

**RESOLUTION NO. 23-190R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING AMENDMENT BA# 23-087 TO THE 2022-2023 FISCAL YEAR BUDGET; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS,** the Board of County Commissioners of Osceola County, Florida (the "Board") has adopted Resolution No. 22-451R, approving the 2022-2023 fiscal year budget pursuant to Sections 129.03 and 200.065, Florida Statutes; and

**WHEREAS,** the Board desires to adopt budget amendment BA# 23-087 to the 2022-2023 fiscal year budget for a purpose not described in Section 129.06(2)(a) through (e), Florida Statutes; and

**WHEREAS,** the Board has duly advertised and conducted a public hearing, as required by Section 129.06, Florida Statutes, to consider further amendments to the 2022-2023 fiscal year budget.

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

**SECTION 1. ADOPTION OF BUDGET AMENDMENT.**

- A. Budget amendment BA# 23-087 to the 2022-2023 fiscal year budget, which is attached hereto and made a part hereof, is hereby approved and adopted.
- B. It is hereby found and determined that the expenditure authorized by the 2022-2023 fiscal year budget, as amended, 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. CONFLICTS AND SEVERABILITY.**

All sections or parts of section of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.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 3. EFFECTIVE DATE.**

This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 6<sup>th</sup> day of November, 2023.

OSCEOLA COUNTY, FLORIDA

By:   
Chair/Vice Chair  
Board of County Commissioners

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:

November 06, 2023

Schedule A  
BA# 23-087  
BOCC Osceola County  
Total Summary

	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>Revenues</b>			
Current Ad Valorem Taxes	319,455,271	0	319,455,271
PY Delinquent Ad Valorem Tax	82,024	0	82,024
Other Taxes	124,384,483	0	124,384,483
Permits, Fees & Special Assessments	214,323,332	3,396,035	217,719,367
Intergovernmental Revenue	423,292,156	-1,972,147	421,320,009
Charges For Services	93,930,831	4,563,892	98,494,723
Judgment, Fines & Forfeits	2,478,545	0	2,478,545
Miscellaneous Revenues	54,632,667	1,185	54,633,852
Other Sources	20,933,129	0	20,933,129
Less 5% Statutory Reduction	-35,099,463	0	-35,099,463
<b>Subtotal Revenues</b>	<b>1,218,412,975</b>	<b>5,988,965</b>	<b>1,224,401,940</b>
Transfers In	162,389,500	4,230,043	166,619,543
Fund Balance	1,137,601,731	0	1,137,601,731
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>1,299,991,231</b>	<b>4,230,043</b>	<b>1,304,221,274</b>
<b>Total Revenues</b>	<b>2,518,404,206</b>	<b>10,219,008</b>	<b>2,528,623,214</b>
<b>Appropriations</b>			
Personnel Services	168,103,263	1,306,000	169,409,263
Operating Expenses	409,042,486	8,737,243	417,779,729
Capital Outlay	1,089,062,867	1,105,410	1,090,168,277
Debt Service	57,766,095	-192	57,765,903
Grants and Aids	51,547,218	0	51,547,218
Transfers Out	275,082,220	4,287,889	279,370,109
Reserves - Operating	134,202,803	-735,247	133,467,556
Reserves - Debt	68,315,673	25,892	68,341,565
Reserves - Capital	126,911,749	-3,093,616	123,818,133
Reserves - Claims	12,942,529	-2,760,000	10,182,529
Reserves - Assigned	36,258,967	8,233	36,267,200
Reserves - Restricted	33,484,444	0	33,484,444
Reserves - Stability	55,683,893	1,337,396	57,021,289
<b>Total Appropriations</b>	<b>2,518,404,206</b>	<b>10,219,008</b>	<b>2,528,623,214</b>

