

OSCEOLA COUNTY

TENTATIVE BUDGET FISCAL YEAR 2026

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TO: Honorable Chair and County Commissioners

THROUGH: Don Fisher, County Manager

FROM: Matt Fuhrer, OMB Director

DATE: August 28, 2025

RE: Fiscal Year 2026 (FY26) Tentative Budget

In preparation for the First Public Hearing, we are pleased to submit the FY26 Tentative Budget. As described in detail below, subsequent to the Recommended Budget in July, there have been changes resulting in a submitted Tentative Budget of $3,075,372,975. The most notable change from the Recommended Budget in July is the incorporation of the ongoing grants and capital projects into the FY26 Tentative Budget. These transactions account for $822,265,476 of the total change from the Recommended Budget. Additionally, the Tentative Budget reflects revisions to revenue and fund balance projections along with updates to the overhead allocations and personnel changes. The Tentative Budget continues to reflect a commitment to a high level of service to the citizens while maintaining general millage rate stability for the past 15 years.

COUNTYWIDE BUDGET SUMMARY - FY26 TENTATIVE BUDGET:

To aid in the review of the changes made from the Recommended Budget, as well as comparing to the FY25 Adopted Budget, reports are attached to this memorandum that identify both variances. In particular, the first document attached to this memorandum is a Countywide Budget Summary. This report provides a comparison from the FY25 Adopted Budget to the FY26 Tentative Budget. In addition, to aid in the identification of changes made to the budget since the Recommended Budget, there is a shaded column that is labeled "*** Variance**." This column is the Tentative Budget minus the Recommended Budget.

It is important to note that all funds reflect the ongoing grants/contractual services and capital projects along with changes in personnel services as a result of employee health/dental plan selections during Open Enrollment and personnel allocation changes. Operating changes not specifically noted within the fund summary include overhead and insurance allocations. Staff also reviewed prior Fund Balance and Revenue projections, recently published Department of Revenue (DOR) projections, and additional receipts in order to continue to evaluate projections with the most recent available data. Additionally, reserves were adjusted in accordance with the Budget Policy after changes were made. As a result of the totality of the changes, staff respectfully submits the following summary to aid in the review of the reports.

COUNTYWIDE REVENUES: For the Tentative Budget, when compared to the Recommended Budget, there is an adjustment in revenues of $712,762,617 which is primarily due to the revenue supporting the ongoing grant and capital projects being included at this stage of the budget development process.

Changes that are not a result of ongoing capital projects and grants/contractual obligations are identified below:

- Ad Valorem has no changes from the Recommended Budget.
- Other Taxes has a slight reduction in projected revenue within the Infrastructure Sales Surtax Fund.
- Permits, Fees, and Special Assessments increased primarily due to the inclusion of the ongoing transportation projects associated with the Mobility Fee Funds.
- Intergovernmental Revenue reflects an increase primarily due to the inclusion of ongoing capital projects and grants.
- Charges for Services increased overall as a result of the increase in the Property and Liability Internal Service Fund, adjustments from employee plan selections during Open Enrollment, including all new Fire FTE requests at the full benefit rate.
- Judgements, Fines & Forfeits decreased slightly due to updated projections for local ordinance violation revenue.
- Miscellaneous Revenues increased primarily due to the carry forward of the remaining advanced packaging equipment.
- Transfers In increased primarily to support transportation projects within the Northeast and Southeast Mobility Fee Funds.
- Other Sources increased due to the ongoing capital projects and grants primarily related to the Mobility Fee Funds, East 192 CRA Fund and the Special Purpose Capital Fund.
- Fund Balance increased due to the ongoing capital projects and grants.

COUNTYWIDE EXPENDITURES:

- The Tentative Budget now reflects adjustments due to employee plan selections during Open Enrollment.
- Personnel and operating adjustments since the Recommended Budget are primarily Overhead Allocations for the Internal Service Funds; inclusion of the Tax Collector's budget request for FY26; addition of 15 Fire personnel to staff a heavy rescue unit; and finalization of the allocation of property and general liability insurances across the different Funds and departments. In addition, the following changes occurred:
    - General Fund (001) – allocation of funding for the contribution to Help Now's facility construction: $1.2M;
    - Mobility Fee Northeast District Fund – increase in capital outlay for the Jack Brack and Jones Road design and engineering: $13.6M;
    - Mobility Fee Southeast District Fund- increase in capital outlay for the Canoe Creek Road design and engineering: $8.7M; and
- Capital Outlay increased from the Recommended Budget due to ongoing projects and grants.
- Debt Service was unchanged from the Recommended Budget.
- Grants and Aids were revised to include adjustments related to the estimated carry-forward of remaining grant balances and the contribution to Help Now.

- Transfers Out increased primarily due to the transfer out in the Northeast and Southeast Improvement Area Funds for roadway projects.
- Reserves continue to be set in accordance with Policy, State Statutes, actuarial reports, approved agreements, and bond covenants. Funds remain set aside for disaster recovery expenses pending reimbursement from FEMA. Since the Recommended Budget, however, the impacts to the Reserves are highlighted as follows:
    - Reserves - Operating, Claims, and Stability were all adjusted in accordance with the requirements within each specific Fund;
    - Reserves – Debt has no changes from the Recommended Budget;
    - Reserves – Capital decreased over $17M primarily due to the use of capital undesignated in the mobility fee funds for transportation projects;
    - Reserves – Claims were adjusted in accordance with the adjustments to Fund Balance for future claims;
    - Reserves – Assigned decreased just over $700K primarily due to the allocation of funding in the Parks Impact Fee Fund for projects;
    - Reserves – Restricted increased just over $2M due to an increase in the General Capital Outlay Fund and the Red Light Camera Fund;
    - Reserves – Stability decreased just over $7.8M due primarily to a reduction in the General Fund associated with the contribution to Help Now and the Internal Service Funds.

FUND SUMMARY GROUPS - FY26 TENTATIVE BUDGET:

Immediately following the Countywide Budget Summary are the Fund Summary Groups. These reports are presented in the same format as the Countywide Budget Summary and are summarized below.

GENERAL FUNDS: The General Funds include Fund 001 - General Fund and the sub-fund for the Dedicated Ad Valorem Tax (DAT). Cumulatively, the Tentative Budget for these two Funds for FY26 is $752,746,375 which is an adjustment of $1,414,708 from the Recommended FY26 Budget. The Designated Ad Valorem Tax Fund ($46,513,186) is dedicated to transportation needs and only accounts for the transfer to Fund 102-Transportation Trust Fund and is also reflected in the Transfers-Out line in the General Fund, the rest of this section will specifically speak to Fund 001 - General Fund as compared to the Recommended Budget submitted in July.

Revenues: Consistent with the changes that were implemented and noted under the Countywide discussion.

Expenditures:

- Personnel Services increased primarily due to re-establishing the Economic Development Administration - Build Back Better Regional Challenge (EDA BBBRC).
- Operating Expenses increased from the Recommended Budget by approximately $6.2M due to the inclusion of the Tax Collector's submitted budget which reflects an increase of $2.3M and overhead allocations.

- Capital Outlay increased just over $1.7M from the Recommended Budget due to the inclusion of the ongoing capital projects.
- Debt Service remains unchanged from the Recommended Budget.
- Grant & Aids increased for ongoing grants.
- Transfers Out has decreased over $1.2M due to a reduction in the Designated Ad Valorem Tax Fund.
- Reserves were adjusted in accordance with the Budget Policy and overall decreased over $8.4M as noted in the Countywide summary.

In July, the Sheriff submitted a revised budget request with an overall reduction across impacted funds of over $2.5M to include a reduction to the General Fund of $1.7M that has been allocated to reserves to fund future capital improvements for the Sheriff's Office.

SPECIAL REVENUE FUNDS: Each of the County's Special Revenue Funds are detailed individually in the Special Revenue Funds section of this book. Overall, the total of the Special Revenue Funds $1,301,576,790 is an adjustment of $355,776,351 more than the FY26 Recommended Budget and more than $94,857,258 over the FY25 Adopted Budget.

Revenues: With the inclusion of the ongoing grant and capital projects, there is an increase in the Special Revenue funds due to adjustments to intergovernmental revenue and Fund Balance, the following changes are specific to the Special Revenue Funds from the Recommended Budget submitted in July:

- Ad Valorem Taxes has no changes from the Recommended Budget.
- Other Taxes reflects no changes from the Recommended Budget.
- Permits, Fees & Special Assessments increased as a result of ongoing grants and capital projects primarily within the mobility and impact fee funds.
- Intergovernmental Revenue reflects an increase due to the inclusion of the ongoing capital projects and grants.
- Charges for Services reflects a slight increase of just more than $28K within the Emergency Communications Fund.
- Judgement, Fines and Forfeits has no changes from the Recommended Budget.
- Miscellaneous Revenues has no changes from the Recommended Budget.
- Transfers In increased over $13M primarily due to the inclusion of the Jack Brack roadway engineering and design.
- The increases in Fund Balance are due primarily to increases associated with ongoing grants and projects included in the Tentative Budget.

Expenditures:

- Personnel Services reflects an increase primarily due to the carry forward of the Assistance to Firefighters Grant Program and adjustments to employee plan selections during Open Enrollment.
- Operating increased over $10M primarily due to ongoing grants associated with stormwater drainage improvements as well as overhead allocations and property & liability insurances.

- Capital Outlay increased over $348M due primarily to the carry forward of ongoing transportation projects along with parks and TDT projects.
- Debt Services has no changes from the Recommended Budget.
- Grants & Aids has no changes from the Recommended Budget.
- Transfers Out increased from the Recommended Budget primarily due to the transfer out of the Northeast Infrastructure Improvement Fund to support Jack Brack Roadway design and engineering.
- Reserves decreased over $18M from the Recommended Budget primarily due to revised projections and allocation of funding for Fire personnel and capital projects. Additionally, reserves were adjusted in accordance with the Budget Policy or specific requirements of the funding source.

DEBT SERVICE FUNDS: The County's Debt Service Funds establish payments in accordance with the Bond / Loan requirements and were finalized after the Recommended Budget. Between the Recommended and Tentative Budgets there were no changes.

CAPITAL PROJECT FUNDS: The County's Capital Project Funds account for management of the County's capital projects. These Funds are separated in accordance with the different funding sources and currently reflect an adjustment from the Recommended Budget of approximately $360M as a result of ongoing capital projects and grants.

ENTERPRISE FUNDS: The County has two Enterprise Funds – Landfill / Solid Waste and Osceola Parkway. The Solid Waste fund changed approximately $3.7M from the Recommended Budget primarily due to the carry forward of ongoing capital projects. Osceola Parkway changed approximately $87K primarily associated with ongoing projects.

INTERNAL SERVICE FUNDS: The Internal Service Funds account for goods and services provided to County departments on a cost reimbursement basis. Since the Recommended Budget, several of these Funds were impacted due to the completion of Open Enrollment. As a result of plan selections and required Reserve accounts, Charges for Services have been adjusted.

The Open Enrollment changes also impacted Expenditures as Personnel Services decreased slightly due to employee plan selections. Operating Expenses were adjusted as a result of overhead allocations. Fund Balance was revised based on updated projections. Reserves were adjusted in accordance with the Budget Policy and with the actuarial studies.

CONCLUSION: Within the Fund Groups are a number of individual, balanced Funds that are accounted for separately based on their specific requirements. As a result, in addition to the information provided in this memorandum, the FY26 Tentative Budget Book also includes the following for each Fund:

1) A Summary of the Major Trends/Issues impacting each Fund and highlights of the changes since the Recommended Budget;

2) A Fund Summary by Category, as well as a Departmental Summary for General Fund departments; and
3) Fund Information by Account.

As noted in the beginning of this memorandum, the reports will provide a comparison from the FY25 Adopted Budget to the FY26 Tentative Budget and identification of changes made to the budget since the Recommended Budget through the shaded column that is labeled "***Variance**."

The FY26 Tentative Budget changed by $712,762,617 since the Recommended Budget was presented in July and reflects an adjustment from the FY25 Adopted Budget of $134,848,016 for a total Tentative Budget of $3,075,372,975. The inclusion of the ongoing grants/contractual services and capital projects within the Tentative Budget enables a more accurate presentation of the FY26 Budget. In addition, the other changes can be reconciled through the aforementioned adjustments to revenue projections, Personnel Services, Operating, Capital, and Debt Service.

As always, should you have any questions related to the Tentative Budget, staff will make themselves available to assist.

Countywide Budget Summary

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative 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	$ 172,095,288	$ 170,568,264	$(1,527,024)	$ 2,985,243
Permits, Fees & Special Assessments	$ 231,686,085	$ 237,495,812	$ 274,118,885	$ 36,623,073	$ 42,432,800
Intergovernmental Revenue	$ 263,607,116	$ 125,645,786	$ 302,594,307	$ 176,948,521	$ 38,987,191
Charges For Services	$ 160,969,970	$ 121,168,959	$ 129,363,942	$ 8,194,983	$(31,606,028)
Judgment, Fines & Forfeits	$ 2,738,028	$ 3,530,344	$ 3,404,275	$(126,069)	$ 666,247
Miscellaneous Revenues	$ 15,897,308	$ 15,631,460	$ 25,999,498	$ 10,368,038	$ 10,102,190
Less 5% Statutory Reduction	$(44,165,310)	$(46,915,389)	$(46,738,302)	$ 177,087	$(2,572,992)
Subtotal:	**1,219,106,501**	**1,095,020,769**	**1,325,679,378**	**$ 230,658,609**	**$ 106,572,877**
Transfers In	$ 263,385,065	$ 291,532,934	$ 306,012,062	$ 14,479,128	$ 42,626,997
Other Sources	$ 39,687,573	$ 148,978,224	$ 163,142,566	$ 14,164,342	$ 123,454,993
Fund Balance	1,418,345,820	$ 827,078,431	1,280,538,969	$ 453,460,538	$(137,806,851)
REVENUES TOTAL:	**$ 2,940,524,959**	**2,362,610,358**	**3,075,372,975**	**$ 712,762,617**	**$ 134,848,016**
EXPENDITURES:					
Personnel Services	$ 202,409,919	$ 208,006,494	$ 209,432,873	$ 1,426,379	$ 7,022,954
Operating Expenses	$ 488,160,843	$ 532,804,254	$ 550,523,934	$ 17,719,680	$ 62,363,091
Capital Outlay	1,087,843,459	$ 177,875,651	$ 891,348,365	$ 713,472,714	$(196,495,094)
Debt Service	$ 64,598,109	$ 54,804,702	$ 54,804,702	$ 0	$(9,793,407)
Grants and Aids	$ 46,722,776	$ 55,515,331	$ 56,264,481	$ 749,150	$ 9,541,705
Subtotal:	**1,889,735,106**	**1,029,006,432**	**1,762,374,355**	**$ 733,367,923**	**$(127,360,751)**
Transfers Out	$ 397,932,795	$ 442,086,524	$ 454,497,926	$ 12,411,402	$ 56,565,131
Reserves - Operating	$ 170,831,975	$ 180,239,830	$ 177,733,820	$(2,506,010)	$ 6,901,845
Reserves - Debt	$ 58,785,747	$ 67,442,564	$ 67,442,564	$ 0	$ 8,656,817
Reserves - Capital	$ 234,010,579	$ 255,414,498	$ 238,233,947	$(17,180,551)	$ 4,223,368
Reserves - Claims	$ 15,946,221	$ 25,264,929	$ 18,398,634	$(6,866,295)	$ 2,452,413
Reserves - Assigned	$ 49,495,247	$ 201,282,980	$ 200,577,073	$(705,907)	$ 151,081,826
Reserves - Restricted	$ 81,627,259	$ 85,751,852	$ 87,829,548	$ 2,077,696	$ 6,202,289
Reserves - Stability	$ 42,160,030	$ 76,120,749	$ 68,285,108	$(7,835,641)	$ 26,125,078
EXPENDITURES TOTAL:	**$ 2,940,524,959**	**2,362,610,358**	**3,075,372,975**	**$ 712,762,617**	**$ 134,848,016**

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

GENERAL FUND – FUND GROUP

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* 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	$ 8,868,854	$ 8,861,765	$(7,089)	$ 1,128,807
Intergovernmental Revenue	$ 50,282,955	$ 50,853,768	$ 50,920,191	$ 66,423	$ 637,236
Charges For Services	$ 1,729,709	$ 1,915,358	$ 1,915,358	$ 0	$ 185,649
Judgment, Fines & Forfeits	$ 1,037,141	$ 1,246,797	$ 1,120,728	$(126,069)	$ 83,587
Miscellaneous Revenues	$ 9,175,642	$ 9,155,883	$ 8,464,862	$(691,021)	$(710,780)
Less 5% Statutory Reduction	$(21,925,825)	$(23,796,222)	$(23,754,545)	$ 41,677	$(1,828,720)
Subtotal:	**$ 432,719,512**	**$ 468,359,692**	**$ 467,643,613**	**$(716,079)**	**$ 34,924,101**
Transfers In	$ 82,478,958	$ 110,188,729	$ 108,609,639	$(1,579,090)	$ 26,130,681
Other Sources	$ 5,997,487	$ 3,000,000	$ 3,000,000	$ 0	$(2,997,487)
Fund Balance	$ 162,617,595	$ 172,612,662	$ 173,493,123	$ 880,461	$ 10,875,528
REVENUES TOTAL:	**$ 683,813,552**	**$ 754,161,083**	**$ 752,746,375**	**$(1,414,708)**	**$ 68,932,823**
EXPENDITURES:					
Personnel Services	$ 90,901,275	$ 95,338,190	$ 95,914,662	$ 576,472	$ 5,013,387
Operating Expenses	$ 120,563,978	$ 131,363,662	$ 137,591,190	$ 6,227,528	$ 17,027,212
Capital Outlay	$ 10,849,687	$ 3,614,823	$ 5,332,792	$ 1,717,969	$(5,516,895)
Debt Service	$ 3,777,617	$ 1,952,217	$ 1,952,217	$ 0	$(1,825,400)
Grants and Aids	$ 39,594,696	$ 45,922,181	$ 46,671,331	$ 749,150	$ 7,076,635
Subtotal:	**$ 265,687,253**	**$ 278,191,073**	**$ 287,462,192**	**$ 9,271,119**	**$ 21,774,939**
Transfers Out	$ 296,762,980	$ 337,400,268	$ 335,150,102	$(2,250,166)	$ 38,387,122
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	$ 24,083,916	$ 24,035,700	$(48,216)	$ 4,760,105
Reserves - Restricted	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 0	$ 0
Reserves - Stability	$ 5,855,096	$ 15,353,660	$ 6,966,215	$(8,387,445)	$ 1,111,119
EXPENDITURES TOTAL:	**$ 683,813,552**	**$ 754,161,083**	**$ 752,746,375**	**$(1,414,708)**	**$ 68,932,823**

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

SPECIAL REVENUE FUND GROUP

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* 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	$ 187,861,894	$ 223,769,003	$ 35,907,109	$ 38,806,910
Intergovernmental Revenue	$ 213,324,161	$ 74,792,018	$ 171,330,650	$ 96,538,632	$(41,993,511)
Charges For Services	$ 27,718,045	$ 27,744,038	$ 27,772,688	$ 28,650	$ 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)	$(16,959,317)	$(16,864,105)	$ 95,212	$(796,324)
Subtotal:	**$ 566,584,045**	**$ 446,426,736**	**$ 578,996,339**	**$ 132,569,603**	**$ 12,412,294**
Transfers In	$ 102,941,653	$ 134,042,685	$ 147,787,322	$ 13,744,637	$ 44,845,669
Other Sources	$ 12,713,586	$ 2,697,014	$ 11,645,467	$ 8,948,453	$(1,068,119)
Fund Balance	$ 524,480,248	$ 362,634,004	$ 563,147,662	$ 200,513,658	$ 38,667,414
REVENUES TOTAL:	**1,206,719,532**	**$ 945,800,439**	**1,301,576,790**	**$ 355,776,351**	**$ 94,857,258**
EXPENDITURES:					
Personnel Services	$ 106,527,779	$ 107,446,217	$ 108,336,819	$ 890,602	$ 1,809,040
Operating Expenses	$ 283,528,901	$ 314,376,704	$ 324,693,199	$ 10,316,495	$ 41,164,298
Capital Outlay	$ 454,524,670	$ 98,484,409	$ 446,844,737	$ 348,360,328	$(7,679,933)
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**	**$ 533,947,316**	**$ 893,514,741**	**$ 359,567,425**	**$ 33,053,436**
Transfers Out	$ 67,635,291	$ 91,700,075	$ 106,561,643	$ 14,861,568	$ 38,926,352
Reserves - Operating	$ 70,108,829	$ 76,691,550	$ 74,182,682	$(2,508,868)	$ 4,073,853
Reserves - Debt	$ 4,986,960	$ 3,983,538	$ 3,983,538	$ 0	$(1,003,422)
Reserves - Capital	$ 108,279,430	$ 111,782,580	$ 95,441,127	$(16,341,453)	$(12,838,303)
Reserves - Assigned	$ 1,510,000	$ 9,649,677	$ 8,991,986	$(657,691)	$ 7,481,986
Reserves - Restricted	$ 57,432,783	$ 57,278,614	$ 57,582,180	$ 303,566	$ 149,397
Reserves - Stability	$ 36,304,934	$ 60,767,089	$ 61,318,893	$ 551,804	$ 25,013,959
EXPENDITURES TOTAL:	**1,206,719,532**	**$ 945,800,439**	**1,301,576,790**	**$ 355,776,351**	**$ 94,857,258**

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

DEBT SERVICE FUND GROUP

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* 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 Tentative Budget (FY26 Tentative - FY26 Recommended)

CAPITAL PROJECTS FUND GROUP

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Other Taxes	$ 51,047,322	$ 53,205,561	$ 51,678,537	$(1,527,024)	$ 631,215
Intergovernmental Revenue	$ 0	$ 0	$ 80,343,466	$ 80,343,466	$ 80,343,466
Charges For Services	$ 42,960,602	$ 0	$ 5,293,920	$ 5,293,920	$(37,666,682)
Miscellaneous Revenues	$ 0	$ 0	$ 11,059,059	$ 11,059,059	$ 11,059,059
Less 5% Statutory Reduction	$(2,552,366)	$(2,660,278)	$(2,583,927)	$ 76,351	$(31,561)
Subtotal:	**$ 91,455,558**	**$ 50,545,283**	**$ 145,791,055**	**$ 95,245,772**	**$ 54,335,497**
Transfers In	$ 51,706,771	$ 16,894,035	$ 18,668,165	$ 1,774,130	$(33,038,606)
Other Sources	$ 20,244,314	$ 143,031,210	$ 147,951,099	$ 4,919,889	$ 127,706,785
Fund Balance	$ 562,332,110	$ 96,980,309	$ 355,175,279	$ 258,194,970	$(207,156,831)
REVENUES TOTAL:	**$ 725,738,753**	**$ 307,450,837**	**$ 667,585,598**	**$ 360,134,761**	**$(58,153,155)**
EXPENDITURES:					
Capital Outlay	$ 617,407,766	$ 74,912,459	$ 434,723,763	$ 359,811,304	$(182,684,003)
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**	**$ 82,672,370**	**$ 442,483,674**	**$ 359,811,304**	**$(177,772,298)**
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	$ 61,876,689	$ 60,426,016	$(1,450,673)	$(507,071)
Reserves - Assigned	$ 11,950,306	$ 151,413,918	$ 151,413,918	$ 0	$ 139,463,612
Reserves - Restricted	$ 0	$ 469,857	$ 2,243,987	$ 1,774,130	$ 2,243,987
EXPENDITURES TOTAL:	**$ 725,738,753**	**$ 307,450,837**	**$ 667,585,598**	**$ 360,134,761**	**$(58,153,155)**

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

ENTERPRISE FUNDS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Permits, Fees & Special Assessments	$ 38,691,034	$ 40,465,064	$ 41,188,117	$ 723,053	$ 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)	$(3,439,572)	$(3,475,725)	$(36,153)	$(110,598)
Subtotal:	**$ 63,937,411**	**$ 65,351,864**	**$ 66,038,764**	**$ 686,900**	**$ 2,101,353**
Other Sources	$ 402,564	$ 0	$ 0	$ 0	$(402,564)
Fund Balance	$ 109,191,663	$ 126,933,690	$ 130,065,528	$ 3,131,838	$ 20,873,865
REVENUES TOTAL:	**$ 173,531,638**	**$ 192,285,554**	**$ 196,104,292**	**$ 3,818,738**	**$ 22,572,654**
EXPENDITURES:					
Personnel Services	$ 2,266,183	$ 2,255,542	$ 2,240,857	$(14,685)	$(25,326)
Operating Expenses	$ 35,941,297	$ 37,503,912	$ 37,578,064	$ 74,152	$ 1,636,767
Capital Outlay	$ 4,576,439	$ 592,460	$ 3,724,298	$ 3,131,838	$(852,141)
Debt Service	$ 9,366,195	$ 10,263,958	$ 10,263,958	$ 0	$ 897,763
Subtotal:	**$ 52,150,114**	**$ 50,615,872**	**$ 53,807,177**	**$ 3,191,305**	**$ 1,657,063**
Transfers Out	$ 912,172	$ 1,213,239	$ 1,213,239	$ 0	$ 301,067
Reserves - Operating	$ 10,434,988	$ 10,926,051	$ 10,941,909	$ 15,858	$ 506,921
Reserves - Debt	$ 24,716,353	$ 24,749,946	$ 24,749,946	$ 0	$ 33,593
Reserves - Capital	$ 64,488,881	$ 80,699,583	$ 81,311,158	$ 611,575	$ 16,822,277
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**	**$ 192,285,554**	**$ 196,104,292**	**$ 3,818,738**	**$ 22,572,654**

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

INTERNAL SERVICE

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	$ 59,977,284	$ 63,197,194	$ 66,069,607	$ 2,872,413	$ 6,092,323
Miscellaneous Revenues	$ 870,000	$ 900,000	$ 900,000	$ 0	$ 30,000
Less 5% Statutory Reduction	$(63,366)	$(45,000)	$(45,000)	$ 0	$ 18,366
Subtotal:	**$ 60,783,918**	**$ 64,052,194**	**$ 66,924,607**	**$ 2,872,413**	**$ 6,140,689**
Transfers In	$ 0	$ 0	$ 539,451	$ 539,451	$ 539,451
Other Sources	$ 329,622	$ 250,000	$ 546,000	$ 296,000	$ 216,378
Fund Balance	$ 22,617,961	$ 30,483,067	$ 21,222,678	$(9,260,389)	$(1,395,283)
REVENUES TOTAL:	**$ 83,731,501**	**$ 94,785,261**	**$ 89,232,736**	**$(5,552,525)**	**$ 5,501,235**
EXPENDITURES:					
Personnel Services	$ 2,714,682	$ 2,966,545	$ 2,940,535	$(26,010)	$ 225,853
Operating Expenses	$ 48,056,578	$ 49,559,976	$ 50,661,481	$ 1,101,505	$ 2,604,903
Capital Outlay	$ 484,897	$ 271,500	$ 722,775	$ 451,275	$ 237,878
Debt Service	$ 26,616	$ 61,102	$ 61,102	$ 0	$ 34,486
Subtotal:	**$ 51,282,773**	**$ 52,859,123**	**$ 54,385,893**	**$ 1,526,770**	**$ 3,103,120**
Transfers Out	$ 1,314,892	$ 1,550,371	$ 1,350,371	$(200,000)	$ 35,479
Reserves - Operating	$ 23,000	$ 23,000	$ 10,000	$(13,000)	$(13,000)
Reserves - Debt	$ 39,923	$ 29,851	$ 29,851	$ 0	$(10,072)
Reserves - Claims	$ 15,946,221	$ 25,264,929	$ 18,398,634	$(6,866,295)	$ 2,452,413
Reserves - Restricted	$ 15,124,692	$ 15,057,987	$ 15,057,987	$ 0	$(66,705)
EXPENDITURES TOTAL:	**$ 83,731,501**	**$ 94,785,261**	**$ 89,232,736**	**$(5,552,525)**	**$ 5,501,235**

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

CAPITAL PROJECTS for FY26 TENTATIVE BUDGET

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

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 001 - General Fund				
Administration Building - 3rd Floor Reconfiguration	$ -	$ 22,780	$ -	$ 22,780
Corrections - Fire Alarm Replacement	$ -	$ 28,439	$ -	$ 28,439
Corrections - Mail Scanner	$ 40,876.00	$ -	$ -	$ 40,876
Corrections - Replace HVAC RTUs	$ -	$ 39,777	$ -	$ 39,777
Courthouse Elevator Re-Build	$ -	$ 7,149	$ -	$ 7,149
Courthouse Square Fire Alarm Panels Replacement	$ -	$ 443,884	$ -	$ 443,884
Eagle Bay	$ -	$ 2,643	$ -	$ 2,643
EMS Generators Replacements	$ -	$ 48,368	$ -	$ 48,368
EOC HVAC System Control Upgrade	$ -	$ 17,490	$ -	$ 17,490
LED Lights	$ -	$ 362,286	$ -	$ 362,286
Multipurpose Community Facility	$ -	$ 100,000	$ -	$ 100,000
OC Building Chilled Water Treatment	$ -	$ 35,150	$ -	$ 35,150
OC Holopaw Fire Station Well	$ -	$ 6,006	$ -	$ 6,006
Permit Office Renovation	$ -	$ 16,625	$ -	$ 16,625
Property Appraiser Lobby Renovations	$ -	$ 17,962	$ -	$ 17,962
Sheriff's Office Administration - Air Handler 1 & 2	$ -	$ 126,700	$ -	$ 126,700
Sheriff's Office Administration - Generator Transfer Switch	$ -	$ 50,000	$ -	$ 50,000
Total:	**$ 40,876.00**	**$ 1,325,259**	**$ -**	**$ 1,366,135**
			Difference between Recommended and Tentative:	**$ 1,325,259**
Fund 102 - Transportation Trust				
Iteris Next Replacements	$ -	$ 97,305	$ -	$ 97,305
Transportation & Transit New & Replacement Vehicles & Equipment	$ -	$ 360,001	$ -	$ 360,001
Total:	**$ -**	**$ 457,306**	**$ -**	**$ 457,306**
			Difference between Recommended and Tentative:	**$ 457,306**
Fund 104 - Tourist Development				
Austin Tindall Site Lighting	$ -	$ 1,636,672	$ -	$ 1,636,672
Bill Johnston Park	$ 100,000	$ 157,296	$ -	$ 257,296
Boggy Creek Road (Simpson to Narcoossee)	$ -	$ 3,270,727	$ -	$ 3,270,727
FY26 Austin Tindall - New & Replacement Vehicles & Equipment	$ 40,000	$ -	$ -	$ 40,000
FY26 OHP - New & Replacement Vehicles & Equipment	$ 379,000	$ (36,000)	$ -	$ 343,000
Lake Cypress Parking	$ -	$ 200,595	$ -	$ 200,595
Lake Toho Pond Loop	$ -	$ 425,204	$ -	$ 425,204
Lake Toho Water Restoration Pond Trail	$ 13,500,000	$ -	$ -	$ 13,500,000
OHP - Additional Parking Lot - Orlando City	$ -	$ 677,945	$ -	$ 677,945
OHP - Arena - Replace Speakers	$ 360,000	$ (360,000)	$ -	$ -
OHP - Arena & Event Exhaust Fan Upgrades	$ -	$ 662,000	$ -	$ 662,000
OHP - Arena Generator & Transfer Switch Replacement	$ -	$ 627,105	$ -	$ 627,105
OHP - Arena Lighting Controls Upgrade	$ -	$ 571,395	$ -	$ 571,395
OHP - Arena Scoreboard Control System	$ 175,000	$ -	$ -	$ 175,000
OHP - Bi-Directional Amplification (BDA) Expansion	$ -	$ 501,419	$ -	$ 501,419
OHP - CEP & Arena HVAC Controls Upgrade - Phase I	$ -	$ 600,000	$ -	$ 600,000
OHP - CEP & Arena HVAC Controls Upgrade - Phase II	$ 780,000	$ -	$ -	$ 780,000
OHP - CEP Cooling Tower Replacement	$ 350,000	$ 335,000	$ -	$ 685,000
OHP - Facility Improvements	$ -	$ 57,214	$ -	$ 57,214
OHP - Food Waste Reduction System	$ -	$ 152,522	$ -	$ 152,522
OHP - KVLS Events Center Generator	$ -	$ 219,830	$ -	$ 219,830
OHP - Lobby Lighting System	$ -	$ 905,690	$ -	$ 905,690
OHP - Main Kitchen Char Broiler	$ 27,500	$ (27,500)	$ -	$ -
OHP - Main Kitchen Combi Ovens	$ 60,000	$ (60,000)	$ -	$ -
OHP - Main Kitchen Dish Machine	$ 45,000	$ (45,000)	$ -	$ -
OHP - Main Kitchen Walk-Ins	$ 75,000	$ (75,000)	$ -	$ -
OHP - Replace AHUs 2.1, 2.2, 2.3, 2.4	$ -	$ 1,500,000	$ -	$ 1,500,000
OHP - Smoke Evacuation System Modifications	$ -	$ 1,981,280	$ -	$ 1,981,280
OHP - Sports Fields Scoreboard Replacements	$ -	$ 123,748	$ -	$ 123,748
OHP - Spotlight Replacements	$ 300,000	$ (300,000)	$ -	$ -
OHP - Temporary Fabric Warehouse	$ -	$ 125,000	$ -	$ 125,000
Total:	**$ 16,191,500**	**$ 13,827,142**	**$ -**	**$ 30,018,642**
			Difference between Recommended and Tentative:	**$ 13,827,142**

CAPITAL PROJECTS for FY26 TENTATIVE BUDGET

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

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 107 - Library District				
Hart Memorial Library Internet Café	$ -	$ 300,000	$ -	$ 300,000
Library Bookmobile	$ -	$ 153,315	$ -	$ 153,315
Multipurpose Community Facility	$ -	$ 5,490,108	$ -	$ 5,490,108
Total:	**$ -**	**$ 5,943,423**	**$ -**	**$ 5,943,423**
			Difference between Recommended and Tentative:	**$ 5,943,423**
Fund 115 - Court Facilities				
Administration Building - 3rd Floor Reconfiguration	$ -	$ 5,001	$ -	$ 5,001
Courthouse Courtroom Addition	$ -	$ 169,342	$ -	$ 169,342
Courthouse Elevator Re-Build	$ -	$ 68,175	$ -	$ 68,175
Courthouse Employee Parking Security Enhancements	$ -	$ 212,007	$ -	$ 212,007
Courthouse Hearing Room Reconfiguration	$ -	$ 31,920	$ -	$ 31,920
Courthouse Square Chiller 1 Replacement	$ -	$ 720	$ -	$ 720
Courthouse Square HVAC Control Upgrades	$ 600,000	$ -	$ -	$ 600,000
Total:	**$ 600,000**	**$ 487,165**	**$ -**	**$ 1,087,165**
			Difference between Recommended and Tentative:	**$ 487,165**
Fund 125 - Environmental Land Maintenance				
Brownie Wise Park Improvements	$ 630,000	$ -	$ -	$ 630,000
Lake Runnymede Conservation Area Improvements	$ 470,000	$ -	$ -	$ 470,000
Shingle Creek Babb Park Upgrades	$ 1,000,000	$ -	$ -	$ 1,000,000
Twin Oaks Conservation Area Improvements	$ 471,261	$ -	$ -	$ 471,261
Total:	**$ 2,571,261**	**$ -**	**$ -**	**$ 2,571,261**
			Difference between Recommended and Tentative:	**$ -**
Fund 141-Boating Improvement				
Lake Cypress Parking Improvements	$ -	$ 83,598	$ -	$ 83,598
Lake Gentry Boat Ramp Renovations	$ -	$ 276,199	$ -	$ 276,199
Total:	**$ -**	**$ 359,797**	**$ -**	**$ 359,797**
			Difference between Recommended and Tentative:	**$ 359,797**
Fund 142 - East Zone Mobility Fees				
Boggy Creek Road (Simpson to Narcoossee)	$ -	$ 245,000	$ -	$ 245,000
Fortune-Simpson Intersection Improvements	$ -	$ 32,621	$ -	$ 32,621
Neptune Road (Partin Settlement to US 192)	$ -	$ 3,405,959	$ -	$ 3,405,959
Total:	**$ -**	**$ 3,683,580**	**$ -**	**$ 3,683,580**
			Difference between Recommended and Tentative:	**$ 3,683,580**
Fund 143 - Mobility Fee West Zone				
Carroll Street (John Young Pkwy to Michigan)	$ -	$ 5,000,000	$ -	$ 5,000,000
Celebration Boulevard Extension Right of Way	$ 2,000,000	$ -	$ -	$ 2,000,000
County Sidewalks	$ -	$ 34,000	$ -	$ 34,000
CR 532 Widening	$ -	$ 4,699,371	$ -	$ 4,699,371
Cross Prairie Parkway (Nolte Road to W of C-31 Canal)	$ -	$ 5,000,000	$ -	$ 5,000,000
Funie Steed Road Intersection Improvements	$ 1,870,061	$ -	$ -	$ 1,870,061
Marigold Safety Improvements	$ -	$ 2,689,093	$ -	$ 2,689,093
Michigan Avenue Pedestrian Safety Improvements	$ -	$ 448,500	$ -	$ 448,500
Mobility - Bill Beck Boulevard Segment A	$ -	$ 788,062	$ -	$ 788,062
Mobility - Life is Beautiful Way	$ -	$ 7,138,465	$ -	$ 7,138,465
Mobility - Storey Creek	$ -	$ 300,702	$ -	$ 300,702
Mobility - Thacker Avenue	$ -	$ 2,919,040	$ -	$ 2,919,040
Mobility - West Side Connector/Sinclair Road Extension	$ -	$ 2,000,000	$ -	$ 2,000,000
Mobility - West Side Connector/Sinclair Road Extension PD&E	$ -	$ 75,735	$ -	$ 75,735
Mobility - Westside Boulevard Extension	$ -	$ 3,710,379	$ -	$ 3,710,379
Neovation Way	$ 775,497	$ 3,704,750	$ -	$ 4,480,247
Neptune Road (Partin Settlement to US 192)	$ 3,164,521	$ 31,519,385	$ -	$ 34,683,906
Old Lake Wilson Road (CR 532 to Assembly Court)	$ 4,772,500	$ 6,163,206	$ -	$ 10,935,706
Partin Settlement Rd (Neptune Rd to E. Lakeshore)	$ 1,264,288	$ 851,505	$ -	$ 2,115,793
Poinciana Boulevard (Pleasant Hill Road to Crescent Lakes Way)	$ 570,000	$ 11,468,285	$ -	$ 12,038,285
Simpson Road (Myers Road to US 192)	$ 547,827	$ 319,931	$ -	$ 867,758
Traffic Signal Replacement	$ -	$ 322,390	$ -	$ 322,390

CAPITAL PROJECTS for FY26 TENTATIVE BUDGET

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

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 143 - Mobility Fee West Zone, continued				
West Side Connector/Sinclair Road Extension	$ 1,500,000	$ -	$ -	$ 1,500,000
Westside Boulevard Extension	$ -	$ 3,719,250	$ -	$ 3,719,250
Total:	**$ 16,464,694**	**$ 92,872,049**	**$ -**	**$ 109,336,743**
			Difference between Recommended and Tentative:	**$ 92,872,049**
Fund 145 - Red Light Cameras				
Buenaventura Safety Improvements	$ -	$ 1,238,721	$ -	$ 1,238,721
Total:	**$ -**	**$ 1,238,721**	**$ -**	**$ 1,238,721**
			Difference between Recommended and Tentative:	**$ 1,238,721**
Fund 148 - Building Fund				
EV Charging Stations	$ -	$ 170,000	$ -	$ 170,000
Mobile Permitting Office Trailer	$ -	$ 375,000	$ -	$ 375,000
Permit Office Renovation	$ -	$ 100,000	$ -	$ 100,000
Permits Plus Upgrade	$ -	$ 810,342	$ -	$ 810,342
Solar Panels Parking Garage	$ -	$ 3,933,299	$ -	$ 3,933,299
Total:	**$ -**	**$ 5,388,641**	**$ -**	**$ 5,388,641**
			Difference between Recommended and Tentative:	**$ 5,388,641**
Fund 149 - East 192 CRA				
Beautification / Landscaping	$ -	$ 108,378	$ -	$ 108,378
Landscape East US 192	$ -	$ 731,817	$ -	$ 731,817
NeoCity Streetlights	$ -	$ 3,899,337	$ -	$ 3,899,337
Total:	**$ -**	**$ 4,739,532**	**$ -**	**$ 4,739,532**
			Difference between Recommended and Tentative:	**$ 4,739,532**
Fund 151 -CDBG				
Archie Gordon Memorial Park Playground	$ -	$ 132,000	$ -	$ 132,000
Buttonwood Pond Improvements	$ -	$ 300,000	$ -	$ 300,000
BVL Community Park Field Lights	$ -	$ 177,188	$ -	$ 177,188
Total:	**$ -**	**$ 609,188**	**$ -**	**$ 609,188**
			Difference between Recommended and Tentative:	**$ 609,188**
Fund 154 - Constitutional Gas Tax				
FY26 Road & Bridge - New & Replacement Vehicles & Equipment	$ 1,423,712	$ -	$ -	$ 1,423,712
FY26 Traffic - New & Replacement Vehicles & Equipment	$ 366,500	$ -	$ -	$ 366,500
Road & Bridge New & Replacement Vehicles & Equipment	$ -	$ 456,050	$ -	$ 456,050
Total:	**$ 1,790,212**	**$ 456,050**	**$ -**	**$ 2,246,262**
			Difference between Recommended and Tentative:	**$ 456,050**
Fund 155 - West 192 MSBU				
LED Lights	$ -	$ 38,385	$ -	$ 38,385
Total:	**$ -**	**$ 38,385**	**$ -**	**$ 38,385**
			Difference between Recommended and Tentative:	**$ 38,385**
Fund 156-Federal And State Grants				
Advanced Traffic Management System (ATMS) Phase VI	$ 3,857,000	$ -	$ -	$ 3,857,000
Boggy Creek Elementary School & Parkway Middle School Sidewalks	$ -	$ -	$ 651,998	$ 651,998
Buenaventura Boulevard Complete Streets	$ -	$ -	$ 4,442,298	$ 4,442,298
Buenaventura Safety Improvements	$ -	$ -	$ 1,844,719	$ 1,844,719
BVL Drainage Improvements	$ -	$ -	$ 9,299,087	$ 9,299,087
BVL Drainage Improvements Phase II	$ -	$ -	$ 4,689,320	$ 4,689,320
CNTER for Neovation Expansion	$ -	$ -	$ 6,090,914	$ 6,090,914
EV Charging Stations-NeoCity	$ -	$ -	$ 253,060	$ 253,060
Fortune-Simpson Intersection Improvements	$ -	$ -	$ 1,246,529	$ 1,246,529
Funie Steed Road Intersection Improvements	$ 2,108,791	$ -	$ 181,611	$ 2,290,402
Hickory Tree Elementary Sidewalk	$ 1,588,889	$ -	$ 319,984	$ 1,908,873
Kissimmee St Cloud Connector	$ -	$ -	$ 81,728	$ 81,728
Landscape E US 192	$ -	$ -	$ 809,881	$ 809,881
Magnolia Bridge Replacement	$ -	$ -	$ 1,500,000	$ 1,500,000
Marigold Safety Improvements	$ -	$ -	$ 14,211,276	$ 14,211,276
Michigan Avenue Pedestrian Safety Improvements	$ -	$ -	$ 1,564,307	$ 1,564,307

CAPITAL PROJECTS for FY26 TENTATIVE BUDGET

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

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 156-Federal And State Grants, continued				
Multipurpose Community Facility	$ 2,377,571	$ -	$ 3,872,779	$ 6,250,350
NeoCity Multi-Use Lab Facility	$ -	$ -	$ 15,984,075	$ 15,984,075
NeoCity SCIF	$ -	$ -	$ 1,345,534	$ 1,345,534
Neptune Road (Partin Settlement to US 192)	$ -	$ -	$ 5,362,475	$ 5,362,475
OC 1st FL Unsecure Area Buildout	$ -	$ -	$ 43,711	$ 43,711
OC NeoCity Training Center	$ -	$ -	$ 932,683	$ 932,683
OC Whitted Neighborhood Water System	$ -	$ -	$ 2,300,000	$ 2,300,000
Osceola Parkway Adaptive Signal System	$ -	$ -	$ 200,000	$ 200,000
Sunbridge Parkway Extension	$ -	$ -	$ 9,949,116	$ 9,949,116
Traffic Signal Replacement	$ -	$ -	$ 1,064,078	$ 1,064,078
Total:	**$ 9,932,251**	**$ -**	**$ 88,241,163**	**$ 98,173,414**
		Difference between Recommended and Tentative:		**$ 88,241,163**
Fund 158-Intergovernmental Radio Communications				
Tower A Automatic Transfer Switch	$ 78,000	$ 90,597	$ -	$ 168,597
Total:	**$ 78,000**	**$ 90,597**	**$ -**	**$ 168,597**
		Difference between Recommended and Tentative:		**$ 90,597**
Fund 177-Fire Impact Fee				
Fire Station 67 - Austin Tindall	$ -	$ 125,196	$ -	$ 125,196
Fire Station 83 - Poinciana	$ -	$ 4,539,977	$ -	$ 4,539,977
Total:	**$ -**	**$ 4,665,173**	**$ -**	**$ 4,665,173**
		Difference between Recommended and Tentative:		**$ 4,665,173**
Fund 178-Parks Impact Fee				
65th Infantry Veterans Park Playground	$ 423,720	$ 19,808,383	$ -	$ 20,232,103
Archie Gordon Memorial Park Parking Expansion	$ 2,500,000	$ 364,767	$ -	$ 2,864,767
Boardwalk Park at Pleasant Hill Road	$ 2,500,000	$ 2,500,000	$ -	$ 5,000,000
BVL Community Park Field Lights	$ -	$ 130,182	$ -	$ 130,182
Campbell City Park/Community Center	$ 2,850,000	$ 7,121,380	$ -	$ 9,971,380
East 192 CRA Parks	$ 2,000,000	$ 4,943,629	$ -	$ 6,943,629
Holopaw Community Park	$ -	$ 957,756	$ -	$ 957,756
Intercession City Community Center	$ -	$ 177,512	$ -	$ 177,512
Kenansville Community Center Playground	$ -	$ 450,000	$ -	$ 450,000
Kings Highway Park	$ -	$ 594,380	$ -	$ 594,380
Lake Gentry Boat Ramp Renovations	$ -	$ 100,000	$ -	$ 100,000
Lake Toho Water Restoration Pond Trail	$ 1,750,000	$ -	$ -	$ 1,750,000
Multipurpose Community Facility	$ -	$ 1,676,702	$ -	$ 1,676,702
Park Property Purchases - District 1	$ -	$ 108,001	$ -	$ 108,001
Park Property Purchases - District 2	$ -	$ 249,403	$ -	$ 249,403
Rachel Lane Park	$ -	$ 62,186	$ -	$ 62,186
Royal Palm Playground	$ -	$ 375,000	$ -	$ 375,000
Shelby Cox Playground	$ -	$ 268,000	$ -	$ 268,000
Shingle Creek Babb Park Upgrades	$ 353,100	$ -	$ -	$ 353,100
Shingle Creek St Clair Playground	$ 353,100	$ -	$ -	$ 353,100
Waters Edge Neighborhood Park Playground Replacement	$ 268,000	$ -	$ -	$ 268,000
Westside Technology Park (Quina/Ancient Island)	$ 1,300,000	$ 1,806,140	$ -	$ 3,106,140
Total:	**$ 14,297,920**	**$ 41,693,421**	**$ -**	**$ 55,991,341**
		Difference between Recommended and Tentative:		**$ 41,693,421**
Fund 187-Road Impact Fee Poinciana Overlay				
Marigold Safety Improvements	$ -	$ 526,045	$ -	$ 526,045
Total:	**$ -**	**$ 526,045**	**$ -**	**$ 526,045**
		Difference between Recommended and Tentative:		**$ 526,045**
Fund 190-Mobility Fee Northeast District				
Boggy Creek Road (Simpson to Narcoossee)	$ 5,708,399	$ 7,904,202	$ -	$ 13,612,601
Buenaventura Safety Improvements	$ -	$ 900,000	$ -	$ 900,000
Cyrils Dr at Zuni Rd Improvements	$ -	$ 1,602,087	$ -	$ 1,602,087
Cyrils Drive Improvements	$ -	$ 1,854,311	$ -	$ 1,854,311
Fortune-Simpson Intersection Improvements	$ -	$ 1,075,625	$ -	$ 1,075,625

CAPITAL PROJECTS for FY26 TENTATIVE BUDGET

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

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 190-Mobility Fee Northeast District, continued				
Jack Brack Road (Narcoossee to Absher)	$ -	$ 15,950,837	$ -	$ 15,950,837
Jack Brack Road ROW (Absher to Sunbridge Boundary)	$ -	$ 2,335,223	$ -	$ 2,335,223
Jones Road (Narcoossee to Sunbridge Boundary)	$ -	$ 3,693,910	$ -	$ 3,693,910
Mobility-Cyrils Road Stormwater Improvements	$ -	$ 119,167	$ -	$ 119,167
Mobility-Cyrils Road	$ -	$ 15,501,866	$ -	$ 15,501,866
Mobility-Pine Grove Road Improvements	$ -	$ 294,072	$ -	$ 294,072
Nova Road (US 192 to Sunbridge)	$ -	$ 5,252,998	$ -	$ 5,252,998
Partin Settlement Road (Neptune Road to E. Lakeshore)	$ 878,573	$ 1,792,819	$ -	$ 2,671,392
Simpson Road (Myers Road to US 192)	$ 4,017,394	$ 2,375,077	$ -	$ 6,392,471
Total:	**$ 10,604,366**	**$ 60,652,194**	**$ -**	**$ 71,256,560**
			Difference between Recommended and Tentative:	**$ 60,652,194**
Fund 191-Mobility Fee Southeast District				
Canoe Creek Road (CR 523)	$ 5,298,320	$ 8,781,648	$ -	$ 14,079,968
Cross Prairie Parkway (Nolte Road to W of C-31 Canal)	$ -	$ 59,237,145	$ -	$ 59,237,145
Hickory Tree Road (US 192 to Narcoossee/Nolte)	$ 3,126,032	$ -	$ -	$ 3,126,032
Mobility-Canoe Creek Road (Waterlin)	$ -	$ 750,000	$ -	$ 750,000
Mobility-Hickory Tree Road/Alligator Lake Improvements	$ -	$ 919,863	$ -	$ 919,863
Mobility-Jones Road Improvements Lavenna Ave	$ -	$ 328,029	$ -	$ 328,029
Mobility-Osceola Parkway at Orange Blossom Trail Improvements	$ -	$ 727,119	$ -	$ 727,119
Mobility - Way Point Boulevard	$ -	$ 418,299	$ -	$ 418,299
Mobility-Nolte Road Extension	$ -	$ 1,895,936	$ -	$ 1,895,936
Mobility-Triple H-Hickory Tree-DA	$ -	$ 190,337	$ -	$ 190,337
Neptune Road (Partin Settlement to US 192)	$ 1,686,228	$ 17,119,676	$ -	$ 18,805,904
Old Canoe Creek Road (Canoe Creek Road to Clay Whaley Road)	$ 3,095,316	$ -	$ -	$ 3,095,316
Sunbridge Parkway Extension	$ -	$ 1,471,045	$ -	$ 1,471,045
Total:	**$ 13,205,896**	**$ 91,839,097**	**$ -**	**$ 105,044,993**
			Difference between Recommended and Tentative:	**$ 91,839,097**
Fund 306-Local Option Sales Tax				
800MHz System Upgrades	$ -	$ 696,625	$ -	$ 696,625
Administration Building - 2nd Floor Communications Room HVAC	$ 195,500	$ 100,000	$ -	$ 295,500
Administration Building - 2nd Floor IT Data Center	$ 575,000	$ 450,000	$ -	$ 1,025,000
Administration Building - 2nd Floor Reconfiguration	$ -	$ 399,282	$ -	$ 399,282
Administration Building - 3rd Floor Reconfiguration	$ 731,853	$ 1,755,562	$ -	$ 2,487,415
Animal Services Lift Station Upgrade	$ -	$ 130,000	$ -	$ 130,000
Animal Services New & Replacement Vehicles & Equipment	$ -	$ 108,000	$ -	$ 108,000
Animal Services Renovations	$ 750,000	$ 421,923	$ -	$ 1,171,923
Boggy Creek Elementary School & Parkway Middle School Sidewalks	$ -	$ 234,205	$ -	$ 234,205
Bridge 924001	$ -	$ 757,055	$ -	$ 757,055
Bridge 924145	$ -	$ 259,945	$ -	$ 259,945
Bridge Safety Features	$ -	$ 20,139	$ -	$ 20,139
Bridge Scour Countermeasures	$ -	$ 140,941	$ -	$ 140,941
Buenaventura Boulevard Complete Streets	$ -	$ 18,000,000	$ -	$ 18,000,000
BVL Drainage Improvement	$ -	$ 3,099,696	$ -	$ 3,099,696
BVL Drainage Improvement Phase II	$ -	$ 516,712	$ -	$ 516,712
C-Gate Boat Ramp Safety Repair	$ -	$ 100,000	$ -	$ 100,000
Corrections Emergency Power Generator	$ -	$ 600,000	$ -	$ 600,000
Corrections Facility Breakroom	$ -	$ 602,954	$ -	$ 602,954
Corrections Fire Alarm Replacement	$ -	$ 399,907	$ -	$ 399,907
Corrections HVAC Control System Tracer	$ -	$ 125,000	$ -	$ 125,000
Corrections Kitchen Walk-In Replacements	$ 400,000	$ -	$ -	$ 400,000
County Sidewalks/Trails	$ 400,000	$ 1,192,787	$ -	$ 1,592,787
Countywide Radio System Improvements	$ 1,558,457	$ -	$ -	$ 1,558,457
Countywide Signals	$ 1,000,000	$ 3,956,160	$ -	$ 4,956,160
Courthouse Elevator Re-Build and Modernization	$ 425,000	$ -	$ -	$ 425,000
Courthouse Square Chiller 1 Replacement	$ -	$ 81,280	$ -	$ 81,280
Courthouse Square Chiller Replacements	$ -	$ 1,128,405	$ -	$ 1,128,405
Courthouse Square Fire Alarm Panels	$ 250,000	$ 205,000	$ -	$ 455,000

CAPITAL PROJECTS for FY26 TENTATIVE BUDGET

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

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 306-Local Option Sales Tax, continued				
Cross Prairie Parkway (Nolte Road to W of C-31 Canal)	$ -	$ 3,807,337	$ -	$ 3,807,337
D & F Recreation Yards	$ 71,632	$ 262,983	$ -	$ 334,615
Eagle Bay	$ -	$ 36,739	$ -	$ 36,739
EMS Generators Replacements	$ -	$ 214,746	$ -	$ 214,746
Environmental Library	$ 1,250,000	$ -	$ -	$ 1,250,000
EOC Equipment Upgrade	$ -	$ 69,614	$ -	$ 69,614
EOC Space Modifications	$ -	$ 500,000	$ -	$ 500,000
Fleet Management Center	$ -	$ 500,000	$ -	$ 500,000
Fortune-Simpson Intersection Improvements	$ -	$ 534,506	$ -	$ 534,506
FY26 Corrections - New & Replacement Vehicles & Equipment	$ 40,000	$ -	$ -	$ 40,000
FY26 Facilities - New & Replacement Vehicles & Equipment	$ 90,000	$ -	$ -	$ 90,000
FY26 Mowing - New & Replacement Vehicles & Equipment	$ 52,000	$ -	$ -	$ 52,000
FY26 Parks - New & Replacement Vehicles & Equipment	$ 236,000	$ -	$ -	$ 236,000
Government Center - Air Handlers, Exhaust Fans, HVAC Split Unit Replacements	$ -	$ 1,020,000	$ -	$ 1,020,000
Government Center - Cooling Tower Replacement	$ -	$ 350,000	$ -	$ 350,000
Government Center - Replace Chiller 1	$ 400,000	$ -	$ -	$ 400,000
Government Center - RTU Replacement	$ -	$ 97,844	$ -	$ 97,844
Historical Museum Renovation	$ -	$ 274,309	$ -	$ 274,309
Human Services Sign	$ 75,000	$ -	$ -	$ 75,000
Intersection Safety & Efficiency Improvements	$ -	$ 2,076,135	$ -	$ 2,076,135
IT - Admin Liebert UPS Replacement	$ 97,200	$ -	$ -	$ 97,200
IT - EOC Powerware UPS Replacement	$ 150,000	$ -	$ -	$ 150,000
IT - Spillman SAN Replacement	$ 350,000	$ -	$ -	$ 350,000
IT - Spillman Servers Replacement	$ 590,000	$ -	$ -	$ 590,000
Iteris Next Replacements	$ 1,000,000	$ 971,635	$ -	$ 1,971,635
Jack Brack Road ROW (Absher to Sunbridge)	$ -	$ 2,227	$ -	$ 2,227
Jail Control Room Interface Rehabilitation	$ 800,000	$ 2,126,525	$ -	$ 2,926,525
Jail Domestic Hot/Cold Water Piping Replacement	$ -	$ 266,003	$ -	$ 266,003
Jail HVAC Chilled/Hot Water Piping Replacement Phase II	$ -	$ 477,961	$ -	$ 477,961
Jail Intercom System Exterior Doors	$ -	$ 312,787	$ -	$ 312,787
Kempfer Road Culvert Replacement	$ -	$ 4,206,608	$ -	$ 4,206,608
Kissimmee St Cloud Connector	$ -	$ 348,430	$ -	$ 348,430
Lake Marian Boat Ramp	$ -	$ 250,000	$ -	$ 250,000
Magnolia Bridge Replacement	$ -	$ 500,000	$ -	$ 500,000
Motorola Radio Replacements - Non Fire	$ 232,500	$ -	$ -	$ 232,500
NeoCity Courtyard	$ 1,650,000	$ -	$ -	$ 1,650,000
NeoCity Multi-Use Lab Facility	$ 4,100,000	$ -	$ -	$ 4,100,000
Nova Rd over C32 Canal Bridge	$ -	$ 28,865	$ -	$ 28,865
OC Buildout	$ -	$ 2,141,359	$ -	
Old Lake Wilson Bridge	$ -	$ 282,194	$ -	
Overstreet Landing Site Improvements	$ -	$ 523,480	$ -	
Partin Settlement Road (Neptune Road to E. Lakeshore)	$ -	$ 7,864,033	$ -	
Poinciana Boulevard (Pleasant Hill Road to Crescent Lakes Way)	$ -	$ 9,414,825	$ -	$ 9,414,825
Poinciana Health Department Elevator	$ -	$ 229,587	$ -	
Property Appraiser Lobby Renovations	$ -	$ 211,619	$ -	
Public Works Yard 1 - Fleet Management Center	$ 18,000,000	$ -	$ -	$ 18,000,000
Seal Street Drainage Enhancements	$ -	$ 179,740	$ -	$ 179,740
Sheriff's Office Administration Chilled Water Treatment System	$ -	$ 31,289	$ -	$ 31,289
Sheriff's Office Administration Air Handler 1 & 2 Replacement	$ -	$ 990,600	$ -	$ 990,600
Sheriff's Office Administration HVAC Lighting Control	$ -	$ 439,350	$ -	$ 439,350
Sheriff's Office Aviation AC Replacement	$ 150,000	$ -	$ -	$ 150,000
Sheriff's Office Radios	$ -	$ 260,000	$ -	$ 260,000
Sheriff's Office Vehicle Replacements	$ -	$ 613,041	$ -	$ 613,041
Sheriff's Office Vehicles	$ 4,313,210	$ (460,000)	$ -	$ 3,853,210
Simpson Road (Myers Road to US 192)	$ -	$ 1,300,563	$ -	$ 1,300,563
Supervisor of Elections Office Space Renovation	$ -	$ 186,968	$ -	$ 186,968
Supervisor of Elections Warehouse Overflow Parking	$ 131,000	$ -	$ -	$ 131,000
Tax Collector - Government Center Lobby & Counter Modifications	$ -	$ 197,070	$ -	$ 197,070
Tower Antenna Replacement	$ 340,000	$ -	$ -	$ 340,000

CAPITAL PROJECTS for FY26 TENTATIVE BUDGET

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

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 306-Local Option Sales Tax, continued				
Tower DC Rectifier	$ 95,833	$ 82,704	$ -	$ 178,537
Traffic Control Equipment	$ 275,000	$ 610,562	$ -	$ 885,562
Traffic Signal Replacement	$ 1,000,000	$ 4,383,389	$ -	$ 5,383,389
Trout Lake Boat Ramp Improvements	$ -	$ 319,230	$ -	$ 319,230
Water Quality Monitoring Network	$ -	$ 486,126	$ -	$ 486,126
Total:	**$ 41,775,185**	**$ 85,004,561**	**$ -**	**$ 126,779,746**
		Difference between Recommended and Tentative:		**$ 85,004,561**
Fund 315-General Capital Outlay				
Boggy Creek Road (Simpson to Narcoossee)	$ -	$ 14,936,877	$ -	$ 14,936,877
Carroll Street (John Young Parkway to Michigan)	$ -	$ 897,562	$ -	$ 897,562
CNTER for Neovation Expansion	$ -	$ 4,456,240	$ -	$ 4,456,240
Cornerstone T1	$ -	$ 918,620	$ -	$ 918,620
Cornerstone T3	$ -	$ 130,000	$ -	$ 130,000
Cornerstone T4	$ -	$ 130,000	$ -	$ 130,000
Cornerstone T5	$ -	$ 1,596,960	$ -	$ 1,596,960
Cornerstone T6	$ -	$ 177,840	$ -	$ 177,840
Cornerstone T8	$ -	$ 66,300	$ -	$ 66,300
Cornerstone T13	$ -	$ 619,920	$ -	$ 619,920
Cornerstone T16	$ -	$ 161,460	$ -	$ 161,460
Cornerstone T26	$ -	$ 650,000	$ -	$ 650,000
Cornerstone T30	$ -	$ 109,980	$ -	$ 109,980
Cornerstone T32/33	$ -	$ 568,000	$ -	$ 568,000
Cornerstone T42	$ -	$ 35,880	$ -	$ 35,880
Cornerstone T43	$ -	$ 128,960	$ -	$ 128,960
CR 532 Widening	$ -	$ 25,300,629	$ -	$ 25,300,629
Hickory Tree Property Acquisition	$ -	$ 4,470,000	$ -	$ 4,470,000
Jail HVAC Chilled/Hot Water Piping Replacement Phase II	$ -	$ 3,335,777	$ -	$ 3,335,777
Jail Renovation & Expansion	$ -	$ 7,778,991	$ -	$ 7,778,991
Lake Toho Water Restoration	$ -	$ 48,325	$ -	$ 48,325
Lake X Property Acquisition	$ -	$ 24,600,000	$ -	$ 24,600,000
Los Margaritas Affordable Housing Project	$ -	$ 125,000	$ -	$ 125,000
Neovation Way	$ -	$ 2,015,554	$ -	$ 2,015,554
Partin Settlement Road (Neptune Road to E. Lakeshore)	$ -	$ 4,934,244	$ -	$ 4,934,244
Poinciana Boulevard (Pleasant Hill Road to Crescent Lakes Way)	$ -	$ 1,939,143	$ -	$ 1,939,143
Simpson Road (Myers Road -192)	$ -	$ 7,269,615	$ -	$ 7,269,615
Traffic Signal Replacement	$ -	$ 1,832,148	$ -	$ 1,832,148
West Government Center	$ -	$ 660,282	$ -	$ 660,282
Total:	**$ -**	**$ 109,894,307**	**$ -**	**$ 109,894,307**
		Difference between Recommended and Tentative:		**$ 109,894,307**
Fund 328- Special Purpose Capital				
417 & Celebration Ave Interchange Signals Replacement	$ -	$ -	$ 1,179,621	$ 1,179,621
Advanced Packaging Equipment	$ -	$ -	$ 11,059,059	$ 11,059,059
Boggy Creek Road (Simpson to Narcoossee)	$ -	$ -	$ 5,518,265	$ 5,518,265
Buenaventura Boulevard Complete Streets	$ -	$ -	$ 2,400,000	$ 2,400,000
Canoe Creek Widening	$ -	$ -	$ 117,408	$ 117,408
Carroll Street (John Young Parkway to Michigan)	$ -	$ -	$ 9,278,885	$ 9,278,885
CNTER for Neovation Expansion	$ -	$ -	$ 4,391,640	$ 4,391,640
Fortune-Simpson Intersection Improvements	$ -	$ -	$ 3,379,640	$ 3,379,640
Jack Brack Road (Narcoossee to Absher)	$ -	$ -	$ 268,497	$ 268,497
Marigold Safety Improvements	$ -	$ -	$ 1,023,000	$ 1,023,000
OC BRIDG 1st Floor Build-out	$ -	$ -	$ 7,208	$ 7,208
Partin Settlement Road (Neptune Road to E. Lakeshore)	$ -	$ -	$ 2,653,875	$ 2,653,875
Poinciana Boulevard (Pleasant Hill Road to Crescent Lakes Way)	$ -	$ -	$ 39,838,211	$ 39,838,211
Simpson Road (Myers Road -192)	$ -	$ -	$ 14,686,064	$ 14,686,064
Total:	**$ -**	**$ -**	**$ 95,801,373**	**$ 95,801,373**
		Difference between Recommended and Tentative:		**$ 95,801,373**

CAPITAL PROJECTS for FY26 TENTATIVE BUDGET

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

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 331-Countywide Fire Capital				
EMS Equipment	$ 942,252	$ 1,874,486	$ -	$ 2,816,738
Fire Equipment	$ 4,365,754	$ 8,866,247	$ -	$ 13,232,001
Fire Station 43 - Campbell City	$ -	$ 10,750,919	$ -	$ 10,750,919
Fire Station 54 - Harmony - Generator Replacement	$ -	$ 160,000	$ -	$ 160,000
Fire Station 55 - Holopaw - AC Replacement	$ 50,000	$ -	$ -	$ 50,000
Fire Station 67 - Austin Tindall	$ -	$ 936	$ -	$ 936
Fire Station 70 - Kenansville - Generator Replacement	$ -	$ 160,000	$ -	$ 160,000
Fire Station 71 - Lindfields/Westside Blvd - Replacement	$ -	$ 1,933,272	$ -	$ 1,933,272
Fire Station 75 - Funie Steed Road	$ -	$ 3,563,882	$ -	$ 3,563,882
Fire Station 81 - South Big Lake	$ -	$ 2,152,661	$ -	$ 2,152,661
Fire Station 83 - Poinciana	$ -	$ 2,182,575	$ -	$ 2,182,575
Fire Station 85 - Cypress Parkway	$ -	$ 665,533	$ -	$ 665,533
Fire Station 87 - West Big Lake Southport	$ -	$ 2,238,767	$ -	$ 2,238,767
Fire Rescue & EMS Training Building	$ -	$ 500,000	$ -	$ 500,000
Fire Rescue/EMS Training Facility	$ -	$ 476,080	$ -	$ 476,080
OC Holopaw Fire Station Well	$ -	$ 6,006	$ -	$ 6,006
Self-Contained Breathing Apparatus (SCBA) Replacements	$ 2,629,821	$ -	$ -	$ 2,629,821
Total:	**$ 7,987,827**	**$ 35,531,364**	**$ -**	**$ 43,519,191**
			Difference between Recommended and Tentative:	**$ 35,531,364**
Fund 332-Public Imp Rev Bonds Series 2017				
OC 2nd Floor Buildout	$ -	$ 87,047	$ -	$ 87,047
OC BRIDG 1st Floor Build-out	$ -	$ 49,559	$ -	$ 49,559
OC Buildout	$ -	$ 358,641	$ -	$ 358,641
OC NeoCity Training Center	$ -	$ 1,077,746	$ -	$ 1,077,746
Total:	**$ -**	**$ 1,572,993**	**$ -**	**$ 1,572,993**
			Difference between Recommended and Tentative:	**$ 1,572,993**
Fund 334-Transportation Improvement Ref Rev S 2019				
Bill Beck Boulevard Segment B	$ -	$ 1,183,872	$ -	$ 1,183,872
Boggy Creek Road (Simpson to Narcoossee)	$ -	$ 13,472,506	$ -	$ 13,472,506
Partin Settlement Road (Neptune Road to E. Lakeshore)	$ -	$ 4,655,411	$ -	$ 4,655,411
Poinciana Boulevard (Pleasant Hill Road to Crescent Lakes Way)	$ -	$ 6,573,391	$ -	$ 6,573,391
Simpson Road (Myers Road -192)	$ -	$ 10,591,526	$ -	$ 10,591,526
Total:	**$ -**	**$ 36,476,706**	**$ -**	**$ 36,476,706**
			Difference between Recommended and Tentative:	**$ 36,476,706**
Fund 336-Infrastructure Sales Surtax Capital Improvement Bond Proceeds Series 2025				
Correctional Facility Expansion & Renovations	$ 9,280,870	$ -	$ -	$ 9,280,870
Total:	**$ 9,280,870**	**$ -**	**$ -**	**$ 9,280,870**
			Difference between Recommended and Tentative:	**$ -**
Fund 401-Solid Waste				
FY26 Solid Waste - New & Replacement Vehicles & Equipment	$ 475,000	$ -	$ -	$ 475,000
Household Chemicals Waste Relocation	$ -	$ 55,000	$ -	$ 55,000
New Transfer Station	$ -	$ 2,989,570	$ -	$ 2,989,570
Total:	**$ 475,000**	**$ 3,044,570**	**$ -**	**$ 3,519,570**
			Difference between Recommended and Tentative:	**$ 3,044,570**
Fund 407-Osceola Parkway				
Osceola Parkway at Seralago Intersection Improvements	$ -	$ 87,268	$ -	$ 87,268
Total:	**$ -**	**$ 87,268**	**$ -**	**$ 87,268**
			Difference between Recommended and Tentative:	**$ 87,268**
Fund 510-Fleet Internal Service				
Fleet New & Replacement Vehicles & Equipment	$ -	$ 296,000	$ -	$ 296,000
FY26 Fleet - New & Replacement Vehicles & Equipment	$ 250,000	$ -	$ -	$ 250,000
Total:	**$ 250,000**	**$ 296,000**	**$ -**	**$ 546,000**
			Difference between Recommended and Tentative:	**$ 296,000**

CAPITAL PROJECTS for FY26 TENTATIVE BUDGET

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

FUND / PROJECT NAME:	RECOMMENDED BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TENTATIVE BUDGET TOTAL:
Fund 511-Fleet Fuel Internal Service				
Upgrade Existing Fuel Sites	$ -	$ 155,275	$ -	$ 155,275
Total:	**$ -**	**$ 155,275**	**$ -**	**$ 155,275**
			Difference between Recommended and Tentative:	**$ 155,275**
Capital Projects in Tentative Budget:	**$ 145,545,858**	**$ 602,955,809**	**$ 184,042,536**	**$ 932,544,203**
			Total Difference Between Recommended and Tentative:	**$ 786,998,345**

GRANTS for the FY26 TENTATIVE BUDGET

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

Fund / Grant Name:	Total in the Recommended Budget:	Variance:	Total in the Tentative Budget:
Fund 001 - General Fund			
Governance & Outreach (EDA BBBRC) In-Kind Match	$ -	$ 313,085	$ 313,085
Shingle Creek & Kissimmee River WRDA Grant Match	$ 852,308	$ -	$ 852,308
FY21 SCAAP (State Criminal Alien Assistance Program)	$ -	$ 5,523	$ 5,523
FY22 SCAAP	$ 44,767	$ (5,228)	$ 39,539
FY23 SCAAP	$ -	$ 30,792	$ 30,792
FY24 SCAAP	$ -	$ 35,336	$ 35,336
Petco Love	$ -	$ 8,000	$ 8,000
Subaru Loves Pet 2025	$ -	$ 4,000	$ 4,000
Total:	**$ 897,075**	**$ 391,508**	**$ 1,288,583**
		Difference between Recommended and Tentative:	**$ 391,508**
Fund 156 - Federal And State Grants Fund			
Center for Neovation Expansion (EDA BBBRC)	$ -	$ 6,090,914	$ 6,090,914
Edward Byrne JAG FY21	$ 30,402	$ -	$ 30,402
Edward Byrne JAG FY22	$ -	$ 29,499	$ 29,499
Edward Byrne JAG FY23	$ 26,918	$ -	$ 26,918
Edward Byrne JAG FY24	$ 57,301	$ -	$ 57,301
Energy Efficiency and Conservation Block Grant (EECBG)	$ -	$ 253,060	$ 253,060
FDEP Flood Vulnerability Grant	$ -	$ 379,986	$ 379,986
FEMA 2022 SAFER grant	$ 2,572,245	$ -	$ 2,572,245
FWC Lake Toho Vegetation Harvesting	$ -	$ 640,000	$ 640,000
FY26 EMPG Grant	$ -	$ 106,789	$ 106,789
FY26 EMPA Grant	$ -	$ 79,355	$ 79,355
FY27 EMPA Grant	$ -	$ 26,452	$ 26,452
EMS State Financial Assistance Grant	$ 18,414	$ -	$ 18,414
Governance & Outreach (EDA BBBRC) – Federal Grant	$ 573,918	$ -	$ 573,918
JAG Staff Wellness Grant	$ -	$ 20,690	$ 20,690
Lake Kissimmee NR Innovation Tech Grant	$ -	$ 4,000,000	$ 4,000,000
Marigold Avenue Safety Improvement	$ -	$ 14,211,276	$ 14,211,276
Master Surface Water Management Plan	$ -	$ 564,226	$ 564,226
Mosquito Chemical Grant	$ 55,670	$ 6,186	$ 61,856
Multipurpose Community Facility Grant	$ 2,377,571	$ 3,872,779	$ 6,250,350
NSF Innovation Engine Grant	$ 932,683	$ 43,711	$ 976,394
Osceola Tree Canopy Improvement Grant	$ -	$ 2,250,700	$ 2,250,700
Potable Distribution System Whitted	$ -	$ 2,300,000	$ 2,300,000
Responsible Recycling Osceola	$ 648,786	$ -	$ 648,786
Total:	**$ 7,293,908**	**$ 34,875,623**	**$ 42,169,531**
		Difference between Recommended and Tentative:	**$ 34,875,623**
Grants in Recommended FINAL Budget:	**$ 8,190,983**	**$ 35,267,131**	**$ 43,458,114**
		Difference between Recommended and Tentative:	**$ 35,267,131**

Fund Balance Revenues and Expenditures

Fund	2026 Revenues	2026 Expenditures	Balance
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	37,660,741	37,660,741	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

Fund	2026 Revenues	2026 Expenditures	Balance
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	142,777,858	142,777,858	0
328 - Special Purpose Capital Fund	95,801,373	95,801,373	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

Fund	2026 Revenues	2026 Expenditures	Balance
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	3,075,372,975	3,075,372,975	0

SPECIAL ASSESSMENTS RESOLUTIONS

OSCEOLA COUNTY

Title ..... Page

Resolution No. 25-096R 2-1

Resolution No. 25-097R 2-19

RESOLUTION NO. 25-096R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY FLORIDA RELATING TO VARIOUS MUNICIPAL SERVICE BENEFIT UNITS; DETERMINING SPECIAL BENEFIT FOR EACH MUNICIPAL SERVICE BENEFIT UNIT; APPROVING THE ASSESSMENT RATES AND ASSESSMENT ROLLS FOR EACH MUNICIPAL SERVICE BENEFIT UNIT; DIRECTING THAT THE ASSESSMENT ROLLS BE CERTIFIED TO THE OSCEOLA COUNTY TAX COLLECTOR; PROVIDING FOR COLLECTION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Osceola County, Florida (the "County") has created the Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, Buenaventura Lakes Street Lighting Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Hammock Preserve Subdivision Pond Municipal Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble

Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree at Springlake Village Subdivision Pond Municipal Service Benefit Unit, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs");

WHEREAS, the Board has also authorized the imposition of Solid Waste Service Assessments throughout the unincorporated area of the County and Household Chemical Waste Service Assessments throughout the entire County, including both incorporated and unincorporated areas (the "Waste Assessments"); and

WHEREAS, a notice of public hearing to consider assessment rates has been mailed to the owner of each parcel of property within the MSBUs and the owner of each parcel of property subject to the Waste Assessments, the affidavit of mailing is attached as Appendix B; and

WHEREAS, a notice of public hearing to consider rate increases for the special assessments being imposed within the MSBUs has been published in a newspaper generally circulated within the County, the proofs of publication being attached hereto as composite Appendix C; and

WHEREAS, the Board has conducted a public hearing on this date at which comments and objections of all interested persons were heard and considered as required by law;

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

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the ordinances and resolutions authorizing the imposition of the Waste Assessments and creating each of the respective MSBUs and other applicable provisions of law.

SECTION 2. PROPERTY SPECIALLY BENEFITED. It is hereby determined that each parcel of property subject to the Waste Assessments and each parcel of property located within each of the respective MSBUs is specially benefited by the services, facilities, programs, and improvements funded by the assessments approved herein, and that the assessments approved herein are fairly and reasonably apportioned among the specially benefited properties.

SECTION 3. ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL.

(A) The rates for the Waste Assessments and Special Assessments being imposed within the MSBUs, as set forth in Appendix A, are hereby approved for Fiscal Year 2025-2026. This assessment roll, prepared in accordance with the resolutions authorizing imposition of the Assessments and creating each of the respective MSBUs, utilizing the rates set forth in Appendix A, is hereby approved.

(B) The assessment roll, as herein approved, together with the correction of any errors or omissions, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by law. The assessment roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll for the Waste Assessments and each MSBU, in substantially the form attached hereto as Appendix D.

SECTION 4. COLLECTION OF ASSESSMENTS.

(A) The special assessments reflected in the assessment rolls approved pursuant to Section 3 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for the Waste Assessments and each MSBU; and the County Manager is hereby authorized and directed to deliver or cause the delivery of the Form DR-408 and the assessment roll to the Tax Collector, in the manner prescribed by Section 197.3632, Florida Statutes.

(B) The Waste Assessments and Special Assessments imposed within the MSBUs shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the assessment rolls as of January 1, 2025, the lien date for ad valorem taxes.

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

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DULY ADOPTED this 4th 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:

_____

APPENDIX A

SPECIAL ASSESSMENT RATE SCHEDULE

FISCAL YEAR 2025-2026

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2025-2026

Municipal Service Benefit Unit (MSBU)		RATE
Emerald Lakes (at the Fountains)		
Residential Properties (per parcel)	$	420.00
Fire Rescue		
Residential Property Use Category		
Residential (per dwelling unit)	$	312.01
Non-Residential Property Use Category		
Commercial (per square foot)	$	0.4289
Industrial/Warehouse (per square foot)	$	0.1512
Institutional (per square foot)	$	0.4524
Transient Occupancy (per room/unit/space)	$	300.01
Land Category		
Agricultural Land (per acre)	$	0.0148
Vacant Land (per acre)	$	0.1396
Household Chemical Waste		
Residential Properties (per unit)	$	4.00
Residential Solid Waste		
Urban Services Area	$	396.95
Rural Services Area	$	396.95
Tops Terrace		
Residential Properties (per lot)	$	105.00
STREET LIGHTING MSBUs		
Adriane Park	$	134.00
Alamo Estates & Oak Pointe	$	53.00
Blackstone	$	280.00
Brighton Place	$	104.00
BVL Street Lighting	$	15.00
Chisholm Estates	$	291.00
C.J.'s Landing	$	119.00
Country Crossing	$	49.00
Hamilton's Reserve	$	46.00
Hilliard Place	$	140.00
Hyde Park	$	127.00
Indian Point	$	39.00

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2025-2026

STREET LIGHTING MSBUs		
Kaliga Drive	$	68.00
Legacy Park	$	-
Moreland Estates	$	64.00
Neptune Shores	$	135.00
Orange Vista	$	61.00
Pebble Pointe	$	24.00
Pine Grove Estates	$	89.00
Pine Grove Park	$	20.00
Plaza Drive Street Lighting	$	0.02
Quail Wood	$	109.00
Regal Oak Shores	$	119.00
Rolling Hills Estates	$	104.00
Sailfish Court	$	185.00
Southport Bay	$	105.00
The Wilderness	$	48.00
Turnberry Reserve	$	88.00
Whispering Oaks	$	72.00
Wren Drive	$	-
STORMWATER MSBUs		
Adriane Park	$	170.00
Amberly Park	$	85.00
Bass Slough	$	97.00
Boggy Creek	$	97.00
Brighton Landings & Little Creek	$	52.00
Brighton Place	$	200.00
Chisholm Estates	$	213.00
C.J.'s Landing	$	286.00
Coralwood	$	160.00
Cornelius Place I	$	640.00
Cornelius Place II	$	695.00
Country Crossing	$	147.00
Country Green	$	107.00
Eagle Bay	$	59.00
Eagle Trace	$	300.00
Emerald Lake at Lizzia Brown	$	104.00
Fish Lake	$	231.76
Fryer Oaks	$	400.00
Green Meadows	$	388.00
Hamilton's Reserve	$	55.00
Hammock Pointe	$	180.00
Heritage Key Villas	$	60.00
Hickory Hollow	$	395.00

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2025-2026

STORMWATER MSBUs		
Hidden Pines	$	475.00
Hilliard Place	$	205.00
Hunter's Ridge	$	485.00
Hyde Park	$	227.00
Indian Point	$	85.00
International House of Pancakes	$	1,650.00
Legacy Park	$	-
Live Oak	$	335.00
Lost Lake Estates	$	408.00
Monica Terrace	$	520.00
Moreland Estates	$	180.00
Morningside Village	$	175.00
Narcoossee Half Acres	$	484.00
Neptune Shores	$	307.00
North Shore Village	$	55.00
Oak Hammock Preserve	$	160.00
Oak Pointe	$	100.00
Orange Vista	$	175.00
Parkway Plaza	$	1,255.00
Pebble Pointe	$	100.00
Pine Grove Estates	$	282.00
Pleasant Hill Lakes	$	60.00
Raintree at Springlake Village	$	75.00
Regal Oak Shores	$	250.00
Rolling Hills Estates	$	115.00
Royale Oaks	$	218.00
Saratoga Park	$	156.00
Silver Lake Drive	$	150.00
Silverlake Estates	$	162.00
Southport Bay	$	175.00
Steeplechase	$	410.00
Sylvan Lake Estates	$	267.00
Tierra Del Sol	$	192.00
Vacation Villas	$	78.00
Valencia Woods	$	203.00
Whispering Oaks	$	108.00
Windmill Point	$	110.00
Windward Cay	$	115.00

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority personally appeared Matthew Farkas, who, after being duly sworn, deposes and says:

1. I, Matthew Farkas, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property subject to the County's Solid Waste and Household Chemical Waste Service Assessments (the "Waste Assessments") and property located within the Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, Buenaventura Lakes Street Lighting Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Hammock Preserve Subdivision Pond Municipal Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove

Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree at Springlake Village Subdivision Pond Municipal Service Benefit Unit, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit; (the "MSBUs");

2. On or before August 15, 2025, I mailed, or directed the mailing of, a notice by first class mail, to the owner of each parcel of property subject to the Waste Assessments and each parcel of property located within the MSBUs by first class mail at the addresses then shown on the real property assessment tax roll database maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes, as required by the ordinances and resolutions authorizing imposition of the Waste Assessments and creating each of the MSBUs and other applicable provisions of law.

FURTHER AFFIANT SAYETH NOT.

Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Matthew Fuhrer who is personally known to me or who has produced _____ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 18 day of August, A.D., 2025.

Signature of the person taking acknowledgment

Gina M. Mulero-Cortes
Name of acknowledger (printed)

My commission expires: _____

GINA MULERO-CORTES
Notary Public, State of Florida
Commission No. HH 581800
My Comm. Exp. Aug. 13, 2028

APPENDIX C

PROOFS OF PUBLICATION

You can't blame AI for eliminating jobs

By Robin Landa | Inc.

AI has made it easier than ever to turn an idea into a company, a product or a vibe-coded software solution. The only problem is that not every idea is worth pursuing. Some are just repackaged trends, while others come with serious consequences. They might turn a profit — but at the expense of people's jobs, our communities and our planet.

But don't blame AI for bad ideas.

When asked whether AI will cause mass job loss, Nvidia CEO Jensen Huang didn't blame the machines. He blamed a potential drought in creativity.

"The fundamental thing is this," he told CNN's Fareed Zakaria. "Do we have more ideas left in society? If we do, if we're more productive, we'll be able to grow. If the world runs out of ideas, productivity gains translate to job loss."

In other words, AI won't eliminate jobs — uninspired thinking will.

That should be a wake-up call to entrepreneurs and small-business owners. While AI offers speed, scale and automation, it's only as useful as the ideas we feed into it.

The real challenge isn't producing content faster, but ensuring that we create something meaningful, responsible and



DREAMSTIME

forward-thinking.

To do that, we need a better framework for innovation that balances creativity with consequences. That's where the Three G's come in: Goal, Gap and Gain. I developed this method to help individuals and organizations generate ideas that aren't just novel, but necessary.

Let's break it down.

Goal: What are you trying to achieve, fix or create? Clear goals give creativity direction. Without them, even the most advanced AI can't deliver meaningful outcomes. A business idea without a goal is like a GPS without a destination.

Gap: What's missing? A gap could be an unmet customer need, an unaddressed pain point, or a cultural or environmental blind spot. Great ideas often live in the tension between what is and what could be.

Gain: What's the benefit, and who gains from it? A gain or benefit is where many ideas fall short. If the only gain is profit, you may miss an opportunity to build something more enduring and ethical.

This framework gets even more powerful when you apply it across the Three P's — people, planet and prosperity. Ask yourself:

- Does this idea benefit the people it touches, from customers to communities?
- Does it respect and protect the planet in its materials, systems or lifecycle?
- Does it support long-term prosperity, not just for the business but for society?

This POV doesn't mean every idea must solve world hunger or reverse climate change. But it does mean that entrepreneurs are responsible for moving beyond "good enough" solutions and toward ones that matter. And in today's marketplace, purpose isn't just noble, it's a competitive advantage. Customers, employees and investors increasingly seek businesses that stand for something.

In this sense, the Three G's framework is a creative compass and a business filter. It helps you assess whether your next big idea is big, just a retread in shinier packaging, or worthwhile for all. It also invites you to align your business goals with your values, your audience's values (which is paramount) and your long-term vision.

