



**OSCEOLA**  
**COUNTY** *be first  
to what's next.*

**RECOMMENDED FINAL  
BUDGET**

**FISCAL YEAR 2024**

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**TO:** Honorable Chair and County Commissioners  
**THROUGH:** Don Fisher, County Manager  
**FROM:** Matthew Fuhrer, OMB Director  
**DATE:** September 13, 2023  
**RE:** Fiscal Year 2024 (FY24) Recommended Final Budget



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The preparation of the Fiscal Year 2023-24 (FY24) budget, that began many months ago, concludes September 18, 2023, 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 FY24 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 in furtherance of the goals set out by the Board within the County's Strategic Plan. The FY24 budget includes a commitment to the core services being provided to the Osceola County residents, businesses, and visitors. Also included is a significant continued investment in the infrastructure of the County through transportation, public safety, and facility expansion and improvements to support a high level of public services.

As noted during the Tentative Budget hearing, there have been minor changes incorporated into the Recommended Final Budget as noted below. As a result, the agenda item and information in this book reflect the Recommended Final Budget - Resolution #23-184R (with Schedule A) which includes an increase in the Countywide Full-Time Equivalent (FTE) count from 1,739.89 to 1,760.89 due to the addition of 21 positions for the below mentioned grant.

- Revised funding for the Medicaid MCO Program in accordance with the Public Emergency Medical Transportation (PEMT) Agreement with the State
- Removed budget for Wren Drive Streetlighting MSBU
- Increased allocation for the Community Service Grants to fulfill community based requests
- Revised allocation for Local Provider Participation Program based on the rates requested by the local hospitals and Board approved final rates
- Increased cost for Sunrail Mowing Contract for the Poinciana and Tupperware Sunrail stations
- Allocated funds for the renewal of the Flexible Spending Account vendor contract down payment
- Allocated funds for the recently awarded FY2022 Staffing for Adequate Fire and Emergency Response (SAFER) grant which will provide a total of 21 positions (12 positions for Engine 83 and 9 positions for Rescue 54)

The overall impact of the recommended changes is an increase of \$10,365,878 to a Countywide Recommended Final budget of \$2,628,492,915.

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2024</u> <u>Revenues</u>	<u>2024</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	561,927,663	561,927,663	0
010-Designated Ad Valorem Tax	24,388,442	24,388,442	0
101-TDT RIDA Tax Bond 2012 Project	6,365,435	6,365,435	0
102-Transportation Trust Fund	45,547,965	45,547,965	0
103-Drug Abuse Treatment Fund	38,100	38,100	0
104-Tourist Development Tax Fund	111,895,657	111,895,657	0
105-Fifth Cent Tourist Development Tax Fund	24,815,191	24,815,191	0
106-Sixth Cent Tourist Development Tax Fund	21,653,846	21,653,846	0
107-Library District Fund	24,377,879	24,377,879	0
109-Law Enforcement Trust Fund	360,047	360,047	0
111-SHIP State Housing Initiative Program	9,017,301	9,017,301	0
112-Emergency(911)Communications	6,259,196	6,259,196	0
115-Court Facilities Fund	13,168,645	13,168,645	0
118-Homeless Prevention & Rapid Rehousing	374,772	374,772	0
122-NEIGHBORHOOD STABIL PROGRAM 3	98,010	98,010	0
125-Environmental Land Maintenance	12,334,437	12,334,437	0
128-Subdivision Pond MSBU	1,770,492	1,770,492	0
129-Street Lighting MSBU	432,348	432,348	0
130-Court Related Technology Fund	2,093,009	2,093,009	0
134-Countywide Fire Fund	133,922,549	133,922,549	0
137-HOME Fund	8,844,081	8,844,081	0
139-Criminal Justice Training	81,867	81,867	0
141-Boating Improvement Fund	904,444	904,444	0
142 - Mobility Fee East District	16,077,311	16,077,311	0
143 - Mobility Fee West District	200,311,788	200,311,788	0
145 - Red Light Cameras	2,387,589	2,387,589	0
147 - Conservation Lands Perpetual Maintenance & Acquisition	1,273,577	1,273,577	0
148-Building Fund	35,574,582	35,574,582	0
149-East 192 CRA	5,867,296	5,867,296	0
151-CDBG Fund	7,478,035	7,478,035	0
152-Muni Svcs Tax Units MSTU Fund	2,275,332	2,275,332	0
153-Muni Svcs Benefit Units MSBU Fund	21,675,155	21,675,155	0
154-Constitutional Gas Tax Fund	21,590,958	21,590,958	0
155-West 192 MSBU Phase I	5,379,405	5,379,405	0
156-Federal And State Grants Fund	164,426,968	164,426,968	0
158-Intergovernmental Radio Communications	3,581,441	3,581,441	0
168-Section 8 Fund	27,634,957	27,634,957	0
177-Fire Impact Fee Fund	7,933,828	7,933,828	0
178-Parks Impact Fee Fund	41,544,962	41,544,962	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2024</u> <u>Revenues</u>	<u>2024</u> <u>Expenditures</u>	<u>Balance</u>
180-Inmate Welfare Fund	3,153,397	3,153,397	0
187-Road Impact Fee Poinciana Overlay	477,873	477,873	0
189 - Second Local Option Fuel Tax Fund	12,784,674	12,784,674	0
190 - Mobility Fee Northeast District Fund	51,636,859	51,636,859	0
191 - Mobility Fee Southeast District Fund	29,014,846	29,014,846	0
192 - Northeast Infrastructure Improvement Area Fund	10,389,703	10,389,703	0
201-Limited GO Refunding Bonds, Series 2015	2,245,999	2,245,999	0
210-W 192 Phase IIC	471,201	471,201	0
211 - Sales Tax Revenue Bonds Series 2015A	5,401,279	5,401,279	0
239-Infra S Tax Rev Refunding 2011	0	0	0
241-Infrastructure Sales Surtax Series 2015	10,276,352	10,276,352	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,170,582	5,170,582	0
243-DS TDT Rev Bond Series 2016	3,744,390	3,744,390	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	9,181,532	9,181,532	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,974,580	7,974,580	0
246 - DS Public Imp Rev Bonds Series 2017	2,526,262	2,526,262	0
247-DS TDT Refunding Bonds 2019	2,226,799	2,226,799	0
248-Communications Equipment Upgrade (Motorola)	0	0	0
249-DS CIRB 2019	13,186,626	13,186,626	0
250-GO BONDS SERIES 2020	3,891,366	3,891,366	0
251 - Public Improvement Revenue Bonds, Series 2020	1,137,864	1,137,864	0
252-TDT Revenue Refunding Bond, Series 2022	9,782,760	9,782,760	0
306-Local Option Sales Tax Fund	158,556,119	158,556,119	0
315-Gen Cap Outlay Fund	105,298,585	105,298,585	0
328 - Special Purpose Capital Fund	189,849,290	189,849,290	0
331-Countywide Fire Capital Fund	55,805,306	55,805,306	0
332 - Public Imp Rev Bonds Series 2017	2,999,560	2,999,560	0
334 - Transportation Imp Construction Fund	145,491,638	145,491,638	0
401-Solid Waste Fund	82,353,377	82,353,377	0
407-Osceola Parkway	53,877,348	53,877,348	0
501-Workers' Comp Internal Service Fund	8,040,103	8,040,103	0
502-Property & Casualty Insurance Internal Service Fund	14,333,814	14,333,814	0
503-Dental Insurance Internal Service Fund	2,438,839	2,438,839	0
504-Health Insurance Internal Service Fund	40,950,268	40,950,268	0
505-Life, LTD, Vol. Life Internal Service Fund	1,765,946	1,765,946	0
509-Fleet General Oversight Internal Service Fund	259,032	259,032	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2024</u> <u>Revenues</u>	<u>2024</u> <u>Expenditures</u>	<u>Balance</u>
510-Fleet Maintenance Internal Service Fund	3,467,108	3,467,108	0
511-Fleet Fuel Internal Service Fund	2,647,078	2,647,078	0
<b>Total Budget</b>	2,628,492,915	2,628,492,915	0

### Countywide Budget Summary

	FY23 Adopted Budget:	FY 24 Tentative Budget:	FY24 Recommended Final Budget:	* Variance:	FY24 minus FY23:
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 319,455,271	\$ 371,650,245	\$ 371,650,245	\$ 0	\$ 52,194,974
PY Delinquent Ad Valorem Tax	\$ 82,024	\$ 63,358	\$ 63,358	\$ 0	\$(18,666)
Other Taxes	\$ 124,384,483	\$ 155,125,716	\$ 155,125,716	\$ 0	\$ 30,741,233
Permits, Fees & Special Assessments	\$ 201,331,073	\$ 226,648,357	\$ 230,422,574	\$ 3,774,217	\$ 29,091,501
Intergovernmental Revenue	\$ 279,143,311	\$ 361,167,992	\$ 366,610,352	\$ 5,442,360	\$ 87,467,041
Charges For Services	\$ 93,657,367	\$ 104,281,122	\$ 104,281,122	\$ 0	\$ 10,623,755
Judgment, Fines & Forfeits	\$ 2,478,545	\$ 2,167,215	\$ 2,167,215	\$ 0	\$(311,330)
Miscellaneous Revenues	\$ 23,377,113	\$ 37,349,620	\$ 38,488,162	\$ 1,138,542	\$ 15,111,049
Less 5% Statutory Reduction	\$ -35,098,951	\$(40,013,649)	\$(40,070,435)	\$(56,786)	\$(4,971,484)
<b>Subtotal:</b>	<b>\$ 1,008,810,236</b>	<b>\$ 1,218,439,976</b>	<b>\$ 1,228,738,309</b>	<b>\$ 10,298,333</b>	<b>\$ 219,928,073</b>
Transfers In	\$ 145,834,404	\$ 155,547,114	\$ 155,544,838	\$(2,276)	\$ 9,710,434
Other Sources	\$ 20,959,330	\$ 28,699,799	\$ 28,699,799	\$ 0	\$ 7,740,469
Fund Balance	\$ 1,073,010,044	1,215,440,148	\$ 1,215,509,969	\$ 69,821	\$ 142,499,925
<b>REVENUES TOTAL:</b>	<b>\$ 2,248,614,014</b>	<b>\$ 2,618,127,037</b>	<b>\$ 2,628,492,915</b>	<b>\$ 10,365,878</b>	<b>\$ 379,878,901</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 167,872,177	\$ 182,701,241	\$ 188,143,601	\$ 5,442,360	\$ 20,271,424
Operating Expenses	\$ 399,131,479	\$ 458,681,897	\$ 463,680,260	\$ 4,998,363	\$ 64,548,781
Capital Outlay	\$ 771,769,673	1,009,866,125	\$ 1,009,863,125	\$(3,000)	\$ 238,093,452
Debt Service	\$ 57,714,094	\$ 62,184,798	\$ 62,184,798	\$ 0	\$ 4,470,704
Grants and Aids	\$ 44,825,764	\$ 40,075,389	\$ 40,409,736	\$ 334,347	\$(4,416,028)
<b>Subtotal:</b>	<b>\$ 1,441,313,187</b>	<b>\$ 1,753,509,450</b>	<b>\$ 1,764,281,520</b>	<b>\$ 10,772,070</b>	<b>\$ 322,968,333</b>
Other Non Operating Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out	\$ 258,369,972	\$ 277,854,091	\$ 277,851,815	\$(2,276)	\$ 19,481,843
Reserves - Operating	\$ 133,010,893	\$ 151,119,992	\$ 150,729,382	\$(390,610)	\$ 17,718,489
Reserves - Debt	\$ 68,154,537	\$ 67,867,179	\$ 67,867,179	\$ 0	\$(287,358)
Reserves - Capital	\$ 184,686,196	\$ 184,050,197	\$ 184,050,197	\$ 0	\$(635,999)
Reserves - Claims	\$ 13,008,009	\$ 13,442,315	\$ 13,429,009	\$(13,306)	\$ 421,000
Reserves - Assigned	\$ 80,505,337	\$ 74,608,754	\$ 74,608,754	\$ 0	\$(5,896,583)
Reserves - Restricted	\$ 31,869,247	\$ 36,784,037	\$ 36,784,037	\$ 0	\$ 4,914,790
Reserves - Stability	\$ 37,696,636	\$ 58,891,022	\$ 58,891,022	\$ 0	\$ 21,194,386
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,248,614,014</b>	<b>\$ 2,618,127,037</b>	<b>\$ 2,628,492,915</b>	<b>\$ 10,365,878</b>	<b>\$ 379,878,901</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)



# MILLAGE RESOLUTIONS

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**RESOLUTION NO. 23-182R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2023-2024 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 7, 2023, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 23-130R adopting certain proposed millage rates for Fiscal Year 2023-2024 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 2023-2024, 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 2023-2024, 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 2023-2024 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 18<sup>th</sup> day of September, 2023.

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 # 23-182R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2023-2024**

<b>Taxing Entity:</b>	<b>FY24 Rolled Back Millage Rate:</b>	<b>Current Year Tentative Operating Millage Rate:</b>	<b>% Change Over Rolled Back Rate:</b>
EMS/FIRE RESCUE MSTU	0.9648	1.0682	10.72%
ANORADA	2.5004	2.7500	9.98%
EMERALD LAKES	0.4922	0.5568	13.12%
INDIAN RIDGE	3.5736	4.0653	13.76%
INDIAN WELLS	3.7016	4.1874	13.12%
KISSIMMEE ISLES	0.5120	0.5937	15.96%
LINDFIELDS	1.0154	1.1486	13.12%
SHADOW OAKS	0.5532	0.6258	13.12%
ST JAMES PARK	2.0368	2.3041	13.12%
WINDWARD CAY	0.7551	0.8542	13.12%

**RESOLUTION NO. 23-183R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2023-2024 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 7, 2023, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 23-131R adopting certain proposed millage rates for Fiscal Year 2023-2024 by majority vote; and

**WHEREAS**, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2023-2024, 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 2023-2024, 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 2023-2024 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 18<sup>th</sup> day of September, 2023.

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 # 23-183R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2023-2024**

<b>Taxing Entity:</b>	<b>FY24 Rolled Back Millage Rate:</b>	<b>Current Year Tentative Operating Millage Rate:</b>	<b>% Change Over Rolled Back Rate:</b>
COUNTYWIDE	6.0312	6.7000	11.09%
LIBRARY DISTRICT	0.2695	0.3000	11.32%
SAVE OSCEOLA-DEBT*		0.0677	0.00%
SAVE OSCEOLA-OPERATING	0.0695	0.0949	36.55%
BELLALAGO	0.1583	0.1750	10.55%
BLACKSTONE LANDING PH 1	0.8202	0.9250	12.78%
HAMMOCK POINT	0.1815	0.3000	65.29%
HAMMOCK TRAILS	0.8810	1.0000	13.51%
HIDDEN HEIGHTS TRAIL	0.0000	0.0000	0.00%
INDIAN RIDGE VILLAS	0.0000	0.0000	0.00%
INTERCESSION CITY	0.4245	0.4700	10.72%
ISLE OF BELLALAGO	1.5984	1.6000	0.10%
KING'S CREST	1.7687	1.5000	-15.19%
LIVE OAK SPRINGS	0.2384	0.2500	4.87%
ORANGE VISTA	1.0234	1.1000	7.48%
QUAIL RIDGE	0.9039	1.0000	10.63%
RAINTREE PARK	1.1039	1.0000	-9.41%
REMYNGTON	0.2238	0.3000	34.05%
RESERVES AT PLEASANT HILL	0.3350	0.5500	64.18%
ROYAL OAKS PHASE 2-5	0.9091	1.0500	15.50%
THE OAKS	0.1762	0.1750	-0.68%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.4379	0.2700	-38.34%
WINNERS PARK	2.0085	2.1000	4.56%

\*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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**RESOLUTION NO. 23-184R**

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 7, 2023, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 23-132R, adopting the tentative budget for Fiscal Year 2023-2024; and

**WHEREAS**, upon approval of the tentative budget for Fiscal Year 2023-2024, the Board prepared and advertised a statement summarizing all of the tentative budgets, as required by Section 129.03, Florida Statutes; and

**WHEREAS**, the Board has conducted a public hearing to consider adoption of its final budget for Fiscal Year 2023-2024 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. 23-182R and 23-183R adopting the final millage rates for Fiscal Year 2023-2024;

**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 2023-2024, totaling \$2,628,492,915 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 2023-2024, 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 2023-2024.

**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 18<sup>th</sup> day of September, 2023.

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:

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Schedule A  
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**Revenues**

Current Ad Valorem Taxes	371,650,245
PY Delinquent Ad Valorem Tax	63,358
Other Taxes	155,125,716
Permits, Fees & Special Assessments	230,422,574
Intergovernmental Revenue	366,610,352
Charges For Services	104,281,122
Judgment, Fines & Forfeits	2,167,215
Miscellaneous Revenues	38,488,162
Less 5% Statutory Reduction	-40,070,435

**Subtotal** 1,228,738,309

Transfers In	155,544,838
Other Sources	28,699,799
Fund Balance	1,215,509,969

**Total Revenues** 2,628,492,915

**Expenditures**

Personnel Services	188,143,601
Operating Expenses	463,680,260
Capital Outlay	1,009,863,125
Debt Service	62,184,798
Grants and Aids	40,409,736

**Subtotal** 1,764,281,520

Transfers Out	277,851,815
Reserves - Operating	150,729,382
Reserves - Debt	67,867,179
Reserves - Capital	184,050,197
Reserves - Claims	13,429,009
Reserves - Assigned	74,608,754
Reserves - Restricted	36,784,037
Reserves - Stability	58,891,022

**Total Expenditures** 2,628,492,915

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**001-General Fund**

**Revenues**

Current Ad Valorem Taxes	310,471,638
PY Delinquent Ad Valorem Tax	57,858
Other Taxes	27,089,423
Permits, Fees & Special Assessments	8,413,347
Intergovernmental Revenue	49,762,983
Charges For Services	1,968,201
Judgment, Fines & Forfeits	996,657
Miscellaneous Revenues	2,831,235
Less 5% Statutory Reduction	-19,333,911
<b>Subtotal</b>	<b>382,257,431</b>
Transfers In	13,047,231
Other Sources	4,688,211
Fund Balance	161,934,790
<b>Total Revenues</b>	<b>561,927,663</b>

**Expenditures**

Personnel Services	85,150,621
Operating Expenses	101,435,284
Capital Outlay	12,628,713
Debt Service	2,469,003
Grants and Aids	35,210,150
<b>Subtotal</b>	<b>236,893,771</b>
Transfers Out	207,570,075
Reserves - Operating	76,671,673
Reserves - Debt	663,276
Reserves - Capital	13,168,314
Reserves - Assigned	17,831,018
Reserves - Restricted	3,001,172
Reserves - Stability	6,128,364
<b>Total Expenditures</b>	<b>561,927,663</b>

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**010-Designated Ad Valorem Tax**

**Revenues**

Transfers In

24,388,442

**Total Revenues**

**24,388,442**

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**Expenditures**

Transfers Out

24,388,442

**Total Expenditures**

**24,388,442**

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

**Revenues**

Fund Balance		6,365,435
	<b>Total Revenues</b>	<b><u>6,365,435</u></b>

**Expenditures**

Operating Expenses		343,049
	<b>Subtotal</b>	<b><u>343,049</u></b>
Reserves - Restricted		6,022,386
	<b>Total Expenditures</b>	<b><u>6,365,435</u></b>

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**102-Transportation Trust Fund**

**Revenues**

Other Taxes		10,594,107
Permits, Fees & Special Assessments		443,327
Intergovernmental Revenue		2,263,156
Charges For Services		482,755
Miscellaneous Revenues		460,000
Less 5% Statutory Reduction		-712,167
	<b>Subtotal</b>	<b>13,531,178</b>

Transfers In		24,403,765
Other Sources		800,180
Fund Balance		6,812,842
	<b>Total Revenues</b>	<b>45,547,965</b>

**Expenditures**

Personnel Services		15,260,540
Operating Expenses		22,566,214
Capital Outlay		1,825,749
Debt Service		1,489,115
	<b>Subtotal</b>	<b>41,141,618</b>

Transfers Out		2,476,326
Reserves - Operating		500,000
Reserves - Debt		1,430,021
	<b>Total Expenditures</b>	<b>45,547,965</b>

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**103-Drug Abuse Treatment Fund**

**Revenues**

Judgment, Fines & Forfeits		37,274
Less 5% Statutory Reduction		-1,864

	<b>Subtotal</b>	<b>35,410</b>
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Fund Balance		2,690
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	<b>Total Revenues</b>	<b>38,100</b>
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**Expenditures**

Transfers Out		38,100
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	<b>Total Expenditures</b>	<b>38,100</b>
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**104-Tourist Development Tax Fund**

**Revenues**

Other Taxes	41,658,990
Charges For Services	3,323,493
Miscellaneous Revenues	625,790
Less 5% Statutory Reduction	-2,280,414
<b>Subtotal</b>	<b>43,327,859</b>

Other Sources	485,801
Fund Balance	68,081,997
<b>Total Revenues</b>	<b>111,895,657</b>

**Expenditures**

Personnel Services	2,309,870
Operating Expenses	28,409,785
Capital Outlay	20,945,989
Debt Service	85,783
<b>Subtotal</b>	<b>51,751,427</b>

Transfers Out	3,297,080
Reserves - Operating	18,446,460
Reserves - Debt	42,893
Reserves - Capital	11,000,000
Reserves - Stability	27,357,797
<b>Total Expenditures</b>	<b>111,895,657</b>

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

**Revenues**

Other Taxes		10,414,747
Less 5% Statutory Reduction		-520,737

	<b>Subtotal</b>	<b>9,894,010</b>
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Other Sources		47,149
Fund Balance		14,874,032

	<b>Total Revenues</b>	<b>24,815,191</b>
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**Expenditures**

Operating Expenses		7,624,147
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	<b>Subtotal</b>	<b>7,624,147</b>
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Transfers Out		3,113,516
Reserves - Operating		5,259,051
Reserves - Stability		8,818,477

	<b>Total Expenditures</b>	<b>24,815,191</b>
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**106-Sixth Cent Tourist Development Tax Fund**

**Revenues**

Other Taxes		10,414,747
Less 5% Statutory Reduction		-520,737

	<b>Subtotal</b>	<b>9,894,010</b>
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Other Sources		47,149
Fund Balance		11,712,687

	<b>Total Revenues</b>	<b>21,653,846</b>
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**Expenditures**

Operating Expenses		11,168,190
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	<b>Subtotal</b>	<b>11,168,190</b>
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Transfers Out		24,882
Reserves - Operating		4,572,456
Reserves - Stability		5,888,318

	<b>Total Expenditures</b>	<b>21,653,846</b>
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**107-Library District Fund**

**Revenues**

Current Ad Valorem Taxes		13,942,351
PY Delinquent Ad Valorem Tax		2,000
Intergovernmental Revenue		121,645
Charges For Services		51,584
Judgment, Fines & Forfeits		15,000
Miscellaneous Revenues		106,700
Less 5% Statutory Reduction		-705,766
<b>Subtotal</b>		<b>13,533,514</b>
Other Sources		37,700
Fund Balance		10,806,665
<b>Total Revenues</b>		<b>24,377,879</b>

**Expenditures**

Personnel Services		110,386
Operating Expenses		7,219,633
Capital Outlay		1,891,827
Debt Service		557,792
<b>Subtotal</b>		<b>9,779,638</b>
Transfers Out		295,345
Reserves - Operating		2,770,717
Reserves - Debt		278,896
Reserves - Assigned		5,000,000
Reserves - Stability		6,253,283
<b>Total Expenditures</b>		<b>24,377,879</b>

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**109-Law Enforcement Trust Fund**

**Revenues**

Other Sources	27,667
Fund Balance	332,380
<b>Total Revenues</b>	<b><u>360,047</u></b>

**Expenditures**

Transfers Out	360,047
<b>Total Expenditures</b>	<b><u>360,047</u></b>

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**111-SHIP State Housing Initiative Program**

**Revenues**

Intergovernmental Revenue		3,943,426
	<b>Subtotal</b>	<b>3,943,426</b>
Fund Balance		5,073,875
	<b>Total Revenues</b>	<b>9,017,301</b>

**Expenditures**

Personnel Services		215,954
Operating Expenses		8,801,347
	<b>Subtotal</b>	<b>9,017,301</b>
	<b>Total Expenditures</b>	<b>9,017,301</b>

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**112-Emergency(911)Communications**

**Revenues**

Intergovernmental Revenue		2,349,723
Charges For Services		154,232
Less 5% Statutory Reduction		-125,198
	<b>Subtotal</b>	<b>2,378,757</b>
Fund Balance		3,880,439
	<b>Total Revenues</b>	<b>6,259,196</b>

**Expenditures**

Transfers Out		2,279,517
Reserves - Operating		227,952
Reserves - Capital		3,751,727
	<b>Total Expenditures</b>	<b>6,259,196</b>

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**115-Court Facilities Fund**

**Revenues**

Charges For Services		1,494,163
Less 5% Statutory Reduction		-74,708
	<b>Subtotal</b>	<b>1,419,455</b>
Fund Balance		11,749,190
	<b>Total Revenues</b>	<b>13,168,645</b>

**Expenditures**

Operating Expenses		266,500
Capital Outlay		7,131,693
	<b>Subtotal</b>	<b>7,398,193</b>
Transfers Out		621,530
Reserves - Operating		236,808
Reserves - Capital		4,912,114
	<b>Total Expenditures</b>	<b>13,168,645</b>



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**118-Homeless Prevention & Rapid Rehousing**

**Revenues**

Intergovernmental Revenue		320,000
	<b>Subtotal</b>	<b>320,000</b>
 Fund Balance		 54,772
	<b>Total Revenues</b>	<b>374,772</b>

**Expenditures**

Operating Expenses		374,772
	<b>Subtotal</b>	<b>374,772</b>
	<b>Total Expenditures</b>	<b>374,772</b>

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**122-NEIGHBORHOOD STABIL PROGRAM 3**

**Revenues**

Fund Balance		98,010
	<b>Total Revenues</b>	<b>98,010</b>

**Expenditures**

Operating Expenses		98,010
	<b>Subtotal</b>	<b>98,010</b>
	<b>Total Expenditures</b>	<b>98,010</b>

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**125-Environmental Land Maintenance**