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Fund Summary

	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>001-General Fund</b>			
<b><u>Revenues</u></b>			
Current Ad Valorem Taxes	266,699,821	0	266,699,821
PY Delinquent Ad Valorem Tax	76,524	0	76,524
Other Taxes	23,647,135	0	23,647,135
Permits, Fees & Special Assessments	8,448,507	0	8,448,507
Intergovernmental Revenue	39,405,015	0	39,405,015
Charges For Services	1,853,572	0	1,853,572
Judgment, Fines & Forfeits	1,348,438	0	1,348,438
Miscellaneous Revenues	2,593,973	0	2,593,973
Other Sources	2,765,815	0	2,765,815
Less 5% Statutory Reduction	-17,217,571	0	-17,217,571
<b>Subtotal Revenues</b>	<b>329,621,229</b>	<b>0</b>	<b>329,621,229</b>
Transfers In	30,363,053	150,000	30,513,053
Fund Balance	149,721,303	0	149,721,303
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>180,084,356</b>	<b>150,000</b>	<b>180,234,356</b>
<b>Total Revenues</b>	<b>509,705,585</b>	<b>150,000</b>	<b>509,855,585</b>
<b><u>Appropriations</u></b>			
Personnel Services	79,108,029	96,000	79,204,029
Operating Expenses	91,566,256	469,257	92,035,513
Capital Outlay	16,176,751	-98,793	16,077,958
Debt Service	2,260,975	0	2,260,975
Grants and Aids	37,753,780	0	37,753,780
Transfers Out	165,902,724	4,109,956	170,012,680
Reserves - Operating	66,704,585	-471,474	66,233,111
Reserves - Debt	559,262	0	559,262
Reserves - Capital	31,126,710	-3,954,946	27,171,764
Reserves - Assigned	12,418,149	0	12,418,149
Reserves - Stability	6,128,364	0	6,128,364
<b>Total Appropriations</b>	<b>509,705,585</b>	<b>150,000</b>	<b>509,855,585</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>102-Transportation Trust Fund</b>			
<b><u>Revenues</u></b>			
Other Taxes	8,744,827	0	8,744,827
Permits, Fees & Special Assessments	369,235	0	369,235
Intergovernmental Revenue	2,046,151	0	2,046,151
Charges For Services	756,219	0	756,219
Miscellaneous Revenues	847,384	0	847,384
Other Sources	104,016	0	104,016
Less 5% Statutory Reduction	-586,482	0	-586,482
<b>Subtotal Revenues</b>	<b>12,281,350</b>	<b>0</b>	<b>12,281,350</b>
Transfers In	16,831,597	0	16,831,597
Fund Balance	16,094,607	0	16,094,607
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>32,926,204</b>	<b>0</b>	<b>32,926,204</b>
<b>Total Revenues</b>	<b>45,207,554</b>	<b>0</b>	<b>45,207,554</b>
<b><u>Appropriations</u></b>			
Personnel Services	13,536,047	0	13,536,047
Operating Expenses	20,625,143	0	20,625,143
Capital Outlay	482,897	-38,681	444,216
Debt Service	1,466,322	0	1,466,322
Transfers Out	7,178,832	0	7,178,832
Reserves - Operating	500,000	38,681	538,681
Reserves - Debt	1,418,313	0	1,418,313
<b>Total Appropriations</b>	<b>45,207,554</b>	<b>0</b>	<b>45,207,554</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>104-Tourist Development Tax Fund</b>			
<b><u>Revenues</u></b>			
Other Taxes	33,198,529	0	33,198,529
Charges For Services	2,479,532	0	2,479,532
Miscellaneous Revenues	440,000	0	440,000
Other Sources	250,711	0	250,711
Less 5% Statutory Reduction	-1,805,903	0	-1,805,903
<b>Subtotal Revenues</b>	<b>34,562,869</b>	<b>0</b>	<b>34,562,869</b>
Transfers In	0	2,006,802	2,006,802
Fund Balance	57,484,369	0	57,484,369
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>57,484,369</b>	<b>2,006,802</b>	<b>59,491,171</b>
<b>Total Revenues</b>	<b>92,047,238</b>	<b>2,006,802</b>	<b>94,054,040</b>
<b><u>Appropriations</u></b>			
Personnel Services	2,178,351	0	2,178,351
Operating Expenses	23,044,047	484,969	23,529,016
Capital Outlay	21,826,012	-58,047	21,767,965
Debt Service	74,313	0	74,313
Transfers Out	3,993,285	0	3,993,285
Reserves - Operating	11,842,004	0	11,842,004
Reserves - Debt	11,157	0	11,157
Reserves - Capital	11,000,000	0	11,000,000
Reserves - Stability	18,078,069	1,579,880	19,657,949
<b>Total Appropriations</b>	<b>92,047,238</b>	<b>2,006,802</b>	<b>94,054,040</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>105-Fifth Cent Tourist Development Tax Fund</b>			
<b><u>Revenues</u></b>			
Other Taxes	8,299,632	0	8,299,632
Miscellaneous Revenues	119,873	0	119,873
Other Sources	47,149	0	47,149
Less 5% Statutory Reduction	-420,975	0	-420,975
<b>Subtotal Revenues</b>	<b>8,045,679</b>	<b>0</b>	<b>8,045,679</b>
Fund Balance	15,585,979	0	15,585,979
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>15,585,979</b>	<b>0</b>	<b>15,585,979</b>
<b>Total Revenues</b>	<b>23,631,658</b>	<b>0</b>	<b>23,631,658</b>
<b><u>Appropriations</u></b>			
Operating Expenses	6,685,037	121,242	6,806,279
Transfers Out	3,676,331	0	3,676,331
Reserves - Operating	4,878,919	0	4,878,919
Reserves - Stability	8,391,371	-121,242	8,270,129
<b>Total Appropriations</b>	<b>23,631,658</b>	<b>0</b>	<b>23,631,658</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>106-Sixth Cent Tourist Development Tax Fund</b>			
<b><u>Revenues</u></b>			
Other Taxes	8,299,632	0	8,299,632
Miscellaneous Revenues	64,170	0	64,170
Other Sources	47,149	0	47,149
Less 5% Statutory Reduction	-418,190	0	-418,190
<b>Subtotal Revenues</b>	<b>7,992,761</b>	<b>0</b>	<b>7,992,761</b>
Fund Balance	11,981,090	0	11,981,090
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>11,981,090</b>	<b>0</b>	<b>11,981,090</b>
<b>Total Revenues</b>	<b>19,973,851</b>	<b>0</b>	<b>19,973,851</b>
<b><u>Appropriations</u></b>			
Operating Expenses	10,729,080	121,242	10,850,322
Transfers Out	20,218	0	20,218
Reserves - Operating	3,633,115	0	3,633,115
Reserves - Stability	5,591,438	-121,242	5,470,196
<b>Total Appropriations</b>	<b>19,973,851</b>	<b>0</b>	<b>19,973,851</b>



