - \$17,926,557

**334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 194,726,867	\$ 117,081,779	\$ 174,588,358	\$ 57,506,579	\$(20,138,509)
<b>REVENUES TOTAL:</b>	<b>\$ 194,726,867</b>	<b>\$ 117,081,779</b>	<b>\$ 174,588,358</b>	<b>\$ 57,506,579</b>	<b>\$(20,138,509)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 75,910,501	\$ 110,786,315	\$ 168,292,894	\$ 57,506,579	\$ 92,382,393
<b>Subtotal:</b>	<b>\$ 75,910,501</b>	<b>\$ 110,786,315</b>	<b>\$ 168,292,894</b>	<b>\$ 57,506,579</b>	<b>\$ 92,382,393</b>
Reserves - Capital	\$ 118,816,366	\$ 6,295,464	\$ 6,295,464	\$ 0	\$(112,520,902)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 194,726,867</b>	<b>\$ 117,081,779</b>	<b>\$ 174,588,358</b>	<b>\$ 57,506,579</b>	<b>\$(20,138,509)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

# ENTERPRISE FUNDS

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### Change Between Stages

Adjustments have been made to the Enterprise Funds since the Tentative Budget was presented on 9/8/2022, and the subsequent amended Tentative Budget to be considered on 9/19/2022. A summary of those changes has been included in front of each of the individual Funds.