The truth is, AI can help bring ideas to life faster than ever before. But the hard part — the human part — is deciding which ideas are worth pursuing in the first place. That's where entrepreneurs shine. Your ability to see possibility, identify the correct gaps and imagine better gains drives innovation, employment and real progress.

So the next time you brainstorm a product, campaign or business model, don't just ask: Will this work? Ask:

- What's the goal?
- What's the gap?
- What's the gain for people, the planet and prosperity?

In a world where machines can do the doing, your competitive edge is in the dreaming.

Purpose

from Page 1

Gates isn't the only tech boss echoing Pink's advice. In a BBC interview, Pichai expressed a similar sentiment.

When asked how to choose a career, he replied: "You need to figure out what your heart is excited by. ... If you find that, things tend to work out."

Childhood enthusiasms + adult reflection = life purpose

Gates and Pichai are lucky in some ways that their teenage passion was computers. Coding leads more directly towards a viable career path than watching excessive amounts of MTV or mooning over Keanu Reeves (two activities I recall taking up a lot of my time as a teenager).

If you spent most of your teens practicing with your mediocre garage band, I am sad to say that doesn't mean you're destined to be the next Mick Jagger.

Maybe your time building forts in the woods was all about your love of the outdoors and a career in conservation would suit you.

Perhaps it was more about the tactile experience of building and you'd make a good carpenter. Hours gossiping on the phone with your friends could point you toward a career in coaching or therapy.

I broke up my "Cribs" and "Point Break" viewing by writing fantasy stories. Now I (happily) write for a living. Polls suggest that this isn't unusual. One found that a third of adults say their eventual careers were influenced by their childhood play.

Reflection is clearly essential. Your childhood quirks have to be combined with real-world considerations like pay and lifestyle factors.

But if you can find a path that allows you to fulfill some of your most basic drives — the things you did back in the day just for fun — you're not just more likely to enjoy your work and find it meaningful. You're also more likely to stick with it and succeed.

Following those breadcrumbs is more likely to lead you to a fulfilling career and a life of purpose than chasing vague but impressive-sounding ideas about your "passion."

Savage

from Page 1

The future of money

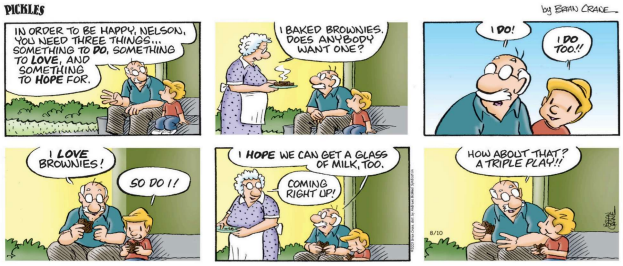
Leaving aside the potential for stablecoins and cryptocurrencies to capture transactions, the world of digital money transfer will continue to grow. Unless you're trying to keep your financial life a secret, digital money tracking from online banking and debit/credit cards to transactions using PayPal, Zelle and other transfers allow you to manage your finances more efficiently.

While cash slips through your fingers, a digital record of your night of partying or a shopping trip stares you in the face and dares you to justify your budget-busting spending. Programs like Quicken Simplifi, NerdWallet, Monarch and YNAB (You Need a Budget) not only track spending but remind you to stick to your money diet.

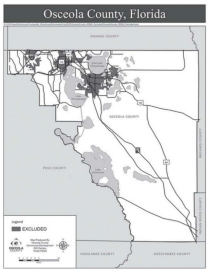
Adults ages 18 to 24 were more likely than any other cohort to pay with a mobile phone, using them for 45% of all payments — remotely and in person.

There is one place where cash is not likely to be replaced. While inflation may affect these payments, the tooth fairy still deposits money under the pillow in cash and coins. And that's the Savage Truth.

Terry Savage is a registered investment adviser and the author of four bestselling books, including "The Savage Truth on Money." Terry responds to questions on her blog at TerrySavage.com.



NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS



Notice is hereby given that the County Commission of Osceola County will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the unincorporated areas of Osceola County that constitute the boundaries of the Osceola County Municipal Service Benefit Unit for Fire Rescue Services.

The hearing will be held at **5:30 p.m. on Thursday, September 4, 2025,** or soon thereafter as may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The assessment for each parcel of property will be based on each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2025:

FIRE RESCUE ASSESSMENTS

Residential Property Use Category	*Rate Per Dwelling Unit*
Residential	$312.01
Non-Residential Property Use Categories	*Rate Per Square Foot*
Commercial	$0.4289
Industrial/Warehouse	$0.1512
Institutional	$0.4524
Transient Occupancy Property Use Category	*Rate Per Room/Space/Unit*
Transient Occupancy	$300.01
Land Property Use Categories	*Rate Per Acre*
Vacant Land	$0.1396
Agricultural Land	$0.0148

The County expects to collect a total of $62,487,617 from the fire rescue assessment. Copies of the Fire Rescue Assessment Ordinance 1999-25, the Amended and Restated Initial Assessment Resolution 20-130R, and the Preliminary Assessment Roll are available for inspection at the Office of Management and Budget in the Special Assessment Department located at 1 Courthouse Square, Suite 4400, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieran acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

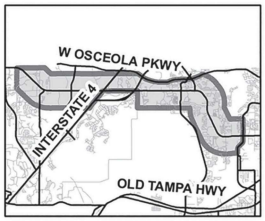
If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday, 8:00 a.m. to 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

The Board of County Commissioners of Osceola County, Florida, has been imposing Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeautiVacation Area, as shown below. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included in this November's ad valorem tax bills. The hearing will be held at **5:30 p.m. on Thursday, September 4, 2025,** or soon thereafter as may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The Board intends to impose Maintenance Assessments to pay for the administration of the West 192 BeautiVacation Project, maintenance of the improvements in the West 192 BeautiVacation Area (guide markers, roadway palms, associated landscaping, sidewalks, benches, signage, lighting, landscaping, bus shelters, and similar improvements) and assessment collection costs.



W192 MSBU

The Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. The County expects to collect a total of $4,465,208 from the maintenance assessments. A more specific description of the Maintenance Assessments is set forth in various resolutions approved by the Board, copies of which are available for inspection at the Special Assessments Office, located at 1 Courthouse Square, Suite 4400, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieran acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para accesar el Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the Maintenance Assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

Should you have any questions, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS OF
OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

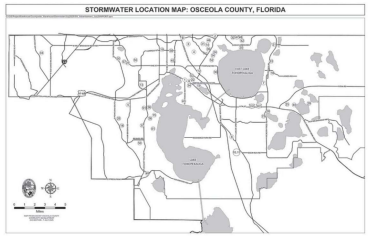
Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of stormwater management facilities located within the following MSBUs: Adriane Park, Amberley Park, Bass Slough, Boggy Creek, Brighton Landings & Little Creek, Brighton Place, Chisholm Estates, C.J.'s Landing, Coralwood, Cornelius Place I, Cornelius Place II, Country Crossing, Country Green, Eagle Bay, Eagle Trace, Emerald Lake at Lizzia Brown, Fish Lake, Fryer Oaks, Green Meadows, Hamilton's Reserve, Hammock Pointe, Heritage Key, Hickory Hollow, Hidden Pines, Hilliard Place, Hunters Ridge, Hyde Park, International House of Pancakes, Indian Point, Legacy Park, Live Oak, Lost Lake Estates, Monica Terrace, Moreland Estates, Morningside Village, Narcoossee Half Acres, Neptune Shores, North Shore Village, Oak Hammock Preserve, Oak Pointe, Orange Vista, Parkway Plaza, Pebble Pointe, Pine Grove Estates, Pleasant Hill Lakes, Raintree at Springlake Village, Regal Oak Shores, Rolling Hills Estates, Royale Oaks, Saratoga Park, Silver Lake Drive, Silverlake Estates, Southport Bay, Steeplechase, Sylvan Lake Estates, Tierra Del Sol, Vacation Villas, Valencia Woods, Whispering Oaks, Windmill Point, and Windward Cay.

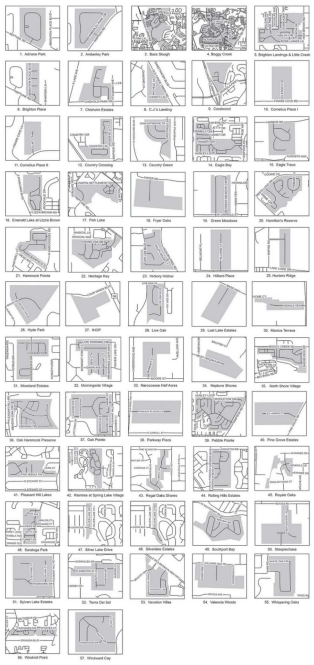
The public hearing for consideration of the proposed annual budget and imposition of non-ad valorem assessments for Osceola County will be held on **Thursday, September 4, 2025, at 5:30 p.m.** or soon thereafter as it may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, inlet/outlet cleaning, aquatic weed control, pond repair, structure inspections, insurance, and program administration for stormwater management facilities located within the MSBUs and will be based upon the relative stormwater burden generated by each parcel of property, measured in equivalent residential units (ERUs). One ERU will be assigned to each single-family or mobile home lot. The number of ERUs for other types of property will be calculated individually, as described in Resolutions adopted by the Board: Resolution Nos. 10-044R adopted on May 3, 2010; Resolution No. 11-067R adopted on August 8, 2011; Resolution No. 12-078R adopted on July 2, 2012; and Resolution No. 12-103R adopted on August 13, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

Municipal Service Benefit Units:	RATE:	Municipal Service Benefit Units:	RATE:	Municipal Service Benefit Units:	RATE:
Adriane Park	$ 170.00	Hamilton's Reserve	$ 55.00	Pebble Pointe	$ 100.00
Amberley Park	$ 85.00	Hammock Pointe	$ 180.00	Pine Grove Estates	$ 282.00
Bass Slough	$ 97.00	Heritage Key	$ 60.00	Pleasant Hill Lakes	$ 60.00
Boggy Creek	$ 97.00	Hickory Hollow	$ 395.00	Raintree at Springlake Village	$ 75.00
Brighton Landings & Little Creek	$ 52.00	Hilliard Place	$ 205.00	Regal Oak Shores	$ 250.00
Brighton Place	$ 200.00	Hunters Ridge	$ 485.00	Rolling Hills Estates	$ 115.00
Chisholm Estates	$ 213.00	Hyde Park	$ 227.00	Royale Oaks	$ 218.00
C.J.'s Landing	$ 286.00	Inter. House of Pancakes	$ 1,650.00	Saratoga Park	$ 156.00
Coralwood	$ 160.00	Live Oak	$ 335.00	Silver Lake Drive	$ 150.00
Cornelius Place I	$ 640.00	Lost Lake Estates	$ 408.00	Silverlake Estates	$ 162.00
Cornelius Place II	$ 695.00	Monica Terrace	$ 520.00	Southport Bay	$ 175.00
Country Crossing	$ 147.00	Moreland Estates	$ 180.00	Steeplechase	$ 410.00
Country Green	$ 107.00	Morningside Village	$ 175.00	Sylvan Lake Estates	$ 267.00
Eagle Bay	$ 59.00	Narcoossee Half Acres	$ 484.00	Tierra Del Sol	$ 192.00
Eagle Trace	$ 300.00	Neptune Shores	$ 307.00	Vacation Villas	$ 78.00
Emerald Lake at Lizzia Brown	$ 104.00	North Shore Village	$ 55.00	Valencia Woods	$ 203.00
Fish Lake	$ 231.76	Oak Hammock Preserve	$ 160.00	Whispering Oaks	$ 108.00
Fryer Oaks	$ 400.00	Oak Pointe	$ 100.00	Windmill Point	$ 110.00
Green Meadows	$ 388.00	Parkway Plaza	$ 1,255.00	Windward Cay	$ 115.00

STORMWATER LOCATION MAP: OSCEOLA COUNTY, FLORIDA





The County expects to collect a total of $1,638,813.26 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolution Nos. 10-044R, 11-067R, 12-078R, and 12-103R. Copies of Resolution Nos. 10-044R, 11-067R, 12-078R, 12-103R; and the Preliminary Assessment Roll are available for inspection in the Office of Management and Budget located at 1 Courthouse Square, Suite 4400, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance

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Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieran acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para accesar el Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

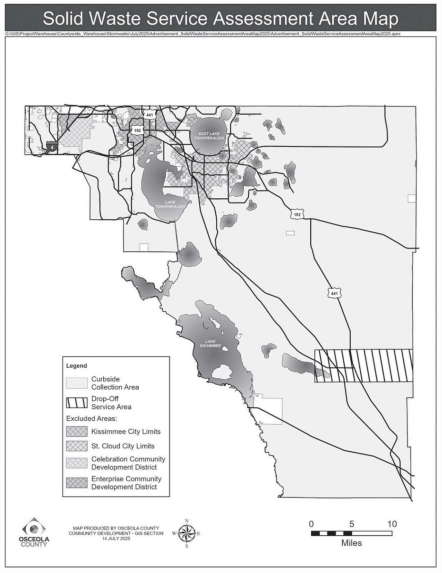
Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Information relating to the maintenance assessment program can also be obtained from the County's website at: http://www.osceola.org.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENT

Solid Waste Service Assessment Area Map



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose a solid waste service assessment against certain improved residential properties located within those portions of the unincorporated area of the County designated as "Curbside Collection Area" and "Drop-Off Service Area" in the map shown above. Assessments in the Curbside Collection Area will fund curbside pick-up of household waste, yard waste, bulky waste, white goods, and recyclable materials. Assessments in the Drop-Off Service Area will fund rural drop-off facilities for household waste, yard waste, bulky waste, white goods, and recyclable materials. Assessments will not be imposed against dwelling units served by a dumpster or compactor.

A public hearing will be held by the Osceola County Board of County Commissioners on **Thursday, September 4, 2025, at 5:30 p.m.** or soon thereafter as it may be heard at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741, to receive public comment on the proposed solid waste service assessment. All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The assessment will be computed by multiplying the number of dwelling units on each parcel by the rate of assessment. The proposed fiscal year 2025-2026 assessment is $396.95, which is equal to approximately $33.08 per month per dwelling unit. Solid waste and recyclables will be collected once per week.

The assessment breakdown for each residential service unit is as follows:

$372.77	(contract collectors or drop-off stations and customer service)
8.91	(assessment roll preparation and Tax Collector fees)
15.27	(early payment discount) [1]
$396.95	

[1] The $15.27 is the discount that will be received if the tax bill is paid in November 2025. Paying in November would reduce the assessment to $381.68. Smaller discounts are available if the tax bill is paid in December, January, or February.

The County expects to collect a total of $34,308,389 from the solid waste assessments. A more specific description of the solid waste service assessment program is set forth in Resolution No. 19-075R, adopted by the Board on June 10, 2019. Copies of Resolution No. 19-075R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, 1 Courthouse Square, Suite 4400, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

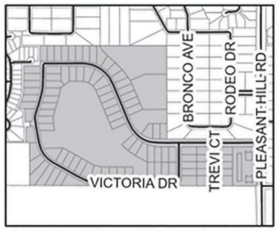
La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieran acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para accesar el Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title.

Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7750.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

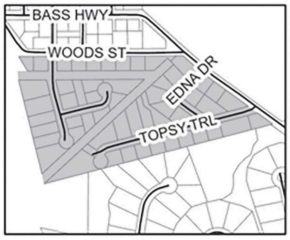
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



1. Emerald Lakes
(at the Fountains)

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Emerald Lakes (The Fountains) Municipal Service Benefit Unit pursuant to the Emerald Lakes (The Fountains) Ordinance No. 00-30 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, provision, improvement, and operation of stormwater management, the installation, maintenance, and operation of street lighting, and the improvement and maintenance of the common areas, entrance, and internal roadway islands within the Municipal Service Benefit Unit. The proposed fiscal year 2025-2026 special non-ad valorem assessments will be increased from $400.00 to $420.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be ***$420.00 per parcel***. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2025-2026 is $40,320.



2. Tops Terrace

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to impose non-ad valorem assessments against property located within the Top's Terrace Municipal Service Benefit Unit pursuant to the Top's Terrace Ordinance enacted by the Board on May 15, 1989. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the installation and maintenance of street lighting. The proposed fiscal year 2025-2026 special non-ad valorem assessment will be increased from $80.00 to $105.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be ***$105.00 per Lot***. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per lot charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2025-2026 is $5,670.

The hearing will be held at **5:30 p.m. on Thursday, September 4, 2025,** or soon thereafter as may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

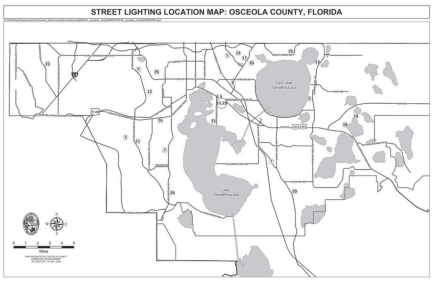
La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieran acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para accesar el Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

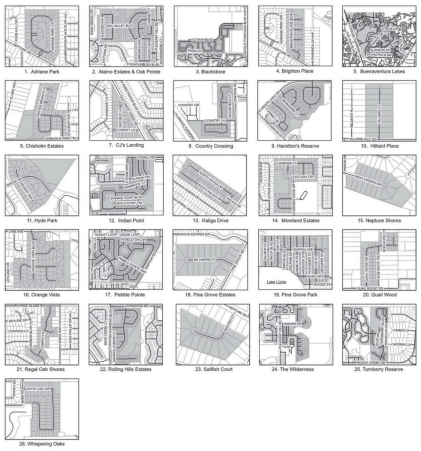
Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, Information relating to the maintenance assessment program can also be obtained from the County's website at: http://www.osceola.org.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS





Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund streetlights located within the MSBUs depicted in the map above and listed below: Adriane Park, Alamo Estates & Oak Pointe, Blackstone, Brighton Place, Buenaventura Lakes, Chisholm Estates, C.J. Landings, Country Crossings, Hamilton's Reserve, Hilliard Place, Hyde Park, Indian Point, Kaliga Drive, Legacy Park, Moreland Estates, Neptune Shores, Orange Vista, Pebble Pointe, Pine Grove Estates, Pine Grove Park, Plaza Drive, Quail Wood, Regal Oak Shores, Rolling Hills Estates, Sailfish Court, Southport Bay, The Wilderness, Turnberry Reserve, Whispering Oaks, and Wren Drive.

The hearing will be held at **5:30 p.m. on Thursday, September 4, 2025,** or soon thereafter as it may be heard. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The streetlight assessments have been proposed to fund the County's cost to provide streetlights for the MSBUs, including insurance and program administration, and will be based upon the total number of platted lots on the date the assessment is imposed, as described in the following resolutions adopted by the Board: Resolution Nos. 10-050R adopted on May 3, 2010, and 11-068R adopted on August 8, 2011. The proposed assessment rate for each MSBU is set forth in the following table:

Municipal Service Benefit Units:	Rate	Municipal Service Benefit Units:	Rate
Adriane Park	$ 134.00	Moreland Estates	$ 64.00
Alamo Estates & Oak Pointe	$ 53.00	Neptune Shores	$ 135.00
Blackstone	$ 280.00	Orange Vista	$ 61.00
Brighton Place	$ 104.00	Pebble Pointe	$ 24.00
Buenaventura Lakes	$ 15.00	Pine Grove Estates	$ 89.00
Chisholm Estates	$ 291.00	Pine Grove Park	$ 20.00
C.J.'s Landing	$ 119.00	Quail Wood	$ 109.00
Country Crossing	$ 49.00	Regal Oak Shores	$ 119.00
Hamilton's Reserve	$ 46.00	Rolling Hills Estates	$ 104.00
Hilliard Place	$ 140.00	Sailfish Court	$ 185.00
Hyde Park	$ 127.00	The Wilderness	$ 48.00
Indian Point	$ 39.00	Turnberry Reserve	$ 88.00
Kaliga Drive	$ 68.00	Whispering Oaks	$ 72.00

The County expects to collect a total of $346,711.26 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolution Nos. 10-050R and 11-068R. Copies of Resolution Nos. 10-050R and 11-068R; and the Preliminary Assessment Roll are available for inspection in the Special Assessments Office located at 1 Courthouse Square, Suite 4400, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieran acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para accesar el Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

Because the streetlight assessment will be collected on the ad valorem tax bill, failure to pay the streetlight assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the street lighting assessment program, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Additionally, information relating to the streetlight assessment program can also be obtained from the County's website at: http://www.osceola.org.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

APPENDIX D

FORM OF CERTIFICATE TO

NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Solid Waste and Household Chemical Waste Service Assessment, Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, Buenaventura Lakes Street Lighting Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Hammock Preserve Subdivision Pond Municipal Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree at Springlake Village Subdivision Pond Municipal Service Benefit Unit, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores

Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs");

(the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above-described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein-described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Rolls this _____ day of _____, 2025.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

RESOLUTION NO. 25-097R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING A MAINTENANCE ASSESSMENT ROLL FOR THE WEST 192 REDEVELOPMENT AREA MUNICIPAL SERVICE BENEFIT UNIT; ESTABLISHING THE LIEN ASSOCIATED THEREWITH; DIRECTING THAT THE ASSESSMENT ROLL BE CERTIFIED TO THE OSCEOLA COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Osceola County, Florida enacted Ordinance No. 95-08 (the "Original Ordinance") on July 31, 1995, and created the West 192 Redevelopment Area Municipal Service Benefit Unit for the purpose of imposing special assessments to finance the maintenance of improvements enhancing the commercial viability of property located therein; and

WHEREAS, pursuant to the Ordinance, the Board has adopted resolutions dated October 23, 1995, May 18, 1998, April 19, 1999, and May 5, 2003 (the "Original Initial Assessment Resolutions"), describing the terms and conditions of special assessments to finance the maintenance of improvements to enhance the commercial viability of property located within the West 192 Redevelopment Area Municipal Service Benefit Unit; and

WHEREAS, on August 27, 2007, the Board enacted Ordinance No. 07-21, amending the Original Ordinance to permit the imposition of maintenance assessments at a uniform rate throughout the West 192 Redevelopment Area Municipal Service Benefit Unit (the Original Ordinance, as amended by Ordinance No. 07-021, being referred to herein as the "Ordinance"); and

WHEREAS, on August 27, 2007, the Board adopted Resolution No. 07-037R, amending the Original Initial Assessment Resolutions to implement maintenance assessments at a uniform rate throughout the West 192 Redevelopment Area Municipal Service Benefit Unit (the Original Assessment Resolutions, as amended by Resolution No. 07-037, being referred to herein as the "Initial Assessment Resolution"); and

WHEREAS, since the enactment of Ordinance No. 07-021 and the adoption of Resolution No. 07-037R, Maintenance Assessments have been imposed at a uniform rate in the Phase IIA Benefit Area (as defined in the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIA Project adopted on May 18, 1998), the Phase IIB Benefit Area (as defined in the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIB Project adopted on April 19, 1999), and the Phase IIC Benefit Area (as defined in the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIC Project adopted on May 5, 2003); and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to adopt an "Annual Maintenance Assessment Resolution" during its budget adoption process for each Fiscal Year to approve the Maintenance Assessment Roll for each Fiscal Year; and

WHEREAS, notice of a public hearing to consider assessment rates has been mailed to each affected property owner within the West 192 Redevelopment Area Municipal Service Benefit Unit, the affidavit of mailing being attached as Appendix A; and

WHEREAS, notice of a public hearing to consider assessment rate increases for West 192 Redevelopment Area Municipal Service Benefit Unit has been published in a newspaper generally circulated within the County, the proof of publication being attached hereto as Appendix B; and

WHEREAS, the Board has conducted a public hearing on this date at which comments and objections of all interested persons were heard and considered as required by law.

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

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance, Chapter 125, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This is an Annual Maintenance Assessment Resolution and Annual Maintenance Assessment Resolution, as defined in the Ordinance. All capitalized terms herein shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. APPROVAL OF MAINTENANCE ASSESSMENT ROLL. The Maintenance Assessment Roll for the West 192 Redevelopment Area Municipal Service Benefit Unit, which is on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2025-2026, based upon the rates set forth below:

(A) The Maintenance Assessment Rate for the Benefit Area is hereby established as $648.80 per $1,000,000 of Factored Pedestrian Value.

(B) The Maintenance Assessment Rate for the Benefit Area is hereby established as $443.50 per $1,000,000 of Factored Vehicular Value.

SECTION 4. COLLECTION OF ASSESSMENTS.

(A) The special assessments reflected in the Maintenance Assessment Roll approved pursuant to Section 3 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for the Maintenance Assessment Roll to the Tax Collector, in the manner prescribed by section 197.3632, Florida Statutes.

(B) The Maintenance Assessments shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption of

this Resolution and shall attach to the real property included on the Maintenance Assessment Roll as of January 1, 2025, the lien date for ad valorem taxes.

SECTION 5. CERTIFICATION OF ASSESSMENT ROLLS. The Maintenance Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Maintenance Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

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

DULY ADOPTED this 4th day of September 2025.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners

ATTEST:

_____
Clerk/Deputy Clerk to the Board
(SEAL)

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

_____

APPENDIX A
AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority personally appeared Matthew Fuhrer, who, after being duly sworn, deposes and says:

1. I, Matthew Fuhrer, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property located within West 192 Redevelopment Area Municipal Service Benefit Unit, as required by Section 3.08 of Ordinance No. 95-08, as amended by Ordinance No. 07-21 (collectively, the "Ordinance"), creating the West 192 Redevelopment Area Municipal Service Benefit Unit.

2. On or before August 15, 2025, I mailed or directed the mailing of, a notice by first class mail (including the Property Appraiser's Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments), to the owner of each parcel of Nonresidential Property (as defined in the Ordinance) within the West 192 Redevelopment Area Municipal Service Benefit Unit that will be subject to a Maintenance Assessment (as defined in the Ordinance), in conformance with Section 3.08 of the Ordinance, at the address shown on the real property assessment tax roll maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Matthew Fuhrer, who is personally known to me or who has produced _____ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 18 day of August, A.D., 2025.

Signature of the person taking acknowledgment

Gina M. Mulero-Cortes
Name of acknowledger (printed)

My commission expires:

GINA MULERO-CORTES
Notary Public, State of Florida
Commission No. HH 581800
My Comm. Exp. Aug. 13, 2028

APPENDIX B

PROOF OF PUBLICATION

You can't blame AI for eliminating jobs

By Robin Landa | Inc.



DREAMSTIME

AI has made it easier than ever to turn an idea into a company, a product or a vibe-coded software solution. The only problem is that not every idea is worth pursuing. Some are just repackaged trends, while others come with serious consequences. They might turn a profit — but at the expense of people's jobs, our communities and our planet.

But don't blame AI for bad ideas.

When asked whether AI will cause mass job loss, Nvidia CEO Jensen Huang didn't blame the machines. He blamed a potential drought in creativity.

"The fundamental thing is this," he told CNN's Fareed Zakaria. "Do we have more ideas left in society? If we do, if we're more productive, we'll be able to grow. If the world runs out of ideas, productivity gains translate to job loss."

In other words, AI won't eliminate jobs — uninspired thinking will.

That should be a wake-up call to entrepreneurs and small-business owners. While AI offers speed, scale and automation, it's only as useful as the ideas we feed into it.

The real challenge isn't producing content faster, but ensuring that we create something meaningful, responsible and forward-thinking.

To do that, we need a better framework for innovation that balances creativity with consequences. That's where the Three G's come in: Goal, Gap and Gain. I developed this method to help individuals and organizations generate ideas that aren't just novel, but necessary.

Let's break it down.

Goal: What are you trying to achieve, fix or create? Clear goals give creativity direction. Without them, even the most advanced AI can't deliver meaningful outcomes. A business idea without a goal is like a GPS without a destination.

Gap: What's missing? A gap could be an unmet customer need, an unaddressed pain point, or a cultural or environmental blind spot. Great ideas often live in the tension between what is and what could be.

Gain: What's the benefit, and who gains from it? A gain or benefit is where many ideas fall short. If the only gain is profit, you may miss an opportunity to build something more enduring and ethical.

This framework gets even more powerful when you apply it across the Three P's — people, planet and prosperity. Ask your self:

- Does this idea benefit the people it touches, from customers to communities?
- Does it respect and protect the planet in its materials, systems or lifecycle?
- Does it support long-term prosperity, not just for the business but for society?

This POV doesn't mean every idea must solve world hunger or reverse climate change. But it does mean that entrepreneurs are responsible for moving beyond "good enough" solutions and toward ones that matter. And in today's marketplace, purpose isn't just noble, it's a competitive advantage. Customers, employees and investors increasingly seek businesses that stand for something.

In this sense, the Three C's framework is a creative compass and a business filter. It helps you assess whether your next big idea is big, just a retread in shinier packaging, or worthwhile for all. It also invites you to align your business goals with your values, your audience's values (which is paramount) and your long-term vision.

The truth is, AI can help bring ideas to life faster than ever before. But the hard part — the human part — is deciding which ideas are worth pursuing in the first place. That's where entrepreneurs shine. Your ability to see possibility, identify the correct gaps and imagine better gains drives innovation, employment and real progress.

So the next time you brainstorm a product, campaign or business model, don't just ask: Will this work? Ask:

- What's the goal?
- What's the gap?
- What's the gain for people, the planet and prosperity?

In a world where machines can do the doing, your competitive edge is in the dreaming.

Purpose

from Page 1

Gates isn't the only tech boss echoing Pink's advice. In a BBC interview, Pichai expressed a similar sentiment.

When asked how to choose a career, he replied: "You need to figure out what your heart is excited by. ... If you find that, things tend to work out."

Childhood enthusiasms + adult reflection = life purpose

Gates and Pichai are lucky in some ways that their teenage passion was computers. Coding leads more directly towards a viable career path than watching excessive amounts of MTV or mooning over Keanu Reeves (two activities I recall taking up a lot of my time as a teenager).

If you spent most of your teens practicing with your mediocre garage band, I am sad to say that doesn't mean you're destined to be the next Mick Jagger.

Maybe your time building forts in the woods was all about your love of the outdoors and a career in conservation would suit you.

Perhaps it was more about the tactile experience of building and you'd make a good carpenter. Hours gossiping on the phone with your friends could point you toward a career in coaching or therapy.

I broke up my "Cribs" and "Point Break" viewing by writing fantasy stories. Now I (happily) write for a living. Polls suggest that this isn't unusual. One found that a third of adults say their eventual careers were influenced by their childhood play.

Reflection is clearly essential. Your childhood quirks have to be combined with real-world considerations like pay and lifestyle factors.

But if you can find a path that allows you to fulfill some of your most basic drives — the things you did back in the day just for fun — you're not just more likely to enjoy your work and find it meaningful. You're also more likely to stick with it and succeed.

Following those breadcrumbs is more likely to lead you to a fulfilling career and a life of purpose than chasing vague but impressive-sounding ideas about your "passion."

Savage

from Page 1

The future of money

Leaving aside the potential for stablecoins and cryptocurrencies to capture transactions, the world of digital money transfer will continue to grow. Unless you're trying to keep your financial life a secret, digital money tracking from online banking and debit/credit cards to transactions using PayPal, Zelle and other transfers allow you to manage your finances more efficiently.

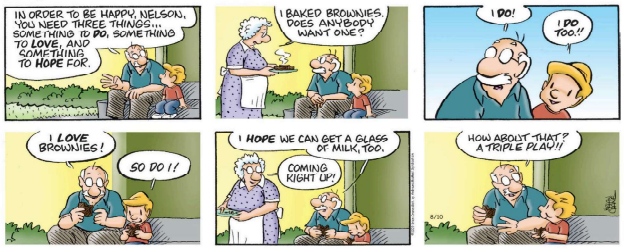
While cash slips through your fingers, a digital record of your night of partying or a shopping trip stares you in the face and dares you to justify your budget-busting spending. Programs like Quicken Simplifi, NerdWallet, Monarch and YNAB (You Need a Budget) not only track spending but remind you to stick to your money diet.

Adults ages 18 to 24 were more likely than any other cohort to pay with a mobile phone, using them for 45% of all payments — remotely and in person.

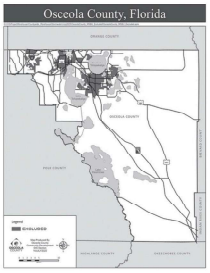
There is one place where cash is not likely to be replaced. While inflation may affect these payments, the tooth fairy still deposits money under the pillow in cash and coins. And that's the Savage Truth.

Terry Savage is a registered investment adviser and the author of four bestselling books, including "The Savage Truth on Money." Terry responds to questions on her blog at TerrySavage.com.

PICKLES by Brian Crane



NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS



Notice is hereby given that the County Commission of Osceola County will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the unincorporated areas of Osceola County that constitute the boundaries of the Osceola County Municipal Service Benefit Unit for Fire Rescue Services.

The hearing will be held at **5:30 p.m. on Thursday, September 4, 2025,** or soon thereafter as may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The assessment for each parcel of property will be based on each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2025:

FIRE RESCUE ASSESSMENTS

Residential Property Use Category	*Rate Per Dwelling Unit*
Residential	$312.01
Non-Residential Property Use Categories	*Rate Per Square Foot*
Commercial	$0.4209
Industrial/Warehouse	$0.1512
Institutional	$0.4524
Transient Occupancy Property Use Category	*Rate Per Room/Space/Unit*
Transient Occupancy	$300.01
Land Property Use Categories	*Rate Per Acre*
Vacant Land	$0.1396
Agricultural Land	$0.0148

The County expects to collect a total of $62,487,617 from the fire rescue assessment. Copies of the Fire Rescue Assessment Ordinance 1999-25, the Amended and Restated Initial Assessment Resolution 20-130R, and the Preliminary Assessment Roll are available for inspection at the Office of Management and Budget in the Special Assessment Department located at 1 Courthouse Square, Suite 4400, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742 1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieran acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (usuarios de TTY marcar: 711 para acceder al Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

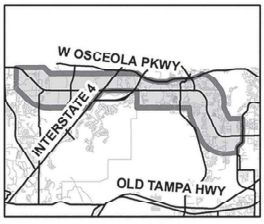
If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday, 8:00 a.m. to 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

The Board of County Commissioners of Osceola County, Florida, has been imposing Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeautiVacation Area, as shown below. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included in this November's ad valorem tax bills. The hearing will be held at **5:30 p.m. on Thursday, September 4, 2025,** or soon thereafter as may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The Board intends to impose Maintenance Assessments to pay for the administration of the West 192 BeautiVacation Project, maintenance of the improvements in the West 192 BeautiVacation Area (guide markers, roadway palms, associated landscaping, sidewalks, benches, signage, lighting, landscaping, bus shelters, and similar improvements) and assessment collection costs.



W192 MSBU

The Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. The County expects to collect a total of $4,465,208 from the maintenance assessments. A more specific description of the Maintenance Assessments is set forth in various resolutions approved by the Board, copies of which are available for inspection at the Special Assessments Office, located at 1 Courthouse Square, Suite 4400, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieran acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para accesar el Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the Maintenance Assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

Should you have any questions, please call (407) 742-1000 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS OF
OSCEOLA COUNTY, FLORIDA

APPENDIX C

FORM OF CERTIFICATE
TO NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the West 192 Redevelopment Area (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above-described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein-described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this _____ day of _____, 2025.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners

MILLAGE RESOLUTIONS

Title ..... Page

Resolution 25-103R 3-1

Resolution 25-104R 3-4

Resolution 25-105R 3-7

RESOLUTION NO. 25-103R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2025-2026 BY UNANIMOUS VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board") has previously certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the proposed millage rates set forth in Schedule A exceed 110 percent of the rolled-back rate, 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. ADOPTION OF PROPOSED MILLAGE RATES. The Board hereby adopts the proposed millage rates specified in Schedule A, which includes the percentages by which such proposed millage rates exceed the rolled back millage rates (the proposed increases in property taxes).

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED by a unanimous vote of the Board of County Commissioners this 4th 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

Resolution # 25-103R
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 MAINTENANCE	0.0916	0.2500	172.93%

RESOLUTION NO. 25-104R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2025-2026 BY TWO-THIRDS VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board") has previously certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; 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 a two-thirds vote of the Board;

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

SECTION 1. ADOPTION OF PROPOSED MILLAGE RATES. The Board hereby adopts the proposed millage rates specified in Schedule A, which includes the percentages by which such proposed millage rates exceed the rolled back millage rates (the proposed increases in property taxes).

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED by not less than a two-thirds vote of the Board of County

Commissioners this 4th 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

Resolution # 25-104R
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. 25-105R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2025-2026 BY MAJORITY VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board") has previously certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and,

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the proposed millage rates set forth in Schedule A do not exceed the rolled-back rate, 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. ADOPTION OF PROPOSED MILLAGE RATES. The Board hereby adopts the proposed millage rates specified in Schedule A.

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 4th 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

Resolution # 25-105R
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%

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

Title ..... Page

Resolution 25-106R 4-1

Schedule A 4-3

RESOLUTION NO. 25-106R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2025-2026; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Osceola County Manager, as county budget officer, has prepared and presented a tentative budget to the Board of County Commissioners of Osceola County, Florida (the "Board), as required by Section 129.03(3), Florida Statutes; and

WHEREAS, the Board has examined the tentative budget and made such changes as it deemed necessary; and

WHEREAS, the County Manager has computed the millage rates required to fund the tentative budget and the Board has certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the Board has adopted Resolution Nos. 25-103R, 25-104R, and 25-105R, adopting the proposed millage rates for Fiscal Year 2025-2026.

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

SECTION 1. ADOPTION OF TENTATIVE BUDGET. The tentative budget by fund and revenue/expense category for fiscal year 2025-2026 attached hereto as Schedule A is hereby approved and adopted.

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 4th 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
First Public Hearing
BOCC Osceola County
Total Summary

		Tentative FY26
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		302,594,307
Charges For Services		129,363,942
Judgment, Fines & Forfeits		3,404,275
Miscellaneous Revenues		25,999,498
Less 5% Statutory Reduction		-46,738,302
	Subtotal	**1,325,679,378**
Transfers In		306,012,062
Other Sources		163,142,566
Fund Balance		1,280,538,969
	Total Revenues	**3,075,372,975**
Expenditures		
Personnel Services		209,432,873
Operating Expenses		550,523,934
Capital Outlay		891,348,365
Debt Service		54,804,702
Grants and Aids		56,264,481
	Subtotal	**1,762,374,355**
Transfers Out		454,497,926
Reserves - Operating		177,733,820
Reserves - Debt		67,442,564
Reserves - Capital		238,233,947
Reserves - Claims		18,398,634
Reserves - Assigned		200,577,073
Reserves - Restricted		87,829,548
Reserves - Stability		68,285,108
	Total Expenditures	**3,075,372,975**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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		288,636,916
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		6,966,215
	Total Expenditures	**706,233,189**

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First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
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Fund Summary

		Tentative FY26
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
First Public Hearing
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Fund Summary

		Tentative FY26
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
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Fund Summary

		Tentative FY26
103-Drug Abuse Treatment Fund		
Revenues		
Judgment, Fines & Forfeits		27,338
Less 5% Statutory Reduction		-1,367
	Subtotal	**25,971**
Fund Balance		6,045
	Total Revenues	**32,016**
Expenditures		
Transfers Out		32,016
	Total Expenditures	**32,016**

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First Public Hearing
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Fund Summary

		Tentative FY26
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
First Public Hearing
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Fund Summary

		Tentative FY26
105-Fifth Cent Tourist Development Tax Fund		
Revenues		
Other Taxes		11,081,145
Less 5% Statutory Reduction		-554,057
	Subtotal	**10,527,088**
Other Sources		47,149
Fund Balance		15,716,338
	Total Revenues	**26,290,575**
Expenditures		
Operating Expenses		10,916,304
	Subtotal	**10,916,304**
Transfers Out		3,372,351
Reserves - Operating		5,905,203
Reserves - Stability		6,096,717
	Total Expenditures	**26,290,575**

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First Public Hearing
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Fund Summary

		Tentative FY26
106-Sixth Cent Tourist Development Tax Fund		
Revenues		
Other Taxes		11,081,145
Less 5% Statutory Reduction		-554,057
	Subtotal	**10,527,088**
Other Sources		47,149
Fund Balance		16,286,911
	Total Revenues	**26,861,148**
Expenditures		
Operating Expenses		14,436,536
	Subtotal	**14,436,536**
Transfers Out		43,512
Reserves - Operating		6,221,742
Reserves - Stability		6,159,358
	Total Expenditures	**26,861,148**

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First Public Hearing
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Fund Summary

		Tentative FY26
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		-876,831
	Subtotal	**16,767,093**
Other Sources		153,315
Fund Balance		20,740,333
	Total Revenues	**37,660,741**
Expenditures		
Personnel Services		177,060
Operating Expenses		10,845,054
Capital Outlay		6,404,438
Debt Service		34,815
	Subtotal	**17,461,367**
Transfers Out		759,835
Reserves - Operating		3,110,448
Reserves - Debt		17,003
Reserves - Stability		16,312,088
	Total Expenditures	**37,660,741**

Schedule A
First Public Hearing
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Fund Summary

		Tentative FY26
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
First Public Hearing
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Fund Summary

		Tentative FY26
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
First Public Hearing
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Fund Summary

		Tentative FY26
112-Emergency(911)Communications		
Revenues		
Intergovernmental Revenue		2,110,257
Charges For Services		153,511
Less 5% Statutory Reduction		-113,188
	Subtotal	**2,150,580**
Fund Balance		3,823,645
	Total Revenues	**5,974,225**
Expenditures		
Transfers Out		2,579,471
Reserves - Operating		257,947
Reserves - Capital		3,136,807
	Total Expenditures	**5,974,225**

Schedule A
First Public Hearing
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Fund Summary

		Tentative FY26
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
First Public Hearing
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Fund Summary

		Tentative FY26
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**

Schedule A
First Public Hearing
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Fund Summary

		Tentative FY26
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**

Schedule A
First Public Hearing
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Fund Summary

		Tentative FY26
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		236,660
Reserves - Operating		488,420
Reserves - Debt		19,288
Reserves - Restricted		13,152,123
	Total Expenditures	**18,474,732**

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First Public Hearing
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Fund Summary

		Tentative FY26
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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First Public Hearing
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Fund Summary

		Tentative FY26
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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First Public Hearing
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Fund Summary

		Tentative FY26
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**

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First Public Hearing
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Fund Summary

		Tentative FY26
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**
Transfers In		4,376,682
Fund Balance		40,570,242
	Total Revenues	**166,982,401**
Expenditures		
Personnel Services		72,382,937
Operating Expenses		31,549,822
Capital Outlay		508,056
Debt Service		4,252,251
	Subtotal	**108,693,066**
Transfers Out		21,849,676
Reserves - Operating		30,664,963
Reserves - Debt		1,995,346
Reserves - Capital		2,151,816
Reserves - Assigned		1,627,534
	Total Expenditures	**166,982,401**

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First Public Hearing
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Fund Summary

		Tentative FY26
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**

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Fund Summary

		Tentative FY26
139-Criminal Justice Training		
Revenues		
Judgment, Fines & Forfeits		60,058
Less 5% Statutory Reduction		-3,003
	Subtotal	**57,055**
Fund Balance		44,155
	Total Revenues	**101,210**
Expenditures		
Transfers Out		101,210
	Total Expenditures	**101,210**

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Fund Summary

		Tentative FY26
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**

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Fund Summary

		Tentative FY26
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**

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First Public Hearing
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Fund Summary

		Tentative FY26
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**

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Fund Summary

		Tentative FY26
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**

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Fund Summary

		Tentative FY26
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**

Schedule A
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Fund Summary

		Tentative FY26
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**

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Fund Summary

		Tentative FY26
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**

Schedule A
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Fund Summary

		Tentative FY26
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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Fund Summary

		Tentative FY26
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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Fund Summary

		Tentative FY26
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**

Schedule A
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Fund Summary

		Tentative FY26
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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Fund Summary

		Tentative FY26
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**

Schedule A
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Fund Summary

		Tentative FY26
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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Fund Summary

		Tentative FY26
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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Fund Summary

		Tentative FY26
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**

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Fund Summary

		Tentative FY26
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**

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Fund Summary

		Tentative FY26
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**

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First Public Hearing
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Fund Summary

		Tentative FY26
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**

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Fund Summary

		Tentative FY26
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
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Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
193 - Southeast Infrastructure Improvement Area Fund		
Revenues		
Transfers In		16,943,067
	Total Revenues	**16,943,067**
Expenditures		
Transfers Out		15,910,250
Reserves - Capital		1,032,817
	Total Expenditures	**16,943,067**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
250-GO BONDS SERIES 2020		
Revenues		
Fund Balance		2,202,854
	Total Revenues	**2,202,854**
Expenditures		
Debt Service		1,960,043
	Subtotal	**1,960,043**
Reserves - Debt		242,811
	Total Expenditures	**2,202,854**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
251 - Public Improvement Revenue Bonds, Series 2020		
Revenues		
Transfers In		569,712
Fund Balance		573,653
	Total Revenues	**1,143,365**
Expenditures		
Debt Service		571,668
	Subtotal	**571,668**
Reserves - Debt		571,697
	Total Expenditures	**1,143,365**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
255 - TDT Revenue Bond Series 2025		
Revenues		
Transfers In		7,511,724
Fund Balance		11,732,397
	Total Revenues	**19,244,121**
Expenditures		
Debt Service		4,172,743
	Subtotal	**4,172,743**
Reserves - Debt		15,071,378
	Total Expenditures	**19,244,121**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
315-Gen Cap Outlay Fund		
Revenues		
Charges For Services		5,293,920
	Subtotal	**5,293,920**
Transfers In		7,102,026
Fund Balance		130,381,912
	Total Revenues	**142,777,858**
Expenditures		
Capital Outlay		121,292,884
Grants and Aids		4,852,537
	Subtotal	**126,145,421**
Reserves - Assigned		14,388,450
Reserves - Restricted		2,243,987
	Total Expenditures	**142,777,858**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
328 - Special Purpose Capital Fund		
Revenues		
Intergovernmental Revenue		80,343,466
Miscellaneous Revenues		11,059,059
	Subtotal	**91,402,525**
Other Sources		4,398,848
	Total Revenues	**95,801,373**
Expenditures		
Capital Outlay		95,801,373
	Subtotal	**95,801,373**
	Total Expenditures	**95,801,373**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
331-Countywide Fire Capital Fund		
Revenues		
Transfers In		11,566,139
Other Sources		3,300,000
Fund Balance		54,994,192
	Total Revenues	**69,860,331**
Expenditures		
Capital Outlay		43,519,191
	Subtotal	**43,519,191**
Transfers Out		1,170,413
Reserves - Capital		25,170,727
	Total Expenditures	**69,860,331**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
336 - Infrastructure Sales Surtax Capital Improvement Bond Proc		
Revenues		
Other Sources		10,000,000
	Total Revenues	**10,000,000**
Expenditures		
Capital Outlay		9,280,870
	Subtotal	**9,280,870**
Reserves - Assigned		719,130
	Total Expenditures	**10,000,000**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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		3,980,612
Capital Outlay		87,268
Debt Service		10,066,301
	Subtotal	**14,422,599**
Transfers Out		156,200
Reserves - Operating		1,180,061
Reserves - Debt		24,652,712
Reserves - Capital		47,713,849
Reserves - Restricted		1,305,500
	Total Expenditures	**89,430,921**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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**

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

		Tentative FY26
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**

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FUND 001 – GENERAL FUND SUMMARY

TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions. This Fund is the largest in the County and supports the operations of numerous departments to include Constitutional Officers, Corrections, Sports & Event Facilities, Community Development, Strategic Initiatives, Court Administration, Environment & Public Lands, Housing & Community Services, Public Works, Real Estate Management, IT, OMB, Procurement, Finance, Human Resources, and Animal Services.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Personnel Services increased due to the inclusion of the Economic Development Administration - Build Back Better Regional Challenge (EDA BBBRC) grant**
- **Operating Expenses increased primarily due to the inclusion of the Tax Collector's budget, as well as increases to contractual services for Procurement and Corrections, and computer hardware for security camera installation**
- **Grants & Aids increased due to the inclusion of funding for Help Now**
- **Transfers Out were revised based on a reduction related to the revised Sheriff's Budget request which was transferred out to reserves for future capital projects for the Sheriff's Office, also adjusted was the transfer out to the Designated Ad Valorem Tax for transportation support**
- **Reserves were revised in accordance with Policy**

REVENUES

The General Fund's functions are primarily funded with taxes and governmental fees. The main revenue source is Ad Valorem Tax, which represents approximately a 9.9% increase over the FY25 Adopted Budget or an increase of $34.7M in revenues. However, these revenues are offset by funding obligations for the Designated Ad Valorem Tax as well as entities that receive Tax Increment Funds (TIFs) including the Northeast Infrastructure Improvement Area, Southeast Infrastructure Improvement Area, East 192, Vine Street, St. Cloud and Kissimmee CRAs, and support of the Constitutional Officers noted above. This Fund also receives revenues from Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue and Fund Balance estimates were updated based on revised projections**

001-GENERAL FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* 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	$ 8,868,854	$ 8,861,765	$(7,089)	$ 1,128,807
Intergovernmental Revenue	$ 50,282,955	$ 50,853,768	$ 50,920,191	$ 66,423	$ 637,236
Charges For Services	$ 1,729,709	$ 1,915,358	$ 1,915,358	$ 0	$ 185,649
Judgment, Fines & Forfeits	$ 1,037,141	$ 1,246,797	$ 1,120,728	$(126,069)	$ 83,587
Miscellaneous Revenues	$ 9,175,642	$ 9,155,883	$ 8,464,862	$(691,021)	$(710,780)
Less 5% Statutory Reduction	$(21,925,825)	$(23,796,222)	$(23,754,545)	$ 41,677	$(1,828,720)
Subtotal:	**$ 432,719,512**	**$ 468,359,692**	**$ 467,643,613**	**$(716,079)**	**$ 34,924,101**
Transfers In	$ 37,673,551	$ 62,550,460	$ 62,096,453	$(454,007)	$ 24,422,902
Other Sources	$ 5,997,487	$ 3,000,000	$ 3,000,000	$ 0	$(2,997,487)
Fund Balance	$ 162,617,595	$ 172,612,662	$ 173,493,123	$ 880,461	$ 10,875,528
REVENUES TOTAL:	**$ 639,008,145**	**$ 706,522,814**	**$ 706,233,189**	**$(289,625)**	**$ 67,225,044**
EXPENDITURES:					
Personnel Services	$ 90,901,275	$ 95,338,190	$ 95,914,662	$ 576,472	$ 5,013,387
Operating Expenses	$ 120,563,978	$ 131,363,662	$ 137,591,190	$ 6,227,528	$ 17,027,212
Capital Outlay	$ 10,849,687	$ 3,614,823	$ 5,332,792	$ 1,717,969	$(5,516,895)
Debt Service	$ 3,777,617	$ 1,952,217	$ 1,952,217	$ 0	$(1,825,400)
Grants and Aids	$ 39,594,696	$ 45,922,181	$ 46,671,331	$ 749,150	$ 7,076,635
Subtotal:	**$ 265,687,253**	**$ 278,191,073**	**$ 287,462,192**	**$ 9,271,119**	**$ 21,774,939**
Transfers Out	$ 251,957,573	$ 289,761,999	$ 288,636,916	$(1,125,083)	$ 36,679,343
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	$ 24,083,916	$ 24,035,700	$(48,216)	$ 4,760,105
Reserves - Restricted	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 0	$ 0
Reserves - Stability	$ 5,855,096	$ 15,353,660	$ 6,966,215	$(8,387,445)	$ 1,111,119
EXPENDITURES TOTAL:	**$ 639,008,145**	**$ 706,522,814**	**$ 706,233,189**	**$(289,625)**	**$ 67,225,044**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

DEPARTMENT SUMMARY – ANIMAL SERVICES

TRENDS & ISSUES

The Animal Services department includes the following cost centers: 2119 - Veterinary Operations, 2120 - Kennel Operations, 2121 - Road Operations, 2122 - Animal Control Administration, and 2123 - Animal Services Donation Funds.

REVENUES

This department is primarily supported by the General Fund; however, it generates revenues through fees and penalties charged to the public. These fees and penalties include charges for providing county tags, daily board for cats/dogs, rabies vaccinations, dangerous dog registration, impound fees, failure to obtain tags, and failure to vaccinate. Additional revenue is also received through donations.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
ANIMAL SERVICES		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance:**
PROJECTED EXPENDITURES				
Personnel Services		$ 3,867,998	**$ 3,822,055**	$(45,943)
Operating Expenses		$ 1,119,142	**$ 1,205,312**	$ 86,170
Capital Outlay		$ 0	**$ 0**	$ 0
Grants and Aids		$ 80,000	**$ 80,000**	$ 0
	Subtotal:	**$ 5,067,140**	**$ 5,107,367**	**$ 40,227**
EXPENDITURES TOTAL:		**$ 5,067,140**	**$ 5,107,367**	**$ 40,227**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - ANIMAL SERVICES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3464000 - Animal Control & Shelter Fees	$75,000	$70,000	$70,000	$0	$(5,000)
Charges For Services	**$75,000**	**$70,000**	**$70,000**	**$0**	**$(5,000)**
Judgment, Fines & Forfeits					
3540000 - Violations Of Local Ordinances	$15,000	$20,200	$20,200	$0	$5,200
3540100 - Violations of Local Ordinances	$200	$400	$400	$0	$200
Judgment, Fines & Forfeits	**$15,200**	**$20,600**	**$20,600**	**$0**	**$5,400**
Miscellaneous Revenues					
3660000 - Contrib/donations-priv Sources	$29,795	$30,000	$42,000	$12,000	$12,205
Miscellaneous Revenues	**$29,795**	**$30,000**	**$42,000**	**$12,000**	**$12,205**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(6,000)	$(6,030)	$(6,030)	$0	$(30)
Less 5% Statutory Reduction	**$(6,000)**	**$(6,030)**	**$(6,030)**	**$0**	**$(30)**
Fund Balance					
3892810 - Balance Forward Restricted	$1,695	$22,227	$22,227	$0	$20,532
Fund Balance	**$1,695**	**$22,227**	**$22,227**	**$0**	**$20,532**
TOTAL REVENUES:	**$115,690**	**$136,797**	**$148,797**	**$12,000**	**$33,107**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$2,333,978	$2,476,333	$2,477,819	$1,486	$143,841
5122000 - Car Allowance	$2,321	$2,321	$2,321	$0	$0
5122001 - Cell Phone Allowance	$90	$90	$90	$0	$0
5130001 - Vacancy Factor	$(42,648)	$(45,402)	$(45,428)	$(26)	$(2,780)
5140000 - Overtime	$102,955	$118,152	$118,152	$0	$15,197
5210000 - Fica Taxes	$186,423	$198,478	$198,592	$114	$12,169
5220000 - Retirement Contributions	$336,739	$368,385	$368,593	$208	$31,854
5230000 - Health Insurance	$664,146	$692,082	$644,395	$(47,687)	$(19,751)
5231000 - Life Insurance	$2,469	$2,630	$2,631	$1	$162
5232000 - Dental Insurance	$13,706	$14,833	$14,770	$(63)	$1,064
5233000 - Lt Disability Insurance	$3,890	$4,150	$4,152	$2	$262
5233100 - St Disability Insurance	$6,971	$7,341	$7,345	$4	$374
5240000 - Workers' Compensation	$26,922	$28,605	$28,623	$18	$1,701
Personnel Services	**$3,637,962**	**$3,867,998**	**$3,822,055**	**$(45,943)**	**$184,093**
Operating Expenses					
5310000 - Professional Services	$170,500	$170,609	$183,059	$12,450	$12,559
5340000 - Other Contractual Services	$155,988	$156,838	$156,838	$0	$850
5400000 - Travel And Per Diem	$15,700	$14,400	$14,400	$0	$(1,300)
5410000 - Communications	$20,172	$20,172	$20,172	$0	$0
5420000 - Freight & Postage Services	$4,200	$4,200	$4,200	$0	$0
5430000 - Utility Services	$1,200	$1,200	$1,200	$0	$0
5440000 - Rentals And Leases	$3,775	$3,775	$3,775	$0	$0
5450000 - Insurance	$69,259	$69,259	$76,424	$7,165	$7,165
5460000 - Repair & Maintenance Svcs	$3,500	$13,000	$13,000	$0	$9,500
5462000 - Rep & Maint-automotive	$6,832	$6,400	$6,400	$0	$(432)
5462100 - Rep & Maint.-Sheriff's Site	$20,000	$21,000	$21,000	$0	$1,000

DEPARTMENT SUMMARY - ANIMAL SERVICES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5462200 - Repair & Maint-Auto Direct	$5,632	$5,632	$5,632	$0	$0
5470000 - Printing And Binding	$16,500	$15,000	$15,000	$0	$(1,500)
5480000 - Promotional Activities	$13,000	$13,000	$13,000	$0	$0
5490000 - Oth Current Chgs & Obligations	$1,625	$1,625	$1,625	$0	$0
5490501 - OH-Workers' Compensation	$13,890	$14,488	$14,721	$233	$831
5490502 - OH-Property & Liability Insurance	$10,721	$10,721	$5,042	$(5,679)	$(5,679)
5490503 - OH-Dental Insurance	$3,506	$3,657	$3,982	$325	$476
5490504 – OH-Health Insurance	$17,620	$18,378	$102,393	$84,015	$84,773
5490505 – OH-Life/AD&D, STD, LTD	$2,706	$2,823	$3,148	$325	$442
5490509 - OH-Fleet Oversight	$8,275	$8,275	$8,406	$131	$131
5490510 - OH-Fleet Maint	$22,988	$22,988	$19,232	$(3,756)	$(3,756)
5490511 - OH-Fleet Fuel	$14,049	$14,049	$5,460	$(8,589)	$(8,589)
5511000 - Office Supplies	$20,124	$20,374	$20,374	$0	$250
5520000 - Operating Supplies	$79,168	$104,504	$104,279	$(225)	$25,111
5520010 - Computer Software	$3,448	$1,840	$1,840	$0	$(1,608)
5520020 - Computer Hardware, Non-Capital	$0	$1,000	$1,000	$0	$1,000
5521000 - Gas & Oil	$75,350	$61,500	$61,500	$0	$(13,850)
5521005 - Gas & Oil-Direct	$4,300	$5,925	$5,925	$0	$1,625
5522500 - Food	$49,007	$50,341	$50,116	$(225)	$1,109
5524500 - Cleaning Supplies	$17,155	$17,155	$17,155	$0	$0
5525000 - Tools	$14,300	$12,300	$12,300	$0	$(2,000)
5526000 - Clothing	$17,575	$16,325	$16,325	$0	$(1,250)
5528000 - Medicine	$174,969	$182,969	$182,969	$0	$8,000
5540000 - Books,pubs,subs & Memberships	$4,220	$4,220	$4,220	$0	$0
5541000 - Registration Fees	$17,100	$16,700	$16,700	$0	$(400)
5550000 - Training	$16,950	$12,500	$12,500	$0	$(4,450)
Operating Expenses	**$1,095,304**	**$1,119,142**	**$1,205,312**	**$86,170**	**$110,008**
Grants and Aids					
5820000 - Aids To Private Organization	$80,000	$80,000	$80,000	$0	$0
Grants and Aids	**$80,000**	**$80,000**	**$80,000**	**$0**	**$0**
TOTAL EXPENDITURES:	**$4,813,266**	**$5,067,140**	**$5,107,367**	**$40,227**	**$294,101**

DEPARTMENT SUMMARY – AUDIT AND OPERATIONAL IMPROVEMENT

TRENDS & ISSUES

The Office of Audit and Operational Improvement is responsible for conducting performance audits of County government operations in order to safeguard County assets, promote maximum accountability, and enhance the efficiency and effectiveness of programs and processes. AOI provides consulting or advisory services including facilitation of process mapping, improvement, or reengineering.

REVENUES

This office is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
AUDIT & OPERATIONAL IMPROVEMENT		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 245,064	**$ 232,572**	$(12,492)
Operating Expenses		$ 11,812	**$ 15,377**	$ 3,565
	Subtotal:	**$ 256,876**	**$ 247,949**	**$(8,927)**
EXPENDITURES TOTAL:		**$ 256,876**	**$ 247,949**	**$(8,927)**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - AUDIT & OPERATIONAL IMPROVEMENT

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$159,314	$165,680	$163,159	$(2,521)	$3,845
5130001 - Vacancy Factor	$(2,788)	$(2,899)	$(2,855)	$44	$(67)
5210000 - Fica Taxes	$12,187	$12,675	$12,482	$(193)	$295
5220000 - Retirement Contributions	$21,715	$23,245	$22,892	$(353)	$1,177
5230000 - Health Insurance	$42,040	$44,571	$35,120	$(9,451)	$(6,920)
5231000 - Life Insurance	$162	$169	$166	$(3)	$4
5232000 - Dental Insurance	$682	$696	$696	$0	$14
5233000 - Lt Disability Insurance	$255	$265	$261	$(4)	$6
5233100 - St Disability Insurance	$461	$480	$472	$(8)	$11
5240000 - Workers' Compensation	$207	$182	$179	$(3)	$(28)
Personnel Services	**$234,235**	**$245,064**	**$232,572**	**$(12,492)**	**$(1,663)**
Operating Expenses					
5400000 - Travel And Per Diem	$0	$500	$500	$0	$500
5450000 - Insurance	$868	$868	$843	$(25)	$(25)
5490501 - OH-Workers' Compensation	$626	$626	$636	$10	$10
5490502 - OH-Property & Liability Insurance	$134	$134	$56	$(78)	$(78)
5490503 - OH-Dental Insurance	$158	$158	$172	$14	$14
5490504 – OH-Health Insurance	$794	$794	$4,424	$3,630	$3,630
5490505 – OH-Life/AD&D, STD, LTD	$122	$122	$136	$14	$14
5511000 - Office Supplies	$700	$700	$700	$0	$0
5512000 - Office Equipment	$1,500	$1,000	$1,000	$0	$(500)
5522500 - Food	$0	$4,000	$4,000	$0	$4,000
5540000 - Books,pubs,subs & Memberships	$710	$410	$410	$0	$(300)
5541000 - Registration Fees	$16,775	$2,500	$2,500	$0	$(14,275)
Operating Expenses	**$22,387**	**$11,812**	**$15,377**	**$3,565**	**$(7,010)**
TOTAL EXPENDITURES:	**$256,622**	**$256,876**	**$247,949**	**$(8,927)**	**$(8,673)**

DEPARTMENT SUMMARY – BOARD SUPPORT SERVICES

TRENDS & ISSUES

The Board Support Services Office's responsibilities include the preparation and distribution of the Board of County Commission meeting agendas, posting public notices of the meetings, assuring that all documents are delivered to the Clerk of the Court; submission of Ordinances to Municode for codification of the Code of Ordinances, the Comprehensive Plan, and the Land Development Code; the Records Management Liaison Officer for all other County documents; Recording Secretary for the Charter Review Advisory Commission and the Redistricting Committee; and assists other County Departments that provide Recording Secretary Services for Advisory Boards to assure compliance with required laws. In addition, the Office coordinates with the Clerk of the Court to manage the Board's share of the costs of the Value Adjustment Board process.

REVENUES

This office is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
BOARD SUPPORT SERVICES		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 322,031	**$ 302,295**	$(19,736)
Operating Expenses		$ 27,153	**$ 33,218**	$ 6,065
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 349,184**	**$ 335,513**	**$(13,671)**
EXPENDITURES TOTAL:		**$ 349,184**	**$ 335,513**	**$(13,671)**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - BOARD SUPPORT

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$197,049	$203,043	$203,043	$0	$5,994
5122000 - Car Allowance	$2,321	$2,321	$2,321	$0	$0
5130001 - Vacancy Factor	$(3,467)	$(3,571)	$(3,571)	$0	$(104)
5140000 - Overtime	$1,000	$1,000	$1,000	$0	$0
5210000 - Fica Taxes	$15,152	$15,609	$15,609	$0	$457
5220000 - Retirement Contributions	$32,180	$33,578	$33,578	$0	$1,398
5230000 - Health Insurance	$49,354	$67,632	$47,954	$(19,678)	$(1,400)
5231000 - Life Insurance	$202	$208	$208	$0	$6
5232000 - Dental Insurance	$1,074	$1,096	$1,038	$(58)	$(36)
5233000 - Lt Disability Insurance	$317	$326	$326	$0	$9
5233100 - St Disability Insurance	$552	$566	$566	$0	$14
5240000 - Workers' Compensation	$256	$223	$223	$0	$(33)
Personnel Services	**$296,080**	**$322,031**	**$302,295**	**$(19,736)**	**$6,215**
Operating Expenses					
5400000 - Travel And Per Diem	$100	$450	$450	$0	$350
5420000 - Freight & Postage Services	$25	$25	$25	$0	$0
5440000 - Rentals And Leases	$1,800	$1,800	$1,800	$0	$0
5450000 - Insurance	$3,377	$3,377	$3,929	$552	$552
5460000 - Repair & Maintenance Svcs	$500	$500	$500	$0	$0
5490501 - OH-Workers' Compensation	$986	$986	$1,002	$16	$16
5490502 - OH-Property & Liability Insurance	$523	$523	$259	$(264)	$(264)
5490503 - OH-Dental Insurance	$249	$249	$271	$22	$22
5490504 – OH-Health Insurance	$1,251	$1,251	$6,968	$5,717	$5,717
5490505 – OH-Life/AD&D, STD, LTD	$192	$192	$214	$22	$22
5511000 - Office Supplies	$5,300	$4,800	$4,800	$0	$(500)
5520000 - Operating Supplies	$1,200	$1,200	$1,200	$0	$0
5520011 - Computer Software, SAAS	$8,000	$9,100	$9,100	$0	$1,100
5540000 - Books,pubs,subs & Memberships	$1,000	$1,000	$1,000	$0	$0
5550000 - Training	$500	$1,700	$1,700	$0	$1,200
Operating Expenses	**$25,003**	**$27,153**	**$33,218**	**$6,065**	**$8,215**
TOTAL EXPENDITURES:	**$321,083**	**$349,184**	**$335,513**	**$(13,671)**	**$14,430**

DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

TRENDS & ISSUES

This department provides funding for the Board of County Commissioners County Manager's Office (1211) and Medical Examiner (2192).

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenditures were revised based on the Medical Examiner's contract**

REVENUES

This cost center is supported by General Fund revenues to provide services that are mandated, such as elected representation, establishing and carrying out policy directions, and management of the Board's employees.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
BOCC AND COUNTY MANAGER		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 2,493,735	**$ 2,489,942**	$(3,793)
Operating Expenses		$ 4,137,470	**$ 4,196,785**	$ 59,315
Grants and Aids		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 6,631,205**	**$ 6,686,727**	**$ 55,522**
EXPENDITURES TOTAL:		**$ 6,631,205**	**$ 6,686,727**	**$ 55,522**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5110000 - Executive Salaries	$522,551	$540,226	$552,529	$12,303	$29,978
5120000 - Regular Salaries And Wages	$1,050,678	$1,081,030	$1,068,206	$(12,824)	$17,528
5122000 - Car Allowance	$12,855	$12,855	$12,855	$0	$0
5122001 - Cell Phone Allowance	$4,656	$4,656	$4,656	$0	$0
5130001 - Vacancy Factor	$(27,549)	$(28,390)	$(28,165)	$225	$(616)
5140000 - Overtime	$1,500	$1,500	$1,500	$0	$0
5210000 - Fica Taxes	$120,427	$124,097	$123,231	$(866)	$2,804
5220000 - Retirement Contributions	$495,990	$495,824	$493,210	$(2,614)	$(2,780)
5230000 - Health Insurance	$247,499	$247,578	$247,578	$0	$79
5231000 - Life Insurance	$1,599	$1,644	$1,633	$(11)	$34
5232000 - Dental Insurance	$4,911	$5,011	$5,011	$0	$100
5233000 - Lt Disability Insurance	$2,189	$2,233	$2,235	$2	$46
5233100 - St Disability Insurance	$3,612	$3,684	$3,688	$4	$76
5240000 - Workers' Compensation	$2,048	$1,787	$1,775	$(12)	$(273)
Personnel Services	**$2,442,966**	**$2,493,735**	**$2,489,942**	**$(3,793)**	**$46,976**
Operating Expenses					
5340000 - Other Contractual Services	$3,921,073	$3,921,073	$3,958,039	$36,966	$36,966
5400000 - Travel And Per Diem	$3,000	$3,000	$3,000	$0	$0
5400003 - Travel & Per Diem- BCC	$55,500	$55,500	$55,500	$0	$0
5410000 - Communications	$4,000	$4,000	$4,000	$0	$0
5420000 - Freight & Postage Services	$400	$400	$400	$0	$0
5440000 - Rentals And Leases	$2,850	$2,500	$2,500	$0	$(350)
5450000 - Insurance	$17,195	$17,195	$14,819	$(2,376)	$(2,376)
5460000 - Repair & Maintenance Svcs	$200	$200	$200	$0	$0
5470000 - Printing And Binding	$2,000	$2,000	$2,000	$0	$0
5490000 - Oth Current Chgs & Obligations	$500	$500	$500	$0	$0
5490501 - OH-Workers' Compensation	$4,507	$4,507	$4,579	$72	$72
5490502 - OH-Property & Liability Insurance	$2,662	$2,662	$978	$(1,684)	$(1,684)
5490503 - OH-Dental Insurance	$1,137	$1,137	$1,238	$101	$101
5490504 – OH-Health Insurance	$5,717	$5,717	$31,853	$26,136	$26,136
5490505 – OH-Life/AD&D, STD, LTD	$879	$879	$979	$100	$100
5511000 - Office Supplies	$3,600	$3,600	$3,600	$0	$0
5512000 - Office Equipment	$1,600	$1,000	$1,000	$0	$(600)
5520000 - Operating Supplies	$12,000	$12,000	$12,000	$0	$0
5521000 - Gas & Oil	$200	$200	$200	$0	$0
5540000 - Books,pubs,subs & Memberships	$9,900	$9,900	$9,900	$0	$0
5540103 - Books, Pubs, Subs, Memberships	$70,000	$70,000	$70,000	$0	$0
5541000 - Registration Fees	$5,500	$5,500	$5,500	$0	$0
5541003 - Registration Fee- BCC	$14,000	$14,000	$14,000	$0	$0
Operating Expenses	**$4,138,420**	**$4,137,470**	**$4,196,785**	**$59,315**	**$58,365**
TOTAL EXPENDITURES:	**$6,610,447**	**$6,631,205**	**$6,686,727**	**$55,522**	**$76,280**

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

The Business Services Office provides various services to support the operations of Osceola County which includes support of the Board of County Commissioners' Strategic Plan, as well as special projects.

REVENUES

This office is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
BUSINESS SERVICES		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 67,034	**$ 67,034**	$ 0
Operating Expenses		$ 4,168	**$ 5,123**	$ 955
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 71,202**	**$ 72,157**	**$ 955**
EXPENDITURES TOTAL:		**$ 71,202**	**$ 72,157**	**$ 955**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - BUSINESS SERVICES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$44,470	$46,249	$46,249	$0	$1,779
5122000 - Car Allowance	$2,321	$2,321	$2,321	$0	$0
5122001 - Cell Phone Allowance	$90	$90	$90	$0	$0
5130001 - Vacancy Factor	$(779)	$(810)	$(810)	$0	$(31)
5210000 - Fica Taxes	$3,403	$3,538	$3,538	$0	$135
5220000 - Retirement Contributions	$8,351	$8,679	$8,679	$0	$328
5230000 - Health Insurance	$6,089	$6,488	$6,488	$0	$399
5231000 - Life Insurance	$46	$48	$48	$0	$2
5232000 - Dental Insurance	$187	$191	$191	$0	$4
5233000 - Lt Disability Insurance	$67	$70	$70	$0	$3
5233100 - St Disability Insurance	$114	$118	$118	$0	$4
5240000 - Workers' Compensation	$57	$52	$52	$0	$(5)
Personnel Services	**$64,416**	**$67,034**	**$67,034**	**$0**	**$2,618**
Operating Expenses					
5400000 - Travel And Per Diem	$2,000	$1,000	$1,000	$0	$(1,000)
5420000 - Freight & Postage Services	$100	$50	$50	$0	$(50)
5450000 - Insurance	$260	$260	$232	$(28)	$(28)
5490501 - OH-Workers' Compensation	$172	$172	$175	$3	$3
5490502 - OH-Property & Liability Insurance	$40	$40	$15	$(25)	$(25)
5490503 - OH-Dental Insurance	$44	$44	$47	$3	$3
5490504 – OH-Health Insurance	$219	$219	$1,217	$998	$998
5490505 – OH-Life/AD&D, STD, LTD	$33	$33	$37	$4	$4
5511000 - Office Supplies	$500	$500	$500	$0	$0
5540000 - Books,pubs,subs & Memberships	$1,000	$1,000	$1,000	$0	$0
5541000 - Registration Fees	$750	$750	$750	$0	$0
5550000 - Training	$200	$100	$100	$0	$(100)
Operating Expenses	**$5,318**	**$4,168**	**$5,123**	**$955**	**$(195)**
TOTAL EXPENDITURES:	**$69,734**	**$71,202**	**$72,157**	**$955**	**$2,423**

DEPARTMENT SUMMARY – COMMUNICATIONS

TRENDS & ISSUES

The Communications Department ensures that Osceola citizens are informed of the services and initiatives of the Osceola County Government.

REVENUES

This department is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
COMMUNICATIONS		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 1,395,103	**$ 1,508,371**	$ 113,268
Operating Expenses		$ 798,215	**$ 824,040**	$ 25,825
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 2,193,318**	**$ 2,332,411**	**$ 139,093**
EXPENDITURES TOTAL:		**$ 2,193,318**	**$ 2,332,411**	**$ 139,093**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - COMMUNICATIONS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$832,597	$952,374	$1,021,959	$69,585	$189,362
5122000 - Car Allowance	$6,249	$6,249	$6,249	$0	$0
5122001 - Cell Phone Allowance	$75	$75	$75	$0	$0
5130001 - Vacancy Factor	$(14,572)	$(16,670)	$(17,886)	$(1,216)	$(3,314)
5140000 - Overtime	$50	$50	$50	$0	$0
5210000 - Fica Taxes	$63,702	$72,862	$78,185	$5,323	$14,483
5220000 - Retirement Contributions	$131,236	$153,518	$163,280	$9,762	$32,044
5230000 - Health Insurance	$203,749	$214,994	$243,667	$28,673	$39,918
5231000 - Life Insurance	$846	$968	$1,038	$70	$192
5232000 - Dental Insurance	$3,785	$3,920	$4,732	$812	$947
5233000 - Lt Disability Insurance	$1,334	$1,523	$1,634	$111	$300
5233100 - St Disability Insurance	$2,366	$2,706	$2,904	$198	$538
5240000 - Workers' Compensation	$1,081	$2,534	$2,484	$(50)	$1,403
Personnel Services	**$1,232,498**	**$1,395,103**	**$1,508,371**	**$113,268**	**$275,873**
Operating Expenses					
5310000 - Professional Services	$450,000	$450,000	$450,000	$0	$0
5340000 - Other Contractual Services	$25,000	$25,000	$25,000	$0	$0
5400000 - Travel And Per Diem	$2,000	$2,000	$2,000	$0	$0
5410000 - Communications	$5,000	$5,000	$5,000	$0	$0
5420000 - Freight & Postage Services	$325	$325	$325	$0	$0
5450000 - Insurance	$5,871	$5,871	$6,772	$901	$901
5460010 - Repairs & Maint Software	$2,000	$2,000	$2,000	$0	$0
5462000 - Rep & Maint-automotive	$600	$100	$100	$0	$(500)
5470000 - Printing And Binding	$6,000	$6,000	$6,000	$0	$0
5480000 - Promotional Activities	$100,000	$100,000	$100,000	$0	$0
5486000 - Promotional-Public Relat Prog	$30,000	$30,000	$30,000	$0	$0
5490000 - Oth Current Chgs & Obligations	$17,000	$15,000	$15,000	$0	$(2,000)
5490008 - Oth Curr Chgs. Special Event	$105,000	$105,000	$105,000	$0	$0
5490501 - OH-Workers' Compensation	$3,318	$3,944	$4,323	$379	$1,005
5490502 - OH-Property & Liability Insurance	$909	$909	$447	$(462)	$(462)
5490503 - OH-Dental Insurance	$837	$995	$1,169	$174	$332
5490504 – OH-Health Insurance	$4,208	$5,002	$30,084	$25,082	$25,876
5490505 – OH-Life/AD&D, STD, LTD	$647	$769	$924	$155	$277
5490509 - OH-Fleet Oversight	$331	$331	$336	$5	$5
5490511 - OH-Fleet Fuel	$669	$669	$260	$(409)	$(409)
5511000 - Office Supplies	$1,300	$2,300	$2,300	$0	$1,000
5520000 - Operating Supplies	$4,000	$5,000	$5,000	$0	$1,000
5520011 - Computer Software, SAAS	$10,000	$15,000	$15,000	$0	$5,000
5520020 - Computer Hardware, Non-Capital	$6,500	$6,500	$6,500	$0	$0
5521000 - Gas & Oil	$1,000	$200	$200	$0	$(800)
5522500 - Food	$1,000	$1,000	$1,000	$0	$0
5540000 - Books,pubs,subs & Memberships	$7,300	$7,300	$7,300	$0	$0
5550000 - Training	$2,000	$2,000	$2,000	$0	$0
Operating Expenses	**$792,815**	**$798,215**	**$824,040**	**$25,825**	**$31,225**

DEPARTMENT SUMMARY - COMMUNICATIONS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
TOTAL EXPENDITURES:	**$2,025,313**	**$2,193,318**	**$2,332,411**	**$139,093**	**$307,098**

DEPARTMENT SUMMARY – COMMUNITY DEVELOPMENT

TRENDS & ISSUES

The Community Development Department in the General Fund consists of the following cost centers: Community Development Projects (1400), The Roadway Bank (1404), Impact Fee Coordination (1427), Hauling Permit Road Repair (1435), Planning Zoning and Design (1436), Development Review (1453), Tree Bank (1455), Community Development Administration (1457), Customer Care Administration (1458), and Code Enforcement (1461).

REVENUES

This department is primarily supported by the General Fund; however, it generates revenues for Impact Fee Coordination, which are based on the administrative costs for School Impact Fees, Park Impact Fees, Mobility Impact Fees, and Fire Impact Fees. Development Review, Planning, Zoning & Design, and Code Enforcement receive revenues from numerous permits, registration, application, and code violation fees.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
COMMUNITY DEVELOPMENT		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 7,876,991	**$ 7,899,980**	$ 22,989
Operating Expenses		$ 3,772,731	**$ 3,968,718**	$ 195,987
Capital Outlay		$ 0	**$ 381,554**	$ 381,554
Grants and Aids		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 11,649,722**	**$ 12,250,252**	**$ 600,530**
Reserves - Capital		$ 309,181	**$ 309,181**	$ 0
EXPENDITURES TOTAL:		**$ 11,958,903**	**$ 12,559,433**	**$ 600,530**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – COMMUNITY DEVELOPMENT

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Other Taxes					
3160000 - Occupational Licenses	$308,274	$120,777	$120,777	$0	$(187,497)
Other Taxes	**$308,274**	**$120,777**	**$120,777**	**$0**	**$(187,497)**
Permits, Fees & Special Assessments					
3241100- Impact Fees - Public Safety- Resid	$92,681	$80,104	$80,104	$0	$(12,577)
3243101 - Mobility Fees - Residential	$51,085	$171,939	$171,939	$0	$120,854
3243202 - Mobility Fees - Commercial	$837	$3,825	$3,825	$0	$2,988
3291001 - Inspection Fees	$0	$5,010,986	$5,010,986	$0	$5,010,986
3291004 - Lot Mowing Fee	$0	$12,668	$12,668	$0	$12,668
3295000 - Other Permits and Fees	$7,489,928	$2,866,752	$2,866,752	$0	$(4,623,176)
3295002 - BOA App Fee	$75,602	$129,797	$129,797	$0	$54,195
3295004 - Lot Mowing Fee	$22,825	$36,778	$29,689	$(7,089)	$6,864
Permits, Fees & Special Assessments	**$7,732,958**	**$8,312,849**	**$8,305,760**	**$(7,089)**	**$572,802**
Charges For Services					
3419000 - Other Gen Govt Charges & Fees	$268,131	$356,155	$356,155	$0	$88,024
3449200 - Taxi Cab Registration Fees	$0	$45,382	$45,382	$0	$45,382
3490001 - School Impact Fees	$183,601	$161,583	$161,583	$0	$(22,018)
Charges For Services	**$451,732**	**$563,120**	**$563,120**	**$0**	**$111,388**
Judgment, Fines & Forfeits					
3540000 - Violations Of Local Ordinances	$315,339	$558,934	$419,526	$(139,408)	$104,187
Judgment, Fines & Forfeits	**$315,339**	**$558,934**	**$419,526**	**$(139,408)**	**$104,187**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(440,415)	$(477,785)	$(470,460)	$7,325	$(30,045)
Less 5% Statutory Reduction	**$(440,415)**	**$(477,785)**	**$(470,460)**	**$7,325**	**$(30,045)**
Fund Balance					
3892810 - Balance Forward Restricted	$956,785	$1,273,784	$1,273,784	$0	$316,999
3892820 - Balance Forward Committed	$746,919	$0	$381,554	$381,554	$(365,365)
Fund Balance	**$1,703,704**	**$1,273,784**	**$1,655,338**	**$381,554**	**$(48,366)**
TOTAL REVENUES:	**$10,071,592**	**$10,351,679**	**$10,594,061**	**$242,382**	**$522,469**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$4,697,568	$5,339,916	$5,348,873	$8,957	$651,305
5122000 - Car Allowance	$1,836	$1,836	$1,836	$0	$0
5130001 - Vacancy Factor	$(82,434)	$(93,671)	$(93,827)	$(156)	$(11,393)
5140000 - Overtime	$12,700	$12,700	$12,700	$0	$0
5210000 - Fica Taxes	$360,332	$409,468	$410,152	$684	$49,820
5220000 - Retirement Contributions	$663,438	$786,201	$787,458	$1,257	$124,020
5230000 - Health Insurance	$1,197,269	$1,333,373	$1,345,588	$12,215	$148,319
5231000 - Life Insurance	$4,764	$5,429	$5,437	$8	$673
5232000 - Dental Insurance	$22,206	$24,040	$24,014	$(26)	$1,808
5233000 - Lt Disability Insurance	$7,511	$8,540	$8,554	$14	$1,043
5233100 - St Disability Insurance	$13,150	$15,024	$15,050	$26	$1,900
5240000 - Workers' Compensation	$24,212	$34,135	$34,145	$10	$9,933
Personnel Services	**$6,922,552**	**$7,876,991**	**$7,899,980**	**$22,989**	**$977,428**

DEPARTMENT SUMMARY – COMMUNITY DEVELOPMENT

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5310000 - Professional Services	$1,410,000	$1,270,000	$1,270,000	$0	$(140,000)
5310006 - Legal Fees	$29,000	$29,000	$29,000	$0	$0
5312000 - Tax Collector Fees	$6,166	$2,416	$2,416	$0	$(3,750)
5340000 - Other Contractual Services	$177,566	$294,010	$339,861	$45,851	$162,295
5340007 - Other Contractual Services-Penn C	$15,000	$15,000	$15,000	$0	$0
5400000 - Travel And Per Diem	$55,359	$37,637	$37,637	$0	$(17,722)
5410000 - Communications	$28,917	$30,481	$30,481	$0	$1,564
5420000 - Freight & Postage Services	$26,500	$25,900	$25,900	$0	$(600)
5440000 - Rentals And Leases	$3,835	$3,835	$3,835	$0	$0
5450000 - Insurance	$391,220	$391,220	$486,635	$95,415	$95,415
5460000 - Repair & Maintenance Svcs	$272,424	$935,858	$1,116,109	$180,251	$843,685
5462000 - Rep & Maint-automotive	$4,000	$6,100	$6,100	$0	$2,100
5462100 - Rep & Maint.-Sheriff's Site	$44,000	$49,000	$49,000	$0	$5,000
5470000 - Printing And Binding	$7,800	$8,000	$8,000	$0	$200
5490000 - Oth Current Chgs & Obligations	$646,426	$247,802	$21,700	$(226,102)	$(624,726)
5490501 - OH-Workers' Compensation	$22,002	$23,793	$24,167	$374	$2,165
5490502 - OH-Property & Liability Insurance	$60,562	$60,562	$32,111	$(28,451)	$(28,451)
5490503 - OH-Dental Insurance	$5,538	$5,998	$6,536	$538	$998
5490504 – OH-Health Insurance	$27,843	$30,164	$168,107	$137,943	$140,264
5490505 – OH-Life/AD&D, STD, LTD	$4,326	$4,685	$5,221	$536	$895
5490509 - OH-Fleet Oversight	$9,268	$9,268	$12,103	$2,835	$2,835
5490510 - OH-Fleet Maint	$3,831	$3,831	$0	$(3,831)	$(3,831)
5490511 - OH-Fleet Fuel	$18,732	$18,732	$9,360	$(9,372)	$(9,372)
5511000 - Office Supplies	$21,490	$22,040	$22,040	$0	$550
5512000 - Office Equipment	$2,000	$2,000	$2,000	$0	$0
5520000 - Operating Supplies	$14,776	$21,509	$21,509	$0	$6,733
5521000 - Gas & Oil	$52,820	$56,400	$56,400	$0	$3,580
5522000 - Chemicals	$100	$120	$120	$0	$20
5525000 - Tools	$1,143	$2,082	$2,082	$0	$939
5540000 - Books,pubs,subs & Memberships	$108,570	$110,243	$110,243	$0	$1,673
5550000 - Training	$60,790	$55,045	$55,045	$0	$(5,745)
Operating Expenses	**$3,532,004**	**$3,772,731**	**$3,968,718**	**$195,987**	**$436,714**
Capital Outlay					
5650000 - Construction In Progress	$746,919	$0	$381,554	$381,554	$(365,365)
Capital Outlay	**$746,919**	**$0**	**$381,554**	**$381,554**	**$(365,365)**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$309,181	$309,181	$309,181	$0	$0
Reserves - Capital	**$309,181**	**$309,181**	**$309,181**	**$0**	**$0**
TOTAL EXPENDITURES:	**$11,510,656**	**$11,958,903**	**$12,559,433**	**$600,530**	**$1,048,777**

DEPARTMENT SUMMARY – CONSTITUTIONALS

TRENDS & ISSUES

The General Fund supports the operations of the Constitutional Offices, including the Clerk of the Circuit Court, the Property Appraiser, Sheriff's Office, Supervisor of Elections, and the Tax Collector.