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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>107-Library District Fund</b>			
<b><u>Revenues</u></b>			
Current Ad Valorem Taxes	11,982,218	0	11,982,218
PY Delinquent Ad Valorem Tax	2,000	0	2,000
Intergovernmental Revenue	155,822	0	155,822
Charges For Services	51,742	0	51,742
Judgment, Fines & Forfeits	15,000	0	15,000
Miscellaneous Revenues	85,370	0	85,370
Less 5% Statutory Reduction	-606,635	0	-606,635
<b>Subtotal Revenues</b>	<b>11,685,517</b>	<b>0</b>	<b>11,685,517</b>
Fund Balance	8,211,796	0	8,211,796
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>8,211,796</b>	<b>0</b>	<b>8,211,796</b>
<b>Total Revenues</b>	<b>19,897,313</b>	<b>0</b>	<b>19,897,313</b>
<b><u>Appropriations</u></b>			
Personnel Services	110,001	0	110,001
Operating Expenses	7,012,787	0	7,012,787
Capital Outlay	1,193,464	0	1,193,464
Debt Service	557,792	0	557,792
Transfers Out	454,580	383	454,963
Reserves - Operating	2,440,812	-383	2,440,429
Reserves - Debt	278,896	0	278,896
Reserves - Assigned	5,000,000	0	5,000,000
Reserves - Stability	2,848,981	0	2,848,981
<b>Total Appropriations</b>	<b>19,897,313</b>	<b>0</b>	<b>19,897,313</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>125-Environmental Land Maintenance</b>			
<b><u>Revenues</u></b>			
Current Ad Valorem Taxes	3,087,418	0	3,087,418
Miscellaneous Revenues	132,431	0	132,431
Less 5% Statutory Reduction	-160,992	0	-160,992
<b>Subtotal Revenues</b>	<b>3,058,857</b>	<b>0</b>	<b>3,058,857</b>
Fund Balance	6,870,627	0	6,870,627
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>6,870,627</b>	<b>0</b>	<b>6,870,627</b>
<b>Total Revenues</b>	<b>9,929,484</b>	<b>0</b>	<b>9,929,484</b>
<b><u>Appropriations</u></b>			
Personnel Services	363,677	0	363,677
Operating Expenses	914,071	0	914,071
Debt Service	4,476	0	4,476
Transfers Out	164,011	208	164,219
Reserves - Operating	496,607	-208	496,399
Reserves - Debt	2,238	0	2,238
Reserves - Restricted	7,984,404	0	7,984,404
<b>Total Appropriations</b>	<b>9,929,484</b>	<b>0</b>	<b>9,929,484</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>134-Countywide Fire Fund</b>			
<b><u>Revenues</u></b>			
Current Ad Valorem Taxes	32,644,714	0	32,644,714
PY Delinquent Ad Valorem Tax	3,500	0	3,500
Permits, Fees & Special Assessments	44,014,697	0	44,014,697
Intergovernmental Revenue	97,000	0	97,000
Charges For Services	13,417,257	4,563,892	17,981,149
Miscellaneous Revenues	2,550,772	0	2,550,772
Other Sources	164,185	0	164,185
Less 5% Statutory Reduction	-4,635,896	0	-4,635,896
<b>Subtotal Revenues</b>	<b>88,256,229</b>	<b>4,563,892</b>	<b>92,820,121</b>
Transfers In	5,168,978	0	5,168,978
Fund Balance	30,324,171	0	30,324,171
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>35,493,149</b>	<b>0</b>	<b>35,493,149</b>
<b>Total Revenues</b>	<b>123,749,378</b>	<b>4,563,892</b>	<b>128,313,270</b>
<b><u>Appropriations</u></b>			
Personnel Services	52,468,250	1,200,000	53,668,250
Operating Expenses	19,738,214	3,646,484	23,384,698
Capital Outlay	651,628	0	651,628
Debt Service	2,847,851	0	2,847,851
Transfers Out	23,181,730	7,746	23,189,476
Reserves - Operating	21,189,725	-290,338	20,899,387
Reserves - Debt	2,131,941	0	2,131,941
Reserves - Capital	1,201,307	0	1,201,307
Reserves - Assigned	338,732	0	338,732
<b>Total Appropriations</b>	<b>123,749,378</b>	<b>4,563,892</b>	<b>128,313,270</b>

