

RECOMMENDED BUDGET

FISCAL YEAR 2026

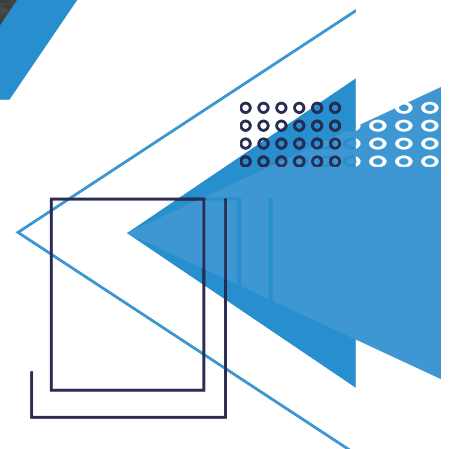


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TO: Chair and County Commissioners
FROM: Donald S. Fisher, County Manager
DATE: July 09, 2025
RE: Fiscal Year 2026 (FY26) Recommended Budget



Overview:

The Recommended Fiscal Year 2025-2026 (FY26) Budget for Osceola County represents our ongoing commitment to delivering high-quality services to residents, business owners, and visitors. This budget reflects significant investments in infrastructure and public safety. Financially, Osceola County remains well-positioned to handle the challenges of continued growth and changing economic conditions, having maintained the County General Fund millage rate stability for the past 15 years.

Osceola County takes a long-term, strategic approach to developing its annual budget, that is aligned with the Board's direction to meet current community needs while also accounting for the future costs and service impacts of various programs. Central to this effort is the County's 5-year strategic plan, which was refined in FY25 and serves as a key roadmap for both organizational development and budget planning. This plan provides essential guidance to the Board and staff in shaping and implementing the annual budget and is regularly updated to ensure it remains aligned with the Board's long-term vision.

The budget process began in January. All departmental budget requests undergo review by departments and ultimately County Administration before being recommended and included in the FY26 Recommended Budget. County Administration will continue to review all County program costs and recommend adjustments as necessary throughout the remaining budget development process. Proposed additions and reductions from the FY25 Adopted Budget will be discussed throughout this memorandum and are detailed in the Budget Book.

For FY26, the County projects slight increases in revenues from sources such as Tourist Development Taxes, State Shared Revenues, and Local Government Sales Taxes, based on historical and current trends. FY26 property valuations have increased to \$57,655,239,298, representing a 9.9% increase over FY25, which is aligned with the recent growth and development within the County. While property valuation increased over last year, the demand for infrastructure to support the growth has continued to outpace the resulting property tax revenue along with unprecedented increases in construction costs. To maintain a high level of service amid expanded needs, careful consideration of the long-term impacts of FY26 budgeted programs and initiatives is crucial. In order to continuously inform this year's process, economic trends will continue to be evaluated for their effects on the County's revenue streams, and adjustments will be made as necessary until the budget is adopted.

The proposed Recommended FY26 Budget is \$2,362,610,358, a decrease of \$577,914,601 (-19.6%) from the FY25 Adopted Budget due to, in part, ongoing capital and grant projects that have not been included however; these expenses and revenues will be included when the Tentative Budget is presented in September allowing for sufficient time to ensure estimates are as accurate as possible.

General Trends:

The County's rapid growth necessitates a strategic approach to infrastructure development to ensure that current and future needs are adequately met. As population density increases, the demand for transportation networks, expanded public services, and sustainable future maintenance intensifies. Long-term planning is critical to providing an effective transportation network, efficient use of resources, and preservation of our environmental assets. By proactively addressing these challenges through sound budget development, the County can foster a resilient infrastructure that supports economic prosperity, enhances quality of life, and promotes sustainable growth. This requires collaboration among the community, government agencies, and private sector partners to develop comprehensive strategies that anticipate and adapt to evolving needs.

Although the County as a whole is experiencing rapid growth, the most significant expansion is concentrated in and around the City of St. Cloud. Through a Joint Planning Agreement, the County and City work together to coordinate infrastructure investments and operations with a long-term outlook. This collaboration helps maximize the efficient use of public funds and ensures a transition of services for residents. In response to the scale of ongoing annexations and related new development, the County has factored these changes into the budget planning process.

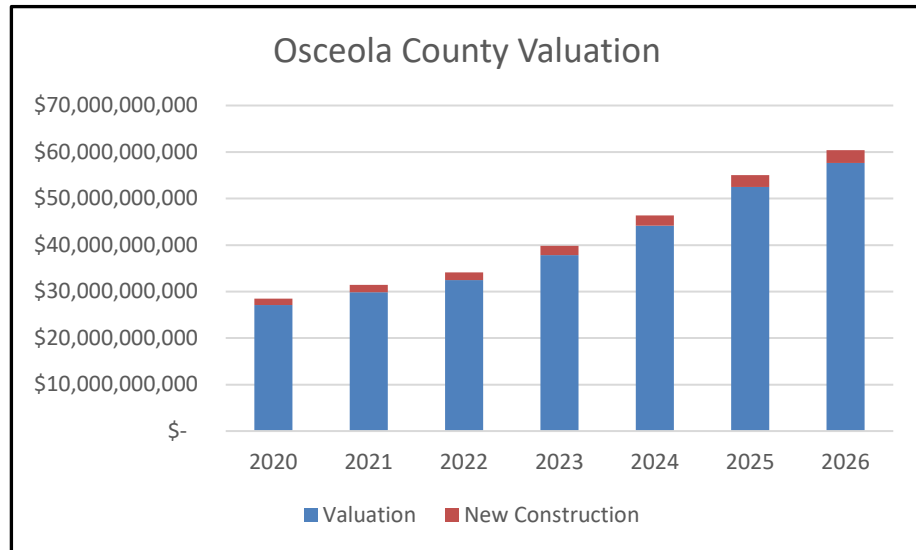
With transportation infrastructure being the most critical challenge facing the County, strategic investment in the County's transportation network is essential to continued support of long-term growth and maintaining a high quality of life of current and future residents. Currently, the County has \$1.03 billion in transportation-related projects underway, with plans to invest an additional \$1.4 billion over the next 10 years. The ongoing projects to be included within the Tentative Budget are generally new roadway connections and roadway widening projects within the existing urban area. The current fiscal year budget includes projects that expand the County's transportation network beyond the current developed areas, specifically within the Northeast and the Southeast Infrastructure Improvement Areas. In addition to the County's investments, private developers are planning \$1.8 billion in transportation-related investments, while partner agencies are preparing to invest an estimated \$4.0 billion.

To fund the future transportation infrastructure within the high growth areas, the County has created the Northeast Infrastructure Improvement Area (2022) and the Southeast Infrastructure Improvement Area (2024). The use of Tax Increment Financing (TIF) facilitates the buildout of the transportation network to occur at the necessary time to support the growth. This is accomplished through the reinvestment of TIF revenues generated in each of the Districts to fund debt service for roadway projects. The TIF is combined with debt service and mobility fee revenue to fund the capital needs within each of the Districts. This ensures that new development pays for improvements as a result of the expansion, insulating existing residents and businesses from new development impacts.

In addition to investments in transportation infrastructure, the County is working to shape the build-out of the County through investments in strategic properties. During the FY25 budget the County established a revolving account to fund the acquisition of property and when the property is sold for desired County development, the proceeds are returned to the account for additional acquisitions. This method of property acquisition allows for strategic acquisition of property to meet the County's expanded services as well as facilitating diversified economic development. Purchases through this method include the Cross Prairie property, Partin Settlement Rd. property, Poinciana Sunrail site, and the Hoagland Industrial Park acquisitions with additional planned in FY25.

Impacts on Revenues:

The County experienced the 13th year in a row of a positive increase in the valuations for FY26, which includes \$2.7B in new construction valuation. The chart demonstrates the trend of increasing overall County valuation as well as the impact of new development. Over the prior 5 years, the County has averaged a 12% increase in new construction valuation annually with FY26 being the highest of the prior 5 years. This corresponds with the collection of impact fee revenue which is collected at the time of building permits resulting in a constructed building generally within 1 to 2 years.



The relationship between values and Ad Valorem revenues can result in an increase in revenues without changes to the millage rates. Since that is the case for FY26, it is recommended to maintain the current millage rate. In particular, the General Fund millage rate is proposed at the same rate for the 15th year in a row. The table reflects the millage rates along with the corresponding impact on the Ad Valorem revenue. While there are increases in the Ad Valorem revenues, other sources including State Shared, Local Government Half-Cent Sales Tax, Tourist Development Taxes, Gas Taxes, and Tolls are projected stable with slight changes over FY25.

TAXING ENTITY:	FY25 MILLAGE:	FY25 ADOPTED:	PROPOSED MILLAGE:	FY26 RECOMMENDED:	FY26-FY25:
General Fund	6.7000	\$351,591,215	6.7000	\$ 386,290,103	\$ 34,698,888
EMS Fire/Rescue	1.0682	\$ 42,923,989	1.0682	\$ 46,130,014	\$ 3,206,025
Library	0.3000	\$ 15,785,595	0.3000	\$ 17,340,111	\$ 1,554,516
Env. Land Maint.	0.0773	\$ 5,051,390	0.2500	\$ 14,450,093	\$ 9,398,703
Env. Land Debt	0.0853	\$ 3,504,402	0		
TOTALS:	8.2308	\$418,856,591	8.3182	\$ 464,210,321	\$ 48,858,132

The County’s special assessment revenue is determined annually in accordance with established methodologies by development of the special assessment rates to support the specific services being provided to citizens for the fiscal year. The County has three countywide special assessments comprised of Fire Rescue, Solid Waste, and Household Chemical. For FY26, the Fire Rescue use category allocations changed as a result of the updated prior year calls for service. The result of the increased cost for service and use category update results in an annual increase to the residential unit of \$66.83 over the prior year. The solid waste rate has been updated based on the contract hauler rate and administrative program costs resulting in a \$13.93 annual increase per household unit. The County’s household chemical rate is \$4 annually for all residential units in the County and has been unchanged since the early 2000’s as the growth in new units has supported program costs.

Historical Residential Assessment Rates

Fiscal Year	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
Fire Rescue	\$ 214.09	\$ 226.75	\$ 232.70	\$ 232.70	\$ 225.25	\$ 245.76	\$ 245.18	\$ 312.01
Solid Waste	\$ 213.56	\$ 278.65	\$ 292.99	\$ 327.43	\$ 346.88	\$ 371.91	\$ 381.98	\$ 395.91

Over the next month, revenue sources will continue to be reviewed and adjusted. Once the State’s projections are released and additional receipts in FY25 are received, additional refinement of our estimates may occur. The County projects revenues conservatively to ensure it is positioned to withstand changes and economic fluctuations without impacting services to residents, businesses, and visitors. Any adjustments to the recommended revenues, based on additional information received, will be communicated throughout the remainder of the budget development process.

Expenditures:

Overall, the Recommended Budget reflects a decrease of \$577,914,601 to Countywide expenditures from the FY25 Adopted Budget largely as a result of the ongoing expenditures for capital projects not being included at this time. As previously noted, the County has ongoing capital projects and grants that will be carried over into the new fiscal year. These estimates are not reflected in the Recommended Budget and will be incorporated for the first public hearing on September 4th. While it is not currently reflected, the estimated capital project amount to be carried forward is \$723,592,577. The remaining amount will be further refined prior to the first public hearing on September 4th and incorporated within the budget. Like private sector construction activities, the estimated carry forward amount is reflective of the construction timeline of the numerous large infrastructure projects undertaken by the County that span multiple fiscal years. Through the incorporation of these projects within the Tentative Budget, the most accurate estimates are possible.

Personnel Services increased because of increases associated with legislative changes to the Florida Retirement System and increases to health (7%) and dental rates (2%) which are below the industry average. While health, dental, and ancillary insurance product rates and plans have been updated accordingly, plan selections by employees (Open Enrollment) are currently underway. All budgeted amounts for Employee Benefits (insurance options) will change over the next month as Open Enrollment is completed and budgets adjusted to reflect the selections. In addition to the above adjustments, the County Manager is recommending a 4% salary adjustment for eligible County employees in FY26. After careful consideration of current service levels and existing vacancies, the County Manager is recommending all new position requests for FY26 be filled through the use of existing personnel vacancies. In particular, for those hard to fill vacancies where duties are now being covered with contract services. The requested organizational FTE (Full Time Equivalent) count will remain at the revised FY25 amount of 1,814.24.

Operating expenditures increased by \$44.6M in large measure due to the annual amount for the hospital Local Provider Participation Program (\$41M), Lynx annual contract amount, professional services, Tourism Development Tax contractual requirements, and grants. Grants and Aids reflects an increase primarily due to the increase in support for the Osceola Prosper program. Transfers Out reflects an increase primarily due to the changes within the General Fund as is detailed later in this document, as well as the Designated Ad Valorem Tax Fund to support Transportation needs and the Countywide Fire Fund which transfers funds to the Countywide Fire Capital Fund for capital projects.

Due to the reasons noted earlier, Capital Outlay reflects a reduction at this point but will include ongoing items later on in the budget process. Finally, Reserves - Operating are established per policy and reflect an increase associated with the increases with personnel, operating, and transfers. There is an increase in Reserves - Debt in accordance with bond documents and Capital Lease payments. Reserves - Capital increased due to the allocation of funds for capital projects. Reserves – Claims increased within the internal service funds based on actuarial reports and best practices. Reserves - Assigned reflects the proceeds from the FY25 debt issuances within the Infrastructure Sales Surtax and Tourism Development Tax Funds as well as support for future major capital projects such as the Osceola Performing Arts Center (OPAC) and correctional facility improvements along with an impact fee buy down for affordable housing. Reserves - Restricted reflects a small increase largely associated with the requirements of the landfill long-term care requirements and pending hurricane reimbursements within the Solid Waste Fund. Reserves - Stability reflects an increase, primarily in the Tourist Development Tax Fund, General Fund, and Library Fund to replenish the availability of funds to offset reductions in revenues.

Capital Improvement Program:

The Recommended Budget includes capital project requests that are included with this document listed by fund. As mentioned previously, the Capital Projects that will be carried over to the new Fiscal Year will be reflected with the Tentative Budget in September. This budget includes funding for identified capital outlay such as needed renovations and improvements to County infrastructure including Countywide transportation design and construction, Public Works Yard 1 Fleet Services facility construction, Lake Toho Water Restoration Pond Loop Trail, Correctional Facility Renovations, as well as vehicles and various equipment.

Recommended Budget Book:

In the pages to follow, you will find 1) a brief summary of the major trends/issues affecting the different Fund Groups; 2) a Fund Summary by Category; and 3) Individual Department Information. In addition, the following provides an overview of the major fund types.

GENERAL FUND GROUP/General Fund:

The General Fund's Adopted Budget for FY25 was \$639,008,145 while the FY26 Recommended Budget is \$706,522,814 which is an increase of \$67,514,669. This Fund Group also includes a sub-fund for the Designated Ad Valorem Tax (DAT). For FY26, this is projected at \$47,638,269 and is transferred to the Transportation Trust Fund to support transportation operations. As there are only two Funds in this Fund Group, and the purpose of the DAT is only for the transfer just noted, the following will focus specifically on the General Fund.

In addition to Ad Valorem, other revenues show an increase for FY26. The overall increase in Ad Valorem revenue available for General Fund obligations is mitigated by the obligations for the Designated Ad Valorem Tax, East 192 CRA, the Cities' CRAs, and the Northeast and Southeast Infrastructure Improvement Areas. Those commitments along with increases for the Constitutionals, investment in operational services, capital improvements, and support of transportation and transit needs, are all supported by the additional revenue.

There are slight projected increases in the Utility Services Tax which is in the Other Taxes category. Intergovernmental Revenue associated with State Shared Revenues and Local Government Half-Cent Sales Taxes are slightly reduced from FY25. Overall, General Fund's revenues are projected to increase

primarily due to increases in Ad Valorem revenue but will be adjusted as estimates of remaining dollars for ongoing projects and grants are included for the Tentative Budget.

On the expense side, Personnel Services was updated with increased rates for Health, Dental, Retirement, and Workers' Compensation; other ancillary product rates and Open Enrollment impacts will be incorporated once the process is finalized. In addition, the budget includes a 4% salary adjustment for eligible employees. As previously mentioned in the memo, the reclassification of existing vacant positions will support the increases in service demands.

Operating Expenses includes specific funding for the Baker Act, Juvenile Justice Detention, State share obligation, as well as unfunded mandates such as burials and cremations. Funding is also provided for the County's tax increment obligations for external CRA's including the City of Kissimmee, City of St. Cloud, Vine Street, as well as to support the Community Services grants.

Capital Outlay for FY26 includes some funding for identified capital outlay such as replacement vehicles and various equipment.

Grants and Aids increased primarily due to the continuation of support for the Salvation Army Resource Center as they work towards their fundraising match and an increase to the Osceola Prosper program.

Transfers Out is projected to increase over FY25 Adopted Budget by approximately \$37,804,426 to support the following:

- To facilitate the payments to the Constitutional Officers which reflect the following for FY26:
 - *Clerk of Circuit Courts*: FY26 request including facility maintenance reflects a decrease of \$88,958 while including a personnel wage adjustment, 15% increase to health insurance and a 3% increase in dental insurance costs. The overall decrease is a result of reduced facility maintenance costs as compared to FY25.
 - *Property Appraiser*: FY26 request represents an increase of \$402,211 and includes a wage adjustment for current employees.
 - *Supervisor of Elections*: FY26 request represents an increase of \$1,209,187 due to the request for additional capital needs.
 - *Sheriff's Office*: FY26 budget request represents an overall increase of \$11.1M that includes 10 new patrol positions, one Court Deputy and two civilian positions as well as salary adjustments for existing positions to be competitive in the market and to retain personnel.
 - *Tax Collector*: This budget is not due until August 1st. As a result, the FY25 budget is still reflected with adjustments to budgets that are not a part of their overall requests, and changes will be made for the Tentative Budget.
- To facilitate the payment to the County's tax increment obligations for East 192 CRA, Northeast Infrastructure Improvement Area and the newly created Southeast Infrastructure Improvement Area.
- To support the Fire Assessment program by providing funding for properties that are exempt in accordance with the adopted Fire Assessment program and Florida Statutes.
- To support transportation and transit operations: Fund 102 - Transportation Trust Fund (\$47.6M), Fund 154 - Constitutional Gas Tax Fund (\$11.9M), and Fund 189 - 2nd Local Option Fuel Tax Fund (\$7.8M).
- To process the required transfers to fund the various debt service payments.

Reserves for Cash was adjusted in accordance with operating budgets and is budgeted per policy (2 months Personnel Services, Operating and Transfers). Reserves for Contingency includes required funding

for the Health Care Responsibility Act obligation. Reserves-Debt are in accordance with vehicle lease documents and the interlocal agreement with Toho Water Authority. Reserves-Assigned increased primarily as a result of the corrections facility renovations, Sheriff's Office excess fees, OPAC, affordable housing mobility fee buy down, and the remaining funds yet to be reimbursed by FEMA due to hurricane expenses. Reserves Restricted includes \$5M of interest earnings. Reserves for Stability increased to \$15.3M to ensure County essential services could continue in the event of future economic downturns and reductions in revenue.

SPECIAL REVENUE FUNDS:

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' Adopted Budget for FY25 was \$1,206,719,532 while the Recommended FY26 Budget is \$945,800,439 that represents a decrease of \$260,919,093. The decrease is primarily due to ongoing grants and capital projects not being included at this point in the budget process, but it will be included for the first public hearing on September 4th. Ad Valorem (Library, Environmental Lands, and Fire) is projected to increase as valuations and new construction activity increased over the prior fiscal year. Others, such as Tourism Development Taxes and Gas Taxes (Other Taxes), have stabilized and are projected to increase slightly in FY26 over the FY25 Adopted Budget.

In addition, Permits, Fees & Special Assessments are projected to increase by more than \$2.8M due to changes in the Municipal Services Benefit Units Fund due to the hospital Local Provider Participation Program and offsetting reduction to the West and Northeast Mobility Fee Funds associated with reduced revenue projections. Intergovernmental Revenue is decreasing primarily resulting from grants associated with ongoing projects not being included at this stage. Charges for Services, Judgment, Fines & Forfeits reflect increases. The increase in Transfers – In is related to the transfers associated with the Northeast and Southeast Infrastructure Improvement TIF payments from the General Fund. Other Sources decreased based on grants and capital projects not being included at this stage of the budget development process. Fund Balance is decreasing by more than \$161M for the Recommended Budget as fund balance projections will be adjusted later in the process when ongoing capital projects are included in the budget to allow for the most accurate amounts.

Personnel Services increased for the reasons noted in the Countywide discussion (Health Insurance, Dental Insurance, FRS Retirement, Worker's Compensation, and a 4% salary adjustment for eligible employees). There are no new FTE positions being added for FY26 and existing vacancies are being evaluated to meet the changing service needs within these funds. In addition, a countywide re-organization has resulted in employee allocation changes.

Operating Expenses increased more than \$30M with the majority associated with the Hospital Local Provider Participation Program and increases in contractual services within the TDT Funds and Library Fund. Capital Outlay decreased by more than \$356M as carried forward capital projects have not yet been included to ensure estimates are as accurate as possible. However, there are new capital projects included for FY26 as noted in the individual Funds within this book.

Transfers Out increased more than \$24M from FY25 primarily for the Northeast and Southeast Improvement Areas while still supporting capital projects in the Countywide Fire Capital Fund (Fund 331) and the updated Cost Allocation. Reserves were established per policy and in accordance with the individual Funds' specific requirements. Reserves – Debt were established in accordance with debt requirements. Reserves – Capital increased primarily due to the Northeast and Southeast Improvement Areas to fund future transportation projects. Reserves-Assigned increased primarily within the Parks

Impact Fee Fund for the OPAC project and as funds are being allocated to support FY26 Capital requests. Reserves – Stability increased primarily due to the increase in the tourism tax funds.

DEBT SERVICE FUNDS:

The overall Adopted Budget for FY25 was \$66,989,983 while the FY26 Recommended Budget for the Debt Service Funds totals \$68,127,184. The increase is associated with the new debt service for the Tourism Tax Development Fund issuance and Infrastructure Sales Surtax Fund issuance both for capital project needs. Debt Service Funds are solely for the purpose of tracking and making debt payments. As most payments are made twice a year (October and April), funds are reserved a year in advance to make the first payment in October. As such, Reserves are established in accordance with these payments and any Bond Covenant loan document requirements.

CAPITAL PROJECT FUNDS:

For the Recommended Budget, the Capital Project Funds reflect a reduction of more than \$418M with a total of \$307,450,837, but this is due to the exclusion of ongoing projects at this time. The Infrastructure Sales Surtax Fund is the only revenue-generating Fund, and revenues (Other Taxes) are projected to increase by slightly more than \$2.1M over FY25 from this source. In addition, as with Fund Balance, Capital Outlay reflects a corresponding reduction as ongoing projects are not included at this time; those will be carried forward later in the budget process. The attached list details the CIP projects that are included in the Recommended Budget for FY26. Transfers Out supports debt payments and reflects a decrease due to not including additional funds dedicated to future infrastructure improvements and property acquisitions that were included in FY25. Finally, Reserves are established in accordance with policy and Reserves-Assigned includes debt proceeds within the Tourism Tax Funds and the OPAC project.

ENTERPRISE FUNDS:

The County has two Enterprise Funds – Landfill/Solid Waste and Osceola Parkway. These Funds operate similar to a business and are sustained by the fees they generate. The Enterprise Fund Group is proposed to increase in large measure due to the Reserve - Capital in the Osceola Parkway Fund for future capital projects. Reserves – Restricted and Reserves – Debt are allocated in accordance with the bond documents.

In the Solid Waste Fund, Permit Fees & Special Assessments are projected to increase, in accordance with the Consumer Price Index (CPI) (CPI-U for the South) projected for June, to support the Curbside Collection Contract, which is reflected in the increase to the Special Assessment rates for FY26. In Osceola Parkway, Tolls are projected to increase over FY25, as traffic counts continue to be stable, and the rate increases are implemented consistent with the Central Florida Expressway Authority. Tolls will continue to be re-evaluated throughout the budget process as additional receipts are received and adjustments will be made, if any, for the Tentative Budget.

Personnel Services decreased slightly due to adjustments in the allocation of personnel. Capital Outlay for these funds reflects a reduction; however, the remaining funds for ongoing projects will be included later in the budget process. Reserves were established in accordance with policy and specific requirements of the Funds including bond covenants. Reserves-Capital Undesignated allocates funding for future capital needs. Reserves-Assigned allocates funds for the landfill closure requirements, transfer station, and funds associated with disaster recovery due to hurricane expenses have been adjusted to reflect remaining funds pending FEMA reimbursement.

INTERNAL SERVICE FUNDS:

Osceola County currently has eight Internal Service Funds that account for goods and services provided to County departments at a cost reimbursement rate. Five of the funds are established to manage the County's insurance products. As a result, these Funds will be adjusted over the next month in accordance with the employee open enrollment period for FY26. Workers' Compensation, Health insurance, and dental rates have increased slightly over FY25. The most notable change is within the Property & Casualty Insurance Internal Service Fund due to an increase to the Reserves- Claims in accordance with the actuarial report. All of these Funds will be revised after Open Enrollment has been completed. In addition, changes and adjustments to the individual departmental budgets usually have a corresponding impact to these Funds. Consequently, these are often the last Funds to be finalized during the entire budget process.

The County also has three Fleet Funds. One Fund is for general oversight of the Fleet program, another to manage the maintenance and repair of the County's fleet, and the last for management of the fuel system. These funds provide centralized management of the County's Fleet services and resources needed for the fleet. All of these Funds will also be evaluated in conjunction with usage and market prices and adjustments will be made, if necessary, throughout the budget process.

Conclusion:

I would like to express my appreciation to all of our partners, Clerk of the Circuit Court, County Attorney, Ninth Judicial Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and the Tax Collector. In addition, I want to commend the County team for their efforts in assisting me in presenting a Recommended Budget that improves service levels as the County strives to improve the quality of life for residents, businesses, and visitors. Through the leadership of the Board and efforts of our partners, we are able to submit a budget for Fiscal Year 2026 that provides services to the citizens with prudent fiscal stewardship.

**CAPITAL PROJECTS for
FY26 RECOMMENDED BUDGET**

FUND / PROJECT NAME:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TOTAL:
<u>Fund 001 - General Fund</u>			
Corrections - Mail Scanner	\$ -	\$ 40,876	\$ 40,876
Total:	\$ -	\$ 40,876	\$ 40,876
<u>Fund 104 - Tourist Development Fund</u>			
Bill Johnston Park	\$ 100,000	\$ -	\$ 100,000
FY26 Austin Tindall - New & Replacement Vehicles & Equipment	\$ 40,000	\$ -	\$ 40,000
FY26 OHP - New & Replacement Vehicles & Equipment	\$ 379,000	\$ -	\$ 379,000
Lake Toho Water Restoration Pond Trail	\$ 13,500,000	\$ -	\$ 13,500,000
OHP - Arena - Replace Speakers	\$ 360,000	\$ -	\$ 360,000
OHP - Arena Scoreboard Control System	\$ 175,000	\$ -	\$ 175,000
OHP - CEP & Arena HVAC Controls Upgrade - Phase II	\$ 780,000	\$ -	\$ 780,000
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 - Spotlight Replacements	\$ 300,000	\$ -	\$ 300,000
OHP - CEP Cooling Tower Replacement	\$ 350,000	\$ -	\$ 350,000
Total:	\$ 16,191,500	\$ -	\$ 16,191,500
<u>Fund 115 - Court Facilities</u>			
Courthouse Square HVAC Control Upgrades	\$ 600,000	\$ -	\$ 600,000
Total:	\$ 600,000	\$ -	\$ 600,000
<u>Fund 125 - Environmental Land Maintenance</u>			
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
<u>Fund 143 - Mobility Fee West Zone</u>			
Celebration Boulevard Extension Right of Way	\$ 2,000,000	\$ -	\$ 2,000,000
Funie Steed Road Intersection Improvements	\$ 1,870,061	\$ -	\$ 1,870,061
Neovation Way	\$ 775,497	\$ -	\$ 775,497
Neptune Road (Partin Settlement to US 192)	\$ 3,164,521	\$ -	\$ 3,164,521
Old Lake Wilson Road (CR 532 to Assembly Court)	\$ 4,772,500	\$ -	\$ 4,772,500
Partin Settlement Rd (Neptune Rd to E. Lakeshore)	\$ 1,264,288	\$ -	\$ 1,264,288
Poinciana Boulevard (Pleasant Hill Road to Crescent Lakes Way)	\$ 570,000	\$ -	\$ 570,000
Simpson Road (Myers Road to US 192)	\$ 547,827	\$ -	\$ 547,827
West Side Connector/Sinclair Road Extension	\$ 1,500,000	\$ -	\$ 1,500,000
Total:	\$ 16,464,694	\$ -	\$ 16,464,694
<u>Fund 154 - Constitutional Gas Tax Fund</u>			
FY26 Road & Bridge - New & Replacement Vehicles & Equipment	\$ 1,423,712	\$ -	\$ 1,423,712
FY26 Traffic - New & Replacement Vehicles & Equipment	\$ 366,500	\$ -	\$ 366,500
Total:	\$ 1,790,212	\$ -	\$ 1,790,212

**CAPITAL PROJECTS for
FY26 RECOMMENDED BUDGET**

FUND / PROJECT NAME:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TOTAL:
<u>Fund 156-Federal And State Grants Fund</u>			
Advanced Traffic Management System (ATMS) Phase VI	\$ -	\$ 3,857,000	\$ 3,857,000
Funie Steed Road Intersection Improvements	\$ -	\$ 2,108,791	\$ 2,108,791
Hickory Tree Elementary Sidewalk	\$ -	\$ 1,588,889	\$ 1,588,889
Technology Library (Multipurpose Community Facility)	\$ -	\$ 2,377,571	\$ 2,377,571
Total:	\$ -	\$ 9,932,251	\$ 9,932,251
<u>Fund 158-Intergovernmental Radio Communications Fund</u>			
Tower A Automatic Transfer Switch	\$ 78,000	\$ -	\$ 78,000
Total:	\$ 78,000	\$ -	\$ 78,000
<u>Fund 178-Parks Impact Fee Fund</u>			
65th Infantry Veterans Park Playground	\$ 423,720	\$ -	\$ 423,720
Archie Gordon Memorial Park Parking Expansion	\$ 2,500,000	\$ -	\$ 2,500,000
Boardwalk Park at Pleasant Hill Road	\$ 2,500,000	\$ -	\$ 2,500,000
Campbell City Park/Community Center	\$ 2,850,000	\$ -	\$ 2,850,000
East 192 CRA Parks	\$ 2,000,000	\$ -	\$ 2,000,000
Lake Toho Water Restoration Pond Trail	\$ 1,750,000	\$ -	\$ 1,750,000
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	\$ -	\$ 1,300,000
Total:	\$ 14,297,920	\$ -	\$ 14,297,920
<u>Fund 190-Mobility Fee Northeast District Fund</u>			
Boggy Creek Road (Simpson to Narcoossee)	\$ 5,708,399	\$ -	\$ 5,708,399
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ 878,573	\$ -	\$ 878,573
Simpson Road (Myers Road to US 192)	\$ 4,017,394	\$ -	\$ 4,017,394
Total:	\$ 10,604,366	\$ -	\$ 10,604,366
<u>Fund 191-Mobility Fee Southeast District Fund</u>			
Canoe Creek Road (CR 523)	\$ 5,298,320	\$ -	\$ 5,298,320
Hickory Tree Road (US 192 to Narcoossee/Nolte)	\$ 3,126,032	\$ -	\$ 3,126,032
Neptune Road (Partin Settlement to US 192)	\$ 1,686,228	\$ -	\$ 1,686,228
Old Canoe Creek Road (Canoe Creek Road to Clay Whaley Road)	\$ 3,095,316	\$ -	\$ 3,095,316
Total:	\$ 13,205,896	\$ -	\$ 13,205,896
<u>Fund 306-Local Option Sales Tax Fund</u>			
Administration Building - 2nd Floor Communications Room HVAC	\$ 195,500	\$ -	\$ 195,500
Administration Building - 2nd Floor IT Data Center	\$ 575,000	\$ -	\$ 575,000
Administration Building - 3rd Floor Reconfiguration	\$ 731,853	\$ -	\$ 731,853
Animal Services Renovations	\$ 750,000	\$ -	\$ 750,000
Corrections Kitchen Walk-In Replacements	\$ 400,000	\$ -	\$ 400,000
County Sidewalks/Trails	\$ 400,000	\$ -	\$ 400,000
Countywide Radio System Improvements	\$ 1,558,457	\$ -	\$ 1,558,457
Countywide Signals	\$ 1,000,000	\$ -	\$ 1,000,000
Courthouse Elevator Re-build and Modernization	\$ 425,000	\$ -	\$ 425,000
Courthouse Square Fire Alarm Panels	\$ 250,000	\$ -	\$ 250,000
D & F Recreation Yards	\$ 71,632	\$ -	\$ 71,632
Environmental Library	\$ 1,250,000	\$ -	\$ 1,250,000

**CAPITAL PROJECTS for
FY26 RECOMMENDED BUDGET**

FUND / PROJECT NAME:	COUNTY FUNDING:	NON-COUNTY FUNDING:	TOTAL:
<u>Fund 306-Local Option Sales Tax Fund, cont'd.</u>			
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 - Replace Chiller 1	\$ 400,000	\$ -	\$ 400,000
Human Services Sign	\$ 75,000	\$ -	\$ 75,000
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	\$ -	\$ 1,000,000
Jail Control Room Interface Rehabilitation	\$ 800,000	\$ -	\$ 800,000
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
Public Works Yard 1 - Fleet Management Center	\$ 18,000,000	\$ -	\$ 18,000,000
Sheriff's Office Vehicles	\$ 4,313,210	\$ -	\$ 4,313,210
Sheriff's Office Aviation AC Replacement	\$ 150,000	\$ -	\$ 150,000
Supervisor of Elections Warehouse Overflow Parking	\$ 131,000	\$ -	\$ 131,000
Tower Antenna Replacement	\$ 340,000	\$ -	\$ 340,000
Tower DC Rectifier	\$ 95,833	\$ -	\$ 95,833
Traffic Control Equipment	\$ 275,000	\$ -	\$ 275,000
Traffic Signal Replacement	\$ 1,000,000	\$ -	\$ 1,000,000
Total:	\$ 41,775,185	\$ -	\$ 41,775,185
<u>Fund 331-Countywide Fire Capital Fund</u>			
EMS Equipment	\$ 942,252	\$ -	\$ 942,252
Fire Equipment	\$ 4,365,754	\$ -	\$ 4,365,754
Fire Station 55 - Holopaw - AC Replacement	\$ 50,000	\$ -	\$ 50,000
Self-Contained Breathing Apparatus (SCBA) Replacements	\$ 2,629,821	\$ -	\$ 2,629,821
Total:	\$ 7,987,827	\$ -	\$ 7,987,827
<u>Fund 336-Infrastructure Sales Surtax Capital Improvement Bond Proceeds Series 2025</u>			
Correctional Facility Expansion & Renovations	\$ 9,280,870	\$ -	\$ 9,280,870
Total:	\$ 9,280,870	\$ -	\$ 9,280,870
<u>Fund 401-Solid Waste Fund</u>			
FY26 Solid Waste - New & Replacement Vehicles & Equipment	\$ 475,000	\$ -	\$ 475,000
Total:	\$ 475,000	\$ -	\$ 475,000
<u>Fund 510-Fleet Internal Service Fund</u>			
FY26 Fleet - New & Replacement Vehicles & Equipment	\$ 250,000	\$ -	\$ 250,000
Total:	\$ 250,000	\$ -	\$ 250,000
Capital Projects in Recommended Budget: \$ 135,572,731 \$ 9,973,127 \$ 145,545,858			

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2026</u> <u>Revenues</u>	<u>2026</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	706,522,814	706,522,814	0
010-Designated Ad Valorem Tax	47,638,269	47,638,269	0
101-TDT RIDA Tax Bond 2012 Project	5,402,700	5,402,700	0
102-Transportation Trust Fund	65,733,803	65,733,803	0
103-Drug Abuse Treatment Fund	37,238	37,238	0
104-Tourist Development Tax Fund	146,109,984	146,109,984	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	31,717,318	31,717,318	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	5,721,782	5,721,782	0
115-Court Facilities Fund	7,233,054	7,233,054	0
118-Homeless Prevention & Rapid Rehousing	339,871	339,871	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	2,121,915	2,121,915	0
129-Street Lighting MSBU	405,901	405,901	0
130-Court Related Technology Fund	2,979,362	2,979,362	0
134-Countywide Fire Fund	166,982,401	166,982,401	0
137-HOME Fund	6,262,841	6,262,841	0
139-Criminal Justice Training	101,210	101,210	0
141-Boating Improvement Fund	689,500	689,500	0
143 - Mobility Fee West District	52,990,098	52,990,098	0
145 - Red Light Cameras	2,970,604	2,970,604	0
147 - Conservation Lands Perpetual Maintenance & Acquisition	1,247,017	1,247,017	0
148-Building Fund	25,928,279	25,928,279	0
149-East 192 CRA	4,142,217	4,142,217	0
151-CDBG Fund	6,626,825	6,626,825	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	21,542,358	21,542,358	0
155-West 192 MSBU Phase I	5,554,217	5,554,217	0
156-Federal And State Grants Fund	17,110,679	17,110,679	0
158-Intergovernmental Radio Communications	3,886,468	3,886,468	0
168-Section 8 Fund	37,439,465	37,439,465	0
177-Fire Impact Fee Fund	5,371,035	5,371,035	0
178-Parks Impact Fee Fund	31,543,427	31,543,427	0
180-Inmate Welfare Fund	3,644,794	3,644,794	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2026</u>	<u>2026</u>	<u>Balance</u>
	<u>Revenues</u>	<u>Expenditures</u>	
187-Road Impact Fee Poinciana Overlay	0	0	0
189 - Second Local Option Fuel Tax Fund	16,786,234	16,786,234	0
190 - Mobility Fee Northeast District Fund	14,108,897	14,108,897	0
191 - Mobility Fee Southeast District Fund	24,054,871	24,054,871	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	88,238,606	88,238,606	0
315-Gen Cap Outlay Fund	35,579,421	35,579,421	0
328 - Special Purpose Capital Fund	0	0	0
331-Countywide Fire Capital Fund	34,328,967	34,328,967	0
332 - Public Imp Rev Bonds Series 2017	0	0	0
334 - Transportation Imp Construction Fund	14,303,843	14,303,843	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	102,941,901	102,941,901	0
407-Osceola Parkway	89,343,653	89,343,653	0
501-Workers' Comp Internal Service Fund	13,183,469	13,183,469	0
502-Property & Casualty Insurance Internal Service Fund	23,925,383	23,925,383	0
503-Dental Insurance Internal Service Fund	2,609,582	2,609,582	0
504-Health Insurance Internal Service Fund	44,746,610	44,746,610	0
505-Life, LTD, Vol. Life Internal Service Fund	1,796,808	1,796,808	0
509-Fleet General Oversight Internal Service Fund	429,320	429,320	0
510-Fleet Maintenance Internal Service Fund	4,824,884	4,824,884	0
511-Fleet Fuel Internal Service Fund	3,269,205	3,269,205	0
Total Budget	2,362,610,358	2,362,610,358	0

COUNTYWIDE BUDGET SUMMARY

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Current Ad Valorem Taxes	357,375,642	420,720,274	420,720,274	405,021,980	466,292,938	45,572,664
PY Delinquent Ad Valorem Tax	45,771	70,009	70,009	48,992	75,571	5,562
Other Taxes	182,332,717	167,583,021	167,583,021	112,604,326	172,095,288	4,512,267
Permits, Fees & Special Assessments	190,432,473	231,686,085	231,735,503	181,252,114	237,495,812	5,809,727
Intergovernmental Revenue	174,651,445	263,607,116	369,138,636	67,223,268	125,645,786	-137,961,330
Charges For Services	139,893,801	160,969,970	148,381,607	89,782,960	121,168,959	-39,801,011
Judgment, Fines & Forfeits	2,575,335	2,738,028	2,738,028	1,800,197	3,530,344	792,316
Miscellaneous Revenues	99,040,456	15,897,308	49,144,075	22,803,069	15,631,460	-265,848
Less 5% Statutory Reduction	0	-44,165,310	-44,165,310	0	-46,915,389	-2,750,079
Transfers In	203,761,740	263,385,065	285,430,574	130,442,575	291,532,934	28,147,869
Other Sources	24,049,874	39,687,573	46,252,935	7,697,209	148,978,224	109,290,651
Fund Balance	0	1,418,345,820	1,349,431,372	0	827,078,431	-591,267,389
Total	<u>1,374,159,254</u>	<u>2,940,524,959</u>	<u>3,026,460,724</u>	<u>1,018,676,691</u>	<u>2,362,610,358</u>	<u>-577,914,601</u>
Expenditures						
Personnel Services	171,263,767	202,409,919	200,686,802	134,671,997	208,006,494	5,596,575
Operating Expenses	369,400,465	488,160,843	496,855,354	294,112,397	532,804,254	44,643,411
Capital Outlay	318,483,849	1,087,843,459	1,008,956,171	237,084,492	177,875,651	-909,967,808
Debt Service	60,432,449	64,598,109	63,728,376	62,090,317	54,804,702	-9,793,407
Grants and Aids	23,763,397	46,722,776	57,616,666	11,027,746	55,515,331	8,792,555
Transfers Out	328,733,173	397,932,795	423,301,327	243,092,123	442,086,524	44,153,729
Reserves - Operating	0	170,831,975	170,722,845	0	180,239,830	9,407,855
Reserves - Debt	0	58,785,747	58,139,650	0	67,442,564	8,656,817
Reserves - Capital	0	234,010,579	270,343,220	0	255,414,498	21,403,919
Reserves - Claims	0	15,946,221	18,532,762	0	25,264,929	9,318,708
Reserves - Assigned	0	49,495,247	76,219,902	0	201,282,980	151,787,733
Reserves - Restricted	0	81,627,259	98,011,232	0	85,751,852	4,124,593
Reserves - Stability	0	42,160,030	83,346,417	0	76,120,749	33,960,719
Total	<u>1,272,077,100</u>	<u>2,940,524,959</u>	<u>3,026,460,724</u>	<u>982,079,072</u>	<u>2,362,610,358</u>	<u>-577,914,601</u>

GENERAL FUND FUND GROUP

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Current Ad Valorem Taxes	298,528,328	351,591,215	351,591,215	338,498,708	386,290,103	34,698,888
PY Delinquent Ad Valorem Tax	41,288	67,009	67,009	44,723	72,571	5,562
Other Taxes	28,805,037	33,028,708	33,028,708	17,607,793	33,752,580	723,872
Permits, Fees & Special Assessments	7,495,583	7,732,958	7,732,958	9,987,024	8,868,854	1,135,896
Intergovernmental Revenue	51,066,167	50,282,955	50,282,954	32,599,810	50,853,768	570,813
Charges For Services	2,071,188	1,729,709	1,729,709	1,428,392	1,915,358	185,649
Judgment, Fines & Forfeits	1,558,055	1,037,141	1,037,141	967,787	1,246,797	209,656
Miscellaneous Revenues	27,568,750	9,175,642	9,182,704	6,670,501	9,155,883	-19,759
Less 5% Statutory Reduction	0	-21,925,825	-21,925,825	0	-23,796,222	-1,870,397
Transfers In	62,089,876	82,478,958	93,782,835	45,019,612	110,188,729	27,709,771
Other Sources	9,862,420	5,997,487	5,711,915	1,797,381	3,000,000	-2,997,487
Fund Balance	0	162,617,595	182,680,528	0	172,612,662	9,995,067
Total	<u>489,086,690</u>	<u>683,813,552</u>	<u>714,901,851</u>	<u>454,621,730</u>	<u>754,161,083</u>	<u>70,347,531</u>
Expenditures						
Personnel Services	79,554,367	90,901,275	89,221,431	61,674,202	95,338,190	4,436,915
Operating Expenses	90,663,341	120,563,978	125,477,000	79,351,629	131,363,662	10,799,684
Capital Outlay	4,323,228	10,849,687	10,284,285	5,918,695	3,614,823	-7,234,864
Debt Service	3,530,922	3,777,617	3,304,311	3,066,496	1,952,217	-1,825,400
Grants and Aids	20,160,530	39,594,696	43,746,979	8,262,478	45,922,181	6,327,485
Transfers Out	252,527,091	296,762,980	306,555,886	193,794,722	337,400,268	40,637,288
Reserves - Operating	0	90,065,646	90,003,835	0	92,599,229	2,533,583
Reserves - Debt	0	857,801	857,801	0	477,291	-380,510
Reserves - Capital	0	309,181	686,994	0	1,055,646	746,465
Reserves - Assigned	0	19,275,595	24,409,669	0	24,083,916	4,808,321
Reserves - Restricted	0	5,000,000	5,000,000	0	5,000,000	0
Reserves - Stability	0	5,855,096	15,353,660	0	15,353,660	9,498,564
Total	<u>450,759,480</u>	<u>683,813,552</u>	<u>714,901,851</u>	<u>352,068,223</u>	<u>754,161,083</u>	<u>70,347,531</u>

SPECIAL REVENUE FUND GROUP

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Current Ad Valorem Taxes	55,878,067	65,624,657	65,624,657	63,149,353	80,002,835	14,378,178
PY Delinquent Ad Valorem Tax	4,483	3,000	3,000	4,148	3,000	0
Other Taxes	100,527,311	83,506,991	83,506,991	63,029,874	85,137,147	1,630,156
Permits, Fees & Special Assessments	146,230,190	184,962,093	185,011,511	134,478,431	187,861,894	2,899,801
Intergovernmental Revenue	121,879,321	213,324,161	205,171,247	34,881,032	74,792,018	-138,532,143
Charges For Services	28,247,158	27,718,045	27,718,045	13,513,962	27,744,038	25,993
Judgment, Fines & Forfeits	1,017,281	1,700,887	1,700,887	832,410	2,283,547	582,660
Miscellaneous Revenues	41,070,099	5,811,992	5,811,992	6,703,437	5,561,574	-250,418
Less 5% Statutory Reduction	0	-16,067,781	-16,067,781	0	-16,959,317	-891,536
Transfers In	71,305,992	102,941,653	104,290,305	56,050,497	134,042,685	31,101,032
Other Sources	7,303,117	12,713,586	11,933,124	2,684,813	2,697,014	-10,016,572
Fund Balance	0	524,480,248	592,474,486	0	362,634,004	-161,846,244
Total	<u>573,463,018</u>	<u>1,206,719,532</u>	<u>1,267,178,464</u>	<u>375,327,956</u>	<u>945,800,439</u>	<u>-260,919,093</u>
Expenditures						
Personnel Services	87,470,286	106,527,779	106,482,506	69,735,503	107,446,217	918,438
Operating Expenses	197,802,448	283,528,901	284,084,670	155,707,560	314,376,704	30,847,803
Capital Outlay	159,112,772	454,524,670	431,768,399	93,196,538	98,484,409	-356,040,261
Debt Service	7,892,356	8,894,928	8,894,928	8,138,581	8,899,373	4,445
Grants and Aids	3,334,880	6,985,027	8,127,662	1,875,779	4,740,613	-2,244,414
Transfers Out	57,842,939	67,635,291	82,062,477	36,051,404	91,700,075	24,064,784
Reserves - Operating	0	70,108,829	70,361,271	0	76,691,550	6,582,721
Reserves - Debt	0	4,986,960	4,986,960	0	3,983,538	-1,003,422
Reserves - Capital	0	108,279,430	119,485,925	0	111,782,580	3,503,150
Reserves - Assigned	0	1,510,000	13,660,000	0	9,649,677	8,139,677
Reserves - Restricted	0	57,432,783	69,270,909	0	57,278,614	-154,169
Reserves - Stability	0	36,304,934	67,992,757	0	60,767,089	24,462,155
Total	<u>513,455,680</u>	<u>1,206,719,532</u>	<u>1,267,178,464</u>	<u>364,705,365</u>	<u>945,800,439</u>	<u>-260,919,093</u>

DEBT SERVICE FUND GROUP

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Current Ad Valorem Taxes	2,969,247	3,504,402	3,504,402	3,373,919	0	-3,504,402
PY Delinquent Ad Valorem Tax	0	0	0	121	0	0
Permits, Fees & Special Assessments	514,824	300,000	300,000	420,679	300,000	0
Miscellaneous Revenues	141,724	12,500	12,500	4,549	0	-12,500
Less 5% Statutory Reduction	0	-190,845	-190,845	0	-15,000	175,845
Transfers In	35,045,832	26,257,683	25,093,420	0	30,407,485	4,149,802
Fund Balance	0	37,106,243	37,243,665	0	37,434,699	328,456
Total	38,671,627	66,989,983	65,963,142	3,799,268	68,127,184	1,137,201
Expenditures						
Operating Expenses	60,015	70,089	70,089	67,577	0	-70,089
Debt Service	39,991,314	39,827,600	39,431,173	41,087,126	30,720,678	-9,106,922
Transfers Out	338,618	46,416	62,099	0	30,875	-15,541
Reserves - Debt	0	27,045,878	26,399,781	0	37,375,631	10,329,753
Total	40,389,947	66,989,983	65,963,142	41,154,703	68,127,184	1,137,201

CAPITAL PROJECTS FUND GROUP

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Other Taxes	53,000,368	51,047,322	51,047,322	31,966,660	53,205,561	2,158,239
Intergovernmental Revenue	1,705,958	0	113,684,435	-257,573	0	0
Charges For Services	32,321,860	42,960,602	29,799,021	18,564,878	0	-42,960,602
Miscellaneous Revenues	19,335,473	0	33,239,705	7,259,929	0	0
Less 5% Statutory Reduction	0	-2,552,366	-2,552,366	0	-2,660,278	-107,912
Transfers In	35,211,831	51,706,771	62,219,794	29,357,726	16,894,035	-34,812,736
Other Sources	6,634,119	20,244,314	27,914,801	3,215,015	143,031,210	122,786,896
Fund Balance	0	562,332,110	377,003,899	0	96,980,309	-465,351,801
Total	148,209,610	725,738,753	692,356,611	90,106,635	307,450,837	-418,287,916
Expenditures						
Capital Outlay	155,047,849	617,407,766	559,885,677	136,761,764	74,912,459	-542,495,307
Debt Service	2,656,797	2,705,153	2,705,153	2,705,149	2,907,374	202,221
Grants and Aids	267,987	143,053	5,742,025	889,488	4,852,537	4,709,484
Transfers Out	15,054,757	31,261,044	31,261,044	11,756,767	10,191,696	-21,069,348
Reserves - Operating	0	199,512	0	0	0	-199,512
Reserves - Debt	0	1,138,832	1,138,832	0	826,307	-312,525
Reserves - Capital	0	60,933,087	65,935,714	0	61,876,689	943,602
Reserves - Assigned	0	11,950,306	22,621,484	0	151,413,918	139,463,612
Reserves - Restricted	0	0	3,066,682	0	469,857	469,857
Total	173,027,391	725,738,753	692,356,611	152,113,168	307,450,837	-418,287,916

ENTERPRISE FUNDS FUND GROUP

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	36,191,876	38,691,034	38,691,034	36,365,980	40,465,064	1,774,030
Charges For Services	28,366,811	28,584,330	28,584,330	16,384,041	28,312,369	-271,961
Miscellaneous Revenues	6,748,410	27,174	27,174	1,026,873	14,003	-13,171
Less 5% Statutory Reduction	0	-3,365,127	-3,365,127	0	-3,439,572	-74,445
Transfers In	103,798	0	32,533	10,844	0	0
Other Sources	250,218	402,564	363,473	0	0	-402,564
Fund Balance	0	109,191,663	133,967,010	0	126,933,690	17,742,027
Total	71,661,113	173,531,638	198,300,427	53,787,738	192,285,554	18,753,916
Expenditures						
Personnel Services	2,048,730	2,266,183	2,266,183	1,536,402	2,255,542	-10,641
Operating Expenses	33,666,295	35,941,297	38,521,703	24,486,000	37,503,912	1,562,615
Capital Outlay	0	4,576,439	6,532,913	1,173,873	592,460	-3,983,979
Debt Service	6,360,160	9,366,195	9,366,195	7,092,512	10,263,958	897,763
Transfers Out	1,408,478	912,172	1,250,056	568,714	1,213,239	301,067
Reserves - Operating	0	10,434,988	10,334,739	0	10,926,051	491,063
Reserves - Debt	0	24,716,353	24,716,353	0	24,749,946	33,593
Reserves - Capital	0	64,488,881	84,234,587	0	80,699,583	16,210,702
Reserves - Assigned	0	16,759,346	15,528,749	0	16,135,469	-623,877
Reserves - Restricted	0	4,069,784	5,548,949	0	7,945,394	3,875,610
Total	43,483,663	173,531,638	198,300,427	34,857,500	192,285,554	18,753,916

INTERNAL SERVICE FUND GROUP

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	48,886,784	59,977,284	60,550,502	39,891,688	63,197,194	3,219,910
Miscellaneous Revenues	4,176,000	870,000	870,000	1,137,780	900,000	30,000
Less 5% Statutory Reduction	0	-63,366	-63,366	0	-45,000	18,366
Transfers In	4,411	0	11,687	3,896	0	0
Other Sources	0	329,622	329,622	0	250,000	-79,622
Fund Balance	0	22,617,961	26,061,784	0	30,483,067	7,865,106
Total	53,067,195	83,731,501	87,760,229	41,033,364	94,785,261	11,053,760
Expenditures						
Personnel Services	2,190,384	2,714,682	2,716,682	1,725,890	2,966,545	251,863
Operating Expenses	47,208,367	48,056,578	48,701,892	34,499,631	49,559,976	1,503,398
Capital Outlay	0	484,897	484,897	33,622	271,500	-213,397
Debt Service	899	26,616	26,616	453	61,102	34,486
Transfers Out	1,561,289	1,314,892	2,109,765	920,517	1,550,371	235,479
Reserves - Operating	0	23,000	23,000	0	23,000	0
Reserves - Debt	0	39,923	39,923	0	29,851	-10,072
Reserves - Claims	0	15,946,221	18,532,762	0	25,264,929	9,318,708
Reserves - Restricted	0	15,124,692	15,124,692	0	15,057,987	-66,705
Total	50,960,939	83,731,501	87,760,229	37,180,113	94,785,261	11,053,760

GENERAL FUNDS

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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.