**Revenues**

Current Ad Valorem Taxes	4,410,430	
Miscellaneous Revenues	65,627	
Less 5% Statutory Reduction	-223,803	
<b>Subtotal</b>	<b>4,252,254</b>	
Other Sources	30,745	
Fund Balance	8,051,438	
<b>Total Revenues</b>	<b>12,334,437</b>	

**Expenditures**

Personnel Services	384,092	
Operating Expenses	1,171,005	
Capital Outlay	30,745	
Debt Service	4,477	
<b>Subtotal</b>	<b>1,590,319</b>	
Transfers Out	185,269	
Reserves - Operating	382,923	
Reserves - Debt	2,239	
Reserves - Restricted	10,173,687	
<b>Total Expenditures</b>	<b>12,334,437</b>	

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**128-Subdivision Pond MSBU**

**Revenues**

Permits, Fees & Special Assessments		1,343,578
Less 5% Statutory Reduction		-67,183
	<b>Subtotal</b>	<b>1,276,395</b>
Fund Balance		494,097
	<b>Total Revenues</b>	<b>1,770,492</b>

**Expenditures**

Operating Expenses		1,380,049
	<b>Subtotal</b>	<b>1,380,049</b>
Transfers Out		390,443
	<b>Total Expenditures</b>	<b>1,770,492</b>

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**129-Street Lighting MSBU**

**Revenues**

Permits, Fees & Special Assessments		423,179
Less 5% Statutory Reduction		-21,160
	<b>Subtotal</b>	<b>402,019</b>
Fund Balance		30,329
	<b>Total Revenues</b>	<b>432,348</b>

**Expenditures**

Operating Expenses		353,697
	<b>Subtotal</b>	<b>353,697</b>
Transfers Out		78,651
	<b>Total Expenditures</b>	<b>432,348</b>

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**130-Court Related Technology Fund**

**Revenues**

Charges For Services		1,109,711
Less 5% Statutory Reduction		-55,486

	<b>Subtotal</b>	<b>1,054,225</b>
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Transfers In		418,985
Fund Balance		619,799

	<b>Total Revenues</b>	<b>2,093,009</b>
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**Expenditures**

Personnel Services		689,264
Operating Expenses		754,637
Capital Outlay		148,600

	<b>Subtotal</b>	<b>1,592,501</b>
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Transfers Out		91,108
Reserves - Operating		409,400

	<b>Total Expenditures</b>	<b>2,093,009</b>
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**134-Countywide Fire Fund**

**Revenues**

Current Ad Valorem Taxes	37,862,626
PY Delinquent Ad Valorem Tax	3,500
Permits, Fees & Special Assessments	51,527,420
Intergovernmental Revenue	97,000
Charges For Services	18,239,037
Miscellaneous Revenues	2,734,982
Less 5% Statutory Reduction	-5,522,727

**Subtotal** 104,941,838

Transfers In	5,949,328
Other Sources	153,309
Fund Balance	22,878,074

**Total Revenues** 133,922,549

**Expenditures**

Personnel Services	59,500,946
Operating Expenses	25,461,584
Capital Outlay	271,246
Debt Service	3,660,645

**Subtotal** 88,894,421

Transfers Out	12,600,073
Reserves - Operating	25,326,455
Reserves - Debt	2,553,185
Reserves - Capital	1,781,268
Reserves - Assigned	2,767,147

**Total Expenditures** 133,922,549

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**137-HOME Fund**

**Revenues**

Intergovernmental Revenue		7,669,214
	<b>Subtotal</b>	<b>7,669,214</b>
Fund Balance		1,174,867
	<b>Total Revenues</b>	<b>8,844,081</b>

**Expenditures**

Personnel Services		91,629
Operating Expenses		6,640,958
Grants and Aids		2,111,494
	<b>Subtotal</b>	<b>8,844,081</b>
	<b>Total Expenditures</b>	<b>8,844,081</b>



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**139-Criminal Justice Training**

**Revenues**

Judgment, Fines & Forfeits		73,838
Miscellaneous Revenues		136
Less 5% Statutory Reduction		-3,699
	<b>Subtotal</b>	<b>70,275</b>
Fund Balance		11,592
	<b>Total Revenues</b>	<b>81,867</b>

**Expenditures**

Transfers Out		81,867
	<b>Total Expenditures</b>	<b>81,867</b>

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**141-Boating Improvement Fund**

**Revenues**

Permits, Fees & Special Assessments		101,629
Miscellaneous Revenues		7,200
Less 5% Statutory Reduction		-3,856
	<b>Subtotal</b>	<b>104,973</b>
Fund Balance		799,471
	<b>Total Revenues</b>	<b>904,444</b>

**Expenditures**

Capital Outlay		410,972
	<b>Subtotal</b>	<b>410,972</b>
Transfers Out		10,545
Reserves - Operating		1,758
Reserves - Capital		481,169
	<b>Total Expenditures</b>	<b>904,444</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		16,019,701
	<b>Total Revenues</b>	<b>16,077,311</b>

**Expenditures**

Capital Outlay		16,077,311
	<b>Subtotal</b>	<b>16,077,311</b>
	<b>Total Expenditures</b>	<b>16,077,311</b>

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**143 - Mobility Fee West District**

**Revenues**

Permits, Fees & Special Assessments		47,503,930
Less 5% Statutory Reduction		-1,353,680
	<b>Subtotal</b>	<b>46,150,250</b>
Fund Balance		154,161,538
	<b>Total Revenues</b>	<b>200,311,788</b>

**Expenditures**

Operating Expenses		150,000
Capital Outlay		148,411,051
	<b>Subtotal</b>	<b>148,561,051</b>
Transfers Out		68,775
Reserves - Capital		51,681,962
	<b>Total Expenditures</b>	<b>200,311,788</b>

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**145 - Red Light Cameras**

**Revenues**

Judgment, Fines & Forfeits		731,765
Less 5% Statutory Reduction		-36,588
	<b>Subtotal</b>	<b>695,177</b>
 Fund Balance		 1,692,412
	<b>Total Revenues</b>	<b>2,387,589</b>

**Expenditures**

Operating Expenses		657,700
	<b>Subtotal</b>	<b>657,700</b>
 Transfers Out		 15,143
Reserves - Restricted		1,714,746
	<b>Total Expenditures</b>	<b>2,387,589</b>

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

**Revenues**

Miscellaneous Revenues		6,542
Less 5% Statutory Reduction		-327
	<b>Subtotal</b>	<b>6,215</b>
Fund Balance		1,267,362
	<b>Total Revenues</b>	<b>1,273,577</b>

**Expenditures**

Operating Expenses		1,273,577
	<b>Subtotal</b>	<b>1,273,577</b>
	<b>Total Expenditures</b>	<b>1,273,577</b>

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**148-Building Fund**

**Revenues**

Permits, Fees & Special Assessments	12,826,280
Charges For Services	280,601
Judgment, Fines & Forfeits	5,075
Miscellaneous Revenues	8,500
Less 5% Statutory Reduction	-656,023

**Subtotal** 12,464,433

Other Sources	1,271,607
Fund Balance	21,838,542

**Total Revenues** 35,574,582

**Expenditures**

Personnel Services	8,225,060
Operating Expenses	9,269,039
Capital Outlay	10,760,666
Debt Service	79,131

**Subtotal** 28,333,896

Transfers Out	779,390
Reserves - Operating	3,453,653
Reserves - Debt	39,566
Reserves - Stability	2,968,077

**Total Expenditures** 35,574,582

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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		2,033,426
Fund Balance		3,830,545
	<b>Total Revenues</b>	<b>5,867,296</b>

**Expenditures**

Personnel Services		63,998
Operating Expenses		306,841
Capital Outlay		2,927,217
	<b>Subtotal</b>	<b>3,298,056</b>
Transfers Out		32,789
Reserves - Operating		40,363
Reserves - Capital		2,496,088
	<b>Total Expenditures</b>	<b>5,867,296</b>



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**151-CDBG Fund**

**Revenues**

Intergovernmental Revenue		6,487,658
	<b>Subtotal</b>	<b>6,487,658</b>
Fund Balance		990,377
	<b>Total Revenues</b>	<b>7,478,035</b>

**Expenditures**

Personnel Services		190,262
Operating Expenses		6,138,176
Capital Outlay		1,049,597
Grants and Aids		100,000
	<b>Subtotal</b>	<b>7,478,035</b>
	<b>Total Expenditures</b>	<b>7,478,035</b>

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

**Revenues**

Current Ad Valorem Taxes		1,816,876
Less 5% Statutory Reduction		-90,842
	<b>Subtotal</b>	<b>1,726,034</b>
Fund Balance		549,298
	<b>Total Revenues</b>	<b>2,275,332</b>

**Expenditures**

Operating Expenses		1,956,771
	<b>Subtotal</b>	<b>1,956,771</b>
Transfers Out		298,561
Reserves - Assigned		20,000
	<b>Total Expenditures</b>	<b>2,275,332</b>

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

**Revenues**

Permits, Fees & Special Assessments		18,525,862
Less 5% Statutory Reduction		-2,641
	<b>Subtotal</b>	<b>18,523,221</b>
Fund Balance		3,151,934
	<b>Total Revenues</b>	<b>21,675,155</b>

**Expenditures**

Operating Expenses		21,478,151
	<b>Subtotal</b>	<b>21,478,151</b>
Transfers Out		164,204
Reserves - Restricted		32,800
	<b>Total Expenditures</b>	<b>21,675,155</b>

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**154-Constitutional Gas Tax Fund**

**Revenues**

Intergovernmental Revenue		4,522,862
Less 5% Statutory Reduction		-226,143

	<b>Subtotal</b>	<b>4,296,719</b>
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Transfers In		11,766,188
Other Sources		4,006,397
Fund Balance		1,521,654

	<b>Total Revenues</b>	<b>21,590,958</b>
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**Expenditures**

Operating Expenses		14,750,000
Capital Outlay		4,006,397
Debt Service		1,859,996

	<b>Subtotal</b>	<b>20,616,393</b>
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Transfers Out		44,566
Reserves - Debt		929,999

	<b>Total Expenditures</b>	<b>21,590,958</b>
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**155-West 192 MSBU Phase I**

**Revenues**

Permits, Fees & Special Assessments		2,592,719
Miscellaneous Revenues		146,682
Less 5% Statutory Reduction		-136,970
	<b>Subtotal</b>	<b>2,602,431</b>
Transfers In		312,613
Fund Balance		2,464,361
	<b>Total Revenues</b>	<b>5,379,405</b>

**Expenditures**

Personnel Services		201,188
Operating Expenses		3,169,398
Capital Outlay		1,086,266
	<b>Subtotal</b>	<b>4,456,852</b>
Transfers Out		111,719
Reserves - Operating		810,834
	<b>Total Expenditures</b>	<b>5,379,405</b>

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**156-Federal And State Grants Fund**

**Revenues**

Intergovernmental Revenue		111,069,006
	<b>Subtotal</b>	<b>111,069,006</b>
 Fund Balance		 53,357,962
	<b>Total Revenues</b>	<b>164,426,968</b>

**Expenditures**

Personnel Services		9,387,089
Operating Expenses		57,153,217
Capital Outlay		94,899,137
Grants and Aids		2,888,092
	<b>Subtotal</b>	<b>164,327,535</b>
 Transfers Out		 99,433
	<b>Total Expenditures</b>	<b>164,426,968</b>

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**158-Intergovernmental Radio Communications**

**Revenues**

Charges For Services		1,051,288
Judgment, Fines & Forfeits		307,606
Miscellaneous Revenues		30,644
Less 5% Statutory Reduction		-69,477
	<b>Subtotal</b>	<b>1,320,061</b>
Transfers In		1,505,024
Fund Balance		756,356
	<b>Total Revenues</b>	<b>3,581,441</b>

**Expenditures**

Personnel Services		352,304
Operating Expenses		2,325,125
Capital Outlay		155,629
	<b>Subtotal</b>	<b>2,833,058</b>
Transfers Out		128,228
Reserves - Operating		620,155
	<b>Total Expenditures</b>	<b>3,581,441</b>

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**168-Section 8 Fund**

**Revenues**

Intergovernmental Revenue		24,043,517
Miscellaneous Revenues		79,452
	<b>Subtotal</b>	<b>24,122,969</b>
Other Sources		42,504
Fund Balance		3,469,484
	<b>Total Revenues</b>	<b>27,634,957</b>

**Expenditures**

Personnel Services		1,041,724
Operating Expenses		26,378,729
Capital Outlay		42,504
Grants and Aids		100,000
	<b>Subtotal</b>	<b>27,562,957</b>
Transfers Out		72,000
	<b>Total Expenditures</b>	<b>27,634,957</b>



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**177-Fire Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments		3,502,205
Less 5% Statutory Reduction		-175,110
	<b>Subtotal</b>	<b>3,327,095</b>
Fund Balance		4,606,733
	<b>Total Revenues</b>	<b>7,933,828</b>

**Expenditures**

Operating Expenses		10,000
Capital Outlay		7,667,549
	<b>Subtotal</b>	<b>7,677,549</b>
Transfers Out		218,239
Reserves - Operating		38,040
	<b>Total Expenditures</b>	<b>7,933,828</b>

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**178-Parks Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments		12,891,770
Less 5% Statutory Reduction		-644,589
	<b>Subtotal</b>	<b>12,247,181</b>
Fund Balance		29,297,781
	<b>Total Revenues</b>	<b>41,544,962</b>

**Expenditures**

Operating Expenses		3,253,438
Capital Outlay		25,081,452
	<b>Subtotal</b>	<b>28,334,890</b>
Transfers Out		71,189
Reserves - Capital		13,138,883
	<b>Total Expenditures</b>	<b>41,544,962</b>

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**180-Inmate Welfare Fund**

**Revenues**

Charges For Services		81,525
Miscellaneous Revenues		738,493
Less 5% Statutory Reduction		-4,077
	<b>Subtotal</b>	<b>815,941</b>
Fund Balance		2,337,456
	<b>Total Revenues</b>	<b>3,153,397</b>

**Expenditures**

Personnel Services		218,787
Operating Expenses		990,503
Capital Outlay		25,000
	<b>Subtotal</b>	<b>1,234,290</b>
Transfers Out		94,676
Reserves - Operating		347,725
Reserves - Stability		1,476,706
	<b>Total Expenditures</b>	<b>3,153,397</b>

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**187-Road Impact Fee Poinciana Overlay**

**Revenues**

Fund Balance		477,873
	<b>Total Revenues</b>	<b>477,873</b>

**Expenditures**

Reserves - Capital		477,873
	<b>Total Expenditures</b>	<b>477,873</b>

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**189 - Second Local Option Fuel Tax Fund**

**Revenues**

Other Taxes		8,694,044
Less 5% Statutory Reduction		-434,702

	<b>Subtotal</b>	<b>8,259,342</b>
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Transfers In		2,213,464
Fund Balance		2,311,868

	<b>Total Revenues</b>	<b>12,784,674</b>
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**Expenditures**

Operating Expenses		12,761,930
	<b>Subtotal</b>	<b>12,761,930</b>

Transfers Out		22,744
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	<b>Total Expenditures</b>	<b>12,784,674</b>
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**190 - Mobility Fee Northeast District Fund**

**Revenues**

Permits, Fees & Special Assessments		23,644,031
Less 5% Statutory Reduction		-372,583
	<b>Subtotal</b>	<b>23,271,448</b>
Fund Balance		28,365,411
	<b>Total Revenues</b>	<b>51,636,859</b>

**Expenditures**

Operating Expenses		60,000
Capital Outlay		42,551,735
	<b>Subtotal</b>	<b>42,611,735</b>
Transfers Out		31,957
Reserves - Capital		8,993,167
	<b>Total Expenditures</b>	<b>51,636,859</b>

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**191 - Mobility Fee Southeast District Fund**

**Revenues**

Permits, Fees & Special Assessments		10,325,395
Less 5% Statutory Reduction		-323,162
	<b>Subtotal</b>	<b>10,002,233</b>
Fund Balance		19,012,613
	<b>Total Revenues</b>	<b>29,014,846</b>

**Expenditures**

Operating Expenses		20,000
Capital Outlay		17,112,760
	<b>Subtotal</b>	<b>17,132,760</b>
Transfers Out		12,373
Reserves - Capital		11,869,713
	<b>Total Expenditures</b>	<b>29,014,846</b>

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**192 - Northeast Infrastructure Improvement Area Fund**

**Revenues**

Transfers In		10,389,703
	<b>Total Revenues</b>	<b><u>10,389,703</u></b>

**Expenditures**

Operating Expenses		500
	<b>Subtotal</b>	<b><u>500</u></b>
Reserves - Capital		10,389,203
	<b>Total Expenditures</b>	<b><u>10,389,703</u></b>



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

**Revenues**

Current Ad Valorem Taxes		1,164,871
Less 5% Statutory Reduction		-58,244
	<b>Subtotal</b>	<b>1,106,627</b>
Fund Balance		1,139,372
	<b>Total Revenues</b>	<b>2,245,999</b>

**Expenditures**

Operating Expenses		28,907
Debt Service		1,120,636
	<b>Subtotal</b>	<b>1,149,543</b>
Reserves - Debt		1,096,456
	<b>Total Expenditures</b>	<b>2,245,999</b>

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**210-W 192 Phase IIC**

**Revenues**

Miscellaneous Revenues		1,609
Less 5% Statutory Reduction		-80
	<b>Subtotal</b>	<b>1,529</b>
Fund Balance		469,672
	<b>Total Revenues</b>	<b>471,201</b>

**Expenditures**

Debt Service		158,588
	<b>Subtotal</b>	<b>158,588</b>
Transfers Out		312,613
	<b>Total Expenditures</b>	<b>471,201</b>

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

**Revenues**

Miscellaneous Revenues		7,875
Less 5% Statutory Reduction		-394
	<b>Subtotal</b>	<b>7,481</b>
Transfers In		2,787,225
Fund Balance		2,606,573
	<b>Total Revenues</b>	<b>5,401,279</b>

**Expenditures**

Debt Service		3,373,619
	<b>Subtotal</b>	<b>3,373,619</b>
Reserves - Debt		2,027,660
	<b>Total Expenditures</b>	<b>5,401,279</b>

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**241-Infrastructure Sales Surtax Series 2015**

**Revenues**

Miscellaneous Revenues	15,206	
Less 5% Statutory Reduction	-760	

		<b>14,446</b>
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Transfers In	5,193,730	
Fund Balance	5,068,176	

		<b>10,276,352</b>
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**Expenditures**

Debt Service	5,139,456	
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		<b>5,139,456</b>
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Reserves - Debt	5,136,896	
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		<b>10,276,352</b>
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**242 - Sales Tax Revenue Refunding Bonds, Series 2016**

**Revenues**

Miscellaneous Revenues		6,623
Less 5% Statutory Reduction		-331
	<b>Subtotal</b>	<b>6,292</b>
Transfers In		2,957,531
Fund Balance		2,206,759
	<b>Total Revenues</b>	<b>5,170,582</b>

**Expenditures**

Debt Service		2,922,088
	<b>Subtotal</b>	<b>2,922,088</b>
Reserves - Debt		2,248,494
	<b>Total Expenditures</b>	<b>5,170,582</b>

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

**Revenues**

Transfers In		1,234,809
Fund Balance		2,509,581
	<b>Total Revenues</b>	<b>3,744,390</b>

**Expenditures**

Debt Service		1,372,611
	<b>Subtotal</b>	<b>1,372,611</b>
Reserves - Debt		2,371,779
	<b>Total Expenditures</b>	<b>3,744,390</b>

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

**Revenues**

Transfers In		4,633,173
Fund Balance		4,548,359
<b>Total Revenues</b>		<b>9,181,532</b>

**Expenditures**

Debt Service		4,592,445
<b>Subtotal</b>		<b>4,592,445</b>
Reserves - Debt		4,589,087
<b>Total Expenditures</b>		<b>9,181,532</b>

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

**Revenues**

Miscellaneous Revenues		11,815
Less 5% Statutory Reduction		-591
	<b>Subtotal</b>	<b>11,224</b>
Transfers In		4,025,501
Fund Balance		3,937,855
	<b>Total Revenues</b>	<b>7,974,580</b>

**Expenditures**

Debt Service		3,987,494
	<b>Subtotal</b>	<b>3,987,494</b>
Reserves - Debt		3,987,086
	<b>Total Expenditures</b>	<b>7,974,580</b>



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

**Revenues**

Transfers In		1,482,124
Fund Balance		1,044,138
	<b>Total Revenues</b>	<b><u>2,526,262</u></b>

**Expenditures**

Debt Service		1,475,200
	<b>Subtotal</b>	<b><u>1,475,200</u></b>
Reserves - Debt		1,051,062
	<b>Total Expenditures</b>	<b><u>2,526,262</u></b>

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**247-DS TDT Refunding Bonds 2019**

**Revenues**

Permits, Fees & Special Assessments		300,000
Miscellaneous Revenues		4,544
Less 5% Statutory Reduction		-15,227
	<b>Subtotal</b>	<b>289,317</b>
Transfers In		259,793
Fund Balance		1,677,689
	<b>Total Revenues</b>	<b>2,226,799</b>

**Expenditures**

Debt Service		791,793
	<b>Subtotal</b>	<b>791,793</b>
Reserves - Debt		1,435,006
	<b>Total Expenditures</b>	<b>2,226,799</b>

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**249-DS CIRB 2019**

**Revenues**

Miscellaneous Revenues		17,204
Less 5% Statutory Reduction		-860

	<b>Subtotal</b>	<b>16,344</b>
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Transfers In		7,435,548
Fund Balance		5,734,734

	<b>Total Revenues</b>	<b>13,186,626</b>
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**Expenditures**

Debt Service		7,363,264
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	<b>Subtotal</b>	<b>7,363,264</b>
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Reserves - Debt		5,823,362
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	<b>Total Expenditures</b>	<b>13,186,626</b>
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**250-GO BONDS SERIES 2020**

**Revenues**

Current Ad Valorem Taxes		1,981,453
Miscellaneous Revenues		6,284
Less 5% Statutory Reduction		-99,387
	<b>Subtotal</b>	<b>1,888,350</b>
Fund Balance		2,003,016
	<b>Total Revenues</b>	<b>3,891,366</b>

**Expenditures**

Operating Expenses		50,378
Debt Service		1,969,852
	<b>Subtotal</b>	<b>2,020,230</b>
Reserves - Debt		1,871,136
	<b>Total Expenditures</b>	<b>3,891,366</b>

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

**Revenues**

Miscellaneous Revenues		1,676
Less 5% Statutory Reduction		-84

	<b>Subtotal</b>	<b>1,592</b>
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Transfers In		576,388
Fund Balance		559,884

	<b>Total Revenues</b>	<b>1,137,864</b>
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**Expenditures**

Debt Service		574,648
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	<b>Subtotal</b>	<b>574,648</b>
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Reserves - Debt		563,216
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	<b>Total Expenditures</b>	<b>1,137,864</b>
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**252-TDT Revenue Refunding Bond, Series 2022**

**Revenues**

Miscellaneous Revenues		15,923
Less 5% Statutory Reduction		-796
	<b>Subtotal</b>	<b>15,127</b>
Transfers In		4,460,010
Fund Balance		5,307,623
	<b>Total Revenues</b>	<b>9,782,760</b>

**Expenditures**

Debt Service		5,152,675
	<b>Subtotal</b>	<b>5,152,675</b>
Reserves - Debt		4,630,085
	<b>Total Expenditures</b>	<b>9,782,760</b>

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**306-Local Option Sales Tax Fund**

**Revenues**

Other Taxes		46,259,658
Less 5% Statutory Reduction		-2,312,983
	<b>Subtotal</b>	<b>43,946,675</b>
Other Sources		7,168,326
Fund Balance		107,441,118
	<b>Total Revenues</b>	<b>158,556,119</b>

**Expenditures**

Capital Outlay		104,802,519
Debt Service		2,656,802
	<b>Subtotal</b>	<b>107,459,321</b>
Transfers Out		14,565,557
Reserves - Debt		1,328,402
Reserves - Capital		15,000,000
Reserves - Assigned		20,202,839
	<b>Total Expenditures</b>	<b>158,556,119</b>

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**315-Gen Cap Outlay Fund**

**Revenues**

Transfers In		18,870,285
Fund Balance		86,428,300
<b>Total Revenues</b>		<b>105,298,585</b>

**Expenditures**

Capital Outlay		93,270,181
<b>Subtotal</b>		<b>93,270,181</b>
Reserves - Assigned		12,028,404
<b>Total Expenditures</b>		<b>105,298,585</b>



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**328 - Special Purpose Capital Fund**

**Revenues**

Intergovernmental Revenue		153,960,162
Miscellaneous Revenues		29,661,261

	<b>Subtotal</b>	<b>183,621,423</b>
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Other Sources		5,857,164
Fund Balance		370,703

	<b>Total Revenues</b>	<b>189,849,290</b>
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**Expenditures**

Capital Outlay		189,849,290
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	<b>Subtotal</b>	<b>189,849,290</b>
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	<b>Total Expenditures</b>	<b>189,849,290</b>
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**331-Countywide Fire Capital Fund**

**Revenues**

Transfers In		5,200,552
Other Sources		3,494,890
Fund Balance		47,109,864
	<b>Total Revenues</b>	<b>55,805,306</b>

**Expenditures**

Capital Outlay		53,675,419
	<b>Subtotal</b>	<b>53,675,419</b>
Transfers Out		404,200
Reserves - Capital		1,725,687
	<b>Total Expenditures</b>	<b>55,805,306</b>

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

**Revenues**

Fund Balance		2,999,560
	<b>Total Revenues</b>	<b>2,999,560</b>

**Expenditures**

Capital Outlay		2,239,071
	<b>Subtotal</b>	<b>2,239,071</b>
Reserves - Operating		760,489
	<b>Total Expenditures</b>	<b>2,999,560</b>

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**334 - Transportation Imp Construction Fund**

**Revenues**

Fund Balance		145,491,638
	<b>Total Revenues</b>	<b>145,491,638</b>

**Expenditures**

Capital Outlay		145,054,445
	<b>Subtotal</b>	<b>145,054,445</b>
Reserves - Capital		437,193
	<b>Total Expenditures</b>	<b>145,491,638</b>