- **Clerk of the Circuit Court**: The Osceola Clerk of the Circuit Court and County Comptroller submitted a budget request of $4,108,610. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal. These are costs associated with building maintenance as well as **Property & Liability Insurances (and corresponding overhead costs) which have been revised between the Recommended and Tentative Budgets.** Overall, the FY26 General Fund budget totals $5,198,721 which includes the Value Adjustment Board.

- **Property Appraiser**: This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. The Property Appraiser submitted a budget request of ($9,273,941), of which $8,265,506 is allocated to the General Fund. In addition, included in the General Fund are costs that are not included in the Property Appraiser's budget submittal. These are costs associated with building maintenance as well as **Property & Liability Insurances (and corresponding overhead costs) which have been revised between the Recommended and Tentative Budgets.** Overall, the FY26 General Fund budget totals $8,663,328.

- **Sheriff's Office**: The Sheriff's Office (SO) submitted a revised General Fund budget request for $122,620,099. **The decrease from their original submittal of -$1,774,130, will be held in reserves for future capital projects for the Sheriff's Office.** In addition to the SO's specific budget requests, the County also provides for other costs in the General Fund, as well as other Funds, associated with building maintenance, and intergovernmental radio communication, as well as **Property & Liability Insurances and corresponding overhead costs which have been revised between the Recommended and Tentative.** Overall, the FY26 General Fund budget totals $129,288,442.

- **Supervisor of Elections**: The Supervisor of Elections (SOE) submitted a budget request of $6,485,790, including a contingency request of $10,000. In addition, included in the General Fund are costs that are not included in the Supervisor of Election's budget submittal including building maintenance costs as well as **Property & Liability insurance and corresponding overhead costs which have been revised between the Recommended and Tentative Budgets.** Overall, the FY26 General Fund budget totals $6,780,873.

- **Tax Collector**: The Tax Collector (TC) participates in the Management of the executive branch of state government, which includes the Fish and Wildlife Conservation Commission, Department of Highway Safety & Motor Vehicles, Department of Agriculture, Vital Statistics, and Department of Revenue. This office is also responsible for the collection of other taxes by special levying districts. The TC receives fees for providing a variety of services and historically has returned unused fees to the County. As an independent constitutional officer elected by the voters of Osceola County, the TC submitted a budget request for FY26 to the Florida Department of Revenue of $20,248,535 (of which $14,906,782 is in

General Fund), and to the Board by the required August 1st deadline. **As a result, the Tentative Budget reflects the FY26 request.** Also included in the General Fund are expenses related to property and liability insurance, building maintenance, postage, and intergovernmental radio. Overall, the TC's Personnel Services increased 9.44% due to the inclusion of a 4% salary increase and other changes. Operating expense requests increased 20.65% or $555,861 primarily due to increases related to Communications, Repair & Maintenance, and Office Supplies. The request for Capital Outlay decreased -10.28% or -$229,075 related to decreases in Buildings and Intangible Assets (software) expenses. The office continues to have additional services added by the State which are managed with as little increase as possible. The overall FY26 General Fund budget totals $15,959,731.

REVENUES

The Constitutionals are primarily supported by the General Fund; however, with the exception of the Clerk of the Circuit Courts and the Supervisor of Elections, the remaining entities are also funded by various Special Revenue Funds.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
9111 - Clerk Of The Circuit Court		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Operating Expenses		$ 388,169	**$ 500,427**	$ 112,258
	Subtotal:	**$ 388,169**	**$ 500,427**	**$ 112,258**
Transfers Out		$ 3,950,060	**$ 3,950,060**	$ 0
EXPENDITURES TOTAL:		**$ 4,338,229**	**$ 4,450,487**	**$ 112,258**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
9121 - Supervisor Of Elections		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Operating Expenses		$ 58,337	**$ 71,996**	$ 13,659
	Subtotal:	**$ 58,337**	**$ 71,996**	**$ 13,659**
Transfers Out		$ 6,475,790	**$ 6,475,790**	$ 0
Reserves - Assigned		$ 10,000	**$ 10,000**	$ 0
EXPENDITURES TOTAL:		**$ 6,544,127**	**$ 6,557,786**	**$ 13,659**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
9131 - Tax Collector		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Operating Expenses		$ 12,784,982	**$ 15,189,760**	$ 2,404,778
	Subtotal:	**$ 12,784,982**	**$ 15,189,760**	**$ 2,404,778**
Transfers Out		$ 20,714	**$ 20,714**	$ 0
EXPENDITURES TOTAL:		**$ 12,805,696**	**$ 15,210,474**	**$ 2,404,778**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
9141 - Property Appraiser		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Operating Expenses		$ 173,445	**$ 174,254**	$ 809
	Subtotal:	**$ 173,445**	**$ 174,254**	**$ 809**
Transfers Out		$ 8,265,506	**$ 8,265,506**	$ 0
EXPENDITURES TOTAL:		**$ 8,438,951**	**$ 8,439,760**	**$ 809**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
9151 - Sheriff		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Operating Expenses		$ 2,864,813	**$ 3,662,462**	$ 797,649
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 2,864,813**	**$ 3,662,462**	**$ 797,649**
Transfers Out		$ 125,279,071	**$ 123,504,941**	$(1,774,130)
EXPENDITURES TOTAL:		**$ 128,143,884**	**$ 127,167,403**	**$(976,481)**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

9111 - CLERK OF THE CIRCUIT COURT

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Judgment, Fines & Forfeits					
3511300 - Court Costs County Criminal	$8,633	$6,031	$6,031	$0	$(2,602)
3512300 - Circuit Court Crim Court Cost	$95,772	$78,312	$78,312	$0	$(17,460)
3515300 - Traffic Court Cost	$13,882	$18,052	$18,052	$0	$4,170
Judgment, Fines & Forfeits	**$118,287**	**$102,395**	**$102,395**	**$0**	**$(15,892)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(5,914)	$(5,120)	$(5,120)	$0	$794
Less 5% Statutory Reduction	**$(5,914)**	**$(5,120)**	**$(5,120)**	**$0**	**$794**
TOTAL REVENUES:	**$112,373**	**$97,275**	**$97,275**	**$0**	**$(15,098)**
EXPENDITURES:					
Operating Expenses					
5450000 - Insurance	$336,135	$336,135	$469,450	$133,315	$133,315
5490502 - OH-Property & Liability Insurance	$52,034	$52,034	$30,977	$(21,057)	$(21,057)
Operating Expenses	**$388,169**	**$388,169**	**$500,427**	**$112,258**	**$112,258**
Transfers Out					
5910701 - Transfer Out Clerk of Court	$3,832,329	$3,950,060	$3,950,060	$0	$117,731
Transfers Out	**$3,832,329**	**$3,950,060**	**$3,950,060**	**$0**	**$117,731**
TOTAL EXPENDITURES:	**$4,220,498**	**$4,338,229**	**$4,450,487**	**$112,258**	**$229,989**

9121 - SUPERVISOR OF ELECTIONS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5450000 - Insurance	$50,517	$50,517	$67,539	$17,022	$17,022
5490502 - OH-Property & Liability Insurance	$7,820	$7,820	$4,457	$(3,363)	$(3,363)
Operating Expenses	**$58,337**	**$58,337**	**$71,996**	**$13,659**	**$13,659**
Transfers Out					
5910702 - Transfers Out-Supr Elections	$5,294,182	$6,475,790	$6,475,790	$0	$1,181,608
Transfers Out	**$5,294,182**	**$6,475,790**	**$6,475,790**	**$0**	**$1,181,608**
Reserves - Assigned					
5990060 - Reserves Assigned	$10,000	$10,000	$10,000	$0	$0
Reserves - Assigned	**$10,000**	**$10,000**	**$10,000**	**$0**	**$0**
TOTAL EXPENDITURES:	**$5,362,519**	**$6,544,127**	**$6,557,786**	**$13,659**	**$1,195,267**

9131 - TAX COLLECTOR

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Miscellaneous Revenues					
3610032 - Interest- Tax Collector	$460,378	$460,378	$460,378	$0	$0
Miscellaneous Revenues	**$460,378**	**$460,378**	**$460,378**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(23,019)	$(23,019)	$(23,019)	$0	$0
Less 5% Statutory Reduction	**$(23,019)**	**$(23,019)**	**$(23,019)**	**$0**	**$0**
Other Sources					
3867000 - Trans From Tax Collector	$1,000,000	$1,000,000	$1,000,000	$0	$0
Other Sources	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$0**	**$0**
TOTAL REVENUES:	**$1,437,359**	**$1,437,359**	**$1,437,359**	**$0**	**$0**
EXPENDITURES:					
Operating Expenses					
5312000 - Tax Collector Fees	$12,545,052	$12,545,052	$14,906,782	$2,361,730	$2,361,730
5420000 - Freight & Postage Services	$50,000	$100,000	$100,000	$0	$50,000
5450000 - Insurance	$121,172	$121,172	$171,652	$50,480	$50,480
5490502 - OH-Property & Liability Insurance	$18,758	$18,758	$11,326	$(7,432)	$(7,432)
Operating Expenses	**$12,734,982**	**$12,784,982**	**$15,189,760**	**$2,404,778**	**$2,454,778**
Transfers Out					
5910158 - Tran Out-intergov Radio Commun	$21,703	$20,714	$20,714	$0	$(989)
Transfers Out	**$21,703**	**$20,714**	**$20,714**	**$0**	**$(989)**
TOTAL EXPENDITURES:	**$12,756,685**	**$12,805,696**	**$15,210,474**	**$2,404,778**	**$2,453,789**

9141 - PROPERTY APPRAISER

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5420000 - Freight & Postage Services	$130,000	$130,000	$130,000	$0	$0
5450000 - Insurance	$37,621	$37,621	$41,515	$3,894	$3,894
5490502 - OH-Property & Liability Insurance	$5,824	$5,824	$2,739	$(3,085)	$(3,085)
Operating Expenses	**$173,445**	**$173,445**	**$174,254**	**$809**	**$809**
Transfers Out					
5910704 - Transfers out-Property Appr	$7,890,934	$8,265,506	$8,265,506	$0	$374,572
Transfers Out	**$7,890,934**	**$8,265,506**	**$8,265,506**	**$0**	**$374,572**
TOTAL EXPENDITURES:	**$8,064,379**	**$8,438,951**	**$8,439,760**	**$809**	**$375,381**

9151 - SHERIFF

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3415201 - Chgs For Svc- Sheriff	$291,683	$304,996	$304,996	$0	$13,313
Charges For Services	**$291,683**	**$304,996**	**$304,996**	**$0**	**$13,313**
Judgment, Fines & Forfeits					
3512302 - Crime Prev Circuit Criminal	$71,527	$67,813	$67,813	$0	$(3,714)
Judgment, Fines & Forfeits	**$71,527**	**$67,813**	**$67,813**	**$0**	**$(3,714)**
Miscellaneous Revenues					
3620000 - Rents And Royalties	$1,800	$1,800	$1,800	$0	$0
Miscellaneous Revenues	**$1,800**	**$1,800**	**$1,800**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(18,250)	$(18,730)	$(18,730)	$0	$(480)
Less 5% Statutory Reduction	**$(18,250)**	**$(18,730)**	**$(18,730)**	**$0**	**$(480)**
Other Sources					
3864000 - Trans From Sheriff	$2,000,000	$2,000,000	$2,000,000	$0	$0
Other Sources	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$0**	**$0**
TOTAL REVENUES:	**$2,346,760**	**$2,355,879**	**$2,355,879**	**$0**	**$9,119**
EXPENDITURES:					
Operating Expenses					
5450000 - Insurance	$2,480,784	$2,480,784	$3,435,754	$954,970	$954,970
5490502 - OH-Property & Liability Insurance	$384,029	$384,029	$226,708	$(157,321)	$(157,321)
Operating Expenses	**$2,864,813**	**$2,864,813**	**$3,662,462**	**$797,649**	**$797,649**
Transfers Out					
5910158 - Tran Out-intergov Radio Commun	$814,060	$884,842	$884,842	$0	$70,782
5910705 - Transfers out-Sheriff	$111,314,209	$124,394,229	$122,620,099	$(1,774,130)	$11,305,890
Transfers Out	**$112,128,269**	**$125,279,071**	**$123,504,941**	**$(1,774,130)**	**$11,376,672**
TOTAL EXPENDITURES:	**$114,993,082**	**$128,143,884**	**$127,167,403**	**$(976,481)**	**$12,174,321**

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and provides a safe, secure, and humane environment for the public, staff, and those requiring detention or supervision in Osceola County. This department is comprised of the following cost centers: Probation (1571), Corrections Executive (2101), Inmate Medical Program (2114), Drug Lab (2118), and Courthouse Security (2161).

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenses were adjusted due to increases in the Allied Universal – Security & Transportation contract and equipment in support of operational needs.**

REVENUES

The Corrections Department is primarily supported by the General Fund. This Department also generates revenue from Federal and State grants, commissions from inmate phone services, court fees, probation fees, and reimbursements.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Revenue estimates were updated due to revised projections**

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
CORRECTIONS		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 45,644,125	**$ 45,839,096**	$ 194,971
Operating Expenses		$ 18,921,705	**$ 20,745,119**	$ 1,823,414
Capital Outlay		$ 366,860	**$ 366,860**	$ 0
Grants and Aids		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 64,932,690**	**$ 66,951,075**	**$ 2,018,385**
Transfers Out		$ 0	**$ 0**	$ 0
EXPENDITURES TOTAL:		**$ 64,932,690**	**$ 66,951,075**	**$ 2,018,385**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – CORRECTIONS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Intergovernmental Revenue					
3312000 - Fed Grant-public Safety	$158,381	$44,767	$75,854	$31,087	$(82,527)
3342000 - State Grant-public Safety	$0	$0	$35,336	$35,336	$35,336
Intergovernmental Revenue	**$158,381**	**$44,767**	**$111,190**	**$66,423**	**$(47,191)**
Charges For Services					
3419000 - Other Gen Govt Charges & Fees	$1,206	$448	$448	$0	$(758)
3423000 - Room & Board For Prisoners	$129,917	$138,797	$138,797	$0	$8,880
3429000 - Oth Public Safety Chgs & Fees	$342,070	$379,653	$379,653	$0	$37,583
3429002 - Oth Pub Safety_ Comm Serv Conv	$13,175	$15,021	$15,021	$0	$1,846
Charges For Services	**$486,368**	**$533,919**	**$533,919**	**$0**	**$47,551**
Judgment, Fines & Forfeits					
3511300 - Court Costs County Criminal	$4,763	$4,712	$4,712	$0	$(51)
3512201 - Drug Lab Circuit Criminal	$27,235	$12,660	$12,660	$0	$(14,575)
3512202 - Drug Lab Fee Circuit Criminal	$16,000	$13,494	$26,833	$13,339	$10,833
3512300 - Circuit Court Crim Court Cost	$7,533	$7,431	$7,431	$0	$(102)
3515303 - Court Costs $2.50	$110,440	$112,080	$112,080	$0	$1,640
Judgment, Fines & Forfeits	**$165,971**	**$150,377**	**$163,716**	**$13,339**	**$(2,255)**
Miscellaneous Revenues					
3690001 - Misc Rev-vending	$0	$18,232	$18,232	$0	$18,232
3690004 - Misc Rev-reimbursements	$160	$300	$300	$0	$140
3699000 - Misc Rev-other	$12,525	$6,948	$6,948	$0	$(5,577)
Miscellaneous Revenues	**$12,685**	**$25,480**	**$25,480**	**$0**	**$12,795**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(32,593)	$(34,738)	$(35,405)	$(667)	$(2,812)
Less 5% Statutory Reduction	**$(32,593)**	**$(34,738)**	**$(35,405)**	**$(667)**	**$(2,812)**
TOTAL REVENUES:	**$790,812**	**$719,805**	**$798,900**	**$79,095**	**$8,088**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$26,531,365	$27,344,768	$27,383,148	$38,380	$851,783
5120030 - Holiday Pay	$182,749	$182,749	$182,749	$0	$0
5122000 - Car Allowance	$5,803	$5,803	$5,803	$0	$0
5122001 - Cell Phone Allowance	$224	$224	$224	$0	$0
5130001 - Vacancy Factor	$(475,809)	$(490,042)	$(490,715)	$(673)	$(14,906)
5140000 - Overtime	$658,000	$658,000	$658,000	$0	$0
5150010 - Uniform Allowance	$60,000	$60,600	$60,600	$0	$600
5150020 - FTO Training	$45,000	$66,500	$66,500	$0	$21,500
5150035 - Educ Incentive Corrections	$91,572	$76,120	$76,120	$0	$(15,452)
5210000 - Fica Taxes	$2,079,984	$2,142,230	$2,145,175	$2,945	$65,191
5220000 - Retirement Contributions	$6,616,564	$7,126,486	$7,138,875	$12,389	$522,311
5230000 - Health Insurance	$7,193,889	$7,449,847	$7,588,036	$138,189	$394,147
5231000 - Life Insurance	$26,922	$27,797	$27,950	$153	$1,028
5232000 - Dental Insurance	$138,062	$137,837	$139,873	$2,036	$1,811
5233000 - Lt Disability Insurance	$41,759	$43,086	$43,298	$212	$1,539
5233100 - St Disability Insurance	$74,586	$76,943	$77,264	$321	$2,678
5240000 - Workers' Compensation	$664,377	$735,177	$736,196	$1,019	$71,819

DEPARTMENT SUMMARY – CORRECTIONS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services	**$43,935,047**	**$45,644,125**	**$45,839,096**	**$194,971**	**$1,904,049**
Operating Expenses					
5310000 - Professional Services	$3,048,123	$3,655,683	$3,655,683	$0	$607,560
5310006 - Legal Fees	$110,000	$110,000	$110,000	$0	$0
5314000 - Medical Svcs	$1,076,295	$1,118,271	$1,118,271	$0	$41,976
5340000 - Other Contractual Services	$5,008,322	$7,145,020	$7,243,329	$98,309	$2,235,007
5340002 - Other Contr Svcs Pre Booking	$1,476,295	$1,533,871	$1,533,871	$0	$57,576
5400000 - Travel And Per Diem	$69,500	$69,500	$69,500	$0	$0
5410000 - Communications	$41,214	$39,930	$39,930	$0	$(1,284)
5420000 - Freight & Postage Services	$11,250	$15,510	$15,510	$0	$4,260
5430000 - Utility Services	$9,563	$23,548	$23,548	$0	$13,985
5440000 - Rentals And Leases	$53,851	$55,172	$55,172	$0	$1,321
5450000 - Insurance	$958,867	$958,867	$1,875,813	$916,946	$916,946
5460000 - Repair & Maintenance Svcs	$49,550	$801,471	$801,471	$0	$751,921
5460010 - Repairs & Maint Software	$13,000	$35,582	$35,582	$0	$22,582
5462000 - Rep & Maint-automotive	$500	$5,000	$5,000	$0	$4,500
5462100 - Rep & Maint.-Sheriff's Site	$22,800	$30,000	$30,000	$0	$7,200
5462200 - Repair & Maint-Auto Direct	$6,629	$15,000	$15,000	$0	$8,371
5470000 - Printing And Binding	$49,000	$49,000	$49,000	$0	$0
5480000 - Promotional Activities	$0	$10,000	$10,000	$0	$10,000
5490501 - OH-Workers' Compensation	$139,741	$139,426	$141,656	$2,230	$1,915
5490502 - OH-Property & Liability Insurance	$148,433	$148,433	$123,775	$(24,658)	$(24,658)
5490503 - OH-Dental Insurance	$34,896	$34,851	$37,941	$3,090	$3,045
5490504 – OH-Health Insurance	$175,372	$175,137	$975,823	$800,686	$800,451
5490505 – OH-Life/AD&D, STD, LTD	$27,099	$27,160	$30,277	$3,117	$3,178
5490509 - OH-Fleet Oversight	$11,254	$11,254	$12,103	$849	$849
5490510 - OH-Fleet Maint	$3,831	$3,831	$6,411	$2,580	$2,580
5490511 - OH-Fleet Fuel	$22,077	$22,077	$8,840	$(13,237)	$(13,237)
5511000 - Office Supplies	$208,735	$209,135	$209,135	$0	$400
5512000 - Office Equipment	$18,600	$85,300	$90,445	$5,145	$71,845
5520000 - Operating Supplies	$642,823	$498,279	$523,826	$25,547	$(118,997)
5520003 - Operating Supplies - Communicati	$0	$70,000	$70,000	$0	$70,000
5520010 - Computer Software	$0	$5,308	$5,308	$0	$5,308
5520011 - Computer Software, SAAS	$0	$106,514	$106,514	$0	$106,514
5520020 - Computer Hardware, Non-Capital	$0	$0	$2,810	$2,810	$2,810
5520200 - Ammunition	$40,000	$41,015	$41,015	$0	$1,015
5521000 - Gas & Oil	$43,800	$40,000	$40,000	$0	$(3,800)
5521005 - Gas & Oil-Direct	$5,500	$6,000	$6,000	$0	$500
5522000 - Chemicals	$107,292	$122,292	$122,292	$0	$15,000
5522500 - Food	$0	$2,500	$2,500	$0	$2,500
5524000 - Oper Supp-miscellaneous	$457,000	$493,440	$493,440	$0	$36,440
5526000 - Clothing	$198,800	$198,800	$198,800	$0	$0
5528000 - Medicine	$601,000	$624,900	$624,900	$0	$23,900
5540000 - Books,pubs,subs & Memberships	$19,456	$21,493	$21,493	$0	$2,037
5541000 - Registration Fees	$64,600	$62,300	$62,300	$0	$(2,300)

DEPARTMENT SUMMARY – CORRECTIONS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5550000 - Training	$66,286	$100,835	$100,835	$0	$34,549
Operating Expenses	**$15,041,354**	**$18,921,705**	**$20,745,119**	**$1,823,414**	**$5,703,765**
Capital Outlay					
5640000 - Machinery & Equipment	$131,392	$325,984	$325,984	$0	$194,592
5650000 - Construction In Progress	$0	$40,876	$40,876	$0	$40,876
Capital Outlay	**$131,392**	**$366,860**	**$366,860**	**$0**	**$235,468**
TOTAL EXPENDITURES:	**$59,107,793**	**$64,932,690**	**$66,951,075**	**$2,018,385**	**$7,843,282**

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

The County Attorney's Office is responsible for rendering legal services to the Board of County Commissioners.

REVENUES

This office is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
COUNTY ATTORNEY		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 1,540,452	**$ 1,533,483**	$(6,969)
Operating Expenses		$ 848,591	**$ 865,187**	$ 16,596
	Subtotal:	**$ 2,389,043**	**$ 2,398,670**	**$ 9,627**
EXPENDITURES TOTAL:		**$ 2,389,043**	**$ 2,398,670**	**$ 9,627**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – COUNTY ATTORNEY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3419000 - Other Gen Govt Charges & Fees	$909	$1,565	$1,565	$0	$656
Charges For Services	**$909**	**$1,565**	**$1,565**	**$0**	**$656**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(45)	$(78)	$(78)	$0	$(33)
Less 5% Statutory Reduction	**$(45)**	**$(78)**	**$(78)**	**$0**	**$(33)**
TOTAL REVENUES:	**$864**	**$1,487**	**$1,487**	**$0**	**$623**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$992,615	$1,009,674	$1,024,981	$15,307	$32,366
5122000 - Car Allowance	$9,026	$9,026	$9,026	$0	$0
5130001 - Vacancy Factor	$(17,371)	$(17,668)	$(17,936)	$(268)	$(565)
5210000 - Fica Taxes	$75,936	$77,241	$78,412	$1,171	$2,476
5220000 - Retirement Contributions	$288,070	$284,378	$288,488	$4,110	$418
5230000 - Health Insurance	$149,319	$169,124	$142,113	$(27,011)	$(7,206)
5231000 - Life Insurance	$1,007	$1,023	$1,037	$14	$30
5232000 - Dental Insurance	$2,728	$2,726	$2,378	$(348)	$(350)
5233000 - Lt Disability Insurance	$1,512	$1,526	$1,552	$26	$40
5233100 - St Disability Insurance	$2,499	$2,567	$2,584	$17	$85
5240000 - Workers' Compensation	$927	$835	$848	$13	$(79)
Personnel Services	**$1,506,268**	**$1,540,452**	**$1,533,483**	**$(6,969)**	**$27,215**
Operating Expenses					
5310006 - Legal Fees	$750,000	$750,000	$750,000	$0	$0
5340000 - Other Contractual Services	$0	$1,200	$1,200	$0	$1,200
5400000 - Travel And Per Diem	$11,250	$10,050	$10,050	$0	$(1,200)
5410000 - Communications	$2,900	$2,900	$2,900	$0	$0
5420000 - Freight & Postage Services	$1,125	$1,125	$1,125	$0	$0
5450000 - Insurance	$6,552	$6,552	$7,182	$630	$630
5490501 - OH-Workers' Compensation	$2,817	$2,817	$2,862	$45	$45
5490502 - OH-Property & Liability Insurance	$1,014	$1,014	$474	$(540)	$(540)
5490503 - OH-Dental Insurance	$711	$711	$774	$63	$63
5490504 – OH-Health Insurance	$3,573	$3,573	$19,908	$16,335	$16,335
5490505 – OH-Life/AD&D, STD, LTD	$549	$549	$612	$63	$63
5511000 - Office Supplies	$8,000	$8,000	$8,000	$0	$0
5520000 - Operating Supplies	$5,300	$5,300	$5,300	$0	$0
5520010 - Computer Software	$0	$20,000	$20,000	$0	$20,000
5540000 - Books,pubs,subs & Memberships	$50,000	$30,000	$30,000	$0	$(20,000)
5541000 - Registration Fees	$4,800	$4,800	$4,800	$0	$0
Operating Expenses	**$848,591**	**$848,591**	**$865,187**	**$16,596**	**$16,596**
TOTAL EXPENDITURES:	**$2,354,859**	**$2,389,043**	**$2,398,670**	**$9,627**	**$43,811**

DEPARTMENT SUMMARY – COURT ADMINISTRATION

TRENDS & ISSUES

The Court Administration Department in the General Fund consists of the following cost centers: Court Innovations (1510), Court Administration (1511), Teen Court (1515), Jury Services (1520), Drug Court (1522), Juvenile Alternative Sanctions (1525), Supervised Visitations (1528), Domestic Violence (1529), and Mediation (1542).

REVENUES

This Department is funded by the General Fund; however, there are 4 offices within this Department that bring in revenues to support operations which are as follows:

- Court Innovations is funded by 25% of every $65 collected for any felony, misdemeanor, or criminal traffic offense.
- Teen Court is funded by a $3.00 fee assessed in addition to any fine, civil penalty, violation of a criminal law, a delinquent act or municipal or county ordinance.
- The Mediation Office is funded by Fund Balance.
- Jury Services is funded by revenues from the Clerk of Courts due to an inter-local agreement.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Miscellaneous Revenues were revised based on the final agreement with the Clerk of the Court**
- **Fund Balance was updated due to revised projections**

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
COURT ADMINISTRATION		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 1,817,315	**$ 1,808,090**	$(9,225)
Operating Expenses		$ 832,023	**$ 879,933**	$ 47,910
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 2,649,338**	**$ 2,688,023**	**$ 38,685**
EXPENDITURES TOTAL:		**$ 2,649,338**	**$ 2,688,023**	**$ 38,685**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – COURT ADMINISTRATION

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3489210 - Court Innovations	$44,758	$44,758	$44,758	$0	$0
3489240 - Juvenile Alter Programs	$44,758	$44,758	$44,758	$0	$0
Charges For Services	**$89,516**	**$89,516**	**$89,516**	**$0**	**$0**
Judgment, Fines & Forfeits					
3511300 - Court Costs County Criminal	$2,129	$2,021	$2,021	$0	$(108)
3512200 - Circuit Court Criminal	$1,179	$300	$300	$0	$(879)
3512300 - Circuit Court Crim Court Cost	$1,982	$1,982	$1,982	$0	$0
3515300 - Traffic Court Cost	$114,803	$113,994	$113,994	$0	$(809)
3516201 - Supervised Vist-Juvenile Court	$3,000	$4,252	$4,252	$0	$1,252
Judgment, Fines & Forfeits	**$123,093**	**$122,549**	**$122,549**	**$0**	**$(544)**
Miscellaneous Revenues					
3696000 - Revenue Reimbursement-Clerk of (	$236,568	$262,860	$260,225	$(2,635)	$23,657
Miscellaneous Revenues	**$236,568**	**$262,860**	**$260,225**	**$(2,635)**	**$23,657**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(10,631)	$(10,604)	$(10,604)	$0	$27
Less 5% Statutory Reduction	**$(10,631)**	**$(10,604)**	**$(10,604)**	**$0**	**$27**
Fund Balance					
3892810 - Balance Forward Restricted	$488,260	$527,581	$537,406	$9,825	$49,146
Fund Balance	**$488,260**	**$527,581**	**$537,406**	**$9,825**	**$49,146**
TOTAL REVENUES:	**$926,806**	**$991,902**	**$999,092**	**$7,190**	**$72,286**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$1,065,625	$1,251,180	$1,251,180	$0	$185,555
5130001 - Vacancy Factor	$(18,657)	$(21,900)	$(21,900)	$0	$(3,243)
5140000 - Overtime	$100	$100	$100	$0	$0
5210000 - Fica Taxes	$81,533	$95,728	$95,728	$0	$14,195
5220000 - Retirement Contributions	$133,364	$167,180	$167,180	$0	$33,816
5230000 - Health Insurance	$288,967	$310,744	$301,055	$(9,689)	$12,088
5231000 - Life Insurance	$995	$1,208	$1,208	$0	$213
5232000 - Dental Insurance	$6,706	$6,380	$6,844	$464	$138
5233000 - Lt Disability Insurance	$1,564	$1,906	$1,906	$0	$342
5233100 - St Disability Insurance	$2,832	$3,447	$3,447	$0	$615
5240000 - Workers' Compensation	$1,383	$1,342	$1,342	$0	$(41)
Personnel Services	**$1,564,412**	**$1,817,315**	**$1,808,090**	**$(9,225)**	**$243,678**
Operating Expenses					
5340000 - Other Contractual Services	$153,000	$198,000	$198,000	$0	$45,000
5400000 - Travel And Per Diem	$10,710	$11,710	$11,710	$0	$1,000
5410000 - Communications	$14,900	$16,300	$16,300	$0	$1,400
5420000 - Freight & Postage Services	$5,100	$6,150	$6,150	$0	$1,050
5440000 - Rentals And Leases	$36,300	$34,800	$34,800	$0	$(1,500)
5450000 - Insurance	$63,701	$63,701	$77,819	$14,118	$14,118
5460000 - Repair & Maintenance Svcs	$33,550	$1,550	$250	$(1,300)	$(33,300)
5460010 - Repairs & Maint Software	$0	$0	$1,300	$1,300	$1,300
5470000 - Printing And Binding	$2,075	$1,700	$1,700	$0	$(375)

DEPARTMENT SUMMARY – COURT ADMINISTRATION

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5490000 - Oth Current Chgs & Obligations	$11,509	$32,417	$32,417	$0	$20,908
5490501 - OH-Workers' Compensation	$6,767	$7,080	$7,189	$109	$422
5490502 - OH-Property & Liability Insurance	$9,861	$9,861	$5,135	$(4,726)	$(4,726)
5490503 - OH-Dental Insurance	$1,501	$1,659	$1,806	$147	$305
5490504 – OH-Health Insurance	$7,543	$8,337	$46,452	$38,115	$38,909
5490505 – OH-Life/AD&D, STD, LTD	$1,159	$1,281	$1,428	$147	$269
5490900 - Other Current Charges-courts	$352,044	$401,407	$401,407	$0	$49,363
5511000 - Office Supplies	$10,075	$8,950	$8,950	$0	$(1,125)
5520000 - Operating Supplies	$7,725	$14,700	$14,700	$0	$6,975
5522500 - Food	$1,950	$1,950	$1,950	$0	$0
5540000 - Books,pubs,subs & Memberships	$5,110	$4,095	$4,095	$0	$(1,015)
5541000 - Registration Fees	$5,875	$6,175	$6,175	$0	$300
5550000 - Training	$200	$200	$200	$0	$0
Operating Expenses	**$740,655**	**$832,023**	**$879,933**	**$47,910**	**$139,278**
TOTAL EXPENDITURES:	**$2,305,067**	**$2,649,338**	**$2,688,023**	**$38,685**	**$382,956**

DEPARTMENT SUMMARY – DEBT SERVICE

TRENDS & ISSUES

This cost center captures Principal, Interest, and Reserves for Debt costs associated with debt payments due from the General Fund. Debt Service Principal and Interest expenses are for the Toho Water Authority (TWA) Interlocal Agreement and Vehicle Leases. Reserves for Debt-Future Payment is for Tools, Sheriff's Vehicles, Fleet Vehicles, and Heavy Equipment.

REVENUES

This cost center is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
DEBT SERVICE		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Debt Service		$ 1,952,217	**$ 1,952,217**	$ 0
	Subtotal:	**$ 1,952,217**	**$ 1,952,217**	**$ 0**
Reserves - Debt		$ 477,291	**$ 477,291**	$ 0
EXPENDITURES TOTAL:		**$ 2,429,508**	**$ 2,429,508**	**$ 0**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – DEBT SERVICE

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Debt Service					
5710000 - Principal	$3,659,811	$1,782,836	$1,782,836	$0	$(1,876,975)
5720000 - Interest	$117,806	$169,381	$169,381	$0	$51,575
Debt Service	**$3,777,617**	**$1,952,217**	**$1,952,217**	**$0**	**$(1,825,400)**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$857,801	$477,291	$477,291	$0	$(380,510)
Reserves - Debt	**$857,801**	**$477,291**	**$477,291**	**$0**	**$(380,510)**
TOTAL EXPENDITURES:	**$4,635,418**	**$2,429,508**	**$2,429,508**	**$0**	**$(2,205,910)**

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

TRENDS & ISSUES

The Emergency Management Office protects the citizens and visitors of Osceola County through a comprehensive system of prevention, preparation, response, recovery, and mitigation of disasters.

REVENUES

This office is supported by General Fund revenues and grants, as well as moderate rental revenue through a lease agreement with the Florida Department of Health in Osceola County.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
EMERGENCY MANAGEMENT		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 545,745	**$ 546,170**	$ 425
Operating Expenses		$ 288,983	**$ 287,466**	$(1,517)
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 834,728**	**$ 833,636**	**$(1,092)**
EXPENDITURES TOTAL:		**$ 834,728**	**$ 833,636**	**$(1,092)**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3425400 - EM Plan Review Fees	$0	$1,929	$1,929	$0	$1,929
Charges For Services	**$0**	**$1,929**	**$1,929**	**$0**	**$1,929**
Miscellaneous Revenues					
3620000 - Rents And Royalties	$20,000	$20,000	$20,000	$0	$0
Miscellaneous Revenues	**$20,000**	**$20,000**	**$20,000**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(1,000)	$(1,096)	$(1,096)	$0	$(96)
Less 5% Statutory Reduction	**$(1,000)**	**$(1,096)**	**$(1,096)**	**$0**	**$(96)**
TOTAL REVENUES:	**$19,000**	**$20,833**	**$20,833**	**$0**	**$1,833**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$361,436	$363,351	$363,351	$0	$1,915
5122000 - Car Allowance	$2,321	$2,321	$2,321	$0	$0
5122001 - Cell Phone Allowance	$90	$90	$90	$0	$0
5130001 - Vacancy Factor	$(6,346)	$(6,381)	$(6,381)	$0	$(35)
5140000 - Overtime	$1,200	$1,200	$1,200	$0	$0
5210000 - Fica Taxes	$27,740	$27,888	$27,888	$0	$148
5220000 - Retirement Contributions	$75,477	$76,059	$76,059	$0	$582
5230000 - Health Insurance	$75,378	$77,406	$77,833	$427	$2,455
5231000 - Life Insurance	$371	$370	$370	$0	$(1)
5232000 - Dental Insurance	$1,457	$1,440	$1,438	$(2)	$(19)
5233000 - Lt Disability Insurance	$574	$576	$576	$0	$2
5233100 - St Disability Insurance	$1,019	$1,024	$1,024	$0	$5
5240000 - Workers' Compensation	$472	$401	$401	$0	$(71)
Personnel Services	**$541,189**	**$545,745**	**$546,170**	**$425**	**$4,981**
Operating Expenses					
5310000 - Professional Services	$2,600	$2,600	$2,600	$0	$0
5340000 - Other Contractual Services	$17,070	$17,583	$17,583	$0	$513
5400000 - Travel And Per Diem	$7,750	$7,750	$7,750	$0	$0
5410000 - Communications	$10,480	$10,600	$10,600	$0	$120
5420000 - Freight & Postage Services	$300	$300	$300	$0	$0
5430000 - Utility Services	$6,000	$6,000	$6,000	$0	$0
5440000 - Rentals And Leases	$72,432	$74,703	$74,703	$0	$2,271
5450000 - Insurance	$20,012	$20,012	$17,595	$(2,417)	$(2,417)
5460000 - Repair & Maintenance Svcs	$41,500	$41,500	$41,500	$0	$0
5462000 - Rep & Maint-automotive	$300	$1,500	$1,500	$0	$1,200
5462100 - Rep & Maint.-Sheriff's Site	$6,500	$5,000	$5,000	$0	$(1,500)
5470000 - Printing And Binding	$4,000	$3,000	$3,000	$0	$(1,000)
5480000 - Promotional Activities	$3,000	$3,000	$3,000	$0	$0
5490501 - OH-Workers' Compensation	$1,340	$1,296	$1,316	$20	$(24)
5490502 - OH-Property & Liability Insurance	$3,098	$3,098	$1,161	$(1,937)	$(1,937)
5490503 - OH-Dental Insurance	$338	$327	$356	$29	$18
5490504 – OH-Health Insurance	$1,700	$1,644	$9,158	$7,514	$7,458
5490505 – OH-Life/AD&D, STD, LTD	$260	$252	$281	$29	$21

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5490509 - OH-Fleet Oversight	$6,620	$6,620	$5,379	$(1,241)	$(1,241)
5490510 - OH-Fleet Maint	$11,494	$11,494	$9,616	$(1,878)	$(1,878)
5490511 - OH-Fleet Fuel	$2,676	$2,676	$1,040	$(1,636)	$(1,636)
5511000 - Office Supplies	$6,050	$5,500	$5,500	$0	$(550)
5512000 - Office Equipment	$9,500	$10,300	$10,300	$0	$800
5520000 - Operating Supplies	$7,500	$7,500	$7,500	$0	$0
5521000 - Gas & Oil	$4,550	$8,500	$8,500	$0	$3,950
5521005 - Gas & Oil-Direct	$2,500	$2,500	$2,500	$0	$0
5522500 - Food	$2,000	$2,000	$2,000	$0	$0
5526000 - Clothing	$1,000	$1,200	$1,200	$0	$200
5540000 - Books,pubs,subs & Memberships	$1,653	$1,305	$1,305	$0	$(348)
5541000 - Registration Fees	$2,400	$2,700	$2,700	$0	$300
5550000 - Training	$25,000	$26,523	$26,523	$0	$1,523
Operating Expenses	**$281,623**	**$288,983**	**$287,466**	**$(1,517)**	**$5,843**
TOTAL EXPENDITURES:	**$822,812**	**$834,728**	**$833,636**	**$(1,092)**	**$10,824**

DEPARTMENT SUMMARY – ENVIRONMENT AND PUBLIC LANDS

TRENDS & ISSUES

The Environmental Public Lands Department in the General Fund consists of the following cost centers: Passive Parks (1416), Lake Management (1417), Community Centers (1419), Environment and Public Lands Administration (1438), and Tree Farm (1440).

REVENUES

The Environment and Public Lands Department is primarily supported by the General Fund. This department also generates revenue from Passive Parks, Lakes Management, and Community Centers.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
ENVIRONMENT AND PUBLIC LANDS		FY26 Recommended Budget:	FY26 Tentative Budget:	Variance
PROJECTED EXPENDITURES				
Personnel Services		$ 851,645	**$ 850,596**	$(1,049)
Operating Expenses		$ 3,786,793	**$ 3,852,188**	$ 65,395
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 4,638,438**	**$ 4,702,784**	**$ 64,346**
EXPENDITURES TOTAL:		**$ 4,638,438**	**$ 4,702,784**	**$ 64,346**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - ENVIRONMENT AND PUBLIC LANDS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Miscellaneous Revenues					
3620000 - Rents And Royalties	$369,150	$375,968	$375,968	$0	$6,818
3690004 - Misc Rev-reimbursements	$450	$450	$450	$0	$0
Miscellaneous Revenues	**$369,600**	**$376,418**	**$376,418**	**$0**	**$6,818**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(18,480)	$(18,821)	$(18,821)	$0	$(341)
Less 5% Statutory Reduction	**$(18,480)**	**$(18,821)**	**$(18,821)**	**$0**	**$(341)**
TOTAL REVENUES:	**$351,120**	**$357,597**	**$357,597**	**$0**	**$6,477**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$1,387,988	$561,376	$564,026	$2,650	$(823,962)
5130001 - Vacancy Factor	$(24,814)	$(10,087)	$(10,134)	$(47)	$14,680
5140000 - Overtime	$30,000	$15,000	$15,000	$0	$(15,000)
5210000 - Fica Taxes	$108,474	$44,091	$44,295	$204	$(64,179)
5220000 - Retirement Contributions	$201,856	$95,853	$96,225	$372	$(105,631)
5230000 - Health Insurance	$368,008	$129,918	$125,648	$(4,270)	$(242,360)
5231000 - Life Insurance	$1,422	$549	$553	$4	$(869)
5232000 - Dental Insurance	$9,086	$2,240	$2,264	$24	$(6,822)
5233000 - Lt Disability Insurance	$2,236	$863	$868	$5	$(1,368)
5233100 - St Disability Insurance	$4,023	$1,481	$1,489	$8	$(2,534)
5240000 - Workers' Compensation	$35,565	$10,361	$10,362	$1	$(25,203)
Personnel Services	**$2,123,844**	**$851,645**	**$850,596**	**$(1,049)**	**$(1,273,248)**
Operating Expenses					
5310000 - Professional Services	$850,000	$1,472,308	$1,472,308	$0	$622,308
5340000 - Other Contractual Services	$864,261	$1,044,920	$1,044,920	$0	$180,659
5400000 - Travel And Per Diem	$2,700	$8,625	$8,625	$0	$5,925
5410000 - Communications	$28,998	$3,442	$3,442	$0	$(25,556)
5420000 - Freight & Postage Services	$50	$50	$50	$0	$0
5430000 - Utility Services	$221,221	$28,124	$28,124	$0	$(193,097)
5440000 - Rentals And Leases	$34,434	$33,550	$33,550	$0	$(884)
5450000 - Insurance	$102,378	$102,378	$184,597	$82,219	$82,219
5460000 - Repair & Maintenance Svcs	$1,014,267	$571,880	$571,880	$0	$(442,387)
5462000 - Rep & Maint-automotive	$38,100	$55,100	$55,100	$0	$17,000
5462100 - Rep & Maint.-Sheriff's Site	$27,500	$30,800	$30,800	$0	$3,300
5462200 - Repair & Maint-Auto Direct	$54,184	$250	$250	$0	$(53,934)
5470000 - Printing And Binding	$10,500	$7,150	$7,150	$0	$(3,350)
5490000 - Oth Current Chgs & Obligations	$7,810	$7,300	$7,300	$0	$(510)
5490501 - OH-Workers' Compensation	$8,674	$2,395	$2,429	$34	$(6,245)
5490502 - OH-Property & Liability Insurance	$15,848	$15,787	$12,181	$(3,606)	$(3,667)
5490503 - OH-Dental Insurance	$2,146	$522	$570	$48	$(1,576)
5490504 – OH-Health Insurance	$10,796	$2,636	$14,687	$12,051	$3,891
5490505 – OH-Life/AD&D, STD, LTD	$1,692	$408	$453	$45	$(1,239)
5490509 - OH-Fleet Oversight	$20,853	$20,853	$27,905	$7,052	$7,052
5490510 - OH-Fleet Maint	$145,591	$145,591	$125,007	$(20,584)	$(20,584)
5490511 - OH-Fleet Fuel	$24,084	$24,084	$12,220	$(11,864)	$(11,864)

DEPARTMENT SUMMARY - ENVIRONMENT AND PUBLIC LANDS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5511000 - Office Supplies	$116	$5,500	$5,500	$0	$5,384
5512000 - Office Equipment	$17,885	$2,000	$2,000	$0	$(15,885)
5520000 - Operating Supplies	$123,990	$80,340	$80,340	$0	$(43,650)
5521000 - Gas & Oil	$91,210	$88,150	$88,150	$0	$(3,060)
5522000 - Chemicals	$47,110	$6,750	$6,750	$0	$(40,360)
5525000 - Tools	$16,750	$7,500	$7,500	$0	$(9,250)
5526000 - Clothing	$300	$300	$300	$0	$0
5540000 - Books,pubs,subs & Memberships	$1,680	$985	$985	$0	$(695)
5541000 - Registration Fees	$2,800	$2,800	$2,800	$0	$0
5550000 - Training	$9,930	$14,315	$14,315	$0	$4,385
Operating Expenses	**$3,797,858**	**$3,786,793**	**$3,852,188**	**$65,395**	**$54,330**
TOTAL EXPENDITURES:	**$5,921,702**	**$4,638,438**	**$4,702,784**	**$64,346**	**$(1,218,918)**

DEPARTMENT SUMMARY – FINANCE

TRENDS & ISSUES

The Finance Office (1271) is responsible for financial reporting, payroll, grants compliance, debt management, and fixed assets.

REVENUES

This office is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
FINANCE		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 1,848,693	**$ 1,805,648**	$(43,045)
Operating Expenses		$ 85,747	**$ 115,396**	$ 29,649
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 1,934,440**	**$ 1,921,044**	**$(13,396)**
EXPENDITURES TOTAL:		**$ 1,934,440**	**$ 1,921,044**	**$(13,396)**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - FINANCE

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$1,070,467	$1,268,725	$1,243,336	$(25,389)	$172,869
5122000 - Car Allowance	$3,482	$3,482	$3,482	$0	$0
5122001 - Cell Phone Allowance	$402	$402	$402	$0	$0
5130001 - Vacancy Factor	$(18,760)	$(22,228)	$(21,784)	$444	$(3,024)
5140000 - Overtime	$1,500	$1,500	$1,500	$0	$0
5210000 - Fica Taxes	$82,005	$97,173	$95,231	$(1,942)	$13,226
5220000 - Retirement Contributions	$177,158	$200,427	$205,226	$4,799	$28,068
5230000 - Health Insurance	$225,534	$285,320	$264,951	$(20,369)	$39,417
5231000 - Life Insurance	$1,088	$1,291	$1,264	$(27)	$176
5232000 - Dental Insurance	$4,865	$5,545	$5,128	$(417)	$263
5233000 - Lt Disability Insurance	$1,715	$2,027	$1,985	$(42)	$270
5233100 - St Disability Insurance	$3,065	$3,629	$3,555	$(74)	$490
5240000 - Workers' Compensation	$1,395	$1,400	$1,372	$(28)	$(23)
Personnel Services	**$1,553,916**	**$1,848,693**	**$1,805,648**	**$(43,045)**	**$251,732**
Operating Expenses					
5340000 - Other Contractual Services	$10,000	$10,000	$10,000	$0	$0
5400000 - Travel And Per Diem	$12,250	$12,250	$12,250	$0	$0
5420000 - Freight & Postage Services	$1,500	$1,500	$1,500	$0	$0
5440000 - Rentals And Leases	$3,960	$3,960	$3,960	$0	$0
5450000 - Insurance	$10,455	$10,455	$12,021	$1,566	$1,566
5462000 - Rep & Maint-automotive	$100	$100	$100	$0	$0
5470000 - Printing And Binding	$1,200	$1,300	$1,300	$0	$100
5490501 - OH-Workers' Compensation	$4,570	$5,196	$5,216	$20	$646
5490502 - OH-Property & Liability Insurance	$1,618	$1,618	$793	$(825)	$(825)
5490503 - OH-Dental Insurance	$1,154	$1,312	$1,410	$98	$256
5490504 – OH-Health Insurance	$5,796	$6,590	$36,276	$29,686	$30,480
5490505 – OH-Life/AD&D, STD, LTD	$890	$1,012	$1,116	$104	$226
5490509 - OH-Fleet Oversight	$331	$331	$0	$(331)	$(331)
5490511 - OH-Fleet Fuel	$669	$669	$0	$(669)	$(669)
5511000 - Office Supplies	$8,000	$8,000	$8,000	$0	$0
5512000 - Office Equipment	$3,000	$3,000	$3,000	$0	$0
5520000 - Operating Supplies	$13,000	$13,000	$13,000	$0	$0
5540000 - Books,pubs,subs & Memberships	$1,941	$3,704	$3,704	$0	$1,763
5541000 - Registration Fees	$1,750	$1,750	$1,750	$0	$0
Operating Expenses	**$83,384**	**$85,747**	**$115,396**	**$29,649**	**$32,012**
TOTAL EXPENDITURES:	**$1,637,300**	**$1,934,440**	**$1,921,044**	**$(13,396)**	**$283,744**

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

TRENDS & ISSUES

This cost center (1212) captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund such as Juvenile Justice, St. Cloud, Kissimmee, and Vine Street CRAs, as well as arbitrage, litigation, consulting expenses, and in-kind match for the Build Back Better Regional Challenge grant.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Personnel Services increased due to inclusion of the Build Back Better Regional Challenge grant based on the prior year's remaining balance**
- **Operating was adjusted due to the final estimate for Juvenile Justice**
- **Grants and Aids was adjusted to include the prior year remaining balance for the remaining ARPA Replacement Grant funding, which was offset by an adjustment to fund balance**

REVENUES

This cost center is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
GENERAL GOVERNMENT		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 0	**$ 313,085**	$ 313,085
Operating Expenses		$ 10,401,322	**$ 10,441,940**	$ 40,618
Capital Outlay		$ 0	**$ 100,000**	$ 100,000
Grants and Aids		$ 698,027	**$ 398,832**	$(299,195)
	Subtotal:	**$ 11,099,349**	**$ 11,253,857**	**$ 154,508**
EXPENDITURES TOTAL:		**$ 11,099,349**	**$ 11,253,857**	**$ 154,508**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892820 - Balance Forward Committed	$0	$692,665	$489,697	$(202,968)	$489,697
Fund Balance	**$0**	**$692,665**	**$489,697**	**$(202,968)**	**$489,697**
TOTAL REVENUES:	**$0**	**$692,665**	**$489,697**	**$(202,968)**	**$489,697**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$214,631	$0	$238,764	$238,764	$24,133
5122000 - Car Allowance	$2,500	$0	$2,500	$2,500	$0
5122001 - Cell Phone Allowance	$298	$0	$298	$298	$0
5130001 - Vacancy Factor	$(3,755)	$0	$(4,179)	$(4,179)	$(424)
5210000 - Fica Taxes	$16,419	$0	$18,265	$18,265	$1,846
5220000 - Retirement Contributions	$31,853	$0	$35,479	$35,479	$3,626
5230000 - Health Insurance	$16,754	$0	$20,162	$20,162	$3,408
5231000 - Life Insurance	$219	$0	$243	$243	$24
5232000 - Dental Insurance	$341	$0	$416	$416	$75
5233000 - Lt Disability Insurance	$340	$0	$372	$372	$32
5233100 - St Disability Insurance	$549	$0	$604	$604	$55
5240000 - Workers' Compensation	$159	$0	$161	$161	$2
Personnel Services	**$280,308**	**$0**	**$313,085**	**$313,085**	**$32,777**
Operating Expenses					
5310000 - Professional Services	$1,233,480	$1,432,018	$1,428,245	$(3,773)	$194,765
5320000 - Accounting & Auditing Svcs	$276,925	$276,925	$276,925	$0	$0
5340000 - Other Contractual Services	$446,902	$453,024	$453,024	$0	$6,122
5440000 - Rentals And Leases	$5,600	$5,600	$5,600	$0	$0
5450000 - Insurance	$28,049	$28,049	$78,953	$50,904	$50,904
5490000 - Oth Current Chgs & Obligations	$6,295,318	$7,464,403	$7,466,397	$1,994	$1,171,079
5490001 - Other- Adm Costs CST	$41,451	$41,451	$41,451	$0	$0
5490021 - Regal Bay MSTU	$122	$122	$122	$0	$0
5490090 - Property Taxes	$8,250	$536,455	$536,455	$0	$528,205
5490501 - OH-Workers' Compensation	$16,599	$16,599	$16,599	$0	$0
5490502 - OH-Property & Liability Insurance	$4,425	$4,425	$5,207	$782	$782
5490503 - OH-Dental Insurance	$4,069	$4,069	$4,069	$0	$0
5490504 – OH-Health Insurance	$20,758	$20,758	$20,758	$0	$0
5490505 – OH-Life/AD&D, STD, LTD	$3,135	$3,135	$3,135	$0	$0
5490509 - OH-Fleet Oversight	$993	$993	$1,683	$690	$690
5490510 - OH-Fleet Maint	$80,458	$80,458	$70,517	$(9,941)	$(9,941)
5490511 - OH-Fleet Fuel	$1,338	$1,338	$1,300	$(38)	$(38)
5511000 - Office Supplies	$500	$500	$500	$0	$0
5520011 - Computer Software, SAAS	$25,000	$25,000	$25,000	$0	$0
5540000 - Books,pubs,subs & Memberships	$0	$6,000	$6,000	$0	$6,000
Operating Expenses	**$8,493,372**	**$10,401,322**	**$10,441,940**	**$40,618**	**$1,948,568**
Capital Outlay					
5650000 - Construction In Progress	$0	$0	$100,000	$100,000	$100,000
Capital Outlay	**$0**	**$0**	**$100,000**	**$100,000**	**$100,000**
Grants and Aids					

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Grants and Aids					
5820000 - Aids To Private Organization	$0	$480,389	$324,793	$(155,596)	$324,793
5820004 - AIDS TO NON-PROFITS ORG	$0	$126,400	$5,040	$(121,360)	$5,040
5830003 - Rent Assistance	$0	$56,238	$33,999	$(22,239)	$33,999
5830006 - Community Events	$35,000	$35,000	$35,000	$0	$0
Grants and Aids	**$35,000**	**$698,027**	**$398,832**	**$(299,195)**	**$363,832**
TOTAL EXPENDITURES:	**$8,808,680**	**$11,099,349**	**$11,253,857**	**$154,508**	**$2,445,177**

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS

TRENDS & ISSUES

The Government Affairs office is responsible for developing federal, state, and local advocacy platforms and a comprehensive legislative affairs strategy. This office coordinates intergovernmental resources and support for County projects, including grant development and administration.

REVENUES

This office is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
GOVERNMENT AFFAIRS		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 309,060	**$ 336,419**	$ 27,359
Operating Expenses		$ 625,060	**$ 629,191**	$ 4,131
	Subtotal:	**$ 934,120**	**$ 965,610**	**$ 31,490**
EXPENDITURES TOTAL:		**$ 934,120**	**$ 965,610**	**$ 31,490**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - GOVERNMENT AFFAIRS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$208,995	$216,558	$216,558	$0	$7,563
5122000 - Car Allowance	$7,200	$7,200	$7,200	$0	$0
5130001 - Vacancy Factor	$(3,657)	$(3,790)	$(3,790)	$0	$(133)
5210000 - Fica Taxes	$15,989	$16,566	$16,566	$0	$577
5220000 - Retirement Contributions	$58,405	$58,998	$58,998	$0	$593
5230000 - Health Insurance	$22,218	$11,835	$38,846	$27,011	$16,628
5231000 - Life Insurance	$212	$219	$219	$0	$7
5232000 - Dental Insurance	$682	$348	$696	$348	$14
5233000 - Lt Disability Insurance	$334	$346	$346	$0	$12
5233100 - St Disability Insurance	$536	$542	$542	$0	$6
5240000 - Workers' Compensation	$272	$238	$238	$0	$(34)
Personnel Services	**$311,186**	**$309,060**	**$336,419**	**$27,359**	**$25,233**
Operating Expenses					
5310000 - Professional Services	$340,000	$360,000	$360,000	$0	$20,000
5310006 - Legal Fees	$260,000	$164,000	$164,000	$0	$(96,000)
5340000 - Other Contractual Services	$80,000	$30,000	$30,000	$0	$(50,000)
5400000 - Travel And Per Diem	$25,000	$25,000	$25,000	$0	$0
5410000 - Communications	$1,000	$1,000	$1,000	$0	$0
5420000 - Freight & Postage Services	$100	$100	$100	$0	$0
5450000 - Insurance	$745	$745	$1,241	$496	$496
5470000 - Printing And Binding	$200	$200	$200	$0	$0
5490501 - OH-Workers' Compensation	$626	$626	$636	$10	$10
5490502 - OH-Property & Liability Insurance	$115	$115	$82	$(33)	$(33)
5490503 - OH-Dental Insurance	$158	$158	$172	$14	$14
5490504 – OH-Health Insurance	$794	$794	$4,424	$3,630	$3,630
5490505 – OH-Life/AD&D, STD, LTD	$122	$122	$136	$14	$14
5511000 - Office Supplies	$1,000	$500	$500	$0	$(500)
5512000 - Office Equipment	$500	$500	$500	$0	$0
5520000 - Operating Supplies	$200	$200	$200	$0	$0
5540000 - Books,pubs,subs & Memberships	$8,000	$23,000	$23,000	$0	$15,000
5541000 - Registration Fees	$15,000	$15,000	$15,000	$0	$0
5550000 - Training	$6,000	$3,000	$3,000	$0	$(3,000)
Operating Expenses	**$739,560**	**$625,060**	**$629,191**	**$4,131**	**$(110,369)**
TOTAL EXPENDITURES:	**$1,050,746**	**$934,120**	**$965,610**	**$31,490**	**$(85,136)**

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

TRENDS & ISSUES

The Housing & Community Services office includes the following cost centers: Homeless Assistance – 6101, Veteran's Services – 6141, Admin Opioid Regional Abatement – 6144, Program Opioid Regional Abatement – 6147, Admin Opioid Local Abatement – 6148, Program Opioid Local Abatement – 6149, JUUL Vape Litigation – 6150, Social Services/Human Services – 6173, Affordable Housing Mobility Fees Program – 6175, Legal Aid – 6185, Outside Agencies – 9531, Health Unit – 9641, Federally Qualified Health Care – 9642.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Grants and Aids increased due to the inclusion of funding for the Help Now property purchase**

REVENUES

With the exception of Legal Aid, Human Services is supported by General Fund revenues. Legal Aid is partially funded by revenues collected from court-related services. Revenues increased based on current year collections.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
HOUSING & COMMUNITY SERVICES		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 2,166,094	**$ 2,152,316**	$(13,778)
Operating Expenses		$ 15,759,523	**$ 15,805,022**	$ 45,499
Capital Outlay		$ 0	**$ 0**	$ 0
Grants and Aids		$ 29,376,836	**$ 30,576,836**	$ 1,200,000
	Subtotal:	**$ 47,302,453**	**$ 48,534,174**	**$ 1,231,721**
EXPENDITURES TOTAL:		**$ 47,302,453**	**$ 48,534,174**	**$ 1,231,721**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3489220 - Legal Aid	$44,758	$44,758	$44,758	$0	$0
Charges For Services	**$44,758**	**$44,758**	**$44,758**	**$0**	**$0**
Miscellaneous Revenues					
3693005 - JUUL Labs Litigation Settlement	$0	$294,568	$294,568	$0	$294,568
3693500 - Settlements - Opioid Settlement Tı	$1,211,080	$988,765	$988,765	$0	$(222,315)
Miscellaneous Revenues	**$1,211,080**	**$1,283,333**	**$1,283,333**	**$0**	**$72,253**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(2,238)	$(2,238)	$(2,238)	$0	$0
Less 5% Statutory Reduction	**$(2,238)**	**$(2,238)**	**$(2,238)**	**$0**	**$0**
Fund Balance					
3892810 - Balance Forward Restricted	$15,373,331	$18,126,390	$18,126,390	$0	$2,753,059
Fund Balance	**$15,373,331**	**$18,126,390**	**$18,126,390**	**$0**	**$2,753,059**
TOTAL REVENUES:	**$16,626,931**	**$19,452,243**	**$19,452,243**	**$0**	**$2,825,312**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$1,345,061	$1,458,300	$1,457,055	$(1,245)	$111,994
5122000 - Car Allowance	$1,964	$1,964	$1,964	$0	$0
5130001 - Vacancy Factor	$(23,620)	$(25,598)	$(25,576)	$22	$(1,956)
5140000 - Overtime	$4,500	$4,500	$4,500	$0	$0
5210000 - Fica Taxes	$103,242	$111,903	$111,808	$(95)	$8,566
5220000 - Retirement Contributions	$216,542	$244,222	$244,048	$(174)	$27,506
5230000 - Health Insurance	$332,493	$350,247	$337,970	$(12,277)	$5,477
5231000 - Life Insurance	$1,368	$1,484	$1,483	$(1)	$115
5232000 - Dental Insurance	$7,257	$7,744	$7,744	$0	$487
5233000 - Lt Disability Insurance	$2,159	$2,339	$2,337	$(2)	$178
5233100 - St Disability Insurance	$3,863	$4,174	$4,170	$(4)	$307
5240000 - Workers' Compensation	$3,784	$4,815	$4,813	$(2)	$1,029
Personnel Services	**$1,998,613**	**$2,166,094**	**$2,152,316**	**$(13,778)**	**$153,703**
Operating Expenses					
5310000 - Professional Services	$106,196	$106,196	$106,196	$0	$0
5314000 - Medical Svcs	$9,464,433	$11,024,942	$11,024,942	$0	$1,560,509
5314002 - Medical Svcs HCRA	$100,000	$100,000	$100,000	$0	$0
5340000 - Other Contractual Services	$1,676,902	$1,934,971	$1,934,971	$0	$258,069
5400000 - Travel And Per Diem	$7,000	$10,500	$10,500	$0	$3,500
5410000 - Communications	$170,419	$170,419	$170,419	$0	$0
5420000 - Freight & Postage Services	$2,500	$2,500	$2,500	$0	$0
5440000 - Rentals And Leases	$4,800	$5,300	$5,300	$0	$500
5450000 - Insurance	$50,787	$50,787	$61,025	$10,238	$10,238
5460000 - Repair & Maintenance Svcs	$1,500	$1,500	$1,500	$0	$0
5462000 - Rep & Maint-automotive	$385	$250	$250	$0	$(135)
5470000 - Printing And Binding	$900	$1,400	$1,400	$0	$500
5480000 - Promotional Activities	$5,500	$11,000	$11,000	$0	$5,500
5488000 - Promotional-ads/media Buys	$9,000	$5,000	$5,000	$0	$(4,000)
5490000 - Oth Current Chgs & Obligations	$2,172,776	$2,258,367	$2,258,367	$0	$85,591

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5490501 - OH-Workers' Compensation	$6,996	$7,247	$7,362	$115	$366
5490502 - OH-Property & Liability Insurance	$7,862	$7,862	$4,027	$(3,835)	$(3,835)
5490503 - OH-Dental Insurance	$1,766	$1,829	$1,990	$161	$224
5490504 – OH-Health Insurance	$8,872	$9,189	$51,207	$42,018	$42,335
5490505 – OH-Life/AD&D, STD, LTD	$1,363	$1,412	$1,575	$163	$212
5490509 - OH-Fleet Oversight	$1,324	$1,324	$336	$(988)	$(988)
5490510 - OH-Fleet Maint	$3,831	$3,831	$3,205	$(626)	$(626)
5490511 - OH-Fleet Fuel	$2,007	$2,007	$260	$(1,747)	$(1,747)
5511000 - Office Supplies	$13,700	$13,700	$13,700	$0	$0
5512000 - Office Equipment	$300	$300	$300	$0	$0
5520000 - Operating Supplies	$7,600	$8,250	$8,250	$0	$650
5521000 - Gas & Oil	$300	$400	$400	$0	$100
5540000 - Books,pubs,subs & Memberships	$4,400	$3,900	$3,900	$0	$(500)
5541000 - Registration Fees	$6,140	$7,140	$7,140	$0	$1,000
5550000 - Training	$5,500	$8,000	$8,000	$0	$2,500
Operating Expenses	**$13,845,059**	**$15,759,523**	**$15,805,022**	**$45,499**	**$1,959,963**
Grants and Aids					
5820000 - Aids To Private Organization	$25,558,023	$28,781,584	$29,981,584	$1,200,000	$4,423,561
5830003 - Rent Assistance	$389,000	$520,000	$520,000	$0	$131,000
5830005 - Utilities Assistance	$166,252	$75,252	$75,252	$0	$(91,000)
Grants and Aids	**$26,113,275**	**$29,376,836**	**$30,576,836**	**$1,200,000**	**$4,463,561**
TOTAL EXPENDITURES:	**$41,956,947**	**$47,302,453**	**$48,534,174**	**$1,231,721**	**$6,577,227**

DEPARTMENT SUMMARY – HUMAN RESOURCES

TRENDS & ISSUES

The Human Resources Department is comprised of Employee Benefits (1263) and Human Resources (1265).

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses increased due to Medical Services for the self-insured health plan sponsors fee**

REVENUES

This office is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
HUMAN RESOURCES		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 1,589,228	**$ 1,593,532**	$ 4,304
Operating Expenses		$ 957,603	**$ 996,833**	$ 39,230
Capital Outlay		$ 12,000	**$ 12,000**	$ 0
	Subtotal:	**$ 2,558,831**	**$ 2,602,365**	**$ 43,534**
EXPENDITURES TOTAL:		**$ 2,558,831**	**$ 2,602,365**	**$ 43,534**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - HUMAN RESOURCES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$980,009	$1,054,998	$1,062,617	$7,619	$82,608
5122000 - Car Allowance	$2,188	$2,188	$2,188	$0	$0
5126000 - Other Salary	$20,000	$20,000	$20,000	$0	$0
5130001 - Vacancy Factor	$(17,519)	$(18,828)	$(18,961)	$(133)	$(1,442)
5140000 - Overtime	$1,000	$1,000	$1,000	$0	$0
5210000 - Fica Taxes	$76,577	$82,313	$82,897	$584	$6,320
5220000 - Retirement Contributions	$144,154	$158,139	$159,208	$1,069	$15,054
5230000 - Health Insurance	$246,842	$277,491	$272,582	$(4,909)	$25,740
5231000 - Life Insurance	$1,018	$1,095	$1,102	$7	$84
5232000 - Dental Insurance	$4,761	$4,864	$4,889	$25	$128
5233000 - Lt Disability Insurance	$1,604	$1,722	$1,734	$12	$130
5233100 - St Disability Insurance	$2,875	$3,084	$3,106	$22	$231
5240000 - Workers' Compensation	$1,275	$1,162	$1,170	$8	$(105)
Personnel Services	**$1,464,784**	**$1,589,228**	**$1,593,532**	**$4,304**	**$128,748**
Operating Expenses					
5310000 - Professional Services	$223,500	$340,000	$340,000	$0	$116,500
5314000 - Medical Svcs	$227,750	$273,250	$283,876	$10,626	$56,126
5400000 - Travel And Per Diem	$1,000	$1,000	$1,000	$0	$0
5410000 - Communications	$2,600	$2,600	$2,600	$0	$0
5420000 - Freight & Postage Services	$1,500	$1,650	$1,650	$0	$150
5440000 - Rentals And Leases	$4,000	$4,000	$4,000	$0	$0
5450000 - Insurance	$8,801	$9,800	$10,832	$1,032	$2,031
5462000 - Rep & Maint-automotive	$100	$100	$100	$0	$0
5470000 - Printing And Binding	$4,200	$4,200	$4,200	$0	$0
5490000 - Oth Current Chgs & Obligations	$101,500	$134,500	$134,500	$0	$33,000
5490501 - OH-Workers' Compensation	$4,513	$4,580	$4,652	$72	$139
5490502 - OH-Property & Liability Insurance	$1,362	$0	$715	$715	$(647)
5490503 - OH-Dental Insurance	$1,140	$1,156	$1,260	$104	$120
5490504 – OH-Health Insurance	$5,727	$5,811	$32,384	$26,573	$26,657
5490505 – OH-Life/AD&D, STD, LTD	$944	$956	$1,064	$108	$120
5511000 - Office Supplies	$5,100	$5,100	$5,100	$0	$0
5520000 - Operating Supplies	$8,150	$11,500	$11,500	$0	$3,350
5522500 - Food	$32,000	$50,000	$50,000	$0	$18,000
5540000 - Books,pubs,subs & Memberships	$5,400	$5,400	$5,400	$0	$0
5550000 - Training	$32,000	$52,000	$52,000	$0	$20,000
5551000 - Tuition Reimbursement	$50,000	$50,000	$50,000	$0	$0
Operating Expenses	**$721,287**	**$957,603**	**$996,833**	**$39,230**	**$275,546**
Capital Outlay					
5640000 - Machinery & Equipment	$0	$12,000	$12,000	$0	$12,000
Capital Outlay	**$0**	**$12,000**	**$12,000**	**$0**	**$12,000**
TOTAL EXPENDITURES:	**$2,186,071**	**$2,558,831**	**$2,602,365**	**$43,534**	**$416,294**

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

The Information Technology (IT) department is composed of teams responsible for application development, network engineering, system administration, project management, field services, information security, and helpdesk support and training. In addition, this office ensures the integrity and security of the information stored and processed within the County's computer network.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenditures were adjusted due to increases in Professional Services for cybersecurity testing, as well as an increase to Computer Hardware Non-Capital for installing security cameras at various parks locations.**

REVENUES

This office is funded by the General Fund. Also, revenue is generated by an agreement to provide communication and support services to LS&S, the County's Library Services provider.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
INFORMATION TECHNOLOGY		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 6,406,172	**$ 6,426,391**	$ 20,219
Operating Expenses		$ 15,141,812	**$ 15,400,959**	$ 259,147
Capital Outlay		$ 554,461	**$ 554,461**	$ 0
	Subtotal:	**$ 22,102,445**	**$ 22,381,811**	**$ 279,366**
EXPENDITURES TOTAL:		**$ 22,102,445**	**$ 22,381,811**	**$ 279,366**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3419000 - Other Gen Govt Charges & Fees	$95,700	$95,700	$95,700	$0	$0
Charges For Services	**$95,700**	**$95,700**	**$95,700**	**$0**	**$0**
Miscellaneous Revenues					
3690004 - Misc Rev-reimbursements	$2,772	$2,772	$2,772	$0	$0
Miscellaneous Revenues	**$2,772**	**$2,772**	**$2,772**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(4,923)	$(4,923)	$(4,923)	$0	$0
Less 5% Statutory Reduction	**$(4,923)**	**$(4,923)**	**$(4,923)**	**$0**	**$0**
TOTAL REVENUES:	**$93,549**	**$93,549**	**$93,549**	**$0**	**$0**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$4,289,232	$4,515,601	$4,566,982	$51,381	$277,750
5122000 - Car Allowance	$625	$625	$625	$0	$0
5122001 - Cell Phone Allowance	$75	$75	$75	$0	$0
5130001 - Vacancy Factor	$(75,649)	$(79,610)	$(80,509)	$(899)	$(4,860)
5140000 - Overtime	$33,500	$33,500	$33,500	$0	$0
5210000 - Fica Taxes	$330,692	$348,006	$351,936	$3,930	$21,244
5220000 - Retirement Contributions	$614,418	$650,456	$671,978	$21,522	$57,560
5230000 - Health Insurance	$885,884	$892,941	$837,527	$(55,414)	$(48,357)
5231000 - Life Insurance	$4,389	$4,615	$4,666	$51	$277
5232000 - Dental Insurance	$14,792	$14,808	$14,228	$(580)	$(564)
5233000 - Lt Disability Insurance	$6,916	$7,277	$7,360	$83	$444
5233100 - St Disability Insurance	$12,217	$12,752	$12,841	$89	$624
5240000 - Workers' Compensation	$5,734	$5,126	$5,182	$56	$(552)
Personnel Services	**$6,122,825**	**$6,406,172**	**$6,426,391**	**$20,219**	**$303,566**
Operating Expenses					
5310000 - Professional Services	$4,200,004	$4,473,224	$4,510,344	$37,120	$310,340
5340000 - Other Contractual Services	$189,000	$84,000	$84,000	$0	$(105,000)
5400000 - Travel And Per Diem	$7,850	$7,850	$7,850	$0	$0
5410000 - Communications	$1,000,980	$1,009,380	$1,009,380	$0	$8,400
5420000 - Freight & Postage Services	$500	$500	$500	$0	$0
5440000 - Rentals And Leases	$3,000	$72,350	$72,350	$0	$69,350
5450000 - Insurance	$27,481	$27,481	$64,913	$37,432	$37,432
5460000 - Repair & Maintenance Svcs	$0	$110,549	$110,549	$0	$110,549
5460010 - Repairs & Maint Software	$5,245,258	$5,174,039	$5,174,039	$0	$(71,219)
5462000 - Rep & Maint-automotive	$300	$300	$300	$0	$0
5462100 - Rep & Maint.-Sheriff's Site	$1,300	$1,000	$1,000	$0	$(300)
5470000 - Printing And Binding	$150	$150	$150	$0	$0
5490501 - OH-Workers' Compensation	$14,570	$14,570	$14,804	$234	$234
5490502 - OH-Property & Liability Insurance	$4,254	$4,254	$4,282	$28	$28
5490503 - OH-Dental Insurance	$3,678	$3,678	$4,004	$326	$326
5490504 – OH-Health Insurance	$18,480	$18,480	$102,968	$84,488	$84,488
5490505 – OH-Life/AD&D, STD, LTD	$2,839	$2,839	$3,166	$327	$327
5490509 - OH-Fleet Oversight	$662	$662	$672	$10	$10

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5490511 - OH-Fleet Fuel	$1,338	$1,338	$520	$(818)	$(818)
5500000 - Training	$5,000	$5,000	$5,000	$0	$0
5511000 - Office Supplies	$2,200	$2,200	$2,200	$0	$0
5512000 - Office Equipment	$27,500	$27,500	$27,500	$0	$0
5520000 - Operating Supplies	$77,000	$47,500	$47,500	$0	$(29,500)
5520010 - Computer Software	$1,077,616	$1,054,553	$1,054,553	$0	$(23,063)
5520011 - Computer Software, SAAS	$613,458	$2,021,392	$2,021,392	$0	$1,407,934
5520020 - Computer Hardware, Non-Capital	$447,283	$744,824	$844,824	$100,000	$397,541
5520021 - Computer Hardware, Operating	$77,000	$77,000	$77,000	$0	$0
5521000 - Gas & Oil	$2,100	$2,000	$2,000	$0	$(100)
5540000 - Books,pubs,subs & Memberships	$17,847	$17,149	$17,149	$0	$(698)
5541000 - Registration Fees	$8,050	$8,050	$8,050	$0	$0
5550000 - Training	$130,300	$128,000	$128,000	$0	$(2,300)
Operating Expenses	**$13,206,998**	**$15,141,812**	**$15,400,959**	**$259,147**	**$2,193,961**
Capital Outlay					
5640000 - Machinery & Equipment	$29,500	$29,500	$29,500	$0	$0
5640020 - Computer Hardware, Capital	$1,019,541	$324,961	$324,961	$0	$(694,580)
5680010 - Computer Software, Capital	$1,665,000	$200,000	$200,000	$0	$(1,465,000)
Capital Outlay	**$2,734,041**	**$554,461**	**$554,461**	**$0**	**$(2,179,580)**
TOTAL EXPENDITURES:	**$22,063,864**	**$22,102,445**	**$22,381,811**	**$279,366**	**$317,947**

DEPARTMENT SUMMARY – OC BUILDING

TRENDS & ISSUES

The purpose of this cost center is to capture the revenue and costs related to the OC Building; a Class A Office Building located within NeoCity.

REVENUES

Revenues are budgeted to capture the lease revenues received from tenants in the OC Building.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
OC BUILDING		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Operating Expenses		$ 746,403	**$ 757,870**	$ 11,467
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 746,403**	**$ 757,870**	**$ 11,467**
Transfers Out		$ 641,334	**$ 641,334**	$ 0
EXPENDITURES TOTAL:		**$ 1,387,737**	**$ 1,399,204**	**$ 11,467**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - OC BUILDING

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Miscellaneous Revenues					
3620000 - Rents And Royalties	$0	$15,382	$15,382	$0	$15,382
3620004 - Rent-Neovation	$596,220	$642,527	$642,527	$0	$46,307
Miscellaneous Revenues	**$596,220**	**$657,909**	**$657,909**	**$0**	**$61,689**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$0	$(769)	$(769)	$0	$(769)
Less 5% Statutory Reduction	**$0**	**$(769)**	**$(769)**	**$0**	**$(769)**
TOTAL REVENUES:	**$596,220**	**$657,140**	**$657,140**	**$0**	**$60,920**
EXPENDITURES:					
Operating Expenses					
5310000 - Professional Services	$2,500	$2,500	$2,500	$0	$0
5340000 - Other Contractual Services	$154,645	$154,645	$154,645	$0	$0
5430000 - Utility Services	$233,700	$241,600	$241,600	$0	$7,900
5450000 - Insurance	$54,500	$54,500	$69,798	$15,298	$15,298
5460000 - Repair & Maintenance Svcs	$447,350	$283,721	$283,721	$0	$(163,629)
5490502 - OH-Property & Liability Insurance	$8,437	$8,437	$4,606	$(3,831)	$(3,831)
5520000 - Operating Supplies	$1,000	$1,000	$1,000	$0	$0
Operating Expenses	**$902,132**	**$746,403**	**$757,870**	**$11,467**	**$(144,262)**
Transfers Out					
5910246 - Tran Out Fund 246	$641,334	$641,334	$641,334	$0	$0
Transfers Out	**$641,334**	**$641,334**	**$641,334**	**$0**	**$0**
TOTAL EXPENDITURES:	**$1,596,341**	**$1,387,737**	**$1,399,204**	**$11,467**	**$(197,137)**

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET

TRENDS & ISSUES

The Office of Management and Budget includes the Office of Management and Budget (1241) and Special Assessments (1242). This Office of Management and Budget is responsible for assisting with the development, implementation, and delivery of the County's annual budget and the Five-Year Capital Improvement Plan each year as well as ongoing monitoring of the annual budget and administration of budget adjustments (amendments, supplements, and transfers). In addition, this office is responsible for the administration of Special Districts, non-ad valorem assessments, and certification of the tax roll to the Tax Collector.

The Special Assessments office provides services for the administration of the County's Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU) as well as District Clerk services for the Common Facilities Districts.

REVENUES

This department is funded primarily by various entities and the General Fund. The Municipal Service Taxing Units (MSTUs), Municipal Service Benefits Units (MSBUs), Common Facilities Districts (CFDs), and Independent Special Districts provide revenue to compensate the General Fund for administrative support and services provided.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
		FY26 Recommended Budget:	**FY26 Tentative Budget:**	**Variance**
OFFICE OF MANAGEMENT & BUDGET				
PROJECTED EXPENDITURES				
Personnel Services		$ 1,716,280	**$ 1,821,462**	$ 105,182
Operating Expenses		$ 87,707	**$ 117,449**	$ 29,742
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 1,803,987**	**$ 1,938,911**	**$ 134,924**
EXPENDITURES TOTAL:		**$ 1,803,987**	**$ 1,938,911**	**$ 134,924**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3419000 - Other Gen Govt Charges & Fees	$41,419	$57,033	$57,033	$0	$15,614
Charges For Services	**$41,419**	**$57,033**	**$57,033**	**$0**	**$15,614**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(2,071)	$(2,852)	$(2,852)	$0	$(781)
Less 5% Statutory Reduction	**$(2,071)**	**$(2,852)**	**$(2,852)**	**$0**	**$(781)**
TOTAL REVENUES:	**$39,348**	**$54,181**	**$54,181**	**$0**	**$14,833**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$1,165,602	$1,175,942	$1,227,422	$51,480	$61,820
5130001 - Vacancy Factor	$(20,427)	$(20,607)	$(21,508)	$(901)	$(1,081)
5140000 - Overtime	$1,700	$1,700	$1,700	$0	$0
5210000 - Fica Taxes	$89,298	$90,089	$94,027	$3,938	$4,729
5220000 - Retirement Contributions	$179,422	$186,833	$194,056	$7,223	$14,634
5230000 - Health Insurance	$283,886	$267,085	$308,830	$41,745	$24,944
5231000 - Life Insurance	$1,185	$1,196	$1,248	$52	$63
5232000 - Dental Insurance	$5,485	$5,307	$5,655	$348	$170
5233000 - Lt Disability Insurance	$1,867	$1,882	$1,964	$82	$97
5233100 - St Disability Insurance	$3,354	$3,341	$3,490	$149	$136
5240000 - Workers' Compensation	$3,542	$3,512	$4,578	$1,066	$1,036
Personnel Services	**$1,714,914**	**$1,716,280**	**$1,821,462**	**$105,182**	**$106,548**
Operating Expenses					
5400000 - Travel And Per Diem	$250	$250	$250	$0	$0
5410000 - Communications	$4,000	$4,000	$4,000	$0	$0
5420000 - Freight & Postage Services	$1,421	$1,121	$1,121	$0	$(300)
5440000 - Rentals And Leases	$2,000	$1,500	$1,500	$0	$(500)
5450000 - Insurance	$14,295	$14,295	$15,769	$1,474	$1,474
5460000 - Repair & Maintenance Svcs	$6,000	$6,000	$6,000	$0	$0
5462100 - Rep & Maint.-Sheriff's Site	$2,000	$1,000	$1,000	$0	$(1,000)
5462200 - Repair & Maint-Auto Direct	$0	$1,000	$1,000	$0	$1,000
5470000 - Printing And Binding	$250	$250	$250	$0	$0
5490000 - Oth Current Chgs & Obligations	$13,500	$14,000	$14,000	$0	$500
5490501 - OH-Workers' Compensation	$5,087	$4,774	$5,167	$393	$80
5490502 - OH-Property & Liability Insurance	$2,213	$2,213	$1,040	$(1,173)	$(1,173)
5490503 - OH-Dental Insurance	$1,283	$1,204	$1,397	$193	$114
5490504 – OH-Health Insurance	$6,450	$6,053	$35,945	$29,892	$29,495
5490505 – OH-Life/AD&D, STD, LTD	$992	$931	$1,105	$174	$113
5490509 - OH-Fleet Oversight	$993	$993	$1,009	$16	$16
5490511 - OH-Fleet Fuel	$2,007	$2,007	$780	$(1,227)	$(1,227)
5511000 - Office Supplies	$7,200	$4,350	$4,350	$0	$(2,850)
5520000 - Operating Supplies	$2,800	$4,350	$4,350	$0	$1,550
5521000 - Gas & Oil	$11,588	$10,000	$10,000	$0	$(1,588)
5540000 - Books,pubs,subs & Memberships	$1,916	$1,916	$1,916	$0	$0
5550000 - Training	$4,950	$5,500	$5,500	$0	$550
Operating Expenses	**$91,395**	**$87,707**	**$117,449**	**$29,742**	**$26,054**

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
TOTAL EXPENDITURES:	**$1,806,309**	**$1,803,987**	**$1,938,911**	**$134,924**	**$132,602**

DEPARTMENT SUMMARY –
OTHER GOVERNMENT SUPPORT SERVICES

TRENDS & ISSUES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund which includes the Community Betterment grants and the Value Adjustment Board (1282).

