



OSCEOLA
COUNTY

2026



RECOMMENDED FINAL BUDGET FISCAL YEAR 2026





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TO: Honorable Chair and County Commissioners
THROUGH: Don Fisher, County Manager
FROM: Matthew Fuhrer, OMB Director
DATE: September 10, 2025
RE: Fiscal Year 2026 (FY26) Recommended Final Budget



The preparation of the Fiscal Year 2026 (FY26) budget, which began many months ago, concludes September 15, 2025, 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 FY26 at the same millage rates for the General Fund, County EMS, Library, and a SAVE Osceola millage rate in support of the Referendum approved by voters in 2024. 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 FY26 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 County's infrastructure through transportation, public safety, and facility efficiencies 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.

- Incorporation of a revised Property Appraiser's budget as approved by the Department of Revenue
- Operating Expenses were adjusted to support the increased mowing contract for Osceola Parkway
- Capital Outlay within the Library Fund was reduced due to the completion of the Library Bookmobile project
- Capital Outlay in the General Capital Outlay Fund was adjusted due to the addition of the carry forwards for the FOWLP Technology and Cornerstone projects
- Capital Outlay within the Special Purpose Capital Fund was adjusted due to the addition of a carry forward for the Neptune Road Improvement project

The overall impact of the recommended changes is an increase of \$21,208,891 for a Countywide Recommended Final budget of \$3,096,581,866.

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2026</u> <u>Revenues</u>	<u>2026</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	706,233,189	706,233,189	0
010-Designated Ad Valorem Tax	46,513,186	46,513,186	0
101-TDT RIDA Tax Bond 2012 Project	5,402,700	5,402,700	0
102-Transportation Trust Fund	67,416,091	67,416,091	0
103-Drug Abuse Treatment Fund	32,016	32,016	0
104-Tourist Development Tax Fund	160,840,626	160,840,626	0
105-Fifth Cent Tourist Development Tax Fund	26,290,575	26,290,575	0
106-Sixth Cent Tourist Development Tax Fund	26,861,148	26,861,148	0
107-Library District Fund	37,507,426	37,507,426	0
109-Law Enforcement Trust Fund	714,650	714,650	0
111-SHIP State Housing Initiative Program	7,726,217	7,726,217	0
112-Emergency(911)Communications	5,974,225	5,974,225	0
115-Court Facilities Fund	7,720,219	7,720,219	0
118-Homeless Prevention & Rapid Rehousing	409,855	409,855	0
124-Environmental Land Acquisitions	11,699,325	11,699,325	0
125-Environmental Land Maintenance	18,474,732	18,474,732	0
128-Subdivision Pond MSBU	2,131,286	2,131,286	0
129-Street Lighting MSBU	405,901	405,901	0
130-Court Related Technology Fund	2,787,693	2,787,693	0
134-Countywide Fire Fund	166,982,401	166,982,401	0
137-HOME Fund	6,345,471	6,345,471	0
139-Criminal Justice Training	101,210	101,210	0
141-Boating Improvement Fund	1,049,297	1,049,297	0
142 - Mobility Fee East District	5,426,648	5,426,648	0
143 - Mobility Fee West District	145,862,147	145,862,147	0
145 - Red Light Cameras	4,543,793	4,543,793	0
147 - Conservation Lands Perpetual Maintenance & Acquisition	1,124,217	1,124,217	0
148-Building Fund	31,316,920	31,316,920	0
149-East 192 CRA	8,881,749	8,881,749	0
151-CDBG Fund	7,363,401	7,363,401	0
152-Muni Svcs Tax Units MSTU Fund	2,409,942	2,409,942	0
153-Muni Svcs Benefit Units MSBU Fund	59,069,444	59,069,444	0
154-Constitutional Gas Tax Fund	21,998,408	21,998,408	0
155-West 192 MSBU Phase I	5,546,186	5,546,186	0
156-Federal And State Grants Fund	112,523,042	112,523,042	0
158-Intergovernmental Radio Communications	3,977,065	3,977,065	0
168-Section 8 Fund	37,794,146	37,794,146	0
177-Fire Impact Fee Fund	10,036,208	10,036,208	0
178-Parks Impact Fee Fund	72,728,209	72,728,209	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2026</u>	<u>2026</u>	<u>Balance</u>
	<u>Revenues</u>	<u>Expenditures</u>	
180-Inmate Welfare Fund	3,644,794	3,644,794	0
187-Road Impact Fee Poinciana Overlay	526,045	526,045	0
189 - Second Local Option Fuel Tax Fund	16,786,234	16,786,234	0
190 - Mobility Fee Northeast District Fund	71,366,940	71,366,940	0
191 - Mobility Fee Southeast District Fund	45,856,832	45,856,832	0
192 - Northeast Infrastructure Improvement Area Fund	58,824,974	58,824,974	0
193 - Southeast Infrastructure Improvement Area Fund	16,943,067	16,943,067	0
201-Limited GO Refunding Bonds, Series 2015	1,148,192	1,148,192	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,244,832	5,244,832	0
243-DS TDT Rev Bond Series 2016	3,760,938	3,760,938	0
246 - DS Public Imp Rev Bonds Series 2017	2,542,076	2,542,076	0
247-DS TDT Refunding Bonds 2019	2,233,267	2,233,267	0
249-DS CIRB 2019	13,336,542	13,336,542	0
250-GO BONDS SERIES 2020	2,202,854	2,202,854	0
251 - Public Improvement Revenue Bonds, Series 2020	1,143,365	1,143,365	0
252-TDT Revenue Refunding Bond, Series 2022	9,884,161	9,884,161	0
253 - DS S/Tax Rev Ref S2025A	6,130,347	6,130,347	0
254 - Infrastructure Sales Surtax Rev Bond Series 2025	1,256,489	1,256,489	0
255 - TDT Revenue Bond Series 2025	19,244,121	19,244,121	0
306-Local Option Sales Tax Fund	171,792,494	171,792,494	0
315-Gen Cap Outlay Fund	150,209,376	150,209,376	0
328 - Special Purpose Capital Fund	109,732,061	109,732,061	0
331-Countywide Fire Capital Fund	69,860,331	69,860,331	0
332 - Public Imp Rev Bonds Series 2017	1,572,993	1,572,993	0
334 - Transportation Imp Construction Fund	50,780,549	50,780,549	0
335 - TDT Capital Improvement Bond Proceeds Series 2025	125,000,000	125,000,000	0
336 - Infrastructure Sales Surtax Capital Improvement Bond Proceeds Series 2025	10,000,000	10,000,000	0
401-Solid Waste Fund	106,673,371	106,673,371	0
407-Osceola Parkway	89,430,921	89,430,921	0
501-Workers' Comp Internal Service Fund	13,212,207	13,212,207	0
502-Property & Casualty Insurance Internal Service Fund	21,591,134	21,591,134	0
503-Dental Insurance Internal Service Fund	2,576,030	2,576,030	0
504-Health Insurance Internal Service Fund	42,334,830	42,334,830	0
505-Life, LTD, Vol. Life Internal Service Fund	1,753,205	1,753,205	0
509-Fleet General Oversight Internal Service Fund	976,653	976,653	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2026</u>	<u>2026</u>	<u>Balance</u>
	<u>Revenues</u>	<u>Expenditures</u>	
510-Fleet Maintenance Internal Service Fund	4,362,980	4,362,980	0
511-Fleet Fuel Internal Service Fund	2,425,697	2,425,697	0
Total Budget	3,096,581,866	3,096,581,866	0

Countywide Budget Summary


	FY25 Adopted Budget:	FY 26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Current Ad Valorem Taxes	\$ 420,720,274	\$ 466,292,938	\$ 466,292,938	\$ 0	\$ 45,572,664
PY Delinquent Ad Valorem Tax	\$ 70,009	\$ 75,571	\$ 75,571	\$ 0	\$ 5,562
Other Taxes	\$ 167,583,021	\$ 170,568,264	\$ 170,568,264	\$ 0	\$ 2,985,243
Permits, Fees & Special Assessments	\$ 231,686,085	\$ 274,118,885	\$ 274,118,885	\$ 0	\$ 42,432,800
Intergovernmental Revenue	\$ 263,607,116	\$ 302,594,307	\$ 305,947,733	\$ 3,353,426	\$ 42,340,617
Charges For Services	\$ 160,969,970	\$ 129,363,942	\$ 136,795,460	\$ 7,431,518	\$(24,174,510)
Judgment, Fines & Forfeits	\$ 2,738,028	\$ 3,404,275	\$ 3,404,275	\$ 0	\$ 666,247
Miscellaneous Revenues	\$ 15,897,308	\$ 25,999,498	\$ 36,576,760	\$ 10,577,262	\$ 20,679,452
Less 5% Statutory Reduction	\$ -44,165,310	\$(46,738,302)	\$(46,738,302)	\$ 0	\$(2,572,992)
Subtotal:	\$ 1,219,106,501	\$ 1,325,679,378	\$ 1,347,041,584	\$ 21,362,206	\$ 127,935,083
Transfers In	\$ 263,385,065	\$ 306,012,062	\$ 306,012,062	\$ 0	\$ 42,626,997
Other Sources	\$ 39,687,573	\$ 163,142,566	\$ 162,989,251	\$(153,315)	\$ 123,301,678
Fund Balance	\$ 1,418,345,820	1,280,538,969	\$ 1,280,538,969	\$ 0	\$(137,806,851)
REVENUES TOTAL:	\$ 2,940,524,959	\$ 3,075,372,975	\$ 3,096,581,866	\$ 21,208,891	\$ 156,056,907
EXPENDITURES:					
Personnel Services	\$ 202,409,919	\$ 209,432,873	\$ 209,432,873	\$ 0	\$ 7,022,954
Operating Expenses	\$ 488,160,843	\$ 550,523,934	\$ 550,542,042	\$ 18,108	\$ 62,381,199
Capital Outlay	\$ 1,087,843,459	\$ 891,348,365	\$ 912,557,256	\$ 21,208,891	\$(175,286,203)
Debt Service	\$ 64,598,109	\$ 54,804,702	\$ 54,804,702	\$ 0	\$(9,793,407)
Grants and Aids	\$ 46,722,776	\$ 56,264,481	\$ 56,264,481	\$ 0	\$ 9,541,705
Subtotal:	\$ 1,889,735,106	\$ 1,762,374,355	\$ 1,783,601,354	\$ 21,226,999	\$(106,133,752)
Transfers Out	\$ 397,932,795	\$ 454,497,926	\$ 454,579,913	\$ 81,987	\$ 56,647,118
Reserves - Operating	\$ 170,831,975	\$ 177,733,820	\$ 177,733,851	\$ 31	\$ 6,901,876
Reserves - Debt	\$ 58,785,747	\$ 67,442,564	\$ 67,442,564	\$ 0	\$ 8,656,817
Reserves - Capital	\$ 234,010,579	\$ 238,233,947	\$ 238,211,010	\$(22,937)	\$ 4,200,431
Reserves - Claims	\$ 15,946,221	\$ 18,398,634	\$ 18,398,634	\$ 0	\$ 2,452,413
Reserves - Assigned	\$ 49,495,247	\$ 200,577,073	\$ 200,577,073	\$ 0	\$ 151,081,826
Reserves - Restricted	\$ 81,627,259	\$ 87,829,548	\$ 87,828,591	\$(957)	\$ 6,201,332
Reserves - Stability	\$ 42,160,030	\$ 68,285,108	\$ 68,208,876	\$(76,232)	\$ 26,048,846
EXPENDITURES TOTAL:	\$ 2,940,524,959	\$ 3,075,372,975	\$ 3,096,581,866	\$ 21,208,891	\$ 156,056,907

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)



MILLAGE RESOLUTIONS

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RESOLUTION NO. 25-125R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2025-2026 BY UNANIMOUS 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 4, 2025, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 25-104R adopting certain proposed millage rates for Fiscal Year 2025-2026 by unanimous vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2025-2026, 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 2025-2026, required by Section 200.065, Florida Statutes; and

WHEREAS, the proposed millage rates set forth in Schedule A exceed 110 percent of 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 only by unanimous 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 2025-2026 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 unanimous vote of the Board of County Commissioners this 15th day of September, 2025.

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 # 25-125R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2025-2026

Taxing Entity:	FY26 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
SAVE OSCEOLA	0.0916	0.2500	172.93%

RESOLUTION NO. 25-126R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2025-2026 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 4, 2025, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 25-104R adopting certain proposed millage rates for Fiscal Year 2025-2026 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 2025-2026, 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 2025-2026, 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 2025-2026 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 15th day of September, 2025.

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 # 25-126R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2025-2026

Taxing Entity:	FY26 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
ANORADA	2.5268	2.7500	8.83%
EMERALD LAKES	0.4302	0.5050	17.38%
INDIAN RIDGE	4.0406	4.3355	7.30%
INDIAN WELLS	4.0057	4.3345	8.21%
LINDFIELDS	1.0559	1.1486	8.78%
QUAIL RIDGE	0.9927	1.0671	7.49%
ST JAMES PARK	2.2251	2.4466	9.95%

RESOLUTION NO. 25-127R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2025-2026 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 4, 2025, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 25-105R adopting certain proposed millage rates for Fiscal Year 2025-2026 by majority vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2025-2026, 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 2025-2026, 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 2025-2026 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 15th day of September, 2025.

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 # 25-127R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2025-2026

Taxing Entity:	FY26 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
OSCEOLA COUNTY BCC (GENERAL FUND)	6.7988	6.7000	-1.45%
EMS FIRE/RESCUE	1.0397	1.0682	2.74%
LIBRARY DISTRICT	0.2863	0.3000	4.77%
BELLALAGO	0.1203	0.1450	20.55%
BLACKSTONE LANDING PH 1	0.8627	0.9250	7.22%
HAMMOCK POINT	0.2814	0.3000	6.61%
HAMMOCK TRAILS	0.8365	1.0450	24.93%
HIDDEN HEIGHTS TRAIL**	0.0000	0.0000	0.00%
INDIAN RIDGE VILLAS**	0.0000	0.0000	0.00%
INTERCESSION CITY	0.2974	0.3337	12.20%
ISLE OF BELLALAGO	0.3650	0.7280	99.45%
KISSIMMEE ISLES	0.4696	0.5155	9.76%
LIVE OAK SPRINGS	0.2369	0.5500	132.17%
ORANGE VISTA	0.9550	1.1824	23.81%
RAINTREE PARK	0.9225	1.0000	8.40%
REMINGTON	0.2561	0.3250	26.91%
RESERVES AT PLEASANT HILL	0.4334	0.4650	7.30%
ROYAL OAKS PHASE 2-5	0.7285	0.7775	6.72%
SHADOW OAKS	0.4926	0.6140	24.64%
THE OAKS	0.0974	0.1295	32.97%
WESTMINSTER GARDENS**	0.0000	0.0000	0.00%
WINDMILL POINT	0.1870	0.2000	6.94%
WINDWARD CAY	0.4494	0.4800	6.81%
WINNERS PARK	2.1013	2.1000	-0.06%


**Will be abolished in FY25

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 RESOLUTION

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RESOLUTION NO. 25-128R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2025-2026; 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 4, 2025, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 25-106R, adopting the tentative budget for Fiscal Year 2024-2025; and

WHEREAS, upon approval of the tentative budget for Fiscal Year 2025-2026, 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 2025-2026 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. 25-125R, 25-126R, and 25-127R adopting the final millage rates for Fiscal Year 2025-2026;

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 2025-2026, totaling \$3,096,581,866 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 2025-2026, 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 2025-2026.

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 15th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

Schedule A
Second Public Hearing
BOCC Osceola County
Countywide Summary

**FY26
Final
Recommended
Budget**

Revenues

Current Ad Valorem Taxes	466,292,938
PY Delinquent Ad Valorem Tax	75,571
Other Taxes	170,568,264
Permits, Fees & Special Assessments	274,118,885
Intergovernmental Revenue	305,947,733
Charges For Services	136,795,460
Judgment, Fines & Forfeits	3,404,275
Miscellaneous Revenues	36,576,760
Less 5% Statutory Reduction	-46,738,302

Subtotal 1,347,041,584

Transfers In	306,012,062
Other Sources	162,989,251
Fund Balance	1,280,538,969

Total Revenues 3,096,581,866

Expenditures

Personnel Services	209,432,873
Operating Expenses	550,542,042
Capital Outlay	912,557,256
Debt Service	54,804,702
Grants and Aids	56,264,481

Subtotal 1,783,601,354

Transfers Out	454,579,913
Reserves - Operating	177,733,851
Reserves - Debt	67,442,564
Reserves - Capital	238,211,010
Reserves - Claims	18,398,634
Reserves - Assigned	200,577,073
Reserves - Restricted	87,828,591
Reserves - Stability	68,208,876

Total Expenditures 3,096,581,866

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY26
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001-General Fund

Revenues

Current Ad Valorem Taxes	386,290,103
PY Delinquent Ad Valorem Tax	72,571
Other Taxes	33,752,580
Permits, Fees & Special Assessments	8,861,765
Intergovernmental Revenue	50,920,191
Charges For Services	1,915,358
Judgment, Fines & Forfeits	1,120,728
Miscellaneous Revenues	8,464,862
Less 5% Statutory Reduction	-23,754,545

Subtotal 467,643,613

Transfers In	62,096,453
Other Sources	3,000,000
Fund Balance	173,493,123

Total Revenues 706,233,189

Expenditures

Personnel Services	95,914,662
Operating Expenses	137,591,190
Capital Outlay	5,332,792
Debt Service	1,952,217
Grants and Aids	46,671,331

Subtotal 287,462,192

Transfers Out	288,711,381
Reserves - Operating	92,599,229
Reserves - Debt	477,291
Reserves - Capital	1,055,646
Reserves - Assigned	24,035,700
Reserves - Restricted	5,000,000
Reserves - Stability	6,891,750

Total Expenditures 706,233,189

Schedule A
Second Public Hearing
BOCC Osceola County
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FY26
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010-Designated Ad Valorem Tax

Revenues

Transfers In		46,513,186
	Total Revenues	46,513,186

Expenditures

Transfers Out		46,513,186
	Total Expenditures	46,513,186

Schedule A
Second Public Hearing
BOCC Osceola County
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101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		5,402,700
	Total Revenues	5,402,700

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		5,059,651
	Total Expenditures	5,402,700

Schedule A
Second Public Hearing
BOCC Osceola County
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102-Transportation Trust Fund

Revenues

Other Taxes	9,897,146
Permits, Fees & Special Assessments	541,963
Intergovernmental Revenue	2,274,400
Charges For Services	496,490
Miscellaneous Revenues	50,000
Less 5% Statutory Reduction	-663,000
Subtotal	12,596,999

Transfers In	46,513,186
Other Sources	921,232
Fund Balance	7,384,674
Total Revenues	67,416,091

Expenditures

Personnel Services	16,956,978
Operating Expenses	42,025,804
Capital Outlay	1,094,037
Debt Service	1,757,714
Grants and Aids	62,500
Subtotal	61,897,033

Transfers Out	3,908,313
Reserves - Operating	750,000
Reserves - Debt	860,745
Total Expenditures	67,416,091

Schedule A
Second Public Hearing
BOCC Osceola County
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103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits		27,338
Less 5% Statutory Reduction		-1,367

	Subtotal	25,971
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Fund Balance		6,045
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	Total Revenues	32,016
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Expenditures

Transfers Out		32,016
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	Total Expenditures	32,016
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Schedule A
Second Public Hearing
BOCC Osceola County
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104-Tourist Development Tax Fund

Revenues

Other Taxes	44,324,581
Charges For Services	4,268,794
Miscellaneous Revenues	743,147
Less 5% Statutory Reduction	-2,466,826
Subtotal	46,869,696
Other Sources	148,273
Fund Balance	113,822,657
Total Revenues	160,840,626

Expenditures

Personnel Services	2,515,869
Operating Expenses	27,130,127
Capital Outlay	30,106,142
Debt Service	154,659
Subtotal	59,906,797
Transfers Out	11,172,200
Reserves - Operating	19,627,555
Reserves - Debt	70,938
Reserves - Capital	2,000,000
Reserves - Restricted	37,904,667
Reserves - Stability	30,158,469
Total Expenditures	160,840,626

Schedule A
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105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes		11,081,145
Less 5% Statutory Reduction		-554,057

	Subtotal	10,527,088
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Other Sources		47,149
Fund Balance		15,716,338

	Total Revenues	26,290,575
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Expenditures

Operating Expenses		10,916,304
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	Subtotal	10,916,304
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Transfers Out		3,372,351
Reserves - Operating		5,905,203
Reserves - Stability		6,096,717

	Total Expenditures	26,290,575
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Schedule A
Second Public Hearing
BOCC Osceola County
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106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes		11,081,145
Less 5% Statutory Reduction		-554,057

	Subtotal	10,527,088
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Other Sources		47,149
Fund Balance		16,286,911

	Total Revenues	26,861,148
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Expenditures

Operating Expenses		14,436,536
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	Subtotal	14,436,536
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Transfers Out		43,512
Reserves - Operating		6,221,742
Reserves - Stability		6,159,358

	Total Expenditures	26,861,148
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107-Library District Fund

Revenues

Current Ad Valorem Taxes	17,340,111
PY Delinquent Ad Valorem Tax	2,000
Intergovernmental Revenue	105,704
Charges For Services	48,861
Judgment, Fines & Forfeits	5,000
Miscellaneous Revenues	142,248
Less 5% Statutory Reduction	<u>-876,831</u>

Subtotal 16,767,093

Fund Balance 20,740,333

Total Revenues 37,507,426

Expenditures

Personnel Services	177,060
Operating Expenses	10,845,054
Capital Outlay	6,251,123
Debt Service	<u>34,815</u>

Subtotal 17,308,052

Transfers Out 761,602

Reserves - Operating 3,110,448

Reserves - Debt 17,003

Reserves - Stability 16,310,321

Total Expenditures 37,507,426

Schedule A
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109-Law Enforcement Trust Fund

Revenues

Other Sources	103,000	
Fund Balance	611,650	
Total Revenues	714,650	

Expenditures

Transfers Out	714,650	
Total Expenditures	714,650	

Schedule A
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111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue		2,707,973
	Subtotal	2,707,973
Fund Balance		5,018,244
	Total Revenues	7,726,217

Expenditures

Personnel Services		270,242
Operating Expenses		7,230,975
Grants and Aids		225,000
	Subtotal	7,726,217
	Total Expenditures	7,726,217

Schedule A
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112-Emergency(911)Communications

Revenues

Intergovernmental Revenue	2,110,257
Charges For Services	153,511
Less 5% Statutory Reduction	<u>-113,188</u>
Subtotal	2,150,580
 Fund Balance	 <u>3,823,645</u>
Total Revenues	<u>5,974,225</u>

Expenditures

Transfers Out	2,579,471
Reserves - Operating	257,947
Reserves - Capital	<u>3,136,807</u>
Total Expenditures	<u>5,974,225</u>

Schedule A
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115-Court Facilities Fund

Revenues

Charges For Services	1,337,607
Less 5% Statutory Reduction	-66,880
Subtotal	1,270,727
Fund Balance	6,449,492
Total Revenues	7,720,219