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**401-Solid Waste Fund**

**Revenues**

Permits, Fees & Special Assessments		36,000,292
Charges For Services		3,521,660
Miscellaneous Revenues		23,994
Less 5% Statutory Reduction		-1,977,298
	<b>Subtotal</b>	<b>37,568,648</b>
Other Sources		541,000
Fund Balance		44,243,729
	<b>Total Revenues</b>	<b>82,353,377</b>

**Expenditures**

Personnel Services		1,808,156
Operating Expenses		29,994,643
Capital Outlay		666,000
Debt Service		86,020
	<b>Subtotal</b>	<b>32,554,819</b>
Transfers Out		1,280,517
Reserves - Operating		8,820,235
Reserves - Debt		43,010
Reserves - Capital		20,717,441
Reserves - Assigned		16,759,346
Reserves - Restricted		2,178,009
	<b>Total Expenditures</b>	<b>82,353,377</b>

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**407-Osceola Parkway**

**Revenues**

Charges For Services		17,189,230
Less 5% Statutory Reduction		-859,462
	<b>Subtotal</b>	<b>16,329,768</b>
Fund Balance		37,547,580
	<b>Total Revenues</b>	<b>53,877,348</b>

**Expenditures**

Personnel Services		286,221
Operating Expenses		3,379,495
Capital Outlay		2,812,749
Debt Service		9,215,050
	<b>Subtotal</b>	<b>15,693,515</b>
Transfers Out		127,961
Reserves - Operating		1,009,235
Reserves - Debt		23,711,059
Reserves - Capital		12,028,395
Reserves - Restricted		1,307,183
	<b>Total Expenditures</b>	<b>53,877,348</b>

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

**Revenues**

Charges For Services		3,960,888
	<b>Subtotal</b>	<b>3,960,888</b>
 Fund Balance		 4,079,215
	<b>Total Revenues</b>	<b>8,040,103</b>

**Expenditures**

Personnel Services		253,623
Operating Expenses		3,460,170
	<b>Subtotal</b>	<b>3,713,793</b>
 Transfers Out		 68,352
Reserves - Claims		1,940,698
Reserves - Restricted		2,317,260
	<b>Total Expenditures</b>	<b>8,040,103</b>

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

**Revenues**

Charges For Services		8,637,481
	<b>Subtotal</b>	<b>8,637,481</b>
 Fund Balance		 5,696,333
	<b>Total Revenues</b>	<b>14,333,814</b>

**Expenditures**

Personnel Services		231,891
Operating Expenses		7,512,311
	<b>Subtotal</b>	<b>7,744,202</b>
 Transfers Out		 73,046
Reserves - Claims		207,677
Reserves - Restricted		6,308,889
	<b>Total Expenditures</b>	<b>14,333,814</b>



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**503-Dental Insurance Internal Service Fund**

**Revenues**

Charges For Services		1,327,005
	<b>Subtotal</b>	<b>1,327,005</b>
Fund Balance		1,111,834
	<b>Total Revenues</b>	<b>2,438,839</b>

**Expenditures**

Personnel Services		83,667
Operating Expenses		1,029,215
	<b>Subtotal</b>	<b>1,112,882</b>
Transfers Out		55,886
Reserves - Operating		10,000
Reserves - Claims		1,221,708
Reserves - Restricted		38,363
	<b>Total Expenditures</b>	<b>2,438,839</b>

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**504-Health Insurance Internal Service Fund**

**Revenues**

Charges For Services		34,800,538
Miscellaneous Revenues		868,665
Less 5% Statutory Reduction		-43,433
	<b>Subtotal</b>	<b>35,625,770</b>
Fund Balance		5,324,498
	<b>Total Revenues</b>	<b>40,950,268</b>

**Expenditures**

Personnel Services		188,731
Operating Expenses		27,884,444
	<b>Subtotal</b>	<b>28,073,175</b>
Transfers Out		154,136
Reserves - Claims		9,033,415
Reserves - Restricted		3,689,542
	<b>Total Expenditures</b>	<b>40,950,268</b>

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

**Revenues**

Charges For Services		847,849
	<b>Subtotal</b>	<b>847,849</b>
 Fund Balance		 918,097
	<b>Total Revenues</b>	<b>1,765,946</b>

**Expenditures**

Personnel Services		63,901
Operating Expenses		613,889
	<b>Subtotal</b>	<b>677,790</b>
 Transfers Out		 49,645
Reserves - Operating		13,000
Reserves - Claims		1,025,511
	<b>Total Expenditures</b>	<b>1,765,946</b>

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

**Revenues**

Charges For Services		123,907
	<b>Subtotal</b>	<b>123,907</b>
 Fund Balance		 135,125
	<b>Total Revenues</b>	<b>259,032</b>

**Expenditures**

Personnel Services		135,779
Operating Expenses		55,184
Debt Service		26,615
	<b>Subtotal</b>	<b>217,578</b>
 Transfers Out		 28,146
Reserves - Debt		13,308
	<b>Total Expenditures</b>	<b>259,032</b>

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**510-Fleet Maintenance Internal Service Fund**

**Revenues**

Charges For Services		3,467,108
	<b>Subtotal</b>	<b>3,467,108</b>
	<b>Total Revenues</b>	<b>3,467,108</b>

**Expenditures**

Personnel Services		1,600,345
Operating Expenses		1,447,258
	<b>Subtotal</b>	<b>3,047,603</b>
Transfers Out		419,505
	<b>Total Expenditures</b>	<b>3,467,108</b>

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**511-Fleet Fuel Internal Service Fund**

**Revenues**

Charges For Services		2,168,866
	<b>Subtotal</b>	<b>2,168,866</b>
Fund Balance		478,212
	<b>Total Revenues</b>	<b>2,647,078</b>

**Expenditures**

Personnel Services		97,573
Operating Expenses		2,052,410
Capital Outlay		353,646
	<b>Subtotal</b>	<b>2,503,629</b>
Transfers Out		143,449
	<b>Total Expenditures</b>	<b>2,647,078</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 9/7/2023. There were no changes to the Designated Ad Valorem Tax Fund (DAT therefore, a summary of changes within the General Fund are detailed below.

- **Revenues** were adjusted due to the Transfer In from Fund 128 for the Wren Drive MSBU
- **Expenditures** include an increase in the allocation for the Community Service Grants, an adjustment between Operating and Capital Outlay in accordance with proper accounting, and to balance the Fund



<b>GENERAL FUND – FUND GROUP</b>					
	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 266,699,821	\$ 310,471,638	\$ 310,471,638	\$ 0	\$ 43,771,817
PY Delinquent Ad Valorem Tax	\$ 76,524	\$ 57,858	\$ 57,858	\$ 0	\$(18,666)
Other Taxes	\$ 23,647,135	\$ 27,089,423	\$ 27,089,423	\$ 0	\$ 3,442,288
Permits, Fees & Special Assessments	\$ 8,448,507	\$ 8,413,347	\$ 8,413,347	\$ 0	\$(35,160)
Intergovernmental Revenue	\$ 39,281,199	\$ 49,762,983	\$ 49,762,983	\$ 0	\$ 10,481,784
Charges For Services	\$ 1,853,572	\$ 1,968,201	\$ 1,968,201	\$ 0	\$ 114,629
Judgment, Fines & Forfeits	\$ 1,348,438	\$ 996,657	\$ 996,657	\$ 0	\$(351,781)
Miscellaneous Revenues	\$ 2,530,673	\$ 2,831,235	\$ 2,831,235	\$ 0	\$ 300,562
Less 5% Statutory Reduction	\$(17,217,571)	\$(19,333,911)	\$(19,333,911)	\$ 0	\$(2,116,340)
<b>Subtotal:</b>	<b>\$ 326,668,298</b>	<b>\$ 382,257,431</b>	<b>\$ 382,257,431</b>	<b>\$ 0</b>	<b>\$ 55,589,133</b>
Transfers In	\$ 38,472,775	\$ 37,437,949	\$ 37,435,673	\$(2,276)	\$(1,037,102)
Other Sources	\$ 2,765,815	\$ 4,688,211	\$ 4,688,211	\$ 0	\$ 1,922,396
Fund Balance	\$ 135,939,281	\$ 161,934,790	\$ 161,934,790	\$ 0	\$ 25,995,509
<b>REVENUES TOTAL:</b>	<b>\$ 503,846,169</b>	<b>\$ 586,318,381</b>	<b>\$ 586,316,105</b>	<b>\$(2,276)</b>	<b>\$ 82,469,936</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 79,524,482	\$ 85,150,621	\$ 85,150,621	\$ 0	\$ 5,626,139
Operating Expenses	\$ 88,432,207	\$ 101,378,297	\$ 101,435,284	\$ 56,987	\$ 13,003,077
Capital Outlay	\$ 32,234,180	\$ 12,631,713	\$ 12,628,713	\$(3,000)	\$(19,605,467)
Debt Service	\$ 2,260,975	\$ 2,469,003	\$ 2,469,003	\$ 0	\$ 208,028
Grants and Aids	\$ 31,538,755	\$ 34,875,803	\$ 35,210,150	\$ 334,347	\$ 3,671,395
<b>Subtotal:</b>	<b>\$ 233,990,599</b>	<b>\$ 236,505,437</b>	<b>\$ 236,893,771</b>	<b>\$ 388,334</b>	<b>\$ 2,903,172</b>
Transfers Out	\$ 180,487,938	\$ 231,958,517	\$ 231,958,517	\$ 0	\$ 51,470,579
Reserves - Operating	\$ 63,544,266	\$ 77,062,283	\$ 76,671,673	\$(390,610)	\$ 13,127,407
Reserves - Debt	\$ 559,262	\$ 663,276	\$ 663,276	\$ 0	\$ 104,014
Reserves - Capital	\$ 10,379,439	\$ 13,168,314	\$ 13,168,314	\$ 0	\$ 2,788,875
Reserves - Assigned	\$ 12,418,149	\$ 17,831,018	\$ 17,831,018	\$ 0	\$ 5,412,869
Reserves - Restricted	\$ 0	\$ 3,001,172	\$ 3,001,172	\$ 0	\$ 3,001,172
Reserves - Stability	\$ 2,466,516	\$ 6,128,364	\$ 6,128,364	\$ 0	\$ 3,661,848
<b>EXPENDITURES TOTAL:</b>	<b>\$ 503,846,169</b>	<b>\$ 586,318,381</b>	<b>\$ 586,316,105</b>	<b>\$(2,276)</b>	<b>\$ 82,469,936</b>

\* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)

**001-GENERAL FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 266,699,821	\$ 310,471,638	\$ 310,471,638	\$ 0	\$ 43,771,817
PY Delinquent Ad Valorem Tax	\$ 76,524	\$ 57,858	\$ 57,858	\$ 0	\$(18,666)
Other Taxes	\$ 23,647,135	\$ 27,089,423	\$ 27,089,423	\$ 0	\$ 3,442,288
Permits, Fees & Special Assessments	\$ 8,448,507	\$ 8,413,347	\$ 8,413,347	\$ 0	\$(35,160)
Intergovernmental Revenue	\$ 39,281,199	\$ 49,762,983	\$ 49,762,983	\$ 0	\$ 10,481,784
Charges For Services	\$ 1,853,572	\$ 1,968,201	\$ 1,968,201	\$ 0	\$ 114,629
Judgment, Fines & Forfeits	\$ 1,348,438	\$ 996,657	\$ 996,657	\$ 0	\$(351,781)
Miscellaneous Revenues	\$ 2,530,673	\$ 2,831,235	\$ 2,831,235	\$ 0	\$ 300,562
<u>Less 5% Statutory Reduction</u>	<u>\$(17,217,571)</u>	<u>\$(19,333,911)</u>	<u>\$(19,333,911)</u>	<u>\$ 0</u>	<u>\$(2,116,340)</u>
<b>Subtotal:</b>	<b>\$ 326,668,298</b>	<b>\$ 382,257,431</b>	<b>\$ 382,257,431</b>	<b>\$ 0</b>	<b>\$ 55,589,133</b>
Transfers In	\$ 21,656,272	\$ 13,049,507	\$ 13,047,231	\$(2,276)	\$(8,609,041)
Other Sources	\$ 2,765,815	\$ 4,688,211	\$ 4,688,211	\$ 0	\$ 1,922,396
<u>Fund Balance</u>	<u>\$ 135,939,281</u>	<u>\$ 161,934,790</u>	<u>\$ 161,934,790</u>	<u>\$ 0</u>	<u>\$ 25,995,509</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 487,029,666</u></b>	<b><u>\$ 561,929,939</u></b>	<b><u>\$ 561,927,663</u></b>	<b><u>\$(2,276)</u></b>	<b><u>\$ 74,897,997</u></b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 79,524,482	\$ 85,150,621	\$ 85,150,621	\$ 0	\$ 5,626,139
Operating Expenses	\$ 88,432,207	\$ 101,378,297	\$ 101,435,284	\$ 56,987	\$ 13,003,077
Capital Outlay	\$ 32,234,180	\$ 12,631,713	\$ 12,628,713	\$(3,000)	\$(19,605,467)
Debt Service	\$ 2,260,975	\$ 2,469,003	\$ 2,469,003	\$ 0	\$ 208,028
<u>Grants and Aids</u>	<u>\$ 31,538,755</u>	<u>\$ 34,875,803</u>	<u>\$ 35,210,150</u>	<u>\$ 334,347</u>	<u>\$ 3,671,395</u>
<b>Subtotal:</b>	<b>\$ 233,990,599</b>	<b>\$ 236,505,437</b>	<b>\$ 236,893,771</b>	<b>\$ 388,334</b>	<b>\$ 2,903,172</b>
Transfers Out	\$ 163,671,435	\$ 207,570,075	\$ 207,570,075	\$ 0	\$ 43,898,640
Reserves - Operating	\$ 63,544,266	\$ 77,062,283	\$ 76,671,673	\$(390,610)	\$ 13,127,407
Reserves - Debt	\$ 559,262	\$ 663,276	\$ 663,276	\$ 0	\$ 104,014
Reserves - Capital	\$ 10,379,439	\$ 13,168,314	\$ 13,168,314	\$ 0	\$ 2,788,875
Reserves - Assigned	\$ 12,418,149	\$ 17,831,018	\$ 17,831,018	\$ 0	\$ 5,412,869
Reserves - Restricted	\$ 0	\$ 3,001,172	\$ 3,001,172	\$ 0	\$ 3,001,172
<u>Reserves - Stability</u>	<u>\$ 2,466,516</u>	<u>\$ 6,128,364</u>	<u>\$ 6,128,364</u>	<u>\$ 0</u>	<u>\$ 3,661,848</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 487,029,666</u></b>	<b><u>\$ 561,929,939</u></b>	<b><u>\$ 561,927,663</u></b>	<b><u>\$(2,276)</u></b>	<b><u>\$ 74,897,997</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**010-DESIGNATED AD VALOREM TAX SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 16,816,503	\$ 24,388,442	\$ 24,388,442	\$ 0	\$ 7,571,939
<b>REVENUES TOTAL:</b>	<b>\$ 16,816,503</b>	<b>\$ 24,388,442</b>	<b>\$ 24,388,442</b>	<b>\$ 0</b>	<b>\$ 7,571,939</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 16,816,503	\$ 24,388,442	\$ 24,388,442	\$ 0	\$ 7,571,939
<b>EXPENDITURES TOTAL:</b>	<b>\$ 16,816,503</b>	<b>\$ 24,388,442</b>	<b>\$ 24,388,442</b>	<b>\$ 0</b>	<b>\$ 7,571,939</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 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 9/7/2023. A summary of those changes within the Special Revenue Fund Group are detailed below.

- **Fund 102 – Transportation Trust Fund**
  - **Revenues** adjustments include a slight Fund Balance change
  - **Expenditures** were adjusted to support the increased mowing contract for Sunrail properties
- **Fund 128 – Streetlighting Municipal Service Benefit Unit (MSBU) Fund**
  - **Revenues** and **Expenditures** were reduced to remove the Wren Drive assessment
- **Fund 134 – Countywide Fire Fund**
  - **Revenues** were adjusted to account for the reimbursement in accordance with the Public Emergency Medical Transportation (PEMT) agreement
  - **Expenditures** were adjusted to account for the County’s initial investment in accordance with the PEMT agreement, which will be reimbursed
- **Fund 153 – Municipal Service Benefit Unit (MSBU) Fund**
  - **Revenues** and **Expenditures** were adjusted to account for the Local Provider Participation Program rates submitted by local hospitals and adopted by the Board in accordance with the actual agreement
- **Fund 156 – Federal and State Grants Fund**
  - **Revenues** and **Expenditures** were adjusted to include the recently awarded FY2022 Staffing for Adequate Fire and Emergency Response (SAFER) grant which will provide a total of 21 positions (12 positions for Engine 83 and 9 positions for Rescue 54)

<b>SPECIAL REVENUE FUND GROUP</b>					
	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 49,348,506	\$ 58,032,283	\$ 58,032,283	\$ 0	\$ 8,683,777
PY Delinquent Ad Valorem Tax	\$ 5,500	\$ 5,500	\$ 5,500	\$ 0	\$ 0
Other Taxes	\$ 66,557,524	\$ 81,776,635	\$ 81,776,635	\$ 0	\$ 15,219,111
Permits, Fees & Special Assessments	\$ 160,331,186	\$ 181,934,718	\$ 185,708,935	\$ 3,774,217	\$ 25,377,749
Intergovernmental Revenue	\$ 212,102,482	\$ 157,444,847	\$ 162,887,207	\$ 5,442,360	\$(49,215,275)
Charges For Services	\$ 20,544,120	\$ 26,268,389	\$ 26,268,389	\$ 0	\$ 5,724,269
Judgment, Fines & Forfeits	\$ 1,130,107	\$ 1,170,558	\$ 1,170,558	\$ 0	\$ 40,451
Miscellaneous Revenues	\$ 5,942,229	\$ 3,884,371	\$ 5,014,248	\$ 1,129,877	\$(927,981)
Less 5% Statutory Reduction	\$(13,335,448)	\$(15,310,241)	\$(15,366,594)	\$(56,353)	\$(2,031,146)
<b>Subtotal:</b>	<b>\$ 502,626,206</b>	<b>\$ 495,207,060</b>	<b>\$ 505,497,161</b>	<b>\$ 10,290,101</b>	<b>\$ 2,870,955</b>
Transfers In	\$ 37,381,963	\$ 58,992,496	\$ 58,992,496	\$ 0	\$ 21,610,533
Other Sources	\$ 2,355,536	\$ 6,950,208	\$ 6,950,208	\$ 0	\$ 4,594,672
Fund Balance	\$ 421,961,620	\$ 525,316,121	\$ 525,385,942	\$ 69,821	\$ 103,424,322
<b>REVENUES TOTAL:</b>	<b>\$ 964,325,325</b>	<b>\$ 1,086,465,885</b>	<b>\$ 1,096,825,807</b>	<b>\$ 10,359,922</b>	<b>\$ 132,500,482</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 84,064,571	\$ 92,800,733	\$ 98,243,093	\$ 5,442,360	\$ 14,178,522
Operating Expenses	\$ 234,949,243	\$ 279,816,834	\$ 284,736,672	\$ 4,919,838	\$ 49,787,429
Capital Outlay	\$ 351,349,950	\$ 404,511,092	\$ 404,511,092	\$ 0	\$ 53,161,142
Debt Service	\$ 6,436,654	\$ 7,736,939	\$ 7,736,939	\$ 0	\$ 1,300,285
Grants and Aids	\$ 13,287,009	\$ 5,199,586	\$ 5,199,586	\$ 0	\$(8,087,423)
<b>Subtotal:</b>	<b>\$ 690,087,427</b>	<b>\$ 790,065,184</b>	<b>\$ 800,427,382</b>	<b>\$ 10,362,198</b>	<b>\$ 110,339,955</b>
Transfers Out	\$ 52,315,922	\$ 28,212,561	\$ 28,210,285	\$(2,276)	\$(24,105,637)
Reserves - Operating	\$ 56,733,028	\$ 63,444,750	\$ 63,444,750	\$ 0	\$ 6,711,722
Reserves - Debt	\$ 4,611,496	\$ 5,276,799	\$ 5,276,799	\$ 0	\$ 665,303
Reserves - Capital	\$ 113,482,834	\$ 120,973,167	\$ 120,973,167	\$ 0	\$ 7,490,333
Reserves - Assigned	\$ 5,449,992	\$ 7,787,147	\$ 7,787,147	\$ 0	\$ 2,337,155
Reserves - Restricted	\$ 15,161,240	\$ 17,943,619	\$ 17,943,619	\$ 0	\$ 2,782,379
Reserves - Stability	\$ 26,483,386	\$ 52,762,658	\$ 52,762,658	\$ 0	\$ 26,279,272
<b>EXPENDITURES TOTAL:</b>	<b>\$ 964,325,325</b>	<b>\$ 1,086,465,885</b>	<b>\$ 1,096,825,807</b>	<b>\$ 10,359,922</b>	<b>\$ 132,500,482</b>

\* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)