**ENTERPRISE FUNDS**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 28,037,287	\$ 32,102,380	\$ 32,102,380	\$ 0	\$ 4,065,093
Charges For Services	\$ 17,733,523	\$ 19,176,390	\$ 19,176,390	\$ 0	\$ 1,442,867
Miscellaneous Revenues	\$ 363,948	\$ 364,521	\$ 364,521	\$ 0	\$ 573
Less 5% Statutory Reduction	\$(2,306,738)	\$(2,582,165)	\$(2,582,165)	\$ 0	\$(275,427)
<b>Subtotal:</b>	<b>\$ 43,828,020</b>	<b>\$ 49,061,126</b>	<b>\$ 49,061,126</b>	<b>\$ 0</b>	<b>\$ 5,233,106</b>
Other Sources	\$ 0	\$ 39,091	\$ 39,091	\$ 0	\$ 39,091
Fund Balance	\$ 87,124,610	\$ 84,405,023	\$ 93,597,643	\$ 9,192,620	\$ 6,473,033
<b>REVENUES TOTAL:</b>	<b>\$ 130,952,630</b>	<b>\$ 133,505,240</b>	<b>\$ 142,697,860</b>	<b>\$ 9,192,620</b>	<b>\$ 11,745,230</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,708,113	\$ 1,948,506	\$ 1,948,506	\$ 0	\$ 240,393
Operating Expenses	\$ 29,398,878	\$ 33,593,365	\$ 33,593,365	\$ 0	\$ 4,194,487
Capital Outlay	\$ 12,540,151	\$ 395,091	\$ 9,587,711	\$ 9,192,620	\$(2,952,440)
Debt Service	\$ 9,241,183	\$ 9,239,494	\$ 9,239,494	\$ 0	\$(1,689)
<b>Subtotal:</b>	<b>\$ 52,888,325</b>	<b>\$ 45,176,456</b>	<b>\$ 54,369,076</b>	<b>\$ 9,192,620</b>	<b>\$ 1,480,751</b>
Transfers Out	\$ 927,379	\$ 9,242,640	\$ 9,242,640	\$ 0	\$ 8,315,261
Reserves - Operating	\$ 8,356,516	\$ 12,709,780	\$ 12,709,780	\$ 0	\$ 4,353,264
Reserves - Debt	\$ 23,870,100	\$ 23,693,127	\$ 23,693,127	\$ 0	\$(176,973)
Reserves - Capital	\$ 16,674,708	\$ 11,434,347	\$ 11,434,347	\$ 0	\$(5,240,361)
Reserves - Assigned	\$ 20,198,105	\$ 18,630,981	\$ 18,630,981	\$ 0	\$(1,567,124)
Reserves - Restricted	\$ 3,288,237	\$ 3,871,175	\$ 3,871,175	\$ 0	\$ 582,938
Reserves - Stability	\$ 4,749,260	\$ 8,746,734	\$ 8,746,734	\$ 0	\$ 3,997,474
<b>EXPENDITURES TOTAL:</b>	<b>\$ 130,952,630</b>	<b>\$ 133,505,240</b>	<b>\$ 142,697,860</b>	<b>\$ 9,192,620</b>	<b>\$ 11,745,230</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**401-SOLID WASTE FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 28,037,287	\$ 32,102,380	\$ 32,102,380	\$ 0	\$ 4,065,093
Charges For Services	\$ 4,490,554	\$ 4,227,242	\$ 4,227,242	\$ 0	\$(263,312)
Miscellaneous Revenues	\$ 276,891	\$ 276,891	\$ 276,891	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(1,640,237)	\$(1,830,326)	\$(1,830,326)	\$ 0	\$(190,089)
<b>Subtotal:</b>	<b>\$ 31,164,495</b>	<b>\$ 34,776,187</b>	<b>\$ 34,776,187</b>	<b>\$ 0</b>	<b>\$ 3,611,692</b>
Other Sources	\$ 0	\$ 39,091	\$ 39,091	\$ 0	\$ 39,091
Fund Balance	\$ 41,323,096	\$ 47,855,240	\$ 47,855,240	\$ 0	\$ 6,532,144
<b>REVENUES TOTAL:</b>	<b>\$ 72,487,591</b>	<b>\$ 82,670,518</b>	<b>\$ 82,670,518</b>	<b>\$ 0</b>	<b>\$ 10,182,927</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,510,054	\$ 1,727,692	\$ 1,727,692	\$ 0	\$ 217,638
Operating Expenses	\$ 24,343,501	\$ 27,699,706	\$ 27,699,706	\$ 0	\$ 3,356,205
Capital Outlay	\$ 0	\$ 395,091	\$ 395,091	\$ 0	\$ 395,091
Debt Service	\$ 21,383	\$ 24,444	\$ 24,444	\$ 0	\$ 3,061
<b>Subtotal:</b>	<b>\$ 25,874,938</b>	<b>\$ 29,846,933</b>	<b>\$ 29,846,933</b>	<b>\$ 0</b>	<b>\$ 3,971,995</b>
Transfers Out	\$ 819,562	\$ 9,130,903	\$ 9,130,903	\$ 0	\$ 8,311,341
Reserves - Operating	\$ 6,926,849	\$ 11,049,457	\$ 11,049,457	\$ 0	\$ 4,122,608
Reserves - Debt	\$ 10,692	\$ 12,222	\$ 12,222	\$ 0	\$ 1,530
Reserves - Capital	\$ 16,674,708	\$ 11,434,347	\$ 11,434,347	\$ 0	\$(5,240,361)
Reserves - Assigned	\$ 20,198,105	\$ 18,630,981	\$ 18,630,981	\$ 0	\$(1,567,124)
Reserves - Restricted	\$ 1,982,737	\$ 2,565,675	\$ 2,565,675	\$ 0	\$ 582,938
<b>EXPENDITURES TOTAL:</b>	<b>\$ 72,487,591</b>	<b>\$ 82,670,518</b>	<b>\$ 82,670,518</b>	<b>\$ 0</b>	<b>\$ 10,182,927</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 407 – OSCEOLA PARKWAY FUND**

#### **REVENUES**

- ✓ Fund Balance reflects an increase of \$9,192,620 to account for funding that will be carried forward from the prior fiscal year to continue/complete the below projects.

#### **EXPENDITURES**

- ✓ The increase in Capital Outlay reflects funding for the following projects:
  - Osceola Parkway Intelligent Transportation System (ITS) - \$1,084,816
  - Osceola Parkway Toll Equipment Upgrade - \$942,352
  - Osceola Parkway Toll Facility All Electronic Tolling (AET) - \$7,165,452