Personnel Services

A total of 919.43 Full-Time Equivalent (FTEs) positions are supported by the General Fund which is an increase of 10.28 FTEs over the FY25 Adopted Budget. This increase is due to mid-year adjustments across various General Fund departments. For FY26, 5 FTE's are requested, which are 1 Accounting Technician in the Animal Services, 2 Corrections Officers in Corrections, 1 Magistrate in Court Administration, and 1 Project Manager in Public Works. All new position requests will be filled from vacant positions. Overall, Personnel Services includes adjustments for Retirement and Workers' Compensation set by the State and increases to Health and Dental Insurance rates as well as other ancillary insurance accounts, which will be updated after Open Enrollment. Also included is a salary adjustment as noted in the County Manager's introduction memo. These adjustments, along with the FTE changes mentioned above, resulted in an increase in Personnel Services.

Operating Expenses

Operating increased primarily due to increases in the Inmate Medical program, Facilities Management, and Housing and Community Services which are all detailed in the individual Department narratives. Additional increases are associated with appropriations for the tax increment obligations for the Cities' CRAs, including Vine Street, and the Northeast Infrastructure Improvement District and Southeast Area Transportation Study District (SEATS).

Capital, Debt, Transfers Out and Reserves

Capital Outlay currently reflects a decrease as the Recommended Budget excludes CIP carry forwards, which will be included with the Tentative Budget. At this time, Capital Outlay includes funding for Information Technology, new and replacement vehicles/equipment, as well as other requests which are detailed in the individual Department narratives.

Debt Service is due to the vehicle lease program and the interlocal agreement with Toho Water Authority.

Grants and Aids increased primarily due to additional funding for Osceola Prosper. Also included is funding for the Salvation Army, the inclusion of the Opioid Abatement funds and ongoing Affordable Housing initiatives, and other costs such as homeless assistance, affordable housing assistance, and the competitive community grant process.

Transfers Out provides for the following:

- To facilitate the payments to the Constitutional Officers
- To support Countywide transportation activities Transportation Trust Fund (\$47.6M), Constitutional Gas Tax Fund (\$11.9M) and the 2nd Local Option Fuel Tax (LOFT) Fund (\$7.8M)
- To support the Court Technology Fund (\$1.5M)
- To fund the County's tax increment obligations for the Northeast Infrastructure Improvement Area (\$39.7M), Southeast Infrastructure Improvement Area (\$16.9M) and the East 192 CRA (\$2.2M)
- To provide payment for the parcels that are subsidized/exempt from the Countywide Fire Fees (\$4.4M)
- To account for the Intergovernmental Radio Fund's user fees for various General Fund departments and Constitutional Officers for use of the 800MHz radio
- To various debt service funds for debt payments
- To allocate funding for future infrastructure improvements and property acquisition (\$5.3M)

Operating Reserve levels were established per policy. Reserves for Contingency allocates funding for future needs and the required Health Care Responsibility Act (HCRA) obligation.

Reserves for Debt is established to ensure funds are secured for debt obligations. Reserves for Capital provides funding for future transportation needs. Reserves Assigned includes funding for Affordable Housing, the Osceola County Performing Arts Center (OPAC), as well as maintaining the previous amounts due to excess fees, funds yet to be reimbursed by FEMA due to hurricane expenses, renovations for the County Jail, and the requested reserves submitted by the Supervisor of Elections as a part of their budget request. Reserves Restricted includes a dedicated reserve account for funds from prior year interest earnings. Reserve for Stability provides for future fluctuations in revenues.

Overall, the Recommended Budget reflects an increase of approximately \$67.5M over the prior year Adopted Budget.

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, which will continue to be evaluated throughout the Budget development process and revised as necessary.

001-GENERAL FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Current Ad Valorem Taxes	298,528,328	351,591,215	351,591,215	338,498,708	386,290,103	34,698,888
PY Delinquent Ad Valorem Tax	41,288	67,009	67,009	44,723	72,571	5,562
Other Taxes	28,805,037	33,028,708	33,028,708	17,607,793	33,752,580	723,872
Permits, Fees & Special Assessments	7,495,583	7,732,958	7,732,958	9,983,085	8,868,854	1,135,896
Intergovernmental Revenue	51,066,167	50,282,955	50,282,954	32,599,810	50,853,768	570,813
Charges For Services	2,071,188	1,729,709	1,729,709	1,426,712	1,915,358	185,649
Judgment, Fines & Forfeits	1,558,055	1,037,141	1,037,141	967,037	1,246,797	209,656
Miscellaneous Revenues	27,568,750	9,175,642	9,182,704	6,670,450	9,155,883	-19,759
Less 5% Statutory Reduction	0	-21,925,825	-21,925,825	0	-23,796,222	-1,870,397
Transfers In	32,768,386	37,673,551	43,843,354	20,905,551	62,550,460	24,876,909
Other Sources	9,862,420	5,997,487	5,711,915	1,797,381	3,000,000	-2,997,487
Fund Balance	0	162,617,595	182,680,528	0	172,612,662	9,995,067
Total	459,765,200	639,008,145	664,962,370	430,501,248	706,522,814	67,514,669
Expenditures						
Personnel Services	79,554,367	90,901,275	89,221,431	61,674,202	95,338,190	4,436,915
Operating Expenses	90,663,341	120,563,978	125,477,000	78,615,741	131,363,662	10,799,684
Capital Outlay	4,323,228	10,849,687	10,284,285	5,918,695	3,614,823	-7,234,864
Debt Service	3,530,922	3,777,617	3,304,311	3,066,496	1,952,217	-1,825,400
Grants and Aids	20,160,530	39,594,696	43,746,979	8,176,251	45,922,181	6,327,485
Transfers Out	223,205,601	251,957,573	256,616,405	169,680,661	289,761,999	37,804,426
Reserves - Operating	0	90,065,646	90,003,835	0	92,599,229	2,533,583
Reserves - Debt	0	857,801	857,801	0	477,291	-380,510
Reserves - Capital	0	309,181	686,994	0	1,055,646	746,465
Reserves - Assigned	0	19,275,595	24,409,669	0	24,083,916	4,808,321
Reserves - Restricted	0	5,000,000	5,000,000	0	5,000,000	0
Reserves - Stability	0	5,855,096	15,353,660	0	15,353,660	9,498,564
Total	421,437,990	639,008,145	664,962,370	327,132,046	706,522,814	67,514,669

001-GENERAL FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Current Ad Valorem Taxes:						
3110000 - Ad Valorem Taxes	298,528,328	351,591,215	351,591,215	338,498,708	386,290,103	34,698,888
Current Ad Valorem Taxes:	\$298,528,328	\$351,591,215	\$351,591,215	\$338,498,708	\$386,290,103	\$34,698,888
PY Delinquent Ad Valorem Tax:						
3113000 - Delinquent Ad Valorem Py	41,288	67,009	67,009	44,723	72,571	5,562
PY Delinquent Ad Valorem Tax:	\$41,288	\$67,009	\$67,009	\$44,723	\$72,571	\$5,562
Other Taxes:						
3141000 - Utility Svc Tax-electric	23,926,336	27,775,585	27,775,585	15,114,863	28,923,814	1,148,229
3141999 - Utility Svc Tax-contra Electri	-2,772,486	-2,446,935	-2,446,935	-1,760,749	-2,626,422	-179,487
3144000 - Utility Svc Tax-gas	660,800	792,105	792,105	527,337	768,132	-23,973
3148000 - Utility Svc Tax-propane	367,588	400,311	400,311	268,584	366,911	-33,400
3150000 - Communications Services Tax	6,321,993	6,199,368	6,199,368	3,370,050	6,199,368	0
3160000 - Occupational Licenses	300,806	308,274	308,274	87,709	120,777	-187,497
Other Taxes:	\$28,805,037	\$33,028,708	\$33,028,708	\$17,607,793	\$33,752,580	\$723,872
Permits, Fees & Special Assessments:						
3241100 - Impact Fees - Public Safety- Resic	85,620	92,681	92,681	68,500	80,104	-12,577
3241200 - Impact Fees- Public Safety Comr	660	0	0	1,360	0	0
3243101 - Mobility Fees - Residential	107,658	51,085	51,085	142,744	171,939	120,854
3243202 - Mobility Fees - Commercial	1,249	837	837	2,746	3,825	2,988
3252001 - Special Assessments Other Svc C	0	0	0	0	556,005	556,005
3290000 - Other Permits and Fees	400	0	0	200	0	0
3290002 - Boa App Fee	12,984	0	0	770	0	0
3290004 - Lot Mowing Fee	7,625	0	0	11,105	0	0
3291001 - Inspection Fees	4,052,338	0	0	7,371,944	5,010,986	5,010,986
3291004 - Lot Mowing Fee	9,840	0	0	5,880	12,668	12,668
3295000 - Other Permits and Fees	3,059,100	7,489,928	7,489,928	2,265,101	2,866,752	-4,623,176
3295002 - BOA App Fee	112,088	75,602	75,602	89,260	129,797	54,195
3295004 - Lot Mowing Fee	46,021	22,825	22,825	23,476	36,778	13,953
Permits, Fees & Special Assessments:	\$7,495,583	\$7,732,958	\$7,732,958	\$9,983,085	\$8,868,854	\$1,135,896
Intergovernmental Revenue:						
3312000 - Fed Grant-public Safety	68,820	158,381	158,380	158,234	44,767	-113,614
3342000 - State Grant-public Safety	2,538	0	0	0	0	0
3351210 - State Shared Revenues	14,421,075	13,913,408	13,913,408	9,597,073	13,982,975	69,567
3351300 - Insurance Agents Co. License	147,947	80,202	80,202	86,816	92,232	12,030
3351400 - Mobile Home Licenses	102,512	104,561	104,561	76,523	104,561	0
3351500 - Alcoholic Beverage Licenses	137,174	138,790	138,790	135,745	145,730	6,940
3351600 - Pari-mutual Distribution	446,500	446,500	446,500	446,500	446,500	0
3351800 - Local Govt Half-cent Sales Tax	30,658,245	30,693,090	30,693,090	18,567,336	31,306,952	613,862
3390001 - Payment in Lieu of Taxes	5,081,355	4,748,023	4,748,023	3,531,582	4,730,051	-17,972
Intergovernmental Revenue:	\$51,066,167	\$50,282,955	\$50,282,954	\$32,599,810	\$50,853,768	\$570,813
Charges For Services:						
3411000 - Chgs for Svcs-Recording Fees	0	0	0	60	0	0
3415201 - Chgs For Svc- Sheriff	298,249	291,683	291,683	198,784	304,996	13,313
3419000 - Other Gen Govt Charges & Fees	628,151	409,989	409,989	396,554	513,723	103,734
3423000 - Room & Board For Prisoners	151,484	129,917	129,917	91,715	138,797	8,880
3425400 - EM Plan Review Fees	63	0	0	1,164	1,929	1,929

001-GENERAL FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3429000 - Oth Public Safety Chgs & Fees	447,225	342,070	342,070	287,964	379,653	37,583
3429002 - Oth Pub Safety_ Comm Serv Cor	16,756	13,175	13,175	7,452	15,021	1,846
3439100 - Filing Fee Reimbursement	10	0	0	0	0	0
3449200 - Taxi Cab Registration Fees	43,930	0	0	34,860	45,382	45,382
3464000 - Animal Control & Shelter Fees	81,856	75,000	75,000	51,668	70,000	-5,000
3464001 - Animal Services Licensing Fees	93,475	0	0	84,635	0	0
3471001 - Libraries- PayPal Fees	0	0	0	466	0	0
3488602 - Admin Fee	0	150,000	150,000	0	150,000	0
3489210 - Court Innovations	46,374	44,758	44,758	44,542	44,758	0
3489220 - Legal Aid	46,374	44,758	44,758	44,542	44,758	0
3489240 - Juvenile Alter Programs	46,374	44,758	44,758	44,542	44,758	0
3490001 - School Impact Fees	170,870	183,601	183,601	137,764	161,583	-22,018
Charges For Services:	\$2,071,188	\$1,729,709	\$1,729,709	\$1,426,712	\$1,915,358	\$185,649
Judgment, Fines & Forfeits:						
3511300 - Court Costs County Criminal	13,462	15,525	15,525	6,918	12,764	-2,761
3511402 - Circuit Cty Criminal Crime Pre	337	0	0	328	0	0
3512200 - Circuit Court Criminal	743	1,179	1,179	0	300	-879
3512201 - Drug Lab Circuit Criminal	27,180	27,235	27,235	9,070	12,660	-14,575
3512202 - Drug Lab Fee Circuit Criminal	23,419	16,000	16,000	16,000	13,494	-2,506
3512300 - Circuit Court Crim Court Cost	100,998	105,287	105,287	44,878	87,725	-17,562
3512302 - Crime Prev Circuit Criminal	65,109	71,527	71,527	44,742	67,813	-3,714
3515300 - Traffic Court Cost	363,933	356,409	356,409	243,698	356,175	-234
3515303 - Court Costs \$2.50	115,715	110,440	110,440	76,788	112,080	1,640
3516201 - Supervised Vist-Juvenile Court	4,389	3,000	3,000	2,320	4,252	1,252
3516300 - Juvenile Court Cost	28	0	0	3	0	0
3540000 - Violations Of Local Ordinances	842,387	330,339	330,339	521,983	579,134	248,795
3540100 - Violations of Local Ordinances	355	200	200	310	400	200
Judgment, Fines & Forfeits:	\$1,558,055	\$1,037,141	\$1,037,141	\$967,037	\$1,246,797	\$209,656
Miscellaneous Revenues:						
3610000 - Interest and Other Earnings	24,988	0	0	14,586	0	0
3610032 - Interest- Tax Collector	708,621	460,378	460,378	746,250	460,378	0
3611000 - Interest	22,712,546	5,000,000	5,000,000	2,758,117	5,000,000	0
3620000 - Rents And Royalties	722,220	593,518	593,518	548,562	576,611	-16,907
3620001 - Rent - Postal	3,762	0	0	2,195	0	0
3620004 - Rent-Neovation	591,567	596,220	596,220	512,102	642,527	46,307
3620005 - Rent-Neovation	225,000	0	0	0	0	0
3640000 - Disposition Of Fixed Assets	26,030	0	0	45,090	0	0
3660000 - Contrib/donations-priv Sources	83,017	29,795	36,857	30,245	30,000	205
3690001 - Misc Rev-vending	26,128	0	0	25,330	18,232	18,232
3690003 - Misc Rev-refund Of Py Expense	53,545	0	0	39,863	0	0
3690004 - Misc Rev-reimbursements	1,039,581	771,352	771,352	152,521	771,492	140
3690012 - Misc Rev-Claims Reimbursemen	158,928	0	0	231,937	0	0
3690017 - Title IV-D Child Support Services	0	0	0	6,765	0	0
3690018 - Misc Rev-Reimb. Mullinax	748	0	0	748	0	0
3690023 - Insurance Reimbursement	66,295	0	0	0	0	0
3693005 - JUUL Labs Litigation Settlement	193,856	0	0	37,538	294,568	294,568
3693006 - Altria Litigation Settlement	100,712	0	0	0	0	0

001-GENERAL FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3693500 - Settlements - Opioid Settlement	392,258	1,211,080	1,211,080	1,314,404	988,765	-222,315
3696000 - Revenue Reimbursement-Clerk	262,860	236,568	236,568	177,426	262,860	26,292
3699000 - Misc Rev-other	176,089	276,731	276,731	26,772	110,450	-166,281
Miscellaneous Revenues:	\$27,568,750	\$9,175,642	\$9,182,704	\$6,670,450	\$9,155,883	-\$19,759
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-21,925,825	-21,925,825	0	-23,796,222	-1,870,397
Less 5% Statutory Reduction:	\$0	-\$21,925,825	-\$21,925,825	\$0	-\$23,796,222	-\$1,870,397
Transfers In:						
3810010 - Tran In-DAT	4,933,048	0	5,134,074	1,711,358	0	0
3810102 - Tran In-transportation Trust	2,451,081	3,375,763	3,375,763	1,687,882	3,881,123	505,360
3810103 - Tran In-drug Abuse Treatment	31,482	29,835	28,606	11,066	37,238	7,403
3810104 - Tran In-tourist Dev Tax Fund	431,391	986,736	986,736	493,368	633,510	-353,226
3810105 - Tran In-5th Cent Resort Tax	24,593	42,728	42,728	21,364	42,637	-91
3810106 - Tran In-tdc Fund 106	24,882	40,148	40,148	20,074	43,512	3,364
3810107 - Tran In-library District Fund	121,213	404,801	404,801	202,401	563,746	158,945
3810112 - Tran In-emerg (911) Communic	400,210	291,784	291,784	145,892	208,847	-82,937
3810115 - Tran In-court Facilities Fund	30,309	162,553	162,553	81,277	426,285	263,732
3810125 - Tran In-env Land Maintenance	90,890	116,469	116,469	58,235	130,379	13,910
3810128 - Tran In-Subdivision Pond MSBU	370,425	382,829	382,829	191,415	425,479	42,650
3810129 - Tran In-Streetlights MSBU	78,651	60,041	60,041	30,021	81,758	21,717
3810130 - Tran In-court Technology	91,108	128,631	439,752	168,023	137,449	8,818
3810134 - Tran In-countywide Fire Msbu	3,894,067	5,016,165	5,016,165	2,508,083	5,599,115	582,950
3810141-Tran In-Boating Improve	10,545	17,017	17,017	8,509	55,741	38,724
3810143 - Tran In-Mobility Fee West Zone	68,775	159,859	159,859	79,930	94,496	-65,363
3810145 - Tran In-Red Light Cameras	15,143	17,989	17,989	8,995	21,173	3,184
3810148 - Tran In-building Fund	779,390	735,568	735,568	367,784	873,101	137,533
3810149 - Tran-In East 192 CRA	32,789	31,232	31,232	31,232	45,374	14,142
3810152 - Tran In-muni Svcs Tax Mstu	244,058	298,517	298,517	149,259	366,962	68,445
3810153 - Tran In-muni Svcs Benefit Msbu	164,204	164,815	164,815	82,408	160,899	-3,916
3810154 - Tran In-constitutional Gas Tax	2,674,933	65,304	65,304	32,652	67,134	1,830
3810155 - Tran In-w192 Phase I	111,719	148,829	148,829	74,415	136,399	-12,430
3810158 - Tran In-intergov Radio Commun	128,228	199,254	199,254	99,627	294,997	95,743
3810177 - Tran In-Fire Impact Fee	218,239	681,144	681,144	340,572	98,763	-582,381
3810178 - Tran In-parks Impact Fee	71,189	90,727	90,727	45,364	164,024	73,297
3810180 - Tran In-Inmate Welfare	94,676	102,840	102,840	51,420	130,877	28,037
3810189 - Tran In - 2nd LOFT	22,744	28,980	28,980	14,490	26,996	-1,984
3810190 - Tran In Mobility Northeast Distri	31,957	94,787	94,787	47,394	50,380	-44,407
3810191 - Tran In Mobility Southeast Distri	12,373	76,873	76,873	38,437	28,984	-47,889
3810192 - Transfer In - Northeast Imp Distr	11,904,828	20,650,142	21,011,789	10,445,620	27,257,250	6,607,108
3810193 - Transfer In SEATS	0	0	0	0	15,440,075	15,440,075
3810306 - Tran In-local Option Sales Tx	269,815	408,272	408,272	204,136	1,144,314	736,042
3810331 - Tran In-Fire Capital Fund	404,200	489,484	489,484	244,742	1,170,413	680,929
3810401 - Tran In-SW/Resource Recovery	1,171,190	719,694	719,694	359,847	1,034,761	315,067
3810407 - Tran In-Osceola Parkway Enter	127,961	169,839	169,839	84,920	156,200	-13,639
3810501 - Tran In-Workers Compensation	68,352	81,867	81,867	40,934	81,744	-123
3810502 - Tran In-Property & Casualty	73,046	75,245	75,245	37,623	89,821	14,576
3810503 - Trans In-Dental Insurance	55,886	67,382	67,382	33,691	69,263	1,881

001-GENERAL FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Transfers In:						
3810504 - Tran In-Health Insurance	154,136	333,805	333,805	166,903	180,115	-153,690
3810505 - Tran In-life & Ltd	49,645	57,560	57,560	28,780	56,836	-724
3810509 - Tran In-Fleet Gen Ovrsght	89,186	89,135	105,301	49,956	102,084	12,949
3810510 - Tran In - Fleet Maint Fund	478,178	442,552	545,675	255,650	783,974	341,422
3810511 - Tran In-Fleet Fuel	267,651	136,356	381,257	149,812	156,232	19,876
Transfers In:	\$32,768,386	\$37,673,551	\$43,843,354	\$20,905,551	\$62,550,460	\$24,876,909
Other Sources:						
3831000 - Install Proceeds/Capital Lease	1,741,183	2,997,487	2,711,915	1,797,381	0	-2,997,487
3861000 - Trans From Clerk to BOCC	577,955	0	0	0	0	0
3864000 - Trans From Sheriff	469,856	2,000,000	2,000,000	0	2,000,000	0
3866000 - Trans From Property Appraiser	44,134	0	0	0	0	0
3867000 - Trans From Tax Collector	6,816,631	1,000,000	1,000,000	0	1,000,000	0
3868000 - Trans From Superv Of Elections	212,661	0	0	0	0	0
Other Sources:	\$9,862,420	\$5,997,487	\$5,711,915	\$1,797,381	\$3,000,000	-\$2,997,487
Fund Balance:						
3892810 - Balance Forward Restricted	0	22,625,952	23,187,040	0	26,042,294	3,416,342
3892820 - Balance Forward Committed	0	139,991,643	159,493,488	0	139,315,952	-675,691
3892840 - Balance Forward Unassigned	0	0	0	0	7,254,416	7,254,416
Fund Balance:	\$0	\$162,617,595	\$182,680,528	\$0	\$172,612,662	\$9,995,067
TOTAL REVENUES:	\$459,765,200	\$639,008,145	\$664,962,370	\$430,501,248	\$706,522,814	\$67,514,669

001-GENERAL FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5110000 - Executive Salaries	513,647	522,551	522,551	400,301	540,226	17,675
5120000 - Regular Salaries And Wages	43,168,765	57,489,413	55,706,765	33,531,874	60,043,122	2,553,709
5120002 - Disaster Relief	5,102	0	0	170,008	0	0
5120030 - Holiday Pay	0	182,749	182,749	411	182,749	0
5120040 - Reduction In Force Pay	0	0	0	20,802	0	0
5122000 - Car Allowance	63,906	73,413	73,413	51,395	70,913	-2,500
5122001 - Cell Phone Allowance	5,760	6,337	6,337	4,566	5,949	-388
5123000 - Exec Insurance Supplemental	14,288	0	0	11,261	0	0
5124000 - Exec Deferred Compensation	34,832	0	0	24,839	0	0
5126000 - Other Salary	13,830	20,000	20,000	2,800	20,000	0
5130000 - Other Salaries & Wages	233,348	0	0	100,006	0	0
5130001 - Vacancy Factor	0	-1,032,844	-1,032,844	0	-1,078,184	-45,340
5140000 - Overtime	3,402,050	987,205	1,090,009	2,659,398	1,008,402	21,197
5140003 - Overtime- Disaster Relief	362	0	0	21,683	0	0
5150010 - Uniform Allowance	61,239	60,000	60,000	15,129	60,600	600
5150020 - FTO Training	52,103	45,000	45,000	51,711	66,500	21,500
5150035 - Educ Incentive Corrections	82,788	91,572	91,572	58,984	76,120	-15,452
5150300 - Class C Meals	1,920	0	0	578	0	0
5160000 - Compensated Annual Leave	2,348,265	0	0	1,686,460	0	0
5160010 - Compensated Ann Leave Payoff	609,938	0	0	465,941	0	0
5160020 - Compensated Admin Leave	357,484	0	0	325,149	0	0
5170000 - Compensated Sick Leave	1,566,593	0	0	1,262,660	0	0
5170010 - Compensated Sick Leave Payoff	566,248	0	0	524,871	0	0
5170020 - Sick Bank Leave	32,474	0	0	5,822	0	0
5210000 - Fica Taxes	3,880,066	4,514,920	4,514,920	3,029,261	4,713,271	198,351
5220000 - Retirement Contributions	10,896,814	11,722,865	11,722,865	8,321,822	12,551,153	828,288
5220001 - Retirement Contr 401A	19,031	0	0	19,132	0	0
5230000 - Health Insurance	10,174,311	14,699,554	14,699,554	7,943,371	15,459,871	760,317
5231000 - Life Insurance	45,952	58,970	58,970	36,508	61,719	2,749
5232000 - Dental Insurance	221,639	285,103	285,103	171,573	288,089	2,986
5233000 - Lt Disability Insurance	71,782	91,814	91,814	55,492	96,038	4,224
5233100 - St Disability Insurance	105,494	163,033	163,033	81,472	170,408	7,375
5240000 - Workers' Compensation	975,024	919,620	919,620	602,508	1,001,244	81,624
5250000 - Unemployment Compensation	23,638	0	0	10,586	0	0
5270000 - Community Service Leave	5,678	0	0	5,828	0	0
Personnel Services:	\$79,554,367	\$90,901,275	\$89,221,431	\$61,674,202	\$95,338,190	\$4,436,915
Operating Expenses:						
5310000 - Professional Services	10,005,663	15,101,662	18,857,865	7,623,681	17,576,305	2,474,643
5310006 - Legal Fees	757,202	1,184,000	1,184,000	424,818	1,085,500	-98,500
5312000 - Tax Collector Fees	11,639,403	12,551,218	12,551,218	12,833,309	12,547,468	-3,750
5314000 - Medical Svcs	9,768,140	10,770,878	11,122,970	8,227,263	12,418,863	1,647,985
5314002 - Medical Svcs HCRA	201	100,000	100,000	18,943	100,000	0
5320000 - Accounting & Auditing Svcs	318,502	276,925	276,925	247,115	276,925	0
5340000 - Other Contractual Services	20,041,607	25,251,174	25,547,357	15,083,222	28,103,089	2,851,915
5340002 - Other Contr Svcs Pre Booking	630,623	1,476,295	1,476,295	505,427	1,533,871	57,576
5340005 - LYNX	0	0	0	28	0	0
5340007 - Other Contractual Services-Penn	4,121	15,000	15,000	660	15,000	0
5340008 - Other Contractual Svc- Auction	2,307	0	0	3,000	0	0

001-GENERAL FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340013 - Other Contractual - NM	338,038	730,000	730,000	342,484	730,000	0
5349999 - Oth Svcs - Contra	-67,240	-73,957	-73,957	-39,223	-73,957	0
5400000 - Travel And Per Diem	140,303	286,496	290,696	65,979	278,897	-7,599
5400003 - Travel & Per Diem- BCC	46,443	55,500	55,500	31,826	55,500	0
5410000 - Communications	1,091,059	1,461,585	1,461,585	767,590	1,474,147	12,562
5420000 - Freight & Postage Services	319,065	240,211	240,211	244,056	294,721	54,510
5430000 - Utility Services	3,809,891	4,525,101	4,525,101	2,434,549	4,736,632	211,531
5430005 - Utility Services - NM	5,934	12,900	12,900	3,750	12,900	0
5435100 - Utilities-Radios	79	0	0	0	0	0
5440000 - Rentals And Leases	151,446	347,859	347,859	283,234	448,951	101,092
5450000 - Insurance	5,193,690	5,340,060	5,340,060	5,340,060	5,407,893	67,833
5450004 - Insurance-NM	0	152,337	152,337	0	152,337	0
5460000 - Repair & Maintenance Svcs	7,288,017	12,180,123	12,258,188	3,318,449	7,321,396	-4,858,727
5460007 - R&M Road Milling and Resurfaci	137,971	120,000	120,000	0	1,138,501	1,018,501
5460008 - R&M Parking re-paving	206,992	700,000	700,000	737,974	672,000	-28,000
5460010 - Repairs & Maint Software	3,779,237	5,260,258	5,263,928	3,922,525	5,211,621	-48,637
5462000 - Rep & Maint-automotive	94,152	69,167	69,167	62,157	141,150	71,983
5462100 - Rep & Maint.-Sheriff's Site	176,537	187,710	187,710	116,506	221,800	34,090
5462200 - Repair & Maint-Auto Direct	43,992	81,050	81,050	43,882	59,049	-22,001
5469000 - Rep & Maint - Additional Mainte	0	0	0	0	3,870,500	3,870,500
5470000 - Printing And Binding	113,599	131,275	131,275	52,236	122,350	-8,925
5480000 - Promotional Activities	205,571	204,000	223,450	84,914	199,100	-4,900
5480005 - Other Contractual Obligations	84,958	87,898	87,898	71,867	100,000	12,102
5486000 - Promotional-Public Relat Prog	30,033	30,000	30,000	9,643	30,000	0
5488000 - Promotional-ads/media Buys	4,593	14,500	14,500	977	10,500	-4,000
5490000 - Oth Current Chgs & Obligations	5,515,468	11,023,564	11,060,841	6,102,739	11,381,366	357,802
5490001 - Other- Adm Costs CST	42,055	41,451	41,451	21,841	41,451	0
5490008 - Oth Curr Chgs. Special Event	30,831	105,000	104,323	33,275	105,000	0
5490011 - Cash over/shorts	-5	0	0	0	0	0
5490021 - Regal Bay MSTU	0	122	122	0	122	0
5490090 - Property Taxes	0	8,250	8,250	536,750	536,455	528,205
5490500 - Reimbursement Of Py Revenue	102,559	0	85,000	83,332	0	0
5490501 - OH-Workers' Compensation	314,002	300,862	300,862	300,862	304,077	3,215
5490502 - OH-Property & Liability Insuranc	475,105	826,732	826,732	826,732	835,594	8,862
5490503 - OH-Dental Insurance	75,028	74,900	74,900	74,900	75,909	1,009
5490504 - OH-Health Insurance	268,013	376,743	376,743	376,743	381,825	5,082
5490505 - OH-Life/AD&D, STD, LTD	60,928	58,188	58,188	58,188	59,131	943
5490509 - OH-Fleet Oversight	47,956	91,025	91,025	91,025	111,216	20,191
5490510 - OH-Fleet Maint	456,727	509,568	509,568	509,568	643,665	134,097
5490511 - OH-Fleet Fuel	99,828	136,476	136,476	136,476	159,891	23,415
5490900 - Other Current Charges-courts	0	352,044	439,159	0	401,407	49,363
5492000 - Legal Ads	20	0	0	0	0	0
5500000 - Training	110	5,000	5,000	1,440	5,000	0
5511000 - Office Supplies	286,583	361,882	367,382	204,446	367,206	5,324
5512000 - Office Equipment	266,479	187,085	189,085	124,196	237,600	50,515
5520000 - Operating Supplies	778,860	1,138,150	1,159,203	551,101	1,068,135	-70,015
5520003 - Operating Supplies - Communic	61,715	0	0	0	70,000	70,000
5520010 - Computer Software	756,098	1,081,064	1,081,064	757,026	1,081,701	637

001-GENERAL FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520011 - Computer Software, SAAS	906,000	656,458	764,252	2,093,337	2,177,006	1,520,548
5520020 - Computer Hardware, Non-Capit:	723,901	488,683	519,093	636,561	770,629	281,946
5520021 - Computer Hardware, Operating	42,758	77,000	77,000	31,765	77,000	0
5520200 - Ammunition	35,602	40,000	40,000	32,387	41,015	1,015
5521000 - Gas & Oil	462,398	570,393	570,393	254,699	628,710	58,317
5521005 - Gas & Oil-Direct	3,968	12,300	12,300	2,296	14,425	2,125
5522000 - Chemicals	541,557	497,059	497,059	344,449	668,479	171,420
5522500 - Food	83,915	87,457	103,344	100,984	113,291	25,834
5523000 - Protective Clothing	188	2,420	2,420	3,999	4,300	1,880
5524000 - Oper Supp-miscellaneous	258,779	457,000	457,000	223,632	493,440	36,440
5524500 - Cleaning Supplies	19,455	23,255	23,255	11,698	23,255	0
5525000 - Tools	47,943	55,343	57,143	23,234	57,532	2,189
5526000 - Clothing	97,170	218,795	218,795	99,033	218,345	-450
5528000 - Medicine	778,431	776,344	776,344	493,021	808,244	31,900
5530000 - Road Materials & Supplies	0	0	0	27,246	0	0
5540000 - Books,pubs,subs & Membership	229,014	340,459	340,459	283,793	376,336	35,877
5540103 - Books, Pubs, Subs, Membership:	77,751	70,000	70,000	78,087	70,000	0
5541000 - Registration Fees	113,785	170,590	170,590	60,121	156,215	-14,375
5541003 - Registration Fee- BCC	18,942	14,000	14,000	13,946	14,000	0
5550000 - Training	189,949	407,091	417,091	129,714	461,680	54,589
5551000 - Tuition Reimbursement	31,348	50,000	50,000	18,196	50,000	0
Operating Expenses:	\$90,663,341	\$120,563,978	\$125,477,000	\$78,615,741	\$131,363,662	\$10,799,684
Capital Outlay:						
5628000 - Buildings Improvements	0	20,000	20,000	0	350,000	330,000
5640000 - Machinery & Equipment	369,322	561,720	749,000	144,534	1,103,434	541,714
5640020 - Computer Hardware, Capital	658,476	1,019,541	1,231,148	1,077,858	324,961	-694,580
5640100 - Vehicles	1,091,958	2,775,295	2,575,116	1,606,592	1,595,552	-1,179,743
5646000 - Other Equipment	6,380	0	0	0	0	0
5650000 - Construction In Progress	2,082,436	4,808,131	5,105,260	3,070,699	40,876	-4,767,255
5670000 - Works of Arts/Collections	1,850	0	2,500	2,500	0	0
5680010 - Computer Software, Capital	112,806	1,665,000	601,261	16,512	200,000	-1,465,000
Capital Outlay:	\$4,323,228	\$10,849,687	\$10,284,285	\$5,918,695	\$3,614,823	-\$7,234,864
Debt Service:						
5710000 - Principal	2,988,290	3,659,811	3,186,505	2,937,452	1,782,836	-1,876,975
5710004 - Principal - Lessee	158,050	0	0	0	0	0
5710005 - Principal-SBITAs	256,968	0	0	0	0	0
5720000 - Interest	107,749	117,806	117,806	129,045	169,381	51,575
5720004 - Interest-Lessee	13,760	0	0	0	0	0
5720005 - Interest-SBITAs	6,106	0	0	0	0	0
Debt Service:	\$3,530,922	\$3,777,617	\$3,304,311	\$3,066,496	\$1,952,217	-\$1,825,400
Grants and Aids:						
5810000 - Aids To Gov't Agencies	3,069,925	103,500	103,500	24,661	158,550	55,050
5820000 - Aids To Private Organization	15,894,478	38,900,944	42,640,819	7,517,467	44,950,741	6,049,797
5820004 - AIDS TO NON-PROFITS ORG	1,000,000	0	268,739	147,760	126,400	126,400
5830000 - Other Grants and Aids	15,335	0	0	0	0	0
5830003 - Rent Assistance	174,948	389,000	532,669	468,329	576,238	187,238
5830005 - Utilities Assistance	5,845	166,252	166,252	18,034	75,252	-91,000

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Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Grants and Aids:						
5830006 - Community Events	0	35,000	35,000	0	35,000	0
Grants and Aids:	\$20,160,530	\$39,594,696	\$43,746,979	\$8,176,251	\$45,922,181	\$6,327,485
Transfers Out:						
5910010 - Transfers Out to DAT	24,388,442	44,805,407	44,805,407	22,402,704	47,638,269	2,832,862
5910130 - Tran Out-Court Tech Fund	418,985	684,174	684,174	342,087	1,505,930	821,756
5910134 - Tran Out - Fire	5,974,496	6,145,287	6,206,456	6,206,456	4,366,682	-1,778,605
5910149 - Tran Out E192	2,026,544	2,086,905	2,086,583	2,086,583	2,196,584	109,679
5910154 - Tran Out-constitutional Gas Tx	11,766,188	12,268,090	12,836,140	6,323,395	11,958,071	-310,019
5910158 - Tran Out-intergov Radio Commu	1,162,584	1,342,905	1,342,905	671,453	1,472,234	129,329
5910189 - Tran Out - 2nd LOFT	2,213,464	4,678,608	4,744,134	2,361,146	7,840,746	3,162,138
5910192 - Transfer Out - Northeast Imp Dis	22,294,531	30,494,345	30,419,889	15,222,354	39,669,467	9,175,122
5910193 - Transfer Out SEATS	0	0	0	0	16,943,067	16,943,067
5910211 - Tran Out Sales Tax Rev 2015A	2,787,225	5,653,723	0	0	0	-5,653,723
5910242 - Transfers Out Fund 242	1,328,399	1,604,972	1,604,972	0	1,040,270	-564,702
5910245 - Tran Out Sales Tax Rev Ref Bond:	4,025,501	0	0	0	0	0
5910246 - Tran Out Fund 246	1,482,124	1,484,325	1,484,325	0	1,479,912	-4,413
5910249 - Tran Out-Fund 249	3,703,887	704,128	704,128	0	702,324	-1,804
5910251 - Transfer Out - Public Imp Rev Bo	504,388	509,855	509,855	0	497,712	-12,143
5910253 - Transfer Out - Sales Tax Ref Rev :	0	0	4,413,100	0	4,037,250	4,037,250
5910306 - Tran Out-local Opt Infra Sales	1,452,553	0	0	0	0	0
5910315 - Tran Out-General Capital Outlay	18,785,285	11,163,195	14,383,052	6,654,883	5,327,896	-5,835,299
5910701 - Transfer Out Clerk of Court	3,671,808	3,832,329	3,832,329	2,874,247	3,950,060	117,731
5910702 - Transfers Out-Supr Elections	6,382,080	5,294,182	5,299,973	4,214,944	6,475,790	1,181,608
5910704 - Transfers out-Property Appr	7,436,566	7,890,934	7,944,774	5,959,043	8,265,506	374,572
5910705 - Transfers out-Sheriff	101,400,551	111,314,209	113,314,209	94,361,367	124,394,229	13,080,020
Transfers Out:	\$223,205,601	\$251,957,573	\$256,616,405	\$169,680,661	\$289,761,999	\$37,804,426
Reserves - Operating:						
5990010 - Reserve For Cash	0	76,542,425	76,542,425	0	77,260,359	717,934
5990020 - Reserve For Contingency	0	13,523,221	13,461,410	0	15,338,870	1,815,649
Reserves - Operating:	\$0	\$90,065,646	\$90,003,835	\$0	\$92,599,229	\$2,533,583
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	857,801	857,801	0	477,291	-380,510
Reserves - Debt:	\$0	\$857,801	\$857,801	\$0	\$477,291	-\$380,510
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	309,181	686,994	0	309,181	0
5990041 - Res For Capital - Designated	0	0	0	0	746,465	746,465
Reserves - Capital:	\$0	\$309,181	\$686,994	\$0	\$1,055,646	\$746,465
Reserves - Assigned:						
5990060 - Reserves Assigned	0	19,275,595	24,409,669	0	24,083,916	4,808,321
Reserves - Assigned:	\$0	\$19,275,595	\$24,409,669	\$0	\$24,083,916	\$4,808,321
Reserves - Restricted:						
5990070 - Reserves Restricted	0	5,000,000	5,000,000	0	5,000,000	0
Reserves - Restricted:	\$0	\$5,000,000	\$5,000,000	\$0	\$5,000,000	\$0
Reserves - Stability:						

001-GENERAL FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	5,855,096	15,353,660	0	15,353,660	9,498,564
Reserves - Stability:	\$0	\$5,855,096	\$15,353,660	\$0	\$15,353,660	\$9,498,564
TOTAL EXPENDITURES:	\$421,437,990	\$639,008,145	\$664,962,370	\$327,132,046	\$706,522,814	\$67,514,669

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.

Personnel Services

Personnel Services supports 46.29 FTEs, which is an increase of 1.91 FTEs over the FY25 Adopted Budget due to mid-year addition of a Veterinary Technician position (1.00 FTE) and the reallocation of a vacant PCN from Facilities to support a Financial Specialist position (1.00 FTE), which was partially offset by annual re-evaluation of position allocations (-0.09 FTE). Personnel Services increased \$230,036 as a result of these position changes, mid-year status changes, and the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned FTE additions, as well as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$23,838 primarily due to the increased need for Operating Supplies and Medicine.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is not requested for FY26.

Grants and Aids include anticipated support for outside organizations.

Overall, this department increased \$253,874 over the FY25 Adopted Budget.

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.

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	0	0	0	25	0	0
3464000 - Animal Control & Shelter Fees	81,686	75,000	75,000	51,668	70,000	-5,000
3464001 - Animal Services Licensing Fees	150	0	0	84,635	0	0
Charges For Services:	\$81,836	\$75,000	\$75,000	\$136,328	\$70,000	-\$5,000
Judgment, Fines & Forfeits:						
3540000 - Violations Of Local Ordinances	19,895	15,000	15,000	19,415	20,200	5,200
3540100 - Violations of Local Ordinances	355	200	200	310	400	200
Judgment, Fines & Forfeits:	\$20,250	\$15,200	\$15,200	\$19,725	\$20,600	\$5,400
Miscellaneous Revenues:						
3640000 - Disposition Of Fixed Assets	0	0	0	12,127	0	0
3660000 - Contrib/donations-priv Sources	83,017	29,795	36,857	30,245	30,000	205
3690001 - Misc Rev-vending	236	0	0	392	0	0
3690003 - Misc Rev-refund Of Py Expense	0	0	0	1,466	0	0
3690004 - Misc Rev-reimbursements	0	0	0	362	0	0
3699000 - Misc Rev-other	0	0	0	559	0	0
Miscellaneous Revenues:	\$83,253	\$29,795	\$36,857	\$45,151	\$30,000	\$205
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-6,000	-6,000	0	-6,030	-30
Less 5% Statutory Reduction:	\$0	-\$6,000	-\$6,000	\$0	-\$6,030	-\$30
Fund Balance:						
3892810 - Balance Forward Restricted	0	1,695	59,320	0	22,227	20,532
Fund Balance:	\$0	\$1,695	\$59,320	\$0	\$22,227	\$20,532
TOTAL REVENUES:	\$185,339	\$115,690	\$180,377	\$201,204	\$136,797	\$21,107

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,594,078	2,333,978	2,333,978	1,331,532	2,476,333	142,355
5120002 - Disaster Relief	439	0	0	7,384	0	0
5120030 - Holiday Pay	0	0	0	411	0	0
5120040 - Reduction In Force Pay	0	0	0	12,331	0	0
5122000 - Car Allowance	1,401	2,321	2,321	418	2,321	0
5122001 - Cell Phone Allowance	88	90	90	70	90	0
5130001 - Vacancy Factor	0	-42,648	-42,648	0	-45,402	-2,754
5140000 - Overtime	117,583	102,955	102,955	98,062	118,152	15,197
5140003 - Overtime- Disaster Relief	0	0	0	4,198	0	0
5150300 - Class C Meals	204	0	0	198	0	0
5160000 - Compensated Annual Leave	62,218	0	0	49,797	0	0
5160010 - Compensated Ann Leave Payoff	45,888	0	0	23,738	0	0
5160020 - Compensated Admin Leave	9,373	0	0	9,006	0	0
5170000 - Compensated Sick Leave	35,848	0	0	24,149	0	0
5170010 - Compensated Sick Leave Payoff	30,824	0	0	25,369	0	0
5210000 - Fica Taxes	141,885	186,423	186,423	119,236	198,478	12,055
5220000 - Retirement Contributions	283,073	336,739	336,739	212,015	368,385	31,646
5230000 - Health Insurance	360,937	664,146	664,146	301,914	692,082	27,936
5231000 - Life Insurance	1,616	2,469	2,469	1,361	2,630	161
5232000 - Dental Insurance	9,459	13,706	13,706	8,153	14,833	1,127
5233000 - Lt Disability Insurance	2,529	3,890	3,890	2,081	4,150	260
5233100 - St Disability Insurance	3,750	6,971	6,971	3,046	7,341	370
5240000 - Workers' Compensation	22,192	26,922	26,922	14,710	28,605	1,683
5250000 - Unemployment Compensation	3,877	0	0	4,769	0	0
Personnel Services:	\$2,727,263	\$3,637,962	\$3,637,962	\$2,253,948	\$3,867,998	\$230,036
Operating Expenses:						
5310000 - Professional Services	192,431	170,500	220,977	101,635	170,609	109
5340000 - Other Contractual Services	81,955	155,988	139,988	53,309	156,838	850
5340008 - Other Contractual Svc- Auction	0	0	0	1,435	0	0
5400000 - Travel And Per Diem	4,826	15,700	15,700	2,175	14,400	-1,300
5410000 - Communications	17,554	20,172	20,172	11,581	20,172	0
5420000 - Freight & Postage Services	850	4,200	4,200	125	4,200	0
5430000 - Utility Services	955	1,200	1,200	733	1,200	0
5435100 - Utilities-Radios	79	0	0	0	0	0
5440000 - Rentals And Leases	1,177	3,775	3,775	1,789	3,775	0
5450000 - Insurance	49,011	69,259	69,259	69,259	69,259	0
5460000 - Repair & Maintenance Svcs	8,462	3,500	3,500	12,739	13,000	9,500
5462000 - Rep & Maint-automotive	1,435	6,832	6,832	1,919	6,400	-432
5462100 - Rep & Maint.-Sheriff's Site	29,260	20,000	20,000	12,133	21,000	1,000
5462200 - Repair & Maint-Auto Direct	0	5,632	5,632	0	5,632	0
5470000 - Printing And Binding	7,937	16,500	16,500	3,331	15,000	-1,500
5480000 - Promotional Activities	13,015	13,000	13,000	3,085	13,000	0
5490000 - Oth Current Chgs & Obligations	532	1,625	1,625	0	1,625	0
5490011 - Cash over/shorts	-5	0	0	0	0	0
5490501 - OH-Workers' Compensation	12,959	13,890	13,890	13,890	14,488	598
5490502 - OH-Property & Liability Insuranc	4,484	10,721	10,721	10,721	10,721	0
5490503 - OH-Dental Insurance	3,105	3,506	3,506	3,506	3,657	151
5490504 - OH-Health Insurance	11,042	17,620	17,620	17,620	18,378	758

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490505 – OH-Life/AD&D, STD, LTD	2,531	2,706	2,706	2,706	2,823	117
5490509 - OH-Fleet Oversight	4,949	8,275	8,275	8,275	8,275	0
5490510 - OH-Fleet Maint	20,604	22,988	22,988	22,988	22,988	0
5490511 - OH-Fleet Fuel	10,266	14,049	14,049	14,049	14,049	0
5492000 - Legal Ads	20	0	0	0	0	0
5511000 - Office Supplies	17,845	20,124	20,124	12,067	20,374	250
5512000 - Office Equipment	511	0	0	0	0	0
5520000 - Operating Supplies	76,937	79,168	106,653	55,523	104,504	25,336
5520003 - Operating Supplies - Communic:	13,416	0	0	0	0	0
5520010 - Computer Software	3,940	3,448	3,448	3,688	1,840	-1,608
5520020 - Computer Hardware, Non-Capit:	0	0	0	0	1,000	1,000
5521000 - Gas & Oil	60,057	75,350	75,350	30,084	61,500	-13,850
5521005 - Gas & Oil-Direct	2,674	4,300	4,300	2,105	5,925	1,625
5522500 - Food	62,863	49,007	64,894	19,093	50,341	1,334
5524500 - Cleaning Supplies	15,964	17,155	17,155	10,497	17,155	0
5525000 - Tools	6,687	14,300	14,300	3,559	12,300	-2,000
5526000 - Clothing	10,791	17,575	17,575	10,556	16,325	-1,250
5528000 - Medicine	144,975	174,969	174,969	110,191	182,969	8,000
5540000 - Books,pubs,subs & Membership	2,154	4,220	4,220	3,056	4,220	0
5541000 - Registration Fees	8,819	17,100	17,100	2,642	16,700	-400
5550000 - Training	0	16,950	16,950	0	12,500	-4,450
Operating Expenses:	\$907,066	\$1,095,304	\$1,173,153	\$632,066	\$1,119,142	\$23,838
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	5,523	5,523	0	0
5646000 - Other Equipment	6,380	0	0	0	0	0
Capital Outlay:	\$6,380	\$0	\$5,523	\$5,523	\$0	\$0
Grants and Aids:						
5820000 - Aids To Private Organization	0	80,000	80,000	20,000	80,000	0
Grants and Aids:	\$0	\$80,000	\$80,000	\$20,000	\$80,000	\$0
TOTAL EXPENDITURES:	\$3,640,709	\$4,813,266	\$4,896,638	\$2,911,537	\$5,067,140	\$253,874

DEPARTMENT SUMMARY – AUDIT AND OPERATIONAL IMPROVEMENT

TRENDS & ISSUES

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

Personnel Services

Personnel Services support 2.00 FTEs, which is unchanged from FY25 Adopted Budget. Personnel Services increased \$10,829 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance account, will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased by \$10,575 primarily due to a decrease in registration fees, offset by a slight increase in food.

Overall, this budget increased by \$254 over the FY25 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - AUDIT & OPERATIONAL IMPROVEMENT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	144,355	159,314	159,314	92,446	165,680	6,366
5130001 - Vacancy Factor	0	-2,788	-2,788	0	-2,899	-111
5160000 - Compensated Annual Leave	1,487	0	0	5,422	0	0
5160020 - Compensated Admin Leave	2,595	0	0	2,163	0	0
5170000 - Compensated Sick Leave	2,056	0	0	4,459	0	0
5170010 - Compensated Sick Leave Payoff	3,272	0	0	3,603	0	0
5210000 - Fica Taxes	11,893	12,187	12,187	8,286	12,675	488
5220000 - Retirement Contributions	20,449	21,715	21,715	14,256	23,245	1,530
5230000 - Health Insurance	39,108	42,040	42,040	26,293	44,571	2,531
5231000 - Life Insurance	150	162	162	109	169	7
5232000 - Dental Insurance	655	682	682	441	696	14
5233000 - Lt Disability Insurance	236	255	255	169	265	10
5233100 - St Disability Insurance	354	461	461	253	480	19
5240000 - Workers' Compensation	230	207	207	140	182	-25
Personnel Services:	\$226,840	\$234,235	\$234,235	\$158,040	\$245,064	\$10,829
Operating Expenses:						
5400000 - Travel And Per Diem	0	0	0	0	500	500
5450000 - Insurance	0	868	868	868	868	0
5470000 - Printing And Binding	364	0	0	0	0	0
5480000 - Promotional Activities	397	0	0	0	0	0
5490501 - OH-Workers' Compensation	676	626	626	626	626	0
5490502 - OH-Property & Liability Insuranc	0	134	134	134	134	0
5490503 - OH-Dental Insurance	162	158	158	158	158	0
5490504 - OH-Health Insurance	576	794	794	794	794	0
5490505 - OH-Life/AD&D, STD, LTD	132	122	122	122	122	0
5511000 - Office Supplies	146	700	700	0	700	0
5512000 - Office Equipment	0	1,500	1,500	0	1,000	-500
5522500 - Food	133	0	0	522	4,000	4,000
5540000 - Books,pubs,subs & Membership	410	710	710	410	410	-300
5541000 - Registration Fees	10,522	16,775	16,775	13,789	2,500	-14,275
Operating Expenses:	\$13,517	\$22,387	\$22,387	\$17,424	\$11,812	-\$10,575
TOTAL EXPENDITURES:	\$240,357	\$256,622	\$256,622	\$175,463	\$256,876	\$254

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.

Personnel Services

The Board Support Services supports 3.15 FTEs, which is unchanged from FY25 Adopted Budget. Personnel Services increased \$25,951 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance account, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$2,150 based on increases in Training and Computer Software and in overhead rates which will be finalized later in the budget process.

Capital, Debt, Transfers Out and Reserves

Overall, this budget increased \$28,101 over the FY25 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - BOARD SUPPORT SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	181,153	197,049	197,049	118,873	203,043	5,994
5122000 - Car Allowance	1,409	2,321	2,321	624	2,321	0
5122001 - Cell Phone Allowance	86	90	90	1	0	-90
5130001 - Vacancy Factor	0	-3,467	-3,467	0	-3,571	-104
5140000 - Overtime	51	1,000	1,000	0	1,000	0
5150300 - Class C Meals	0	0	0	100	0	0
5160000 - Compensated Annual Leave	9,093	0	0	6,915	0	0
5160010 - Compensated Ann Leave Payoff	8,213	0	0	980	0	0
5160020 - Compensated Admin Leave	3,342	0	0	1,924	0	0
5170000 - Compensated Sick Leave	5,982	0	0	3,196	0	0
5210000 - Fica Taxes	14,921	15,152	15,152	9,409	15,609	457
5220000 - Retirement Contributions	32,685	32,180	32,180	22,129	33,578	1,398
5230000 - Health Insurance	46,826	49,354	49,354	34,426	67,632	18,278
5231000 - Life Insurance	201	202	202	135	208	6
5232000 - Dental Insurance	1,064	1,074	1,074	680	1,096	22
5233000 - Lt Disability Insurance	310	317	317	206	326	9
5233100 - St Disability Insurance	449	552	552	294	566	14
5240000 - Workers' Compensation	310	256	256	171	223	-33
Personnel Services:	\$306,094	\$296,080	\$296,080	\$200,062	\$322,031	\$25,951
Operating Expenses:						
5400000 - Travel And Per Diem	0	100	100	247	450	350
5420000 - Freight & Postage Services	0	25	25	0	25	0
5440000 - Rentals And Leases	1,763	1,800	1,800	1,322	1,800	0
5450000 - Insurance	4,021	3,377	3,377	3,377	3,377	0
5460000 - Repair & Maintenance Svcs	0	500	500	0	500	0
5490501 - OH-Workers' Compensation	1,031	986	986	986	986	0
5490502 - OH-Property & Liability Insuranc	368	523	523	523	523	0
5490503 - OH-Dental Insurance	247	249	249	249	249	0
5490504 - OH-Health Insurance	878	1,251	1,251	1,251	1,251	0
5490505 - OH-Life/AD&D, STD, LTD	201	192	192	192	192	0
5511000 - Office Supplies	1,903	5,300	5,300	399	4,800	-500
5520000 - Operating Supplies	189	1,200	1,200	0	1,200	0
5520011 - Computer Software, SAAS	0	8,000	8,000	7,861	9,100	1,100
5540000 - Books,pubs,subs & Membership	788	1,000	1,000	788	1,000	0
5550000 - Training	0	500	500	760	1,700	1,200
Operating Expenses:	\$11,388	\$25,003	\$25,003	\$17,955	\$27,153	\$2,150
TOTAL EXPENDITURES:	\$317,482	\$321,083	\$321,083	\$218,017	\$349,184	\$28,101

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.