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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 6,709,055	\$ 6,365,435	\$ 6,365,435	\$ 0	\$(343,620)
<b>REVENUES TOTAL:</b>	<b>\$ 6,709,055</b>	<b>\$ 6,365,435</b>	<b>\$ 6,365,435</b>	<b>\$ 0</b>	<b>\$(343,620)</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	\$ 6,366,006	\$ 6,022,386	\$ 6,022,386	\$ 0	\$(343,620)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 6,709,055</b>	<b>\$ 6,365,435</b>	<b>\$ 6,365,435</b>	<b>\$ 0</b>	<b>\$(343,620)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**102-TRANSPORTATION TRUST FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Other Taxes	\$ 8,744,827	\$ 10,594,107	\$ 10,594,107	\$ 0	\$ 1,849,280
Permits, Fees & Special Assessments	\$ 369,235	\$ 443,327	\$ 443,327	\$ 0	\$ 74,092
Intergovernmental Revenue	\$ 2,046,151	\$ 2,263,156	\$ 2,263,156	\$ 0	\$ 217,005
Charges For Services	\$ 482,755	\$ 482,755	\$ 482,755	\$ 0	\$ 0
Miscellaneous Revenues	\$ 586,658	\$ 460,000	\$ 460,000	\$ 0	\$(126,658)
Less 5% Statutory Reduction	\$(586,482)	\$(712,167)	\$(712,167)	\$ 0	\$(125,685)
<b>Subtotal:</b>	<b>\$ 11,643,144</b>	<b>\$ 13,531,178</b>	<b>\$ 13,531,178</b>	<b>\$ 0</b>	<b>\$ 1,888,034</b>
Transfers In	\$ 16,831,597	\$ 24,403,765	\$ 24,403,765	\$ 0	\$ 7,572,168
Other Sources	\$ 104,016	\$ 800,180	\$ 800,180	\$ 0	\$ 696,164
Fund Balance	\$ 8,813,387	\$ 6,742,842	\$ 6,812,842	\$ 70,000	\$(2,000,545)
<b>REVENUES TOTAL:</b>	<b>\$ 37,392,144</b>	<b>\$ 45,477,965</b>	<b>\$ 45,547,965</b>	<b>\$ 70,000</b>	<b>\$ 8,155,821</b>
<b><u>EXPENDITURES:</u></b>					
Personnel Services	\$ 13,699,717	\$ 15,260,540	\$ 15,260,540	\$ 0	\$ 1,560,823
Operating Expenses	\$ 18,032,422	\$ 22,496,214	\$ 22,566,214	\$ 70,000	\$ 4,533,792
Capital Outlay	\$ 364,116	\$ 1,825,749	\$ 1,825,749	\$ 0	\$ 1,461,633
Debt Service	\$ 1,466,322	\$ 1,489,115	\$ 1,489,115	\$ 0	\$ 22,793
<b>Subtotal:</b>	<b>\$ 33,562,577</b>	<b>\$ 41,071,618</b>	<b>\$ 41,141,618</b>	<b>\$ 70,000</b>	<b>\$ 7,579,041</b>
Transfers Out	\$ 2,411,254	\$ 2,476,326	\$ 2,476,326	\$ 0	\$ 65,072
Reserves - Operating	\$ 0	\$ 500,000	\$ 500,000	\$ 0	\$ 500,000
Reserves - Debt	\$ 1,418,313	\$ 1,430,021	\$ 1,430,021	\$ 0	\$ 11,708
<b>EXPENDITURES TOTAL:</b>	<b>\$ 37,392,144</b>	<b>\$ 45,477,965</b>	<b>\$ 45,547,965</b>	<b>\$ 70,000</b>	<b>\$ 8,155,821</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**103-DRUG ABUSE TREATMENT FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Judgment, Fines & Forfeits	\$ 49,927	\$ 37,274	\$ 37,274	\$ 0	\$(12,653)
<u>Less 5% Statutory Reduction</u>	<u>\$(2,496)</u>	<u>\$(1,864)</u>	<u>\$(1,864)</u>	<u>\$ 0</u>	<u>\$ 632</u>
<b>Subtotal:</b>	<b>\$ 47,431</b>	<b>\$ 35,410</b>	<b>\$ 35,410</b>	<b>\$ 0</b>	<b>\$(12,021)</b>
Fund Balance	\$ 0	\$ 2,690	\$ 2,690	\$ 0	\$ 2,690
<b>REVENUES TOTAL:</b>	<b>\$ 47,431</b>	<b>\$ 38,100</b>	<b>\$ 38,100</b>	<b>\$ 0</b>	<b>\$(9,331)</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 47,431	\$ 38,100	\$ 38,100	\$ 0	\$(9,331)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 47,431</b>	<b>\$ 38,100</b>	<b>\$ 38,100</b>	<b>\$ 0</b>	<b>\$(9,331)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**104-TOURIST DEVELOPMENT TAX FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 33,198,529	\$ 41,658,990	\$ 41,658,990	\$ 0	\$ 8,460,461
Charges For Services	\$ 2,479,532	\$ 3,323,493	\$ 3,323,493	\$ 0	\$ 843,961
Miscellaneous Revenues	\$ 440,000	\$ 625,790	\$ 625,790	\$ 0	\$ 185,790
Less 5% Statutory Reduction	\$(1,805,903)	\$(2,280,414)	\$(2,280,414)	\$ 0	\$(474,511)
<b>Subtotal:</b>	<b>\$ 34,312,158</b>	<b>\$ 43,327,859</b>	<b>\$ 43,327,859</b>	<b>\$ 0</b>	<b>\$ 9,015,701</b>
Other Sources	\$ 250,711	\$ 485,801	\$ 485,801	\$ 0	\$ 235,090
Fund Balance	\$ 44,414,303	\$ 68,081,997	\$ 68,081,997	\$ 0	\$ 23,667,694
<b>REVENUES TOTAL:</b>	<b>\$ 78,977,172</b>	<b>\$ 111,895,657</b>	<b>\$ 111,895,657</b>	<b>\$ 0</b>	<b>\$ 32,918,485</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,178,351	\$ 2,309,870	\$ 2,309,870	\$ 0	\$ 131,519
Operating Expenses	\$ 21,704,631	\$ 28,409,785	\$ 28,409,785	\$ 0	\$ 6,705,154
Capital Outlay	\$ 12,118,500	\$ 20,945,989	\$ 20,945,989	\$ 0	\$ 8,827,489
Debt Service	\$ 22,313	\$ 85,783	\$ 85,783	\$ 0	\$ 63,470
<b>Subtotal:</b>	<b>\$ 36,023,795</b>	<b>\$ 51,751,427</b>	<b>\$ 51,751,427</b>	<b>\$ 0</b>	<b>\$ 15,727,632</b>
Transfers Out	\$ 3,993,079	\$ 3,297,080	\$ 3,297,080	\$ 0	\$(695,999)
Reserves - Operating	\$ 17,077,200	\$ 18,446,460	\$ 18,446,460	\$ 0	\$ 1,369,260
Reserves - Debt	\$ 11,157	\$ 42,893	\$ 42,893	\$ 0	\$ 31,736
Reserves - Capital	\$ 11,000,000	\$ 11,000,000	\$ 11,000,000	\$ 0	\$ 0
Reserves - Stability	\$ 10,871,941	\$ 27,357,797	\$ 27,357,797	\$ 0	\$ 16,485,856
<b>EXPENDITURES TOTAL:</b>	<b>\$ 78,977,172</b>	<b>\$ 111,895,657</b>	<b>\$ 111,895,657</b>	<b>\$ 0</b>	<b>\$ 32,918,485</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 8,299,632	\$ 10,414,747	\$ 10,414,747	\$ 0	\$ 2,115,115
Miscellaneous Revenues	\$ 119,873	\$ 0	\$ 0	\$ 0	\$(119,873)
Less 5% Statutory Reduction	\$(420,975)	\$(520,737)	\$(520,737)	\$ 0	\$(99,762)
<b>Subtotal:</b>	<b>\$ 7,998,530</b>	<b>\$ 9,894,010</b>	<b>\$ 9,894,010</b>	<b>\$ 0</b>	<b>\$ 1,895,480</b>
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
Fund Balance	\$ 13,891,518	\$ 14,874,032	\$ 14,874,032	\$ 0	\$ 982,514
<b>REVENUES TOTAL:</b>	<b>\$ 21,937,197</b>	<b>\$ 24,815,191</b>	<b>\$ 24,815,191</b>	<b>\$ 0</b>	<b>\$ 2,877,994</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 6,685,037	\$ 7,624,147	\$ 7,624,147	\$ 0	\$ 939,110
<b>Subtotal:</b>	<b>\$ 6,685,037</b>	<b>\$ 7,624,147</b>	<b>\$ 7,624,147</b>	<b>\$ 0</b>	<b>\$ 939,110</b>
Transfers Out	\$ 3,676,330	\$ 3,113,516	\$ 3,113,516	\$ 0	\$(562,814)
Reserves - Operating	\$ 4,878,919	\$ 5,259,051	\$ 5,259,051	\$ 0	\$ 380,132
Reserves - Stability	\$ 6,696,911	\$ 8,818,477	\$ 8,818,477	\$ 0	\$ 2,121,566
<b>EXPENDITURES TOTAL:</b>	<b>\$ 21,937,197</b>	<b>\$ 24,815,191</b>	<b>\$ 24,815,191</b>	<b>\$ 0</b>	<b>\$ 2,877,994</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 8,299,632	\$ 10,414,747	\$ 10,414,747	\$ 0	\$ 2,115,115
Miscellaneous Revenues	\$ 64,170	\$ 0	\$ 0	\$ 0	\$(64,170)
Less 5% Statutory Reduction	\$(418,190)	\$(520,737)	\$(520,737)	\$ 0	\$(102,547)
<b>Subtotal:</b>	<b>\$ 7,945,612</b>	<b>\$ 9,894,010</b>	<b>\$ 9,894,010</b>	<b>\$ 0</b>	<b>\$ 1,948,398</b>
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
Fund Balance	\$ 10,330,175	\$ 11,712,687	\$ 11,712,687	\$ 0	\$ 1,382,512
<b>REVENUES TOTAL:</b>	<b>\$ 18,322,936</b>	<b>\$ 21,653,846</b>	<b>\$ 21,653,846</b>	<b>\$ 0</b>	<b>\$ 3,330,910</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 10,729,080	\$ 11,168,190	\$ 11,168,190	\$ 0	\$ 439,110
<b>Subtotal:</b>	<b>\$ 10,729,080</b>	<b>\$ 11,168,190</b>	<b>\$ 11,168,190</b>	<b>\$ 0</b>	<b>\$ 439,110</b>
Transfers Out	\$ 20,218	\$ 24,882	\$ 24,882	\$ 0	\$ 4,664
Reserves - Operating	\$ 3,633,115	\$ 4,572,456	\$ 4,572,456	\$ 0	\$ 939,341
Reserves - Stability	\$ 3,940,523	\$ 5,888,318	\$ 5,888,318	\$ 0	\$ 1,947,795
<b>EXPENDITURES TOTAL:</b>	<b>\$ 18,322,936</b>	<b>\$ 21,653,846</b>	<b>\$ 21,653,846</b>	<b>\$ 0</b>	<b>\$ 3,330,910</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**107-LIBRARY DISTRICT FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 11,982,218	\$ 13,942,351	\$ 13,942,351	\$ 0	\$ 1,960,133
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 155,822	\$ 121,645	\$ 121,645	\$ 0	\$(34,177)
Charges For Services	\$ 51,742	\$ 51,584	\$ 51,584	\$ 0	\$(158)
Judgment, Fines & Forfeits	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 85,370	\$ 106,700	\$ 106,700	\$ 0	\$ 21,330
Less 5% Statutory Reduction	\$(606,635)	\$(705,766)	\$(705,766)	\$ 0	\$(99,131)
<b>Subtotal:</b>	<b>\$ 11,685,517</b>	<b>\$ 13,533,514</b>	<b>\$ 13,533,514</b>	<b>\$ 0</b>	<b>\$ 1,847,997</b>
Other Sources	\$ 0	\$ 37,700	\$ 37,700	\$ 0	\$ 37,700
Fund Balance	\$ 7,214,750	\$ 10,806,665	\$ 10,806,665	\$ 0	\$ 3,591,915
<b>REVENUES TOTAL:</b>	<b>\$ 18,900,267</b>	<b>\$ 24,377,879</b>	<b>\$ 24,377,879</b>	<b>\$ 0</b>	<b>\$ 5,477,612</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 103,320	\$ 110,386	\$ 110,386	\$ 0	\$ 7,066
Operating Expenses	\$ 6,870,887	\$ 7,219,633	\$ 7,219,633	\$ 0	\$ 348,746
Capital Outlay	\$ 1,239,947	\$ 1,891,827	\$ 1,891,827	\$ 0	\$ 651,880
Debt Service	\$ 557,792	\$ 557,792	\$ 557,792	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 8,771,946</b>	<b>\$ 9,779,638</b>	<b>\$ 9,779,638</b>	<b>\$ 0</b>	<b>\$ 1,007,692</b>
Transfers Out	\$ 454,580	\$ 295,345	\$ 295,345	\$ 0	\$(159,235)
Reserves - Operating	\$ 1,797,283	\$ 2,770,717	\$ 2,770,717	\$ 0	\$ 973,434
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Assigned	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 0
Reserves - Stability	\$ 2,597,562	\$ 6,253,283	\$ 6,253,283	\$ 0	\$ 3,655,721
<b>EXPENDITURES TOTAL:</b>	<b>\$ 18,900,267</b>	<b>\$ 24,377,879</b>	<b>\$ 24,377,879</b>	<b>\$ 0</b>	<b>\$ 5,477,612</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**109-LAW ENFORCEMENT TRUST FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 2,500	\$ 0	\$ 0	\$ 0	\$(2,500)
<u>Less 5% Statutory Reduction</u>	<u>\$(125)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 125</u>
<b>Subtotal:</b>	<b>\$ 2,375</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(2,375)</b>
Other Sources	\$ 27,667	\$ 27,667	\$ 27,667	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 312,417</u>	<u>\$ 332,380</u>	<u>\$ 332,380</u>	<u>\$ 0</u>	<u>\$ 19,963</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 342,459</u></b>	<b><u>\$ 360,047</u></b>	<b><u>\$ 360,047</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 17,588</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Transfers Out</u>	<u>\$ 342,459</u>	<u>\$ 360,047</u>	<u>\$ 360,047</u>	<u>\$ 0</u>	<u>\$ 17,588</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 342,459</u></b>	<b><u>\$ 360,047</u></b>	<b><u>\$ 360,047</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 17,588</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)



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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 2,066,480	\$ 3,943,426	\$ 3,943,426	\$ 0	\$ 1,876,946
<b>Subtotal:</b>	<b>\$ 2,066,480</b>	<b>\$ 3,943,426</b>	<b>\$ 3,943,426</b>	<b>\$ 0</b>	<b>\$ 1,876,946</b>
<u>Fund Balance</u>	\$ 2,668,969	\$ 5,073,875	\$ 5,073,875	\$ 0	\$ 2,404,906
<b>REVENUES TOTAL:</b>	<b>\$ 4,735,449</b>	<b>\$ 9,017,301</b>	<b>\$ 9,017,301</b>	<b>\$ 0</b>	<b>\$ 4,281,852</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 134,538	\$ 215,954	\$ 215,954	\$ 0	\$ 81,416
Operating Expenses	\$ 4,569,858	\$ 8,801,347	\$ 8,801,347	\$ 0	\$ 4,231,489
<u>Capital Outlay</u>	\$ 31,053	\$ 0	\$ 0	\$ 0	\$(31,053)
<b>Subtotal:</b>	<b>\$ 4,735,449</b>	<b>\$ 9,017,301</b>	<b>\$ 9,017,301</b>	<b>\$ 0</b>	<b>\$ 4,281,852</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,735,449</b>	<b>\$ 9,017,301</b>	<b>\$ 9,017,301</b>	<b>\$ 0</b>	<b>\$ 4,281,852</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Intergovernmental Revenue	\$ 1,787,366	\$ 2,349,723	\$ 2,349,723	\$ 0	\$ 562,357
Charges For Services	\$ 134,653	\$ 154,232	\$ 154,232	\$ 0	\$ 19,579
Miscellaneous Revenues	\$ 8,018	\$ 0	\$ 0	\$ 0	\$(8,018)
<u>Less 5% Statutory Reduction</u>	<u>\$(96,502)</u>	<u>\$(125,198)</u>	<u>\$(125,198)</u>	<u>\$ 0</u>	<u>\$(28,696)</u>
<b>Subtotal:</b>	<b>\$ 1,833,535</b>	<b>\$ 2,378,757</b>	<b>\$ 2,378,757</b>	<b>\$ 0</b>	<b>\$ 545,222</b>
<u>Fund Balance</u>	<u>\$ 2,882,482</u>	<u>\$ 3,880,439</u>	<u>\$ 3,880,439</u>	<u>\$ 0</u>	<u>\$ 997,957</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 4,716,017</u></b>	<b><u>\$ 6,259,196</u></b>	<b><u>\$ 6,259,196</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,543,179</u></b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 2,184,705	\$ 2,279,517	\$ 2,279,517	\$ 0	\$ 94,812
Reserves - Operating	\$ 276,790	\$ 227,952	\$ 227,952	\$ 0	\$(48,838)
<u>Reserves - Capital</u>	<u>\$ 2,254,522</u>	<u>\$ 3,751,727</u>	<u>\$ 3,751,727</u>	<u>\$ 0</u>	<u>\$ 1,497,205</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 4,716,017</u></b>	<b><u>\$ 6,259,196</u></b>	<b><u>\$ 6,259,196</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,543,179</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**115-COURT FACILITIES FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 1,313,227	\$ 1,494,163	\$ 1,494,163	\$ 0	\$ 180,936
Miscellaneous Revenues	\$ 85,527	\$ 0	\$ 0	\$ 0	\$(85,527)
Less 5% Statutory Reduction	\$(69,938)	\$(74,708)	\$(74,708)	\$ 0	\$(4,770)
<b>Subtotal:</b>	<b>\$ 1,328,816</b>	<b>\$ 1,419,455</b>	<b>\$ 1,419,455</b>	<b>\$ 0</b>	<b>\$ 90,639</b>
Fund Balance	\$ 11,948,661	\$ 11,749,190	\$ 11,749,190	\$ 0	\$(199,471)
<b>REVENUES TOTAL:</b>	<b>\$ 13,277,477</b>	<b>\$ 13,168,645</b>	<b>\$ 13,168,645</b>	<b>\$ 0</b>	<b>\$(108,832)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 50,700	\$ 266,500	\$ 266,500	\$ 0	\$ 215,800
Capital Outlay	\$ 4,608,644	\$ 7,131,693	\$ 7,131,693	\$ 0	\$ 2,523,049
<b>Subtotal:</b>	<b>\$ 4,659,344</b>	<b>\$ 7,398,193</b>	<b>\$ 7,398,193</b>	<b>\$ 0</b>	<b>\$ 2,738,849</b>
Transfers Out	\$ 658,925	\$ 621,530	\$ 621,530	\$ 0	\$(37,395)
Reserves - Operating	\$ 189,234	\$ 236,808	\$ 236,808	\$ 0	\$ 47,574
Reserves - Capital	\$ 7,769,974	\$ 4,912,114	\$ 4,912,114	\$ 0	\$(2,857,860)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 13,277,477</b>	<b>\$ 13,168,645</b>	<b>\$ 13,168,645</b>	<b>\$ 0</b>	<b>\$(108,832)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
<u>Intergovernmental Revenue</u>	\$ 331,952	\$ 320,000	\$ 320,000	\$ 0	\$(11,952)
<b>Subtotal:</b>	<b>\$ 331,952</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>	<b>\$ 0</b>	<b>\$(11,952)</b>
<u>Fund Balance</u>	\$ 42,955	\$ 54,772	\$ 54,772	\$ 0	\$ 11,817
<b>REVENUES TOTAL:</b>	<b>\$ 374,907</b>	<b>\$ 374,772</b>	<b>\$ 374,772</b>	<b>\$ 0</b>	<b>\$(135)</b>
<b><u>EXPENDITURES:</u></b>					
<u>Operating Expenses</u>	\$ 374,907	\$ 374,772	\$ 374,772	\$ 0	\$(135)
<b>Subtotal:</b>	<b>\$ 374,907</b>	<b>\$ 374,772</b>	<b>\$ 374,772</b>	<b>\$ 0</b>	<b>\$(135)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 374,907</b>	<b>\$ 374,772</b>	<b>\$ 374,772</b>	<b>\$ 0</b>	<b>\$(135)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 97,728	\$ 98,010	\$ 98,010	\$ 0	\$ 282
<b>REVENUES TOTAL:</b>	<b>\$ 97,728</b>	<b>\$ 98,010</b>	<b>\$ 98,010</b>	<b>\$ 0</b>	<b>\$ 282</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 97,728	\$ 98,010	\$ 98,010	\$ 0	\$ 282
<b>Subtotal:</b>	<b>\$ 97,728</b>	<b>\$ 98,010</b>	<b>\$ 98,010</b>	<b>\$ 0</b>	<b>\$ 282</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 97,728</b>	<b>\$ 98,010</b>	<b>\$ 98,010</b>	<b>\$ 0</b>	<b>\$ 282</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 3,087,418	\$ 4,410,430	\$ 4,410,430	\$ 0	\$ 1,323,012
Miscellaneous Revenues	\$ 132,431	\$ 65,627	\$ 65,627	\$ 0	\$(66,804)
Less 5% Statutory Reduction	\$(160,992)	\$(223,803)	\$(223,803)	\$ 0	\$(62,811)
<b>Subtotal:</b>	<b>\$ 3,058,857</b>	<b>\$ 4,252,254</b>	<b>\$ 4,252,254</b>	<b>\$ 0</b>	<b>\$ 1,193,397</b>
Other Sources	\$ 0	\$ 30,745	\$ 30,745	\$ 0	\$ 30,745
Fund Balance	\$ 6,061,940	\$ 8,051,438	\$ 8,051,438	\$ 0	\$ 1,989,498
<b>REVENUES TOTAL:</b>	<b>\$ 9,120,797</b>	<b>\$ 12,334,437</b>	<b>\$ 12,334,437</b>	<b>\$ 0</b>	<b>\$ 3,213,640</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 363,677	\$ 384,092	\$ 384,092	\$ 0	\$ 20,415
Operating Expenses	\$ 824,460	\$ 1,171,005	\$ 1,171,005	\$ 0	\$ 346,545
Capital Outlay	\$ 0	\$ 30,745	\$ 30,745	\$ 0	\$ 30,745
Debt Service	\$ 4,476	\$ 4,477	\$ 4,477	\$ 0	\$ 1
<b>Subtotal:</b>	<b>\$ 1,192,613</b>	<b>\$ 1,590,319</b>	<b>\$ 1,590,319</b>	<b>\$ 0</b>	<b>\$ 397,706</b>
Transfers Out	\$ 164,001	\$ 185,269	\$ 185,269	\$ 0	\$ 21,268
Reserves - Operating	\$ 496,617	\$ 382,923	\$ 382,923	\$ 0	\$(113,694)
Reserves - Debt	\$ 2,238	\$ 2,239	\$ 2,239	\$ 0	\$ 1
Reserves - Restricted	\$ 7,265,328	\$ 10,173,687	\$ 10,173,687	\$ 0	\$ 2,908,359
<b>EXPENDITURES TOTAL:</b>	<b>\$ 9,120,797</b>	<b>\$ 12,334,437</b>	<b>\$ 12,334,437</b>	<b>\$ 0</b>	<b>\$ 3,213,640</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**128-SUBDIVISION POND MSBU SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 1,136,240	\$ 1,343,578	\$ 1,343,578	\$ 0	\$ 207,338
<u>Less 5% Statutory Reduction</u>	<u>\$(56,817)</u>	<u>\$(67,183)</u>	<u>\$(67,183)</u>	<u>\$ 0</u>	<u>\$(10,366)</u>
<b>Subtotal:</b>	<b>\$ 1,079,423</b>	<b>\$ 1,276,395</b>	<b>\$ 1,276,395</b>	<b>\$ 0</b>	<b>\$ 196,972</b>
<u>Fund Balance</u>	<u>\$ 537,064</u>	<u>\$ 494,097</u>	<u>\$ 494,097</u>	<u>\$ 0</u>	<u>\$(42,967)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,616,487</u></b>	<b><u>\$ 1,770,492</u></b>	<b><u>\$ 1,770,492</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 154,005</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 1,210,701</u>	<u>\$ 1,380,049</u>	<u>\$ 1,380,049</u>	<u>\$ 0</u>	<u>\$ 169,348</u>
<b>Subtotal:</b>	<b>\$ 1,210,701</b>	<b>\$ 1,380,049</b>	<b>\$ 1,380,049</b>	<b>\$ 0</b>	<b>\$ 169,348</b>
<u>Transfers Out</u>	<u>\$ 405,786</u>	<u>\$ 390,443</u>	<u>\$ 390,443</u>	<u>\$ 0</u>	<u>\$(15,343)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,616,487</u></b>	<b><u>\$ 1,770,492</u></b>	<b><u>\$ 1,770,492</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 154,005</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**129-STREET LIGHTING MSBU SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 300,732	\$ 425,999	\$ 423,179	\$(2,820)	\$ 122,447
<u>Less 5% Statutory Reduction</u>	<u>\$(15,039)</u>	<u>\$(21,301)</u>	<u>\$(21,160)</u>	<u>\$ 141</u>	<u>\$(6,121)</u>
<b>Subtotal:</b>	<b>\$ 285,693</b>	<b>\$ 404,698</b>	<b>\$ 402,019</b>	<b>\$(2,679)</b>	<b>\$ 116,326</b>
<u>Fund Balance</u>	<u>\$ 120,727</u>	<u>\$ 30,508</u>	<u>\$ 30,329</u>	<u>\$(179)</u>	<u>\$(90,398)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 406,420</u></b>	<b><u>\$ 435,206</u></b>	<b><u>\$ 432,348</u></b>	<b><u>\$(2,858)</u></b>	<b><u>\$ 25,928</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 336,584</u>	<u>\$ 354,279</u>	<u>\$ 353,697</u>	<u>\$(582)</u>	<u>\$ 17,113</u>
<b>Subtotal:</b>	<b>\$ 336,584</b>	<b>\$ 354,279</b>	<b>\$ 353,697</b>	<b>\$(582)</b>	<b>\$ 17,113</b>
<u>Transfers Out</u>	<u>\$ 69,836</u>	<u>\$ 80,927</u>	<u>\$ 78,651</u>	<u>\$(2,276)</u>	<u>\$ 8,815</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 406,420</u></b>	<b><u>\$ 435,206</u></b>	<b><u>\$ 432,348</u></b>	<b><u>\$(2,858)</u></b>	<b><u>\$ 25,928</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)