**407-OSCEOLA PARKWAY SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 13,242,969	\$ 14,949,148	\$ 14,949,148	\$ 0	\$ 1,706,179
Miscellaneous Revenues	\$ 87,057	\$ 87,630	\$ 87,630	\$ 0	\$ 573
Less 5% Statutory Reduction	\$(666,501)	\$(751,839)	\$(751,839)	\$ 0	\$(85,338)
<b>Subtotal:</b>	<b>\$ 12,663,525</b>	<b>\$ 14,284,939</b>	<b>\$ 14,284,939</b>	<b>\$ 0</b>	<b>\$ 1,621,414</b>
Fund Balance	\$ 45,801,514	\$ 36,549,783	\$ 45,742,403	\$ 9,192,620	\$(59,111)
<b>REVENUES TOTAL:</b>	<b>\$ 58,465,039</b>	<b>\$ 50,834,722</b>	<b>\$ 60,027,342</b>	<b>\$ 9,192,620</b>	<b>\$ 1,562,303</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 198,059	\$ 220,814	\$ 220,814	\$ 0	\$ 22,755
Operating Expenses	\$ 5,055,377	\$ 5,893,659	\$ 5,893,659	\$ 0	\$ 838,282
Capital Outlay	\$ 12,540,151	\$ 0	\$ 9,192,620	\$ 9,192,620	\$(3,347,531)
Debt Service	\$ 9,219,800	\$ 9,215,050	\$ 9,215,050	\$ 0	\$(4,750)
<b>Subtotal:</b>	<b>\$ 27,013,387</b>	<b>\$ 15,329,523</b>	<b>\$ 24,522,143</b>	<b>\$ 9,192,620</b>	<b>\$(2,491,244)</b>
Transfers Out	\$ 107,817	\$ 111,737	\$ 111,737	\$ 0	\$ 3,920
Reserves - Operating	\$ 1,429,667	\$ 1,660,323	\$ 1,660,323	\$ 0	\$ 230,656
Reserves - Debt	\$ 23,859,408	\$ 23,680,905	\$ 23,680,905	\$ 0	\$(178,503)
Reserves - Restricted	\$ 1,305,500	\$ 1,305,500	\$ 1,305,500	\$ 0	\$ 0
Reserves - Stability	\$ 4,749,260	\$ 8,746,734	\$ 8,746,734	\$ 0	\$ 3,997,474
<b>EXPENDITURES TOTAL:</b>	<b>\$ 58,465,039</b>	<b>\$ 50,834,722</b>	<b>\$ 60,027,342</b>	<b>\$ 9,192,620</b>	<b>\$ 1,562,303</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



# INTERNAL SERVICE FUNDS

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### Change Between Stages

Adjustments have been made to the Internal Service Funds since the Tentative Budget was presented on 9/8/2022, and the subsequent amended Tentative Budget to be considered on 9/19/2022. A summary of those changes has been included in front of each of the individual Funds.

**INTERNAL SERVICE FUND GROUP**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 43,282,027	\$ 52,082,887	\$ 52,083,285	\$ 398	\$ 8,801,258
Miscellaneous Revenues	\$ 880,000	\$ 880,000	\$ 880,000	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(44,000)</u>	<u>\$(44,000)</u>	<u>\$(44,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 44,118,027</b>	<b>\$ 52,918,887</b>	<b>\$ 52,919,285</b>	<b>\$ 398</b>	<b>\$ 8,801,258</b>
Transfers In	\$ 922,454	\$ 0	\$ 0	\$ 0	\$(922,454)
<u>Fund Balance</u>	<u>\$ 22,349,910</u>	<u>\$ 18,503,535</u>	<u>\$ 18,857,181</u>	<u>\$ 353,646</u>	<u>\$(3,492,729)</u>
<b>REVENUES TOTAL:</b>	<b>\$ 67,390,391</b>	<b>\$ 71,422,422</b>	<b>\$ 71,776,466</b>	<b>\$ 354,044</b>	<b>\$ 4,386,075</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,984,768	\$ 2,334,618	\$ 2,334,618	\$ 0	\$ 349,850
Operating Expenses	\$ 40,056,677	\$ 42,088,525	\$ 42,088,525	\$ 0	\$ 2,031,848
Capital Outlay	\$ 1,106,071	\$ 8,571	\$ 362,217	\$ 353,646	\$(743,854)
<u>Debt Service</u>	<u>\$ 23,117</u>	<u>\$ 26,615</u>	<u>\$ 26,615</u>	<u>\$ 0</u>	<u>\$ 3,498</u>
<b>Subtotal:</b>	<b>\$ 43,170,633</b>	<b>\$ 44,458,329</b>	<b>\$ 44,811,975</b>	<b>\$ 353,646</b>	<b>\$ 1,641,342</b>
Transfers Out	\$ 978,153	\$ 1,082,523	\$ 1,082,523	\$ 0	\$ 104,370
Reserves - Operating	\$ 761,996	\$ 23,819	\$ 23,819	\$ 0	\$(738,177)
Reserves - Debt	\$ 11,559	\$ 13,308	\$ 13,308	\$ 0	\$ 1,749
Reserves - Claims	\$ 13,081,999	\$ 13,007,611	\$ 13,008,009	\$ 398	\$(73,990)
<u>Reserves - Restricted</u>	<u>\$ 9,386,051</u>	<u>\$ 12,836,832</u>	<u>\$ 12,836,832</u>	<u>\$ 0</u>	<u>\$ 3,450,781</u>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 67,390,391</b>	<b>\$ 71,422,422</b>	<b>\$ 71,776,466</b>	<b>\$ 354,044</b>	<b>\$ 4,386,075</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## CHANGES BETWEEN STAGES