Expenditures

Operating Expenses	199,300
Capital Outlay	1,217,165
Subtotal	1,416,465
Transfers Out	1,015,882
Reserves - Operating	324,048
Reserves - Capital	4,963,824
Total Expenditures	7,720,219

Schedule A
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118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		409,855
	Subtotal	409,855
	Total Revenues	409,855

Expenditures

Operating Expenses		409,855
	Subtotal	409,855
	Total Expenditures	409,855

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124-Environmental Land Acquisitions

Revenues

Current Ad Valorem Taxes	12,282,579
Less 5% Statutory Reduction	-614,129
Subtotal	11,668,450
Transfers In	30,875
Total Revenues	11,699,325

Expenditures

Operating Expenses	500,000
Subtotal	500,000
Reserves - Capital	11,199,325
Total Expenditures	11,699,325

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125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes	2,167,514
Miscellaneous Revenues	71,230
Less 5% Statutory Reduction	-111,937
Subtotal	2,126,807
Fund Balance	16,347,925
Total Revenues	18,474,732

Expenditures

Personnel Services	627,227
Operating Expenses	1,340,262
Capital Outlay	2,571,261
Debt Service	39,491
Subtotal	4,578,241
Transfers Out	237,617
Reserves - Operating	488,420
Reserves - Debt	19,288
Reserves - Restricted	13,151,166
Total Expenditures	18,474,732

Schedule A
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128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments	1,638,815
Less 5% Statutory Reduction	-81,941
Subtotal	1,556,874
 Fund Balance	 574,412
Total Revenues	2,131,286

Expenditures

Operating Expenses	1,705,807
Subtotal	1,705,807
 Transfers Out	 425,479
Total Expenditures	2,131,286

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129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments	346,711	
Less 5% Statutory Reduction	-17,337	
Subtotal	329,374	
Fund Balance	76,527	
Total Revenues	405,901	

Expenditures

Operating Expenses	324,143	
Subtotal	324,143	
Transfers Out	81,758	
Total Expenditures	405,901	

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130-Court Related Technology Fund

Revenues

Charges For Services	949,342
Less 5% Statutory Reduction	-47,467
Subtotal	901,875
Transfers In	1,505,930
Fund Balance	379,888
Total Revenues	2,787,693

Expenditures

Personnel Services	745,347
Operating Expenses	1,658,805
Capital Outlay	364,000
Subtotal	2,768,152
Transfers Out	19,541
Total Expenditures	2,787,693

Schedule A
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BOCC Osceola County
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Recommended
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134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	46,130,014
PY Delinquent Ad Valorem Tax	1,000
Permits, Fees & Special Assessments	59,587,808
Intergovernmental Revenue	118,614
Charges For Services	19,145,990
Miscellaneous Revenues	3,474,446
Less 5% Statutory Reduction	-6,422,395

Subtotal	122,035,477
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Transfers In	4,376,682
Fund Balance	40,570,242

Total Revenues	166,982,401
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Expenditures

Personnel Services	72,382,937
Operating Expenses	31,549,822
Capital Outlay	508,056
Debt Service	4,252,251

Subtotal	108,693,066
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Transfers Out	21,854,474
Reserves - Operating	30,660,165
Reserves - Debt	1,995,346
Reserves - Capital	2,151,816
Reserves - Assigned	1,627,534

Total Expenditures	166,982,401
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Schedule A
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BOCC Osceola County
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137-HOME Fund

Revenues

Intergovernmental Revenue		6,345,471
	Subtotal	6,345,471
	Total Revenues	6,345,471

Expenditures

Personnel Services		50,998
Operating Expenses		5,237,051
Grants and Aids		1,057,422
	Subtotal	6,345,471
	Total Expenditures	6,345,471

Schedule A
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BOCC Osceola County
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139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits		60,058
Less 5% Statutory Reduction		-3,003

Subtotal		57,055
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Fund Balance		44,155
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Total Revenues		101,210
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Expenditures

Transfers Out		101,210
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Total Expenditures		101,210
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Schedule A
Second Public Hearing
BOCC Osceola County
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141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments	87,020
Miscellaneous Revenues	6,127
Less 5% Statutory Reduction	-4,657
Subtotal	88,490
Fund Balance	960,807
Total Revenues	1,049,297

Expenditures

Capital Outlay	359,797
Subtotal	359,797
Transfers Out	55,741
Reserves - Operating	7,897
Reserves - Capital	625,862
Total Expenditures	1,049,297

Schedule A
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142 - Mobility Fee East District

Revenues

Fund Balance		5,426,648
	Total Revenues	5,426,648

Expenditures

Capital Outlay		3,683,580
	Subtotal	3,683,580
Reserves - Capital		1,743,068
	Total Expenditures	5,426,648

Schedule A
Second Public Hearing
BOCC Osceola County
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143 - Mobility Fee West District

Revenues

Permits, Fees & Special Assessments	38,738,952
Less 5% Statutory Reduction	-1,090,328
Subtotal	37,648,624
Other Sources	3,704,750
Fund Balance	104,508,773
Total Revenues	145,862,147

Expenditures

Operating Expenses	150,000
Capital Outlay	109,336,743
Subtotal	109,486,743
Transfers Out	94,496
Reserves - Capital	36,280,908
Total Expenditures	145,862,147

Schedule A
Second Public Hearing
BOCC Osceola County
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145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits	1,918,346
Less 5% Statutory Reduction	-95,917
Subtotal	1,822,429
Fund Balance	2,721,364
Total Revenues	4,543,793

Expenditures

Operating Expenses	1,926,160
Capital Outlay	1,238,721
Subtotal	3,164,881
Transfers Out	21,173
Reserves - Restricted	1,357,739
Total Expenditures	4,543,793

Schedule A
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147 - Conservation Lands Perpetual Maintenance & Acquisition

Revenues

Miscellaneous Revenues	6,542
Less 5% Statutory Reduction	-327
Subtotal	6,215
Fund Balance	1,118,002
Total Revenues	1,124,217

Expenditures

Operating Expenses	1,124,217
Subtotal	1,124,217
Total Expenditures	1,124,217

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Second Public Hearing
BOCC Osceola County
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148-Building Fund

Revenues

Permits, Fees & Special Assessments	10,925,167
Charges For Services	149,316
Judgment, Fines & Forfeits	9,555
Miscellaneous Revenues	8,042
Less 5% Statutory Reduction	-554,604
Subtotal	10,537,476

Other Sources	375,000
Fund Balance	20,404,444
Total Revenues	31,316,920

Expenditures

Personnel Services	9,134,348
Operating Expenses	9,570,224
Capital Outlay	5,690,266
Debt Service	284,439
Subtotal	24,679,277

Transfers Out	873,101
Reserves - Operating	5,220,713
Reserves - Debt	139,723
Reserves - Stability	404,106
Total Expenditures	31,316,920

Schedule A
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149-East 192 CRA

Revenues

Transfers In	2,196,584
Other Sources	3,899,337
Fund Balance	2,785,828
Total Revenues	8,881,749

Expenditures

Personnel Services	73,558
Operating Expenses	358,075
Capital Outlay	4,739,532
Subtotal	5,171,165
Transfers Out	45,374
Reserves - Operating	132,810
Reserves - Capital	3,532,400
Total Expenditures	8,881,749

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151-CDBG Fund

Revenues

Intergovernmental Revenue	7,363,401
Subtotal	7,363,401
Total Revenues	7,363,401

Expenditures

Personnel Services	171,748
Operating Expenses	6,031,197
Capital Outlay	609,188
Grants and Aids	551,268
Subtotal	7,363,401
Total Expenditures	7,363,401

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152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes	2,082,617
Less 5% Statutory Reduction	-104,134
Subtotal	1,978,483
Fund Balance	431,459
Total Revenues	2,409,942

Expenditures

Operating Expenses	2,000,162
Subtotal	2,000,162
Transfers Out	389,780
Reserves - Operating	10,000
Reserves - Assigned	10,000
Total Expenditures	2,409,942

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BOCC Osceola County
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153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments	57,819,449
Less 5% Statutory Reduction	-2,300
Subtotal	57,817,149
Fund Balance	1,252,295
Total Revenues	59,069,444

Expenditures

Operating Expenses	58,908,545
Subtotal	58,908,545
Transfers Out	160,899
Total Expenditures	59,069,444

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154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue	4,849,595
Miscellaneous Revenues	26,446
Less 5% Statutory Reduction	-243,802
Subtotal	4,632,239
Transfers In	11,958,071
Other Sources	2,246,262
Fund Balance	3,161,836
Total Revenues	21,998,408

Expenditures

Operating Expenses	16,450,000
Capital Outlay	2,246,262
Debt Service	2,361,564
Subtotal	21,057,826
Transfers Out	67,134
Reserves - Debt	873,448
Total Expenditures	21,998,408

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155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments	4,465,208
Miscellaneous Revenues	125,585
Less 5% Statutory Reduction	-229,540
Subtotal	4,361,253
Fund Balance	1,184,933
Total Revenues	5,546,186

Expenditures

Personnel Services	228,172
Operating Expenses	3,912,850
Capital Outlay	38,385
Subtotal	4,179,407
Transfers Out	136,399
Reserves - Operating	730,380
Reserves - Capital	500,000
Total Expenditures	5,546,186

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156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		112,523,042
	Subtotal	112,523,042
	Total Revenues	112,523,042

Expenditures

Personnel Services		3,231,238
Operating Expenses		8,169,214
Capital Outlay		98,176,364
Grants and Aids		2,844,423
	Subtotal	112,421,239
Transfers Out		101,803
	Total Expenditures	112,523,042

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158-Intergovernmental Radio Communications

Revenues

Charges For Services	1,162,089
Judgment, Fines & Forfeits	263,250
Miscellaneous Revenues	30,644
Less 5% Statutory Reduction	-72,799
Subtotal	1,383,184
Transfers In	1,882,994
Fund Balance	710,887
Total Revenues	3,977,065

Expenditures

Personnel Services	450,116
Operating Expenses	2,642,902
Capital Outlay	213,833
Debt Service	4,866
Subtotal	3,311,717
Transfers Out	294,997
Reserves - Operating	367,974
Reserves - Debt	2,377
Total Expenditures	3,977,065

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168-Section 8 Fund

Revenues

Intergovernmental Revenue	32,522,338
Miscellaneous Revenues	138,624
Less 5% Statutory Reduction	-6,931
Subtotal	32,654,031
Fund Balance	5,140,115
Total Revenues	37,794,146

Expenditures

Personnel Services	1,083,762
Operating Expenses	36,624,140
Debt Service	9,574
Subtotal	37,717,476
Transfers Out	72,000
Reserves - Debt	4,670
Total Expenditures	37,794,146

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

FY26
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177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	2,781,033
Less 5% Statutory Reduction	-139,052
Subtotal	2,641,981
 Fund Balance	 7,394,227
Total Revenues	10,036,208

Expenditures

Operating Expenses	23,105
Capital Outlay	4,665,173
Subtotal	4,688,278
 Transfers Out	 98,763
Reserves - Capital	5,249,167
Total Expenditures	10,036,208

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

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178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments	9,947,649
Less 5% Statutory Reduction	-497,382
Subtotal	9,450,267
 Fund Balance	 63,277,942
Total Revenues	72,728,209

Expenditures

Operating Expenses	3,253,438
Capital Outlay	55,991,341
Subtotal	59,244,779
 Transfers Out	 164,024
Reserves - Capital	5,856,954
Reserves - Assigned	7,354,452
Reserves - Restricted	108,000
Total Expenditures	72,728,209

Schedule A
Second Public Hearing
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180-Inmate Welfare Fund

Revenues

Charges For Services	60,688
Miscellaneous Revenues	738,493
Less 5% Statutory Reduction	-3,034
Subtotal	796,147
Fund Balance	2,848,647
Total Revenues	3,644,794

Expenditures

Personnel Services	237,219
Operating Expenses	856,838
Subtotal	1,094,057
Reserves - Operating	362,582
Reserves - Stability	2,188,155
Total Expenditures	3,644,794

Schedule A
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Fund Summary

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Budget

187-Road Impact Fee Poinciana Overlay

Revenues

Fund Balance	526,045
Total Revenues	526,045

Expenditures

Capital Outlay	526,045
Subtotal	526,045
Total Expenditures	526,045

Schedule A
Second Public Hearing
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Budget

189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes	8,753,130
Less 5% Statutory Reduction	-437,656
Subtotal	8,315,474
Transfers In	7,840,746
Fund Balance	630,014
Total Revenues	16,786,234

Expenditures

Operating Expenses	16,759,238
Subtotal	16,759,238
Transfers Out	26,996
Total Expenditures	16,786,234

Schedule A
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Fund Summary

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Recommended
Budget

190 - Mobility Fee Northeast District Fund

Revenues

Permits, Fees & Special Assessments	24,546,013
Less 5% Statutory Reduction	-431,545
Subtotal	24,114,468
Transfers In	14,399,545
Fund Balance	32,852,927
Total Revenues	71,366,940

Expenditures

Operating Expenses	60,000
Capital Outlay	71,256,560
Subtotal	71,316,560
Transfers Out	50,380
Total Expenditures	71,366,940

Schedule A
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BOCC Osceola County
Fund Summary

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191 - Mobility Fee Southeast District Fund

Revenues

Permits, Fees & Special Assessments	12,343,215
Less 5% Statutory Reduction	-355,682
Subtotal	11,987,533
Transfers In	470,175
Fund Balance	33,399,124
Total Revenues	45,856,832

Expenditures

Operating Expenses	20,000
Capital Outlay	45,807,848
Subtotal	45,827,848
Transfers Out	28,984
Total Expenditures	45,856,832

Schedule A
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Recommended
Budget

192 - Northeast Infrastructure Improvement Area Fund

Revenues

Transfers In	39,669,467
Fund Balance	19,155,507
Total Revenues	58,824,974

Expenditures

Transfers Out	41,656,795
Reserves - Capital	17,168,179
Total Expenditures	58,824,974

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Recommended
Budget

193 - Southeast Infrastructure Improvement Area Fund

Revenues

Transfers In	16,943,067
Total Revenues	<u>16,943,067</u>

Expenditures

Transfers Out	15,910,250
Reserves - Capital	<u>1,032,817</u>
Total Expenditures	<u>16,943,067</u>

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Recommended
Budget

201-Limited GO Refunding Bonds, Series 2015

Revenues

Fund Balance		1,148,192
	Total Revenues	1,148,192

Expenditures

Debt Service		1,117,317
	Subtotal	1,117,317
Transfers Out		30,875
	Total Expenditures	1,148,192

Schedule A
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BOCC Osceola County
Fund Summary

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Final
Recommended
Budget

242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Transfers In	2,323,587
Fund Balance	2,921,245
Total Revenues	5,244,832

Expenditures

Debt Service	2,915,213
Subtotal	2,915,213
Reserves - Debt	2,329,619
Total Expenditures	5,244,832

Schedule A
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243-DS TDT Rev Bond Series 2016

Revenues

Transfers In	1,385,642
Fund Balance	2,375,296
Total Revenues	3,760,938

Expenditures

Debt Service	1,372,340
Subtotal	1,372,340
Reserves - Debt	2,388,598
Total Expenditures	3,760,938

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Budget

246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In	1,479,912
Fund Balance	1,062,164
Total Revenues	2,542,076

Expenditures

Debt Service	1,474,620
Subtotal	1,474,620
Reserves - Debt	1,067,456
Total Expenditures	2,542,076

Schedule A
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Budget

247-DS TDT Refunding Bonds 2019

Revenues

Permits, Fees & Special Assessments	300,000	
Less 5% Statutory Reduction	-15,000	
Subtotal	285,000	
Transfers In	260,025	
Fund Balance	1,688,242	
Total Revenues	2,233,267	

Expenditures

Debt Service	789,688	
Subtotal	789,688	
Reserves - Debt	1,443,579	
Total Expenditures	2,233,267	

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Budget

249-DS CIRB 2019

Revenues

Transfers In	7,416,312
Fund Balance	5,920,230
Total Revenues	13,336,542

Expenditures

Debt Service	7,358,351
Subtotal	7,358,351
Reserves - Debt	5,978,191
Total Expenditures	13,336,542

Schedule A
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BOCC Osceola County
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Recommended
Budget

250-GO BONDS SERIES 2020

Revenues

Fund Balance		2,202,854
	Total Revenues	<u>2,202,854</u>

Expenditures

Debt Service		1,960,043
	Subtotal	<u>1,960,043</u>
Reserves - Debt		242,811
	Total Expenditures	<u>2,202,854</u>

Schedule A
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BOCC Osceola County
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Budget

251 - Public Improvement Revenue Bonds, Series 2020

Revenues

Transfers In	569,712
Fund Balance	573,653
Total Revenues	<u>1,143,365</u>

Expenditures

Debt Service	571,668
Subtotal	<u>571,668</u>
Reserves - Debt	571,697
Total Expenditures	<u>1,143,365</u>

Schedule A
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BOCC Osceola County
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Recommended
Budget

252-TDT Revenue Refunding Bond, Series 2022

Revenues

Transfers In	4,711,013
Fund Balance	5,173,148
Total Revenues	9,884,161

Expenditures

Debt Service	5,152,792
Subtotal	5,152,792
Reserves - Debt	4,731,369
Total Expenditures	9,884,161

Schedule A
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BOCC Osceola County
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Budget

253 - DS S/Tax Rev Ref S2025A

Revenues

Transfers In	4,037,250
Fund Balance	2,093,097
Total Revenues	6,130,347

Expenditures

Debt Service	3,291,722
Subtotal	3,291,722
Reserves - Debt	2,838,625
Total Expenditures	6,130,347

Schedule A
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Budget

254 - Infrastructure Sales Surtax Rev Bond Series 2025

Revenues

Transfers In	712,308	
Fund Balance	544,181	
Total Revenues	1,256,489	

Expenditures

Debt Service	544,181	
Subtotal	544,181	
Reserves - Debt	712,308	
Total Expenditures	1,256,489	

Schedule A
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BOCC Osceola County
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Budget

255 - TDT Revenue Bond Series 2025

Revenues

Transfers In	7,511,724
Fund Balance	11,732,397
Total Revenues	<u>19,244,121</u>

Expenditures

Debt Service	4,172,743
Subtotal	<u>4,172,743</u>
Reserves - Debt	15,071,378
Total Expenditures	<u>19,244,121</u>

Schedule A
Second Public Hearing
BOCC Osceola County
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Budget

306-Local Option Sales Tax Fund

Revenues

Other Taxes	51,678,537
Less 5% Statutory Reduction	-2,583,927
Subtotal	49,094,610
Other Sources	5,252,251
Fund Balance	117,445,633
Total Revenues	171,792,494

Expenditures

Capital Outlay	126,779,746
Debt Service	2,907,374
Subtotal	129,687,120
Transfers Out	9,021,283
Reserves - Debt	826,307
Reserves - Capital	20,951,446
Reserves - Assigned	11,306,338
Total Expenditures	171,792,494

Schedule A
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BOCC Osceola County
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Budget

315-Gen Cap Outlay Fund

Revenues

Charges For Services		12,725,438
	Subtotal	12,725,438
Transfers In		7,102,026
Fund Balance		130,381,912
	Total Revenues	150,209,376

Expenditures

Capital Outlay		128,724,402
Grants and Aids		4,852,537
	Subtotal	133,576,939
Reserves - Assigned		14,388,450
Reserves - Restricted		2,243,987
	Total Expenditures	150,209,376

Schedule A
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BOCC Osceola County
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Budget

328 - Special Purpose Capital Fund

Revenues

Intergovernmental Revenue	83,696,892
Miscellaneous Revenues	21,636,321
Subtotal	105,333,213
Other Sources	4,398,848
Total Revenues	109,732,061

Expenditures

Capital Outlay	109,732,061
Subtotal	109,732,061
Total Expenditures	109,732,061

Schedule A
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Recommended
Budget

331-Countywide Fire Capital Fund

Revenues

Transfers In	11,566,139
Other Sources	3,300,000
Fund Balance	54,994,192
Total Revenues	<u>69,860,331</u>

Expenditures

Capital Outlay	43,519,191
Subtotal	<u>43,519,191</u>
Transfers Out	1,170,413
Reserves - Capital	25,170,727
Total Expenditures	<u>69,860,331</u>

Schedule A
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BOCC Osceola County
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Recommended
Budget

332 - Public Imp Rev Bonds Series 2017

Revenues

Fund Balance		1,572,993
	Total Revenues	1,572,993

Expenditures

Capital Outlay		1,572,993
	Subtotal	1,572,993
	Total Expenditures	1,572,993

Schedule A
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Budget

334 - Transportation Imp Construction Fund

Revenues

Fund Balance		50,780,549
	Total Revenues	50,780,549

Expenditures

Capital Outlay		36,476,706
	Subtotal	36,476,706
Reserves - Capital		14,303,843
	Total Expenditures	50,780,549

Schedule A
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Budget

335 - TDT Capital Improvement Bond Proceeds Series 2025

Revenues

Other Sources	125,000,000
Total Revenues	125,000,000

Expenditures

Reserves - Assigned	125,000,000
Total Expenditures	125,000,000

Schedule A
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Budget

336 - Infrastructure Sales Surtax Capital Improvement Bond Proc

Revenues

Other Sources	10,000,000
Total Revenues	<u>10,000,000</u>

Expenditures

Capital Outlay	9,280,870
Subtotal	<u>9,280,870</u>
Reserves - Assigned	719,130
Total Expenditures	<u>10,000,000</u>

Schedule A
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Budget

401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments	41,188,117
Charges For Services	3,663,273
Miscellaneous Revenues	14,003
Less 5% Statutory Reduction	-2,243,270
Subtotal	42,622,123
Fund Balance	64,051,248
Total Revenues	106,673,371

Expenditures

Personnel Services	1,952,439
Operating Expenses	33,597,452
Capital Outlay	3,637,030
Debt Service	197,657
Subtotal	39,384,578
Transfers Out	1,057,039
Reserves - Operating	9,761,848
Reserves - Debt	97,234
Reserves - Capital	33,597,309
Reserves - Assigned	16,135,469
Reserves - Restricted	6,639,894
Total Expenditures	106,673,371

Schedule A
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Budget

407-Osceola Parkway

Revenues

Charges For Services	24,649,096
Less 5% Statutory Reduction	-1,232,455
Subtotal	23,416,641
Fund Balance	66,014,280
Total Revenues	89,430,921

Expenditures

Personnel Services	288,418
Operating Expenses	3,998,720
Capital Outlay	87,268
Debt Service	10,066,301
Subtotal	14,440,707
Transfers Out	156,200
Reserves - Operating	1,184,890
Reserves - Debt	24,652,712
Reserves - Capital	47,690,912
Reserves - Restricted	1,305,500
Total Expenditures	89,430,921

Schedule A
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501-Workers' Comp Internal Service Fund

Revenues

Charges For Services		4,025,218
	Subtotal	4,025,218
Fund Balance		9,186,989
	Total Revenues	13,212,207

Expenditures

Personnel Services		233,143
Operating Expenses		3,588,569
	Subtotal	3,821,712
Transfers Out		81,744
Reserves - Claims		7,127,134
Reserves - Restricted		2,181,617
	Total Expenditures	13,212,207

Schedule A
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502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		13,539,855
	Subtotal	13,539,855
Fund Balance		8,051,279
	Total Revenues	21,591,134

Expenditures

Personnel Services		209,001
Operating Expenses		9,168,437
	Subtotal	9,377,438
Transfers Out		89,821
Reserves - Claims		3,899,975
Reserves - Restricted		8,223,900
	Total Expenditures	21,591,134

Schedule A
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503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,345,758
	Subtotal	1,345,758
Transfers In		5,409
Fund Balance		1,224,863
	Total Revenues	2,576,030

Expenditures

Personnel Services		87,890
Operating Expenses		1,061,199
	Subtotal	1,149,089
Transfers Out		69,263
Reserves - Operating		10,000
Reserves - Claims		1,305,506
Reserves - Restricted		42,172
	Total Expenditures	2,576,030

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504-Health Insurance Internal Service Fund

Revenues

Charges For Services	39,784,993
Miscellaneous Revenues	900,000
Less 5% Statutory Reduction	-45,000
Subtotal	40,639,993
Transfers In	534,042
Fund Balance	1,160,795
Total Revenues	42,334,830

Expenditures

Personnel Services	168,270
Operating Expenses	32,314,982
Subtotal	32,483,252
Transfers Out	190,115
Reserves - Claims	5,051,165
Reserves - Restricted	4,610,298
Total Expenditures	42,334,830

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

Revenues

Charges For Services		883,977
	Subtotal	883,977
Fund Balance		869,228
	Total Revenues	1,753,205

Expenditures

Personnel Services		66,326
Operating Expenses		615,189
	Subtotal	681,515
Transfers Out		56,836
Reserves - Claims		1,014,854
	Total Expenditures	1,753,205

Schedule A
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509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services	263,921
Subtotal	263,921
Other Sources	546,000
Fund Balance	166,732
Total Revenues	976,653

Expenditures

Personnel Services	198,780
Operating Expenses	38,836
Capital Outlay	546,000
Debt Service	61,102
Subtotal	844,718
Transfers Out	102,084
Reserves - Debt	29,851
Total Expenditures	976,653

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510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		4,120,105
	Subtotal	4,120,105
Fund Balance		242,875
	Total Revenues	4,362,980

Expenditures

Personnel Services		1,862,877
Operating Expenses		1,874,327
Capital Outlay		21,500
	Subtotal	3,758,704
Transfers Out		604,276
	Total Expenditures	4,362,980

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511-Fleet Fuel Internal Service Fund

Revenues

Charges For Services		2,105,780
	Subtotal	2,105,780
Fund Balance		319,917
	Total Revenues	2,425,697


Expenditures

Personnel Services		114,248
Operating Expenses		1,999,942
Capital Outlay		155,275
	Subtotal	2,269,465
Transfers Out		156,232
	Total Expenditures	2,425,697



GENERAL FUNDS

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Changes Between Stages

Adjustments have been made to the General Funds since the Tentative Budget was presented on 09/04/2025. There were no changes to the Designated Ad Valorem Tax Fund (DAT) therefore, a summary of changes within the General Fund are detailed below:

- **Transfers Out** were adjusted based on the final Property Appraiser's budget as approved by the Department of Revenue which was offset by an adjustment to **Reserve Stability**.