**130-COURT RELATED TECHNOLOGY FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 1,348,644	\$ 1,109,711	\$ 1,109,711	\$ 0	\$(238,933)
Miscellaneous Revenues	\$ 4,500	\$ 0	\$ 0	\$ 0	\$(4,500)
<u>Less 5% Statutory Reduction</u>	<u>\$(67,657)</u>	<u>\$(55,486)</u>	<u>\$(55,486)</u>	<u>\$ 0</u>	<u>\$ 12,171</u>
<b>Subtotal:</b>	<b>\$ 1,285,487</b>	<b>\$ 1,054,225</b>	<b>\$ 1,054,225</b>	<b>\$ 0</b>	<b>\$(231,262)</b>
Transfers In	\$ 0	\$ 418,985	\$ 418,985	\$ 0	\$ 418,985
<u>Fund Balance</u>	<u>\$ 924,339</u>	<u>\$ 619,799</u>	<u>\$ 619,799</u>	<u>\$ 0</u>	<u>\$(304,540)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,209,826</u></b>	<b><u>\$ 2,093,009</u></b>	<b><u>\$ 2,093,009</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(116,817)</u></b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 550,362	\$ 689,264	\$ 689,264	\$ 0	\$ 138,902
Operating Expenses	\$ 844,967	\$ 754,637	\$ 754,637	\$ 0	\$(90,330)
<u>Capital Outlay</u>	<u>\$ 133,000</u>	<u>\$ 148,600</u>	<u>\$ 148,600</u>	<u>\$ 0</u>	<u>\$ 15,600</u>
<b>Subtotal:</b>	<b>\$ 1,528,329</b>	<b>\$ 1,592,501</b>	<b>\$ 1,592,501</b>	<b>\$ 0</b>	<b>\$ 64,172</b>
Transfers Out	\$ 117,115	\$ 91,108	\$ 91,108	\$ 0	\$(26,007)
Reserves - Operating	\$ 403,318	\$ 409,400	\$ 409,400	\$ 0	\$ 6,082
<u>Reserves - Capital</u>	<u>\$ 161,064</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(161,064)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,209,826</u></b>	<b><u>\$ 2,093,009</u></b>	<b><u>\$ 2,093,009</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(116,817)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**134-COUNTYWIDE FIRE FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 32,644,714	\$ 37,862,626	\$ 37,862,626	\$ 0	\$ 5,217,912
PY Delinquent Ad Valorem Tax	\$ 3,500	\$ 3,500	\$ 3,500	\$ 0	\$ 0
Permits, Fees & Special Assessments	\$ 44,014,697	\$ 51,527,420	\$ 51,527,420	\$ 0	\$ 7,512,723
Intergovernmental Revenue	\$ 97,000	\$ 97,000	\$ 97,000	\$ 0	\$ 0
Charges For Services	\$ 13,417,257	\$ 18,239,037	\$ 18,239,037	\$ 0	\$ 4,821,780
Miscellaneous Revenues	\$ 2,540,531	\$ 1,605,105	\$ 2,734,982	\$ 1,129,877	\$ 194,451
Less 5% Statutory Reduction	\$(4,635,384)	\$(5,466,233)	\$(5,522,727)	\$(56,494)	\$(887,343)
<b>Subtotal:</b>	<b>\$ 88,082,315</b>	<b>\$ 103,868,455</b>	<b>\$ 104,941,838</b>	<b>\$ 1,073,383</b>	<b>\$ 16,859,523</b>
Transfers In	\$ 5,168,978	\$ 5,949,328	\$ 5,949,328	\$ 0	\$ 780,350
Other Sources	\$ 164,185	\$ 153,309	\$ 153,309	\$ 0	\$(10,876)
Fund Balance	\$ 33,498,216	\$ 22,878,074	\$ 22,878,074	\$ 0	\$(10,620,142)
<b>REVENUES TOTAL:</b>	<b>\$ 126,913,694</b>	<b>\$ 132,849,166</b>	<b>\$ 133,922,549</b>	<b>\$ 1,073,383</b>	<b>\$ 7,008,855</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 52,360,604	\$ 59,500,946	\$ 59,500,946	\$ 0	\$ 7,140,342
Operating Expenses	\$ 19,668,323	\$ 24,388,201	\$ 25,461,584	\$ 1,073,383	\$ 5,793,261
Capital Outlay	\$ 685,597	\$ 271,246	\$ 271,246	\$ 0	\$(414,351)
Debt Service	\$ 2,847,851	\$ 3,660,645	\$ 3,660,645	\$ 0	\$ 812,794
<b>Subtotal:</b>	<b>\$ 75,562,375</b>	<b>\$ 87,821,038</b>	<b>\$ 88,894,421</b>	<b>\$ 1,073,383</b>	<b>\$ 13,332,046</b>
Transfers Out	\$ 26,361,428	\$ 12,600,073	\$ 12,600,073	\$ 0	\$(13,761,355)
Reserves - Operating	\$ 21,317,911	\$ 25,326,455	\$ 25,326,455	\$ 0	\$ 4,008,544
Reserves - Debt	\$ 2,131,941	\$ 2,553,185	\$ 2,553,185	\$ 0	\$ 421,244
Reserves - Capital	\$ 1,201,307	\$ 1,781,268	\$ 1,781,268	\$ 0	\$ 579,961
Reserves - Assigned	\$ 338,732	\$ 2,767,147	\$ 2,767,147	\$ 0	\$ 2,428,415
<b>EXPENDITURES TOTAL:</b>	<b>\$ 126,913,694</b>	<b>\$ 132,849,166</b>	<b>\$ 133,922,549</b>	<b>\$ 1,073,383</b>	<b>\$ 7,008,855</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**137-HOME FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 6,748,465	\$ 7,669,214	\$ 7,669,214	\$ 0	\$ 920,749
<b>Subtotal:</b>	<b>\$ 6,748,465</b>	<b>\$ 7,669,214</b>	<b>\$ 7,669,214</b>	<b>\$ 0</b>	<b>\$ 920,749</b>
<u>Fund Balance</u>	\$ 1,314,780	\$ 1,174,867	\$ 1,174,867	\$ 0	\$(139,913)
<b>REVENUES TOTAL:</b>	<b>\$ 8,063,245</b>	<b>\$ 8,844,081</b>	<b>\$ 8,844,081</b>	<b>\$ 0</b>	<b>\$ 780,836</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 101,635	\$ 91,629	\$ 91,629	\$ 0	\$(10,006)
Operating Expenses	\$ 6,394,537	\$ 6,640,958	\$ 6,640,958	\$ 0	\$ 246,421
<u>Grants and Aids</u>	<u>\$ 1,567,073</u>	<u>\$ 2,111,494</u>	<u>\$ 2,111,494</u>	<u>\$ 0</u>	<u>\$ 544,421</u>
<b>Subtotal:</b>	<b>\$ 8,063,245</b>	<b>\$ 8,844,081</b>	<b>\$ 8,844,081</b>	<b>\$ 0</b>	<b>\$ 780,836</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 8,063,245</b>	<b>\$ 8,844,081</b>	<b>\$ 8,844,081</b>	<b>\$ 0</b>	<b>\$ 780,836</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**139-CRIMINAL JUSTICE TRAINING SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Judgment, Fines & Forfeits	\$ 62,915	\$ 73,838	\$ 73,838	\$ 0	\$ 10,923
Miscellaneous Revenues	\$ 136	\$ 136	\$ 136	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(3,153)</u>	<u>\$(3,699)</u>	<u>\$(3,699)</u>	<u>\$ 0</u>	<u>\$(546)</u>
<b>Subtotal:</b>	<b>\$ 59,898</b>	<b>\$ 70,275</b>	<b>\$ 70,275</b>	<b>\$ 0</b>	<b>\$ 10,377</b>
<u>Fund Balance</u>	<u>\$ 18,382</u>	<u>\$ 11,592</u>	<u>\$ 11,592</u>	<u>\$ 0</u>	<u>\$(6,790)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 78,280</u></b>	<b><u>\$ 81,867</u></b>	<b><u>\$ 81,867</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 3,587</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Transfers Out</u>	<u>\$ 78,280</u>	<u>\$ 81,867</u>	<u>\$ 81,867</u>	<u>\$ 0</u>	<u>\$ 3,587</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 78,280</u></b>	<b><u>\$ 81,867</u></b>	<b><u>\$ 81,867</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 3,587</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**141-BOATING IMPROVEMENT FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 93,107	\$ 101,629	\$ 101,629	\$ 0	\$ 8,522
Miscellaneous Revenues	\$ 19,266	\$ 7,200	\$ 7,200	\$ 0	\$(12,066)
Less 5% Statutory Reduction	\$(5,618)	\$(3,856)	\$(3,856)	\$ 0	\$ 1,762
<b>Subtotal:</b>	<b>\$ 106,755</b>	<b>\$ 104,973</b>	<b>\$ 104,973</b>	<b>\$ 0</b>	<b>\$(1,782)</b>
Fund Balance	\$ 665,813	\$ 799,471	\$ 799,471	\$ 0	\$ 133,658
<b>REVENUES TOTAL:</b>	<b>\$ 772,568</b>	<b>\$ 904,444</b>	<b>\$ 904,444</b>	<b>\$ 0</b>	<b>\$ 131,876</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 422,562	\$ 410,972	\$ 410,972	\$ 0	\$(11,590)
<b>Subtotal:</b>	<b>\$ 422,562</b>	<b>\$ 410,972</b>	<b>\$ 410,972</b>	<b>\$ 0</b>	<b>\$(11,590)</b>
Transfers Out	\$ 10,475	\$ 10,545	\$ 10,545	\$ 0	\$ 70
Reserves - Operating	\$ 50,050	\$ 1,758	\$ 1,758	\$ 0	\$(48,292)
Reserves - Capital	\$ 289,481	\$ 481,169	\$ 481,169	\$ 0	\$ 191,688
<b>EXPENDITURES TOTAL:</b>	<b>\$ 772,568</b>	<b>\$ 904,444</b>	<b>\$ 904,444</b>	<b>\$ 0</b>	<b>\$ 131,876</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**142 - MOBILITY FEE EAST DISTRICT SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 57,610	\$ 57,610	\$ 57,610	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 57,610</b>	<b>\$ 57,610</b>	<b>\$ 57,610</b>	<b>\$ 0</b>	<b>\$ 0</b>
Fund Balance	\$ 18,869,815	\$ 16,019,701	\$ 16,019,701	\$ 0	\$(2,850,114)
<b>REVENUES TOTAL:</b>	<b><u>\$ 18,927,425</u></b>	<b><u>\$ 16,077,311</u></b>	<b><u>\$ 16,077,311</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(2,850,114)</u></b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 18,927,425	\$ 16,077,311	\$ 16,077,311	\$ 0	\$(2,850,114)
<b>Subtotal:</b>	<b>\$ 18,927,425</b>	<b>\$ 16,077,311</b>	<b>\$ 16,077,311</b>	<b>\$ 0</b>	<b>\$(2,850,114)</b>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 18,927,425</u></b>	<b><u>\$ 16,077,311</u></b>	<b><u>\$ 16,077,311</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(2,850,114)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**143 - MOBILITY FEE WEST DISTRICT SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 44,100,314	\$ 47,503,930	\$ 47,503,930	\$ 0	\$ 3,403,616
Miscellaneous Revenues	\$ 349,751	\$ 0	\$ 0	\$ 0	\$(349,751)
Less 5% Statutory Reduction	\$(1,250,627)	\$(1,353,680)	\$(1,353,680)	\$ 0	\$(103,053)
<b>Subtotal:</b>	<b>\$ 43,199,438</b>	<b>\$ 46,150,250</b>	<b>\$ 46,150,250</b>	<b>\$ 0</b>	<b>\$ 2,950,812</b>
<u>Fund Balance</u>	<u>\$ 114,739,963</u>	<u>\$ 154,161,538</u>	<u>\$ 154,161,538</u>	<u>\$ 0</u>	<u>\$ 39,421,575</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 157,939,401</u></b>	<b><u>\$ 200,311,788</u></b>	<b><u>\$ 200,311,788</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 42,372,387</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	\$ 0
<u>Capital Outlay</u>	<u>\$ 124,798,581</u>	<u>\$ 148,411,051</u>	<u>\$ 148,411,051</u>	<u>\$ 0</u>	<u>\$ 23,612,470</u>
<b>Subtotal:</b>	<b>\$ 124,948,581</b>	<b>\$ 148,561,051</b>	<b>\$ 148,561,051</b>	<b>\$ 0</b>	<b>\$ 23,612,470</b>
Transfers Out	\$ 91,346	\$ 68,775	\$ 68,775	\$ 0	\$(22,571)
<u>Reserves - Capital</u>	<u>\$ 32,899,474</u>	<u>\$ 51,681,962</u>	<u>\$ 51,681,962</u>	<u>\$ 0</u>	<u>\$ 18,782,488</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 157,939,401</u></b>	<b><u>\$ 200,311,788</u></b>	<b><u>\$ 200,311,788</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 42,372,387</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**145 - RED LIGHT CAMERAS SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Judgment, Fines & Forfeits	\$ 730,490	\$ 731,765	\$ 731,765	\$ 0	\$ 1,275
Miscellaneous Revenues	\$ 6,262	\$ 0	\$ 0	\$ 0	\$(6,262)
<u>Less 5% Statutory Reduction</u>	<u>\$(36,838)</u>	<u>\$(36,588)</u>	<u>\$(36,588)</u>	<u>\$ 0</u>	<u>\$ 250</u>
<b>Subtotal:</b>	<b>\$ 699,914</b>	<b>\$ 695,177</b>	<b>\$ 695,177</b>	<b>\$ 0</b>	<b>\$(4,737)</b>
<u>Fund Balance</u>	<u>\$ 1,467,946</u>	<u>\$ 1,692,412</u>	<u>\$ 1,692,412</u>	<u>\$ 0</u>	<u>\$ 224,466</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,167,860</u></b>	<b><u>\$ 2,387,589</u></b>	<b><u>\$ 2,387,589</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 219,729</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 657,700</u>	<u>\$ 657,700</u>	<u>\$ 657,700</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 657,700</b>	<b>\$ 657,700</b>	<b>\$ 657,700</b>	<b>\$ 0</b>	<b>\$ 0</b>
Transfers Out	\$ 12,516	\$ 15,143	\$ 15,143	\$ 0	\$ 2,627
<u>Reserves - Restricted</u>	<u>\$ 1,497,644</u>	<u>\$ 1,714,746</u>	<u>\$ 1,714,746</u>	<u>\$ 0</u>	<u>\$ 217,102</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,167,860</u></b>	<b><u>\$ 2,387,589</u></b>	<b><u>\$ 2,387,589</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 219,729</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)



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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</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>					
Capital Outlay	\$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 as there were actuals in prior years.

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 88,985	\$ 6,542	\$ 6,542	\$ 0	\$(82,443)
<u>Less 5% Statutory Reduction</u>	<u>\$(4,449)</u>	<u>\$(327)</u>	<u>\$(327)</u>	<u>\$ 0</u>	<u>\$ 4,122</u>
<b>Subtotal:</b>	<b>\$ 84,536</b>	<b>\$ 6,215</b>	<b>\$ 6,215</b>	<b>\$ 0</b>	<b>\$(78,321)</b>
<u>Fund Balance</u>	<u>\$ 1,253,788</u>	<u>\$ 1,267,362</u>	<u>\$ 1,267,362</u>	<u>\$ 0</u>	<u>\$ 13,574</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,338,324</u></b>	<b><u>\$ 1,273,577</u></b>	<b><u>\$ 1,273,577</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(64,747)</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 1,338,324</u>	<u>\$ 1,273,577</u>	<u>\$ 1,273,577</u>	<u>\$ 0</u>	<u>\$(64,747)</u>
<b>Subtotal:</b>	<b>\$ 1,338,324</b>	<b>\$ 1,273,577</b>	<b>\$ 1,273,577</b>	<b>\$ 0</b>	<b>\$(64,747)</b>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,338,324</u></b>	<b><u>\$ 1,273,577</u></b>	<b><u>\$ 1,273,577</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(64,747)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**148-BUILDING FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 10,072,380	\$ 12,826,280	\$ 12,826,280	\$ 0	\$ 2,753,900
Charges For Services	\$ 231,536	\$ 280,601	\$ 280,601	\$ 0	\$ 49,065
Judgment, Fines & Forfeits	\$ 5,075	\$ 5,075	\$ 5,075	\$ 0	\$ 0
Miscellaneous Revenues	\$ 316,683	\$ 8,500	\$ 8,500	\$ 0	\$(308,183)
Less 5% Statutory Reduction	\$(531,284)	\$(656,023)	\$(656,023)	\$ 0	\$(124,739)
<b>Subtotal:</b>	<b>\$ 10,094,390</b>	<b>\$ 12,464,433</b>	<b>\$ 12,464,433</b>	<b>\$ 0</b>	<b>\$ 2,370,043</b>
Other Sources	\$ 359,940	\$ 1,271,607	\$ 1,271,607	\$ 0	\$ 911,667
Fund Balance	\$ 23,346,249	\$ 21,838,542	\$ 21,838,542	\$ 0	\$(1,507,707)
<b>REVENUES TOTAL:</b>	<b>\$ 33,800,579</b>	<b>\$ 35,574,582</b>	<b>\$ 35,574,582</b>	<b>\$ 0</b>	<b>\$ 1,774,003</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 7,893,857	\$ 8,225,060	\$ 8,225,060	\$ 0	\$ 331,203
Operating Expenses	\$ 9,171,322	\$ 9,269,039	\$ 9,269,039	\$ 0	\$ 97,717
Capital Outlay	\$ 9,941,572	\$ 10,760,666	\$ 10,760,666	\$ 0	\$ 819,094
Debt Service	\$ 0	\$ 79,131	\$ 79,131	\$ 0	\$ 79,131
<b>Subtotal:</b>	<b>\$ 27,006,751</b>	<b>\$ 28,333,896</b>	<b>\$ 28,333,896</b>	<b>\$ 0</b>	<b>\$ 1,327,145</b>
Transfers Out	\$ 853,078	\$ 779,390	\$ 779,390	\$ 0	\$(73,688)
Reserves - Operating	\$ 4,738,333	\$ 3,453,653	\$ 3,453,653	\$ 0	\$(1,284,680)
Reserves - Debt	\$ 0	\$ 39,566	\$ 39,566	\$ 0	\$ 39,566
Reserves - Stability	\$ 1,202,417	\$ 2,968,077	\$ 2,968,077	\$ 0	\$ 1,765,660
<b>EXPENDITURES TOTAL:</b>	<b>\$ 33,800,579</b>	<b>\$ 35,574,582</b>	<b>\$ 35,574,582</b>	<b>\$ 0</b>	<b>\$ 1,774,003</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**149-EAST 192 CRA SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 3,500	\$ 3,500	\$ 3,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(175)	\$(175)	\$(175)	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 3,325</b>	<b>\$ 3,325</b>	<b>\$ 3,325</b>	<b>\$ 0</b>	<b>\$ 0</b>
Transfers In	\$ 1,817,295	\$ 2,033,426	\$ 2,033,426	\$ 0	\$ 216,131
Fund Balance	\$ 2,721,327	\$ 3,830,545	\$ 3,830,545	\$ 0	\$ 1,109,218
<b>REVENUES TOTAL:</b>	<b>\$ 4,541,947</b>	<b>\$ 5,867,296</b>	<b>\$ 5,867,296</b>	<b>\$ 0</b>	<b>\$ 1,325,349</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 60,205	\$ 63,998	\$ 63,998	\$ 0	\$ 3,793
Operating Expenses	\$ 506,851	\$ 306,841	\$ 306,841	\$ 0	\$(200,010)
Capital Outlay	\$ 2,133,115	\$ 2,927,217	\$ 2,927,217	\$ 0	\$ 794,102
<b>Subtotal:</b>	<b>\$ 2,700,171</b>	<b>\$ 3,298,056</b>	<b>\$ 3,298,056</b>	<b>\$ 0</b>	<b>\$ 597,885</b>
Transfers Out	\$ 31,176	\$ 32,789	\$ 32,789	\$ 0	\$ 1,613
Reserves - Operating	\$ 73,965	\$ 40,363	\$ 40,363	\$ 0	\$(33,602)
Reserves - Capital	\$ 1,736,635	\$ 2,496,088	\$ 2,496,088	\$ 0	\$ 759,453
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,541,947</b>	<b>\$ 5,867,296</b>	<b>\$ 5,867,296</b>	<b>\$ 0</b>	<b>\$ 1,325,349</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 8,772,495	\$ 0	\$ 0	\$ 0	\$(8,772,495)
<b>REVENUES TOTAL:</b>	<b><u>\$ 8,772,495</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(8,772,495)</u></b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 8,772,495	\$ 0	\$ 0	\$ 0	\$(8,772,495)
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 8,772,495</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(8,772,495)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**151-CDBG FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 5,065,838	\$ 6,487,658	\$ 6,487,658	\$ 0	\$ 1,421,820
<b>Subtotal:</b>	<b>\$ 5,065,838</b>	<b>\$ 6,487,658</b>	<b>\$ 6,487,658</b>	<b>\$ 0</b>	<b>\$ 1,421,820</b>
<u>Fund Balance</u>	\$ 810,968	\$ 990,377	\$ 990,377	\$ 0	\$ 179,409
<b>REVENUES TOTAL:</b>	<b>\$ 5,876,806</b>	<b>\$ 7,478,035</b>	<b>\$ 7,478,035</b>	<b>\$ 0</b>	<b>\$ 1,601,229</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 223,430	\$ 190,262	\$ 190,262	\$ 0	\$(33,168)
Operating Expenses	\$ 4,602,531	\$ 6,138,176	\$ 6,138,176	\$ 0	\$ 1,535,645
Capital Outlay	\$ 950,845	\$ 1,049,597	\$ 1,049,597	\$ 0	\$ 98,752
<u>Grants and Aids</u>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 5,876,806</b>	<b>\$ 7,478,035</b>	<b>\$ 7,478,035</b>	<b>\$ 0</b>	<b>\$ 1,601,229</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 5,876,806</b>	<b>\$ 7,478,035</b>	<b>\$ 7,478,035</b>	<b>\$ 0</b>	<b>\$ 1,601,229</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 1,634,156	\$ 1,816,876	\$ 1,816,876	\$ 0	\$ 182,720
<u>Less 5% Statutory Reduction</u>	<u>\$(81,710)</u>	<u>\$(90,842)</u>	<u>\$(90,842)</u>	<u>\$ 0</u>	<u>\$(9,132)</u>
<b>Subtotal:</b>	<b>\$ 1,552,446</b>	<b>\$ 1,726,034</b>	<b>\$ 1,726,034</b>	<b>\$ 0</b>	<b>\$ 173,588</b>
<u>Fund Balance</u>	<u>\$ 503,788</u>	<u>\$ 549,298</u>	<u>\$ 549,298</u>	<u>\$ 0</u>	<u>\$ 45,510</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,056,234</u></b>	<b><u>\$ 2,275,332</u></b>	<b><u>\$ 2,275,332</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 219,098</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 1,594,013</u>	<u>\$ 1,956,771</u>	<u>\$ 1,956,771</u>	<u>\$ 0</u>	<u>\$ 362,758</u>
<b>Subtotal:</b>	<b>\$ 1,594,013</b>	<b>\$ 1,956,771</b>	<b>\$ 1,956,771</b>	<b>\$ 0</b>	<b>\$ 362,758</b>
Transfers Out	\$ 273,208	\$ 298,561	\$ 298,561	\$ 0	\$ 25,353
Reserves - Operating	\$ 77,753	\$ 0	\$ 0	\$ 0	\$(77,753)
<u>Reserves - Assigned</u>	<u>\$ 111,260</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 0</u>	<u>\$(91,260)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,056,234</u></b>	<b><u>\$ 2,275,332</u></b>	<b><u>\$ 2,275,332</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 219,098</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 40,548	\$ 14,748,825	\$ 18,525,862	\$ 3,777,037	\$ 18,485,314
<u>Less 5% Statutory Reduction</u>	<u>\$(1,908)</u>	<u>\$(2,641)</u>	<u>\$(2,641)</u>	<u>\$ 0</u>	<u>\$(733)</u>
<b>Subtotal:</b>	<b>\$ 38,640</b>	<b>\$ 14,746,184</b>	<b>\$ 18,523,221</b>	<b>\$ 3,777,037</b>	<b>\$ 18,484,581</b>
<u>Fund Balance</u>	<u>\$ 54,745</u>	<u>\$ 3,151,934</u>	<u>\$ 3,151,934</u>	<u>\$ 0</u>	<u>\$ 3,097,189</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 93,385</u></b>	<b><u>\$ 17,898,118</u></b>	<b><u>\$ 21,675,155</u></b>	<b><u>\$ 3,777,037</u></b>	<b><u>\$ 21,581,770</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 46,744</u>	<u>\$ 17,701,114</u>	<u>\$ 21,478,151</u>	<u>\$ 3,777,037</u>	<u>\$ 21,431,407</u>
<b>Subtotal:</b>	<b>\$ 46,744</b>	<b>\$ 17,701,114</b>	<b>\$ 21,478,151</b>	<b>\$ 3,777,037</b>	<b>\$ 21,431,407</b>
Transfers Out	\$ 14,379	\$ 164,204	\$ 164,204	\$ 0	\$ 149,825
<u>Reserves - Restricted</u>	<u>\$ 32,262</u>	<u>\$ 32,800</u>	<u>\$ 32,800</u>	<u>\$ 0</u>	<u>\$ 538</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 93,385</u></b>	<b><u>\$ 17,898,118</u></b>	<b><u>\$ 21,675,155</u></b>	<b><u>\$ 3,777,037</u></b>	<b><u>\$ 21,581,770</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)