Personnel Services

Personnel Services supports 14.40 FTEs, which is unchanged from FY25. Personnel Services increased \$50,769 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased by \$950 based on reduction to rentals and leases and office equipment. The Medical Examiner's request will be revised later in the budget process.

Overall, this budget increased by \$20,758 over the FY25 Adopted Budget.

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.

DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3690003 - Misc Rev-refund Of Py Expense	0	0	0	3	0	0
Miscellaneous Revenues:	\$0	\$0	\$0	\$3	\$0	\$0
TOTAL REVENUES:	\$0	\$0	\$0	\$3	\$0	\$0
EXPENDITURES:						
Personnel Services:						
5110000 - Executive Salaries	513,647	522,551	522,551	400,301	540,226	17,675
5120000 - Regular Salaries And Wages	1,004,015	1,050,678	1,080,647	724,479	1,081,030	30,352
5120002 - Disaster Relief	0	0	0	2,588	0	0
5122000 - Car Allowance	12,081	12,855	12,855	8,392	12,855	0
5122001 - Cell Phone Allowance	4,067	4,656	4,656	2,692	4,656	0
5123000 - Exec Insurance Supplemental	6,909	0	0	5,455	0	0
5124000 - Exec Deferred Compensation	34,832	0	0	24,839	0	0
5130001 - Vacancy Factor	0	-27,549	-27,549	0	-28,390	-841
5140000 - Overtime	0	1,500	1,500	0	1,500	0
5160000 - Compensated Annual Leave	53,718	0	0	32,728	0	0
5160010 - Compensated Ann Leave Payoff	28,341	0	0	40,175	0	0
5160020 - Compensated Admin Leave	24,098	0	0	20,519	0	0
5170000 - Compensated Sick Leave	18,869	0	0	11,417	0	0
5170010 - Compensated Sick Leave Payoff	21,668	0	0	34,591	0	0
5210000 - Fica Taxes	110,610	120,427	120,427	86,016	124,097	3,670
5220000 - Retirement Contributions	510,417	495,990	495,990	384,320	495,824	-166
5220001 - Retirement Contr 401A	19,031	0	0	19,132	0	0
5230000 - Health Insurance	241,940	247,499	247,499	177,707	247,578	79
5231000 - Life Insurance	1,643	1,599	1,599	1,215	1,644	45
5232000 - Dental Insurance	5,201	4,911	4,911	3,652	5,011	100
5233000 - Lt Disability Insurance	2,310	2,189	2,189	1,644	2,233	44
5233100 - St Disability Insurance	3,145	3,612	3,612	2,248	3,684	72
5240000 - Workers' Compensation	2,484	2,048	2,048	1,648	1,787	-261
5270000 - Community Service Leave	85	0	0	352	0	0
Personnel Services:	\$2,619,111	\$2,442,966	\$2,472,935	\$1,986,109	\$2,493,735	\$50,769
Operating Expenses:						
5340000 - Other Contractual Services	3,759,204	3,921,073	3,921,073	2,960,536	3,921,073	0
5400000 - Travel And Per Diem	3,284	3,000	3,000	569	3,000	0
5400003 - Travel & Per Diem- BCC	46,443	55,500	55,500	31,826	55,500	0
5410000 - Communications	4,768	4,000	4,000	3,008	4,000	0
5420000 - Freight & Postage Services	159	400	400	154	400	0
5440000 - Rentals And Leases	2,107	2,850	2,850	2,254	2,500	-350
5450000 - Insurance	18,388	17,195	17,195	17,195	17,195	0
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	861	2,000	2,000	152	2,000	0
5490000 - Oth Current Chgs & Obligations	100	500	500	0	500	0
5490501 - OH-Workers' Compensation	5,070	4,507	4,507	4,507	4,507	0
5490502 - OH-Property & Liability Insuranc	1,682	2,662	2,662	2,662	2,662	0
5490503 - OH-Dental Insurance	1,215	1,137	1,137	1,137	1,137	0
5490504 - OH-Health Insurance	4,320	5,717	5,717	5,717	5,717	0
5490505 - OH-Life/AD&D, STD, LTD	990	879	879	879	879	0
5511000 - Office Supplies	3,629	3,600	3,600	1,974	3,600	0

DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5512000 - Office Equipment	497	1,600	1,600	661	1,000	-600
5520000 - Operating Supplies	8,262	12,000	12,000	6,949	12,000	0
5521000 - Gas & Oil	149	200	200	0	200	0
5540000 - Books,pubs,subs & Membership	8,668	9,900	9,900	8,930	9,900	0
5540103 - Books, Pubs, Subs, Membership:	77,751	70,000	70,000	78,087	70,000	0
5541000 - Registration Fees	600	5,500	5,500	75	5,500	0
5541003 - Registration Fee- BCC	18,942	14,000	14,000	13,946	14,000	0
Operating Expenses:	\$3,967,089	\$4,138,420	\$4,138,420	\$3,141,217	\$4,137,470	-\$950
Grants and Aids:						
5820000 - Aids To Private Organization	29,061	29,061	29,061	29,061	0	-29,061
Grants and Aids:	\$29,061	\$29,061	\$29,061	\$29,061	\$0	-\$29,061
TOTAL EXPENDITURES:	\$6,615,261	\$6,610,447	\$6,640,416	\$5,156,387	\$6,631,205	\$20,758

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

This office provides various services to support the County including general administrative duties and department oversight.

Personnel Services

This cost center supports 0.55 FTEs, which is unchanged from FY25 Adopted. Overall, Personnel Services increased \$2,618 over the FY25 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased \$1,150 due to Travel and Per Diem and Training.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is not requested for FY26.

Overall, this budget increased \$1,468 over the FY25 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – BUSINESS SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	46,378	44,470	44,470	24,599	46,249	1,779
5122000 - Car Allowance	1,395	2,321	2,321	213	2,321	0
5122001 - Cell Phone Allowance	87	90	90	36	90	0
5130001 - Vacancy Factor	0	-779	-779	0	-810	-31
5160000 - Compensated Annual Leave	2,643	0	0	1,452	0	0
5160010 - Compensated Ann Leave Payoff	1,162	0	0	0	0	0
5160020 - Compensated Admin Leave	1,025	0	0	211	0	0
5170000 - Compensated Sick Leave	2,280	0	0	612	0	0
5170010 - Compensated Sick Leave Payoff	77	0	0	636	0	0
5210000 - Fica Taxes	3,869	3,403	3,403	1,978	3,538	135
5220000 - Retirement Contributions	11,681	8,351	8,351	5,375	8,679	328
5230000 - Health Insurance	6,220	6,089	6,089	4,522	6,488	399
5231000 - Life Insurance	53	46	46	28	48	2
5232000 - Dental Insurance	38	187	187	139	191	4
5233000 - Lt Disability Insurance	79	67	67	40	70	3
5233100 - St Disability Insurance	103	114	114	55	118	4
5240000 - Workers' Compensation	79	57	57	36	52	-5
Personnel Services:	\$77,171	\$64,416	\$64,416	\$39,933	\$67,034	\$2,618
Operating Expenses:						
5310000 - Professional Services	45,000	0	0	0	0	0
5400000 - Travel And Per Diem	0	2,000	2,000	50	1,000	-1,000
5420000 - Freight & Postage Services	0	100	100	9	50	-50
5450000 - Insurance	250	260	260	260	260	0
5490501 - OH-Workers' Compensation	220	172	172	172	172	0
5490502 - OH-Property & Liability Insuranc	23	40	40	40	40	0
5490503 - OH-Dental Insurance	53	44	44	44	44	0
5490504 - OH-Health Insurance	187	219	219	219	219	0
5490505 - OH-Life/AD&D, STD, LTD	43	33	33	33	33	0
5511000 - Office Supplies	135	500	500	0	500	0
5540000 - Books,pubs,subs & Membership	869	1,000	1,000	0	1,000	0
5541000 - Registration Fees	400	750	750	1,233	750	0
5550000 - Training	0	200	200	0	100	-100
Operating Expenses:	\$47,180	\$5,318	\$5,318	\$2,060	\$4,168	-\$1,150
TOTAL EXPENDITURES:	\$124,351	\$69,734	\$69,734	\$41,993	\$71,202	\$1,468

DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT

TRENDS & ISSUES

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

Personnel Services

The Communications Department supports 12.60 FTEs, which is an increase of 2.00 FTEs over the FY25 Adopted Budget. The increase in FTEs is due to the reallocation of two vacant positions for an Audio-Visual Production Engineer and Translator/Interpreter position. Personnel Services increased \$162,605 due to the above-mentioned changes as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$5,400 mainly due to an increase in Office Supplies and Computer Software which was partially offset by a decrease in Repair and Maintenance Automotive, Other Current Charges, and Gas & Oil. Other minor adjustments are due to overhead rates which will continue to fluctuate pending the finalization of Personnel Services.

Overall, this budget increased \$168,005 over the FY25 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	0	0	0	5,000	0	0
Charges For Services:	\$0	\$0	\$0	\$5,000	\$0	\$0
Miscellaneous Revenues:						
3640000 - Disposition Of Fixed Assets	402	0	0	0	0	0
3690003 - Misc Rev-refund Of Py Expense	82	0	0	0	0	0
Miscellaneous Revenues:	\$484	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES:	\$484	\$0	\$0	\$5,000	\$0	\$0
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	470,088	832,597	832,597	532,194	952,374	119,777
5120040 - Reduction In Force Pay	0	0	0	8,470	0	0
5122000 - Car Allowance	4,170	6,249	6,249	5,313	6,249	0
5122001 - Cell Phone Allowance	68	75	75	75	75	0
5130001 - Vacancy Factor	0	-14,572	-14,572	0	-16,670	-2,098
5140000 - Overtime	0	50	50	9	50	0
5150300 - Class C Meals	5	0	0	0	0	0
5160000 - Compensated Annual Leave	20,769	0	0	10,747	0	0
5160010 - Compensated Ann Leave Payoff	20,998	0	0	9,288	0	0
5160020 - Compensated Admin Leave	10,329	0	0	10,837	0	0
5170000 - Compensated Sick Leave	5,637	0	0	5,573	0	0
5170010 - Compensated Sick Leave Payoff	16,027	0	0	8,174	0	0
5210000 - Fica Taxes	39,964	63,702	63,702	44,190	72,862	9,160
5220000 - Retirement Contributions	89,363	131,236	131,236	94,099	153,518	22,282
5230000 - Health Insurance	103,734	203,749	203,749	105,298	214,994	11,245
5231000 - Life Insurance	470	846	846	522	968	122
5232000 - Dental Insurance	1,862	3,785	3,785	2,195	3,920	135
5233000 - Lt Disability Insurance	736	1,334	1,334	788	1,523	189
5233100 - St Disability Insurance	1,059	2,366	2,366	1,144	2,706	340
5240000 - Workers' Compensation	812	1,081	1,081	798	2,534	1,453
5250000 - Unemployment Compensation	3,567	0	0	0	0	0
5270000 - Community Service Leave	801	0	0	0	0	0
Personnel Services:	\$790,458	\$1,232,498	\$1,232,498	\$839,713	\$1,395,103	\$162,605
Operating Expenses:						
5310000 - Professional Services	259,629	450,000	450,000	229,048	450,000	0
5340000 - Other Contractual Services	0	25,000	25,000	0	25,000	0
5340008 - Other Contractual Svc- Auction	88	0	0	0	0	0
5400000 - Travel And Per Diem	355	2,000	2,000	236	2,000	0
5410000 - Communications	2,467	5,000	5,000	1,951	5,000	0
5420000 - Freight & Postage Services	18	325	325	6	325	0
5450000 - Insurance	5,354	5,871	5,871	5,871	5,871	0
5460000 - Repair & Maintenance Svcs	129	0	0	0	0	0
5460010 - Repairs & Maint Software	1,548	2,000	2,000	0	2,000	0
5462000 - Rep & Maint-automotive	20	600	600	0	100	-500
5470000 - Printing And Binding	1,370	6,000	6,000	3,489	6,000	0
5480000 - Promotional Activities	102,676	100,000	100,000	36,702	100,000	0
5486000 - Promotional-Public Relat Prog	30,033	30,000	30,000	9,643	30,000	0

DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	5,055	17,000	17,000	4,245	15,000	-2,000
5490008 - Oth Curr Chgs. Special Event	30,831	105,000	104,323	33,275	105,000	0
5490501 - OH-Workers' Compensation	3,076	3,318	3,318	3,318	3,944	626
5490502 - OH-Property & Liability Insuranc	490	909	909	909	909	0
5490503 - OH-Dental Insurance	737	837	837	837	995	158
5490504 - OH-Health Insurance	2,621	4,208	4,208	4,208	5,002	794
5490505 - OH-Life/AD&D, STD, LTD	601	647	647	647	769	122
5490509 - OH-Fleet Oversight	171	331	331	331	331	0
5490511 - OH-Fleet Fuel	354	669	669	669	669	0
5511000 - Office Supplies	1,726	1,300	1,300	3,840	2,300	1,000
5520000 - Operating Supplies	8,035	4,000	4,000	5,707	5,000	1,000
5520010 - Computer Software	2,886	0	0	0	0	0
5520011 - Computer Software, SAAS	5,988	10,000	10,000	12,341	15,000	5,000
5520020 - Computer Hardware, Non-Capit:	3,235	6,500	6,500	4,014	6,500	0
5521000 - Gas & Oil	71	1,000	1,000	39	200	-800
5522500 - Food	693	1,000	1,000	682	1,000	0
5540000 - Books,pubs,subs & Membership	1,375	7,300	7,300	4,781	7,300	0
5550000 - Training	0	2,000	2,000	714	2,000	0
Operating Expenses:	\$471,633	\$792,815	\$792,138	\$367,502	\$798,215	\$5,400
TOTAL EXPENDITURES:	\$1,262,091	\$2,025,313	\$2,024,636	\$1,207,216	\$2,193,318	\$168,005

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

TRENDS & ISSUES

In 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), Code Enforcement (1461).

Personnel Services

Personnel Services supports 76.00 FTEs, which is an increase of 5.72 FTEs over the FY25 Adopted budget due to mid-year organizational changes. Overall, Personnel Services increased \$954,439 due to the changes mentioned above and to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned changes and as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses increased \$240,727 primarily due to increases in Repairs and Maintenance and Other Contractual Services for the purchase and installation of trees along county roadways and parks, as well as road repairs.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is not requested for FY26.

Reserves for Capital is unchanged from the FY25 Adopted Budget.

Overall, this budget increased \$448,247 over the FY25 Adopted Budget.

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, registrations, applications, and code violation fees.

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Other Taxes:						
3160000 - Occupational Licenses	300,806	308,274	308,274	87,709	120,777	-187,497
Other Taxes:	\$300,806	\$308,274	\$308,274	\$87,709	\$120,777	-\$187,497
Permits, Fees & Special Assessments:						
3241100- Impact Fees - Public Safety- Resic	85,620	92,681	92,681	68,500	80,104	-12,577
3241200 - Impact Fees- Public Safety Comr	660	0	0	1,360	0	0
3243101 - Mobility Fees - Residential	107,658	51,085	51,085	142,744	171,939	120,854
3243202 - Mobility Fees - Commercial	1,249	837	837	2,746	3,825	2,988
3290000 - Other Permits and Fees	400	0	0	200	0	0
3290002 - Boa App Fee	12,984	0	0	770	0	0
3290004 - Lot Mowing Fee	7,625	0	0	11,105	0	0
3291001 - Inspection Fees	4,052,338	0	0	7,371,944	5,010,986	5,010,986
3291004 - Lot Mowing Fee	9,840	0	0	5,880	12,668	12,668
3295000 - Other Permits and Fees	3,059,000	7,489,928	7,489,928	2,265,101	2,866,752	-4,623,176
3295002 - BOA App Fee	112,088	75,602	75,602	89,260	129,797	54,195
3295004 - Lot Mowing Fee	46,021	22,825	22,825	23,476	36,778	13,953
Permits, Fees & Special Assessments:	\$7,495,483	\$7,732,958	\$7,732,958	\$9,983,085	\$8,312,849	\$579,891
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	453,485	268,131	268,131	312,816	356,155	88,024
3439100 - Filing Fee Reimbursement	10	0	0	0	0	0
3449200 - Taxi Cab Registration Fees	43,930	0	0	34,860	45,382	45,382
3490001 - School Impact Fees	170,870	183,601	183,601	137,764	161,583	-22,018
Charges For Services:	\$668,295	\$451,732	\$451,732	\$485,440	\$563,120	\$111,388
Judgment, Fines & Forfeits:						
3540000 - Violations Of Local Ordinances	822,492	315,339	315,339	502,568	558,934	243,595
Judgment, Fines & Forfeits:	\$822,492	\$315,339	\$315,339	\$502,568	\$558,934	\$243,595
Miscellaneous Revenues:						
3610000 - Interest and Other Earnings	24,988	0	0	14,586	0	0
3640000 - Disposition Of Fixed Assets	0	0	0	18,579	0	0
3690004 - Misc Rev-reimbursements	450	0	0	0	0	0
Miscellaneous Revenues:	\$25,438	\$0	\$0	\$33,165	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-440,415	-440,415	0	-477,785	-37,370
Less 5% Statutory Reduction:	\$0	-\$440,415	-\$440,415	\$0	-\$477,785	-\$37,370
Fund Balance:						
3892810 - Balance Forward Restricted	0	956,785	1,153,833	0	1,273,784	316,999
3892820 - Balance Forward Committed	0	746,919	1,002,942	0	0	-746,919
Fund Balance:	\$0	\$1,703,704	\$2,156,775	\$0	\$1,273,784	-\$429,920
TOTAL REVENUES:	\$9,312,514	\$10,071,592	\$10,524,663	\$11,091,968	\$10,351,679	\$280,087

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,141,325	4,697,568	4,383,068	2,597,786	5,339,916	642,348
5120002 - Disaster Relief	331	0	0	4,588	0	0
5122000 - Car Allowance	5,058	1,836	1,836	4,970	1,836	0
5130001 - Vacancy Factor	0	-82,434	-82,434	0	-93,671	-11,237
5140000 - Overtime	92,653	12,700	107,200	69,782	12,700	0
5140003 - Overtime- Disaster Relief	0	0	0	1,103	0	0
5150300 - Class C Meals	247	0	0	75	0	0
5160000 - Compensated Annual Leave	207,027	0	0	119,016	0	0
5160010 - Compensated Ann Leave Payoff	57,882	0	0	21,486	0	0
5160020 - Compensated Admin Leave	41,671	0	0	36,439	0	0
5170000 - Compensated Sick Leave	134,110	0	0	73,041	0	0
5170010 - Compensated Sick Leave Payoff	90,622	0	0	30,355	0	0
5210000 - Fica Taxes	277,828	360,332	360,332	216,440	409,468	49,136
5220000 - Retirement Contributions	532,311	663,438	663,438	420,664	786,201	122,763
5230000 - Health Insurance	738,721	1,197,269	1,197,269	604,018	1,333,373	136,104
5231000 - Life Insurance	3,532	4,764	4,764	2,934	5,429	665
5232000 - Dental Insurance	16,144	22,206	22,206	12,917	24,040	1,834
5233000 - Lt Disability Insurance	5,549	7,511	7,511	4,472	8,540	1,029
5233100 - St Disability Insurance	8,090	13,150	13,150	6,473	15,024	1,874
5240000 - Workers' Compensation	22,049	24,212	24,212	16,021	34,135	9,923
5250000 - Unemployment Compensation	3,300	0	0	660	0	0
5270000 - Community Service Leave	2,435	0	0	1,454	0	0
Personnel Services:	\$5,380,886	\$6,922,552	\$6,702,552	\$4,244,693	\$7,876,991	\$954,439
Operating Expenses:						
5310000 - Professional Services	718,737	1,410,000	1,812,140	581,841	1,270,000	-140,000
5310006 - Legal Fees	8,159	29,000	29,000	6,839	29,000	0
5312000 - Tax Collector Fees	6,016	6,166	6,166	1,754	2,416	-3,750
5340000 - Other Contractual Services	105,500	177,566	312,520	64,768	294,010	116,444
5340007 - Other Contractual Services-Penr	4,121	15,000	15,000	660	15,000	0
5340008 - Other Contractual Svc- Auction	0	0	0	360	0	0
5400000 - Travel And Per Diem	7,692	55,359	55,359	3,310	37,637	-17,722
5410000 - Communications	32,207	28,917	28,917	19,153	30,481	1,564
5420000 - Freight & Postage Services	39,431	26,500	26,500	27,621	25,900	-600
5430000 - Utility Services	0	0	0	440	0	0
5440000 - Rentals And Leases	5,795	3,835	3,835	2,077	3,835	0
5450000 - Insurance	49,192	391,220	391,220	391,220	391,220	0
5460000 - Repair & Maintenance Svcs	67,031	272,424	354,518	147,562	935,858	663,434
5460007 - R&M Road Milling and Resurfaci	137,971	0	0	0	0	0
5460010 - Repairs & Maint Software	0	0	0	1,979	0	0
5462000 - Rep & Maint-automotive	422	4,000	4,000	1,801	6,100	2,100
5462100 - Rep & Maint.-Sheriff's Site	39,297	44,000	44,000	26,476	49,000	5,000
5470000 - Printing And Binding	9,038	7,800	7,800	4,337	8,000	200
5490000 - Oth Current Chgs & Obligations	13,982	646,426	646,426	19,897	247,802	-398,624
5490500 - Reimbursement Of Py Revenue	12,579	0	85,000	83,032	0	0
5490501 - OH-Workers' Compensation	23,224	22,002	22,002	22,002	23,793	1,791
5490502 - OH-Property & Liability Insuranc	4,500	60,562	60,562	60,562	60,562	0
5490503 - OH-Dental Insurance	5,560	5,538	5,538	5,538	5,998	460
5490504 - OH-Health Insurance	19,757	27,843	27,843	27,843	30,164	2,321

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490505 – OH-Life/AD&D, STD, LTD	4,574	4,326	4,326	4,326	4,685	359
5490509 - OH-Fleet Oversight	7,339	9,268	9,268	9,268	9,268	0
5490510 - OH-Fleet Maint	3,434	3,831	3,831	3,831	3,831	0
5490511 - OH-Fleet Fuel	15,222	18,732	18,732	18,732	18,732	0
5511000 - Office Supplies	11,487	21,490	21,490	8,557	22,040	550
5512000 - Office Equipment	0	2,000	2,000	0	2,000	0
5520000 - Operating Supplies	12,131	14,776	14,776	7,717	21,509	6,733
5520010 - Computer Software	3,957	0	0	0	0	0
5521000 - Gas & Oil	41,130	52,820	52,820	23,364	56,400	3,580
5522000 - Chemicals	0	100	100	80	120	20
5522500 - Food	241	0	0	116	0	0
5525000 - Tools	0	1,143	1,143	604	2,082	939
5540000 - Books,pubs,subs & Membership	92,001	108,570	108,570	104,892	110,243	1,673
5550000 - Training	15,068	60,790	60,790	31,126	55,045	-5,745
Operating Expenses:	\$1,516,793	\$3,532,004	\$4,236,192	\$1,713,685	\$3,772,731	\$240,727
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	0	11,607	11,606	0	0
5650000 - Construction In Progress	-42,551	746,919	704,195	152,194	0	-746,919
Capital Outlay:	-\$42,551	\$746,919	\$715,802	\$163,801	\$0	-\$746,919
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	309,181	309,181	0	309,181	0
Reserves - Capital:	\$0	\$309,181	\$309,181	\$0	\$309,181	\$0
TOTAL EXPENDITURES:	\$6,855,128	\$11,510,656	\$11,963,727	\$6,122,179	\$11,958,903	\$448,247

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 provides both Court related services as an Article V Judicial Officer and services directly to the Board of County Commissioners as the ex-officio clerk of the Board, accountant for the Board, County Auditor, County Recorder, and custodian of all County funds. The State approved budget for Article V and County Recorder duties are self-funded through revenue as a fee office, while the remaining services are funded directly by the Board of County Commissioners. The Personnel Services budget request includes a 4% salary adjustment, the updated FRS rates, and the anticipated increase in Health and Dental Insurance for those employees funded directly by the Board. A vacancy factor was not included as the Office expects to be fully staffed. The Indirect Cost Allocation for HR, Finance, IT, Legal, and Administrative expenses remain the same as FY25. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal. These are costs associated with Property & Liability Insurances (and corresponding overhead costs that will be updated for the Tentative Budget) and building maintenance. With these additional costs, the overall funding provided from the General Fund represents a decrease from the FY25 Adopted Budget for a total FY26 General Fund Recommended Budget of \$4,927,913.
- **Property Appraiser:** This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget request (\$9,273,941), \$8,265,506 is allocated to the General Fund and is included in the Recommended Budget. The total submitted reflects an increase over the FY25 Adopted Budget. The Personnel Services request does not include new positions but does include a tentative salary increase following potential County or State guidelines. Operating expenses have increased and there is a request for Capital Outlay for laptops, desktops, and cloud system backups. A Contingency Reserve has been requested at \$70,000. 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 Property & Liability Insurances (and corresponding overhead costs that will be updated for the Tentative Budget) and building maintenance. With these additional costs, the overall funding provided from the General Fund represents an overall increase of 4.9% from the FY25 Adopted Budget for a total FY26 General Fund Recommended Budget of \$8,660,078.
- **Sheriff's Office:** The Sheriff's Office (SO) submitted a General Fund budget request for \$124,394,229 which represents an overall increase of 9.78% over the FY25 Adopted Budget. Personnel Services does include an increase for salaries and insurance. This request includes funding for 13 new positions, of which 10 are for the Patrol Division, 1 Court Deputy, 1 HR Technician, and 1 Community Services Specialist. The Personnel Services increase is due to pay structure adjustments to allow the agency to compete regionally in salary, benefits, and total compensation to allow for the recruitment

and retention of qualified employees. The Sheriff's Office is currently in negotiations with the Fraternal Order of Police for a new 3 year contract which may have further impacts on the personnel budget. 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 Property & Liability Insurances, building maintenance, and intergovernmental radio communication, as well as overhead costs which will be updated for the Tentative. Overall, the FY26 General Fund Recommended Budget totals \$130,261,255.

- **Supervisor of Elections:** The Supervisor of Elections (SOE) submitted a budget request of \$6,485,790, including a contingency request of \$10,000, reflecting an increase over the FY25 Adopted Budget. The SOE will be preparing for a record number of voter participation. Additional personnel and operating costs are needed to comply with the rapid growth and the many new voting requirements placed on all Supervisors of Elections by the Florida Legislature during the past two years. These requirements include the canceling of all mail ballots at the end of each election cycle and the requirement to conduct list maintenance every year.

In addition, included in the General Fund are costs that are not included in the Supervisor of Election's budget submittal. These are costs associated with Property & Liability Insurances (and corresponding overhead costs that will be updated for the Tentative Budget) and building maintenance. With these additional costs, the overall funding provided from the General Fund represents an overall increase over the FY25 Adopted Budget for a total FY26 General Fund Recommended Budget of \$6,767,214.

- **Tax Collector:** Per State Statute 195.087, this budget is to be furnished to the BOCC by August 1st. At this point in the budget process, the request reflects the same amount as the FY25 Adopted Budget. As this Office is fee-based, the submitted budget will be for fees associated with the collection of taxes on behalf of the County. Adjustments will be made once the budget is received. However, Property & Liability Insurances, postage, Other Contractual Services for Bank fees, building maintenance, and intergovernmental radio communications have been updated, but overhead costs will be updated for the Tentative. The overall FY26 General Fund Recommended Budget totals \$13,507,368.

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.

9111 - CLERK OF THE CIRCUIT COURT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Judgment, Fines & Forfeits:						
3511300 - Court Costs County Criminal	6,306	8,633	8,633	2,300	6,031	-2,602
3512300 - Circuit Court Crim Court Cost	87,818	95,772	95,772	39,758	78,312	-17,460
3515300 - Traffic Court Cost	11,885	13,882	13,882	12,108	18,052	4,170
Judgment, Fines & Forfeits:	\$106,009	\$118,287	\$118,287	\$54,166	\$102,395	-\$15,892
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-5,914	-5,914	0	-5,120	794
Less 5% Statutory Reduction:	\$0	-\$5,914	-\$5,914	\$0	-\$5,120	\$794
Other Sources:						
3861000 - Trans From Clerk to BOCC	577,955	0	0	0	0	0
Other Sources:	\$577,955	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES:	\$683,964	\$112,373	\$112,373	\$54,166	\$97,275	-\$15,098
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	426,167	336,135	336,135	336,135	336,135	0
5490502 - OH-Property & Liability Insuranc	38,985	52,034	52,034	52,034	52,034	0
Operating Expenses:	\$465,152	\$388,169	\$388,169	\$388,169	\$388,169	\$0
Transfers Out:						
5910701 - Transfer Out Clerk of Court	3,671,808	3,832,329	3,832,329	2,874,247	3,950,060	117,731
Transfers Out:	\$3,671,808	\$3,832,329	\$3,832,329	\$2,874,247	\$3,950,060	\$117,731
TOTAL EXPENDITURES:	\$4,136,960	\$4,220,498	\$4,220,498	\$3,262,416	\$4,338,229	\$117,731

9121 - SUPERVISOR OF ELECTIONS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Other Sources:						
3868000 - Trans From Superv Of Elections	212,661	0	0	0	0	0
Other Sources:	\$212,661	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES:	\$212,661	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	23,296	50,517	50,517	50,517	50,517	0
5490502 - OH-Property & Liability Insuranc	2,131	7,820	7,820	7,820	7,820	0
Operating Expenses:	\$25,427	\$58,337	\$58,337	\$58,337	\$58,337	\$0
Transfers Out:						
5910702 - Transfers Out-Supr Elections	6,382,080	5,294,182	5,299,973	4,214,944	6,475,790	1,181,608
Transfers Out:	\$6,382,080	\$5,294,182	\$5,299,973	\$4,214,944	\$6,475,790	\$1,181,608
Reserves - Assigned:						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
Reserves - Assigned:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
TOTAL EXPENDITURES:	\$6,407,507	\$5,362,519	\$5,368,310	\$4,273,281	\$6,544,127	\$1,181,608

9131 - TAX COLLECTOR

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	708,621	460,378	460,378	746,250	460,378	0
Miscellaneous Revenues:	\$708,621	\$460,378	\$460,378	\$746,250	\$460,378	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-23,019	-23,019	0	-23,019	0
Less 5% Statutory Reduction:	\$0	-\$23,019	-\$23,019	\$0	-\$23,019	\$0
Other Sources:						
3867000 - Trans From Tax Collector	6,816,631	1,000,000	1,000,000	0	1,000,000	0
Other Sources:	\$6,816,631	\$1,000,000	\$1,000,000	\$0	\$1,000,000	\$0
TOTAL REVENUES:	\$7,525,252	\$1,437,359	\$1,437,359	\$746,250	\$1,437,359	\$0
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	11,633,387	12,545,052	12,545,052	12,698,445	12,545,052	0
5420000 - Freight & Postage Services	83,000	50,000	50,000	86,000	100,000	50,000
5450000 - Insurance	174,712	121,172	121,172	121,172	121,172	0
5490502 - OH-Property & Liability Insuranc	15,982	18,758	18,758	18,758	18,758	0
Operating Expenses:	\$11,907,081	\$12,734,982	\$12,734,982	\$12,924,375	\$12,784,982	\$50,000
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	20,007	21,703	21,703	10,852	20,714	-989
Transfers Out:	\$20,007	\$21,703	\$21,703	\$10,852	\$20,714	-\$989
TOTAL EXPENDITURES:	\$11,927,088	\$12,756,685	\$12,756,685	\$12,935,227	\$12,805,696	\$49,011

9141 - PROPERTY APPRAISER

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3690003 - Misc Rev-refund Of Py Expense	0	0	0	1,005	0	0
Miscellaneous Revenues:	\$0	\$0	\$0	\$1,005	\$0	\$0
Other Sources:						
3866000 - Trans From Property Appraiser	44,134	0	0	0	0	0
Other Sources:	\$44,134	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES:	\$44,134	\$0	\$0	\$1,005	\$0	\$0
EXPENDITURES:						
Operating Expenses:						
5420000 - Freight & Postage Services	166,244	130,000	130,000	0	130,000	0
5450000 - Insurance	37,567	37,621	37,621	37,621	37,621	0
5490502 - OH-Property & Liability Insuranc	3,437	5,824	5,824	5,824	5,824	0
Operating Expenses:	\$207,248	\$173,445	\$173,445	\$43,445	\$173,445	\$0
Transfers Out:						
5910704 - Transfers out-Property Appr	7,436,566	7,890,934	7,944,774	5,959,043	8,265,506	374,572
Transfers Out:	\$7,436,566	\$7,890,934	\$7,944,774	\$5,959,043	\$8,265,506	\$374,572
TOTAL EXPENDITURES:	\$7,643,814	\$8,064,379	\$8,118,219	\$6,002,488	\$8,438,951	\$374,572

9151 - SHERIFF

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3415201 - Chgs For Svc- Sheriff	298,249	291,683	291,683	198,395	304,996	13,313
Charges For Services:	\$298,249	\$291,683	\$291,683	\$198,395	\$304,996	\$13,313
Judgment, Fines & Forfeits:						
3511402 - Circuit Cty Criminal Crime Pre	337	0	0	328	0	0
3512302 - Crime Prev Circuit Criminal	65,109	71,527	71,527	44,742	67,813	-3,714
Judgment, Fines & Forfeits:	\$67,034	\$71,527	\$71,527	\$43,481	\$67,813	-\$3,714
Miscellaneous Revenues:						
3620000 - Rents And Royalties	1,800	1,800	1,800	1,350	1,800	0
Miscellaneous Revenues:	\$1,800	\$1,800	\$1,800	\$1,350	\$1,800	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-18,250	-18,250	0	-18,730	-480
Less 5% Statutory Reduction:	\$0	-\$18,250	-\$18,250	\$0	-\$18,730	-\$480
Other Sources:						
3864000 - Trans From Sheriff	469,856	2,000,000	2,000,000	0	2,000,000	0
Other Sources:	\$469,856	\$2,000,000	\$2,000,000	\$0	\$2,000,000	\$0
TOTAL REVENUES:	\$836,939	\$2,346,760	\$2,346,760	\$243,226	\$2,355,879	\$9,119
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	2,017,115	2,480,784	2,480,784	2,480,784	2,480,784	0
5490502 - OH-Property & Liability Insuranc	184,522	384,029	384,029	384,029	384,029	0
Operating Expenses:	\$2,201,637	\$2,864,813	\$2,864,813	\$2,864,813	\$2,864,813	\$0
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	646,242	814,060	814,060	407,030	884,842	70,782
5910705 - Transfers out-Sheriff	101,400,551	111,314,209	113,314,209	94,361,367	124,394,229	13,080,020
Transfers Out:	\$102,046,793	\$112,128,269	\$114,128,269	\$94,768,397	\$125,279,071	\$13,150,802
TOTAL EXPENDITURES:	\$104,248,430	\$114,993,082	\$116,993,082	\$97,633,210	\$128,143,884	\$13,150,802

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and directly supports the BOCC's Strategic Plan. 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).

Personnel Services

Personnel Services supports 445.45 FTEs, which is a decrease of 1.00 FTE from the FY25 Adopted Budget due to the re-evaluation of position allocations. Overall, Personnel Services increased \$1,709,078 due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health Insurance and Dental Insurance adjusted as a result of mid-year status changes, which were partially offset by rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book for eligible non-union employees

Operating Expenses

Operating Expenditures increased \$3,880,351 primarily due to Other Contractual Services that support the Allied Universal Security Services. Additionally, Professional Services increased as a result of funding requested by Human Resources for Internal Investigations, anticipated increases in existing contracts set to expire in the current fiscal year, and an increase in Repair & Maintenance Services, these funds support security enhancements at the Probation Building and the completion of the Bunk Retrofit project which aims to minimize the risk of inmate self-harming behaviors.

Capital, Debt, Transfers Out, and Reserves

Capital Outlay includes funding for A/V Conferencing System, SMART Boards, Heated Cabinets, Working Stations, and Patient Monitoring Equipment.

Overall, this budget increased \$5,824,897 over the FY25 Adopted Budget.

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.

DEPARTMENT SUMMARY – CORRECTIONS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Intergovernmental Revenue:						
3312000 - Fed Grant-public Safety	68,089	158,381	158,380	158,234	44,767	-113,614
Intergovernmental Revenue:	\$68,089	\$158,381	\$158,380	\$158,234	\$44,767	-\$113,614
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	1,301	1,206	1,206	361	448	-758
3423000 - Room & Board For Prisoners	151,484	129,917	129,917	91,715	138,797	8,880
3429000 - Oth Public Safety Chgs & Fees	447,225	342,070	342,070	287,964	379,653	37,583
3429002 - Oth Pub Safety_ Comm Serv Cor	16,756	13,175	13,175	7,452	15,021	1,846
Charges For Services:	\$616,766	\$486,368	\$486,368	\$387,491	\$533,919	\$47,551
Judgment, Fines & Forfeits:						
3511300 - Court Costs County Criminal	5,083	4,763	4,763	3,138	4,712	-51
3512201 - Drug Lab Circuit Criminal	27,180	27,235	27,235	9,070	12,660	-14,575
3512202 - Drug Lab Fee Circuit Criminal	23,419	16,000	16,000	16,000	13,494	-2,506
3512300 - Circuit Court Crim Court Cost	9,325	7,533	7,533	5,244	7,431	-102
3515300 - Traffic Court Cost	472	0	0	258	0	0
3515303 - Court Costs \$2.50	115,715	110,440	110,440	76,788	112,080	1,640
Judgment, Fines & Forfeits:	\$181,195	\$165,971	\$165,971	\$110,497	\$150,377	-\$15,594
Miscellaneous Revenues:						
3620000 - Rents And Royalties	94	0	0	0	0	0
3640000 - Disposition Of Fixed Assets	627	0	0	658	0	0
3690001 - Misc Rev-vending	18,776	0	0	18,328	18,232	18,232
3690003 - Misc Rev-refund Of Py Expense	10,618	0	0	210	0	0
3690004 - Misc Rev-reimbursements	264	160	160	14,042	300	140
3690012 - Misc Rev-Claims Reimbursemen	158,928	0	0	231,937	0	0
3699000 - Misc Rev-other	11,752	12,525	12,525	5,273	6,948	-5,577
Miscellaneous Revenues:	\$201,060	\$12,685	\$12,685	\$270,449	\$25,480	\$12,795
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-32,593	-32,593	0	-34,738	-2,145
Less 5% Statutory Reduction:	\$0	-\$32,593	-\$32,593	\$0	-\$34,738	-\$2,145
TOTAL REVENUES:	\$1,067,109	\$790,812	\$790,811	\$926,671	\$719,805	-\$71,007

DEPARTMENT SUMMARY – CORRECTIONS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	20,543,100	26,531,365	25,066,365	15,493,145	27,344,768	813,403
5120002 - Disaster Relief	0	0	0	88,593	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5122000 - Car Allowance	3,503	5,803	5,803	1,045	5,803	0
5122001 - Cell Phone Allowance	220	224	224	174	224	0
5130000 - Other Salaries & Wages	112,977	0	0	81,372	0	0
5130001 - Vacancy Factor	0	-475,809	-475,809	0	-490,042	-14,233
5140000 - Overtime	2,952,810	658,000	658,000	2,263,672	658,000	0
5140003 - Overtime- Disaster Relief	0	0	0	8,934	0	0
5150010 - Uniform Allowance	61,239	60,000	60,000	15,129	60,600	600
5150020 - FTO Training	52,103	45,000	45,000	51,711	66,500	21,500
5150035 - Educ Incentive Corrections	82,788	91,572	91,572	58,984	76,120	-15,452
5150300 - Class C Meals	982	0	0	0	0	0
5160000 - Compensated Annual Leave	1,118,264	0	0	848,303	0	0
5160010 - Compensated Ann Leave Payoff	215,604	0	0	156,689	0	0
5160020 - Compensated Admin Leave	60,682	0	0	53,855	0	0
5170000 - Compensated Sick Leave	824,662	0	0	785,709	0	0
5170010 - Compensated Sick Leave Payoff	229,829	0	0	178,578	0	0
5170020 - Sick Bank Leave	31,708	0	0	5,822	0	0
5210000 - Fica Taxes	1,925,941	2,079,984	2,079,984	1,474,139	2,142,230	62,246
5220000 - Retirement Contributions	6,484,232	6,616,564	6,616,564	4,864,520	7,126,486	509,922
5230000 - Health Insurance	4,792,584	7,193,889	7,193,889	3,719,520	7,449,847	255,958
5231000 - Life Insurance	20,668	26,922	26,922	16,079	27,797	875
5232000 - Dental Insurance	105,418	138,062	138,062	80,420	137,837	-225
5233000 - Lt Disability Insurance	32,333	41,759	41,759	24,501	43,086	1,327
5233100 - St Disability Insurance	47,861	74,586	74,586	36,317	76,943	2,357
5240000 - Workers' Compensation	729,849	664,377	664,377	439,436	735,177	70,800
5250000 - Unemployment Compensation	9,510	0	0	5,156	0	0
5270000 - Community Service Leave	622	0	0	957	0	0
Personnel Services:	\$40,439,487	\$43,935,047	\$42,470,047	\$30,752,761	\$45,644,125	\$1,709,078
Operating Expenses:						
5310000 - Professional Services	2,511,815	3,048,123	4,513,123	1,698,230	3,655,683	607,560
5310006 - Legal Fees	45,207	110,000	110,000	37,539	110,000	0
5314000 - Medical Svcs	1,085,470	1,076,295	1,076,295	1,008,567	1,118,271	41,976
5340000 - Other Contractual Services	4,213,889	5,008,322	5,008,175	3,417,907	7,145,020	2,136,698
5340002 - Other Contr Svcs Pre Booking	630,623	1,476,295	1,476,295	505,427	1,533,871	57,576
5340008 - Other Contractual Svc- Auction	172	0	0	90	0	0
5400000 - Travel And Per Diem	32,218	69,500	69,500	9,836	69,500	0
5410000 - Communications	40,189	41,214	41,214	19,290	39,930	-1,284
5420000 - Freight & Postage Services	14,868	11,250	11,250	8,266	15,510	4,260
5430000 - Utility Services	6,561	9,563	9,563	10,789	23,548	13,985
5440000 - Rentals And Leases	38,681	53,851	53,851	32,558	55,172	1,321
5450000 - Insurance	992,653	958,867	958,867	958,867	958,867	0
5460000 - Repair & Maintenance Svcs	120,245	49,550	49,550	3,007	801,471	751,921
5460010 - Repairs & Maint Software	13,361	13,000	13,000	27,485	35,582	22,582
5462000 - Rep & Maint-automotive	1,035	500	500	3,030	5,000	4,500
5462100 - Rep & Maint.-Sheriff's Site	18,012	22,800	22,800	25,859	30,000	7,200
5462200 - Repair & Maint-Auto Direct	976	6,629	6,629	3,026	15,000	8,371

DEPARTMENT SUMMARY – CORRECTIONS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5470000 - Printing And Binding	35,406	49,000	49,000	18,799	49,000	0
5480000 - Promotional Activities	4,353	0	0	0	10,000	10,000
5490000 - Oth Current Chgs & Obligations	0	0	0	2,500	0	0
5490501 - OH-Workers' Compensation	150,565	139,741	139,741	139,741	139,426	-315
5490502 - OH-Property & Liability Insuranc	90,806	148,433	148,433	148,433	148,433	0
5490503 - OH-Dental Insurance	35,822	34,896	34,896	34,896	34,851	-45
5490504 - OH-Health Insurance	127,368	175,372	175,372	175,372	175,137	-235
5490505 - OH-Life/AD&D, STD, LTD	29,188	27,099	27,099	27,099	27,160	61
5490509 - OH-Fleet Oversight	4,437	11,254	11,254	11,254	11,254	0
5490510 - OH-Fleet Maint	3,434	3,831	3,831	3,831	3,831	0
5490511 - OH-Fleet Fuel	9,204	22,077	22,077	22,077	22,077	0
5511000 - Office Supplies	183,286	208,735	208,735	124,053	209,135	400
5512000 - Office Equipment	52,775	18,600	18,600	5,982	85,300	66,700
5520000 - Operating Supplies	339,567	642,823	615,269	209,990	498,279	-144,544
5520003 - Operating Supplies - Communic:	48,299	0	0	0	70,000	70,000
5520010 - Computer Software	350	0	0	798	5,308	5,308
5520011 - Computer Software, SAAS	75,534	0	0	90,720	106,514	106,514
5520020 - Computer Hardware, Non-Capit:	22,387	0	0	74,187	0	0
5520200 - Ammunition	35,602	40,000	40,000	32,387	41,015	1,015
5521000 - Gas & Oil	43,377	43,800	43,800	19,529	40,000	-3,800
5521005 - Gas & Oil-Direct	1,214	5,500	5,500	67	6,000	500
5522000 - Chemicals	76,952	107,292	107,292	34,732	122,292	15,000
5522500 - Food	2,703	0	0	2,291	2,500	2,500
5524000 - Oper Supp-miscellaneous	258,779	457,000	457,000	223,214	493,440	36,440
5526000 - Clothing	83,221	198,800	198,800	86,990	198,800	0
5528000 - Medicine	632,749	601,000	601,000	382,829	624,900	23,900
5540000 - Books,pubs,subs & Membership	11,104	19,456	19,456	15,211	21,493	2,037
5541000 - Registration Fees	51,711	64,600	64,600	15,606	62,300	-2,300
5550000 - Training	84,096	66,286	66,286	27,889	100,835	34,549
Operating Expenses:	\$12,260,261	\$15,041,354	\$16,478,653	\$9,700,252	\$18,921,705	\$3,880,351
Capital Outlay:						
5640000 - Machinery & Equipment	22,483	131,392	159,092	83,257	325,984	194,592
5650000 - Construction In Progress	0	0	0	0	40,876	40,876
Capital Outlay:	\$22,483	\$131,392	\$159,092	\$83,257	\$366,860	\$235,468
TOTAL EXPENDITURES:	\$52,722,231	\$59,107,793	\$59,107,792	\$40,536,269	\$64,932,690	\$5,824,897

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

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

Personnel Services

Personnel Services supports 9.00 FTEs which is unchanged from the FY25 Adopted. Personnel Services decreased \$34,184 as a result of mid-year staffing changes, which were partially offset due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance adjusted as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures are unchanged from FY25.

Overall, this budget increased \$34,184 over the FY25 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – COUNTY ATTORNEY

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	2,170	909	909	3,402	1,565	656
Charges For Services:	\$2,170	\$909	\$909	\$3,402	\$1,565	\$656
Miscellaneous Revenues:						
3690004 - Misc Rev-reimbursements	0	0	0	0	0	0
Miscellaneous Revenues:	\$0	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-45	-45	0	-78	-33
Less 5% Statutory Reduction:	\$0	-\$45	-\$45	\$0	-\$78	-\$33
TOTAL REVENUES:	\$2,170	\$864	\$864	\$3,402	\$1,487	\$623
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	875,056	992,615	992,615	643,520	1,009,674	17,059
5122000 - Car Allowance	7,891	9,026	9,026	6,039	9,026	0
5123000 - Exec Insurance Supplemental	7,379	0	0	5,806	0	0
5130001 - Vacancy Factor	0	-17,371	-17,371	0	-17,668	-297
5160000 - Compensated Annual Leave	32,289	0	0	24,045	0	0
5160010 - Compensated Ann Leave Payoff	21,319	0	0	26,244	0	0
5160020 - Compensated Admin Leave	20,776	0	0	15,388	0	0
5170000 - Compensated Sick Leave	11,557	0	0	9,260	0	0
5170010 - Compensated Sick Leave Payoff	9,074	0	0	17,266	0	0
5210000 - Fica Taxes	68,376	75,936	75,936	52,127	77,241	1,305
5220000 - Retirement Contributions	277,685	288,070	288,070	206,228	284,378	-3,692
5230000 - Health Insurance	152,795	149,319	149,319	107,367	169,124	19,805
5231000 - Life Insurance	936	1,007	1,007	718	1,023	16
5232000 - Dental Insurance	2,912	2,728	2,728	1,921	2,726	-2
5233000 - Lt Disability Insurance	1,417	1,512	1,512	1,052	1,526	14
5233100 - St Disability Insurance	1,938	2,499	2,499	1,446	2,567	68
5240000 - Workers' Compensation	1,081	927	927	679	835	-92
Personnel Services:	\$1,492,482	\$1,506,268	\$1,506,268	\$1,119,105	\$1,540,452	\$34,184
Operating Expenses:						
5310006 - Legal Fees	495,881	750,000	750,000	221,532	750,000	0
5340000 - Other Contractual Services	899	0	0	760	1,200	1,200
5400000 - Travel And Per Diem	5,911	11,250	11,250	2,140	10,050	-1,200
5410000 - Communications	2,421	2,900	2,900	1,525	2,900	0
5420000 - Freight & Postage Services	920	1,125	1,125	878	1,125	0
5450000 - Insurance	6,889	6,552	6,552	6,552	6,552	0
5470000 - Printing And Binding	20	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	250	0	0	0	0	0
5490501 - OH-Workers' Compensation	2,704	2,817	2,817	2,817	2,817	0
5490502 - OH-Property & Liability Insuranc	630	1,014	1,014	1,014	1,014	0
5490503 - OH-Dental Insurance	648	711	711	711	711	0
5490504 - OH-Health Insurance	2,304	3,573	3,573	3,573	3,573	0
5490505 - OH-Life/AD&D, STD, LTD	528	549	549	549	549	0
5511000 - Office Supplies	5,737	8,000	8,000	3,271	8,000	0
5512000 - Office Equipment	321	0	0	0	0	0

DEPARTMENT SUMMARY – COUNTY ATTORNEY

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520000 - Operating Supplies	1,167	5,300	5,300	2,395	5,300	0
5520010 - Computer Software	3,745	0	0	20,360	20,000	20,000
5520011 - Computer Software, SAAS	15,824	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	16,418	50,000	50,000	13,726	30,000	-20,000
5541000 - Registration Fees	3,941	4,800	4,800	2,826	4,800	0
Operating Expenses:	\$567,157	\$848,591	\$848,591	\$284,629	\$848,591	\$0
TOTAL EXPENDITURES:	\$2,059,639	\$2,354,859	\$2,354,859	\$1,403,734	\$2,389,043	\$34,184

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).

Personnel Services

Personnel Services supports 22.62 FTEs, which is an increase of 1.00 FTE over the FY25 Adopted Budget. The increase in FTEs is due to a reallocation of a vacant position for the Magistrate position. Personnel Services increased \$252,903 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance adjusted due to the above-mentioned reallocated FTE as well as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$91,368 primarily due to an increase in Other Current Charges-Courts as self-balancing offices' estimated balances from prior year are budgeted in this account.

Capital, Debt, Transfers Out and Reserves

Overall, this Department reflects an increase of \$344,271 over the FY25 Adopted Budget.

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 a 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.