GENERAL FUND – FUND GROUP					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final	* Variance:	FY26 minus FY25:
REVENUES:					
Current Ad Valorem Taxes	\$ 351,591,215	\$ 386,290,103	\$ 386,290,103	\$ 0	\$ 34,698,888
PY Delinquent Ad Valorem Tax	\$ 67,009	\$ 72,571	\$ 72,571	\$ 0	\$ 5,562
Other Taxes	\$ 33,028,708	\$ 33,752,580	\$ 33,752,580	\$ 0	\$ 723,872
Permits, Fees & Special Assessments	\$ 7,732,958	\$ 8,861,765	\$ 8,861,765	\$ 0	\$ 1,128,807
Intergovernmental Revenue	\$ 50,282,955	\$ 50,920,191	\$ 50,920,191	\$ 0	\$ 637,236
Charges For Services	\$ 1,729,709	\$ 1,915,358	\$ 1,915,358	\$ 0	\$ 185,649
Judgment, Fines & Forfeits	\$ 1,037,141	\$ 1,120,728	\$ 1,120,728	\$ 0	\$ 83,587
Miscellaneous Revenues	\$ 9,175,642	\$ 8,464,862	\$ 8,464,862	\$ 0	\$(710,780)
Less 5% Statutory Reduction	\$(21,925,825)	\$(23,754,545)	\$(23,754,545)	\$ 0	\$(1,828,720)
Subtotal:	\$ 432,719,512	\$ 467,643,613	\$ 467,643,613	\$ 0	\$ 34,924,101
Transfers In	\$ 82,478,958	\$ 108,609,639	\$ 108,609,639	\$ 0	\$ 26,130,681
Other Sources	\$ 5,997,487	\$ 3,000,000	\$ 3,000,000	\$ 0	\$(2,997,487)
Fund Balance	\$ 162,617,595	\$ 173,493,123	\$ 173,493,123	\$ 0	\$ 10,875,528
REVENUES TOTAL:	\$ 683,813,552	\$ 752,746,375	\$ 752,746,375	\$ 0	\$ 68,932,823
EXPENDITURES:					
Personnel Services	\$ 90,901,275	\$ 95,914,662	\$ 95,914,662	\$ 0	\$ 5,013,387
Operating Expenses	\$ 120,563,978	\$ 137,591,190	\$ 137,591,190	\$ 0	\$ 17,027,212
Capital Outlay	\$ 10,849,687	\$ 5,332,792	\$ 5,332,792	\$ 0	\$(5,516,895)
Debt Service	\$ 3,777,617	\$ 1,952,217	\$ 1,952,217	\$ 0	\$(1,825,400)
Grants and Aids	\$ 39,594,696	\$ 46,671,331	\$ 46,671,331	\$ 0	\$ 7,076,635
Subtotal:	\$ 265,687,253	\$ 287,462,192	\$ 287,462,192	\$ 0	\$ 21,774,939
Transfers Out	\$ 296,762,980	\$ 335,150,102	\$ 335,224,567	\$ 74,465	\$ 38,461,587
Reserves - Operating	\$ 90,065,646	\$ 92,599,229	\$ 92,599,229	\$ 0	\$ 2,533,583
Reserves - Debt	\$ 857,801	\$ 477,291	\$ 477,291	\$ 0	\$(380,510)
Reserves - Capital	\$ 309,181	\$ 1,055,646	\$ 1,055,646	\$ 0	\$ 746,465
Reserves - Assigned	\$ 19,275,595	\$ 24,035,700	\$ 24,035,700	\$ 0	\$ 4,760,105
Reserves - Restricted	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 0
Reserves - Stability	\$ 5,855,096	\$ 6,966,215	\$ 6,891,750	\$(74,465)	\$ 1,036,654
EXPENDITURES TOTAL:	\$ 683,813,552	\$ 752,746,375	\$ 752,746,375	\$ 0	\$ 68,932,823

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

001-GENERAL FUND SUMMARY					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 351,591,215	\$ 386,290,103	\$ 386,290,103	\$ 0	\$ 34,698,888
PY Delinquent Ad Valorem Tax	\$ 67,009	\$ 72,571	\$ 72,571	\$ 0	\$ 5,562
Other Taxes	\$ 33,028,708	\$ 33,752,580	\$ 33,752,580	\$ 0	\$ 723,872
Permits, Fees & Special Assessments	\$ 7,732,958	\$ 8,861,765	\$ 8,861,765	\$ 0	\$ 1,128,807
Intergovernmental Revenue	\$ 50,282,955	\$ 50,920,191	\$ 50,920,191	\$ 0	\$ 637,236
Charges For Services	\$ 1,729,709	\$ 1,915,358	\$ 1,915,358	\$ 0	\$ 185,649
Judgment, Fines & Forfeits	\$ 1,037,141	\$ 1,120,728	\$ 1,120,728	\$ 0	\$ 83,587
Miscellaneous Revenues	\$ 9,175,642	\$ 8,464,862	\$ 8,464,862	\$ 0	\$(710,780)
Less 5% Statutory Reduction	\$(21,925,825)	\$(23,754,545)	\$(23,754,545)	\$ 0	\$(1,828,720)
Subtotal:	\$ 432,719,512	\$ 467,643,613	\$ 467,643,613	\$ 0	\$ 34,924,101
Transfers In	\$ 37,673,551	\$ 62,096,453	\$ 62,096,453	\$ 0	\$ 24,422,902
Other Sources	\$ 5,997,487	\$ 3,000,000	\$ 3,000,000	\$ 0	\$(2,997,487)
Fund Balance	\$ 162,617,595	\$ 173,493,123	\$ 173,493,123	\$ 0	\$ 10,875,528
REVENUES TOTAL:	\$ 639,008,145	\$ 706,233,189	\$ 706,233,189	\$ 0	\$ 67,225,044
<u>EXPENDITURES:</u>					
Personnel Services	\$ 90,901,275	\$ 95,914,662	\$ 95,914,662	\$ 0	\$ 5,013,387
Operating Expenses	\$ 120,563,978	\$ 137,591,190	\$ 137,591,190	\$ 0	\$ 17,027,212
Capital Outlay	\$ 10,849,687	\$ 5,332,792	\$ 5,332,792	\$ 0	\$(5,516,895)
Debt Service	\$ 3,777,617	\$ 1,952,217	\$ 1,952,217	\$ 0	\$(1,825,400)
Grants and Aids	\$ 39,594,696	\$ 46,671,331	\$ 46,671,331	\$ 0	\$ 7,076,635
Subtotal:	\$ 265,687,253	\$ 287,462,192	\$ 287,462,192	\$ 0	\$ 21,774,939
Transfers Out	\$ 251,957,573	\$ 288,636,916	\$ 288,711,381	\$ 74,465	\$ 36,753,808
Reserves - Operating	\$ 90,065,646	\$ 92,599,229	\$ 92,599,229	\$ 0	\$ 2,533,583
Reserves - Debt	\$ 857,801	\$ 477,291	\$ 477,291	\$ 0	\$(380,510)
Reserves - Capital	\$ 309,181	\$ 1,055,646	\$ 1,055,646	\$ 0	\$ 746,465
Reserves - Assigned	\$ 19,275,595	\$ 24,035,700	\$ 24,035,700	\$ 0	\$ 4,760,105
Reserves - Restricted	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 0
Reserves - Stability	\$ 5,855,096	\$ 6,966,215	\$ 6,891,750	\$(74,465)	\$ 1,036,654
EXPENDITURES TOTAL:	\$ 639,008,145	\$ 706,233,189	\$ 706,233,189	\$ 0	\$ 67,225,044

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)


010-DESIGNATED AD VALOREM TAX SUMMARY					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 44,805,407	\$ 46,513,186	\$ 46,513,186	\$ 0	\$ 1,707,779
REVENUES TOTAL:	<u>\$ 44,805,407</u>	<u>\$ 46,513,186</u>	<u>\$ 46,513,186</u>	<u>\$ 0</u>	<u>\$ 1,707,779</u>
<u>EXPENDITURES:</u>					
Transfers Out	\$ 44,805,407	\$ 46,513,186	\$ 46,513,186	\$ 0	\$ 1,707,779
EXPENDITURES TOTAL:	<u>\$ 44,805,407</u>	<u>\$ 46,513,186</u>	<u>\$ 46,513,186</u>	<u>\$ 0</u>	<u>\$ 1,707,779</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)



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Changes Between Stages

Adjustments have been made to the Special Revenue Funds since the Tentative Budget was presented on 09/04/2025 as detailed below:

- **Fund 107 – Library Fund**
 - **Capital Outlay** was adjusted due to the reduction of a carry forward for the Library Bookmobile project that was completed in FY25, which was offset by a reduction in **Other Sources** revenue.
 - **Transfers Out** were adjusted based on the final Property Appraiser’s budget as approved by the Department of Revenue which was offset by an adjustment to **Reserve Stability**.
- **Fund 125 – Environmental Lands Maintenance Fund**
 - **Transfers Out** were adjusted based on the final Property Appraiser’s budget as approved by the Department of Revenue which was offset by an adjustment to **Reserve Restricted** as these funds are for the perpetual maintenance.
- **Fund 134 – Countywide Fire Fund**
 - **Transfers Out** were adjusted based on the final Property Appraiser’s budget as approved by the Department of Revenue which was offset by an adjustment to **Reserve Contingency**.

SPECIAL REVENUE FUND GROUP					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final	* Variance:	FY26 minus FY25:
REVENUES:					
Current Ad Valorem Taxes	\$ 65,624,657	\$ 80,002,835	\$ 80,002,835	\$ 0	\$ 14,378,178
PY Delinquent Ad Valorem Tax	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0	\$ 0
Other Taxes	\$ 83,506,991	\$ 85,137,147	\$ 85,137,147	\$ 0	\$ 1,630,156
Permits, Fees & Special Assessments	\$ 184,962,093	\$ 223,769,003	\$ 223,769,003	\$ 0	\$ 38,806,910
Intergovernmental Revenue	\$ 213,324,161	\$ 171,330,650	\$ 171,330,650	\$ 0	\$(41,993,511)
Charges For Services	\$ 27,718,045	\$ 27,772,688	\$ 27,772,688	\$ 0	\$ 54,643
Judgment, Fines & Forfeits	\$ 1,700,887	\$ 2,283,547	\$ 2,283,547	\$ 0	\$ 582,660
Miscellaneous Revenues	\$ 5,811,992	\$ 5,561,574	\$ 5,561,574	\$ 0	\$(250,418)
Less 5% Statutory Reduction	\$(16,067,781)	\$(16,864,105)	\$(16,864,105)	\$ 0	\$(796,324)
Subtotal:	\$ 566,584,045	\$ 578,996,339	\$ 578,996,339	\$ 0	\$ 12,412,294
Transfers In	\$ 102,941,653	\$ 147,787,322	\$ 147,787,322	\$ 0	\$ 44,845,669
Other Sources	\$ 12,713,586	\$ 11,645,467	\$ 11,492,152	\$(153,315)	\$(1,221,434)
Fund Balance	\$ 524,480,248	\$ 563,147,662	\$ 563,147,662	\$ 0	\$ 38,667,414
REVENUES TOTAL:	<u>1,206,719,532</u>	<u>1,301,576,790</u>	<u>1,301,423,475</u>	<u>\$(153,315)</u>	<u>\$ 94,703,943</u>
EXPENDITURES:					
Personnel Services	\$ 106,527,779	\$ 108,336,819	\$ 108,336,819	\$ 0	\$ 1,809,040
Operating Expenses	\$ 283,528,901	\$ 324,693,199	\$ 324,693,199	\$ 0	\$ 41,164,298
Capital Outlay	\$ 454,524,670	\$ 446,844,737	\$ 446,691,422	\$(153,315)	\$(7,833,248)
Debt Service	\$ 8,894,928	\$ 8,899,373	\$ 8,899,373	\$ 0	\$ 4,445
Grants and Aids	\$ 6,985,027	\$ 4,740,613	\$ 4,740,613	\$ 0	\$(2,244,414)
Subtotal:	\$ 860,461,305	\$ 893,514,741	\$ 893,361,426	\$(153,315)	\$ 32,900,121
Transfers Out	\$ 67,635,291	\$ 106,561,643	\$ 106,569,165	\$ 7,522	\$ 38,933,874
Reserves - Operating	\$ 70,108,829	\$ 74,182,682	\$ 74,177,884	\$(4,798)	\$ 4,069,055
Reserves - Debt	\$ 4,986,960	\$ 3,983,538	\$ 3,983,538	\$ 0	\$(1,003,422)
Reserves - Capital	\$ 108,279,430	\$ 95,441,127	\$ 95,441,127	\$ 0	\$(12,838,303)
Reserves - Assigned	\$ 1,510,000	\$ 8,991,986	\$ 8,991,986	\$ 0	\$ 7,481,986
Reserves - Restricted	\$ 57,432,783	\$ 57,582,180	\$ 57,581,223	\$(957)	\$ 148,440
Reserves - Stability	\$ 36,304,934	\$ 61,318,893	\$ 61,317,126	\$(1,767)	\$ 25,012,192
EXPENDITURES TOTAL:	<u>1,206,719,532</u>	<u>1,301,576,790</u>	<u>1,301,423,475</u>	<u>\$(153,315)</u>	<u>\$ 94,703,943</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Fund Balance	\$ 6,025,720	\$ 5,402,700	\$ 5,402,700	\$ 0	\$(623,020)
REVENUES TOTAL:	\$ 6,025,720	\$ 5,402,700	\$ 5,402,700	\$ 0	\$(623,020)
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Subtotal:	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Reserves - Restricted	\$ 5,682,671	\$ 5,059,651	\$ 5,059,651	\$ 0	\$(623,020)
EXPENDITURES TOTAL:	\$ 6,025,720	\$ 5,402,700	\$ 5,402,700	\$ 0	\$(623,020)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

102-TRANSPORTATION TRUST FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Other Taxes	\$ 9,707,267	\$ 9,897,146	\$ 9,897,146	\$ 0	\$ 189,879
Permits, Fees & Special Assessments	\$ 388,331	\$ 541,963	\$ 541,963	\$ 0	\$ 153,632
Intergovernmental Revenue	\$ 2,404,960	\$ 2,274,400	\$ 2,274,400	\$ 0	\$(130,560)
Charges For Services	\$ 405,000	\$ 496,490	\$ 496,490	\$ 0	\$ 91,490
Miscellaneous Revenues	\$ 100,000	\$ 50,000	\$ 50,000	\$ 0	\$(50,000)
Less 5% Statutory Reduction	\$(645,279)	\$(663,000)	\$(663,000)	\$ 0	\$(17,721)
Subtotal:	\$ 12,360,279	\$ 12,596,999	\$ 12,596,999	\$ 0	\$ 236,720
Transfers In	\$ 44,820,730	\$ 46,513,186	\$ 46,513,186	\$ 0	\$ 1,692,456
Other Sources	\$ 989,770	\$ 921,232	\$ 921,232	\$ 0	\$(68,538)
Fund Balance	\$ 6,206,857	\$ 7,384,674	\$ 7,384,674	\$ 0	\$ 1,177,817
REVENUES TOTAL:	\$ 64,377,636	\$ 67,416,091	\$ 67,416,091	\$ 0	\$ 3,038,455
<u>EXPENDITURES:</u>					
Personnel Services	\$ 16,710,427	\$ 16,956,978	\$ 16,956,978	\$ 0	\$ 246,551
Operating Expenses	\$ 39,114,565	\$ 42,025,804	\$ 42,025,804	\$ 0	\$ 2,911,239
Capital Outlay	\$ 1,396,254	\$ 1,094,037	\$ 1,094,037	\$ 0	\$(302,217)
Debt Service	\$ 1,673,916	\$ 1,757,714	\$ 1,757,714	\$ 0	\$ 83,798
Grants and Aids	\$ 57,500	\$ 62,500	\$ 62,500	\$ 0	\$ 5,000
Subtotal:	\$ 58,952,662	\$ 61,897,033	\$ 61,897,033	\$ 0	\$ 2,944,371
Transfers Out	\$ 3,402,730	\$ 3,908,313	\$ 3,908,313	\$ 0	\$ 505,583
Reserves - Operating	\$ 500,000	\$ 750,000	\$ 750,000	\$ 0	\$ 250,000
Reserves - Debt	\$ 1,522,244	\$ 860,745	\$ 860,745	\$ 0	\$(661,499)
EXPENDITURES TOTAL:	\$ 64,377,636	\$ 67,416,091	\$ 67,416,091	\$ 0	\$ 3,038,455

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

103-DRUG ABUSE TREATMENT FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 27,338	\$ 27,338	\$ 27,338	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(1,367)	\$(1,367)	\$(1,367)	\$ 0	\$ 0
Subtotal:	\$ 25,971	\$ 25,971	\$ 25,971	\$ 0	\$ 0
 Fund Balance	 \$ 3,864	 \$ 6,045	 \$ 6,045	 \$ 0	 \$ 2,181
REVENUES TOTAL:	\$ 29,835	\$ 32,016	\$ 32,016	\$ 0	\$ 2,181
<u>EXPENDITURES:</u>					
Transfers Out	\$ 29,835	\$ 32,016	\$ 32,016	\$ 0	\$ 2,181
EXPENDITURES TOTAL:	\$ 29,835	\$ 32,016	\$ 32,016	\$ 0	\$ 2,181

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Other Taxes	\$ 43,075,394	\$ 44,324,581	\$ 44,324,581	\$ 0	\$ 1,249,187
Charges For Services	\$ 4,191,625	\$ 4,268,794	\$ 4,268,794	\$ 0	\$ 77,169
Miscellaneous Revenues	\$ 874,757	\$ 743,147	\$ 743,147	\$ 0	\$(131,610)
Less 5% Statutory Reduction	\$(2,407,089)	\$(2,466,826)	\$(2,466,826)	\$ 0	\$(59,737)
Subtotal:	\$ 45,734,687	\$ 46,869,696	\$ 46,869,696	\$ 0	\$ 1,135,009
Other Sources	\$ 371,215	\$ 148,273	\$ 148,273	\$ 0	\$(222,942)
Fund Balance	\$ 85,950,640	\$ 113,822,657	\$ 113,822,657	\$ 0	\$ 27,872,017
REVENUES TOTAL:	\$ 132,056,542	\$ 160,840,626	\$ 160,840,626	\$ 0	\$ 28,784,084
<u>EXPENDITURES:</u>					
Personnel Services	\$ 2,364,166	\$ 2,515,869	\$ 2,515,869	\$ 0	\$ 151,703
Operating Expenses	\$ 24,343,680	\$ 27,130,127	\$ 27,130,127	\$ 0	\$ 2,786,447
Capital Outlay	\$ 20,558,585	\$ 30,106,142	\$ 30,106,142	\$ 0	\$ 9,547,557
Debt Service	\$ 126,934	\$ 154,659	\$ 154,659	\$ 0	\$ 27,725
Subtotal:	\$ 47,393,365	\$ 59,906,797	\$ 59,906,797	\$ 0	\$ 12,513,432
Transfers Out	\$ 4,646,446	\$ 11,172,200	\$ 11,172,200	\$ 0	\$ 6,525,754
Reserves - Operating	\$ 19,627,555	\$ 19,627,555	\$ 19,627,555	\$ 0	\$ 0
Reserves - Debt	\$ 63,468	\$ 70,938	\$ 70,938	\$ 0	\$ 7,470
Reserves - Capital	\$ 14,250,000	\$ 2,000,000	\$ 2,000,000	\$ 0	\$(12,250,000)
Reserves - Restricted	\$ 36,200,162	\$ 37,904,667	\$ 37,904,667	\$ 0	\$ 1,704,505
Reserves - Stability	\$ 9,875,546	\$ 30,158,469	\$ 30,158,469	\$ 0	\$ 20,282,923
EXPENDITURES TOTAL:	\$ 132,056,542	\$ 160,840,626	\$ 160,840,626	\$ 0	\$ 28,784,084