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	<u>FY 2023 Current Budget</u>	<u>BA# 23-087</u>	<u>FY 2023 Revised Budget</u>
<b>143 - Mobility Fee West District</b>			
<b><u>Revenues</u></b>			
Permits, Fees & Special Assessments	46,927,745	1,553,467	48,481,212
Miscellaneous Revenues	349,751	0	349,751
Less 5% Statutory Reduction	-1,250,627	0	-1,250,627
<b>Subtotal Revenues</b>	<b><u>46,026,869</u></b>	<b><u>1,553,467</u></b>	<b><u>47,580,336</u></b>
Fund Balance	118,150,222	0	118,150,222
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b><u>118,150,222</u></b>	<b><u>0</u></b>	<b><u>118,150,222</u></b>
<b>Total Revenues</b>	<b><u>164,177,091</u></b>	<b><u>1,553,467</u></b>	<b><u>165,730,558</u></b>
<b><u>Appropriations</u></b>			
Operating Expenses	150,000	47,473	197,473
Capital Outlay	159,533,927	1,505,994	161,039,921
Transfers Out	91,346	0	91,346
Reserves - Capital	4,401,818	0	4,401,818
<b>Total Appropriations</b>	<b><u>164,177,091</u></b>	<b><u>1,553,467</u></b>	<b><u>165,730,558</u></b>