DEPARTMENT SUMMARY - COURT ADMINISTRATION

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3489210 - Court Innovations	46,374	44,758	44,758	44,542	44,758	0
3489240 - Juvenile Alter Programs	46,374	44,758	44,758	44,542	44,758	0
Charges For Services:	\$92,747	\$89,516	\$89,516	\$89,084	\$89,516	\$0
Judgment, Fines & Forfeits:						
3511300 - Court Costs County Criminal	2,072	2,129	2,129	1,480	2,021	-108
3512200 - Circuit Court Criminal	743	1,179	1,179	0	300	-879
3512300 - Circuit Court Crim Court Cost	2,267	1,982	1,982	1,465	1,982	0
3515300 - Traffic Court Cost	119,945	114,803	114,803	77,641	113,994	-809
3516201 - Supervised Vist-Juvenile Court	4,389	3,000	3,000	2,320	4,252	1,252
3516300 - Juvenile Court Cost	28	0	0	3	0	0
Judgment, Fines & Forfeits:	\$129,443	\$123,093	\$123,093	\$82,909	\$122,549	-\$544
Miscellaneous Revenues:						
3690003 - Misc Rev-refund Of Py Expense	41	0	0	0	0	0
3696000 - Revenue Reimbursement-Clerk c	262,860	236,568	236,568	177,426	262,860	26,292
Miscellaneous Revenues:	\$262,901	\$236,568	\$236,568	\$177,426	\$262,860	\$26,292
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-10,631	-10,631	0	-10,604	27
Less 5% Statutory Reduction:	\$0	-\$10,631	-\$10,631	\$0	-\$10,604	\$27
Fund Balance:						
3892810 - Balance Forward Restricted	0	488,260	612,197	0	527,581	39,321
Fund Balance:	\$0	\$488,260	\$612,197	\$0	\$527,581	\$39,321
TOTAL REVENUES:	\$485,092	\$926,806	\$1,050,743	\$349,419	\$991,902	\$65,096

DEPARTMENT SUMMARY - COURT ADMINISTRATION

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	763,302	1,065,625	1,065,625	633,104	1,251,180	185,555
5130000 - Other Salaries & Wages	18,154	0	0	14,375	0	0
5130001 - Vacancy Factor	0	-18,657	-18,657	0	-21,900	-3,243
5140000 - Overtime	132	100	100	7	100	0
5160000 - Compensated Annual Leave	39,142	0	0	29,898	0	0
5160010 - Compensated Ann Leave Payoff	6,975	0	0	856	0	0
5160020 - Compensated Admin Leave	1,448	0	0	53	0	0
5170000 - Compensated Sick Leave	35,413	0	0	21,373	0	0
5170010 - Compensated Sick Leave Payoff	2,654	0	0	2,761	0	0
5170020 - Sick Bank Leave	766	0	0	0	0	0
5210000 - Fica Taxes	64,227	81,533	81,533	51,995	95,728	14,195
5220000 - Retirement Contributions	115,032	133,364	133,364	93,549	167,180	33,816
5230000 - Health Insurance	220,716	288,967	288,967	172,979	310,744	21,777
5231000 - Life Insurance	835	995	995	694	1,208	213
5232000 - Dental Insurance	5,599	6,706	6,706	4,332	6,380	-326
5233000 - Lt Disability Insurance	1,312	1,564	1,564	1,064	1,906	342
5233100 - St Disability Insurance	1,964	2,832	2,832	1,593	3,447	615
5240000 - Workers' Compensation	1,292	1,383	1,383	911	1,342	-41
Personnel Services:	\$1,278,965	\$1,564,412	\$1,564,412	\$1,029,544	\$1,817,315	\$252,903
Operating Expenses:						
5340000 - Other Contractual Services	90,375	153,000	153,000	71,949	198,000	45,000
5400000 - Travel And Per Diem	6,798	10,710	10,710	4,990	11,710	1,000
5410000 - Communications	13,364	14,900	14,900	8,826	16,300	1,400
5420000 - Freight & Postage Services	5,428	5,100	5,100	4,622	6,150	1,050
5440000 - Rentals And Leases	28,548	36,300	36,300	24,923	34,800	-1,500
5450000 - Insurance	80,088	63,701	63,701	63,701	63,701	0
5460000 - Repair & Maintenance Svcs	0	33,550	33,550	0	1,550	-32,000
5460010 - Repairs & Maint Software	5,146	0	0	25,628	0	0
5470000 - Printing And Binding	1,417	2,075	2,075	1,081	1,700	-375
5490000 - Oth Current Chgs & Obligations	0	11,509	48,331	0	32,417	20,908
5490501 - OH-Workers' Compensation	6,632	6,767	6,767	6,767	7,080	313
5490502 - OH-Property & Liability Insuranc	7,325	9,861	9,861	9,861	9,861	0
5490503 - OH-Dental Insurance	1,458	1,501	1,501	1,501	1,659	158
5490504 - OH-Health Insurance	5,184	7,543	7,543	7,543	8,337	794
5490505 - OH-Life/AD&D, STD, LTD	1,188	1,159	1,159	1,159	1,281	122
5490900 - Other Current Charges-courts	0	352,044	439,159	0	401,407	49,363
5511000 - Office Supplies	5,838	10,075	10,075	4,909	8,950	-1,125
5520000 - Operating Supplies	12,115	7,725	7,725	6,768	14,700	6,975
5520020 - Computer Hardware, Non-Capit:	331	0	0	0	0	0
5522500 - Food	669	1,950	1,950	866	1,950	0
5540000 - Books,pubs,subs & Membership	1,832	5,110	5,110	2,026	4,095	-1,015
5541000 - Registration Fees	3,775	5,875	5,875	2,807	6,175	300
5550000 - Training	347	200	200	210	200	0
Operating Expenses:	\$277,857	\$740,655	\$864,592	\$250,137	\$832,023	\$91,368
TOTAL EXPENDITURES:	\$1,556,822	\$2,305,067	\$2,429,004	\$1,279,682	\$2,649,338	\$344,271

DEPARTMENT SUMMARY – DEBT SERVICES

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 are for Tools, Sheriff's Vehicles, Fleet Vehicles, and Heavy Equipment.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY - DEBT SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,988,290	3,659,811	3,186,505	2,937,452	1,782,836	-1,876,975
5710004 - Principal - Lessee	158,050	0	0	0	0	0
5710005 - Principal-SBITAs	256,968	0	0	0	0	0
5720000 - Interest	107,749	117,806	117,806	129,045	169,381	51,575
5720004 - Interest-Lessee	13,760	0	0	0	0	0
5720005 - Interest-SBITAs	6,106	0	0	0	0	0
Debt Service:	\$3,530,922	\$3,777,617	\$3,304,311	\$3,066,496	\$1,952,217	-\$1,825,400
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	857,801	857,801	0	477,291	-380,510
Reserves - Debt:	\$0	\$857,801	\$857,801	\$0	\$477,291	-\$380,510
TOTAL EXPENDITURES:	\$3,530,922	\$4,635,418	\$4,162,112	\$3,066,496	\$2,429,508	-\$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.

Personnel Services

Personnel Services supports 4.14 FTEs, which is a decrease of 0.14 FTEs from the FY25 Adopted Budget, due to the annual re-evaluation of position allocations. Overall, Personnel Services increased \$4,556 due to the following:

- Retirement and Workers' Compensation, which were adjusted based on rates set by the State
- Health and Dental Insurance were adjusted to the above-mentioned changes, as well as the result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$7,360 primarily due to increases in Rental and Leases related to the warehouse lease agreement, as well as an increase in Gas and Oil expenses.

Capital, Debt, Transfers Out, and Reserves

Capital Outlay is not requested for FY26.

Overall, this budget increased \$11,916 over the FY25 Adopted Budget.

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.

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Intergovernmental Revenue:						
3342000 - State Grant-public Safety	2,538	0	0	0	0	0
Intergovernmental Revenue:	\$2,538	\$0	\$0	\$0	\$0	\$0
Charges For Services:						
3425400 - EM Plan Review Fees	63	0	0	1,164	1,929	1,929
Charges For Services:	\$63	\$0	\$0	\$1,164	\$1,929	\$1,929
Miscellaneous Revenues:						
3620000 - Rents And Royalties	20,000	20,000	20,000	11,667	20,000	0
3640000 - Disposition Of Fixed Assets	14	0	0	0	0	0
3690001 - Misc Rev-vending	163	0	0	84	0	0
3690004 - Misc Rev-reimbursements	18,458	0	0	50,146	0	0
Miscellaneous Revenues:	\$38,636	\$20,000	\$20,000	\$61,897	\$20,000	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-1,000	-1,000	0	-1,096	-96
Less 5% Statutory Reduction:	\$0	-\$1,000	-\$1,000	\$0	-\$1,096	-\$96
TOTAL REVENUES:	\$41,236	\$19,000	\$19,000	\$63,061	\$20,833	\$1,833
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	249,920	361,436	361,436	235,263	363,351	1,915
5120002 - Disaster Relief	1,785	0	0	11,127	0	0
5122000 - Car Allowance	1,401	2,321	2,321	418	2,321	0
5122001 - Cell Phone Allowance	88	90	90	70	90	0
5130001 - Vacancy Factor	0	-6,346	-6,346	0	-6,381	-35
5140000 - Overtime	0	1,200	1,200	0	1,200	0
5150300 - Class C Meals	182	0	0	139	0	0
5160000 - Compensated Annual Leave	7,440	0	0	6,967	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,270	0	0
5160020 - Compensated Admin Leave	4,677	0	0	5,138	0	0
5170000 - Compensated Sick Leave	4,664	0	0	5,995	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	1,270	0	0
5210000 - Fica Taxes	18,810	27,740	27,740	18,939	27,888	148
5220000 - Retirement Contributions	61,637	75,477	75,477	55,354	76,059	582
5230000 - Health Insurance	64,016	75,378	75,378	53,662	77,406	2,028
5231000 - Life Insurance	300	371	371	266	370	-1
5232000 - Dental Insurance	1,201	1,457	1,457	1,036	1,440	-17
5233000 - Lt Disability Insurance	473	574	574	403	576	2
5233100 - St Disability Insurance	693	1,019	1,019	593	1,024	5
5240000 - Workers' Compensation	400	472	472	305	401	-71
Personnel Services:	\$417,685	\$541,189	\$541,189	\$398,214	\$545,745	\$4,556
Operating Expenses:						
5310000 - Professional Services	1,920	2,600	2,600	10,787	2,600	0
5340000 - Other Contractual Services	16,255	17,070	17,070	23,550	17,583	513
5340008 - Other Contractual Svc- Auction	1	0	0	0	0	0
5400000 - Travel And Per Diem	1,419	7,750	7,750	2,944	7,750	0
5410000 - Communications	3,850	10,480	10,480	4,102	10,600	120
5420000 - Freight & Postage Services	18	300	300	32	300	0

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5430000 - Utility Services	4,687	6,000	6,000	0	6,000	0
5440000 - Rentals And Leases	3,162	72,432	72,432	71,885	74,703	2,271
5450000 - Insurance	26,352	20,012	20,012	20,012	20,012	0
5460000 - Repair & Maintenance Svcs	23,872	41,500	41,500	38,223	41,500	0
5460010 - Repairs & Maint Software	30,252	0	0	1,242	0	0
5462000 - Rep & Maint-automotive	671	300	300	470	1,500	1,200
5462100 - Rep & Maint.-Sheriff's Site	6,652	6,500	6,500	385	5,000	-1,500
5462200 - Repair & Maint-Auto Direct	1,379	0	0	0	0	0
5470000 - Printing And Binding	2,694	4,000	4,000	321	3,000	-1,000
5480000 - Promotional Activities	3,019	3,000	3,000	1,940	3,000	0
5490501 - OH-Workers' Compensation	1,451	1,340	1,340	1,340	1,296	-44
5490502 - OH-Property & Liability Insuranc	2,411	3,098	3,098	3,098	3,098	0
5490503 - OH-Dental Insurance	348	338	338	338	327	-11
5490504 - OH-Health Insurance	1,236	1,700	1,700	1,700	1,644	-56
5490505 - OH-Life/AD&D, STD, LTD	284	260	260	260	252	-8
5490509 - OH-Fleet Oversight	3,413	6,620	6,620	6,620	6,620	0
5490510 - OH-Fleet Maint	10,302	11,494	11,494	11,494	11,494	0
5490511 - OH-Fleet Fuel	7,080	2,676	2,676	2,676	2,676	0
5511000 - Office Supplies	4,886	6,050	6,050	1,737	5,500	-550
5512000 - Office Equipment	5,077	9,500	9,500	5,548	10,300	800
5520000 - Operating Supplies	4,579	7,500	7,500	2,915	7,500	0
5520010 - Computer Software	2,334	0	0	0	0	0
5521000 - Gas & Oil	4,565	4,550	4,550	4,981	8,500	3,950
5521005 - Gas & Oil-Direct	80	2,500	2,500	124	2,500	0
5522500 - Food	1,936	2,000	2,000	60,596	2,000	0
5526000 - Clothing	2,066	1,000	1,000	452	1,200	200
5540000 - Books,pubs,subs & Membership	844	1,653	1,653	1,099	1,305	-348
5541000 - Registration Fees	1,485	2,400	2,400	2,625	2,700	300
5550000 - Training	2,734	25,000	25,000	2,500	26,523	1,523
Operating Expenses:	\$183,314	\$281,623	\$281,623	\$285,996	\$288,983	\$7,360
TOTAL EXPENDITURES:	\$600,999	\$822,812	\$822,812	\$684,210	\$834,728	\$11,916

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)

Personnel Services

Personnel Services supports 7.64 FTEs due to department reorganization in FY25. Overall, Personnel Services includes the following adjustments:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance were adjusted due to the above-mentioned changes, which were partially offset by rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures include funds to support Environment and Public Lands in FY26

Capital, Debt, Transfers Out, and Reserves

Capital Outlay is not requested for FY26

Overall, the FY26 Recommended Budget is \$4,638,438 to support Environment and Public Lands Department

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.

DEPARTMENT SUMMARY - ENVIRONMENT AND PUBLIC LANDS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	150	0	0	450	0	0
Charges For Services:	\$150	\$0	\$0	\$450	\$0	\$0
Miscellaneous Revenues:						
3611000 - Interest	1,874	0	0	0	0	0
3620000 - Rents And Royalties	400,362	369,150	369,150	333,494	375,968	6,818
3620001 - Rent - Postal	3,762	0	0	2,195	0	0
3640000 - Disposition Of Fixed Assets	21,756	0	0	4,550	0	0
3690003 - Misc Rev-refund Of Py Expense	67	0	0	0	0	0
3690004 - Misc Rev-reimbursements	53	450	450	51	450	0
Miscellaneous Revenues:	\$427,874	\$369,600	\$369,600	\$340,290	\$376,418	\$6,818
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-18,480	-18,480	0	-18,821	-341
Less 5% Statutory Reduction:	\$0	-\$18,480	-\$18,480	\$0	-\$18,821	-\$341
Fund Balance:						
3892820 - Balance Forward Committed	0	0	217,472	0	0	0
Fund Balance:	\$0	\$0	\$217,472	\$0	\$0	\$0
TOTAL REVENUES:	\$428,024	\$351,120	\$568,592	\$340,740	\$357,597	\$6,477
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,049,699	1,387,988	1,448,730	824,891	561,376	-826,612
5120002 - Disaster Relief	358	0	0	8,658	0	0
5122000 - Car Allowance	0	0	0	779	0	0
5130001 - Vacancy Factor	0	-24,814	-24,814	0	-10,087	14,727
5140000 - Overtime	31,575	30,000	30,000	22,850	15,000	-15,000
5140003 - Overtime- Disaster Relief	0	0	0	652	0	0
5160000 - Compensated Annual Leave	72,556	0	0	43,012	0	0
5160010 - Compensated Ann Leave Payoff	16,499	0	0	18,229	0	0
5160020 - Compensated Admin Leave	6,485	0	0	6,859	0	0
5170000 - Compensated Sick Leave	53,178	0	0	33,170	0	0
5170010 - Compensated Sick Leave Payoff	20,365	0	0	31,703	0	0
5210000 - Fica Taxes	93,594	108,474	108,474	73,925	44,091	-64,383
5220000 - Retirement Contributions	171,328	201,856	201,856	136,871	95,853	-106,003
5230000 - Health Insurance	286,607	368,008	368,008	240,623	129,918	-238,090
5231000 - Life Insurance	1,142	1,422	1,422	918	549	-873
5232000 - Dental Insurance	7,538	9,086	9,086	5,935	2,240	-6,846
5233000 - Lt Disability Insurance	1,800	2,236	2,236	1,406	863	-1,373
5233100 - St Disability Insurance	2,695	4,023	4,023	2,091	1,481	-2,542
5240000 - Workers' Compensation	38,263	35,565	35,565	25,168	10,361	-25,204
Personnel Services:	\$1,853,682	\$2,123,844	\$2,184,586	\$1,477,740	\$851,645	-\$1,272,199
Operating Expenses:						
5310000 - Professional Services	82,869	850,000	1,430,000	562,331	1,472,308	622,308
5340000 - Other Contractual Services	627,033	864,261	864,261	527,617	1,044,920	180,659
5340008 - Other Contractual Svc- Auction	544	0	0	114	0	0
5400000 - Travel And Per Diem	3,315	2,700	6,900	2,379	8,625	5,925
5410000 - Communications	26,099	28,998	28,998	20,419	3,442	-25,556

DEPARTMENT SUMMARY - ENVIRONMENT AND PUBLIC LANDS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5420000 - Freight & Postage Services	28	50	50	18	50	0
5430000 - Utility Services	215,783	221,221	221,221	144,255	28,124	-193,097
5440000 - Rentals And Leases	10,255	34,434	34,434	20,295	33,550	-884
5450000 - Insurance	107,173	102,378	102,378	102,378	102,378	0
5460000 - Repair & Maintenance Svcs	491,160	1,014,267	1,113,238	396,831	571,880	-442,387
5460010 - Repairs & Maint Software	361	0	0	1,801	0	0
5462000 - Rep & Maint-automotive	56,057	38,100	38,100	35,184	55,100	17,000
5462100 - Rep & Maint.-Sheriff's Site	32,501	27,500	27,500	20,215	30,800	3,300
5462200 - Repair & Maint-Auto Direct	32,421	54,184	54,184	13,290	250	-53,934
5470000 - Printing And Binding	17,568	10,500	10,500	752	7,150	-3,350
5490000 - Oth Current Chgs & Obligations	8,104	7,810	7,810	14,266	7,300	-510
5490500 - Reimbursement Of Py Revenue	0	0	0	300	0	0
5490501 - OH-Workers' Compensation	9,329	8,674	8,674	8,674	2,395	-6,279
5490502 - OH-Property & Liability Insuranc	9,803	15,848	15,848	15,848	15,787	-61
5490503 - OH-Dental Insurance	2,192	2,146	2,146	2,146	522	-1,624
5490504 - OH-Health Insurance	7,804	10,796	10,796	10,796	2,636	-8,160
5490505 - OH-Life/AD&D, STD, LTD	1,821	1,692	1,692	1,692	408	-1,284
5490509 - OH-Fleet Oversight	10,240	20,853	20,853	20,853	20,853	0
5490510 - OH-Fleet Maint	130,493	145,591	145,591	145,591	145,591	0
5490511 - OH-Fleet Fuel	21,240	24,084	24,084	24,084	24,084	0
5511000 - Office Supplies	53	116	5,616	683	5,500	5,384
5512000 - Office Equipment	25,631	17,885	19,885	0	2,000	-15,885
5520000 - Operating Supplies	114,807	123,990	145,112	81,094	80,340	-43,650
5520011 - Computer Software, SAAS	12,257	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit:	42,047	0	6,410	21,520	0	0
5521000 - Gas & Oil	75,279	91,210	91,210	39,792	88,150	-3,060
5522000 - Chemicals	43,692	47,110	47,110	19,515	6,750	-40,360
5525000 - Tools	11,749	16,750	16,750	4,518	7,500	-9,250
5526000 - Clothing	110	300	300	0	300	0
5540000 - Books,pubs,subs & Membership	671	1,680	1,680	1,710	985	-695
5541000 - Registration Fees	0	2,800	2,800	750	2,800	0
5550000 - Training	8,203	9,930	19,930	8,414	14,315	4,385
Operating Expenses:	\$2,238,694	\$3,797,858	\$4,526,061	\$2,270,124	\$3,786,793	-\$11,065
Capital Outlay:						
5640000 - Machinery & Equipment	35,713	0	17,520	0	0	0
Capital Outlay:	\$35,713	\$0	\$17,520	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$4,128,089	\$5,921,702	\$6,728,167	\$3,747,864	\$4,638,438	-\$1,283,264

DEPARTMENT SUMMARY – FINANCE

TRENDS & ISSUES

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

Personnel Services

Personnel Services supports 16.60 FTEs, which is an increase of 2.00 FTEs over the FY25 Adopted Budget. The increase in FTEs is due to the mid-year addition of the Contract Compliance Analyst position and the reallocation of a vacant position for the Business Manager - Grants position.

Personnel Services increased \$294,777 mainly due to the above-mentioned changes as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increase by \$2,363 based on operational needs. Other minor adjustments are due to overhead rates which will continue to fluctuate pending the finalization of Personnel Services.

Overall, this budget increased \$297,140 over the FY25 Adopted Budget.

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.

DEPARTMENT SUMMARY – FINANCE

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3690004 - Misc Rev-reimbursements	0	0	0	447	0	0
3690017 - Title IV-D Child Support Services	0	0	0	6,765	0	0
Miscellaneous Revenues:	\$0	\$0	\$0	\$7,212	\$0	\$0
TOTAL REVENUES:	\$0	\$0	\$0	\$7,212	\$0	\$0
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	770,155	1,070,467	1,070,467	642,091	1,268,725	198,258
5122000 - Car Allowance	1,626	3,482	3,482	844	3,482	0
5122001 - Cell Phone Allowance	239	402	402	891	402	0
5130001 - Vacancy Factor	0	-18,760	-18,760	0	-22,228	-3,468
5140000 - Overtime	0	1,500	1,500	767	1,500	0
5150300 - Class C Meals	20	0	0	0	0	0
5160000 - Compensated Annual Leave	37,885	0	0	26,153	0	0
5160010 - Compensated Ann Leave Payoff	6,091	0	0	16,478	0	0
5160020 - Compensated Admin Leave	10,547	0	0	10,029	0	0
5170000 - Compensated Sick Leave	18,510	0	0	9,895	0	0
5170010 - Compensated Sick Leave Payoff	9,818	0	0	41,506	0	0
5210000 - Fica Taxes	63,453	82,005	82,005	55,572	97,173	15,168
5220000 - Retirement Contributions	142,425	177,158	177,158	120,126	200,427	23,269
5230000 - Health Insurance	155,417	225,534	225,534	128,087	285,320	59,786
5231000 - Life Insurance	838	1,088	1,088	718	1,291	203
5232000 - Dental Insurance	3,459	4,865	4,865	3,138	5,545	680
5233000 - Lt Disability Insurance	1,321	1,715	1,715	1,101	2,027	312
5233100 - St Disability Insurance	1,936	3,065	3,065	1,627	3,629	564
5240000 - Workers' Compensation	1,286	1,395	1,395	963	1,400	5
5270000 - Community Service Leave	0	0	0	1,448	0	0
Personnel Services:	\$1,225,027	\$1,553,916	\$1,553,916	\$1,061,433	\$1,848,693	\$294,777
Operating Expenses:						
5340000 - Other Contractual Services	6,915	10,000	10,000	7,000	10,000	0
5400000 - Travel And Per Diem	7,195	12,250	12,250	6,068	12,250	0
5420000 - Freight & Postage Services	1,198	1,500	1,500	1,256	1,500	0
5440000 - Rentals And Leases	2,079	3,960	3,960	895	3,960	0
5450000 - Insurance	11,638	10,455	10,455	10,455	10,455	0
5462000 - Rep & Maint-automotive	0	100	100	0	100	0
5470000 - Printing And Binding	2,986	1,200	1,200	775	1,300	100
5490000 - Oth Current Chgs & Obligations	489	1,200	1,200	0	0	-1,200
5490501 - OH-Workers' Compensation	4,495	4,570	4,570	4,570	5,196	626
5490502 - OH-Property & Liability Insuranc	1,065	1,618	1,618	1,618	1,618	0
5490503 - OH-Dental Insurance	1,077	1,154	1,154	1,154	1,312	158
5490504 - OH-Health Insurance	3,830	5,796	5,796	5,796	6,590	794
5490505 - OH-Life/AD&D, STD, LTD	878	890	890	890	1,012	122
5490509 - OH-Fleet Oversight	171	331	331	331	331	0
5490511 - OH-Fleet Fuel	354	669	669	669	669	0
5511000 - Office Supplies	3,948	8,000	8,000	4,179	8,000	0
5512000 - Office Equipment	0	3,000	3,000	0	3,000	0
5520000 - Operating Supplies	1	13,000	13,000	7,430	13,000	0
5540000 - Books,pubs,subs & Membership	3,675	1,941	1,941	1,878	3,704	1,763

DEPARTMENT SUMMARY – FINANCE

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	1,335	1,750	1,750	795	1,750	0
Operating Expenses:	\$53,328	\$83,384	\$83,384	\$55,758	\$85,747	\$2,363
TOTAL EXPENDITURES:	\$1,278,356	\$1,637,300	\$1,637,300	\$1,117,190	\$1,934,440	\$297,140

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

TRENDS & ISSUES

This cost center 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 the in-kind match for the Build Back Better Regional Challenge grant.

Personnel Services

Personnel Services includes 1.00 FTE, which is unchanged from FY25 Adopted Budget. Overall Personnel Services decreased \$280,308 due to this position being funded by a grant which is not currently in the budget but will be added in the next stage of the process. Other adjustments to Personnel will include the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses include funding for the CRA's, litigation expenses, juvenile justice, merchant fees, and other operational expenses. Grants & Aids includes funding for standby detail for community events.

Overall, this budget increased by \$2,290,669 primarily due to funding for the CRA's, Property Taxes, and Professional Services.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Fund Balance:						
3892820 - Balance Forward Committed	0	0	0	0	692,665	692,665
Fund Balance:	\$0	\$0	\$0	\$0	\$692,665	\$692,665
TOTAL REVENUES:	\$0	\$0	\$0	\$0	\$692,665	\$692,665
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	101,469	214,631	102,610	84,162	0	-214,631
5122000 - Car Allowance	2,185	2,500	2,500	1,672	0	-2,500
5122001 - Cell Phone Allowance	321	298	298	279	0	-298
5130001 - Vacancy Factor	0	-3,755	-3,755	0	0	3,755
5150300 - Class C Meals	31	0	0	0	0	0
5160000 - Compensated Annual Leave	5,693	0	0	3,744	0	0
5160020 - Compensated Admin Leave	2,101	0	0	2,206	0	0
5170000 - Compensated Sick Leave	2,654	0	0	1,995	0	0
5170010 - Compensated Sick Leave Payoff	2,517	0	0	2,880	0	0
5210000 - Fica Taxes	8,741	16,419	16,419	6,807	0	-16,419
5220000 - Retirement Contributions	29,927	31,853	31,853	24,126	0	-31,853
5230000 - Health Insurance	15,933	16,754	16,754	12,430	0	-16,754
5231000 - Life Insurance	113	219	219	96	0	-219
5232000 - Dental Insurance	337	341	341	253	0	-341
5233000 - Lt Disability Insurance	179	340	340	144	0	-340
5233100 - St Disability Insurance	215	549	549	173	0	-549
5240000 - Workers' Compensation	171	159	159	123	0	-159
Personnel Services:	\$172,587	\$280,308	\$168,287	\$141,090	\$0	-\$280,308
Operating Expenses:						
5310000 - Professional Services	609,848	1,233,480	1,297,940	342,956	1,432,018	198,538
5320000 - Accounting & Auditing Svcs	318,502	276,925	276,925	247,115	276,925	0
5340000 - Other Contractual Services	608,302	446,902	446,902	618,063	453,024	6,122
5340008 - Other Contractual Svc- Auction	1,503	0	0	803	0	0
5420000 - Freight & Postage Services	32	0	0	0	0	0
5440000 - Rentals And Leases	5,540	5,600	5,600	4,155	5,600	0
5450000 - Insurance	18,607	28,049	28,049	28,049	28,049	0
5470000 - Printing And Binding	0	0	0	3,532	0	0
5490000 - Oth Current Chgs & Obligations	4,997,806	6,295,318	6,305,443	5,802,908	7,464,403	1,169,085
5490001 - Other- Adm Costs CST	42,055	41,451	41,451	21,841	41,451	0
5490021 - Regal Bay MSTU	0	122	122	0	122	0
5490090 - Property Taxes	0	8,250	8,250	536,750	536,455	528,205
5490501 - OH-Workers' Compensation	17,409	16,599	16,599	16,599	16,599	0
5490502 - OH-Property & Liability Insuranc	1,696	4,425	4,425	4,425	4,425	0
5490503 - OH-Dental Insurance	4,547	4,069	4,069	4,069	4,069	0
5490504 - OH-Health Insurance	17,409	20,758	20,758	20,758	20,758	0
5490505 - OH-Life/AD&D, STD, LTD	3,329	3,135	3,135	3,135	3,135	0
5490509 - OH-Fleet Oversight	338	993	993	993	993	0
5490510 - OH-Fleet Maint	72,116	80,458	80,458	80,458	80,458	0
5490511 - OH-Fleet Fuel	1,062	1,338	1,338	1,338	1,338	0
5511000 - Office Supplies	630	500	500	556	500	0
5520011 - Computer Software, SAAS	39,667	25,000	25,000	26,667	25,000	0
5540000 - Books,pubs,subs & Membership	4,857	0	0	4,983	6,000	6,000

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:	\$6,765,255	\$8,493,372	\$8,567,957	\$7,770,153	\$10,401,322	\$1,907,950
Grants and Aids:						
5820000 - Aids To Private Organization	101,233	0	2,649,974	1,070,615	480,389	480,389
5820004 - AIDS TO NON-PROFITS ORG	0	0	268,739	47,760	126,400	126,400
5830003 - Rent Assistance	0	0	143,669	203,760	56,238	56,238
5830006 - Community Events	0	35,000	35,000	0	35,000	0
Grants and Aids:	\$101,233	\$35,000	\$3,097,382	\$1,322,135	\$698,027	\$663,027
TOTAL EXPENDITURES:	\$7,039,075	\$8,808,680	\$11,833,626	\$9,233,378	\$11,099,349	\$2,290,669

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS

TRENDS & ISSUES

The Government Affairs Department is responsible for developing Federal, State, and Local advocacy platforms and a comprehensive legislative affairs strategy. The Department coordinates intergovernmental resources and support for county projects, including grant development and administration.

Personnel Services

Personnel Services supports 2.00 FTEs, which is unchanged from the FY25 Adopted Budget. Overall Personnel Services decreased by \$2,126 due to mid-year organizational changes which were partially offset by the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased due to mid-year employee insurance selections, which was partially offset by rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased by \$114,500 primarily due to a decrease in Legal fees and Other Contractual Services, which were partially offset by an increase in Professional Services.

Overall, this budget decreased by \$116,626 from the FY25 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3699000 - Misc Rev-other	7,058	0	0	0	0	0
Miscellaneous Revenues:	\$7,058	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES:	\$7,058	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	177,181	208,995	208,995	108,996	216,558	7,563
5122000 - Car Allowance	5,463	7,200	7,200	4,181	7,200	0
5130001 - Vacancy Factor	0	-3,657	-3,657	0	-3,790	-133
5150300 - Class C Meals	30	0	0	0	0	0
5160000 - Compensated Annual Leave	10,538	0	0	4,132	0	0
5160020 - Compensated Admin Leave	2,648	0	0	2,754	0	0
5170000 - Compensated Sick Leave	8,933	0	0	6,346	0	0
5210000 - Fica Taxes	15,334	15,989	15,989	9,640	16,566	577
5220000 - Retirement Contributions	56,056	58,405	58,405	38,790	58,998	593
5230000 - Health Insurance	25,758	22,218	22,218	10,202	11,835	-10,383
5231000 - Life Insurance	203	212	212	119	219	7
5232000 - Dental Insurance	548	682	682	293	348	-334
5233000 - Lt Disability Insurance	319	334	334	182	346	12
5233100 - St Disability Insurance	434	536	536	230	542	6
5240000 - Workers' Compensation	298	272	272	159	238	-34
Personnel Services:	\$303,743	\$311,186	\$311,186	\$186,022	\$309,060	-\$2,126
Operating Expenses:						
5310000 - Professional Services	252,135	340,000	340,000	209,090	360,000	20,000
5310006 - Legal Fees	203,774	260,000	260,000	144,000	164,000	-96,000
5340000 - Other Contractual Services	0	80,000	80,000	0	30,000	-50,000
5400000 - Travel And Per Diem	6,358	25,000	25,000	5,976	25,000	0
5410000 - Communications	414	1,000	1,000	207	1,000	0
5420000 - Freight & Postage Services	0	100	100	84	100	0
5450000 - Insurance	2,084	745	745	745	745	0
5470000 - Printing And Binding	33	200	200	88	200	0
5490501 - OH-Workers' Compensation	676	626	626	626	626	0
5490502 - OH-Property & Liability Insuranc	191	115	115	115	115	0
5490503 - OH-Dental Insurance	162	158	158	158	158	0
5490504 - OH-Health Insurance	576	794	794	794	794	0
5490505 - OH-Life/AD&D, STD, LTD	132	122	122	122	122	0
5511000 - Office Supplies	110	1,000	1,000	40	500	-500
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	17	200	200	76	200	0
5540000 - Books,pubs,subs & Membership	-1,545	8,000	8,000	6,871	23,000	15,000
5541000 - Registration Fees	5,750	15,000	15,000	75	15,000	0
5550000 - Training	0	6,000	6,000	0	3,000	-3,000
Operating Expenses:	\$470,867	\$739,560	\$739,560	\$369,067	\$625,060	-\$114,500
TOTAL EXPENDITURES:	\$774,609	\$1,050,746	\$1,050,746	\$555,089	\$934,120	-\$116,626

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.

Overall, this Department’s budget increased \$5,345,506 over the FY25 Adopted Budget as detailed below.

Personnel Services

Personnel Services support a total of 23.15 FTEs which is an increase of .80 FTEs over FY25 Adopted Budget due to mid-year status changes. Overall, Personnel Services increased \$167,481 due to the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance rates increased as well as a result of rate increases for FY26; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Expenses by Program

Homeless Assistance was created in response to the large population of homeless families. It was designed for homeless prevention and rapid re-housing to avoid rising numbers in homelessness. The total request is \$1,101,001, which reflects an overall increase of \$76,021 over the FY25 Adopted Budget primarily due to the above-mentioned Personnel changes, as well as an increase in Rental Assistance.

Veteran’s Services is responsible for assisting war veterans, members of the U.S. Armed Forces and their dependents, and the widows and orphans of deceased veterans entitled to benefits under any federal, state, and local government laws, rules or regulations by their service in the Amed Forces of the United States. The total request is \$299,657, which reflects an overall increase of \$52,670 over the FY25 Adopted Budget primarily due to Personnel Services as noted above.

Opioid Abatement provides funding for opioid abatement strategies. The purpose is to mitigate the negative impact of opioid misuse by implementing evidence-based programs and providing access to treatment methods. The settlement will be paid over an 18-year period with funds dispersed to multiple counties including Osceola. The total request is \$5,527,860, which is to be divided between the administration and program for local and regional uses.

JUUL Vape Litigation was awarded in response to the company using negligence, false marketing, and violations of consumer protection laws. The funding provided will assist with programs educating parents, caregivers, and community members about the risks of youth vaping. The settlement was awarded to

multiple counties within multiple states, including Osceola. The total request is \$294,568, which will allow for workshops, outreach events, and support school-based education.

Social Services/Human Services provides assistance to Osceola County Residents, including residents without health insurance coverage and citizens who are facing economic and financial difficulties as well as supports general Human Resource functions such as labor/employee recruitment and selection. The total request is \$34,360,656, which is an increase of \$3.8M over FY25 Adopted Budget primarily due to an increase in Personnel Services as previously noted, Medical Services, and Grants and Aids. Grants and Aids includes the Affordable Housing commitments approved by the Board on June 27, 2022.

Affordable Housing Mobility Fees Program carries forward the remaining funds from the prior year.

Legal Aid is mandated by F.S. Chapter 29.0085 requiring the County to fund legal aid services at the level of base year plus 1.5%. The total request is \$134,455, which is an increase of \$1,987 over FY25 Adopted Budget due to an increase in Other Contractual Services. The expenditures for this program are partially funded by revenues collected from court-related services.

Outside Agencies provides funding to various community groups such as Community Service Grant funds which are awarded based on a competitive application and ranking process. Other funding includes separate items designated by the Board of County Commissioners and County Manager. The total request of \$2,362,611 is unchanged from FY25.

Health Unit provides funding for primary and obstetric services at three Florida Department of Health in Osceola locations (Fortune Road Clinic, Poinciana Clinic, and St. Cloud Clinic). As required by State Statues, Operating costs, which total \$766,663, include the County's contribution for Repairs and Maintenance for the buildings, insurance, and telephone services and remains unchanged from FY25.

Federally Qualified Health Care is operated by Primary Care Medical Services of Poinciana which began providing primary and maternity care services to the residents of Osceola County on April 1, 2017 as a separate entity. Operating costs, which total \$481,362, include the County's contribution for primary care services and remains unchanged from the FY25 Adopted Budget.

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.

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3489220 - Legal Aid	46,374	44,758	44,758	44,542	44,758	0
Charges For Services:	\$46,374	\$44,758	\$44,758	\$44,542	\$44,758	\$0
Miscellaneous Revenues:						
3690003 - Misc Rev-refund Of Py Expense	16,932	0	0	35,717	0	0
3693005 - JUUL Labs Litigation Settlement	0	0	0	0	294,568	294,568
3693500 - Settlements - Opioid Settlement	392,258	1,211,080	1,211,080	1,314,404	988,765	-222,315
Miscellaneous Revenues:	\$409,190	\$1,211,080	\$1,211,080	\$1,350,121	\$1,283,333	\$72,253
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-2,238	-2,238	0	-2,238	0
Less 5% Statutory Reduction:	\$0	-\$2,238	-\$2,238	\$0	-\$2,238	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	15,373,331	15,373,331	0	18,126,390	2,753,059
3892820 - Balance Forward Committed	0	0	1,488,092	0	0	0
Fund Balance:	\$0	\$15,373,331	\$16,861,423	\$0	\$18,126,390	\$2,753,059
TOTAL REVENUES:	\$455,564	\$16,626,931	\$18,115,023	\$1,394,663	\$19,452,243	\$2,825,312
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,094,039	1,345,061	1,345,061	872,186	1,458,300	113,239
5120002 - Disaster Relief	562	0	0	4,817	0	0
5122000 - Car Allowance	4,073	1,964	1,964	5,017	1,964	0
5130001 - Vacancy Factor	0	-23,620	-23,620	0	-25,598	-1,978
5140000 - Overtime	1,743	4,500	4,500	2,258	4,500	0
5140003 - Overtime- Disaster Relief	0	0	0	1,645	0	0
5150300 - Class C Meals	146	0	0	66	0	0
5160000 - Compensated Annual Leave	45,826	0	0	40,257	0	0
5160010 - Compensated Ann Leave Payoff	25,313	0	0	9,855	0	0
5160020 - Compensated Admin Leave	10,935	0	0	7,103	0	0
5170000 - Compensated Sick Leave	28,527	0	0	25,434	0	0
5170010 - Compensated Sick Leave Payoff	12,922	0	0	7,816	0	0
5210000 - Fica Taxes	89,992	103,242	103,242	71,366	111,903	8,661
5220000 - Retirement Contributions	199,215	216,542	216,542	161,876	244,222	27,680
5230000 - Health Insurance	237,299	332,493	332,493	222,586	350,247	17,754
5231000 - Life Insurance	1,159	1,368	1,368	983	1,484	116
5232000 - Dental Insurance	6,399	7,257	7,257	5,136	7,744	487
5233000 - Lt Disability Insurance	1,824	2,159	2,159	1,501	2,339	180
5233100 - St Disability Insurance	2,689	3,863	3,863	2,223	4,174	311
5240000 - Workers' Compensation	4,476	3,784	3,784	3,450	4,815	1,031
5250000 - Unemployment Compensation	237	0	0	0	0	0
Personnel Services:	\$1,767,376	\$1,998,613	\$1,998,613	\$1,445,574	\$2,166,094	\$167,481
Operating Expenses:						
5310000 - Professional Services	56,425	106,196	106,196	34,745	106,196	0
5314000 - Medical Svcs	8,523,115	9,464,433	9,816,525	7,065,700	11,024,942	1,560,509
5314002 - Medical Svcs HCRA	201	100,000	100,000	18,943	100,000	0
5340000 - Other Contractual Services	1,395,041	1,676,902	1,676,902	762,075	1,934,971	258,069
5400000 - Travel And Per Diem	6,783	7,000	7,000	3,007	10,500	3,500

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	153,672	170,419	170,419	105,897	170,419	0
5420000 - Freight & Postage Services	1,656	2,500	2,500	1,774	2,500	0
5440000 - Rentals And Leases	4,271	4,800	4,800	2,411	5,300	500
5450000 - Insurance	88,826	50,787	50,787	50,787	50,787	0
5460000 - Repair & Maintenance Svcs	0	1,500	1,500	0	1,500	0
5462000 - Rep & Maint-automotive	0	385	385	0	250	-135
5470000 - Printing And Binding	589	900	900	813	1,400	500
5480000 - Promotional Activities	5,000	5,500	5,500	5,852	11,000	5,500
5488000 - Promotional-ads/media Buys	1,315	9,000	9,000	977	5,000	-4,000
5490000 - Oth Current Chgs & Obligations	166,191	2,172,776	2,172,776	31,233	2,258,367	85,591
5490501 - OH-Workers' Compensation	6,777	6,996	6,996	6,996	7,247	251
5490502 - OH-Property & Liability Insuranc	8,125	7,862	7,862	7,862	7,862	0
5490503 - OH-Dental Insurance	1,624	1,766	1,766	1,766	1,829	63
5490504 - OH-Health Insurance	5,775	8,872	8,872	8,872	9,189	317
5490505 - OH-Life/AD&D, STD, LTD	1,324	1,363	1,363	1,363	1,412	49
5490509 - OH-Fleet Oversight	1,707	1,324	1,324	1,324	1,324	0
5490510 - OH-Fleet Maint	3,434	3,831	3,831	3,831	3,831	0
5490511 - OH-Fleet Fuel	3,540	2,007	2,007	2,007	2,007	0
5511000 - Office Supplies	13,240	13,700	13,700	12,028	13,700	0
5512000 - Office Equipment	1,130	300	300	0	300	0
5520000 - Operating Supplies	199	7,600	7,600	313	8,250	650
5520011 - Computer Software, SAAS	1,500	0	0	0	0	0
5521000 - Gas & Oil	350	300	300	244	400	100
5540000 - Books,pubs,subs & Membership	722	4,400	4,400	575	3,900	-500
5541000 - Registration Fees	6,558	6,140	6,140	2,661	7,140	1,000
5550000 - Training	118	5,500	5,500	0	8,000	2,500
Operating Expenses:	\$10,459,207	\$13,845,059	\$14,197,151	\$8,134,057	\$15,759,523	\$1,914,464
Grants and Aids:						
5810000 - Aids To Gov't Agencies	3,000,000	0	0	0	0	0
5820000 - Aids To Private Organization	3,549,620	25,558,023	26,694,023	2,430,955	28,781,584	3,223,561
5820004 - AIDS TO NON-PROFITS ORG	1,000,000	0	0	100,000	0	0
5830003 - Rent Assistance	174,948	389,000	389,000	264,569	520,000	131,000
5830005 - Utilities Assistance	5,845	166,252	166,252	18,034	75,252	-91,000
Grants and Aids:	\$7,730,413	\$26,113,275	\$27,249,275	\$2,813,558	\$29,376,836	\$3,263,561
TOTAL EXPENDITURES:	\$19,956,996	\$41,956,947	\$43,445,039	\$12,393,190	\$47,302,453	\$5,345,506

DEPARTMENT SUMMARY – HUMAN RESOURCES

TRENDS & ISSUES

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

Personnel Services

The Human Resources Department supports 14.64 FTEs which is an increase of 0.21 FTEs over the FY25 Adopted Budget due to mid-year status changes. Personnel Services increased \$124,444 over the FY25 Adopted Budget due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to changes above as well as, a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Capital Outlay is requested for the purchase of a fingerprint scan machine.

Operating Expenditures increased \$236,316 over FY25 Adopted Budget due to an increase in Professional Services, Medical Services, Other Current Charges & Obligations, Food, and Training.

Overall, the FY26 budget increased \$372,760 over the FY25 Adopted Budget mainly due to an increase in Personnel Services.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – HUMAN RESOURCES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3690001 - Misc Rev-vending	113	0	0	113	0	0
Miscellaneous Revenues:	\$113	\$0	\$0	\$113	\$0	\$0
TOTAL REVENUES:	\$113	\$0	\$0	\$113	\$0	\$0
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	615,208	980,009	980,009	500,087	1,054,998	74,989
5122000 - Car Allowance	1,912	2,188	2,188	1,463	2,188	0
5126000 - Other Salary	13,830	20,000	20,000	2,800	20,000	0
5130001 - Vacancy Factor	0	-17,519	-17,519	0	-18,828	-1,309
5140000 - Overtime	0	1,000	1,000	0	1,000	0
5160000 - Compensated Annual Leave	24,796	0	0	21,821	0	0
5160010 - Compensated Ann Leave Payoff	12,478	0	0	18,876	0	0
5160020 - Compensated Admin Leave	11,138	0	0	9,566	0	0
5170000 - Compensated Sick Leave	13,176	0	0	13,019	0	0
5170010 - Compensated Sick Leave Payoff	3,165	0	0	4,980	0	0
5210000 - Fica Taxes	51,126	76,577	76,577	42,315	82,313	5,736
5220000 - Retirement Contributions	102,438	144,154	144,154	86,537	158,139	13,985
5230000 - Health Insurance	161,521	246,842	246,842	123,766	277,491	30,649
5231000 - Life Insurance	663	1,018	1,018	561	1,095	77
5232000 - Dental Insurance	3,352	4,761	4,761	2,630	4,864	103
5233000 - Lt Disability Insurance	1,050	1,604	1,604	859	1,722	118
5233100 - St Disability Insurance	1,558	2,875	2,875	1,272	3,084	209
5240000 - Workers' Compensation	1,595	1,275	1,275	828	1,162	-113
Personnel Services:	\$1,019,007	\$1,464,784	\$1,464,784	\$831,381	\$1,589,228	\$124,444
Operating Expenses:						
5310000 - Professional Services	135,299	223,500	223,500	125,938	340,000	116,500
5314000 - Medical Svcs	159,555	227,750	227,750	152,995	273,250	45,500
5400000 - Travel And Per Diem	26	1,000	1,000	17	1,000	0
5410000 - Communications	1,897	2,600	2,600	1,021	2,600	0
5420000 - Freight & Postage Services	492	1,500	1,500	163	1,650	150
5440000 - Rentals And Leases	2,830	4,000	4,000	2,754	4,000	0
5450000 - Insurance	9,431	8,801	8,801	8,801	9,800	999
5462000 - Rep & Maint-automotive	0	100	100	0	100	0
5470000 - Printing And Binding	843	4,200	4,200	545	4,200	0
5490000 - Oth Current Chgs & Obligations	25,776	101,500	101,500	66,326	134,500	33,000
5490501 - OH-Workers' Compensation	3,341	4,513	4,513	4,513	4,580	67
5490502 - OH-Property & Liability Insuranc	863	1,362	1,362	1,362	0	-1,362
5490503 - OH-Dental Insurance	801	1,140	1,140	1,140	1,156	16
5490504 - OH-Health Insurance	2,849	5,727	5,727	5,727	5,811	84
5490505 - OH-Life/AD&D, STD, LTD	720	944	944	944	956	12
5511000 - Office Supplies	3,430	5,100	5,100	3,183	5,100	0
5520000 - Operating Supplies	2,885	8,150	8,150	3,994	11,500	3,350
5520010 - Computer Software	12,700	0	0	0	0	0
5522500 - Food	14,648	32,000	32,000	16,683	50,000	18,000
5540000 - Books,pubs,subs & Membership	7,183	5,400	5,400	3,915	5,400	0
5550000 - Training	17,858	32,000	32,000	31,200	52,000	20,000
5551000 - Tuition Reimbursement	31,348	50,000	50,000	18,196	50,000	0

DEPARTMENT SUMMARY – HUMAN RESOURCES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:	\$434,776	\$721,287	\$721,287	\$449,417	\$957,603	\$236,316
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	12,000	12,000
Capital Outlay:	\$0	\$0	\$0	\$0	\$12,000	\$12,000
TOTAL EXPENDITURES:	\$1,453,782	\$2,186,071	\$2,186,071	\$1,280,798	\$2,558,831	\$372,760

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

The Information Technology (IT) Department is composed of teams that work on application development, network engineering, system administration, project management, field services, information security, and helpdesk support/training. In addition, this office ensures the integrity and security of the information stored and processed on the County's computer network. The Department includes IT Administration (1244), IT Project Management (1245), IT Application Support (1246), and IT Infrastructure Support (1247).

Personnel Services

Personnel Services supports 46.55 FTEs, which is unchanged from the FY25 Adopted Budget. Overall Personnel Services increased \$283,347 due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$1,934,814 primarily in Computer Software, SAAS due to the addition of Cityworks Transportation Software, Kahua Vertical Construction Software, Guardian RFID Software, eVisitor Software, Crisis Track Disaster Management Software, Panoramic Software Subscription, the reclassification of PowerDMS Digital Management Software, ArcGIS, Lanza Healthcare PowerReady Training Subscription, and increases in annual subscriptions for ServiceNow, Monday.com Workfront, Governmentjobs.com NeoGov, VMware's new licensing after their acquisition by Broadcom, along with other related software and licensing expenses.

Capital, Debt, Transfers Out, and Reserves

Capital Outlay includes funding for computer hardware and software such as Public Works Work Order and Asset Management, ServiceNow automation projects, Portable AC units for Sunbelt for COMM rooms, Switch and Router Replacements, Nexus 9K Switch Replacements, Security Video Archivers, CheckPoint – Firewall Replacement, and Rubrik Backup Infrastructure Refresh via CDW-G.

Overall, this budget increased \$38,581 over the FY25 Adopted Budget.

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.

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	95,910	95,700	95,700	47,850	95,700	0
Charges For Services:	\$95,910	\$95,700	\$95,700	\$47,850	\$95,700	\$0
Miscellaneous Revenues:						
3690003 - Misc Rev-refund Of Py Expense	287	0	0	826	0	0
3690004 - Misc Rev-reimbursements	2,311	2,772	2,772	1,274	2,772	0
Miscellaneous Revenues:	\$2,598	\$2,772	\$2,772	\$2,100	\$2,772	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-4,923	-4,923	0	-4,923	0
Less 5% Statutory Reduction:	\$0	-\$4,923	-\$4,923	\$0	-\$4,923	\$0
Other Sources:						
3831000 - Install Proceeds/Capital Lease	52,968	0	0	0	0	0
Other Sources:	\$52,968	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES:	\$151,476	\$93,549	\$93,549	\$49,950	\$93,549	\$0
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,252,952	4,289,232	4,289,232	2,618,793	4,515,601	226,369
5120002 - Disaster Relief	0	0	0	2,709	0	0
5122000 - Car Allowance	534	625	625	1,354	625	0
5122001 - Cell Phone Allowance	68	75	75	0	75	0
5130000 - Other Salaries & Wages	12,645	0	0	0	0	0
5130001 - Vacancy Factor	0	-75,649	-75,649	0	-79,610	-3,961
5140000 - Overtime	41,284	33,500	33,500	23,494	33,500	0
5140003 - Overtime- Disaster Relief	0	0	0	8	0	0
5150300 - Class C Meals	60	0	0	0	0	0
5160000 - Compensated Annual Leave	168,119	0	0	117,755	0	0
5160010 - Compensated Ann Leave Payoff	52,925	0	0	33,181	0	0
5160020 - Compensated Admin Leave	56,212	0	0	61,978	0	0
5170000 - Compensated Sick Leave	106,772	0	0	72,836	0	0
5170010 - Compensated Sick Leave Payoff	23,314	0	0	20,046	0	0
5210000 - Fica Taxes	271,757	330,692	330,692	216,333	348,006	17,314
5220000 - Retirement Contributions	538,016	614,418	614,418	421,565	650,456	36,038
5230000 - Health Insurance	672,703	885,884	885,884	522,762	892,941	7,057
5231000 - Life Insurance	3,602	4,389	4,389	2,951	4,615	226
5232000 - Dental Insurance	12,222	14,792	14,792	9,326	14,808	16
5233000 - Lt Disability Insurance	5,687	6,916	6,916	4,533	7,277	361
5233100 - St Disability Insurance	8,344	12,217	12,217	6,599	12,752	535
5240000 - Workers' Compensation	5,670	5,734	5,734	3,900	5,126	-608
5270000 - Community Service Leave	294	0	0	0	0	0
Personnel Services:	\$5,233,177	\$6,122,825	\$6,122,825	\$4,140,124	\$6,406,172	\$283,347
Operating Expenses:						
5310000 - Professional Services	2,997,643	4,200,004	5,172,279	2,017,794	4,473,224	273,220
5340000 - Other Contractual Services	156,777	189,000	169,000	34,660	84,000	-105,000
5400000 - Travel And Per Diem	850	7,850	7,850	212	7,850	0
5410000 - Communications	692,335	1,000,980	1,000,980	513,956	1,009,380	8,400
5420000 - Freight & Postage Services	41	500	500	52	500	0

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440000 - Rentals And Leases	5,676	3,000	3,000	27,395	72,350	69,350
5450000 - Insurance	28,782	27,481	27,481	27,481	27,481	0
5460000 - Repair & Maintenance Svcs	83,247	0	0	103,650	110,549	110,549
5460010 - Repairs & Maint Software	3,728,570	5,245,258	5,248,928	3,862,630	5,174,039	-71,219
5462000 - Rep & Maint-automotive	122	300	300	0	300	0
5462100 - Rep & Maint.-Sheriff's Site	680	1,300	1,300	148	1,000	-300
5470000 - Printing And Binding	0	150	150	0	150	0
5490501 - OH-Workers' Compensation	15,008	14,570	14,570	14,570	14,570	0
5490502 - OH-Property & Liability Insuranc	2,634	4,254	4,254	4,254	4,254	0
5490503 - OH-Dental Insurance	3,596	3,678	3,678	3,678	3,678	0
5490504 - OH-Health Insurance	12,788	18,480	18,480	18,480	18,480	0
5490505 - OH-Life/AD&D, STD, LTD	2,931	2,839	2,839	2,839	2,839	0
5490509 - OH-Fleet Oversight	512	662	662	662	662	0
5490511 - OH-Fleet Fuel	1,062	1,338	1,338	1,338	1,338	0
5500000 - Training	0	5,000	5,000	0	5,000	0
5511000 - Office Supplies	616	2,200	2,200	524	2,200	0
5512000 - Office Equipment	136,288	27,500	27,500	78,320	27,500	0
5520000 - Operating Supplies	101,116	77,000	77,000	79,852	47,500	-29,500
5520010 - Computer Software	724,954	1,077,616	1,077,616	732,180	1,054,553	-23,063
5520011 - Computer Software, SAAS	755,231	613,458	721,252	1,955,748	2,021,392	1,407,934
5520020 - Computer Hardware, Non-Capit:	655,902	447,283	447,283	518,558	744,824	297,541
5520021 - Computer Hardware, Operating	42,758	77,000	77,000	31,765	77,000	0
5521000 - Gas & Oil	1,840	2,100	2,100	570	2,000	-100
5540000 - Books,pubs,subs & Membership	14,569	17,847	17,847	12,015	17,149	-698
5541000 - Registration Fees	1,845	8,050	8,050	1,288	8,050	0
5550000 - Training	42,145	130,300	130,300	26,111	128,000	-2,300
Operating Expenses:	\$10,210,517	\$13,206,998	\$14,270,737	\$10,070,729	\$15,141,812	\$1,934,814
Capital Outlay:						
5628000 - Buildings Improvements	0	20,000	20,000	0	0	-20,000
5640000 - Machinery & Equipment	0	29,500	29,500	0	29,500	0
5640020 - Computer Hardware, Capital	658,476	1,019,541	1,219,541	1,066,252	324,961	-694,580
5680010 - Computer Software, Capital	112,806	1,665,000	601,261	16,512	200,000	-1,465,000
Capital Outlay:	\$771,282	\$2,734,041	\$1,870,302	\$1,082,763	\$554,461	-\$2,179,580
TOTAL EXPENDITURES:	\$16,214,976	\$22,063,864	\$22,263,864	\$15,293,617	\$22,102,445	\$38,581

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.