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Other Taxes	\$ 10,768,849	\$ 11,081,145	\$ 11,081,145	\$ 0	\$ 312,296
Less 5% Statutory Reduction	<u>\$(538,442)</u>	<u>\$(554,057)</u>	<u>\$(554,057)</u>	<u>\$ 0</u>	<u>\$(15,615)</u>
Subtotal:	\$ 10,230,407	\$ 10,527,088	\$ 10,527,088	\$ 0	\$ 296,681
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
Fund Balance	<u>\$ 17,101,777</u>	<u>\$ 15,716,338</u>	<u>\$ 15,716,338</u>	<u>\$ 0</u>	<u>\$(1,385,439)</u>
REVENUES TOTAL:	<u>\$ 27,379,333</u>	<u>\$ 26,290,575</u>	<u>\$ 26,290,575</u>	<u>\$ 0</u>	<u>\$(1,088,758)</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 12,434,611	\$ 10,916,304	\$ 10,916,304	\$ 0	\$(1,518,307)
Subtotal:	\$ 12,434,611	\$ 10,916,304	\$ 10,916,304	\$ 0	\$(1,518,307)
Transfers Out	\$ 3,897,781	\$ 3,372,351	\$ 3,372,351	\$ 0	\$(525,430)
Reserves - Operating	\$ 5,853,869	\$ 5,905,203	\$ 5,905,203	\$ 0	\$ 51,334
Reserves - Stability	<u>\$ 5,193,072</u>	<u>\$ 6,096,717</u>	<u>\$ 6,096,717</u>	<u>\$ 0</u>	<u>\$ 903,645</u>
EXPENDITURES TOTAL:	<u>\$ 27,379,333</u>	<u>\$ 26,290,575</u>	<u>\$ 26,290,575</u>	<u>\$ 0</u>	<u>\$(1,088,758)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Other Taxes	\$ 10,768,849	\$ 11,081,145	\$ 11,081,145	\$ 0	\$ 312,296
<u>Less 5% Statutory Reduction</u>	<u>\$(538,442)</u>	<u>\$(554,057)</u>	<u>\$(554,057)</u>	<u>\$ 0</u>	<u>\$(15,615)</u>
Subtotal:	\$ 10,230,407	\$ 10,527,088	\$ 10,527,088	\$ 0	\$ 296,681
Other Sources	\$ 47,149	\$ 47,149	\$ 47,149	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 14,557,370</u>	<u>\$ 16,286,911</u>	<u>\$ 16,286,911</u>	<u>\$ 0</u>	<u>\$ 1,729,541</u>
REVENUES TOTAL:	<u>\$ 24,834,926</u>	<u>\$ 26,861,148</u>	<u>\$ 26,861,148</u>	<u>\$ 0</u>	<u>\$ 2,026,222</u>
<u>EXPENDITURES:</u>					
<u>Operating Expenses</u>	<u>\$ 14,380,341</u>	<u>\$ 14,436,536</u>	<u>\$ 14,436,536</u>	<u>\$ 0</u>	<u>\$ 56,195</u>
Subtotal:	\$ 14,380,341	\$ 14,436,536	\$ 14,436,536	\$ 0	\$ 56,195
Transfers Out	\$ 40,148	\$ 43,512	\$ 43,512	\$ 0	\$ 3,364
Reserves - Operating	\$ 5,284,607	\$ 6,221,742	\$ 6,221,742	\$ 0	\$ 937,135
<u>Reserves - Stability</u>	<u>\$ 5,129,830</u>	<u>\$ 6,159,358</u>	<u>\$ 6,159,358</u>	<u>\$ 0</u>	<u>\$ 1,029,528</u>
EXPENDITURES TOTAL:	<u>\$ 24,834,926</u>	<u>\$ 26,861,148</u>	<u>\$ 26,861,148</u>	<u>\$ 0</u>	<u>\$ 2,026,222</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

107-LIBRARY DISTRICT FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 15,785,595	\$ 17,340,111	\$ 17,340,111	\$ 0	\$ 1,554,516
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 121,645	\$ 105,704	\$ 105,704	\$ 0	\$(15,941)
Charges For Services	\$ 49,349	\$ 48,861	\$ 48,861	\$ 0	\$(488)
Judgment, Fines & Forfeits	\$ 0	\$ 5,000	\$ 5,000	\$ 0	\$ 5,000
Miscellaneous Revenues	\$ 142,248	\$ 142,248	\$ 142,248	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(798,840)	\$(876,831)	\$(876,831)	\$ 0	\$(77,991)
Subtotal:	\$ 15,301,997	\$ 16,767,093	\$ 16,767,093	\$ 0	\$ 1,465,096
Other Sources	\$ 142,000	\$ 153,315	\$ 0	\$(153,315)	\$(142,000)
Fund Balance	\$ 14,950,654	\$ 20,740,333	\$ 20,740,333	\$ 0	\$ 5,789,679
REVENUES TOTAL:	\$ 30,394,651	\$ 37,660,741	\$ 37,507,426	\$(153,315)	\$ 7,112,775
<u>EXPENDITURES:</u>					
Personnel Services	\$ 154,879	\$ 177,060	\$ 177,060	\$ 0	\$ 22,181
Operating Expenses	\$ 7,906,410	\$ 10,845,054	\$ 10,845,054	\$ 0	\$ 2,938,644
Capital Outlay	\$ 7,180,123	\$ 6,404,438	\$ 6,251,123	\$(153,315)	\$(929,000)
Debt Service	\$ 287,588	\$ 34,815	\$ 34,815	\$ 0	\$(252,773)
Subtotal:	\$ 15,529,000	\$ 17,461,367	\$ 17,308,052	\$(153,315)	\$ 1,779,052
Transfers Out	\$ 587,019	\$ 759,835	\$ 761,602	\$ 1,767	\$ 174,583
Reserves - Operating	\$ 2,997,680	\$ 3,110,448	\$ 3,110,448	\$ 0	\$ 112,768
Reserves - Debt	\$ 4,345	\$ 17,003	\$ 17,003	\$ 0	\$ 12,658
Reserves - Stability	\$ 11,276,607	\$ 16,312,088	\$ 16,310,321	\$(1,767)	\$ 5,033,714
EXPENDITURES TOTAL:	\$ 30,394,651	\$ 37,660,741	\$ 37,507,426	\$(153,315)	\$ 7,112,775

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

109-LAW ENFORCEMENT TRUST FUND SUMMARY					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Other Sources	\$ 40,000	\$ 103,000	\$ 103,000	\$ 0	\$ 63,000
Fund Balance	\$ 257,040	\$ 611,650	\$ 611,650	\$ 0	\$ 354,610
REVENUES TOTAL:	\$ 297,040	\$ 714,650	\$ 714,650	\$ 0	\$ 417,610
<u>EXPENDITURES:</u>					
Transfers Out	\$ 297,040	\$ 714,650	\$ 714,650	\$ 0	\$ 417,610
EXPENDITURES TOTAL:	\$ 297,040	\$ 714,650	\$ 714,650	\$ 0	\$ 417,610

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 3,943,426	\$ 2,707,973	\$ 2,707,973	\$ 0	\$(1,235,453)
Miscellaneous Revenues	\$ 319,138	\$ 0	\$ 0	\$ 0	\$(319,138)
Less 5% Statutory Reduction	\$(15,957)	\$ 0	\$ 0	\$ 0	\$ 15,957
Subtotal:	\$ 4,246,607	\$ 2,707,973	\$ 2,707,973	\$ 0	\$(1,538,634)
Other Sources	\$ 29,486	\$ 0	\$ 0	\$ 0	\$(29,486)
Fund Balance	\$ 7,066,354	\$ 5,018,244	\$ 5,018,244	\$ 0	\$(2,048,110)
REVENUES TOTAL:	\$ 11,342,447	\$ 7,726,217	\$ 7,726,217	\$ 0	\$(3,616,230)
<u>EXPENDITURES:</u>					
Personnel Services	\$ 216,718	\$ 270,242	\$ 270,242	\$ 0	\$ 53,524
Operating Expenses	\$ 11,021,243	\$ 7,230,975	\$ 7,230,975	\$ 0	\$(3,790,268)
Capital Outlay	\$ 29,486	\$ 0	\$ 0	\$ 0	\$(29,486)
Grants and Aids	\$ 75,000	\$ 225,000	\$ 225,000	\$ 0	\$ 150,000
Subtotal:	\$ 11,342,447	\$ 7,726,217	\$ 7,726,217	\$ 0	\$(3,616,230)
EXPENDITURES TOTAL:	\$ 11,342,447	\$ 7,726,217	\$ 7,726,217	\$ 0	\$(3,616,230)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

112-EMERGENCY(911)COMMUNICATIONS SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 2,344,116	\$ 2,110,257	\$ 2,110,257	\$ 0	\$(233,859)
Charges For Services	\$ 102,032	\$ 153,511	\$ 153,511	\$ 0	\$ 51,479
Less 5% Statutory Reduction	\$(122,307)	\$(113,188)	\$(113,188)	\$ 0	\$ 9,119
Subtotal:	\$ 2,323,841	\$ 2,150,580	\$ 2,150,580	\$ 0	\$(173,261)
Fund Balance	\$ 4,073,094	\$ 3,823,645	\$ 3,823,645	\$ 0	\$(249,449)
REVENUES TOTAL:	\$ 6,396,935	\$ 5,974,225	\$ 5,974,225	\$ 0	\$(422,710)
<u>EXPENDITURES:</u>					
Transfers Out	\$ 2,294,266	\$ 2,579,471	\$ 2,579,471	\$ 0	\$ 285,205
Reserves - Operating	\$ 200,248	\$ 257,947	\$ 257,947	\$ 0	\$ 57,699
Reserves - Capital	\$ 3,902,421	\$ 3,136,807	\$ 3,136,807	\$ 0	\$(765,614)
EXPENDITURES TOTAL:	\$ 6,396,935	\$ 5,974,225	\$ 5,974,225	\$ 0	\$(422,710)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

115-COURT FACILITIES FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 1,313,671	\$ 1,337,607	\$ 1,337,607	\$ 0	\$ 23,936
Less 5% Statutory Reduction	<u>\$(65,684)</u>	<u>\$(66,880)</u>	<u>\$(66,880)</u>	<u>\$ 0</u>	<u>\$(1,196)</u>
Subtotal:	\$ 1,247,987	\$ 1,270,727	\$ 1,270,727	\$ 0	\$ 22,740
 Fund Balance	 \$ 9,330,336	 \$ 6,449,492	 \$ 6,449,492	 \$ 0	 \$(2,880,844)
REVENUES TOTAL:	<u>\$ 10,578,323</u>	<u>\$ 7,720,219</u>	<u>\$ 7,720,219</u>	<u>\$ 0</u>	<u>\$(2,858,104)</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 87,080	\$ 199,300	\$ 199,300	\$ 0	\$ 112,220
Capital Outlay	<u>\$ 4,017,340</u>	<u>\$ 1,217,165</u>	<u>\$ 1,217,165</u>	<u>\$ 0</u>	<u>\$(2,800,175)</u>
Subtotal:	\$ 4,104,420	\$ 1,416,465	\$ 1,416,465	\$ 0	\$(2,687,955)
 Transfers Out	 \$ 753,976	 \$ 1,015,882	 \$ 1,015,882	 \$ 0	 \$ 261,906
Reserves - Operating	\$ 226,589	\$ 324,048	\$ 324,048	\$ 0	\$ 97,459
Reserves - Capital	<u>\$ 5,493,338</u>	<u>\$ 4,963,824</u>	<u>\$ 4,963,824</u>	<u>\$ 0</u>	<u>\$(529,514)</u>
EXPENDITURES TOTAL:	<u>\$ 10,578,323</u>	<u>\$ 7,720,219</u>	<u>\$ 7,720,219</u>	<u>\$ 0</u>	<u>\$(2,858,104)</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
<u>Intergovernmental Revenue</u>	\$ 339,871	\$ 409,855	\$ 409,855	\$ 0	\$ 69,984
Subtotal:	\$ 339,871	\$ 409,855	\$ 409,855	\$ 0	\$ 69,984
REVENUES TOTAL:	\$ 339,871	\$ 409,855	\$ 409,855	\$ 0	\$ 69,984
<u>EXPENDITURES:</u>					
<u>Operating Expenses</u>	\$ 339,871	\$ 409,855	\$ 409,855	\$ 0	\$ 69,984
Subtotal:	\$ 339,871	\$ 409,855	\$ 409,855	\$ 0	\$ 69,984
EXPENDITURES TOTAL:	\$ 339,871	\$ 409,855	\$ 409,855	\$ 0	\$ 69,984

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

124-ENVIRONMENTAL LAND ACQUISITIONS SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 0	\$ 12,282,579	\$ 12,282,579	\$ 0	\$ 12,282,579
Less 5% Statutory Reduction	\$ 0	\$(614,129)	\$(614,129)	\$ 0	\$(614,129)
Subtotal:	\$ 0	\$ 11,668,450	\$ 11,668,450	\$ 0	\$ 11,668,450
Transfers In	\$ 0	\$ 30,875	\$ 30,875	\$ 0	\$ 30,875
REVENUES TOTAL:	\$ 0	\$ 11,699,325	\$ 11,699,325	\$ 0	\$ 11,699,325
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 0	\$ 500,000	\$ 500,000	\$ 0	\$ 500,000
Subtotal:	\$ 0	\$ 500,000	\$ 500,000	\$ 0	\$ 500,000
Reserves - Capital	\$ 0	\$ 11,199,325	\$ 11,199,325	\$ 0	\$ 11,199,325
EXPENDITURES TOTAL:	\$ 0	\$ 11,699,325	\$ 11,699,325	\$ 0	\$ 11,699,325

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 5,051,390	\$ 2,167,514	\$ 2,167,514	\$ 0	\$(2,883,876)
Miscellaneous Revenues	\$ 77,730	\$ 71,230	\$ 71,230	\$ 0	\$(6,500)
Less 5% Statutory Reduction	\$(256,456)	\$(111,937)	\$(111,937)	\$ 0	\$ 144,519
Subtotal:	\$ 4,872,664	\$ 2,126,807	\$ 2,126,807	\$ 0	\$(2,745,857)
Other Sources	\$ 175,675	\$ 0	\$ 0	\$ 0	\$(175,675)
Fund Balance	\$ 12,029,350	\$ 16,347,925	\$ 16,347,925	\$ 0	\$ 4,318,575
REVENUES TOTAL:	\$ 17,077,689	\$ 18,474,732	\$ 18,474,732	\$ 0	\$ 1,397,043
<u>EXPENDITURES:</u>					
Personnel Services	\$ 437,907	\$ 627,227	\$ 627,227	\$ 0	\$ 189,320
Operating Expenses	\$ 1,483,563	\$ 1,340,262	\$ 1,340,262	\$ 0	\$(143,301)
Capital Outlay	\$ 175,675	\$ 2,571,261	\$ 2,571,261	\$ 0	\$ 2,395,586
Debt Service	\$ 11,563	\$ 39,491	\$ 39,491	\$ 0	\$ 27,928
Subtotal:	\$ 2,108,708	\$ 4,578,241	\$ 4,578,241	\$ 0	\$ 2,469,533
Transfers Out	\$ 215,231	\$ 236,660	\$ 237,617	\$ 957	\$ 22,386
Reserves - Operating	\$ 454,986	\$ 488,420	\$ 488,420	\$ 0	\$ 33,434
Reserves - Debt	\$ 5,781	\$ 19,288	\$ 19,288	\$ 0	\$ 13,507
Reserves - Restricted	\$ 14,292,983	\$ 13,152,123	\$ 13,151,166	\$(957)	\$(1,141,817)
EXPENDITURES TOTAL:	\$ 17,077,689	\$ 18,474,732	\$ 18,474,732	\$ 0	\$ 1,397,043

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

128-SUBDIVISION POND MSBU SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 1,503,366	\$ 1,638,815	\$ 1,638,815	\$ 0	\$ 135,449
Less 5% Statutory Reduction	<u>\$(75,172)</u>	<u>\$(81,941)</u>	<u>\$(81,941)</u>	<u>\$ 0</u>	<u>\$(6,769)</u>
Subtotal:	\$ 1,428,194	\$ 1,556,874	\$ 1,556,874	\$ 0	\$ 128,680
Fund Balance	\$ 461,062	\$ 574,412	\$ 574,412	\$ 0	\$ 113,350
REVENUES TOTAL:	<u>\$ 1,889,256</u>	<u>\$ 2,131,286</u>	<u>\$ 2,131,286</u>	<u>\$ 0</u>	<u>\$ 242,030</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 1,491,104	\$ 1,705,807	\$ 1,705,807	\$ 0	\$ 214,703
Subtotal:	\$ 1,491,104	\$ 1,705,807	\$ 1,705,807	\$ 0	\$ 214,703
Transfers Out	\$ 398,152	\$ 425,479	\$ 425,479	\$ 0	\$ 27,327
EXPENDITURES TOTAL:	<u>\$ 1,889,256</u>	<u>\$ 2,131,286</u>	<u>\$ 2,131,286</u>	<u>\$ 0</u>	<u>\$ 242,030</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

129-STREET LIGHTING MSBU SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 334,784	\$ 346,711	\$ 346,711	\$ 0	\$ 11,927
<u>Less 5% Statutory Reduction</u>	<u>\$(16,742)</u>	<u>\$(17,337)</u>	<u>\$(17,337)</u>	<u>\$ 0</u>	<u>\$(595)</u>
Subtotal:	\$ 318,042	\$ 329,374	\$ 329,374	\$ 0	\$ 11,332
 Fund Balance	 \$ 79,308	 \$ 76,527	 \$ 76,527	 \$ 0	 \$(2,781)
REVENUES TOTAL:	<u>\$ 397,350</u>	<u>\$ 405,901</u>	<u>\$ 405,901</u>	<u>\$ 0</u>	<u>\$ 8,551</u>
<u>EXPENDITURES:</u>					
<u>Operating Expenses</u>	<u>\$ 337,309</u>	<u>\$ 324,143</u>	<u>\$ 324,143</u>	<u>\$ 0</u>	<u>\$(13,166)</u>
Subtotal:	\$ 337,309	\$ 324,143	\$ 324,143	\$ 0	\$(13,166)
 <u>Transfers Out</u>	 <u>\$ 60,041</u>	 <u>\$ 81,758</u>	 <u>\$ 81,758</u>	 <u>\$ 0</u>	 <u>\$ 21,717</u>
EXPENDITURES TOTAL:	<u>\$ 397,350</u>	<u>\$ 405,901</u>	<u>\$ 405,901</u>	<u>\$ 0</u>	<u>\$ 8,551</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 949,342	\$ 949,342	\$ 949,342	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(47,467)	\$(47,467)	\$(47,467)	\$ 0	\$ 0
Subtotal:	\$ 901,875	\$ 901,875	\$ 901,875	\$ 0	\$ 0
Transfers In	\$ 684,174	\$ 1,505,930	\$ 1,505,930	\$ 0	\$ 821,756
Fund Balance	\$ 648,495	\$ 379,888	\$ 379,888	\$ 0	\$(268,607)
REVENUES TOTAL:	\$ 2,234,544	\$ 2,787,693	\$ 2,787,693	\$ 0	\$ 553,149
<u>EXPENDITURES:</u>					
Personnel Services	\$ 707,594	\$ 745,347	\$ 745,347	\$ 0	\$ 37,753
Operating Expenses	\$ 873,711	\$ 1,658,805	\$ 1,658,805	\$ 0	\$ 785,094
Capital Outlay	\$ 263,000	\$ 364,000	\$ 364,000	\$ 0	\$ 101,000
Subtotal:	\$ 1,844,305	\$ 2,768,152	\$ 2,768,152	\$ 0	\$ 923,847
Transfers Out	\$ 128,631	\$ 19,541	\$ 19,541	\$ 0	\$(109,090)
Reserves - Operating	\$ 261,608	\$ 0	\$ 0	\$ 0	\$(261,608)
EXPENDITURES TOTAL:	\$ 2,234,544	\$ 2,787,693	\$ 2,787,693	\$ 0	\$ 553,149

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

134-COUNTYWIDE FIRE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 42,923,989	\$ 46,130,014	\$ 46,130,014	\$ 0	\$ 3,206,025
PY Delinquent Ad Valorem Tax	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	\$ 0
Permits, Fees & Special Assessments	\$ 54,642,571	\$ 59,587,808	\$ 59,587,808	\$ 0	\$ 4,945,237
Intergovernmental Revenue	\$ 108,535	\$ 118,614	\$ 118,614	\$ 0	\$ 10,079
Charges For Services	\$ 19,225,182	\$ 19,145,990	\$ 19,145,990	\$ 0	\$(79,192)
Miscellaneous Revenues	\$ 3,202,695	\$ 3,474,446	\$ 3,474,446	\$ 0	\$ 271,751
Less 5% Statutory Reduction	\$(6,005,199)	\$(6,422,395)	\$(6,422,395)	\$ 0	\$(417,196)
Subtotal:	\$ 114,098,773	\$ 122,035,477	\$ 122,035,477	\$ 0	\$ 7,936,704
Transfers In	\$ 6,155,287	\$ 4,376,682	\$ 4,376,682	\$ 0	\$(1,778,605)
Fund Balance	\$ 40,016,855	\$ 40,570,242	\$ 40,570,242	\$ 0	\$ 553,387
REVENUES TOTAL:	\$ 160,270,915	\$ 166,982,401	\$ 166,982,401	\$ 0	\$ 6,711,486
<u>EXPENDITURES:</u>					
Personnel Services	\$ 67,970,127	\$ 72,382,937	\$ 72,382,937	\$ 0	\$ 4,412,810
Operating Expenses	\$ 28,821,094	\$ 31,549,822	\$ 31,549,822	\$ 0	\$ 2,728,728
Capital Outlay	\$ 405,785	\$ 508,056	\$ 508,056	\$ 0	\$ 102,271
Debt Service	\$ 4,081,342	\$ 4,252,251	\$ 4,252,251	\$ 0	\$ 170,909
Subtotal:	\$ 101,278,348	\$ 108,693,066	\$ 108,693,066	\$ 0	\$ 7,414,718
Transfers Out	\$ 27,040,626	\$ 21,849,676	\$ 21,854,474	\$ 4,798	\$(5,186,152)
Reserves - Operating	\$ 27,840,208	\$ 30,664,963	\$ 30,660,165	\$(4,798)	\$ 2,819,957
Reserves - Debt	\$ 2,034,328	\$ 1,995,346	\$ 1,995,346	\$ 0	\$(38,982)
Reserves - Capital	\$ 2,077,405	\$ 2,151,816	\$ 2,151,816	\$ 0	\$ 74,411
Reserves - Assigned	\$ 0	\$ 1,627,534	\$ 1,627,534	\$ 0	\$ 1,627,534
EXPENDITURES TOTAL:	\$ 160,270,915	\$ 166,982,401	\$ 166,982,401	\$ 0	\$ 6,711,486