### FUND 501 – WORKERS’ COMP INTERNAL SERVICE FUND

#### **REVENUES**

- ✓ Charges for Services increased \$360 based on adjustments to Personnel Services for the SAFER grant in the Federal and State Grants Fund.

#### **EXPENDITURES**

- ✓ Reserves Claims increased \$360 based on the above noted adjustment.

**501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 3,503,699	\$ 3,983,705	\$ 3,984,065	\$ 360	\$ 480,366
<b>Subtotal:</b>	<b>\$ 3,503,699</b>	<b>\$ 3,983,705</b>	<b>\$ 3,984,065</b>	<b>\$ 360</b>	<b>\$ 480,366</b>
Fund Balance	\$ 4,691,796	\$ 4,805,723	\$ 4,805,723	\$ 0	\$ 113,927
<b>REVENUES TOTAL:</b>	<b>\$ 8,195,495</b>	<b>\$ 8,789,428</b>	<b>\$ 8,789,788</b>	<b>\$ 360</b>	<b>\$ 594,293</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 151,771	\$ 207,372	\$ 207,372	\$ 0	\$ 55,601
Operating Expenses	\$ 2,636,076	\$ 3,091,422	\$ 3,091,422	\$ 0	\$ 455,346
<b>Subtotal:</b>	<b>\$ 2,787,847</b>	<b>\$ 3,298,794</b>	<b>\$ 3,298,794</b>	<b>\$ 0</b>	<b>\$ 510,947</b>
Transfers Out	\$ 52,923	\$ 61,353	\$ 61,353	\$ 0	\$ 8,430
Reserves - Operating	\$ 24,992	\$ 0	\$ 0	\$ 0	\$(24,992)
Reserves - Claims	\$ 2,458,748	\$ 2,024,050	\$ 2,024,410	\$ 360	\$(434,338)
Reserves - Restricted	\$ 2,870,985	\$ 3,405,231	\$ 3,405,231	\$ 0	\$ 534,246
<b>EXPENDITURES TOTAL:</b>	<b>\$ 8,195,495</b>	<b>\$ 8,789,428</b>	<b>\$ 8,789,788</b>	<b>\$ 360</b>	<b>\$ 594,293</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 3,485,408	\$ 8,257,736	\$ 8,257,736	\$ 0	\$ 4,772,328
<b>Subtotal:</b>	<b>\$ 3,485,408</b>	<b>\$ 8,257,736</b>	<b>\$ 8,257,736</b>	<b>\$ 0</b>	<b>\$ 4,772,328</b>
Transfers In	\$ 300,000	\$ 0	\$ 0	\$ 0	\$(300,000)
Fund Balance	\$ 8,347,394	\$ 5,328,126	\$ 5,328,126	\$ 0	\$(3,019,268)
<b>REVENUES TOTAL:</b>	<b>\$ 12,132,802</b>	<b>\$ 13,585,862</b>	<b>\$ 13,585,862</b>	<b>\$ 0</b>	<b>\$ 1,453,060</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 136,454	\$ 187,352	\$ 187,352	\$ 0	\$ 50,898
Operating Expenses	\$ 5,832,435	\$ 6,252,826	\$ 6,252,826	\$ 0	\$ 420,391
<b>Subtotal:</b>	<b>\$ 5,968,889</b>	<b>\$ 6,440,178</b>	<b>\$ 6,440,178</b>	<b>\$ 0</b>	<b>\$ 471,289</b>
Transfers Out	\$ 65,320	\$ 57,436	\$ 57,436	\$ 0	\$(7,884)
Reserves - Operating	\$ 723,039	\$ 0	\$ 0	\$ 0	\$(723,039)
Reserves - Claims	\$ 47,691	\$ 631,102	\$ 631,102	\$ 0	\$ 583,411
Reserves - Restricted	\$ 5,327,863	\$ 6,457,146	\$ 6,457,146	\$ 0	\$ 1,129,283
<b>EXPENDITURES TOTAL:</b>	<b>\$ 12,132,802</b>	<b>\$ 13,585,862</b>	<b>\$ 13,585,862</b>	<b>\$ 0</b>	<b>\$ 1,453,060</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 1,303,531	\$ 1,314,401	\$ 1,314,401	\$ 0	\$ 10,870