**154-CONSTITUTIONAL GAS TAX FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 4,254,420	\$ 4,522,862	\$ 4,522,862	\$ 0	\$ 268,442
Miscellaneous Revenues	\$ 19,516	\$ 0	\$ 0	\$ 0	\$(19,516)
Less 5% Statutory Reduction	\$(213,697)	\$(226,143)	\$(226,143)	\$ 0	\$(12,446)
<b>Subtotal:</b>	<b>\$ 4,060,239</b>	<b>\$ 4,296,719</b>	<b>\$ 4,296,719</b>	<b>\$ 0</b>	<b>\$ 236,480</b>
Transfers In	\$ 11,911,675	\$ 11,766,188	\$ 11,766,188	\$ 0	\$(145,487)
Other Sources	\$ 1,354,719	\$ 4,006,397	\$ 4,006,397	\$ 0	\$ 2,651,678
Fund Balance	\$ 3,854,714	\$ 1,521,654	\$ 1,521,654	\$ 0	\$(2,333,060)
<b>REVENUES TOTAL:</b>	<b>\$ 21,181,347</b>	<b>\$ 21,590,958</b>	<b>\$ 21,590,958</b>	<b>\$ 0</b>	<b>\$ 409,611</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 14,750,000	\$ 14,750,000	\$ 14,750,000	\$ 0	\$ 0
Capital Outlay	\$ 3,945,200	\$ 4,006,397	\$ 4,006,397	\$ 0	\$ 61,197
Debt Service	\$ 1,537,900	\$ 1,859,996	\$ 1,859,996	\$ 0	\$ 322,096
<b>Subtotal:</b>	<b>\$ 20,233,100</b>	<b>\$ 20,616,393</b>	<b>\$ 20,616,393</b>	<b>\$ 0</b>	<b>\$ 383,293</b>
Transfers Out	\$ 179,296	\$ 44,566	\$ 44,566	\$ 0	\$(134,730)
Reserves - Debt	\$ 768,951	\$ 929,999	\$ 929,999	\$ 0	\$ 161,048
<b>EXPENDITURES TOTAL:</b>	<b>\$ 21,181,347</b>	<b>\$ 21,590,958</b>	<b>\$ 21,590,958</b>	<b>\$ 0</b>	<b>\$ 409,611</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 2,700,749	\$ 2,592,719	\$ 2,592,719	\$ 0	\$(108,030)
Miscellaneous Revenues	\$ 162,820	\$ 146,682	\$ 146,682	\$ 0	\$(16,138)
Less 5% Statutory Reduction	\$(143,178)	\$(136,970)	\$(136,970)	\$ 0	\$ 6,208
<b>Subtotal:</b>	<b>\$ 2,720,391</b>	<b>\$ 2,602,431</b>	<b>\$ 2,602,431</b>	<b>\$ 0</b>	<b>\$(117,960)</b>
Transfers In	\$ 0	\$ 312,613	\$ 312,613	\$ 0	\$ 312,613
Fund Balance	\$ 2,908,484	\$ 2,464,361	\$ 2,464,361	\$ 0	\$(444,123)
<b>REVENUES TOTAL:</b>	<b>\$ 5,628,875</b>	<b>\$ 5,379,405</b>	<b>\$ 5,379,405</b>	<b>\$ 0</b>	<b>\$(249,470)</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 255,295	\$ 201,188	\$ 201,188	\$ 0	\$(54,107)
Operating Expenses	\$ 2,814,774	\$ 3,169,398	\$ 3,169,398	\$ 0	\$ 354,624
Capital Outlay	\$ 1,087,721	\$ 1,086,266	\$ 1,086,266	\$ 0	\$(1,455)
<b>Subtotal:</b>	<b>\$ 4,157,790</b>	<b>\$ 4,456,852</b>	<b>\$ 4,456,852</b>	<b>\$ 0</b>	<b>\$ 299,062</b>
Transfers Out	\$ 125,678	\$ 111,719	\$ 111,719	\$ 0	\$(13,959)
Reserves - Operating	\$ 845,407	\$ 810,834	\$ 810,834	\$ 0	\$(34,573)
Reserves - Capital	\$ 500,000	\$ 0	\$ 0	\$ 0	\$(500,000)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 5,628,875</b>	<b>\$ 5,379,405</b>	<b>\$ 5,379,405</b>	<b>\$ 0</b>	<b>\$(249,470)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 166,025,312	\$ 105,626,646	\$ 111,069,006	\$ 5,442,360	\$(54,956,306)
<b>Subtotal:</b>	<b>\$ 166,025,312</b>	<b>\$ 105,626,646</b>	<b>\$ 111,069,006</b>	<b>\$ 5,442,360</b>	<b>\$(54,956,306)</b>
<u>Fund Balance</u>	\$ 0	\$ 53,357,962	\$ 53,357,962	\$ 0	\$ 53,357,962
<b>REVENUES TOTAL:</b>	<b>\$ 166,025,312</b>	<b>\$ 158,984,608</b>	<b>\$ 164,426,968</b>	<b>\$ 5,442,360</b>	<b>\$(1,598,344)</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 4,647,658	\$ 3,944,729	\$ 9,387,089	\$ 5,442,360	\$ 4,739,431
Operating Expenses	\$ 56,287,789	\$ 57,153,217	\$ 57,153,217	\$ 0	\$ 865,428
Capital Outlay	\$ 93,439,734	\$ 94,899,137	\$ 94,899,137	\$ 0	\$ 1,459,403
<u>Grants and Aids</u>	<u>\$ 11,619,936</u>	<u>\$ 2,888,092</u>	<u>\$ 2,888,092</u>	<u>\$ 0</u>	<u>\$(8,731,844)</u>
<b>Subtotal:</b>	<b>\$ 165,995,117</b>	<b>\$ 158,885,175</b>	<b>\$ 164,327,535</b>	<b>\$ 5,442,360</b>	<b>\$(1,667,582)</b>
<u>Transfers Out</u>	<u>\$ 30,195</u>	<u>\$ 99,433</u>	<u>\$ 99,433</u>	<u>\$ 0</u>	<u>\$ 69,238</u>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 166,025,312</b>	<b>\$ 158,984,608</b>	<b>\$ 164,426,968</b>	<b>\$ 5,442,360</b>	<b>\$(1,598,344)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 1,006,661	\$ 1,051,288	\$ 1,051,288	\$ 0	\$ 44,627
Judgment, Fines & Forfeits	\$ 266,700	\$ 307,606	\$ 307,606	\$ 0	\$ 40,906
Miscellaneous Revenues	\$ 38,751	\$ 30,644	\$ 30,644	\$ 0	\$(8,107)
Less 5% Statutory Reduction	\$(65,606)	\$(69,477)	\$(69,477)	\$ 0	\$(3,871)
<b>Subtotal:</b>	<b>\$ 1,246,506</b>	<b>\$ 1,320,061</b>	<b>\$ 1,320,061</b>	<b>\$ 0</b>	<b>\$ 73,555</b>
Transfers In	\$ 1,402,195	\$ 1,505,024	\$ 1,505,024	\$ 0	\$ 102,829
Fund Balance	\$ 886,812	\$ 756,356	\$ 756,356	\$ 0	\$(130,456)
<b>REVENUES TOTAL:</b>	<b>\$ 3,535,513</b>	<b>\$ 3,581,441</b>	<b>\$ 3,581,441</b>	<b>\$ 0</b>	<b>\$ 45,928</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 342,474	\$ 352,304	\$ 352,304	\$ 0	\$ 9,830
Operating Expenses	\$ 2,133,663	\$ 2,325,125	\$ 2,325,125	\$ 0	\$ 191,462
Capital Outlay	\$ 150,000	\$ 155,629	\$ 155,629	\$ 0	\$ 5,629
<b>Subtotal:</b>	<b>\$ 2,626,137</b>	<b>\$ 2,833,058</b>	<b>\$ 2,833,058</b>	<b>\$ 0</b>	<b>\$ 206,921</b>
Transfers Out	\$ 347,201	\$ 128,228	\$ 128,228	\$ 0	\$(218,973)
Reserves - Operating	\$ 562,175	\$ 620,155	\$ 620,155	\$ 0	\$ 57,980
Reserves - Stability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,535,513</b>	<b>\$ 3,581,441</b>	<b>\$ 3,581,441</b>	<b>\$ 0</b>	<b>\$ 45,928</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**168-SECTION 8 FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 23,523,676	\$ 24,043,517	\$ 24,043,517	\$ 0	\$ 519,841
Miscellaneous Revenues	\$ 962	\$ 79,452	\$ 79,452	\$ 0	\$ 78,490
Less 5% Statutory Reduction	\$(48)	\$ 0	\$ 0	\$ 0	\$ 48
<b>Subtotal:</b>	<b>\$ 23,524,590</b>	<b>\$ 24,122,969</b>	<b>\$ 24,122,969</b>	<b>\$ 0</b>	<b>\$ 598,379</b>
Other Sources	\$ 0	\$ 42,504	\$ 42,504	\$ 0	\$ 42,504
Fund Balance	\$ 3,810,397	\$ 3,469,484	\$ 3,469,484	\$ 0	\$(340,913)
<b>REVENUES TOTAL:</b>	<b>\$ 27,334,987</b>	<b>\$ 27,634,957</b>	<b>\$ 27,634,957</b>	<b>\$ 0</b>	<b>\$ 299,970</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,006,069	\$ 1,041,724	\$ 1,041,724	\$ 0	\$ 35,655
Operating Expenses	\$ 26,256,918	\$ 26,378,729	\$ 26,378,729	\$ 0	\$ 121,811
Capital Outlay	\$ 0	\$ 42,504	\$ 42,504	\$ 0	\$ 42,504
Grants and Aids	\$ 0	\$ 100,000	\$ 100,000	\$ 0	\$ 100,000
<b>Subtotal:</b>	<b>\$ 27,262,987</b>	<b>\$ 27,562,957</b>	<b>\$ 27,562,957</b>	<b>\$ 0</b>	<b>\$ 299,970</b>
Transfers Out	\$ 72,000	\$ 72,000	\$ 72,000	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 27,334,987</b>	<b>\$ 27,634,957</b>	<b>\$ 27,634,957</b>	<b>\$ 0</b>	<b>\$ 299,970</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**177-FIRE IMPACT FEE FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 3,668,073	\$ 3,502,205	\$ 3,502,205	\$ 0	\$(165,868)
Miscellaneous Revenues	\$ 26,000	\$ 0	\$ 0	\$ 0	\$(26,000)
Less 5% Statutory Reduction	\$(184,704)	\$(175,110)	\$(175,110)	\$ 0	\$ 9,594
<b>Subtotal:</b>	<b>\$ 3,509,369</b>	<b>\$ 3,327,095</b>	<b>\$ 3,327,095</b>	<b>\$ 0</b>	<b>\$(182,274)</b>
Fund Balance	\$ 13,510,416	\$ 4,606,733	\$ 4,606,733	\$ 0	\$(8,903,683)
<b>REVENUES TOTAL:</b>	<b>\$ 17,019,785</b>	<b>\$ 7,933,828</b>	<b>\$ 7,933,828</b>	<b>\$ 0</b>	<b>\$(9,085,957)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 60,000	\$ 10,000	\$ 10,000	\$ 0	\$(50,000)
Capital Outlay	\$ 13,294,330	\$ 7,667,549	\$ 7,667,549	\$ 0	\$(5,626,781)
<b>Subtotal:</b>	<b>\$ 13,354,330</b>	<b>\$ 7,677,549</b>	<b>\$ 7,677,549</b>	<b>\$ 0</b>	<b>\$(5,676,781)</b>
Transfers Out	\$ 70,508	\$ 218,239	\$ 218,239	\$ 0	\$ 147,731
Reserves - Operating	\$ 34,803	\$ 38,040	\$ 38,040	\$ 0	\$ 3,237
Reserves - Capital	\$ 3,560,144	\$ 0	\$ 0	\$ 0	\$(3,560,144)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 17,019,785</b>	<b>\$ 7,933,828</b>	<b>\$ 7,933,828</b>	<b>\$ 0</b>	<b>\$(9,085,957)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**178-PARKS IMPACT FEE FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 11,998,597	\$ 12,891,770	\$ 12,891,770	\$ 0	\$ 893,173
Less 5% Statutory Reduction	<u>\$(599,930)</u>	<u>\$(644,589)</u>	<u>\$(644,589)</u>	<u>\$ 0</u>	<u>\$(44,659)</u>
<b>Subtotal:</b>	<b>\$ 11,398,667</b>	<b>\$ 12,247,181</b>	<b>\$ 12,247,181</b>	<b>\$ 0</b>	<b>\$ 848,514</b>
Fund Balance	<u>\$ 27,780,819</u>	<u>\$ 29,297,781</u>	<u>\$ 29,297,781</u>	<u>\$ 0</u>	<u>\$ 1,516,962</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 39,179,486</u></b>	<b><u>\$ 41,544,962</u></b>	<b><u>\$ 41,544,962</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 2,365,476</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 3,519,409	\$ 3,253,438	\$ 3,253,438	\$ 0	\$(265,971)
Capital Outlay	<u>\$ 19,690,667</u>	<u>\$ 25,081,452</u>	<u>\$ 25,081,452</u>	<u>\$ 0</u>	<u>\$ 5,390,785</u>
<b>Subtotal:</b>	<b>\$ 23,210,076</b>	<b>\$ 28,334,890</b>	<b>\$ 28,334,890</b>	<b>\$ 0</b>	<b>\$ 5,124,814</b>
Transfers Out	\$ 55,079	\$ 71,189	\$ 71,189	\$ 0	\$ 16,110
Reserves - Capital	<u>\$ 15,914,331</u>	<u>\$ 13,138,883</u>	<u>\$ 13,138,883</u>	<u>\$ 0</u>	<u>\$(2,775,448)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 39,179,486</u></b>	<b><u>\$ 41,544,962</u></b>	<b><u>\$ 41,544,962</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 2,365,476</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**180-INMATE WELFARE FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 78,113	\$ 81,525	\$ 81,525	\$ 0	\$ 3,412
Miscellaneous Revenues	\$ 757,453	\$ 738,493	\$ 738,493	\$ 0	\$(18,960)
<u>Less 5% Statutory Reduction</u>	<u>\$(4,854)</u>	<u>\$(4,077)</u>	<u>\$(4,077)</u>	<u>\$ 0</u>	<u>\$ 777</u>
<b>Subtotal:</b>	<b>\$ 830,712</b>	<b>\$ 815,941</b>	<b>\$ 815,941</b>	<b>\$ 0</b>	<b>\$(14,771)</b>
<u>Fund Balance</u>	<u>\$ 1,880,058</u>	<u>\$ 2,337,456</u>	<u>\$ 2,337,456</u>	<u>\$ 0</u>	<u>\$ 457,398</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,710,770</u></b>	<b><u>\$ 3,153,397</u></b>	<b><u>\$ 3,153,397</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 442,627</u></b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 143,379	\$ 218,787	\$ 218,787	\$ 0	\$ 75,408
Operating Expenses	\$ 831,683	\$ 990,503	\$ 990,503	\$ 0	\$ 158,820
<u>Capital Outlay</u>	<u>\$ 206,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 0</u>	<u>\$(181,000)</u>
<b>Subtotal:</b>	<b>\$ 1,181,062</b>	<b>\$ 1,234,290</b>	<b>\$ 1,234,290</b>	<b>\$ 0</b>	<b>\$ 53,228</b>
Transfers Out	\$ 75,521	\$ 94,676	\$ 94,676	\$ 0	\$ 19,155
Reserves - Operating	\$ 280,155	\$ 347,725	\$ 347,725	\$ 0	\$ 67,570
<u>Reserves - Stability</u>	<u>\$ 1,174,032</u>	<u>\$ 1,476,706</u>	<u>\$ 1,476,706</u>	<u>\$ 0</u>	<u>\$ 302,674</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,710,770</u></b>	<b><u>\$ 3,153,397</u></b>	<b><u>\$ 3,153,397</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 442,627</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)



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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 2,000	\$ 0	\$ 0	\$ 0	\$(2,000)
Less 5% Statutory Reduction	\$(100)	\$ 0	\$ 0	\$ 0	\$ 100
<b>Subtotal:</b>	<b>\$ 1,900</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(1,900)</b>
Fund Balance	\$ 481,464	\$ 477,873	\$ 477,873	\$ 0	\$(3,591)
<b>REVENUES TOTAL:</b>	<b>\$ 483,364</b>	<b>\$ 477,873</b>	<b>\$ 477,873</b>	<b>\$ 0</b>	<b>\$(5,491)</b>
<b>EXPENDITURES:</b>					
Reserves - Capital	\$ 483,364	\$ 477,873	\$ 477,873	\$ 0	\$(5,491)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 483,364</b>	<b>\$ 477,873</b>	<b>\$ 477,873</b>	<b>\$ 0</b>	<b>\$(5,491)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 8,014,904	\$ 8,694,044	\$ 8,694,044	\$ 0	\$ 679,140
Miscellaneous Revenues	\$ 80,566	\$ 0	\$ 0	\$ 0	\$(80,566)
<u>Less 5% Statutory Reduction</u>	<u>\$(404,774)</u>	<u>\$(434,702)</u>	<u>\$(434,702)</u>	<u>\$ 0</u>	<u>\$(29,928)</u>
<b>Subtotal:</b>	<b>\$ 7,690,696</b>	<b>\$ 8,259,342</b>	<b>\$ 8,259,342</b>	<b>\$ 0</b>	<b>\$ 568,646</b>
Transfers In	\$ 250,223	\$ 2,213,464	\$ 2,213,464	\$ 0	\$ 1,963,241
<u>Fund Balance</u>	<u>\$ 3,492,381</u>	<u>\$ 2,311,868</u>	<u>\$ 2,311,868</u>	<u>\$ 0</u>	<u>\$(1,180,513)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 11,433,300</u></b>	<b><u>\$ 12,784,674</u></b>	<b><u>\$ 12,784,674</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,351,374</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 11,409,651</u>	<u>\$ 12,761,930</u>	<u>\$ 12,761,930</u>	<u>\$ 0</u>	<u>\$ 1,352,279</u>
<b>Subtotal:</b>	<b>\$ 11,409,651</b>	<b>\$ 12,761,930</b>	<b>\$ 12,761,930</b>	<b>\$ 0</b>	<b>\$ 1,352,279</b>
<u>Transfers Out</u>	<u>\$ 23,649</u>	<u>\$ 22,744</u>	<u>\$ 22,744</u>	<u>\$ 0</u>	<u>\$(905)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 11,433,300</u></b>	<b><u>\$ 12,784,674</u></b>	<b><u>\$ 12,784,674</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,351,374</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 33,861,413	\$ 23,644,031	\$ 23,644,031	\$ 0	\$(10,217,382)
Less 5% Statutory Reduction	<u>\$(586,449)</u>	<u>\$(372,583)</u>	<u>\$(372,583)</u>	\$ 0	<u>\$ 213,866</u>
<b>Subtotal:</b>	<b>\$ 33,274,964</b>	<b>\$ 23,271,448</b>	<b>\$ 23,271,448</b>	<b>\$ 0</b>	<b>\$(10,003,516)</b>
Fund Balance	<u>\$ 26,281,872</u>	<u>\$ 28,365,411</u>	<u>\$ 28,365,411</u>	\$ 0	<u>\$ 2,083,539</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 59,556,836</u></b>	<b><u>\$ 51,636,859</u></b>	<b><u>\$ 51,636,859</u></b>	<b>\$ 0</b>	<b><u>\$(7,919,977)</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0	\$ 0
Capital Outlay	<u>\$ 39,977,457</u>	<u>\$ 42,551,735</u>	<u>\$ 42,551,735</u>	\$ 0	<u>\$ 2,574,278</u>
<b>Subtotal:</b>	<b>\$ 40,037,457</b>	<b>\$ 42,611,735</b>	<b>\$ 42,611,735</b>	<b>\$ 0</b>	<b>\$ 2,574,278</b>
Transfers Out	\$ 183,434	\$ 31,957	\$ 31,957	\$ 0	\$(151,477)
Reserves - Capital	<u>\$ 19,335,945</u>	<u>\$ 8,993,167</u>	<u>\$ 8,993,167</u>	\$ 0	<u>\$(10,342,778)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 59,556,836</u></b>	<b><u>\$ 51,636,859</u></b>	<b><u>\$ 51,636,859</u></b>	<b>\$ 0</b>	<b><u>\$(7,919,977)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 7,917,491	\$ 10,325,395	\$ 10,325,395	\$ 0	\$ 2,407,904
Less 5% Statutory Reduction	<u>\$(273,211)</u>	<u>\$(323,162)</u>	<u>\$(323,162)</u>	\$ 0	<u>\$(49,951)</u>
<b>Subtotal:</b>	<b>\$ 7,644,280</b>	<b>\$ 10,002,233</b>	<b>\$ 10,002,233</b>	<b>\$ 0</b>	<b>\$ 2,357,953</b>
Fund Balance	<u>\$ 12,065,458</u>	<u>\$ 19,012,613</u>	<u>\$ 19,012,613</u>	\$ 0	<u>\$ 6,947,155</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 19,709,738</u></b>	<b><u>\$ 29,014,846</u></b>	<b><u>\$ 29,014,846</u></b>	<b>\$ 0</b>	<b><u>\$ 9,305,108</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0	\$ 0
Capital Outlay	<u>\$ 3,203,884</u>	<u>\$ 17,112,760</u>	<u>\$ 17,112,760</u>	\$ 0	<u>\$ 13,908,876</u>
<b>Subtotal:</b>	<b>\$ 3,223,884</b>	<b>\$ 17,132,760</b>	<b>\$ 17,132,760</b>	<b>\$ 0</b>	<b>\$ 13,908,876</b>
Transfers Out	\$ 109,261	\$ 12,373	\$ 12,373	\$ 0	\$(96,888)
Reserves - Capital	<u>\$ 16,376,593</u>	<u>\$ 11,869,713</u>	<u>\$ 11,869,713</u>	\$ 0	<u>\$(4,506,880)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 19,709,738</u></b>	<b><u>\$ 29,014,846</u></b>	<b><u>\$ 29,014,846</u></b>	<b>\$ 0</b>	<b><u>\$ 9,305,108</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 0	\$ 10,389,703	\$ 10,389,703	\$ 0	\$ 10,389,703
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 10,389,703</b>	<b>\$ 10,389,703</b>	<b>\$ 0</b>	<b>\$ 10,389,703</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 0	\$ 500	\$ 500	\$ 0	\$ 500
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 0</b>	<b>\$ 500</b>
Reserves - Capital	\$ 0	\$ 10,389,203	\$ 10,389,203	\$ 0	\$ 10,389,203
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 10,389,703</b>	<b>\$ 10,389,703</b>	<b>\$ 0</b>	<b>\$ 10,389,703</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

# **DEBT SERVICE FUNDS**

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Change Between Stages

No adjustments have been made to the Debt Service Funds since the Tentative Budget was presented on 9/7/2023.



<b>DEBT SERVICE FUND GROUP</b>					
	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Current Ad Valorem Taxes	\$ 3,406,944	\$ 3,146,324	\$ 3,146,324	\$ 0	\$(260,620)
Permits, Fees & Special Assessments	\$ 449,000	\$ 300,000	\$ 300,000	\$ 0	\$(149,000)
Miscellaneous Revenues	\$ 72,551	\$ 88,759	\$ 88,759	\$ 0	\$ 16,208
Less 5% Statutory Reduction	\$(196,424)	\$(176,754)	\$(176,754)	\$ 0	\$ 19,670
<b>Subtotal:</b>	<b>\$ 3,732,071</b>	<b>\$ 3,358,329</b>	<b>\$ 3,358,329</b>	<b>\$ 0</b>	<b>\$(373,742)</b>
Transfers In	\$ 37,736,392	\$ 35,045,832	\$ 35,045,832	\$ 0	\$(2,690,560)
Fund Balance	\$ 34,900,346	\$ 38,813,431	\$ 38,813,431	\$ 0	\$ 3,913,085
<b>REVENUES TOTAL:</b>	<b>\$ 76,368,809</b>	<b>\$ 77,217,592</b>	<b>\$ 77,217,592</b>	<b>\$ 0</b>	<b>\$ 848,783</b>
<b><u>EXPENDITURES:</u></b>					
Operating Expenses	\$ 68,139	\$ 79,285	\$ 79,285	\$ 0	\$ 11,146
Debt Service	\$ 37,695,427	\$ 39,994,369	\$ 39,994,369	\$ 0	\$ 2,298,942
<b>Subtotal:</b>	<b>\$ 37,763,566</b>	<b>\$ 40,073,654</b>	<b>\$ 40,073,654</b>	<b>\$ 0</b>	<b>\$ 2,310,088</b>
Transfers Out	\$ 0	\$ 312,613	\$ 312,613	\$ 0	\$ 312,613
Reserves - Debt	\$ 38,605,243	\$ 36,831,325	\$ 36,831,325	\$ 0	\$(1,773,918)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 76,368,809</b>	<b>\$ 77,217,592</b>	<b>\$ 77,217,592</b>	<b>\$ 0</b>	<b>\$ 848,783</b>

\* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 1,242,157	\$ 1,164,871	\$ 1,164,871	\$ 0	\$(77,286)
<u>Less 5% Statutory Reduction</u>	<u>\$(62,108)</u>	<u>\$(58,244)</u>	<u>\$(58,244)</u>	<u>\$ 0</u>	<u>\$ 3,864</u>
<b>Subtotal:</b>	<b>\$ 1,180,049</b>	<b>\$ 1,106,627</b>	<b>\$ 1,106,627</b>	<b>\$ 0</b>	<b>\$(73,422)</b>
<u>Fund Balance</u>	<u>\$ 1,082,779</u>	<u>\$ 1,139,372</u>	<u>\$ 1,139,372</u>	<u>\$ 0</u>	<u>\$ 56,593</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,262,828</u></b>	<b><u>\$ 2,245,999</u></b>	<b><u>\$ 2,245,999</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(16,829)</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 24,843	\$ 28,907	\$ 28,907	\$ 0	\$ 4,064
<u>Debt Service</u>	<u>\$ 1,118,987</u>	<u>\$ 1,120,636</u>	<u>\$ 1,120,636</u>	<u>\$ 0</u>	<u>\$ 1,649</u>
<b>Subtotal:</b>	<b>\$ 1,143,830</b>	<b>\$ 1,149,543</b>	<b>\$ 1,149,543</b>	<b>\$ 0</b>	<b>\$ 5,713</b>
<u>Reserves - Debt</u>	<u>\$ 1,118,998</u>	<u>\$ 1,096,456</u>	<u>\$ 1,096,456</u>	<u>\$ 0</u>	<u>\$(22,542)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,262,828</u></b>	<b><u>\$ 2,245,999</u></b>	<b><u>\$ 2,245,999</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(16,829)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</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>					
Capital Outlay	\$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 as there were actuals in prior years.

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**210-W 192 PHASE IIC SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 149,000	\$ 0	\$ 0	\$ 0	\$(149,000)
Miscellaneous Revenues	\$ 1,304	\$ 1,609	\$ 1,609	\$ 0	\$ 305
<u>Less 5% Statutory Reduction</u>	<u>\$(7,515)</u>	<u>\$(80)</u>	<u>\$(80)</u>	<u>\$ 0</u>	<u>\$ 7,435</u>
<b>Subtotal:</b>	<b>\$ 142,789</b>	<b>\$ 1,529</b>	<b>\$ 1,529</b>	<b>\$ 0</b>	<b>\$(141,260)</b>
<u>Fund Balance</u>	<u>\$ 740,774</u>	<u>\$ 469,672</u>	<u>\$ 469,672</u>	<u>\$ 0</u>	<u>\$(271,102)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 883,563</u></b>	<b><u>\$ 471,201</u></b>	<b><u>\$ 471,201</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(412,362)</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Debt Service</u>	<u>\$ 388,200</u>	<u>\$ 158,588</u>	<u>\$ 158,588</u>	<u>\$ 0</u>	<u>\$(229,612)</u>
<b>Subtotal:</b>	<b>\$ 388,200</b>	<b>\$ 158,588</b>	<b>\$ 158,588</b>	<b>\$ 0</b>	<b>\$(229,612)</b>
Transfers Out	\$ 0	\$ 312,613	\$ 312,613	\$ 0	\$ 312,613
<u>Reserves - Debt</u>	<u>\$ 495,363</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(495,363)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 883,563</u></b>	<b><u>\$ 471,201</u></b>	<b><u>\$ 471,201</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(412,362)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 5,947	\$ 7,875	\$ 7,875	\$ 0	\$ 1,928
<u>Less 5% Statutory Reduction</u>	<u>\$(297)</u>	<u>\$(394)</u>	<u>\$(394)</u>	<u>\$ 0</u>	<u>\$(97)</u>
<b>Subtotal:</b>	<b>\$ 5,650</b>	<b>\$ 7,481</b>	<b>\$ 7,481</b>	<b>\$ 0</b>	<b>\$ 1,831</b>
Transfers In	\$ 3,374,774	\$ 2,787,225	\$ 2,787,225	\$ 0	\$(587,549)
<u>Fund Balance</u>	<u>\$ 2,597,994</u>	<u>\$ 2,606,573</u>	<u>\$ 2,606,573</u>	<u>\$ 0</u>	<u>\$ 8,579</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 5,978,418</u></b>	<b><u>\$ 5,401,279</u></b>	<b><u>\$ 5,401,279</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(577,139)</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 3,358,158</u>	<u>\$ 3,373,619</u>	<u>\$ 3,373,619</u>	<u>\$ 0</u>	<u>\$ 15,461</u>
<b>Subtotal:</b>	<b>\$ 3,358,158</b>	<b>\$ 3,373,619</b>	<b>\$ 3,373,619</b>	<b>\$ 0</b>	<b>\$ 15,461</b>
<u>Reserves - Debt</u>	<u>\$ 2,620,260</u>	<u>\$ 2,027,660</u>	<u>\$ 2,027,660</u>	<u>\$ 0</u>	<u>\$(592,600)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 5,978,418</u></b>	<b><u>\$ 5,401,279</u></b>	<b><u>\$ 5,401,279</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(577,139)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**239-INFRASTRUCTURE SALES TAX REV REFUNDING 2011 SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 300	\$ 0	\$ 0	\$ 0	\$(300)
Fund Balance	\$ 3,685,188	\$ 0	\$ 0	\$ 0	\$(3,685,188)
<b>REVENUES TOTAL:</b>	<b>\$ 3,685,488</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(3,685,488)</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 3,685,488	\$ 0	\$ 0	\$ 0	\$(3,685,488)
<b>Subtotal:</b>	<b>\$ 3,685,488</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(3,685,488)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,685,488</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(3,685,488)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</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>					
Capital Outlay	\$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 as there were actuals in prior years.