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Grants and Aids were revised to include the prior year remaining balance for the community betterment grants**
- **Transfers Out increased for future capital projects for the Sheriff's Office based on the Sheriff's revised budget request, other transfers include an adjustment due to a revised estimate for transportation support**
- **Reserves were adjusted per Policy**

REVENUES

This cost center is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
		FY26 Recommended Budget:	**FY26 Tentative Budget:**	**Variance**
OTHER GOVERNMENT SUPPORT SERVICES				
PROJECTED EXPENDITURES				
Personnel Services		$ 0	**$ 0**	$ 0
Operating Expenses		$ 0	**$ 0**	$ 0
Capital Outlay		$ 0	**$ 0**	$ 0
Debt Service		$ 0	**$ 0**	$ 0
Grants and Aids		$ 2,367,318	**$ 2,215,663**	$(151,655)
	Subtotal:	**$ 2,367,318**	**$ 2,215,663**	**$(151,655)**
Transfers Out		$ 145,129,524	**$ 145,778,571**	$ 649,047
Reserves - Operating		$ 92,599,229	**$ 92,599,229**	$ 0
Reserves - Capital		$ 746,465	**$ 746,465**	$ 0
Reserves - Assigned		$ 24,073,916	**$ 24,025,700**	$(48,216)
Reserves - Restricted		$ 5,000,000	**$ 5,000,000**	$ 0
Reserves - Stability		$ 15,353,660	**$ 6,966,215**	$(8,387,445)
EXPENDITURES TOTAL:		**$ 285,270,112**	**$ 277,331,843**	**$(7,938,269)**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Current Ad Valorem Taxes					
3110000 - Ad Valorem Taxes	$351,591,215	$386,290,103	$386,290,103	$0	$34,698,888
Current Ad Valorem Taxes	**$351,591,215**	**$386,290,103**	**$386,290,103**	**$0**	**$34,698,888**
PY Delinquent Ad Valorem Tax					
3113000 - Delinquent Ad Valorem Py	$67,009	$72,571	$72,571	$0	$5,562
PY Delinquent Ad Valorem Tax	**$67,009**	**$72,571**	**$72,571**	**$0**	**$5,562**
Other Taxes					
3141000 - Utility Svc Tax-electric	$27,775,585	$28,923,814	$28,923,814	$0	$1,148,229
3141999 - Utility Svc Tax-contra Electri	$(2,446,935)	$(2,626,422)	$(2,626,422)	$0	$(179,487)
3144000 - Utility Svc Tax-gas	$792,105	$768,132	$768,132	$0	$(23,973)
3148000 - Utility Svc Tax-propane	$400,311	$366,911	$366,911	$0	$(33,400)
3150000 - Communications Services Tax	$6,199,368	$6,199,368	$6,199,368	$0	$0
Other Taxes	**$32,720,434**	**$33,631,803**	**$33,631,803**	**$0**	**$911,369**
Permits, Fees & Special Assessments					
3252001 - Special Assessments Other Svc Chg	$0	$556,005	$556,005	$0	$556,005
Permits, Fees & Special Assessments	**$0**	**$556,005**	**$556,005**	**$0**	**$556,005**
Intergovernmental Revenue					
3351210 - State Shared Revenues	$13,913,408	$13,982,975	$13,982,975	$0	$69,567
3351300 - Insurance Agents Co. License	$80,202	$92,232	$92,232	$0	$12,030
3351400 - Mobile Home Licenses	$104,561	$104,561	$104,561	$0	$0
3351500 - Alcoholic Beverage Licenses	$138,790	$145,730	$145,730	$0	$6,940
3351600 - Pari-mutual Distribution	$446,500	$446,500	$446,500	$0	$0
3351800 - Local Govt Half-cent Sales Tax	$30,693,090	$31,306,952	$31,306,952	$0	$613,862
3390001-Payment in Lieu of Taxes	$4,748,023	$4,730,051	$4,730,051	$0	$(17,972)
Intergovernmental Revenue	**$50,124,574**	**$50,809,001**	**$50,809,001**	**$0**	**$684,427**
Charges For Services					
3419000 - Other Gen Govt Charges & Fees	$2,624	$2,822	$2,822	$0	$198
3488602 - Admin Fee	$150,000	$150,000	$150,000	$0	$0
Charges For Services	**$152,624**	**$152,822**	**$152,822**	**$0**	**$198**
Miscellaneous Revenues					
3611000 - Interest	$5,000,000	$5,000,000	$5,000,000	$0	$0
3620000 - Rents And Royalties	$165,421	$152,106	$152,106	$0	$(13,315)
3699000 - Misc Rev-other	$264,206	$103,502	$103,502	$0	$(160,704)
Miscellaneous Revenues	**$5,429,627**	**$5,255,608**	**$5,255,608**	**$0**	**$(174,019)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(21,308,604)	$(23,139,247)	$(23,139,247)	$0	$(1,830,643)
Less 5% Statutory Reduction	**$(21,308,604)**	**$(23,139,247)**	**$(23,139,247)**	**$0**	**$(1,830,643)**
Transfers In					
3810102 - Tran In-transportation Trust	$3,375,763	$3,881,123	$3,881,123	$0	$505,360
3810103 - Tran In-drug Abuse Treatment	$29,835	$37,238	$32,016	$(5,222)	$2,181
3810104 - Tran In-tourist Dev Tax Fund	$986,736	$633,510	$633,510	$0	$(353,226)
3810105 - Tran In-5th Cent Resort Tax	$42,728	$42,637	$42,637	$0	$(91)
3810106 - Tran In-tdc Fund 106	$40,148	$43,512	$43,512	$0	$3,364
3810107 - Tran In-library District Fund	$404,801	$563,746	$563,746	$0	$158,945

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810112 - Tran In-emerg (911) Communic	$291,784	$208,847	$208,847	$0	$(82,937)
3810115 - Tran In-court Facilities Fund	$162,553	$426,285	$426,285	$0	$263,732
3810125 - Tran In-env Land Maintenance	$116,469	$130,379	$130,379	$0	$13,910
3810128 - Tran In-Subdivision Pond MSBU	$382,829	$425,479	$425,479	$0	$42,650
3810129 - Tran In-Streetlights MSBU	$60,041	$81,758	$81,758	$0	$21,717
3810130 - Tran In-court Technology	$128,631	$137,449	$19,541	$(117,908)	$(109,090)
3810134 - Tran In-countywide Fire Msbu	$5,016,165	$5,599,115	$5,599,115	$0	$582,950
3810141-Tran In-Boating Improve	$17,017	$55,741	$55,741	$0	$38,724
3810143 - Tran In-Mobility Fee West Zone	$159,859	$94,496	$94,496	$0	$(65,363)
3810145 - Tran In-Red Light Cameras	$17,989	$21,173	$21,173	$0	$3,184
3810148 - Tran In-building Fund	$735,568	$873,101	$873,101	$0	$137,533
3810149 - Tran-In East 192 CRA	$31,232	$45,374	$45,374	$0	$14,142
3810152 - Tran In-muni Svcs Tax Mstu	$298,517	$366,962	$366,962	$0	$68,445
3810153 - Tran In-muni Svcs Benefit Msbu	$164,815	$160,899	$160,899	$0	$(3,916)
3810154 - Tran In-constitutional Gas Tax	$65,304	$67,134	$67,134	$0	$1,830
3810155 - Tran In-w192 Phase I	$148,829	$136,399	$136,399	$0	$(12,430)
3810158 - Tran In-intergov Radio Commun	$199,254	$294,997	$294,997	$0	$95,743
3810177 - Tran In-Fire Impact Fee	$681,144	$98,763	$98,763	$0	$(582,381)
3810178 - Tran In-parks Impact Fee	$90,727	$164,024	$164,024	$0	$73,297
3810180 - Tran In-Inmate Welfare	$102,840	$130,877	$0	$(130,877)	$(102,840)
3810189 - Tran In - 2nd LOFT	$28,980	$26,996	$26,996	$0	$(1,984)
3810190 - Tran In Mobility Northeast District	$94,787	$50,380	$50,380	$0	$(44,407)
3810191 - Tran In Mobility Southeast District	$76,873	$28,984	$28,984	$0	$(47,889)
3810192 - Transfer In - Northeast Imp District	$20,650,142	$27,257,250	$27,257,250	$0	$6,607,108
3810193 - Transfer In SEATS	$0	$15,440,075	$15,440,075	$0	$15,440,075
3810306 - Tran In-local Option Sales Tx	$408,272	$1,144,314	$1,144,314	$0	$736,042
3810331 - Tran In-Fire Capital Fund	$489,484	$1,170,413	$1,170,413	$0	$680,929
3810401 - Tran In-SW/Resource Recovery	$719,694	$1,034,761	$1,034,761	$0	$315,067
3810407 - Tran In-Osceola Parkway Enter	$169,839	$156,200	$156,200	$0	$(13,639)
3810501 - Tran In-Workers Compensation	$81,867	$81,744	$81,744	$0	$(123)
3810502 - Tran In-Property & Casualty	$75,245	$89,821	$89,821	$0	$14,576
3810503 - Trans In-Dental Insurance	$67,382	$69,263	$69,263	$0	$1,881
3810504 - Tran In-Health Insurance	$333,805	$180,115	$180,115	$0	$(153,690)
3810505 - Tran In-life & Ltd	$57,560	$56,836	$56,836	$0	$(724)
3810509 - Tran In-Fleet Gen Ovrsght	$89,135	$102,084	$102,084	$0	$12,949
3810510 - Tran In - Fleet Maint Fund	$442,552	$783,974	$583,974	$(200,000)	$141,422
3810511 - Tran In-Fleet Fuel	$136,356	$156,232	$156,232	$0	$19,876
Transfers In	**$37,673,551**	**$62,550,460**	**$62,096,453**	**$(454,007)**	**$24,422,902**
Fund Balance					
3892810 - Balance Forward Restricted	$5,000,000	$5,000,000	$5,000,000	$0	$0
3892820 - Balance Forward Committed	$135,316,348	$138,623,287	$138,471,632	$(151,655)	$3,155,284
3892840 - Balance Forward Unassigned	$0	$7,254,416	$7,254,416	$0	$7,254,416
Fund Balance	**$140,316,348**	**$150,877,703**	**$150,726,048**	**$(151,655)**	**$10,409,700**
TOTAL REVENUES:	**$596,766,778**	**$667,056,829**	**$666,451,167**	**$(605,662)**	**$69,684,389**

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Grants and Aids					
5810000 - Aids To Gov't Agencies	$103,500	$158,550	$158,550	$0	$55,050
5820000 - Aids To Private Organization	$1,933,860	$2,208,768	$2,057,113	$(151,655)	$123,253
Grants and Aids	**$2,037,360**	**$2,367,318**	**$2,215,663**	**$(151,655)**	**$178,303**
Transfers Out					
5910010 - Transfers Out to DAT	$44,805,407	$47,638,269	$46,513,186	$(1,125,083)	$1,707,779
5910130 - Tran Out-Court Tech Fund	$684,174	$1,505,930	$1,505,930	$0	$821,756
5910134 - Tran Out - Fire	$6,145,287	$4,366,682	$4,366,682	$0	$(1,778,605)
5910149 - Tran Out E192	$2,086,905	$2,196,584	$2,196,584	$0	$109,679
5910154 - Tran Out-constitutional Gas Tx	$12,268,090	$11,958,071	$11,958,071	$0	$(310,019)
5910158 - Tran Out-intergov Radio Commun	$507,142	$566,678	$566,678	$0	$59,536
5910189 - Tran Out - 2nd LOFT	$4,678,608	$7,840,746	$7,840,746	$0	$3,162,138
5910192 - Transfer Out - Northeast Imp Dist	$30,494,345	$39,669,467	$39,669,467	$0	$9,175,122
5910193 - Transfer Out SEATS	$0	$16,943,067	$16,943,067	$0	$16,943,067
5910211 - Tran Out Sales Tax Rev 2015A	$5,653,723	$0	$0	$0	$(5,653,723)
5910242 - Transfers Out Fund 242	$1,604,972	$1,040,270	$1,040,270	$0	$(564,702)
5910246 - Tran Out Fund 246	$842,991	$838,578	$838,578	$0	$(4,413)
5910249 - Tran Out-Fund 249	$704,128	$702,324	$702,324	$0	$(1,804)
5910251 - Transfer Out - Public Imp Rev Bond	$509,855	$497,712	$497,712	$0	$(12,143)
5910253 - Transfer Out - Sales Tax Ref Rev 20	$0	$4,037,250	$4,037,250	$0	$4,037,250
5910315 - Tran Out-General Capital Outlay Fu	$11,163,195	$5,327,896	$7,102,026	$1,774,130	$(4,061,169)
Transfers Out	**$122,148,822**	**$145,129,524**	**$145,778,571**	**$649,047**	**$23,629,749**
Reserves - Operating					
5990010 - Reserve For Cash	$76,542,425	$77,260,359	$77,260,359	$0	$717,934
5990020 - Reserve For Contingency	$13,523,221	$15,338,870	$15,338,870	$0	$1,815,649
Reserves - Operating	**$90,065,646**	**$92,599,229**	**$92,599,229**	**$0**	**$2,533,583**
Reserves - Capital					
5990041 - Res For Capital - Designated	$0	$746,465	$746,465	$0	$746,465
Reserves - Capital	**$0**	**$746,465**	**$746,465**	**$0**	**$746,465**
Reserves - Assigned					
5990060 - Reserves Assigned	$19,265,595	$24,073,916	$24,025,700	$(48,216)	$4,760,105
Reserves - Assigned	**$19,265,595**	**$24,073,916**	**$24,025,700**	**$(48,216)**	**$4,760,105**
Reserves - Restricted					
5990070 - Reserves Restricted	$5,000,000	$5,000,000	$5,000,000	$0	$0
Reserves - Restricted	**$5,000,000**	**$5,000,000**	**$5,000,000**	**$0**	**$0**
Reserves - Stability					
5990080 - Reserve For Stability	$5,855,096	$15,353,660	$6,966,215	$(8,387,445)	$1,111,119
Reserves - Stability	**$5,855,096**	**$15,353,660**	**$6,966,215**	**$(8,387,445)**	**$1,111,119**
TOTAL EXPENDITURES:	**$244,372,519**	**$285,270,112**	**$277,331,843**	**$(7,938,269)**	**$32,959,324**

DEPARTMENT SUMMARY – PROCUREMENT

TRENDS & ISSUES

The main function of this office (1251) is to procure high-quality products, services, and innovative solutions that are cost-effective and add value to County operations while promoting vendor participation and diversity, providing excellent customer service, and ensuring public trust by adhering to the highest level of professional and ethical standards.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Other Contractual Services increased due to consulting services**

REVENUES

This office is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
PROCUREMENT		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Personnel Services		$ 2,088,197	**$ 2,113,553**	$ 25,356
Operating Expenses		$ 94,679	**$ 205,187**	$ 110,508
	Subtotal:	**$ 2,182,876**	**$ 2,318,740**	**$ 135,864**
EXPENDITURES TOTAL:		**$ 2,182,876**	**$ 2,318,740**	**$ 135,864**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - PROCUREMENT

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$1,482,834	$1,484,987	$1,507,805	$22,818	$24,971
5122000 - Car Allowance	$2,321	$2,321	$2,321	$0	$0
5122001 - Cell Phone Allowance	$90	$90	$90	$0	$0
5130001 - Vacancy Factor	$(25,949)	$(25,985)	$(26,385)	$(400)	$(436)
5210000 - Fica Taxes	$113,436	$113,601	$115,346	$1,745	$1,910
5220000 - Retirement Contributions	$222,981	$217,062	$211,954	$(5,108)	$(11,027)
5230000 - Health Insurance	$307,303	$281,192	$287,027	$5,835	$(20,276)
5231000 - Life Insurance	$1,505	$1,509	$1,531	$22	$26
5232000 - Dental Insurance	$5,603	$5,139	$5,487	$348	$(116)
5233000 - Lt Disability Insurance	$2,372	$2,374	$2,410	$36	$38
5233100 - St Disability Insurance	$4,258	$4,276	$4,311	$35	$53
5240000 - Workers' Compensation	$1,927	$1,631	$1,656	$25	$(271)
Personnel Services	**$2,118,681**	**$2,088,197**	**$2,113,553**	**$25,356**	**$(5,128)**
Operating Expenses					
5340000 - Other Contractual Services	$25,000	$25,000	$100,000	$75,000	$75,000
5400000 - Travel And Per Diem	$2,000	$2,000	$2,000	$0	$0
5420000 - Freight & Postage Services	$1,800	$1,800	$1,800	$0	$0
5440000 - Rentals And Leases	$4,000	$4,000	$4,000	$0	$0
5450000 - Insurance	$9,650	$9,650	$10,903	$1,253	$1,253
5470000 - Printing And Binding	$2,500	$2,500	$2,500	$0	$0
5490000 - Oth Current Chgs & Obligations	$6,500	$6,500	$6,500	$0	$0
5490501 - OH-Workers' Compensation	$5,978	$5,978	$6,074	$96	$96
5490502 - OH-Property & Liability Insurance	$1,494	$1,494	$719	$(775)	$(775)
5490503 - OH-Dental Insurance	$1,509	$1,509	$1,643	$134	$134
5490504 – OH-Health Insurance	$7,583	$7,583	$42,249	$34,666	$34,666
5490505 – OH-Life/AD&D, STD, LTD	$1,165	$1,165	$1,299	$134	$134
5511000 - Office Supplies	$5,000	$5,000	$5,000	$0	$0
5520000 - Operating Supplies	$1,500	$1,500	$1,500	$0	$0
5540000 - Books,pubs,subs & Memberships	$3,000	$3,000	$3,000	$0	$0
5541000 - Registration Fees	$5,000	$6,000	$6,000	$0	$1,000
5550000 - Training	$12,000	$10,000	$10,000	$0	$(2,000)
Operating Expenses	**$95,679**	**$94,679**	**$205,187**	**$110,508**	**$109,508**
TOTAL EXPENDITURES:	**$2,214,360**	**$2,182,876**	**$2,318,740**	**$135,864**	**$104,380**

DEPARTMENT SUMMARY – PUBLIC DEFENDER

TRENDS & ISSUES

The Public Defender's Office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. This office exists to guarantee that the poor or indigent citizens have the right to a fair trial. The County is obligated to cover the technology needs of this office per Florida Statute 29.008.

The budget reflects funding for communication services and other operating expenses.

REVENUES

This department is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
PUBLIC DEFENDER		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance**
PROJECTED EXPENDITURES				
Operating Expenses		$ 12,000	**$ 12,000**	$ 0
	Subtotal:	**$ 12,000**	**$ 12,000**	**$ 0**
EXPENDITURES TOTAL:		**$ 12,000**	**$ 12,000**	**$ 0**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – PUBLIC DEFENDER

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5410000 - Communications	$2,000	$5,000	$5,000	$0	$3,000
5490000 - Oth Current Chgs & Obligations	$1,000	$2,000	$2,000	$0	$1,000
5520000 - Operating Supplies	$4,000	$5,000	$5,000	$0	$1,000
Operating Expenses	**$7,000**	**$12,000**	**$12,000**	**$0**	**$5,000**
TOTAL EXPENDITURES:	**$7,000**	**$12,000**	**$12,000**	**$0**	**$5,000**

DEPARTMENT SUMMARY – PUBLIC SAFETY PROJECTS

TRENDS & ISSUES

The purpose of this cost center (2100) is to capture capital projects for the various Public Safety Departments in the General Fund (Animal Services, Corrections, Emergency Management, and NeoCity).

REVENUES

This cost center is supported by the General Fund and Fund Balance.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
		FY26 Recommended Budget:	**FY26 Tentative Budget:**	**Variance**
PUBLIC SAFETY PROJECTS				
PROJECTED EXPENDITURES				
Operating Expenses		$ 0	**$ 0**	$ 0
Capital Outlay		$ 0	**$ 48,368**	$ 48,368
	Subtotal:	**$ 0**	**$ 48,368**	**$ 48,368**
EXPENDITURES TOTAL:		**$ 0**	**$ 48,368**	**$ 48,368**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - PUBLIC SAFETY PROJECTS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892820 - Balance Forward Committed	$105,368	$0	$48,368	$48,368	$(57,000)
Fund Balance	**$105,368**	**$0**	**$48,368**	**$48,368**	**$(57,000)**
TOTAL REVENUES:	**$105,368**	**$0**	**$48,368**	**$48,368**	**$(57,000)**
EXPENDITURES:					
Capital Outlay					
5650000 - Construction In Progress	$105,368	$0	$48,368	$48,368	$(57,000)
Capital Outlay	**$105,368**	**$0**	**$48,368**	**$48,368**	**$(57,000)**
TOTAL EXPENDITURES:	**$105,368**	**$0**	**$48,368**	**$48,368**	**$(57,000)**

DEPARTMENT SUMMARY – PUBLIC WORKS

TRENDS & ISSUES

Mosquito Control (1418), Public Works Projects (4100), Construction Management (4123), Facilities Management (4125), Hoagland Industrial Park (4129), Small Engine Repair (4136), Fleet Vehicles/Equipment (4144), Mowing (4158), and Parks Maintenance (4160).

REVENUES

The General Fund directly supports several areas of the Public Works department including Facilities Management, Construction Management, Hoagland Industrial Park, Mowing, Small Engine Repair, Lakes Management, and Mosquito Control. Mosquito Control is also supported by grant funding, and Hoagland Industrial Park is also supported by lease revenues. New Fleet vehicles and equipment purchases are supported by lease proceeds.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue was updated due to revised projections**

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
PUBLIC WORKS		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance:**
PROJECTED EXPENDITURES				
Personnel Services		$ 10,191,247	**$ 10,119,142**	$(72,105)
Operating Expenses		$ 28,588,000	**$ 28,401,377**	$(186,623)
Capital Outlay		$ 2,681,502	**$ 3,869,549**	$ 1,188,047
	Subtotal:	**$ 41,460,749**	**$ 42,390,068**	**$ 929,319**
EXPENDITURES TOTAL:		**$ 41,460,749**	**$ 42,390,068**	**$ 929,319**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - PUBLIC WORKS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Miscellaneous Revenues					
3620000 - Rents And Royalties	$31,555	$5,763	$5,763	$0	$(25,792)
3690004 - Misc Rev-reimbursements	$767,970	$767,970	$67,584	$(700,386)	$(700,386)
Miscellaneous Revenues	**$799,525**	**$773,733**	**$73,347**	**$(700,386)**	**$(726,178)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(39,976)	$(38,686)	$(3,667)	$35,019	$36,309
Less 5% Statutory Reduction	**$(39,976)**	**$(38,686)**	**$(3,667)**	**$35,019**	**$36,309**
Fund Balance					
3892810 - Balance Forward Restricted	$556,200	$747,161	$747,161	$0	$190,961
3892820 - Balance Forward Committed	$3,823,008	$0	$795,337	$795,337	$(3,027,671)
Fund Balance	**$4,379,208**	**$747,161**	**$1,542,498**	**$795,337**	**$(2,836,710)**
TOTAL REVENUES:	**$8,136,244**	**$1,482,208**	**$1,612,178**	**$129,970**	**$(6,524,066)**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$5,552,956	$6,493,956	$6,500,020	$6,064	$947,064
5122000 - Car Allowance	$3,437	$3,437	$3,437	$0	$0
5122001 - Cell Phone Allowance	$112	$112	$112	$0	$0
5130001 - Vacancy Factor	$(99,586)	$(116,413)	$(116,518)	$(105)	$(16,932)
5140000 - Overtime	$137,500	$158,500	$158,500	$0	$21,000
5210000 - Fica Taxes	$435,315	$508,913	$509,378	$465	$74,063
5220000 - Retirement Contributions	$847,389	$985,552	$981,384	$(4,168)	$133,995
5230000 - Health Insurance	$1,519,997	$1,923,166	$1,849,365	$(73,801)	$329,368
5231000 - Life Insurance	$5,634	$6,663	$6,668	$5	$1,034
5232000 - Dental Insurance	$29,333	$36,302	$35,587	$(715)	$6,254
5233000 - Lt Disability Insurance	$8,869	$10,493	$10,503	$10	$1,634
5233100 - St Disability Insurance	$15,919	$18,811	$18,829	$18	$2,910
5240000 - Workers' Compensation	$138,429	$161,755	$161,877	$122	$23,448
Personnel Services	**$8,595,304**	**$10,191,247**	**$10,119,142**	**$(72,105)**	**$1,523,838**
Operating Expenses					
5310000 - Professional Services	$2,014,759	$2,948,667	$2,948,667	$0	$933,908
5314000 - Medical Svcs	$2,400	$2,400	$2,400	$0	$0
5340000 - Other Contractual Services	$7,041,115	$7,250,475	$7,250,475	$0	$209,360
5340013 - Other Contractual - NM	$730,000	$730,000	$730,000	$0	$0
5349999 - Oth Svcs - Contra	$(73,957)	$(73,957)	$(73,957)	$0	$0
5400000 - Travel And Per Diem	$2,902	$6,150	$6,150	$0	$3,248
5410000 - Communications	$109,771	$134,689	$134,689	$0	$24,918
5420000 - Freight & Postage Services	$415	$415	$415	$0	$0
5430000 - Utility Services	$4,051,510	$4,434,253	$4,434,253	$0	$382,743
5430005 - Utility Services - NM	$12,900	$12,900	$12,900	$0	$0
5440000 - Rentals And Leases	$104,360	$135,244	$135,244	$0	$30,884
5450000 - Insurance	$339,225	$406,059	$435,646	$29,587	$96,421
5450004 - Insurance-NM	$152,337	$152,337	$0	$(152,337)	$(152,337)
5460000 - Repair & Maintenance Svcs	$10,308,864	$4,552,749	$4,552,749	$0	$(5,756,115)
5460007 - R&M Road Milling and Resurfacing	$120,000	$1,138,501	$1,138,501	$0	$1,018,501
5460008 - R&M Parking re-paving	$700,000	$672,000	$672,000	$0	$(28,000)

DEPARTMENT SUMMARY - PUBLIC WORKS

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5462000 - Rep & Maint-automotive	$17,250	$64,300	$64,300	$0	$47,050
5462100 - Rep & Maint.-Sheriff's Site	$55,700	$79,000	$79,000	$0	$23,300
5462200 - Repair & Maint-Auto Direct	$12,521	$35,083	$35,083	$0	$22,562
5469000 - Rep & Maint - Additional Maintena	$0	$3,870,500	$3,870,500	$0	$3,870,500
5470000 - Printing And Binding	$15,050	$11,550	$11,550	$0	$(3,500)
5490000 - Oth Current Chgs & Obligations	$654,895	$26,192	$26,192	$0	$(628,703)
5490501 - OH-Workers' Compensation	$29,509	$35,372	$35,937	$565	$6,428
5490502 - OH-Property & Liability Insurance	$52,513	$62,798	$28,746	$(34,052)	$(23,767)
5490503 - OH-Dental Insurance	$7,171	$8,767	$9,549	$782	$2,378
5490504 – OH-Health Insurance	$36,039	$44,067	$245,532	$201,465	$209,493
5490505 – OH-Life/AD&D, STD, LTD	$5,597	$6,923	$7,718	$795	$2,121
5490509 - OH-Fleet Oversight	$26,480	$46,671	$28,241	$(18,430)	$1,761
5490510 - OH-Fleet Maint	$229,881	$363,978	$195,524	$(168,454)	$(34,357)
5490511 - OH-Fleet Fuel	$40,809	$64,224	$17,680	$(46,544)	$(23,129)
5511000 - Office Supplies	$20,600	$20,616	$20,616	$0	$16
5512000 - Office Equipment	$101,500	$101,500	$101,500	$0	$0
5520000 - Operating Supplies	$88,225	$189,060	$189,060	$0	$100,835
5520020 - Computer Hardware, Non-Capital	$32,400	$18,305	$18,305	$0	$(14,095)
5521000 - Gas & Oil	$276,525	$352,560	$352,560	$0	$76,035
5522000 - Chemicals	$332,000	$528,760	$528,760	$0	$196,760
5523000 - Protective Clothing	$2,420	$4,300	$4,300	$0	$1,880
5524500 - Cleaning Supplies	$6,100	$6,100	$6,100	$0	$0
5525000 - Tools	$23,150	$35,650	$35,650	$0	$12,500
5526000 - Clothing	$400	$1,000	$1,000	$0	$600
5528000 - Medicine	$375	$375	$375	$0	$0
5540000 - Books,pubs,subs & Memberships	$40,960	$67,128	$67,128	$0	$26,168
5541000 - Registration Fees	$2,000	$2,000	$2,000	$0	$0
5550000 - Training	$32,122	$38,339	$38,339	$0	$6,217
Operating Expenses	**$27,846,691**	**$28,588,000**	**$28,401,377**	**$(186,623)**	**$554,686**
Capital Outlay					
5628000 - Buildings Improvements	$0	$350,000	$350,000	$0	$350,000
5640000 - Machinery & Equipment	$332,953	$735,950	$735,950	$0	$402,997
5640100 - Vehicles	$2,775,295	$1,595,552	$1,988,262	$392,710	$(787,033)
5650000 - Construction In Progress	$3,955,844	$0	$795,337	$795,337	$(3,160,507)
Capital Outlay	**$7,064,092**	**$2,681,502**	**$3,869,549**	**$1,188,047**	**$(3,194,543)**
TOTAL EXPENDITURES:	**$43,506,087**	**$41,460,749**	**$42,390,068**	**$929,319**	**$(1,116,019)**

DEPARTMENT SUMMARY – REAL ESTATE MANAGEMENT

TRENDS & ISSUES

The Real Estate Management department (cost center 1976) is responsible for the acquisition, disposition, and management of County-owned real property, including temporary and permanent easements, as well as lease management.

REVENUES

This department is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
REAL ESTATE MANAGEMENT		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance:**
PROJECTED EXPENDITURES				
Personnel Services		$ 390,163	**$ 379,582**	$(10,581)
Operating Expenses		$ 277,745	**$ 283,911**	$ 6,166
	Subtotal:	**$ 667,908**	**$ 663,493**	**$(4,415)**
EXPENDITURES TOTAL:		**$ 667,908**	**$ 663,493**	**$(4,415)**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - REAL ESTATE MANAGEMENT

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$252,316	$272,011	$272,011	$0	$19,695
5130001 - Vacancy Factor	$(4,416)	$(4,760)	$(4,760)	$0	$(344)
5210000 - Fica Taxes	$19,302	$20,809	$20,809	$0	$1,507
5220000 - Retirement Contributions	$39,091	$42,305	$42,305	$0	$3,214
5230000 - Health Insurance	$52,653	$55,940	$45,266	$(10,674)	$(7,387)
5231000 - Life Insurance	$256	$277	$277	$0	$21
5232000 - Dental Insurance	$824	$847	$940	$93	$116
5233000 - Lt Disability Insurance	$397	$429	$429	$0	$32
5233100 - St Disability Insurance	$695	$747	$747	$0	$52
5240000 - Workers' Compensation	$1,475	$1,558	$1,558	$0	$83
Personnel Services	**$362,593**	**$390,163**	**$379,582**	**$(10,581)**	**$16,989**
Operating Expenses					
5310000 - Professional Services	$115,000	$77,500	$77,500	$0	$(37,500)
5310006 - Legal Fees	$10,000	$7,500	$7,500	$0	$(2,500)
5340000 - Other Contractual Services	$110,000	$80,000	$80,000	$0	$(30,000)
5400000 - Travel And Per Diem	$500	$500	$500	$0	$0
5410000 - Communications	$1,500	$1,500	$1,500	$0	$0
5420000 - Freight & Postage Services	$500	$500	$500	$0	$0
5450000 - Insurance	$0	$0	$1,138	$1,138	$1,138
5470000 - Printing And Binding	$50	$50	$50	$0	$0
5480005 - Other Contractual Obligations	$0	$100,000	$100,000	$0	$100,000
5490000 - Oth Current Chgs & Obligations	$2,500	$2,500	$2,500	$0	$0
5490501 - OH-Workers' Compensation	$814	$845	$859	$14	$45
5490502 - OH-Property & Liability Insurance	$0	$0	$75	$75	$75
5490503 - OH-Dental Insurance	$205	$213	$233	$20	$28
5490504 – OH-Health Insurance	$1,032	$1,072	$5,972	$4,900	$4,940
5490505 – OH-Life/AD&D, STD, LTD	$159	$165	$184	$19	$25
5511000 - Office Supplies	$200	$200	$200	$0	$0
5512000 - Office Equipment	$3,200	$3,200	$3,200	$0	$0
5540000 - Books,pubs,subs & Memberships	$1,500	$1,500	$1,500	$0	$0
5550000 - Training	$500	$500	$500	$0	$0
Operating Expenses	**$247,660**	**$277,745**	**$283,911**	**$6,166**	**$36,251**
TOTAL EXPENDITURES:	**$610,253**	**$667,908**	**$663,493**	**$(4,415)**	**$53,240**

DEPARTMENT SUMMARY – SPORTS AND EVENT FACILITIES

TRENDS & ISSUES

The Sports and Event Facilities Department in the General Fund consists of the following cost centers: Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), and Heritage Park (7503).

REVENUES

This department is primarily supported by the General Fund and Farm and City is funded by Fund Balance.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
SPORTS AND EVENT FACILITIES		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance:**
PROJECTED EXPENDITURES				
Personnel Services		$ 1,175,294	**$ 1,155,227**	$(20,067)
Operating Expenses		$ 503,681	**$ 545,719**	$ 42,038
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 1,678,975**	**$ 1,700,946**	**$ 21,971**
EXPENDITURES TOTAL:		**$ 1,678,975**	**$ 1,700,946**	**$ 21,971**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - SPORTS AND EVENT FACILITIES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892810 - Balance Forward Restricted	$2,814	$2,814	$2,814	$0	$0
Fund Balance	**$2,814**	**$2,814**	**$2,814**	**$0**	**$0**
TOTAL REVENUES:	**$2,814**	**$2,814**	**$2,814**	**$0**	**$0**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$683,204	$751,169	$751,169	$0	$67,965
5130001 - Vacancy Factor	$(11,957)	$(13,146)	$(13,146)	$0	$(1,189)
5210000 - Fica Taxes	$52,262	$57,466	$57,466	$0	$5,204
5220000 - Retirement Contributions	$94,728	$98,560	$98,560	$0	$3,832
5230000 - Health Insurance	$226,893	$268,435	$248,310	$(20,125)	$21,417
5231000 - Life Insurance	$694	$762	$762	$0	$68
5232000 - Dental Insurance	$4,660	$4,872	$4,930	$58	$270
5233000 - Lt Disability Insurance	$1,091	$1,201	$1,201	$0	$110
5233100 - St Disability Insurance	$1,976	$2,174	$2,174	$0	$198
5240000 - Workers' Compensation	$3,355	$3,801	$3,801	$0	$446
Personnel Services	**$1,056,906**	**$1,175,294**	**$1,155,227**	**$(20,067)**	**$98,321**
Operating Expenses					
5340000 - Other Contractual Services	$223,950	$225,150	$225,150	$0	$1,200
5400000 - Travel And Per Diem	$14,175	$14,175	$14,175	$0	$0
5410000 - Communications	$2,334	$2,334	$2,334	$0	$0
5420000 - Freight & Postage Services	$350	$350	$350	$0	$0
5430000 - Utility Services	$1,907	$1,907	$1,907	$0	$0
5440000 - Rentals And Leases	$3,862	$3,862	$3,862	$0	$0
5450000 - Insurance	$126,572	$126,572	$156,829	$30,257	$30,257
5460000 - Repair & Maintenance Svcs	$918	$918	$918	$0	$0
5462000 - Rep & Maint-automotive	$400	$1,700	$1,700	$0	$1,300
5462100 - Rep & Maint.-Sheriff's Site	$6,910	$3,500	$3,500	$0	$(3,410)
5462200 - Repair & Maint-Auto Direct	$2,084	$2,084	$2,084	$0	$0
5470000 - Printing And Binding	$400	$400	$400	$0	$0
5490501 - OH-Workers' Compensation	$5,008	$5,008	$5,088	$80	$80
5490502 - OH-Property & Liability Insurance	$19,594	$19,594	$10,349	$(9,245)	$(9,245)
5490503 - OH-Dental Insurance	$1,264	$1,264	$1,376	$112	$112
5490504 – OH-Health Insurance	$6,352	$6,352	$35,392	$29,040	$29,040
5490505 – OH-Life/AD&D, STD, LTD	$976	$976	$1,088	$112	$112
5490509 - OH-Fleet Oversight	$2,979	$2,979	$336	$(2,643)	$(2,643)
5490510 - OH-Fleet Maint	$7,663	$7,663	$6,411	$(1,252)	$(1,252)
5490511 - OH-Fleet Fuel	$4,683	$4,683	$260	$(4,423)	$(4,423)
5511000 - Office Supplies	$9,992	$12,391	$12,391	$0	$2,399
5520000 - Operating Supplies	$32,693	$32,693	$32,693	$0	$0
5521000 - Gas & Oil	$10,450	$7,400	$7,400	$0	$(3,050)
5522000 - Chemicals	$10,557	$10,557	$10,557	$0	$0
5522500 - Food	$1,500	$1,500	$1,500	$0	$0
5526000 - Clothing	$720	$720	$720	$0	$0
5540000 - Books,pubs,subs & Memberships	$3,866	$3,876	$3,876	$0	$10

DEPARTMENT SUMMARY - SPORTS AND EVENT FACILITIES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5541000 - Registration Fees	$3,050	$3,050	$3,050	$0	$0
5550000 - Training	$23	$23	$23	$0	$0
Operating Expenses	**$505,232**	**$503,681**	**$545,719**	**$42,038**	**$40,487**
TOTAL EXPENDITURES:	**$1,562,138**	**$1,678,975**	**$1,700,946**	**$21,971**	**$138,808**

DEPARTMENT SUMMARY – STATE ATTORNEY

TRENDS & ISSUES

The State Attorney's Office (1551) is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. Seeking justice means aggressively charging and trying not only the easy or sure winners, but also those tough cases in which the evidence establishes the guilt of the accused by legal and ethical standards.

The budget reflects funding for communication services, which remains unchanged from the FY25 Adopted Budget.

REVENUES

This department is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
STATE ATTORNEY		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance:**
PROJECTED EXPENDITURES				
Operating Expenses		$ 8,000	**$ 8,000**	$ 0
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 8,000**	**$ 8,000**	**$ 0**
EXPENDITURES TOTAL:		**$ 8,000**	**$ 8,000**	**$ 0**

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DEPARTMENT SUMMARY - STATE ATTORNEY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5410000 - Communications	$8,000	$8,000	$8,000	$0	$0
Operating Expenses	**$8,000**	**$8,000**	**$8,000**	**$0**	**$0**
TOTAL EXPENDITURES:	**$8,000**	**$8,000**	**$8,000**	**$0**	**$0**

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

TRENDS & ISSUES

The Strategic Initiatives department directly supports the BOCC Strategic Plan. This department consists of Economic Development (5101), Economic Incentives (5105), and Technology Development (5115).

REVENUES

This department is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
STRATEGIC INITIATIVES		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance:**
PROJECTED EXPENDITURES				
Personnel Services		$ 488,875	**$ 493,766**	$ 4,891
Operating Expenses		$ 5,900,891	**$ 6,033,800**	$ 132,909
Capital Outlay		$ 0	**$ 0**	$ 0
Grants and Aids		$ 13,400,000	**$ 13,400,000**	$ 0
	Subtotal:	**$ 19,789,766**	**$ 19,927,566**	**$ 137,800**
EXPENDITURES TOTAL:		**$ 19,789,766**	**$ 19,927,566**	**$ 137,800**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Miscellaneous Revenues					
3620000 - Rents And Royalties	$5,592	$5,592	$5,592	$0	$0
Miscellaneous Revenues	**$5,592**	**$5,592**	**$5,592**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(280)	$(280)	$(280)	$0	$0
Less 5% Statutory Reduction	**$(280)**	**$(280)**	**$(280)**	**$0**	**$0**
TOTAL REVENUES:	**$5,312**	**$5,312**	**$5,312**	**$0**	**$0**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$343,900	$336,401	$336,401	$0	$(7,499)
5122000 - Car Allowance	$4,553	$4,553	$4,553	$0	$0
5122001 - Cell Phone Allowance	$30	$30	$30	$0	$0
5130001 - Vacancy Factor	$(6,018)	$(5,886)	$(5,886)	$0	$132
5210000 - Fica Taxes	$26,308	$25,735	$25,735	$0	$(573)
5220000 - Retirement Contributions	$54,477	$54,677	$54,677	$0	$200
5230000 - Health Insurance	$71,201	$69,946	$74,895	$4,949	$3,694
5231000 - Life Insurance	$350	$342	$342	$0	$(8)
5232000 - Dental Insurance	$1,262	$1,288	$1,230	$(58)	$(32)
5233000 - Lt Disability Insurance	$550	$535	$535	$0	$(15)
5233100 - St Disability Insurance	$923	$883	$883	$0	$(40)
5240000 - Workers' Compensation	$446	$371	$371	$0	$(75)
Personnel Services	**$497,982**	**$488,875**	**$493,766**	**$4,891**	**$(4,216)**
Operating Expenses					
5310000 - Professional Services	$575,000	$480,000	$480,000	$0	$(95,000)
5310006 - Legal Fees	$25,000	$25,000	$25,000	$0	$0
5340000 - Other Contractual Services	$4,610,000	$4,620,800	$4,620,800	$0	$10,800
5400000 - Travel And Per Diem	$30,000	$30,000	$30,000	$0	$0
5410000 - Communications	$2,400	$2,400	$2,400	$0	$0
5420000 - Freight & Postage Services	$250	$250	$250	$0	$0
5440000 - Rentals And Leases	$3,000	$3,000	$3,000	$0	$0
5450000 - Insurance	$2,887	$2,887	$122,762	$119,875	$119,875
5462000 - Rep & Maint-automotive	$100	$100	$100	$0	$0
5462100 - Rep & Maint.-Sheriff's Site	$1,000	$1,000	$1,000	$0	$0
5470000 - Printing And Binding	$8,000	$8,000	$8,000	$0	$0
5480000 - Promotional Activities	$72,500	$52,500	$52,500	$0	$(20,000)
5488000 - Promotional-ads/media Buys	$5,500	$5,500	$5,500	$0	$0
5490000 - Oth Current Chgs & Obligations	$625,800	$603,000	$603,000	$0	$(22,800)
5490501 - OH-Workers' Compensation	$1,158	$1,158	$1,176	$18	$18
5490502 - OH-Property & Liability Insurance	$447	$447	$8,100	$7,653	$7,653
5490503 - OH-Dental Insurance	$292	$292	$318	$26	$26
5490504 – OH-Health Insurance	$1,469	$1,469	$8,184	$6,715	$6,715
5490505 – OH-Life/AD&D, STD, LTD	$226	$226	$252	$26	$26
5490509 - OH-Fleet Oversight	$662	$662	$336	$(326)	$(326)
5490511 - OH-Fleet Fuel	$1,338	$1,338	$260	$(1,078)	$(1,078)
5511000 - Office Supplies	$1,850	$2,700	$2,700	$0	$850

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5520000 - Operating Supplies	$3,000	$3,500	$3,500	$0	$500
5521000 - Gas & Oil	$500	$500	$500	$0	$0
5540000 - Books,pubs,subs & Memberships	$34,785	$45,162	$45,162	$0	$10,377
5541000 - Registration Fees	$9,000	$9,000	$9,000	$0	$0
Operating Expenses	**$6,016,164**	**$5,900,891**	**$6,033,800**	**$132,909**	**$17,636**
Grants and Aids					
5820000 - Aids To Private Organization	$11,300,000	$13,400,000	$13,400,000	$0	$2,100,000
Grants and Aids	**$11,300,000**	**$13,400,000**	**$13,400,000**	**$0**	**$2,100,000**
TOTAL EXPENDITURES:	**$17,814,146**	**$19,789,766**	**$19,927,566**	**$137,800**	**$2,113,420**

DEPARTMENT SUMMARY – SUSTAINABILITY

TRENDS & ISSUES

The Office of Sustainability (1224) is responsible for planning, organizing, guiding, and coordinating sustainability initiatives within County Government and throughout the County.

REVENUES

This office is supported by the General Fund.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
SUSTAINABILITY		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance:**
PROJECTED EXPENDITURES				
Personnel Services		$ 301,649	**$ 304,855**	$ 3,206
Operating Expenses		$ 368,317	**$ 372,531**	$ 4,214
Capital Outlay		$ 0	**$ 0**	$ 0
	Subtotal:	**$ 669,966**	**$ 677,386**	**$ 7,420**
EXPENDITURES TOTAL:		**$ 669,966**	**$ 677,386**	**$ 7,420**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - SUSTAINABILITY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$245,523	$219,500	$219,500	$0	$(26,023)
5122000 - Car Allowance	$90	$90	$90	$0	$0
5122001 - Cell Phone Allowance	$15	$15	$15	$0	$0
5130001 - Vacancy Factor	$(4,297)	$(3,842)	$(3,842)	$0	$455
5210000 - Fica Taxes	$18,782	$16,792	$16,792	$0	$(1,990)
5220000 - Retirement Contributions	$37,267	$34,536	$34,536	$0	$(2,731)
5230000 - Health Insurance	$22,189	$32,516	$35,676	$3,160	$13,487
5231000 - Life Insurance	$247	$223	$223	$0	$(24)
5232000 - Dental Insurance	$648	$615	$661	$46	$13
5233000 - Lt Disability Insurance	$392	$349	$349	$0	$(43)
5233100 - St Disability Insurance	$618	$614	$614	$0	$(4)
5240000 - Workers' Compensation	$320	$241	$241	$0	$(79)
Personnel Services	**$321,794**	**$301,649**	**$304,855**	**$3,206**	**$(16,939)**
Operating Expenses					
5310000 - Professional Services	$360,000	$335,000	$335,000	$0	$(25,000)
5400000 - Travel And Per Diem	$3,500	$2,600	$2,600	$0	$(900)
5450000 - Insurance	$824	$824	$1,018	$194	$194
5462000 - Rep & Maint-automotive	$0	$100	$100	$0	$100
5462100 - Rep & Maint.-Sheriff's Site	$0	$500	$500	$0	$500
5470000 - Printing And Binding	$500	$500	$500	$0	$0
5480000 - Promotional Activities	$10,000	$9,600	$9,600	$0	$(400)
5490000 - Oth Current Chgs & Obligations	$500	$10,000	$10,000	$0	$9,500
5490501 - OH-Workers' Compensation	$594	$594	$604	$10	$10
5490502 - OH-Property & Liability Insurance	$128	$128	$67	$(61)	$(61)
5490503 - OH-Dental Insurance	$150	$150	$164	$14	$14
5490504 – OH-Health Insurance	$755	$755	$4,203	$3,448	$3,448
5490505 – OH-Life/AD&D, STD, LTD	$116	$116	$129	$13	$13
5490509 - OH-Fleet Oversight	$0	$0	$336	$336	$336
5490511 - OH-Fleet Fuel	$0	$0	$260	$260	$260
5511000 - Office Supplies	$550	$550	$550	$0	$0
5520000 - Operating Supplies	$500	$250	$250	$0	$(250)
5521000 - Gas & Oil	$0	$900	$900	$0	$900
5540000 - Books,pubs,subs & Memberships	$6,245	$2,650	$2,650	$0	$(3,595)
5550000 - Training	$1,840	$3,100	$3,100	$0	$1,260
Operating Expenses	**$388,702**	**$368,317**	**$372,531**	**$4,214**	**$(16,171)**
TOTAL EXPENDITURES:	**$725,496**	**$669,966**	**$677,386**	**$7,420**	**$(48,110)**

DEPARTMENT SUMMARY – TRAFFIC EDUCATION (DORI SLOSBERG)

TRENDS & ISSUES

Per Florida Statute 318.1215, a board of county commissioners may require, by ordinance, that the clerk of the court collect an additional $5 with each civil traffic penalty, which shall be used to fund driver education programs in public and nonpublic schools. Ordinance 03-01 allows the County to collect an additional $3.00 on every traffic penalty for the purpose of funding traffic education programs in public and non-public schools. This cost center (1541) allocates funds that are used for direct educational expenses and cannot be used for administrative expenses. Funding is requested by the School Board on an annual basis.

REVENUES

Revenues include Traffic Court Cost Fees and Fund Balance.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
		FY26 Recommended Budget:	FY26 Tentative Budget:	Variance:
TRAFFIC EDUCATION (DORI SLOSBERG)				
PROJECTED EXPENDITURES				
Operating Expenses		$ 555,260	**$ 555,260**	$ 0
	Subtotal:	**$ 555,260**	**$ 555,260**	**$ 0**
EXPENDITURES TOTAL:		**$ 555,260**	**$ 555,260**	**$ 0**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - TRAFFIC EDUCATION (DORI SLOSBERG)

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Judgment, Fines & Forfeits					
3515300 - Traffic Court Cost	$227,724	$224,129	$224,129	$0	$(3,595)
Judgment, Fines & Forfeits	**$227,724**	**$224,129**	**$224,129**	**$0**	**$(3,595)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(11,386)	$(11,206)	$(11,206)	$0	$180
Less 5% Statutory Reduction	**$(11,386)**	**$(11,206)**	**$(11,206)**	**$0**	**$180**
Fund Balance					
3892810 - Balance Forward Restricted	$246,867	$342,337	$342,337	$0	$95,470
Fund Balance	**$246,867**	**$342,337**	**$342,337**	**$0**	**$95,470**
TOTAL REVENUES:	**$463,205**	**$555,260**	**$555,260**	**$0**	**$92,055**
EXPENDITURES:					
Operating Expenses					
5490000 - Oth Current Chgs & Obligations	$463,205	$555,260	$555,260	$0	$92,055
Operating Expenses	**$463,205**	**$555,260**	**$555,260**	**$0**	**$92,055**
TOTAL EXPENDITURES:	**$463,205**	**$555,260**	**$555,260**	**$0**	**$92,055**

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

TRENDS & ISSUES

The Transportation and Transit Department in the General Fund consists of the Mobility Fee Coordination (1405) and Transit Shelter (1408) cost centers. Mobility Fee Coordination (1405) administers and maintains various Impact Fees, including those for fire, parks, and schools. Transit Shelter (1408) collects fees from developers who opted-out of building a shelter per development review requirements and instead provides funding for the County to construct.

REVENUES

The General Fund directly supports both the Transit Shelter and Mobility Fee Coordination.

FY26 Recommended Budget versus FY26 Tentative Budget - DEPARTMENT COMPARISON:				
TRANSPORTATION & TRANSIT		**FY26 Recommended Budget:**	**FY26 Tentative Budget:**	**Variance:**
PROJECTED EXPENDITURES				
Personnel Services		$ 0	**$ 0**	$ 0
Operating Expenses		$ 431,380	**$ 431,380**	$ 0
	Subtotal:	**$ 431,380**	**$ 431,380**	**$ 0**
EXPENDITURES TOTAL:		**$ 431,380**	**$ 431,380**	**$ 0**

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5340000 - Other Contractual Services	$361,380	$431,380	$431,380	$0	$70,000
Operating Expenses	**$361,380**	**$431,380**	**$431,380**	**$0**	**$70,000**
TOTAL EXPENDITURES:	**$361,380**	**$431,380**	**$431,380**	**$0**	**$70,000**

FUND 010 – DESIGNATED AD VALOREM TAX (DAT)

TRENDS & ISSUES

The Designated Ad Valorem Tax (DAT) was established by Ordinance #12-40 which provides funds to support Transportation. The originating Ordinance was repealed and replaced with Ordinance #2015-89 to revise and simplify the calculation. Annual appropriation is the Board's decision and is not an automatic source of revenue each year.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **There was an adjustment to Transfers Out and Transfers In due to revised projections**

REVENUES

Revenue is received through a Transfer In from the General Fund.

010-DESIGNATED AD VALOREM TAX SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Transfers In	$ 44,805,407	$ 47,638,269	$ 46,513,186	$(1,125,083)	$ 1,707,779
REVENUES TOTAL:	**$ 44,805,407**	**$ 47,638,269**	**$ 46,513,186**	**$(1,125,083)**	**$ 1,707,779**
EXPENDITURES:					
Transfers Out	$ 44,805,407	$ 47,638,269	$ 46,513,186	$(1,125,083)	$ 1,707,779
EXPENDITURES TOTAL:	**$ 44,805,407**	**$ 47,638,269**	**$ 46,513,186**	**$(1,125,083)**	**$ 1,707,779**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

010-DESIGNATED AD VALOREM TAX

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810001 - Tran In-general Fund	$44,805,407	$47,638,269	$46,513,186	$(1,125,083)	$1,707,779
Transfers In	**$44,805,407**	**$47,638,269**	**$46,513,186**	**$(1,125,083)**	**$1,707,779**
TOTAL REVENUES:	**$44,805,407**	**$47,638,269**	**$46,513,186**	**$(1,125,083)**	**$1,707,779**
EXPENDITURES:					
Transfers Out					
5910102 - Tran Out-transportation Trust	$44,805,407	$47,638,269	$46,513,186	$(1,125,083)	$1,707,779
Transfers Out	**$44,805,407**	**$47,638,269**	**$46,513,186**	**$(1,125,083)**	**$1,707,779**
TOTAL EXPENDITURES:	**$44,805,407**	**$47,638,269**	**$46,513,186**	**$(1,125,083)**	**$1,707,779**

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FUND 101 – TDT RIDA TAX BOND 2012 PROJECT

TRENDS & ISSUES

This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012, to provide funding for the County's portion of the construction costs for the OMNI Convention Center, and to provide funding for amortized rent payments for 30 years.

REVENUES

The primary revenue source is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

101-TDT RIDA TAX BOND 2012 PROJECT FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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)**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

101 - TDT RIDA TAX BOND 2012 PROJECT FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892810 - Balance Forward Restricted	$6,025,720	$5,402,700	$5,402,700	$0	$(623,020)
Fund Balance	**$6,025,720**	**$5,402,700**	**$5,402,700**	**$0**	**$(623,020)**
TOTAL REVENUES:	**$6,025,720**	**$5,402,700**	**$5,402,700**	**$0**	**$(623,020)**
EXPENDITURES:					
Operating Expenses					
5440005 - Rent (Amort)	$343,049	$343,049	$343,049	$0	$0
Operating Expenses	**$343,049**	**$343,049**	**$343,049**	**$0**	**$0**
Reserves - Restricted					
5990070 - Reserves Restricted	$5,682,671	$5,059,651	$5,059,651	$0	$(623,020)
Reserves - Restricted	**$5,682,671**	**$5,059,651**	**$5,059,651**	**$0**	**$(623,020)**
TOTAL EXPENDITURES:	**$6,025,720**	**$5,402,700**	**$5,402,700**	**$0**	**$(623,020)**

FUND 102 – TRANSPORTATION TRUST FUND

TRENDS & ISSUES

The Transportation Trust Fund is comprised of two departments, Transportation & Transit and Public Works, which support expenditures such as engineering, construction or maintenance of roads, bridges, stormwater, and the purchase of right-of-way.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating expenses were adjusted due to increases in Books, Publications, Subscriptions, and Memberships for additional subscriptions**

REVENUES

The Transportation Trust Fund includes funding from the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), and the Local Option Fuel Tax (6 cents per gallon). These revenues are projected to increase; however, they will continue to be evaluated throughout the budget process and will be updated once the Department of Revenue releases its estimates and additional months of receipts are collected.

This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) in the amount of $46,513,186 to support operations, as well as funds from the Neighborhood MSBUs for structure maintenance of stormwater ponds. Other sources of income are interest, lease proceeds for vehicles, City of Kissimmee payments for signal maintenance, miscellaneous revenues, engineering fees, and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted due to revised estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

102-TRANSPORTATION TRUST FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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	$ 47,638,269	$ 46,513,186	$(1,125,083)	$ 1,692,456
Other Sources	$ 989,770	$ 561,231	$ 921,232	$ 360,001	$(68,538)
Fund Balance	$ 6,206,857	$ 4,937,304	$ 7,384,674	$ 2,447,370	$ 1,177,817
REVENUES TOTAL:	**$ 64,377,636**	**$ 65,733,803**	**$ 67,416,091**	**$ 1,682,288**	**$ 3,038,455**
EXPENDITURES:					
Personnel Services	$ 16,710,427	$ 16,916,152	$ 16,956,978	$ 40,826	$ 246,551
Operating Expenses	$ 39,114,565	$ 40,841,648	$ 42,025,804	$ 1,184,156	$ 2,911,239
Capital Outlay	$ 1,396,254	$ 636,731	$ 1,094,037	$ 457,306	$(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**	**$ 60,214,745**	**$ 61,897,033**	**$ 1,682,288**	**$ 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**	**$ 65,733,803**	**$ 67,416,091**	**$ 1,682,288**	**$ 3,038,455**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

102-TRANSPORTATION TRUST FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Other Taxes					
3123000 - Fuel Tax-county Voted 9th Cent	$2,177,208	$2,265,482	$2,265,482	$0	$88,274
3124000 - Local Option Fuel Tax/1-6 cents	$7,530,059	$7,631,664	$7,631,664	$0	$101,605
Other Taxes	**$9,707,267**	**$9,897,146**	**$9,897,146**	**$0**	**$189,879**
Permits, Fees & Special Assessments					
3295000 - Other Permits and Fees	$388,331	$541,963	$541,963	$0	$153,632
Permits, Fees & Special Assessments	**$388,331**	**$541,963**	**$541,963**	**$0**	**$153,632**
Intergovernmental Revenue					
3354500 - Motor Fuel Tax Rebate	$198,436	$197,618	$197,618	$0	$(818)
3354800 - County Gas Tax (7th Cent)	$2,206,524	$2,076,782	$2,076,782	$0	$(129,742)
Intergovernmental Revenue	**$2,404,960**	**$2,274,400**	**$2,274,400**	**$0**	**$(130,560)**
Charges For Services					
3490000 - Other Charges for Services	$405,000	$496,490	$496,490	$0	$91,490
Charges For Services	**$405,000**	**$496,490**	**$496,490**	**$0**	**$91,490**
Miscellaneous Revenues					
3690004 - Misc Rev-reimbursements	$100,000	$50,000	$50,000	$0	$(50,000)
Miscellaneous Revenues	**$100,000**	**$50,000**	**$50,000**	**$0**	**$(50,000)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(645,279)	$(663,000)	$(663,000)	$0	$(17,721)
Less 5% Statutory Reduction	**$(645,279)**	**$(663,000)**	**$(663,000)**	**$0**	**$(17,721)**
Transfers In					
3810010 - Tran In-DAT	$44,805,407	$47,638,269	$46,513,186	$(1,125,083)	$1,707,779
Transfers In	**$44,820,730**	**$47,638,269**	**$46,513,186**	**$(1,125,083)**	**$1,692,456**
Other Sources					
3831000 - Install Proceeds/Capital Lease	$989,770	$561,231	$921,232	$360,001	$(68,538)
Other Sources	**$989,770**	**$561,231**	**$921,232**	**$360,001**	**$(68,538)**
Fund Balance					
3892810 - Balance Forward Restricted	$5,874,552	$4,937,304	$7,287,369	$2,350,065	$1,412,817
3892820 - Balance Forward Committed	$332,305	$0	$97,305	$97,305	$(235,000)
Fund Balance	**$6,206,857**	**$4,937,304**	**$7,384,674**	**$2,447,370**	**$1,177,817**
TOTAL REVENUES:	**$64,377,636**	**$65,733,803**	**$67,416,091**	**$1,682,288**	**$3,038,455**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$10,630,074	$10,882,742	$10,880,323	$(2,419)	$250,249
5122000 - Car Allowance	$12,637	$12,681	$12,681	$0	$44
5122001 - Cell Phone Allowance	$373	$373	$373	$0	$0
5130001 - Vacancy Factor	$(188,865)	$(193,068)	$(193,025)	$43	$(4,160)
5140000 - Overtime	$161,712	$150,712	$150,712	$0	$(11,000)
5210000 - Fica Taxes	$825,576	$844,059	$843,875	$(184)	$18,299
5220000 - Retirement Contributions	$1,621,729	$1,681,782	$1,677,364	$(4,418)	$55,635
5230000 - Health Insurance	$3,004,869	$2,931,402	$2,985,526	$54,124	$(19,343)
5231000 - Life Insurance	$10,940	$11,193	$11,189	$(4)	$249
5232000 - Dental Insurance	$59,296	$57,424	$57,716	$292	$(1,580)
5233000 - Lt Disability Insurance	$17,228	$17,615	$17,610	$(5)	$382

102-TRANSPORTATION TRUST FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5233100 - St Disability Insurance	$30,661	$31,170	$31,058	$(112)	$397
5240000 - Workers' Compensation	$524,197	$488,067	$481,576	$(6,491)	$(42,621)
Personnel Services	**$16,710,427**	**$16,916,152**	**$16,956,978**	**$40,826**	**$246,551**
Operating Expenses					
5310000 - Professional Services	$10,798,095	$10,608,264	$10,608,264	$0	$(189,831)
5310006 - Legal Fees	$50,000	$50,000	$50,000	$0	$0
5340000 - Other Contractual Services	$13,243,955	$13,348,405	$13,348,405	$0	$104,450
5400000 - Travel And Per Diem	$13,441	$14,141	$14,141	$0	$700
5410000 - Communications	$50,740	$45,888	$45,888	$0	$(4,852)
5420000 - Freight & Postage Services	$5,896	$4,250	$4,250	$0	$(1,646)
5430000 - Utility Services	$1,282,151	$1,415,435	$1,415,435	$0	$133,284
5440000 - Rentals And Leases	$36,596	$36,942	$36,942	$0	$346
5450000 - Insurance	$1,703,811	$1,703,811	$2,679,712	$975,901	$975,901
5460000 - Repair & Maintenance Svcs	$7,188,070	$8,745,831	$8,745,831	$0	$1,557,761
5460003 - Repair & Maint-Communications	$0	$28,560	$28,560	$0	$28,560
5462000 - Rep & Maint-automotive	$619,959	$596,200	$596,200	$0	$(23,759)
5462100 - Rep & Maint.-Sheriff's Site	$82,330	$89,250	$89,250	$0	$6,920
5462200 - Repair & Maint-Auto Direct	$46,083	$46,083	$46,083	$0	$0
5469000 - Rep & Maint - Additional Maintena	$0	$35,000	$35,000	$0	$35,000
5470000 - Printing And Binding	$5,150	$5,100	$5,100	$0	$(50)
5490000 - Oth Current Chgs & Obligations	$3,220	$2,600	$2,600	$0	$(620)
5490501 - OH-Workers' Compensation	$58,079	$56,897	$57,485	$588	$(594)
5490502 - OH-Property & Liability Insurance	$263,753	$263,753	$176,821	$(86,932)	$(86,932)
5490503 - OH-Dental Insurance	$14,657	$14,361	$15,545	$1,184	$888
5490504 – OH-Health Insurance	$73,661	$72,165	$399,887	$327,722	$326,226
5490505 – OH-Life/AD&D, STD, LTD	$11,320	$11,088	$12,291	$1,203	$971
5490509 - OH-Fleet Oversight	$61,235	$61,235	$74,637	$13,402	$13,402
5490510 - OH-Fleet Maint	$390,796	$390,796	$333,351	$(57,445)	$(57,445)
5490511 - OH-Fleet Fuel	$95,667	$95,667	$44,200	$(51,467)	$(51,467)
5511000 - Office Supplies	$20,530	$20,254	$20,254	$0	$(276)
5512000 - Office Equipment	$0	$70,000	$70,000	$0	$70,000
5520000 - Operating Supplies	$63,885	$65,835	$65,835	$0	$1,950
5520010 - Computer Software	$16,701	$17,401	$17,401	$0	$700
5520020 - Computer Hardware, Non-Capital	$18,800	$20,500	$20,500	$0	$1,700
5521000 - Gas & Oil	$701,000	$660,350	$660,350	$0	$(40,650)
5522000 - Chemicals	$45,000	$45,000	$45,000	$0	$0
5522500 - Food	$0	$1,000	$1,000	$0	$1,000
5524000 - Oper Supp-miscellaneous	$25,000	$28,000	$28,000	$0	$3,000
5525000 - Tools	$46,425	$50,950	$50,950	$0	$4,525
5526000 - Clothing	$2,000	$300	$300	$0	$(1,700)
5530000 - Road Materials & Supplies	$1,814,575	$1,840,014	$1,840,014	$0	$25,439
5540000 - Books,pubs,subs & Memberships	$210,864	$227,222	$287,222	$60,000	$76,358
5541000 - Registration Fees	$7,100	$7,280	$7,280	$0	$180
5550000 - Training	$43,820	$45,820	$45,820	$0	$2,000

102-TRANSPORTATION TRUST FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses	**$39,114,565**	**$40,841,648**	**$42,025,804**	**$1,184,156**	**$2,911,239**
Capital Outlay					
5640000 - Machinery & Equipment	$58,937	$150,700	$150,700	$0	$91,763
5640100 - Vehicles	$464,820	$486,031	$486,031	$0	$21,211
5650000 - Construction In Progress	$872,497	$0	$457,306	$457,306	$(415,191)
Capital Outlay	**$1,396,254**	**$636,731**	**$1,094,037**	**$457,306**	**$(302,217)**
Debt Service					
5710000 - Principal	$1,232,284	$1,322,325	$1,322,325	$0	$90,041
5720000 - Interest	$441,632	$435,389	$435,389	$0	$(6,243)
Debt Service	**$1,673,916**	**$1,757,714**	**$1,757,714**	**$0**	**$83,798**
Grants and Aids					
5820004 - AIDS TO NON-PROFITS ORG	$57,500	$62,500	$62,500	$0	$5,000
Grants and Aids	**$57,500**	**$62,500**	**$62,500**	**$0**	**$5,000**
Transfers Out					
5910001 - Tran Out-general Fund	$3,375,763	$3,881,123	$3,881,123	$0	$505,360
5910158 - Tran Out-intergov Radio Commun	$26,967	$27,190	$27,190	$0	$223
Transfers Out	**$3,402,730**	**$3,908,313**	**$3,908,313**	**$0**	**$505,583**
Reserves - Operating					
5990020 - Reserve For Contingency	$500,000	$750,000	$750,000	$0	$250,000
Reserves - Operating	**$500,000**	**$750,000**	**$750,000**	**$0**	**$250,000**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$1,522,244	$860,745	$860,745	$0	$(661,499)
Reserves - Debt	**$1,522,244**	**$860,745**	**$860,745**	**$0**	**$(661,499)**
TOTAL EXPENDITURES:	**$64,377,636**	**$65,733,803**	**$67,416,091**	**$1,682,288**	**$3,038,455**

FUND 103 – DRUG ABUSE TREATMENT FUND

TRENDS & ISSUES

Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program, which is managed by the Court Administration.

REVENUES

Revenue collected are in accordance with County Ordinance 00-11, whereby $14 of every $15 collected for incidents involving alcohol or drugs are remitted to the BOCC.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted due to revised estimates which was offset by a reduction in the transfers out**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

103-DRUG ABUSE TREATMENT FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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	$ 11,267	$ 6,045	$(5,222)	$ 2,181
REVENUES TOTAL:	**$ 29,835**	**$ 37,238**	**$ 32,016**	**$(5,222)**	**$ 2,181**
EXPENDITURES:					
Transfers Out	$ 29,835	$ 37,238	$ 32,016	$(5,222)	$ 2,181
EXPENDITURES TOTAL:	**$ 29,835**	**$ 37,238**	**$ 32,016**	**$(5,222)**	**$ 2,181**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

103 - DRUG ABUSE TREATMENT FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Judgment, Fines & Forfeits					
3511300 - Court Costs County Criminal	$716	$716	$716	$0	$0
3512300 - Circuit Court Crim Court Cost	$24,273	$24,273	$24,273	$0	$0
3515300 - Traffic Court Cost	$2,349	$2,349	$2,349	$0	$0
Judgment, Fines & Forfeits	**$27,338**	**$27,338**	**$27,338**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(1,367)	$(1,367)	$(1,367)	$0	$0
Less 5% Statutory Reduction	**$(1,367)**	**$(1,367)**	**$(1,367)**	**$0**	**$0**
Fund Balance					
3892810 - Balance Forward Restricted	$3,864	$11,267	$6,045	$(5,222)	$2,181
Fund Balance	**$3,864**	**$11,267**	**$6,045**	**$(5,222)**	**$2,181**
TOTAL REVENUES:	**$29,835**	**$37,238**	**$32,016**	**$(5,222)**	**$2,181**
EXPENDITURES:					
Transfers Out					
5910001 - Tran Out-general Fund	$29,835	$37,238	$32,016	$(5,222)	$2,181
Transfers Out	**$29,835**	**$37,238**	**$32,016**	**$(5,222)**	**$2,181**
TOTAL EXPENDITURES:	**$29,835**	**$37,238**	**$32,016**	**$(5,222)**	**$2,181**

FUND 104 – TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

The Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida, to fund the convention and visitors bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums (publicly or non-profit owned and operated) within the boundaries of the County.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating decreased due to the revised agreement with ASM Global.**
- **Capital Outlay was adjusted for planned capital projects.**

REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. In addition, this Fund also generates Interest on the Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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	$ 99,092,015	$ 113,822,657	$ 14,730,642	$ 27,872,017
REVENUES TOTAL:	**$ 132,056,542**	**$ 146,109,984**	**$ 160,840,626**	**$ 14,730,642**	**$ 28,784,084**
EXPENDITURES:					
Personnel Services	$ 2,364,166	$ 2,496,295	$ 2,515,869	$ 19,574	$ 151,703
Operating Expenses	$ 24,343,680	$ 27,364,824	$ 27,130,127	$(234,697)	$ 2,786,447
Capital Outlay	$ 20,558,585	$ 16,279,000	$ 30,106,142	$ 13,827,142	$ 9,547,557
Debt Service	$ 126,934	$ 154,659	$ 154,659	$ 0	$ 27,725
Subtotal:	**$ 47,393,365**	**$ 46,294,778**	**$ 59,906,797**	**$ 13,612,019**	**$ 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	$ 29,039,846	$ 30,158,469	$ 1,118,623	$ 20,282,923
EXPENDITURES TOTAL:	**$ 132,056,542**	**$ 146,109,984**	**$ 160,840,626**	**$ 14,730,642**	**$ 28,784,084**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

104-TOURIST DEVELOPMENT TAX FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Other Taxes					
3121300 - Local Option Taxes	$43,075,394	$44,324,581	$44,324,581	$0	$1,249,187
Other Taxes	**$43,075,394**	**$44,324,581**	**$44,324,581**	**$0**	**$1,249,187**
Charges For Services					
3452000 - Advertising Revenue	$5,000	$5,000	$5,000	$0	$0
3474000 - Special Events	$3,736,983	$3,826,550	$3,826,550	$0	$89,567
3475130 - Parking Fees	$299,091	$318,052	$318,052	$0	$18,961
3475920 - Concession Sales/souvenirs	$150,551	$119,192	$119,192	$0	$(31,359)
Charges For Services	**$4,191,625**	**$4,268,794**	**$4,268,794**	**$0**	**$77,169**
Miscellaneous Revenues					
3620000 - Rents And Royalties	$784,757	$653,147	$653,147	$0	$(131,610)
3690041 - Misc Rev-reimb R&m	$90,000	$90,000	$90,000	$0	$0
Miscellaneous Revenues	**$874,757**	**$743,147**	**$743,147**	**$0**	**$(131,610)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(2,407,089)	$(2,466,826)	$(2,466,826)	$0	$(59,737)
Less 5% Statutory Reduction	**$(2,407,089)**	**$(2,466,826)**	**$(2,466,826)**	**$0**	**$(59,737)**
Other Sources					
3867000 - Trans From Tax Collector	$148,273	$148,273	$148,273	$0	$0
Other Sources	**$371,215**	**$148,273**	**$148,273**	**$0**	**$(222,942)**
Fund Balance					
3892810 - Balance Forward Restricted	$72,789,659	$99,092,015	$99,092,015	$0	$26,302,356
3892820 - Balance Forward Committed	$13,160,981	$0	$14,730,642	$14,730,642	$1,569,661
Fund Balance	**$85,950,640**	**$99,092,015**	**$113,822,657**	**$14,730,642**	**$27,872,017**
TOTAL REVENUES:	**$132,056,542**	**$146,109,984**	**$160,840,626**	**$14,730,642**	**$28,784,084**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$1,489,319	$1,552,420	$1,555,049	$2,629	$65,730
5122000 - Car Allowance	$854	$2,500	$2,500	$0	$1,646
5130001 - Vacancy Factor	$(27,408)	$(28,716)	$(28,763)	$(47)	$(1,355)
5140000 - Overtime	$76,850	$88,500	$88,500	$0	$11,650
5210000 - Fica Taxes	$119,822	$125,537	$125,738	$201	$5,916
5220000 - Retirement Contributions	$227,531	$252,009	$252,379	$370	$24,848
5230000 - Health Insurance	$422,184	$451,333	$467,683	$16,350	$45,499
5231000 - Life Insurance	$1,505	$1,586	$1,589	$3	$84
5232000 - Dental Insurance	$8,594	$8,401	$8,398	$(3)	$(196)
5233000 - Lt Disability Insurance	$2,359	$2,477	$2,481	$4	$122
5233100 - St Disability Insurance	$4,164	$4,338	$4,346	$8	$182
5240000 - Workers' Compensation	$38,392	$35,910	$35,969	$59	$(2,423)
Personnel Services	**$2,364,166**	**$2,496,295**	**$2,515,869**	**$19,574**	**$151,703**
Operating Expenses					
5310000 - Professional Services	$2,645,350	$3,010,231	$3,010,231	$0	$364,881
5312000 - Tax Collector Fees	$2,183,690	$1,329,737	$1,329,737	$0	$(853,953)
5314000 - Medical Svcs	$400	$400	$400	$0	$0
5340000 - Other Contractual Services	$14,541,018	$17,936,522	$17,690,832	$(245,690)	$3,149,814

104-TOURIST DEVELOPMENT TAX FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5400000 - Travel And Per Diem	$400	$12,400	$12,400	$0	$12,000
5410000 - Communications	$89,024	$103,424	$103,424	$0	$14,400
5420000 - Freight & Postage Services	$700	$700	$700	$0	$0
5430000 - Utility Services	$139,712	$154,537	$154,537	$0	$14,825
5440000 - Rentals And Leases	$12,667	$16,925	$16,925	$0	$4,258
5450000 - Insurance	$156,265	$156,265	$138,957	$(17,308)	$(17,308)
5460000 - Repair & Maintenance Svcs	$3,192,811	$2,696,414	$2,696,414	$0	$(496,397)
5460008 - R&M Parking re-paving	$700,000	$1,227,893	$1,227,893	$0	$527,893
5462000 - Rep & Maint-automotive	$4,974	$4,950	$4,950	$0	$(24)
5462100 - Rep & Maint.-Sheriff's Site	$4,700	$3,300	$3,300	$0	$(1,400)
5462200 - Repair & Maint-Auto Direct	$2,234	$2,234	$2,234	$0	$0
5465000 - Repairs and Maint Other Equip	$0	$44,100	$44,100	$0	$44,100
5469000 - Rep & Maint - Additional Maintena	$0	$40,000	$40,000	$0	$40,000
5470000 - Printing And Binding	$9,100	$9,100	$9,100	$0	$0
5480000 - Promotional Activities	$3,500	$80,000	$80,000	$0	$76,500
5490501 - OH-Workers' Compensation	$8,865	$8,545	$8,674	$129	$(191)
5490502 - OH-Property & Liability Insurance	$24,190	$24,190	$9,169	$(15,021)	$(15,021)
5490503 - OH-Dental Insurance	$2,059	$1,988	$2,162	$174	$103
5490504 – OH-Health Insurance	$10,342	$9,986	$55,632	$45,646	$45,290
5490505 – OH-Life/AD&D, STD, LTD	$1,618	$1,533	$1,710	$177	$92
5490509 - OH-Fleet Oversight	$5,627	$5,627	$7,733	$2,106	$2,106
5490510 - OH-Fleet Maint	$22,988	$22,988	$19,232	$(3,756)	$(3,756)
5490511 - OH-Fleet Fuel	$4,014	$4,014	$2,860	$(1,154)	$(1,154)
5511000 - Office Supplies	$9,370	$9,820	$9,820	$0	$450
5512000 - Office Equipment	$150,000	$150,000	$150,000	$0	$0
5520000 - Operating Supplies	$94,995	$55,610	$55,610	$0	$(39,385)
5520020 - Computer Hardware, Non-Capital	$6,430	$6,730	$6,730	$0	$300
5521000 - Gas & Oil	$27,200	$26,000	$26,000	$0	$(1,200)
5522000 - Chemicals	$162,821	$176,404	$176,404	$0	$13,583
5523000 - Protective Clothing	$0	$200	$200	$0	$200
5524500 - Cleaning Supplies	$1,500	$1,500	$1,500	$0	$0
5525000 - Tools	$1,500	$4,990	$4,990	$0	$3,490
5528000 - Medicine	$100	$100	$100	$0	$0
5540000 - Books,pubs,subs & Memberships	$6,476	$6,427	$6,427	$0	$(49)
5550000 - Training	$17,040	$19,040	$19,040	$0	$2,000
Operating Expenses	**$24,343,680**	**$27,364,824**	**$27,130,127**	**$(234,697)**	**$2,786,447**
Capital Outlay					
5640000 - Machinery & Equipment	$465,650	$87,500	$87,500	$0	$(378,150)
5650000 - Construction In Progress	$19,980,819	$16,191,500	$30,018,642	$13,827,142	$10,037,823
Capital Outlay	**$20,558,585**	**$16,279,000**	**$30,106,142**	**$13,827,142**	**$9,547,557**
Debt Service					
5710000 - Principal	$111,515	$135,735	$135,735	$0	$24,220
5720000 - Interest	$15,419	$18,924	$18,924	$0	$3,505
Debt Service	**$126,934**	**$154,659**	**$154,659**	**$0**	**$27,725**

104-TOURIST DEVELOPMENT TAX FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Transfers Out					
5910001 - Tran Out-general Fund	$986,736	$633,510	$633,510	$0	$(353,226)
5910252 - Transfer Out - TDT Revenue Refunc	$3,659,710	$3,026,966	$3,026,966	$0	$(632,744)
5910254 - Transfer Out - TDT Rev Bond Series	$0	$7,511,724	$7,511,724	$0	$7,511,724
Transfers Out	**$4,646,446**	**$11,172,200**	**$11,172,200**	**$0**	**$6,525,754**
Reserves - Operating					
5990010 - Reserve For Cash	$12,114,203	$12,114,203	$12,114,203	$0	$0
5990020 - Reserve For Contingency	$7,513,352	$7,513,352	$7,513,352	$0	$0
Reserves - Operating	**$19,627,555**	**$19,627,555**	**$19,627,555**	**$0**	**$0**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$63,468	$70,938	$70,938	$0	$7,470
Reserves - Debt	**$63,468**	**$70,938**	**$70,938**	**$0**	**$7,470**
Reserves - Capital					
5990041 - Res For Capital - Designated	$14,250,000	$2,000,000	$2,000,000	$0	$(12,250,000)
Reserves - Capital	**$14,250,000**	**$2,000,000**	**$2,000,000**	**$0**	**$(12,250,000)**
Reserves - Restricted					
5990070 - Reserves Restricted	$36,200,162	$37,904,667	$37,904,667	$0	$1,704,505
Reserves - Restricted	**$36,200,162**	**$37,904,667**	**$37,904,667**	**$0**	**$1,704,505**
Reserves - Stability					
5990080 - Reserve For Stability	$9,875,546	$29,039,846	$30,158,469	$1,118,623	$20,282,923
Reserves - Stability	**$9,875,546**	**$29,039,846**	**$30,158,469**	**$1,118,623**	**$20,282,923**
TOTAL EXPENDITURES:	**$132,056,542**	**$146,109,984**	**$160,840,626**	**$14,730,642**	**$28,784,084**

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Fifth Cent Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center, and to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. In addition, this Fund also includes Other Sources and Interest generated from the Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Other Taxes	$ 10,768,849	$ 11,081,145	$ 11,081,145	$ 0	$ 312,296
Less 5% Statutory Reduction	$(538,442)	$(554,057)	$(554,057)	$ 0	$(15,615)
Subtotal:	**$ 10,230,407**	**$ 10,527,088**	**$ 10,527,088**	**$ 0**	**$ 296,681**
Other Sources	$ 47,149	$ 47,149	$ 47,149	$ 0	$ 0
Fund Balance	$ 17,101,777	$ 15,716,338	$ 15,716,338	$ 0	$(1,385,439)
REVENUES TOTAL:	**$ 27,379,333**	**$ 26,290,575**	**$ 26,290,575**	**$ 0**	**$(1,088,758)**
EXPENDITURES:					
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	$ 5,193,072	$ 6,096,717	$ 6,096,717	$ 0	$ 903,645
EXPENDITURES TOTAL:	**$ 27,379,333**	**$ 26,290,575**	**$ 26,290,575**	**$ 0**	**$(1,088,758)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Other Taxes					
3121300 - Local Option Taxes	$10,768,849	$11,081,145	$11,081,145	$0	$312,296
Other Taxes	**$10,768,849**	**$11,081,145**	**$11,081,145**	**$0**	**$312,296**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(538,442)	$(554,057)	$(554,057)	$0	$(15,615)
Less 5% Statutory Reduction	**$(538,442)**	**$(554,057)**	**$(554,057)**	**$0**	**$(15,615)**
Other Sources					
3867000 - Trans From Tax Collector	$47,149	$47,149	$47,149	$0	$0
Other Sources	**$47,149**	**$47,149**	**$47,149**	**$0**	**$0**
Fund Balance					
3892810 - Balance Forward Restricted	$17,101,777	$15,716,338	$15,716,338	$0	$(1,385,439)
Fund Balance	**$17,101,777**	**$15,716,338**	**$15,716,338**	**$0**	**$(1,385,439)**
TOTAL REVENUES:	**$27,379,333**	**$26,290,575**	**$26,290,575**	**$0**	**$(1,088,758)**
EXPENDITURES:					
Operating Expenses					
5312000 - Tax Collector Fees	$323,065	$332,434	$332,434	$0	$9,369
5340000 - Other Contractual Services	$12,111,546	$10,583,870	$10,583,870	$0	$(1,527,676)
Operating Expenses	**$12,434,611**	**$10,916,304**	**$10,916,304**	**$0**	**$(1,518,307)**
Transfers Out					
5910001 - Tran Out-general Fund	$42,728	$42,637	$42,637	$0	$(91)
5910243 - Transfer Out - 243	$1,378,423	$1,385,642	$1,385,642	$0	$7,219
5910247 - Tran Out - 247	$440,557	$260,025	$260,025	$0	$(180,532)
5910252 - Transfer Out - TDT Revenue Refunc	$2,036,073	$1,684,047	$1,684,047	$0	$(352,026)
Transfers Out	**$3,897,781**	**$3,372,351**	**$3,372,351**	**$0**	**$(525,430)**
Reserves - Operating					
5990010 - Reserve For Cash	$3,390,269	$3,276,146	$3,276,146	$0	$(114,123)
5990020 - Reserve For Contingency	$2,463,600	$2,629,057	$2,629,057	$0	$165,457
Reserves - Operating	**$5,853,869**	**$5,905,203**	**$5,905,203**	**$0**	**$51,334**
Reserves - Stability					
5990080 - Reserve For Stability	$5,193,072	$6,096,717	$6,096,717	$0	$903,645
Reserves - Stability	**$5,193,072**	**$6,096,717**	**$6,096,717**	**$0**	**$903,645**
TOTAL EXPENDITURES:	**$27,379,333**	**$26,290,575**	**$26,290,575**	**$0**	**$(1,088,758)**

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Sixth Cent Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. In addition, this Fund also includes Other Sources and Interest generated from the Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

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

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Other Taxes					
3121300 - Local Option Taxes	$10,768,849	$11,081,145	$11,081,145	$0	$312,296
Other Taxes	**$10,768,849**	**$11,081,145**	**$11,081,145**	**$0**	**$312,296**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(538,442)	$(554,057)	$(554,057)	$0	$(15,615)
Less 5% Statutory Reduction	**$(538,442)**	**$(554,057)**	**$(554,057)**	**$0**	**$(15,615)**
Other Sources					
3867000 - Trans From Tax Collector	$47,149	$47,149	$47,149	$0	$0
Other Sources	**$47,149**	**$47,149**	**$47,149**	**$0**	**$0**
Fund Balance					
3892810 - Balance Forward Restricted	$14,557,370	$16,286,911	$16,286,911	$0	$1,729,541
Fund Balance	**$14,557,370**	**$16,286,911**	**$16,286,911**	**$0**	**$1,729,541**
TOTAL REVENUES:	**$24,834,926**	**$26,861,148**	**$26,861,148**	**$0**	**$2,026,222**
EXPENDITURES:					
Operating Expenses					
5312000 - Tax Collector Fees	$323,065	$332,434	$332,434	$0	$9,369
5340000 - Other Contractual Services	$10,111,546	$10,158,372	$10,158,372	$0	$46,826
5480000 - Promotional Activities	$500,000	$500,000	$500,000	$0	$0
5490000 - Oth Current Chgs & Obligations	$3,445,730	$3,445,730	$3,445,730	$0	$0
Operating Expenses	**$14,380,341**	**$14,436,536**	**$14,436,536**	**$0**	**$56,195**
Transfers Out					
5910001 - Tran Out-general Fund	$40,148	$43,512	$43,512	$0	$3,364
Transfers Out	**$40,148**	**$43,512**	**$43,512**	**$0**	**$3,364**
Reserves - Operating					
5990010 - Reserve For Cash	$3,143,807	$3,535,627	$3,535,627	$0	$391,820
5990020 - Reserve For Contingency	$2,140,800	$2,686,115	$2,686,115	$0	$545,315
Reserves - Operating	**$5,284,607**	**$6,221,742**	**$6,221,742**	**$0**	**$937,135**
Reserves - Stability					
5990080 - Reserve For Stability	$5,129,830	$6,159,358	$6,159,358	$0	$1,029,528
Reserves - Stability	**$5,129,830**	**$6,159,358**	**$6,159,358**	**$0**	**$1,029,528**
TOTAL EXPENDITURES:	**$24,834,926**	**$26,861,148**	**$26,861,148**	**$0**	**$2,026,222**

FUND 107 – LIBRARY DISTRICT

TRENDS & ISSUES

This Fund supports the operation of six full-service libraries, outreach libraries, central services, and support services which have been operated by LS&S since January 3, 2012, with oversight by the County.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses increased due to the addition of Library security cameras**

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY26 Budget reflects an increase in Ad Valorem of $1,554,516 which is calculated at the same millage rate (0.3000) as FY25. Other sources of revenue are fees, which are updated annually, a State grant, contributions, donations, Interest, and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

107-LIBRARY DISTRICT FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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	$ 0	$ 153,315	$ 153,315	$ 11,315
Fund Balance	$ 14,950,654	$ 14,950,225	$ 20,740,333	$ 5,790,108	$ 5,789,679
REVENUES TOTAL:	**$ 30,394,651**	**$ 31,717,318**	**$ 37,660,741**	**$ 5,943,423**	**$ 7,266,090**
EXPENDITURES:					
Personnel Services	$ 154,879	$ 177,060	$ 177,060	$ 0	$ 22,181
Operating Expenses	$ 7,906,410	$ 10,726,133	$ 10,845,054	$ 118,921	$ 2,938,644
Capital Outlay	$ 7,180,123	$ 461,015	$ 6,404,438	$ 5,943,423	$(775,685)
Debt Service	$ 287,588	$ 34,815	$ 34,815	$ 0	$(252,773)
Subtotal:	**$ 15,529,000**	**$ 11,399,023**	**$ 17,461,367**	**$ 6,062,344**	**$ 1,932,367**
Transfers Out	$ 587,019	$ 759,835	$ 759,835	$ 0	$ 172,816
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	$ 16,431,009	$ 16,312,088	$(118,921)	$ 5,035,481
EXPENDITURES TOTAL:	**$ 30,394,651**	**$ 31,717,318**	**$ 37,660,741**	**$ 5,943,423**	**$ 7,266,090**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

107-LIBRARY DISTRICT FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Current Ad Valorem Taxes					
3110000 - Ad Valorem Taxes	$15,785,595	$17,340,111	$17,340,111	$0	$1,554,516
Current Ad Valorem Taxes	**$15,785,595**	**$17,340,111**	**$17,340,111**	**$0**	**$1,554,516**
PY Delinquent Ad Valorem Tax					
3113000 - Delinquent Ad Valorem Py	$2,000	$2,000	$2,000	$0	$0
PY Delinquent Ad Valorem Tax	**$2,000**	**$2,000**	**$2,000**	**$0**	**$0**
Intergovernmental Revenue					
3347000 - State Grant-culture/recreation	$121,645	$105,704	$105,704	$0	$(15,941)
Intergovernmental Revenue	**$121,645**	**$105,704**	**$105,704**	**$0**	**$(15,941)**
Charges For Services					
3419000 - Other Gen Govt Charges & Fees	$2,200	$2,500	$2,500	$0	$300
3471001 - Libraries- PayPal Fees	$2,391	$1,603	$1,603	$0	$(788)
3489230 - Law Library 25% Of $65.00	$44,758	$44,758	$44,758	$0	$0
Charges For Services	**$49,349**	**$48,861**	**$48,861**	**$0**	**$(488)**
Judgment, Fines & Forfeits					
3520000 - Library Fines	$0	$5,000	$5,000	$0	$5,000
Judgment, Fines & Forfeits	**$0**	**$5,000**	**$5,000**	**$0**	**$5,000**
Miscellaneous Revenues					
3610032 - Interest- Tax Collector	$25,948	$25,948	$25,948	$0	$0
3611000 - Interest	$15,500	$15,500	$15,500	$0	$0
3660000 - Contrib/donations-priv Sources	$15,000	$15,000	$15,000	$0	$0
3690005 - Misc Rev-copy Machine	$85,000	$85,000	$85,000	$0	$0
3690009 - Misc Rev- Earbuds	$500	$500	$500	$0	$0
3690010 - Misc Rev-USB	$300	$300	$300	$0	$0
Miscellaneous Revenues	**$142,248**	**$142,248**	**$142,248**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(798,840)	$(876,831)	$(876,831)	$0	$(77,991)
Less 5% Statutory Reduction	**$(798,840)**	**$(876,831)**	**$(876,831)**	**$0**	**$(77,991)**
Other Sources					
3831000 - Install Proceeds/Capital Lease	$142,000	$0	$153,315	$153,315	$11,315
Other Sources	**$142,000**	**$0**	**$153,315**	**$153,315**	**$11,315**
Fund Balance					
3892810 - Balance Forward Restricted	$14,090,654	$14,950,225	$14,950,225	$0	$859,571
3892820 - Balance Forward Committed	$860,000	$0	$5,790,108	$5,790,108	$4,930,108
Fund Balance	**$14,950,654**	**$14,950,225**	**$20,740,333**	**$5,790,108**	**$5,789,679**
TOTAL REVENUES:	**$30,394,651**	**$31,717,318**	**$37,660,741**	**$5,943,423**	**$7,266,090**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$109,411	$122,517	$122,517	$0	$13,106
5122000 - Car Allowance	$90	$90	$90	$0	$0
5130001 - Vacancy Factor	$(1,914)	$(2,144)	$(2,144)	$0	$(230)
5210000 - Fica Taxes	$8,369	$9,372	$9,372	$0	$1,003
5220000 - Retirement Contributions	$24,865	$21,198	$21,198	$0	$(3,667)
5230000 - Health Insurance	$12,919	$24,875	$24,875	$0	$11,956

107-LIBRARY DISTRICT FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5231000 - Life Insurance	$111	$125	$125	$0	$14
5232000 - Dental Insurance	$409	$360	$360	$0	$(49)
5233000 - Lt Disability Insurance	$175	$195	$195	$0	$20
5233100 - St Disability Insurance	$302	$338	$338	$0	$36
5240000 - Workers' Compensation	$142	$134	$134	$0	$(8)
Personnel Services	**$154,879**	**$177,060**	**$177,060**	**$0**	**$22,181**
Operating Expenses					
5310000 - Professional Services	$6,847,330	$7,048,767	$7,048,767	$0	$201,437
5312000 - Tax Collector Fees	$315,712	$315,712	$346,802	$31,090	$31,090
5340000 - Other Contractual Services	$469,440	$494,440	$494,440	$0	$25,000
5410000 - Communications	$94,755	$94,755	$94,755	$0	$0
5430000 - Utility Services	$243,660	$252,635	$252,635	$0	$8,975
5440000 - Rentals And Leases	$750	$1,500,750	$1,500,750	$0	$1,500,000
5450000 - Insurance	$53,855	$53,855	$68,016	$14,161	$14,161
5460000 - Repair & Maintenance Svcs	$153,580	$171,070	$171,070	$0	$17,490
5460007 - R&M Road Milling and Resurfacing	$0	$268,569	$268,569	$0	$268,569
5460010 - Repairs & Maint Software	$63,100	$103,800	$103,800	$0	$40,700
5462000 - Rep & Maint-automotive	$0	$200	$200	$0	$200
5462100 - Rep & Maint.-Sheriff's Site	$1,500	$1,000	$1,000	$0	$(500)
5469000 - Rep & Maint - Additional Maintena	$0	$487,000	$487,000	$0	$487,000
5490000 - Oth Current Chgs & Obligations	$175	$175	$175	$0	$0
5490501 - OH-Workers' Compensation	$375	$375	$382	$7	$7
5490502 - OH-Property & Liability Insurance	$8,337	$8,337	$4,488	$(3,849)	$(3,849)
5490503 - OH-Dental Insurance	$95	$95	$104	$9	$9
5490504 – OH-Health Insurance	$477	$477	$2,654	$2,177	$2,177
5490505 – OH-Life/AD&D, STD, LTD	$73	$73	$82	$9	$9
5490509 - OH-Fleet Oversight	$993	$993	$336	$(657)	$(657)
5490511 - OH-Fleet Fuel	$2,007	$2,007	$260	$(1,747)	$(1,747)
5512000 - Office Equipment	$0	$85,000	$85,000	$0	$85,000
5520000 - Operating Supplies	$90,000	$215,000	$215,000	$0	$125,000
5520010 - Computer Software	$4,500	$13,700	$13,700	$0	$9,200
5520020 - Computer Hardware, Non-Capital	$42,365	$267,365	$345,086	$77,721	$302,721
5521000 - Gas & Oil	$0	$100	$100	$0	$100
5524500 - Cleaning Supplies	$1,415	$1,415	$1,415	$0	$0
5551001 - Reimbursements LSSI	$(341,941)	$(341,941)	$(341,941)	$0	$0
5551002 - Reimbursements LSSI Security	$(290,206)	$(290,206)	$(290,206)	$0	$0
5551003 - Reimbursements LSSI Copier Lease	$(29,385)	$(29,385)	$(29,385)	$0	$0
Operating Expenses	**$7,906,410**	**$10,726,133**	**$10,845,054**	**$118,921**	**$2,938,644**
Capital Outlay					
5640020 - Computer Hardware, Capital	$24,000	$37,000	$37,000	$0	$13,000
5650000 - Construction In Progress	$6,732,108	$0	$5,943,423	$5,943,423	$(788,685)
5660000 - Books, Publ & Library Material	$424,015	$424,015	$424,015	$0	$0
Capital Outlay	**$7,180,123**	**$461,015**	**$6,404,438**	**$5,943,423**	**$(775,685)**
Debt Service					

107-LIBRARY DISTRICT FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Debt Service					
5710000 - Principal	$284,149	$27,229	$27,229	$0	$(256,920)
5720000 - Interest	$3,439	$7,586	$7,586	$0	$4,147
Debt Service	**$287,588**	**$34,815**	**$34,815**	**$0**	**$(252,773)**
Transfers Out					
5910001 - Tran Out-general Fund	$404,801	$563,746	$563,746	$0	$158,945
5910704 - Transfers out-Property Appr	$182,218	$196,089	$196,089	$0	$13,871
Transfers Out	**$587,019**	**$759,835**	**$759,835**	**$0**	**$172,816**
Reserves - Operating					
5990010 - Reserve For Cash	$1,497,680	$1,944,030	$1,944,030	$0	$446,350
5990020 - Reserve For Contingency	$1,500,000	$1,166,418	$1,166,418	$0	$(333,582)
Reserves - Operating	**$2,997,680**	**$3,110,448**	**$3,110,448**	**$0**	**$112,768**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$4,345	$17,003	$17,003	$0	$12,658
Reserves - Debt	**$4,345**	**$17,003**	**$17,003**	**$0**	**$12,658**
Reserves - Stability					
5990080 - Reserve For Stability	$11,276,607	$16,431,009	$16,312,088	$(118,921)	$5,035,481
Reserves - Stability	**$11,276,607**	**$16,431,009**	**$16,312,088**	**$(118,921)**	**$5,035,481**
TOTAL EXPENDITURES:	**$30,394,651**	**$31,717,318**	**$37,660,741**	**$5,943,423**	**$7,266,090**

Fund 109 – LAW ENFORCEMENT TRUST FUND

TRENDS & ISSUES

This Fund provides funding to support special programs such as safe neighborhoods, crime prevention, drug abuse, and education. The Sheriff's Office requests funding approval by the BOCC in support of these programs.

REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. The primary revenue source is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

109-LAW ENFORCEMENT TRUST FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

109-LAW ENFORCEMENT TRUST FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Other Sources					
3864000 - Trans From Sheriff	$40,000	$103,000	$103,000	$0	$63,000
Other Sources	**$40,000**	**$103,000**	**$103,000**	**$0**	**$63,000**
Fund Balance					
3892810 - Balance Forward Restricted	$257,040	$611,650	$611,650	$0	$354,610
Fund Balance	**$257,040**	**$611,650**	**$611,650**	**$0**	**$354,610**
TOTAL REVENUES:	**$297,040**	**$714,650**	**$714,650**	**$0**	**$417,610**
EXPENDITURES:					
Transfers Out					
5910705 - Transfers out-Sheriff	$297,040	$714,650	$714,650	$0	$417,610
Transfers Out	**$297,040**	**$714,650**	**$714,650**	**$0**	**$417,610**
TOTAL EXPENDITURES:	**$297,040**	**$714,650**	**$714,650**	**$0**	**$417,610**

FUND 111 – SHIP STATE HOUSING INITIATIVE PROGRAM

TRENDS & ISSUES

The SHIP (State Housing Initiatives Partnership) program is a grant program funded by the State of Florida to provide assistance through deferred payment loans, to income eligible residents for the purchase or rehabilitation of existing homes. Additionally, this program provides assistance to families facing foreclosure, delinquent property taxes and insurance, and for rental deposits to prevent homelessness. Funds received are split between administrative and programmatic expenses. The County is allowed to use 10% of funds received from the State for expenses related to administering the program.

REVENUES

The SHIP program is funded by State Grants, Interest, and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

111-SHIP STATE HOUSING INITIATIVE PROGRAM FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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)**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

111-SHIP STATE HOUSING INITIATIVE PROGRAM FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Intergovernmental Revenue					
3355000 - St Shared Rev-econ Environment	$3,943,426	$2,707,973	$2,707,973	$0	$(1,235,453)
Intergovernmental Revenue	**$3,943,426**	**$2,707,973**	**$2,707,973**	**$0**	**$(1,235,453)**
Fund Balance					
3892810 - Balance Forward Restricted	$7,066,354	$5,018,244	$5,018,244	$0	$(2,048,110)
Fund Balance	**$7,066,354**	**$5,018,244**	**$5,018,244**	**$0**	**$(2,048,110)**
TOTAL REVENUES:	**$11,342,447**	**$7,726,217**	**$7,726,217**	**$0**	**$(3,616,230)**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$142,939	$178,021	$178,021	$0	$35,082
5130001 - Vacancy Factor	$(2,502)	$(3,116)	$(3,116)	$0	$(614)
5140000 - Overtime	$50	$50	$50	$0	$0
5210000 - Fica Taxes	$10,938	$13,622	$13,622	$0	$2,684
5220000 - Retirement Contributions	$19,482	$24,976	$24,976	$0	$5,494
5230000 - Health Insurance	$43,191	$53,551	$53,551	$0	$10,360
5231000 - Life Insurance	$145	$182	$182	$0	$37
5232000 - Dental Insurance	$939	$1,183	$1,183	$0	$244
5233000 - Lt Disability Insurance	$229	$286	$286	$0	$57
5233100 - St Disability Insurance	$414	$516	$516	$0	$102
5240000 - Workers' Compensation	$893	$971	$971	$0	$78
Personnel Services	**$216,718**	**$270,242**	**$270,242**	**$0**	**$53,524**
Operating Expenses					
5310000 - Professional Services	$500	$500	$500	$0	$0
5400000 - Travel And Per Diem	$5,000	$5,000	$5,000	$0	$0
5420000 - Freight & Postage Services	$1,000	$1,000	$1,000	$0	$0
5440000 - Rentals And Leases	$1,000	$1,000	$1,000	$0	$0
5470000 - Printing And Binding	$1,000	$1,000	$1,000	$0	$0
5480000 - Promotional Activities	$2,000	$4,000	$4,000	$0	$2,000
5488000 - Promotional-ads/media Buys	$2,000	$4,000	$4,000	$0	$2,000
5490000 - Oth Current Chgs & Obligations	$10,989,443	$7,190,570	$7,190,570	$0	$(3,798,873)
5490501 - OH-Workers' Compensation	$0	$0	$0	$0	$0
5490503 - OH-Dental Insurance	$0	$0	$0	$0	$0
5490504 – OH-Health Insurance	$0	$0	$0	$0	$0
5490505 – OH-Life/AD&D, STD, LTD	$0	$0	$0	$0	$0
5511000 - Office Supplies	$2,500	$2,500	$2,500	$0	$0
5520000 - Operating Supplies	$1,500	$1,500	$1,500	$0	$0
5520011 - Computer Software, SAAS	$0	$10,705	$10,705	$0	$10,705
5521000 - Gas & Oil	$300	$200	$200	$0	$(100)
5540000 - Books,pubs,subs & Memberships	$10,000	$1,000	$1,000	$0	$(9,000)
5541000 - Registration Fees	$3,000	$3,000	$3,000	$0	$0
5550000 - Training	$2,000	$5,000	$5,000	$0	$3,000
Operating Expenses	**$11,021,243**	**$7,230,975**	**$7,230,975**	**$0**	**$(3,790,268)**
Grants and Aids					
5830003 - Rent Assistance	$45,000	$135,000	$135,000	$0	$90,000
5830004 - Mortgage Assistance	$25,000	$75,000	$75,000	$0	$50,000

111-SHIP STATE HOUSING INITIATIVE PROGRAM FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Grants and Aids					
5830005 - Utilities Assistance	$5,000	$15,000	$15,000	$0	$10,000
Grants and Aids	**$75,000**	**$225,000**	**$225,000**	**$0**	**$150,000**
TOTAL EXPENDITURES:	**$11,342,447**	**$7,726,217**	**$7,726,217**	**$0**	**$(3,616,230)**

FUND 112 – EMERGENCY (911) COMMUNICATIONS

TRENDS & ISSUES

Funding supports the operations of the Emergency (911) Communications (commonly referred to as Dispatch) program which is managed by the Sheriff's Department. The County utilizes a consolidated Dispatch approach (Law Enforcement, Fire/Rescue, and Animal Services). This Fund supports Law Enforcement Dispatch services, the Countywide Fire Fund pays for its services, and the General Fund supports Animal Services. The remaining funds are reserved for future needed improvements to the equipment and technology utilized.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers out to the Sheriff was updated based on revised requests**
- **Reserve for Capital and Contingency were updated based on revised revenue projections**

REVENUES

This revenue source was established by County Ordinance No. 04-47 whereby an emergency service fee is paid on every resident's telephone bill. Additional revenues include Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue was revised based on updated estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

112-EMERGENCY (911) COMMUNICATIONS FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Intergovernmental Revenue	$ 2,344,116	$ 1,873,178	$ 2,110,257	$ 237,079	$(233,859)
Charges For Services	$ 102,032	$ 124,861	$ 153,511	$ 28,650	$ 51,479
Less 5% Statutory Reduction	$(122,307)	$(99,902)	$(113,188)	$(13,286)	$ 9,119
Subtotal:	**$ 2,323,841**	**$ 1,898,137**	**$ 2,150,580**	**$ 252,443**	**$(173,261)**
Fund Balance	$ 4,073,094	$ 3,823,645	$ 3,823,645	$ 0	$(249,449)
REVENUES TOTAL:	**$ 6,396,935**	**$ 5,721,782**	**$ 5,974,225**	**$ 252,443**	**$(422,710)**
EXPENDITURES:					
Transfers Out	$ 2,294,266	$ 2,949,352	$ 2,579,471	$(369,881)	$ 285,205
Reserves - Operating	$ 200,248	$ 172,430	$ 257,947	$ 85,517	$ 57,699
Reserves - Capital	$ 3,902,421	$ 2,600,000	$ 3,136,807	$ 536,807	$(765,614)
EXPENDITURES TOTAL:	**$ 6,396,935**	**$ 5,721,782**	**$ 5,974,225**	**$ 252,443**	**$(422,710)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

112-EMERGENCY (911) COMMUNICATIONS FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Intergovernmental Revenue					
3352300 - State Rev Sharing-Nonwireless	$265,281	$211,703	$243,066	$31,363	$(22,215)
3352310 - State Rev Sharing-Wireless	$1,796,263	$1,463,300	$1,699,131	$235,831	$(97,132)
3352311 - 911 Emergency- PrepaidWireless	$282,572	$198,175	$168,060	$(30,115)	$(114,512)
Intergovernmental Revenue	**$2,344,116**	**$1,873,178**	**$2,110,257**	**$237,079**	**$(233,859)**
Charges For Services					
3424200 - Emergency Svce Comm Fee	$102,032	$124,861	$153,511	$28,650	$51,479
Charges For Services	**$102,032**	**$124,861**	**$153,511**	**$28,650**	**$51,479**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(122,307)	$(99,902)	$(113,188)	$(13,286)	$9,119
Less 5% Statutory Reduction	**$(122,307)**	**$(99,902)**	**$(113,188)**	**$(13,286)**	**$9,119**
Fund Balance					
3892810 - Balance Forward Restricted	$4,073,094	$3,823,645	$3,823,645	$0	$(249,449)
Fund Balance	**$4,073,094**	**$3,823,645**	**$3,823,645**	**$0**	**$(249,449)**
TOTAL REVENUES:	**$6,396,935**	**$5,721,782**	**$5,974,225**	**$252,443**	**$(422,710)**
EXPENDITURES:					
Transfers Out					
5910001 - Tran Out-general Fund	$291,784	$208,847	$208,847	$0	$(82,937)
5910705 - Transfers out-Sheriff	$2,002,482	$2,740,505	$2,370,624	$(369,881)	$368,142
Transfers Out	**$2,294,266**	**$2,949,352**	**$2,579,471**	**$(369,881)**	**$285,205**
Reserves - Operating					
5990020 - Reserve For Contingency	$200,248	$172,430	$257,947	$85,517	$57,699
Reserves - Operating	**$200,248**	**$172,430**	**$257,947**	**$85,517**	**$57,699**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$3,902,421	$2,600,000	$3,136,807	$536,807	$(765,614)
Reserves - Capital	**$3,902,421**	**$2,600,000**	**$3,136,807**	**$536,807**	**$(765,614)**
TOTAL EXPENDITURES:	**$6,396,935**	**$5,721,782**	**$5,974,225**	**$252,443**	**$(422,710)**

FUND 115 – COURT FACILITIES FUND

TRENDS & ISSUES

The Court Facilities Fund was created to capture revenue collected per Florida Statute 318.18 for non-criminal traffic infractions.

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions based on $30 per infraction. Other sources of revenue include Fund Balance and Interest.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

115-COURT FACILITIES FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	$ 1,313,671	$ 1,337,607	$ 1,337,607	$ 0	$ 23,936
Less 5% Statutory Reduction	$(65,684)	$(66,880)	$(66,880)	$ 0	$(1,196)
Subtotal:	**$ 1,247,987**	**$ 1,270,727**	**$ 1,270,727**	**$ 0**	**$ 22,740**
Fund Balance	$ 9,330,336	$ 5,962,327	$ 6,449,492	$ 487,165	$(2,880,844)
REVENUES TOTAL:	**$ 10,578,323**	**$ 7,233,054**	**$ 7,720,219**	**$ 487,165**	**$(2,858,104)**
EXPENDITURES:					
Operating Expenses	$ 87,080	$ 199,300	$ 199,300	$ 0	$ 112,220
Capital Outlay	$ 4,017,340	$ 730,000	$ 1,217,165	$ 487,165	$(2,800,175)
Subtotal:	**$ 4,104,420**	**$ 929,300**	**$ 1,416,465**	**$ 487,165**	**$(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	$ 5,493,338	$ 4,963,824	$ 4,963,824	$ 0	$(529,514)
EXPENDITURES TOTAL:	**$ 10,578,323**	**$ 7,233,054**	**$ 7,720,219**	**$ 487,165**	**$(2,858,104)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

115 - COURT FACILITIES FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3489300 - Court Facility Surcharge	$1,313,671	$1,337,607	$1,337,607	$0	$23,936
Charges For Services	**$1,313,671**	**$1,337,607**	**$1,337,607**	**$0**	**$23,936**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(65,684)	$(66,880)	$(66,880)	$0	$(1,196)
Less 5% Statutory Reduction	**$(65,684)**	**$(66,880)**	**$(66,880)**	**$0**	**$(1,196)**
Fund Balance					
3892810 - Balance Forward Restricted	$5,312,996	$5,962,327	$5,962,327	$0	$649,331
3892820 - Balance Forward Committed	$4,017,340	$0	$487,165	$487,165	$(3,530,175)
Fund Balance	**$9,330,336**	**$5,962,327**	**$6,449,492**	**$487,165**	**$(2,880,844)**
TOTAL REVENUES:	**$10,578,323**	**$7,233,054**	**$7,720,219**	**$487,165**	**$(2,858,104)**
EXPENDITURES:					
Operating Expenses					
5410000 - Communications	$40,000	$40,000	$40,000	$0	$0
5420000 - Freight & Postage Services	$0	$1,000	$1,000	$0	$1,000
5460000 - Repair & Maintenance Svcs	$3,000	$22,800	$22,800	$0	$19,800
5460010 - Repairs & Maint Software	$10,000	$17,500	$17,500	$0	$7,500
5520000 - Operating Supplies	$34,080	$28,000	$28,000	$0	$(6,080)
5520020 - Computer Hardware, Non-Capital	$0	$90,000	$90,000	$0	$90,000
Operating Expenses	**$87,080**	**$199,300**	**$199,300**	**$0**	**$112,220**
Capital Outlay					
5640020 - Computer Hardware, Capital	$0	$130,000	$130,000	$0	$130,000
5650000 - Construction In Progress	$4,017,340	$600,000	$1,087,165	$487,165	$(2,930,175)
Capital Outlay	**$4,017,340**	**$730,000**	**$1,217,165**	**$487,165**	**$(2,800,175)**
Transfers Out					
5910001 - Tran Out-general Fund	$162,553	$426,285	$426,285	$0	$263,732
5910249 - Tran Out-Fund 249	$591,423	$589,597	$589,597	$0	$(1,826)
Transfers Out	**$753,976**	**$1,015,882**	**$1,015,882**	**$0**	**$261,906**
Reserves - Operating					
5990010 - Reserve For Cash	$142,301	$202,530	$202,530	$0	$60,229
5990020 - Reserve For Contingency	$84,288	$121,518	$121,518	$0	$37,230
Reserves - Operating	**$226,589**	**$324,048**	**$324,048**	**$0**	**$97,459**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$5,493,338	$4,963,824	$4,963,824	$0	$(529,514)
Reserves - Capital	**$5,493,338**	**$4,963,824**	**$4,963,824**	**$0**	**$(529,514)**
TOTAL EXPENDITURES:	**$10,578,323**	**$7,233,054**	**$7,720,219**	**$487,165**	**$(2,858,104)**

FUND 118 – HOMELESS PREVENTION & RAPID RE-HOUSING FUND

TRENDS & ISSUES

Established in 2009, this Fund has received various Department of Housing and Urban Development (HUD) grants to assist with Homelessness Prevention and Rapid Re-Housing Program including the Economic Recovery and Reinvestment Act of 2009 and Shelter Plus Care (2013). The budget provides for the administration of the remaining balance for the Shelter Plus Care Grant as well as for the Emergency Solutions Grant. The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating expenses were adjusted due to revised award amounts and departmental needs**

REVENUES

This Fund is supported by the US Department Housing and Urban Development for the Shelter Plus Care Grant, as well as funding for the Emergency Solutions Grant.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **HUD allocation was adjusted due to revised award amounts**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

118-HOMELESS PREVENTION & RAPID RE-HOUSING FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Intergovernmental Revenue	$ 339,871	$ 339,871	$ 409,855	$ 69,984	$ 69,984
Subtotal:	**$ 339,871**	**$ 339,871**	**$ 409,855**	**$ 69,984**	**$ 69,984**
REVENUES TOTAL:	**$ 339,871**	**$ 339,871**	**$ 409,855**	**$ 69,984**	**$ 69,984**
EXPENDITURES:					
Operating Expenses	$ 339,871	$ 339,871	$ 409,855	$ 69,984	$ 69,984
Subtotal:	**$ 339,871**	**$ 339,871**	**$ 409,855**	**$ 69,984**	**$ 69,984**
EXPENDITURES TOTAL:	**$ 339,871**	**$ 339,871**	**$ 409,855**	**$ 69,984**	**$ 69,984**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

118 – HOMELESS PREVENTION & RAPID RE-HOUSING FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Intergovernmental Revenue					
3316900 - Fed Grant-other Human Svcs	$339,871	$339,871	$409,855	$69,984	$69,984
Intergovernmental Revenue	**$339,871**	**$339,871**	**$409,855**	**$69,984**	**$69,984**
TOTAL REVENUES:	**$339,871**	**$339,871**	**$409,855**	**$69,984**	**$69,984**
EXPENDITURES:					
Operating Expenses					
5410000 - Communications	$1,000	$1,000	$1,000	$0	$0
5440000 - Rentals And Leases	$1,327	$1,327	$1,000	$(327)	$(327)
5490000 - Oth Current Chgs & Obligations	$336,544	$336,444	$400,255	$63,811	$63,711
5511000 - Office Supplies	$500	$500	$7,000	$6,500	$6,500
5520000 - Operating Supplies	$500	$500	$500	$0	$0
5521000 - Gas & Oil	$0	$100	$100	$0	$100
Operating Expenses	**$339,871**	**$339,871**	**$409,855**	**$69,984**	**$69,984**
TOTAL EXPENDITURES:	**$339,871**	**$339,871**	**$409,855**	**$69,984**	**$69,984**

FUND 124 – ENVIRONMENTAL LAND ACQUISITIONS

TRENDS & ISSUES

The Environmental Land Conservation Program, also known as SAVE, was created by voter referendum in 2004 to acquire environmentally sensitive lands and green space for conservation and passive recreational purposes. In November 2024, voters approved to renew the SAVE program for another 20 years. The renewed program expires in October 2045.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Funds were moved from Capital Outlay to reserves pending the finalization of the SAVE Master Plan and determination of program needs**

REVENUES

Ordinance 04-28 established the program guidelines and created accounts for dedicated ad valorem revenue to fund the acquisition and management of conservation lands. On November 5, 2024, nearly 84% of voters approved the Save And Value Environment Referendum ordered by Resolution 24-139R where the Board desired to renew the County's environmental land conservation program, that was approved by the referendum held on November 2, 2004, pursuant to Resolution No. 04-055R, that acquires and manages environmentally sensitive lands for the protection of water resources, wildlife habitat, and public green space.

In accordance with the ordinance, revenue collected is to fund the maintenance and management of acquired properties. The acquisition fund covers costs associated with acquisition (such as surveys, appraisals, environmental site assessments, closing costs, and property taxes), administration of the program, and purchasing the property.

124-ENVIRONMENTAL LAND ACQUISITIONS FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
Operating Expenses	$ 0	$ 500,000	$ 500,000	$ 0	$ 500,000
Capital Outlay	$ 0	$ 9,250,000	$ 0	$(9,250,000)	$ 0
Subtotal:	**$ 0**	**$ 9,750,000**	**$ 500,000**	**$(9,250,000)**	**$ 500,000**
Reserves - Capital	$ 0	$ 1,949,325	$ 11,199,325	$ 9,250,000	$ 11,199,325
EXPENDITURES TOTAL:	**$ 0**	**$ 11,699,325**	**$ 11,699,325**	**$ 0**	**$ 11,699,325**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

124 - ENVIRONMENTAL LAND ACQUISITIONS FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Current Ad Valorem Taxes					
3110000 - Ad Valorem Taxes	$0	$12,282,579	$12,282,579	$0	$12,282,579
Current Ad Valorem Taxes	**$0**	**$12,282,579**	**$12,282,579**	**$0**	**$12,282,579**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$0	$(614,129)	$(614,129)	$0	$(614,129)
Less 5% Statutory Reduction	**$0**	**$(614,129)**	**$(614,129)**	**$0**	**$(614,129)**
Transfers In					
3810201 - Tran In - LTD GO Bond Series 2015	$0	$30,875	$30,875	$0	$30,875
Transfers In	**$0**	**$30,875**	**$30,875**	**$0**	**$30,875**
TOTAL REVENUES:	**$0**	**$11,699,325**	**$11,699,325**	**$0**	**$11,699,325**
EXPENDITURES:					
Operating Expenses					
5310000 - Professional Services	$0	$500,000	$500,000	$0	$500,000
Operating Expenses	**$0**	**$500,000**	**$500,000**	**$0**	**$500,000**
Capital Outlay					
5610000 - Land	$0	$9,250,000	$0	$(9,250,000)	$0
Capital Outlay	**$0**	**$9,250,000**	**$0**	**$(9,250,000)**	**$0**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$0	$1,949,325	$11,199,325	$9,250,000	$11,199,325
Reserves - Capital	**$0**	**$1,949,325**	**$11,199,325**	**$9,250,000**	**$11,199,325**
TOTAL EXPENDITURES:	**$0**	**$11,699,325**	**$11,699,325**	**$0**	**$11,699,325**

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE

TRENDS & ISSUES

The Environmental Land Maintenance program is managed by the Parks and Public Lands Office of Community Development. The Environmental Land Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. The Maintenance Fund covers expenses associated with the preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses increased due to adjustments in the Tax Collector Fees and Other Current Charges & Obligations for an escrow agreement.**
- **Reserves were adjusted to offset the changes mentioned above and in accordance with policy.**

REVENUES

Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding for the preservation and protection of environmentally significant lands. On July 11, 2016, Ordinance No. 2016-23 was adopted and amended the program deeming the acquisition complete. As a result, the remaining activities are the payment of debt service and maintenance.

This Fund receives funding through a dedicated millage rate called Save Osceola to fund maintenance for environmentally sensitive lands as well as property acquisition in Fund 124. Additional sources of revenue include Fund Balance, Other Sources, and Miscellaneous Revenue.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

125-ENVIRONMENTAL LAND MAINTENANCE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
Personnel Services	$ 437,907	$ 618,729	$ 627,227	$ 8,498	$ 189,320
Operating Expenses	$ 1,483,563	$ 1,305,639	$ 1,340,262	$ 34,623	$(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**	**$ 4,535,120**	**$ 4,578,241**	**$ 43,121**	**$ 2,469,533**
Transfers Out	$ 215,231	$ 236,660	$ 236,660	$ 0	$ 21,429
Reserves - Operating	$ 454,986	$ 500,639	$ 488,420	$(12,219)	$ 33,434
Reserves - Debt	$ 5,781	$ 19,288	$ 19,288	$ 0	$ 13,507
Reserves - Restricted	$ 14,292,983	$ 13,183,025	$ 13,152,123	$(30,902)	$(1,140,860)
EXPENDITURES TOTAL:	**$ 17,077,689**	**$ 18,474,732**	**$ 18,474,732**	**$ 0**	**$ 1,397,043**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

125 - ENVIRONMENTAL LAND MAINTENANCE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Current Ad Valorem Taxes					
3110000 - Ad Valorem Taxes	$5,051,390	$2,167,514	$2,167,514	$0	$(2,883,876)
Current Ad Valorem Taxes	**$5,051,390**	**$2,167,514**	**$2,167,514**	**$0**	**$(2,883,876)**
Miscellaneous Revenues					
3610032 - Interest- Tax Collector	$8,193	$10,718	$10,718	$0	$2,525
3620000 - Rents And Royalties	$69,537	$60,512	$60,512	$0	$(9,025)
Miscellaneous Revenues	**$77,730**	**$71,230**	**$71,230**	**$0**	**$(6,500)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(256,456)	$(111,937)	$(111,937)	$0	$144,519
Less 5% Statutory Reduction	**$(256,456)**	**$(111,937)**	**$(111,937)**	**$0**	**$144,519**
Fund Balance					
3892810 - Balance Forward Restricted	$11,679,350	$16,197,925	$16,197,925	$0	$4,518,575
3892820 - Balance Forward Committed	$350,000	$150,000	$150,000	$0	$(200,000)
Fund Balance	**$12,029,350**	**$16,347,925**	**$16,347,925**	**$0**	**$4,318,575**
TOTAL REVENUES:	**$17,077,689**	**$18,474,732**	**$18,474,732**	**$0**	**$1,397,043**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$288,629	$386,594	$387,919	$1,325	$99,290
5130001 - Vacancy Factor	$(5,097)	$(7,201)	$(7,224)	$(23)	$(2,127)
5140000 - Overtime	$2,500	$25,000	$25,000	$0	$22,500
5210000 - Fica Taxes	$22,271	$31,486	$31,587	$101	$9,316
5220000 - Retirement Contributions	$44,040	$72,310	$72,496	$186	$28,456
5230000 - Health Insurance	$78,780	$102,288	$109,226	$6,938	$30,446
5231000 - Life Insurance	$295	$416	$417	$1	$122
5232000 - Dental Insurance	$1,550	$1,882	$1,844	$(38)	$294
5233000 - Lt Disability Insurance	$458	$650	$652	$2	$194
5233100 - St Disability Insurance	$812	$1,107	$1,111	$4	$299
5240000 - Workers' Compensation	$3,669	$4,197	$4,199	$2	$530
Personnel Services	**$437,907**	**$618,729**	**$627,227**	**$8,498**	**$189,320**
Operating Expenses					
5310000 - Professional Services	$0	$80,000	$80,000	$0	$80,000
5312000 - Tax Collector Fees	$101,028	$101,028	$43,350	$(57,678)	$(57,678)
5340000 - Other Contractual Services	$46,717	$209,073	$209,073	$0	$162,356
5400000 - Travel And Per Diem	$475	$525	$525	$0	$50
5410000 - Communications	$6,020	$6,158	$6,158	$0	$138
5420000 - Freight & Postage Services	$0	$50	$50	$0	$50
5430000 - Utility Services	$9,413	$11,159	$11,159	$0	$1,746
5440000 - Rentals And Leases	$1,000	$3,000	$3,000	$0	$2,000
5450000 - Insurance	$4,964	$4,964	$4,448	$(516)	$(516)
5460000 - Repair & Maintenance Svcs	$1,228,090	$780,797	$780,797	$0	$(447,293)
5462000 - Rep & Maint-automotive	$3,000	$2,100	$2,100	$0	$(900)
5462100 - Rep & Maint.-Sheriff's Site	$1,600	$1,600	$1,600	$0	$0
5470000 - Printing And Binding	$5,000	$5,050	$5,050	$0	$50
5490000 - Oth Current Chgs & Obligations	$600	$600	$87,600	$87,000	$87,000
5490501 - OH-Workers' Compensation	$1,452	$1,744	$1,775	$31	$323

125 - ENVIRONMENTAL LAND MAINTENANCE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5490502 - OH-Property & Liability Insurance	$768	$768	$294	$(474)	$(474)
5490503 - OH-Dental Insurance	$369	$442	$481	$39	$112
5490504 – OH-Health Insurance	$1,848	$2,215	$12,343	$10,128	$10,495
5490505 – OH-Life/AD&D, STD, LTD	$282	$339	$379	$40	$97
5490509 - OH-Fleet Oversight	$1,986	$1,986	$2,353	$367	$367
5490510 - OH-Fleet Maint	$22,988	$22,988	$19,232	$(3,756)	$(3,756)
5490511 - OH-Fleet Fuel	$1,338	$1,338	$780	$(558)	$(558)
5520000 - Operating Supplies	$13,300	$29,550	$29,550	$0	$16,250
5520010 - Computer Software	$1,000	$1,000	$1,000	$0	$0
5520011 - Computer Software, SAAS	$0	$6,500	$6,500	$0	$6,500
5521000 - Gas & Oil	$6,225	$5,500	$5,500	$0	$(725)
5522000 - Chemicals	$13,500	$13,000	$13,000	$0	$(500)
5525000 - Tools	$8,750	$8,250	$8,250	$0	$(500)
5540000 - Books,pubs,subs & Memberships	$185	$650	$650	$0	$465
5550000 - Training	$1,665	$3,265	$3,265	$0	$1,600
Operating Expenses	**$1,483,563**	**$1,305,639**	**$1,340,262**	**$34,623**	**$(143,301)**
Capital Outlay					
5650000 - Construction In Progress	$175,675	$2,571,261	$2,571,261	$0	$2,395,586
Capital Outlay	**$175,675**	**$2,571,261**	**$2,571,261**	**$0**	**$2,395,586**
Debt Service					
5710000 - Principal	$10,110	$30,624	$30,624	$0	$20,514
5720000 - Interest	$1,453	$8,867	$8,867	$0	$7,414
Debt Service	**$11,563**	**$39,491**	**$39,491**	**$0**	**$27,928**
Transfers Out					
5910001 - Tran Out-general Fund	$116,469	$130,379	$130,379	$0	$13,910
5910704 - Transfers out-Property Appr	$98,762	$106,281	$106,281	$0	$7,519
Transfers Out	**$215,231**	**$236,660**	**$236,660**	**$0**	**$21,429**
Reserves - Operating					
5990010 - Reserve For Cash	$286,186	$306,146	$298,674	$(7,472)	$12,488
5990020 - Reserve For Contingency	$168,800	$194,493	$189,746	$(4,747)	$20,946
Reserves - Operating	**$454,986**	**$500,639**	**$488,420**	**$(12,219)**	**$33,434**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$5,781	$19,288	$19,288	$0	$13,507
Reserves - Debt	**$5,781**	**$19,288**	**$19,288**	**$0**	**$13,507**
Reserves - Restricted					
5990070 - Reserves Restricted	$14,292,983	$13,183,025	$13,152,123	$(30,902)	$(1,140,860)
Reserves - Restricted	**$14,292,983**	**$13,183,025**	**$13,152,123**	**$(30,902)**	**$(1,140,860)**
TOTAL EXPENDITURES:	**$17,077,689**	**$18,474,732**	**$18,474,732**	**$0**	**$1,397,043**

FUND 128 – POND MAINTENANCE
MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

This Fund includes 61 individual MSBUs that provide funding for costs associated with the repair and maintenance of stormwater management systems within the specific subdivision that receives the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Bass Slough MSBU was adjusted to support the services needed for this program based on a change in units.**

REVENUES

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. Additional sources include Fund Balance, to support the services provided.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Bass Slough MSBU was adjusted to support the services needed for this program based on a change in units.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

128-POND MAINTENANCE MSBU FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Permits, Fees & Special Assessments	$ 1,503,366	$ 1,628,951	$ 1,638,815	$ 9,864	$ 135,449
Less 5% Statutory Reduction	$(75,172)	$(81,448)	$(81,941)	$(493)	$(6,769)
Subtotal:	**$ 1,428,194**	**$ 1,547,503**	**$ 1,556,874**	**$ 9,371**	**$ 128,680**
Fund Balance	$ 461,062	$ 574,412	$ 574,412	$ 0	$ 113,350
REVENUES TOTAL:	**$ 1,889,256**	**$ 2,121,915**	**$ 2,131,286**	**$ 9,371**	**$ 242,030**
EXPENDITURES:					
Operating Expenses	$ 1,491,104	$ 1,696,436	$ 1,705,807	$ 9,371	$ 214,703
Subtotal:	**$ 1,491,104**	**$ 1,696,436**	**$ 1,705,807**	**$ 9,371**	**$ 214,703**
Transfers Out	$ 398,152	$ 425,479	$ 425,479	$ 0	$ 27,327
EXPENDITURES TOTAL:	**$ 1,889,256**	**$ 2,121,915**	**$ 2,131,286**	**$ 9,371**	**$ 242,030**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

128 - POND MAINTENANCE MSBU FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3252000 - Spec Assesmt Service Charge	$1,503,366	$1,628,951	$1,638,815	$9,864	$135,449
Permits, Fees & Special Assessments	**$1,503,366**	**$1,628,951**	**$1,638,815**	**$9,864**	**$135,449**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(75,172)	$(81,448)	$(81,941)	$(493)	$(6,769)
Less 5% Statutory Reduction	**$(75,172)**	**$(81,448)**	**$(81,941)**	**$(493)**	**$(6,769)**
Fund Balance					
3892810 - Balance Forward Restricted	$461,062	$574,412	$574,412	$0	$113,350
Fund Balance	**$461,062**	**$574,412**	**$574,412**	**$0**	**$113,350**
TOTAL REVENUES:	**$1,889,256**	**$2,121,915**	**$2,131,286**	**$9,371**	**$242,030**
EXPENDITURES:					
Operating Expenses					
5312000 - Tax Collector Fees	$30,069	$32,581	$32,778	$197	$2,709
5430000 - Utility Services	$17,155	$16,500	$16,500	$0	$(655)
5460000 - Repair & Maintenance Svcs	$1,443,880	$1,647,355	$1,656,529	$9,174	$212,649
Operating Expenses	**$1,491,104**	**$1,696,436**	**$1,705,807**	**$9,371**	**$214,703**
Transfers Out					
5910001 - Tran Out-general Fund	$382,829	$425,479	$425,479	$0	$42,650
Transfers Out	**$398,152**	**$425,479**	**$425,479**	**$0**	**$27,327**
TOTAL EXPENDITURES:	**$1,889,256**	**$2,121,915**	**$2,131,286**	**$9,371**	**$242,030**

FUND 129 – STREET LIGHTING
MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

Included in this Fund are 28 MSBUs that provide funding for costs associated with the repair and maintenance of streetlight systems within subdivisions that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

REVENUES

An MSBU Special Assessment fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. Additional sources include Fund Balance to support services provided.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

129-STREET LIGHTING MSBU FUND SUMMARY

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

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

129 - STREET LIGHTING MSBU FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3252000 - Spec Assesmt Service Charge	$334,784	$346,711	$346,711	$0	$11,927
Permits, Fees & Special Assessments	**$334,784**	**$346,711**	**$346,711**	**$0**	**$11,927**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(16,742)	$(17,337)	$(17,337)	$0	$(595)
Less 5% Statutory Reduction	**$(16,742)**	**$(17,337)**	**$(17,337)**	**$0**	**$(595)**
Fund Balance					
3892810 - Balance Forward Restricted	$79,308	$76,527	$76,527	$0	$(2,781)
Fund Balance	**$79,308**	**$76,527**	**$76,527**	**$0**	**$(2,781)**
TOTAL REVENUES:	**$397,350**	**$405,901**	**$405,901**	**$0**	**$8,551**
EXPENDITURES:					
Operating Expenses					
5312000 - Tax Collector Fees	$6,696	$6,942	$6,942	$0	$246
5430000 - Utility Services	$330,613	$317,201	$317,201	$0	$(13,412)
Operating Expenses	**$337,309**	**$324,143**	**$324,143**	**$0**	**$(13,166)**
Transfers Out					
5910001 - Tran Out-general Fund	$60,041	$81,758	$81,758	$0	$21,717
Transfers Out	**$60,041**	**$81,758**	**$81,758**	**$0**	**$21,717**
TOTAL EXPENDITURES:	**$397,350**	**$405,901**	**$405,901**	**$0**	**$8,551**

FUND 130 – COURT RELATED TECHNOLOGY FUND

TRENDS & ISSUES

Allowable uses of this funding source are technology requests from the Public Defender, State Attorney, and Court Administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender's Office, State Attorney's Offices, Guardian Ad Litem Offices, and the Offices of the Clerks of the Circuit Court performing court-related functions. Communication services per Section (1)(f) of F.S. 29.008 includes, but is not limited to, transmission, emission, and reception of signs, signals, writings, images, and sounds of intelligence of any nature by wire and telephone system. Also included are all computer networks, systems, and equipment including computer hardware and software, modems, and printers.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses decreased due to revised estimates for prior year expenses that are being carried forward into the new fiscal year**
- **Transfers out decreased to offset revenue adjustments**

REVENUES

The revenues deposited in this Fund are $2.00 of a $4.00 recording fee collected by the Clerk of the Circuit Court. In order to support operations, there is a Transfer In from the General Fund in the amount of $1,505,930. Other sources of revenue include Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was revised due to updated estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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	$ 571,557	$ 379,888	$(191,669)	$(268,607)
REVENUES TOTAL:	**$ 2,234,544**	**$ 2,979,362**	**$ 2,787,693**	**$(191,669)**	**$ 553,149**
EXPENDITURES:					
Personnel Services	$ 707,594	$ 745,622	$ 745,347	$(275)	$ 37,753
Operating Expenses	$ 873,711	$ 1,732,291	$ 1,658,805	$(73,486)	$ 785,094
Capital Outlay	$ 263,000	$ 364,000	$ 364,000	$ 0	$ 101,000
Subtotal:	**$ 1,844,305**	**$ 2,841,913**	**$ 2,768,152**	**$(73,761)**	**$ 923,847**
Transfers Out	$ 128,631	$ 137,449	$ 19,541	$(117,908)	$(109,090)
Reserves - Operating	$ 261,608	$ 0	$ 0	$ 0	$(261,608)
EXPENDITURES TOTAL:	**$ 2,234,544**	**$ 2,979,362**	**$ 2,787,693**	**$(191,669)**	**$ 553,149**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

130-COURT RELATED TECHNOLOGY FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3483201 - Clerk's Rev Svce Charge	$949,342	$949,342	$949,342	$0	$0
Charges For Services	**$949,342**	**$949,342**	**$949,342**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(47,467)	$(47,467)	$(47,467)	$0	$0
Less 5% Statutory Reduction	**$(47,467)**	**$(47,467)**	**$(47,467)**	**$0**	**$0**
Transfers In					
3810001 - Tran In-general Fund	$684,174	$1,505,930	$1,505,930	$0	$821,756
Transfers In	**$684,174**	**$1,505,930**	**$1,505,930**	**$0**	**$821,756**
Fund Balance					
3892810 - Balance Forward Restricted	$499,950	$423,012	$379,888	$(43,124)	$(120,062)
3892820 - Balance Forward Committed	$148,545	$148,545	$0	$(148,545)	$(148,545)
Fund Balance	**$648,495**	**$571,557**	**$379,888**	**$(191,669)**	**$(268,607)**
TOTAL REVENUES:	**$2,234,544**	**$2,979,362**	**$2,787,693**	**$(191,669)**	**$553,149**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$492,639	$512,332	$512,332	$0	$19,693
5130001 - Vacancy Factor	$(8,673)	$(9,017)	$(9,017)	$0	$(344)
5140000 - Overtime	$3,000	$3,000	$3,000	$0	$0
5210000 - Fica Taxes	$37,915	$39,422	$39,422	$0	$1,507
5220000 - Retirement Contributions	$67,555	$72,301	$72,301	$0	$4,746
5230000 - Health Insurance	$109,737	$122,087	$121,812	$(275)	$12,075
5231000 - Life Insurance	$503	$524	$524	$0	$21
5232000 - Dental Insurance	$2,046	$2,088	$2,088	$0	$42
5233000 - Lt Disability Insurance	$793	$825	$825	$0	$32
5233100 - St Disability Insurance	$1,434	$1,492	$1,492	$0	$58
5240000 - Workers' Compensation	$645	$568	$568	$0	$(77)
Personnel Services	**$707,594**	**$745,622**	**$745,347**	**$(275)**	**$37,753**
Operating Expenses					
5310000 - Professional Services	$125,000	$694,929	$694,929	$0	$569,929
5340000 - Other Contractual Services	$122,700	$207,700	$207,700	$0	$85,000
5400000 - Travel And Per Diem	$9,000	$9,000	$9,000	$0	$0
5450000 - Insurance	$2,604	$2,604	$2,528	$(76)	$(76)
5460000 - Repair & Maintenance Svcs	$115,135	$126,135	$33,650	$(92,485)	$(81,485)
5460010 - Repairs & Maint Software	$0	$28,000	$120,485	$92,485	$120,485
5490000 - Oth Current Chgs & Obligations	$2,813	$2,813	$2,813	$0	$0
5490501 - OH-Workers' Compensation	$1,878	$1,878	$1,908	$30	$30
5490502 - OH-Property & Liability Insurance	$403	$403	$167	$(236)	$(236)
5490503 - OH-Dental Insurance	$474	$474	$516	$42	$42
5490504 – OH-Health Insurance	$2,382	$2,382	$13,272	$10,890	$10,890
5490505 – OH-Life/AD&D, STD, LTD	$366	$366	$408	$42	$42
5511000 - Office Supplies	$7,400	$7,400	$7,400	$0	$0
5512000 - Office Equipment	$58,478	$94,672	$94,672	$0	$36,194
5520000 - Operating Supplies	$77,180	$87,180	$87,180	$0	$10,000
5520010 - Computer Software	$199,545	$274,545	$187,367	$(87,178)	$(12,178)

130-COURT RELATED TECHNOLOGY FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5520020 - Computer Hardware, Non-Capital	$85,353	$129,810	$129,810	$0	$44,457
5520021 - Computer Hardware, Operating	$52,500	$52,500	$52,500	$0	$0
5540000 - Books,pubs,subs & Memberships	$4,000	$3,000	$6,000	$3,000	$2,000
5541000 - Registration Fees	$3,000	$3,000	$3,000	$0	$0
5550000 - Training	$3,500	$3,500	$3,500	$0	$0
Operating Expenses	**$873,711**	**$1,732,291**	**$1,658,805**	**$(73,486)**	**$785,094**
Capital Outlay					
5640020 - Computer Hardware, Capital	$222,000	$364,000	$364,000	$0	$142,000
Capital Outlay	**$263,000**	**$364,000**	**$364,000**	**$0**	**$101,000**
Transfers Out					
5910001 - Tran Out-general Fund	$128,631	$137,449	$19,541	$(117,908)	$(109,090)
Transfers Out	**$128,631**	**$137,449**	**$19,541**	**$(117,908)**	**$(109,090)**
TOTAL EXPENDITURES:	**$2,234,544**	**$2,979,362**	**$2,787,693**	**$(191,669)**	**$553,149**

FUND 134 – COUNTYWIDE FIRE/EMS

TRENDS & ISSUES

In FY26, the Countywide Fire/EMS Fund will provide funding to operate 17 Osceola County fire stations and provide EMS services to the unincorporated areas of Osceola County. Countywide Fire includes: Countywide Fire/EMS (2125), Fire Marshal (2133), Medical Director (2146), County EMS (2171), County Fire Protection (2172), and other departments that support the fire function, Information Technology (1245, 1246, 1247), Human Resources (1265), Public Safety Projects (2100), Facilities Management (4125), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961).

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating expenditures increased due to the Tax Collector's budget as well as the costs of clothing for uniforms, medical services, and personal protection equipment associated with new positions**
- **Capital Outlay includes re-budgets for bi-directional amplification signal boosters and an American-made drone**
- **Transfers Out were adjusted based on the revised Sheriff's Office budget submission for dispatch services, transfers to the Health and Dental Internal Service Funds due to ongoing union negotiations, as well as a transfer to Fire's Capital Fund based on other needed adjustments**
- **Reserves were adjusted in accordance with policy**

REVENUES

Ad Valorem increased due to the property valuation increase although no change to the millage rate of 1.0682 is proposed. The proposed adjustments to the Special Assessment rates are due to the requirement to update the study including the call distribution among category types, number of units in each category and costs at least every five years. The proposed updated 5-year program and Annual Rate Resolution will be presented to the Board in an upcoming Board meeting. Both of these revenue sources are only charged to unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Interest, a Transfer In from the General Fund, and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

134-COUNTYWIDE FIRE/EMS FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
Personnel Services	$ 67,970,127	$ 71,631,114	$ 72,382,937	$ 751,823	$ 4,412,810
Operating Expenses	$ 28,821,094	$ 30,339,931	$ 31,549,822	$ 1,209,891	$ 2,728,728
Capital Outlay	$ 405,785	$ 424,432	$ 508,056	$ 83,624	$ 102,271
Debt Service	$ 4,081,342	$ 4,252,251	$ 4,252,251	$ 0	$ 170,909
Subtotal:	**$ 101,278,348**	**$ 106,647,728**	**$ 108,693,066**	**$ 2,045,338**	**$ 7,414,718**
Transfers Out	$ 27,040,626	$ 21,263,439	$ 21,849,676	$ 586,237	$(5,190,950)
Reserves - Operating	$ 27,840,208	$ 33,296,538	$ 30,664,963	$(2,631,575)	$ 2,824,755
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

134-COUNTYWIDE FIRE/EMS FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Current Ad Valorem Taxes					
3110000 - Ad Valorem Taxes	$42,923,989	$46,130,014	$46,130,014	$0	$3,206,025
Current Ad Valorem Taxes	**$42,923,989**	**$46,130,014**	**$46,130,014**	**$0**	**$3,206,025**
PY Delinquent Ad Valorem Tax					
3113000 - Delinquent Ad Valorem Py	$1,000	$1,000	$1,000	$0	$0
PY Delinquent Ad Valorem Tax	**$1,000**	**$1,000**	**$1,000**	**$0**	**$0**
Permits, Fees & Special Assessments					
3252000 - Spec Assesmt Service Charge	$53,268,143	$58,120,935	$58,120,935	$0	$4,852,792
3252001 - Special Assessments Other Svc Chg	$1,193,156	$1,287,200	$1,287,200	$0	$94,044
3295000 - Other Permits and Fees	$181,272	$179,673	$179,673	$0	$(1,599)
Permits, Fees & Special Assessments	**$54,642,571**	**$59,587,808**	**$59,587,808**	**$0**	**$4,945,237**
Intergovernmental Revenue					
3352000 - St Shared Rev-public Safety	$108,535	$118,614	$118,614	$0	$10,079
Intergovernmental Revenue	**$108,535**	**$118,614**	**$118,614**	**$0**	**$10,079**
Charges For Services					
3425200 - Fire Plan Review Fees	$792,008	$871,055	$871,055	$0	$79,047
3425300 - Fire Marshal Inspection Fees	$208,590	$207,903	$207,903	$0	$(687)
3426000 - Ambulance Fees	$18,224,584	$18,067,032	$18,067,032	$0	$(157,552)
Charges For Services	**$19,225,182**	**$19,145,990**	**$19,145,990**	**$0**	**$(79,192)**
Miscellaneous Revenues					
3610032 - Interest- Tax Collector	$90,000	$90,000	$90,000	$0	$0
3611000 - Interest	$300,000	$500,000	$500,000	$0	$200,000
3690020 - Misc Rev-SWAT Paramedic Progran	$10,449	$10,658	$10,658	$0	$209
3690022 - Misc Rev -Medicaid Reimb FFS	$507,807	$569,349	$569,349	$0	$61,542
3690025 - Misc Rev - Medicaid Reimb MCO	$2,294,439	$2,294,439	$2,294,439	$0	$0
3690026 - Cigna Wellness Equipment Reimb	$0	$10,000	$10,000	$0	$10,000
Miscellaneous Revenues	**$3,202,695**	**$3,474,446**	**$3,474,446**	**$0**	**$271,751**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(6,005,199)	$(6,422,395)	$(6,422,395)	$0	$(417,196)
Less 5% Statutory Reduction	**$(6,005,199)**	**$(6,422,395)**	**$(6,422,395)**	**$0**	**$(417,196)**
Transfers In					
3810001 - Tran In-general Fund	$6,145,287	$4,366,682	$4,366,682	$0	$(1,778,605)
3810504 - Tran In-Health Insurance	$10,000	$10,000	$10,000	$0	$0
Transfers In	**$6,155,287**	**$4,376,682**	**$4,376,682**	**$0**	**$(1,778,605)**
Fund Balance					
3892810 - Balance Forward Restricted	$37,982,527	$38,574,896	$38,574,896	$0	$592,369
3892820 - Balance Forward Committed	$2,034,328	$1,995,346	$1,995,346	$0	$(38,982)
Fund Balance	**$40,016,855**	**$40,570,242**	**$40,570,242**	**$0**	**$553,387**
TOTAL REVENUES:	**$160,270,915**	**$166,982,401**	**$166,982,401**	**$0**	**$6,711,486**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$35,317,024	$35,632,273	$36,218,647	$586,374	$901,623
5120030 - Holiday Pay	$606,871	$606,871	$606,871	$0	$0
5122000 - Car Allowance	$5,803	$5,803	$5,803	$0	$0

134-COUNTYWIDE FIRE/EMS FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5122001 - Cell Phone Allowance	$224	$224	$224	$0	$0
5124000 - Exec Deferred Compensation	$39,254	$45,882	$45,882	$0	$6,628
5130000 - Other Salaries & Wages	$14,853	$15,374	$15,374	$0	$521
5130001 - Vacancy Factor	$(699,674)	$(731,257)	$(741,494)	$(10,237)	$(41,820)
5130002 - Other Salaries & Wages-Standby	$275,000	$275,000	$275,000	$0	$0
5130005 - DC Backfill	$140,000	$140,000	$140,000	$0	$0
5140000 - Overtime	$3,405,730	$3,838,580	$3,838,580	$0	$432,850
5150000 - Incentive Pay	$2,871,804	$3,462,197	$3,462,197	$0	$590,393
5150010 - Uniform Allowance	$135,300	$143,400	$143,400	$0	$8,100
5150030 - Educ Incentive Firefighters	$113,989	$423,059	$423,059	$0	$309,070
5150031 - Tuition Reimbursement - CBA	$50,000	$50,000	$50,000	$0	$0
5150032 - Tuition Reimbursement - Non-CBA	$10,000	$10,000	$10,000	$0	$0
5150041 - Incumbent Physical Agility Test	$10,000	$43,290	$43,290	$0	$33,290
5150042 - Live Fire Instructor	$10,400	$10,400	$10,400	$0	$0
5150100 - Wellness Incentive	$233,457	$247,492	$247,492	$0	$14,035
5210000 - Fica Taxes	$2,919,394	$2,988,771	$3,033,638	$44,867	$114,244
5220000 - Retirement Contributions	$12,225,922	$13,576,807	$13,787,832	$211,025	$1,561,910
5230000 - Health Insurance	$8,440,564	$8,894,602	$8,784,783	$(109,819)	$344,219
5231000 - Life Insurance	$40,405	$42,382	$42,960	$578	$2,555
5232000 - Dental Insurance	$154,981	$160,792	$163,538	$2,746	$8,557
5233000 - Lt Disability Insurance	$53,807	$54,800	$55,729	$929	$1,922
5233100 - St Disability Insurance	$95,875	$97,434	$99,039	$1,605	$3,164
5240000 - Workers' Compensation	$1,499,144	$1,596,938	$1,620,693	$23,755	$121,549
Personnel Services	**$67,970,127**	**$71,631,114**	**$72,382,937**	**$751,823**	**$4,412,810**
Operating Expenses					
5310000 - Professional Services	$12,500	$27,500	$27,500	$0	$15,000
5310006 - Legal Fees	$163,000	$85,000	$85,000	$0	$(78,000)
5312000 - Tax Collector Fees	$1,923,843	$2,081,110	$2,085,019	$3,909	$161,176
5314000 - Medical Svcs	$461,616	$505,595	$519,155	$13,560	$57,539
5340000 - Other Contractual Services	$3,448,877	$3,574,535	$3,574,535	$0	$125,658
5400000 - Travel And Per Diem	$51,257	$59,257	$59,257	$0	$8,000
5410000 - Communications	$295,039	$340,676	$340,676	$0	$45,637
5420000 - Freight & Postage Services	$6,000	$5,750	$5,750	$0	$(250)
5430000 - Utility Services	$676,922	$755,738	$755,738	$0	$78,816
5440000 - Rentals And Leases	$93,955	$112,741	$112,741	$0	$18,786
5450000 - Insurance	$874,732	$874,732	$1,177,972	$303,240	$303,240
5460000 - Repair & Maintenance Svcs	$1,512,684	$1,401,388	$1,404,238	$2,850	$(108,446)
5460010 - Repairs & Maint Software	$341,440	$225,428	$225,428	$0	$(116,012)
5462000 - Rep & Maint-automotive	$2,115,000	$2,012,000	$2,012,000	$0	$(103,000)
5462200 - Repair & Maint-Auto Direct	$65,000	$65,000	$65,000	$0	$0
5469000 - Rep & Maint - Additional Maintena	$0	$50,000	$50,000	$0	$50,000
5470000 - Printing And Binding	$5,028	$5,200	$5,200	$0	$172
5480000 - Promotional Activities	$11,000	$15,200	$15,200	$0	$4,200
5490000 - Oth Current Chgs & Obligations	$991,600	$1,074,618	$1,074,618	$0	$83,018

134-COUNTYWIDE FIRE/EMS FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5490400 - Bad Debt	$10,308,844	$10,659,549	$10,659,549	$0	$350,705
5490501 - OH-Workers' Compensation	$147,484	$149,187	$156,337	$7,150	$8,853
5490502 - OH-Property & Liability Insurance	$135,409	$135,323	$77,729	$(57,594)	$(57,680)
5490503 - OH-Dental Insurance	$37,113	$37,652	$42,278	$4,626	$5,165
5490504 – OH-Health Insurance	$186,481	$189,221	$1,087,485	$898,264	$901,004
5490505 – OH-Life/AD&D, STD, LTD	$28,664	$29,106	$34,077	$4,971	$5,413
5490509 - OH-Fleet Oversight	$57,593	$57,593	$54,465	$(3,128)	$(3,128)
5490510 - OH-Fleet Maint	$505,737	$505,737	$423,100	$(82,637)	$(82,637)
5490511 - OH-Fleet Fuel	$107,040	$107,040	$39,000	$(68,040)	$(68,040)
5511000 - Office Supplies	$41,144	$41,128	$41,128	$0	$(16)
5512000 - Office Equipment	$4,500	$6,500	$6,500	$0	$2,000
5520000 - Operating Supplies	$1,050,227	$1,848,817	$1,848,817	$0	$798,590
5520005 - OS Personal Protect Equip	$325,844	$1,119,083	$1,257,323	$138,240	$931,479
5520010 - Computer Software	$102,500	$95,676	$95,676	$0	$(6,824)
5520011 - Computer Software, SAAS	$0	$85,252	$85,252	$0	$85,252
5520020 - Computer Hardware, Non-Capital	$211,200	$51,200	$51,200	$0	$(160,000)
5521000 - Gas & Oil	$507,400	$472,000	$472,000	$0	$(35,400)
5521005 - Gas & Oil-Direct	$360,000	$360,197	$360,197	$0	$197
5526000 - Clothing	$478,599	$480,520	$525,000	$44,480	$46,401
5528000 - Medicine	$178,200	$187,579	$187,579	$0	$9,379
5540000 - Books,pubs,subs & Memberships	$20,336	$15,801	$15,801	$0	$(4,535)
5541000 - Registration Fees	$31,230	$36,230	$36,230	$0	$5,000
5550000 - Training	$616,056	$398,072	$398,072	$0	$(217,984)
Operating Expenses	**$28,821,094**	**$30,339,931**	**$31,549,822**	**$1,209,891**	**$2,728,728**
Capital Outlay					
5640000 - Machinery & Equipment	$278,785	$119,823	$203,447	$83,624	$(75,338)
5640020 - Computer Hardware, Capital	$24,000	$24,000	$24,000	$0	$0
5640100 - Vehicles	$103,000	$280,609	$280,609	$0	$177,609
Capital Outlay	**$405,785**	**$424,432**	**$508,056**	**$83,624**	**$102,271**
Debt Service					
5710000 - Principal	$3,408,867	$3,607,840	$3,607,840	$0	$198,973
5720000 - Interest	$672,475	$644,411	$644,411	$0	$(28,064)
Debt Service	**$4,081,342**	**$4,252,251**	**$4,252,251**	**$0**	**$170,909**
Transfers Out					
5910001 - Tran Out-general Fund	$5,016,165	$5,599,115	$5,599,115	$0	$582,950
5910158 - Tran Out-intergov Radio Commun	$293,597	$340,990	$340,990	$0	$47,393
5910242 - Transfers Out Fund 242	$374,983	$243,047	$243,047	$0	$(131,936)
5910331 - Tran Out - Fire Capital Fund	$17,927,799	$11,566,139	$11,566,139	$0	$(6,361,660)
5910503 - Tran Out Dental	$0	$0	$5,409	$5,409	$5,409
5910504 - Tran Out-health Insurance	$0	$0	$534,042	$534,042	$534,042
5910704 - Transfers out-Property Appr	$494,902	$532,599	$532,599	$0	$37,697
5910705 - Transfers out-Sheriff	$2,933,180	$2,981,549	$3,028,335	$46,786	$95,155
Transfers Out	**$27,040,626**	**$21,263,439**	**$21,849,676**	**$586,237**	**$(5,190,950)**
Reserves - Operating					

134-COUNTYWIDE FIRE/EMS FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Reserves - Operating					
5990010 - Reserve For Cash	$17,400,130	$20,810,336	$20,963,739	$153,403	$3,563,609
5990020 - Reserve For Contingency	$10,440,078	$12,486,202	$9,701,224	$(2,784,978)	$(738,854)
Reserves - Operating	**$27,840,208**	**$33,296,538**	**$30,664,963**	**$(2,631,575)**	**$2,824,755**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$2,034,328	$1,995,346	$1,995,346	$0	$(38,982)
Reserves - Debt	**$2,034,328**	**$1,995,346**	**$1,995,346**	**$0**	**$(38,982)**
Reserves - Capital					
5990041 - Res For Capital - Designated	$2,077,405	$2,151,816	$2,151,816	$0	$74,411
Reserves - Capital	**$2,077,405**	**$2,151,816**	**$2,151,816**	**$0**	**$74,411**
Reserves - Assigned					
5990060 - Reserves Assigned	$0	$1,627,534	$1,627,534	$0	$1,627,534
Reserves - Assigned	**$0**	**$1,627,534**	**$1,627,534**	**$0**	**$1,627,534**
TOTAL EXPENDITURES:	**$160,270,915**	**$166,982,401**	**$166,982,401**	**$0**	**$6,711,486**

FUND 137 – HOME FUND

TRENDS & ISSUES

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for low-income households. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014 regarding participation in the HOME Program. The original agreement ended on September 30, 2020, but it was automatically renewed as outlined in the original agreement for an additional six fiscal years (ending on September 30, 2026).

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating expenses were adjusted due to revised award amounts and departmental needs**

REVENUES

The HOME Fund is funded by Intergovernmental (grant) revenue. The new FY26 allocation anticipated from the Department of Housing and Urban Development (HUD) totals $933,523 and the remaining grant funds from prior years which total $5,411,948.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **HUD allocation was adjusted due to revised award amounts**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

137-HOME FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Intergovernmental Revenue	$ 7,381,533	$ 6,262,841	$ 6,345,471	$ 82,630	$(1,036,062)
Subtotal:	**$ 7,381,533**	**$ 6,262,841**	**$ 6,345,471**	**$ 82,630**	**$(1,036,062)**
REVENUES TOTAL:	**$ 7,381,533**	**$ 6,262,841**	**$ 6,345,471**	**$ 82,630**	**$(1,036,062)**
EXPENDITURES:					
Personnel Services	$ 91,097	$ 50,998	$ 50,998	$ 0	$(40,099)
Operating Expenses	$ 5,856,927	$ 5,154,421	$ 5,237,051	$ 82,630	$(619,876)
Grants and Aids	$ 1,433,509	$ 1,057,422	$ 1,057,422	$ 0	$(376,087)
Subtotal:	**$ 7,381,533**	**$ 6,262,841**	**$ 6,345,471**	**$ 82,630**	**$(1,036,062)**
EXPENDITURES TOTAL:	**$ 7,381,533**	**$ 6,262,841**	**$ 6,345,471**	**$ 82,630**	**$(1,036,062)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

137-HOME FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Intergovernmental Revenue					
3316900 - Fed Grant-other Human Svcs	$7,381,533	$6,262,841	$6,345,471	$82,630	$(1,036,062)
Intergovernmental Revenue	**$7,381,533**	**$6,262,841**	**$6,345,471**	**$82,630**	**$(1,036,062)**
TOTAL REVENUES:	**$7,381,533**	**$6,262,841**	**$6,345,471**	**$82,630**	**$(1,036,062)**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$59,103	$31,355	$31,355	$0	$(27,748)
5130001 - Vacancy Factor	$(1,079)	$(593)	$(593)	$0	$486
5140000 - Overtime	$2,500	$2,500	$2,500	$0	$0
5210000 - Fica Taxes	$4,713	$2,590	$2,590	$0	$(2,123)
5220000 - Retirement Contributions	$8,397	$4,751	$4,751	$0	$(3,646)
5230000 - Health Insurance	$16,617	$9,963	$9,963	$0	$(6,654)
5231000 - Life Insurance	$63	$35	$35	$0	$(28)
5232000 - Dental Insurance	$426	$209	$209	$0	$(217)
5233000 - Lt Disability Insurance	$99	$54	$54	$0	$(45)
5233100 - St Disability Insurance	$178	$97	$97	$0	$(81)
5240000 - Workers' Compensation	$80	$37	$37	$0	$(43)
Personnel Services	**$91,097**	**$50,998**	**$50,998**	**$0**	**$(40,099)**
Operating Expenses					
5310000 - Professional Services	$60,000	$5,000	$5,000	$0	$(55,000)
5400000 - Travel And Per Diem	$7,000	$5,000	$5,000	$0	$(2,000)
5450000 - Insurance	$542	$542	$0	$(542)	$(542)
5488000 - Promotional-ads/media Buys	$7,000	$3,000	$3,000	$0	$(4,000)
5490000 - Oth Current Chgs & Obligations	$5,766,485	$5,136,379	$5,219,551	$83,172	$(546,934)
5490501 - OH-Workers' Compensation	$0	$0	$0	$0	$0
5490503 - OH-Dental Insurance	$0	$0	$0	$0	$0
5490504 – OH-Health Insurance	$0	$0	$0	$0	$0
5490505 – OH-Life/AD&D, STD, LTD	$0	$0	$0	$0	$0
5511000 - Office Supplies	$3,000	$1,000	$1,000	$0	$(2,000)
5541000 - Registration Fees	$2,500	$1,500	$1,500	$0	$(1,000)
5550000 - Training	$4,000	$2,000	$2,000	$0	$(2,000)
Operating Expenses	**$5,856,927**	**$5,154,421**	**$5,237,051**	**$82,630**	**$(619,876)**
Grants and Aids					
5810000 - Aids To Gov't Agencies	$813,622	$227,614	$227,614	$0	$(586,008)
5811000-Aids To Gov't Agencies	$519,887	$529,808	$529,808	$0	$9,921
5830003 - Rent Assistance	$100,000	$300,000	$300,000	$0	$200,000
Grants and Aids	**$1,433,509**	**$1,057,422**	**$1,057,422**	**$0**	**$(376,087)**
TOTAL EXPENDITURES:	**$7,381,533**	**$6,262,841**	**$6,345,471**	**$82,630**	**$(1,036,062)**

FUND 139 – CRIMINAL JUSTICE TRAINING

TRENDS & ISSUES

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC.

REVENUES

Revenues are based on an additional $2.00, which is levied on traffic fines and collected by the Clerk of the Circuit Court. Additional revenue includes Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

139-CRIMINAL JUSTICE TRAINING FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

139-CRIMINAL JUSTICE TRAINING FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Judgment, Fines & Forfeits					
3511300 - Court Costs County Criminal	$271	$134	$134	$0	$(137)
3512300 - Circuit Court Crim Court Cost	$461	$223	$223	$0	$(238)
3515300 - Traffic Court Cost	$65,838	$59,701	$59,701	$0	$(6,137)
Judgment, Fines & Forfeits	**$66,570**	**$60,058**	**$60,058**	**$0**	**$(6,512)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(3,328)	$(3,003)	$(3,003)	$0	$325
Less 5% Statutory Reduction	**$(3,328)**	**$(3,003)**	**$(3,003)**	**$0**	**$325**
Fund Balance					
3892810 - Balance Forward Restricted	$24,396	$44,155	$44,155	$0	$19,759
Fund Balance	**$24,396**	**$44,155**	**$44,155**	**$0**	**$19,759**
TOTAL REVENUES:	**$87,638**	**$101,210**	**$101,210**	**$0**	**$13,572**
EXPENDITURES:					
Transfers Out					
5910705 - Transfers out-Sheriff	$87,638	$101,210	$101,210	$0	$13,572
Transfers Out	**$87,638**	**$101,210**	**$101,210**	**$0**	**$13,572**
TOTAL EXPENDITURES:	**$87,638**	**$101,210**	**$101,210**	**$0**	**$13,572**

FUND 141 – BOATING IMPROVEMENT

TRENDS & ISSUES

This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees is derived from recreational vessels only and then distributed to county governments for expenditure on a variety of recreational boating-relating purposes (Section 328.66 and 328.72, Florida Statutes).

REVENUES

Revenues are derived from boat registration fees collected by the State, Interest, Rents and Royalties as well as Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

141-BOATING IMPROVEMENT FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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	$ 601,010	$ 960,807	$ 359,797	$ 46,717
REVENUES TOTAL:	**$ 1,010,102**	**$ 689,500**	**$ 1,049,297**	**$ 359,797**	**$ 39,195**
EXPENDITURES:					
Capital Outlay	$ 402,691	$ 0	$ 359,797	$ 359,797	$(42,894)
Subtotal:	**$ 402,691**	**$ 0**	**$ 359,797**	**$ 359,797**	**$(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:	**$ 1,010,102**	**$ 689,500**	**$ 1,049,297**	**$ 359,797**	**$ 39,195**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

141-BOATING IMPROVEMENT FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3294001 - Vessel Fees	$31,715	$30,544	$30,544	$0	$(1,171)
3295000 - Other Permits and Fees	$61,771	$56,476	$56,476	$0	$(5,295)
Permits, Fees & Special Assessments	**$93,486**	**$87,020**	**$87,020**	**$0**	**$(6,466)**
Miscellaneous Revenues					
3620000 - Rents And Royalties	$7,580	$6,127	$6,127	$0	$(1,453)
Miscellaneous Revenues	**$7,580**	**$6,127**	**$6,127**	**$0**	**$(1,453)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(5,054)	$(4,657)	$(4,657)	$0	$397
Less 5% Statutory Reduction	**$(5,054)**	**$(4,657)**	**$(4,657)**	**$0**	**$397**
Fund Balance					
3892810 - Balance Forward Restricted	$511,399	$601,010	$601,010	$0	$89,611
3892820 - Balance Forward Committed	$402,691	$0	$359,797	$359,797	$(42,894)
Fund Balance	**$914,090**	**$601,010**	**$960,807**	**$359,797**	**$46,717**
TOTAL REVENUES:	**$1,010,102**	**$689,500**	**$1,049,297**	**$359,797**	**$39,195**
EXPENDITURES:					
Capital Outlay					
5650000 - Construction In Progress	$402,691	$0	$359,797	$359,797	$(42,894)
Capital Outlay	**$402,691**	**$0**	**$359,797**	**$359,797**	**$(42,894)**
Transfers Out					
5910001 - Tran Out-general Fund	$17,017	$55,741	$55,741	$0	$38,724
Transfers Out	**$17,017**	**$55,741**	**$55,741**	**$0**	**$38,724**
Reserves - Operating					
5990010 - Reserve For Cash	$2,837	$7,897	$7,897	$0	$5,060
Reserves - Operating	**$2,837**	**$7,897**	**$7,897**	**$0**	**$5,060**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$587,557	$625,862	$625,862	$0	$38,305
Reserves - Capital	**$587,557**	**$625,862**	**$625,862**	**$0**	**$38,305**
TOTAL EXPENDITURES:	**$1,010,102**	**$689,500**	**$1,049,297**	**$359,797**	**$39,195**

FUND 142 – MOBILITY FEE EAST DISTRICT

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. However, Ordinance No. 2020-63 restructured the East Mobility Fee Funds dividing this District (East District) into 2 separate Districts. As a result, two new Funds (190 and 191) have been created for revenue receipts moving forward. This Fund reflects the remaining funds from the prior program.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves – Capital was adjusted based on revised revenue projections**

REVENUES

Due to the restructuring of the Mobility Fee District, this Fund will no longer receive new revenue and will only include Fund Balance or Mobility Fee Credits from currently funded capital projects.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted due to revised projections**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

142 - MOBILITY FEE EAST DISTRICT FUND SUMMARY

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

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

142 - MOBILITY FEE EAST DISTRICT FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892820 - Balance Forward Committed	$1,026,425	$0	$5,426,648	$5,426,648	$4,400,223
Fund Balance	**$9,602,780**	**$0**	**$5,426,648**	**$5,426,648**	**$(4,176,132)**
TOTAL REVENUES:	**$9,660,390**	**$0**	**$5,426,648**	**$5,426,648**	**$(4,233,742)**
EXPENDITURES:					
Capital Outlay					
5650000 - Construction In Progress	$9,660,390	$0	$3,683,580	$3,683,580	$(5,976,810)
Capital Outlay	**$9,660,390**	**$0**	**$3,683,580**	**$3,683,580**	**$(5,976,810)**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$0	$0	$1,743,068	$1,743,068	$1,743,068
Reserves - Capital	**$0**	**$0**	**$1,743,068**	**$1,743,068**	**$1,743,068**
TOTAL EXPENDITURES:	**$9,660,390**	**$0**	**$5,426,648**	**$5,426,648**	**$(4,233,742)**

FUND 143 – MOBILITY FEE WEST DISTRICT

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was also amended by Ordinance #2018-7, #2018-26, and #2024-26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The original ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike, while ordinance #2024-26 redefined the districts slightly. As a result, a portion of the West Mobility District, determined by the JPA and certain approved future development, is now within the Southeast Mobility District. This Fund represents the West District.

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Revenues are projected to decrease based on estimates for fees and development activity which will be reevaluated through the budget process.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

143 - MOBILITY FEE WEST DISTRICT FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Permits, Fees & Special Assessments	$ 43,922,135	$ 21,806,569	$ 38,738,952	$ 16,932,383	$(5,183,183)
Less 5% Statutory Reduction	$(1,146,852)	$(1,090,328)	$(1,090,328)	$ 0	$ 56,524
Subtotal:	**$ 42,775,283**	**$ 20,716,241**	**$ 37,648,624**	**$ 16,932,383**	**$(5,126,659)**
Other Sources	$ 3,704,750	$ 0	$ 3,704,750	$ 3,704,750	$ 0
Fund Balance	$ 122,101,312	$ 32,273,857	$ 104,508,773	$ 72,234,916	$(17,592,539)
REVENUES TOTAL:	**$ 168,581,345**	**$ 52,990,098**	**$ 145,862,147**	**$ 92,872,049**	**$(22,719,198)**
EXPENDITURES:					
Operating Expenses	$ 150,000	$ 150,000	$ 150,000	$ 0	$ 0
Capital Outlay	$ 143,240,412	$ 16,464,694	$ 109,336,743	$ 92,872,049	$(33,903,669)
Subtotal:	**$ 143,390,412**	**$ 16,614,694**	**$ 109,486,743**	**$ 92,872,049**	**$(33,903,669)**
Transfers Out	$ 159,859	$ 94,496	$ 94,496	$ 0	$(65,363)
Reserves - Capital	$ 25,031,074	$ 36,280,908	$ 36,280,908	$ 0	$ 11,249,834
EXPENDITURES TOTAL:	**$ 168,581,345**	**$ 52,990,098**	**$ 145,862,147**	**$ 92,872,049**	**$(22,719,198)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

143 - MOBILITY FEE WEST DISTRICT FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3243101 - Mobility Fees - Residential	$17,645,090	$17,369,826	$17,369,826	$0	$(275,264)
3243103 - Mobility Fee Credit Residential	$20,985,103	$0	$16,932,383	$16,932,383	$(4,052,720)
3243202 - Mobility Fees - Commercial	$5,291,942	$4,436,743	$4,436,743	$0	$(855,199)
Permits, Fees & Special Assessments	**$43,922,135**	**$21,806,569**	**$38,738,952**	**$16,932,383**	**$(5,183,183)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(1,146,852)	$(1,090,328)	$(1,090,328)	$0	$56,524
Less 5% Statutory Reduction	**$(1,146,852)**	**$(1,090,328)**	**$(1,090,328)**	**$0**	**$56,524**
Other Sources					
3831000 - Install Proceeds/Capital Lease	$3,704,750	$0	$3,704,750	$3,704,750	$0
Other Sources	**$3,704,750**	**$0**	**$3,704,750**	**$3,704,750**	**$0**
Fund Balance					
3892810 - Balance Forward Restricted	$17,884,467	$32,273,857	$32,273,857	$0	$14,389,390
3892820 - Balance Forward Committed	$104,216,845	$0	$72,234,916	$72,234,916	$(31,981,929)
Fund Balance	**$122,101,312**	**$32,273,857**	**$104,508,773**	**$72,234,916**	**$(17,592,539)**
TOTAL REVENUES:	**$168,581,345**	**$52,990,098**	**$145,862,147**	**$92,872,049**	**$(22,719,198)**
EXPENDITURES:					
Operating Expenses					
5490500 - Reimbursement Of Py Revenue	$150,000	$150,000	$150,000	$0	$0
Operating Expenses	**$150,000**	**$150,000**	**$150,000**	**$0**	**$0**
Capital Outlay					
5650000 - Construction In Progress	$143,240,412	$16,464,694	$109,336,743	$92,872,049	$(33,903,669)
Capital Outlay	**$143,240,412**	**$16,464,694**	**$109,336,743**	**$92,872,049**	**$(33,903,669)**
Transfers Out					
5910001 - Tran Out-general Fund	$159,859	$94,496	$94,496	$0	$(65,363)
Transfers Out	**$159,859**	**$94,496**	**$94,496**	**$0**	**$(65,363)**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$25,031,074	$36,280,908	$36,280,908	$0	$11,249,834
Reserves - Capital	**$25,031,074**	**$36,280,908**	**$36,280,908**	**$0**	**$11,249,834**
TOTAL EXPENDITURES:	**$168,581,345**	**$52,990,098**	**$145,862,147**	**$92,872,049**	**$(22,719,198)**

FUND 145 – RED LIGHT CAMERAS

TRENDS & ISSUES

Ordinance #2014-24 amended part of Chapter 11 of the County Code of Ordinances to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff, or its designees, to enforce Florida Statutes Chapter 316 allowing for the installation of cameras at intersections with signals and the issuance of tickets for violation of a red light. The Ordinance further allows for the use of a Local Hearing Officer and future camera relocation. The purpose and intent are to increase the safety of intersections within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BoCC approved January 6, 2014) created fines, fees, and charges as set forth in the new provision of the safety act.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves – Restricted were adjusted based on revised fund balance projections**

REVENUES

Resolution #14-012R (BoCC approved January 6, 2014) created fines, fees, and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenues generated by the enforcement of red-light violations. Revenues cover all costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve/enhance new traffic signals, signal retiming, turn lane modifications and additions, signage, pavement marking, education programs, bicycle and pedestrian facilities, sidewalks, and street lighting.

The primary sources of revenue are Fund Balance and the aforementioned traffic violation enforcement.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted due to revised estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

145 - RED LIGHT CAMERAS FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Judgment, Fines & Forfeits	$ 1,281,462	$ 1,918,346	$ 1,918,346	$ 0	$ 636,884
Less 5% Statutory Reduction	$(64,073)	$(95,917)	$(95,917)	$ 0	$(31,844)
Subtotal:	**$ 1,217,389**	**$ 1,822,429**	**$ 1,822,429**	**$ 0**	**$ 605,040**
Fund Balance	$ 1,953,151	$ 1,148,175	$ 2,721,364	$ 1,573,189	$ 768,213
REVENUES TOTAL:	**$ 3,170,540**	**$ 2,970,604**	**$ 4,543,793**	**$ 1,573,189**	**$ 1,373,253**
EXPENDITURES:					
Operating Expenses	$ 1,257,700	$ 1,926,160	$ 1,926,160	$ 0	$ 668,460
Capital Outlay	$ 1,130,273	$ 0	$ 1,238,721	$ 1,238,721	$ 108,448
Subtotal:	**$ 2,387,973**	**$ 1,926,160**	**$ 3,164,881**	**$ 1,238,721**	**$ 776,908**
Transfers Out	$ 17,989	$ 21,173	$ 21,173	$ 0	$ 3,184
Reserves - Restricted	$ 764,578	$ 1,023,271	$ 1,357,739	$ 334,468	$ 593,161
EXPENDITURES TOTAL:	**$ 3,170,540**	**$ 2,970,604**	**$ 4,543,793**	**$ 1,573,189**	**$ 1,373,253**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

145 - RED LIGHT CAMERAS FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Judgment, Fines & Forfeits					
3515300 - Traffic Court Cost	$1,281,462	$1,918,346	$1,918,346	$0	$636,884
Judgment, Fines & Forfeits	**$1,281,462**	**$1,918,346**	**$1,918,346**	**$0**	**$636,884**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(64,073)	$(95,917)	$(95,917)	$0	$(31,844)
Less 5% Statutory Reduction	**$(64,073)**	**$(95,917)**	**$(95,917)**	**$0**	**$(31,844)**
Fund Balance					
3892810 - Balance Forward Restricted	$1,953,151	$1,148,175	$1,482,643	$334,468	$(470,508)
3892820 - Balance Forward Committed	$0	$0	$1,238,721	$1,238,721	$1,238,721
Fund Balance	**$1,953,151**	**$1,148,175**	**$2,721,364**	**$1,573,189**	**$768,213**
TOTAL REVENUES:	**$3,170,540**	**$2,970,604**	**$4,543,793**	**$1,573,189**	**$1,373,253**
EXPENDITURES:					
Operating Expenses					
5340000 - Other Contractual Services	$1,255,200	$1,923,660	$1,923,660	$0	$668,460
5490500 - Reimbursement Of Py Revenue	$2,500	$2,500	$2,500	$0	$0
Operating Expenses	**$1,257,700**	**$1,926,160**	**$1,926,160**	**$0**	**$668,460**
Capital Outlay					
5650000 - Construction In Progress	$1,130,273	$0	$1,238,721	$1,238,721	$108,448
Capital Outlay	**$1,130,273**	**$0**	**$1,238,721**	**$1,238,721**	**$108,448**
Transfers Out					
5910001 - Tran Out-general Fund	$17,989	$21,173	$21,173	$0	$3,184
Transfers Out	**$17,989**	**$21,173**	**$21,173**	**$0**	**$3,184**
Reserves - Restricted					
5990070 - Reserves Restricted	$764,578	$1,023,271	$1,357,739	$334,468	$593,161
Reserves - Restricted	**$764,578**	**$1,023,271**	**$1,357,739**	**$334,468**	**$593,161**
TOTAL EXPENDITURES:	**$3,170,540**	**$2,970,604**	**$4,543,793**	**$1,573,189**	**$1,373,253**

FUND 147 – CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION

TRENDS & ISSUES

The Conservation Lands Perpetual Maintenance & Acquisition Fund includes revenues and appropriations related to perpetual maintenance and acquisition accounts. The Fund consists of the following cost centers: Shingle Creek Perpetual Maintenance (2551), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), and Poinciana Conservation Area (7465).