Operating Expenses

Operating Expenses decreased by \$155,729 primarily in Repair & Maintenance Svcs due to a new lawn care contract.

Capital, Debt, Transfers Out and Reserves

There is no Capital Outlay requested for FY26.

Transfer out is allocated for debt services.

Overall, this budget reflects a decrease of \$208,604 from the FY25 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY – OC BUILDING

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	494	0	0	0	0	0
3620000 - Rents And Royalties	26,866	0	0	9,229	15,382	15,382
3620004 - Rent-Neovation	591,567	596,220	596,220	512,102	642,527	46,307
Miscellaneous Revenues:	\$618,927	\$596,220	\$596,220	\$521,331	\$657,909	\$61,689
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	0	0	0	-769	-769
Less 5% Statutory Reduction:	\$0	\$0	\$0	\$0	-\$769	-\$769
Fund Balance:						
3892820 - Balance Forward Committed	0	0	18,730	0	0	0
Fund Balance:	\$0	\$0	\$18,730	\$0	\$0	\$0
TOTAL REVENUES:	\$618,927	\$596,220	\$614,950	\$521,331	\$657,140	\$60,920
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	920	2,500	2,500	15,800	2,500	0
5340000 - Other Contractual Services	182,680	154,645	154,645	129,638	154,645	0
5430000 - Utility Services	196,518	233,700	233,700	132,696	241,600	7,900
5440000 - Rentals And Leases	0	0	0	1,469	0	0
5450000 - Insurance	73,218	54,500	54,500	54,500	54,500	0
5460000 - Repair & Maintenance Svcs	253,859	447,350	347,350	111,833	283,721	-163,629
5470000 - Printing And Binding	4,010	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	0	18,730	0	0	0
5490502 - OH-Property & Liability Insuranc	6,698	8,437	8,437	8,437	8,437	0
5520000 - Operating Supplies	717	1,000	1,000	2,592	1,000	0
5520010 - Computer Software	308	0	0	0	0	0
5524500 - Cleaning Supplies	120	0	0	104	0	0
5525000 - Tools	0	0	0	1,215	0	0
Operating Expenses:	\$719,048	\$902,132	\$820,862	\$458,285	\$746,403	-\$155,729
Capital Outlay:						
5640000 - Machinery & Equipment	17,471	52,875	123,375	0	0	-52,875
Capital Outlay:	\$17,471	\$52,875	\$123,375	\$0	\$0	-\$52,875
Transfers Out:						
5910246 - Tran Out Fund 246	641,334	641,334	641,334	0	641,334	0
Transfers Out:	\$641,334	\$641,334	\$641,334	\$0	\$641,334	\$0
TOTAL EXPENDITURES:	\$1,377,852	\$1,596,341	\$1,585,571	\$458,285	\$1,387,737	-\$208,604

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET AND SPECIAL ASSESSMENTS

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.

Personnel Services

Personnel Services supports 15.25 FTEs, which is a decrease of 1.00 FTE from the FY25 Adopted Budget due to a position being reallocated to the Communications Department. Overall, Personnel Services increased \$1,366 due to mid-year status changes, which was offset by the position reallocation, and the following:

- Retirement and Workers’ Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased due to the above-mentioned, as well as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased \$3,688. This decrease was due to reductions in Gas & Oil and Office Supplies. This decrease was partially offset by minor increases in other operating expenses.

Overall, this Office decreased \$2,322 from the FY25 Adopted Budget.

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.

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET and SPECIAL ASSESSMENTS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	66,984	41,419	41,419	24,968	57,033	15,614
Charges For Services:	\$66,984	\$41,419	\$41,419	\$24,968	\$57,033	\$15,614
Miscellaneous Revenues:						
3640000 - Disposition Of Fixed Assets	0	0	0	5,660	0	0
3690004 - Misc Rev-reimbursements	273	0	0	2,000	0	0
Miscellaneous Revenues:	\$273	\$0	\$0	\$7,660	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-2,071	-2,071	0	-2,852	-781
Less 5% Statutory Reduction:	\$0	-\$2,071	-\$2,071	\$0	-\$2,852	-\$781
TOTAL REVENUES:	\$67,256	\$39,348	\$39,348	\$32,628	\$54,181	\$14,833
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,013,105	1,165,602	1,165,602	754,085	1,175,942	10,340
5120002 - Disaster Relief	378	0	0	3,539	0	0
5130001 - Vacancy Factor	0	-20,427	-20,427	0	-20,607	-180
5140000 - Overtime	95	1,700	1,700	59	1,700	0
5160000 - Compensated Annual Leave	52,023	0	0	37,951	0	0
5160010 - Compensated Ann Leave Payoff	21,701	0	0	4,532	0	0
5160020 - Compensated Admin Leave	14,927	0	0	15,064	0	0
5170000 - Compensated Sick Leave	37,507	0	0	21,112	0	0
5170010 - Compensated Sick Leave Payoff	77	0	0	4,040	0	0
5210000 - Fica Taxes	82,234	89,298	89,298	60,841	90,089	791
5220000 - Retirement Contributions	181,060	179,422	179,422	131,001	186,833	7,411
5230000 - Health Insurance	281,301	283,886	283,886	187,006	267,085	-16,801
5231000 - Life Insurance	1,138	1,185	1,185	861	1,196	11
5232000 - Dental Insurance	5,175	5,485	5,485	3,863	5,307	-178
5233000 - Lt Disability Insurance	1,792	1,867	1,867	1,323	1,882	15
5233100 - St Disability Insurance	2,672	3,354	3,354	1,959	3,341	-13
5240000 - Workers' Compensation	4,100	3,542	3,542	2,595	3,512	-30
5250000 - Unemployment Compensation	3,147	0	0	0	0	0
5270000 - Community Service Leave	440	0	0	829	0	0
Personnel Services:	\$1,702,872	\$1,714,914	\$1,714,914	\$1,230,659	\$1,716,280	\$1,366
Operating Expenses:						
5340008 - Other Contractual Svc- Auction	0	0	0	90	0	0
5400000 - Travel And Per Diem	1,628	250	250	0	250	0
5410000 - Communications	3,273	4,000	4,000	2,222	4,000	0
5420000 - Freight & Postage Services	1,078	1,421	1,421	1,913	1,121	-300
5440000 - Rentals And Leases	1,810	2,000	2,000	1,106	1,500	-500
5450000 - Insurance	16,528	14,295	14,295	14,295	14,295	0
5460000 - Repair & Maintenance Svcs	35,320	6,000	6,000	62,982	6,000	0
5462000 - Rep & Maint-automotive	403	200	200	647	0	-200
5462100 - Rep & Maint-Sheriff's Site	2,188	2,000	2,000	693	1,000	-1,000
5462200 - Repair & Maint-Auto Direct	0	0	0	627	1,000	1,000
5470000 - Printing And Binding	33	250	250	502	250	0
5490000 - Oth Current Chgs & Obligations	11,420	13,500	13,500	3,150	14,000	500

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET and SPECIAL ASSESSMENTS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490501 - OH-Workers' Compensation	5,543	5,087	5,087	5,087	4,774	-313
5490502 - OH-Property & Liability Insuranc	1,512	2,213	2,213	2,213	2,213	0
5490503 - OH-Dental Insurance	1,328	1,283	1,283	1,283	1,204	-79
5490504 - OH-Health Insurance	4,723	6,450	6,450	6,450	6,053	-397
5490505 - OH-Life/AD&D, STD, LTD	1,082	992	992	992	931	-61
5490509 - OH-Fleet Oversight	512	993	993	993	993	0
5490511 - OH-Fleet Fuel	1,062	2,007	2,007	2,007	2,007	0
5511000 - Office Supplies	2,145	7,200	7,200	2,678	4,350	-2,850
5520000 - Operating Supplies	1,221	2,800	2,800	3,439	4,350	1,550
5521000 - Gas & Oil	8,733	11,588	11,588	4,567	10,000	-1,588
5522500 - Food	0	0	0	135	0	0
5540000 - Books,pubs,subs & Membership	1,868	1,916	1,916	2,019	1,916	0
5541000 - Registration Fees	2,500	0	0	0	0	0
5550000 - Training	1,210	4,950	4,950	0	5,500	550
Operating Expenses:	\$107,120	\$91,395	\$91,395	\$120,090	\$87,707	-\$3,688
TOTAL EXPENDITURES:	\$1,809,992	\$1,806,309	\$1,806,309	\$1,350,750	\$1,803,987	-\$2,322

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.

Operating Expenses & Grants and Aids

Operating Expenses remain unchanged from FY25 Adopted.

Grants & Aids include the allocations for Community Betterment Grants, as well as funding for the Value Adjustment Board.

Capital, Debt, Transfers Out and Reserves

Transfers Out supports funding for transportation, the Court Technology Fund, fire subsidies, the East 192 CRA for community redevelopment purposes, road resurfacing, the intergovernmental radio system, the Northeast Infrastructure Improvement District Fund, the Southeast Infrastructure Improvement District Fund, debt services, as well as funding for major capital property acquisition projects.

Operating Reserve levels are established per Policy. Reserves for Contingency allocates funding for the required Health Care Responsibility Act (HCRA) obligation and mobility fee credits for eligible affordable housing projects.

Reserves for Capital provides funding for future transportation needs. Reserves Assigned includes funding for Affordable Housing, the Osceola County Performing Arts Center (OPAC), as well as maintaining the previous amounts due to excess fees, funds yet to be reimbursed by FEMA due to hurricane expenses, and renovations for the County Jail. Reserves Restricted includes a dedicated reserve account for funds from prior year interest earnings. Reserve for Stability provides for future fluctuations in revenues.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Current Ad Valorem Taxes:						
3110000 - Ad Valorem Taxes	298,528,328	351,591,215	351,591,215	338,498,708	386,290,103	34,698,888
Current Ad Valorem Taxes:	\$298,528,328	\$351,591,215	\$351,591,215	\$338,498,708	\$386,290,103	\$34,698,888
PY Delinquent Ad Valorem Tax:						
3113000 - Delinquent Ad Valorem Py	41,288	67,009	67,009	44,723	72,571	5,562
PY Delinquent Ad Valorem Tax:	\$41,288	\$67,009	\$67,009	\$44,723	\$72,571	\$5,562
Other Taxes:						
3141000 - Utility Svc Tax-electric	23,926,336	27,775,585	27,775,585	15,114,863	28,923,814	1,148,229
3141999 - Utility Svc Tax-contra Electri	-2,772,486	-2,446,935	-2,446,935	-1,760,749	-2,626,422	-179,487
3144000 - Utility Svc Tax-gas	660,800	792,105	792,105	527,337	768,132	-23,973
3148000 - Utility Svc Tax-propane	367,588	400,311	400,311	268,584	366,911	-33,400
3150000 - Communications Services Tax	6,321,993	6,199,368	6,199,368	3,370,050	6,199,368	0
Other Taxes:	\$28,504,231	\$32,720,434	\$32,720,434	\$17,520,084	\$33,631,803	\$911,369
Permits, Fees & Special Assessments:						
3252001 - Special Assessments Other Svc C	0	0	0	0	556,005	556,005
Permits, Fees & Special Assessments:	\$0	\$0	\$0	\$0	\$556,005	\$556,005
Intergovernmental Revenue:						
3351210 - State Shared Revenues	14,421,075	13,913,408	13,913,408	9,597,073	13,982,975	69,567
3351300 - Insurance Agents Co. License	147,947	80,202	80,202	86,816	92,232	12,030
3351400 - Mobile Home Licenses	102,512	104,561	104,561	76,523	104,561	0
3351500 - Alcoholic Beverage Licenses	137,174	138,790	138,790	135,745	145,730	6,940
3351600 - Pari-mutual Distribution	446,500	446,500	446,500	446,500	446,500	0
3351800 - Local Govt Half-cent Sales Tax	30,658,245	30,693,090	30,693,090	18,567,336	31,306,952	613,862
3390001 - Payment in Lieu of Taxes	5,081,355	4,748,023	4,748,023	3,531,582	4,730,051	-17,972
Intergovernmental Revenue:	\$50,994,808	\$50,124,574	\$50,124,574	\$32,441,576	\$50,809,001	\$684,427
Charges For Services:						
3411000 - Chgs for Svcs-Recording Fees	0	0	0	60	0	0
3415201 - Chgs For Svc- Sheriff	0	0	0	289	0	0
3419000 - Other Gen Govt Charges & Fees	2,654	2,624	2,624	1,682	2,822	198
3471001 - Libraries- PayPal Fees	0	0	0	466	0	0
3488602 - Admin Fee	0	150,000	150,000	0	150,000	0
Charges For Services:	\$2,654	\$152,624	\$152,624	\$2,497	\$152,822	\$198
Miscellaneous Revenues:						
3611000 - Interest	22,708,361	5,000,000	5,000,000	2,758,117	5,000,000	0
3620000 - Rents And Royalties	157,590	165,421	165,421	116,914	152,106	-13,315
3620005 - Rent-Neovation	225,000	0	0	0	0	0
3640000 - Disposition Of Fixed Assets	3,231	0	0	2,750	0	0
3690001 - Misc Rev-vending	6,840	0	0	6,413	0	0
3690004 - Misc Rev-reimbursements	27,703	0	0	7,930	0	0
3690018 - Misc Rev-Reimb. Mullinax	748	0	0	748	0	0
3690023 - Insurance Reimbursement	66,295	0	0	0	0	0
3693005 - JUUL Labs Litigation Settlement	193,856	0	0	37,538	0	0
3693006 - Altria Litigation Settlement	100,712	0	0	0	0	0
3699000 - Misc Rev-other	157,279	264,206	264,206	20,940	103,502	-160,704
Miscellaneous Revenues:	\$23,647,614	\$5,429,627	\$5,429,627	\$2,951,348	\$5,255,608	-\$174,019

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-21,308,604	-21,308,604	0	-23,139,247	-1,830,643
Less 5% Statutory Reduction:	\$0	-\$21,308,604	-\$21,308,604	\$0	-\$23,139,247	-\$1,830,643
Transfers In:						
3810010 - Tran In-DAT	4,933,048	0	5,134,074	1,711,358	0	0
3810102 - Tran In-transportation Trust	2,451,081	3,375,763	3,375,763	1,687,882	3,881,123	505,360
3810103 - Tran In-drug Abuse Treatment	31,482	29,835	28,606	11,066	37,238	7,403
3810104 - Tran In-tourist Dev Tax Fund	431,391	986,736	986,736	493,368	633,510	-353,226
3810105 - Tran In-5th Cent Resort Tax	24,593	42,728	42,728	21,364	42,637	-91
3810106 - Tran In-tdc Fund 106	24,882	40,148	40,148	20,074	43,512	3,364
3810107 - Tran In-library District Fund	121,213	404,801	404,801	202,401	563,746	158,945
3810112 - Tran In-emerg (911) Communic	400,210	291,784	291,784	145,892	208,847	-82,937
3810115 - Tran In-court Facilities Fund	30,309	162,553	162,553	81,277	426,285	263,732
3810125 - Tran In-env Land Maintenance	90,890	116,469	116,469	58,235	130,379	13,910
3810128 - Tran In-Subdivision Pond MSBU	370,425	382,829	382,829	191,415	425,479	42,650
3810129 - Tran In-Streetlights MSBU	78,651	60,041	60,041	30,021	81,758	21,717
3810130 - Tran In-court Technology	91,108	128,631	439,752	168,023	137,449	8,818
3810134 - Tran In-countywide Fire Msbu	3,894,067	5,016,165	5,016,165	2,508,083	5,599,115	582,950
3810141-Tran In-Boating Improve	10,545	17,017	17,017	8,509	55,741	38,724
3810143 - Tran In-Mobility Fee West Zone	68,775	159,859	159,859	79,930	94,496	-65,363
3810145 - Tran In-Red Light Cameras	15,143	17,989	17,989	8,995	21,173	3,184
3810148 - Tran In-building Fund	779,390	735,568	735,568	367,784	873,101	137,533
3810149 - Tran-In East 192 CRA	32,789	31,232	31,232	31,232	45,374	14,142
3810152 - Tran In-muni Svcs Tax Mstu	244,058	298,517	298,517	149,259	366,962	68,445
3810153 - Tran In-muni Svcs Benefit Msbu	164,204	164,815	164,815	82,408	160,899	-3,916
3810154 - Tran In-constitutional Gas Tax	2,674,933	65,304	65,304	32,652	67,134	1,830
3810155 - Tran In-w192 Phase I	111,719	148,829	148,829	74,415	136,399	-12,430
3810158 - Tran In-intergov Radio Commun	128,228	199,254	199,254	99,627	294,997	95,743
3810177 - Tran In-Fire Impact Fee	218,239	681,144	681,144	340,572	98,763	-582,381
3810178 - Tran In-parks Impact Fee	71,189	90,727	90,727	45,364	164,024	73,297
3810180 - Tran In-Inmate Welfare	94,676	102,840	102,840	51,420	130,877	28,037
3810189 - Tran In - 2nd LOFT	22,744	28,980	28,980	14,490	26,996	-1,984
3810190 - Tran In Mobility Northeast Distri	31,957	94,787	94,787	47,394	50,380	-44,407
3810191 - Tran In Mobility Southeast Distri	12,373	76,873	76,873	38,437	28,984	-47,889
3810192 - Transfer In - Northeast Imp Distr	11,904,828	20,650,142	21,011,789	10,445,620	27,257,250	6,607,108
3810193 - Transfer In SEATS	0	0	0	0	15,440,075	15,440,075
3810306 - Tran In-local Option Sales Tx	269,815	408,272	408,272	204,136	1,144,314	736,042
3810331 - Tran In-Fire Capital Fund	404,200	489,484	489,484	244,742	1,170,413	680,929
3810401 - Tran In-SW/Resource Recovery	1,171,190	719,694	719,694	359,847	1,034,761	315,067
3810407 - Tran In-Osceola Parkway Enter	127,961	169,839	169,839	84,920	156,200	-13,639
3810501 - Tran In-Workers Compensation	68,352	81,867	81,867	40,934	81,744	-123
3810502 - Tran In-Property & Casualty	73,046	75,245	75,245	37,623	89,821	14,576
3810503 - Trans In-Dental Insurance	55,886	67,382	67,382	33,691	69,263	1,881
3810504 - Tran In-Health Insurance	154,136	333,805	333,805	166,903	180,115	-153,690
3810505 - Tran In-life & Ltd	49,645	57,560	57,560	28,780	56,836	-724
3810509 - Tran In-Fleet Gen Ovrsght	89,186	89,135	105,301	49,956	102,084	12,949
3810510 - Tran In - Fleet Maint Fund	478,178	442,552	545,675	255,650	783,974	341,422
3810511 - Tran In-Fleet Fuel	267,651	136,356	381,257	149,812	156,232	19,876

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Transfers In:	\$32,768,386	\$37,673,551	\$43,843,354	\$20,905,551	\$62,550,460	\$24,876,909
Fund Balance:						
3892810 - Balance Forward Restricted	0	5,000,000	5,000,000	0	5,000,000	0
3892820 - Balance Forward Committed	0	135,316,348	152,838,107	0	138,623,287	3,306,939
3892840 - Balance Forward Unassigned	0	0	0	0	7,254,416	7,254,416
Fund Balance:	\$0	\$140,316,348	\$157,838,107	\$0	\$150,877,703	\$10,561,355
TOTAL REVENUES:	\$434,487,309	\$596,766,778	\$620,458,340	\$412,364,487	\$667,056,829	\$70,290,051

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	0	97,570	0	0	0
5340000 - Other Contractual Services	116,600	0	197,376	145,805	0	0
5480000 - Promotional Activities	25,213	0	19,450	11,050	0	0
Operating Expenses:	\$141,813	\$0	\$314,396	\$156,855	\$0	\$0
Capital Outlay:						
5670000 - Works of Arts/Collections	1,850	0	2,500	2,500	0	0
Capital Outlay:	\$1,850	\$0	\$2,500	\$2,500	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	32,425	103,500	103,500	24,661	158,550	55,050
5820000 - Aids To Private Organization	995,797	1,933,860	1,887,761	966,836	2,208,768	274,908
5830000 - Other Grants and Aids	15,335	0	0	0	0	0
Grants and Aids:	\$1,043,557	\$2,037,360	\$1,991,261	\$991,497	\$2,367,318	\$329,958
Transfers Out:						
5910010 - Transfers Out to DAT	24,388,442	44,805,407	44,805,407	22,402,704	47,638,269	2,832,862
5910130 - Tran Out-Court Tech Fund	418,985	684,174	684,174	342,087	1,505,930	821,756
5910134 - Tran Out - Fire	5,974,496	6,145,287	6,206,456	6,206,456	4,366,682	-1,778,605
5910149 - Tran Out E192	2,026,544	2,086,905	2,086,583	2,086,583	2,196,584	109,679
5910154 - Tran Out-constitutional Gas Tx	11,766,188	12,268,090	12,836,140	6,323,395	11,958,071	-310,019
5910158 - Tran Out-intergov Radio Commu	496,335	507,142	507,142	253,571	566,678	59,536
5910189 - Tran Out - 2nd LOFT	2,213,464	4,678,608	4,744,134	2,361,146	7,840,746	3,162,138
5910192 - Transfer Out - Northeast Imp Dis	22,294,531	30,494,345	30,419,889	15,222,354	39,669,467	9,175,122
5910193 - Transfer Out SEATS	0	0	0	0	16,943,067	16,943,067
5910211 - Tran Out Sales Tax Rev 2015A	2,787,225	5,653,723	0	0	0	-5,653,723
5910242 - Transfers Out Fund 242	1,328,399	1,604,972	1,604,972	0	1,040,270	-564,702
5910245 - Tran Out Sales Tax Rev Ref Bond:	4,025,501	0	0	0	0	0
5910246 - Tran Out Fund 246	840,790	842,991	842,991	0	838,578	-4,413
5910249 - Tran Out-Fund 249	3,703,887	704,128	704,128	0	702,324	-1,804
5910251 - Transfer Out - Public Imp Rev Bo	504,388	509,855	509,855	0	497,712	-12,143
5910253 - Transfer Out - Sales Tax Ref Rev :	0	0	4,413,100	0	4,037,250	4,037,250
5910306 - Tran Out-local Opt Infra Sales	1,452,553	0	0	0	0	0
5910315 - Tran Out-General Capital Outlay	18,785,285	11,163,195	14,383,052	6,654,883	5,327,896	-5,835,299
Transfers Out:	\$103,007,013	\$122,148,822	\$124,748,023	\$61,853,178	\$145,129,524	\$22,980,702
Reserves - Operating:						
5990010 - Reserve For Cash	0	76,542,425	76,542,425	0	77,260,359	717,934
5990020 - Reserve For Contingency	0	13,523,221	13,461,410	0	15,338,870	1,815,649
Reserves - Operating:	\$0	\$90,065,646	\$90,003,835	\$0	\$92,599,229	\$2,533,583
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	377,813	0	0	0
5990041 - Res For Capital - Designated	0	0	0	0	746,465	746,465
Reserves - Capital:	\$0	\$0	\$377,813	\$0	\$746,465	\$746,465
Reserves - Assigned:						
5990060 - Reserves Assigned	0	19,265,595	24,399,669	0	24,073,916	4,808,321
Reserves - Assigned:	\$0	\$19,265,595	\$24,399,669	\$0	\$24,073,916	\$4,808,321
Reserves - Restricted:						

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Reserves - Restricted:						
5990070 - Reserves Restricted	0	5,000,000	5,000,000	0	5,000,000	0
Reserves - Restricted:	\$0	\$5,000,000	\$5,000,000	\$0	\$5,000,000	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	5,855,096	15,353,660	0	15,353,660	9,498,564
Reserves - Stability:	\$0	\$5,855,096	\$15,353,660	\$0	\$15,353,660	\$9,498,564
TOTAL EXPENDITURES:	\$104,194,233	\$244,372,519	\$262,191,157	\$63,004,030	\$285,270,112	\$40,897,593

DEPARTMENT SUMMARY – PROCUREMENT

TRENDS & ISSUES

The main function of this office 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.

Personnel Services

Personnel Services supports 19.10 which is unchanged from FY25 Adopted Budget. Personnel Services decreased \$30,484 mostly due to changes in health insurance selections, which were partially offset by the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance rate increased for FY26; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased by \$1,000 primarily due to a decrease in Training which is slightly offset by Registration Fees.

Overall, this budget decreased by \$31,484 from the FY25 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – PROCUREMENT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3690003 - Misc Rev-refund Of Py Expense	0	0	0	570	0	0
Miscellaneous Revenues:	\$0	\$0	\$0	\$570	\$0	\$0
TOTAL REVENUES:	\$0	\$0	\$0	\$570	\$0	\$0
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,056,405	1,482,834	1,482,834	844,547	1,484,987	2,153
5120002 - Disaster Relief	579	0	0	3,249	0	0
5122000 - Car Allowance	1,402	2,321	2,321	1,118	2,321	0
5122001 - Cell Phone Allowance	88	90	90	70	90	0
5130001 - Vacancy Factor	0	-25,949	-25,949	0	-25,985	-36
5160000 - Compensated Annual Leave	75,981	0	0	50,260	0	0
5160010 - Compensated Ann Leave Payoff	20,325	0	0	2,012	0	0
5160020 - Compensated Admin Leave	18,341	0	0	11,668	0	0
5170000 - Compensated Sick Leave	25,234	0	0	18,626	0	0
5170010 - Compensated Sick Leave Payoff	23,493	0	0	21,745	0	0
5210000 - Fica Taxes	90,189	113,436	113,436	70,486	113,601	165
5220000 - Retirement Contributions	191,612	222,981	222,981	148,742	217,062	-5,919
5230000 - Health Insurance	217,091	307,303	307,303	165,000	281,192	-26,111
5231000 - Life Insurance	1,174	1,505	1,505	957	1,509	4
5232000 - Dental Insurance	4,595	5,603	5,603	3,318	5,139	-464
5233000 - Lt Disability Insurance	1,846	2,372	2,372	1,470	2,374	2
5233100 - St Disability Insurance	2,748	4,258	4,258	2,182	4,276	18
5240000 - Workers' Compensation	1,822	1,927	1,927	1,238	1,631	-296
Personnel Services:	\$1,732,924	\$2,118,681	\$2,118,681	\$1,346,691	\$2,088,197	-\$30,484
Operating Expenses:						
5340000 - Other Contractual Services	13,977	25,000	25,000	0	25,000	0
5400000 - Travel And Per Diem	4,031	2,000	2,000	3,744	2,000	0
5420000 - Freight & Postage Services	2,487	1,800	1,800	1,953	1,800	0
5440000 - Rentals And Leases	2,333	4,000	4,000	1,555	4,000	0
5450000 - Insurance	10,120	9,650	9,650	9,650	9,650	0
5470000 - Printing And Binding	6,677	2,500	2,500	968	2,500	0
5490000 - Oth Current Chgs & Obligations	8,041	6,500	6,500	6,071	6,500	0
5490501 - OH-Workers' Compensation	5,780	5,978	5,978	5,978	5,978	0
5490502 - OH-Property & Liability Insuranc	926	1,494	1,494	1,494	1,494	0
5490503 - OH-Dental Insurance	1,385	1,509	1,509	1,509	1,509	0
5490504 - OH-Health Insurance	4,925	7,583	7,583	7,583	7,583	0
5490505 - OH-Life/AD&D, STD, LTD	1,129	1,165	1,165	1,165	1,165	0
5500000 - Training	110	0	0	0	0	0
5511000 - Office Supplies	5,342	5,000	5,000	2,566	5,000	0
5520000 - Operating Supplies	369	1,500	1,500	134	1,500	0
5540000 - Books,pubs,subs & Membership	4,522	3,000	3,000	3,648	3,000	0
5541000 - Registration Fees	3,865	5,000	5,000	3,365	6,000	1,000
5550000 - Training	3,380	12,000	12,000	340	10,000	-2,000
Operating Expenses:	\$79,398	\$95,679	\$95,679	\$51,723	\$94,679	-\$1,000
TOTAL EXPENDITURES:	\$1,812,323	\$2,214,360	\$2,214,360	\$1,398,414	\$2,182,876	-\$31,484

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.

Operating Expenses

Operating Expenditures increased \$5,000 based on operational needs.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - PUBLIC DEFENDER

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	6,060	2,000	2,000	2,751	5,000	3,000
5490000 - Oth Current Chgs & Obligations	0	1,000	1,000	0	2,000	1,000
5520000 - Operating Supplies	360	4,000	4,000	0	5,000	1,000
Operating Expenses:	\$6,420	\$7,000	\$7,000	\$2,751	\$12,000	\$5,000
TOTAL EXPENDITURES:	\$6,420	\$7,000	\$7,000	\$2,751	\$12,000	\$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, and Emergency Management). There are no new projects for FY26; balances for ongoing projects will be included later in the budget process to ensure as accurate estimates as possible.

REVENUES

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

DEPARTMENT SUMMARY - PUBLIC SAFETY PROJECTS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Fund Balance:						
3892820 - Balance Forward Committed	0	105,368	106,517	0	0	-105,368
Fund Balance:	\$0	\$105,368	\$106,517	\$0	\$0	-\$105,368
TOTAL REVENUES:	\$0	\$105,368	\$106,517	\$0	\$0	-\$105,368
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,150	105,368	106,517	51,041	0	-105,368
Capital Outlay:	\$1,150	\$105,368	\$106,517	\$51,041	\$0	-\$105,368
TOTAL EXPENDITURES:	\$1,150	\$105,368	\$106,517	\$51,041	\$0	-\$105,368

DEPARTMENT SUMMARY – PUBLIC WORKS

TRENDS & ISSUES

The General Fund directly supports several areas of the Public Works department including 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).

Overall, this Department's budget decreased \$2,045,338 from the FY25 Adopted Budget as detailed below.

Personnel Services

Personnel Services support a total of 113.00 FTEs for the Public Works Department, which is an increase of 18.73 FTEs due to countywide reorganization.

Overall, Personnel Services increased \$1,595,943 primarily due to the changes mentioned above as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance rates increased for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Expenses by Division

Mosquito Control (1418) is responsible for the inspection and treatment of immature mosquitoes (larviciding), trapping, identification (surveillance), control of adult mosquitoes by ground or aerial treatment (adulticiding), and site inspection for customer service requests. Mosquito Control is committed to protecting the public health of residents and visitors through the implementation of environmentally sound practices, utilizing an integrated pest management approach to control mosquitoes throughout Osceola County. The total request is \$2,319,034, which is a decrease of \$1,567,106 due largely to the fact that it does not include any new requests for capital projects. Ongoing projects will be included later in the budget process to ensure the most accurate estimates possible.

Public Works Projects (4100) does not include any requests for capital projects for the FY26 Budget. Ongoing projects will be funded by Fund Balance and will be included later in the budget process to ensure the most accurate estimates possible.

Construction Management (4123) manages the vertical construction for Osceola County and oversees the design and construction of new County projects and renovations to ensure quality, timely, and fiscally responsible delivery. The total request is \$3,405,956, which is a decrease of \$70,161 from the FY25 Adopted Budget primarily due a decrease in Personnel Services.

Facilities Maintenance (4125) supports expenditures needed to provide general repair, maintenance, and cleaning services for all County buildings. The total request is \$23,795,477 which is an increase of \$248,887 primarily due to increases in Machinery & Equipment and Professional Services.

The Hoagland Industrial Park (4129) office was established to track the operational expenses of Hoagland Industrial Park. This property was acquired as a part of the right-of-way acquisition for the Hoagland Boulevard project. The total request is \$0, which reflects a decrease of \$251,123 primarily due to the completion of Pug Mill Warehouse Demolition project.

The Small Engine Repair (4136) office is responsible for repairing all extraction tools for Fire/Rescue and all small equipment for Road & Bridge and Parks. The total request is \$209,988, which is an increase of \$11,126 over the FY25 Adopted Budget primarily due to increases in parts costs in Repair & Maintenance.

Fleet Vehicles/Equipment (4144) was created to centralize the purchasing and tracking of countywide fleet assets managed by Fleet. A total of \$1,701,852 is being requested in Capital Outlay, which includes requests for new and replacement Fleet vehicles for multiple departments supported by the General Fund.

The Mowing Unit (4158) was established to centralize contract management for mowing. The total request is \$7,130,597 and reflects an increase of \$179,793, primarily due to increases in Personnel Services as noted on the previous page, increases in Other Contractual Services due to contract costs increases, and additional areas added to services.

Parks Maintenance (4160) is responsible for the repair and maintenance of the grounds, fields, buildings structures, and equipment located at County owned parks. This cost center is new to the Public Works department due to the countywide reorganization mentioned above. The total request of \$2,897,845 is split between Personnel Services and Operating Expenses.

REVENUES

The General Fund directly supports several areas of the Public Works department with additional revenues being generated by Rents and Royalties and Fund Balance.

DEPARTMENT SUMMARY – PUBLIC WORKS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3620000 - Rents And Royalties	18,162	31,555	31,555	40,676	5,763	-25,792
3640000 - Disposition Of Fixed Assets	0	0	0	765	0	0
3690003 - Misc Rev-refund Of Py Expense	1,517	0	0	67	0	0
3690004 - Misc Rev-reimbursements	590,108	767,970	767,970	50,746	767,970	0
Miscellaneous Revenues:	\$609,787	\$799,525	\$799,525	\$92,254	\$773,733	-\$25,792
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-39,976	-39,976	0	-38,686	1,290
Less 5% Statutory Reduction:	\$0	-\$39,976	-\$39,976	\$0	-\$38,686	\$1,290
Other Sources:						
3831000 - Install Proceeds/Capital Lease	1,688,215	2,997,487	2,711,915	1,797,381	0	-2,997,487
Other Sources:	\$1,688,215	\$2,997,487	\$2,711,915	\$1,797,381	\$0	-\$2,997,487
Fund Balance:						
3892810 - Balance Forward Restricted	0	556,200	697,120	0	747,161	190,961
3892820 - Balance Forward Committed	0	3,823,008	3,697,347	0	0	-3,823,008
Fund Balance:	\$0	\$4,379,208	\$4,394,467	\$0	\$747,161	-\$3,632,047
TOTAL REVENUES:	\$2,298,002	\$8,136,244	\$7,865,931	\$1,889,635	\$1,482,208	-\$6,654,036
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,921,889	5,552,956	5,571,118	3,092,115	6,493,956	941,000
5120002 - Disaster Relief	670	0	0	31,609	0	0
5122000 - Car Allowance	2,937	3,437	3,437	3,267	3,437	0
5122001 - Cell Phone Allowance	101	112	112	0	112	0
5130000 - Other Salaries & Wages	89,571	0	0	4,259	0	0
5130001 - Vacancy Factor	0	-99,586	-99,586	0	-116,413	-16,827
5140000 - Overtime	162,248	137,500	145,804	178,378	158,500	21,000
5140003 - Overtime- Disaster Relief	362	0	0	4,563	0	0
5150300 - Class C Meals	14	0	0	0	0	0
5160000 - Compensated Annual Leave	227,216	0	0	157,023	0	0
5160010 - Compensated Ann Leave Payoff	38,701	0	0	30,161	0	0
5160020 - Compensated Admin Leave	31,104	0	0	31,241	0	0
5170000 - Compensated Sick Leave	146,479	0	0	92,236	0	0
5170010 - Compensated Sick Leave Payoff	54,817	0	0	44,041	0	0
5210000 - Fica Taxes	342,702	435,315	435,315	269,902	508,913	73,598
5220000 - Retirement Contributions	682,547	847,389	847,389	542,891	985,552	138,163
5230000 - Health Insurance	1,063,177	1,519,997	1,519,997	841,125	1,923,166	403,169
5231000 - Life Insurance	4,259	5,634	5,634	3,428	6,663	1,029
5232000 - Dental Insurance	21,852	29,333	29,333	17,888	36,302	6,969
5233000 - Lt Disability Insurance	6,701	8,869	8,869	5,248	10,493	1,624
5233100 - St Disability Insurance	9,942	15,919	15,919	7,769	18,811	2,892
5240000 - Workers' Compensation	131,030	138,429	138,429	85,689	161,755	23,326
5270000 - Community Service Leave	833	0	0	204	0	0
Personnel Services:	\$6,939,154	\$8,595,304	\$8,621,770	\$5,443,036	\$10,191,247	\$1,595,943
Operating Expenses:						
5310000 - Professional Services	1,597,380	2,014,759	2,014,759	1,155,342	2,948,667	933,908
5314000 - Medical Svcs	0	2,400	2,400	0	2,400	0

DEPARTMENT SUMMARY – PUBLIC WORKS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	5,518,485	7,041,115	7,041,115	3,970,597	7,250,475	209,360
5340005 - LYNX	0	0	0	28	0	0
5340008 - Other Contractual Svc- Auction	0	0	0	109	0	0
5340013 - Other Contractual - NM	338,038	730,000	730,000	342,484	730,000	0
5349999 - Oth Svcs - Contra	-67,240	-73,957	-73,957	-39,223	-73,957	0
5400000 - Travel And Per Diem	9,093	2,902	2,902	4,685	6,150	3,248
5410000 - Communications	80,777	109,771	109,771	45,690	134,689	24,918
5420000 - Freight & Postage Services	60	415	415	2	415	0
5430000 - Utility Services	3,382,528	4,051,510	4,051,510	2,144,517	4,434,253	382,743
5430005 - Utility Services - NM	5,934	12,900	12,900	3,750	12,900	0
5440000 - Rentals And Leases	28,587	104,360	104,360	78,300	135,244	30,884
5450000 - Insurance	743,034	339,225	339,225	339,225	406,059	66,834
5450004 - Insurance-NM	0	152,337	152,337	0	152,337	0
5460000 - Repair & Maintenance Svcs	5,914,668	10,308,864	10,305,864	2,422,152	4,552,749	-5,756,115
5460007 - R&M Road Milling and Resurfaci	0	120,000	120,000	0	1,138,501	1,018,501
5460008 - R&M Parking re-paving	206,992	700,000	700,000	737,974	672,000	-28,000
5460010 - Repairs & Maint Software	0	0	0	1,540	0	0
5462000 - Rep & Maint-automotive	33,235	17,250	17,250	18,324	64,300	47,050
5462100 - Rep & Maint.-Sheriff's Site	43,416	55,700	55,700	29,073	79,000	23,300
5462200 - Repair & Maint-Auto Direct	2,474	12,521	12,521	25,597	35,083	22,562
5469000 - Rep & Maint - Additional Mainte	0	0	0	0	3,870,500	3,870,500
5470000 - Printing And Binding	21,329	15,050	15,050	11,936	11,550	-3,500
5480005 - Other Contractual Obligations	84,958	87,898	87,898	71,867	0	-87,898
5490000 - Oth Current Chgs & Obligations	2,862	654,895	584,619	0	26,192	-628,703
5490500 - Reimbursement Of Py Revenue	89,980	0	0	0	0	0
5490501 - OH-Workers' Compensation	30,060	29,509	29,509	29,509	35,372	5,863
5490502 - OH-Property & Liability Insuranc	67,972	52,513	52,513	52,513	62,798	10,285
5490503 - OH-Dental Insurance	7,049	7,171	7,171	7,171	8,767	1,596
5490504 - OH-Health Insurance	25,064	36,039	36,039	36,039	44,067	8,028
5490505 - OH-Life/AD&D, STD, LTD	5,763	5,597	5,597	5,597	6,923	1,326
5490509 - OH-Fleet Oversight	11,606	26,480	26,480	26,480	46,671	20,191
5490510 - OH-Fleet Maint	206,042	229,881	229,881	229,881	363,978	134,097
5490511 - OH-Fleet Fuel	24,072	40,809	40,809	40,809	64,224	23,415
5500000 - Training	0	0	0	1,440	0	0
5511000 - Office Supplies	10,017	20,600	20,600	8,337	20,616	16
5512000 - Office Equipment	44,251	101,500	101,500	33,684	101,500	0
5520000 - Operating Supplies	82,541	88,225	88,225	67,328	189,060	100,835
5520010 - Computer Software	924	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit:	0	32,400	56,400	18,282	18,305	-14,095
5521000 - Gas & Oil	219,021	276,525	276,525	128,499	352,560	76,035
5522000 - Chemicals	418,883	332,000	332,000	289,189	528,760	196,760
5523000 - Protective Clothing	188	2,420	2,420	3,999	4,300	1,880
5524500 - Cleaning Supplies	3,372	6,100	6,100	1,097	6,100	0
5525000 - Tools	24,279	23,150	23,150	10,862	35,650	12,500
5526000 - Clothing	625	400	400	1,035	1,000	600
5528000 - Medicine	707	375	375	0	375	0
5540000 - Books,pubs,subs & Membership	24,164	40,960	40,960	58,139	67,128	26,168
5541000 - Registration Fees	0	2,000	2,000	165	2,000	0

DEPARTMENT SUMMARY – PUBLIC WORKS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	14,790	32,122	32,122	450	38,339	6,217
Operating Expenses:	\$19,257,982	\$27,846,691	\$27,797,415	\$12,414,472	\$28,588,000	\$741,309
Capital Outlay:						
5628000 - Buildings Improvements	0	0	0	0	350,000	350,000
5640000 - Machinery & Equipment	293,655	332,953	400,790	55,754	735,950	402,997
5640100 - Vehicles	1,091,958	2,775,295	2,575,116	1,606,592	1,595,552	-1,179,743
5650000 - Construction In Progress	1,981,602	3,955,844	4,294,548	2,867,464	0	-3,955,844
Capital Outlay:	\$3,367,215	\$7,064,092	\$7,270,454	\$4,529,810	\$2,681,502	-\$4,382,590
TOTAL EXPENDITURES:	\$29,564,352	\$43,506,087	\$43,689,639	\$22,387,318	\$41,460,749	-\$2,045,338

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.

Personnel Services

Personnel Services support 2.70 FTEs which is an increase of .10 FTEs from FY25 Adopted Budget. Personnel Services increased \$27,570 due to mid-year staffing changes as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$30,085 primarily due to a transfer of expenses previously paid by Facilities Management.

Overall, this budget increased by \$57,655 over the FY25 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – REAL ESTATE MANAGEMENT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	0	252,316	252,316	82,462	272,011	19,695
5122000 - Car Allowance	0	0	0	90	0	0
5130001 - Vacancy Factor	0	-4,416	-4,416	0	-4,760	-344
5160000 - Compensated Annual Leave	0	0	0	2,845	0	0
5160020 - Compensated Admin Leave	0	0	0	1,174	0	0
5170000 - Compensated Sick Leave	0	0	0	895	0	0
5210000 - Fica Taxes	0	19,302	19,302	6,374	20,809	1,507
5220000 - Retirement Contributions	0	39,091	39,091	12,258	42,305	3,214
5230000 - Health Insurance	0	52,653	52,653	13,966	55,940	3,287
5231000 - Life Insurance	0	256	256	82	277	21
5232000 - Dental Insurance	0	824	824	241	847	23
5233000 - Lt Disability Insurance	0	397	397	129	429	32
5233100 - St Disability Insurance	0	695	695	189	747	52
5240000 - Workers' Compensation	0	1,475	1,475	666	1,558	83
Personnel Services:	\$0	\$362,593	\$362,593	\$121,372	\$390,163	\$27,570
Operating Expenses:						
5310000 - Professional Services	0	115,000	115,000	31,244	77,500	-37,500
5310006 - Legal Fees	0	10,000	10,000	0	7,500	-2,500
5340000 - Other Contractual Services	0	110,000	110,000	0	80,000	-30,000
5400000 - Travel And Per Diem	0	500	500	0	500	0
5410000 - Communications	0	1,500	1,500	138	1,500	0
5420000 - Freight & Postage Services	0	500	500	0	500	0
5460010 - Repairs & Maint Software	0	0	0	220	0	0
5470000 - Printing And Binding	0	50	50	0	50	0
5480005 - Other Contractual Obligations	0	0	0	0	100,000	100,000
5490000 - Oth Current Chgs & Obligations	0	2,500	2,500	10,572	2,500	0
5490501 - OH-Workers' Compensation	0	814	814	814	845	31
5490503 - OH-Dental Insurance	0	205	205	205	213	8
5490504 - OH-Health Insurance	0	1,032	1,032	1,032	1,072	40
5490505 - OH-Life/AD&D, STD, LTD	0	159	159	159	165	6
5511000 - Office Supplies	0	200	200	38	200	0
5512000 - Office Equipment	0	3,200	3,200	0	3,200	0
5540000 - Books,pubs,subs & Membership	0	1,500	1,500	1,100	1,500	0
5550000 - Training	0	500	500	0	500	0
Operating Expenses:	\$0	\$247,660	\$247,660	\$45,522	\$277,745	\$30,085
TOTAL EXPENDITURES:	\$0	\$610,253	\$610,253	\$166,894	\$667,908	\$57,655

DEPARTMENT SUMMARY – SPORTS AND EVENT FACILITIES

TRENDS & ISSUES

In 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).

Personnel Services

Personnel Services supports 16.00 FTEs, which is unchanged from the FY25 Adopted Budget. Overall, Personnel Services increased \$118,388 due to mid-year staffing changes as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned changes and as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses decreased by \$1,551 primarily due to decreases in Repair and Maintenance Sheriff's Site and Gas & Oil.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is not requested for FY26.

Overall, this budget increased \$116,837 over FY25 Adopted Budget

REVENUES

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

DEPARTMENT SUMMARY – SPORTS AND EVENT FACILITIES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Fund Balance:						
3892810 - Balance Forward Restricted	0	2,814	2,814	0	2,814	0
Fund Balance:	\$0	\$2,814	\$2,814	\$0	\$2,814	\$0
TOTAL REVENUES:	\$0	\$2,814	\$2,814	\$0	\$2,814	\$0
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	536,354	683,204	683,204	379,072	751,169	67,965
5120002 - Disaster Relief	0	0	0	1,148	0	0
5130001 - Vacancy Factor	0	-11,957	-11,957	0	-13,146	-1,189
5140003 - Overtime- Disaster Relief	0	0	0	581	0	0
5160000 - Compensated Annual Leave	38,523	0	0	31,882	0	0
5160010 - Compensated Ann Leave Payoff	9,525	0	0	35,587	0	0
5160020 - Compensated Admin Leave	3,914	0	0	4,131	0	0
5170000 - Compensated Sick Leave	25,215	0	0	16,057	0	0
5170010 - Compensated Sick Leave Payoff	6,274	0	0	11,893	0	0
5210000 - Fica Taxes	45,174	52,262	52,262	35,150	57,466	5,204
5220000 - Retirement Contributions	86,488	94,728	94,728	66,449	98,560	3,832
5230000 - Health Insurance	178,446	226,893	226,893	112,646	268,435	41,542
5231000 - Life Insurance	614	694	694	432	762	68
5232000 - Dental Insurance	4,116	4,660	4,660	2,540	4,872	212
5233000 - Lt Disability Insurance	966	1,091	1,091	657	1,201	110
5233100 - St Disability Insurance	1,447	1,976	1,976	984	2,174	198
5240000 - Workers' Compensation	3,579	3,355	3,355	2,385	3,801	446
5270000 - Community Service Leave	169	0	0	176	0	0
Personnel Services:	\$940,806	\$1,056,906	\$1,056,906	\$701,770	\$1,175,294	\$118,388
Operating Expenses:						
5340000 - Other Contractual Services	181,351	223,950	223,950	148,570	225,150	1,200
5400000 - Travel And Per Diem	6,280	14,175	14,175	228	14,175	0
5410000 - Communications	2,301	2,334	2,334	207	2,334	0
5420000 - Freight & Postage Services	0	350	350	77	350	0
5430000 - Utility Services	2,859	1,907	1,907	1,119	1,907	0
5440000 - Rentals And Leases	4,078	3,862	3,862	2,897	3,862	0
5450000 - Insurance	169,237	126,572	126,572	126,572	126,572	0
5460000 - Repair & Maintenance Svcs	95	918	918	451	918	0
5462000 - Rep & Maint-automotive	666	400	400	493	1,700	1,300
5462100 - Rep & Maint.-Sheriff's Site	3,051	6,910	6,910	1,174	3,500	-3,410
5462200 - Repair & Maint-Auto Direct	6,727	2,084	2,084	1,342	2,084	0
5470000 - Printing And Binding	258	400	400	0	400	0
5490501 - OH-Workers' Compensation	5,408	5,008	5,008	5,008	5,008	0
5490502 - OH-Property & Liability Insuranc	15,482	19,594	19,594	19,594	19,594	0
5490503 - OH-Dental Insurance	1,296	1,264	1,264	1,264	1,264	0
5490504 - OH-Health Insurance	4,608	6,352	6,352	6,352	6,352	0
5490505 - OH-Life/AD&D, STD, LTD	1,056	976	976	976	976	0
5490509 - OH-Fleet Oversight	2,219	2,979	2,979	2,979	2,979	0
5490510 - OH-Fleet Maint	6,868	7,663	7,663	7,663	7,663	0
5490511 - OH-Fleet Fuel	4,602	4,683	4,683	4,683	4,683	0
5511000 - Office Supplies	9,109	9,992	9,992	5,964	12,391	2,399
5520000 - Operating Supplies	4,521	32,693	32,693	1,552	32,693	0

DEPARTMENT SUMMARY – SPORTS AND EVENT FACILITIES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5521000 - Gas & Oil	5,953	10,450	10,450	2,908	7,400	-3,050
5522000 - Chemicals	2,030	10,557	10,557	933	10,557	0
5522500 - Food	0	1,500	1,500	0	1,500	0
5526000 - Clothing	0	720	720	0	720	0
5540000 - Books,pubs,subs & Membership	3,006	3,866	3,866	2,959	3,876	10
5541000 - Registration Fees	610	3,050	3,050	165	3,050	0
5550000 - Training	0	23	23	0	23	0
Operating Expenses:	\$443,673	\$505,232	\$505,232	\$346,129	\$503,681	-\$1,551
TOTAL EXPENDITURES:	\$1,384,478	\$1,562,138	\$1,562,138	\$1,047,898	\$1,678,975	\$116,837

DEPARTMENT SUMMARY – STATE ATTORNEY

TRENDS & ISSUES

The State Attorney's Office 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.

DEPARTMENT SUMMARY – STATE ATTORNEY

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	5,622	8,000	8,000	4,708	8,000	0
Operating Expenses:	\$5,622	\$8,000	\$8,000	\$4,708	\$8,000	\$0
TOTAL EXPENDITURES:	\$5,622	\$8,000	\$8,000	\$4,708	\$8,000	\$0

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

TRENDS & ISSUES

The Strategic Initiatives Department consists of Economic Development (5101), Economic Incentives (5105), and Technology Development (5115).

Personnel Services

Personnel Services supports 3.70 FTEs, which is unchanged from the FY25 Adopted Budget. Overall, Personnel Services decreased \$9,107 due to mid-year status changes, which were partially offset by the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental insurance were adjusted as a result of mid-year status changes, which were partially offset by rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased by \$115,273, primarily in Professional Services, due to the West 192 Redevelopment Grant being reduced.

Capital, Debt, Transfers Out, and Reserves

There is no Capital Outlay budgeted for FY26 at this time. Funding for ongoing capital projects will be included later in the budget process. Grants and Aids include \$3,000,000 for the IMEC Design Center, Year 5 of the Agreement, and \$10,400,000 for Osceola Prosper.

Overall, this budget increased \$1,975,620 over the FY25 Adopted Budget.

REVENUES

This department is supported by the General Fund, as well as rental revenue generated by the South Port Facility Lease use agreement.