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

137-HOME FUND SUMMARY					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 7,381,533	\$ 6,345,471	\$ 6,345,471	\$ 0	\$(1,036,062)
Subtotal:	\$ 7,381,533	\$ 6,345,471	\$ 6,345,471	\$ 0	\$(1,036,062)
REVENUES TOTAL:	\$ 7,381,533	\$ 6,345,471	\$ 6,345,471	\$ 0	\$(1,036,062)
<u>EXPENDITURES:</u>					
Personnel Services	\$ 91,097	\$ 50,998	\$ 50,998	\$ 0	\$(40,099)
Operating Expenses	\$ 5,856,927	\$ 5,237,051	\$ 5,237,051	\$ 0	\$(619,876)
Grants and Aids	\$ 1,433,509	\$ 1,057,422	\$ 1,057,422	\$ 0	\$(376,087)
Subtotal:	\$ 7,381,533	\$ 6,345,471	\$ 6,345,471	\$ 0	\$(1,036,062)
EXPENDITURES TOTAL:	\$ 7,381,533	\$ 6,345,471	\$ 6,345,471	\$ 0	\$(1,036,062)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

139-CRIMINAL JUSTICE TRAINING SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 66,570	\$ 60,058	\$ 60,058	\$ 0	\$(6,512)
Less 5% Statutory Reduction	\$(3,328)	\$(3,003)	\$(3,003)	\$ 0	\$ 325
Subtotal:	\$ 63,242	\$ 57,055	\$ 57,055	\$ 0	\$(6,187)
Fund Balance	\$ 24,396	\$ 44,155	\$ 44,155	\$ 0	\$ 19,759
REVENUES TOTAL:	\$ 87,638	\$ 101,210	\$ 101,210	\$ 0	\$ 13,572
<u>EXPENDITURES:</u>					
Transfers Out	\$ 87,638	\$ 101,210	\$ 101,210	\$ 0	\$ 13,572
EXPENDITURES TOTAL:	\$ 87,638	\$ 101,210	\$ 101,210	\$ 0	\$ 13,572

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

141-BOATING IMPROVEMENT FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 93,486	\$ 87,020	\$ 87,020	\$ 0	\$(6,466)
Miscellaneous Revenues	\$ 7,580	\$ 6,127	\$ 6,127	\$ 0	\$(1,453)
Less 5% Statutory Reduction	\$(5,054)	\$(4,657)	\$(4,657)	\$ 0	\$ 397
Subtotal:	\$ 96,012	\$ 88,490	\$ 88,490	\$ 0	\$(7,522)
 Fund Balance	 \$ 914,090	 \$ 960,807	 \$ 960,807	 \$ 0	 \$ 46,717
REVENUES TOTAL:	<u>\$ 1,010,102</u>	<u>\$ 1,049,297</u>	<u>\$ 1,049,297</u>	<u>\$ 0</u>	<u>\$ 39,195</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 402,691	\$ 359,797	\$ 359,797	\$ 0	\$(42,894)
Subtotal:	\$ 402,691	\$ 359,797	\$ 359,797	\$ 0	\$(42,894)
 Transfers Out	 \$ 17,017	 \$ 55,741	 \$ 55,741	 \$ 0	 \$ 38,724
Reserves - Operating	\$ 2,837	\$ 7,897	\$ 7,897	\$ 0	\$ 5,060
Reserves - Capital	\$ 587,557	\$ 625,862	\$ 625,862	\$ 0	\$ 38,305
EXPENDITURES TOTAL:	<u>\$ 1,010,102</u>	<u>\$ 1,049,297</u>	<u>\$ 1,049,297</u>	<u>\$ 0</u>	<u>\$ 39,195</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

142 - MOBILITY FEE EAST DISTRICT SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 57,610	\$ 0	\$ 0	\$ 0	\$(57,610)
Subtotal:	\$ 57,610	\$ 0	\$ 0	\$ 0	\$(57,610)
Fund Balance	\$ 9,602,780	\$ 5,426,648	\$ 5,426,648	\$ 0	\$(4,176,132)
REVENUES TOTAL:	\$ 9,660,390	\$ 5,426,648	\$ 5,426,648	\$ 0	\$(4,233,742)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 9,660,390	\$ 3,683,580	\$ 3,683,580	\$ 0	\$(5,976,810)
Subtotal:	\$ 9,660,390	\$ 3,683,580	\$ 3,683,580	\$ 0	\$(5,976,810)
Reserves - Capital	\$ 0	\$ 1,743,068	\$ 1,743,068	\$ 0	\$ 1,743,068
EXPENDITURES TOTAL:	\$ 9,660,390	\$ 5,426,648	\$ 5,426,648	\$ 0	\$(4,233,742)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

143 - MOBILITY FEE WEST DISTRICT SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 43,922,135	\$ 38,738,952	\$ 38,738,952	\$ 0	\$(5,183,183)
Less 5% Statutory Reduction	<u>\$(1,146,852)</u>	<u>\$(1,090,328)</u>	<u>\$(1,090,328)</u>	<u>\$ 0</u>	<u>\$ 56,524</u>
Subtotal:	\$ 42,775,283	\$ 37,648,624	\$ 37,648,624	\$ 0	\$(5,126,659)
Other Sources	\$ 3,704,750	\$ 3,704,750	\$ 3,704,750	\$ 0	\$ 0
Fund Balance	<u>\$ 122,101,312</u>	<u>\$ 104,508,773</u>	<u>\$ 104,508,773</u>	<u>\$ 0</u>	<u>\$(17,592,539)</u>
REVENUES TOTAL:	<u>\$ 168,581,345</u>	<u>\$ 145,862,147</u>	<u>\$ 145,862,147</u>	<u>\$ 0</u>	<u>\$(22,719,198)</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0	\$ 0
Capital Outlay	<u>\$ 143,240,412</u>	<u>\$ 109,336,743</u>	<u>\$ 109,336,743</u>	<u>\$ 0</u>	<u>\$(33,903,669)</u>
Subtotal:	\$ 143,390,412	\$ 109,486,743	\$ 109,486,743	\$ 0	\$(33,903,669)
Transfers Out	\$ 159,859	\$ 94,496	\$ 94,496	\$ 0	\$(65,363)
Reserves - Capital	<u>\$ 25,031,074</u>	<u>\$ 36,280,908</u>	<u>\$ 36,280,908</u>	<u>\$ 0</u>	<u>\$ 11,249,834</u>
EXPENDITURES TOTAL:	<u>\$ 168,581,345</u>	<u>\$ 145,862,147</u>	<u>\$ 145,862,147</u>	<u>\$ 0</u>	<u>\$(22,719,198)</u>

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

145 - RED LIGHT CAMERAS SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 1,281,462	\$ 1,918,346	\$ 1,918,346	\$ 0	\$ 636,884
Less 5% Statutory Reduction	<u>\$(64,073)</u>	<u>\$(95,917)</u>	<u>\$(95,917)</u>	<u>\$ 0</u>	<u>\$(31,844)</u>
Subtotal:	\$ 1,217,389	\$ 1,822,429	\$ 1,822,429	\$ 0	\$ 605,040
Fund Balance	\$ 1,953,151	\$ 2,721,364	\$ 2,721,364	\$ 0	\$ 768,213
REVENUES TOTAL:	<u>\$ 3,170,540</u>	<u>\$ 4,543,793</u>	<u>\$ 4,543,793</u>	<u>\$ 0</u>	<u>\$ 1,373,253</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 1,257,700	\$ 1,926,160	\$ 1,926,160	\$ 0	\$ 668,460
Capital Outlay	<u>\$ 1,130,273</u>	<u>\$ 1,238,721</u>	<u>\$ 1,238,721</u>	<u>\$ 0</u>	<u>\$ 108,448</u>
Subtotal:	\$ 2,387,973	\$ 3,164,881	\$ 3,164,881	\$ 0	\$ 776,908
Transfers Out	\$ 17,989	\$ 21,173	\$ 21,173	\$ 0	\$ 3,184
Reserves - Restricted	<u>\$ 764,578</u>	<u>\$ 1,357,739</u>	<u>\$ 1,357,739</u>	<u>\$ 0</u>	<u>\$ 593,161</u>
EXPENDITURES TOTAL:	<u>\$ 3,170,540</u>	<u>\$ 4,543,793</u>	<u>\$ 4,543,793</u>	<u>\$ 0</u>	<u>\$ 1,373,253</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$ 6,542	\$ 6,542	\$ 6,542	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(327)	\$(327)	\$(327)	\$ 0	\$ 0
Subtotal:	\$ 6,215	\$ 6,215	\$ 6,215	\$ 0	\$ 0
 Fund Balance	 \$ 1,291,244	 \$ 1,118,002	 \$ 1,118,002	 \$ 0	 \$(173,242)
REVENUES TOTAL:	<u>\$ 1,297,459</u>	<u>\$ 1,124,217</u>	<u>\$ 1,124,217</u>	<u>\$ 0</u>	<u>\$(173,242)</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 1,297,459	\$ 1,124,217	\$ 1,124,217	\$ 0	\$(173,242)
Subtotal:	\$ 1,297,459	\$ 1,124,217	\$ 1,124,217	\$ 0	\$(173,242)
 EXPENDITURES TOTAL:	 <u>\$ 1,297,459</u>	 <u>\$ 1,124,217</u>	 <u>\$ 1,124,217</u>	 <u>\$ 0</u>	 <u>\$(173,242)</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

148-BUILDING FUND SUMMARY					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Permits, Fees & Special Assessments	\$ 12,751,694	\$ 10,925,167	\$ 10,925,167	\$ 0	\$(1,826,527)
Charges For Services	\$ 270,960	\$ 149,316	\$ 149,316	\$ 0	\$(121,644)
Judgment, Fines & Forfeits	\$ 45,517	\$ 9,555	\$ 9,555	\$ 0	\$(35,962)
Miscellaneous Revenues	\$ 8,550	\$ 8,042	\$ 8,042	\$ 0	\$(508)
Less 5% Statutory Reduction	\$(653,836)	\$(554,604)	\$(554,604)	\$ 0	\$ 99,232
Subtotal:	\$ 12,422,885	\$ 10,537,476	\$ 10,537,476	\$ 0	\$(1,885,409)
Other Sources	\$ 495,840	\$ 375,000	\$ 375,000	\$ 0	\$(120,840)
Fund Balance	\$ 24,798,508	\$ 20,404,444	\$ 20,404,444	\$ 0	\$(4,394,064)
REVENUES TOTAL:	\$ 37,717,233	\$ 31,316,920	\$ 31,316,920	\$ 0	\$(6,400,313)
EXPENDITURES:					
Personnel Services	\$ 8,985,015	\$ 9,134,348	\$ 9,134,348	\$ 0	\$ 149,333
Operating Expenses	\$ 9,563,397	\$ 9,570,224	\$ 9,570,224	\$ 0	\$ 6,827
Capital Outlay	\$ 9,722,031	\$ 5,690,266	\$ 5,690,266	\$ 0	\$(4,031,765)
Debt Service	\$ 289,252	\$ 284,439	\$ 284,439	\$ 0	\$(4,813)
Subtotal:	\$ 28,559,695	\$ 24,679,277	\$ 24,679,277	\$ 0	\$(3,880,418)
Transfers Out	\$ 735,568	\$ 873,101	\$ 873,101	\$ 0	\$ 137,533
Reserves - Operating	\$ 5,028,680	\$ 5,220,713	\$ 5,220,713	\$ 0	\$ 192,033
Reserves - Debt	\$ 144,625	\$ 139,723	\$ 139,723	\$ 0	\$(4,902)
Reserves - Stability	\$ 3,248,665	\$ 404,106	\$ 404,106	\$ 0	\$(2,844,559)
EXPENDITURES TOTAL:	\$ 37,717,233	\$ 31,316,920	\$ 31,316,920	\$ 0	\$(6,400,313)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

149-EAST 192 CRA SUMMARY					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 2,086,905	\$ 2,196,584	\$ 2,196,584	\$ 0	\$ 109,679
Other Sources	\$ 3,899,337	\$ 3,899,337	\$ 3,899,337	\$ 0	\$ 0
Fund Balance	\$ 6,062,398	\$ 2,785,828	\$ 2,785,828	\$ 0	\$(3,276,570)
REVENUES TOTAL:	\$ 12,048,640	\$ 8,881,749	\$ 8,881,749	\$ 0	\$(3,166,891)
<u>EXPENDITURES:</u>					
Personnel Services	\$ 67,118	\$ 73,558	\$ 73,558	\$ 0	\$ 6,440
Operating Expenses	\$ 1,007,037	\$ 358,075	\$ 358,075	\$ 0	\$(648,962)
Capital Outlay	\$ 6,807,709	\$ 4,739,532	\$ 4,739,532	\$ 0	\$(2,068,177)
Subtotal:	\$ 7,881,864	\$ 5,171,165	\$ 5,171,165	\$ 0	\$(2,710,699)
Transfers Out	\$ 31,232	\$ 45,374	\$ 45,374	\$ 0	\$ 14,142
Reserves - Operating	\$ 110,530	\$ 132,810	\$ 132,810	\$ 0	\$ 22,280
Reserves - Capital	\$ 4,025,014	\$ 3,532,400	\$ 3,532,400	\$ 0	\$(492,614)
EXPENDITURES TOTAL:	\$ 12,048,640	\$ 8,881,749	\$ 8,881,749	\$ 0	\$(3,166,891)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

151-CDBG FUND SUMMARY					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 6,941,429	\$ 7,363,401	\$ 7,363,401	\$ 0	\$ 421,972
Subtotal:	\$ 6,941,429	\$ 7,363,401	\$ 7,363,401	\$ 0	\$ 421,972
REVENUES TOTAL:	\$ 6,941,429	\$ 7,363,401	\$ 7,363,401	\$ 0	\$ 421,972
<u>EXPENDITURES:</u>					
Personnel Services	\$ 205,013	\$ 171,748	\$ 171,748	\$ 0	\$(33,265)
Operating Expenses	\$ 5,332,263	\$ 6,031,197	\$ 6,031,197	\$ 0	\$ 698,934
Capital Outlay	\$ 1,078,891	\$ 609,188	\$ 609,188	\$ 0	\$(469,703)
Grants and Aids	\$ 325,262	\$ 551,268	\$ 551,268	\$ 0	\$ 226,006
Subtotal:	\$ 6,941,429	\$ 7,363,401	\$ 7,363,401	\$ 0	\$ 421,972
EXPENDITURES TOTAL:	\$ 6,941,429	\$ 7,363,401	\$ 7,363,401	\$ 0	\$ 421,972

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 1,863,683	\$ 2,082,617	\$ 2,082,617	\$ 0	\$ 218,934
Less 5% Statutory Reduction	<u>\$(93,183)</u>	<u>\$(104,134)</u>	<u>\$(104,134)</u>	<u>\$ 0</u>	<u>\$(10,951)</u>
Subtotal:	\$ 1,770,500	\$ 1,978,483	\$ 1,978,483	\$ 0	\$ 207,983
 Fund Balance	 \$ 409,146	 \$ 431,459	 \$ 431,459	 \$ 0	 \$ 22,313
REVENUES TOTAL:	<u>\$ 2,179,646</u>	<u>\$ 2,409,942</u>	<u>\$ 2,409,942</u>	<u>\$ 0</u>	<u>\$ 230,296</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 1,803,333	\$ 2,000,162	\$ 2,000,162	\$ 0	\$ 196,829
Subtotal:	\$ 1,803,333	\$ 2,000,162	\$ 2,000,162	\$ 0	\$ 196,829
 Transfers Out	 \$ 356,313	 \$ 389,780	 \$ 389,780	 \$ 0	 \$ 33,467
Reserves - Operating	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	\$ 0
Reserves - Assigned	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 2,179,646</u>	<u>\$ 2,409,942</u>	<u>\$ 2,409,942</u>	<u>\$ 0</u>	<u>\$ 230,296</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 15,617,237	\$ 57,819,449	\$ 57,819,449	\$ 0	\$ 42,202,212
<u>Less 5% Statutory Reduction</u>	<u>\$(2,792)</u>	<u>\$(2,300)</u>	<u>\$(2,300)</u>	<u>\$ 0</u>	<u>\$ 492</u>
Subtotal:	\$ 15,614,445	\$ 57,817,149	\$ 57,817,149	\$ 0	\$ 42,202,704
 Fund Balance	 \$ 2,404,691	 \$ 1,252,295	 \$ 1,252,295	 \$ 0	 \$(1,152,396)
REVENUES TOTAL:	<u>\$ 18,019,136</u>	<u>\$ 59,069,444</u>	<u>\$ 59,069,444</u>	<u>\$ 0</u>	<u>\$ 41,050,308</u>
<u>EXPENDITURES:</u>					
<u>Operating Expenses</u>	<u>\$ 17,854,321</u>	<u>\$ 58,908,545</u>	<u>\$ 58,908,545</u>	<u>\$ 0</u>	<u>\$ 41,054,224</u>
Subtotal:	\$ 17,854,321	\$ 58,908,545	\$ 58,908,545	\$ 0	\$ 41,054,224
 <u>Transfers Out</u>	 <u>\$ 164,815</u>	 <u>\$ 160,899</u>	 <u>\$ 160,899</u>	 <u>\$ 0</u>	 <u>\$(3,916)</u>
EXPENDITURES TOTAL:	<u>\$ 18,019,136</u>	<u>\$ 59,069,444</u>	<u>\$ 59,069,444</u>	<u>\$ 0</u>	<u>\$ 41,050,308</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 4,618,578	\$ 4,849,595	\$ 4,849,595	\$ 0	\$ 231,017
Miscellaneous Revenues	\$ 26,446	\$ 26,446	\$ 26,446	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(232,251)	\$(243,802)	\$(243,802)	\$ 0	\$(11,551)
Subtotal:	\$ 4,412,773	\$ 4,632,239	\$ 4,632,239	\$ 0	\$ 219,466
Transfers In	\$ 12,268,090	\$ 11,958,071	\$ 11,958,071	\$ 0	\$(310,019)
Other Sources	\$ 2,703,097	\$ 2,246,262	\$ 2,246,262	\$ 0	\$(456,835)
Fund Balance	\$ 1,756,246	\$ 3,161,836	\$ 3,161,836	\$ 0	\$ 1,405,590
REVENUES TOTAL:	\$ 21,140,206	\$ 21,998,408	\$ 21,998,408	\$ 0	\$ 858,202
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 14,750,000	\$ 16,450,000	\$ 16,450,000	\$ 0	\$ 1,700,000
Capital Outlay	\$ 2,703,097	\$ 2,246,262	\$ 2,246,262	\$ 0	\$(456,835)
Debt Service	\$ 2,414,535	\$ 2,361,564	\$ 2,361,564	\$ 0	\$(52,971)
Subtotal:	\$ 19,867,632	\$ 21,057,826	\$ 21,057,826	\$ 0	\$ 1,190,194
Transfers Out	\$ 65,304	\$ 67,134	\$ 67,134	\$ 0	\$ 1,830
Reserves - Debt	\$ 1,207,270	\$ 873,448	\$ 873,448	\$ 0	\$(333,822)
EXPENDITURES TOTAL:	\$ 21,140,206	\$ 21,998,408	\$ 21,998,408	\$ 0	\$ 858,202

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

155-WEST 192 MSBU PHASE I SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 3,825,659	\$ 4,465,208	\$ 4,465,208	\$ 0	\$ 639,549
Miscellaneous Revenues	\$ 125,585	\$ 125,585	\$ 125,585	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(197,562)	\$(229,540)	\$(229,540)	\$ 0	\$(31,978)
Subtotal:	\$ 3,753,682	\$ 4,361,253	\$ 4,361,253	\$ 0	\$ 607,571
Transfers In	\$ 46,416	\$ 0	\$ 0	\$ 0	\$(46,416)
Fund Balance	\$ 2,321,138	\$ 1,184,933	\$ 1,184,933	\$ 0	\$(1,136,205)
REVENUES TOTAL:	\$ 6,121,236	\$ 5,546,186	\$ 5,546,186	\$ 0	\$(575,050)
<u>EXPENDITURES:</u>					
Personnel Services	\$ 217,220	\$ 228,172	\$ 228,172	\$ 0	\$ 10,952
Operating Expenses	\$ 3,888,558	\$ 3,912,850	\$ 3,912,850	\$ 0	\$ 24,292
Capital Outlay	\$ 573,625	\$ 38,385	\$ 38,385	\$ 0	\$(535,240)
Subtotal:	\$ 4,679,403	\$ 4,179,407	\$ 4,179,407	\$ 0	\$(499,996)
Transfers Out	\$ 148,829	\$ 136,399	\$ 136,399	\$ 0	\$(12,430)
Reserves - Operating	\$ 793,004	\$ 730,380	\$ 730,380	\$ 0	\$(62,624)
Reserves - Capital	\$ 500,000	\$ 500,000	\$ 500,000	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 6,121,236	\$ 5,546,186	\$ 5,546,186	\$ 0	\$(575,050)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 154,478,599	\$ 112,523,042	\$ 112,523,042	\$ 0	\$(41,955,557)
Subtotal:	\$ 154,478,599	\$ 112,523,042	\$ 112,523,042	\$ 0	\$(41,955,557)
REVENUES TOTAL:	\$ 154,478,599	\$ 112,523,042	\$ 112,523,042	\$ 0	\$(41,955,557)
<u>EXPENDITURES:</u>					
Personnel Services	\$ 6,686,994	\$ 3,231,238	\$ 3,231,238	\$ 0	\$(3,455,756)
Operating Expenses	\$ 22,498,354	\$ 8,169,214	\$ 8,169,214	\$ 0	\$(14,329,140)
Capital Outlay	\$ 120,137,437	\$ 98,176,364	\$ 98,176,364	\$ 0	\$(21,961,073)
Grants and Aids	\$ 5,093,756	\$ 2,844,423	\$ 2,844,423	\$ 0	\$(2,249,333)
Subtotal:	\$ 154,416,541	\$ 112,421,239	\$ 112,421,239	\$ 0	\$(41,995,302)
Transfers Out	\$ 62,058	\$ 101,803	\$ 101,803	\$ 0	\$ 39,745
EXPENDITURES TOTAL:	\$ 154,478,599	\$ 112,523,042	\$ 112,523,042	\$ 0	\$(41,955,557)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 1,141,463	\$ 1,162,089	\$ 1,162,089	\$ 0	\$ 20,626
Judgment, Fines & Forfeits	\$ 280,000	\$ 263,250	\$ 263,250	\$ 0	\$(16,750)
Miscellaneous Revenues	\$ 30,644	\$ 30,644	\$ 30,644	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(72,605)	\$(72,799)	\$(72,799)	\$ 0	\$(194)
Subtotal:	\$ 1,379,502	\$ 1,383,184	\$ 1,383,184	\$ 0	\$ 3,682
Transfers In	\$ 1,707,098	\$ 1,882,994	\$ 1,882,994	\$ 0	\$ 175,896
Other Sources	\$ 26,243	\$ 0	\$ 0	\$ 0	\$(26,243)
Fund Balance	\$ 797,652	\$ 710,887	\$ 710,887	\$ 0	\$(86,765)
REVENUES TOTAL:	\$ 3,910,495	\$ 3,977,065	\$ 3,977,065	\$ 0	\$ 66,570
<u>EXPENDITURES:</u>					
Personnel Services	\$ 354,579	\$ 450,116	\$ 450,116	\$ 0	\$ 95,537
Operating Expenses	\$ 2,508,888	\$ 2,642,902	\$ 2,642,902	\$ 0	\$ 134,014
Capital Outlay	\$ 286,408	\$ 213,833	\$ 213,833	\$ 0	\$(72,575)
Debt Service	\$ 0	\$ 4,866	\$ 4,866	\$ 0	\$ 4,866
Subtotal:	\$ 3,149,875	\$ 3,311,717	\$ 3,311,717	\$ 0	\$ 161,842
Transfers Out	\$ 199,254	\$ 294,997	\$ 294,997	\$ 0	\$ 95,743
Reserves - Operating	\$ 561,366	\$ 367,974	\$ 367,974	\$ 0	\$(193,392)
Reserves - Debt	\$ 0	\$ 2,377	\$ 2,377	\$ 0	\$ 2,377
EXPENDITURES TOTAL:	\$ 3,910,495	\$ 3,977,065	\$ 3,977,065	\$ 0	\$ 66,570