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenditures were adjusted due to the revised fund balance estimate.**

REVENUES

This Fund generates revenues from Rents and Royalties for maintenance and acquisition of conservation properties and also includes Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue decreased due to the revised fund balance estimate.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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	$ 1,240,802	$ 1,118,002	$(122,800)	$(173,242)
REVENUES TOTAL:	**$ 1,297,459**	**$ 1,247,017**	**$ 1,124,217**	**$(122,800)**	**$(173,242)**
EXPENDITURES:					
Operating Expenses	$ 1,297,459	$ 1,247,017	$ 1,124,217	$(122,800)	$(173,242)
Subtotal:	**$ 1,297,459**	**$ 1,247,017**	**$ 1,124,217**	**$(122,800)**	**$(173,242)**
EXPENDITURES TOTAL:	**$ 1,297,459**	**$ 1,247,017**	**$ 1,124,217**	**$(122,800)**	**$(173,242)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Miscellaneous Revenues					
3620000 - Rents And Royalties	$6,542	$6,542	$6,542	$0	$0
Miscellaneous Revenues	**$6,542**	**$6,542**	**$6,542**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(327)	$(327)	$(327)	$0	$0
Less 5% Statutory Reduction	**$(327)**	**$(327)**	**$(327)**	**$0**	**$0**
Fund Balance					
3892810 - Balance Forward Restricted	$1,291,244	$1,240,802	$1,118,002	$(122,800)	$(173,242)
Fund Balance	**$1,291,244**	**$1,240,802**	**$1,118,002**	**$(122,800)**	**$(173,242)**
TOTAL REVENUES:	**$1,297,459**	**$1,247,017**	**$1,124,217**	**$(122,800)**	**$(173,242)**
EXPENDITURES:					
Operating Expenses					
5460000 - Repair & Maintenance Svcs	$123,906	$121,396	$121,396	$0	$(2,510)
5490000 - Oth Current Chgs & Obligations	$1,173,553	$1,125,621	$1,002,821	$(122,800)	$(170,732)
Operating Expenses	**$1,297,459**	**$1,247,017**	**$1,124,217**	**$(122,800)**	**$(173,242)**
TOTAL EXPENDITURES:	**$1,297,459**	**$1,247,017**	**$1,124,217**	**$(122,800)**	**$(173,242)**

FUND 148 – BUILDING FUND

TRENDS & ISSUES

The Office of Building Safety, which is managed by the Community Development Department, protects the health and safety of the public by providing the best possible building permit service, and by administering and enforcing various building codes and technical standards, while preparing for the future growth of Osceola County. The Building Fund is comprised of Community Development Projects (1400), Customer Resources (1450), Building Safety (1452), and IT Support (1200, 1245, 1246, 1247).

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted according to policy**

REVENUES

Pursuant to F.S. 125.56(1) counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022 and 633.025 and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purposes. It is estimated that Building Permits, Fees & Special Assessments will decrease $1,826,527 from the FY25 Adopted Budget based on the current year's trend.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

148-BUILDING FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative 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	$ 0	$ 375,000	$ 375,000	$(120,840)
Fund Balance	$ 24,798,508	$ 15,390,803	$ 20,404,444	$ 5,013,641	$(4,394,064)
REVENUES TOTAL:	**$ 37,717,233**	**$ 25,928,279**	**$ 31,316,920**	**$ 5,388,641**	**$(6,400,313)**
EXPENDITURES:					
Personnel Services	$ 8,985,015	$ 9,249,958	$ 9,134,348	$(115,610)	$ 149,333
Operating Expenses	$ 9,563,397	$ 9,010,578	$ 9,570,224	$ 559,646	$ 6,827
Capital Outlay	$ 9,722,031	$ 301,625	$ 5,690,266	$ 5,388,641	$(4,031,765)
Debt Service	$ 289,252	$ 284,439	$ 284,439	$ 0	$(4,813)
Subtotal:	**$ 28,559,695**	**$ 18,846,600**	**$ 24,679,277**	**$ 5,832,677**	**$(3,880,418)**
Transfers Out	$ 735,568	$ 873,101	$ 873,101	$ 0	$ 137,533
Reserves - Operating	$ 5,028,680	$ 5,102,303	$ 5,220,713	$ 118,410	$ 192,033
Reserves - Debt	$ 144,625	$ 139,723	$ 139,723	$ 0	$(4,902)
Reserves - Stability	$ 3,248,665	$ 966,552	$ 404,106	$(562,446)	$(2,844,559)
EXPENDITURES TOTAL:	**$ 37,717,233**	**$ 25,928,279**	**$ 31,316,920**	**$ 5,388,641**	**$(6,400,313)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

148-BUILDING FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3220000 - Building Permits	$12,726,784	$10,905,198	$10,905,198	$0	$(1,821,586)
3295003 - Radon Fee Surcharge	$24,910	$19,969	$19,969	$0	$(4,941)
Permits, Fees & Special Assessments	**$12,751,694**	**$10,925,167**	**$10,925,167**	**$0**	**$(1,826,527)**
Charges For Services					
3419000 - Other Gen Govt Charges & Fees	$270,960	$149,316	$149,316	$0	$(121,644)
Charges For Services	**$270,960**	**$149,316**	**$149,316**	**$0**	**$(121,644)**
Judgment, Fines & Forfeits					
3540000 - Violations Of Local Ordinances	$45,517	$9,555	$9,555	$0	$(35,962)
Judgment, Fines & Forfeits	**$45,517**	**$9,555**	**$9,555**	**$0**	**$(35,962)**
Miscellaneous Revenues					
3670000 - Licenses	$8,550	$8,042	$8,042	$0	$(508)
Miscellaneous Revenues	**$8,550**	**$8,042**	**$8,042**	**$0**	**$(508)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(653,836)	$(554,604)	$(554,604)	$0	$99,232
Less 5% Statutory Reduction	**$(653,836)**	**$(554,604)**	**$(554,604)**	**$0**	**$99,232**
Other Sources					
3831000 - Install Proceeds/Capital Lease	$495,840	$0	$375,000	$375,000	$(120,840)
Other Sources	**$495,840**	**$0**	**$375,000**	**$375,000**	**$(120,840)**
Fund Balance					
3892810 - Balance Forward Restricted	$15,758,917	$15,390,803	$15,390,803	$0	$(368,114)
3892820 - Balance Forward Committed	$9,039,591	$0	$5,013,641	$5,013,641	$(4,025,950)
Fund Balance	**$24,798,508**	**$15,390,803**	**$20,404,444**	**$5,013,641**	**$(4,394,064)**
TOTAL REVENUES:	**$37,717,233**	**$25,928,279**	**$31,316,920**	**$5,388,641**	**$(6,400,313)**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$6,078,505	$6,286,331	$6,191,570	$(94,761)	$113,065
5122000 - Car Allowance	$447	$447	$447	$0	$0
5130001 - Vacancy Factor	$(108,134)	$(111,765)	$(110,108)	$1,657	$(1,974)
5140000 - Overtime	$100,500	$100,500	$100,500	$0	$0
5210000 - Fica Taxes	$472,701	$488,596	$481,348	$(7,248)	$8,647
5220000 - Retirement Contributions	$891,087	$920,833	$907,538	$(13,295)	$16,451
5230000 - Health Insurance	$1,427,813	$1,443,277	$1,442,072	$(1,205)	$14,259
5231000 - Life Insurance	$6,260	$6,493	$6,397	$(96)	$137
5232000 - Dental Insurance	$27,173	$27,526	$27,393	$(133)	$220
5233000 - Lt Disability Insurance	$9,837	$10,203	$10,052	$(151)	$215
5233100 - St Disability Insurance	$17,526	$18,170	$17,896	$(274)	$370
5240000 - Workers' Compensation	$61,300	$59,347	$59,243	$(104)	$(2,057)
Personnel Services	**$8,985,015**	**$9,249,958**	**$9,134,348**	**$(115,610)**	**$149,333**
Operating Expenses					
5310000 - Professional Services	$4,068,000	$3,533,000	$3,533,000	$0	$(535,000)
5340000 - Other Contractual Services	$3,172,328	$3,171,520	$3,171,520	$0	$(808)
5400000 - Travel And Per Diem	$70,024	$33,060	$33,060	$0	$(36,964)
5410000 - Communications	$81,660	$72,060	$72,060	$0	$(9,600)

148-BUILDING FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5420000 - Freight & Postage Services	$2,240	$2,240	$2,240	$0	$0
5440000 - Rentals And Leases	$2,769	$2,769	$2,769	$0	$0
5450000 - Insurance	$52,657	$52,657	$455,724	$403,067	$403,067
5460000 - Repair & Maintenance Svcs	$4,040	$4,040	$4,040	$0	$0
5460010 - Repairs & Maint Software	$1,015,343	$982,000	$982,000	$0	$(33,343)
5462000 - Rep & Maint-automotive	$0	$1,000	$1,000	$0	$1,000
5462100 - Rep & Maint.-Sheriff's Site	$28,500	$28,500	$28,500	$0	$0
5470000 - Printing And Binding	$5,500	$5,500	$5,500	$0	$0
5490000 - Oth Current Chgs & Obligations	$114,800	$115,000	$115,000	$0	$200
5490501 - OH-Workers' Compensation	$26,835	$26,694	$26,807	$113	$(28)
5490502 - OH-Property & Liability Insurance	$8,150	$8,150	$30,071	$21,921	$21,921
5490503 - OH-Dental Insurance	$6,758	$6,744	$7,250	$506	$492
5490504 – OH-Health Insurance	$33,950	$33,872	$186,477	$152,605	$152,527
5490505 – OH-Life/AD&D, STD, LTD	$5,212	$5,198	$5,727	$529	$515
5490509 - OH-Fleet Oversight	$11,254	$11,254	$8,405	$(2,849)	$(2,849)
5490511 - OH-Fleet Fuel	$22,746	$22,746	$6,500	$(16,246)	$(16,246)
5511000 - Office Supplies	$18,135	$18,135	$18,135	$0	$0
5520000 - Operating Supplies	$43,880	$45,100	$45,100	$0	$1,220
5520010 - Computer Software	$20,402	$15,402	$15,402	$0	$(5,000)
5520011 - Computer Software, SAAS	$409,975	$456,815	$456,815	$0	$46,840
5520020 - Computer Hardware, Non-Capital	$57,800	$79,800	$79,800	$0	$22,000
5521000 - Gas & Oil	$85,000	$80,000	$80,000	$0	$(5,000)
5522500 - Food	$1,500	$1,500	$1,500	$0	$0
5540000 - Books,pubs,subs & Memberships	$49,508	$57,587	$57,587	$0	$8,079
5550000 - Training	$144,431	$138,235	$138,235	$0	$(6,196)
Operating Expenses	**$9,563,397**	**$9,010,578**	**$9,570,224**	**$559,646**	**$6,827**
Capital Outlay					
5640100 - Vehicles	$120,840	$301,625	$301,625	$0	$180,785
5650000 - Construction In Progress	$9,414,591	$0	$5,388,641	$5,388,641	$(4,025,950)
Capital Outlay	**$9,722,031**	**$301,625**	**$5,690,266**	**$5,388,641**	**$(4,031,765)**
Debt Service					
5710000 - Principal	$239,993	$247,508	$247,508	$0	$7,515
5720000 - Interest	$49,259	$36,931	$36,931	$0	$(12,328)
Debt Service	**$289,252**	**$284,439**	**$284,439**	**$0**	**$(4,813)**
Transfers Out					
5910001 - Tran Out-general Fund	$735,568	$873,101	$873,101	$0	$137,533
Transfers Out	**$735,568**	**$873,101**	**$873,101**	**$0**	**$137,533**
Reserves - Operating					
5990010 - Reserve For Cash	$3,128,680	$3,188,939	$3,262,946	$74,007	$134,266
5990020 - Reserve For Contingency	$1,900,000	$1,913,364	$1,957,767	$44,403	$57,767
Reserves - Operating	**$5,028,680**	**$5,102,303**	**$5,220,713**	**$118,410**	**$192,033**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$144,625	$139,723	$139,723	$0	$(4,902)
Reserves - Debt	**$144,625**	**$139,723**	**$139,723**	**$0**	**$(4,902)**

148-BUILDING FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Reserves - Stability					
5990080 - Reserve For Stability	$3,248,665	$966,552	$404,106	$(562,446)	$(2,844,559)
Reserves - Stability	**$3,248,665**	**$966,552**	**$404,106**	**$(562,446)**	**$(2,844,559)**
TOTAL EXPENDITURES:	**$37,717,233**	**$25,928,279**	**$31,316,920**	**$5,388,641**	**$(6,400,313)**

FUND 149 – EAST U.S. 192 CRA FUND

TRENDS & ISSUES

Ordinance No. 12-15 created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by tax increment funds (TIF) revenues received based on the taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications thereto as provided by law.

REVENUES

This Fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above-referenced Ordinance. Other revenue sources include Interest and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

149-EAST U.S. 192 CRA FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Transfers In	$ 2,086,905	$ 2,196,584	$ 2,196,584	$ 0	$ 109,679
Other Sources	$ 3,899,337	$ 0	$ 3,899,337	$ 3,899,337	$ 0
Fund Balance	$ 6,062,398	$ 1,945,633	$ 2,785,828	$ 840,195	$(3,276,570)
REVENUES TOTAL:	**$ 12,048,640**	**$ 4,142,217**	**$ 8,881,749**	**$ 4,739,532**	**$(3,166,891)**
EXPENDITURES:					
Personnel Services	$ 67,118	$ 73,558	$ 73,558	$ 0	$ 6,440
Operating Expenses	$ 1,007,037	$ 356,737	$ 358,075	$ 1,338	$(648,962)
Capital Outlay	$ 6,807,709	$ 0	$ 4,739,532	$ 4,739,532	$(2,068,177)
Subtotal:	**$ 7,881,864**	**$ 430,295**	**$ 5,171,165**	**$ 4,740,870**	**$(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	$ 3,533,738	$ 3,532,400	$(1,338)	$(492,614)
EXPENDITURES TOTAL:	**$ 12,048,640**	**$ 4,142,217**	**$ 8,881,749**	**$ 4,739,532**	**$(3,166,891)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

149 - EAST U.S. 192 CRA FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810001 - Tran In-general Fund	$2,086,905	$2,196,584	$2,196,584	$0	$109,679
Transfers In	**$2,086,905**	**$2,196,584**	**$2,196,584**	**$0**	**$109,679**
Other Sources					
3831000 - Install Proceeds/Capital Lease	$3,899,337	$0	$3,899,337	$3,899,337	$0
Other Sources	**$3,899,337**	**$0**	**$3,899,337**	**$3,899,337**	**$0**
Fund Balance					
3892810 - Balance Forward Restricted	$3,154,026	$1,945,633	$1,945,633	$0	$(1,208,393)
3892820 - Balance Forward Committed	$2,908,372	$0	$840,195	$840,195	$(2,068,177)
Fund Balance	**$6,062,398**	**$1,945,633**	**$2,785,828**	**$840,195**	**$(3,276,570)**
TOTAL REVENUES:	**$12,048,640**	**$4,142,217**	**$8,881,749**	**$4,739,532**	**$(3,166,891)**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$45,447	$50,018	$50,018	$0	$4,571
5122000 - Car Allowance	$313	$313	$313	$0	$0
5130001 - Vacancy Factor	$(796)	$(876)	$(876)	$0	$(80)
5210000 - Fica Taxes	$3,475	$3,827	$3,827	$0	$352
5220000 - Retirement Contributions	$6,194	$7,017	$7,017	$0	$823
5230000 - Health Insurance	$11,923	$12,671	$12,671	$0	$748
5231000 - Life Insurance	$45	$50	$50	$0	$5
5232000 - Dental Insurance	$256	$261	$261	$0	$5
5233000 - Lt Disability Insurance	$72	$80	$80	$0	$8
5233100 - St Disability Insurance	$129	$142	$142	$0	$13
5240000 - Workers' Compensation	$60	$55	$55	$0	$(5)
Personnel Services	**$67,118**	**$73,558**	**$73,558**	**$0**	**$6,440**
Operating Expenses					
5310000 - Professional Services	$1,003,000	$203,000	$203,000	$0	$(800,000)
5400000 - Travel And Per Diem	$600	$600	$600	$0	$0
5430000 - Utility Services	$0	$150,000	$150,000	$0	$150,000
5450000 - Insurance	$325	$325	$316	$(9)	$(9)
5470000 - Printing And Binding	$250	$250	$250	$0	$0
5490000 - Oth Current Chgs & Obligations	$200	$200	$200	$0	$0
5490501 - OH-Workers' Compensation	$235	$235	$239	$4	$4
5490502 - OH-Property & Liability Insurance	$50	$50	$21	$(29)	$(29)
5490503 - OH-Dental Insurance	$59	$59	$64	$5	$5
5490504 – OH-Health Insurance	$297	$297	$1,659	$1,362	$1,362
5490505 – OH-Life/AD&D, STD, LTD	$46	$46	$51	$5	$5
5540000 - Books,pubs,subs & Memberships	$1,475	$1,175	$1,175	$0	$(300)
5541000 - Registration Fees	$500	$500	$500	$0	$0
Operating Expenses	**$1,007,037**	**$356,737**	**$358,075**	**$1,338**	**$(648,962)**
Capital Outlay					
5650000 - Construction In Progress	$6,807,709	$0	$4,739,532	$4,739,532	$(2,068,177)
Capital Outlay	**$6,807,709**	**$0**	**$4,739,532**	**$4,739,532**	**$(2,068,177)**
Transfers Out					
5910001 - Tran Out-general Fund	$31,232	$45,374	$45,374	$0	$14,142

149 - EAST U.S. 192 CRA FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Transfers Out	**$31,232**	**$45,374**	**$45,374**	**$0**	**$14,142**
Reserves - Operating					
5990020 - Reserve For Contingency	$110,530	$132,810	$132,810	$0	$22,280
Reserves - Operating	**$110,530**	**$132,810**	**$132,810**	**$0**	**$22,280**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$4,025,014	$3,533,738	$3,532,400	$(1,338)	$(492,614)
Reserves - Capital	**$4,025,014**	**$3,533,738**	**$3,532,400**	**$(1,338)**	**$(492,614)**
TOTAL EXPENDITURES:	**$12,048,640**	**$4,142,217**	**$8,881,749**	**$4,739,532**	**$(3,166,891)**

FUND 151 – CDBG FUND

TRENDS & ISSUES

The Community Development Block Grant (CDBG) Program is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low- and moderate-income persons, prevent or eliminate slum or blight, and address urgent community development needs.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating expenditures were adjusted due to revised award amounts**

REVENUES

The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY26 allocation anticipated from the Department of Housing and Urban Development (HUD), as well as remaining grant funds from the prior year, which total $6,754,213.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **HUD allocation was adjusted due to revised award amounts**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

151-CDBG FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Intergovernmental Revenue	$ 6,941,429	$ 6,626,825	$ 7,363,401	$ 736,576	$ 421,972
Subtotal:	**$ 6,941,429**	**$ 6,626,825**	**$ 7,363,401**	**$ 736,576**	**$ 421,972**
REVENUES TOTAL:	**$ 6,941,429**	**$ 6,626,825**	**$ 7,363,401**	**$ 736,576**	**$ 421,972**
EXPENDITURES:					
Personnel Services	$ 205,013	$ 171,748	$ 171,748	$ 0	$(33,265)
Operating Expenses	$ 5,332,263	$ 5,903,809	$ 6,031,197	$ 127,388	$ 698,934
Capital Outlay	$ 1,078,891	$ 0	$ 609,188	$ 609,188	$(469,703)
Grants and Aids	$ 325,262	$ 551,268	$ 551,268	$ 0	$ 226,006
Subtotal:	**$ 6,941,429**	**$ 6,626,825**	**$ 7,363,401**	**$ 736,576**	**$ 421,972**
EXPENDITURES TOTAL:	**$ 6,941,429**	**$ 6,626,825**	**$ 7,363,401**	**$ 736,576**	**$ 421,972**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

151 - CDBG FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Intergovernmental Revenue					
3316900 - Fed Grant-other Human Svcs	$6,941,429	$6,626,825	$7,363,401	$736,576	$421,972
Intergovernmental Revenue	**$6,941,429**	**$6,626,825**	**$7,363,401**	**$736,576**	**$421,972**
TOTAL REVENUES:	**$6,941,429**	**$6,626,825**	**$7,363,401**	**$736,576**	**$421,972**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$137,306	$110,409	$110,409	$0	$(26,897)
5130001 - Vacancy Factor	$(2,447)	$(1,977)	$(1,977)	$0	$470
5140000 - Overtime	$2,500	$2,500	$2,500	$0	$0
5210000 - Fica Taxes	$10,695	$8,638	$8,638	$0	$(2,057)
5220000 - Retirement Contributions	$19,055	$15,841	$15,841	$0	$(3,214)
5230000 - Health Insurance	$35,462	$34,122	$34,122	$0	$(1,340)
5231000 - Life Insurance	$142	$114	$114	$0	$(28)
5232000 - Dental Insurance	$783	$696	$696	$0	$(87)
5233000 - Lt Disability Insurance	$224	$181	$181	$0	$(43)
5233100 - St Disability Insurance	$404	$326	$326	$0	$(78)
5240000 - Workers' Compensation	$889	$898	$898	$0	$9
Personnel Services	**$205,013**	**$171,748**	**$171,748**	**$0**	**$(33,265)**
Operating Expenses					
5310000 - Professional Services	$50,000	$115,000	$115,000	$0	$65,000
5400000 - Travel And Per Diem	$10,000	$25,000	$25,000	$0	$15,000
5410000 - Communications	$500	$1,250	$1,250	$0	$750
5420000 - Freight & Postage Services	$500	$1,250	$1,250	$0	$750
5440000 - Rentals And Leases	$500	$1,000	$1,000	$0	$500
5460000 - Repair & Maintenance Svcs	$400	$600	$600	$0	$200
5462000 - Rep & Maint-automotive	$0	$1,000	$1,000	$0	$1,000
5470000 - Printing And Binding	$950	$2,450	$2,450	$0	$1,500
5480000 - Promotional Activities	$5,000	$15,000	$15,000	$0	$10,000
5488000 - Promotional-ads/media Buys	$7,500	$22,500	$22,500	$0	$15,000
5490000 - Oth Current Chgs & Obligations	$5,234,313	$5,650,854	$5,778,242	$127,388	$543,929
5490501 - OH-Workers' Compensation	$0	$0	$0	$0	$0
5490503 - OH-Dental Insurance	$0	$0	$0	$0	$0
5490504 – OH-Health Insurance	$0	$0	$0	$0	$0
5490505 – OH-Life/AD&D, STD, LTD	$0	$0	$0	$0	$0
5511000 - Office Supplies	$5,000	$13,000	$13,000	$0	$8,000
5512000 - Office Equipment	$1,000	$3,000	$3,000	$0	$2,000
5520000 - Operating Supplies	$2,000	$6,000	$6,000	$0	$4,000
5520011 - Computer Software, SAAS	$0	$10,705	$10,705	$0	$10,705
5540000 - Books,pubs,subs & Memberships	$3,600	$4,600	$4,600	$0	$1,000
5541000 - Registration Fees	$6,000	$15,600	$15,600	$0	$9,600
5550000 - Training	$5,000	$15,000	$15,000	$0	$10,000
Operating Expenses	**$5,332,263**	**$5,903,809**	**$6,031,197**	**$127,388**	**$698,934**
Capital Outlay					
5650000 - Construction In Progress	$1,078,891	$0	$609,188	$609,188	$(469,703)
Capital Outlay	**$1,078,891**	**$0**	**$609,188**	**$609,188**	**$(469,703)**

151 - CDBG FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Grants and Aids					
5810000 - Aids To Gov't Agencies	$80,000	$180,000	$180,000	$0	$100,000
5830003 - Rent Assistance	$245,262	$371,268	$371,268	$0	$126,006
Grants and Aids	**$325,262**	**$551,268**	**$551,268**	**$0**	**$226,006**
TOTAL EXPENDITURES:	**$6,941,429**	**$6,626,825**	**$7,363,401**	**$736,576**	**$421,972**

FUND 152 – MUNICIPAL SERVICE TAX UNIT (MSTU)

TRENDS & ISSUES

The Board is authorized to create MSTUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSTU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of Ad Valorem taxes to be imposed therein.

This Fund includes 25 MSTUs to provide funding to cover the costs of local maintenance and improvement services. The operating budgets are based on services to be provided and identified needs. Each MSTU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

REVENUES

As authorized to fund the cost of the local maintenance and improvement services, a millage rate is imposed against all properties receiving the service. These services are authorized by each specific Ordinance or Resolution levied for that community, as such, the revenue collected is restricted for expenditures in the respective area. Additional revenues include Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

152-MUNICIPAL SERVICE TAX UNIT (MSTU) FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Current Ad Valorem Taxes	$ 1,863,683	$ 2,082,617	$ 2,082,617	$ 0	$ 218,934
Less 5% Statutory Reduction	$(93,183)	$(104,134)	$(104,134)	$ 0	$(10,951)
Subtotal:	**$ 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:	**$ 2,179,646**	**$ 2,409,942**	**$ 2,409,942**	**$ 0**	**$ 230,296**
EXPENDITURES:					
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	$ 10,000	$ 10,000	$ 10,000	$ 0	$ 0
EXPENDITURES TOTAL:	**$ 2,179,646**	**$ 2,409,942**	**$ 2,409,942**	**$ 0**	**$ 230,296**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

152 – MUNICIPAL SERVICE TAXING UNIT (MSTU) FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Current Ad Valorem Taxes					
3110000 - Ad Valorem Taxes	$1,863,683	$2,082,617	$2,082,617	$0	$218,934
Current Ad Valorem Taxes	**$1,863,683**	**$2,082,617**	**$2,082,617**	**$0**	**$218,934**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(93,183)	$(104,134)	$(104,134)	$0	$(10,951)
Less 5% Statutory Reduction	**$(93,183)**	**$(104,134)**	**$(104,134)**	**$0**	**$(10,951)**
Fund Balance					
3892810 - Balance Forward Restricted	$409,146	$431,459	$431,459	$0	$22,313
Fund Balance	**$409,146**	**$431,459**	**$431,459**	**$0**	**$22,313**
TOTAL REVENUES:	**$2,179,646**	**$2,409,942**	**$2,409,942**	**$0**	**$230,296**
EXPENDITURES:					
Operating Expenses					
5312000 - Tax Collector Fees	$37,273	$41,651	$41,651	$0	$4,378
5340000 - Other Contractual Services	$86,870	$92,746	$92,746	$0	$5,876
5410000 - Communications	$5,100	$5,100	$5,100	$0	$0
5430000 - Utility Services	$643,286	$686,364	$686,364	$0	$43,078
5450005 - Insurance MSTU	$8,557	$8,557	$8,557	$0	$0
5460000 - Repair & Maintenance Svcs	$998,379	$1,164,844	$1,164,844	$0	$166,465
5490000 - Oth Current Chgs & Obligations	$900	$900	$900	$0	$0
Operating Expenses	**$1,803,333**	**$2,000,162**	**$2,000,162**	**$0**	**$196,829**
Transfers Out					
5910001 - Tran Out-general Fund	$298,517	$366,962	$366,962	$0	$68,445
5910704 - Transfers out-Property Appr	$57,796	$22,818	$22,818	$0	$(34,978)
Transfers Out	**$356,313**	**$389,780**	**$389,780**	**$0**	**$33,467**
Reserves - Operating					
5990020 - Reserve For Contingency	$10,000	$10,000	$10,000	$0	$0
Reserves - Operating	**$10,000**	**$10,000**	**$10,000**	**$0**	**$0**
Reserves - Assigned					
5990060 - Reserves Assigned	$10,000	$10,000	$10,000	$0	$0
Reserves - Assigned	**$10,000**	**$10,000**	**$10,000**	**$0**	**$0**
TOTAL EXPENDITURES:	**$2,179,646**	**$2,409,942**	**$2,409,942**	**$0**	**$230,296**

FUND 153 – MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non-Ad Valorem assessments to be imposed therein.

This Fund currently provides a variety of services to subdivisions and the Local Provider Participation Program. The budget appropriates funds for services to be provided. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

REVENUES

An MSBU Special Assessments fee is based on a fixed rate for all properties receiving the same services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. The services are authorized by each specific Ordinance or resolution for that community. As such, the revenue collected is restricted to the individual community. Additional revenues include Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

153-MUNICIPAL SERVICE BENEFIT UNIT (MSBU) FUND SUMMARY

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

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

153 – MUNICIPAL SERVICE BENEFIT UNIT (MSBU) FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3252000 - Spec Assesmt Service Charge	$15,617,237	$57,819,449	$57,819,449	$0	$42,202,212
Permits, Fees & Special Assessments	**$15,617,237**	**$57,819,449**	**$57,819,449**	**$0**	**$42,202,212**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(2,792)	$(2,300)	$(2,300)	$0	$492
Less 5% Statutory Reduction	**$(2,792)**	**$(2,300)**	**$(2,300)**	**$0**	**$492**
Fund Balance					
3892810 - Balance Forward Restricted	$2,404,691	$1,252,295	$1,252,295	$0	$(1,152,396)
Fund Balance	**$2,404,691**	**$1,252,295**	**$1,252,295**	**$0**	**$(1,152,396)**
TOTAL REVENUES:	**$18,019,136**	**$59,069,444**	**$59,069,444**	**$0**	**$41,050,308**
EXPENDITURES:					
Operating Expenses					
5312000 - Tax Collector Fees	$1,117	$920	$920	$0	$(197)
5430000 - Utility Services	$9,795	$7,872	$7,872	$0	$(1,923)
5460000 - Repair & Maintenance Svcs	$43,677	$51,189	$51,189	$0	$7,512
5490000 - Oth Current Chgs & Obligations	$17,799,732	$58,848,564	$58,848,564	$0	$41,048,832
Operating Expenses	**$17,854,321**	**$58,908,545**	**$58,908,545**	**$0**	**$41,054,224**
Transfers Out					
5910001 - Tran Out-general Fund	$164,815	$160,899	$160,899	$0	$(3,916)
Transfers Out	**$164,815**	**$160,899**	**$160,899**	**$0**	**$(3,916)**
TOTAL EXPENDITURES:	**$18,019,136**	**$59,069,444**	**$59,069,444**	**$0**	**$41,050,308**

FUND 154 – CONSTITUTIONAL GAS TAX

TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation-related debt service, resurfacing projects, and other transportation-related expenditures such as traffic signals, road and bridge vehicle replacement, and miscellaneous road maintenance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating expenditures reflects a change between dirt road paving and road resurfacing due to the closure of the dirt road paving program**

REVENUES

The major revenue sources for this Fund are the 2-cent tax per gallon on motor fuel and Transfers In. Intergovernmental revenue is projected to increase $231,017 due to estimated projections; revenue will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. The Transfer In is from the General Fund as the revenue generated by the fuel tax is not sufficient to cover expenses. Additionally, other revenues include Lease Proceeds for capital expenses, Interest, and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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	$ 1,790,212	$ 2,246,262	$ 456,050	$(456,835)
Fund Balance	$ 1,756,246	$ 3,161,836	$ 3,161,836	$ 0	$ 1,405,590
REVENUES TOTAL:	**$ 21,140,206**	**$ 21,542,358**	**$ 21,998,408**	**$ 456,050**	**$ 858,202**
EXPENDITURES:					
Operating Expenses	$ 14,750,000	$ 16,450,000	$ 16,450,000	$ 0	$ 1,700,000
Capital Outlay	$ 2,703,097	$ 1,790,212	$ 2,246,262	$ 456,050	$(456,835)
Debt Service	$ 2,414,535	$ 2,361,564	$ 2,361,564	$ 0	$(52,971)
Subtotal:	**$ 19,867,632**	**$ 20,601,776**	**$ 21,057,826**	**$ 456,050**	**$ 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**	**$ 21,542,358**	**$ 21,998,408**	**$ 456,050**	**$ 858,202**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

154 – CONSTITUTIONAL GAS TAX FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Intergovernmental Revenue					
3354300 - Constitutional Gas Tax	$4,618,578	$4,849,595	$4,849,595	$0	$231,017
Intergovernmental Revenue	**$4,618,578**	**$4,849,595**	**$4,849,595**	**$0**	**$231,017**
Miscellaneous Revenues					
3611000 - Interest	$26,446	$26,446	$26,446	$0	$0
Miscellaneous Revenues	**$26,446**	**$26,446**	**$26,446**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(232,251)	$(243,802)	$(243,802)	$0	$(11,551)
Less 5% Statutory Reduction	**$(232,251)**	**$(243,802)**	**$(243,802)**	**$0**	**$(11,551)**
Transfers In					
3810001 - Tran In-general Fund	$12,268,090	$11,958,071	$11,958,071	$0	$(310,019)
Transfers In	**$12,268,090**	**$11,958,071**	**$11,958,071**	**$0**	**$(310,019)**
Other Sources					
3831000 - Install Proceeds/Capital Lease	$2,703,097	$1,790,212	$2,246,262	$456,050	$(456,835)
Other Sources	**$2,703,097**	**$1,790,212**	**$2,246,262**	**$456,050**	**$(456,835)**
Fund Balance					
3892810 - Balance Forward Restricted	$1,756,246	$1,756,246	$1,756,246	$0	$0
3892820 - Balance Forward Committed	$0	$1,405,590	$1,405,590	$0	$1,405,590
Fund Balance	**$1,756,246**	**$3,161,836**	**$3,161,836**	**$0**	**$1,405,590**
TOTAL REVENUES:	**$21,140,206**	**$21,542,358**	**$21,998,408**	**$456,050**	**$858,202**
EXPENDITURES:					
Operating Expenses					
5460007 - R&M Road Milling and Resurfacing	$14,000,000	$15,700,000	$16,450,000	$750,000	$2,450,000
5460009 - Dirt Road Maintenance/Paving	$750,000	$750,000	$0	$(750,000)	$(750,000)
Operating Expenses	**$14,750,000**	**$16,450,000**	**$16,450,000**	**$0**	**$1,700,000**
Capital Outlay					
5650000 - Construction In Progress	$2,607,697	$1,790,212	$2,246,262	$456,050	$(361,435)
Capital Outlay	**$2,703,097**	**$1,790,212**	**$2,246,262**	**$456,050**	**$(456,835)**
Debt Service					
5710000 - Principal	$2,209,079	$2,144,961	$2,144,961	$0	$(64,118)
5720000 - Interest	$205,456	$216,603	$216,603	$0	$11,147
Debt Service	**$2,414,535**	**$2,361,564**	**$2,361,564**	**$0**	**$(52,971)**
Transfers Out					
5910001 - Tran Out-general Fund	$65,304	$67,134	$67,134	$0	$1,830
Transfers Out	**$65,304**	**$67,134**	**$67,134**	**$0**	**$1,830**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$1,207,270	$873,448	$873,448	$0	$(333,822)
Reserves - Debt	**$1,207,270**	**$873,448**	**$873,448**	**$0**	**$(333,822)**
TOTAL EXPENDITURES:	**$21,140,206**	**$21,542,358**	**$21,998,408**	**$456,050**	**$858,202**

FUND 155 – WEST 192 MSBU PHASE I

TRENDS & ISSUES

The West 192 Municipal Services Benefit Unit (MSBU) Maintenance Fund records the maintenance and improvements along the West 192 tourist corridor. Revenue is received from a Special Assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenditures increased due to the Tax Collector Fees**
- **Reserves were adjusted according to policy**

REVENUES

Revenue is provided from Special Assessments, Interest, and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue was updated due to revised estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

155-WEST 192 MSBU PHASE I FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Permits, Fees & Special Assessments	$ 3,825,659	$ 4,514,067	$ 4,465,208	$(48,859)	$ 639,549
Miscellaneous Revenues	$ 125,585	$ 125,585	$ 125,585	$ 0	$ 0
Less 5% Statutory Reduction	$(197,562)	$(231,983)	$(229,540)	$ 2,443	$(31,978)
Subtotal:	**$ 3,753,682**	**$ 4,407,669**	**$ 4,361,253**	**$(46,416)**	**$ 607,571**
Transfers In	$ 46,416	$ 0	$ 0	$ 0	$(46,416)
Fund Balance	$ 2,321,138	$ 1,146,548	$ 1,184,933	$ 38,385	$(1,136,205)
REVENUES TOTAL:	**$ 6,121,236**	**$ 5,554,217**	**$ 5,546,186**	**$(8,031)**	**$(575,050)**
EXPENDITURES:					
Personnel Services	$ 217,220	$ 228,172	$ 228,172	$ 0	$ 10,952
Operating Expenses	$ 3,888,558	$ 3,900,591	$ 3,912,850	$ 12,259	$ 24,292
Capital Outlay	$ 573,625	$ 0	$ 38,385	$ 38,385	$(535,240)
Subtotal:	**$ 4,679,403**	**$ 4,128,763**	**$ 4,179,407**	**$ 50,644**	**$(499,996)**
Transfers Out	$ 148,829	$ 136,399	$ 136,399	$ 0	$(12,430)
Reserves - Operating	$ 793,004	$ 789,055	$ 730,380	$(58,675)	$(62,624)
Reserves - Capital	$ 500,000	$ 500,000	$ 500,000	$ 0	$ 0
EXPENDITURES TOTAL:	**$ 6,121,236**	**$ 5,554,217**	**$ 5,546,186**	**$(8,031)**	**$(575,050)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

155 - WEST 192 MSBU PHASE I FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3252000 - Spec Assesmt Service Charge	$3,825,659	$4,514,067	$4,465,208	$(48,859)	$639,549
Permits, Fees & Special Assessments	**$3,825,659**	**$4,514,067**	**$4,465,208**	**$(48,859)**	**$639,549**
Miscellaneous Revenues					
3610032 - Interest- Tax Collector	$1,454	$1,454	$1,454	$0	$0
3620000 - Rents And Royalties	$5,940	$5,940	$5,940	$0	$0
3690004 - Misc Rev-reimbursements	$118,191	$118,191	$118,191	$0	$0
Miscellaneous Revenues	**$125,585**	**$125,585**	**$125,585**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(197,562)	$(231,983)	$(229,540)	$2,443	$(31,978)
Less 5% Statutory Reduction	**$(197,562)**	**$(231,983)**	**$(229,540)**	**$2,443**	**$(31,978)**
Fund Balance					
3892810 - Balance Forward Restricted	$1,747,513	$1,146,548	$1,146,548	$0	$(600,965)
3892820 - Balance Forward Committed	$573,625	$0	$38,385	$38,385	$(535,240)
Fund Balance	**$2,321,138**	**$1,146,548**	**$1,184,933**	**$38,385**	**$(1,136,205)**
TOTAL REVENUES:	**$6,121,236**	**$5,554,217**	**$5,546,186**	**$(8,031)**	**$(575,050)**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$146,148	$152,814	$152,814	$0	$6,666
5122000 - Car Allowance	$1,563	$1,563	$1,563	$0	$0
5130001 - Vacancy Factor	$(2,558)	$(2,674)	$(2,674)	$0	$(116)
5210000 - Fica Taxes	$11,182	$11,689	$11,689	$0	$507
5220000 - Retirement Contributions	$22,258	$24,030	$24,030	$0	$1,772
5230000 - Health Insurance	$33,613	$35,734	$35,734	$0	$2,121
5231000 - Life Insurance	$149	$155	$155	$0	$6
5232000 - Dental Insurance	$767	$783	$783	$0	$16
5233000 - Lt Disability Insurance	$234	$245	$245	$0	$11
5233100 - St Disability Insurance	$411	$426	$426	$0	$15
5240000 - Workers' Compensation	$3,453	$3,407	$3,407	$0	$(46)
Personnel Services	**$217,220**	**$228,172**	**$228,172**	**$0**	**$10,952**
Operating Expenses					
5312000 - Tax Collector Fees	$76,514	$76,514	$89,304	$12,790	$12,790
5340000 - Other Contractual Services	$565	$300	$300	$0	$(265)
5400000 - Travel And Per Diem	$1,600	$1,850	$1,850	$0	$250
5410000 - Communications	$7,922	$4,322	$4,322	$0	$(3,600)
5420000 - Freight & Postage Services	$500	$500	$500	$0	$0
5430000 - Utility Services	$320,000	$350,000	$350,000	$0	$30,000
5440000 - Rentals And Leases	$1,032	$1,100	$1,100	$0	$68
5450000 - Insurance	$18,937	$18,937	$17,687	$(1,250)	$(1,250)
5460000 - Repair & Maintenance Svcs	$2,953,669	$3,261,399	$3,261,399	$0	$307,730
5462000 - Rep & Maint-automotive	$100	$100	$100	$0	$0
5462100 - Rep & Maint.-Sheriff's Site	$3,200	$3,200	$3,200	$0	$0
5470000 - Printing And Binding	$11,000	$11,000	$11,000	$0	$0
5490501 - OH-Workers' Compensation	$705	$705	$716	$11	$11
5490502 - OH-Property & Liability Insurance	$2,931	$2,931	$1,168	$(1,763)	$(1,763)

155 - WEST 192 MSBU PHASE I FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5490503 - OH-Dental Insurance	$178	$178	$194	$16	$16
5490504 – OH-Health Insurance	$893	$893	$4,977	$4,084	$4,084
5490505 – OH-Life/AD&D, STD, LTD	$137	$137	$153	$16	$16
5490509 - OH-Fleet Oversight	$993	$993	$1,009	$16	$16
5490510 - OH-Fleet Maint	$7,663	$7,663	$6,411	$(1,252)	$(1,252)
5490511 - OH-Fleet Fuel	$669	$669	$260	$(409)	$(409)
5511000 - Office Supplies	$300	$300	$300	$0	$0
5520000 - Operating Supplies	$1,500	$1,750	$1,750	$0	$250
5521000 - Gas & Oil	$6,500	$4,000	$4,000	$0	$(2,500)
5525000 - Tools	$350	$350	$350	$0	$0
5530000 - Road Materials & Supplies	$470,000	$150,000	$150,000	$0	$(320,000)
5540000 - Books,pubs,subs & Memberships	$100	$100	$100	$0	$0
5550000 - Training	$600	$700	$700	$0	$100
Operating Expenses	**$3,888,558**	**$3,900,591**	**$3,912,850**	**$12,259**	**$24,292**
Capital Outlay					
5650000 - Construction In Progress	$573,625	$0	$38,385	$38,385	$(535,240)
Capital Outlay	**$573,625**	**$0**	**$38,385**	**$38,385**	**$(535,240)**
Transfers Out					
5910001 - Tran Out-general Fund	$148,829	$136,399	$136,399	$0	$(12,430)
Transfers Out	**$148,829**	**$136,399**	**$136,399**	**$0**	**$(12,430)**
Reserves - Operating					
5990010 - Reserve For Cash	$598,507	$533,145	$533,145	$0	$(65,362)
5990020 - Reserve For Contingency	$194,497	$255,910	$197,235	$(58,675)	$2,738
Reserves - Operating	**$793,004**	**$789,055**	**$730,380**	**$(58,675)**	**$(62,624)**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$500,000	$500,000	$500,000	$0	$0
Reserves - Capital	**$500,000**	**$500,000**	**$500,000**	**$0**	**$0**
TOTAL EXPENDITURES:	**$6,121,236**	**$5,554,217**	**$5,546,186**	**$(8,031)**	**$(575,050)**

FUND 156 – FEDERAL AND STATE GRANTS

TRENDS & ISSUES

In order to ensure proper accounting of grants, Federal and State grant funds are budgeted in this Fund to allow for improved management.

REVENUES

Revenues are received from various Federal, State, and private grants.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Intergovernmental Revenue	$ 154,478,599	$ 17,110,679	$ 112,523,042	$ 95,412,363	$(41,955,557)
Subtotal:	**$ 154,478,599**	**$ 17,110,679**	**$ 112,523,042**	**$ 95,412,363**	**$(41,955,557)**
REVENUES TOTAL:	**$ 154,478,599**	**$ 17,110,679**	**$ 112,523,042**	**$ 95,412,363**	**$(41,955,557)**
EXPENDITURES:					
Personnel Services	$ 6,686,994	$ 3,033,731	$ 3,231,238	$ 197,507	$(3,455,756)
Operating Expenses	$ 22,498,354	$ 1,225,020	$ 8,169,214	$ 6,944,194	$(14,329,140)
Capital Outlay	$ 120,137,437	$ 9,935,201	$ 98,176,364	$ 88,241,163	$(21,961,073)
Grants and Aids	$ 5,093,756	$ 2,844,423	$ 2,844,423	$ 0	$(2,249,333)
Subtotal:	**$ 154,416,541**	**$ 17,038,375**	**$ 112,421,239**	**$ 95,382,864**	**$(41,995,302)**
Transfers Out	$ 62,058	$ 72,304	$ 101,803	$ 29,499	$ 39,745
EXPENDITURES TOTAL:	**$ 154,478,599**	**$ 17,110,679**	**$ 112,523,042**	**$ 95,412,363**	**$(41,955,557)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

156-FEDERAL AND STATE GRANTS FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Intergovernmental Revenue					
3312000 - Fed Grant-public Safety	$6,195,151	$2,686,866	$2,716,365	$29,499	$(3,478,786)
3313900 - Fed Grant-physical Environment	$850,000	$0	$2,300,000	$2,300,000	$1,450,000
3314900 - Fed Grant-transportation	$28,182,372	$7,554,680	$17,823,675	$10,268,995	$(10,358,697)
3316900 - Fed Grant-other Human Svcs	$0	$0	$14,211,276	$14,211,276	$14,211,276
3319000 - Fed Grant-other	$6,012,475	$1,581,469	$1,878,240	$296,771	$(4,134,235)
3320000 - Other Federal Assistance	$26,346,706	$2,836,009	$11,741,849	$8,905,840	$(14,604,857)
3341000 - State Grant-general Government	$17,508,050	$0	$18,829,609	$18,829,609	$1,321,559
3342000 - State Grant-public Safety	$270,741	$18,414	$251,700	$233,286	$(19,041)
3344900 - State Grant-other Transport	$30,060,932	$0	$16,639,848	$16,639,848	$(13,421,084)
3346200 - State Grant-public Welfare	$61,856	$55,670	$61,856	$6,186	$0
3347000 - State Grant-culture/recreation	$4,000,000	$2,377,571	$6,250,350	$3,872,779	$2,250,350
3349000 - State Grant-other	$23,731,422	$0	$19,818,274	$19,818,274	$(3,913,148)
Intergovernmental Revenue	**$154,478,599**	**$17,110,679**	**$112,523,042**	**$95,412,363**	**$(41,955,557)**
TOTAL REVENUES:	**$154,478,599**	**$17,110,679**	**$112,523,042**	**$95,412,363**	**$(41,955,557)**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$4,866,684	$2,166,035	$2,312,213	$146,178	$(2,554,471)
5130001 - Vacancy Factor	$0	$(3,667)	$(2,604)	$1,063	$(2,604)
5210000 - Fica Taxes	$107,436	$90,805	$100,316	$9,511	$(7,120)
5220000 - Retirement Contributions	$358,777	$394,205	$411,650	$17,445	$52,873
5230000 - Health Insurance	$352,481	$328,803	$350,728	$21,925	$(1,753)
5231000 - Life Insurance	$1,424	$1,199	$1,325	$126	$(99)
5232000 - Dental Insurance	$9,435	$7,540	$8,104	$564	$(1,331)
5233000 - Lt Disability Insurance	$2,242	$1,894	$2,092	$198	$(150)
5233100 - St Disability Insurance	$4,058	$3,435	$3,795	$360	$(263)
5240000 - Workers' Compensation	$51,027	$43,482	$43,619	$137	$(7,408)
Personnel Services	**$6,686,994**	**$3,033,731**	**$3,231,238**	**$197,507**	**$(3,455,756)**
Operating Expenses					
5310000 - Professional Services	$5,080,706	$140,000	$1,084,212	$944,212	$(3,996,494)
5340000 - Other Contractual Services	$6,466,452	$0	$6,250,700	$6,250,700	$(215,752)
5400000 - Travel And Per Diem	$38,619	$17,625	$17,625	$0	$(20,994)
5460000 - Repair & Maintenance Svcs	$768,758	$0	$656,789	$656,789	$(111,969)
5490000 - Oth Current Chgs & Obligations	$9,789,947	$932,683	$0	$(932,683)	$(9,789,947)
5490501 - OH-Workers' Compensation	$0	$626	$0	$(626)	$0
5490503 - OH-Dental Insurance	$0	$158	$0	$(158)	$0
5490504 – OH-Health Insurance	$0	$794	$0	$(794)	$0
5490505 – OH-Life/AD&D, STD, LTD	$0	$122	$0	$(122)	$0
5512000 - Office Equipment	$0	$0	$11,156	$11,156	$11,156
5520000 - Operating Supplies	$91,477	$60,342	$69,876	$9,534	$(21,601)
5520020 - Computer Hardware, Non-Capital	$0	$8,000	$8,000	$0	$8,000
5522000 - Chemicals	$61,856	$55,670	$61,856	$6,186	$0
5541000 - Registration Fees	$9,000	$9,000	$9,000	$0	$0
Operating Expenses	**$22,498,354**	**$1,225,020**	**$8,169,214**	**$6,944,194**	**$(14,329,140)**
Capital Outlay					

156-FEDERAL AND STATE GRANTS FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Capital Outlay					
5640000 - Machinery & Equipment	$15,000	$2,950	$2,950	$0	$(12,050)
5650000 - Construction In Progress	$120,108,852	$9,932,251	$98,173,414	$88,241,163	$(21,935,438)
Capital Outlay	**$120,137,437**	**$9,935,201**	**$98,176,364**	**$88,241,163**	**$(21,961,073)**
Grants and Aids					
5810000 - Aids To Gov't Agencies	$2,693,361	$2,270,505	$2,270,505	$0	$(422,856)
5820000 - Aids To Private Organization	$2,135,555	$573,918	$573,918	$0	$(1,561,637)
Grants and Aids	**$5,093,756**	**$2,844,423**	**$2,844,423**	**$0**	**$(2,249,333)**
Transfers Out					
5910705 - Transfers out-Sheriff	$62,058	$72,304	$101,803	$29,499	$39,745
Transfers Out	**$62,058**	**$72,304**	**$101,803**	**$29,499**	**$39,745**
TOTAL EXPENDITURES:	**$154,478,599**	**$17,110,679**	**$112,523,042**	**$95,412,363**	**$(41,955,557)**

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

TRENDS & ISSUES

Intergovernmental Radio Fund supports the 800 MHz radio system which is used by Osceola County, the Osceola County School District, the City of Kissimmee, and the City of St. Cloud for public safety and supporting agency communications.

REVENUES

Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal agreements with other users of the system, such as Orlando Utilities Commission, Osceola Heritage Park, City of St. Cloud, City of Kissimmee, Toho Water Authority, and the Osceola School District, who pay for the service they receive. Interfund transfers from other BOCC funds provide an additional revenue source for the use of the 800 MHz radios. Additional revenues include Interest, Rents and Royalties, Lease Proceeds, and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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	$ 620,290	$ 710,887	$ 90,597	$(86,765)
REVENUES TOTAL:	**$ 3,910,495**	**$ 3,886,468**	**$ 3,977,065**	**$ 90,597**	**$ 66,570**
EXPENDITURES:					
Personnel Services	$ 354,579	$ 458,091	$ 450,116	$(7,975)	$ 95,537
Operating Expenses	$ 2,508,888	$ 2,624,601	$ 2,642,902	$ 18,301	$ 134,014
Capital Outlay	$ 286,408	$ 123,236	$ 213,833	$ 90,597	$(72,575)
Debt Service	$ 0	$ 4,866	$ 4,866	$ 0	$ 4,866
Subtotal:	**$ 3,149,875**	**$ 3,210,794**	**$ 3,311,717**	**$ 100,923**	**$ 161,842**
Transfers Out	$ 199,254	$ 294,997	$ 294,997	$ 0	$ 95,743
Reserves - Operating	$ 561,366	$ 378,300	$ 367,974	$(10,326)	$(193,392)
Reserves - Debt	$ 0	$ 2,377	$ 2,377	$ 0	$ 2,377
EXPENDITURES TOTAL:	**$ 3,910,495**	**$ 3,886,468**	**$ 3,977,065**	**$ 90,597**	**$ 66,570**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3429000 - Oth Public Safety Chgs & Fees	$1,141,463	$1,162,089	$1,162,089	$0	$20,626
Charges For Services	**$1,141,463**	**$1,162,089**	**$1,162,089**	**$0**	**$20,626**
Judgment, Fines & Forfeits					
3517000 - Intergov Radio Communications Pr	$280,000	$263,250	$263,250	$0	$(16,750)
Judgment, Fines & Forfeits	**$280,000**	**$263,250**	**$263,250**	**$0**	**$(16,750)**
Miscellaneous Revenues					
3620000 - Rents And Royalties	$30,644	$30,644	$30,644	$0	$0
Miscellaneous Revenues	**$30,644**	**$30,644**	**$30,644**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(72,605)	$(72,799)	$(72,799)	$0	$(194)
Less 5% Statutory Reduction	**$(72,605)**	**$(72,799)**	**$(72,799)**	**$0**	**$(194)**
Transfers In					
3810001 - Tran In-general Fund	$1,342,905	$1,472,234	$1,472,234	$0	$129,329
3810102 - Tran In-transportation Trust	$26,967	$27,190	$27,190	$0	$223
3810134 - Tran In-countywide Fire Msbu	$293,597	$340,990	$340,990	$0	$47,393
3810401 - Tran In-SW/Resource Recovery	$22,639	$22,278	$22,278	$0	$(361)
3810510 - Tran In - Fleet Maint Fund	$20,990	$20,302	$20,302	$0	$(688)
Transfers In	**$1,707,098**	**$1,882,994**	**$1,882,994**	**$0**	**$175,896**
Fund Balance					
3892810 - Balance Forward Restricted	$692,723	$620,290	$620,290	$0	$(72,433)
3892820 - Balance Forward Committed	$104,929	$0	$90,597	$90,597	$(14,332)
Fund Balance	**$797,652**	**$620,290**	**$710,887**	**$90,597**	**$(86,765)**
TOTAL REVENUES:	**$3,910,495**	**$3,886,468**	**$3,977,065**	**$90,597**	**$66,570**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$235,053	$290,947	$290,947	$0	$55,894
5130001 - Vacancy Factor	$(4,266)	$(5,244)	$(5,244)	$0	$(978)
5140000 - Overtime	$8,743	$8,743	$8,743	$0	$0
5210000 - Fica Taxes	$18,652	$22,925	$22,925	$0	$4,273
5220000 - Retirement Contributions	$37,015	$45,874	$45,874	$0	$8,859
5230000 - Health Insurance	$53,142	$86,796	$78,823	$(7,973)	$25,681
5231000 - Life Insurance	$250	$307	$307	$0	$57
5232000 - Dental Insurance	$1,156	$1,363	$1,361	$(2)	$205
5233000 - Lt Disability Insurance	$391	$479	$479	$0	$88
5233100 - St Disability Insurance	$703	$867	$867	$0	$164
5240000 - Workers' Compensation	$3,740	$5,034	$5,034	$0	$1,294
Personnel Services	**$354,579**	**$458,091**	**$450,116**	**$(7,975)**	**$95,537**
Operating Expenses					
5310000 - Professional Services	$213,699	$220,110	$220,110	$0	$6,411
5340000 - Other Contractual Services	$720	$720	$720	$0	$0
5400000 - Travel And Per Diem	$8,300	$8,300	$8,300	$0	$0
5410000 - Communications	$31,360	$32,979	$32,979	$0	$1,619
5420000 - Freight & Postage Services	$800	$800	$800	$0	$0

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5430000 - Utility Services	$119,096	$122,669	$122,669	$0	$3,573
5440000 - Rentals And Leases	$74,996	$77,062	$77,062	$0	$2,066
5450000 - Insurance	$60,539	$60,539	$76,576	$16,037	$16,037
5460000 - Repair & Maintenance Svcs	$1,950,040	$2,059,116	$2,059,116	$0	$109,076
5462000 - Rep & Maint-automotive	$100	$100	$100	$0	$0
5462100 - Rep & Maint.-Sheriff's Site	$1,200	$1,200	$1,200	$0	$0
5490501 - OH-Workers' Compensation	$1,065	$1,331	$1,352	$21	$287
5490502 - OH-Property & Liability Insurance	$9,372	$9,372	$5,053	$(4,319)	$(4,319)
5490503 - OH-Dental Insurance	$269	$336	$365	$29	$96
5490504 – OH-Health Insurance	$1,350	$1,687	$9,401	$7,714	$8,051
5490505 – OH-Life/AD&D, STD, LTD	$207	$259	$289	$30	$82
5490509 - OH-Fleet Oversight	$993	$993	$1,009	$16	$16
5490511 - OH-Fleet Fuel	$2,007	$2,007	$780	$(1,227)	$(1,227)
5511000 - Office Supplies	$900	$900	$900	$0	$0
5512000 - Office Equipment	$500	$500	$500	$0	$0
5520000 - Operating Supplies	$2,400	$2,400	$2,400	$0	$0
5520010 - Computer Software	$10,000	$10,000	$10,000	$0	$0
5521000 - Gas & Oil	$10,800	$4,200	$4,200	$0	$(6,600)
5525000 - Tools	$1,500	$900	$900	$0	$(600)
5526000 - Clothing	$1,200	$900	$900	$0	$(300)
5540000 - Books,pubs,subs & Memberships	$1,175	$946	$946	$0	$(229)
5541000 - Registration Fees	$1,300	$1,275	$1,275	$0	$(25)
5550000 - Training	$3,000	$3,000	$3,000	$0	$0
Operating Expenses	**$2,508,888**	**$2,624,601**	**$2,642,902**	**$18,301**	**$134,014**
Capital Outlay					
5640000 - Machinery & Equipment	$85,236	$45,236	$45,236	$0	$(40,000)
5650000 - Construction In Progress	$174,929	$78,000	$168,597	$90,597	$(6,332)
Capital Outlay	**$286,408**	**$123,236**	**$213,833**	**$90,597**	**$(72,575)**
Debt Service					
5710000 - Principal	$0	$3,690	$3,690	$0	$3,690
5720000 - Interest	$0	$1,176	$1,176	$0	$1,176
Debt Service	**$0**	**$4,866**	**$4,866**	**$0**	**$4,866**
Transfers Out					
5910001 - Tran Out-general Fund	$199,254	$294,997	$294,997	$0	$95,743
Transfers Out	**$199,254**	**$294,997**	**$294,997**	**$0**	**$95,743**
Reserves - Operating					
5990010 - Reserve For Cash	$510,794	$293,858	$276,876	$(16,982)	$(233,918)
5990020 - Reserve For Contingency	$50,572	$84,442	$91,098	$6,656	$40,526
Reserves - Operating	**$561,366**	**$378,300**	**$367,974**	**$(10,326)**	**$(193,392)**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$0	$2,377	$2,377	$0	$2,377
Reserves - Debt	**$0**	**$2,377**	**$2,377**	**$0**	**$2,377**
TOTAL EXPENDITURES:	**$3,910,495**	**$3,886,468**	**$3,977,065**	**$90,597**	**$66,570**

FUND 168 – SECTION 8

TRENDS & ISSUES

This Program is federally funded and administered by the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. The County receives additional administrative income from other Housing Agencies to administer portable vouchers, i.e., tenants that move to Osceola County from other counties. Funds are used for reimbursement for local and portable Housing Assistance Payments (HAP) for Section 8.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses increased based on revised revenue estimates**

REVENUES

Revenues in this Fund are received from the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. Additional revenue sources are Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was revised due to updated estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

168-SECTION 8 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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	$ 4,785,434	$ 5,140,115	$ 354,681	$ 611,644
REVENUES TOTAL:	**$ 35,363,399**	**$ 37,439,465**	**$ 37,794,146**	**$ 354,681**	**$ 2,430,747**
EXPENDITURES:					
Personnel Services	$ 1,136,762	$ 1,087,528	$ 1,083,762	$(3,766)	$(53,000)
Operating Expenses	$ 34,098,065	$ 36,265,693	$ 36,624,140	$ 358,447	$ 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**	**$ 37,362,795**	**$ 37,717,476**	**$ 354,681**	**$ 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**	**$ 37,439,465**	**$ 37,794,146**	**$ 354,681**	**$ 2,430,747**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

168 – SECTION 8 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Intergovernmental Revenue					
3315001 - Hud Allocation	$4,239,172	$4,265,774	$4,265,774	$0	$26,602
3315002 - Hud Portables	$24,730,284	$26,499,484	$26,499,484	$0	$1,769,200
3315011 - Hud Admin Fees	$472,013	$385,792	$385,792	$0	$(86,221)
3315022 - Portables Admin	$1,200,000	$1,371,288	$1,371,288	$0	$171,288
Intergovernmental Revenue	**$30,641,469**	**$32,522,338**	**$32,522,338**	**$0**	**$1,880,869**
Miscellaneous Revenues					
3611000 - Interest	$151,584	$138,624	$138,624	$0	$(12,960)
Miscellaneous Revenues	**$151,584**	**$138,624**	**$138,624**	**$0**	**$(12,960)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$0	$(6,931)	$(6,931)	$0	$(6,931)
Less 5% Statutory Reduction	**$0**	**$(6,931)**	**$(6,931)**	**$0**	**$(6,931)**
Fund Balance					
3892810 - Balance Forward Restricted	$4,528,471	$4,785,434	$5,140,115	$354,681	$611,644
Fund Balance	**$4,528,471**	**$4,785,434**	**$5,140,115**	**$354,681**	**$611,644**
TOTAL REVENUES:	**$35,363,399**	**$37,439,465**	**$37,794,146**	**$354,681**	**$2,430,747**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$767,178	$721,349	$721,349	$0	$(45,829)
5130001 - Vacancy Factor	$(13,513)	$(12,710)	$(12,710)	$0	$803
5140000 - Overtime	$5,000	$5,000	$5,000	$0	$0
5210000 - Fica Taxes	$59,072	$55,564	$55,564	$0	$(3,508)
5220000 - Retirement Contributions	$105,245	$102,255	$102,255	$0	$(2,990)
5230000 - Health Insurance	$201,816	$203,904	$199,674	$(4,230)	$(2,142)
5231000 - Life Insurance	$781	$734	$734	$0	$(47)
5232000 - Dental Insurance	$4,882	$4,402	$4,866	$464	$(16)
5233000 - Lt Disability Insurance	$1,235	$1,163	$1,163	$0	$(72)
5233100 - St Disability Insurance	$2,236	$2,102	$2,102	$0	$(134)
5240000 - Workers' Compensation	$2,830	$3,765	$3,765	$0	$935
Personnel Services	**$1,136,762**	**$1,087,528**	**$1,083,762**	**$(3,766)**	**$(53,000)**
Operating Expenses					
5310000 - Professional Services	$11,000	$11,000	$11,000	$0	$0
5320000 - Accounting & Auditing Svcs	$6,000	$6,000	$6,000	$0	$0
5340000 - Other Contractual Services	$20,000	$20,000	$20,000	$0	$0
5400000 - Travel And Per Diem	$9,000	$9,000	$9,000	$0	$0
5410000 - Communications	$4,000	$4,000	$4,000	$0	$0
5420000 - Freight & Postage Services	$5,000	$10,000	$10,000	$0	$5,000
5440000 - Rentals And Leases	$7,000	$9,000	$9,000	$0	$2,000
5460000 - Repair & Maintenance Svcs	$300	$300	$300	$0	$0
5462000 - Rep & Maint-automotive	$460	$600	$600	$0	$140
5462100 - Rep & Maint.-Sheriff's Site	$2,500	$1,600	$1,600	$0	$(900)
5470000 - Printing And Binding	$500	$500	$500	$0	$0
5480000 - Promotional Activities	$5,000	$5,000	$5,000	$0	$0
5488000 - Promotional-ads/media Buys	$1,000	$1,000	$1,000	$0	$0
5490000 - Oth Current Chgs & Obligations	$9,123,271	$9,567,635	$9,926,082	$358,447	$802,811

168 – SECTION 8 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5490014 - Security Deposits	$100,000	$100,000	$100,000	$0	$0
5490023 - Service Fees	$11,500	$5,642	$5,642	$0	$(5,858)
5490501 - OH-Workers' Compensation	$0	$0	$0	$0	$0
5490503 - OH-Dental Insurance	$0	$0	$0	$0	$0
5490504 – OH-Health Insurance	$0	$0	$0	$0	$0
5490505 – OH-Life/AD&D, STD, LTD	$0	$0	$0	$0	$0
5491000 - Other Government Agencies	$24,730,284	$26,428,610	$26,428,610	$0	$1,698,326
5511000 - Office Supplies	$24,000	$24,000	$24,000	$0	$0
5512000 - Office Equipment	$500	$500	$500	$0	$0
5520000 - Operating Supplies	$8,500	$8,500	$8,500	$0	$0
5520011 - Computer Software, SAAS	$0	$25,806	$25,806	$0	$25,806
5520020 - Computer Hardware, Non-Capital	$2,500	$2,500	$2,500	$0	$0
5521000 - Gas & Oil	$5,250	$4,000	$4,000	$0	$(1,250)
5540000 - Books,pubs,subs & Memberships	$500	$500	$500	$0	$0
5541000 - Registration Fees	$10,000	$10,000	$10,000	$0	$0
5550000 - Training	$10,000	$10,000	$10,000	$0	$0
Operating Expenses	**$34,098,065**	**$36,265,693**	**$36,624,140**	**$358,447**	**$2,526,075**
Debt Service					
5710000 - Principal	$7,896	$8,191	$8,191	$0	$295
5720000 - Interest	$1,902	$1,383	$1,383	$0	$(519)
Debt Service	**$9,798**	**$9,574**	**$9,574**	**$0**	**$(224)**
Transfers Out					
5910251 - Transfer Out - Public Imp Rev Bond	$72,000	$72,000	$72,000	$0	$0
Transfers Out	**$72,000**	**$72,000**	**$72,000**	**$0**	**$0**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$4,899	$4,670	$4,670	$0	$(229)
Reserves - Debt	**$4,899**	**$4,670**	**$4,670**	**$0**	**$(229)**
TOTAL EXPENDITURES:	**$35,363,399**	**$37,439,465**	**$37,794,146**	**$354,681**	**$2,430,747**

FUND 177 – FIRE IMPACT FEE

TRENDS & ISSUES

The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 2017-96 and can only be used as directed by the Ordinance for needs related to new growth.

REVENUES

Revenues are collected from Fire Impact Fees in accordance with the Ordinance noted above. This Fund is also supported by Interest and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

177-FIRE IMPACT FEE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Permits, Fees & Special Assessments	$ 1,850,000	$ 2,781,033	$ 2,781,033	$ 0	$ 931,033
Less 5% Statutory Reduction	$(92,500)	$(139,052)	$(139,052)	$ 0	$(46,552)
Subtotal:	**$ 1,757,500**	**$ 2,641,981**	**$ 2,641,981**	**$ 0**	**$ 884,481**
Fund Balance	$ 5,803,056	$ 2,729,054	$ 7,394,227	$ 4,665,173	$ 1,591,171
REVENUES TOTAL:	**$ 7,560,556**	**$ 5,371,035**	**$ 10,036,208**	**$ 4,665,173**	**$ 2,475,652**
EXPENDITURES:					
Operating Expenses	$ 11,114	$ 23,105	$ 23,105	$ 0	$ 11,991
Capital Outlay	$ 5,803,056	$ 0	$ 4,665,173	$ 4,665,173	$(1,137,883)
Subtotal:	**$ 5,814,170**	**$ 23,105**	**$ 4,688,278**	**$ 4,665,173**	**$(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	$ 1,062,279	$ 5,249,167	$ 5,249,167	$ 0	$ 4,186,888
EXPENDITURES TOTAL:	**$ 7,560,556**	**$ 5,371,035**	**$ 10,036,208**	**$ 4,665,173**	**$ 2,475,652**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

177-FIRE IMPACT FEE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3241100- Impact Fees - Public Safety- Resid	$1,750,000	$2,438,212	$2,438,212	$0	$688,212
3241200 - Impact Fees- Public Safety Comme	$100,000	$342,821	$342,821	$0	$242,821
Permits, Fees & Special Assessments	**$1,850,000**	**$2,781,033**	**$2,781,033**	**$0**	**$931,033**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(92,500)	$(139,052)	$(139,052)	$0	$(46,552)
Less 5% Statutory Reduction	**$(92,500)**	**$(139,052)**	**$(139,052)**	**$0**	**$(46,552)**
Fund Balance					
3892810 - Balance Forward Restricted	$0	$2,729,054	$2,729,054	$0	$2,729,054
3892820 - Balance Forward Committed	$5,803,056	$0	$4,665,173	$4,665,173	$(1,137,883)
Fund Balance	**$5,803,056**	**$2,729,054**	**$7,394,227**	**$4,665,173**	**$1,591,171**
TOTAL REVENUES:	**$7,560,556**	**$5,371,035**	**$10,036,208**	**$4,665,173**	**$2,475,652**
EXPENDITURES:					
Operating Expenses					
5340000 - Other Contractual Services	$11,114	$23,105	$23,105	$0	$11,991
Operating Expenses	**$11,114**	**$23,105**	**$23,105**	**$0**	**$11,991**
Capital Outlay					
5650000 - Construction In Progress	$5,803,056	$0	$4,665,173	$4,665,173	$(1,137,883)
Capital Outlay	**$5,803,056**	**$0**	**$4,665,173**	**$4,665,173**	**$(1,137,883)**
Transfers Out					
5910001 - Tran Out-general Fund	$681,144	$98,763	$98,763	$0	$(582,381)
Transfers Out	**$681,144**	**$98,763**	**$98,763**	**$0**	**$(582,381)**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$1,062,279	$5,249,167	$5,249,167	$0	$4,186,888
Reserves - Capital	**$1,062,279**	**$5,249,167**	**$5,249,167**	**$0**	**$4,186,888**
TOTAL EXPENDITURES:	**$7,560,556**	**$5,371,035**	**$10,036,208**	**$4,665,173**	**$2,475,652**

FUND 178 – PARKS IMPACT FEE

TRENDS & ISSUES

The Parks Impact Fee Fund accounts for revenues and appropriations realized from growth-related impact fees that the County currently levies on developments affecting the County's park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities. The Parks Impact Fee Ordinance and program was revised in FY19 which resulted in an increase in the fees and a redesign of the program. The most significant revision resulted in a reduction to just three zones to aid in the management, oversight, and success of the program.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted as a result of the adjustment to Fund Balance**

REVENUES

The main revenue source is from impact fees collected on new developments and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenues and Fund Balance were adjusted due to revised estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

178-PARKS IMPACT FEE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Permits, Fees & Special Assessments	$ 9,060,826	$ 9,282,034	$ 9,947,649	$ 665,615	$ 886,823
Less 5% Statutory Reduction	$(453,041)	$(464,101)	$(497,382)	$(33,281)	$(44,341)
Subtotal:	**$ 8,607,785**	**$ 8,817,933**	**$ 9,450,267**	**$ 632,334**	**$ 842,482**
Fund Balance	$ 45,375,628	$ 22,725,494	$ 63,277,942	$ 40,552,448	$ 17,902,314
REVENUES TOTAL:	**$ 53,983,413**	**$ 31,543,427**	**$ 72,728,209**	**$ 41,184,782**	**$ 18,744,796**
EXPENDITURES:					
Operating Expenses	$ 3,253,438	$ 3,253,438	$ 3,253,438	$ 0	$ 0
Capital Outlay	$ 39,822,224	$ 15,342,740	$ 55,991,341	$ 40,648,601	$ 16,169,117
Subtotal:	**$ 43,075,662**	**$ 18,596,178**	**$ 59,244,779**	**$ 40,648,601**	**$ 16,169,117**
Transfers Out	$ 90,727	$ 164,024	$ 164,024	$ 0	$ 73,297
Reserves - Capital	$ 8,824,635	$ 4,663,082	$ 5,856,954	$ 1,193,872	$(2,967,681)
Reserves - Assigned	$ 1,500,000	$ 8,012,143	$ 7,354,452	$(657,691)	$ 5,854,452
Reserves - Restricted	$ 492,389	$ 108,000	$ 108,000	$ 0	$(384,389)
EXPENDITURES TOTAL:	**$ 53,983,413**	**$ 31,543,427**	**$ 72,728,209**	**$ 41,184,782**	**$ 18,744,796**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

178 - PARKS IMPACT FEE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3246102 - Impact Fees Residential Unincorpo	$9,060,826	$9,282,034	$9,947,649	$665,615	$886,823
Permits, Fees & Special Assessments	**$9,060,826**	**$9,282,034**	**$9,947,649**	**$665,615**	**$886,823**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(453,041)	$(464,101)	$(497,382)	$(33,281)	$(44,341)
Less 5% Statutory Reduction	**$(453,041)**	**$(464,101)**	**$(497,382)**	**$(33,281)**	**$(44,341)**
Fund Balance					
3892810 - Balance Forward Restricted	$14,515,112	$22,725,494	$21,584,521	$(1,140,973)	$7,069,409
3892820 - Balance Forward Committed	$30,860,516	$0	$41,693,421	$41,693,421	$10,832,905
Fund Balance	**$45,375,628**	**$22,725,494**	**$63,277,942**	**$40,552,448**	**$17,902,314**
TOTAL REVENUES:	**$53,983,413**	**$31,543,427**	**$72,728,209**	**$41,184,782**	**$18,744,796**
EXPENDITURES:					
Operating Expenses					
5340000 - Other Contractual Services	$49,409	$49,409	$49,409	$0	$0
5490000 - Oth Current Chgs & Obligations	$2,934,029	$2,934,029	$2,934,029	$0	$0
5490500 - Reimbursement Of Py Revenue	$270,000	$270,000	$270,000	$0	$0
Operating Expenses	**$3,253,438**	**$3,253,438**	**$3,253,438**	**$0**	**$0**
Capital Outlay					
5650000 - Construction In Progress	$39,822,224	$15,342,740	$55,991,341	$40,648,601	$16,169,117
Capital Outlay	**$39,822,224**	**$15,342,740**	**$55,991,341**	**$40,648,601**	**$16,169,117**
Transfers Out					
5910001 - Tran Out-general Fund	$90,727	$164,024	$164,024	$0	$73,297
Transfers Out	**$90,727**	**$164,024**	**$164,024**	**$0**	**$73,297**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$8,824,635	$4,663,082	$5,856,954	$1,193,872	$(2,967,681)
Reserves - Capital	**$8,824,635**	**$4,663,082**	**$5,856,954**	**$1,193,872**	**$(2,967,681)**
Reserves - Assigned					
5990060 - Reserves Assigned	$1,500,000	$8,012,143	$7,354,452	$(657,691)	$5,854,452
Reserves - Assigned	**$1,500,000**	**$8,012,143**	**$7,354,452**	**$(657,691)**	**$5,854,452**
Reserves - Restricted					
5990070 - Reserves Restricted	$492,389	$108,000	$108,000	$0	$(384,389)
Reserves - Restricted	**$492,389**	**$108,000**	**$108,000**	**$0**	**$(384,389)**
TOTAL EXPENDITURES:	**$53,983,413**	**$31,543,427**	**$72,728,209**	**$41,184,782**	**$18,744,796**

FUND 180 – INMATE WELFARE

TRENDS & ISSUES

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. Some of the services provided by the Inmate Welfare Fund include a jail ministry program, recreational equipment, supplies, GED tests, and research materials to those requiring detention or supervision in Osceola County.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Other Contractual Services and Professional Services were revised due to the expiration of a contract and the initiation of two new contracts.**

REVENUES

The County contracts with Keefe Commissary Network, LLC to provide inmate commissary services. As part of this agreement, 37% of the sales generated are deposited in the Inmate Welfare Fund. Other revenues are received from inmate phone fees, video visitation, charges for printing services, Interest, and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

180-INMATE WELFARE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
Personnel Services	$ 222,163	$ 237,219	$ 237,219	$ 0	$ 15,056
Operating Expenses	$ 986,111	$ 840,509	$ 856,838	$ 16,329	$(129,273)
Capital Outlay	$ 25,000	$ 0	$ 0	$ 0	$(25,000)
Subtotal:	**$ 1,233,274**	**$ 1,077,728**	**$ 1,094,057**	**$ 16,329**	**$(139,217)**
Transfers Out	$ 102,840	$ 130,877	$ 0	$(130,877)	$(102,840)
Reserves - Operating	$ 352,099	$ 362,582	$ 362,582	$ 0	$ 10,483
Reserves - Stability	$ 1,581,214	$ 2,073,607	$ 2,188,155	$ 114,548	$ 606,941
EXPENDITURES TOTAL:	**$ 3,269,427**	**$ 3,644,794**	**$ 3,644,794**	**$ 0**	**$ 375,367**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

180 - INMATE WELFARE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3419000 - Other Gen Govt Charges & Fees	$55,507	$51,421	$51,421	$0	$(4,086)
3429000 - Oth Public Safety Chgs & Fees	$13,914	$9,267	$9,267	$0	$(4,647)
Charges For Services	**$69,421**	**$60,688**	**$60,688**	**$0**	**$(8,733)**
Miscellaneous Revenues					
3699005 - Misc Rev-Commissions	$738,493	$738,493	$738,493	$0	$0
Miscellaneous Revenues	**$738,493**	**$738,493**	**$738,493**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(3,471)	$(3,034)	$(3,034)	$0	$437
Less 5% Statutory Reduction	**$(3,471)**	**$(3,034)**	**$(3,034)**	**$0**	**$437**
Fund Balance					
3892810 - Balance Forward Restricted	$2,464,984	$2,848,647	$2,848,647	$0	$383,663
Fund Balance	**$2,464,984**	**$2,848,647**	**$2,848,647**	**$0**	**$383,663**
TOTAL REVENUES:	**$3,269,427**	**$3,644,794**	**$3,644,794**	**$0**	**$375,367**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$146,638	$152,506	$152,506	$0	$5,868
5130001 - Vacancy Factor	$(2,584)	$(2,687)	$(2,687)	$0	$(103)
5140000 - Overtime	$1,000	$1,000	$1,000	$0	$0
5210000 - Fica Taxes	$11,295	$11,744	$11,744	$0	$449
5220000 - Retirement Contributions	$23,416	$29,530	$29,530	$0	$6,114
5230000 - Health Insurance	$37,964	$40,346	$40,346	$0	$2,382
5231000 - Life Insurance	$150	$156	$156	$0	$6
5232000 - Dental Insurance	$1,023	$1,044	$1,044	$0	$21
5233000 - Lt Disability Insurance	$237	$246	$246	$0	$9
5233100 - St Disability Insurance	$427	$444	$444	$0	$17
5240000 - Workers' Compensation	$2,597	$2,890	$2,890	$0	$293
Personnel Services	**$222,163**	**$237,219**	**$237,219**	**$0**	**$15,056**
Operating Expenses					
5310000 - Professional Services	$177,856	$250,000	$0	$(250,000)	$(177,856)
5340000 - Other Contractual Services	$287,541	$296,905	$557,889	$260,984	$270,348
5430000 - Utility Services	$9,604	$9,604	$9,604	$0	$0
5440000 - Rentals And Leases	$994	$996	$996	$0	$2
5450000 - Insurance	$1,302	$1,302	$1,264	$(38)	$(38)
5460000 - Repair & Maintenance Svcs	$13,000	$16,300	$16,300	$0	$3,300
5460010 - Repairs & Maint Software	$1,262	$3,000	$3,000	$0	$1,738
5490501 - OH-Workers' Compensation	$939	$939	$954	$15	$15
5490502 - OH-Property & Liability Insurance	$202	$202	$83	$(119)	$(119)
5490503 - OH-Dental Insurance	$237	$237	$258	$21	$21
5490504 – OH-Health Insurance	$1,191	$1,191	$6,636	$5,445	$5,445
5490505 – OH-Life/AD&D, STD, LTD	$183	$183	$204	$21	$21
5511000 - Office Supplies	$21,000	$16,600	$16,600	$0	$(4,400)
5512000 - Office Equipment	$10,000	$2,500	$2,500	$0	$(7,500)
5520000 - Operating Supplies	$450,000	$229,515	$229,515	$0	$(220,485)
5540000 - Books,pubs,subs & Memberships	$10,800	$11,035	$11,035	$0	$235

180 - INMATE WELFARE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses	**$986,111**	**$840,509**	**$856,838**	**$16,329**	**$(129,273)**
Transfers Out					
5910001 - Tran Out-general Fund	$102,840	$130,877	$0	$(130,877)	$(102,840)
Transfers Out	**$102,840**	**$130,877**	**$0**	**$(130,877)**	**$(102,840)**
Reserves - Operating					
5990010 - Reserve For Cash	$221,212	$241,721	$241,721	$0	$20,509
5990020 - Reserve For Contingency	$130,887	$120,861	$120,861	$0	$(10,026)
Reserves - Operating	**$352,099**	**$362,582**	**$362,582**	**$0**	**$10,483**
Reserves - Stability					
5990080 - Reserve For Stability	$1,581,214	$2,073,607	$2,188,155	$114,548	$606,941
Reserves - Stability	**$1,581,214**	**$2,073,607**	**$2,188,155**	**$114,548**	**$606,941**
TOTAL EXPENDITURES:	**$3,269,427**	**$3,644,794**	**$3,644,794**	**$0**	**$375,367**

FUND 187 – ROAD IMPACT FEE POINCIANA OVERLAY

TRENDS & ISSUES

The Road Impact Fee – Poinciana Overlay Fund accounts for revenues and appropriations realized from the impact fees levied on developments affecting the County's transportation system in the Poinciana area. This funding was repealed per Ordinance 12-31; as indicated in the Repeal Ordinance any remaining balances are to be applied to widening Marigold Avenue from a 2-lane to a 4-lane corridor.

REVENUES

The revenue sources are Fund Balance and Interest.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

187-ROAD IMPACT FEE POINCIANA OVERLAY FUND SUMMARY

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

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

187-ROAD IMPACT FEE POINCIANA OVERLAY FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892820 - Balance Forward Committed	$0	$0	$526,045	$526,045	$526,045
Fund Balance	**$498,773**	**$0**	**$526,045**	**$526,045**	**$27,272**
TOTAL REVENUES:	**$498,773**	**$0**	**$526,045**	**$526,045**	**$27,272**
EXPENDITURES:					
Capital Outlay					
5650000 - Construction In Progress	$0	$0	$526,045	$526,045	$526,045
Capital Outlay	**$0**	**$0**	**$526,045**	**$526,045**	**$526,045**
TOTAL EXPENDITURES:	**$498,773**	**$0**	**$526,045**	**$526,045**	**$27,272**

FUND 189 – SECOND LOCAL OPTION FUEL TAX

TRENDS & ISSUES

The Second Local Option Fuel Tax (LOFT) Fund includes revenues from a 5-cent tax per gallon on motor fuel.

REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5-cent tax per gallon on motor fuel. Tax revenues are projected to decrease; however, they will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. Other sources of revenue include Fund Balance and Transfer In from the General Fund to support operations.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Other Taxes	$ 9,186,632	$ 8,753,130	$ 8,753,130	$ 0	$(433,502)
Less 5% Statutory Reduction	$(459,332)	$(437,656)	$(437,656)	$ 0	$ 21,676
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
Fund Balance	$ 977,377	$ 630,014	$ 630,014	$ 0	$(347,363)
REVENUES TOTAL:	**$ 14,383,285**	**$ 16,786,234**	**$ 16,786,234**	**$ 0**	**$ 2,402,949**
EXPENDITURES:					
Operating Expenses	$ 14,354,305	$ 16,759,238	$ 16,759,238	$ 0	$ 2,404,933
Subtotal:	**$ 14,354,305**	**$ 16,759,238**	**$ 16,759,238**	**$ 0**	**$ 2,404,933**
Transfers Out	$ 28,980	$ 26,996	$ 26,996	$ 0	$(1,984)
EXPENDITURES TOTAL:	**$ 14,383,285**	**$ 16,786,234**	**$ 16,786,234**	**$ 0**	**$ 2,402,949**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

189 - SECOND LOCAL OPTION FUEL TAX FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Other Taxes					
3124001 - Second Local Option Fuel Taxes	$9,186,632	$8,753,130	$8,753,130	$0	$(433,502)
Other Taxes	**$9,186,632**	**$8,753,130**	**$8,753,130**	**$0**	**$(433,502)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(459,332)	$(437,656)	$(437,656)	$0	$21,676
Less 5% Statutory Reduction	**$(459,332)**	**$(437,656)**	**$(437,656)**	**$0**	**$21,676**
Transfers In					
3810001 - Tran In-general Fund	$4,678,608	$7,840,746	$7,840,746	$0	$3,162,138
Transfers In	**$4,678,608**	**$7,840,746**	**$7,840,746**	**$0**	**$3,162,138**
Fund Balance					
3892810 - Balance Forward Restricted	$977,377	$630,014	$630,014	$0	$(347,363)
Fund Balance	**$977,377**	**$630,014**	**$630,014**	**$0**	**$(347,363)**
TOTAL REVENUES:	**$14,383,285**	**$16,786,234**	**$16,786,234**	**$0**	**$2,402,949**
EXPENDITURES:					
Operating Expenses					
5340005 - LYNX	$14,354,305	$16,759,238	$16,759,238	$0	$2,404,933
Operating Expenses	**$14,354,305**	**$16,759,238**	**$16,759,238**	**$0**	**$2,404,933**
Transfers Out					
5910001 - Tran Out-general Fund	$28,980	$26,996	$26,996	$0	$(1,984)
Transfers Out	**$28,980**	**$26,996**	**$26,996**	**$0**	**$(1,984)**
TOTAL EXPENDITURES:	**$14,383,285**	**$16,786,234**	**$16,786,234**	**$0**	**$2,402,949**

FUND 190 – MOBILITY FEE NORTHEAST DISTRICT FUND

TRENDS & ISSUES

This Fund was established in FY21 by Ordinance No. 2020-63, which restructured the Mobility Fee Funds dividing Fund 142 – Mobility East District into two separate Districts. The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County's transportation facilities.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay was adjusted due to Jack Brack Road and Jones Road being reallocated from another funding source, which was offset by a reduction in Reserves for Capital Undesignated**

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Revenues are projected to decrease based on estimates for fees and development activity which will be reevaluated through the budget process.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Permits, Fees & Special Assessments were adjusted based on updated projections**
- **Transfers In was adjusted due to a transfer from Fund 192 in support of the above-mentioned roads**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

190 - MOBILITY FEE NORTHEAST DISTRICT FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Permits, Fees & Special Assessments	$ 31,805,072	$ 9,130,245	$ 24,546,013	$ 15,415,768	$(7,259,059)
Less 5% Statutory Reduction	$(794,498)	$(456,512)	$(431,545)	$ 24,967	$ 362,953
Subtotal:	**$ 31,010,574**	**$ 8,673,733**	**$ 24,114,468**	**$ 15,440,735**	**$(6,896,106)**
Transfers In	$ 0	$ 0	$ 14,399,545	$ 14,399,545	$ 14,399,545
Fund Balance	$ 35,230,422	$ 5,435,164	$ 32,852,927	$ 27,417,763	$(2,377,495)
REVENUES TOTAL:	**$ 66,240,996**	**$ 14,108,897**	**$ 71,366,940**	**$ 57,258,043**	**$ 5,125,944**
EXPENDITURES:					
Operating Expenses	$ 60,000	$ 60,000	$ 60,000	$ 0	$ 0
Capital Outlay	$ 53,685,562	$ 10,604,366	$ 71,256,560	$ 60,652,194	$ 17,570,998
Subtotal:	**$ 53,745,562**	**$ 10,664,366**	**$ 71,316,560**	**$ 60,652,194**	**$ 17,570,998**
Transfers Out	$ 94,787	$ 50,380	$ 50,380	$ 0	$(44,407)
Reserves - Capital	$ 12,400,647	$ 3,394,151	$ 0	$(3,394,151)	$(12,400,647)
EXPENDITURES TOTAL:	**$ 66,240,996**	**$ 14,108,897**	**$ 71,366,940**	**$ 57,258,043**	**$ 5,125,944**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

190 - MOBILITY FEE NORTHEAST DISTRICT FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3243101 - Mobility Fees - Residential	$15,689,373	$8,900,611	$8,401,274	$(499,337)	$(7,288,099)
3243103 - Mobility Fee Credit Residential	$15,915,105	$0	$15,915,105	$15,915,105	$0
3243202 - Mobility Fees - Commercial	$200,594	$229,634	$229,634	$0	$29,040
Permits, Fees & Special Assessments	**$31,805,072**	**$9,130,245**	**$24,546,013**	**$15,415,768**	**$(7,259,059)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(794,498)	$(456,512)	$(431,545)	$24,967	$362,953
Less 5% Statutory Reduction	**$(794,498)**	**$(456,512)**	**$(431,545)**	**$24,967**	**$362,953**
Transfers In					
3810192 - Transfer In - Northeast Imp District	$0	$0	$14,399,545	$14,399,545	$14,399,545
Transfers In	**$0**	**$0**	**$14,399,545**	**$14,399,545**	**$14,399,545**
Fund Balance					
3892810 - Balance Forward Restricted	$11,817,173	$5,435,164	$5,435,164	$0	$(6,382,009)
3892820 - Balance Forward Committed	$23,413,249	$0	$27,417,763	$27,417,763	$4,004,514
Fund Balance	**$35,230,422**	**$5,435,164**	**$32,852,927**	**$27,417,763**	**$(2,377,495)**
TOTAL REVENUES:	**$66,240,996**	**$14,108,897**	**$71,366,940**	**$57,258,043**	**$5,125,944**
EXPENDITURES:					
Operating Expenses					
5490500 - Reimbursement Of Py Revenue	$60,000	$60,000	$60,000	$0	$0
Operating Expenses	**$60,000**	**$60,000**	**$60,000**	**$0**	**$0**
Capital Outlay					
5650000 - Construction In Progress	$53,685,562	$10,604,366	$71,256,560	$60,652,194	$17,570,998
Capital Outlay	**$53,685,562**	**$10,604,366**	**$71,256,560**	**$60,652,194**	**$17,570,998**
Transfers Out					
5910001 - Tran Out-general Fund	$94,787	$50,380	$50,380	$0	$(44,407)
Transfers Out	**$94,787**	**$50,380**	**$50,380**	**$0**	**$(44,407)**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$12,400,647	$3,394,151	$0	$(3,394,151)	$(12,400,647)
Reserves - Capital	**$12,400,647**	**$3,394,151**	**$0**	**$(3,394,151)**	**$(12,400,647)**
TOTAL EXPENDITURES:	**$66,240,996**	**$14,108,897**	**$71,366,940**	**$57,258,043**	**$5,125,944**

FUND 191 – MOBILITY FEE SOUTHEAST DISTRICT FUND

TRENDS & ISSUES

This Fund was established in FY21 by Ordinance No. 2020-63, which restructured the Mobility Fee Funds dividing Fund 142 – Mobility East District into two separate Districts. The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County's transportation facilities. Ordinance #2024-26 redefined the districts slightly and, as a result, a portion of the West Mobility District, as determined by the JPA and certain approved future development, has been moved to the Southeast Mobility District.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves – Capital were adjusted to support the Canoe Creek Road capital improvement project**

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Revenues are projected to increase slightly based on estimates for fees and development activity which will be reevaluated through the budget process.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Permits, Fees & Special Assessments were adjusted due to revised Mobility Fee revenue projections**
- **Transfers In increased to support capital projects**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Permits, Fees & Special Assessments	$ 9,109,322	$ 9,410,877	$ 12,343,215	$ 2,932,338	$ 3,233,893
Less 5% Statutory Reduction	$(258,633)	$(470,544)	$(355,682)	$ 114,862	$(97,049)
Subtotal:	**$ 8,850,689**	**$ 8,940,333**	**$ 11,987,533**	**$ 3,047,200**	**$ 3,136,844**
Transfers In	$ 0	$ 0	$ 470,175	$ 470,175	$ 470,175
Fund Balance	$ 26,016,806	$ 15,114,538	$ 33,399,124	$ 18,284,586	$ 7,382,318
REVENUES TOTAL:	**$ 34,867,495**	**$ 24,054,871**	**$ 45,856,832**	**$ 21,801,961**	**$ 10,989,337**
EXPENDITURES:					
Operating Expenses	$ 20,000	$ 20,000	$ 20,000	$ 0	$ 0
Capital Outlay	$ 25,377,741	$ 13,205,896	$ 45,807,848	$ 32,601,952	$ 20,430,107
Subtotal:	**$ 25,397,741**	**$ 13,225,896**	**$ 45,827,848**	**$ 32,601,952**	**$ 20,430,107**
Transfers Out	$ 76,873	$ 28,984	$ 28,984	$ 0	$(47,889)
Reserves - Capital	$ 9,392,881	$ 10,799,991	$ 0	$(10,799,991)	$(9,392,881)
EXPENDITURES TOTAL:	**$ 34,867,495**	**$ 24,054,871**	**$ 45,856,832**	**$ 21,801,961**	**$ 10,989,337**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3243101 - Mobility Fees - Residential	$4,902,972	$9,127,462	$7,028,632	$(2,098,830)	$2,125,660
3243103 - Mobility Fee Credit Residential	$3,936,658	$0	$5,229,583	$5,229,583	$1,292,925
3243202 - Mobility Fees - Commercial	$269,692	$283,415	$85,000	$(198,415)	$(184,692)
Permits, Fees & Special Assessments	**$9,109,322**	**$9,410,877**	**$12,343,215**	**$2,932,338**	**$3,233,893**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(258,633)	$(470,544)	$(355,682)	$114,862	$(97,049)
Less 5% Statutory Reduction	**$(258,633)**	**$(470,544)**	**$(355,682)**	**$114,862**	**$(97,049)**
Transfers In					
3810193 - Transfer In SEATS	$0	$0	$470,175	$470,175	$470,175
Transfers In	**$0**	**$0**	**$470,175**	**$470,175**	**$470,175**
Fund Balance					
3892810 - Balance Forward Restricted	$5,508,499	$15,114,538	$14,808,403	$(306,135)	$9,299,904
3892820 - Balance Forward Committed	$20,508,307	$0	$18,590,721	$18,590,721	$(1,917,586)
Fund Balance	**$26,016,806**	**$15,114,538**	**$33,399,124**	**$18,284,586**	**$7,382,318**
TOTAL REVENUES:	**$34,867,495**	**$24,054,871**	**$45,856,832**	**$21,801,961**	**$10,989,337**
EXPENDITURES:					
Operating Expenses					
5490500 - Reimbursement Of Py Revenue	$20,000	$20,000	$20,000	$0	$0
Operating Expenses	**$20,000**	**$20,000**	**$20,000**	**$0**	**$0**
Capital Outlay					
5650000 - Construction In Progress	$25,377,741	$13,205,896	$45,807,848	$32,601,952	$20,430,107
Capital Outlay	**$25,377,741**	**$13,205,896**	**$45,807,848**	**$32,601,952**	**$20,430,107**
Transfers Out					
5910001 - Tran Out-general Fund	$76,873	$28,984	$28,984	$0	$(47,889)
Transfers Out	**$76,873**	**$28,984**	**$28,984**	**$0**	**$(47,889)**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$9,392,881	$10,799,991	$0	$(10,799,991)	$(9,392,881)
Reserves - Capital	**$9,392,881**	**$10,799,991**	**$0**	**$(10,799,991)**	**$(9,392,881)**
TOTAL EXPENDITURES:	**$34,867,495**	**$24,054,871**	**$45,856,832**	**$21,801,961**	**$10,989,337**

FUND 192 – NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA

TRENDS & ISSUES

This Fund was established in FY23 by Ordinance No. 2022-129, to provide for the funding of the Northeast Infrastructure Improvement Plan through tax increment revenues. This funding will allow for the design, construction, and financing or refinancing of infrastructure improvements within the Northeast Infrastructure Improvement Plan area. Infrastructure improvements will provide for economic development, afford adequate and efficient traffic corridors, and establish transportation routes to handle current and future demands.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers Out was adjusted due to the addition of a transfer out to Fund 190 in support of the Jack Brack Road and Jones Road capital improvement projects**
- **Reserves – Capital was adjusted to offset the increase in Transfers Out**

REVENUES

The revenue sources for this Fund include a Transfer In of tax increment revenues from the General Fund, as well as Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
Transfers Out	$ 20,650,142	$ 27,257,250	$ 41,656,795	$ 14,399,545	$ 21,006,653
Reserves - Capital	$ 20,233,406	$ 31,567,724	$ 17,168,179	$(14,399,545)	$(3,065,227)
EXPENDITURES TOTAL:	**$ 40,883,548**	**$ 58,824,974**	**$ 58,824,974**	**$ 0**	**$ 17,941,426**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810001 - Tran In-general Fund	$30,494,345	$39,669,467	$39,669,467	$0	$9,175,122
Transfers In	**$30,494,345**	**$39,669,467**	**$39,669,467**	**$0**	**$9,175,122**
Fund Balance					
3892810 - Balance Forward Restricted	$10,389,203	$19,155,507	$19,155,507	$0	$8,766,304
Fund Balance	**$10,389,203**	**$19,155,507**	**$19,155,507**	**$0**	**$8,766,304**
TOTAL REVENUES:	**$40,883,548**	**$58,824,974**	**$58,824,974**	**$0**	**$17,941,426**
EXPENDITURES:					
Transfers Out					
5910001 - Tran Out-general Fund	$20,650,142	$27,257,250	$27,257,250	$0	$6,607,108
5910190 - Tran Out Mobility Northeast Distri	$0	$0	$14,399,545	$14,399,545	$14,399,545
Transfers Out	**$20,650,142**	**$27,257,250**	**$41,656,795**	**$14,399,545**	**$21,006,653**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$20,233,406	$31,567,724	$17,168,179	$(14,399,545)	$(3,065,227)
Reserves - Capital	**$20,233,406**	**$31,567,724**	**$17,168,179**	**$(14,399,545)**	**$(3,065,227)**
TOTAL EXPENDITURES:	**$40,883,548**	**$58,824,974**	**$58,824,974**	**$0**	**$17,941,426**

FUND 193 – SOUTHEAST INFRASTRUCTURE IMPROVEMENT AREA

TRENDS & ISSUES

This Fund was established in FY25 by Ordinance No. 2024-57, to provide for the funding of the Southeast Infrastructure Improvement Trust Fund through tax increment revenues. This funding will allow for the rehabilitation, conservation, and redevelopment of areas within the Southeast Infrastructure Improvement area. Infrastructure improvements will provide for economic development, afford adequate and efficient traffic corridors, and establish transportation routes to handle current and future demands.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers Out was adjusted due to the addition of a transfer out to Fund 191 in support of the Canoe Creek Road capital improvement project**
- **Reserves – Capital was adjusted to offset the increase in Transfers Out**

REVENUES

Funding sources include Tax Increment Revenues.

The FY26 establishing revenue source for this Fund is a Transfer In of the Tax Increment Revenues from the General Fund, in accordance with the funding model for the Southeast Infrastructure Improvement Plan.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

193 - SOUTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
Transfers Out	$ 0	$ 15,440,075	$ 15,910,250	$ 470,175	$ 15,910,250
Reserves - Capital	$ 0	$ 1,502,992	$ 1,032,817	$(470,175)	$ 1,032,817
EXPENDITURES TOTAL:	**$ 0**	**$ 16,943,067**	**$ 16,943,067**	**$ 0**	**$ 16,943,067**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

193 - SOUTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810001 - Tran In-general Fund	$0	$16,943,067	$16,943,067	$0	$16,943,067
Transfers In	**$0**	**$16,943,067**	**$16,943,067**	**$0**	**$16,943,067**
TOTAL REVENUES:	**$0**	**$16,943,067**	**$16,943,067**	**$0**	**$16,943,067**
EXPENDITURES:					
Transfers Out					
5910001 - Tran Out-general Fund	$0	$15,440,075	$15,440,075	$0	$15,440,075
5910191 - Tran Out Mobility Southeast Distric	$0	$0	$470,175	$470,175	$470,175
Transfers Out	**$0**	**$15,440,075**	**$15,910,250**	**$470,175**	**$15,910,250**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$0	$1,502,992	$1,032,817	$(470,175)	$1,032,817
Reserves - Capital	**$0**	**$1,502,992**	**$1,032,817**	**$(470,175)**	**$1,032,817**
TOTAL EXPENDITURES:	**$0**	**$16,943,067**	**$16,943,067**	**$0**	**$16,943,067**

DEBT SERVICE FUNDS

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FUND 201 – LIMITED G.O. REFUNDING BONDS, SERIES 2015

TRENDS & ISSUES

This Fund was established to account for the advance refunding of a portion of the outstanding Limited General Obligation Bonds, Series 2006 (Fund 234). This bond will sunset in October 2025.

REVENUES

Funding sources utilize dedicated Ad Valorem revenue, as well as Fund Balance, to provide for the debt services expenses.

201-LIMITED G.O. REFUNDING BONDS, SERIES 2015 FUND SUMMARY

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

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

201-LIMITED G.O. REFUNDING BONDS, SERIES 2015 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892810 - Balance Forward Restricted	$1,148,318	$1,148,192	$1,148,192	$0	$(126)
Fund Balance	**$1,148,318**	**$1,148,192**	**$1,148,192**	**$0**	**$(126)**
TOTAL REVENUES:	**$2,268,043**	**$1,148,192**	**$1,148,192**	**$0**	**$(1,119,851)**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$1,085,000	$1,105,000	$1,105,000	$0	$20,000
5720000 - Interest	$36,727	$12,317	$12,317	$0	$(24,410)
Debt Service	**$1,121,727**	**$1,117,317**	**$1,117,317**	**$0**	**$(4,410)**
Transfers Out					
5910124 - Tran Out-env Land Acq	$0	$30,875	$30,875	$0	$30,875
Transfers Out	**$0**	**$30,875**	**$30,875**	**$0**	**$30,875**
TOTAL EXPENDITURES:	**$2,268,043**	**$1,148,192**	**$1,148,192**	**$0**	**$(1,119,851)**

FUND 210 – DEBT SERVICE WEST 192 PHASE IIC

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses related to the $4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessment Bonds, Series 2003. This Bond was issued to provide funds to complete the installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage, and transit facilities in the Phase IIC Benefit area. The Series 2003 revenue bonds are scheduled to sunset in November 2033; however, the final payment occurred in FY24, ahead of the scheduled sunset, and the Fund will be closed in FY25.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

210-DEBT SERVICE WEST 192 PHASE IIC FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Fund Balance	$ 46,416	$ 0	$ 0	$ 0	$(46,416)
REVENUES TOTAL:	**$ 46,416**	**$ 0**	**$ 0**	**$ 0**	**$(46,416)**
EXPENDITURES:					
Transfers Out	$ 46,416	$ 0	$ 0	$ 0	$(46,416)
EXPENDITURES TOTAL:	**$ 46,416**	**$ 0**	**$ 0**	**$ 0**	**$(46,416)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

210-DEBT SERVICE WEST 192 PHASE IIC FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892810 - Balance Forward Restricted	$46,416	$0	$0	$0	$(46,416)
Fund Balance	**$46,416**	**$0**	**$0**	**$0**	**$(46,416)**
TOTAL REVENUES:	**$46,416**	**$0**	**$0**	**$0**	**$(46,416)**
EXPENDITURES:					
Transfers Out					
5910155 - Tran Out-w192 Phase I	$46,416	$0	$0	$0	$(46,416)
Transfers Out	**$46,416**	**$0**	**$0**	**$0**	**$(46,416)**
TOTAL EXPENDITURES:	**$46,416**	**$0**	**$0**	**$0**	**$(46,416)**

FUND 211 – SALES TAX REVENUE BONDS, SERIES 2015A

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses related to the $67,500,000 for the Sales Tax Revenue Bonds, Series 2015A. This bond was issued to provide funds to construct and equip the Florida Advanced Manufacturing and Research Center, now known as the Center for Neovation. The Series 2015A Revenue Bonds were scheduled to sunset in 2045. However, this fund has been closed due to refunding in FY25, and the remaining funds were transferred to Fund 253.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

211 - SALES TAX REVENUE BONDS, SERIES 2015A FUND SUMMARY

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

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

211-SALES TAX REVENUE BONDS, SERIES 2015A FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810001 - Tran In-general Fund	$5,653,723	$0	$0	$0	$(5,653,723)
Transfers In	**$5,653,723**	**$0**	**$0**	**$0**	**$(5,653,723)**
Fund Balance					
3892810 - Balance Forward Restricted	$2,036,240	$0	$0	$0	$(2,036,240)
Fund Balance	**$2,036,240**	**$0**	**$0**	**$0**	**$(2,036,240)**
TOTAL REVENUES:	**$7,689,963**	**$0**	**$0**	**$0**	**$(7,689,963)**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$665,000	$0	$0	$0	$(665,000)
5720000 - Interest	$2,712,019	$0	$0	$0	$(2,712,019)
5730000 - Other Debt Service Costs	$600	$0	$0	$0	$(600)
Debt Service	**$3,377,619**	**$0**	**$0**	**$0**	**$(3,377,619)**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$4,312,344	$0	$0	$0	$(4,312,344)
Reserves - Debt	**$4,312,344**	**$0**	**$0**	**$0**	**$(4,312,344)**
TOTAL EXPENDITURES:	**$7,689,963**	**$0**	**$0**	**$0**	**$(7,689,963)**

FUND 241 – DS INFRASTRUCTURE SALES SURTAX, SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of principal, interest, and other debt service costs for the Infrastructure Sales Surtax Revenue Bonds, Series, 2007, $27,000,000 (Fund 235). This bond sunset in October 2024. Final payment was completed in FY25; as a result, this Fund will be closed.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

241-DS INFRASTRUCTURE SALES SURTAX, SERIES 2015 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Fund Balance	$ 5,137,591	$ 0	$ 0	$ 0	$(5,137,591)
REVENUES TOTAL:	**$ 5,137,591**	**$ 0**	**$ 0**	**$ 0**	**$(5,137,591)**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

241-DS INFRASTRUCTURE SALES SURTAX, SERIES 2015 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892810 - Balance Forward Restricted	$5,137,591	$0	$0	$0	$(5,137,591)
Fund Balance	**$5,137,591**	**$0**	**$0**	**$0**	**$(5,137,591)**
TOTAL REVENUES:	**$5,137,591**	**$0**	**$0**	**$0**	**$(5,137,591)**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$5,080,695	$0	$0	$0	$(5,080,695)
5720000 - Interest	$56,896	$0	$0	$0	$(56,896)
Debt Service	**$5,137,591**	**$0**	**$0**	**$0**	**$(5,137,591)**
TOTAL EXPENDITURES:	**$5,137,591**	**$0**	**$0**	**$0**	**$(5,137,591)**

FUND 242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016A

TRENDS & ISSUES

This Fund was established to account for the payment of principal, interest, and other debt service expenses for the $39,465,000 Series 2016 Sales Tax Revenue Refunding Bond, which will sunset in October 2038. This bond was issued to refund the County's outstanding Sales Tax Bonds, Series 2009 (Fund 202) and remaining funds were transferred to this Fund.

REVENUES

Funding sources include Transfers In from the General Fund, Fund 134 – Countywide Fire Fund, and Fund 306 – Local Option Sales Tax Fund, as well as Fund Balance.

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016A FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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)**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

242-SALES TAX REVENUE REFUNDING BONDS, SERIES 2016A FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810001 - Tran In-general Fund	$1,604,972	$1,040,270	$1,040,270	$0	$(564,702)
3810134 - Tran In-countywide Fire Msbu	$374,983	$243,047	$243,047	$0	$(131,936)
3810306 - Tran In-local Option Sales Tx	$1,604,972	$1,040,270	$1,040,270	$0	$(564,702)
Transfers In	**$3,584,927**	**$2,323,587**	**$2,323,587**	**$0**	**$(1,261,340)**
Fund Balance					
3892810 - Balance Forward Restricted	$2,248,774	$2,921,245	$2,921,245	$0	$672,471
Fund Balance	**$2,248,774**	**$2,921,245**	**$2,921,245**	**$0**	**$672,471**
TOTAL REVENUES:	**$5,833,701**	**$5,244,832**	**$5,244,832**	**$0**	**$(588,869)**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$1,540,000	$1,615,000	$1,615,000	$0	$75,000
5720000 - Interest	$1,378,488	$1,299,613	$1,299,613	$0	$(78,875)
5730000 - Other Debt Service Costs	$600	$600	$600	$0	$0
Debt Service	**$2,919,088**	**$2,915,213**	**$2,915,213**	**$0**	**$(3,875)**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$2,914,613	$2,329,619	$2,329,619	$0	$(584,994)
Reserves - Debt	**$2,914,613**	**$2,329,619**	**$2,329,619**	**$0**	**$(584,994)**
TOTAL EXPENDITURES:	**$5,833,701**	**$5,244,832**	**$5,244,832**	**$0**	**$(588,869)**

FUND 243 – TDT REVENUE BONDS, SERIES 2016

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the $23,325,000 Series 2016 TDT Revenue Bond, which will sunset in October 2045. This bond was issued to provide funds to finance costs of construction and prepaid rent for the RIDA Convention Center Phase 2.

REVENUES

Funding sources include a Transfer In from Fund 105 – Fifth Cent Tourist Development Tax Fund and Fund Balance.

243-TDT REVENUE BONDS, SERIES 2016 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

243-TDT REVENUE BONDS, SERIES 2016 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810105 - Tran In-5th Cent Resort Tax	$1,378,423	$1,385,642	$1,385,642	$0	$7,219
Transfers In	**$1,378,423**	**$1,385,642**	**$1,385,642**	**$0**	**$7,219**
Fund Balance					
3892810 - Balance Forward Restricted	$2,368,877	$2,375,296	$2,375,296	$0	$6,419
Fund Balance	**$2,368,877**	**$2,375,296**	**$2,375,296**	**$0**	**$6,419**
TOTAL REVENUES:	**$3,747,300**	**$3,760,938**	**$3,760,938**	**$0**	**$13,638**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$590,000	$605,000	$605,000	$0	$15,000
5720000 - Interest	$784,921	$766,740	$766,740	$0	$(18,181)
5730000 - Other Debt Service Costs	$600	$600	$600	$0	$0
Debt Service	**$1,375,521**	**$1,372,340**	**$1,372,340**	**$0**	**$(3,181)**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$986,845	$1,003,664	$1,003,664	$0	$16,819
5990033 - Res For Debt - Bond Covenant	$1,384,934	$1,384,934	$1,384,934	$0	$0
Reserves - Debt	**$2,371,779**	**$2,388,598**	**$2,388,598**	**$0**	**$16,819**
TOTAL EXPENDITURES:	**$3,747,300**	**$3,760,938**	**$3,760,938**	**$0**	**$13,638**

FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS, SERIES 2017

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the $19,062,000 Infrastructure Sales Surtax Refunding Series 2017 bonds, which were issued due to the partial refunding of the County's outstanding Sales Surtax Bonds, Series 2007 (Fund 235). The bond sunset in October 2024. Final payment was completed in FY25; as a result, this Fund will be closed.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS, SERIES 2017 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Fund Balance	$ 4,589,087	$ 0	$ 0	$ 0	$(4,589,087)
REVENUES TOTAL:	**$ 4,589,087**	**$ 0**	**$ 0**	**$ 0**	**$(4,589,087)**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS, SERIES 2017 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892810 - Balance Forward Restricted	$4,589,087	$0	$0	$0	$(4,589,087)
Fund Balance	**$4,589,087**	**$0**	**$0**	**$0**	**$(4,589,087)**
TOTAL REVENUES:	**$4,589,087**	**$0**	**$0**	**$0**	**$(4,589,087)**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$4,545,000	$0	$0	$0	$(4,545,000)
5720000 - Interest	$44,087	$0	$0	$0	$(44,087)
Debt Service	**$4,589,087**	**$0**	**$0**	**$0**	**$(4,589,087)**
TOTAL EXPENDITURES:	**$4,589,087**	**$0**	**$0**	**$0**	**$(4,589,087)**

FUND 245 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2017

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses for the $26,078,000 Series 2017 bonds, which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2010 (Fund 237). This Bond supports the construction, expansion, and improvement of the County's Courthouse and administrative facilities. This bond sunset in October 2024. Final payment was completed in FY25; as a result, this Fund will be closed.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

245-SALES TAX REVENUE REFUNDING BONDS, SERIES 2017 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Fund Balance	$ 3,987,085	$ 0	$ 0	$ 0	$(3,987,085)
REVENUES TOTAL:	**$ 3,987,085**	**$ 0**	**$ 0**	**$ 0**	**$(3,987,085)**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

245-SALES TAX REVENUE REFUNDING BONDS, SERIES 2017 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892810 - Balance Forward Restricted	$3,987,085	$0	$0	$0	$(3,987,085)
Fund Balance	**$3,987,085**	**$0**	**$0**	**$0**	**$(3,987,085)**
TOTAL REVENUES:	**$3,987,085**	**$0**	**$0**	**$0**	**$(3,987,085)**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$3,948,000	$0	$0	$0	$(3,948,000)
5720000 - Interest	$39,085	$0	$0	$0	$(39,085)
Debt Service	**$3,987,085**	**$0**	**$0**	**$0**	**$(3,987,085)**
TOTAL EXPENDITURES:	**$3,987,085**	**$0**	**$0**	**$0**	**$(3,987,085)**

FUND 246 – PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2017

TRENDS & ISSUES

This Fund was established to account for the principal, interest, and other debt service costs associated with the $26,315,000 Osceola County Taxable Public Improvement Revenue Bonds, Series 2017. This bond will sunset in October 2047.

REVENUES

The primary funding source is a transfer from any legally available source. For FY26, the Transfer In is from the General Fund. Also included is Fund Balance.

246 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2017 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

246-PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2017 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810001 - Tran In-general Fund	$1,484,325	$1,479,912	$1,479,912	$0	$(4,413)
Transfers In	**$1,484,325**	**$1,479,912**	**$1,479,912**	**$0**	**$(4,413)**
Fund Balance					
3892810 - Balance Forward Restricted	$1,051,064	$1,062,164	$1,062,164	$0	$11,100
Fund Balance	**$1,051,064**	**$1,062,164**	**$1,062,164**	**$0**	**$11,100**
TOTAL REVENUES:	**$2,535,389**	**$2,542,076**	**$2,542,076**	**$0**	**$6,687**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$620,000	$640,000	$640,000	$0	$20,000
5720000 - Interest	$853,225	$834,620	$834,620	$0	$(18,605)
Debt Service	**$1,473,225**	**$1,474,620**	**$1,474,620**	**$0**	**$1,395**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$1,062,164	$1,067,456	$1,067,456	$0	$5,292
Reserves - Debt	**$1,062,164**	**$1,067,456**	**$1,067,456**	**$0**	**$5,292**
TOTAL EXPENDITURES:	**$2,535,389**	**$2,542,076**	**$2,542,076**	**$0**	**$6,687**

FUND 247 – TDT REFUNDING BONDS, SERIES 2019

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the $11,595,000 DS TDT Refunding Bonds 2019 bonds, which were issued due to the partial refunding of the County's outstanding Taxable 5th Cent Revenue Bond, Series 2012 (Fund 204). The new bond will sunset in October 2041.

REVENUES

Funding sources include Special Assessments, Transfers In from Fund 105 – Fifth Cent Tourist Development Tax Fund, and Fund Balance.

247-TDT REFUNDING BONDS, SERIES 2019 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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)**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

247-TDT REFUNDING BONDS, SERIES 2019 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3252002 - Spec Assess - OMNI Orl Resort	$300,000	$300,000	$300,000	$0	$0
Permits, Fees & Special Assessments	**$300,000**	**$300,000**	**$300,000**	**$0**	**$0**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(15,000)	$(15,000)	$(15,000)	$0	$0
Less 5% Statutory Reduction	**$(15,000)**	**$(15,000)**	**$(15,000)**	**$0**	**$0**
Transfers In					
3810105 - Tran In-5th Cent Resort Tax	$440,557	$260,025	$260,025	$0	$(180,532)
Transfers In	**$440,557**	**$260,025**	**$260,025**	**$0**	**$(180,532)**
Fund Balance					
3892810 - Balance Forward Restricted	$1,743,800	$1,688,242	$1,688,242	$0	$(55,558)
Fund Balance	**$1,743,800**	**$1,688,242**	**$1,688,242**	**$0**	**$(55,558)**
TOTAL REVENUES:	**$2,469,357**	**$2,233,267**	**$2,233,267**	**$0**	**$(236,090)**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$465,000	$470,000	$470,000	$0	$5,000
5720000 - Interest	$330,365	$318,938	$318,938	$0	$(11,427)
5730000 - Other Debt Service Costs	$0	$750	$750	$0	$750
Debt Service	**$796,115**	**$789,688**	**$789,688**	**$0**	**$(6,427)**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$632,412	$641,526	$641,526	$0	$9,114
5990033 - Res For Debt - Bond Covenant	$1,040,830	$802,053	$802,053	$0	$(238,777)
Reserves - Debt	**$1,673,242**	**$1,443,579**	**$1,443,579**	**$0**	**$(229,663)**
TOTAL EXPENDITURES:	**$2,469,357**	**$2,233,267**	**$2,233,267**	**$0**	**$(236,090)**

FUND 248 – DS COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

TRENDS & ISSUES

This Fund was established to account for the payment of principal and interest expenses for the Equipment Lease-Purchase agreement, in the amount of $7,771,033, which the County entered with Motorola Solutions Inc. to upgrade the County's communications equipment (Motorola radios) for emergency communications. The payments for this capital lease are due annually, which began in December 2019. The bond sunset in December 2022. Final payment was completed in FY23 and, as a result, this Fund is closed.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

248- DS COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Transfers In	$ 0	$ 0	$ 0	$ 0	$ 0
Fund Balance	$ 0	$ 0	$ 0	$ 0	$ 0
REVENUES TOTAL:	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

248 - DS COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810134 - Tran In-countywide Fire Msbu	$0	$0	$0	$0	$0
3810306 - Tran In-local Option Sales Tx	$0	$0	$0	$0	$0
Transfers In	**$0**	**$0**	**$0**	**$0**	**$0**
Fund Balance					
3892810 - Balance Forward Restricted	$0	$0	$0	$0	$0
Fund Balance	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL REVENUES:	**$0**	**$0**	**$0**	**$0**	**$0**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$0	$0	$0	$0	$0
5720000 - Interest	$0	$0	$0	$0	$0
Debt Service	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL EXPENDITURES:	**$0**	**$0**	**$0**	**$0**	**$0**

FUND 249 – DS CIRB 2019

TRENDS & ISSUES

This Fund was established to account for the payment of principal, interest, and other debt service expenses, which was issued to refund the County's outstanding Taxable Capital Improvement Revenue Bonds, Series 2009A, Series 2009B (Direct Subsidy Build America Bonds), and Taxable Capital Improvement Revenue Bonds, Series 2009C (Taxable Recovery Zone Build America Bonds). This bond will sunset in October 2039.

REVENUES

Funding sources include Transfers In from Fund 001 – General Fund, Fund 115 – Court Facilities Fund, and Fund 306 – Local Option Sales Tax Fund, as well as Fund Balance.

249-DS CIRB 2019 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

249-DS CIRB 2019 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810001 - Tran In-general Fund	$704,128	$702,324	$702,324	$0	$(1,804)
3810115 - Tran In-court Facilities Fund	$591,423	$589,597	$589,597	$0	$(1,826)
3810306 - Tran In-local Option Sales Tx	$6,142,539	$6,124,391	$6,124,391	$0	$(18,148)
Transfers In	**$7,438,090**	**$7,416,312**	**$7,416,312**	**$0**	**$(21,778)**
Fund Balance					
3892810 - Balance Forward Restricted	$5,822,595	$5,920,230	$5,920,230	$0	$97,635
Fund Balance	**$5,822,595**	**$5,920,230**	**$5,920,230**	**$0**	**$97,635**
TOTAL REVENUES:	**$13,260,685**	**$13,336,542**	**$13,336,542**	**$0**	**$75,857**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$4,210,000	$4,363,000	$4,363,000	$0	$153,000
5720000 - Interest	$3,150,522	$2,995,351	$2,995,351	$0	$(155,171)
Debt Service	**$7,360,522**	**$7,358,351**	**$7,358,351**	**$0**	**$(2,171)**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$5,900,161	$5,978,191	$5,978,191	$0	$78,030
Reserves - Debt	**$5,900,163**	**$5,978,191**	**$5,978,191**	**$0**	**$78,028**
TOTAL EXPENDITURES:	**$13,260,685**	**$13,336,542**	**$13,336,542**	**$0**	**$75,857**

FUND 250 – G.O. BONDS, SERIES 2020

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest, and other debt service expenses for the $9,875,000 DS Limited General Obligation Refunding Bond, Series 2020, which was issued to fully refund the County's outstanding Limited General Obligation Bond, Series 2010 (Fund 238). This bond will sunset in October 2025.

REVENUES

Funding sources include Fund Balance.

250-G.O. BONDS, SERIES 2020 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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)**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

250-G.O. BONDS, SERIES 2020 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3899002 - Balance Forward	$0	$2,202,854	$2,202,854	$0	$2,202,854
Fund Balance	**$1,749,580**	**$2,202,854**	**$2,202,854**	**$0**	**$453,274**
TOTAL REVENUES:	**$3,970,912**	**$2,202,854**	**$2,202,854**	**$0**	**$(1,768,058)**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$1,930,000	$1,950,000	$1,950,000	$0	$20,000
5720000 - Interest	$30,025	$10,043	$10,043	$0	$(19,982)
Debt Service	**$1,960,025**	**$1,960,043**	**$1,960,043**	**$0**	**$18**
Reserves - Debt					
5990034 - Bond Reserves - Other	$4,329	$242,811	$242,811	$0	$238,482
Reserves - Debt	**$1,964,372**	**$242,811**	**$242,811**	**$0**	**$(1,721,561)**
TOTAL EXPENDITURES:	**$3,970,912**	**$2,202,854**	**$2,202,854**	**$0**	**$(1,768,058)**

FUND 251 – PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest, and other debt service expenses for the $3,850,000 DS Public Improvement Revenue Bonds, Series 2020 which was issued to provide for the acquisition and improvement of certain governmental facilities to house the Osceola County Housing & Community Services Department. This bond will sunset in October 2027.

REVENUES

Funding sources include Transfers In from General Fund from budgeted Non-Ad Valorem revenue and from Fund 168 - Section 8 Fund, as well as Fund Balance.

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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)**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

251-PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810001 - Tran In-general Fund	$509,855	$497,712	$497,712	$0	$(12,143)
3810168 - Tran In-Section 8	$72,000	$72,000	$72,000	$0	$0
Transfers In	**$581,855**	**$569,712**	**$569,712**	**$0**	**$(12,143)**
Fund Balance					
3892810 - Balance Forward Restricted	$563,000	$573,653	$573,653	$0	$10,653
Fund Balance	**$563,000**	**$573,653**	**$573,653**	**$0**	**$10,653**
TOTAL REVENUES:	**$1,144,855**	**$1,143,365**	**$1,143,365**	**$0**	**$(1,490)**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$550,000	$555,000	$555,000	$0	$5,000
5720000 - Interest	$23,187	$16,668	$16,668	$0	$(6,519)
Debt Service	**$573,187**	**$571,668**	**$571,668**	**$0**	**$(1,519)**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$571,668	$571,697	$571,697	$0	$29
Reserves - Debt	**$571,668**	**$571,697**	**$571,697**	**$0**	**$29**
TOTAL EXPENDITURES:	**$1,144,855**	**$1,143,365**	**$1,143,365**	**$0**	**$(1,490)**

FUND 252 – TDT REVENUE REFUNDING BOND, SERIES 2022

TRENDS & ISSUES

This Fund was established to account for the refunding of the outstanding Tourist Development Tax Revenue Refunding and Improvement Bonds, Series 2012 $47,720,000 (Fund 240). This bond will sunset in October 2034.

REVENUES

Funding sources include Transfers In from Fund 104 – Tourist Development Tax Fund and Fund 105 – Fifth Cent Tourist Development Tax Fund, as well as Fund Balance.

252-TDT REVENUE REFUNDING BOND, SERIES 2022 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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)**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

252-TDT REVENUE REFUNDING BOND, SERIES 2022 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810104 - Tran In-tourist Dev Tax Fund	$3,659,710	$3,026,966	$3,026,966	$0	$(632,744)
3810105 - Tran In-5th Cent Resort Tax	$2,036,073	$1,684,047	$1,684,047	$0	$(352,026)
Transfers In	**$5,695,783**	**$4,711,013**	**$4,711,013**	**$0**	**$(984,770)**
Fund Balance					
3892810 - Balance Forward Restricted	$4,613,816	$5,173,148	$5,173,148	$0	$559,332
Fund Balance	**$4,613,816**	**$5,173,148**	**$5,173,148**	**$0**	**$559,332**
TOTAL REVENUES:	**$10,309,599**	**$9,884,161**	**$9,884,161**	**$0**	**$(425,438)**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$4,050,000	$4,155,000	$4,155,000	$0	$105,000
5720000 - Interest	$1,106,508	$997,792	$997,792	$0	$(108,716)
Debt Service	**$5,156,808**	**$5,152,792**	**$5,152,792**	**$0**	**$(4,016)**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$5,152,791	$4,731,369	$4,731,369	$0	$(421,422)
Reserves - Debt	**$5,152,791**	**$4,731,369**	**$4,731,369**	**$0**	**$(421,422)**
TOTAL EXPENDITURES:	**$10,309,599**	**$9,884,161**	**$9,884,161**	**$0**	**$(425,438)**

FUND 253 – DS SALES TAX REVENUE REFUNDING BONDS, SERIES 2025A

TRENDS & ISSUES

This Fund was established for debt service payments associated with the new Sales Tax Revenue Refunding Bonds, Series 2025A. This bond was issued to refund the Sales Tax Revenue Bonds, Series 2015A (Fund 211).

REVENUES

The funding sources for this fund are a transfer in from the General Fund and Fund Balance.

253 - DS SALES TAX REVENUE REFUNDING BONDS, SERIES 2025A FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

253-DS SALES TAX REVENUE REFUNDING BONDS, SERIES 2025A FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810001 - Tran In-general Fund	$0	$4,037,250	$4,037,250	$0	$4,037,250
Transfers In	**$0**	**$4,037,250**	**$4,037,250**	**$0**	**$4,037,250**
Fund Balance					
3892810 - Balance Forward Restricted	$0	$2,093,097	$2,093,097	$0	$2,093,097
Fund Balance	**$0**	**$2,093,097**	**$2,093,097**	**$0**	**$2,093,097**
TOTAL REVENUES:	**$0**	**$6,130,347**	**$6,130,347**	**$0**	**$6,130,347**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$0	$800,000	$800,000	$0	$800,000
5720000 - Interest	$0	$2,491,722	$2,491,722	$0	$2,491,722
Debt Service	**$0**	**$3,291,722**	**$3,291,722**	**$0**	**$3,291,722**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$0	$2,838,625	$2,838,625	$0	$2,838,625
Reserves - Debt	**$0**	**$2,838,625**	**$2,838,625**	**$0**	**$2,838,625**
TOTAL EXPENDITURES:	**$0**	**$6,130,347**	**$6,130,347**	**$0**	**$6,130,347**

FUND 254 – INFRASTRUCTURE SALES SURTAX REV BOND SERIES 2025

TRENDS & ISSUES

This Fund was established to account for the payment of principal, interest, and other debt service expenses for the $10,000,000 Series 2025 Infrastructure Sales Surtax Revenue Bond, which will sunset in October 2045. This bond was issued to provide funds for Capital Improvement related to the expansion, improvement, and equipping of the County corrections facility and other eligible capital projects and infrastructure investments.

REVENUES

Funding sources include Transfers In from Fund 306 – Local Option Sales Tax Fund, as well as Fund Balance.

254 - INFRASTRUCTURE SALES SURTAX REV BOND SERIES 2025 SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

254 - INFRASTRUCTURE SALES SURTAX REV BOND SERIES 2025 SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810306 - Tran In-local Option Sales Tx	$0	$712,308	$712,308	$0	$712,308
Transfers In	**$0**	**$712,308**	**$712,308**	**$0**	**$712,308**
Fund Balance					
3892810 - Balance Forward Restricted	$0	$544,181	$544,181	$0	$544,181
Fund Balance	**$0**	**$544,181**	**$544,181**	**$0**	**$544,181**
TOTAL REVENUES:	**$0**	**$1,256,489**	**$1,256,489**	**$0**	**$1,256,489**
EXPENDITURES:					
Debt Service					
5710000 - Principal	$0	$273,000	$273,000	$0	$273,000
5720000 - Interest	$0	$271,181	$271,181	$0	$271,181
Debt Service	**$0**	**$544,181**	**$544,181**	**$0**	**$544,181**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$0	$712,308	$712,308	$0	$712,308
Reserves - Debt	**$0**	**$712,308**	**$712,308**	**$0**	**$712,308**
TOTAL EXPENDITURES:	**$0**	**$1,256,489**	**$1,256,489**	**$0**	**$1,256,489**

FUND 255 – TDT REVENUE BOND SERIES 2025

TRENDS & ISSUES

This Fund was established to account for the payment of principal, interest, and other debt service expenses for the $125,000,000 Series 2025 Tourist Development Tax Revenue Bond, which will sunset in October 2055. This bond was issued to provide funds to finance the acquisition, construction, and equipping of a performing arts center, promenade, event center with associated parking infrastructure and bridges, Osceola Heritage Park Façade, signage, and infrastructure improvements, stadium expansion, and surface / structured parking, Austin Tindall Complex expansion and improvements, TDT eligible Land Acquisition, TDT eligible trails and associated improvements, other eligible capital projects and infrastructure investments.

REVENUES

Funding sources include Transfers In from Fund 104 -Tourist Development Tax Fund, as well as Fund Balance.

255 - TDT REVENUE BONDS, SERIES 2025 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

255 - TDT REVENUE BONDS, SERIES 2025 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810104 - Tran In-tourist Dev Tax Fund	$0	$7,511,724	$7,511,724	$0	$7,511,724
Transfers In	**$0**	**$7,511,724**	**$7,511,724**	**$0**	**$7,511,724**
Fund Balance					
3892810 - Balance Forward Restricted	$0	$11,732,397	$11,732,397	$0	$11,732,397
Fund Balance	**$0**	**$11,732,397**	**$11,732,397**	**$0**	**$11,732,397**
TOTAL REVENUES:	**$0**	**$19,244,121**	**$19,244,121**	**$0**	**$19,244,121**
EXPENDITURES:					
Debt Service					
5720000 - Interest	$0	$4,172,743	$4,172,743	$0	$4,172,743
Debt Service	**$0**	**$4,172,743**	**$4,172,743**	**$0**	**$4,172,743**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$0	$7,511,724	$7,511,724	$0	$7,511,724
5990033 - Res For Debt - Bond Covenant	$0	$7,559,654	$7,559,654	$0	$7,559,654
Reserves - Debt	**$0**	**$15,071,378**	**$15,071,378**	**$0**	**$15,071,378**
TOTAL EXPENDITURES:	**$0**	**$19,244,121**	**$19,244,121**	**$0**	**$19,244,121**

CAPITAL FUNDS

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FUND 306 – LOCAL OPTION SALES TAX

TRENDS & ISSUES

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax (shared with the Osceola County School District, the City of Kissimmee, and the City of St. Cloud) levied for the County's infrastructure needs.

REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County of which the County receives 54.67% as the rest is shared with the School District and 2 Cities. Also included are Fund Balance, Interest, and Lease Proceeds for vehicle purchases in FY26.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Other Taxes was adjusted due to revised Discretionary Sales Surtax projections, largely offset by a reduction in Reserves - Capital**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Other Taxes	$ 51,047,322	$ 53,205,561	$ 51,678,537	$(1,527,024)	$ 631,215
Less 5% Statutory Reduction	$(2,552,366)	$(2,660,278)	$(2,583,927)	$ 76,351	$(31,561)
Subtotal:	**$ 48,494,956**	**$ 50,545,283**	**$ 49,094,610**	**$(1,450,673)**	**$ 599,654**
Other Sources	$ 3,426,719	$ 4,731,210	$ 5,252,251	$ 521,041	$ 1,825,532
Fund Balance	$ 135,162,297	$ 32,962,113	$ 117,445,633	$ 84,483,520	$(17,716,664)
REVENUES TOTAL:	**$ 187,083,972**	**$ 88,238,606**	**$ 171,792,494**	**$ 83,553,888**	**$(15,291,478)**
EXPENDITURES:					
Capital Outlay	$ 126,583,627	$ 41,775,185	$ 126,779,746	$ 85,004,561	$ 196,119
Debt Service	$ 2,705,153	$ 2,907,374	$ 2,907,374	$ 0	$ 202,221
Grants and Aids	$ 143,053	$ 0	$ 0	$ 0	$(143,053)
Subtotal:	**$ 129,431,833**	**$ 44,682,559**	**$ 129,687,120**	**$ 85,004,561**	**$ 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	$ 22,402,119	$ 20,951,446	$(1,450,673)	$(790,301)
Reserves - Assigned	$ 4,000,000	$ 11,306,338	$ 11,306,338	$ 0	$ 7,306,338
EXPENDITURES TOTAL:	**$ 187,083,972**	**$ 88,238,606**	**$ 171,792,494**	**$ 83,553,888**	**$(15,291,478)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

306-LOCAL OPTION SALES TAX FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Other Taxes					
3126300 - Discretionary Sales Surtax	$51,047,322	$53,205,561	$51,678,537	$(1,527,024)	$631,215
Other Taxes	**$51,047,322**	**$53,205,561**	**$51,678,537**	**$(1,527,024)**	**$631,215**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(2,552,366)	$(2,660,278)	$(2,583,927)	$76,351	$(31,561)
Less 5% Statutory Reduction	**$(2,552,366)**	**$(2,660,278)**	**$(2,583,927)**	**$76,351**	**$(31,561)**
Other Sources					
3831000 - Install Proceeds/Capital Lease	$3,426,719	$4,731,210	$5,252,251	$521,041	$1,825,532
Other Sources	**$3,426,719**	**$4,731,210**	**$5,252,251**	**$521,041**	**$1,825,532**
Fund Balance					
3892810 - Balance Forward Restricted	$47,081,664	$32,962,113	$32,962,113	$0	$(14,119,551)
3892820 - Balance Forward Committed	$88,080,633	$0	$84,483,520	$84,483,520	$(3,597,113)
Fund Balance	**$135,162,297**	**$32,962,113**	**$117,445,633**	**$84,483,520**	**$(17,716,664)**
TOTAL REVENUES:	**$187,083,972**	**$88,238,606**	**$171,792,494**	**$83,553,888**	**$(15,291,478)**
EXPENDITURES:					
Capital Outlay					
5650000 - Construction In Progress	$126,479,929	$41,775,185	$126,779,746	$85,004,561	$299,817
Capital Outlay	**$126,583,627**	**$41,775,185**	**$126,779,746**	**$85,004,561**	**$196,119**
Debt Service					
5710000 - Principal	$2,580,748	$2,806,529	$2,806,529	$0	$225,781
5720000 - Interest	$124,405	$100,845	$100,845	$0	$(23,560)
Debt Service	**$2,705,153**	**$2,907,374**	**$2,907,374**	**$0**	**$202,221**
Transfers Out					
5910001 - Tran Out-general Fund	$408,272	$1,144,314	$1,144,314	$0	$736,042
5910242 - Transfers Out Fund 242	$1,604,972	$1,040,270	$1,040,270	$0	$(564,702)
5910249 - Tran Out-Fund 249	$6,142,539	$6,124,391	$6,124,391	$0	$(18,148)
5910255 - Transfer Out - Infra Sales Tax Rev B	$0	$712,308	$712,308	$0	$712,308
Transfers Out	**$30,771,560**	**$9,021,283**	**$9,021,283**	**$0**	**$(21,750,277)**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$1,138,832	$826,307	$826,307	$0	$(312,525)
Reserves - Debt	**$1,138,832**	**$826,307**	**$826,307**	**$0**	**$(312,525)**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$21,741,747	$22,402,119	$20,951,446	$(1,450,673)	$(790,301)
Reserves - Capital	**$21,741,747**	**$22,402,119**	**$20,951,446**	**$(1,450,673)**	**$(790,301)**
Reserves - Assigned					
5990060 - Reserves Assigned	$4,000,000	$11,306,338	$11,306,338	$0	$7,306,338
Reserves - Assigned	**$4,000,000**	**$11,306,338**	**$11,306,338**	**$0**	**$7,306,338**
TOTAL EXPENDITURES:	**$187,083,972**	**$88,238,606**	**$171,792,494**	**$83,553,888**	**$(15,291,478)**

FUND 315 – GENERAL CAPITAL OUTLAY

TRENDS & ISSUES

The intent of this Fund is to allocate funds for general capital outlay projects not funded by the local infrastructure sales surtax.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay was adjusted due to a project timeline (Hickory Tree Property Acquisition) being moved forward into FY25.**

REVENUES

This is not a revenue generating fund; funding is transferred in from other County sources to support expenditures.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfer In was adjusted to reflect the reduction in the Sheriff's revised budget request, offset by an adjustment in Reserves-Restricted which increased reserves allocated for the Sheriff's future capital project needs.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

315-GEN CAP OUTLAY FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	$ 42,960,602	$ 0	$ 5,293,920	$ 5,293,920	$(37,666,682)
Less 5% Statutory Reduction	$ 0	$ 0	$ 0	$ 0	$ 0
Subtotal:	**$ 42,960,602**	**$ 0**	**$ 5,293,920**	**$ 5,293,920**	**$(37,666,682)**
Transfers In	$ 33,778,972	$ 5,327,896	$ 7,102,026	$ 1,774,130	$(26,676,946)
Fund Balance	$ 90,122,604	$ 30,251,525	$ 130,381,912	$ 100,130,387	$ 40,259,308
REVENUES TOTAL:	**$ 166,862,178**	**$ 35,579,421**	**$ 142,777,858**	**$ 107,198,437**	**$(24,084,320)**
EXPENDITURES:					
Capital Outlay	$ 158,911,872	$ 15,868,577	$ 121,292,884	$ 105,424,307	$(37,618,988)
Grants and Aids	$ 0	$ 4,852,537	$ 4,852,537	$ 0	$ 4,852,537
Subtotal:	**$ 158,911,872**	**$ 20,721,114**	**$ 126,145,421**	**$ 105,424,307**	**$(32,766,451)**
Reserves - Assigned	$ 7,950,306	$ 14,388,450	$ 14,388,450	$ 0	$ 6,438,144
Reserves - Restricted	$ 0	$ 469,857	$ 2,243,987	$ 1,774,130	$ 2,243,987
EXPENDITURES TOTAL:	**$ 166,862,178**	**$ 35,579,421**	**$ 142,777,858**	**$ 107,198,437**	**$(24,084,320)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

315-GENERAL CAPITAL OUTLAY FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3490000 - Other Charges for Services	$42,960,602	$0	$5,293,920	$5,293,920	$(37,666,682)
Charges For Services	**$42,960,602**	**$0**	**$5,293,920**	**$5,293,920**	**$(37,666,682)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$0	$0	$0	$0	$0
Less 5% Statutory Reduction	**$0**	**$0**	**$0**	**$0**	**$0**
Transfers In					
3810001 - Tran In-general Fund	$11,163,195	$5,327,896	$7,102,026	$1,774,130	$(4,061,169)
Transfers In	**$33,778,972**	**$5,327,896**	**$7,102,026**	**$1,774,130**	**$(26,676,946)**
Fund Balance					
3892810 - Balance Forward Restricted	$7,950,306	$9,530,411	$9,530,411	$0	$1,580,105
3892820 - Balance Forward Committed	$82,172,298	$20,721,114	$120,851,501	$100,130,387	$38,679,203
Fund Balance	**$90,122,604**	**$30,251,525**	**$130,381,912**	**$100,130,387**	**$40,259,308**
TOTAL REVENUES:	**$166,862,178**	**$35,579,421**	**$142,777,858**	**$107,198,437**	**$(24,084,320)**
EXPENDITURES:					
Capital Outlay					
5612000 - Land Other Acquisition Costs	$28,180,000	$15,868,577	$11,398,577	$(4,470,000)	$(16,781,423)
5650000 - Construction In Progress	$125,132,900	$0	$109,894,307	$109,894,307	$(15,238,593)
Capital Outlay	**$158,911,872**	**$15,868,577**	**$121,292,884**	**$105,424,307**	**$(37,618,988)**
Grants and Aids					
5811000-Aids To Gov't Agencies	$0	$4,852,537	$4,852,537	$0	$4,852,537
Grants and Aids	**$0**	**$4,852,537**	**$4,852,537**	**$0**	**$4,852,537**
Reserves - Assigned					
5990060 - Reserves Assigned	$7,950,306	$14,388,450	$14,388,450	$0	$6,438,144
Reserves - Assigned	**$7,950,306**	**$14,388,450**	**$14,388,450**	**$0**	**$6,438,144**
Reserves - Restricted					
5990070 - Reserves Restricted	$0	$469,857	$2,243,987	$1,774,130	$2,243,987
Reserves - Restricted	**$0**	**$469,857**	**$2,243,987**	**$1,774,130**	**$2,243,987**
TOTAL EXPENDITURES:	**$166,862,178**	**$35,579,421**	**$142,777,858**	**$107,198,437**	**$(24,084,320)**

FUND 328 – SPECIAL PURPOSE CAPITAL

TRENDS & ISSUES

This Fund captures projects with funding from outside sources, such as State appropriations and agency reimbursements. Its purpose is to distinguish capital projects whose budgets are not funded by County funds.

REVENUES

This Fund does not generate revenue.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Intergovernmental Revenue	$ 0	$ 0	$ 80,343,466	$ 80,343,466	$ 80,343,466
Miscellaneous Revenues	$ 0	$ 0	$ 11,059,059	$ 11,059,059	$ 11,059,059
Subtotal:	**$ 0**	**$ 0**	**$ 91,402,525**	**$ 91,402,525**	**$ 91,402,525**
Other Sources	$ 0	$ 0	$ 4,398,848	$ 4,398,848	$ 4,398,848
Fund Balance	$ 164,642,215	$ 0	$ 0	$ 0	$(164,642,215)
REVENUES TOTAL:	**$ 164,642,215**	**$ 0**	**$ 95,801,373**	**$ 95,801,373**	**$(68,840,842)**
EXPENDITURES:					
Capital Outlay	$ 164,642,215	$ 0	$ 95,801,373	$ 95,801,373	$(68,840,842)
Subtotal:	**$ 164,642,215**	**$ 0**	**$ 95,801,373**	**$ 95,801,373**	**$(68,840,842)**
EXPENDITURES TOTAL:	**$ 164,642,215**	**$ 0**	**$ 95,801,373**	**$ 95,801,373**	**$(68,840,842)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

328 - SPECIAL PURPOSE CAPITAL FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Intergovernmental Revenue					
3314900 - Fed Grant-transportation	$0	$0	$9,278,885	$9,278,885	$9,278,885
3344900 - State Grant-other Transport	$0	$0	$1,179,621	$1,179,621	$1,179,621
3380000 - Shared Rev From Oth Local Unit	$0	$0	$69,884,960	$69,884,960	$69,884,960
Intergovernmental Revenue	**$0**	**$0**	**$80,343,466**	**$80,343,466**	**$80,343,466**
Miscellaneous Revenues					
3690004 - Misc Rev-reimbursements	$0	$0	$11,059,059	$11,059,059	$11,059,059
Miscellaneous Revenues	**$0**	**$0**	**$11,059,059**	**$11,059,059**	**$11,059,059**
Other Sources					
3894000 - Grants & Donations - Other	$0	$0	$4,398,848	$4,398,848	$4,398,848
Other Sources	**$0**	**$0**	**$4,398,848**	**$4,398,848**	**$4,398,848**
Fund Balance					
3892820 - Balance Forward Committed	$164,642,215	$0	$0	$0	$(164,642,215)
Fund Balance	**$164,642,215**	**$0**	**$0**	**$0**	**$(164,642,215)**
TOTAL REVENUES:	**$164,642,215**	**$0**	**$95,801,373**	**$95,801,373**	**$(68,840,842)**
EXPENDITURES:					
Capital Outlay					
5650000 - Construction In Progress	$164,642,215	$0	$95,801,373	$95,801,373	$(68,840,842)
Capital Outlay	**$164,642,215**	**$0**	**$95,801,373**	**$95,801,373**	**$(68,840,842)**
TOTAL EXPENDITURES:	**$164,642,215**	**$0**	**$95,801,373**	**$95,801,373**	**$(68,840,842)**

FUND 331 – COUNTYWIDE FIRE CAPITAL

TRENDS & ISSUES

This Fund was established to appropriate loan proceeds for capital projects for the Fire Department and to manage Fire Capital Projects.

REVENUES

Revenues include the Transfer In from the Countywide Fire Fund, Other Sources (proceeds of a Lease-Purchase agreement for the Fire equipment), and Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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	$ 19,462,828	$ 54,994,192	$ 35,531,364	$(2,339,846)
REVENUES TOTAL:	**$ 92,079,432**	**$ 34,328,967**	**$ 69,860,331**	**$ 35,531,364**	**$(22,219,101)**
EXPENDITURES:					
Capital Outlay	$ 64,105,626	$ 7,987,827	$ 43,519,191	$ 35,531,364	$(20,586,435)
Subtotal:	**$ 64,105,626**	**$ 7,987,827**	**$ 43,519,191**	**$ 35,531,364**	**$(20,586,435)**
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	$(2,313,595)
EXPENDITURES TOTAL:	**$ 92,079,432**	**$ 34,328,967**	**$ 69,860,331**	**$ 35,531,364**	**$(22,219,101)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

331-COUNTYWIDE FIRE CAPITAL FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Transfers In					
3810134 - Tran In-countywide Fire Msbu	$17,927,799	$11,566,139	$11,566,139	$0	$(6,361,660)
Transfers In	**$17,927,799**	**$11,566,139**	**$11,566,139**	**$0**	**$(6,361,660)**
Other Sources					
3831000 - Install Proceeds/Capital Lease	$1,500,000	$3,300,000	$3,300,000	$0	$1,800,000
Other Sources	**$16,817,595**	**$3,300,000**	**$3,300,000**	**$0**	**$(13,517,595)**
Fund Balance					
3892810 - Balance Forward Restricted	$12,047,621	$19,462,828	$19,462,828	$0	$7,415,207
3892820 - Balance Forward Committed	$45,286,417	$0	$35,531,364	$35,531,364	$(9,755,053)
Fund Balance	**$57,334,038**	**$19,462,828**	**$54,994,192**	**$35,531,364**	**$(2,339,846)**
TOTAL REVENUES:	**$92,079,432**	**$34,328,967**	**$69,860,331**	**$35,531,364**	**$(22,219,101)**
EXPENDITURES:					
Capital Outlay					
5650000 - Construction In Progress	$64,105,626	$7,987,827	$43,519,191	$35,531,364	$(20,586,435)
Capital Outlay	**$64,105,626**	**$7,987,827**	**$43,519,191**	**$35,531,364**	**$(20,586,435)**
Transfers Out					
5910001 - Tran Out-general Fund	$489,484	$1,170,413	$1,170,413	$0	$680,929
Transfers Out	**$489,484**	**$1,170,413**	**$1,170,413**	**$0**	**$680,929**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$27,484,322	$25,170,727	$25,170,727	$0	$(2,313,595)
Reserves - Capital	**$27,484,322**	**$25,170,727**	**$25,170,727**	**$0**	**$(2,313,595)**
TOTAL EXPENDITURES:	**$92,079,432**	**$34,328,967**	**$69,860,331**	**$35,531,364**	**$(22,219,101)**

FUND 332 – PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2017

TRENDS & ISSUES

This Fund was established from the Series 2017 Bonds to track expenditures associated with issuance costs and the design and construction of the new office building at NeoCity.

REVENUES

Revenue includes Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

332 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2017 FUND SUMMARY

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

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

332 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2017 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892810 - Balance Forward Restricted	$699,512	$0	$0	$0	$(699,512)
3892820 - Balance Forward Committed	$1,791,658	$0	$1,572,993	$1,572,993	$(218,665)
Fund Balance	**$2,491,170**	**$0**	**$1,572,993**	**$1,572,993**	**$(918,177)**
TOTAL REVENUES:	**$2,491,170**	**$0**	**$1,572,993**	**$1,572,993**	**$(918,177)**
EXPENDITURES:					
Capital Outlay					
5650000 - Construction In Progress	$2,291,658	$0	$1,572,993	$1,572,993	$(718,665)
Capital Outlay	**$2,291,658**	**$0**	**$1,572,993**	**$1,572,993**	**$(718,665)**
Reserves - Operating					
5990050 - Res For Other - Undesignated	$199,512	$0	$0	$0	$(199,512)
Reserves - Operating	**$199,512**	**$0**	**$0**	**$0**	**$(199,512)**
TOTAL EXPENDITURES:	**$2,491,170**	**$0**	**$1,572,993**	**$1,572,993**	**$(918,177)**

FUND 334 – TRANSPORTATION IMPROVEMENTS CONSTRUCTION

TRENDS & ISSUES

This Fund was established as a result of refunding the Osceola Parkway Transportation Improvement Bonds and appropriating bond proceeds for identified Complete Street projects. Projects funded by these proceeds are being cash-flowed each year based on the funding needs for that year.

REVENUES

This Fund's primary source of revenue is Fund Balance from the Bond Proceeds.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

334 - TRANSPORTATION IMPROVEMENTS CONSTRUCTION FUND SUMMARY

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

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

334 - TRANSPORTATION IMPROVEMENTS CONSTRUCTION FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3892810 - Balance Forward Restricted	$11,707,018	$14,303,843	$14,303,843	$0	$2,596,825
3892820 - Balance Forward Committed	$100,872,768	$0	$36,476,706	$36,476,706	$(64,396,062)
Fund Balance	**$112,579,786**	**$14,303,843**	**$50,780,549**	**$36,476,706**	**$(61,799,237)**
TOTAL REVENUES:	**$112,579,786**	**$14,303,843**	**$50,780,549**	**$36,476,706**	**$(61,799,237)**
EXPENDITURES:					
Capital Outlay					
5650000 - Construction In Progress	$100,872,768	$0	$36,476,706	$36,476,706	$(64,396,062)
Capital Outlay	**$100,872,768**	**$0**	**$36,476,706**	**$36,476,706**	**$(64,396,062)**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$11,707,018	$14,303,843	$14,303,843	$0	$2,596,825
Reserves - Capital	**$11,707,018**	**$14,303,843**	**$14,303,843**	**$0**	**$2,596,825**
TOTAL EXPENDITURES:	**$112,579,786**	**$14,303,843**	**$50,780,549**	**$36,476,706**	**$(61,799,237)**

FUND 335 – TDT CAPITAL IMPROVEMENT BOND PROCEEDS, SERIES 2025

TRENDS & ISSUES

This Fund was established from the Series 2025 TDT Capital Improvement Bond to track expenditures associated with issuance costs and future capital improvements.

REVENUES

Revenue includes Debt Proceeds.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

335 - TDT CAPITAL IMPROVEMENT BOND PROCEEDS, SERIES 2025 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

335 - TDT CAPITAL IMPROVEMENT BOND PROCEEDS, SERIES 2025 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Other Sources					
3840000 - Debt Proceeds	$0	$125,000,000	$125,000,000	$0	$125,000,000
Other Sources	**$0**	**$125,000,000**	**$125,000,000**	**$0**	**$125,000,000**
TOTAL REVENUES:	**$0**	**$125,000,000**	**$125,000,000**	**$0**	**$125,000,000**
EXPENDITURES:					
Reserves - Assigned					
5990060 - Reserves Assigned	$0	$125,000,000	$125,000,000	$0	$125,000,000
Reserves - Assigned	**$0**	**$125,000,000**	**$125,000,000**	**$0**	**$125,000,000**
TOTAL EXPENDITURES:	**$0**	**$125,000,000**	**$125,000,000**	**$0**	**$125,000,000**

FUND 336 – INFRASTRUCTURE SALES SURTAX CAPITAL IMPROVEMENT BOND PROCEEDS, SERIES 2025

TRENDS & ISSUES

This Fund was established from the Series 2025 Infrastructure Sales Surtax Capital Improvement Bond to track expenditures associated with issuance costs and future capital improvements.

REVENUES

Revenue includes Debt Proceeds.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

336 - INFRA SALES SURTAX CAPITAL IMP BOND PROCEEDS, SERIES 2025 FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
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**
EXPENDITURES:					
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 Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

336 - INFRA SALES SURTAX CAPITAL IMP BOND PROCEEDS, SERIES 2025 FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Other Sources					
3840000 - Debt Proceeds	$0	$10,000,000	$10,000,000	$0	$10,000,000
Other Sources	**$0**	**$10,000,000**	**$10,000,000**	**$0**	**$10,000,000**
TOTAL REVENUES:	**$0**	**$10,000,000**	**$10,000,000**	**$0**	**$10,000,000**
EXPENDITURES:					
Capital Outlay					
5650000 - Construction In Progress	$0	$9,280,870	$9,280,870	$0	$9,280,870
Capital Outlay	**$0**	**$9,280,870**	**$9,280,870**	**$0**	**$9,280,870**
Reserves - Assigned					
5990060 - Reserves Assigned	$0	$719,130	$719,130	$0	$719,130
Reserves - Assigned	**$0**	**$719,130**	**$719,130**	**$0**	**$719,130**
TOTAL EXPENDITURES:	**$0**	**$10,000,000**	**$10,000,000**	**$0**	**$10,000,000**

ENTERPRISE FUNDS

Fund - Fund Title ..... Page

401- Solid Waste 9-1
407- Osceola Parkway 9-6

FUND 401 – SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund operates from rates that the County establishes to generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This Fund accounts for the operation of the County's off-site collection centers, curbside collections, and closure of the County's landfills.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenditures increased due to adjustments for Tax Collector Fees**
- **Reserves were adjusted in accordance with policy and the above mentioned changes**

REVENUES

The major revenue source for this Fund comes from Special Assessments. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Permit, Fees & Special Assessments were adjusted due to revised revenue estimates associated with the Solid Waste rate for curbside collection**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

401-SOLID WASTE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Permits, Fees & Special Assessments	$ 38,691,034	$ 40,465,064	$ 41,188,117	$ 723,053	$ 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)	$(2,207,117)	$(2,243,270)	$(36,153)	$(132,807)
Subtotal:	**$ 40,098,792**	**$ 41,935,223**	**$ 42,622,123**	**$ 686,900**	**$ 2,523,331**
Other Sources	$ 402,564	$ 0	$ 0	$ 0	$(402,564)
Fund Balance	$ 55,095,455	$ 61,006,678	$ 64,051,248	$ 3,044,570	$ 8,955,793
REVENUES TOTAL:	**$ 95,596,811**	**$ 102,941,901**	**$ 106,673,371**	**$ 3,731,470**	**$ 11,076,560**
EXPENDITURES:					
Personnel Services	$ 1,983,440	$ 1,968,102	$ 1,952,439	$(15,663)	$(31,001)
Operating Expenses	$ 32,440,633	$ 33,526,728	$ 33,597,452	$ 70,724	$ 1,156,819
Capital Outlay	$ 3,463,064	$ 592,460	$ 3,637,030	$ 3,044,570	$ 173,966
Debt Service	$ 155,145	$ 197,657	$ 197,657	$ 0	$ 42,512
Subtotal:	**$ 38,042,282**	**$ 36,284,947**	**$ 39,384,578**	**$ 3,099,631**	**$ 1,342,296**
Transfers Out	$ 742,333	$ 1,057,039	$ 1,057,039	$ 0	$ 314,706
Reserves - Operating	$ 9,377,708	$ 9,747,165	$ 9,761,848	$ 14,683	$ 384,140
Reserves - Debt	$ 63,641	$ 97,234	$ 97,234	$ 0	$ 33,593
Reserves - Capital	$ 27,847,217	$ 32,980,153	$ 33,597,309	$ 617,156	$ 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**	**$ 102,941,901**	**$ 106,673,371**	**$ 3,731,470**	**$ 11,076,560**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

401-SOLID WASTE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Permits, Fees & Special Assessments					
3237000 - Solid Waste Franchise Fees	$4,808,579	$5,310,840	$5,310,840	$0	$502,261
3252000 - Spec Assesmt Service Charge	$32,985,516	$34,175,224	$34,898,277	$723,053	$1,912,761
3252200 - Spec Assesmt Service Charge-CO	$896,939	$979,000	$979,000	$0	$82,061
Permits, Fees & Special Assessments	**$38,691,034**	**$40,465,064**	**$41,188,117**	**$723,053**	**$2,497,083**
Charges For Services					
3434000 - Garbage/solid Waste Revenue	$727,774	$900,000	$900,000	$0	$172,226
3434100 - Omni Host Fee	$2,762,827	$2,762,827	$2,762,827	$0	$0
3434140 - Tire Disposal Fee	$446	$446	$446	$0	$0
Charges For Services	**$3,491,047**	**$3,663,273**	**$3,663,273**	**$0**	**$172,226**
Miscellaneous Revenues					
3610032 - Interest- Tax Collector	$563	$563	$563	$0	$0
3650000 - Sales-surplus Materials/scrap	$26,611	$13,440	$13,440	$0	$(13,171)
Miscellaneous Revenues	**$27,174**	**$14,003**	**$14,003**	**$0**	**$(13,171)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(2,110,463)	$(2,207,117)	$(2,243,270)	$(36,153)	$(132,807)
Less 5% Statutory Reduction	**$(2,110,463)**	**$(2,207,117)**	**$(2,243,270)**	**$(36,153)**	**$(132,807)**
Fund Balance					
3892810 - Balance Forward Restricted	$2,764,284	$6,639,894	$6,639,894	$0	$3,875,610
3892820 - Balance Forward Committed	$55,000	$0	$3,044,570	$3,044,570	$2,989,570
3899002 - Balance Forward	$52,276,171	$54,366,784	$54,366,784	$0	$2,090,613
Fund Balance	**$55,095,455**	**$61,006,678**	**$64,051,248**	**$3,044,570**	**$8,955,793**
TOTAL REVENUES:	**$95,596,811**	**$102,941,901**	**$106,673,371**	**$3,731,470**	**$11,076,560**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$1,241,503	$1,228,540	$1,234,203	$5,663	$(7,300)
5122000 - Car Allowance	$938	$938	$938	$0	$0
5122001 - Cell Phone Allowance	$38	$38	$38	$0	$0
5130001 - Vacancy Factor	$(21,823)	$(21,596)	$(21,695)	$(99)	$128
5140000 - Overtime	$5,500	$5,500	$5,500	$0	$0
5210000 - Fica Taxes	$95,396	$94,402	$94,835	$433	$(561)
5220000 - Retirement Contributions	$181,453	$185,560	$186,355	$795	$4,902
5230000 - Health Insurance	$418,354	$409,485	$386,976	$(22,509)	$(31,378)
5231000 - Life Insurance	$1,264	$1,249	$1,255	$6	$(9)
5232000 - Dental Insurance	$8,439	$7,917	$7,627	$(290)	$(812)
5233000 - Lt Disability Insurance	$1,995	$1,974	$1,983	$9	$(12)
5233100 - St Disability Insurance	$3,603	$3,551	$3,567	$16	$(36)
5240000 - Workers' Compensation	$46,780	$50,544	$50,857	$313	$4,077
Personnel Services	**$1,983,440**	**$1,968,102**	**$1,952,439**	**$(15,663)**	**$(31,001)**
Operating Expenses					
5310000 - Professional Services	$187,000	$130,000	$130,000	$0	$(57,000)
5310006 - Legal Fees	$0	$14,000	$14,000	$0	$14,000
5312000 - Tax Collector Fees	$670,766	$670,766	$697,966	$27,200	$27,200
5314000 - Medical Svcs	$450	$150	$150	$0	$(300)
5340000 - Other Contractual Services	$31,043,948	$31,985,063	$31,985,063	$0	$941,115

401-SOLID WASTE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5342000 - Landfill LT Care and Closure	$603,000	$603,000	$603,000	$0	$0
5342001 - Landfill LT-CONTRA ACCT	$(603,000)	$(603,000)	$(603,000)	$0	$0
5400000 - Travel And Per Diem	$6,615	$6,540	$6,540	$0	$(75)
5410000 - Communications	$8,649	$10,145	$10,145	$0	$1,496
5420000 - Freight & Postage Services	$1,950	$1,050	$1,050	$0	$(900)
5430000 - Utility Services	$7,500	$7,725	$7,725	$0	$225
5440000 - Rentals And Leases	$7,900	$7,500	$7,500	$0	$(400)
5450000 - Insurance	$19,369	$19,369	$36,953	$17,584	$17,584
5460000 - Repair & Maintenance Svcs	$56,488	$62,038	$62,038	$0	$5,550
5460010 - Repairs & Maint Software	$2,000	$2,000	$2,000	$0	$0
5462000 - Rep & Maint-automotive	$57,860	$57,250	$57,250	$0	$(610)
5462100 - Rep & Maint.-Sheriff's Site	$14,000	$7,500	$7,500	$0	$(6,500)
5469000 - Rep & Maint - Additional Maintena	$0	$200,000	$200,000	$0	$200,000
5470000 - Printing And Binding	$6,300	$5,700	$5,700	$0	$(600)
5480000 - Promotional Activities	$6,000	$6,000	$6,000	$0	$0
5490000 - Oth Current Chgs & Obligations	$38,275	$38,575	$38,575	$0	$300
5490501 - OH-Workers' Compensation	$7,590	$7,277	$7,394	$117	$(196)
5490502 - OH-Property & Liability Insurance	$2,999	$2,999	$2,439	$(560)	$(560)
5490503 - OH-Dental Insurance	$1,916	$1,837	$2,000	$163	$84
5490504 – OH-Health Insurance	$9,628	$9,231	$51,429	$42,198	$41,801
5490505 – OH-Life/AD&D, STD, LTD	$1,479	$1,418	$1,581	$163	$102
5490509 - OH-Fleet Oversight	$7,282	$7,282	$8,068	$786	$786
5490510 - OH-Fleet Maint	$65,133	$65,133	$54,490	$(10,643)	$(10,643)
5490511 - OH-Fleet Fuel	$10,704	$10,704	$4,420	$(6,284)	$(6,284)
5511000 - Office Supplies	$3,650	$3,050	$3,050	$0	$(600)
5520000 - Operating Supplies	$47,658	$54,408	$54,408	$0	$6,750
5521000 - Gas & Oil	$61,500	$58,600	$58,600	$0	$(2,900)
5525000 - Tools	$500	$700	$700	$0	$200
5540000 - Books,pubs,subs & Memberships	$1,015	$1,215	$1,215	$0	$200
5550000 - Training	$5,150	$4,500	$4,500	$0	$(650)
5590000 - Depreciation	$67,003	$67,003	$67,003	$0	$0
Operating Expenses	**$32,440,633**	**$33,526,728**	**$33,597,452**	**$70,724**	**$1,156,819**
Capital Outlay					
5640100 - Vehicles	$81,514	$117,460	$117,460	$0	$35,946
5650000 - Construction In Progress	$3,376,050	$475,000	$3,519,570	$3,044,570	$143,520
Capital Outlay	**$3,463,064**	**$592,460**	**$3,637,030**	**$3,044,570**	**$173,966**
Debt Service					
5710000 - Principal	$134,588	$165,838	$165,838	$0	$31,250
5720000 - Interest	$20,557	$31,819	$31,819	$0	$11,262
Debt Service	**$155,145**	**$197,657**	**$197,657**	**$0**	**$42,512**
Transfers Out					
5910001 - Tran Out-general Fund	$719,694	$1,034,761	$1,034,761	$0	$315,067
5910158 - Tran Out-intergov Radio Commun	$22,639	$22,278	$22,278	$0	$(361)
Transfers Out	**$742,333**	**$1,057,039**	**$1,057,039**	**$0**	**$314,706**

401-SOLID WASTE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Reserves - Operating					
5990010 - Reserve For Cash	$5,861,068	$6,091,978	$6,101,155	$9,177	$240,087
5990020 - Reserve For Contingency	$3,516,640	$3,655,187	$3,660,693	$5,506	$144,053
Reserves - Operating	**$9,377,708**	**$9,747,165**	**$9,761,848**	**$14,683**	**$384,140**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$63,641	$97,234	$97,234	$0	$33,593
Reserves - Debt	**$63,641**	**$97,234**	**$97,234**	**$0**	**$33,593**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$27,847,217	$32,980,153	$33,597,309	$617,156	$5,750,092
Reserves - Capital	**$27,847,217**	**$32,980,153**	**$33,597,309**	**$617,156**	**$5,750,092**
Reserves - Assigned					
5990052 - Reserve For Landfill Closure	$9,752,853	$9,128,976	$9,128,976	$0	$(623,877)
5990060 - Reserves Assigned	$7,006,493	$7,006,493	$7,006,493	$0	$0
Reserves - Assigned	**$16,759,346**	**$16,135,469**	**$16,135,469**	**$0**	**$(623,877)**
Reserves - Restricted					
5990070 - Reserves Restricted	$2,764,284	$6,639,894	$6,639,894	$0	$3,875,610
Reserves - Restricted	**$2,764,284**	**$6,639,894**	**$6,639,894**	**$0**	**$3,875,610**
TOTAL EXPENDITURES:	**$95,596,811**	**$102,941,901**	**$106,673,371**	**$3,731,470**	**$11,076,560**

FUND 407 – OSCEOLA PARKWAY FUND

TRENDS & ISSUES

The Osceola Parkway Fund is an Enterprise Fund under the Transportation and Transit Department. It provides funding for Osceola Parkway's operations, maintenance, and debt service for the Transportation Improvement and Refunding Revenue Bonds (Osceola Parkway), Series 2019A1-2, and the Osceola Parkway project.

REVENUES

The primary revenue sources are Fund Balance and Tolls, which are projected to decrease for FY26.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

407-OSCEOLA PARKWAY FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	$ 25,093,283	$ 24,649,096	$ 24,649,096	$ 0	$(444,187)
Less 5% Statutory Reduction	$(1,254,664)	$(1,232,455)	$(1,232,455)	$ 0	$ 22,209
Subtotal:	**$ 23,838,619**	**$ 23,416,641**	**$ 23,416,641**	**$ 0**	**$(421,978)**
Fund Balance	$ 54,096,208	$ 65,927,012	$ 66,014,280	$ 87,268	$ 11,918,072
REVENUES TOTAL:	**$ 77,934,827**	**$ 89,343,653**	**$ 89,430,921**	**$ 87,268**	**$ 11,496,094**
EXPENDITURES:					
Personnel Services	$ 282,743	$ 287,440	$ 288,418	$ 978	$ 5,675
Operating Expenses	$ 3,500,664	$ 3,977,184	$ 3,980,612	$ 3,428	$ 479,948
Capital Outlay	$ 1,113,375	$ 0	$ 87,268	$ 87,268	$(1,026,107)
Debt Service	$ 9,211,050	$ 10,066,301	$ 10,066,301	$ 0	$ 855,251
Subtotal:	**$ 14,107,832**	**$ 14,330,925**	**$ 14,422,599**	**$ 91,674**	**$ 314,767**
Transfers Out	$ 169,839	$ 156,200	$ 156,200	$ 0	$(13,639)
Reserves - Operating	$ 1,057,280	$ 1,178,886	$ 1,180,061	$ 1,175	$ 122,781
Reserves - Debt	$ 24,652,712	$ 24,652,712	$ 24,652,712	$ 0	$ 0
Reserves - Capital	$ 36,641,664	$ 47,719,430	$ 47,713,849	$(5,581)	$ 11,072,185
Reserves - Restricted	$ 1,305,500	$ 1,305,500	$ 1,305,500	$ 0	$ 0
EXPENDITURES TOTAL:	**$ 77,934,827**	**$ 89,343,653**	**$ 89,430,921**	**$ 87,268**	**$ 11,496,094**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

407-OSCEOLA PARKWAY FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3446000 - Tolls (roads & Bridges)	$25,093,283	$24,649,096	$24,649,096	$0	$(444,187)
Charges For Services	**$25,093,283**	**$24,649,096**	**$24,649,096**	**$0**	**$(444,187)**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(1,254,664)	$(1,232,455)	$(1,232,455)	$0	$22,209
Less 5% Statutory Reduction	**$(1,254,664)**	**$(1,232,455)**	**$(1,232,455)**	**$0**	**$22,209**
Fund Balance					
3892810 - Balance Forward Restricted	$25,958,212	$36,962,406	$36,962,406	$0	$11,004,194
3892820 - Balance Forward Committed	$1,113,375	$0	$87,268	$87,268	$(1,026,107)
3899002 - Balance Forward	$27,024,621	$28,964,606	$28,964,606	$0	$1,939,985
Fund Balance	**$54,096,208**	**$65,927,012**	**$66,014,280**	**$87,268**	**$11,918,072**
TOTAL REVENUES:	**$77,934,827**	**$89,343,653**	**$89,430,921**	**$87,268**	**$11,496,094**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$177,549	$180,571	$180,571	$0	$3,022
5122000 - Car Allowance	$2,609	$2,609	$2,609	$0	$0
5122001 - Cell Phone Allowance	$75	$212	$212	$0	$137
5130001 - Vacancy Factor	$(3,106)	$(3,162)	$(3,162)	$0	$(56)
5140000 - Overtime	$50	$50	$50	$0	$0
5210000 - Fica Taxes	$13,583	$13,818	$13,818	$0	$235
5220000 - Retirement Contributions	$36,151	$37,118	$37,118	$0	$967
5221000 - Opeb Gasb 45	$15,000	$15,000	$15,000	$0	$0
5230000 - Health Insurance	$36,327	$36,756	$37,746	$990	$1,419
5231000 - Life Insurance	$181	$184	$184	$0	$3
5232000 - Dental Insurance	$596	$665	$653	$(12)	$57
5233000 - Lt Disability Insurance	$283	$285	$285	$0	$2
5233100 - St Disability Insurance	$458	$468	$468	$0	$10
5240000 - Workers' Compensation	$2,987	$2,866	$2,866	$0	$(121)
Personnel Services	**$282,743**	**$287,440**	**$288,418**	**$978**	**$5,675**
Operating Expenses					
5310000 - Professional Services	$200,000	$200,000	$200,000	$0	$0
5340000 - Other Contractual Services	$400,550	$550	$550	$0	$(400,000)
5340001 - Miscellaneous Contractual Svcs	$47,000	$450,000	$450,000	$0	$403,000
5430000 - Utility Services	$63,900	$69,717	$69,717	$0	$5,817
5450000 - Insurance	$890	$890	$822	$(68)	$(68)
5460000 - Repair & Maintenance Svcs	$826,421	$1,291,765	$1,291,765	$0	$465,344
5490000 - Oth Current Chgs & Obligations	$5,000	$5,000	$5,000	$0	$0
5490501 - OH-Workers' Compensation	$610	$610	$622	$12	$12
5490502 - OH-Property & Liability Insurance	$138	$138	$54	$(84)	$(84)
5490503 - OH-Dental Insurance	$156	$156	$169	$13	$13
5490504 – OH-Health Insurance	$774	$774	$4,313	$3,539	$3,539
5490505 – OH-Life/AD&D, STD, LTD	$117	$117	$133	$16	$16
5511000 - Office Supplies	$250	$250	$250	$0	$0
5540000 - Books,pubs,subs & Memberships	$2,500	$2,500	$2,500	$0	$0
5590000 - Depreciation	$1,928,373	$1,954,717	$1,954,717	$0	$26,344

407-OSCEOLA PARKWAY FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses	**$3,500,664**	**$3,977,184**	**$3,980,612**	**$3,428**	**$479,948**
Capital Outlay					
5650000 - Construction In Progress	$1,113,375	$0	$87,268	$87,268	$(1,026,107)
Capital Outlay	**$1,113,375**	**$0**	**$87,268**	**$87,268**	**$(1,026,107)**
Debt Service					
5710000 - Principal	$2,140,000	$3,008,574	$3,008,574	$0	$868,574
5720000 - Interest	$7,069,550	$7,056,227	$7,056,227	$0	$(13,323)
5730000 - Other Debt Service Costs	$1,500	$1,500	$1,500	$0	$0
Debt Service	**$9,211,050**	**$10,066,301**	**$10,066,301**	**$0**	**$855,251**
Transfers Out					
5910001 - Tran Out-general Fund	$169,839	$156,200	$156,200	$0	$(13,639)
Transfers Out	**$169,839**	**$156,200**	**$156,200**	**$0**	**$(13,639)**
Reserves - Operating					
5990010 - Reserve For Cash	$660,800	$736,804	$737,538	$734	$76,738
5990020 - Reserve For Contingency	$396,480	$442,082	$442,523	$441	$46,043
Reserves - Operating	**$1,057,280**	**$1,178,886**	**$1,180,061**	**$1,175**	**$122,781**
Reserves - Debt					
5990030 - Reserve for Debt	$24,652,712	$24,652,712	$24,652,712	$0	$0
Reserves - Debt	**$24,652,712**	**$24,652,712**	**$24,652,712**	**$0**	**$0**
Reserves - Capital					
5990040 - Res For Capital - Undesignated	$36,641,664	$47,719,430	$47,713,849	$(5,581)	$11,072,185
Reserves - Capital	**$36,641,664**	**$47,719,430**	**$47,713,849**	**$(5,581)**	**$11,072,185**
Reserves - Restricted					
5990070 - Reserves Restricted	$1,305,500	$1,305,500	$1,305,500	$0	$0
Reserves - Restricted	**$1,305,500**	**$1,305,500**	**$1,305,500**	**$0**	**$0**
TOTAL EXPENDITURES:	**$77,934,827**	**$89,343,653**	**$89,430,921**	**$87,268**	**$11,496,094**

INTERNAL SERVICE FUNDS

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502- Property & Casualty Insurance Internal Service Fund 10-5

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FUND 501 – WORKERS' COMPENSATION INTERNAL SERVICE FUND

TRENDS & ISSUES

The Workers' Compensation Internal Service Fund is managed by Risk Management (1261) which administers the program for Workers' Compensation.