<b>Subtotal:</b>	<b>\$ 1,303,531</b>	<b>\$ 1,314,401</b>	<b>\$ 1,314,401</b>	<b>\$ 0</b>	<b>\$ 10,870</b>
Fund Balance	\$ 1,010,254	\$ 1,149,016	\$ 1,149,016	\$ 0	\$ 138,762
<b>REVENUES TOTAL:</b>	<b>\$ 2,313,785</b>	<b>\$ 2,463,417</b>	<b>\$ 2,463,417</b>	<b>\$ 0</b>	<b>\$ 149,632</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 71,900	\$ 77,435	\$ 77,435	\$ 0	\$ 5,535
Operating Expenses	\$ 1,008,875	\$ 1,009,064	\$ 1,009,064	\$ 0	\$ 189
<b>Subtotal:</b>	<b>\$ 1,080,775</b>	<b>\$ 1,086,499</b>	<b>\$ 1,086,499</b>	<b>\$ 0</b>	<b>\$ 5,724</b>
Transfers Out	\$ 53,337	\$ 55,103	\$ 55,103	\$ 0	\$ 1,766
Reserves - Operating	\$ 6,548	\$ 10,000	\$ 10,000	\$ 0	\$ 3,452
Reserves - Claims	\$ 1,134,762	\$ 1,273,452	\$ 1,273,452	\$ 0	\$ 138,690
Reserves - Restricted	\$ 38,363	\$ 38,363	\$ 38,363	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,313,785</b>	<b>\$ 2,463,417</b>	<b>\$ 2,463,417</b>	<b>\$ 0</b>	<b>\$ 149,632</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 29,216,740	\$ 32,311,186	\$ 32,311,186	\$ 0	\$ 3,094,446
Miscellaneous Revenues	\$ 880,000	\$ 880,000	\$ 880,000	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(44,000)</u>	<u>\$(44,000)</u>	<u>\$(44,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 30,052,740</b>	<b>\$ 33,147,186</b>	<b>\$ 33,147,186</b>	<b>\$ 0</b>	<b>\$ 3,094,446</b>
<u>Fund Balance</u>	<u>\$ 6,831,415</u>	<u>\$ 5,454,111</u>	<u>\$ 5,454,111</u>	<u>\$ 0</u>	<u>\$(1,377,304)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 36,884,155</u></b>	<b><u>\$ 38,601,297</u></b>	<b><u>\$ 38,601,297</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,717,142</u></b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 129,622	\$ 144,434	\$ 144,434	\$ 0	\$ 14,812
<u>Operating Expenses</u>	<u>\$ 26,897,540</u>	<u>\$ 27,262,265</u>	<u>\$ 27,262,265</u>	<u>\$ 0</u>	<u>\$ 364,725</u>
<b>Subtotal:</b>	<b>\$ 27,027,162</b>	<b>\$ 27,406,699</b>	<b>\$ 27,406,699</b>	<b>\$ 0</b>	<b>\$ 379,537</b>
Transfers Out	\$ 175,970	\$ 258,012	\$ 258,012	\$ 0	\$ 82,042
Reserves - Claims	\$ 8,532,183	\$ 8,000,494	\$ 8,000,494	\$ 0	\$(531,689)
<u>Reserves - Restricted</u>	<u>\$ 1,148,840</u>	<u>\$ 2,936,092</u>	<u>\$ 2,936,092</u>	<u>\$ 0</u>	<u>\$ 1,787,252</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 36,884,155</u></b>	<b><u>\$ 38,601,297</u></b>	<b><u>\$ 38,601,297</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,717,142</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)