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 15,141	\$ 15,206	\$ 15,206	\$ 0	\$ 65
<u>Less 5% Statutory Reduction</u>	<u>\$(757)</u>	<u>\$(760)</u>	<u>\$(760)</u>	<u>\$ 0</u>	<u>\$(3)</u>
<b>Subtotal:</b>	<b>\$ 14,384</b>	<b>\$ 14,446</b>	<b>\$ 14,446</b>	<b>\$ 0</b>	<b>\$ 62</b>
Transfers In	\$ 5,165,898	\$ 5,193,730	\$ 5,193,730	\$ 0	\$ 27,832
<u>Fund Balance</u>	<u>\$ 5,046,886</u>	<u>\$ 5,068,176</u>	<u>\$ 5,068,176</u>	<u>\$ 0</u>	<u>\$ 21,290</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 10,227,168</u></b>	<b><u>\$ 10,276,352</u></b>	<b><u>\$ 10,276,352</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 49,184</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 5,144,608</u>	<u>\$ 5,139,456</u>	<u>\$ 5,139,456</u>	<u>\$ 0</u>	<u>\$(5,152)</u>
<b>Subtotal:</b>	<b>\$ 5,144,608</b>	<b>\$ 5,139,456</b>	<b>\$ 5,139,456</b>	<b>\$ 0</b>	<b>\$(5,152)</b>
<u>Reserves - Debt</u>	<u>\$ 5,082,560</u>	<u>\$ 5,136,896</u>	<u>\$ 5,136,896</u>	<u>\$ 0</u>	<u>\$ 54,336</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 10,227,168</u></b>	<b><u>\$ 10,276,352</u></b>	<b><u>\$ 10,276,352</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 49,184</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)



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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 6,563	\$ 6,623	\$ 6,623	\$ 0	\$ 60
<u>Less 5% Statutory Reduction</u>	<u>\$(328)</u>	<u>\$(331)</u>	<u>\$(331)</u>	<u>\$ 0</u>	<u>\$(3)</u>
<b>Subtotal:</b>	<b>\$ 6,235</b>	<b>\$ 6,292</b>	<b>\$ 6,292</b>	<b>\$ 0</b>	<b>\$ 57</b>
Transfers In	\$ 2,938,925	\$ 2,957,531	\$ 2,957,531	\$ 0	\$ 18,606
<u>Fund Balance</u>	<u>\$ 2,187,722</u>	<u>\$ 2,206,759</u>	<u>\$ 2,206,759</u>	<u>\$ 0</u>	<u>\$ 19,037</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 5,132,882</u></b>	<b><u>\$ 5,170,582</u></b>	<b><u>\$ 5,170,582</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 37,700</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 2,919,888</u>	<u>\$ 2,922,088</u>	<u>\$ 2,922,088</u>	<u>\$ 0</u>	<u>\$ 2,200</u>
<b>Subtotal:</b>	<b>\$ 2,919,888</b>	<b>\$ 2,922,088</b>	<b>\$ 2,922,088</b>	<b>\$ 0</b>	<b>\$ 2,200</b>
<u>Reserves - Debt</u>	<u>\$ 2,212,994</u>	<u>\$ 2,248,494</u>	<u>\$ 2,248,494</u>	<u>\$ 0</u>	<u>\$ 35,500</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 5,132,882</u></b>	<b><u>\$ 5,170,582</u></b>	<b><u>\$ 5,170,582</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 37,700</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 1,380,871	\$ 1,234,809	\$ 1,234,809	\$ 0	\$(146,062)
Fund Balance	\$ 2,503,235	\$ 2,509,581	\$ 2,509,581	\$ 0	\$ 6,346
<b>REVENUES TOTAL:</b>	<b>\$ 3,884,106</b>	<b>\$ 3,744,390</b>	<b>\$ 3,744,390</b>	<b>\$ 0</b>	<b>\$(139,716)</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 1,373,419	\$ 1,372,611	\$ 1,372,611	\$ 0	\$(808)
<b>Subtotal:</b>	<b>\$ 1,373,419</b>	<b>\$ 1,372,611</b>	<b>\$ 1,372,611</b>	<b>\$ 0</b>	<b>\$(808)</b>
Reserves - Debt	\$ 2,510,687	\$ 2,371,779	\$ 2,371,779	\$ 0	\$(138,908)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,884,106</b>	<b>\$ 3,744,390</b>	<b>\$ 3,744,390</b>	<b>\$ 0</b>	<b>\$(139,716)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 4,635,717	\$ 4,633,173	\$ 4,633,173	\$ 0	\$(2,544)
Fund Balance	\$ 462,967	\$ 4,548,359	\$ 4,548,359	\$ 0	\$ 4,085,392
<b>REVENUES TOTAL:</b>	<b>\$ 5,098,684</b>	<b>\$ 9,181,532</b>	<b>\$ 9,181,532</b>	<b>\$ 0</b>	<b>\$ 4,082,848</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 550,325	\$ 4,592,445	\$ 4,592,445	\$ 0	\$ 4,042,120
<b>Subtotal:</b>	<b>\$ 550,325</b>	<b>\$ 4,592,445</b>	<b>\$ 4,592,445</b>	<b>\$ 0</b>	<b>\$ 4,042,120</b>
Reserves - Debt	\$ 4,548,359	\$ 4,589,087	\$ 4,589,087	\$ 0	\$ 40,728
<b>EXPENDITURES TOTAL:</b>	<b>\$ 5,098,684</b>	<b>\$ 9,181,532</b>	<b>\$ 9,181,532</b>	<b>\$ 0</b>	<b>\$ 4,082,848</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 11,769	\$ 11,815	\$ 11,815	\$ 0	\$ 46
<u>Less 5% Statutory Reduction</u>	<u>\$(588)</u>	<u>\$(591)</u>	<u>\$(591)</u>	<u>\$ 0</u>	<u>\$(3)</u>
<b>Subtotal:</b>	<b>\$ 11,181</b>	<b>\$ 11,224</b>	<b>\$ 11,224</b>	<b>\$ 0</b>	<b>\$ 43</b>
Transfers In	\$ 4,002,722	\$ 4,025,501	\$ 4,025,501	\$ 0	\$ 22,779
<u>Fund Balance</u>	<u>\$ 3,922,903</u>	<u>\$ 3,937,855</u>	<u>\$ 3,937,855</u>	<u>\$ 0</u>	<u>\$ 14,952</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 7,936,806</u></b>	<b><u>\$ 7,974,580</u></b>	<b><u>\$ 7,974,580</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 37,774</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 3,988,397</u>	<u>\$ 3,987,494</u>	<u>\$ 3,987,494</u>	<u>\$ 0</u>	<u>\$(903)</u>
<b>Subtotal:</b>	<b>\$ 3,988,397</b>	<b>\$ 3,987,494</b>	<b>\$ 3,987,494</b>	<b>\$ 0</b>	<b>\$(903)</b>
<u>Reserves - Debt</u>	<u>\$ 3,948,409</u>	<u>\$ 3,987,086</u>	<u>\$ 3,987,086</u>	<u>\$ 0</u>	<u>\$ 38,677</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 7,936,806</u></b>	<b><u>\$ 7,974,580</u></b>	<b><u>\$ 7,974,580</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 37,774</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 1,483,272	\$ 1,482,124	\$ 1,482,124	\$ 0	\$(1,148)
Fund Balance	\$ 1,036,517	\$ 1,044,138	\$ 1,044,138	\$ 0	\$ 7,621
<b>REVENUES TOTAL:</b>	<b>\$ 2,519,789</b>	<b>\$ 2,526,262</b>	<b>\$ 2,526,262</b>	<b>\$ 0</b>	<b>\$ 6,473</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 1,475,651	\$ 1,475,200	\$ 1,475,200	\$ 0	\$(451)
<b>Subtotal:</b>	<b>\$ 1,475,651</b>	<b>\$ 1,475,200</b>	<b>\$ 1,475,200</b>	<b>\$ 0</b>	<b>\$(451)</b>
Reserves - Debt	\$ 1,044,138	\$ 1,051,062	\$ 1,051,062	\$ 0	\$ 6,924
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,519,789</b>	<b>\$ 2,526,262</b>	<b>\$ 2,526,262</b>	<b>\$ 0</b>	<b>\$ 6,473</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 4,932	\$ 4,544	\$ 4,544	\$ 0	\$(388)
<u>Less 5% Statutory Reduction</u>	<u>\$(15,247)</u>	<u>\$(15,227)</u>	<u>\$(15,227)</u>	<u>\$ 0</u>	<u>\$ 20</u>
<b>Subtotal:</b>	<b>\$ 289,685</b>	<b>\$ 289,317</b>	<b>\$ 289,317</b>	<b>\$ 0</b>	<b>\$(368)</b>
Transfers In	\$ 288,020	\$ 259,793	\$ 259,793	\$ 0	\$(28,227)
<u>Fund Balance</u>	<u>\$ 1,644,100</u>	<u>\$ 1,677,689</u>	<u>\$ 1,677,689</u>	<u>\$ 0</u>	<u>\$ 33,589</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,221,805</u></b>	<b><u>\$ 2,226,799</u></b>	<b><u>\$ 2,226,799</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 4,994</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 796,662</u>	<u>\$ 791,793</u>	<u>\$ 791,793</u>	<u>\$ 0</u>	<u>\$(4,869)</u>
<b>Subtotal:</b>	<b>\$ 796,662</b>	<b>\$ 791,793</b>	<b>\$ 791,793</b>	<b>\$ 0</b>	<b>\$(4,869)</b>
<u>Reserves - Debt</u>	<u>\$ 1,425,143</u>	<u>\$ 1,435,006</u>	<u>\$ 1,435,006</u>	<u>\$ 0</u>	<u>\$ 9,863</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,221,805</u></b>	<b><u>\$ 2,226,799</u></b>	<b><u>\$ 2,226,799</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 4,994</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 1,026,713	\$ 0	\$ 0	\$ 0	\$(1,026,713)
Fund Balance	\$ 1,026,711	\$ 0	\$ 0	\$ 0	\$(1,026,711)
<b>REVENUES TOTAL:</b>	<b>\$ 2,053,424</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(2,053,424)</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 2,053,424	\$ 0	\$ 0	\$ 0	\$(2,053,424)
<b>Subtotal:</b>	<b>\$ 2,053,424</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(2,053,424)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,053,424</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(2,053,424)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**249-DS CIRB 2019 SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 17,212	\$ 17,204	\$ 17,204	\$ 0	\$(8)
<u>Less 5% Statutory Reduction</u>	<u>\$(861)</u>	<u>\$(860)</u>	<u>\$(860)</u>	<u>\$ 0</u>	<u>\$ 1</u>
<b>Subtotal:</b>	<b>\$ 16,351</b>	<b>\$ 16,344</b>	<b>\$ 16,344</b>	<b>\$ 0</b>	<b>\$(7)</b>
Transfers In	\$ 7,361,826	\$ 7,435,548	\$ 7,435,548	\$ 0	\$ 73,722
<u>Fund Balance</u>	<u>\$ 5,737,499</u>	<u>\$ 5,734,734</u>	<u>\$ 5,734,734</u>	<u>\$ 0</u>	<u>\$(2,765)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 13,115,676</u></b>	<b><u>\$ 13,186,626</u></b>	<b><u>\$ 13,186,626</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 70,950</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 7,365,774</u>	<u>\$ 7,363,264</u>	<u>\$ 7,363,264</u>	<u>\$ 0</u>	<u>\$(2,510)</u>
<b>Subtotal:</b>	<b>\$ 7,365,774</b>	<b>\$ 7,363,264</b>	<b>\$ 7,363,264</b>	<b>\$ 0</b>	<b>\$(2,510)</b>
<u>Reserves - Debt</u>	<u>\$ 5,749,902</u>	<u>\$ 5,823,362</u>	<u>\$ 5,823,362</u>	<u>\$ 0</u>	<u>\$ 73,460</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 13,115,676</u></b>	<b><u>\$ 13,186,626</u></b>	<b><u>\$ 13,186,626</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 70,950</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)



**250-G.O. BONDS SERIES 2020 SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 2,164,787	\$ 1,981,453	\$ 1,981,453	\$ 0	\$(183,334)
Miscellaneous Revenues	\$ 5,819	\$ 6,284	\$ 6,284	\$ 0	\$ 465
<u>Less 5% Statutory Reduction</u>	<u>\$(108,530)</u>	<u>\$(99,387)</u>	<u>\$(99,387)</u>	<u>\$ 0</u>	<u>\$ 9,143</u>
<b>Subtotal:</b>	<b>\$ 2,062,076</b>	<b>\$ 1,888,350</b>	<b>\$ 1,888,350</b>	<b>\$ 0</b>	<b>\$(173,726)</b>
<u>Fund Balance</u>	<u>\$ 1,937,113</u>	<u>\$ 2,003,016</u>	<u>\$ 2,003,016</u>	<u>\$ 0</u>	<u>\$ 65,903</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 3,999,189</u></b>	<b><u>\$ 3,891,366</u></b>	<b><u>\$ 3,891,366</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(107,823)</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 43,296	\$ 50,378	\$ 50,378	\$ 0	\$ 7,082
<u>Debt Service</u>	<u>\$ 1,969,525</u>	<u>\$ 1,969,852</u>	<u>\$ 1,969,852</u>	<u>\$ 0</u>	<u>\$ 327</u>
<b>Subtotal:</b>	<b>\$ 2,012,821</b>	<b>\$ 2,020,230</b>	<b>\$ 2,020,230</b>	<b>\$ 0</b>	<b>\$ 7,409</b>
<u>Reserves - Debt</u>	<u>\$ 1,986,368</u>	<u>\$ 1,871,136</u>	<u>\$ 1,871,136</u>	<u>\$ 0</u>	<u>\$(115,232)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 3,999,189</u></b>	<b><u>\$ 3,891,366</u></b>	<b><u>\$ 3,891,366</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(107,823)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 1,679	\$ 1,676	\$ 1,676	\$ 0	\$(3)
<u>Less 5% Statutory Reduction</u>	<u>\$(84)</u>	<u>\$(84)</u>	<u>\$(84)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 1,595</b>	<b>\$ 1,592</b>	<b>\$ 1,592</b>	<b>\$ 0</b>	<b>\$(3)</b>
Transfers In	\$ 576,268	\$ 576,388	\$ 576,388	\$ 0	\$ 120
<u>Fund Balance</u>	<u>\$ 559,618</u>	<u>\$ 559,884</u>	<u>\$ 559,884</u>	<u>\$ 0</u>	<u>\$ 266</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,137,481</u></b>	<b><u>\$ 1,137,864</u></b>	<b><u>\$ 1,137,864</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 383</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 576,049</u>	<u>\$ 574,648</u>	<u>\$ 574,648</u>	<u>\$ 0</u>	<u>\$(1,401)</u>
<b>Subtotal:</b>	<b>\$ 576,049</b>	<b>\$ 574,648</b>	<b>\$ 574,648</b>	<b>\$ 0</b>	<b>\$(1,401)</b>
<u>Reserves - Debt</u>	<u>\$ 561,432</u>	<u>\$ 563,216</u>	<u>\$ 563,216</u>	<u>\$ 0</u>	<u>\$ 1,784</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,137,481</u></b>	<b><u>\$ 1,137,864</u></b>	<b><u>\$ 1,137,864</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 383</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 2,185	\$ 15,923	\$ 15,923	\$ 0	\$ 13,738
<u>Less 5% Statutory Reduction</u>	<u>\$(109)</u>	<u>\$(796)</u>	<u>\$(796)</u>	<u>\$ 0</u>	<u>\$(687)</u>
<b>Subtotal:</b>	<b>\$ 2,076</b>	<b>\$ 15,127</b>	<b>\$ 15,127</b>	<b>\$ 0</b>	<b>\$ 13,051</b>
Transfers In	\$ 5,501,086	\$ 4,460,010	\$ 4,460,010	\$ 0	\$(1,041,076)
<u>Fund Balance</u>	<u>\$ 728,340</u>	<u>\$ 5,307,623</u>	<u>\$ 5,307,623</u>	<u>\$ 0</u>	<u>\$ 4,579,283</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 6,231,502</u></b>	<b><u>\$ 9,782,760</u></b>	<b><u>\$ 9,782,760</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 3,551,258</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 930,872</u>	<u>\$ 5,152,675</u>	<u>\$ 5,152,675</u>	<u>\$ 0</u>	<u>\$ 4,221,803</u>
<b>Subtotal:</b>	<b>\$ 930,872</b>	<b>\$ 5,152,675</b>	<b>\$ 5,152,675</b>	<b>\$ 0</b>	<b>\$ 4,221,803</b>
<u>Reserves - Debt</u>	<u>\$ 5,300,630</u>	<u>\$ 4,630,085</u>	<u>\$ 4,630,085</u>	<u>\$ 0</u>	<u>\$(670,545)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 6,231,502</u></b>	<b><u>\$ 9,782,760</u></b>	<b><u>\$ 9,782,760</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 3,551,258</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

# CAPITAL FUNDS

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Change Between Stages

No adjustments have been made to the Capital Project Funds since the Tentative Budget was presented on 9/7/2023.

<b>CAPITAL PROJECTS FUND GROUP</b>					
	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Other Taxes	\$ 34,179,824	\$ 46,259,658	\$ 46,259,658	\$ 0	\$ 12,079,834
Intergovernmental Revenue	\$ 27,759,630	\$ 153,960,162	\$ 153,960,162	\$ 0	\$ 126,200,532
Miscellaneous Revenues	\$ 13,587,139	\$ 29,661,261	\$ 29,661,261	\$ 0	\$ 16,074,122
<u>Less 5% Statutory Reduction</u>	<u>\$(1,723,343)</u>	<u>\$(2,312,983)</u>	<u>\$(2,312,983)</u>	<u>\$ 0</u>	<u>\$(589,640)</u>
<b>Subtotal:</b>	<b>\$ 73,803,250</b>	<b>\$ 227,568,098</b>	<b>\$ 227,568,098</b>	<b>\$ 0</b>	<b>\$ 153,764,848</b>
Transfers In	\$ 32,243,274	\$ 24,070,837	\$ 24,070,837	\$ 0	\$(8,172,437)
Other Sources	\$ 15,798,888	\$ 16,520,380	\$ 16,520,380	\$ 0	\$ 721,492
<u>Fund Balance</u>	<u>\$ 367,753,973</u>	<u>\$ 389,841,183</u>	<u>\$ 389,841,183</u>	<u>\$ 0</u>	<u>\$ 22,087,210</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 489,599,385</u></b>	<b><u>\$ 658,000,498</u></b>	<b><u>\$ 658,000,498</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 168,401,113</u></b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 378,235,615	\$ 588,890,925	\$ 588,890,925	\$ 0	\$ 210,655,310
<u>Debt Service</u>	<u>\$ 2,054,929</u>	<u>\$ 2,656,802</u>	<u>\$ 2,656,802</u>	<u>\$ 0</u>	<u>\$ 601,873</u>
<b>Subtotal:</b>	<b>\$ 380,290,544</b>	<b>\$ 591,547,727</b>	<b>\$ 591,547,727</b>	<b>\$ 0</b>	<b>\$ 211,257,183</b>
Transfers Out	\$ 15,240,949	\$ 14,969,757	\$ 14,969,757	\$ 0	\$(271,192)
Reserves - Operating	\$ 0	\$ 760,489	\$ 760,489	\$ 0	\$ 760,489
Reserves - Debt	\$ 672,101	\$ 1,328,402	\$ 1,328,402	\$ 0	\$ 656,301
Reserves - Capital	\$ 49,389,576	\$ 17,162,880	\$ 17,162,880	\$ 0	\$(32,226,696)
<u>Reserves - Assigned</u>	<u>\$ 44,006,215</u>	<u>\$ 32,231,243</u>	<u>\$ 32,231,243</u>	<u>\$ 0</u>	<u>\$(11,774,972)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 489,599,385</u></b>	<b><u>\$ 658,000,498</u></b>	<b><u>\$ 658,000,498</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 168,401,113</u></b>

\* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 34,179,824	\$ 46,259,658	\$ 46,259,658	\$ 0	\$ 12,079,834
Miscellaneous Revenues	\$ 287,039	\$ 0	\$ 0	\$ 0	\$(287,039)
Less 5% Statutory Reduction	\$(1,723,343)	\$(2,312,983)	\$(2,312,983)	\$ 0	\$(589,640)
<b>Subtotal:</b>	<b>\$ 32,743,520</b>	<b>\$ 43,946,675</b>	<b>\$ 43,946,675</b>	<b>\$ 0</b>	<b>\$ 11,203,155</b>
Other Sources	\$ 4,518,336	\$ 7,168,326	\$ 7,168,326	\$ 0	\$ 2,649,990
Fund Balance	\$ 84,213,231	\$ 107,441,118	\$ 107,441,118	\$ 0	\$ 23,227,887
<b>REVENUES TOTAL:</b>	<b>\$ 121,475,087</b>	<b>\$ 158,556,119</b>	<b>\$ 158,556,119</b>	<b>\$ 0</b>	<b>\$ 37,081,032</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 65,856,188	\$ 104,802,519	\$ 104,802,519	\$ 0	\$ 38,946,331
Debt Service	\$ 2,054,929	\$ 2,656,802	\$ 2,656,802	\$ 0	\$ 601,873
<b>Subtotal:</b>	<b>\$ 67,911,117</b>	<b>\$ 107,459,321</b>	<b>\$ 107,459,321</b>	<b>\$ 0</b>	<b>\$ 39,548,204</b>
Transfers Out	\$ 15,125,246	\$ 14,565,557	\$ 14,565,557	\$ 0	\$(559,689)
Reserves - Debt	\$ 672,101	\$ 1,328,402	\$ 1,328,402	\$ 0	\$ 656,301
Reserves - Capital	\$ 26,566,623	\$ 15,000,000	\$ 15,000,000	\$ 0	\$(11,566,623)
Reserves - Assigned	\$ 11,200,000	\$ 20,202,839	\$ 20,202,839	\$ 0	\$ 9,002,839
<b>EXPENDITURES TOTAL:</b>	<b>\$ 121,475,087</b>	<b>\$ 158,556,119</b>	<b>\$ 158,556,119</b>	<b>\$ 0</b>	<b>\$ 37,081,032</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**315-GEN CAP OUTLAY FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 13,000,000	\$ 18,870,285	\$ 18,870,285	\$ 0	\$ 5,870,285
Fund Balance	\$ 71,330,507	\$ 86,428,300	\$ 86,428,300	\$ 0	\$ 15,097,793
<b>REVENUES TOTAL:</b>	<b>\$ 84,330,507</b>	<b>\$ 105,298,585</b>	<b>\$ 105,298,585</b>	<b>\$ 0</b>	<b>\$ 20,968,078</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 51,524,292	\$ 93,270,181	\$ 93,270,181	\$ 0	\$ 41,745,889
<b>Subtotal:</b>	<b>\$ 51,524,292</b>	<b>\$ 93,270,181</b>	<b>\$ 93,270,181</b>	<b>\$ 0</b>	<b>\$ 41,745,889</b>
Reserves - Assigned	\$ 32,806,215	\$ 12,028,404	\$ 12,028,404	\$ 0	\$(20,777,811)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 84,330,507</b>	<b>\$ 105,298,585</b>	<b>\$ 105,298,585</b>	<b>\$ 0</b>	<b>\$ 20,968,078</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)



**328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 27,759,630	\$ 153,960,162	\$ 153,960,162	\$ 0	\$ 126,200,532
Miscellaneous Revenues	\$ 13,300,100	\$ 29,661,261	\$ 29,661,261	\$ 0	\$ 16,361,161
Less 5% Statutory Reduction	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 41,059,730</b>	<b>\$ 183,621,423</b>	<b>\$ 183,621,423</b>	<b>\$ 0</b>	<b>\$ 142,561,693</b>
Other Sources	\$ 5,860,901	\$ 5,857,164	\$ 5,857,164	\$ 0	\$(3,737)
Fund Balance	\$ 323,547	\$ 370,703	\$ 370,703	\$ 0	\$ 47,156
<b>REVENUES TOTAL:</b>	<b>\$ 47,244,178</b>	<b>\$ 189,849,290</b>	<b>\$ 189,849,290</b>	<b>\$ 0</b>	<b>\$ 142,605,112</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 47,244,178	\$ 189,849,290	\$ 189,849,290	\$ 0	\$ 142,605,112
<b>Subtotal:</b>	<b>\$ 47,244,178</b>	<b>\$ 189,849,290</b>	<b>\$ 189,849,290</b>	<b>\$ 0</b>	<b>\$ 142,605,112</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 47,244,178</b>	<b>\$ 189,849,290</b>	<b>\$ 189,849,290</b>	<b>\$ 0</b>	<b>\$ 142,605,112</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</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>					
Capital Outlay	\$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 as there were actuals in prior years.

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 19,243,274	\$ 5,200,552	\$ 5,200,552	\$ 0	\$(14,042,722)
Other Sources	\$ 5,419,651	\$ 3,494,890	\$ 3,494,890	\$ 0	\$(1,924,761)
Fund Balance	\$ 35,524,010	\$ 47,109,864	\$ 47,109,864	\$ 0	\$ 11,585,854
<b>REVENUES TOTAL:</b>	<b>\$ 60,186,935</b>	<b>\$ 55,805,306</b>	<b>\$ 55,805,306</b>	<b>\$ 0</b>	<b>\$(4,381,629)</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 43,543,743	\$ 53,675,419	\$ 53,675,419	\$ 0	\$ 10,131,676
<b>Subtotal:</b>	<b>\$ 43,543,743</b>	<b>\$ 53,675,419</b>	<b>\$ 53,675,419</b>	<b>\$ 0</b>	<b>\$ 10,131,676</b>
Transfers Out	\$ 115,703	\$ 404,200	\$ 404,200	\$ 0	\$ 288,497
Reserves - Capital	\$ 16,527,489	\$ 1,725,687	\$ 1,725,687	\$ 0	\$(14,801,802)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 60,186,935</b>	<b>\$ 55,805,306</b>	<b>\$ 55,805,306</b>	<b>\$ 0</b>	<b>\$(4,381,629)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 1,774,320	\$ 2,999,560	\$ 2,999,560	\$ 0	\$ 1,225,240
<b>REVENUES TOTAL:</b>	<b>\$ 1,774,320</b>	<b>\$ 2,999,560</b>	<b>\$ 2,999,560</b>	<b>\$ 0</b>	<b>\$ 1,225,240</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 1,774,320	\$ 2,239,071	\$ 2,239,071	\$ 0	\$ 464,751
<b>Subtotal:</b>	<b>\$ 1,774,320</b>	<b>\$ 2,239,071</b>	<b>\$ 2,239,071</b>	<b>\$ 0</b>	<b>\$ 464,751</b>
Reserves - Operating	\$ 0	\$ 760,489	\$ 760,489	\$ 0	\$ 760,489
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,774,320</b>	<b>\$ 2,999,560</b>	<b>\$ 2,999,560</b>	<b>\$ 0</b>	<b>\$ 1,225,240</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</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>					
Capital Outlay	\$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 as there were actuals in prior years.