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

168-SECTION 8 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 30,641,469	\$ 32,522,338	\$ 32,522,338	\$ 0	\$ 1,880,869
Miscellaneous Revenues	\$ 151,584	\$ 138,624	\$ 138,624	\$ 0	\$(12,960)
Less 5% Statutory Reduction	\$ 0	\$(6,931)	\$(6,931)	\$ 0	\$(6,931)
Subtotal:	\$ 30,793,053	\$ 32,654,031	\$ 32,654,031	\$ 0	\$ 1,860,978
Other Sources	\$ 41,875	\$ 0	\$ 0	\$ 0	\$(41,875)
Fund Balance	\$ 4,528,471	\$ 5,140,115	\$ 5,140,115	\$ 0	\$ 611,644
REVENUES TOTAL:	\$ 35,363,399	\$ 37,794,146	\$ 37,794,146	\$ 0	\$ 2,430,747
<u>EXPENDITURES:</u>					
Personnel Services	\$ 1,136,762	\$ 1,083,762	\$ 1,083,762	\$ 0	\$(53,000)
Operating Expenses	\$ 34,098,065	\$ 36,624,140	\$ 36,624,140	\$ 0	\$ 2,526,075
Capital Outlay	\$ 41,875	\$ 0	\$ 0	\$ 0	\$(41,875)
Debt Service	\$ 9,798	\$ 9,574	\$ 9,574	\$ 0	\$(224)
Subtotal:	\$ 35,286,500	\$ 37,717,476	\$ 37,717,476	\$ 0	\$ 2,430,976
Transfers Out	\$ 72,000	\$ 72,000	\$ 72,000	\$ 0	\$ 0
Reserves - Debt	\$ 4,899	\$ 4,670	\$ 4,670	\$ 0	\$(229)
EXPENDITURES TOTAL:	\$ 35,363,399	\$ 37,794,146	\$ 37,794,146	\$ 0	\$ 2,430,747

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

177-FIRE IMPACT FEE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 1,850,000	\$ 2,781,033	\$ 2,781,033	\$ 0	\$ 931,033
Less 5% Statutory Reduction	<u>\$(92,500)</u>	<u>\$(139,052)</u>	<u>\$(139,052)</u>	<u>\$ 0</u>	<u>\$(46,552)</u>
Subtotal:	\$ 1,757,500	\$ 2,641,981	\$ 2,641,981	\$ 0	\$ 884,481
 Fund Balance	 \$ 5,803,056	 \$ 7,394,227	 \$ 7,394,227	 \$ 0	 \$ 1,591,171
REVENUES TOTAL:	<u>\$ 7,560,556</u>	<u>\$ 10,036,208</u>	<u>\$ 10,036,208</u>	<u>\$ 0</u>	<u>\$ 2,475,652</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 11,114	\$ 23,105	\$ 23,105	\$ 0	\$ 11,991
Capital Outlay	<u>\$ 5,803,056</u>	<u>\$ 4,665,173</u>	<u>\$ 4,665,173</u>	<u>\$ 0</u>	<u>\$(1,137,883)</u>
Subtotal:	\$ 5,814,170	\$ 4,688,278	\$ 4,688,278	\$ 0	\$(1,125,892)
Transfers Out	\$ 681,144	\$ 98,763	\$ 98,763	\$ 0	\$(582,381)
Reserves - Operating	\$ 2,963	\$ 0	\$ 0	\$ 0	\$(2,963)
Reserves - Capital	<u>\$ 1,062,279</u>	<u>\$ 5,249,167</u>	<u>\$ 5,249,167</u>	<u>\$ 0</u>	<u>\$ 4,186,888</u>
EXPENDITURES TOTAL:	<u>\$ 7,560,556</u>	<u>\$ 10,036,208</u>	<u>\$ 10,036,208</u>	<u>\$ 0</u>	<u>\$ 2,475,652</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

178-PARKS IMPACT FEE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 9,060,826	\$ 9,947,649	\$ 9,947,649	\$ 0	\$ 886,823
Less 5% Statutory Reduction	\$(453,041)	\$(497,382)	\$(497,382)	\$ 0	\$(44,341)
Subtotal:	\$ 8,607,785	\$ 9,450,267	\$ 9,450,267	\$ 0	\$ 842,482
 Fund Balance	 \$ 45,375,628	 \$ 63,277,942	 \$ 63,277,942	 \$ 0	 \$ 17,902,314
REVENUES TOTAL:	\$ 53,983,413	\$ 72,728,209	\$ 72,728,209	\$ 0	\$ 18,744,796
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 3,253,438	\$ 3,253,438	\$ 3,253,438	\$ 0	\$ 0
Capital Outlay	\$ 39,822,224	\$ 55,991,341	\$ 55,991,341	\$ 0	\$ 16,169,117
Subtotal:	\$ 43,075,662	\$ 59,244,779	\$ 59,244,779	\$ 0	\$ 16,169,117
Transfers Out	\$ 90,727	\$ 164,024	\$ 164,024	\$ 0	\$ 73,297
Reserves - Capital	\$ 8,824,635	\$ 5,856,954	\$ 5,856,954	\$ 0	\$(2,967,681)
Reserves - Assigned	\$ 1,500,000	\$ 7,354,452	\$ 7,354,452	\$ 0	\$ 5,854,452
Reserves - Restricted	\$ 492,389	\$ 108,000	\$ 108,000	\$ 0	\$(384,389)
EXPENDITURES TOTAL:	\$ 53,983,413	\$ 72,728,209	\$ 72,728,209	\$ 0	\$ 18,744,796

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

180-INMATE WELFARE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 69,421	\$ 60,688	\$ 60,688	\$ 0	\$(8,733)
Miscellaneous Revenues	\$ 738,493	\$ 738,493	\$ 738,493	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(3,471)	\$(3,034)	\$(3,034)	\$ 0	\$ 437
Subtotal:	\$ 804,443	\$ 796,147	\$ 796,147	\$ 0	\$(8,296)
 Fund Balance	 \$ 2,464,984	 \$ 2,848,647	 \$ 2,848,647	 \$ 0	 \$ 383,663
REVENUES TOTAL:	\$ 3,269,427	\$ 3,644,794	\$ 3,644,794	\$ 0	\$ 375,367
<u>EXPENDITURES:</u>					
Personnel Services	\$ 222,163	\$ 237,219	\$ 237,219	\$ 0	\$ 15,056
Operating Expenses	\$ 986,111	\$ 856,838	\$ 856,838	\$ 0	\$(129,273)
Capital Outlay	\$ 25,000	\$ 0	\$ 0	\$ 0	\$(25,000)
Subtotal:	\$ 1,233,274	\$ 1,094,057	\$ 1,094,057	\$ 0	\$(139,217)
 Transfers Out	 \$ 102,840	 \$ 0	 \$ 0	 \$ 0	 \$(102,840)
Reserves - Operating	\$ 352,099	\$ 362,582	\$ 362,582	\$ 0	\$ 10,483
Reserves - Stability	\$ 1,581,214	\$ 2,188,155	\$ 2,188,155	\$ 0	\$ 606,941
EXPENDITURES TOTAL:	\$ 3,269,427	\$ 3,644,794	\$ 3,644,794	\$ 0	\$ 375,367

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Fund Balance	\$ 498,773	\$ 526,045	\$ 526,045	\$ 0	\$ 27,272
REVENUES TOTAL:	\$ 498,773	\$ 526,045	\$ 526,045	\$ 0	\$ 27,272
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 0	\$ 526,045	\$ 526,045	\$ 0	\$ 526,045
Subtotal:	\$ 0	\$ 526,045	\$ 526,045	\$ 0	\$ 526,045
Reserves - Capital	\$ 498,773	\$ 0	\$ 0	\$ 0	\$(498,773)
EXPENDITURES TOTAL:	\$ 498,773	\$ 526,045	\$ 526,045	\$ 0	\$ 27,272

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Other Taxes	\$ 9,186,632	\$ 8,753,130	\$ 8,753,130	\$ 0	\$(433,502)
<u>Less 5% Statutory Reduction</u>	<u>\$(459,332)</u>	<u>\$(437,656)</u>	<u>\$(437,656)</u>	<u>\$ 0</u>	<u>\$ 21,676</u>
Subtotal:	\$ 8,727,300	\$ 8,315,474	\$ 8,315,474	\$ 0	\$(411,826)
Transfers In	\$ 4,678,608	\$ 7,840,746	\$ 7,840,746	\$ 0	\$ 3,162,138
<u>Fund Balance</u>	<u>\$ 977,377</u>	<u>\$ 630,014</u>	<u>\$ 630,014</u>	<u>\$ 0</u>	<u>\$(347,363)</u>
REVENUES TOTAL:	<u>\$ 14,383,285</u>	<u>\$ 16,786,234</u>	<u>\$ 16,786,234</u>	<u>\$ 0</u>	<u>\$ 2,402,949</u>
<u>EXPENDITURES:</u>					
<u>Operating Expenses</u>	<u>\$ 14,354,305</u>	<u>\$ 16,759,238</u>	<u>\$ 16,759,238</u>	<u>\$ 0</u>	<u>\$ 2,404,933</u>
Subtotal:	\$ 14,354,305	\$ 16,759,238	\$ 16,759,238	\$ 0	\$ 2,404,933
<u>Transfers Out</u>	<u>\$ 28,980</u>	<u>\$ 26,996</u>	<u>\$ 26,996</u>	<u>\$ 0</u>	<u>\$(1,984)</u>
EXPENDITURES TOTAL:	<u>\$ 14,383,285</u>	<u>\$ 16,786,234</u>	<u>\$ 16,786,234</u>	<u>\$ 0</u>	<u>\$ 2,402,949</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

190 - MOBILITY FEE NORTHEAST DISTRICT FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 31,805,072	\$ 24,546,013	\$ 24,546,013	\$ 0	\$(7,259,059)
Less 5% Statutory Reduction	\$(794,498)	\$(431,545)	\$(431,545)	\$ 0	\$ 362,953
Subtotal:	\$ 31,010,574	\$ 24,114,468	\$ 24,114,468	\$ 0	\$(6,896,106)
Transfers In	\$ 0	\$ 14,399,545	\$ 14,399,545	\$ 0	\$ 14,399,545
Fund Balance	\$ 35,230,422	\$ 32,852,927	\$ 32,852,927	\$ 0	\$(2,377,495)
REVENUES TOTAL:	\$ 66,240,996	\$ 71,366,940	\$ 71,366,940	\$ 0	\$ 5,125,944
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0	\$ 0
Capital Outlay	\$ 53,685,562	\$ 71,256,560	\$ 71,256,560	\$ 0	\$ 17,570,998
Subtotal:	\$ 53,745,562	\$ 71,316,560	\$ 71,316,560	\$ 0	\$ 17,570,998
Transfers Out	\$ 94,787	\$ 50,380	\$ 50,380	\$ 0	\$(44,407)
Reserves - Capital	\$ 12,400,647	\$ 0	\$ 0	\$ 0	\$(12,400,647)
EXPENDITURES TOTAL:	\$ 66,240,996	\$ 71,366,940	\$ 71,366,940	\$ 0	\$ 5,125,944

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 9,109,322	\$ 12,343,215	\$ 12,343,215	\$ 0	\$ 3,233,893
Less 5% Statutory Reduction	\$(258,633)	\$(355,682)	\$(355,682)	\$ 0	\$(97,049)
Subtotal:	\$ 8,850,689	\$ 11,987,533	\$ 11,987,533	\$ 0	\$ 3,136,844
Transfers In	\$ 0	\$ 470,175	\$ 470,175	\$ 0	\$ 470,175
Fund Balance	\$ 26,016,806	\$ 33,399,124	\$ 33,399,124	\$ 0	\$ 7,382,318
REVENUES TOTAL:	\$ 34,867,495	\$ 45,856,832	\$ 45,856,832	\$ 0	\$ 10,989,337
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0	\$ 0
Capital Outlay	\$ 25,377,741	\$ 45,807,848	\$ 45,807,848	\$ 0	\$ 20,430,107
Subtotal:	\$ 25,397,741	\$ 45,827,848	\$ 45,827,848	\$ 0	\$ 20,430,107
Transfers Out	\$ 76,873	\$ 28,984	\$ 28,984	\$ 0	\$(47,889)
Reserves - Capital	\$ 9,392,881	\$ 0	\$ 0	\$ 0	\$(9,392,881)
EXPENDITURES TOTAL:	\$ 34,867,495	\$ 45,856,832	\$ 45,856,832	\$ 0	\$ 10,989,337

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 30,494,345	\$ 39,669,467	\$ 39,669,467	\$ 0	\$ 9,175,122
Fund Balance	\$ 10,389,203	\$ 19,155,507	\$ 19,155,507	\$ 0	\$ 8,766,304
REVENUES TOTAL:	\$ 40,883,548	\$ 58,824,974	\$ 58,824,974	\$ 0	\$ 17,941,426
<u>EXPENDITURES:</u>					
Transfers Out	\$ 20,650,142	\$ 41,656,795	\$ 41,656,795	\$ 0	\$ 21,006,653
Reserves - Capital	\$ 20,233,406	\$ 17,168,179	\$ 17,168,179	\$ 0	\$(3,065,227)
EXPENDITURES TOTAL:	\$ 40,883,548	\$ 58,824,974	\$ 58,824,974	\$ 0	\$ 17,941,426

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

193 - SOUTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 16,943,067	\$ 16,943,067	\$ 0	\$ 16,943,067
REVENUES TOTAL:	\$ 0	\$ 16,943,067	\$ 16,943,067	\$ 0	\$ 16,943,067
<u>EXPENDITURES:</u>					
Transfers Out	\$ 0	\$ 15,910,250	\$ 15,910,250	\$ 0	\$ 15,910,250
Reserves - Capital	\$ 0	\$ 1,032,817	\$ 1,032,817	\$ 0	\$ 1,032,817
EXPENDITURES TOTAL:	\$ 0	\$ 16,943,067	\$ 16,943,067	\$ 0	\$ 16,943,067

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)



DEBT SERVICE FUNDS

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Changes Between Stages

No adjustments have been made to the Debt Service Funds since the Tentative Budget was presented on 09/04/2025.

DEBT SERVICE FUND GROUP					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final	* Variance:	FY26 minus FY25:
REVENUES:					
Current Ad Valorem Taxes	\$ 3,504,402	\$ 0	\$ 0	\$ 0	\$(3,504,402)
Permits, Fees & Special Assessments	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 12,500	\$ 0	\$ 0	\$ 0	\$(12,500)
Less 5% Statutory Reduction	\$(190,845)	\$(15,000)	\$(15,000)	\$ 0	\$ 175,845
Subtotal:	\$ 3,626,057	\$ 285,000	\$ 285,000	\$ 0	\$(3,341,057)
Transfers In	\$ 26,257,683	\$ 30,407,485	\$ 30,407,485	\$ 0	\$ 4,149,802
Fund Balance	\$ 37,106,243	\$ 37,434,699	\$ 37,434,699	\$ 0	\$ 328,456
REVENUES TOTAL:	\$ 66,989,983	\$ 68,127,184	\$ 68,127,184	\$ 0	\$ 1,137,201
EXPENDITURES:					
Operating Expenses	\$ 70,089	\$ 0	\$ 0	\$ 0	\$(70,089)
Debt Service	\$ 39,827,600	\$ 30,720,678	\$ 30,720,678	\$ 0	\$(9,106,922)
Subtotal:	\$ 39,897,689	\$ 30,720,678	\$ 30,720,678	\$ 0	\$(9,177,011)
Transfers Out	\$ 46,416	\$ 30,875	\$ 30,875	\$ 0	\$(15,541)
Reserves - Debt	\$ 27,045,878	\$ 37,375,631	\$ 37,375,631	\$ 0	\$ 10,329,753
EXPENDITURES TOTAL:	\$ 66,989,983	\$ 68,127,184	\$ 68,127,184	\$ 0	\$ 1,137,201

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 1,178,658	\$ 0	\$ 0	\$ 0	\$(1,178,658)
Less 5% Statutory Reduction	<u>\$(58,933)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 58,933</u>
Subtotal:	\$ 1,119,725	\$ 0	\$ 0	\$ 0	\$(1,119,725)
 Fund Balance	 \$ 1,148,318	 \$ 1,148,192	 \$ 1,148,192	 \$ 0	 \$(126)
REVENUES TOTAL:	<u>\$ 2,268,043</u>	<u>\$ 1,148,192</u>	<u>\$ 1,148,192</u>	<u>\$ 0</u>	<u>\$(1,119,851)</u>
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 23,574	\$ 0	\$ 0	\$ 0	\$(23,574)
Debt Service	<u>\$ 1,121,727</u>	<u>\$ 1,117,317</u>	<u>\$ 1,117,317</u>	<u>\$ 0</u>	<u>\$(4,410)</u>
Subtotal:	\$ 1,145,301	\$ 1,117,317	\$ 1,117,317	\$ 0	\$(27,984)
 Transfers Out	 \$ 0	 \$ 30,875	 \$ 30,875	 \$ 0	 \$ 30,875
Reserves - Debt	<u>\$ 1,122,742</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(1,122,742)</u>
EXPENDITURES TOTAL:	<u>\$ 2,268,043</u>	<u>\$ 1,148,192</u>	<u>\$ 1,148,192</u>	<u>\$ 0</u>	<u>\$(1,119,851)</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

210-W 192 PHASE IIC SUMMARY					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Fund Balance	\$ 46,416	\$ 0	\$ 0	\$ 0	\$(46,416)
REVENUES TOTAL:	<u>\$ 46,416</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(46,416)</u>
<u>EXPENDITURES:</u>					
Transfers Out	\$ 46,416	\$ 0	\$ 0	\$ 0	\$(46,416)
EXPENDITURES TOTAL:	<u>\$ 46,416</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(46,416)</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 5,653,723	\$ 0	\$ 0	\$ 0	\$(5,653,723)
Fund Balance	\$ 2,036,240	\$ 0	\$ 0	\$ 0	\$(2,036,240)
REVENUES TOTAL:	<u>\$ 7,689,963</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(7,689,963)</u>
<u>EXPENDITURES:</u>					
Debt Service	\$ 3,377,619	\$ 0	\$ 0	\$ 0	\$(3,377,619)
Subtotal:	<u>\$ 3,377,619</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(3,377,619)</u>
Reserves - Debt	\$ 4,312,344	\$ 0	\$ 0	\$ 0	\$(4,312,344)
EXPENDITURES TOTAL:	<u>\$ 7,689,963</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(7,689,963)</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Fund Balance	\$ 5,137,591	\$ 0	\$ 0	\$ 0	\$(5,137,591)
REVENUES TOTAL:	\$ 5,137,591	\$ 0	\$ 0	\$ 0	\$(5,137,591)
<u>EXPENDITURES:</u>					
Debt Service	\$ 5,137,591	\$ 0	\$ 0	\$ 0	\$(5,137,591)
Subtotal:	\$ 5,137,591	\$ 0	\$ 0	\$ 0	\$(5,137,591)
EXPENDITURES TOTAL:	\$ 5,137,591	\$ 0	\$ 0	\$ 0	\$(5,137,591)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 3,584,927	\$ 2,323,587	\$ 2,323,587	\$ 0	\$(1,261,340)
Fund Balance	\$ 2,248,774	\$ 2,921,245	\$ 2,921,245	\$ 0	\$ 672,471
REVENUES TOTAL:	\$ 5,833,701	\$ 5,244,832	\$ 5,244,832	\$ 0	\$(588,869)
<u>EXPENDITURES:</u>					
Debt Service	\$ 2,919,088	\$ 2,915,213	\$ 2,915,213	\$ 0	\$(3,875)
Subtotal:	\$ 2,919,088	\$ 2,915,213	\$ 2,915,213	\$ 0	\$(3,875)
Reserves - Debt	\$ 2,914,613	\$ 2,329,619	\$ 2,329,619	\$ 0	\$(584,994)
EXPENDITURES TOTAL:	\$ 5,833,701	\$ 5,244,832	\$ 5,244,832	\$ 0	\$(588,869)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

243-DS TDT REV BOND SERIES 2016 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 1,378,423	\$ 1,385,642	\$ 1,385,642	\$ 0	\$ 7,219
Fund Balance	\$ 2,368,877	\$ 2,375,296	\$ 2,375,296	\$ 0	\$ 6,419
REVENUES TOTAL:	\$ 3,747,300	\$ 3,760,938	\$ 3,760,938	\$ 0	\$ 13,638
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,375,521	\$ 1,372,340	\$ 1,372,340	\$ 0	\$(3,181)
Subtotal:	\$ 1,375,521	\$ 1,372,340	\$ 1,372,340	\$ 0	\$(3,181)
Reserves - Debt	\$ 2,371,779	\$ 2,388,598	\$ 2,388,598	\$ 0	\$ 16,819
EXPENDITURES TOTAL:	\$ 3,747,300	\$ 3,760,938	\$ 3,760,938	\$ 0	\$ 13,638

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Fund Balance	\$ 4,589,087	\$ 0	\$ 0	\$ 0	\$(4,589,087)
REVENUES TOTAL:	\$ 4,589,087	\$ 0	\$ 0	\$ 0	\$(4,589,087)
<u>EXPENDITURES:</u>					
Debt Service	\$ 4,589,087	\$ 0	\$ 0	\$ 0	\$(4,589,087)
Subtotal:	\$ 4,589,087	\$ 0	\$ 0	\$ 0	\$(4,589,087)
EXPENDITURES TOTAL:	\$ 4,589,087	\$ 0	\$ 0	\$ 0	\$(4,589,087)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Fund Balance	\$ 3,987,085	\$ 0	\$ 0	\$ 0	\$(3,987,085)
REVENUES TOTAL:	\$ 3,987,085	\$ 0	\$ 0	\$ 0	\$(3,987,085)
<u>EXPENDITURES:</u>					
Debt Service	\$ 3,987,085	\$ 0	\$ 0	\$ 0	\$(3,987,085)
Subtotal:	\$ 3,987,085	\$ 0	\$ 0	\$ 0	\$(3,987,085)
EXPENDITURES TOTAL:	\$ 3,987,085	\$ 0	\$ 0	\$ 0	\$(3,987,085)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