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	<u>FY 2023 Current Budget</u>	<u>BA# 23-087</u>	<u>FY 2023 Revised Budget</u>
<b>153-Muni Svcs Benefit Units MSBU Fund</b>			
<b><u>Revenues</u></b>			
Permits, Fees & Special Assessments	14,736,558	0	14,736,558
Less 5% Statutory Reduction	-1,908	0	-1,908
<b>Subtotal Revenues</b>	<b><u>14,734,650</u></b>	<b><u>0</u></b>	<b><u>14,734,650</u></b>
Fund Balance	61,511	0	61,511
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b><u>61,511</u></b>	<b><u>0</u></b>	<b><u>61,511</u></b>
<b>Total Revenues</b>	<b><u><u>14,796,161</u></u></b>	<b><u><u>0</u></u></b>	<b><u><u>14,796,161</u></u></b>
<b><u>Appropriations</u></b>			
Operating Expenses	14,746,623	-150,000	14,596,623
Transfers Out	14,379	150,000	164,379
Reserves - Restricted	35,159	0	35,159
<b>Total Appropriations</b>	<b><u><u>14,796,161</u></u></b>	<b><u><u>0</u></u></b>	<b><u><u>14,796,161</u></u></b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>154-Constitutional Gas Tax Fund</b>			
<b><u>Revenues</u></b>			
Intergovernmental Revenue	4,254,420	0	4,254,420
Miscellaneous Revenues	19,516	0	19,516
Other Sources	1,465,123	0	1,465,123
Less 5% Statutory Reduction	-213,697	0	-213,697
<b>Subtotal Revenues</b>	<b>5,525,362</b>	<b>0</b>	<b>5,525,362</b>
Transfers In	11,911,675	0	11,911,675
Fund Balance	3,128,300	0	3,128,300
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>15,039,975</b>	<b>0</b>	<b>15,039,975</b>
<b>Total Revenues</b>	<b>20,565,337</b>	<b>0</b>	<b>20,565,337</b>
<b><u>Appropriations</u></b>			
Operating Expenses	14,750,000	0	14,750,000
Capital Outlay	2,943,636	0	2,943,636
Debt Service	1,537,900	0	1,537,900
Transfers Out	179,296	0	179,296
Reserves - Debt	768,951	0	768,951
Reserves - Capital	385,554	0	385,554
<b>Total Appropriations</b>	<b>20,565,337</b>	<b>0</b>	<b>20,565,337</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>156-Federal And State Grants Fund</b>			
<b><u>Revenues</u></b>			
Intergovernmental Revenue	179,911,196	-2,268,061	177,643,135
Miscellaneous Revenues	0	1,181	1,181
<b>Subtotal Revenues</b>	<b><u>179,911,196</u></b>	<b><u>-2,266,880</u></b>	<b><u>177,644,316</u></b>
<b>Total Revenues</b>	<b><u>179,911,196</u></b>	<b><u>-2,266,880</u></b>	<b><u>177,644,316</u></b>
<b><u>Appropriations</u></b>			
Personnel Services	5,531,487	0	5,531,487
Operating Expenses	40,870,052	-66,276	40,803,776
Capital Outlay	121,340,887	-2,200,604	119,140,283
Grants and Aids	12,069,337	0	12,069,337
Transfers Out	99,433	0	99,433
<b>Total Appropriations</b>	<b><u>179,911,196</u></b>	<b><u>-2,266,880</u></b>	<b><u>177,644,316</u></b>

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	<u>FY 2023 Current Budget</u>	<u>BA# 23-087</u>	<u>FY 2023 Revised Budget</u>
<b>168-Section 8 Fund</b>			
<b><u>Revenues</u></b>			
Intergovernmental Revenue	23,523,676	302,259	23,825,935
Miscellaneous Revenues	962	0	962
Less 5% Statutory Reduction	-48	0	-48
<b>Subtotal Revenues</b>	<b><u>23,524,590</u></b>	<b><u>302,259</u></b>	<b><u>23,826,849</u></b>
Fund Balance	4,068,998	0	4,068,998
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b><u>4,068,998</u></b>	<b><u>0</u></b>	<b><u>4,068,998</u></b>
<b>Total Revenues</b>	<b><u><u>27,593,588</u></u></b>	<b><u><u>302,259</u></u></b>	<b><u><u>27,895,847</u></u></b>
<b><u>Appropriations</u></b>			
Personnel Services	1,066,210	0	1,066,210
Operating Expenses	26,455,186	302,259	26,757,445
Transfers Out	72,192	0	72,192
<b>Total Appropriations</b>	<b><u><u>27,593,588</u></u></b>	<b><u><u>302,259</u></u></b>	<b><u><u>27,895,847</u></u></b>



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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>177-Fire Impact Fee Fund</b>			
<b><u>Revenues</u></b>			
Permits, Fees & Special Assessments	3,668,073	0	3,668,073
Miscellaneous Revenues	26,000	0	26,000
Less 5% Statutory Reduction	-184,704	0	-184,704
<b>Subtotal Revenues</b>	<b>3,509,369</b>	<b>0</b>	<b>3,509,369</b>
Fund Balance	11,849,326	0	11,849,326
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>11,849,326</b>	<b>0</b>	<b>11,849,326</b>
<b>Total Revenues</b>	<b>15,358,695</b>	<b>0</b>	<b>15,358,695</b>
<b><u>Appropriations</u></b>			
Operating Expenses	60,000	11,525	71,525
Capital Outlay	11,767,692	0	11,767,692
Transfers Out	70,508	0	70,508
Reserves - Operating	34,803	-11,525	23,278
Reserves - Capital	3,425,692	0	3,425,692
<b>Total Appropriations</b>	<b>15,358,695</b>	<b>0</b>	<b>15,358,695</b>