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3620000 - Rents And Royalties	5,117	5,592	5,592	4,335	5,592	0
3690003 - Misc Rev-refund Of Py Expense	24,000	0	0	0	0	0
3690004 - Misc Rev-reimbursements	6,815	0	0	0	0	0
Miscellaneous Revenues:	\$35,932	\$5,592	\$5,592	\$4,335	\$5,592	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-280	-280	0	-280	0
Less 5% Statutory Reduction:	\$0	-\$280	-\$280	\$0	-\$280	\$0
Fund Balance:						
3892820 - Balance Forward Committed	0	0	124,281	0	0	0
Fund Balance:	\$0	\$0	\$124,281	\$0	\$0	\$0
TOTAL REVENUES:	\$35,932	\$5,312	\$129,593	\$4,335	\$5,312	\$0
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	293,405	343,900	343,900	197,484	336,401	-7,499
5122000 - Car Allowance	4,917	4,553	4,553	3,762	4,553	0
5122001 - Cell Phone Allowance	161	30	30	139	30	0
5130001 - Vacancy Factor	0	-6,018	-6,018	0	-5,886	132
5140000 - Overtime	16	0	0	61	0	0
5160000 - Compensated Annual Leave	23,546	0	0	9,675	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	5,205	0	0
5160020 - Compensated Admin Leave	5,787	0	0	3,521	0	0
5170000 - Compensated Sick Leave	8,351	0	0	3,827	0	0
5170010 - Compensated Sick Leave Payoff	4,807	0	0	16,496	0	0
5210000 - Fica Taxes	24,668	26,308	26,308	17,257	25,735	-573
5220000 - Retirement Contributions	52,349	54,477	54,477	35,770	54,677	200
5230000 - Health Insurance	68,481	71,201	71,201	43,612	69,946	-1,255
5231000 - Life Insurance	337	350	350	219	342	-8
5232000 - Dental Insurance	1,246	1,262	1,262	793	1,288	26
5233000 - Lt Disability Insurance	532	550	550	332	535	-15
5233100 - St Disability Insurance	749	923	923	454	883	-40
5240000 - Workers' Compensation	499	446	446	306	371	-75
Personnel Services:	\$489,850	\$497,982	\$497,982	\$338,913	\$488,875	-\$9,107
Operating Expenses:						
5310000 - Professional Services	341,466	575,000	699,281	438,729	480,000	-95,000
5310006 - Legal Fees	4,181	25,000	25,000	14,909	25,000	0
5340000 - Other Contractual Services	2,670,970	4,610,000	4,610,000	1,880,651	4,620,800	10,800
5400000 - Travel And Per Diem	31,114	30,000	30,000	13,166	30,000	0
5410000 - Communications	1,789	2,400	2,400	938	2,400	0
5420000 - Freight & Postage Services	28	250	250	53	250	0
5440000 - Rentals And Leases	2,504	3,000	3,000	2,048	3,000	0
5450000 - Insurance	3,124	2,887	2,887	2,887	2,887	0
5462000 - Rep & Maint-automotive	85	100	100	173	100	0
5462100 - Rep & Maint-Sheriff's Site	1,481	1,000	1,000	97	1,000	0
5462200 - Repair & Maint-Auto Direct	15	0	0	0	0	0
5470000 - Printing And Binding	134	8,000	8,000	776	8,000	0

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5480000 - Promotional Activities	48,504	72,500	72,500	11,502	52,500	-20,000
5488000 - Promotional-ads/media Buys	3,278	5,500	5,500	0	5,500	0
5490000 - Oth Current Chgs & Obligations	192,822	625,800	625,800	90,381	603,000	-22,800
5490501 - OH-Workers' Compensation	1,250	1,158	1,158	1,158	1,158	0
5490502 - OH-Property & Liability Insuranc	286	447	447	447	447	0
5490503 - OH-Dental Insurance	300	292	292	292	292	0
5490504 - OH-Health Insurance	1,066	1,469	1,469	1,469	1,469	0
5490505 - OH-Life/AD&D, STD, LTD	245	226	226	226	226	0
5490509 - OH-Fleet Oversight	342	662	662	662	662	0
5490511 - OH-Fleet Fuel	708	1,338	1,338	1,338	1,338	0
5511000 - Office Supplies	1,325	1,850	1,850	2,595	2,700	850
5520000 - Operating Supplies	2,912	3,000	3,000	3,200	3,500	500
5521000 - Gas & Oil	394	500	500	124	500	0
5540000 - Books,pubs,subs & Membership	23,948	34,785	34,785	28,063	45,162	10,377
5541000 - Registration Fees	7,989	9,000	9,000	9,254	9,000	0
Operating Expenses:	\$3,342,259	\$6,016,164	\$6,140,445	\$2,505,136	\$5,900,891	-\$115,273
Grants and Aids:						
5820000 - Aids To Private Organization	11,198,767	11,300,000	11,300,000	3,000,000	13,400,000	2,100,000
Grants and Aids:	\$11,198,767	\$11,300,000	\$11,300,000	\$3,000,000	\$13,400,000	\$2,100,000
TOTAL EXPENDITURES:	\$15,030,875	\$17,814,146	\$17,938,427	\$5,844,050	\$19,789,766	\$1,975,620

DEPARTMENT SUMMARY – OFFICE OF SUSTAINABILITY

TRENDS & ISSUES

The Government Affairs Department is responsible for developing Federal, State, and Local advocacy platforms and a comprehensive legislative affairs strategy. The Department coordinates intergovernmental resources and support for county projects, including grant development and administration.

Personnel Services

Personnel Services supports 1.90 FTEs which is unchanged from FY25. There was an overall decrease of \$20,145 due to mid-year organizational changes, which were partially offset by the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance rates increased for FY26; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased by \$20,385 primarily due to a decrease in Professional Services, which was partially offset by an increase in Other Current Charges & Obligations.

Overall, this budget decreased by \$55,530 from the FY25 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY – OFFICE OF SUSTAINABILITY

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	198,043	245,523	245,523	103,962	219,500	-26,023
5122000 - Car Allowance	546	90	90	418	90	0
5122001 - Cell Phone Allowance	80	15	15	70	15	0
5130001 - Vacancy Factor	0	-4,297	-4,297	0	-3,842	455
5160000 - Compensated Annual Leave	8,464	0	0	4,660	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	11,101	0	0
5160020 - Compensated Admin Leave	3,328	0	0	2,323	0	0
5170000 - Compensated Sick Leave	7,291	0	0	2,430	0	0
5170010 - Compensated Sick Leave Payoff	629	0	0	15,122	0	0
5210000 - Fica Taxes	16,430	18,782	18,782	10,539	16,792	-1,990
5220000 - Retirement Contributions	33,286	37,267	37,267	22,309	34,536	-2,731
5230000 - Health Insurance	22,491	22,189	22,189	11,855	32,516	10,327
5231000 - Life Insurance	218	247	247	123	223	-24
5232000 - Dental Insurance	573	648	648	334	615	-33
5233000 - Lt Disability Insurance	347	392	392	187	349	-43
5233100 - St Disability Insurance	456	618	618	256	614	-4
5240000 - Workers' Compensation	325	320	320	182	241	-79
5270000 - Community Service Leave	0	0	0	407	0	0
Personnel Services:	\$292,509	\$321,794	\$321,794	\$186,275	\$301,649	-\$20,145
Operating Expenses:						
5310000 - Professional Services	147,386	360,000	360,000	68,170	335,000	-25,000
5400000 - Travel And Per Diem	727	3,500	3,500	0	2,600	-900
5450000 - Insurance	0	824	824	824	824	0
5462000 - Rep & Maint-automotive	0	0	0	15	100	100
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	255	500	500
5470000 - Printing And Binding	33	500	500	40	500	0
5480000 - Promotional Activities	3,394	10,000	10,000	14,782	9,600	-400
5490000 - Oth Current Chgs & Obligations	0	500	500	0	10,000	9,500
5490501 - OH-Workers' Compensation	642	594	594	594	594	0
5490502 - OH-Property & Liability Insuranc	0	128	128	128	128	0
5490503 - OH-Dental Insurance	154	150	150	150	150	0
5490504 - OH-Health Insurance	547	755	755	755	755	0
5490505 - OH-Life/AD&D, STD, LTD	126	116	116	116	116	0
5511000 - Office Supplies	0	550	550	268	550	0
5520000 - Operating Supplies	1,166	500	500	652	250	-250
5520020 - Computer Hardware, Non-Capit:	0	2,500	2,500	0	0	-2,500
5521000 - Gas & Oil	0	0	0	0	900	900
5525000 - Tools	0	0	1,800	1,599	0	0
5540000 - Books,pubs,subs & Membership	4,909	6,245	6,245	1,000	2,650	-3,595
5541000 - Registration Fees	1,247	0	0	0	0	0
5550000 - Training	0	1,840	1,840	0	3,100	1,260
Operating Expenses:	\$160,330	\$388,702	\$390,502	\$89,347	\$368,317	-\$20,385
Capital Outlay:						
5640000 - Machinery & Equipment	0	15,000	13,200	0	0	-15,000
Capital Outlay:	\$0	\$15,000	\$13,200	\$0	\$0	-\$15,000
Grants and Aids:						
5810000 - Aids To Gov't Agencies	37,500	0	0	0	0	0

DEPARTMENT SUMMARY – OFFICE OF SUSTAINABILITY

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Grants and Aids:	\$37,500	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$490,340	\$725,496	\$725,496	\$275,622	\$669,966	-\$55,530

DEPARTMENT SUMMARY – TRAFFIC EDUCATION DORI SLOSBERG

TRENDS & ISSUES

Per Ordinance 03-01, the County collects an additional \$3.00 on every traffic penalty for the purpose of funding traffic education programs in public and non-public schools. Funds are used for direct educational expenses and cannot be used for administrative expenses. Funding is requested by the School Board on an as needed basis.

REVENUES

Revenues include Traffic Court Cost Fees and Fund Balance.

DEPARTMENT SUMMARY - TRAFFIC EDUCATION

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Judgment, Fines & Forfeits:						
3515300 - Traffic Court Cost	231,631	227,724	227,724	153,691	224,129	-3,595
Judgment, Fines & Forfeits:	\$231,631	\$227,724	\$227,724	\$153,691	\$224,129	-\$3,595
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-11,386	-11,386	0	-11,206	180
Less 5% Statutory Reduction:	\$0	-\$11,386	-\$11,386	\$0	-\$11,206	\$180
Fund Balance:						
3892810 - Balance Forward Restricted	0	246,867	288,425	0	342,337	95,470
Fund Balance:	\$0	\$246,867	\$288,425	\$0	\$342,337	\$95,470
TOTAL REVENUES:	\$231,631	\$463,205	\$504,763	\$153,691	\$555,260	\$92,055
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	82,038	463,205	504,763	50,872	555,260	92,055
Operating Expenses:	\$82,038	\$463,205	\$504,763	\$50,872	\$555,260	\$92,055
TOTAL EXPENDITURES:	\$82,038	\$463,205	\$504,763	\$50,872	\$555,260	\$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. The total request is \$320,000, which is solely attributed to credit card transaction fees. This is an increase of \$70,000 due to the projected increase in credit card payments.

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. The total request is \$111,380, which is unchanged from the FY25 Adopted Budget.

REVENUES

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

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	293,488	361,380	361,380	265,766	431,380	70,000
Operating Expenses:	\$293,488	\$361,380	\$361,380	\$265,766	\$431,380	\$70,000
TOTAL EXPENDITURES:	\$293,488	\$361,380	\$361,380	\$265,766	\$431,380	\$70,000

FUND 010 – DESIGNATED AD VALOREM TAX

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. FY26 appropriations include \$47,638,269 to support Transportation.

REVENUES

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

010-DESIGNATED AD VALOREM TAX

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Transfers In	29,321,490	44,805,407	49,939,481	24,114,062	47,638,269	2,832,862
Total	29,321,490	44,805,407	49,939,481	24,114,062	47,638,269	2,832,862
Expenditures						
Transfers Out	29,321,490	44,805,407	49,939,481	24,114,062	47,638,269	2,832,862
Total	29,321,490	44,805,407	49,939,481	24,114,062	47,638,269	2,832,862

010-DESIGNATED AD VALOREM TAX

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Transfers In:						
3810001 - Tran In-general Fund	24,388,442	44,805,407	44,805,407	22,402,704	47,638,269	2,832,862
3810102 - Tran In-transportation Trust	4,933,048	0	5,134,074	1,711,358	0	0
Transfers In:	\$29,321,490	\$44,805,407	\$49,939,481	\$24,114,062	\$47,638,269	\$2,832,862
TOTAL REVENUES:	\$29,321,490	\$44,805,407	\$49,939,481	\$24,114,062	\$47,638,269	\$2,832,862
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	4,933,048	0	5,134,074	1,711,358	0	0
5910102 - Tran Out-transportation Trust	24,388,442	44,805,407	44,805,407	22,402,704	47,638,269	2,832,862
Transfers Out:	\$29,321,490	\$44,805,407	\$49,939,481	\$24,114,062	\$47,638,269	\$2,832,862
TOTAL EXPENDITURES:	\$29,321,490	\$44,805,407	\$49,939,481	\$24,114,062	\$47,638,269	\$2,832,862

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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.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenses remain unchanged from the FY25 Adopted Budget.

Capital, Debt, Transfers Out and Reserves

Reserves are established in accordance with Budget Policy.

Overall, the FY26 Recommended Budget reflects a decrease of \$623,020 from the FY25 Adopted Budget.

REVENUES

The primary revenue source is Fund Balance.

101-TDT RIDA TAX BOND 2012 PROJECT

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	4,655	0	0	622	0	0
Fund Balance	0	6,025,720	6,030,069	0	5,402,700	-623,020
Total	4,655	6,025,720	6,030,069	622	5,402,700	-623,020
Expenditures						
Operating Expenses	343,049	343,049	343,049	171,525	343,049	0
Reserves - Restricted	0	5,682,671	5,687,020	0	5,059,651	-623,020
Total	343,049	6,025,720	6,030,069	171,525	5,402,700	-623,020

101-TDT RIDA TAX BOND 2012 PROJECT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	4,655	0	0	622	0	0
Miscellaneous Revenues:	\$4,655	\$0	\$0	\$622	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	6,025,720	6,030,069	0	5,402,700	-623,020
Fund Balance:	\$0	\$6,025,720	\$6,030,069	\$0	\$5,402,700	-\$623,020
TOTAL REVENUES:	\$4,655	\$6,025,720	\$6,030,069	\$622	\$5,402,700	-\$623,020
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	171,525	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$171,525	\$343,049	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	5,682,671	5,687,020	0	5,059,651	-623,020
Reserves - Restricted:	\$0	\$5,682,671	\$5,687,020	\$0	\$5,059,651	-\$623,020
TOTAL EXPENDITURES:	\$343,049	\$6,025,720	\$6,030,069	\$171,525	\$5,402,700	-\$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.

Personnel Services

Personnel Services supports 181.78 FTEs, which is a net decrease of 3.77 FTEs due to mid-year organizational changes.

Overall, Personnel Services increased \$205,725 primarily due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of mid-year organizational changes which were partially offset by rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses increased \$1,727,083 over the FY25 Adopted Budget, primarily due to the Repair & Maintenance costs for infrastructure repairs and Utilities for school flashing beacons and Countywide streetlights.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes requests for equipment, as well as new and replacement vehicles.

Debt Service increased \$83,798, which provides funding associated with Sunrail and lease payments for vehicles purchased in prior years.

Transfers Out includes a transfer to the General Fund for the cost allocation and to Intergovernmental Radio Communications (Fund 158).

Reserves for Contingency supports unanticipated needs throughout the year, and Reserves for Debt supports future debt payments.

Overall, the FY26 Recommended Budget reflects an increase of \$1,356,167 over the FY25 Adopted Budget.

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 \$47,638,269 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.

102-TRANSPORTATION TRUST FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Other Taxes	10,310,543	9,707,267	9,707,267	4,976,809	9,897,146	189,879
Permits, Fees & Special Assessments	612,898	388,331	388,331	953,518	541,963	153,632
Intergovernmental Revenue	2,371,205	2,404,960	2,404,960	1,146,720	2,274,400	-130,560
Charges For Services	811,158	405,000	405,000	164,622	496,490	91,490
Miscellaneous Revenues	1,582,212	100,000	100,000	242,312	50,000	-50,000
Less 5% Statutory Reduction	0	-645,279	-645,279	0	-663,000	-17,721
Transfers In	24,403,765	44,820,730	44,820,730	22,410,365	47,638,269	2,817,539
Other Sources	800,229	989,770	762,949	661,201	561,231	-428,539
Fund Balance	0	6,206,857	14,094,682	0	4,937,304	-1,269,553
Total	40,892,010	64,377,636	72,038,640	30,555,546	65,733,803	1,356,167
Expenditures						
Personnel Services	13,119,709	16,710,427	16,804,092	10,458,887	16,916,152	205,725
Operating Expenses	16,308,588	39,114,565	41,076,640	22,595,128	40,841,648	1,727,083
Capital Outlay	1,661,177	1,396,254	1,117,444	379,906	636,731	-759,523
Debt Service	1,489,108	1,673,916	1,673,916	1,648,271	1,757,714	83,798
Grants and Aids	50,000	57,500	557,500	55,574	62,500	5,000
Transfers Out	7,409,374	3,402,730	8,536,804	3,412,723	3,908,313	505,583
Reserves - Operating	0	500,000	750,000	0	750,000	250,000
Reserves - Debt	0	1,522,244	1,522,244	0	860,745	-661,499
Total	40,037,957	64,377,636	72,038,640	38,550,489	65,733,803	1,356,167

102-TRANSPORTATION TRUST FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Other Taxes:						
3123000 - Fuel Tax-county Voted 9th Cent	2,204,091	2,177,208	2,177,208	1,109,655	2,265,482	88,274
3124000 - Local Option Fuel Tax/1-6 cents	8,106,451	7,530,059	7,530,059	3,867,154	7,631,664	101,605
Other Taxes:	\$10,310,543	\$9,707,267	\$9,707,267	\$4,976,809	\$9,897,146	\$189,879
Permits, Fees & Special Assessments:						
3295000 - Other Permits and Fees	612,898	388,331	388,331	953,518	541,963	153,632
Permits, Fees & Special Assessments:	\$612,898	\$388,331	\$388,331	\$953,518	\$541,963	\$153,632
Intergovernmental Revenue:						
3354400 - County Gas Tax (7th cent)	2,141,393	0	0	1,050,699	0	0
3354500 - Motor Fuel Tax Rebate	229,812	198,436	198,436	96,020	197,618	-818
3354800 - County Gas Tax (7th Cent)	0	2,206,524	2,206,524	0	2,076,782	-129,742
Intergovernmental Revenue:	\$2,371,205	\$2,404,960	\$2,404,960	\$1,146,720	\$2,274,400	-\$130,560
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	2,900	0	0	2,700	0	0
3490000 - Other Charges for Services	808,258	405,000	405,000	123,374	496,490	91,490
3490001 - School Impact Fees	0	0	0	38,548	0	0
Charges For Services:	\$811,158	\$405,000	\$405,000	\$164,622	\$496,490	\$91,490
Miscellaneous Revenues:						
3611000 - Interest	798,141	0	0	113,402	0	0
3620000 - Rents And Royalties	25,400	0	0	0	0	0
3640000 - Disposition Of Fixed Assets	37,000	0	0	67,538	0	0
3650000 - Sales-surplus Materials/scrap	7,985	0	0	5,677	0	0
3690001 - Misc Rev-vending	899	0	0	666	0	0
3690003 - Misc Rev-refund Of Py Expense	2,242	0	0	3,843	0	0
3690004 - Misc Rev-reimbursements	710,481	100,000	100,000	46,049	50,000	-50,000
3699000 - Misc Rev-other	64	0	0	0	0	0
3699003 - Misc Rev-Refund of PY Expense	0	0	0	5,138	0	0
Miscellaneous Revenues:	\$1,582,212	\$100,000	\$100,000	\$242,312	\$50,000	-\$50,000
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-645,279	-645,279	0	-663,000	-17,721
Less 5% Statutory Reduction:	\$0	-\$645,279	-\$645,279	\$0	-\$663,000	-\$17,721
Transfers In:						
3810010 - Tran In-DAT	24,388,442	44,805,407	44,805,407	22,402,704	47,638,269	2,832,862
3810128 - Tran In-Subdivision Pond MSBU	15,323	15,323	15,323	7,662	0	-15,323
Transfers In:	\$24,403,765	\$44,820,730	\$44,820,730	\$22,410,365	\$47,638,269	\$2,817,539
Other Sources:						
3831000 - Install Proceeds/Capital Lease	800,229	989,770	762,949	661,201	561,231	-428,539
Other Sources:	\$800,229	\$989,770	\$762,949	\$661,201	\$561,231	-\$428,539
Fund Balance:						
3892810 - Balance Forward Restricted	0	5,874,552	11,431,244	0	4,937,304	-937,248
3892820 - Balance Forward Committed	0	332,305	2,663,438	0	0	-332,305
Fund Balance:	\$0	\$6,206,857	\$14,094,682	\$0	\$4,937,304	-\$1,269,553
TOTAL REVENUES:	\$40,892,010	\$64,377,636	\$72,038,640	\$30,555,546	\$65,733,803	\$1,356,167

102-TRANSPORTATION TRUST FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	7,551,024	10,630,074	10,723,739	5,880,716	10,882,742	252,668
5120002 - Disaster Relief	19,710	0	0	151,852	0	0
5122000 - Car Allowance	11,156	12,637	12,637	12,204	12,681	44
5122001 - Cell Phone Allowance	659	373	373	523	373	0
5130001 - Vacancy Factor	0	-188,865	-188,865	0	-193,068	-4,203
5140000 - Overtime	176,764	161,712	161,712	82,077	150,712	-11,000
5140003 - Overtime- Disaster Relief	1,563	0	0	29,424	0	0
5150300 - Class C Meals	33	0	0	0	0	0
5160000 - Compensated Annual Leave	407,108	0	0	333,805	0	0
5160010 - Compensated Ann Leave Payoff	83,107	0	0	47,431	0	0
5160020 - Compensated Admin Leave	55,414	0	0	54,864	0	0
5170000 - Compensated Sick Leave	229,263	0	0	202,758	0	0
5170010 - Compensated Sick Leave Payoff	119,009	0	0	98,987	0	0
5170020 - Sick Bank Leave	0	0	0	6,454	0	0
5210000 - Fica Taxes	635,502	825,576	825,576	508,117	844,059	18,483
5220000 - Retirement Contributions	1,300,136	1,621,729	1,621,729	1,034,886	1,681,782	60,053
5230000 - Health Insurance	1,974,878	3,004,869	3,004,869	1,610,534	2,931,402	-73,467
5231000 - Life Insurance	8,134	10,940	10,940	6,715	11,193	253
5232000 - Dental Insurance	43,691	59,296	59,296	35,842	57,424	-1,872
5233000 - Lt Disability Insurance	12,783	17,228	17,228	10,279	17,615	387
5233100 - St Disability Insurance	18,811	30,661	30,661	15,062	31,170	509
5240000 - Workers' Compensation	466,882	524,197	524,197	335,187	488,067	-36,130
5250000 - Unemployment Compensation	641	0	0	0	0	0
5270000 - Community Service Leave	3,443	0	0	1,172	0	0
Personnel Services:	\$13,119,709	\$16,710,427	\$16,804,092	\$10,458,887	\$16,916,152	\$205,725
Operating Expenses:						
5310000 - Professional Services	7,148,090	10,798,095	12,053,040	3,731,084	10,608,264	-189,831
5310006 - Legal Fees	137,506	50,000	50,000	94,650	50,000	0
5340000 - Other Contractual Services	708,834	13,243,955	13,243,955	9,989,944	13,348,405	104,450
5340008 - Other Contractual Svc- Auction	1,625	0	0	1,808	0	0
5400000 - Travel And Per Diem	8,455	13,441	13,441	4,528	14,141	700
5410000 - Communications	25,875	50,740	50,740	21,283	45,888	-4,852
5420000 - Freight & Postage Services	2,689	5,896	5,896	10,172	4,250	-1,646
5430000 - Utility Services	742,668	1,282,151	1,282,151	570,856	1,415,435	133,284
5440000 - Rentals And Leases	30,569	36,596	36,596	27,685	36,942	346
5450000 - Insurance	1,561,792	1,703,811	1,703,811	1,703,811	1,703,811	0
5460000 - Repair & Maintenance Svcs	2,785,148	7,188,070	7,895,200	3,402,277	8,745,831	1,557,761
5460003 - Repair & Maint-Communication	0	0	0	0	28,560	28,560
5460010 - Repairs & Maint Software	11,777	0	0	9,819	0	0
5462000 - Rep & Maint-automotive	537,378	619,959	619,959	411,047	596,200	-23,759
5462100 - Rep & Maint.-Sheriff's Site	81,964	82,330	82,330	70,325	89,250	6,920
5462200 - Repair & Maint-Auto Direct	566	46,083	46,083	362	46,083	0
5469000 - Rep & Maint - Additional Mainte	0	0	0	0	35,000	35,000
5470000 - Printing And Binding	944	5,150	5,150	11,285	5,100	-50
5490000 - Oth Current Chgs & Obligations	3,346	3,220	3,220	2,157	2,600	-620
5490090 - Property Taxes	0	200	200	0	0	-200
5490500 - Reimbursement Of Py Revenue	585	0	0	330	0	0
5490501 - OH-Workers' Compensation	60,270	58,079	58,079	58,079	56,897	-1,182

102-TRANSPORTATION TRUST FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490502 - OH-Property & Liability Insuranc	142,870	263,753	263,753	263,753	263,753	0
5490503 - OH-Dental Insurance	14,447	14,657	14,657	14,657	14,361	-296
5490504 - OH-Health Insurance	51,358	73,661	73,661	73,661	72,165	-1,496
5490505 - OH-Life/AD&D, STD, LTD	11,769	11,320	11,320	11,320	11,088	-232
5490509 - OH-Fleet Oversight	32,259	61,235	61,235	61,235	61,235	0
5490510 - OH-Fleet Maint	350,271	390,796	390,796	390,796	390,796	0
5490511 - OH-Fleet Fuel	66,906	95,667	95,667	95,667	95,667	0
5500000 - Training	0	0	0	475	0	0
5511000 - Office Supplies	12,940	20,530	20,530	13,292	20,254	-276
5512000 - Office Equipment	935	0	0	7,696	70,000	70,000
5520000 - Operating Supplies	43,529	63,885	63,885	22,859	65,835	1,950
5520010 - Computer Software	1,470	16,701	16,701	33,776	17,401	700
5520011 - Computer Software, SAAS	3,105	0	0	3,904	0	0
5520020 - Computer Hardware, Non-Capit:	46,608	18,800	18,800	0	20,500	1,700
5521000 - Gas & Oil	622,333	701,000	701,000	332,153	660,350	-40,650
5522000 - Chemicals	49,963	45,000	45,000	24,662	45,000	0
5522500 - Food	0	0	0	0	1,000	1,000
5524000 - Oper Supp-miscellaneous	24,507	25,000	25,000	20,889	28,000	3,000
5524500 - Cleaning Supplies	0	0	0	9	0	0
5525000 - Tools	37,320	46,425	46,425	30,432	50,950	4,525
5526000 - Clothing	273	2,000	2,000	221	300	-1,700
5530000 - Road Materials & Supplies	739,103	1,814,575	1,814,575	894,480	1,840,014	25,439
5540000 - Books,pubs,subs & Membership	175,763	210,864	210,864	165,091	227,222	16,358
5541000 - Registration Fees	892	7,100	7,100	898	7,280	180
5550000 - Training	29,885	43,820	43,820	11,703	45,820	2,000
Operating Expenses:	\$16,308,588	\$39,114,565	\$41,076,640	\$22,595,128	\$40,841,648	\$1,727,083
Capital Outlay:						
5640000 - Machinery & Equipment	39,341	58,937	58,937	12,061	150,700	91,763
5640020 - Computer Hardware, Capital	0	0	0	14,889	0	0
5640100 - Vehicles	516,250	464,820	418,191	352,956	486,031	21,211
5650000 - Construction In Progress	1,105,587	872,497	640,316	0	0	-872,497
Capital Outlay:	\$1,661,177	\$1,396,254	\$1,117,444	\$379,906	\$636,731	-\$759,523
Debt Service:						
5710000 - Principal	1,057,145	1,232,284	1,232,284	1,206,903	1,322,325	90,041
5720000 - Interest	431,963	441,632	441,632	441,368	435,389	-6,243
Debt Service:	\$1,489,108	\$1,673,916	\$1,673,916	\$1,648,271	\$1,757,714	\$83,798
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	500,000	0	0	0
5820004 - AIDS TO NON-PROFITS ORG	50,000	57,500	57,500	55,574	62,500	5,000
Grants and Aids:	\$50,000	\$57,500	\$557,500	\$55,574	\$62,500	\$5,000
Transfers Out:						
5910001 - Tran Out-general Fund	2,451,081	3,375,763	3,375,763	1,687,882	3,881,123	505,360
5910010 - Transfers Out to DAT	4,933,048	0	5,134,074	1,711,358	0	0
5910158 - Tran Out-intergov Radio Commu	25,245	26,967	26,967	13,484	27,190	223
Transfers Out:	\$7,409,374	\$3,402,730	\$8,536,804	\$3,412,723	\$3,908,313	\$505,583

102-TRANSPORTATION TRUST FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Reserves - Operating:						
5990020 - Reserve For Contingency	0	500,000	750,000	0	750,000	250,000
Reserves - Operating:	\$0	\$500,000	\$750,000	\$0	\$750,000	\$250,000
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,522,244	1,522,244	0	860,745	-661,499
Reserves - Debt:	\$0	\$1,522,244	\$1,522,244	\$0	\$860,745	-\$661,499
TOTAL EXPENDITURES:	\$40,037,957	\$64,377,636	\$72,038,640	\$38,550,489	\$65,733,803	\$1,356,167

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 Court Administration.

REVENUES

Revenues 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. For FY26, projected revenues will support \$27,338 of the required funding for the Drug Court Program.

103-DRUG ABUSE TREATMENT FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Judgment, Fines & Forfeits	31,409	27,338	27,338	24,829	27,338	0
Miscellaneous Revenues	327	0	0	55	0	0
Less 5% Statutory Reduction	0	-1,367	-1,367	0	-1,367	0
Fund Balance	0	3,864	2,635	0	11,267	7,403
Total	31,737	29,835	28,606	24,885	37,238	7,403
Expenditures						
Transfers Out	31,482	29,835	28,606	11,066	37,238	7,403
Total	31,482	29,835	28,606	11,066	37,238	7,403

103-DRUG ABUSE TREATMENT FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Judgment, Fines & Forfeits:						
3511300 - Court Costs County Criminal	700	716	716	509	716	0
3512300 - Circuit Court Crim Court Cost	27,887	24,273	24,273	21,620	24,273	0
3515300 - Traffic Court Cost	2,822	2,349	2,349	2,700	2,349	0
Judgment, Fines & Forfeits:	\$31,409	\$27,338	\$27,338	\$24,829	\$27,338	\$0
Miscellaneous Revenues:						
3611000 - Interest	327	0	0	55	0	0
Miscellaneous Revenues:	\$327	\$0	\$0	\$55	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-1,367	-1,367	0	-1,367	0
Less 5% Statutory Reduction:	\$0	-\$1,367	-\$1,367	\$0	-\$1,367	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	3,864	2,635	0	11,267	7,403
Fund Balance:	\$0	\$3,864	\$2,635	\$0	\$11,267	\$7,403
TOTAL REVENUES:	\$31,737	\$29,835	\$28,606	\$24,885	\$37,238	\$7,403
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	31,482	29,835	28,606	11,066	37,238	7,403
Transfers Out:	\$31,482	\$29,835	\$28,606	\$11,066	\$37,238	\$7,403
TOTAL EXPENDITURES:	\$31,482	\$29,835	\$28,606	\$11,066	\$37,238	\$7,403

FUND 104 – TOURIST DEVELOPMENT TAX

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.

Personnel Services

This Fund supports 27.27 FTEs, which is a decrease of 1.03 FTE from the FY25 Adopted Budget due to annual re-evaluation of position appropriations, mid-year staffing changes, County reorganization, reclassification and reallocation of a Facility Attendant to an Administrative Assistant, and reallocation of a vacant PCN to another department to fulfill their needs. Overall, Personnel Services increased \$132,129 over the FY25 Adopted Budget due to the staffing changes previously mentioned as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance adjusted as a result of the mid-year reallocations mentioned above as well as rate increases for FY26; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$3,021,144 primarily due to an increase from the prior fiscal year's allocation of promotional expenses between the TDT Funds. For FY26, this Fund will support \$6,783,323 of the total (\$27,525,565) to be transferred to Experience Kissimmee in accordance with the Tourism Promotion Agreement.

Capital, Debt, Transfers Out and Reserves

Capital Outlay supports equipment and vehicles. Also included are other Capital Projects including the Lake Toho Water Restoration Pond Trail, Bill Johnston Park, and other various projects for OHP. Ongoing projects will be adjusted later in the budget process to ensure project estimates are as accurate as possible.

Debt Service includes the required principal and interest payments for prior year vehicle & equipment leases.

Transfers Out include a transfer to the General Fund for the cost allocation plan and transfers for debt payments.

Reserves are established in accordance with policy, but will continue to be reviewed along with revenues. Included in Reserves for Capital-Designated is funding to support future trails projects. Reserves Restricted includes funding for the Osceola County Performing Arts Center.

Overall, this Fund reflects an increase of \$14,053,442 over the FY25 Adopted Budget primarily due to the remaining balances from prior years. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

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.

For FY26, it is estimated that TDT taxes will increase \$1.2M over the FY25 Adopted Budget based on the current year's trend of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate.

104-TOURIST DEVELOPMENT TAX FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Other Taxes	54,230,311	43,075,394	43,075,394	34,499,878	44,324,581	1,249,187
Charges For Services	4,492,713	4,191,625	4,191,625	365,678	4,268,794	77,169
Miscellaneous Revenues	6,595,241	874,757	874,757	1,363,160	743,147	-131,610
Less 5% Statutory Reduction	0	-2,407,089	-2,407,089	0	-2,466,826	-59,737
Transfers In	9,416	0	15,864	5,288	0	0
Other Sources	849,763	371,215	433,213	154,650	148,273	-222,942
Fund Balance	0	85,950,640	105,009,789	0	99,092,015	13,141,375
Total	66,177,445	132,056,542	151,193,553	36,388,654	146,109,984	14,053,442
Expenditures						
Personnel Services	2,068,282	2,364,166	2,364,166	1,441,830	2,496,295	132,129
Operating Expenses	29,528,587	24,343,680	24,375,252	13,776,992	27,364,824	3,021,144
Capital Outlay	8,417,463	20,558,585	20,271,601	2,892,309	16,279,000	-4,279,585
Debt Service	85,780	126,934	126,934	115,778	154,659	27,725
Grants and Aids	0	0	1,865,382	0	0	0
Transfers Out	3,297,080	4,646,446	4,646,446	493,368	11,172,200	6,525,754
Reserves - Operating	0	19,627,555	19,627,555	0	19,627,555	0
Reserves - Debt	0	63,468	63,468	0	70,938	7,470
Reserves - Capital	0	14,250,000	14,250,000	0	2,000,000	-12,250,000
Reserves - Restricted	0	36,200,162	37,904,667	0	37,904,667	1,704,505
Reserves - Stability	0	9,875,546	25,698,082	0	29,039,846	19,164,300
Total	43,397,192	132,056,542	151,193,553	18,720,276	146,109,984	14,053,442

104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Other Taxes:						
3121300 - Local Option Taxes	54,230,311	43,075,394	43,075,394	34,499,878	44,324,581	1,249,187
Other Taxes:	\$54,230,311	\$43,075,394	\$43,075,394	\$34,499,878	\$44,324,581	\$1,249,187
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	0	0	0	25	0	0
3452000 - Advertising Revenue	1,500	5,000	5,000	0	5,000	0
3474000 - Special Events	4,005,411	3,736,983	3,736,983	0	3,826,550	89,567
3475130 - Parking Fees	346,076	299,091	299,091	269,028	318,052	18,961
3475920 - Concession Sales/souvenirs	139,726	150,551	150,551	96,625	119,192	-31,359
Charges For Services:	\$4,492,713	\$4,191,625	\$4,191,625	\$365,678	\$4,268,794	\$77,169
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	114,014	0	0	31,215	0	0
3611000 - Interest	5,248,237	0	0	766,658	0	0
3620000 - Rents And Royalties	905,515	784,757	784,757	468,276	653,147	-131,610
3640000 - Disposition Of Fixed Assets	8,698	0	0	0	0	0
3690003 - Misc Rev-refund Of Py Expense	219,027	0	0	11,262	0	0
3690004 - Misc Rev-reimbursements	0	0	0	23,468	0	0
3690041 - Misc Rev-reimb R&m	90,000	90,000	90,000	60,000	90,000	0
3699000 - Misc Rev-other	9,751	0	0	2,281	0	0
Miscellaneous Revenues:	\$6,595,241	\$874,757	\$874,757	\$1,363,160	\$743,147	-\$131,610
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-2,407,089	-2,407,089	0	-2,466,826	-59,737
Less 5% Statutory Reduction:	\$0	-\$2,407,089	-\$2,407,089	\$0	-\$2,466,826	-\$59,737
Transfers In:						
3810509 - Tran In-Fleet Gen Ovrsght	6,626	0	1,467	489	0	0
3810510 - Tran In - Fleet Maint Fund	306	0	851	284	0	0
3810511 - Tran In-Fleet Fuel	2,484	0	13,546	4,515	0	0
Transfers In:	\$9,416	\$0	\$15,864	\$5,288	\$0	\$0
Other Sources:						
3831000 - Install Proceeds/Capital Lease	178,525	222,942	284,940	154,650	0	-222,942
3867000 - Trans From Tax Collector	671,238	148,273	148,273	0	148,273	0
Other Sources:	\$849,763	\$371,215	\$433,213	\$154,650	\$148,273	-\$222,942
Fund Balance:						
3892810 - Balance Forward Restricted	0	72,789,659	90,270,961	0	99,092,015	26,302,356
3892820 - Balance Forward Committed	0	13,160,981	14,738,828	0	0	-13,160,981
Fund Balance:	\$0	\$85,950,640	\$105,009,789	\$0	\$99,092,015	\$13,141,375
TOTAL REVENUES:	\$66,177,445	\$132,056,542	\$151,193,553	\$36,388,654	\$146,109,984	\$14,053,442

104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,182,000	1,489,319	1,489,319	801,133	1,552,420	63,101
5120002 - Disaster Relief	225	0	0	3,785	0	0
5122000 - Car Allowance	2,003	854	854	2,723	2,500	1,646
5122001 - Cell Phone Allowance	5	0	0	171	0	0
5130000 - Other Salaries & Wages	34,713	0	0	31,692	0	0
5130001 - Vacancy Factor	0	-27,408	-27,408	0	-28,716	-1,308
5140000 - Overtime	60,743	76,850	76,850	46,953	88,500	11,650
5140003 - Overtime- Disaster Relief	417	0	0	1,460	0	0
5160000 - Compensated Annual Leave	72,471	0	0	38,940	0	0
5160010 - Compensated Ann Leave Payoff	12,835	0	0	8,458	0	0
5160020 - Compensated Admin Leave	11,364	0	0	6,467	0	0
5170000 - Compensated Sick Leave	30,871	0	0	25,668	0	0
5170010 - Compensated Sick Leave Payoff	36,558	0	0	13,163	0	0
5210000 - Fica Taxes	107,461	119,822	119,822	71,508	125,537	5,715
5220000 - Retirement Contributions	198,824	227,531	227,531	144,646	252,009	24,478
5230000 - Health Insurance	267,500	422,184	422,184	214,614	451,333	29,149
5231000 - Life Insurance	1,214	1,505	1,505	853	1,586	81
5232000 - Dental Insurance	6,762	8,594	8,594	4,847	8,401	-193
5233000 - Lt Disability Insurance	1,918	2,359	2,359	1,289	2,477	118
5233100 - St Disability Insurance	2,769	4,164	4,164	1,844	4,338	174
5240000 - Workers' Compensation	36,721	38,392	38,392	21,346	35,910	-2,482
5270000 - Community Service Leave	908	0	0	271	0	0
Personnel Services:	\$2,068,282	\$2,364,166	\$2,364,166	\$1,441,830	\$2,496,295	\$132,129
Operating Expenses:						
5310000 - Professional Services	1,103,292	2,645,350	2,502,861	382,911	3,010,231	364,881
5312000 - Tax Collector Fees	1,626,990	2,183,690	2,183,690	406,257	1,329,737	-853,953
5314000 - Medical Svcs	0	400	400	0	400	0
5340000 - Other Contractual Services	23,168,000	14,541,018	14,541,018	10,852,962	17,936,522	3,395,504
5340008 - Other Contractual Svc- Auction	1,231	0	0	0	0	0
5400000 - Travel And Per Diem	75	400	400	1,737	12,400	12,000
5410000 - Communications	26,476	89,024	89,024	40,896	103,424	14,400
5420000 - Freight & Postage Services	731	700	700	135	700	0
5430000 - Utility Services	123,749	139,712	139,712	79,667	154,537	14,825
5440000 - Rentals And Leases	51,755	12,667	12,667	33,714	16,925	4,258
5450000 - Insurance	146,042	156,265	156,265	156,265	156,265	0
5460000 - Repair & Maintenance Svcs	2,016,200	3,192,811	3,300,316	865,144	2,696,414	-496,397
5460008 - R&M Parking re-paving	699,086	700,000	700,000	585,369	1,227,893	527,893
5460010 - Repairs & Maint Software	0	0	0	110	0	0
5462000 - Rep & Maint-automotive	4,622	4,974	4,974	2,136	4,950	-24
5462100 - Rep & Maint.-Sheriff's Site	126	4,700	4,700	986	3,300	-1,400
5462200 - Repair & Maint-Auto Direct	1,559	2,234	2,234	6,410	2,234	0
5465000 - Repairs and Maint Other Equip	0	0	42,000	0	44,100	44,100
5469000 - Rep & Maint - Additional Mainte	0	0	0	0	40,000	40,000
5470000 - Printing And Binding	7,581	9,100	9,100	3,194	9,100	0
5480000 - Promotional Activities	3,312	3,500	3,500	3,396	80,000	76,500
5490000 - Oth Current Chgs & Obligations	0	0	0	570	0	0
5490011 - Cash over/shorts	-22	0	0	-11	0	0
5490018 - Other Current Chgs & Obligator	86,714	100,000	100,000	45,000	0	-100,000

104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490501 - OH-Workers' Compensation	9,750	8,865	8,865	8,865	8,545	-320
5490502 - OH-Property & Liability Insuranc	13,360	24,190	24,190	24,190	24,190	0
5490503 - OH-Dental Insurance	2,114	2,059	2,059	2,059	1,988	-71
5490504 - OH-Health Insurance	7,515	10,342	10,342	10,342	9,986	-356
5490505 - OH-Life/AD&D, STD, LTD	1,724	1,618	1,618	1,618	1,533	-85
5490509 - OH-Fleet Oversight	2,731	5,627	5,627	5,627	5,627	0
5490510 - OH-Fleet Maint	20,604	22,988	22,988	22,988	22,988	0
5490511 - OH-Fleet Fuel	5,664	4,014	4,014	4,014	4,014	0
5511000 - Office Supplies	5,617	9,370	9,370	5,153	9,820	450
5512000 - Office Equipment	115,216	150,000	150,000	1,802	150,000	0
5520000 - Operating Supplies	86,146	94,995	94,995	69,628	55,610	-39,385
5520010 - Computer Software	0	0	1,701	1,701	0	0
5520011 - Computer Software, SAAS	0	0	0	4,698	0	0
5520020 - Computer Hardware, Non-Capit:	20,418	6,430	6,430	6,250	6,730	300
5520021 - Computer Hardware, Operating	0	0	22,855	22,854	0	0
5521000 - Gas & Oil	31,966	27,200	27,200	9,898	26,000	-1,200
5522000 - Chemicals	117,160	162,821	162,821	104,113	176,404	13,583
5523000 - Protective Clothing	0	0	0	0	200	200
5524500 - Cleaning Supplies	2,555	1,500	1,500	420	1,500	0
5525000 - Tools	5,346	1,500	1,500	2,137	4,990	3,490
5528000 - Medicine	0	100	100	0	100	0
5540000 - Books,pubs,subs & Membership	6,560	6,476	6,476	1,699	6,427	-49
5550000 - Training	6,623	17,040	17,040	90	19,040	2,000
Operating Expenses:	\$29,528,587	\$24,343,680	\$24,375,252	\$13,776,992	\$27,364,824	\$3,021,144
Capital Outlay:						
5628000 - Buildings Improvements	0	42,000	0	0	0	-42,000
5640000 - Machinery & Equipment	123,258	465,650	516,176	89,978	87,500	-378,150
5640100 - Vehicles	88,936	70,116	70,116	70,114	0	-70,116
5650000 - Construction In Progress	8,205,269	19,980,819	19,685,309	2,732,216	16,191,500	-3,789,319
Capital Outlay:	\$8,417,463	\$20,558,585	\$20,271,601	\$2,892,309	\$16,279,000	-\$4,279,585
Debt Service:						
5710000 - Principal	75,284	111,515	111,515	99,707	135,735	24,220
5720000 - Interest	10,496	15,419	15,419	16,071	18,924	3,505
Debt Service:	\$85,780	\$126,934	\$126,934	\$115,778	\$154,659	\$27,725
Grants and Aids:						
5811000-Aids To Gov't Agencies	0	0	1,865,382	0	0	0
Grants and Aids:	\$0	\$0	\$1,865,382	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	431,391	986,736	986,736	493,368	633,510	-353,226
5910252 - Transfer Out - TDT Revenue Refu	2,865,689	3,659,710	3,659,710	0	3,026,966	-632,744
5910254 - Transfer Out - TDT Rev Bond Ser	0	0	0	0	7,511,724	7,511,724
Transfers Out:	\$3,297,080	\$4,646,446	\$4,646,446	\$493,368	\$11,172,200	\$6,525,754
Reserves - Operating:						
5990010 - Reserve For Cash	0	12,114,203	12,114,203	0	12,114,203	0
5990020 - Reserve For Contingency	0	7,513,352	7,513,352	0	7,513,352	0

104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Reserves - Operating:	\$0	\$19,627,555	\$19,627,555	\$0	\$19,627,555	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	63,468	63,468	0	70,938	7,470
Reserves - Debt:	\$0	\$63,468	\$63,468	\$0	\$70,938	\$7,470
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	14,250,000	14,250,000	0	2,000,000	-12,250,000
Reserves - Capital:	\$0	\$14,250,000	\$14,250,000	\$0	\$2,000,000	-\$12,250,000
Reserves - Restricted:						
5990070 - Reserves Restricted	0	36,200,162	37,904,667	0	37,904,667	1,704,505
Reserves - Restricted:	\$0	\$36,200,162	\$37,904,667	\$0	\$37,904,667	\$1,704,505
Reserves - Stability:						
5990080 - Reserve For Stability	0	9,875,546	25,698,082	0	29,039,846	19,164,300
Reserves - Stability:	\$0	\$9,875,546	\$25,698,082	\$0	\$29,039,846	\$19,164,300
TOTAL EXPENDITURES:	\$43,397,192	\$132,056,542	\$151,193,553	\$18,720,276	\$146,109,984	\$14,053,442

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.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating decreased \$1,518,307 primarily due to a decrease in the support of promotional expenses, of which, this Fund will allocate \$10,583,870 in FY26 of the total (\$27,525,565) to be transferred to Experience Kissimmee in accordance with the Tourism Promotion Agreement.

Capital, Debt, Transfers Out and Reserves

Transfers Out supports the debt payment to Funds 243, 247, 252 and a transfer out to the General Fund for the cost allocation.

Reserves are established in accordance with policy and will continue to be reviewed along with Revenues.

Overall, the FY26 budget is projected to decrease \$1,088,758 from the FY25 Adopted Budget. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. For FY26, it is estimated that TDT taxes will increase \$312,296 over the FY25 Adopted Budget based on current year's trend of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund also includes Other Sources and Interest generated from the Fund Balance.

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Other Taxes	13,557,578	10,768,849	10,768,849	8,624,970	11,081,145	312,296
Miscellaneous Revenues	1,306,911	0	0	172,463	0	0
Less 5% Statutory Reduction	0	-538,442	-538,442	0	-554,057	-15,615
Other Sources	167,810	47,149	47,149	0	47,149	0
Fund Balance	0	17,101,777	19,485,330	0	15,716,338	-1,385,439
Total	15,032,298	27,379,333	29,762,886	8,797,433	26,290,575	-1,088,758
Expenditures						
Operating Expenses	9,904,354	12,434,611	12,434,611	9,185,224	10,916,304	-1,518,307
Transfers Out	3,113,516	3,897,781	3,917,012	21,364	3,372,351	-525,430
Reserves - Operating	0	5,853,869	5,834,638	0	5,905,203	51,334
Reserves - Stability	0	5,193,072	7,576,625	0	6,096,717	903,645
Total	13,017,870	27,379,333	29,762,886	9,206,588	26,290,575	-1,088,758

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Other Taxes:						
3121300 - Local Option Taxes	13,557,578	10,768,849	10,768,849	8,624,970	11,081,145	312,296
Other Taxes:	\$13,557,578	\$10,768,849	\$10,768,849	\$8,624,970	\$11,081,145	\$312,296
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	28,503	0	0	7,804	0	0
3611000 - Interest	1,278,407	0	0	164,660	0	0
Miscellaneous Revenues:	\$1,306,911	\$0	\$0	\$172,463	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-538,442	-538,442	0	-554,057	-15,615
Less 5% Statutory Reduction:	\$0	-\$538,442	-\$538,442	\$0	-\$554,057	-\$15,615
Other Sources:						
3867000 - Trans From Tax Collector	167,810	47,149	47,149	0	47,149	0
Other Sources:	\$167,810	\$47,149	\$47,149	\$0	\$47,149	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	17,101,777	19,485,330	0	15,716,338	-1,385,439
Fund Balance:	\$0	\$17,101,777	\$19,485,330	\$0	\$15,716,338	-\$1,385,439
TOTAL REVENUES:	\$15,032,298	\$27,379,333	\$29,762,886	\$8,797,433	\$26,290,575	-\$1,088,758
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	406,748	323,065	323,065	101,564	332,434	9,369
5340000 - Other Contractual Services	9,497,606	12,111,546	12,111,546	9,083,660	10,583,870	-1,527,676
Operating Expenses:	\$9,904,354	\$12,434,611	\$12,434,611	\$9,185,224	\$10,916,304	-\$1,518,307
Transfers Out:						
5910001 - Tran Out-general Fund	24,593	42,728	42,728	21,364	42,637	-91
5910243 - Transfer Out - 243	1,234,809	1,378,423	1,378,423	0	1,385,642	7,219
5910247 - Tran Out - 247	259,793	440,557	459,788	0	260,025	-180,532
5910252 - Transfer Out - TDT Revenue Refu	1,594,321	2,036,073	2,036,073	0	1,684,047	-352,026
Transfers Out:	\$3,113,516	\$3,897,781	\$3,917,012	\$21,364	\$3,372,351	-\$525,430
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,390,269	3,390,269	0	3,276,146	-114,123
5990020 - Reserve For Contingency	0	2,463,600	2,444,369	0	2,629,057	165,457
Reserves - Operating:	\$0	\$5,853,869	\$5,834,638	\$0	\$5,905,203	\$51,334
Reserves - Stability:						
5990080 - Reserve For Stability	0	5,193,072	7,576,625	0	6,096,717	903,645
Reserves - Stability:	\$0	\$5,193,072	\$7,576,625	\$0	\$6,096,717	\$903,645
TOTAL EXPENDITURES:	\$13,017,870	\$27,379,333	\$29,762,886	\$9,206,588	\$26,290,575	-\$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.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating increased \$56,195 primarily due to an increase in the support of promotional expenses, of which, this Fund will allocate \$10,158,372 in FY26 of the total (\$27,525,565) to be transferred to Experience Kissimmee in accordance with the Tourism Promotion Agreement.

Capital, Debt, Transfers Out and Reserves

Transfers Out supports a transfer to the General Fund for the cost allocation plan.

Reserves are established in accordance with policy and will continue to be reviewed along with Revenues.

Overall, the FY26 budget is projected to increase \$2,026,222 over the FY25 Adopted Budget. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. For FY26, it is estimated that TDT taxes will increase \$312,296 over the FY25 Adopted Budget based on current year's trend of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund also includes Other Sources and Interest generated from the Fund Balance.

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Other Taxes	13,557,578	10,768,849	10,768,849	8,624,970	11,081,145	312,296
Miscellaneous Revenues	950,012	0	0	136,040	0	0
Less 5% Statutory Reduction	0	-538,442	-538,442	0	-554,057	-15,615
Other Sources	167,810	47,149	47,149	0	47,149	0
Fund Balance	0	14,557,370	16,865,655	0	16,286,911	1,729,541
Total	14,675,399	24,834,926	27,143,211	8,761,010	26,861,148	2,026,222
Expenditures						
Operating Expenses	13,385,083	14,380,341	14,380,341	9,127,072	14,436,536	56,195
Transfers Out	24,882	40,148	40,148	20,074	43,512	3,364
Reserves - Operating	0	5,284,607	5,284,607	0	6,221,742	937,135
Reserves - Stability	0	5,129,830	7,438,115	0	6,159,358	1,029,528
Total	13,409,965	24,834,926	27,143,211	9,147,146	26,861,148	2,026,222

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Other Taxes:						
3121300 - Local Option Taxes	13,557,578	10,768,849	10,768,849	8,624,970	11,081,145	312,296
Other Taxes:	\$13,557,578	\$10,768,849	\$10,768,849	\$8,624,970	\$11,081,145	\$312,296
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	28,503	0	0	7,804	0	0
3611000 - Interest	921,508	0	0	128,237	0	0
Miscellaneous Revenues:	\$950,012	\$0	\$0	\$136,040	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-538,442	-538,442	0	-554,057	-15,615
Less 5% Statutory Reduction:	\$0	-\$538,442	-\$538,442	\$0	-\$554,057	-\$15,615
Other Sources:						
3867000 - Trans From Tax Collector	167,810	47,149	47,149	0	47,149	0
Other Sources:	\$167,810	\$47,149	\$47,149	\$0	\$47,149	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	14,557,370	16,865,655	0	16,286,911	1,729,541
Fund Balance:	\$0	\$14,557,370	\$16,865,655	\$0	\$16,286,911	\$1,729,541
TOTAL REVENUES:	\$14,675,399	\$24,834,926	\$27,143,211	\$8,761,010	\$26,861,148	\$2,026,222
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	406,748	323,065	323,065	101,564	332,434	9,369
5340000 - Other Contractual Services	9,497,606	10,111,546	10,111,546	7,583,660	10,158,372	46,826
5480000 - Promotional Activities	35,000	500,000	500,000	101,234	500,000	0
5490000 - Oth Current Chgs & Obligations	3,445,729	3,445,730	3,445,730	1,340,614	3,445,730	0
Operating Expenses:	\$13,385,083	\$14,380,341	\$14,380,341	\$9,127,072	\$14,436,536	\$56,195
Transfers Out:						
5910001 - Tran Out-general Fund	24,882	40,148	40,148	20,074	43,512	3,364
Transfers Out:	\$24,882	\$40,148	\$40,148	\$20,074	\$43,512	\$3,364
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,143,807	3,143,807	0	3,535,627	391,820
5990020 - Reserve For Contingency	0	2,140,800	2,140,800	0	2,686,115	545,315
Reserves - Operating:	\$0	\$5,284,607	\$5,284,607	\$0	\$6,221,742	\$937,135
Reserves - Stability:						
5990080 - Reserve For Stability	0	5,129,830	7,438,115	0	6,159,358	1,029,528
Reserves - Stability:	\$0	\$5,129,830	\$7,438,115	\$0	\$6,159,358	\$1,029,528
TOTAL EXPENDITURES:	\$13,409,965	\$24,834,926	\$27,143,211	\$9,147,146	\$26,861,148	\$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.