## CHANGES BETWEEN STAGES

### FUND 505 – LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND SUMMARY

#### **REVENUES**

- ✓ Charges for Services increased \$38 based on adjustments to Personnel Services for the SAFER grant in the Federal and State Grants Fund.

#### **EXPENDITURES**

- ✓ Reserves Claims increased \$38 based on the above noted adjustment.

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

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 722,950	\$ 790,481	\$ 790,519	\$ 38	\$ 67,569
<b>Subtotal:</b>	<b>\$ 722,950</b>	<b>\$ 790,481</b>	<b>\$ 790,519</b>	<b>\$ 38</b>	<b>\$ 67,569</b>
Fund Balance	\$ 895,583	\$ 1,013,710	\$ 1,013,710	\$ 0	\$ 118,127
<b>REVENUES TOTAL:</b>	<b>\$ 1,618,533</b>	<b>\$ 1,804,191</b>	<b>\$ 1,804,229</b>	<b>\$ 38</b>	<b>\$ 185,696</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 55,889	\$ 59,450	\$ 59,450	\$ 0	\$ 3,561
Operating Expenses	\$ 607,689	\$ 613,903	\$ 613,903	\$ 0	\$ 6,214
<b>Subtotal:</b>	<b>\$ 663,578</b>	<b>\$ 673,353</b>	<b>\$ 673,353</b>	<b>\$ 0</b>	<b>\$ 9,775</b>
Transfers Out	\$ 38,923	\$ 38,506	\$ 38,506	\$ 0	\$(417)
Reserves - Operating	\$ 7,417	\$ 13,819	\$ 13,819	\$ 0	\$ 6,402
Reserves - Claims	\$ 908,615	\$ 1,078,513	\$ 1,078,551	\$ 38	\$ 169,936
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,618,533</b>	<b>\$ 1,804,191</b>	<b>\$ 1,804,229</b>	<b>\$ 38</b>	<b>\$ 185,696</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 147,272	\$ 147,634	\$ 147,634	\$ 0	\$ 362
<b>Subtotal:</b>	<b>\$ 147,272</b>	<b>\$ 147,634</b>	<b>\$ 147,634</b>	<b>\$ 0</b>	<b>\$ 362</b>
Fund Balance	\$ 0	\$ 107,653	\$ 107,653	\$ 0	\$ 107,653
<b>REVENUES TOTAL:</b>	<b>\$ 147,272</b>	<b>\$ 255,287</b>	<b>\$ 255,287</b>	<b>\$ 0</b>	<b>\$ 108,015</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 39,761	\$ 126,807	\$ 126,807	\$ 0	\$ 87,046
Operating Expenses	\$ 13,067	\$ 53,999	\$ 53,999	\$ 0	\$ 40,932
Capital Outlay	\$ 18,950	\$ 0	\$ 0	\$ 0	\$(18,950)
Debt Service	\$ 23,117	\$ 26,615	\$ 26,615	\$ 0	\$ 3,498
<b>Subtotal:</b>	<b>\$ 94,895</b>	<b>\$ 207,421</b>	<b>\$ 207,421</b>	<b>\$ 0</b>	<b>\$ 112,526</b>
Transfers Out	\$ 40,818	\$ 34,558	\$ 34,558	\$ 0	\$(6,260)
Reserves - Debt	\$ 11,559	\$ 13,308	\$ 13,308	\$ 0	\$ 1,749
<b>EXPENDITURES TOTAL:</b>	<b>\$ 147,272</b>	<b>\$ 255,287</b>	<b>\$ 255,287</b>	<b>\$ 0</b>	<b>\$ 108,015</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 3,000,994	\$ 3,263,020	\$ 3,263,020	\$ 0	\$ 262,026
<b>Subtotal:</b>	<b>\$ 3,000,994</b>	<b>\$ 3,263,020</b>	<b>\$ 3,263,020</b>	<b>\$ 0</b>	<b>\$ 262,026</b>
Transfers In	\$ 44,454	\$ 0	\$ 0	\$ 0	\$(44,454)
<b>REVENUES TOTAL:</b>	<b>\$ 3,045,448</b>	<b>\$ 3,263,020</b>	<b>\$ 3,263,020</b>	<b>\$ 0</b>	<b>\$ 217,572</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,322,399	\$ 1,449,868	\$ 1,449,868	\$ 0	\$ 127,469
Operating Expenses	\$ 1,284,159	\$ 1,327,516	\$ 1,327,516	\$ 0	\$ 43,357
Capital Outlay	\$ 0	\$ 8,571	\$ 8,571	\$ 0	\$ 8,571
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 2,606,558</b>	<b>\$ 2,785,955</b>	<b>\$ 2,785,955</b>	<b>\$ 0</b>	<b>\$ 179,397</b>
Transfers Out	\$ 438,890	\$ 477,065	\$ 477,065	\$ 0	\$ 38,175
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,045,448</b>	<b>\$ 3,263,020</b>	<b>\$ 3,263,020</b>	<b>\$ 0</b>	<b>\$ 217,572</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