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	<u>FY 2023 Current Budget</u>	<u>BA# 23-087</u>	<u>FY 2023 Revised Budget</u>
<b>190 - Mobility Fee Northeast District Fund</b>			
<b><u>Revenues</u></b>			
Permits, Fees & Special Assessments	27,921,355	0	27,921,355
Less 5% Statutory Reduction	-586,449	0	-586,449
<b>Subtotal Revenues</b>	<b><u>27,334,906</u></b>	<b><u>0</u></b>	<b><u>27,334,906</u></b>
Fund Balance	24,862,856	0	24,862,856
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b><u>24,862,856</u></b>	<b><u>0</u></b>	<b><u>24,862,856</u></b>
<b>Total Revenues</b>	<b><u><u>52,197,762</u></u></b>	<b><u><u>0</u></u></b>	<b><u><u>52,197,762</u></u></b>
<b><u>Appropriations</u></b>			
Operating Expenses	60,000	0	60,000
Capital Outlay	47,477,647	-377	47,477,270
Transfers Out	183,434	0	183,434
Reserves - Capital	4,476,681	377	4,477,058
<b>Total Appropriations</b>	<b><u><u>52,197,762</u></u></b>	<b><u><u>0</u></u></b>	<b><u><u>52,197,762</u></u></b>

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	<u>FY 2023 Current Budget</u>	<u>BA# 23-087</u>	<u>FY 2023 Revised Budget</u>
<b>191 - Mobility Fee Southeast District Fund</b>			
<b><u>Revenues</u></b>			
Permits, Fees & Special Assessments	9,326,367	863,568	10,189,935
Less 5% Statutory Reduction	-273,211	0	-273,211
<b>Subtotal Revenues</b>	<b><u>9,053,156</u></b>	<b><u>863,568</u></b>	<b><u>9,916,724</u></b>
Fund Balance	12,970,497	0	12,970,497
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b><u>12,970,497</u></b>	<b><u>0</u></b>	<b><u>12,970,497</u></b>
<b>Total Revenues</b>	<b><u><u>22,023,653</u></u></b>	<b><u><u>863,568</u></u></b>	<b><u><u>22,887,221</u></u></b>
<b><u>Appropriations</u></b>			
Operating Expenses	20,000	20,068	40,068
Capital Outlay	17,112,760	843,500	17,956,260
Transfers Out	109,261	0	109,261
Reserves - Capital	4,781,632	0	4,781,632
<b>Total Appropriations</b>	<b><u><u>22,023,653</u></u></b>	<b><u><u>863,568</u></u></b>	<b><u><u>22,887,221</u></u></b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>211 - Sales Tax Revenue Bonds Series 2015A</b>			
<b><u>Revenues</u></b>			
Miscellaneous Revenues	5,947	0	5,947
Less 5% Statutory Reduction	-297	0	-297
<b>Subtotal Revenues</b>	<b>5,650</b>	<b>0</b>	<b>5,650</b>
Transfers In	3,985,402	0	3,985,402
Fund Balance	1,983,717	0	1,983,717
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>5,969,119</b>	<b>0</b>	<b>5,969,119</b>
<b>Total Revenues</b>	<b>5,974,769</b>	<b>0</b>	<b>5,974,769</b>
<b><u>Appropriations</u></b>			
Debt Service	3,358,158	54	3,358,212
Reserves - Debt	2,616,611	-54	2,616,557
<b>Total Appropriations</b>	<b>5,974,769</b>	<b>0</b>	<b>5,974,769</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>239-Infra S Tax Rev Refunding 2011</b>			
<b><u>Revenues</u></b>			
Miscellaneous Revenues	0	4	4
<b>Subtotal Revenues</b>	<b>0</b>	<b>4</b>	<b>4</b>
Transfers In	300	0	300
Fund Balance	3,685,188	0	3,685,188
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>3,685,488</b>	<b>0</b>	<b>3,685,488</b>
<b>Total Revenues</b>	<b>3,685,488</b>	<b>4</b>	<b>3,685,492</b>
<b><u>Appropriations</u></b>			
Debt Service	3,685,488	-300	3,685,188
Transfers Out	0	304	304
<b>Total Appropriations</b>	<b>3,685,488</b>	<b>4</b>	<b>3,685,492</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>243-DS TDT Rev Bond Series 2016</b>			
<b><u>Revenues</u></b>			
Transfers In	1,530,413	0	1,530,413
Fund Balance	2,352,649	0	2,352,649
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>3,883,062</b>	<b>0</b>	<b>3,883,062</b>
<b>Total Revenues</b>	<b>3,883,062</b>	<b>0</b>	<b>3,883,062</b>
<b><u>Appropriations</u></b>			
Debt Service	1,373,420	54	1,373,474
Reserves - Debt	2,509,642	-54	2,509,588
<b>Total Appropriations</b>	<b>3,883,062</b>	<b>0</b>	<b>3,883,062</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>248-Communications Equipment Upgrade (Motorola)</b>			
<b><u>Revenues</u></b>			
Transfers In	1,026,713	26,000	1,052,713
Fund Balance	1,026,716	0	1,026,716
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>2,053,429</b>	<b>26,000</b>	<b>2,079,429</b>
<b>Total Revenues</b>	<b>2,053,429</b>	<b>26,000</b>	<b>2,079,429</b>
<b><u>Appropriations</u></b>			
Debt Service	2,053,424	0	2,053,424
Reserves - Debt	5	26,000	26,005
<b>Total Appropriations</b>	<b>2,053,429</b>	<b>26,000</b>	<b>2,079,429</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>306-Local Option Sales Tax Fund</b>			
<b><u>Revenues</u></b>			
Other Taxes	34,179,824	0	34,179,824
Miscellaneous Revenues	287,039	0	287,039
Other Sources	4,292,520	0	4,292,520
Less 5% Statutory Reduction	-1,723,343	0	-1,723,343
<b>Subtotal Revenues</b>	<b>37,036,040</b>	<b>0</b>	<b>37,036,040</b>
Transfers In	0	304	304
Fund Balance	89,248,098	0	89,248,098
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>89,248,098</b>	<b>304</b>	<b>89,248,402</b>
<b>Total Revenues</b>	<b>126,284,138</b>	<b>304</b>	<b>126,284,442</b>
<b><u>Appropriations</u></b>			
Capital Outlay	98,279,987	-878,249	97,401,738
Debt Service	2,054,929	0	2,054,929
Transfers Out	15,148,547	19,292	15,167,839
Reserves - Debt	672,101	0	672,101
Reserves - Capital	10,128,574	859,261	10,987,835
<b>Total Appropriations</b>	<b>126,284,138</b>	<b>304</b>	<b>126,284,442</b>