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 174,588,358	\$ 145,491,638	\$ 145,491,638	\$ 0	\$(29,096,720)
<b>REVENUES TOTAL:</b>	<b>\$ 174,588,358</b>	<b>\$ 145,491,638</b>	<b>\$ 145,491,638</b>	<b>\$ 0</b>	<b>\$(29,096,720)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 168,292,894	\$ 145,054,445	\$ 145,054,445	\$ 0	\$(23,238,449)
<b>Subtotal:</b>	<b>\$ 168,292,894</b>	<b>\$ 145,054,445</b>	<b>\$ 145,054,445</b>	<b>\$ 0</b>	<b>\$(23,238,449)</b>
Reserves - Capital	\$ 6,295,464	\$ 437,193	\$ 437,193	\$ 0	\$(5,858,271)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 174,588,358</b>	<b>\$ 145,491,638</b>	<b>\$ 145,491,638</b>	<b>\$ 0</b>	<b>\$(29,096,720)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

# **ENTERPRISE FUNDS**

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Change Between Stages

No adjustments have been made to the Enterprise Funds since the Tentative Budget was presented on 9/7/2023.



<b>ENTERPRISE FUNDS</b>					
	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 32,102,380	\$ 36,000,292	\$ 36,000,292	\$ 0	\$ 3,897,912
Charges For Services	\$ 19,176,390	\$ 20,710,890	\$ 20,710,890	\$ 0	\$ 1,534,500
Miscellaneous Revenues	\$ 364,521	\$ 23,994	\$ 23,994	\$ 0	\$(340,527)
Less 5% Statutory Reduction	\$(2,582,165)	\$(2,836,760)	\$(2,836,760)	\$ 0	\$(254,595)
<b>Subtotal:</b>	<b>\$ 49,061,126</b>	<b>\$ 53,898,416</b>	<b>\$ 53,898,416</b>	<b>\$ 0</b>	<b>\$ 4,837,290</b>
Other Sources	\$ 39,091	\$ 541,000	\$ 541,000	\$ 0	\$ 501,909
Fund Balance	\$ 93,597,643	\$ 81,791,309	\$ 81,791,309	\$ 0	\$(11,806,334)
<b>REVENUES TOTAL:</b>	<b>\$ 142,697,860</b>	<b>\$ 136,230,725</b>	<b>\$ 136,230,725</b>	<b>\$ 0</b>	<b>\$(6,467,135)</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,948,506	\$ 2,094,377	\$ 2,094,377	\$ 0	\$ 145,871
Operating Expenses	\$ 33,593,365	\$ 33,374,138	\$ 33,374,138	\$ 0	\$(219,227)
Capital Outlay	\$ 9,587,711	\$ 3,478,749	\$ 3,478,749	\$ 0	\$(6,108,962)
Debt Service	\$ 9,239,494	\$ 9,301,070	\$ 9,301,070	\$ 0	\$ 61,576
<b>Subtotal:</b>	<b>\$ 54,369,076</b>	<b>\$ 48,248,334</b>	<b>\$ 48,248,334</b>	<b>\$ 0</b>	<b>\$(6,120,742)</b>
Transfers Out	\$ 9,242,640	\$ 1,408,478	\$ 1,408,478	\$ 0	\$(7,834,162)
Reserves - Operating	\$ 12,709,780	\$ 9,829,470	\$ 9,829,470	\$ 0	\$(2,880,310)
Reserves - Debt	\$ 23,693,127	\$ 23,754,069	\$ 23,754,069	\$ 0	\$ 60,942
Reserves - Capital	\$ 11,434,347	\$ 32,745,836	\$ 32,745,836	\$ 0	\$ 21,311,489
Reserves - Assigned	\$ 18,630,981	\$ 16,759,346	\$ 16,759,346	\$ 0	\$(1,871,635)
Reserves - Restricted	\$ 3,871,175	\$ 3,485,192	\$ 3,485,192	\$ 0	\$(385,983)
Reserves - Stability	\$ 8,746,734	\$ 0	\$ 0	\$ 0	\$(8,746,734)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 142,697,860</b>	<b>\$ 136,230,725</b>	<b>\$ 136,230,725</b>	<b>\$ 0</b>	<b>\$(6,467,135)</b>

\* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)

**401-SOLID WASTE FUND SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 32,102,380	\$ 36,000,292	\$ 36,000,292	\$ 0	\$ 3,897,912
Charges For Services	\$ 4,227,242	\$ 3,521,660	\$ 3,521,660	\$ 0	\$(705,582)
Miscellaneous Revenues	\$ 276,891	\$ 23,994	\$ 23,994	\$ 0	\$(252,897)
Less 5% Statutory Reduction	\$(1,830,326)	\$(1,977,298)	\$(1,977,298)	\$ 0	\$(146,972)
<b>Subtotal:</b>	<b>\$ 34,776,187</b>	<b>\$ 37,568,648</b>	<b>\$ 37,568,648</b>	<b>\$ 0</b>	<b>\$ 2,792,461</b>
Other Sources	\$ 39,091	\$ 541,000	\$ 541,000	\$ 0	\$ 501,909
Fund Balance	\$ 47,855,240	\$ 44,243,729	\$ 44,243,729	\$ 0	\$(3,611,511)
<b>REVENUES TOTAL:</b>	<b>\$ 82,670,518</b>	<b>\$ 82,353,377</b>	<b>\$ 82,353,377</b>	<b>\$ 0</b>	<b>\$(317,141)</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,727,692	\$ 1,808,156	\$ 1,808,156	\$ 0	\$ 80,464
Operating Expenses	\$ 27,699,706	\$ 29,994,643	\$ 29,994,643	\$ 0	\$ 2,294,937
Capital Outlay	\$ 395,091	\$ 666,000	\$ 666,000	\$ 0	\$ 270,909
Debt Service	\$ 24,444	\$ 86,020	\$ 86,020	\$ 0	\$ 61,576
<b>Subtotal:</b>	<b>\$ 29,846,933</b>	<b>\$ 32,554,819</b>	<b>\$ 32,554,819</b>	<b>\$ 0</b>	<b>\$ 2,707,886</b>
Transfers Out	\$ 9,130,903	\$ 1,280,517	\$ 1,280,517	\$ 0	\$(7,850,386)
Reserves - Operating	\$ 11,049,457	\$ 8,820,235	\$ 8,820,235	\$ 0	\$(2,229,222)
Reserves - Debt	\$ 12,222	\$ 43,010	\$ 43,010	\$ 0	\$ 30,788
Reserves - Capital	\$ 11,434,347	\$ 20,717,441	\$ 20,717,441	\$ 0	\$ 9,283,094
Reserves - Assigned	\$ 18,630,981	\$ 16,759,346	\$ 16,759,346	\$ 0	\$(1,871,635)
Reserves - Restricted	\$ 2,565,675	\$ 2,178,009	\$ 2,178,009	\$ 0	\$(387,666)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 82,670,518</b>	<b>\$ 82,353,377</b>	<b>\$ 82,353,377</b>	<b>\$ 0</b>	<b>\$(317,141)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**407-OSCEOLA PARKWAY SUMMARY**

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 14,949,148	\$ 17,189,230	\$ 17,189,230	\$ 0	\$ 2,240,082
Miscellaneous Revenues	\$ 87,630	\$ 0	\$ 0	\$ 0	\$(87,630)
Less 5% Statutory Reduction	\$(751,839)	\$(859,462)	\$(859,462)	\$ 0	\$(107,623)
<b>Subtotal:</b>	<b>\$ 14,284,939</b>	<b>\$ 16,329,768</b>	<b>\$ 16,329,768</b>	<b>\$ 0</b>	<b>\$ 2,044,829</b>
Fund Balance	\$ 45,742,403	\$ 37,547,580	\$ 37,547,580	\$ 0	\$(8,194,823)
<b>REVENUES TOTAL:</b>	<b>\$ 60,027,342</b>	<b>\$ 53,877,348</b>	<b>\$ 53,877,348</b>	<b>\$ 0</b>	<b>\$(6,149,994)</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 220,814	\$ 286,221	\$ 286,221	\$ 0	\$ 65,407
Operating Expenses	\$ 5,893,659	\$ 3,379,495	\$ 3,379,495	\$ 0	\$(2,514,164)
Capital Outlay	\$ 9,192,620	\$ 2,812,749	\$ 2,812,749	\$ 0	\$(6,379,871)
Debt Service	\$ 9,215,050	\$ 9,215,050	\$ 9,215,050	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 24,522,143</b>	<b>\$ 15,693,515</b>	<b>\$ 15,693,515</b>	<b>\$ 0</b>	<b>\$(8,828,628)</b>
Transfers Out	\$ 111,737	\$ 127,961	\$ 127,961	\$ 0	\$ 16,224
Reserves - Operating	\$ 1,660,323	\$ 1,009,235	\$ 1,009,235	\$ 0	\$(651,088)
Reserves - Debt	\$ 23,680,905	\$ 23,711,059	\$ 23,711,059	\$ 0	\$ 30,154
Reserves - Capital	\$ 0	\$ 12,028,395	\$ 12,028,395	\$ 0	\$ 12,028,395
Reserves - Restricted	\$ 1,305,500	\$ 1,307,183	\$ 1,307,183	\$ 0	\$ 1,683
Reserves - Stability	\$ 8,746,734	\$ 0	\$ 0	\$ 0	\$(8,746,734)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 60,027,342</b>	<b>\$ 53,877,348</b>	<b>\$ 53,877,348</b>	<b>\$ 0</b>	<b>\$(6,149,994)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 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 9/7/2023. A summary of those changes within the Internal Service Fund Group is detailed below.

- **Fund 504 – Health Insurance Internal Service Fund**
  - **Revenues** were adjusted to account for reimbursement from the County’s current Flexible Spending Account (FSA) provider
  - **Expenditures** were adjusted to account for the one-time deposit required with the new provider and to balance the Fund

<b>INTERNAL SERVICE</b>					
	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 52,083,285	\$ 55,333,642	\$ 55,333,642	\$ 0	\$ 3,250,357
Miscellaneous Revenues	\$ 880,000	\$ 860,000	\$ 868,665	\$ 8,665	\$(11,335)
<u>Less 5% Statutory Reduction</u>	<u>\$(44,000)</u>	<u>\$(43,000)</u>	<u>\$(43,433)</u>	<u>\$(433)</u>	<u>\$ 567</u>
<b>Subtotal:</b>	<b>\$ 52,919,285</b>	<b>\$ 56,150,642</b>	<b>\$ 56,158,874</b>	<b>\$ 8,232</b>	<b>\$ 3,239,589</b>
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 18,857,181</u>	<u>\$ 17,743,314</u>	<u>\$ 17,743,314</u>	<u>\$ 0</u>	<u>\$(1,113,867)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 71,776,466</u></b>	<b><u>\$ 73,893,956</u></b>	<b><u>\$ 73,902,188</u></b>	<b><u>\$ 8,232</u></b>	<b><u>\$ 2,125,722</u></b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 2,334,618	\$ 2,655,510	\$ 2,655,510	\$ 0	\$ 320,892
Operating Expenses	\$ 42,088,525	\$ 44,033,343	\$ 44,054,881	\$ 21,538	\$ 1,966,356
Capital Outlay	\$ 362,217	\$ 353,646	\$ 353,646	\$ 0	\$(8,571)
<u>Debt Service</u>	<u>\$ 26,615</u>	<u>\$ 26,615</u>	<u>\$ 26,615</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 44,811,975</b>	<b>\$ 47,069,114</b>	<b>\$ 47,090,652</b>	<b>\$ 21,538</b>	<b>\$ 2,278,677</b>
Transfers Out	\$ 1,082,523	\$ 992,165	\$ 992,165	\$ 0	\$(90,358)
Reserves - Operating	\$ 23,819	\$ 23,000	\$ 23,000	\$ 0	\$(819)
Reserves - Debt	\$ 13,308	\$ 13,308	\$ 13,308	\$ 0	\$ 0
Reserves - Claims	\$ 13,008,009	\$ 13,442,315	\$ 13,429,009	\$(13,306)	\$ 421,000
<u>Reserves - Restricted</u>	<u>\$ 12,836,832</u>	<u>\$ 12,354,054</u>	<u>\$ 12,354,054</u>	<u>\$ 0</u>	<u>\$(482,778)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 71,776,466</u></b>	<b><u>\$ 73,893,956</u></b>	<b><u>\$ 73,902,188</u></b>	<b><u>\$ 8,232</u></b>	<b><u>\$ 2,125,722</u></b>

\* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY24 Tentative - FY24 Recommended)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 3,984,065	\$ 3,960,888	\$ 3,960,888	\$ 0	\$(23,177)
<b>Subtotal:</b>	<b>\$ 3,984,065</b>	<b>\$ 3,960,888</b>	<b>\$ 3,960,888</b>	<b>\$ 0</b>	<b>\$(23,177)</b>
Fund Balance	\$ 4,805,723	\$ 4,079,215	\$ 4,079,215	\$ 0	\$(726,508)
<b>REVENUES TOTAL:</b>	<b>\$ 8,789,788</b>	<b>\$ 8,040,103</b>	<b>\$ 8,040,103</b>	<b>\$ 0</b>	<b>\$(749,685)</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 207,372	\$ 253,623	\$ 253,623	\$ 0	\$ 46,251
Operating Expenses	\$ 3,091,422	\$ 3,460,170	\$ 3,460,170	\$ 0	\$ 368,748
<b>Subtotal:</b>	<b>\$ 3,298,794</b>	<b>\$ 3,713,793</b>	<b>\$ 3,713,793</b>	<b>\$ 0</b>	<b>\$ 414,999</b>
Transfers Out	\$ 61,353	\$ 68,352	\$ 68,352	\$ 0	\$ 6,999
Reserves - Claims	\$ 2,024,410	\$ 1,940,698	\$ 1,940,698	\$ 0	\$(83,712)
Reserves - Restricted	\$ 3,405,231	\$ 2,317,260	\$ 2,317,260	\$ 0	\$(1,087,971)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 8,789,788</b>	<b>\$ 8,040,103</b>	<b>\$ 8,040,103</b>	<b>\$ 0</b>	<b>\$(749,685)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 8,257,736	\$ 8,637,481	\$ 8,637,481	\$ 0	\$ 379,745
<b>Subtotal:</b>	<b>\$ 8,257,736</b>	<b>\$ 8,637,481</b>	<b>\$ 8,637,481</b>	<b>\$ 0</b>	<b>\$ 379,745</b>
Fund Balance	\$ 5,328,126	\$ 5,696,333	\$ 5,696,333	\$ 0	\$ 368,207
<b>REVENUES TOTAL:</b>	<b>\$ 13,585,862</b>	<b>\$ 14,333,814</b>	<b>\$ 14,333,814</b>	<b>\$ 0</b>	<b>\$ 747,952</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 187,352	\$ 231,891	\$ 231,891	\$ 0	\$ 44,539
Operating Expenses	\$ 6,252,826	\$ 7,512,311	\$ 7,512,311	\$ 0	\$ 1,259,485
<b>Subtotal:</b>	<b>\$ 6,440,178</b>	<b>\$ 7,744,202</b>	<b>\$ 7,744,202</b>	<b>\$ 0</b>	<b>\$ 1,304,024</b>
Transfers Out	\$ 57,436	\$ 73,046	\$ 73,046	\$ 0	\$ 15,610
Reserves - Claims	\$ 631,102	\$ 207,677	\$ 207,677	\$ 0	\$(423,425)
Reserves - Restricted	\$ 6,457,146	\$ 6,308,889	\$ 6,308,889	\$ 0	\$(148,257)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 13,585,862</b>	<b>\$ 14,333,814</b>	<b>\$ 14,333,814</b>	<b>\$ 0</b>	<b>\$ 747,952</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)



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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 1,314,401	\$ 1,327,005	\$ 1,327,005	\$ 0	\$ 12,604
<b>Subtotal:</b>	<b>\$ 1,314,401</b>	<b>\$ 1,327,005</b>	<b>\$ 1,327,005</b>	<b>\$ 0</b>	<b>\$ 12,604</b>
Fund Balance	\$ 1,149,016	\$ 1,111,834	\$ 1,111,834	\$ 0	\$(37,182)
<b>REVENUES TOTAL:</b>	<b>\$ 2,463,417</b>	<b>\$ 2,438,839</b>	<b>\$ 2,438,839</b>	<b>\$ 0</b>	<b>\$(24,578)</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 77,435	\$ 83,667	\$ 83,667	\$ 0	\$ 6,232
Operating Expenses	\$ 1,009,064	\$ 1,029,215	\$ 1,029,215	\$ 0	\$ 20,151
<b>Subtotal:</b>	<b>\$ 1,086,499</b>	<b>\$ 1,112,882</b>	<b>\$ 1,112,882</b>	<b>\$ 0</b>	<b>\$ 26,383</b>
Transfers Out	\$ 55,103	\$ 55,886	\$ 55,886	\$ 0	\$ 783
Reserves - Operating	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	\$ 0
Reserves - Claims	\$ 1,273,452	\$ 1,221,708	\$ 1,221,708	\$ 0	\$(51,744)
Reserves - Restricted	\$ 38,363	\$ 38,363	\$ 38,363	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,463,417</b>	<b>\$ 2,438,839</b>	<b>\$ 2,438,839</b>	<b>\$ 0</b>	<b>\$(24,578)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 32,311,186	\$ 34,800,538	\$ 34,800,538	\$ 0	\$ 2,489,352
Miscellaneous Revenues	\$ 880,000	\$ 860,000	\$ 868,665	\$ 8,665	\$(11,335)
<u>Less 5% Statutory Reduction</u>	<u>\$(44,000)</u>	<u>\$(43,000)</u>	<u>\$(43,433)</u>	<u>\$(433)</u>	<u>\$ 567</u>
<b>Subtotal:</b>	<b>\$ 33,147,186</b>	<b>\$ 35,617,538</b>	<b>\$ 35,625,770</b>	<b>\$ 8,232</b>	<b>\$ 2,478,584</b>
<u>Fund Balance</u>	<u>\$ 5,454,111</u>	<u>\$ 5,324,498</u>	<u>\$ 5,324,498</u>	<u>\$ 0</u>	<u>\$(129,613)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 38,601,297</u></b>	<b><u>\$ 40,942,036</u></b>	<b><u>\$ 40,950,268</u></b>	<b><u>\$ 8,232</u></b>	<b><u>\$ 2,348,971</u></b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 144,434	\$ 188,731	\$ 188,731	\$ 0	\$ 44,297
<u>Operating Expenses</u>	<u>\$ 27,262,265</u>	<u>\$ 27,862,906</u>	<u>\$ 27,884,444</u>	<u>\$ 21,538</u>	<u>\$ 622,179</u>
<b>Subtotal:</b>	<b>\$ 27,406,699</b>	<b>\$ 28,051,637</b>	<b>\$ 28,073,175</b>	<b>\$ 21,538</b>	<b>\$ 666,476</b>
Transfers Out	\$ 258,012	\$ 154,136	\$ 154,136	\$ 0	\$(103,876)
Reserves - Claims	\$ 8,000,494	\$ 9,046,721	\$ 9,033,415	\$(13,306)	\$ 1,032,921
<u>Reserves - Restricted</u>	<u>\$ 2,936,092</u>	<u>\$ 3,689,542</u>	<u>\$ 3,689,542</u>	<u>\$ 0</u>	<u>\$ 753,450</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 38,601,297</u></b>	<b><u>\$ 40,942,036</u></b>	<b><u>\$ 40,950,268</u></b>	<b><u>\$ 8,232</u></b>	<b><u>\$ 2,348,971</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 790,519	\$ 847,849	\$ 847,849	\$ 0	\$ 57,330
<b>Subtotal:</b>	<b>\$ 790,519</b>	<b>\$ 847,849</b>	<b>\$ 847,849</b>	<b>\$ 0</b>	<b>\$ 57,330</b>
Fund Balance	\$ 1,013,710	\$ 918,097	\$ 918,097	\$ 0	\$(95,613)
<b>REVENUES TOTAL:</b>	<b>\$ 1,804,229</b>	<b>\$ 1,765,946</b>	<b>\$ 1,765,946</b>	<b>\$ 0</b>	<b>\$(38,283)</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 59,450	\$ 63,901	\$ 63,901	\$ 0	\$ 4,451
Operating Expenses	\$ 613,903	\$ 613,889	\$ 613,889	\$ 0	\$(14)
<b>Subtotal:</b>	<b>\$ 673,353</b>	<b>\$ 677,790</b>	<b>\$ 677,790</b>	<b>\$ 0</b>	<b>\$ 4,437</b>
Transfers Out	\$ 38,506	\$ 49,645	\$ 49,645	\$ 0	\$ 11,139
Reserves - Operating	\$ 13,819	\$ 13,000	\$ 13,000	\$ 0	\$(819)
Reserves - Claims	\$ 1,078,551	\$ 1,025,511	\$ 1,025,511	\$ 0	\$(53,040)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,804,229</b>	<b>\$ 1,765,946</b>	<b>\$ 1,765,946</b>	<b>\$ 0</b>	<b>\$(38,283)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 147,634	\$ 123,907	\$ 123,907	\$ 0	\$(23,727)
<b>Subtotal:</b>	<b>\$ 147,634</b>	<b>\$ 123,907</b>	<b>\$ 123,907</b>	<b>\$ 0</b>	<b>\$(23,727)</b>
Fund Balance	\$ 107,653	\$ 135,125	\$ 135,125	\$ 0	\$ 27,472
<b>REVENUES TOTAL:</b>	<b>\$ 255,287</b>	<b>\$ 259,032</b>	<b>\$ 259,032</b>	<b>\$ 0</b>	<b>\$ 3,745</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 126,807	\$ 135,779	\$ 135,779	\$ 0	\$ 8,972
Operating Expenses	\$ 53,999	\$ 55,184	\$ 55,184	\$ 0	\$ 1,185
Debt Service	\$ 26,615	\$ 26,615	\$ 26,615	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 207,421</b>	<b>\$ 217,578</b>	<b>\$ 217,578</b>	<b>\$ 0</b>	<b>\$ 10,157</b>
Transfers Out	\$ 34,558	\$ 28,146	\$ 28,146	\$ 0	\$(6,412)
Reserves - Debt	\$ 13,308	\$ 13,308	\$ 13,308	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 255,287</b>	<b>\$ 259,032</b>	<b>\$ 259,032</b>	<b>\$ 0</b>	<b>\$ 3,745</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 3,263,020	\$ 3,467,108	\$ 3,467,108	\$ 0	\$ 204,088
<b>Subtotal:</b>	<b>\$ 3,263,020</b>	<b>\$ 3,467,108</b>	<b>\$ 3,467,108</b>	<b>\$ 0</b>	<b>\$ 204,088</b>
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES TOTAL:</b>	<b>\$ 3,263,020</b>	<b>\$ 3,467,108</b>	<b>\$ 3,467,108</b>	<b>\$ 0</b>	<b>\$ 204,088</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 1,449,868	\$ 1,600,345	\$ 1,600,345	\$ 0	\$ 150,477
Operating Expenses	\$ 1,327,516	\$ 1,447,258	\$ 1,447,258	\$ 0	\$ 119,742
Capital Outlay	\$ 8,571	\$ 0	\$ 0	\$ 0	\$(8,571)
<b>Subtotal:</b>	<b>\$ 2,785,955</b>	<b>\$ 3,047,603</b>	<b>\$ 3,047,603</b>	<b>\$ 0</b>	<b>\$ 261,648</b>
Transfers Out	\$ 477,065	\$ 419,505	\$ 419,505	\$ 0	\$(57,560)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,263,020</b>	<b>\$ 3,467,108</b>	<b>\$ 3,467,108</b>	<b>\$ 0</b>	<b>\$ 204,088</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

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

	<b>FY23 Adopted Budget:</b>	<b>FY24 Tentative Budget:</b>	<b>FY24 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY24 minus FY23:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 2,014,724	\$ 2,168,866	\$ 2,168,866	\$ 0	\$ 154,142
<b>Subtotal:</b>	<b>\$ 2,014,724</b>	<b>\$ 2,168,866</b>	<b>\$ 2,168,866</b>	<b>\$ 0</b>	<b>\$ 154,142</b>
Fund Balance	\$ 998,842	\$ 478,212	\$ 478,212	\$ 0	\$(520,630)
<b>REVENUES TOTAL:</b>	<b>\$ 3,013,566</b>	<b>\$ 2,647,078</b>	<b>\$ 2,647,078</b>	<b>\$ 0</b>	<b>\$(366,488)</b>
<b>EXPENDITURES:</b>					
Personnel Services	\$ 81,900	\$ 97,573	\$ 97,573	\$ 0	\$ 15,673
Operating Expenses	\$ 2,477,530	\$ 2,052,410	\$ 2,052,410	\$ 0	\$(425,120)
Capital Outlay	\$ 353,646	\$ 353,646	\$ 353,646	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 2,913,076</b>	<b>\$ 2,503,629</b>	<b>\$ 2,503,629</b>	<b>\$ 0</b>	<b>\$(409,447)</b>
Transfers Out	\$ 100,490	\$ 143,449	\$ 143,449	\$ 0	\$ 42,959
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,013,566</b>	<b>\$ 2,647,078</b>	<b>\$ 2,647,078</b>	<b>\$ 0</b>	<b>\$(366,488)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY24 Recommended Final - FY24 Tentative)

**OSCEOLA COUNTY BOARD OF COUNTY COMMISSIONERS  
AGENDA REQUEST**

<b>DEPT./OFFICE:</b>	COUNTY ADMINISTRATION	<b>MEETING DATE:</b>	09/18/2023
<b>DIRECTOR/MANAGER:</b>		<b>REQUEST TYPE:</b>	REGULAR

**AGENDA REQUEST**

Approve the FY24 Organizational Chart submitted by the County Manager to include 1760.89 Full Time Equivalent (FTE) positions as included in the Recommended FINAL Budget.

**STRATEGIC PLAN GOAL**

Efficient & High Performing County Government

**FINANCIAL INFORMATION**

TOTAL REQUESTED AMOUNT:

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.

**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 FY24 Recommended FINAL Budget (1,760.89).
- Staff Recommends approval.

**OSCEOLA COUNTY CITIZENS**