246 - DS PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 1,484,325	\$ 1,479,912	\$ 1,479,912	\$ 0	\$(4,413)
Fund Balance	\$ 1,051,064	\$ 1,062,164	\$ 1,062,164	\$ 0	\$ 11,100
REVENUES TOTAL:	\$ 2,535,389	\$ 2,542,076	\$ 2,542,076	\$ 0	\$ 6,687
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,473,225	\$ 1,474,620	\$ 1,474,620	\$ 0	\$ 1,395
Subtotal:	\$ 1,473,225	\$ 1,474,620	\$ 1,474,620	\$ 0	\$ 1,395
Reserves - Debt	\$ 1,062,164	\$ 1,067,456	\$ 1,067,456	\$ 0	\$ 5,292
EXPENDITURES TOTAL:	\$ 2,535,389	\$ 2,542,076	\$ 2,542,076	\$ 0	\$ 6,687

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

247-DS TDT REFUNDING BONDS 2019 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(15,000)	\$(15,000)	\$(15,000)	\$ 0	\$ 0
Subtotal:	\$ 285,000	\$ 285,000	\$ 285,000	\$ 0	\$ 0
Transfers In	\$ 440,557	\$ 260,025	\$ 260,025	\$ 0	\$(180,532)
Fund Balance	\$ 1,743,800	\$ 1,688,242	\$ 1,688,242	\$ 0	\$(55,558)
REVENUES TOTAL:	\$ 2,469,357	\$ 2,233,267	\$ 2,233,267	\$ 0	\$(236,090)
<u>EXPENDITURES:</u>					
Debt Service	\$ 796,115	\$ 789,688	\$ 789,688	\$ 0	\$(6,427)
Subtotal:	\$ 796,115	\$ 789,688	\$ 789,688	\$ 0	\$(6,427)
Reserves - Debt	\$ 1,673,242	\$ 1,443,579	\$ 1,443,579	\$ 0	\$(229,663)
EXPENDITURES TOTAL:	\$ 2,469,357	\$ 2,233,267	\$ 2,233,267	\$ 0	\$(236,090)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES TOTAL:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>EXPENDITURES:</u>					
Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserves - Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

249-DS CIRB 2019 SUMMARY					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 7,438,090	\$ 7,416,312	\$ 7,416,312	\$ 0	\$(21,778)
Fund Balance	\$ 5,822,595	\$ 5,920,230	\$ 5,920,230	\$ 0	\$ 97,635
REVENUES TOTAL:	\$ 13,260,685	\$ 13,336,542	\$ 13,336,542	\$ 0	\$ 75,857
<u>EXPENDITURES:</u>					
Debt Service	\$ 7,360,522	\$ 7,358,351	\$ 7,358,351	\$ 0	\$(2,171)
Subtotal:	\$ 7,360,522	\$ 7,358,351	\$ 7,358,351	\$ 0	\$(2,171)
Reserves - Debt	\$ 5,900,163	\$ 5,978,191	\$ 5,978,191	\$ 0	\$ 78,028
EXPENDITURES TOTAL:	\$ 13,260,685	\$ 13,336,542	\$ 13,336,542	\$ 0	\$ 75,857

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

250-GO BONDS SERIES 2020 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 2,325,744	\$ 0	\$ 0	\$ 0	\$(2,325,744)
Miscellaneous Revenues	\$ 12,500	\$ 0	\$ 0	\$ 0	\$(12,500)
Less 5% Statutory Reduction	\$(116,912)	\$ 0	\$ 0	\$ 0	\$ 116,912
Subtotal:	\$ 2,221,332	\$ 0	\$ 0	\$ 0	\$(2,221,332)
Fund Balance	\$ 1,749,580	\$ 2,202,854	\$ 2,202,854	\$ 0	\$ 453,274
REVENUES TOTAL:	\$ 3,970,912	\$ 2,202,854	\$ 2,202,854	\$ 0	\$(1,768,058)
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 46,515	\$ 0	\$ 0	\$ 0	\$(46,515)
Debt Service	\$ 1,960,025	\$ 1,960,043	\$ 1,960,043	\$ 0	\$ 18
Subtotal:	\$ 2,006,540	\$ 1,960,043	\$ 1,960,043	\$ 0	\$(46,497)
Reserves - Debt	\$ 1,964,372	\$ 242,811	\$ 242,811	\$ 0	\$(1,721,561)
EXPENDITURES TOTAL:	\$ 3,970,912	\$ 2,202,854	\$ 2,202,854	\$ 0	\$(1,768,058)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 581,855	\$ 569,712	\$ 569,712	\$ 0	\$(12,143)
Fund Balance	\$ 563,000	\$ 573,653	\$ 573,653	\$ 0	\$ 10,653
REVENUES TOTAL:	\$ 1,144,855	\$ 1,143,365	\$ 1,143,365	\$ 0	\$(1,490)
<u>EXPENDITURES:</u>					
Debt Service	\$ 573,187	\$ 571,668	\$ 571,668	\$ 0	\$(1,519)
Subtotal:	\$ 573,187	\$ 571,668	\$ 571,668	\$ 0	\$(1,519)
Reserves - Debt	\$ 571,668	\$ 571,697	\$ 571,697	\$ 0	\$ 29
EXPENDITURES TOTAL:	\$ 1,144,855	\$ 1,143,365	\$ 1,143,365	\$ 0	\$(1,490)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

252-TDT REVENUE REFUNDING BOND, SERIES 2022 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 5,695,783	\$ 4,711,013	\$ 4,711,013	\$ 0	\$(984,770)
Fund Balance	\$ 4,613,816	\$ 5,173,148	\$ 5,173,148	\$ 0	\$ 559,332
REVENUES TOTAL:	\$ 10,309,599	\$ 9,884,161	\$ 9,884,161	\$ 0	\$(425,438)
<u>EXPENDITURES:</u>					
Debt Service	\$ 5,156,808	\$ 5,152,792	\$ 5,152,792	\$ 0	\$(4,016)
Subtotal:	\$ 5,156,808	\$ 5,152,792	\$ 5,152,792	\$ 0	\$(4,016)
Reserves - Debt	\$ 5,152,791	\$ 4,731,369	\$ 4,731,369	\$ 0	\$(421,422)
EXPENDITURES TOTAL:	\$ 10,309,599	\$ 9,884,161	\$ 9,884,161	\$ 0	\$(425,438)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

253 - DS S/TAX REV REF S2025A SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 4,037,250	\$ 4,037,250	\$ 0	\$ 4,037,250
Fund Balance	\$ 0	\$ 2,093,097	\$ 2,093,097	\$ 0	\$ 2,093,097
REVENUES TOTAL:	\$ 0	\$ 6,130,347	\$ 6,130,347	\$ 0	\$ 6,130,347
<u>EXPENDITURES:</u>					
Debt Service	\$ 0	\$ 3,291,722	\$ 3,291,722	\$ 0	\$ 3,291,722
Subtotal:	\$ 0	\$ 3,291,722	\$ 3,291,722	\$ 0	\$ 3,291,722
Reserves - Debt	\$ 0	\$ 2,838,625	\$ 2,838,625	\$ 0	\$ 2,838,625
EXPENDITURES TOTAL:	\$ 0	\$ 6,130,347	\$ 6,130,347	\$ 0	\$ 6,130,347

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

254 - INFRASTRUCTURE SALES SURTAX REV BOND SERIES 2025 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 712,308	\$ 712,308	\$ 0	\$ 712,308
Fund Balance	\$ 0	\$ 544,181	\$ 544,181	\$ 0	\$ 544,181
REVENUES TOTAL:	\$ 0	\$ 1,256,489	\$ 1,256,489	\$ 0	\$ 1,256,489
<u>EXPENDITURES:</u>					
Debt Service	\$ 0	\$ 544,181	\$ 544,181	\$ 0	\$ 544,181
Subtotal:	\$ 0	\$ 544,181	\$ 544,181	\$ 0	\$ 544,181
Reserves - Debt	\$ 0	\$ 712,308	\$ 712,308	\$ 0	\$ 712,308
EXPENDITURES TOTAL:	\$ 0	\$ 1,256,489	\$ 1,256,489	\$ 0	\$ 1,256,489

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

255 - TDT REVENUE BOND SERIES 2025 SUMMARY


	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 7,511,724	\$ 7,511,724	\$ 0	\$ 7,511,724
Fund Balance	\$ 0	\$ 11,732,397	\$ 11,732,397	\$ 0	\$ 11,732,397
REVENUES TOTAL:	\$ 0	\$ 19,244,121	\$ 19,244,121	\$ 0	\$ 19,244,121
<u>EXPENDITURES:</u>					
Debt Service	\$ 0	\$ 4,172,743	\$ 4,172,743	\$ 0	\$ 4,172,743
Subtotal:	\$ 0	\$ 4,172,743	\$ 4,172,743	\$ 0	\$ 4,172,743
Reserves - Debt	\$ 0	\$ 15,071,378	\$ 15,071,378	\$ 0	\$ 15,071,378
EXPENDITURES TOTAL:	\$ 0	\$ 19,244,121	\$ 19,244,121	\$ 0	\$ 19,244,121

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)



CAPITAL FUNDS

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Changes Between Stages

Adjustments have been made to the Capital Funds since the Tentative Budget was presented on 09/04/2025 as detailed below:

- **Fund 315 – General Capital Outlay Fund**
 - **Capital Outlay** was adjusted due to the addition of carry forwards for the FOWLP Technology, Cornerstone T28, Cornerstone T31, and Cornerstone T57 projects, with a corresponding adjustment to **Charges for Services** revenue.
- **Fund 328 – Special Purpose Capital Fund**
 - **Capital Outlay** was adjusted due to the addition of a carry forward for the Neptune Road Improvement project, with a corresponding adjustment to **Intergovernmental Revenue** and **Miscellaneous Revenues**.

CAPITAL PROJECTS FUND GROUP					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Other Taxes	\$ 51,047,322	\$ 51,678,537	\$ 51,678,537	\$ 0	\$ 631,215
Intergovernmental Revenue	\$ 0	\$ 80,343,466	\$ 83,696,892	\$ 3,353,426	\$ 83,696,892
Charges For Services	\$ 42,960,602	\$ 5,293,920	\$ 12,725,438	\$ 7,431,518	\$(30,235,164)
Miscellaneous Revenues	\$ 0	\$ 11,059,059	\$ 21,636,321	\$ 10,577,262	\$ 21,636,321
Less 5% Statutory Reduction	\$(2,552,366)	\$(2,583,927)	\$(2,583,927)	\$ 0	\$(31,561)
Subtotal:	\$ 91,455,558	\$ 145,791,055	\$ 167,153,261	\$ 21,362,206	\$ 75,697,703
Transfers In	\$ 51,706,771	\$ 18,668,165	\$ 18,668,165	\$ 0	\$(33,038,606)
Other Sources	\$ 20,244,314	\$ 147,951,099	\$ 147,951,099	\$ 0	\$ 127,706,785
Fund Balance	\$ 562,332,110	\$ 355,175,279	\$ 355,175,279	\$ 0	\$(207,156,831)
REVENUES TOTAL:	\$ 725,738,753	\$ 667,585,598	\$ 688,947,804	\$ 21,362,206	\$(36,790,949)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 617,407,766	\$ 434,723,763	\$ 456,085,969	\$ 21,362,206	\$(161,321,797)
Debt Service	\$ 2,705,153	\$ 2,907,374	\$ 2,907,374	\$ 0	\$ 202,221
Grants and Aids	\$ 143,053	\$ 4,852,537	\$ 4,852,537	\$ 0	\$ 4,709,484
Subtotal:	\$ 620,255,972	\$ 442,483,674	\$ 463,845,880	\$ 21,362,206	\$(156,410,092)
Transfers Out	\$ 31,261,044	\$ 10,191,696	\$ 10,191,696	\$ 0	\$(21,069,348)
Reserves - Operating	\$ 199,512	\$ 0	\$ 0	\$ 0	\$(199,512)
Reserves - Debt	\$ 1,138,832	\$ 826,307	\$ 826,307	\$ 0	\$(312,525)
Reserves - Capital	\$ 60,933,087	\$ 60,426,016	\$ 60,426,016	\$ 0	\$(507,071)
Reserves - Assigned	\$ 11,950,306	\$ 151,413,918	\$ 151,413,918	\$ 0	\$ 139,463,612
Reserves - Restricted	\$ 0	\$ 2,243,987	\$ 2,243,987	\$ 0	\$ 2,243,987
EXPENDITURES TOTAL:	\$ 725,738,753	\$ 667,585,598	\$ 688,947,804	\$ 21,362,206	\$(36,790,949)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Other Taxes	\$ 51,047,322	\$ 51,678,537	\$ 51,678,537	\$ 0	\$ 631,215
Less 5% Statutory Reduction	<u>\$(2,552,366)</u>	<u>\$(2,583,927)</u>	<u>\$(2,583,927)</u>	<u>\$ 0</u>	<u>\$(31,561)</u>
Subtotal:	\$ 48,494,956	\$ 49,094,610	\$ 49,094,610	\$ 0	\$ 599,654
Other Sources	\$ 3,426,719	\$ 5,252,251	\$ 5,252,251	\$ 0	\$ 1,825,532
Fund Balance	<u>\$ 135,162,297</u>	<u>\$ 117,445,633</u>	<u>\$ 117,445,633</u>	<u>\$ 0</u>	<u>\$(17,716,664)</u>
REVENUES TOTAL:	<u>\$ 187,083,972</u>	<u>\$ 171,792,494</u>	<u>\$ 171,792,494</u>	<u>\$ 0</u>	<u>\$(15,291,478)</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 126,583,627	\$ 126,779,746	\$ 126,779,746	\$ 0	\$ 196,119
Debt Service	\$ 2,705,153	\$ 2,907,374	\$ 2,907,374	\$ 0	\$ 202,221
Grants and Aids	<u>\$ 143,053</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(143,053)</u>
Subtotal:	\$ 129,431,833	\$ 129,687,120	\$ 129,687,120	\$ 0	\$ 255,287
Transfers Out	\$ 30,771,560	\$ 9,021,283	\$ 9,021,283	\$ 0	\$(21,750,277)
Reserves - Debt	\$ 1,138,832	\$ 826,307	\$ 826,307	\$ 0	\$(312,525)
Reserves - Capital	\$ 21,741,747	\$ 20,951,446	\$ 20,951,446	\$ 0	\$(790,301)
Reserves - Assigned	<u>\$ 4,000,000</u>	<u>\$ 11,306,338</u>	<u>\$ 11,306,338</u>	<u>\$ 0</u>	<u>\$ 7,306,338</u>
EXPENDITURES TOTAL:	<u>\$ 187,083,972</u>	<u>\$ 171,792,494</u>	<u>\$ 171,792,494</u>	<u>\$ 0</u>	<u>\$(15,291,478)</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

315-GEN CAP OUTLAY FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 42,960,602	\$ 5,293,920	\$ 12,725,438	\$ 7,431,518	\$(30,235,164)
Less 5% Statutory Reduction	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 42,960,602	\$ 5,293,920	\$ 12,725,438	\$ 7,431,518	\$(30,235,164)
Transfers In	\$ 33,778,972	\$ 7,102,026	\$ 7,102,026	\$ 0	\$(26,676,946)
Fund Balance	\$ 90,122,604	\$ 130,381,912	\$ 130,381,912	\$ 0	\$ 40,259,308
REVENUES TOTAL:	\$ 166,862,178	\$ 142,777,858	\$ 150,209,376	\$ 7,431,518	\$(16,652,802)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 158,911,872	\$ 121,292,884	\$ 128,724,402	\$ 7,431,518	\$(30,187,470)
Grants and Aids	\$ 0	\$ 4,852,537	\$ 4,852,537	\$ 0	\$ 4,852,537
Subtotal:	\$ 158,911,872	\$ 126,145,421	\$ 133,576,939	\$ 7,431,518	\$(25,334,933)
Reserves - Assigned	\$ 7,950,306	\$ 14,388,450	\$ 14,388,450	\$ 0	\$ 6,438,144
Reserves - Restricted	\$ 0	\$ 2,243,987	\$ 2,243,987	\$ 0	\$ 2,243,987
EXPENDITURES TOTAL:	\$ 166,862,178	\$ 142,777,858	\$ 150,209,376	\$ 7,431,518	\$(16,652,802)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Intergovernmental Revenue	\$ 0	\$ 80,343,466	\$ 83,696,892	\$ 3,353,426	\$ 83,696,892
Miscellaneous Revenues	\$ 0	\$ 11,059,059	\$ 21,636,321	\$ 10,577,262	\$ 21,636,321
Less 5% Statutory Reduction	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 0	\$ 91,402,525	\$ 105,333,213	\$ 13,930,688	\$ 105,333,213
Other Sources	\$ 0	\$ 4,398,848	\$ 4,398,848	\$ 0	\$ 4,398,848
Fund Balance	\$ 164,642,215	\$ 0	\$ 0	\$ 0	\$(164,642,215)
REVENUES TOTAL:	\$ 164,642,215	\$ 95,801,373	\$ 109,732,061	\$ 13,930,688	\$(54,910,154)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 164,642,215	\$ 95,801,373	\$ 109,732,061	\$ 13,930,688	\$(54,910,154)
Subtotal:	\$ 164,642,215	\$ 95,801,373	\$ 109,732,061	\$ 13,930,688	\$(54,910,154)
EXPENDITURES TOTAL:	\$ 164,642,215	\$ 95,801,373	\$ 109,732,061	\$ 13,930,688	\$(54,910,154)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Transfers In	\$ 17,927,799	\$ 11,566,139	\$ 11,566,139	\$ 0	\$(6,361,660)
Other Sources	\$ 16,817,595	\$ 3,300,000	\$ 3,300,000	\$ 0	\$(13,517,595)
Fund Balance	\$ 57,334,038	\$ 54,994,192	\$ 54,994,192	\$ 0	\$(2,339,846)
REVENUES TOTAL:	<u>\$ 92,079,432</u>	<u>\$ 69,860,331</u>	<u>\$ 69,860,331</u>	<u>\$ 0</u>	<u>\$(22,219,101)</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 64,105,626	\$ 43,519,191	\$ 43,519,191	\$ 0	\$(20,586,435)
Subtotal:	<u>\$ 64,105,626</u>	<u>\$ 43,519,191</u>	<u>\$ 43,519,191</u>	<u>\$ 0</u>	<u>\$(20,586,435)</u>
Transfers Out	\$ 489,484	\$ 1,170,413	\$ 1,170,413	\$ 0	\$ 680,929
Reserves - Capital	\$ 27,484,322	\$ 25,170,727	\$ 25,170,727	\$ 0	\$(2,313,595)
EXPENDITURES TOTAL:	<u>\$ 92,079,432</u>	<u>\$ 69,860,331</u>	<u>\$ 69,860,331</u>	<u>\$ 0</u>	<u>\$(22,219,101)</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

332 - PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Fund Balance	\$ 2,491,170	\$ 1,572,993	\$ 1,572,993	\$ 0	\$(918,177)
REVENUES TOTAL:	\$ 2,491,170	\$ 1,572,993	\$ 1,572,993	\$ 0	\$(918,177)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 2,291,658	\$ 1,572,993	\$ 1,572,993	\$ 0	\$(718,665)
Subtotal:	\$ 2,291,658	\$ 1,572,993	\$ 1,572,993	\$ 0	\$(718,665)
Reserves - Operating	\$ 199,512	\$ 0	\$ 0	\$ 0	\$(199,512)
EXPENDITURES TOTAL:	\$ 2,491,170	\$ 1,572,993	\$ 1,572,993	\$ 0	\$(918,177)

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Fund Balance	\$ 112,579,786	\$ 50,780,549	\$ 50,780,549	\$ 0	\$(61,799,237)
REVENUES TOTAL:	<u>\$ 112,579,786</u>	<u>\$ 50,780,549</u>	<u>\$ 50,780,549</u>	<u>\$ 0</u>	<u>\$(61,799,237)</u>
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 100,872,768	\$ 36,476,706	\$ 36,476,706	\$ 0	\$(64,396,062)
Subtotal:	<u>\$ 100,872,768</u>	<u>\$ 36,476,706</u>	<u>\$ 36,476,706</u>	<u>\$ 0</u>	<u>\$(64,396,062)</u>
Reserves - Capital	\$ 11,707,018	\$ 14,303,843	\$ 14,303,843	\$ 0	\$ 2,596,825
EXPENDITURES TOTAL:	<u>\$ 112,579,786</u>	<u>\$ 50,780,549</u>	<u>\$ 50,780,549</u>	<u>\$ 0</u>	<u>\$ (61,799,237)</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

335 - TDT CAPITAL IMPROVEMENT BOND PROCEEDS SERIES 2025 SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Other Sources	\$ 0	\$ 125,000,000	\$ 125,000,000	\$ 0	\$ 125,000,000
REVENUES TOTAL:	\$ 0	\$ 125,000,000	\$ 125,000,000	\$ 0	\$ 125,000,000
<u>EXPENDITURES:</u>					
Reserves - Assigned	\$ 0	\$ 125,000,000	\$ 125,000,000	\$ 0	\$ 125,000,000
EXPENDITURES TOTAL:	\$ 0	\$ 125,000,000	\$ 125,000,000	\$ 0	\$ 125,000,000

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

336 - INFRASTRUCTURE SALES SURTAX CAPITAL IMPROVEMENT BOND PROCEEDS SERIES 2025 SUMMARY


	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Other Sources	\$ 0	\$ 10,000,000	\$ 10,000,000	\$ 0	\$ 10,000,000
REVENUES TOTAL:	\$ 0	\$ 10,000,000	\$ 10,000,000	\$ 0	\$ 10,000,000
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 0	\$ 9,280,870	\$ 9,280,870	\$ 0	\$ 9,280,870
Subtotal:	\$ 0	\$ 9,280,870	\$ 9,280,870	\$ 0	\$ 9,280,870
Reserves - Assigned	\$ 0	\$ 719,130	\$ 719,130	\$ 0	\$ 719,130
EXPENDITURES TOTAL:	\$ 0	\$ 10,000,000	\$ 10,000,000	\$ 0	\$ 10,000,000

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)



ENTERPRISE FUNDS

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407-Osceola Parkway	8-4



Changes Between Stages

Adjustments have been made to the Enterprise Funds since the Tentative Budget was presented on 09/04/2025 as detailed below:

- **Fund 407 – Osceola Parkway**
 - **Operating Expenses** were adjusted to support the increased mowing contract for Osceola Parkway which was offset by adjustments to **Reserves Operating** and **Reserves for Capital-Undesignated**.