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	<u>FY 2023 Current Budget</u>	<u>BA# 23-087</u>	<u>FY 2023 Revised Budget</u>
<b>315-Gen Cap Outlay Fund</b>			
<b><u>Revenues</u></b>			
Transfers In	17,784,897	2,046,937	19,831,834
Fund Balance	71,365,348	0	71,365,348
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b><u>89,150,245</u></b>	<b><u>2,046,937</u></b>	<b><u>91,197,182</u></b>
<b>Total Revenues</b>	<b><u>89,150,245</u></b>	<b><u>2,046,937</u></b>	<b><u>91,197,182</u></b>
<b><u>Appropriations</u></b>			
Capital Outlay	87,407,505	2,038,704	89,446,209
Reserves - Assigned	1,742,740	8,233	1,750,973
<b>Total Appropriations</b>	<b><u>89,150,245</u></b>	<b><u>2,046,937</u></b>	<b><u>91,197,182</u></b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>328 - Special Purpose Capital Fund</b>			
<b><u>Revenues</u></b>			
Intergovernmental Revenue	157,172,930	-6,345	157,166,585
Miscellaneous Revenues	44,221,387	0	44,221,387
Other Sources	5,860,901	0	5,860,901
<b>Subtotal Revenues</b>	<b>207,255,218</b>	<b>-6,345</b>	<b>207,248,873</b>
Fund Balance	833,017	0	833,017
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>833,017</b>	<b>0</b>	<b>833,017</b>
<b>Total Revenues</b>	<b>208,088,235</b>	<b>-6,345</b>	<b>208,081,890</b>
<b><u>Appropriations</u></b>			
Capital Outlay	208,088,235	-6,345	208,081,890
<b>Total Appropriations</b>	<b>208,088,235</b>	<b>-6,345</b>	<b>208,081,890</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>331-Countywide Fire Capital Fund</b>			
<b><u>Revenues</u></b>			
Other Sources	5,508,862	0	5,508,862
<b>Subtotal Revenues</b>	<b>5,508,862</b>	<b>0</b>	<b>5,508,862</b>
Transfers In	16,043,036	0	16,043,036
Fund Balance	33,932,266	0	33,932,266
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>49,975,302</b>	<b>0</b>	<b>49,975,302</b>
<b>Total Revenues</b>	<b>55,484,164</b>	<b>0</b>	<b>55,484,164</b>
<b><u>Appropriations</u></b>			
Capital Outlay	44,284,939	-1,692	44,283,247
Transfers Out	115,703	0	115,703
Reserves - Capital	11,083,522	1,692	11,085,214
<b>Total Appropriations</b>	<b>55,484,164</b>	<b>0</b>	<b>55,484,164</b>