Personnel Services

Personnel Services supports 1.20 FTEs, which is unchanged from the FY25 Adopted Budget. Overall, Personnel Services increased \$22,181 due to the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance adjusted for FY26 as a result of rate increases; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses increased \$2,819,723 over the FY25 Adopted Budget primarily due to Rentals and Leases for a storefront Library, Professional Services due to the incremental annual increase to the LS&S Contract and Allied Security Services, R&M Roading Milling and Resurfacing increased for one time repaving project for the Poinciana Library, Repair & Maintenance increased for additional projects throughout the library buildings, Operating Supplies related to the new outreach van and scholarships, and Computer Hardware, Non-Capital for laptops. Other minor adjustments are due to overhead rates which will continue to fluctuate pending the finalization of Personnel Services.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding for Library resources.

Debt Service is related to the loan payments for the library vehicles.

Overall, this Fund increased \$1,322,667 over the FY25 Adopted Budget.

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.

107-LIBRARY DISTRICT FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Current Ad Valorem Taxes	13,408,242	15,785,595	15,785,595	15,197,585	17,340,111	1,554,516
PY Delinquent Ad Valorem Tax	1,849	2,000	2,000	1,984	2,000	0
Intergovernmental Revenue	124,835	121,645	121,645	112,359	105,704	-15,941
Charges For Services	51,247	49,349	49,349	48,254	48,861	-488
Judgment, Fines & Forfeits	8,942	0	0	6,966	5,000	5,000
Miscellaneous Revenues	1,232,137	142,248	142,248	281,754	142,248	0
Less 5% Statutory Reduction	0	-798,840	-798,840	0	-876,831	-77,991
Transfers In	1,404	0	235	78	0	0
Other Sources	148,550	142,000	142,000	142,000	0	-142,000
Fund Balance	0	14,950,654	18,489,367	0	14,950,225	-429
Total	14,977,207	30,394,651	33,933,599	15,790,981	31,717,318	1,322,667
Expenditures						
Personnel Services	143,479	154,879	154,879	128,587	177,060	22,181
Operating Expenses	7,045,246	7,906,410	8,051,527	6,370,099	10,726,133	2,819,723
Capital Outlay	929,459	7,180,123	7,227,588	21,836	461,015	-6,719,108
Debt Service	557,791	287,588	287,588	241,103	34,815	-252,773
Transfers Out	295,688	587,019	587,019	340,007	759,835	172,816
Reserves - Operating	0	2,997,680	2,997,680	0	3,110,448	112,768
Reserves - Debt	0	4,345	4,345	0	17,003	12,658
Reserves - Stability	0	11,276,607	14,622,973	0	16,431,009	5,154,402
Total	8,971,662	30,394,651	33,933,599	7,101,631	31,717,318	1,322,667

107-LIBRARY DISTRICT FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Current Ad Valorem Taxes:						
3110000 - Ad Valorem Taxes	13,408,242	15,785,595	15,785,595	15,197,585	17,340,111	1,554,516
Current Ad Valorem Taxes:	\$13,408,242	\$15,785,595	\$15,785,595	\$15,197,585	\$17,340,111	\$1,554,516
PY Delinquent Ad Valorem Tax:						
3113000 - Delinquent Ad Valorem Py	1,849	2,000	2,000	1,984	2,000	0
PY Delinquent Ad Valorem Tax:	\$1,849	\$2,000	\$2,000	\$1,984	\$2,000	\$0
Intergovernmental Revenue:						
3347000 - State Grant-culture/recreation	124,835	121,645	121,645	112,359	105,704	-15,941
Intergovernmental Revenue:	\$124,835	\$121,645	\$121,645	\$112,359	\$105,704	-\$15,941
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	3,282	2,200	2,200	2,467	2,500	300
3471001 - Libraries- PayPal Fees	1,592	2,391	2,391	1,246	1,603	-788
3489230 - Law Library 25% Of \$65.00	46,374	44,758	44,758	44,542	44,758	0
Charges For Services:	\$51,247	\$49,349	\$49,349	\$48,254	\$48,861	-\$488
Judgment, Fines & Forfeits:						
3520000 - Library Fines	8,942	0	0	6,966	5,000	5,000
Judgment, Fines & Forfeits:	\$8,942	\$0	\$0	\$6,966	\$5,000	\$5,000
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	31,816	25,948	25,948	33,497	25,948	0
3611000 - Interest	1,062,807	15,500	15,500	155,536	15,500	0
3620000 - Rents And Royalties	44	0	0	0	0	0
3620004 - Rent-Neovation	0	0	0	268	0	0
3640000 - Disposition Of Fixed Assets	0	0	0	2,300	0	0
3660000 - Contrib/donations-priv Sources	35,184	15,000	15,000	12,704	15,000	0
3690004 - Misc Rev-reimbursements	82	0	0	4	0	0
3690005 - Misc Rev-copy Machine	101,348	85,000	85,000	76,860	85,000	0
3690009 - Misc Rev- Earbuds	588	500	500	427	500	0
3690010 - Misc Rev-USB	269	300	300	157	300	0
Miscellaneous Revenues:	\$1,232,137	\$142,248	\$142,248	\$281,754	\$142,248	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-798,840	-798,840	0	-876,831	-77,991
Less 5% Statutory Reduction:	\$0	-\$798,840	-\$798,840	\$0	-\$876,831	-\$77,991
Transfers In:						
3810509 - Tran In-Fleet Gen Ovrsght	339	0	93	31	0	0
3810510 - Tran In - Fleet Maint Fund	0	0	4	1	0	0
3810511 - Tran In-Fleet Fuel	1,065	0	138	46	0	0
Transfers In:	\$1,404	\$0	\$235	\$78	\$0	\$0
Other Sources:						
3831000 - Install Proceeds/Capital Lease	37,700	142,000	142,000	142,000	0	-142,000
3866000 - Trans From Property Appraiser	1,019	0	0	0	0	0
3867000 - Trans From Tax Collector	109,831	0	0	0	0	0
Other Sources:	\$148,550	\$142,000	\$142,000	\$142,000	\$0	-\$142,000
Fund Balance:						
3892810 - Balance Forward Restricted	0	14,090,654	17,448,100	0	14,950,225	859,571

107-LIBRARY DISTRICT FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Fund Balance:						
3892820 - Balance Forward Committed	0	860,000	1,041,267	0	0	-860,000
Fund Balance:	\$0	\$14,950,654	\$18,489,367	\$0	\$14,950,225	-\$429
TOTAL REVENUES:	\$14,977,207	\$30,394,651	\$33,933,599	\$15,790,981	\$31,717,318	\$1,322,667

107-LIBRARY DISTRICT FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	85,631	109,411	109,411	54,261	122,517	13,106
5122000 - Car Allowance	302	90	90	418	90	0
5130001 - Vacancy Factor	0	-1,914	-1,914	0	-2,144	-230
5160000 - Compensated Annual Leave	4,580	0	0	3,368	0	0
5160010 - Compensated Ann Leave Payoff	4,861	0	0	19,751	0	0
5160020 - Compensated Admin Leave	2,379	0	0	2,336	0	0
5170000 - Compensated Sick Leave	3,479	0	0	440	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	14,382	0	0
5210000 - Fica Taxes	7,581	8,369	8,369	7,162	9,372	1,003
5220000 - Retirement Contributions	22,400	24,865	24,865	18,706	21,198	-3,667
5230000 - Health Insurance	11,265	12,919	12,919	7,116	24,875	11,956
5231000 - Life Insurance	97	111	111	63	125	14
5232000 - Dental Insurance	376	409	409	225	360	-49
5233000 - Lt Disability Insurance	154	175	175	98	195	20
5233100 - St Disability Insurance	224	302	302	139	338	36
5240000 - Workers' Compensation	151	142	142	123	134	-8
Personnel Services:	\$143,479	\$154,879	\$154,879	\$128,587	\$177,060	\$22,181
Operating Expenses:						
5310000 - Professional Services	6,148,234	6,847,330	6,992,447	5,375,476	7,048,767	201,437
5312000 - Tax Collector Fees	268,553	315,712	315,712	304,403	315,712	0
5340000 - Other Contractual Services	385,046	469,440	469,440	371,256	494,440	25,000
5340008 - Other Contractual Svc- Auction	0	0	0	90	0	0
5410000 - Communications	1,358	94,755	94,755	19,743	94,755	0
5430000 - Utility Services	234,132	243,660	243,660	150,767	252,635	8,975
5440000 - Rentals And Leases	0	750	750	0	1,500,750	1,500,000
5450000 - Insurance	71,778	53,855	53,855	53,855	53,855	0
5460000 - Repair & Maintenance Svcs	234,762	153,580	153,580	115,373	171,070	17,490
5460007 - R&M Road Milling and Resurfaci	0	0	0	0	268,569	268,569
5460008 - R&M Parking re-paving	195,361	173,448	173,448	161,982	0	-173,448
5460010 - Repairs & Maint Software	40,878	63,100	63,100	47,204	103,800	40,700
5462000 - Rep & Maint-automotive	170	0	0	0	200	200
5462100 - Rep & Maint-Sheriff's Site	0	1,500	1,500	0	1,000	-500
5469000 - Rep & Maint - Additional Mainte	0	0	0	0	487,000	487,000
5470000 - Printing And Binding	32	0	0	518	0	0
5490000 - Oth Current Chgs & Obligations	175	175	175	175	175	0
5490011 - Cash over/shorts	-49	0	0	-7	0	0
5490501 - OH-Workers' Compensation	338	375	375	375	375	0
5490502 - OH-Property & Liability Insuranc	6,566	8,337	8,337	8,337	8,337	0
5490503 - OH-Dental Insurance	81	95	95	95	95	0
5490504 - OH-Health Insurance	288	477	477	477	477	0
5490505 - OH-Life/AD&D, STD, LTD	66	73	73	73	73	0
5490509 - OH-Fleet Oversight	512	993	993	993	993	0
5490511 - OH-Fleet Fuel	1,062	2,007	2,007	2,007	2,007	0
5511000 - Office Supplies	1,025	0	0	471	0	0
5512000 - Office Equipment	0	0	0	0	85,000	85,000
5520000 - Operating Supplies	28,053	90,000	90,000	19,051	215,000	125,000
5520010 - Computer Software	5,279	4,500	4,500	6,233	13,700	9,200
5520020 - Computer Hardware, Non-Capit:	50,753	42,365	42,365	34,683	267,365	225,000

107-LIBRARY DISTRICT FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5521000 - Gas & Oil	40	0	0	0	100	100
5524500 - Cleaning Supplies	44	1,415	1,415	23	1,415	0
5525000 - Tools	89	0	0	446	0	0
5551001 - Reimbursements LSSI	-341,941	-341,941	-341,941	-176,100	-341,941	0
5551002 - Reimbursements LSSI Security	-249,523	-290,206	-290,206	-109,874	-290,206	0
5551003 - Reimbursements LSSI Copier Leas	-37,916	-29,385	-29,385	-18,026	-29,385	0
Operating Expenses:	\$7,045,246	\$7,906,410	\$8,051,527	\$6,370,099	\$10,726,133	\$2,819,723
Capital Outlay:						
5640000 - Machinery & Equipment	23,088	0	0	0	0	0
5640020 - Computer Hardware, Capital	51,246	24,000	24,000	20,836	37,000	13,000
5640100 - Vehicles	36,260	0	0	0	0	0
5650000 - Construction In Progress	360,380	6,732,108	6,779,573	1,000	0	-6,732,108
5660000 - Books, Publ & Library Material	458,484	424,015	424,015	0	424,015	0
Capital Outlay:	\$929,459	\$7,180,123	\$7,227,588	\$21,836	\$461,015	-\$6,719,108
Debt Service:						
5710000 - Principal	546,375	284,149	284,149	238,165	27,229	-256,920
5720000 - Interest	11,416	3,439	3,439	2,938	7,586	4,147
Debt Service:	\$557,791	\$287,588	\$287,588	\$241,103	\$34,815	-\$252,773
Transfers Out:						
5910001 - Tran Out-general Fund	121,213	404,801	404,801	202,401	563,746	158,945
5910704 - Transfers out-Property Appr	174,475	182,218	182,218	137,606	196,089	13,871
Transfers Out:	\$295,688	\$587,019	\$587,019	\$340,007	\$759,835	\$172,816
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,497,680	1,497,680	0	1,944,030	446,350
5990020 - Reserve For Contingency	0	1,500,000	1,500,000	0	1,166,418	-333,582
Reserves - Operating:	\$0	\$2,997,680	\$2,997,680	\$0	\$3,110,448	\$112,768
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,345	4,345	0	17,003	12,658
Reserves - Debt:	\$0	\$4,345	\$4,345	\$0	\$17,003	\$12,658
Reserves - Stability:						
5990080 - Reserve For Stability	0	11,276,607	14,622,973	0	16,431,009	5,154,402
Reserves - Stability:	\$0	\$11,276,607	\$14,622,973	\$0	\$16,431,009	\$5,154,402
TOTAL EXPENDITURES:	\$8,971,662	\$30,394,651	\$33,933,599	\$7,101,631	\$31,717,318	\$1,322,667

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.

109-LAW ENFORCEMENT TRUST FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	31,914	0	0	4,755	0	0
Other Sources	105,848	40,000	40,000	0	103,000	63,000
Fund Balance	0	257,040	641,296	0	611,650	354,610
Total	137,762	297,040	681,296	4,755	714,650	417,610
Expenditures						
Transfers Out	40,000	297,040	681,296	0	714,650	417,610
Total	40,000	297,040	681,296	0	714,650	417,610

109-LAW ENFORCEMENT TRUST FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	31,914	0	0	4,755	0	0
Miscellaneous Revenues:	\$31,914	\$0	\$0	\$4,755	\$0	\$0
Other Sources:						
3864000 - Trans From Sheriff	105,848	40,000	40,000	0	103,000	63,000
Other Sources:	\$105,848	\$40,000	\$40,000	\$0	\$103,000	\$63,000
Fund Balance:						
3892810 - Balance Forward Restricted	0	257,040	641,296	0	611,650	354,610
Fund Balance:	\$0	\$257,040	\$641,296	\$0	\$611,650	\$354,610
TOTAL REVENUES:	\$137,762	\$297,040	\$681,296	\$4,755	\$714,650	\$417,610
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	40,000	297,040	681,296	0	714,650	417,610
Transfers Out:	\$40,000	\$297,040	\$681,296	\$0	\$714,650	\$417,610
TOTAL EXPENDITURES:	\$40,000	\$297,040	\$681,296	\$0	\$714,650	\$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.

Personnel Services

The Personnel Services Budget supports 3.40 FTEs, which is an increase of 0.65 from the FY25 Adopted Budget due to the annual reevaluation of position appropriations. Overall, Personnel Services increased \$53,524 due to the above FTE changes as well as the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance increased due to mid-year staffing changes as well as by rate increases for FY26; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures reflect funding that will be received during FY26 and utilized to support the activities allowed by this grant source.

Overall, the FY26 Budget reflects a decrease of \$3,616,230 from the FY25 Adopted Budget.

REVENUES

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

111-SHIP STATE HOUSING INITIATIVE PROGRAM

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Intergovernmental Revenue	3,258,640	3,943,426	3,943,426	2,398,074	2,707,973	-1,235,453
Charges For Services	215,855	0	0	89,343	0	0
Miscellaneous Revenues	534,182	319,138	319,138	71,372	0	-319,138
Less 5% Statutory Reduction	0	-15,957	-15,957	0	0	15,957
Transfers In	710	0	35	12	0	0
Other Sources	0	29,486	29,486	0	0	-29,486
Fund Balance	0	7,066,354	9,147,040	0	5,018,244	-2,048,110
Total	4,009,387	11,342,447	13,423,168	2,558,800	7,726,217	-3,616,230
Expenditures						
Personnel Services	210,942	216,718	216,718	182,694	270,242	53,524
Operating Expenses	1,676,529	11,021,243	12,804,464	3,175,593	7,230,975	-3,790,268
Capital Outlay	0	29,486	29,486	29,486	0	-29,486
Grants and Aids	107,286	75,000	372,500	220,840	225,000	150,000
Total	1,994,758	11,342,447	13,423,168	3,608,612	7,726,217	-3,616,230

111-SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Intergovernmental Revenue:						
3355000 - St Shared Rev-econ Environmen	3,258,640	3,943,426	3,943,426	2,398,074	2,707,973	-1,235,453
Intergovernmental Revenue:	\$3,258,640	\$3,943,426	\$3,943,426	\$2,398,074	\$2,707,973	-\$1,235,453
Charges For Services:						
3469001 - Program Income	215,855	0	0	89,343	0	0
Charges For Services:	\$215,855	\$0	\$0	\$89,343	\$0	\$0
Miscellaneous Revenues:						
3611000 - Interest	533,262	319,138	319,138	71,169	0	-319,138
3690003 - Misc Rev-refund Of Py Expense	920	0	0	203	0	0
Miscellaneous Revenues:	\$534,182	\$319,138	\$319,138	\$71,372	\$0	-\$319,138
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-15,957	-15,957	0	0	15,957
Less 5% Statutory Reduction:	\$0	-\$15,957	-\$15,957	\$0	\$0	\$15,957
Transfers In:						
3810510 - Tran In - Fleet Maint Fund	0	0	2	1	0	0
3810511 - Tran In-Fleet Fuel	710	0	33	11	0	0
Transfers In:	\$710	\$0	\$35	\$12	\$0	\$0
Other Sources:						
3831000 - Install Proceeds/Capital Lease	0	29,486	29,486	0	0	-29,486
Other Sources:	\$0	\$29,486	\$29,486	\$0	\$0	-\$29,486
Fund Balance:						
3892810 - Balance Forward Restricted	0	7,066,354	9,147,040	0	5,018,244	-2,048,110
Fund Balance:	\$0	\$7,066,354	\$9,147,040	\$0	\$5,018,244	-\$2,048,110
TOTAL REVENUES:	\$4,009,387	\$11,342,447	\$13,423,168	\$2,558,800	\$7,726,217	-\$3,616,230

111-SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	126,975	142,939	142,939	107,297	178,021	35,082
5120002 - Disaster Relief	0	0	0	283	0	0
5130001 - Vacancy Factor	0	-2,502	-2,502	0	-3,116	-614
5140000 - Overtime	3,347	50	50	3,789	50	0
5140003 - Overtime- Disaster Relief	0	0	0	53	0	0
5150300 - Class C Meals	47	0	0	39	0	0
5160000 - Compensated Annual Leave	3,262	0	0	5,055	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	427	0	0
5160020 - Compensated Admin Leave	702	0	0	0	0	0
5170000 - Compensated Sick Leave	4,665	0	0	3,720	0	0
5210000 - Fica Taxes	10,101	10,938	10,938	8,830	13,622	2,684
5220000 - Retirement Contributions	18,880	19,482	19,482	16,467	24,976	5,494
5230000 - Health Insurance	40,253	43,191	43,191	34,695	53,551	10,360
5231000 - Life Insurance	136	145	145	122	182	37
5232000 - Dental Insurance	891	939	939	778	1,183	244
5233000 - Lt Disability Insurance	214	229	229	186	286	57
5233100 - St Disability Insurance	321	414	414	279	516	102
5240000 - Workers' Compensation	1,039	893	893	676	971	78
5250000 - Unemployment Compensation	108	0	0	0	0	0
Personnel Services:	\$210,942	\$216,718	\$216,718	\$182,694	\$270,242	\$53,524
Operating Expenses:						
5310000 - Professional Services	225	500	500	801	500	0
5400000 - Travel And Per Diem	26	5,000	5,000	837	5,000	0
5410000 - Communications	80	0	0	64	0	0
5420000 - Freight & Postage Services	1,851	1,000	1,000	867	1,000	0
5440000 - Rentals And Leases	1	1,000	1,000	2	1,000	0
5470000 - Printing And Binding	0	1,000	1,000	422	1,000	0
5480000 - Promotional Activities	1,940	2,000	2,000	604	4,000	2,000
5488000 - Promotional-ads/media Buys	845	2,000	2,000	2,306	4,000	2,000
5490000 - Oth Current Chgs & Obligations	1,659,576	10,989,443	12,772,629	3,164,753	7,190,570	-3,798,873
5490014 - Security Deposits	842	0	0	0	0	0
5511000 - Office Supplies	0	2,500	2,500	2	2,500	0
5520000 - Operating Supplies	1,445	1,500	1,535	938	1,500	0
5520011 - Computer Software, SAAS	2,420	0	0	2,855	10,705	10,705
5521000 - Gas & Oil	0	300	300	143	200	-100
5540000 - Books,pubs,subs & Membership	3,379	10,000	10,000	1,000	1,000	-9,000
5541000 - Registration Fees	2,650	3,000	3,000	0	3,000	0
5550000 - Training	1,250	2,000	2,000	0	5,000	3,000
Operating Expenses:	\$1,676,529	\$11,021,243	\$12,804,464	\$3,175,593	\$7,230,975	-\$3,790,268
Capital Outlay:						
5640100 - Vehicles	0	29,486	29,486	29,486	0	-29,486
Capital Outlay:	\$0	\$29,486	\$29,486	\$29,486	\$0	-\$29,486
Grants and Aids:						
5830003 - Rent Assistance	57,270	45,000	248,000	145,856	135,000	90,000
5830004 - Mortgage Assistance	47,581	25,000	105,000	72,224	75,000	50,000
5830005 - Utilities Assistance	2,435	5,000	19,500	2,760	15,000	10,000

111-SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Grants and Aids:	\$107,286	\$75,000	\$372,500	\$220,840	\$225,000	\$150,000
TOTAL EXPENDITURES:	\$1,994,758	\$11,342,447	\$13,423,168	\$3,608,612	\$7,726,217	-\$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.

Overall, the FY26 budget is projected to decrease by \$675,153 from the FY25 Adopted Budget.

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 Balance Forward.

112-EMERGENCY(911)COMMUNICATIONS

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Intergovernmental Revenue	2,437,246	2,344,116	2,344,116	1,090,917	1,873,178	-470,938
Charges For Services	121,360	102,032	102,032	91,150	124,861	22,829
Miscellaneous Revenues	209,654	0	0	30,625	0	0
Less 5% Statutory Reduction	0	-122,307	-122,307	0	-99,902	22,405
Other Sources	211,325	0	0	0	0	0
Fund Balance	0	4,073,094	5,059,097	0	3,823,645	-249,449
Total	2,979,584	6,396,935	7,382,938	1,212,692	5,721,782	-675,153
Expenditures						
Transfers Out	2,279,517	2,294,266	2,778,231	2,218,439	2,949,352	655,086
Reserves - Operating	0	200,248	200,248	0	172,430	-27,818
Reserves - Capital	0	3,902,421	4,404,459	0	2,600,000	-1,302,421
Total	2,279,517	6,396,935	7,382,938	2,218,439	5,721,782	-675,153

112-EMERGENCY(911)COMMUNICATIONS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Intergovernmental Revenue:						
3352300 - State Rev Sharing-Nonwireless	245,924	265,281	265,281	97,731	211,703	-53,578
3352310 - State Rev Sharing-Wireless	1,909,457	1,796,263	1,796,263	885,696	1,463,300	-332,963
3352311 - 911 Emergency- PrepaidWireles	281,866	282,572	282,572	107,491	198,175	-84,397
Intergovernmental Revenue:	\$2,437,246	\$2,344,116	\$2,344,116	\$1,090,917	\$1,873,178	-\$470,938
Charges For Services:						
3424200 - Emergency Svce Comm Fee	121,360	102,032	102,032	91,150	124,861	22,829
Charges For Services:	\$121,360	\$102,032	\$102,032	\$91,150	\$124,861	\$22,829
Miscellaneous Revenues:						
3611000 - Interest	209,654	0	0	30,625	0	0
Miscellaneous Revenues:	\$209,654	\$0	\$0	\$30,625	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-122,307	-122,307	0	-99,902	22,405
Less 5% Statutory Reduction:	\$0	-\$122,307	-\$122,307	\$0	-\$99,902	\$22,405
Other Sources:						
3864000 - Trans From Sheriff	211,325	0	0	0	0	0
Other Sources:	\$211,325	\$0	\$0	\$0	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	4,073,094	5,059,097	0	3,823,645	-249,449
Fund Balance:	\$0	\$4,073,094	\$5,059,097	\$0	\$3,823,645	-\$249,449
TOTAL REVENUES:	\$2,979,584	\$6,396,935	\$7,382,938	\$1,212,692	\$5,721,782	-\$675,153
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	400,210	291,784	291,784	145,892	208,847	-82,937
5910705 - Transfers out-Sheriff	1,879,307	2,002,482	2,486,447	2,072,547	2,740,505	738,023
Transfers Out:	\$2,279,517	\$2,294,266	\$2,778,231	\$2,218,439	\$2,949,352	\$655,086
Reserves - Operating:						
5990020 - Reserve For Contingency	0	200,248	200,248	0	172,430	-27,818
Reserves - Operating:	\$0	\$200,248	\$200,248	\$0	\$172,430	-\$27,818
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	3,902,421	4,404,459	0	2,600,000	-1,302,421
Reserves - Capital:	\$0	\$3,902,421	\$4,404,459	\$0	\$2,600,000	-\$1,302,421
TOTAL EXPENDITURES:	\$2,279,517	\$6,396,935	\$7,382,938	\$2,218,439	\$5,721,782	-\$675,153

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.

Operating Expenses

Operating Expenditures increased \$112,220 over the FY25 Adopted Budget primarily due to funding for security camera replacements for the Courthouse and installation of Infax software and the Courthouse Wayfinding displays.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes an upgrade to the Courthouse Square HVAC Control and the replacement of the Courthouse Wayfinding displays in the main lobby.

Transfers Out includes a transfer to the General Fund for the cost allocation plan and to Fund 249 for debt service obligations.

Reserves are established in accordance with policy.

Overall, the budget decreased by \$3,345,269 from the FY25 Adopted Budget due to the one-time capital projects in FY25.

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions based on \$30 per infraction. Revenues from the Court Facilities surcharge are anticipated to increase by \$23,936 in FY26. Other sources of revenue include Fund Balance and Interest.

115-COURT FACILITIES FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	1,391,203	1,313,671	1,313,671	923,819	1,337,607	23,936
Miscellaneous Revenues	658,365	0	0	66,036	0	0
Less 5% Statutory Reduction	0	-65,684	-65,684	0	-66,880	-1,196
Fund Balance	0	9,330,336	8,821,612	0	5,962,327	-3,368,009
Total	2,049,568	10,578,323	10,069,599	989,855	7,233,054	-3,345,269
Expenditures						
Operating Expenses	213,682	87,080	87,080	57,864	199,300	112,220
Capital Outlay	4,400,838	4,017,340	2,340,399	1,849,857	730,000	-3,287,340
Transfers Out	621,530	753,976	753,976	81,277	1,015,882	261,906
Reserves - Operating	0	226,589	226,589	0	324,048	97,459
Reserves - Capital	0	5,493,338	6,661,555	0	4,963,824	-529,514
Total	5,236,050	10,578,323	10,069,599	1,988,997	7,233,054	-3,345,269

115-COURT FACILITIES FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3489300 - Court Facility Surcharge	1,391,203	1,313,671	1,313,671	923,819	1,337,607	23,936
Charges For Services:	\$1,391,203	\$1,313,671	\$1,313,671	\$923,819	\$1,337,607	\$23,936
Miscellaneous Revenues:						
3611000 - Interest	658,365	0	0	66,036	0	0
Miscellaneous Revenues:	\$658,365	\$0	\$0	\$66,036	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-65,684	-65,684	0	-66,880	-1,196
Less 5% Statutory Reduction:	\$0	-\$65,684	-\$65,684	\$0	-\$66,880	-\$1,196
Fund Balance:						
3892810 - Balance Forward Restricted	0	5,312,996	6,481,213	0	5,962,327	649,331
3892820 - Balance Forward Committed	0	4,017,340	2,340,399	0	0	-4,017,340
Fund Balance:	\$0	\$9,330,336	\$8,821,612	\$0	\$5,962,327	-\$3,368,009
TOTAL REVENUES:	\$2,049,568	\$10,578,323	\$10,069,599	\$989,855	\$7,233,054	-\$3,345,269
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	0	40,000	40,000	28,852	40,000	0
5420000 - Freight & Postage Services	0	0	0	0	1,000	1,000
5460000 - Repair & Maintenance Svcs	199,898	3,000	3,000	0	22,800	19,800
5460010 - Repairs & Maint Software	0	10,000	10,000	3,052	17,500	7,500
5520000 - Operating Supplies	13,784	34,080	34,080	25,959	28,000	-6,080
5520020 - Computer Hardware, Non-Capit:	0	0	0	0	90,000	90,000
Operating Expenses:	\$213,682	\$87,080	\$87,080	\$57,864	\$199,300	\$112,220
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	0	0	0	130,000	130,000
5650000 - Construction In Progress	4,400,838	4,017,340	2,340,399	1,849,857	600,000	-3,417,340
Capital Outlay:	\$4,400,838	\$4,017,340	\$2,340,399	\$1,849,857	\$730,000	-\$3,287,340
Transfers Out:						
5910001 - Tran Out-general Fund	30,309	162,553	162,553	81,277	426,285	263,732
5910249 - Tran Out-Fund 249	591,221	591,423	591,423	0	589,597	-1,826
Transfers Out:	\$621,530	\$753,976	\$753,976	\$81,277	\$1,015,882	\$261,906
Reserves - Operating:						
5990010 - Reserve For Cash	0	142,301	142,301	0	202,530	60,229
5990020 - Reserve For Contingency	0	84,288	84,288	0	121,518	37,230
Reserves - Operating:	\$0	\$226,589	\$226,589	\$0	\$324,048	\$97,459
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	5,493,338	6,661,555	0	4,963,824	-529,514
Reserves - Capital:	\$0	\$5,493,338	\$6,661,555	\$0	\$4,963,824	-\$529,514
TOTAL EXPENDITURES:	\$5,236,050	\$10,578,323	\$10,069,599	\$1,988,997	\$7,233,054	-\$3,345,269

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.

Capital, Debt, Transfers Out and Reserves

Overall, this Fund remains unchanged from the FY25 Adopted Budget.

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.

118-HOMELESS PREVENTION & RAPID REHOUSING

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Intergovernmental Revenue	252,864	339,871	339,871	149,218	339,871	0
Miscellaneous Revenues	1,106	0	0	165	0	0
Transfers In	0	0	9	3	0	0
Fund Balance	0	0	22,625	0	0	0
Total	253,970	339,871	362,505	149,386	339,871	0
Expenditures						
Operating Expenses	295,429	339,871	362,505	191,675	339,871	0
Total	295,429	339,871	362,505	191,675	339,871	0

118-HOMELESS PREVENTION & RAPID REHOUSING

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Intergovernmental Revenue:						
3316900 - Fed Grant-other Human Svcs	252,864	339,871	339,871	149,218	339,871	0
Intergovernmental Revenue:	\$252,864	\$339,871	\$339,871	\$149,218	\$339,871	\$0
Miscellaneous Revenues:						
3611000 - Interest	1,106	0	0	80	0	0
3690003 - Misc Rev-refund Of Py Expense	0	0	0	84	0	0
Miscellaneous Revenues:	\$1,106	\$0	\$0	\$165	\$0	\$0
Transfers In:						
3810511 - Tran In-Fleet Fuel	0	0	9	3	0	0
Transfers In:	\$0	\$0	\$9	\$3	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	0	22,625	0	0	0
Fund Balance:	\$0	\$0	\$22,625	\$0	\$0	\$0
TOTAL REVENUES:	\$253,970	\$339,871	\$362,505	\$149,386	\$339,871	\$0
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	213	1,000	1,000	0	1,000	0
5420000 - Freight & Postage Services	520	0	0	0	0	0
5440000 - Rentals And Leases	688	1,327	1,327	392	1,327	0
5490000 - Oth Current Chgs & Obligations	286,663	336,544	359,169	190,917	336,444	-100
5511000 - Office Supplies	6,945	500	500	366	500	0
5520000 - Operating Supplies	162	500	509	0	500	0
5521000 - Gas & Oil	238	0	0	0	100	100
Operating Expenses:	\$295,429	\$339,871	\$362,505	\$191,675	\$339,871	\$0
TOTAL EXPENDITURES:	\$295,429	\$339,871	\$362,505	\$191,675	\$339,871	\$0

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.

Personnel Services

Personnel Services are not included in this Fund.

Operating Expenses

Operating Expenses include funding for professional services.

Capital, Debt, Transfers Out, and Reserves

Capital Outlay includes funding for Land Acquisition.

Overall, this Fund includes a budget of \$11,699,325 to support the anticipated expenses in FY26.

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

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Current Ad Valorem Taxes	0	0	0	0	12,282,579	12,282,579
Less 5% Statutory Reduction	0	0	0	0	-614,129	-614,129
Transfers In	0	0	0	0	30,875	30,875
Total	0	0	0	0	11,699,325	11,699,325
Expenditures						
Operating Expenses	0	0	0	0	500,000	500,000
Capital Outlay	0	0	0	0	9,250,000	9,250,000
Reserves - Capital	0	0	0	0	1,949,325	1,949,325
Total	0	0	0	0	11,699,325	11,699,325

124 - ENVIRONMENTAL LAND ACQUISITIONS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Current Ad Valorem Taxes:						
3110000 - Ad Valorem Taxes	0	0	0	0	12,282,579	12,282,579
Current Ad Valorem Taxes:	\$0	\$0	\$0	\$0	\$12,282,579	\$12,282,579
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	0	0	0	-614,129	-614,129
Less 5% Statutory Reduction:	\$0	\$0	\$0	\$0	-\$614,129	-\$614,129
Transfers In:						
3810201 - Tran In - LTD GO Bond Series 201	0	0	0	0	30,875	30,875
Transfers In:	\$0	\$0	\$0	\$0	\$30,875	\$30,875
TOTAL REVENUES:	\$0	\$0	\$0	\$0	\$11,699,325	\$11,699,325
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	500,000	500,000
Operating Expenses:	\$0	\$0	\$0	\$0	\$500,000	\$500,000
Capital Outlay:						
5610000 - Land	0	0	0	0	9,250,000	9,250,000
Capital Outlay:	\$0	\$0	\$0	\$0	\$9,250,000	\$9,250,000
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	1,949,325	1,949,325
Reserves - Capital:	\$0	\$0	\$0	\$0	\$1,949,325	\$1,949,325
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$11,699,325	\$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, the construction of passive recreational facilities, and the monitoring and maintenance of the site.

Personnel Services

Personnel Services supports 5.58 FTEs, which is an increase of 0.93 FTEs from the FY25 Adopted Budget, due to the annual re-evaluation of position allocations. Overall, Personnel Services increased \$180,822 due to the above-mentioned position changes as well as the following:

- Retirement and Workers' Compensation, which were adjusted based on rates set by the State
- Health and Dental Insurance were adjusted due to the above-mentioned allocations, as well as the result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased \$177,924 from the FY25 Adopted Budget, primarily in Repair and Maintenance, due to the completion of the Shingle Creek boardwalk repair.

Capital, Debt, Transfers Out, and Reserves

Capital Outlay includes funding for Brownie Wise Park Improvements, Twin Oaks Conservation Area Improvements, Lake Runnymede Conservation Area Improvements, and Shingle Creek Babb Park Upgrades.

Debt Services includes funds to pay for principal and interest for fleet vehicle lease payments.

Transfers Out include a transfer to the General Fund for the cost allocation plan and to the Property Appraiser for associated fees.

Reserves – Operating was established in accordance with the Budget Policy. Reserves - Restricted reflect funds set aside for ongoing maintenance.

Overall, the budget for this Fund increased \$1,397,043 over the FY25 Adopted Budget.

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.

125-ENVIRONMENTAL LAND MAINTENANCE

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Current Ad Valorem Taxes	4,298,028	5,051,390	5,051,390	4,863,211	2,167,514	-2,883,876
PY Delinquent Ad Valorem Tax	1,096	0	0	1,024	0	0
Charges For Services	4,713	0	0	150	0	0
Miscellaneous Revenues	930,808	77,730	77,730	180,276	71,230	-6,500
Less 5% Statutory Reduction	0	-256,456	-256,456	0	-111,937	144,519
Transfers In	1,222	0	1,995	665	0	0
Other Sources	128,150	175,675	175,675	175,675	0	-175,675
Fund Balance	0	12,029,350	14,506,219	0	16,347,925	4,318,575
Total	5,364,017	17,077,689	19,556,553	5,221,002	18,474,732	1,397,043
Expenditures						
Personnel Services	339,453	437,907	496,862	297,163	618,729	180,822
Operating Expenses	494,289	1,483,563	1,474,326	345,857	1,305,639	-177,924
Capital Outlay	29,606	175,675	186,675	165,044	2,571,261	2,395,586
Debt Service	4,475	11,563	11,563	11,562	39,491	27,928
Transfers Out	185,455	215,231	261,678	132,817	236,660	21,429
Reserves - Operating	0	454,986	408,539	0	500,639	45,653
Reserves - Debt	0	5,781	5,781	0	19,288	13,507
Reserves - Restricted	0	14,292,983	16,711,129	0	13,183,025	-1,109,958
Total	1,053,278	17,077,689	19,556,553	952,443	18,474,732	1,397,043

125 - ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Current Ad Valorem Taxes:						
3110000 - Ad Valorem Taxes	4,298,028	5,051,390	5,051,390	4,863,211	2,167,514	-2,883,876
Current Ad Valorem Taxes:	\$4,298,028	\$5,051,390	\$5,051,390	\$4,863,211	\$2,167,514	-\$2,883,876
PY Delinquent Ad Valorem Tax:						
3113000 - Delinquent Ad Valorem Py	1,096	0	0	1,024	0	0
PY Delinquent Ad Valorem Tax:	\$1,096	\$0	\$0	\$1,024	\$0	\$0
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	280	0	0	150	0	0
3437000 - Conservation and Resource Mgr	4,433	0	0	0	0	0
Charges For Services:	\$4,713	\$0	\$0	\$150	\$0	\$0
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	17,335	8,193	8,193	18,187	10,718	2,525
3611000 - Interest	836,339	0	0	116,915	0	0
3620000 - Rents And Royalties	77,134	69,537	69,537	45,175	60,512	-9,025
Miscellaneous Revenues:	\$930,808	\$77,730	\$77,730	\$180,276	\$71,230	-\$6,500
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-256,456	-256,456	0	-111,937	144,519
Less 5% Statutory Reduction:	\$0	-\$256,456	-\$256,456	\$0	-\$111,937	\$144,519
Transfers In:						
3810509 - Tran In-Fleet Gen Ovrsght	820	0	232	77	0	0
3810510 - Tran In - Fleet Maint Fund	47	0	571	190	0	0
3810511 - Tran In-Fleet Fuel	355	0	1,192	397	0	0
Transfers In:	\$1,222	\$0	\$1,995	\$665	\$0	\$0
Other Sources:						
3831000 - Install Proceeds/Capital Lease	30,745	175,675	175,675	175,675	0	-175,675
3866000 - Trans From Property Appraiser	552	0	0	0	0	0
3867000 - Trans From Tax Collector	96,853	0	0	0	0	0
Other Sources:	\$128,150	\$175,675	\$175,675	\$175,675	\$0	-\$175,675
Fund Balance:						
3892810 - Balance Forward Restricted	0	11,679,350	14,097,264	0	16,197,925	4,518,575
3892820 - Balance Forward Committed	0	350,000	408,955	0	150,000	-200,000
Fund Balance:	\$0	\$12,029,350	\$14,506,219	\$0	\$16,347,925	\$4,318,575
TOTAL REVENUES:	\$5,364,017	\$17,077,689	\$19,556,553	\$5,221,002	\$18,474,732	\$1,397,043

125 - ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	172,306	288,629	347,584	166,333	386,594	97,965
5120002 - Disaster Relief	0	0	0	1,439	0	0
5122000 - Car Allowance	0	0	0	758	0	0
5130001 - Vacancy Factor	0	-5,097	-5,097	0	-7,201	-2,104
5140000 - Overtime	6,989	2,500	2,500	7,241	25,000	22,500
5160000 - Compensated Annual Leave	17,997	0	0	11,690	0	0
5160010 - Compensated Ann Leave Payoff	10,831	0	0	1,259	0	0
5160020 - Compensated Admin Leave	1,266	0	0	1,317	0	0
5170000 - Compensated Sick Leave	13,867	0	0	4,538	0	0
5170010 - Compensated Sick Leave Payoff	3,670	0	0	3,856	0	0
5210000 - Fica Taxes	16,658	22,271	22,271	14,565	31,486	9,215
5220000 - Retirement Contributions	30,946	44,040	44,040	32,492	72,310	28,270
5230000 - Health Insurance	58,701	78,780	78,780	47,221	102,288	23,508
5231000 - Life Insurance	205	295	295	192	416	121
5232000 - Dental Insurance	1,247	1,550	1,550	971	1,882	332
5233000 - Lt Disability Insurance	321	458	458	293	650	192
5233100 - St Disability Insurance	482	812	812	424	1,107	295
5240000 - Workers' Compensation	3,966	3,669	3,669	2,574	4,197	528
Personnel Services:	\$339,453	\$437,907	\$496,862	\$297,163	\$618,729	\$180,822
Operating Expenses:						
5310000 - Professional Services	6,700	0	0	18,550	80,000	80,000
5312000 - Tax Collector Fees	85,545	101,028	101,028	97,413	101,028	0
5340000 - Other Contractual Services	39,660	46,717	46,717	16,239	209,073	162,356
5400000 - Travel And Per Diem	0	475	475	0	525	50
5410000 - Communications	5,327	6,020	6,020	4,118	6,158	138
5420000 - Freight & Postage Services	0	0	0	0	50	50
5430000 - Utility Services	9,411	9,413	9,413	4,007	11,159	1,746
5440000 - Rentals And Leases	69	1,000	1,000	1,198	3,000	2,000
5450000 - Insurance	7,434	4,964	4,964	4,964	4,964	0
5460000 - Repair & Maintenance Svcs	271,396	1,228,090	1,217,090	147,916	780,797	-447,293
5462000 - Rep & Maint-automotive	570	3,000	3,000	109	2,100	-900
5462100 - Rep & Maint.-Sheriff's Site	1,527	1,600	1,600	1,050	1,600	0
5462200 - Repair & Maint-Auto Direct	2,595	0	0	0	0	0
5470000 - Printing And Binding	3,957	5,000	5,000	0	5,050	50
5490000 - Oth Current Chgs & Obligations	613	600	600	947	600	0
5490500 - Reimbursement Of Py Revenue	120	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,554	1,452	1,452	1,452	1,744	292
5490502 - OH-Property & Liability Insuranc	680	768	768	768	768	0
5490503 - OH-Dental Insurance	375	369	369	369	442	73
5490504 - OH-Health Insurance	1,325	1,848	1,848	1,848	2,215	367
5490505 - OH-Life/AD&D, STD, LTD	304	282	282	282	339	57
5490509 - OH-Fleet Oversight	1,365	1,986	1,986	1,986	1,986	0
5490510 - OH-Fleet Maint	20,604	22,988	22,988	22,988	22,988	0
5490511 - OH-Fleet Fuel	2,832	1,338	1,338	1,338	1,338	0
5520000 - Operating Supplies	11,749	13,300	15,063	5,477	29,550	16,250
5520010 - Computer Software	0	1,000	1,000	0	1,000	0
5520011 - Computer Software, SAAS	0	0	0	0	6,500	6,500
5521000 - Gas & Oil	3,080	6,225	6,225	1,776	5,500	-725

125 - ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5522000 - Chemicals	11,758	13,500	13,500	9,692	13,000	-500
5525000 - Tools	3,161	8,750	8,750	470	8,250	-500
5540000 - Books,pubs,subs & Membership	0	185	185	0	650	465
5550000 - Training	578	1,665	1,665	900	3,265	1,600
Operating Expenses:	\$494,289	\$1,483,563	\$1,474,326	\$345,857	\$1,305,639	-\$177,924
Capital Outlay:						
5640000 - Machinery & Equipment	29,606	0	11,000	0	0	0
5650000 - Construction In Progress	0	175,675	175,675	165,044	2,571,261	2,395,586
Capital Outlay:	\$29,606	\$175,675	\$186,675	\$165,044	\$2,571,261	\$2,395,586
Debt Service:						
5710000 - Principal	4,324	10,110	10,110	10,110	30,624	20,514
5720000 - Interest	151	1,453	1,453	1,452	8,867	7,414
Debt Service:	\$4,475	\$11,563	\$11,563	\$11,562	\$39,491	\$27,928
Transfers Out:						
5910001 - Tran Out-general Fund	90,890	116,469	116,469	58,235	130,379	13,910
5910201 - Tran Out - LTD GO Bond Series 2	0	0	46,447	0	0	0
5910704 - Transfers out-Property Appr	94,565	98,762	98,762	74,583	106,281	7,519
Transfers Out:	\$185,455	\$215,231	\$261,678	\$132,817	\$236,660	\$21,429
Reserves - Operating:						
5990010 - Reserve For Cash	0	286,186	286,186	0	306,146	19,960
5990020 - Reserve For Contingency	0	168,800	122,353	0	194,493	25,693
Reserves - Operating:	\$0	\$454,986	\$408,539	\$0	\$500,639	\$45,653
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,781	5,781	0	19,288	13,507
Reserves - Debt:	\$0	\$5,781	\$5,781	\$0	\$19,288	\$13,507
Reserves - Restricted:						
5990070 - Reserves Restricted	0	14,292,983	16,711,129	0	13,183,025	-1,109,958
Reserves - Restricted:	\$0	\$14,292,983	\$16,711,129	\$0	\$13,183,025	-\$1,109,958
TOTAL EXPENDITURES:	\$1,053,278	\$17,077,689	\$19,556,553	\$952,443	\$18,474,732	\$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.

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.

128-SUBDIVISION POND MSBU

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	1,294,977	1,503,366	1,503,366	1,449,659	1,628,951	125,585
Miscellaneous Revenues	62,598	0	0	9,278	0	0
Less 5% Statutory Reduction	0	-75,172	-75,172	0	-81,448	-6,276
Fund Balance	0	461,062	643,847	0	574,412	113,350
Total	1,357,575	1,889,256	2,072,041	1,458,937	2,121,915	232,659
Expenditures						
Operating Expenses	930,040	1,491,104	1,673,889	655,843	1,696,436	205,332
Transfers Out	385,748	398,152	398,152	199,076	425,479	27,327
Total	1,315,788	1,889,256	2,072,041	854,919	2,121,915	232,659

128 - SUBDIVISION POND MSBU

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3252000 - Spec Assesmt Service Charge	1,294,958	1,503,366	1,503,366	1,449,654	1,628,951	125,585
3252100 - Spec Assess Serv Charge Delinq	19	0	0	5	0	0
Permits, Fees & Special Assessments:	\$1,294,977	\$1,503,366	\$1,503,366	\$1,449,659	\$1,628,951	\$125,585
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	2,805	0	0	2,880	0	0
3611000 - Interest	59,793	0	0	6,398	0	0
Miscellaneous Revenues:	\$62,598	\$0	\$0	\$9,278	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-75,172	-75,172	0	-81,448	-6,276
Less 5% Statutory Reduction:	\$0	-\$75,172	-\$75,172	\$0	-\$81,448	-\$6,276
Fund Balance:						
3892810 - Balance Forward Restricted	0	461,062	643,847	0	574,412	113,350
Fund Balance:	\$0	\$461,062	\$643,847	\$0	\$574,412	\$113,350
TOTAL REVENUES:	\$1,357,575	\$1,889,256	\$2,072,041	\$1,458,937	\$2,121,915	\$232,659
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	25,929	30,069	30,069	29,026	32,581	2,512
5430000 - Utility Services	12,468	17,155	17,155	9,348	16,500	-655
5460000 - Repair & Maintenance Svcs	891,112	1,443,880	1,626,665	617,099	1,647,355	203,475
5470000 - Printing And Binding	530	0	0	371	0	0
Operating Expenses:	\$930,040	\$1,491,104	\$1,673,889	\$655,843	\$1,696,436	\$205,332
Transfers Out:						
5910001 - Tran Out-general Fund	370,425	382,829	382,829	191,415	425,479	42,650
5910102 - Tran Out-transportation Trust	15,323	15,323	15,323	7,662	0	-15,323
Transfers Out:	\$385,748	\$398,152	\$398,152	\$199,076	\$425,479	\$27,327
TOTAL EXPENDITURES:	\$1,315,788	\$1,889,256	\$2,072,041	\$854,919	\$2,121,915	\$232,659

FUND 129 – STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNITS (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 the services provided.

129-STREET LIGHTING MSBU

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	407,626	334,784	334,784	322,767	346,711	11,927
Miscellaneous Revenues	11,146	0	0	1,776	0	0
Less 5% Statutory Reduction	0	-16,742	-16,742	0	-17,337	-595
Fund Balance	0	79,308	110,929	0	76,527	-2,781
Total	418,772	397,350	428,971	324,542	405,901	8,551
Expenditures						
Operating Expenses	277,473	337,309	368,930	208,843	324,143	-13,166
Transfers Out	78,651	60,041	60,041	30,021	81,758	21,717
Total	356,124	397,350	428,971	238,863	405,901	8,551

129 - STREET LIGHTING MSBU

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3252000 - Spec Assesmt Service Charge	407,602	334,784	334,784	322,641	346,711	11,927
3252100 - Spec Assess Serv Charge Delinq	24	0	0	126	0	0
Permits, Fees & Special Assessments:	\$407,626	\$334,784	\$334,784	\$322,767	\$346,711	\$11,927
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	883	0	0	658	0	0
3611000 - Interest	10,264	0	0	1,117	0	0
Miscellaneous Revenues:	\$11,146	\$0	\$0	\$1,776	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-16,742	-16,742	0	-17,337	-595
Less 5% Statutory Reduction:	\$0	-\$16,742	-\$16,742	\$0	-\$17,337	-\$595
Fund Balance:						
3892810 - Balance Forward Restricted	0	79,308	110,929	0	76,527	-2,781
Fund Balance:	\$0	\$79,308	\$110,929	\$0	\$76,527	-\$2,781
TOTAL REVENUES:	\$418,772	\$397,350	\$428,971	\$324,542	\$405,901	\$8,551
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	8,162	6,696	6,696	6,463	6,942	246
5430000 - Utility Services	269,311	330,613	362,234	202,380	317,201	-13,412
Operating Expenses:	\$277,473	\$337,309	\$368,930	\$208,843	\$324,143	-\$13,166
Transfers Out:						
5910001 - Tran Out-general Fund	78,651	60,041	60,041	30,021	81,758	21,717
Transfers Out:	\$78,651	\$60,041	\$60,041	\$30,021	\$81,758	\$21,717
TOTAL EXPENDITURES:	\$356,124	\$397,350	\$428,971	\$238,863	\$405,901	\$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 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.

Personnel Services

This Fund supports 6.00 FTEs, which is unchanged from the FY25 Adopted Budget. Personnel Services increased \$38,028 from the FY25 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance were adjusted as a result of employee plan selections as well as rate increases for FY26; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses increased \$858,580 due to the reimbursements for the IT staff (Management Information Services – MIS) at the State Attorney’s Office and the increase for the Public Defender’s Interlocal Agreement (ILA). In addition, the Public Defender’s Office will be upgrading their software systems (STAC 3.0, 365 Licenses, Windows 11, DocuSign), and the replacement of laptops for the Public Defender’s Office. The Court Administration department will also replace their courtroom hearing assist devise, replacing end-of-life interpreter video conferencing devices and audio track systems.

Capital, Debt, Transfers Out and Reserves

Capital Outlay provides funding for servers and audio equipment for the courtrooms.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Overall, the FY26 Recommended Budget increased \$744,818 over the FY25 Adopted Budget.

REVENUES

Revenues are derived from \$2.00 of the \$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.