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY26 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	$ 3,841,044	$ 3,996,480	$ 4,025,218	$ 28,738	$ 184,174
Subtotal:	**$ 3,841,044**	**$ 3,996,480**	**$ 4,025,218**	**$ 28,738**	**$ 184,174**
Fund Balance	$ 7,997,066	$ 9,186,989	$ 9,186,989	$ 0	$ 1,189,923
REVENUES TOTAL:	**$ 11,838,110**	**$ 13,183,469**	**$ 13,212,207**	**$ 28,738**	**$ 1,374,097**
EXPENDITURES:					
Personnel Services	$ 225,655	$ 243,766	$ 233,143	$(10,623)	$ 7,488
Operating Expenses	$ 3,848,786	$ 3,585,048	$ 3,588,569	$ 3,521	$(260,217)
Subtotal:	**$ 4,074,441**	**$ 3,828,814**	**$ 3,821,712**	**$(7,102)**	**$(252,729)**
Transfers Out	$ 81,867	$ 81,744	$ 81,744	$ 0	$(123)
Reserves - Claims	$ 4,435,773	$ 7,091,294	$ 7,127,134	$ 35,840	$ 2,691,361
Reserves - Restricted	$ 3,246,029	$ 2,181,617	$ 2,181,617	$ 0	$(1,064,412)
EXPENDITURES TOTAL:	**$ 11,838,110**	**$ 13,183,469**	**$ 13,212,207**	**$ 28,738**	**$ 1,374,097**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

501 – WORKERS' COMPENSATION INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3412001 - Int Svc-bocc	$1,220,482	$1,305,463	$1,312,877	$7,414	$92,395
3412012 - Int Svc-property Appraiser	$49,500	$49,500	$51,500	$2,000	$2,000
3412013 - Int Svc-clerk Of The Court	$17,000	$17,000	$19,500	$2,500	$2,500
3412014 - Int Svc-tax Collector	$22,500	$22,500	$25,500	$3,000	$3,000
3412015 - Int Svc-superv Of Elections	$3,500	$3,500	$4,500	$1,000	$1,000
3412102 - Int Svc-transportation Trust	$582,276	$544,964	$539,061	$(5,903)	$(43,215)
3412104 - Int Svc-tourist Develop Tax	$47,257	$44,455	$44,643	$188	$(2,614)
3412107 - Int Svc-library District	$517	$509	$516	$7	$(1)
3412111 - Int Svc-housing Assistance	$893	$971	$971	$0	$78
3412125 - Int Svc - Environm Land Maint	$5,121	$5,941	$5,974	$33	$853
3412130 - Int Svce- Court Technology	$2,523	$2,446	$2,476	$30	$(47)
3412134 - Int Svc-countywide Fire Msbu	$1,646,628	$1,746,125	$1,777,030	$30,905	$130,402
3412137 - Int Svc-HOME Fund	$80	$37	$37	$0	$(43)
3412148 - Int Svc-fund 148	$88,135	$86,041	$86,050	$9	$(2,085)
3412149 - Int Svc-East 192 CRA	$295	$290	$294	$4	$(1)
3412151– Int Svc – CDBG	$889	$898	$898	$0	$9
3412155 - Int Svc-w192 Phase I	$4,158	$4,112	$4,123	$11	$(35)
3412156 - Int Svc-grants Fund	$51,027	$56,700	$43,619	$(13,081)	$(7,408)
3412158 - Int Svc-intergov Radio Commun	$4,805	$6,365	$6,386	$21	$1,581
3412168 - Int Svc-section 8	$2,830	$3,765	$3,765	$0	$935
3412180 - Int Svc - Inmate Welfare Fund	$3,536	$3,829	$3,844	$15	$308
3412401 - Int Svc-landfill	$54,370	$57,821	$58,251	$430	$3,881
3412407 - Int Svc-osceola Parkway	$3,597	$3,476	$3,488	$12	$(109)
3412501 - Int Svc-self Insurance	$198	$182	$182	$0	$(16)
3412502 - Int Svc-fees	$728	$791	$803	$12	$75
3412503 – int service dental insurance	$336	$327	$331	$4	$(5)
3412504 - Int Svc-fees	$672	$547	$554	$7	$(118)
3412505 –Int Svc LTD and Life Insurance	$268	$263	$266	$3	$(2)
3412509 - Int Svc-Fleet Gen Ovrsght	$1,389	$1,492	$1,503	$11	$114
3412510 - Int Svc-Fleet Maint	$23,943	$24,617	$24,717	$100	$774
3412511 - Int Svc-Fleet Fuel	$1,591	$1,553	$1,559	$6	$(32)
Charges For Services	**$3,841,044**	**$3,996,480**	**$4,025,218**	**$28,738**	**$184,174**
Fund Balance					
3899002 - Balance Forward	$7,997,066	$9,186,989	$9,186,989	$0	$1,189,923
Fund Balance	**$7,997,066**	**$9,186,989**	**$9,186,989**	**$0**	**$1,189,923**
TOTAL REVENUES:	**$11,838,110**	**$13,183,469**	**$13,212,207**	**$28,738**	**$1,374,097**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$152,583	$165,388	$165,388	$0	$12,805
5122000 - Car Allowance	$1,563	$1,563	$1,563	$0	$0
5130001 - Vacancy Factor	$(2,672)	$(2,895)	$(2,895)	$0	$(223)
5140000 - Overtime	$50	$50	$50	$0	$0
5210000 - Fica Taxes	$11,676	$12,656	$12,656	$0	$980
5220000 - Retirement Contributions	$28,254	$30,336	$30,336	$0	$2,082

501 – WORKERS' COMPENSATION INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5230000 - Health Insurance	$32,578	$34,883	$24,260	$(10,623)	$(8,318)
5231000 - Life Insurance	$155	$168	$168	$0	$13
5232000 - Dental Insurance	$600	$714	$714	$0	$114
5233000 - Lt Disability Insurance	$245	$264	$264	$0	$19
5233100 - St Disability Insurance	$425	$457	$457	$0	$32
5240000 - Workers' Compensation	$198	$182	$182	$0	$(16)
Personnel Services	**$225,655**	**$243,766**	**$233,143**	**$(10,623)**	**$7,488**
Operating Expenses					
5310000 - Professional Services	$213,000	$213,000	$213,000	$0	$0
5340000 - Other Contractual Services	$48,900	$48,900	$48,900	$0	$0
5450000 - Insurance	$998	$998	$864	$(134)	$(134)
5450001 - Insurance Premium	$465,000	$525,000	$525,000	$0	$60,000
5450002 - Insurance Admin Fees	$46,000	$48,000	$48,000	$0	$2,000
5462000 - Rep & Maint-automotive	$100	$100	$100	$0	$0
5462100 - Rep & Maint.-Sheriff's Site	$0	$100	$100	$0	$100
5490300 - Claims	$3,070,369	$2,744,397	$2,744,397	$0	$(325,972)
5490501 - OH-Workers' Compensation	$0	$0	$0	$0	$0
5490502 - OH-Property & Liability Insurance	$154	$154	$57	$(97)	$(97)
5490503 - OH-Dental Insurance	$142	$161	$177	$16	$35
5490504 – OH-Health Insurance	$713	$812	$4,534	$3,722	$3,821
5490505 – OH-Life/AD&D, STD, LTD	$110	$126	$140	$14	$30
5521000 - Gas & Oil	$300	$300	$300	$0	$0
5540000 - Books,pubs,subs & Memberships	$500	$500	$500	$0	$0
5550000 - Training	$2,500	$2,500	$2,500	$0	$0
Operating Expenses	**$3,848,786**	**$3,585,048**	**$3,588,569**	**$3,521**	**$(260,217)**
Transfers Out					
5910001 - Tran Out-general Fund	$81,867	$81,744	$81,744	$0	$(123)
Transfers Out	**$81,867**	**$81,744**	**$81,744**	**$0**	**$(123)**
Reserves - Claims					
5990053 - Reserve For Claims	$4,435,773	$7,091,294	$7,127,134	$35,840	$2,691,361
Reserves - Claims	**$4,435,773**	**$7,091,294**	**$7,127,134**	**$35,840**	**$2,691,361**
Reserves - Restricted					
5990070 - Reserves Restricted	$3,246,029	$2,181,617	$2,181,617	$0	$(1,064,412)
Reserves - Restricted	**$3,246,029**	**$2,181,617**	**$2,181,617**	**$0**	**$(1,064,412)**
TOTAL EXPENDITURES:	**$11,838,110**	**$13,183,469**	**$13,212,207**	**$28,738**	**$1,374,097**

FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by HR-Risk Management (1261), which administers the County's comprehensive insurance and self-insurance programs for Property, Casualty, and General Liability Insurance.

REVENUES

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles and auto premium liability and physical damage. Also included is Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted based on updated projections**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	$ 9,609,991	$ 10,817,867	$ 13,539,855	$ 2,721,988	$ 3,929,864
Subtotal:	**$ 9,609,991**	**$ 10,817,867**	**$ 13,539,855**	**$ 2,721,988**	**$ 3,929,864**
Fund Balance	$ 7,919,862	$ 13,107,516	$ 8,051,279	$(5,056,237)	$ 131,417
REVENUES TOTAL:	**$ 17,529,853**	**$ 23,925,383**	**$ 21,591,134**	**$(2,334,249)**	**$ 4,061,281**
EXPENDITURES:					
Personnel Services	$ 202,108	$ 219,624	$ 209,001	$(10,623)	$ 6,893
Operating Expenses	$ 8,672,501	$ 9,164,172	$ 9,168,437	$ 4,265	$ 495,936
Subtotal:	**$ 8,874,609**	**$ 9,383,796**	**$ 9,377,438**	**$(6,358)**	**$ 502,829**
Transfers Out	$ 75,245	$ 89,821	$ 89,821	$ 0	$ 14,576
Reserves - Claims	$ 971,631	$ 6,227,866	$ 3,899,975	$(2,327,891)	$ 2,928,344
Reserves - Restricted	$ 7,608,368	$ 8,223,900	$ 8,223,900	$ 0	$ 615,532
EXPENDITURES TOTAL:	**$ 17,529,853**	**$ 23,925,383**	**$ 21,591,134**	**$(2,334,249)**	**$ 4,061,281**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3412000 - Internal Svc Fund Fees & Chgs	$0	$979,983	$0	$(979,983)	$0
3412001 - Int Svc-bocc	$6,166,792	$6,395,824	$8,508,067	$2,112,243	$2,341,275
3412102 - Int Svc-transportation Trust	$1,967,564	$1,967,564	$2,856,533	$888,969	$888,969
3412104 - Int Svc-tourist Develop Tax	$180,455	$180,455	$148,126	$(32,329)	$(32,329)
3412107 - Int Svc-library District	$62,192	$62,192	$72,504	$10,312	$10,312
3412125 - Int Svc - Environm Land Maint	$5,732	$5,732	$4,742	$(990)	$(990)
3412130 - Int Svce- Court Technology	$3,007	$3,007	$2,695	$(312)	$(312)
3412134 - Int Svc-countywide Fire Msbu	$1,010,141	$1,010,055	$1,255,701	$245,646	$245,560
3412137 - Int Svc-HOME Fund	$542	$542	$0	$(542)	$(542)
3412148 - Int Svc-fund 148	$60,807	$60,807	$485,795	$424,988	$424,988
3412149 - Int Svc-East 192 CRA	$375	$375	$337	$(38)	$(38)
3412155 - Int Svc-w192 Phase I	$21,868	$21,868	$18,855	$(3,013)	$(3,013)
3412158 - Int Svc-intergov Radio Commun	$69,911	$69,911	$81,629	$11,718	$11,718
3412180 - Int Svc - Inmate Welfare Fund	$1,504	$1,504	$1,347	$(157)	$(157)
3412401 - Int Svc-landfill	$22,368	$22,368	$39,392	$17,024	$17,024
3412407 - Int Svc-osceola Parkway	$1,028	$1,028	$876	$(152)	$(152)
3412501 - Int Svc-self Insurance	$1,152	$1,152	$921	$(231)	$(231)
3412503 – int service dental insurance	$251	$0	$373	$373	$122
3412504 - Int Svc-fees	$626	$0	$602	$602	$(24)
3412505 –Int Svc LTD and Life Insurance	$176	$0	$306	$306	$130
3412509 - Int Svc-Fleet Gen Ovrsght	$1,840	$1,840	$996	$(844)	$(844)
3412510 - Int Svc-Fleet Maint	$30,192	$30,192	$59,541	$29,349	$29,349
3412511 - Int Svc-Fleet Fuel	$1,468	$1,468	$517	$(951)	$(951)
Charges For Services	**$9,609,991**	**$10,817,867**	**$13,539,855**	**$2,721,988**	**$3,929,864**
Fund Balance					
3899002 - Balance Forward	$7,919,862	$13,107,516	$8,051,279	$(5,056,237)	$131,417
Fund Balance	**$7,919,862**	**$13,107,516**	**$8,051,279**	**$(5,056,237)**	**$131,417**
TOTAL REVENUES:	**$17,529,853**	**$23,925,383**	**$21,591,134**	**$(2,334,249)**	**$4,061,281**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$137,963	$150,183	$150,183	$0	$12,220
5122000 - Car Allowance	$625	$625	$625	$0	$0
5130001 - Vacancy Factor	$(2,415)	$(2,629)	$(2,629)	$0	$(214)
5140000 - Overtime	$50	$50	$50	$0	$0
5210000 - Fica Taxes	$10,558	$11,495	$11,495	$0	$937
5220000 - Retirement Contributions	$21,788	$23,923	$23,923	$0	$2,135
5230000 - Health Insurance	$32,022	$34,294	$23,671	$(10,623)	$(8,351)
5231000 - Life Insurance	$141	$154	$154	$0	$13
5232000 - Dental Insurance	$581	$697	$697	$0	$116
5233000 - Lt Disability Insurance	$222	$240	$240	$0	$18
5233100 - St Disability Insurance	$392	$426	$426	$0	$34
5240000 - Workers' Compensation	$181	$166	$166	$0	$(15)
Personnel Services	**$202,108**	**$219,624**	**$209,001**	**$(10,623)**	**$6,893**
Operating Expenses					

502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5310000 - Professional Services	$363,000	$363,000	$363,000	$0	$0
5450001 - Insurance Premium	$4,613,733	$4,684,612	$4,684,612	$0	$70,879
5450003 - Bonded Insurance	$4,420	$2,070	$2,070	$0	$(2,350)
5490000 - Oth Current Chgs & Obligations	$55,000	$160,000	$160,000	$0	$105,000
5490300 - Claims	$3,630,761	$3,949,690	$3,949,690	$0	$318,929
5490501 - OH-Workers' Compensation	$547	$625	$637	$12	$90
5490503 - OH-Dental Insurance	$140	$160	$172	$12	$32
5490504 – OH-Health Insurance	$695	$795	$4,423	$3,628	$3,728
5490505 – OH-Life/AD&D, STD, LTD	$105	$120	$137	$17	$32
5490509 - OH-Fleet Oversight	$331	$0	$336	$336	$5
5490511 - OH-Fleet Fuel	$669	$0	$260	$260	$(409)
5540000 - Books,pubs,subs & Memberships	$750	$750	$750	$0	$0
5541000 - Registration Fees	$350	$350	$350	$0	$0
5550000 - Training	$2,000	$2,000	$2,000	$0	$0
Operating Expenses	**$8,672,501**	**$9,164,172**	**$9,168,437**	**$4,265**	**$495,936**
Transfers Out					
5910001 - Tran Out-general Fund	$75,245	$89,821	$89,821	$0	$14,576
Transfers Out	**$75,245**	**$89,821**	**$89,821**	**$0**	**$14,576**
Reserves - Claims					
5990053 - Reserve For Claims	$971,631	$6,227,866	$3,899,975	$(2,327,891)	$2,928,344
Reserves - Claims	**$971,631**	**$6,227,866**	**$3,899,975**	**$(2,327,891)**	**$2,928,344**
Reserves - Restricted					
5990070 - Reserves Restricted	$7,608,368	$8,223,900	$8,223,900	$0	$615,532
Reserves - Restricted	**$7,608,368**	**$8,223,900**	**$8,223,900**	**$0**	**$615,532**
TOTAL EXPENDITURES:	**$17,529,853**	**$23,925,383**	**$21,591,134**	**$(2,334,249)**	**$4,061,281**

FUND 503 – DENTAL INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by HR-Risk Management (1261), which administers the County's comprehensive insurance and self-insurance programs for Property, Casualty, and General Liability Insurance.

REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to participating Constitutional Offices, BOCC departments, and employee contributions. Also included is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	$ 1,374,132	$ 1,384,719	$ 1,345,758	$(38,961)	$(28,374)
Subtotal:	**$ 1,374,132**	**$ 1,384,719**	**$ 1,345,758**	**$(38,961)**	**$(28,374)**
Transfers In	$ 0	$ 0	$ 5,409	$ 5,409	$ 5,409
Fund Balance	$ 1,201,308	$ 1,224,863	$ 1,224,863	$ 0	$ 23,555
REVENUES TOTAL:	**$ 2,575,440**	**$ 2,609,582**	**$ 2,576,030**	**$(33,552)**	**$ 590**
EXPENDITURES:					
Personnel Services	$ 87,026	$ 90,925	$ 87,890	$(3,035)	$ 864
Operating Expenses	$ 1,039,435	$ 1,059,309	$ 1,061,199	$ 1,890	$ 21,764
Subtotal:	**$ 1,126,461**	**$ 1,150,234**	**$ 1,149,089**	**$(1,145)**	**$ 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	$ 1,337,913	$ 1,305,506	$(32,407)	$(27,807)
Reserves - Restricted	$ 38,284	$ 42,172	$ 42,172	$ 0	$ 3,888
EXPENDITURES TOTAL:	**$ 2,575,440**	**$ 2,609,582**	**$ 2,576,030**	**$(33,552)**	**$ 590**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

503 – DENTAL INSURANCE INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3412000 - Internal Svc Fund Fees & Chgs	$100,887	$100,887	$97,073	$(3,814)	$(3,814)
3412001 - Int Svc-bocc	$360,003	$364,345	$373,287	$8,942	$13,284
3412002 - Internal Services	$443,111	$443,111	$449,924	$6,813	$6,813
3412012 - Int Svc-property Appraiser	$37,112	$37,112	$41,219	$4,107	$4,107
3412014 - Int Svc-tax Collector	$65,176	$65,176	$0	$(65,176)	$(65,176)
3412015 - Int Svc-superv Of Elections	$9,687	$9,687	$12,415	$2,728	$2,728
3412102 - Int Svc-transportation Trust	$73,953	$71,785	$73,261	$1,476	$(692)
3412104 - Int Svc-tourist Develop Tax	$10,653	$10,389	$10,560	$171	$(93)
3412107 - Int Svc-library District	$504	$455	$464	$9	$(40)
3412111 - Int Svc-housing Assistance	$939	$1,183	$1,183	$0	$244
3412125 - Int Svc - Environm Land Maint	$1,919	$2,324	$2,325	$1	$406
3412130 - Int Svce- Court Technology	$2,520	$2,562	$2,604	$42	$84
3412134 - Int Svc-countywide Fire Msbu	$192,094	$198,444	$205,816	$7,372	$13,722
3412137 - Int Svc-HOME Fund	$426	$209	$209	$0	$(217)
3412148 - Int Svc-fund 148	$33,931	$34,270	$34,643	$373	$712
3412149 - Int Svc-East 192 CRA	$315	$320	$325	$5	$10
3412151– Int Svc – CDBG	$783	$696	$696	$0	$(87)
3412155 - Int Svc-w192 Phase I	$945	$961	$977	$16	$32
3412156 - Int Svc-grants Fund	$9,435	$10,716	$8,104	$(2,612)	$(1,331)
3412158 - Int Svc-intergov Radio Commun	$1,425	$1,699	$1,726	$27	$301
3412168 - Int Svc-section 8	$4,882	$4,402	$4,866	$464	$(16)
3412180 - Int Svc - Inmate Welfare Fund	$1,260	$1,281	$1,302	$21	$42
3412401 - Int Svc-landfill	$10,355	$9,754	$9,627	$(127)	$(728)
3412407 - Int Svc-osceola Parkway	$752	$821	$822	$1	$70
3412501 - Int Svc-self Insurance	$742	$875	$891	$16	$149
3412502 - Int Svc-fees	$721	$857	$869	$12	$148
3412503 – int service dental insurance	$349	$289	$289	$0	$(60)
3412504 - Int Svc-fees	$652	$573	$581	$8	$(71)
3412505 –Int Svc LTD and Life Insurance	$286	$287	$293	$6	$7
3412509 - Int Svc-Fleet Gen Ovrsght	$537	$629	$677	$48	$140
3412510 - Int Svc-Fleet Maint	$7,320	$8,133	$8,235	$102	$915
3412511 - Int Svc-Fleet Fuel	$458	$487	$495	$8	$37
Charges For Services	**$1,374,132**	**$1,384,719**	**$1,345,758**	**$(38,961)**	**$(28,374)**
Transfers In					
3810134 - Tran In-countywide Fire Msbu	$0	$0	$5,409	$5,409	$5,409
Transfers In	**$0**	**$0**	**$5,409**	**$5,409**	**$5,409**
Fund Balance					
3899002 - Balance Forward	$1,201,308	$1,224,863	$1,224,863	$0	$23,555
Fund Balance	**$1,201,308**	**$1,224,863**	**$1,224,863**	**$0**	**$23,555**
TOTAL REVENUES:	**$2,575,440**	**$2,609,582**	**$2,576,030**	**$(33,552)**	**$590**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$58,167	$60,498	$60,498	$0	$2,331
5122000 - Car Allowance	$313	$313	$313	$0	$0

503 – DENTAL INSURANCE INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5130001 - Vacancy Factor	$(1,018)	$(1,060)	$(1,060)	$0	$(42)
5140000 - Overtime	$50	$50	$50	$0	$0
5210000 - Fica Taxes	$4,454	$4,633	$4,633	$0	$179
5220000 - Retirement Contributions	$9,420	$9,913	$9,913	$0	$493
5230000 - Health Insurance	$14,964	$15,893	$12,858	$(3,035)	$(2,106)
5231000 - Life Insurance	$60	$63	$63	$0	$3
5232000 - Dental Insurance	$283	$289	$289	$0	$6
5233000 - Lt Disability Insurance	$93	$97	$97	$0	$4
5233100 - St Disability Insurance	$165	$170	$170	$0	$5
5240000 - Workers' Compensation	$75	$66	$66	$0	$(9)
Personnel Services	**$87,026**	**$90,925**	**$87,890**	**$(3,035)**	**$864**
Operating Expenses					
5450000 - Insurance	$217	$0	$350	$350	$133
5450002 - Insurance Admin Fees	$59,855	$60,405	$60,405	$0	$550
5490300 - Claims	$978,690	$998,264	$998,264	$0	$19,574
5490501 - OH-Workers' Compensation	$261	$261	$265	$4	$4
5490502 - OH-Property & Liability Insurance	$34	$0	$23	$23	$(11)
5490503 - OH-Dental Insurance	$(1)	$0	$0	$0	$1
5490504 – OH-Health Insurance	$329	$329	$1,836	$1,507	$1,507
5490505 – OH-Life/AD&D, STD, LTD	$50	$50	$56	$6	$6
Operating Expenses	**$1,039,435**	**$1,059,309**	**$1,061,199**	**$1,890**	**$21,764**
Transfers Out					
5910001 - Tran Out-general Fund	$67,382	$69,263	$69,263	$0	$1,881
Transfers Out	**$67,382**	**$69,263**	**$69,263**	**$0**	**$1,881**
Reserves - Operating					
5990020 - Reserve For Contingency	$10,000	$10,000	$10,000	$0	$0
Reserves - Operating	**$10,000**	**$10,000**	**$10,000**	**$0**	**$0**
Reserves - Claims					
5990053 - Reserve For Claims	$1,333,313	$1,337,913	$1,305,506	$(32,407)	$(27,807)
Reserves - Claims	**$1,333,313**	**$1,337,913**	**$1,305,506**	**$(32,407)**	**$(27,807)**
Reserves - Restricted					
5990070 - Reserves Restricted	$38,284	$42,172	$42,172	$0	$3,888
Reserves - Restricted	**$38,284**	**$42,172**	**$42,172**	**$0**	**$3,888**
TOTAL EXPENDITURES:	**$2,575,440**	**$2,609,582**	**$2,576,030**	**$(33,552)**	**$590**

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Countywide Health Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to fund and administer health insurance costs of the County's self-insurance program. Health Insurance premiums for the entire County are paid out of this Fund. For FY26, Health Insurance rates increased by 7%.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses were adjusted per the increase in costs to Claims and Insurance Premium**

REVENUES

The primary source of revenue is derived from charges related to health insurance rates to countywide BOCC departments, participating Constitutional Officers, retirees, and employee contributions for health insurance. Also included are Fund Balance and Miscellaneous Revenue.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Charges for Services were adjusted due to finalized overhead costs for administration of the program**
- **Transfers In increased from Fire EMS due to ongoing union negotiations**
- **Fund Balance was adjusted based on updated projections due to prior year claims payment estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	$ 37,500,221	$ 38,954,695	$ 39,784,993	$ 830,298	$ 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**	**$ 39,809,695**	**$ 40,639,993**	**$ 830,298**	**$ 2,312,772**
Transfers In	$ 0	$ 0	$ 534,042	$ 534,042	$ 534,042
Fund Balance	$ 4,314,233	$ 4,936,915	$ 1,160,795	$(3,776,120)	$(3,153,438)
REVENUES TOTAL:	**$ 42,641,454**	**$ 44,746,610**	**$ 42,334,830**	**$(2,411,780)**	**$(306,624)**
EXPENDITURES:					
Personnel Services	$ 196,394	$ 171,305	$ 168,270	$(3,035)	$(28,124)
Operating Expenses	$ 29,758,322	$ 30,211,007	$ 32,314,982	$ 2,103,975	$ 2,556,660
Subtotal:	**$ 29,954,716**	**$ 30,382,312**	**$ 32,483,252**	**$ 2,100,940**	**$ 2,528,536**
Transfers Out	$ 343,805	$ 190,115	$ 190,115	$ 0	$(153,690)
Reserves - Claims	$ 8,110,922	$ 9,563,885	$ 5,051,165	$(4,512,720)	$(3,059,757)
Reserves - Restricted	$ 4,232,011	$ 4,610,298	$ 4,610,298	$ 0	$ 378,287
EXPENDITURES TOTAL:	**$ 42,641,454**	**$ 44,746,610**	**$ 42,334,830**	**$(2,411,780)**	**$(306,624)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

504 - HEALTH INSURANCE INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3412000 - Internal Svc Fund Fees & Chgs	$613,529	$613,529	$701,533	$88,004	$88,004
3412001 - Int Svc-bocc	$15,076,297	$15,859,491	$17,463,450	$1,603,959	$2,387,153
3412002 - Internal Services	$3,209,537	$3,209,537	$2,357,627	$(851,910)	$(851,910)
3412012 - Int Svc-property Appraiser	$1,015,020	$1,015,020	$1,257,415	$242,395	$242,395
3412014 - Int Svc-tax Collector	$1,727,616	$1,727,616	$0	$(1,727,616)	$(1,727,616)
3412015 - Int Svc-superv Of Elections	$303,655	$303,655	$383,676	$80,021	$80,021
3412102 - Int Svc-transportation Trust	$3,078,530	$3,003,567	$3,385,413	$381,846	$306,883
3412104 - Int Svc-tourist Develop Tax	$432,526	$461,319	$523,315	$61,996	$90,789
3412107 - Int Svc-library District	$13,396	$25,352	$27,529	$2,177	$14,133
3412111 - Int Svc-housing Assistance	$43,191	$53,551	$53,551	$0	$10,360
3412125 - Int Svc - Environm Land Maint	$80,628	$104,503	$121,569	$17,066	$40,941
3412130 - Int Svce- Court Technology	$112,119	$124,469	$135,084	$10,615	$22,965
3412134 - Int Svc-countywide Fire Msbu	$8,627,045	$9,083,823	$9,872,268	$788,445	$1,245,223
3412137 - Int Svc-HOME Fund	$16,617	$9,963	$9,963	$0	$(6,654)
3412148 - Int Svc-fund 148	$1,461,763	$1,477,149	$1,628,549	$151,400	$166,786
3412149 - Int Svc-East 192 CRA	$12,220	$12,968	$14,330	$1,362	$2,110
3412151– Int Svc – CDBG	$35,462	$34,122	$34,122	$0	$(1,340)
3412155 - Int Svc-w192 Phase I	$34,506	$36,627	$40,711	$4,084	$6,205
3412156 - Int Svc-grants Fund	$352,481	$426,098	$350,728	$(75,370)	$(1,753)
3412158 - Int Svc-intergov Radio Commun	$54,492	$88,483	$88,224	$(259)	$33,732
3412168 - Int Svc-section 8	$201,816	$203,904	$199,674	$(4,230)	$(2,142)
3412180 - Int Svc - Inmate Welfare Fund	$39,155	$41,537	$46,982	$5,445	$7,827
3412401 - Int Svc-landfill	$427,982	$418,716	$438,405	$19,689	$10,423
3412407 - Int Svc-osceola Parkway	$37,101	$37,530	$42,059	$4,529	$4,958
3412501 - Int Svc-self Insurance	$33,291	$35,695	$28,794	$(6,901)	$(4,497)
3412502 - Int Svc-fees	$32,717	$35,089	$28,094	$(6,995)	$(4,623)
3412503 – int service dental insurance	$15,293	$16,222	$14,694	$(1,528)	$(599)
3412504 - Int Svc-fees	$30,159	$25,724	$22,689	$(3,035)	$(7,470)
3412505 –Int Svc LTD and Life Insurance	$11,416	$12,115	$10,314	$(1,801)	$(1,102)
3412509 - Int Svc-Fleet Gen Ovrsght	$32,081	$39,215	$42,572	$3,357	$10,491
3412510 - Int Svc-Fleet Maint	$318,333	$395,317	$436,692	$41,375	$118,359
3412511 - Int Svc-Fleet Fuel	$20,247	$22,789	$24,967	$2,178	$4,720
Charges For Services	**$37,500,221**	**$38,954,695**	**$39,784,993**	**$830,298**	**$2,284,772**
Miscellaneous Revenues					
3690003 - Misc Rev-refund Of Py Expense	$10,000	$50,000	$50,000	$0	$40,000
3690007 - Misc Rev-Rx Consideration	$850,000	$850,000	$850,000	$0	$0
Miscellaneous Revenues	**$870,000**	**$900,000**	**$900,000**	**$0**	**$30,000**
Less 5% Statutory Reduction					
3899001 - Less 5% For Reserves	$(43,000)	$(45,000)	$(45,000)	$0	$(2,000)
Less 5% Statutory Reduction	**$(43,000)**	**$(45,000)**	**$(45,000)**	**$0**	**$(2,000)**
Transfers In					
3810134 - Tran In-countywide Fire Msbu	$0	$0	$534,042	$534,042	$534,042
Transfers In	**$0**	**$0**	**$534,042**	**$534,042**	**$534,042**
Fund Balance					

504 - HEALTH INSURANCE INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Fund Balance					
3899002 - Balance Forward	$4,314,233	$4,936,915	$1,160,795	$(3,776,120)	$(3,153,438)
Fund Balance	**$4,314,233**	**$4,936,915**	**$1,160,795**	**$(3,776,120)**	**$(3,153,438)**
TOTAL REVENUES:	**$42,641,454**	**$44,746,610**	**$42,334,830**	**$(2,411,780)**	**$(306,624)**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$132,382	$114,582	$114,582	$0	$(17,800)
5122000 - Car Allowance	$1,250	$1,250	$1,250	$0	$0
5130001 - Vacancy Factor	$(2,316)	$(2,005)	$(2,005)	$0	$311
5210000 - Fica Taxes	$10,129	$8,765	$8,765	$0	$(1,364)
5220000 - Retirement Contributions	$24,009	$21,782	$21,782	$0	$(2,227)
5230000 - Health Insurance	$29,527	$25,724	$22,689	$(3,035)	$(6,838)
5231000 - Life Insurance	$134	$116	$116	$0	$(18)
5232000 - Dental Insurance	$527	$467	$467	$0	$(60)
5233000 - Lt Disability Insurance	$209	$183	$183	$0	$(26)
5233100 - St Disability Insurance	$370	$314	$314	$0	$(56)
5240000 - Workers' Compensation	$173	$127	$127	$0	$(46)
Personnel Services	**$196,394**	**$171,305**	**$168,270**	**$(3,035)**	**$(28,124)**
Operating Expenses					
5310000 - Professional Services	$98,000	$100,250	$100,250	$0	$2,250
5340009 - Other Contractual Services-Operat	$767,000	$767,000	$767,000	$0	$0
5340010 - Other Contractual Services- Prescri	$351,000	$351,000	$351,000	$0	$0
5340011 - Other Contractual Services- Fixed F	$422,400	$422,400	$422,400	$0	$0
5340012 - Other Contractual Services- Tech, L	$54,000	$54,000	$54,000	$0	$0
5420000 - Freight & Postage Services	$1,870	$1,962	$1,962	$0	$92
5450000 - Insurance	$542	$0	$565	$565	$23
5450001 - Insurance Premium	$2,139,102	$2,341,895	$2,445,242	$103,347	$306,140
5450002 - Insurance Admin Fees	$812,868	$820,895	$820,895	$0	$8,027
5470000 - Printing And Binding	$5,775	$5,775	$5,775	$0	$0
5490016 - Other-Wellness	$75,362	$75,362	$75,362	$0	$0
5490300 - Claims	$23,500,000	$23,740,436	$25,740,436	$2,000,000	$2,240,436
5490301 - HRA Claims Payment	$1,525,250	$1,525,250	$1,525,250	$0	$0
5490501 - OH-Workers' Compensation	$499	$420	$427	$7	$(72)
5490502 - OH-Property & Liability Insurance	$84	$0	$37	$37	$(47)
5490503 - OH-Dental Insurance	$125	$106	$114	$8	$(11)
5490504 – OH-Health Insurance	$173	$0	$0	$0	$(173)
5490505 – OH-Life/AD&D, STD, LTD	$98	$82	$93	$11	$(5)
5540000 - Books,pubs,subs & Memberships	$500	$500	$500	$0	$0
5550000 - Training	$1,500	$1,500	$1,500	$0	$0
5590000 - Depreciation	$2,174	$2,174	$2,174	$0	$0
Operating Expenses	**$29,758,322**	**$30,211,007**	**$32,314,982**	**$2,103,975**	**$2,556,660**
Transfers Out					
5910001 - Tran Out-general Fund	$333,805	$180,115	$180,115	$0	$(153,690)
5910134 - Tran Out - Fire	$10,000	$10,000	$10,000	$0	$0
Transfers Out	**$343,805**	**$190,115**	**$190,115**	**$0**	**$(153,690)**

504 - HEALTH INSURANCE INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Reserves - Claims					
5990053 - Reserve For Claims	$8,110,922	$9,563,885	$5,051,165	$(4,512,720)	$(3,059,757)
Reserves - Claims	**$8,110,922**	**$9,563,885**	**$5,051,165**	**$(4,512,720)**	**$(3,059,757)**
Reserves - Restricted					
5990070 - Reserves Restricted	$4,232,011	$4,610,298	$4,610,298	$0	$378,287
Reserves - Restricted	**$4,232,011**	**$4,610,298**	**$4,610,298**	**$0**	**$378,287**
TOTAL EXPENDITURES:	**$42,641,454**	**$44,746,610**	**$42,334,830**	**$(2,411,780)**	**$(306,624)**

FUND 505 – LIFE, LTD, AND VOL LIFE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Life, Long-Term, Short-Term Disability and Voluntary Life Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to facilitate the revenue collection and payments for these insurance coverages Countywide.

REVENUES

The primary source of revenue is derived from charges related to life, long-term, and short-term disability rates to countywide departments and employees. Also included is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

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

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	$ 900,426	$ 927,580	$ 883,977	$(43,603)	$(16,449)
Subtotal:	**$ 900,426**	**$ 927,580**	**$ 883,977**	**$(43,603)**	**$(16,449)**
Fund Balance	$ 944,946	$ 869,228	$ 869,228	$ 0	$(75,718)
REVENUES TOTAL:	**$ 1,845,372**	**$ 1,796,808**	**$ 1,753,205**	**$(43,603)**	**$(92,167)**
EXPENDITURES:					
Personnel Services	$ 66,418	$ 69,362	$ 66,326	$(3,036)	$(92)
Operating Expenses	$ 613,812	$ 613,639	$ 615,189	$ 1,550	$ 1,377
Subtotal:	**$ 680,230**	**$ 683,001**	**$ 681,515**	**$(1,486)**	**$ 1,285**
Transfers Out	$ 57,560	$ 56,836	$ 56,836	$ 0	$(724)
Reserves - Operating	$ 13,000	$ 13,000	$ 0	$(13,000)	$(13,000)
Reserves - Claims	$ 1,094,582	$ 1,043,971	$ 1,014,854	$(29,117)	$(79,728)
EXPENDITURES TOTAL:	**$ 1,845,372**	**$ 1,796,808**	**$ 1,753,205**	**$(43,603)**	**$(92,167)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

505 – LIFE, LTD, AND VOL. LIFE INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3412000 - Internal Svc Fund Fees & Chgs	$39,024	$39,024	$25,803	$(13,221)	$(13,221)
3412001 - Int Svc-bocc	$371,985	$388,419	$396,758	$8,339	$24,773
3412012 - Int Svc-property Appraiser	$37,200	$37,200	$46,597	$9,397	$9,397
3412014 - Int Svc-tax Collector	$55,944	$55,944	$0	$(55,944)	$(55,944)
3412015 - Int Svc-superv Of Elections	$14,616	$14,616	$14,690	$74	$74
3412102 - Int Svc-transportation Trust	$70,149	$71,066	$72,148	$1,082	$1,999
3412104 - Int Svc-tourist Develop Tax	$9,646	$9,934	$10,126	$192	$480
3412107 - Int Svc-library District	$661	$731	$740	$9	$79
3412111 - Int Svc-housing Assistance	$788	$984	$984	$0	$196
3412125 - Int Svc - Environm Land Maint	$1,847	$2,512	$2,559	$47	$712
3412130 - Int Svce- Court Technology	$3,096	$3,207	$3,249	$42	$153
3412134 - Int Svc-countywide Fire Msbu	$218,751	$223,722	$231,805	$8,083	$13,054
3412137 - Int Svc-HOME Fund	$340	$186	$186	$0	$(154)
3412148 - Int Svc-fund 148	$38,835	$40,064	$40,072	$8	$1,237
3412149 - Int Svc-East 192 CRA	$292	$318	$323	$5	$31
3412151– Int Svc – CDBG	$770	$621	$621	$0	$(149)
3412155 - Int Svc-w192 Phase I	$931	$963	$979	$16	$48
3412156 - Int Svc-grants Fund	$7,724	$9,417	$7,212	$(2,205)	$(512)
3412158 - Int Svc-intergov Radio Commun	$1,551	$1,912	$1,942	$30	$391
3412168 - Int Svc-section 8	$4,252	$3,999	$3,999	$0	$(253)
3412180 - Int Svc - Inmate Welfare Fund	$997	$1,029	$1,050	$21	$53
3412401 - Int Svc-landfill	$8,341	$8,192	$8,386	$194	$45
3412407 - Int Svc-osceola Parkway	$1,039	$1,054	$1,070	$16	$31
3412501 - Int Svc-self Insurance	$935	$1,015	$1,029	$14	$94
3412502 - Int Svc-fees	$860	$940	$957	$17	$97
3412503 – int service dental insurance	$368	$380	$386	$6	$18
3412504 - Int Svc-fees	$811	$695	$706	$11	$(105)
3412505 –Int Svc LTD and Life Insurance	$281	$255	$255	$0	$(26)
3412509 - Int Svc-Fleet Gen Ovrsght	$765	$833	$846	$13	$81
3412510 - Int Svc-Fleet Maint	$7,152	$7,864	$8,007	$143	$855
3412511 - Int Svc-Fleet Fuel	$475	$484	$492	$8	$17
Charges For Services	**$900,426**	**$927,580**	**$883,977**	**$(43,603)**	**$(16,449)**
Fund Balance					
3899002 - Balance Forward	$944,946	$869,228	$869,228	$0	$(75,718)
Fund Balance	**$944,946**	**$869,228**	**$869,228**	**$0**	**$(75,718)**
TOTAL REVENUES:	**$1,845,372**	**$1,796,808**	**$1,753,205**	**$(43,603)**	**$(92,167)**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$44,247	$46,018	$46,018	$0	$1,771
5122000 - Car Allowance	$313	$313	$313	$0	$0
5130001 - Vacancy Factor	$(776)	$(808)	$(808)	$0	$(32)
5140000 - Overtime	$50	$50	$50	$0	$0
5210000 - Fica Taxes	$3,390	$3,522	$3,522	$0	$132
5220000 - Retirement Contributions	$7,522	$7,884	$7,884	$0	$362

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

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services					
5230000 - Health Insurance	$11,144	$11,843	$8,807	$(3,036)	$(2,337)
5231000 - Life Insurance	$45	$49	$49	$0	$4
5232000 - Dental Insurance	$233	$234	$234	$0	$1
5233000 - Lt Disability Insurance	$68	$76	$76	$0	$8
5233100 - St Disability Insurance	$126	$130	$130	$0	$4
5240000 - Workers' Compensation	$56	$51	$51	$0	$(5)
Personnel Services	**$66,418**	**$69,362**	**$66,326**	**$(3,036)**	**$(92)**
Operating Expenses					
5450000 - Insurance	$152	$0	$287	$287	$135
5450001 - Insurance Premium	$613,102	$613,102	$613,102	$0	$0
5490501 - OH-Workers' Compensation	$212	$212	$215	$3	$3
5490502 - OH-Property & Liability Insurance	$24	$0	$19	$19	$(5)
5490503 - OH-Dental Insurance	$53	$53	$59	$6	$6
5490504 – OH-Health Insurance	$272	$272	$1,507	$1,235	$1,235
5490505 – OH-Life/AD&D, STD, LTD	$(3)	$0	$0	$0	$3
Operating Expenses	**$613,812**	**$613,639**	**$615,189**	**$1,550**	**$1,377**
Transfers Out					
5910001 - Tran Out-general Fund	$57,560	$56,836	$56,836	$0	$(724)
Transfers Out	**$57,560**	**$56,836**	**$56,836**	**$0**	**$(724)**
Reserves - Operating					
5990020 - Reserve For Contingency	$13,000	$13,000	$0	$(13,000)	$(13,000)
Reserves - Operating	**$13,000**	**$13,000**	**$0**	**$(13,000)**	**$(13,000)**
Reserves - Claims					
5990053 - Reserve For Claims	$1,094,582	$1,043,971	$1,014,854	$(29,117)	$(79,728)
Reserves - Claims	**$1,094,582**	**$1,043,971**	**$1,014,854**	**$(29,117)**	**$(79,728)**
TOTAL EXPENDITURES:	**$1,845,372**	**$1,796,808**	**$1,753,205**	**$(43,603)**	**$(92,167)**

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund captures indirect costs associated with the general oversight of Fleet operations.

REVENUES

The Fleet General Oversight Internal Service Fund accounts for indirect costs associated with the general oversight of the Fleet operation. This Fund is supported by Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Other Sources was adjusted due to the FY26 Fleet – New & Replacement Vehicles & Equipment capital project being moved from Fund 510, which was offset by an adjustment to Capital Outlay**
- **Fund Balance was adjusted due to revised projections**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	$ 245,955	$ 265,792	$ 263,921	$(1,871)	$ 17,966
Less 5% Statutory Reduction	$(1)	$ 0	$ 0	$ 0	$ 1
Subtotal:	**$ 245,954**	**$ 265,792**	**$ 263,921**	**$(1,871)**	**$ 17,967**
Other Sources	$ 0	$ 0	$ 546,000	$ 546,000	$ 546,000
Fund Balance	$ 85,271	$ 163,528	$ 166,732	$ 3,204	$ 81,461
REVENUES TOTAL:	**$ 331,225**	**$ 429,320**	**$ 976,653**	**$ 547,333**	**$ 645,428**
EXPENDITURES:					
Personnel Services	$ 178,693	$ 198,745	$ 198,780	$ 35	$ 20,087
Operating Expenses	$ 36,782	$ 37,538	$ 38,836	$ 1,298	$ 2,054
Capital Outlay	$ 0	$ 0	$ 546,000	$ 546,000	$ 546,000
Debt Service	$ 0	$ 61,102	$ 61,102	$ 0	$ 61,102
Subtotal:	**$ 215,475**	**$ 297,385**	**$ 844,718**	**$ 547,333**	**$ 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**	**$ 429,320**	**$ 976,653**	**$ 547,333**	**$ 645,428**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3412001 - Int Svc-bocc	$91,025	$111,216	$99,181	$(12,035)	$8,156
3412102 - Int Svc-transportation Trust	$61,235	$61,235	$74,637	$13,402	$13,402
3412104 - Int Svc-tourist Develop Tax	$5,627	$5,627	$7,733	$2,106	$2,106
3412107 - Int Svc-library District	$993	$993	$336	$(657)	$(657)
3412125 - Int Svc - Environm Land Maint	$1,986	$1,986	$2,353	$367	$367
3412134 - Int Svc-countywide Fire Msbu	$57,593	$57,593	$54,465	$(3,128)	$(3,128)
3412148 - Int Svc-fund 148	$11,254	$11,254	$8,405	$(2,849)	$(2,849)
3412155 - Int Svc-w192 Phase I	$993	$993	$1,009	$16	$16
3412158 - Int Svc-intergov Radio Commun	$993	$993	$1,009	$16	$16
3412401 - Int Svc-landfill	$7,282	$7,282	$8,068	$786	$786
3412502 - Int Svc-fees	$331	$0	$336	$336	$5
3412510 - Int Svc-Fleet Maint	$5,958	$5,958	$6,389	$431	$431
3412511 - Int Svc-Fleet Fuel	$662	$662	$0	$(662)	$(662)
Charges For Services	**$245,955**	**$265,792**	**$263,921**	**$(1,871)**	**$17,966**
Other Sources					
3831000 - Install Proceeds/Capital Lease	$0	$0	$546,000	$546,000	$546,000
Other Sources	**$0**	**$0**	**$546,000**	**$546,000**	**$546,000**
Fund Balance					
3899002 - Balance Forward	$85,271	$163,528	$166,732	$3,204	$81,461
Fund Balance	**$85,271**	**$163,528**	**$166,732**	**$3,204**	**$81,461**
TOTAL REVENUES:	**$331,225**	**$429,320**	**$976,653**	**$547,333**	**$645,428**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$121,580	$131,869	$131,869	$0	$10,289
5130001 - Vacancy Factor	$(2,128)	$(2,308)	$(2,308)	$0	$(180)
5210000 - Fica Taxes	$9,301	$10,088	$10,088	$0	$787
5220000 - Retirement Contributions	$16,571	$18,501	$18,501	$0	$1,930
5230000 - Health Insurance	$31,425	$38,479	$38,479	$0	$7,054
5231000 - Life Insurance	$123	$134	$134	$0	$11
5232000 - Dental Insurance	$406	$482	$517	$35	$111
5233000 - Lt Disability Insurance	$194	$211	$211	$0	$17
5233100 - St Disability Insurance	$348	$376	$376	$0	$28
5240000 - Workers' Compensation	$873	$913	$913	$0	$40
Personnel Services	**$178,693**	**$198,745**	**$198,780**	**$35**	**$20,087**
Operating Expenses					
5340000 - Other Contractual Services	$1,954	$454	$454	$0	$(1,500)
5400000 - Travel And Per Diem	$4,500	$4,500	$4,500	$0	$0
5410000 - Communications	$5,760	$3,768	$3,768	$0	$(1,992)
5430000 - Utility Services	$1,377	$1,419	$1,419	$0	$42
5450000 - Insurance	$1,593	$1,593	$934	$(659)	$(659)
5460000 - Repair & Maintenance Svcs	$1,634	$1,730	$1,730	$0	$96
5490501 - OH-Workers' Compensation	$516	$579	$590	$11	$74
5490502 - OH-Property & Liability Insurance	$247	$247	$62	$(185)	$(185)
5490503 - OH-Dental Insurance	$131	$147	$160	$13	$29

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5490504 – OH-Health Insurance	$656	$736	$4,093	$3,357	$3,437
5490505 – OH-Life/AD&D, STD, LTD	$100	$112	$125	$13	$25
5490510 - OH-Fleet Maint	$7,663	$7,663	$6,411	$(1,252)	$(1,252)
5511000 - Office Supplies	$2,720	$3,070	$3,070	$0	$350
5520000 - Operating Supplies	$426	$2,735	$2,735	$0	$2,309
5540000 - Books,pubs,subs & Memberships	$1,900	$1,900	$1,900	$0	$0
5550000 - Training	$4,150	$5,430	$5,430	$0	$1,280
5590000 - Depreciation	$1,455	$1,455	$1,455	$0	$0
Operating Expenses	**$36,782**	**$37,538**	**$38,836**	**$1,298**	**$2,054**
Capital Outlay					
5650000 - Construction In Progress	$0	$0	$546,000	$546,000	$546,000
Capital Outlay	**$0**	**$0**	**$546,000**	**$546,000**	**$546,000**
Debt Service					
5710000 - Principal	$0	$46,342	$46,342	$0	$46,342
5720000 - Interest	$0	$14,760	$14,760	$0	$14,760
Debt Service	**$0**	**$61,102**	**$61,102**	**$0**	**$61,102**
Transfers Out					
5910001 - Tran Out-general Fund	$89,135	$102,084	$102,084	$0	$12,949
Transfers Out	**$89,135**	**$102,084**	**$102,084**	**$0**	**$12,949**
Reserves - Debt					
5990032 - Res For Debt - Future Payment	$26,615	$29,851	$29,851	$0	$3,236
Reserves - Debt	**$26,615**	**$29,851**	**$29,851**	**$0**	**$3,236**
TOTAL EXPENDITURES:	**$331,225**	**$429,320**	**$976,653**	**$547,333**	**$645,428**

FUND 510 – FLEET MAINTENANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Fleet Maintenance Internal Service Fund accounts for the cost incurred by the County for the maintenance of large vehicles.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating was adjusted due to a decrease in Other Current Charges & Obligations, partially offset by overhead adjustments**

REVENUES

Departments are billed for actual use of repair services and revenues are generated from Charges for Services based on each department's appropriation for vehicle maintenance. Revenue is also generated by an overhead allocation.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Other Sources was adjusted due to the FY26 Fleet – New & Replacement Vehicles & Equipment capital project being moved to Fund 509, which was offset by an adjustment to Capital Outlay**
- **Fund Balance was adjusted due to revised projections**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	$ 4,057,789	$ 4,489,214	$ 4,120,105	$(369,109)	$ 62,316
Less 5% Statutory Reduction	$(16,724)	$ 0	$ 0	$ 0	$ 16,724
Subtotal:	**$ 4,041,065**	**$ 4,489,214**	**$ 4,120,105**	**$(369,109)**	**$ 79,040**
Other Sources	$ 329,622	$ 250,000	$ 0	$(250,000)	$(329,622)
Fund Balance	$ 0	$ 85,670	$ 242,875	$ 157,205	$ 242,875
REVENUES TOTAL:	**$ 4,370,687**	**$ 4,824,884**	**$ 4,362,980**	**$(461,904)**	**$(7,707)**
EXPENDITURES:					
Personnel Services	$ 1,647,741	$ 1,858,570	$ 1,862,877	$ 4,307	$ 215,136
Operating Expenses	$ 1,889,858	$ 1,890,538	$ 1,874,327	$(16,211)	$(15,531)
Capital Outlay	$ 329,622	$ 271,500	$ 21,500	$(250,000)	$(308,122)
Debt Service	$ 26,616	$ 0	$ 0	$ 0	$(26,616)
Subtotal:	**$ 3,893,837**	**$ 4,020,608**	**$ 3,758,704**	**$(261,904)**	**$(135,133)**
Transfers Out	$ 463,542	$ 804,276	$ 604,276	$(200,000)	$ 140,734
Reserves - Debt	$ 13,308	$ 0	$ 0	$ 0	$(13,308)
EXPENDITURES TOTAL:	**$ 4,370,687**	**$ 4,824,884**	**$ 4,362,980**	**$(461,904)**	**$(7,707)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3412001 - Int Svc-bocc	$69,167	$141,150	$141,150	$0	$71,983
3412102 - Int Svc-transportation Trust	$619,959	$596,200	$596,200	$0	$(23,759)
3412104 - Int Svc-tourist Develop Tax	$4,974	$4,950	$4,950	$0	$(24)
3412107 - Int Svc-library District	$0	$200	$200	$0	$200
3412125 - Int Svc - Environm Land Maint	$3,000	$2,100	$2,100	$0	$(900)
3412134 - Int Svc-countywide Fire Msbu	$2,115,000	$2,012,000	$2,012,000	$0	$(103,000)
3412148 - Int Svc-fund 148	$0	$1,000	$1,000	$0	$1,000
3412151– Int Svc – CDBG	$0	$1,000	$1,000	$0	$1,000
3412155 - Int Svc-w192 Phase I	$100	$100	$100	$0	$0
3412158 - Int Svc-intergov Radio Commun	$100	$100	$100	$0	$0
3412168 - Int Svc-section 8	$460	$600	$600	$0	$140
3412401 - Int Svc-landfill	$57,860	$57,250	$57,250	$0	$(610)
3412501 - Int Svc-self Insurance	$100	$100	$100	$0	$0
3412511 - Int Svc-Fleet Fuel	$500	$2,000	$2,000	$0	$1,500
3413001 - Int Svc - GF	$509,568	$643,665	$435,923	$(207,742)	$(73,645)
3413102 - Int Svc - Transportation Trust	$390,796	$390,796	$333,351	$(57,445)	$(57,445)
3413104 - Int Svc - Tourist Develop Tax	$22,988	$22,988	$19,232	$(3,756)	$(3,756)
3413125 - Int Svc - Environmental Land Maint	$22,988	$22,988	$19,232	$(3,756)	$(3,756)
3413134 - Int Svc - Countywide Fire	$505,737	$505,737	$423,100	$(82,637)	$(82,637)
3413155 - Fleet Int. Svc. West 192 MSBU	$0	$7,663	$6,411	$(1,252)	$6,411
3413401 - Int Svc - Landfill	$65,133	$65,133	$54,490	$(10,643)	$(10,643)
3413509 - Fleet Int. Svc. Fleet Oversight	$0	$7,663	$6,411	$(1,252)	$6,411
3413511 - Int Svc - Fleet Fuel	$3,831	$3,831	$3,205	$(626)	$(626)
Charges For Services	**$4,057,789**	**$4,489,214**	**$4,120,105**	**$(369,109)**	**$62,316**
Other Sources					
3831000 - Install Proceeds/Capital Lease	$329,622	$250,000	$0	$(250,000)	$(329,622)
Other Sources	**$329,622**	**$250,000**	**$0**	**$(250,000)**	**$(329,622)**
Fund Balance					
3899002 - Balance Forward	$0	$85,670	$242,875	$157,205	$242,875
Fund Balance	**$0**	**$85,670**	**$242,875**	**$157,205**	**$242,875**
TOTAL REVENUES:	**$4,370,687**	**$4,824,884**	**$4,362,980**	**$(461,904)**	**$(7,707)**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$1,061,362	$1,168,723	$1,168,723	$0	$107,361
5130001 - Vacancy Factor	$(19,131)	$(21,010)	$(21,010)	$0	$(1,879)
5140000 - Overtime	$31,955	$31,955	$31,955	$0	$0
5210000 - Fica Taxes	$83,639	$91,852	$91,852	$0	$8,213
5220000 - Retirement Contributions	$149,019	$168,456	$168,456	$0	$19,437
5230000 - Health Insurance	$310,931	$387,221	$391,569	$4,348	$80,638
5231000 - Life Insurance	$1,108	$1,219	$1,219	$0	$111
5232000 - Dental Insurance	$5,848	$6,523	$6,482	$(41)	$634
5233000 - Lt Disability Insurance	$1,752	$1,921	$1,921	$0	$169
5233100 - St Disability Insurance	$3,153	$3,478	$3,478	$0	$325
5240000 - Workers' Compensation	$18,105	$18,232	$18,232	$0	$127

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Personnel Services	**$1,647,741**	**$1,858,570**	**$1,862,877**	**$4,307**	**$215,136**
Operating Expenses					
5310000 - Professional Services	$11,000	$12,000	$12,000	$0	$1,000
5314000 - Medical Svcs	$1,000	$1,000	$1,000	$0	$0
5340000 - Other Contractual Services	$16,877	$16,877	$16,877	$0	$0
5400000 - Travel And Per Diem	$3,300	$3,300	$3,300	$0	$0
5410000 - Communications	$10,205	$8,940	$8,940	$0	$(1,265)
5420000 - Freight & Postage Services	$550	$550	$550	$0	$0
5430000 - Utility Services	$10,328	$10,638	$10,638	$0	$310
5440000 - Rentals And Leases	$2,791	$1,980	$1,980	$0	$(811)
5450000 - Insurance	$26,145	$26,145	$55,855	$29,710	$29,710
5460000 - Repair & Maintenance Svcs	$26,580	$27,302	$27,302	$0	$722
5462000 - Rep & Maint-automotive	$1,531,694	$1,500,000	$1,500,000	$0	$(31,694)
5462999 - Rep & Maint-Auto Contra Acct	$(27,000)	$(30,000)	$(30,000)	$0	$(3,000)
5490000 - Oth Current Chgs & Obligations	$0	$44,897	$(32,372)	$(77,269)	$(32,372)
5490501 - OH-Workers' Compensation	$5,838	$6,385	$6,485	$100	$647
5490502 - OH-Property & Liability Insurance	$4,047	$4,047	$3,686	$(361)	$(361)
5490503 - OH-Dental Insurance	$1,472	$1,610	$1,753	$143	$281
5490504 – OH-Health Insurance	$7,402	$8,096	$45,123	$37,027	$37,721
5490505 – OH-Life/AD&D, STD, LTD	$1,139	$1,246	$1,389	$143	$250
5490509 - OH-Fleet Oversight	$5,958	$5,958	$6,389	$431	$431
5490511 - OH-Fleet Fuel	$10,035	$10,035	$3,900	$(6,135)	$(6,135)
5511000 - Office Supplies	$2,000	$2,025	$2,025	$0	$25
5520000 - Operating Supplies	$14,922	$16,532	$16,532	$0	$1,610
5520020 - Computer Hardware, Non-Capital	$0	$4,400	$4,400	$0	$4,400
5521000 - Gas & Oil	$72,000	$55,000	$55,000	$0	$(17,000)
5524000 - Oper Supp-miscellaneous	$3,000	$3,000	$3,000	$0	$0
5524500 - Cleaning Supplies	$2,500	$2,500	$2,500	$0	$0
5525000 - Tools	$17,120	$17,120	$17,120	$0	$0
5525500 - Allowance	$9,000	$9,000	$9,000	$0	$0
5540000 - Books,pubs,subs & Memberships	$12,080	$12,080	$12,080	$0	$0
5550000 - Training	$25,000	$25,000	$25,000	$0	$0
5590000 - Depreciation	$82,875	$82,875	$82,875	$0	$0
Operating Expenses	**$1,889,858**	**$1,890,538**	**$1,874,327**	**$(16,211)**	**$(15,531)**
Capital Outlay					
5640000 - Machinery & Equipment	$0	$21,500	$21,500	$0	$21,500
5650000 - Construction In Progress	$296,000	$250,000	$0	$(250,000)	$(296,000)
Capital Outlay	**$329,622**	**$271,500**	**$21,500**	**$(250,000)**	**$(308,122)**
Transfers Out					
5910001 - Tran Out-general Fund	$442,552	$783,974	$583,974	$(200,000)	$141,422
5910158 - Tran Out-intergov Radio Commun	$20,990	$20,302	$20,302	$0	$(688)
Transfers Out	**$463,542**	**$804,276**	**$604,276**	**$(200,000)**	**$140,734**
TOTAL EXPENDITURES:	**$4,370,687**	**$4,824,884**	**$4,362,980**	**$(461,904)**	**$(7,707)**

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund captures the costs associated with the purchase of fuel by County departments.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating decreased in Other Current Charges & Obligations due to Overhead allocation adjustments**

REVENUES

The Fleet Fuel Internal Service Fund accounts for costs associated with the purchase of fuel by County Departments. This Fund is supported by the Charges for Services generated by Gas & Oil expenses from each cost center, which is this Fund's primary revenue source. Revenue is also generated by an overhead allocation assessed to every cost center with an appropriation for fuel.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted due to revised projections**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	* Variance:	FY26 minus FY25:
REVENUES:					
Charges For Services	$ 2,447,726	$ 2,360,847	$ 2,105,780	$(255,067)	$(341,946)
Less 5% Statutory Reduction	$(3,641)	$ 0	$ 0	$ 0	$ 3,641
Subtotal:	**$ 2,444,085**	**$ 2,360,847**	**$ 2,105,780**	**$(255,067)**	**$(338,305)**
Fund Balance	$ 155,275	$ 908,358	$ 319,917	$(588,441)	$ 164,642
REVENUES TOTAL:	**$ 2,599,360**	**$ 3,269,205**	**$ 2,425,697**	**$(843,508)**	**$(173,663)**
EXPENDITURES:					
Personnel Services	$ 110,647	$ 114,248	$ 114,248	$ 0	$ 3,601
Operating Expenses	$ 2,197,082	$ 2,998,725	$ 1,999,942	$(998,783)	$(197,140)
Capital Outlay	$ 155,275	$ 0	$ 155,275	$ 155,275	$ 0
Subtotal:	**$ 2,463,004**	**$ 3,112,973**	**$ 2,269,465**	**$(843,508)**	**$(193,539)**
Transfers Out	$ 136,356	$ 156,232	$ 156,232	$ 0	$ 19,876
EXPENDITURES TOTAL:	**$ 2,599,360**	**$ 3,269,205**	**$ 2,425,697**	**$(843,508)**	**$(173,663)**

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY26 Tentative - FY26 Recommended)
* Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

511-FLEET FUEL INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
REVENUES:					
Charges For Services					
3412001 - Int Svc-bocc	$705,869	$788,601	$687,210	$(101,391)	$(18,659)
3412102 - Int Svc-transportation Trust	$796,667	$756,017	$704,550	$(51,467)	$(92,117)
3412104 - Int Svc-tourist Develop Tax	$31,214	$30,014	$28,860	$(1,154)	$(2,354)
3412107 - Int Svc-library District	$2,007	$2,107	$360	$(1,747)	$(1,647)
3412111 - Int Svc-housing Assistance	$300	$200	$200	$0	$(100)
3412118 - Int Svc - Homelessness Prevention	$0	$100	$100	$0	$100
3412125 - Int Svc - Environm Land Maint	$7,563	$6,838	$6,280	$(558)	$(1,283)
3412134 - Int Svc-countywide Fire Msbu	$614,440	$579,040	$511,000	$(68,040)	$(103,440)
3412148 - Int Svc-fund 148	$107,746	$102,746	$86,500	$(16,246)	$(21,246)
3412155 - Int Svc-w192 Phase I	$7,169	$4,669	$4,260	$(409)	$(2,909)
3412158 - Int Svc-intergov Radio Commun	$12,807	$6,207	$4,980	$(1,227)	$(7,827)
3412168 - Int Svc-section 8	$5,250	$4,000	$4,000	$0	$(1,250)
3412401 - Int Svc-landfill	$72,204	$69,304	$63,020	$(6,284)	$(9,184)
3412501 - Int Svc-self Insurance	$300	$300	$300	$0	$0
3412502 - Int Svc-fees	$669	$0	$260	$260	$(409)
3412510 - Int Svc-Fleet Maint	$10,035	$10,035	$3,900	$(6,135)	$(6,135)
3412511 - Int Svc-Fleet Fuel	$669	$669	$0	$(669)	$(669)
Charges For Services	**$2,447,726**	**$2,360,847**	**$2,105,780**	**$(255,067)**	**$(341,946)**
Fund Balance					
3892820 - Balance Forward Committed	$155,275	$0	$155,275	$155,275	$0
3899002 - Balance Forward	$0	$908,358	$164,642	$(743,716)	$164,642
Fund Balance	**$155,275**	**$908,358**	**$319,917**	**$(588,441)**	**$164,642**
TOTAL REVENUES:	**$2,599,360**	**$3,269,205**	**$2,425,697**	**$(843,508)**	**$(173,663)**
EXPENDITURES:					
Personnel Services					
5120000 - Regular Salaries And Wages	$72,338	$73,009	$73,009	$0	$671
5130001 - Vacancy Factor	$(1,302)	$(1,314)	$(1,314)	$0	$(12)
5140000 - Overtime	$2,000	$2,000	$2,000	$0	$0
5210000 - Fica Taxes	$5,685	$5,737	$5,737	$0	$52
5220000 - Retirement Contributions	$10,133	$10,524	$10,524	$0	$391
5230000 - Health Insurance	$19,790	$22,312	$22,312	$0	$2,522
5231000 - Life Insurance	$74	$75	$75	$0	$1
5232000 - Dental Insurance	$367	$392	$392	$0	$25
5233000 - Lt Disability Insurance	$118	$120	$120	$0	$2
5233100 - St Disability Insurance	$213	$216	$216	$0	$3
5240000 - Workers' Compensation	$1,231	$1,177	$1,177	$0	$(54)
Personnel Services	**$110,647**	**$114,248**	**$114,248**	**$0**	**$3,601**
Operating Expenses					
5340000 - Other Contractual Services	$680	$680	$680	$0	$0
5410000 - Communications	$2,360	$2,360	$2,360	$0	$0
5430000 - Utility Services	$2,065	$2,127	$2,127	$0	$62
5450000 - Insurance	$1,271	$1,271	$485	$(786)	$(786)
5460000 - Repair & Maintenance Svcs	$86,376	$86,502	$86,502	$0	$126
5462000 - Rep & Maint-automotive	$500	$2,000	$2,000	$0	$1,500

511-FLEET FUEL INTERNAL SERVICE FUND

	FY25 Adopted Budget:	FY26 Recommended Budget:	FY26 Tentative Budget:	FY26 Tentative minus FY26 Recommended:	FY26 Tentative minus FY25 Adopted:
EXPENDITURES:					
Operating Expenses					
5490000 - Oth Current Chgs & Obligations	$0	$1,000,737	$2,662	$(998,075)	$2,662
5490501 - OH-Workers' Compensation	$360	$376	$382	$6	$22
5490502 - OH-Property & Liability Insurance	$197	$197	$32	$(165)	$(165)
5490503 - OH-Dental Insurance	$91	$95	$103	$8	$12
5490504 – OH-Health Insurance	$457	$477	$2,655	$2,178	$2,198
5490505 – OH-Life/AD&D, STD, LTD	$70	$73	$81	$8	$11
5490509 - OH-Fleet Oversight	$662	$662	$0	$(662)	$(662)
5490510 - OH-Fleet Maint	$3,831	$3,831	$3,205	$(626)	$(626)
5490511 - OH-Fleet Fuel	$669	$669	$0	$(669)	$(669)
5520000 - Operating Supplies	$150	$200	$200	$0	$50
5521000 - Gas & Oil	$2,048,368	$1,850,000	$1,850,000	$0	$(198,368)
5521999 - Gas & Oil Contra Acct	$0	$(2,625)	$(2,625)	$0	$(2,625)
5523000 - Protective Clothing	$0	$250	$250	$0	$250
5524000 - Oper Supp-miscellaneous	$500	$250	$250	$0	$(250)
5525000 - Tools	$250	$250	$250	$0	$0
5540000 - Books,pubs,subs & Memberships	$2,200	$2,318	$2,318	$0	$118
5541000 - Registration Fees	$1,700	$1,700	$1,700	$0	$0
5590000 - Depreciation	$44,325	$44,325	$44,325	$0	$0
Operating Expenses	**$2,197,082**	**$2,998,725**	**$1,999,942**	**$(998,783)**	**$(197,140)**
Capital Outlay					
5650000 - Construction In Progress	$155,275	$0	$155,275	$155,275	$0
Capital Outlay	**$155,275**	**$0**	**$155,275**	**$155,275**	**$0**
Transfers Out					
5910001 - Tran Out-general Fund	$136,356	$156,232	$156,232	$0	$19,876
Transfers Out	**$136,356**	**$156,232**	**$156,232**	**$0**	**$19,876**
TOTAL EXPENDITURES:	**$2,599,360**	**$3,269,205**	**$2,425,697**	**$(843,508)**	**$(173,663)**

FIVE YEAR CIP

Title ..... Page

Resolution 25-107R 11-1

FY2026-2030 CIP 11-3

RESOLUTION NO. 25-107R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING A FIVE-YEAR CAPITAL IMPROVEMENT PLAN; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board"), has reviewed the capital needs of the County and has identified the necessary capital projects for the next five years; and

WHEREAS, the funding for the first year of the Capital Improvement Plan is either included in the budget for Fiscal Year 2025-2026, or will be included, if necessary, when bond financing is obtained;

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

SECTION 1. ADOPTION OF CAPITAL IMPROVEMENT PLAN. The five-year Capital Improvement Plan summarized in Schedule A is hereby approved. The Capital Improvement Plan shall be reviewed not less than annually and may be amended, as necessary, by the Board of County Commissioners.

SECTION 2. 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 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 4th 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:

_____

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Report Grand Total:	**229,520,477**	**213,827,733**	**199,441,495**	**447,074,586**	**328,939,895**	**1,418,804,186**

Fund 001-General Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Mail Scanner - O26-001	40,876	0	0	0	0	40,876
Total: 001	**40,876**	**0**	**0**	**0**	**0**	**40,876**

Fund 104-Tourist Development Tax Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Austin Tindall Expansion - Phase II - C24-015	0	0	0	4,500,000	0	4,500,000
Bill Johnston Park - 4357	100,000	0	0	0	0	100,000
FY26 Austin Tindall - New & Replacement Vehicles & Equipment - C26-014	40,000	200,000	0	0	0	240,000
FY26 OHP - New & Replacement Vehicles & Equipment - C26-015	343,000	0	0	0	0	343,000
Lake Toho Water Restoration Pond Trail - 4350	13,500,000	0	0	0	0	13,500,000
OHP - Add Exit Doors Event Center Hall B - C23-001	0	249,000	0	0	0	249,000
OHP - Arena Scoreboard - C26-016	0	550,000	0	0	0	550,000
OHP - Arena Scoreboard Control System - C26 -017	175,000	0	0	0	0	175,000
OHP - Bollards - C26-026	0	220,500	180,000	180,000	0	580,500
OHP - CEP & Arena HVAC Controls Upgrade - Phase II - P26-023	780,000	0	0	0	0	780,000
OHP - Curtain Track/Batten System for Events Center - C23-014	0	0	200,000	0	0	200,000
OHP - Practice Field Lighting Upgrades - C26-027	0	1,000,000	0	0	0	1,000,000
OHP - Stadium Concession and Box Office Upgrades - C21-008	0	600,000	0	0	0	600,000
OHP/CEP - Cooling Tower Replacement - 7045	350,000	0	0	0	0	350,000
Total: 104	**15,288,000**	**2,819,500**	**380,000**	**4,680,000**	**0**	**23,167,500**

Fund 115-Court Facilities Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Courthouse Square HVAC Control Upgrades - P26-001	600,000	0	0	0	0	600,000
Total: 115	**600,000**	**0**	**0**	**0**	**0**	**600,000**

Fund 125-Environmental Land Maintenance

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Brownie Wise Park Improvements - C26-001	630,000	0	0	0	0	630,000
Lake Runnymede Conservation Area Improvements - C26-003	470,000	0	0	0	0	470,000
Shingle Creek Babb Park Upgrades - C21-016	1,000,000	0	0	0	0	1,000,000
Twin Oaks Conservation Area Improvements - C26-002	471,261	0	0	0	0	471,261
Total: 125	**2,571,261**	**0**	**0**	**0**	**0**	**2,571,261**

Fund 143 - Mobility Fee West Zone

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Bella Citta Blvd (Polk County Line to Goodman Rd.) - T25-003	0	4,000,000	5,000,000	5,000,000	34,000,000	48,000,000
Celebration Blvd Extension ROW - 4907	2,000,000	0	0	0	0	2,000,000
CR 532 Widening - 4399	0	3,799,987	11,771,436	8,828,577	0	24,400,000
Funie Steed Road Intersection Improvements - 7042	1,870,061	0	0	0	0	1,870,061
Neovation Way - 4418	775,497	0	0	0	0	775,497
Neptune Road (Partin Settlement to US 192) - 4178	3,164,521	0	0	0	0	3,164,521
Old Lake Wilson Road (CR 532 to Assembly Ct.) - 4404	4,772,500	47,315,832	397,300	3,340,914	0	55,826,546
Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175	1,264,288	1,803,276	0	0	0	3,067,564
Pleasant Hill Rd Access Management - T24-006	0	898,678	4,942,731	0	0	5,841,409
Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - 4177	570,000	6,248,910	0	0	0	6,818,910
Simpson Road (Myers Road to US 192) - 4170	547,827	0	0	0	0	547,827
West Side Connector/Sinclair Road Extension - T26-003	1,500,000	0	0	0	0	1,500,000
Total: 143	**16,464,694**	**64,066,683**	**22,111,467**	**17,169,491**	**34,000,000**	**153,812,335**

Fund 151-CDBG Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
BVL Community Park Restroom Expansion - C26-009	0	200,000	0	0	0	200,000
Friendship Park Playground - C26-008	0	0	423,720	0	0	423,720
Marydia Neighborhood Park Playground - C26-007	0	423,720	0	0	0	423,720
Replacement Sports Field Lighting - Archie Gordon Park - C25-008	0	0	195,964	185,189	0	381,153
Replacement Sports Field Lighting - BVL Community Park - 7585	0	224,853	0	0	0	224,853
SENSES Playground Upgrade - C24-009	0	0	0	271,700	0	271,700
Total: 151	**0**	**848,573**	**619,684**	**456,889**	**0**	**1,925,146**

Fund 154-Constitutional Gas Tax Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
FY26 Road & Bridge - New & Replacement Vehicles & Equipment - P26-019	1,423,712	2,840,000	1,775,000	2,795,000	3,325,000	12,158,712
FY26 Traffic - New & Replacement Vehicles & Equipment - P26-017	366,500	600,000	215,000	0	220,000	1,401,500
Total: 154	**1,790,212**	**3,440,000**	**1,990,000**	**2,795,000**	**3,545,000**	**13,560,212**

Fund 156-Federal And State Grants Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Advanced Traffic Management System (ATMS) Phase VI - T20-019	3,857,000	0	0	0	0	3,857,000
Funie Steed Road Intersection Improvements - 7042	2,108,791	0	0	0	0	2,108,791
Hickory Tree Elementary Sidewalk - 4474	1,588,889	0	0	0	0	1,588,889
Technology Library (Multipurpose Community Facility) - 4817	2,377,571	0	0	0	0	2,377,571
Total: 156	**9,932,251**	**0**	**0**	**0**	**0**	**9,932,251**

Fund 158-Intergovernmental Radio Communications

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Tower A Automatic Transfer Switch - 5523	78,000	0	0	0	0	78,000
Total: 158	**78,000**	**0**	**0**	**0**	**0**	**78,000**

Fund 177-Fire Impact Fee Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Fire Station 23 - Sunbridge North - F22-003	0	0	0	5,384,913	0	5,384,913
Fire Station 25 - Sunbridge South - F22-004	0	0	0	0	5,607,456	5,607,456
Fire Station 63 - Relocation of Cross Prairie Station - 2233	0	4,634,901	0	0	0	4,634,901
Total: 177	**0**	**4,634,901**	**0**	**5,384,913**	**5,607,456**	**15,627,270**

Fund 178-Parks Impact Fee Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
65th Infantry Veterans Park Playground - C26-006	423,720	0	0	0	0	423,720
Archie Gordon Memorial Park Parking Expansion - 7587	2,500,000	0	0	0	0	2,500,000
Boardwalk Park at Pleasant Hill Road - 7589	2,500,000	2,500,000	0	0	0	5,000,000
Campbell City Park/Community Center - 7003	2,850,000	0	0	0	0	2,850,000
Cherokee Point Playground Replacement - C24-010	0	0	0	271,700	0	271,700
East 192 CRA Parks - 7215	2,000,000	2,000,000	2,000,000	2,000,000	0	8,000,000
Holopaw Community Park - 7236	0	0	308,200	0	0	308,200
Holopaw Neighborhood Park Playground - C22-007	0	250,800	0	0	0	250,800
Lake Toho Water Restoration Pond Trail - 4350	1,750,000	0	0	0	0	1,750,000
Shingle Creek Babb Park Upgrades - C21-016	353,100	0	0	0	0	353,100
Shingle Creek St Clair Playground - C26-005	353,100	0	0	0	0	353,100
Waters Edge Neighborhood Park Playground Replacement - C24-008	268,000	0	0	0	0	268,000
Westside Technology Park (Quina/Ancient Island) - 7232	1,300,000	0	0	0	0	1,300,000
Total: 178	**14,297,920**	**4,750,800**	**2,308,200**	**2,271,700**	**0**	**23,628,620**

Fund 190 - Mobility Fee Northeast District Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Boggy Creek Road (Simpson to Narcoossee) - 4171	5,708,399	0	0	0	0	5,708,399
Jack Brack (Narcoossee to Absher) - 4466	13,625,416	7,000,000	51,504,039	0	409,138	72,538,593
Jones Road (Narcoossee to Sunbridge Boundary) - T23-004	3,693,910	5,595,782	10,000,000	10,000,000	63,231,765	92,521,457
Nova (US192 to Sunbridge Boundary) - 4444	0	5,000,000	1,869,228	83,633,437	0	90,502,665
Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175	878,573	1,253,124	0	0	0	2,131,697
Simpson Road (Myers Road to US 192) - 4170	4,017,394	0	0	0	0	4,017,394
Total: 190	**27,923,692**	**18,848,906**	**63,373,267**	**93,633,437**	**63,640,903**	**267,420,205**

Fund 191 - Mobility Fee Southeast District Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Canoe Creek Rd Widening (from Deer Run Rd to UGB) - T24-001	0	5,000,000	15,000,000	10,000,000	0	30,000,000
Canoe Creek Road (CR 523) - 4412	14,079,968	18,074,340	40,000,000	135,535,752	0	207,690,060
Cross Prairie Pkwy (from Nolte Road to West of the C-31 Canal) - 5282	59,237,145	0	228,358	2,626,292	0	62,091,795
Hickory Tree Road (US 192 to Narcoossee/Nolte) - T26-001	3,126,032	4,000,000	4,000,000	51,070,630	0	62,196,662
Neptune Road (Partin Settlement to US 192) - 4178	1,686,228	0	0	0	0	1,686,228
Old Canoe Creek Rd (Canoe Creek Rd to Clay Whaley Rd) - T25-002	3,095,316	6,898,133	3,028,996	3,000,000	53,798,937	69,821,382
Total: 191	**81,224,689**	**33,972,473**	**62,257,354**	**202,232,674**	**53,798,937**	**433,486,127**

Fund 192-NE INFRASTRUCTURE IMPV AREA FD

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Sunbridge Parkway (US 192 to Nova Rd) - 4470	0	25,000,000	27,082,400	10,000,000	143,873,959	205,956,359
Total: 192	**0**	**25,000,000**	**27,082,400**	**10,000,000**	**143,873,959**	**205,956,359**

Fund 306-Local Option Sales Tax Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Admin Bld - 2nd Floor Comm Room HVAC - 6680	195,500	0	0	0	0	195,500
Admin Bldg - 3rd Floor Reconfiguration - 4127	731,853	0	0	0	0	731,853
Admin Bldg 2nd Floor IT Data Center - 6683	575,000	0	0	0	0	575,000
Administration Building 2nd Floor Reconfiguration - 4447	0	2,800,000	0	0	0	2,800,000
Animal Services Renovations - 4453	750,000	0	0	0	0	750,000
Correctional Facility Expansion and Renovations - 4445	0	2,000,000	0	0	0	2,000,000
Corrections Building A Air Handlers Replacement - P26-003	0	150,000	0	0	0	150,000
Corrections Kitchen Walk-In Replacements - P26-004	400,000	0	0	0	0	400,000
County Sidewalks/Trails - 4655	400,000	400,000	400,000	400,000	0	1,600,000
Countywide Radio System Improvements - O26-006	1,558,457	4,592,784	0	0	0	6,151,241
Countywide Signals - 4401	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Courthouse Elevator Re-build and Modernization - 4215	425,000	0	0	0	0	425,000
Courthouse Square Fire Alarm Panels - 4882	250,000	0	0	0	0	250,000
D & F Recreation Yards - 2140	71,632	0	0	0	0	71,632
Environmental Library - P25-026	1,250,000	0	0	0	0	1,250,000
EOC Garage Elevator Modernization - P26-021	0	600,000	0	0	0	600,000
EOC HVAC Control System Replacement - P26-005	0	600,000	0	0	0	600,000
Fortune Rd. Health Department Elevator Controls - P26-012	0	100,000	0	0	0	100,000
FY26 Corrections - New & Replacement Vehicles & Equipment - O26-005	40,000	0	0	0	70,000	110,000
FY26 Facilities - New & Replacement Vehicles & Equipment - P26-020	90,000	0	0	1,200,000	115,000	1,405,000
FY26 Mowing - New & Replacement Vehicles & Equipment - P26-016	52,000	0	0	0	65,000	117,000
FY26 Parks - New & Replacement Vehicles & Equipment - C26-013	236,000	75,000	735,000	430,000	570,000	2,046,000
Government Center - Replace Chiller 1 - P26-006	400,000	0	0	0	0	400,000
Human Services Sign - P26-014	75,000	0	0	0	0	75,000
IT - Admin Liebert UPS Replacement - O26-007	97,200	0	0	0	0	97,200
IT - EOC Powerware UPS Replacement - O26-009	150,000	0	0	0	0	150,000
IT - Spillman SAN Replacement - O26-010	350,000	0	0	0	0	350,000
IT - Spillman Servers Replacement - O26-008	590,000	0	0	0	0	590,000
Iteris Next Replacements - 4716	1,000,000	0	0	0	0	1,000,000
Jail Control Room Interface Rehab - 4209	800,000	0	0	0	0	800,000
Kenansville Community Center HVAC Replacement - P26-022	0	90,000	0	0	0	90,000
Motorola Radio Replacements - Non Fire - O24-003	232,500	1,696,200	2,790,000	0	0	4,718,700
NeoCity Courtyard - P26-025	1,650,000	0	0	0	0	1,650,000
NeoCity Multi-Use Lab Facility - 6030	4,100,000	0	0	0	0	4,100,000
New Radio Tower Site - 6691	0	0	4,722,636	0	0	4,722,636
Poinciana Health Dept Digital Sign - P26-009	0	50,000	0	0	0	50,000
PTP Osceola EOC to Kissimmee - O25-007	0	68,550	0	0	0	68,550
PW Yard 1 - Fleet Management Center - 7294	18,000,000	17,000,000	0	0	0	35,000,000
S.O. Vehicles - 3398	3,853,210	0	0	0	0	3,853,210

Fund 306-Local Option Sales Tax Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Service Monitor - O25-005	0	0	65,764	0	0	65,764
SO Aviation AC Replacement - P26-007	150,000	0	0	0	0	150,000
SOE Warehouse Overflow Parking - P26-013	131,000	800,000	0	0	0	931,000
Tower Antenna Replacement - O25-006	340,000	0	0	0	0	340,000
Tower DC Rectifier - 6693	95,833	103,643	0	0	0	199,476
Traffic Control Equipment - 3780	275,000	275,000	275,000	275,000	0	1,100,000
Traffic Signal Replacement - 4352	1,000,000	0	0	0	0	1,000,000
Unified Event Manager Upgrades - O23-010	0	0	40,000	40,000	40,000	120,000
Total: 306	**41,315,185**	**32,401,177**	**10,028,400**	**3,345,000**	**1,860,000**	**88,949,762**

Fund 315-Gen Cap Outlay Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Correctional Facility Expansion and Renovations - 4445	0	5,000,000	0	81,000,000	0	86,000,000
Total: 315	**0**	**5,000,000**	**0**	**81,000,000**	**0**	**86,000,000**

Fund 331-Countywide Fire Capital Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
EMS Equipment - 2702	942,252	1,036,478	1,140,126	2,128,960	2,341,856	7,589,672
Fire Equipment - 2700	4,365,754	2,248,220	2,473,042	6,727,065	5,408,146	21,222,227
Fire Station 23 - Sunbridge North - F22-003	0	2,328,318	0	10,933,005	0	13,261,323
Fire Station 25 - Sunbridge South - F22-004	0	2,421,450	0	0	11,384,836	13,806,286
Fire Station 55 - Holopaw AC Replacement - P26-008	50,000	0	0	0	0	50,000
Fire Station 63 - Relocation of Cross Prairie Station - 2233	0	9,410,254	0	0	0	9,410,254
LifePak Cardiac Monitors - 2123	0	0	0	4,131,452	0	4,131,452
Motorola Radio Replacements - F22-005	0	0	5,427,555	0	0	5,427,555
SCBA Replacements - O24-008	2,629,821	0	0	0	0	2,629,821
Station 99 - Yeehaw Junction Fire Station - F26-001	0	0	0	0	2,723,802	2,723,802
Total: 331	**7,987,827**	**17,444,720**	**9,040,723**	**23,920,482**	**21,858,640**	**80,252,392**

Fund 336-Infrastructure Sales Surtax Capital Improvement Bond Proceeds Series 2025

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
Correctional Facility Expansion and Renovations - 4445	9,280,870	0	0	0	0	9,280,870
Total: 336	**9,280,870**	**0**	**0**	**0**	**0**	**9,280,870**

Fund 401-Solid Waste Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
FY26 Solid Waste - New & Replacement Vehicles & Equipment - O26-004	475,000	0	250,000	0	150,000	875,000
Total: 401	**475,000**	**0**	**250,000**	**0**	**150,000**	**875,000**

Fund 510 - Fleet Maintenance Internal Service Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	2026/30
FY26 Fleet - New & Replacement Vehicles & Equipment - P26-018	250,000	600,000	0	185,000	605,000	1,640,000
Total:	**250,000**	**600,000**	**0**	**185,000**	**605,000**	**1,640,000**