## **CHANGES BETWEEN STAGES**

### **FUND 511 – FLEET FUEL INTERNAL SERVICE FUND**

#### **REVENUES**

- ✓ Fund Balance increased \$353,646 to account for funding that will be carried forward from the prior fiscal year to continue/complete projects.

#### **EXPENDITURES**

- ✓ The budget for Capital Outlay reflects the following projects:
  - Fuel Proximity Sensors - \$198,371
  - Upgrade Existing Fuel Sites - \$155,275

**511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY**

	<b>FY22 Adopted Budget:</b>	<b>FY23 Tentative Budget:</b>	<b>FY23 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY23 minus FY22:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 1,901,433	\$ 2,014,724	\$ 2,014,724	\$ 0	\$ 113,291
<b>Subtotal:</b>	<b>\$ 1,901,433</b>	<b>\$ 2,014,724</b>	<b>\$ 2,014,724</b>	<b>\$ 0</b>	<b>\$ 113,291</b>
Transfers In	\$ 578,000	\$ 0	\$ 0	\$ 0	\$(578,000)
Fund Balance	\$ 573,468	\$ 645,196	\$ 998,842	\$ 353,646	\$ 425,374
<b>REVENUES TOTAL:</b>	<b>\$ 3,052,901</b>	<b>\$ 2,659,920</b>	<b>\$ 3,013,566</b>	<b>\$ 353,646</b>	<b>\$(39,335)</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 76,972	\$ 81,900	\$ 81,900	\$ 0	\$ 4,928
Operating Expenses	\$ 1,776,836	\$ 2,477,530	\$ 2,477,530	\$ 0	\$ 700,694
Capital Outlay	\$ 1,087,121	\$ 0	\$ 353,646	\$ 353,646	\$(733,475)
<b>Subtotal:</b>	<b>\$ 2,940,929</b>	<b>\$ 2,559,430</b>	<b>\$ 2,913,076</b>	<b>\$ 353,646</b>	<b>\$(27,853)</b>
Transfers Out	\$ 111,972	\$ 100,490	\$ 100,490	\$ 0	\$(11,482)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,052,901</b>	<b>\$ 2,659,920</b>	<b>\$ 3,013,566</b>	<b>\$ 353,646</b>	<b>\$(39,335)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY23 Recommended Final - FY23 Tentative)

**OSCEOLA COUNTY BOARD OF COMMISSIONERS  
AGENDA REQUEST**

<b>DEPT/OFFICE:</b>	BUDGET	<b>MEETING DATE:</b>	9/19/2022
<b>DIRECTOR/MANAGER:</b>	MATTHEW FUHRER	<b>REQUEST TYPE:</b>	Regular

**AGENDA REQUEST**

Approval of the Fiscal Year 2023 Organizational Chart submitted by the County Manager to include 1,699.19 Full Time Equivalent (FTE) positions as included in the Recommended Final Budget.