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	FY 2023 Current Budget	BA# 23-087	FY 2023 Revised Budget
<b>401-Solid Waste Fund</b>			
<b><u>Revenues</u></b>			
Permits, Fees & Special Assessments	32,102,380	979,000	33,081,380
Charges For Services	4,227,242	0	4,227,242
Miscellaneous Revenues	276,891	0	276,891
Other Sources	39,091	0	39,091
Less 5% Statutory Reduction	-1,830,326	0	-1,830,326
<b>Subtotal Revenues</b>	<b>34,815,278</b>	<b>979,000</b>	<b>35,794,278</b>
Fund Balance	54,904,227	0	54,904,227
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>54,904,227</b>	<b>0</b>	<b>54,904,227</b>
<b>Total Revenues</b>	<b>89,719,505</b>	<b>979,000</b>	<b>90,698,505</b>
<b><u>Appropriations</u></b>			
Personnel Services	1,675,740	0	1,675,740
Operating Expenses	27,856,901	979,000	28,835,901
Capital Outlay	397,043	0	397,043
Debt Service	24,444	0	24,444
Transfers Out	11,655,565	0	11,655,565
Reserves - Operating	12,340,047	0	12,340,047
Reserves - Debt	12,222	0	12,222
Reserves - Capital	15,704,562	0	15,704,562
Reserves - Assigned	16,759,346	0	16,759,346
Reserves - Restricted	3,293,635	0	3,293,635
<b>Total Appropriations</b>	<b>89,719,505</b>	<b>979,000</b>	<b>90,698,505</b>

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<b>501-Workers' Comp Internal Service Fund</b>			
<b><u>Revenues</u></b>			
Charges For Services	3,984,065	0	3,984,065
<b>Subtotal Revenues</b>	<b>3,984,065</b>	<b>0</b>	<b>3,984,065</b>
Fund Balance	5,025,860	0	5,025,860
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b>5,025,860</b>	<b>0</b>	<b>5,025,860</b>
<b>Total Revenues</b>	<b>9,009,925</b>	<b>0</b>	<b>9,009,925</b>
<b><u>Appropriations</u></b>			
Personnel Services	207,372	0	207,372
Operating Expenses	3,091,422	1,250,000	4,341,422
Transfers Out	61,353	0	61,353
Reserves - Claims	2,244,547	-1,250,000	994,547
Reserves - Restricted	3,405,231	0	3,405,231
<b>Total Appropriations</b>	<b>9,009,925</b>	<b>0</b>	<b>9,009,925</b>

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	<u>FY 2023 Current Budget</u>	<u>BA# 23-087</u>	<u>FY 2023 Revised Budget</u>
<b>504-Health Insurance Internal Service Fund</b>			
<b><u>Revenues</u></b>			
Charges For Services	32,311,186	0	32,311,186
Miscellaneous Revenues	880,000	0	880,000
Less 5% Statutory Reduction	-44,000	0	-44,000
<b>Subtotal Revenues</b>	<b><u>33,147,186</u></b>	<b><u>0</u></b>	<b><u>33,147,186</u></b>
Fund Balance	5,906,736	0	5,906,736
<b>Subtotal Fund Balance &amp; Transfers In</b>	<b><u>5,906,736</u></b>	<b><u>0</u></b>	<b><u>5,906,736</u></b>
<b>Total Revenues</b>	<b><u><u>39,053,922</u></u></b>	<b><u><u>0</u></u></b>	<b><u><u>39,053,922</u></u></b>
<b><u>Appropriations</u></b>			
Personnel Services	144,434	10,000	154,434
Operating Expenses	27,262,265	1,500,000	28,762,265
Transfers Out	258,012	0	258,012
Reserves - Claims	8,453,119	-1,510,000	6,943,119
Reserves - Restricted	2,936,092	0	2,936,092
<b>Total Appropriations</b>	<b><u><u>39,053,922</u></u></b>	<b><u><u>0</u></u></b>	<b><u><u>39,053,922</u></u></b>