ENTERPRISE FUNDS					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 38,691,034	\$ 41,188,117	\$ 41,188,117	\$ 0	\$ 2,497,083
Charges For Services	\$ 28,584,330	\$ 28,312,369	\$ 28,312,369	\$ 0	\$(271,961)
Miscellaneous Revenues	\$ 27,174	\$ 14,003	\$ 14,003	\$ 0	\$(13,171)
Less 5% Statutory Reduction	\$(3,365,127)	\$(3,475,725)	\$(3,475,725)	\$ 0	\$(110,598)
Subtotal:	\$ 63,937,411	\$ 66,038,764	\$ 66,038,764	\$ 0	\$ 2,101,353
Other Sources	\$ 402,564	\$ 0	\$ 0	\$ 0	\$(402,564)
Fund Balance	\$ 109,191,663	\$ 130,065,528	\$ 130,065,528	\$ 0	\$ 20,873,865
REVENUES TOTAL:	\$ 173,531,638	\$ 196,104,292	\$ 196,104,292	\$ 0	\$ 22,572,654
<u>EXPENDITURES:</u>					
Personnel Services	\$ 2,266,183	\$ 2,240,857	\$ 2,240,857	\$ 0	\$(25,326)
Operating Expenses	\$ 35,941,297	\$ 37,578,064	\$ 37,596,172	\$ 18,108	\$ 1,654,875
Capital Outlay	\$ 4,576,439	\$ 3,724,298	\$ 3,724,298	\$ 0	\$(852,141)
Debt Service	\$ 9,366,195	\$ 10,263,958	\$ 10,263,958	\$ 0	\$ 897,763
Subtotal:	\$ 52,150,114	\$ 53,807,177	\$ 53,825,285	\$ 18,108	\$ 1,675,171
Transfers Out	\$ 912,172	\$ 1,213,239	\$ 1,213,239	\$ 0	\$ 301,067
Reserves - Operating	\$ 10,434,988	\$ 10,941,909	\$ 10,946,738	\$ 4,829	\$ 511,750
Reserves - Debt	\$ 24,716,353	\$ 24,749,946	\$ 24,749,946	\$ 0	\$ 33,593
Reserves - Capital	\$ 64,488,881	\$ 81,311,158	\$ 81,288,221	\$(22,937)	\$ 16,799,340
Reserves - Assigned	\$ 16,759,346	\$ 16,135,469	\$ 16,135,469	\$ 0	\$(623,877)
Reserves - Restricted	\$ 4,069,784	\$ 7,945,394	\$ 7,945,394	\$ 0	\$ 3,875,610
EXPENDITURES TOTAL:	\$ 173,531,638	\$ 196,104,292	\$ 196,104,292	\$ 0	\$ 22,572,654

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

401-SOLID WASTE FUND SUMMARY					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Permits, Fees & Special Assessments	\$ 38,691,034	\$ 41,188,117	\$ 41,188,117	\$ 0	\$ 2,497,083
Charges For Services	\$ 3,491,047	\$ 3,663,273	\$ 3,663,273	\$ 0	\$ 172,226
Miscellaneous Revenues	\$ 27,174	\$ 14,003	\$ 14,003	\$ 0	\$(13,171)
Less 5% Statutory Reduction	\$(2,110,463)	\$(2,243,270)	\$(2,243,270)	\$ 0	\$(132,807)
Subtotal:	\$ 40,098,792	\$ 42,622,123	\$ 42,622,123	\$ 0	\$ 2,523,331
Other Sources	\$ 402,564	\$ 0	\$ 0	\$ 0	\$(402,564)
Fund Balance	\$ 55,095,455	\$ 64,051,248	\$ 64,051,248	\$ 0	\$ 8,955,793
REVENUES TOTAL:	\$ 95,596,811	\$ 106,673,371	\$ 106,673,371	\$ 0	\$ 11,076,560
EXPENDITURES:					
Personnel Services	\$ 1,983,440	\$ 1,952,439	\$ 1,952,439	\$ 0	\$(31,001)
Operating Expenses	\$ 32,440,633	\$ 33,597,452	\$ 33,597,452	\$ 0	\$ 1,156,819
Capital Outlay	\$ 3,463,064	\$ 3,637,030	\$ 3,637,030	\$ 0	\$ 173,966
Debt Service	\$ 155,145	\$ 197,657	\$ 197,657	\$ 0	\$ 42,512
Subtotal:	\$ 38,042,282	\$ 39,384,578	\$ 39,384,578	\$ 0	\$ 1,342,296
Transfers Out	\$ 742,333	\$ 1,057,039	\$ 1,057,039	\$ 0	\$ 314,706
Reserves - Operating	\$ 9,377,708	\$ 9,761,848	\$ 9,761,848	\$ 0	\$ 384,140
Reserves - Debt	\$ 63,641	\$ 97,234	\$ 97,234	\$ 0	\$ 33,593
Reserves - Capital	\$ 27,847,217	\$ 33,597,309	\$ 33,597,309	\$ 0	\$ 5,750,092
Reserves - Assigned	\$ 16,759,346	\$ 16,135,469	\$ 16,135,469	\$ 0	\$(623,877)
Reserves - Restricted	\$ 2,764,284	\$ 6,639,894	\$ 6,639,894	\$ 0	\$ 3,875,610
EXPENDITURES TOTAL:	\$ 95,596,811	\$ 106,673,371	\$ 106,673,371	\$ 0	\$ 11,076,560

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

407-OSCEOLA PARKWAY SUMMARY


	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 25,093,283	\$ 24,649,096	\$ 24,649,096	\$ 0	\$(444,187)
Less 5% Statutory Reduction	<u>\$(1,254,664)</u>	<u>\$(1,232,455)</u>	<u>\$(1,232,455)</u>	<u>\$ 0</u>	<u>\$ 22,209</u>
Subtotal:	\$ 23,838,619	\$ 23,416,641	\$ 23,416,641	\$ 0	\$(421,978)
 Fund Balance	 \$ 54,096,208	 \$ 66,014,280	 \$ 66,014,280	 \$ 0	 \$ 11,918,072
REVENUES TOTAL:	<u>\$ 77,934,827</u>	<u>\$ 89,430,921</u>	<u>\$ 89,430,921</u>	<u>\$ 0</u>	<u>\$ 11,496,094</u>
<u>EXPENDITURES:</u>					
Personnel Services	\$ 282,743	\$ 288,418	\$ 288,418	\$ 0	\$ 5,675
Operating Expenses	\$ 3,500,664	\$ 3,980,612	\$ 3,998,720	\$ 18,108	\$ 498,056
Capital Outlay	\$ 1,113,375	\$ 87,268	\$ 87,268	\$ 0	\$(1,026,107)
Debt Service	<u>\$ 9,211,050</u>	<u>\$ 10,066,301</u>	<u>\$ 10,066,301</u>	<u>\$ 0</u>	<u>\$ 855,251</u>
Subtotal:	\$ 14,107,832	\$ 14,422,599	\$ 14,440,707	\$ 18,108	\$ 332,875
 Transfers Out	 \$ 169,839	 \$ 156,200	 \$ 156,200	 \$ 0	 \$(13,639)
Reserves - Operating	\$ 1,057,280	\$ 1,180,061	\$ 1,184,890	\$ 4,829	\$ 127,610
Reserves - Debt	\$ 24,652,712	\$ 24,652,712	\$ 24,652,712	\$ 0	\$ 0
Reserves - Capital	\$ 36,641,664	\$ 47,713,849	\$ 47,690,912	\$(22,937)	\$ 11,049,248
Reserves - Restricted	<u>\$ 1,305,500</u>	<u>\$ 1,305,500</u>	<u>\$ 1,305,500</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 77,934,827</u>	<u>\$ 89,430,921</u>	<u>\$ 89,430,921</u>	<u>\$ 0</u>	<u>\$ 11,496,094</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)



INTERNAL SERVICE FUNDS

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Changes Between Stages

No adjustments have been made to the Internal Service Funds since the Tentative Budget was presented on 09/04/2025.

INTERNAL SERVICE					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	\$ 59,977,284	\$ 66,069,607	\$ 66,069,607	\$ 0	\$ 6,092,323
Miscellaneous Revenues	\$ 870,000	\$ 900,000	\$ 900,000	\$ 0	\$ 30,000
Less 5% Statutory Reduction	<u>\$(63,366)</u>	<u>\$(45,000)</u>	<u>\$(45,000)</u>	<u>\$ 0</u>	<u>\$ 18,366</u>
Subtotal:	\$ 60,783,918	\$ 66,924,607	\$ 66,924,607	\$ 0	\$ 6,140,689
Transfers In	\$ 0	\$ 539,451	\$ 539,451	\$ 0	\$ 539,451
Other Sources	\$ 329,622	\$ 546,000	\$ 546,000	\$ 0	\$ 216,378
Fund Balance	<u>\$ 22,617,961</u>	<u>\$ 21,222,678</u>	<u>\$ 21,222,678</u>	<u>\$ 0</u>	<u>\$(1,395,283)</u>
REVENUES TOTAL:	<u>\$ 83,731,501</u>	<u>\$ 89,232,736</u>	<u>\$ 89,232,736</u>	<u>\$ 0</u>	<u>\$ 5,501,235</u>
EXPENDITURES:					
Personnel Services	\$ 2,714,682	\$ 2,940,535	\$ 2,940,535	\$ 0	\$ 225,853
Operating Expenses	\$ 48,056,578	\$ 50,661,481	\$ 50,661,481	\$ 0	\$ 2,604,903
Capital Outlay	\$ 484,897	\$ 722,775	\$ 722,775	\$ 0	\$ 237,878
Debt Service	<u>\$ 26,616</u>	<u>\$ 61,102</u>	<u>\$ 61,102</u>	<u>\$ 0</u>	<u>\$ 34,486</u>
Subtotal:	\$ 51,282,773	\$ 54,385,893	\$ 54,385,893	\$ 0	\$ 3,103,120
Transfers Out	\$ 1,314,892	\$ 1,350,371	\$ 1,350,371	\$ 0	\$ 35,479
Reserves - Operating	\$ 23,000	\$ 10,000	\$ 10,000	\$ 0	\$(13,000)
Reserves - Debt	\$ 39,923	\$ 29,851	\$ 29,851	\$ 0	\$(10,072)
Reserves - Claims	\$ 15,946,221	\$ 18,398,634	\$ 18,398,634	\$ 0	\$ 2,452,413
Reserves - Restricted	<u>\$ 15,124,692</u>	<u>\$ 15,057,987</u>	<u>\$ 15,057,987</u>	<u>\$ 0</u>	<u>\$(66,705)</u>
EXPENDITURES TOTAL:	<u>\$ 83,731,501</u>	<u>\$ 89,232,736</u>	<u>\$ 89,232,736</u>	<u>\$ 0</u>	<u>\$ 5,501,235</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY					
	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 3,841,044	\$ 4,025,218	\$ 4,025,218	\$ 0	\$ 184,174
Subtotal:	\$ 3,841,044	\$ 4,025,218	\$ 4,025,218	\$ 0	\$ 184,174
Fund Balance	\$ 7,997,066	\$ 9,186,989	\$ 9,186,989	\$ 0	\$ 1,189,923
REVENUES TOTAL:	\$ 11,838,110	\$ 13,212,207	\$ 13,212,207	\$ 0	\$ 1,374,097
<u>EXPENDITURES:</u>					
Personnel Services	\$ 225,655	\$ 233,143	\$ 233,143	\$ 0	\$ 7,488
Operating Expenses	\$ 3,848,786	\$ 3,588,569	\$ 3,588,569	\$ 0	\$(260,217)
Subtotal:	\$ 4,074,441	\$ 3,821,712	\$ 3,821,712	\$ 0	\$(252,729)
Transfers Out	\$ 81,867	\$ 81,744	\$ 81,744	\$ 0	\$(123)
Reserves - Claims	\$ 4,435,773	\$ 7,127,134	\$ 7,127,134	\$ 0	\$ 2,691,361
Reserves - Restricted	\$ 3,246,029	\$ 2,181,617	\$ 2,181,617	\$ 0	\$(1,064,412)
EXPENDITURES TOTAL:	\$ 11,838,110	\$ 13,212,207	\$ 13,212,207	\$ 0	\$ 1,374,097

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 9,609,991	\$ 13,539,855	\$ 13,539,855	\$ 0	\$ 3,929,864
Subtotal:	\$ 9,609,991	\$ 13,539,855	\$ 13,539,855	\$ 0	\$ 3,929,864
Fund Balance	\$ 7,919,862	\$ 8,051,279	\$ 8,051,279	\$ 0	\$ 131,417
REVENUES TOTAL:	\$ 17,529,853	\$ 21,591,134	\$ 21,591,134	\$ 0	\$ 4,061,281
<u>EXPENDITURES:</u>					
Personnel Services	\$ 202,108	\$ 209,001	\$ 209,001	\$ 0	\$ 6,893
Operating Expenses	\$ 8,672,501	\$ 9,168,437	\$ 9,168,437	\$ 0	\$ 495,936
Subtotal:	\$ 8,874,609	\$ 9,377,438	\$ 9,377,438	\$ 0	\$ 502,829
Transfers Out	\$ 75,245	\$ 89,821	\$ 89,821	\$ 0	\$ 14,576
Reserves - Claims	\$ 971,631	\$ 3,899,975	\$ 3,899,975	\$ 0	\$ 2,928,344
Reserves - Restricted	\$ 7,608,368	\$ 8,223,900	\$ 8,223,900	\$ 0	\$ 615,532
EXPENDITURES TOTAL:	\$ 17,529,853	\$ 21,591,134	\$ 21,591,134	\$ 0	\$ 4,061,281

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 1,374,132	\$ 1,345,758	\$ 1,345,758	\$ 0	\$(28,374)
Subtotal:	\$ 1,374,132	\$ 1,345,758	\$ 1,345,758	\$ 0	\$(28,374)
Transfers In	\$ 0	\$ 5,409	\$ 5,409	\$ 0	\$ 5,409
Fund Balance	\$ 1,201,308	\$ 1,224,863	\$ 1,224,863	\$ 0	\$ 23,555
REVENUES TOTAL:	\$ 2,575,440	\$ 2,576,030	\$ 2,576,030	\$ 0	\$ 590
<u>EXPENDITURES:</u>					
Personnel Services	\$ 87,026	\$ 87,890	\$ 87,890	\$ 0	\$ 864
Operating Expenses	\$ 1,039,435	\$ 1,061,199	\$ 1,061,199	\$ 0	\$ 21,764
Subtotal:	\$ 1,126,461	\$ 1,149,089	\$ 1,149,089	\$ 0	\$ 22,628
Transfers Out	\$ 67,382	\$ 69,263	\$ 69,263	\$ 0	\$ 1,881
Reserves - Operating	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	\$ 0
Reserves - Claims	\$ 1,333,313	\$ 1,305,506	\$ 1,305,506	\$ 0	\$(27,807)
Reserves - Restricted	\$ 38,284	\$ 42,172	\$ 42,172	\$ 0	\$ 3,888
EXPENDITURES TOTAL:	\$ 2,575,440	\$ 2,576,030	\$ 2,576,030	\$ 0	\$ 590

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 37,500,221	\$ 39,784,993	\$ 39,784,993	\$ 0	\$ 2,284,772
Miscellaneous Revenues	\$ 870,000	\$ 900,000	\$ 900,000	\$ 0	\$ 30,000
Less 5% Statutory Reduction	\$(43,000)	\$(45,000)	\$(45,000)	\$ 0	\$(2,000)
Subtotal:	\$ 38,327,221	\$ 40,639,993	\$ 40,639,993	\$ 0	\$ 2,312,772
Transfers In	\$ 0	\$ 534,042	\$ 534,042	\$ 0	\$ 534,042
Fund Balance	\$ 4,314,233	\$ 1,160,795	\$ 1,160,795	\$ 0	\$(3,153,438)
REVENUES TOTAL:	\$ 42,641,454	\$ 42,334,830	\$ 42,334,830	\$ 0	\$(306,624)
<u>EXPENDITURES:</u>					
Personnel Services	\$ 196,394	\$ 168,270	\$ 168,270	\$ 0	\$(28,124)
Operating Expenses	\$ 29,758,322	\$ 32,314,982	\$ 32,314,982	\$ 0	\$ 2,556,660
Subtotal:	\$ 29,954,716	\$ 32,483,252	\$ 32,483,252	\$ 0	\$ 2,528,536
Transfers Out	\$ 343,805	\$ 190,115	\$ 190,115	\$ 0	\$(153,690)
Reserves - Claims	\$ 8,110,922	\$ 5,051,165	\$ 5,051,165	\$ 0	\$(3,059,757)
Reserves - Restricted	\$ 4,232,011	\$ 4,610,298	\$ 4,610,298	\$ 0	\$ 378,287
EXPENDITURES TOTAL:	\$ 42,641,454	\$ 42,334,830	\$ 42,334,830	\$ 0	\$(306,624)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

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

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 900,426	\$ 883,977	\$ 883,977	\$ 0	\$(16,449)
Subtotal:	\$ 900,426	\$ 883,977	\$ 883,977	\$ 0	\$(16,449)
Fund Balance	\$ 944,946	\$ 869,228	\$ 869,228	\$ 0	\$(75,718)
REVENUES TOTAL:	\$ 1,845,372	\$ 1,753,205	\$ 1,753,205	\$ 0	\$(92,167)
<u>EXPENDITURES:</u>					
Personnel Services	\$ 66,418	\$ 66,326	\$ 66,326	\$ 0	\$(92)
Operating Expenses	\$ 613,812	\$ 615,189	\$ 615,189	\$ 0	\$ 1,377
Subtotal:	\$ 680,230	\$ 681,515	\$ 681,515	\$ 0	\$ 1,285
Transfers Out	\$ 57,560	\$ 56,836	\$ 56,836	\$ 0	\$(724)
Reserves - Operating	\$ 13,000	\$ 0	\$ 0	\$ 0	\$(13,000)
Reserves - Claims	\$ 1,094,582	\$ 1,014,854	\$ 1,014,854	\$ 0	\$(79,728)
EXPENDITURES TOTAL:	\$ 1,845,372	\$ 1,753,205	\$ 1,753,205	\$ 0	\$(92,167)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 245,955	\$ 263,921	\$ 263,921	\$ 0	\$ 17,966
Less 5% Statutory Reduction	\$(1)	\$ 0	\$ 0	\$ 0	\$ 1
Subtotal:	\$ 245,954	\$ 263,921	\$ 263,921	\$ 0	\$ 17,967
Other Sources	\$ 0	\$ 546,000	\$ 546,000	\$ 0	\$ 546,000
Fund Balance	\$ 85,271	\$ 166,732	\$ 166,732	\$ 0	\$ 81,461
REVENUES TOTAL:	\$ 331,225	\$ 976,653	\$ 976,653	\$ 0	\$ 645,428
<u>EXPENDITURES:</u>					
Personnel Services	\$ 178,693	\$ 198,780	\$ 198,780	\$ 0	\$ 20,087
Operating Expenses	\$ 36,782	\$ 38,836	\$ 38,836	\$ 0	\$ 2,054
Capital Outlay	\$ 0	\$ 546,000	\$ 546,000	\$ 0	\$ 546,000
Debt Service	\$ 0	\$ 61,102	\$ 61,102	\$ 0	\$ 61,102
Subtotal:	\$ 215,475	\$ 844,718	\$ 844,718	\$ 0	\$ 629,243
Transfers Out	\$ 89,135	\$ 102,084	\$ 102,084	\$ 0	\$ 12,949
Reserves - Debt	\$ 26,615	\$ 29,851	\$ 29,851	\$ 0	\$ 3,236
EXPENDITURES TOTAL:	\$ 331,225	\$ 976,653	\$ 976,653	\$ 0	\$ 645,428

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 4,057,789	\$ 4,120,105	\$ 4,120,105	\$ 0	\$ 62,316
Less 5% Statutory Reduction	<u>\$(16,724)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 16,724</u>
Subtotal:	\$ 4,041,065	\$ 4,120,105	\$ 4,120,105	\$ 0	\$ 79,040
Other Sources	\$ 329,622	\$ 0	\$ 0	\$ 0	\$(329,622)
Fund Balance	<u>\$ 0</u>	<u>\$ 242,875</u>	<u>\$ 242,875</u>	<u>\$ 0</u>	<u>\$ 242,875</u>
REVENUES TOTAL:	<u>\$ 4,370,687</u>	<u>\$ 4,362,980</u>	<u>\$ 4,362,980</u>	<u>\$ 0</u>	<u>\$(7,707)</u>
<u>EXPENDITURES:</u>					
Personnel Services	\$ 1,647,741	\$ 1,862,877	\$ 1,862,877	\$ 0	\$ 215,136
Operating Expenses	\$ 1,889,858	\$ 1,874,327	\$ 1,874,327	\$ 0	\$(15,531)
Capital Outlay	\$ 329,622	\$ 21,500	\$ 21,500	\$ 0	\$(308,122)
Debt Service	<u>\$ 26,616</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(26,616)</u>
Subtotal:	\$ 3,893,837	\$ 3,758,704	\$ 3,758,704	\$ 0	\$(135,133)
Transfers Out	\$ 463,542	\$ 604,276	\$ 604,276	\$ 0	\$ 140,734
Reserves - Debt	<u>\$ 13,308</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(13,308)</u>
EXPENDITURES TOTAL:	<u>\$ 4,370,687</u>	<u>\$ 4,362,980</u>	<u>\$ 4,362,980</u>	<u>\$ 0</u>	<u>\$(7,707)</u>

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Tentative Budget:	FY26 Recommended Final Budget:	* Variance:	FY26 minus FY25:
<u>REVENUES:</u>					
Charges For Services	\$ 2,447,726	\$ 2,105,780	\$ 2,105,780	\$ 0	\$(341,946)
Less 5% Statutory Reduction	\$(3,641)	\$ 0	\$ 0	\$ 0	\$ 3,641
Subtotal:	\$ 2,444,085	\$ 2,105,780	\$ 2,105,780	\$ 0	\$(338,305)
 Fund Balance	 \$ 155,275	 \$ 319,917	 \$ 319,917	 \$ 0	 \$ 164,642
REVENUES TOTAL:	\$ 2,599,360	\$ 2,425,697	\$ 2,425,697	\$ 0	\$(173,663)
<u>EXPENDITURES:</u>					
Personnel Services	\$ 110,647	\$ 114,248	\$ 114,248	\$ 0	\$ 3,601
Operating Expenses	\$ 2,197,082	\$ 1,999,942	\$ 1,999,942	\$ 0	\$(197,140)
Capital Outlay	\$ 155,275	\$ 155,275	\$ 155,275	\$ 0	\$ 0
Subtotal:	\$ 2,463,004	\$ 2,269,465	\$ 2,269,465	\$ 0	\$(193,539)
 Transfers Out	 \$ 136,356	 \$ 156,232	 \$ 156,232	 \$ 0	 \$ 19,876
EXPENDITURES TOTAL:	\$ 2,599,360	\$ 2,425,697	\$ 2,425,697	\$ 0	\$(173,663)

* Highlighted column reflects the recommended adjustments to the
Recommended Final Budget (FY26 Recommended Final - FY26 Tentative)

OSCEOLA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA REQUEST

DEPT./OFFICE: COUNTY ADMINISTRATION

MEETING DATE: 09/15/2025

DIRECTOR/MANAGER:

REQUEST TYPE: REGULAR

AGENDA REQUEST

Approve the FY26 Organizational Chart submitted by the County Manager to include 1829.24 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 are 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 FY26 Recommended FINAL Budget (1,829.24).
- Staff Recommends approval.

OSCEOLA COUNTY CITIZENS