**STRATEGIC PLAN GOAL**

Efficient and High Performing County Government

**FINANCIAL INFORMATION**

**TOTAL REQUESTED AMOUNT: \$0.00**

There is no financial impact other than staff time to prepare the item. Funds to support the number of FTEs is included in the Recommended FINAL Budget.

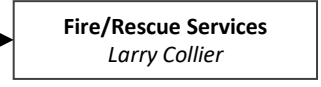
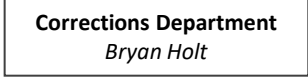
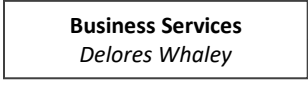
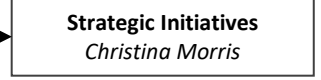
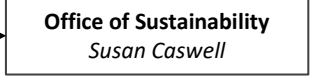
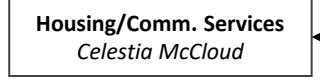
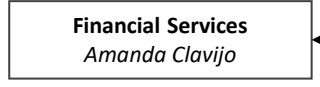
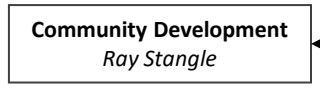
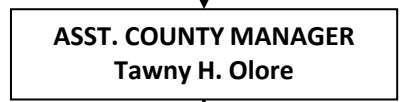
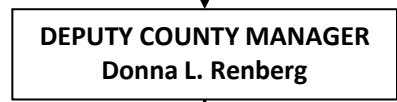
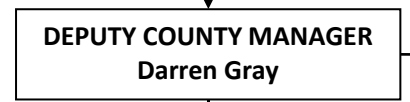
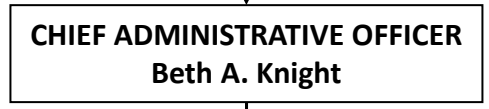
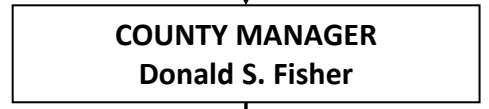
**APPROVING DEPARTMENTS**

OMB:  
Procurement:  
Attorney:

**BACKGROUND INFORMATION**

- Pursuant to Chapter 1 of the Administrative Code, 1.2(M) County Manager, the County Manager shall submit an Organizational Chart to the Board.
- The Chart includes the number of positions included in the FY23 Recommended FINAL Budget (1,699.19).
- Staff Recommends approval.

# Osceola County Citizens





# Osceola County Board of County Commissioners Fiscal Year 2022 – 2023 Holidays

Holiday	Date
1. Veterans Day	Friday, November 11, 2022
2. Thanksgiving Day	Thursday, November 24, 2022
3. Thanksgiving	Friday, November 25, 2022
4. Christmas Eve	Friday, December 23, 2022
5. Christmas Day	Monday, December 26, 2022
6. New Year's Day	Monday, January 02, 2023
7. Martin Luther King, Jr. Birthday	Monday, January 16, 2023
8. Memorial Day	Monday, May 29, 2023
9. Juneteenth	Monday, June 19, 2023
10. Independence Day	Tuesday, July 04, 2023
11. Labor Day	Monday, September 04, 2023
12. Floating Holiday	

## Osceola County Policies and Procedures

- Section 2.5-3 states that BOCC shall designate eleven (11) holidays during the calendar year that will be celebrated as paid holidays by the County and its employees. In addition, the Board may grant employees one (1) floating holiday to be used within the Fiscal Year and may not be carried over year to year.
- Section 2.5-3 V. A. states that The Commission may alter the designated days by adding to this list, deleting from this list, or changing the recognized dates.
- 2.5-3 V.D. 2 states that a holiday that occurs on a Saturday or Sunday will be observed the preceding Friday or following Monday.