130-COURT RELATED TECHNOLOGY FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	946,666	949,342	949,342	639,132	949,342	0
Miscellaneous Revenues	54,031	0	0	9,408	0	0
Less 5% Statutory Reduction	0	-47,467	-47,467	0	-47,467	0
Transfers In	418,985	684,174	684,174	342,087	1,505,930	821,756
Fund Balance	0	648,495	959,616	0	571,557	-76,938
Total	<u>1,419,682</u>	<u>2,234,544</u>	<u>2,545,665</u>	<u>990,627</u>	<u>2,979,362</u>	<u>744,818</u>
Expenditures						
Personnel Services	692,363	707,594	707,594	540,825	745,622	38,028
Operating Expenses	459,036	873,711	873,711	385,676	1,732,291	858,580
Capital Outlay	105,906	263,000	263,000	149,813	364,000	101,000
Transfers Out	91,108	128,631	439,752	168,023	137,449	8,818
Reserves - Operating	0	261,608	261,608	0	0	-261,608
Total	<u>1,348,413</u>	<u>2,234,544</u>	<u>2,545,665</u>	<u>1,244,337</u>	<u>2,979,362</u>	<u>744,818</u>

130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3483201 - Clerk's Rev Svce Charge	946,666	949,342	949,342	639,132	949,342	0
Charges For Services:	\$946,666	\$949,342	\$949,342	\$639,132	\$949,342	\$0
Miscellaneous Revenues:						
3611000 - Interest	53,815	0	0	6,533	0	0
3640000 - Disposition Of Fixed Assets	216	0	0	2,876	0	0
Miscellaneous Revenues:	\$54,031	\$0	\$0	\$9,408	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-47,467	-47,467	0	-47,467	0
Less 5% Statutory Reduction:	\$0	-\$47,467	-\$47,467	\$0	-\$47,467	\$0
Transfers In:						
3810001 - Tran In-general Fund	418,985	684,174	684,174	342,087	1,505,930	821,756
Transfers In:	\$418,985	\$684,174	\$684,174	\$342,087	\$1,505,930	\$821,756
Fund Balance:						
3892810 - Balance Forward Restricted	0	499,950	811,071	0	423,012	-76,938
3892820 - Balance Forward Committed	0	148,545	148,545	0	148,545	0
Fund Balance:	\$0	\$648,495	\$959,616	\$0	\$571,557	-\$76,938
TOTAL REVENUES:	\$1,419,682	\$2,234,544	\$2,545,665	\$990,627	\$2,979,362	\$744,818

130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	435,561	492,639	492,639	339,995	512,332	19,693
5130001 - Vacancy Factor	0	-8,673	-8,673	0	-9,017	-344
5140000 - Overtime	1,065	3,000	3,000	316	3,000	0
5160000 - Compensated Annual Leave	14,519	0	0	13,721	0	0
5160010 - Compensated Ann Leave Payoff	10,325	0	0	1,877	0	0
5160020 - Compensated Admin Leave	1,984	0	0	2,026	0	0
5170000 - Compensated Sick Leave	4,501	0	0	10,166	0	0
5170010 - Compensated Sick Leave Payoff	19,158	0	0	6,004	0	0
5210000 - Fica Taxes	35,888	37,915	37,915	27,276	39,422	1,507
5220000 - Retirement Contributions	63,587	67,555	67,555	50,248	72,301	4,746
5230000 - Health Insurance	101,150	109,737	109,737	85,351	122,087	12,350
5231000 - Life Insurance	423	503	503	380	524	21
5232000 - Dental Insurance	1,790	2,046	2,046	1,520	2,088	42
5233000 - Lt Disability Insurance	675	793	793	584	825	32
5233100 - St Disability Insurance	1,011	1,434	1,434	875	1,492	58
5240000 - Workers' Compensation	725	645	645	486	568	-77
Personnel Services:	\$692,363	\$707,594	\$707,594	\$540,825	\$745,622	\$38,028
Operating Expenses:						
5310000 - Professional Services	125,000	125,000	125,000	125,000	694,929	569,929
5340000 - Other Contractual Services	0	122,700	122,700	0	207,700	85,000
5340008 - Other Contractual Svc- Auction	267	0	0	803	0	0
5400000 - Travel And Per Diem	0	9,000	9,000	1,488	9,000	0
5410000 - Communications	227	0	0	900	0	0
5420000 - Freight & Postage Services	58	0	0	0	0	0
5440000 - Rentals And Leases	4,960	0	0	3,850	0	0
5450000 - Insurance	2,094	2,604	2,604	2,604	2,604	0
5460000 - Repair & Maintenance Svcs	70,378	115,135	115,135	13,325	126,135	11,000
5460010 - Repairs & Maint Software	29,548	0	0	96,063	28,000	28,000
5490000 - Oth Current Chgs & Obligations	0	2,813	2,813	0	2,813	0
5490501 - OH-Workers' Compensation	2,028	1,878	1,878	1,878	1,878	0
5490502 - OH-Property & Liability Insuranc	192	403	403	403	403	0
5490503 - OH-Dental Insurance	486	474	474	474	474	0
5490504 - OH-Health Insurance	1,728	2,382	2,382	2,382	2,382	0
5490505 - OH-Life/AD&D, STD, LTD	396	366	366	366	366	0
5511000 - Office Supplies	6,563	7,400	7,400	3,342	7,400	0
5512000 - Office Equipment	50,722	58,478	58,478	51,999	94,672	36,194
5520000 - Operating Supplies	30,235	77,180	77,180	19,331	87,180	10,000
5520010 - Computer Software	61,687	199,545	199,545	28,243	274,545	75,000
5520020 - Computer Hardware, Non-Capit:	68,225	85,353	85,353	28,812	129,810	44,457
5520021 - Computer Hardware, Operating	1,747	52,500	52,500	2,366	52,500	0
5540000 - Books,pubs,subs & Membership	1,696	4,000	4,000	825	3,000	-1,000
5541000 - Registration Fees	800	3,000	3,000	1,225	3,000	0
5550000 - Training	0	3,500	3,500	0	3,500	0
Operating Expenses:	\$459,036	\$873,711	\$873,711	\$385,676	\$1,732,291	\$858,580
Capital Outlay:						
5640000 - Machinery & Equipment	0	41,000	41,000	0	0	-41,000
5640020 - Computer Hardware, Capital	105,906	222,000	222,000	149,813	364,000	142,000

130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Capital Outlay:	\$105,906	\$263,000	\$263,000	\$149,813	\$364,000	\$101,000
Transfers Out:						
5910001 - Tran Out-general Fund	91,108	128,631	439,752	168,023	137,449	8,818
Transfers Out:	\$91,108	\$128,631	\$439,752	\$168,023	\$137,449	\$8,818
Reserves - Operating:						
5990010 - Reserve For Cash	0	261,608	261,608	0	0	-261,608
Reserves - Operating:	\$0	\$261,608	\$261,608	\$0	\$0	-\$261,608
TOTAL EXPENDITURES:	\$1,348,413	\$2,234,544	\$2,545,665	\$1,244,337	\$2,979,362	\$744,818

FUND 134 – COUNTYWIDE FIRE/EMS

TRENDS & ISSUES

In FY25, 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: County EMS (2171), County Fire Protection (2172), Countywide Fire/EMS (2125), Fire Marshal (2133), Medical Director (2146), 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).

Personnel Services

Personnel Services supports 476.63 FTEs, which is a net increase of 5.41 FTEs over the FY25 Adopted Budget, as a result of the reevaluation of allocations of 21 Firefighter positions previously 100% allocated to the FEMA SAFER grant.

Overall, Personnel Services increased \$3,660,987 over the FY25 Adopted Budget due to the allocation changes mentioned above, as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of the above-mentioned reallocation changes, as well as rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book, regardless of IAFF affiliation
- Overtime, Physical Agility Testing, and Education Incentives, among others, reflect an overall increase based on anticipated needs for FY26

Operating Expenses

Operating Expenses increased by \$1,518,837 primarily due to increases in Tax Collector Fees for a percentage of Ad Valorem and Special Assessment revenue collected, Operating Supplies to support newly added fire stations, one-time projects, and the replacement of bunker gear.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes requests for switches for new Fire Stations, respirator fit tester, gym equipment, treadmills, emergency air supply system, and replacement vehicles. However, most capital items are accounted for in Fund 331 – Countywide Fire Capital Fund, which is funded through a Transfer Out from this Fund.

Transfers Out include a transfer to the General Fund for the cost allocation, transfer for Intergovernmental Radio, a transfer for debt service payments, and the above-mentioned transfer to Fund 331 – Countywide Fire Capital.

Reserves are established in accordance with policy.

Overall, the FY26 Recommended Budget reflects an increase of \$6,711,486 over the FY25 Adopted Budget.

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. The County Manager's Recommended Budget does reflect those proposed updates. 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.

134-COUNTYWIDE FIRE/EMS FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Current Ad Valorem Taxes	36,421,005	42,923,989	42,923,989	41,292,073	46,130,014	3,206,025
PY Delinquent Ad Valorem Tax	1,534	1,000	1,000	825	1,000	0
Permits, Fees & Special Assessments	52,885,950	54,642,571	54,642,571	55,184,147	59,587,808	4,945,237
Intergovernmental Revenue	332,320	108,535	108,535	56,641	118,614	10,079
Charges For Services	18,906,423	19,225,182	19,225,182	9,896,581	19,145,990	-79,192
Judgment, Fines & Forfeits	5,250	0	0	500	0	0
Miscellaneous Revenues	6,257,679	3,202,695	3,202,695	719,436	3,474,446	271,751
Less 5% Statutory Reduction	0	-6,005,199	-6,005,199	0	-6,422,395	-417,196
Transfers In	6,235,665	6,155,287	6,559,750	6,324,221	4,376,682	-1,778,605
Other Sources	1,345,726	0	60,432	0	0	0
Fund Balance	0	40,016,855	47,412,928	0	40,570,242	553,387
Total	122,391,554	160,270,915	168,131,883	113,474,425	166,982,401	6,711,486
Expenditures						
Personnel Services	58,976,122	67,970,127	67,970,127	47,282,188	71,631,114	3,660,987
Operating Expenses	23,451,016	28,821,094	29,268,117	15,920,177	30,339,931	1,518,837
Capital Outlay	690,815	405,785	460,684	256,858	424,432	18,647
Debt Service	3,766,961	4,081,342	4,081,342	3,882,845	4,252,251	170,909
Transfers Out	22,270,154	27,040,626	34,333,790	16,871,005	21,263,439	-5,777,187
Reserves - Operating	0	27,840,208	27,906,090	0	33,296,538	5,456,330
Reserves - Debt	0	2,034,328	2,034,328	0	1,995,346	-38,982
Reserves - Capital	0	2,077,405	2,077,405	0	2,151,816	74,411
Reserves - Assigned	0	0	0	0	1,627,534	1,627,534
Total	109,155,069	160,270,915	168,131,883	84,213,073	166,982,401	6,711,486

134-COUNTYWIDE FIRE/EMS FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Current Ad Valorem Taxes:						
3110000 - Ad Valorem Taxes	36,421,005	42,923,989	42,923,989	41,292,073	46,130,014	3,206,025
Current Ad Valorem Taxes:	\$36,421,005	\$42,923,989	\$42,923,989	\$41,292,073	\$46,130,014	\$3,206,025
PY Delinquent Ad Valorem Tax:						
3113000 - Delinquent Ad Valorem Py	1,534	1,000	1,000	825	1,000	0
PY Delinquent Ad Valorem Tax:	\$1,534	\$1,000	\$1,000	\$825	\$1,000	\$0
Permits, Fees & Special Assessments:						
3252000 - Spec Assesmt Service Charge	51,278,479	53,268,143	53,268,143	54,154,602	58,120,935	4,852,792
3252001 - Special Assessments Other Svc C	1,430,828	1,193,156	1,193,156	894,718	1,287,200	94,044
3252100 - Spec Assess Serv Charge Delinq	-7,200	0	0	-5,599	0	0
3290000 - Other Permits and Fees	460	0	0	0	0	0
3295000 - Other Permits and Fees	183,384	181,272	181,272	140,427	179,673	-1,599
Permits, Fees & Special Assessments:	\$52,885,950	\$54,642,571	\$54,642,571	\$55,184,147	\$59,587,808	\$4,945,237
Intergovernmental Revenue:						
3312000 - Fed Grant-public Safety	223,828	0	0	0	0	0
3352000 - St Shared Rev-public Safety	108,492	108,535	108,535	56,641	118,614	10,079
Intergovernmental Revenue:	\$332,320	\$108,535	\$108,535	\$56,641	\$118,614	\$10,079
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	384	0	0	526	0	0
3425200 - Fire Plan Review Fees	642,205	792,008	792,008	938,105	871,055	79,047
3425300 - Fire Marshal Inspection Fees	216,735	208,590	208,590	152,385	207,903	-687
3426000 - Ambulance Fees	18,043,722	18,224,584	18,224,584	8,801,472	18,067,032	-157,552
3429000 - Oth Public Safety Chgs & Fees	3,378	0	0	4,094	0	0
Charges For Services:	\$18,906,423	\$19,225,182	\$19,225,182	\$9,896,581	\$19,145,990	-\$79,192
Judgment, Fines & Forfeits:						
3540001 - Violations of LO -False Alarms	5,250	0	0	500	0	0
Judgment, Fines & Forfeits:	\$5,250	\$0	\$0	\$500	\$0	\$0
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	214,373	90,000	90,000	220,037	90,000	0
3611000 - Interest	3,348,815	300,000	300,000	375,185	500,000	200,000
3690003 - Misc Rev-refund Of Py Expense	44,628	0	0	19,460	0	0
3690004 - Misc Rev-reimbursements	216,960	0	0	96,966	0	0
3690020 - Misc Rev-SWAT Paramedic Progr	0	10,449	10,449	0	10,658	209
3690021 - Misc Rev- Medical Director Reimr	35,750	0	0	0	0	0
3690022 - Misc Rev -Medicaid Reimb FFS	462,702	507,807	507,807	0	569,349	61,542
3690024 - Misc Rev - Haz Mat	20,941	0	0	7,236	0	0
3690025 - Misc Rev - Medicaid Reimb MCC	1,903,337	2,294,439	2,294,439	0	2,294,439	0
3690026 - Cigna Wellness Equipment Reim	10,000	0	0	0	10,000	10,000
3699000 - Misc Rev-other	173	0	0	551	0	0
Miscellaneous Revenues:	\$6,257,679	\$3,202,695	\$3,202,695	\$719,436	\$3,474,446	\$271,751
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-6,005,199	-6,005,199	0	-6,422,395	-417,196
Less 5% Statutory Reduction:	\$0	-\$6,005,199	-\$6,005,199	\$0	-\$6,422,395	-\$417,196
Transfers In:						
3810001 - Tran In-general Fund	5,974,496	6,145,287	6,206,456	6,206,456	4,366,682	-1,778,605

134-COUNTYWIDE FIRE/EMS FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Transfers In:						
3810248 - Tran In - 248	6,711	0	0	0	0	0
3810504 - Tran In-Health Insurance	0	10,000	10,000	3,333	10,000	0
3810509 - Tran In-Fleet Gen Ovrsght	17,107	0	4,713	1,571	0	0
3810510 - Tran In - Fleet Maint Fund	188,024	0	215,310	71,770	0	0
3810511 - Tran In-Fleet Fuel	49,327	0	123,271	41,090	0	0
Transfers In:	\$6,235,665	\$6,155,287	\$6,559,750	\$6,324,221	\$4,376,682	-\$1,778,605
Other Sources:						
3831000 - Install Proceeds/Capital Lease	62,740	0	60,432	0	0	0
3864000 - Trans From Sheriff	20,902	0	0	0	0	0
3866000 - Trans From Property Appraiser	2,768	0	0	0	0	0
3867000 - Trans From Tax Collector	1,259,315	0	0	0	0	0
Other Sources:	\$1,345,726	\$0	\$60,432	\$0	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	37,982,527	45,275,691	0	38,574,896	592,369
3892820 - Balance Forward Committed	0	2,034,328	2,137,237	0	1,995,346	-38,982
Fund Balance:	\$0	\$40,016,855	\$47,412,928	\$0	\$40,570,242	\$553,387
TOTAL REVENUES:	\$122,391,554	\$160,270,915	\$168,131,883	\$113,474,425	\$166,982,401	\$6,711,486

134-COUNTYWIDE FIRE/EMS FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	24,945,748	35,317,024	35,317,024	19,899,483	35,632,273	315,249
5120002 - Disaster Relief	199	0	0	18,873	0	0
5120030 - Holiday Pay	510,972	606,871	606,871	523,684	606,871	0
5122000 - Car Allowance	3,503	5,803	5,803	1,045	5,803	0
5122001 - Cell Phone Allowance	220	224	224	174	224	0
5124000 - Exec Deferred Compensation	42,900	39,254	39,254	32,889	45,882	6,628
5130000 - Other Salaries & Wages	0	14,853	14,853	0	15,374	521
5130001 - Vacancy Factor	0	-699,674	-699,674	0	-731,257	-31,583
5130002 - Other Salaries & Wages-Standb	225,825	275,000	275,000	166,797	275,000	0
5130003 - Other Salaries & Wages-Deploy	11,376	0	0	6,833	0	0
5130005 - DC Backfill	90,461	140,000	140,000	60,679	140,000	0
5140000 - Overtime	3,857,011	3,405,730	3,405,730	3,113,892	3,838,580	432,850
5140001 - Overtime-Deployment	32,895	0	0	27,587	0	0
5140003 - Overtime- Disaster Relief	159	0	0	3,195	0	0
5150000 - Incentive Pay	3,318,448	2,871,804	2,871,804	2,688,995	3,462,197	590,393
5150010 - Uniform Allowance	106,274	135,300	135,300	86,166	143,400	8,100
5150030 - Educ Incentive Firefighters	110,480	113,989	113,989	80,921	423,059	309,070
5150031 - Tuition Reimbursement - CBA	9,714	50,000	50,000	13,709	50,000	0
5150032 - Tuition Reimbursement - Non-C	0	10,000	10,000	0	10,000	0
5150041 - Incumbent Physical Agility Test	25,920	10,000	10,000	28,845	43,290	33,290
5150042 - Live Fire Instructor	3,800	10,400	10,400	400	10,400	0
5150100 - Wellness Incentive	157,889	233,457	233,457	132,324	247,492	14,035
5150300 - Class C Meals	0	0	0	75	0	0
5160000 - Compensated Annual Leave	2,014,656	0	0	1,479,772	0	0
5160010 - Compensated Ann Leave Payoff	82,279	0	0	121,891	0	0
5160020 - Compensated Admin Leave	30,376	0	0	27,259	0	0
5170000 - Compensated Sick Leave	1,281,865	0	0	1,032,224	0	0
5170010 - Compensated Sick Leave Payoff	141,639	0	0	119,107	0	0
5210000 - Fica Taxes	2,704,838	2,919,394	2,919,394	2,172,149	2,988,771	69,377
5220000 - Retirement Contributions	10,874,820	12,225,922	12,225,922	8,850,142	13,576,807	1,350,885
5230000 - Health Insurance	6,650,267	8,440,564	8,440,564	5,394,112	8,894,602	454,038
5231000 - Life Insurance	27,347	40,405	40,405	22,669	42,382	1,977
5232000 - Dental Insurance	129,844	154,981	154,981	104,306	160,792	5,811
5233000 - Lt Disability Insurance	43,124	53,807	53,807	34,694	54,800	993
5233100 - St Disability Insurance	64,422	95,875	95,875	51,753	97,434	1,559
5240000 - Workers' Compensation	1,476,853	1,499,144	1,499,144	984,990	1,596,938	97,794
5270000 - Community Service Leave	0	0	0	552	0	0
Personnel Services:	\$58,976,122	\$67,970,127	\$67,970,127	\$47,282,188	\$71,631,114	\$3,660,987
Operating Expenses:						
5310000 - Professional Services	29,610	12,500	12,500	2,498	27,500	15,000
5310006 - Legal Fees	78,042	163,000	163,000	71,900	85,000	-78,000
5312000 - Tax Collector Fees	1,756,272	1,923,843	1,923,843	1,911,621	2,081,110	157,267
5314000 - Medical Svcs	395,678	461,616	461,616	32,085	505,595	43,979
5340000 - Other Contractual Services	1,518,505	3,448,877	3,539,319	1,600,363	3,574,535	125,658
5400000 - Travel And Per Diem	20,565	51,257	51,257	12,886	59,257	8,000
5410000 - Communications	242,289	295,039	295,039	164,996	340,676	45,637
5420000 - Freight & Postage Services	1,449	6,000	6,000	894	5,750	-250
5430000 - Utility Services	484,769	676,922	676,922	361,651	755,738	78,816

134-COUNTYWIDE FIRE/EMS FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440000 - Rentals And Leases	13,805	93,955	93,955	67,345	112,741	18,786
5450000 - Insurance	569,939	874,732	874,732	874,732	874,732	0
5460000 - Repair & Maintenance Svcs	1,001,448	1,512,684	1,851,265	771,519	1,401,388	-111,296
5460008 - R&M Parking re-paving	0	330,000	330,000	0	0	-330,000
5460010 - Repairs & Maint Software	153,419	341,440	341,440	229,026	225,428	-116,012
5462000 - Rep & Maint-automotive	1,637,252	2,115,000	2,115,000	984,608	2,012,000	-103,000
5462200 - Repair & Maint-Auto Direct	26,825	65,000	83,000	33,873	65,000	0
5469000 - Rep & Maint - Additional Mainte	0	0	0	0	50,000	50,000
5470000 - Printing And Binding	4,612	5,028	5,028	2,292	5,200	172
5480000 - Promotional Activities	6,475	11,000	11,000	8,427	15,200	4,200
5490000 - Oth Current Chgs & Obligations	831,901	991,600	991,600	5,050	1,074,618	83,018
5490400 - Bad Debt	10,645,842	10,308,844	10,308,844	5,417,098	10,659,549	350,705
5490500 - Reimbursement Of Py Revenue	270	0	0	1,591	0	0
5490501 - OH-Workers' Compensation	151,738	147,484	147,484	147,484	149,187	1,703
5490502 - OH-Property & Liability Insuranc	52,137	135,409	135,409	135,409	135,323	-86
5490503 - OH-Dental Insurance	36,285	37,113	37,113	37,113	37,652	539
5490504 - OH-Health Insurance	129,005	186,481	186,481	186,481	189,221	2,740
5490505 - OH-Life/AD&D, STD, LTD	29,562	28,664	28,664	28,664	29,106	442
5490509 - OH-Fleet Oversight	24,747	57,593	57,593	57,593	57,593	0
5490510 - OH-Fleet Maint	497,934	505,737	505,737	505,737	505,737	0
5490511 - OH-Fleet Fuel	51,330	107,040	107,040	107,040	107,040	0
5511000 - Office Supplies	27,822	41,144	41,144	19,875	41,128	-16
5512000 - Office Equipment	3,617	4,500	4,500	0	6,500	2,000
5520000 - Operating Supplies	978,118	1,050,227	1,050,227	706,702	1,848,817	798,590
5520005 - OS Personal Protect Equip	286,570	325,844	325,844	227,480	1,119,083	793,239
5520010 - Computer Software	99,089	102,500	102,500	80,690	95,676	-6,824
5520011 - Computer Software, SAAS	0	0	0	14,711	85,252	85,252
5520020 - Computer Hardware, Non-Capit:	219,648	211,200	211,200	175,629	51,200	-160,000
5521000 - Gas & Oil	354,945	507,400	507,400	206,707	472,000	-35,400
5521005 - Gas & Oil-Direct	330,776	360,000	360,000	182,172	360,197	197
5522500 - Food	787	0	0	0	0	0
5524500 - Cleaning Supplies	43	0	0	0	0	0
5525000 - Tools	0	0	0	51	0	0
5526000 - Clothing	368,063	478,599	478,599	274,358	480,520	1,921
5528000 - Medicine	0	178,200	178,200	113,290	187,579	9,379
5540000 - Books,pubs,subs & Membership	10,190	20,336	20,336	6,918	15,801	-4,535
5541000 - Registration Fees	8,157	31,230	31,230	5,082	36,230	5,000
5550000 - Training	371,485	616,056	616,056	146,536	398,072	-217,984
Operating Expenses:	\$23,451,016	\$28,821,094	\$29,268,117	\$15,920,177	\$30,339,931	\$1,518,837
Capital Outlay:						
5640000 - Machinery & Equipment	528,481	278,785	273,252	98,580	119,823	-158,962
5640020 - Computer Hardware, Capital	18,851	24,000	24,000	20,836	24,000	0
5640100 - Vehicles	143,483	103,000	163,432	137,442	280,609	177,609
Capital Outlay:	\$690,815	\$405,785	\$460,684	\$256,858	\$424,432	\$18,647
Debt Service:						
5710000 - Principal	3,048,430	3,408,867	3,408,867	3,228,939	3,607,840	198,973
5710004 - Principal - Lessee	82,915	0	0	0	0	0

134-COUNTYWIDE FIRE/EMS FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Debt Service:						
5710005 - Principal-SBITAs	22,798	0	0	0	0	0
5720000 - Interest	612,201	672,475	672,475	653,906	644,411	-28,064
5720004 - Interest-Lessee	220	0	0	0	0	0
5720005 - Interest-SBITAs	398	0	0	0	0	0
Debt Service:	\$3,766,961	\$4,081,342	\$4,081,342	\$3,882,845	\$4,252,251	\$170,909
Transfers Out:						
5910001 - Tran Out-general Fund	3,894,067	5,016,165	5,016,165	2,508,083	5,599,115	582,950
5910158 - Tran Out-intergov Radio Commu	272,558	293,597	293,597	146,799	340,990	47,393
5910242 - Transfers Out Fund 242	300,733	374,983	374,983	0	243,047	-131,936
5910331 - Tran Out - Fire Capital Fund	14,869,699	17,927,799	25,220,963	11,394,954	11,566,139	-6,361,660
5910704 - Transfers out-Property Appr	475,156	494,902	494,902	373,738	532,599	37,697
5910705 - Transfers out-Sheriff	2,457,941	2,933,180	2,933,180	2,447,432	2,981,549	48,369
Transfers Out:	\$22,270,154	\$27,040,626	\$34,333,790	\$16,871,005	\$21,263,439	-\$5,777,187
Reserves - Operating:						
5990010 - Reserve For Cash	0	17,400,130	17,400,130	0	20,810,336	3,410,206
5990020 - Reserve For Contingency	0	10,440,078	10,505,960	0	12,486,202	2,046,124
Reserves - Operating:	\$0	\$27,840,208	\$27,906,090	\$0	\$33,296,538	\$5,456,330
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,034,328	2,034,328	0	1,995,346	-38,982
Reserves - Debt:	\$0	\$2,034,328	\$2,034,328	\$0	\$1,995,346	-\$38,982
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	2,077,405	2,077,405	0	2,151,816	74,411
Reserves - Capital:	\$0	\$2,077,405	\$2,077,405	\$0	\$2,151,816	\$74,411
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	0	0	1,627,534	1,627,534
Reserves - Assigned:	\$0	\$0	\$0	\$0	\$1,627,534	\$1,627,534
TOTAL EXPENDITURES:	\$109,155,069	\$160,270,915	\$168,131,883	\$84,213,073	\$166,982,401	\$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).

Personnel Services

Personnel Services supports 0.60 FTEs, which is a decrease of .65 FTEs over the FY25 Adopted Budget due to the annual reevaluation of position appropriations. Personnel Services decreased \$40,999 due to the previously mentioned position changes as well as the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of mid-year status changes which was partially offset by rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures total \$5,154,421 for administration and program activities.

Capital, Debt, Transfers Out and Reserves

Grants and Aids include funding for the City of Kissimmee's portion of the grant as outlined in the Interlocal Agreement.

Overall, this Fund decreased \$1,118,692 from the FY25 Adopted Budget due to anticipated funding.

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 \$850,893 and the remaining grant funds from prior years total \$5,411,948.

137-HOME FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Intergovernmental Revenue	2,780,544	7,381,533	7,856,140	497,331	6,262,841	-1,118,692
Miscellaneous Revenues	42,341	0	0	9,707	0	0
Fund Balance	0	0	1,329,267	0	0	0
Total	2,822,886	7,381,533	9,185,407	507,038	6,262,841	-1,118,692
Expenditures						
Personnel Services	74,091	91,097	91,097	55,232	50,998	-40,099
Operating Expenses	640,139	5,856,927	7,660,801	49,237	5,154,421	-702,506
Grants and Aids	2,079,341	1,433,509	1,433,509	936,090	1,057,422	-376,087
Total	2,793,570	7,381,533	9,185,407	1,040,559	6,262,841	-1,118,692

137 - HOME FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Intergovernmental Revenue:						
3316900 - Fed Grant-other Human Svcs	2,780,544	7,381,533	7,856,140	497,331	6,262,841	-1,118,692
Intergovernmental Revenue:	\$2,780,544	\$7,381,533	\$7,856,140	\$497,331	\$6,262,841	-\$1,118,692
Miscellaneous Revenues:						
3611000 - Interest	42,341	0	0	9,707	0	0
Miscellaneous Revenues:	\$42,341	\$0	\$0	\$9,707	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	0	1,329,267	0	0	0
Fund Balance:	\$0	\$0	\$1,329,267	\$0	\$0	\$0
TOTAL REVENUES:	\$2,822,886	\$7,381,533	\$9,185,407	\$507,038	\$6,262,841	-\$1,118,692
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	45,503	59,103	59,103	31,744	31,355	-27,748
5130001 - Vacancy Factor	0	-1,079	-1,079	0	-593	486
5140000 - Overtime	670	2,500	2,500	889	2,500	0
5150300 - Class C Meals	21	0	0	28	0	0
5160000 - Compensated Annual Leave	2,120	0	0	1,534	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,281	0	0
5170000 - Compensated Sick Leave	1,485	0	0	1,508	0	0
5210000 - Fica Taxes	3,650	4,713	4,713	2,735	2,590	-2,123
5220000 - Retirement Contributions	6,765	8,397	8,397	5,042	4,751	-3,646
5230000 - Health Insurance	12,931	16,617	16,617	10,002	9,963	-6,654
5231000 - Life Insurance	44	63	63	36	35	-28
5232000 - Dental Insurance	324	426	426	248	209	-217
5233000 - Lt Disability Insurance	72	99	99	56	54	-45
5233100 - St Disability Insurance	107	178	178	83	97	-81
5240000 - Workers' Compensation	74	80	80	47	37	-43
5250000 - Unemployment Compensation	324	0	0	0	0	0
Personnel Services:	\$74,091	\$91,097	\$91,097	\$55,232	\$50,998	-\$40,099
Operating Expenses:						
5310000 - Professional Services	12,567	60,000	60,000	351	5,000	-55,000
5400000 - Travel And Per Diem	676	7,000	7,000	356	5,000	-2,000
5420000 - Freight & Postage Services	0	600	600	0	0	-600
5440000 - Rentals And Leases	0	2,000	2,000	0	0	-2,000
5450000 - Insurance	521	542	542	542	542	0
5470000 - Printing And Binding	138	0	0	0	0	0
5480000 - Promotional Activities	0	1,000	1,000	0	0	-1,000
5488000 - Promotional-ads/media Buys	0	7,000	7,000	1,233	3,000	-4,000
5490000 - Oth Current Chgs & Obligations	625,939	5,766,485	7,570,359	44,878	5,136,379	-630,106
5490502 - OH-Property & Liability Insuranc	48	0	0	0	0	0
5511000 - Office Supplies	0	3,000	3,000	0	1,000	-2,000
5512000 - Office Equipment	0	500	500	0	0	-500
5520000 - Operating Supplies	0	500	500	0	0	-500
5540000 - Books,pubs,subs & Membership	250	1,800	1,800	1,878	0	-1,800
5541000 - Registration Fees	0	2,500	2,500	0	1,500	-1,000
5550000 - Training	0	4,000	4,000	0	2,000	-2,000

137 - HOME FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:	\$640,139	\$5,856,927	\$7,660,801	\$49,237	\$5,154,421	-\$702,506
Grants and Aids:						
5810000 - Aids To Gov't Agencies	81,772	813,622	813,622	445,660	227,614	-586,008
5811000-Aids To Gov't Agencies	197,570	519,887	519,887	0	529,808	9,921
5820000 - Aids To Private Organization	1,800,000	0	0	420,000	0	0
5830003 - Rent Assistance	0	100,000	100,000	70,430	300,000	200,000
Grants and Aids:	\$2,079,341	\$1,433,509	\$1,433,509	\$936,090	\$1,057,422	-\$376,087
TOTAL EXPENDITURES:	\$2,793,570	\$7,381,533	\$9,185,407	\$1,040,559	\$6,262,841	-\$1,118,692

FUND 139 – CRIMINAL JUSTICE TRAINING

TRENDS & ISSUES

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC. Overall, the budget represents an increase of \$13,572 over the FY25 Adopted Budget due to revenue estimates.

REVENUES

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

139-CRIMINAL JUSTICE TRAINING

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Judgment, Fines & Forfeits	65,770	66,570	66,570	43,196	60,058	-6,512
Miscellaneous Revenues	2,625	0	0	314	0	0
Less 5% Statutory Reduction	0	-3,328	-3,328	0	-3,003	325
Fund Balance	0	24,396	74,159	0	44,155	19,759
Total	68,395	87,638	137,401	43,511	101,210	13,572
Expenditures						
Transfers Out	21,344	87,638	137,401	50,750	101,210	13,572
Total	21,344	87,638	137,401	50,750	101,210	13,572

139 – CRIMINAL JUSTICE TRAINING

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Judgment, Fines & Forfeits:						
3511300 - Court Costs County Criminal	113	271	271	78	134	-137
3512300 - Circuit Court Crim Court Cost	250	461	461	137	223	-238
3515300 - Traffic Court Cost	65,408	65,838	65,838	42,982	59,701	-6,137
Judgment, Fines & Forfeits:	\$65,770	\$66,570	\$66,570	\$43,196	\$60,058	-\$6,512
Miscellaneous Revenues:						
3611000 - Interest	2,625	0	0	314	0	0
Miscellaneous Revenues:	\$2,625	\$0	\$0	\$314	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-3,328	-3,328	0	-3,003	325
Less 5% Statutory Reduction:	\$0	-\$3,328	-\$3,328	\$0	-\$3,003	\$325
Fund Balance:						
3892810 - Balance Forward Restricted	0	24,396	74,159	0	44,155	19,759
Fund Balance:	\$0	\$24,396	\$74,159	\$0	\$44,155	\$19,759
TOTAL REVENUES:	\$68,395	\$87,638	\$137,401	\$43,511	\$101,210	\$13,572
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	21,344	87,638	137,401	50,750	101,210	13,572
Transfers Out:	\$21,344	\$87,638	\$137,401	\$50,750	\$101,210	\$13,572
TOTAL EXPENDITURES:	\$21,344	\$87,638	\$137,401	\$50,750	\$101,210	\$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 a 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-related purposes. (Sections 328.66 and 328.72, Florida Statutes)

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

This Fund does not support Operating Expenditures.

Capital, Debt, Transfers Out, and Reserves

Capital Outlay decreased \$402,691 from the FY25 Adopted Budget, as there were no requests for new capital projects in this Fund. The remaining funds from ongoing projects will be brought forward later in the budget process to ensure estimates are as accurate as possible.

This Fund includes Transfers Out to the General Fund for the Cost Allocation.

Reserves were established in accordance with policy.

Overall, this Fund decreased \$320,602 from the FY25 Adopted Budget due to ongoing capital projects, which will be included later in the budget process.

REVENUES

Revenues are derived from boat registration fees collected by the State, Interest, Rents and Royalties, as well as Fund Balance. Estimated revenue is based on calculated trends.

141-BOATING IMPROVEMENT FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	95,745	93,486	93,486	56,053	87,020	-6,466
Miscellaneous Revenues	61,689	7,580	7,580	12,774	6,127	-1,453
Less 5% Statutory Reduction	0	-5,054	-5,054	0	-4,657	397
Fund Balance	0	914,090	1,023,003	0	601,010	-313,080
Total	157,434	1,010,102	1,119,015	68,827	689,500	-320,602
Expenditures						
Capital Outlay	14,124	402,691	396,614	940	0	-402,691
Transfers Out	10,545	17,017	17,017	8,509	55,741	38,724
Reserves - Operating	0	2,837	2,837	0	7,897	5,060
Reserves - Capital	0	587,557	702,547	0	625,862	38,305
Total	24,669	1,010,102	1,119,015	9,449	689,500	-320,602

141 - BOATING IMPROVEMENT FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3294001 - Vessel Fees	33,177	31,715	31,715	18,457	30,544	-1,171
3295000 - Other Permits and Fees	62,568	61,771	61,771	37,596	56,476	-5,295
Permits, Fees & Special Assessments:	\$95,745	\$93,486	\$93,486	\$56,053	\$87,020	-\$6,466
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	133	0	0	64	0	0
3611000 - Interest	54,316	0	0	7,610	0	0
3620000 - Rents And Royalties	7,240	7,580	7,580	5,100	6,127	-1,453
Miscellaneous Revenues:	\$61,689	\$7,580	\$7,580	\$12,774	\$6,127	-\$1,453
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-5,054	-5,054	0	-4,657	397
Less 5% Statutory Reduction:	\$0	-\$5,054	-\$5,054	\$0	-\$4,657	\$397
Fund Balance:						
3892810 - Balance Forward Restricted	0	511,399	626,389	0	601,010	89,611
3892820 - Balance Forward Committed	0	402,691	396,614	0	0	-402,691
Fund Balance:	\$0	\$914,090	\$1,023,003	\$0	\$601,010	-\$313,080
TOTAL REVENUES:	\$157,434	\$1,010,102	\$1,119,015	\$68,827	\$689,500	-\$320,602
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	14,124	402,691	396,614	940	0	-402,691
Capital Outlay:	\$14,124	\$402,691	\$396,614	\$940	\$0	-\$402,691
Transfers Out:						
5910001 - Tran Out-general Fund	10,545	17,017	17,017	8,509	55,741	38,724
Transfers Out:	\$10,545	\$17,017	\$17,017	\$8,509	\$55,741	\$38,724
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,837	2,837	0	7,897	5,060
Reserves - Operating:	\$0	\$2,837	\$2,837	\$0	\$7,897	\$5,060
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	587,557	702,547	0	625,862	38,305
Reserves - Capital:	\$0	\$587,557	\$702,547	\$0	\$625,862	\$38,305
TOTAL EXPENDITURES:	\$24,669	\$1,010,102	\$1,119,015	\$9,449	\$689,500	-\$320,602

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.

Capital, Debt, Transfers Out and Reserves

This Fund reflects remaining funds from the prior program. The FY26 balance for the projects in this fund will be included later in the budget process to ensure the estimates are as accurate as possible.

REVENUES

Due to the restructuring of the Mobility Fee District, this Fund will no longer receive new revenue and will only include Fund Balance, which will be revised once the balance remaining from currently funded capital projects are determined.

142 - MOBILITY FEE EAST DISTRICT

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	0	57,610	57,610	0	0	-57,610
Miscellaneous Revenues	824,917	0	0	76,153	0	0
Fund Balance	0	9,602,780	10,378,264	0	0	-9,602,780
Total	824,917	9,660,390	10,435,874	76,153	0	-9,660,390
Expenditures						
Capital Outlay	7,457,475	9,660,390	8,499,132	4,705,936	0	-9,660,390
Reserves - Restricted	0	0	1,936,742	0	0	0
Total	7,457,475	9,660,390	10,435,874	4,705,936	0	-9,660,390

142 - MOBILITY FEE EAST DISTRICT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3243103 - Mobility Fee Credit Residential	0	57,610	57,610	0	0	-57,610
Permits, Fees & Special Assessments:	\$0	\$57,610	\$57,610	\$0	\$0	-\$57,610
Miscellaneous Revenues:						
3611000 - Interest	824,917	0	0	76,153	0	0
Miscellaneous Revenues:	\$824,917	\$0	\$0	\$76,153	\$0	\$0
Fund Balance:						
3892800 - Balance Forward Nonspendable	0	8,576,355	0	0	0	-8,576,355
3892820 - Balance Forward Committed	0	1,026,425	10,378,264	0	0	-1,026,425
Fund Balance:	\$0	\$9,602,780	\$10,378,264	\$0	\$0	-\$9,602,780
TOTAL REVENUES:	\$824,917	\$9,660,390	\$10,435,874	\$76,153	\$0	-\$9,660,390
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	7,457,475	9,660,390	8,499,132	4,705,936	0	-9,660,390
Capital Outlay:	\$7,457,475	\$9,660,390	\$8,499,132	\$4,705,936	\$0	-\$9,660,390
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	1,936,742	0	0	0
Reserves - Restricted:	\$0	\$0	\$1,936,742	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$7,457,475	\$9,660,390	\$10,435,874	\$4,705,936	\$0	-\$9,660,390

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.

Operating Expenses

Operating Expenses include an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds/corrections to mobility fee payments.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Capital outlay for FY26 includes additional funding for multiple ongoing projects: Celebration Boulevard Extension ROW, Funie Steed Road Intersection Improvements, Neovation Way, Neptune Road, Old Lake Wilson Road, Partin Settlement Road, Poinciana Boulevard, Simpson Road, and West Side Connector/Sinclair Road Extension. Carry forwards for ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Reserve for Capital – Undesignated is for future capital projects.

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. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects is determined.

143 - MOBILITY FEE WEST DISTRICT

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	23,252,206	43,922,135	42,484,509	22,328,172	21,806,569	-22,115,566
Miscellaneous Revenues	7,697,052	0	0	919,159	0	0
Less 5% Statutory Reduction	0	-1,146,852	-1,146,852	0	-1,090,328	56,524
Transfers In	0	0	337,884	112,628	0	0
Other Sources	0	3,704,750	3,704,750	0	0	-3,704,750
Fund Balance	0	122,101,312	121,093,894	0	32,273,857	-89,827,455
Total	<u>30,949,259</u>	<u>168,581,345</u>	<u>166,474,185</u>	<u>23,359,958</u>	<u>52,990,098</u>	<u>-115,591,247</u>
Expenditures						
Operating Expenses	23,081	150,000	150,000	927,423	150,000	0
Capital Outlay	48,808,401	143,240,412	131,845,365	31,735,798	16,464,694	-126,775,718
Transfers Out	68,775	159,859	159,859	79,930	94,496	-65,363
Reserves - Capital	0	25,031,074	34,318,961	0	36,280,908	11,249,834
Total	<u>48,900,257</u>	<u>168,581,345</u>	<u>166,474,185</u>	<u>32,743,150</u>	<u>52,990,098</u>	<u>-115,591,247</u>

143 - MOBILITY FEE WEST DISTRICT

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3243101 - Mobility Fees - Residential	14,079,808	17,645,090	17,645,090	16,818,820	17,369,826	-275,264
3243103 - Mobility Fee Credit Residential	5,196,168	20,985,103	19,547,477	0	0	-20,985,103
3243202 - Mobility Fees - Commercial	3,976,231	5,291,942	5,291,942	5,509,352	4,436,743	-855,199
Permits, Fees & Special Assessments:	\$23,252,206	\$43,922,135	\$42,484,509	\$22,328,172	\$21,806,569	-\$22,115,566
Miscellaneous Revenues:						
3611000 - Interest	7,697,052	0	0	919,159	0	0
Miscellaneous Revenues:	\$7,697,052	\$0	\$0	\$919,159	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-1,146,852	-1,146,852	0	-1,090,328	56,524
Less 5% Statutory Reduction:	\$0	-\$1,146,852	-\$1,146,852	\$0	-\$1,090,328	\$56,524
Transfers In:						
3810407 - Tran In-Osceola Parkway Enter	0	0	337,884	112,628	0	0
Transfers In:	\$0	\$0	\$337,884	\$112,628	\$0	\$0
Other Sources:						
3831000 - Install Proceeds/Capital Lease	0	3,704,750	3,704,750	0	0	-3,704,750
Other Sources:	\$0	\$3,704,750	\$3,704,750	\$0	\$0	-\$3,704,750
Fund Balance:						
3892810 - Balance Forward Restricted	0	17,884,467	26,834,470	0	32,273,857	14,389,390
3892820 - Balance Forward Committed	0	104,216,845	94,259,424	0	0	-104,216,845
Fund Balance:	\$0	\$122,101,312	\$121,093,894	\$0	\$32,273,857	-\$89,827,455
TOTAL REVENUES:	\$30,949,259	\$168,581,345	\$166,474,185	\$23,359,958	\$52,990,098	-\$115,591,247
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	23,081	150,000	150,000	927,423	150,000	0
Operating Expenses:	\$23,081	\$150,000	\$150,000	\$927,423	\$150,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	48,808,401	143,240,412	131,845,365	31,735,798	16,464,694	-126,775,718
Capital Outlay:	\$48,808,401	\$143,240,412	\$131,845,365	\$31,735,798	\$16,464,694	-\$126,775,718
Transfers Out:						
5910001 - Tran Out-general Fund	68,775	159,859	159,859	79,930	94,496	-65,363
Transfers Out:	\$68,775	\$159,859	\$159,859	\$79,930	\$94,496	-\$65,363
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	25,031,074	34,318,961	0	36,280,908	11,249,834
Reserves - Capital:	\$0	\$25,031,074	\$34,318,961	\$0	\$36,280,908	\$11,249,834
TOTAL EXPENDITURES:	\$48,900,257	\$168,581,345	\$166,474,185	\$32,743,150	\$52,990,098	-\$115,591,247

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.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenditures increased \$668,460 over the FY25 Adopted Budget in order to support the newly established School Zone Speed Detection System program.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is not included at this point in the process, as ongoing capital projects will be carried forward later in the budget process to ensure project estimates are as accurate as possible.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves Restricted are funded in compliance with the American Traffic Solutions (ATS) Agreement Section 8.6, which can be used to fund Intersection Safety needs upon confirmation of funds.

Overall, this Fund decreased \$199,936 from the FY25 Adopted Budget.

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.

145 - RED LIGHT CAMERAS

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Judgment, Fines & Forfeits	608,135	1,281,462	1,281,462	568,141	1,918,346	636,884
Miscellaneous Revenues	127,390	0	0	17,598	0	0
Less 5% Statutory Reduction	0	-64,073	-64,073	0	-95,917	-31,844
Fund Balance	0	1,953,151	2,325,546	0	1,148,175	-804,976
Total	735,524	3,170,540	3,542,935	585,739	2,970,604	-199,936
Expenditures						
Operating Expenses	328,333	1,257,700	1,257,700	187,236	1,926,160	668,460
Capital Outlay	0	1,130,273	1,238,721	0	0	-1,130,273
Transfers Out	15,143	17,989	17,989	8,995	21,173	3,184
Reserves - Restricted	0	764,578	1,028,525	0	1,023,271	258,693
Total	343,476	3,170,540	3,542,935	196,230	2,970,604	-199,936

145 - RED LIGHT CAMERAS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Judgment, Fines & Forfeits:						
3515300 - Traffic Court Cost	608,135	1,281,462	1,281,462	568,141	1,918,346	636,884
Judgment, Fines & Forfeits:	\$608,135	\$1,281,462	\$1,281,462	\$568,141	\$1,918,346	\$636,884
Miscellaneous Revenues:						
3611000 - Interest	127,390	0	0	17,598	0	0
Miscellaneous Revenues:	\$127,390	\$0	\$0	\$17,598	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-64,073	-64,073	0	-95,917	-31,844
Less 5% Statutory Reduction:	\$0	-\$64,073	-\$64,073	\$0	-\$95,917	-\$31,844
Fund Balance:						
3892810 - Balance Forward Restricted	0	1,953,151	2,325,546	0	1,148,175	-804,976
Fund Balance:	\$0	\$1,953,151	\$2,325,546	\$0	\$1,148,175	-\$804,976
TOTAL REVENUES:	\$735,524	\$3,170,540	\$3,542,935	\$585,739	\$2,970,604	-\$199,936
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	328,333	1,255,200	1,255,200	187,236	1,923,660	668,460
5490500 - Reimbursement Of Py Revenue	0	2,500	2,500	0	2,500	0
Operating Expenses:	\$328,333	\$1,257,700	\$1,257,700	\$187,236	\$1,926,160	\$668,460
Capital Outlay:						
5650000 - Construction In Progress	0	1,130,273	1,238,721	0	0	-1,130,273
Capital Outlay:	\$0	\$1,130,273	\$1,238,721	\$0	\$0	-\$1,130,273
Transfers Out:						
5910001 - Tran Out-general Fund	15,143	17,989	17,989	8,995	21,173	3,184
Transfers Out:	\$15,143	\$17,989	\$17,989	\$8,995	\$21,173	\$3,184
Reserves - Restricted:						
5990070 - Reserves Restricted	0	764,578	1,028,525	0	1,023,271	258,693
Reserves - Restricted:	\$0	\$764,578	\$1,028,525	\$0	\$1,023,271	\$258,693
TOTAL EXPENDITURES:	\$343,476	\$3,170,540	\$3,542,935	\$196,230	\$2,970,604	-\$199,936

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).

Personnel Services

Personnel Services are not supported by this Fund.

Operating Expenses

Operating Expenditures of \$1,247,017 include Other Contractual Services for controlled burns at Split Oak & Lake Lizzie and Holopaw Conservation Areas, Repair & Maintenance at Poinciana Conservation Areas and Tapestry Shingle Creek, and Other Current Charges.

Overall, this Fund decreased \$50,442 from the FY25 Adopted Budget.

REVENUES

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

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	163,994	6,542	6,542	17,037	6,542	0
Less 5% Statutory Reduction	0	-327	-327	0	-327	0
Fund Balance	0	1,291,244	1,536,347	0	1,240,802	-50,442
Total	163,994	1,297,459	1,542,562	17,037	1,247,017	-50,442
Expenditures						
Operating Expenses	2,550	1,297,459	1,542,562	115,377	1,247,017	-50,442
Total	2,550	1,297,459	1,542,562	115,377	1,247,017	-50,442

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	82,452	0	0	11,396	0	0
3620000 - Rents And Royalties	6,542	6,542	6,542	5,640	6,542	0
3690004 - Misc Rev-reimbursements	75,000	0	0	0	0	0
Miscellaneous Revenues:	\$163,994	\$6,542	\$6,542	\$17,037	\$6,542	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-327	-327	0	-327	0
Less 5% Statutory Reduction:	\$0	-\$327	-\$327	\$0	-\$327	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	1,291,244	1,536,347	0	1,240,802	-50,442
Fund Balance:	\$0	\$1,291,244	\$1,536,347	\$0	\$1,240,802	-\$50,442
TOTAL REVENUES:	\$163,994	\$1,297,459	\$1,542,562	\$17,037	\$1,247,017	-\$50,442
EXPENDITURES:						
Operating Expenses:						
5460000 - Repair & Maintenance Svcs	2,550	123,906	123,906	957	121,396	-2,510
5490000 - Oth Current Chgs & Obligations	0	1,173,553	1,418,656	114,420	1,125,621	-47,932
Operating Expenses:	\$2,550	\$1,297,459	\$1,542,562	\$115,377	\$1,247,017	-\$50,442
TOTAL EXPENDITURES:	\$2,550	\$1,297,459	\$1,542,562	\$115,377	\$1,247,017	-\$50,442

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).

Personnel Services

Personnel Services supports 85.30 FTEs, which is a decrease of 0.45 FTE from the FY25 Adopted Budget due to a department reorganization. Personnel Services increased \$264,943 due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance were adjusted as a result of employee plan selections as well as rate increases for FY26 which was partially offset by the above mentioned position changes; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses decreased \$552,819 primarily due to Professional Services decreases for the completion of the Accela Migration and Guided Online Application projects.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding for the replacement of fleet vehicles.

Debt Service includes payments for prior-year vehicle leases.

Overall, this Fund decreased \$11,788,954 from the FY25 Adopted Budget due to ongoing capital projects which will be included later in the budget process.

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.

148-BUILDING FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	9,422,563	12,751,694	12,751,694	8,208,503	10,925,167	-1,826,527
Charges For Services	174,412	270,960	270,960	111,553	149,316	-121,644
Judgment, Fines & Forfeits	29,778	45,517	45,517	5,773	9,555	-35,962
Miscellaneous Revenues	2,162,437	8,550	8,550	260,665	8,042	-508
Less 5% Statutory Reduction	0	-653,836	-653,836	0	-554,604	99,232
Transfers In	11,231	0	20,564	6,855	0	0
Other Sources	911,594	495,840	430,129	0	0	-495,840
Fund Balance	0	24,798,508	31,625,412	0	15,390,803	-9,407,705
Total	12,712,016	37,717,233	44,498,990	8,593,349	25,928,279	-11,788,954
Expenditures						
Personnel Services	6,873,633	8,985,015	8,985,015	5,437,665	9,249,958	264,943
Operating Expenses	4,289,833	9,563,397	9,637,954	2,782,586	9,010,578	-552,819
Capital Outlay	996,269	9,722,031	9,641,805	605,214	301,625	-9,420,406
Debt Service	79,116	289,252	289,252	289,250	284,439	-4,813
Transfers Out	779,390	735,568	735,568	367,784	873,101	137,533
Reserves - Operating	0	5,028,680	5,028,680	0	5,102,303	73,623
Reserves - Debt	0	144,625	144,625	0	139,723	-4,902
Reserves - Stability	0	3,248,665	10,036,091	0	966,552	-2,282,113
Total	13,018,241	37,717,233	44,498,990	9,482,499	25,928,279	-11,788,954

148 - BUILDING FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3220000 - Building Permits	9,402,412	12,726,784	12,726,784	8,192,840	10,905,198	-1,821,586
3295003 - Radon Fee Surcharge	20,152	24,910	24,910	15,662	19,969	-4,941
Permits, Fees & Special Assessments:	\$9,422,563	\$12,751,694	\$12,751,694	\$8,208,503	\$10,925,167	-\$1,826,527
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	174,412	270,960	270,960	111,553	149,316	-121,644
Charges For Services:	\$174,412	\$270,960	\$270,960	\$111,553	\$149,316	-\$121,644
Judgment, Fines & Forfeits:						
3540000 - Violations Of Local Ordinances	29,778	45,517	45,517	5,773	9,555	-35,962
Judgment, Fines & Forfeits:	\$29,778	\$45,517	\$45,517	\$5,773	\$9,555	-\$35,962
Miscellaneous Revenues:						
3611000 - Interest	2,150,513	0	0	255,086	0	0
3670000 - Licenses	8,125	8,550	8,550	5,570	8,042	-508
3690004 - Misc Rev-reimbursements	3,799	0	0	9	0	0
Miscellaneous Revenues:	\$2,162,437	\$8,550	\$8,550	\$260,665	\$8,042	-\$508
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-653,836	-653,836	0	-554,604	99,232
Less 5% Statutory Reduction:	\$0	-\$653,836	-\$653,836	\$0	-\$554,604	\$99,232
Transfers In:						
3810509 - Tran In-Fleet Gen Ovrsght	3,686	0	1,018	339	0	0
3810510 - Tran In - Fleet Maint Fund	93	0	114	38	0	0
3810511 - Tran In-Fleet Fuel	7,452	0	19,432	6,477	0	0
Transfers In:	\$11,231	\$0	\$20,564	\$6,855	\$0	\$0
Other Sources:						
3831000 - Install Proceeds/Capital Lease	911,594	495,840	430,129	0	0	-495,840
Other Sources:	\$911,594	\$495,840	\$430,129	\$0	\$0	-\$495,840
Fund Balance:						
3892810 - Balance Forward Restricted	0	15,758,917	22,525,779	0	15,390,803	-368,114
3892820 - Balance Forward Committed	0	9,039,591	9,099,633	0	0	-9,039,591
Fund Balance:	\$0	\$24,798,508	\$31,625,412	\$0	\$15,390,803	-\$9,407,705
TOTAL REVENUES:	\$12,712,016	\$37,717,233	\$44,498,990	\$8,593,349	\$25,928,279	-\$11,788,954

148 - BUILDING FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	4,134,131	6,078,505	6,072,505	3,332,070	6,286,331	207,826
5120002 - Disaster Relief	0	0	0	3,179	0	0
5122000 - Car Allowance	867	447	447	1,945	447	0
5130001 - Vacancy Factor	0	-108,134	-108,134	0	-111,765	-3,631
5140000 - Overtime	51,520	100,500	106,500	51,455	100,500	0
5140003 - Overtime- Disaster Relief	0	0	0	808	0	0
5150300 - Class C Meals	11	0	0	18	0	0
5160000 - Compensated Annual Leave	260,148	0	0	187,394	0	0
5160010 - Compensated Ann Leave Payoff	40,871	0	0	25,171	0	0
5160020 - Compensated Admin Leave	40,964	0	0	40,975	0	0
5170000 - Compensated Sick Leave	167,253	0	0	104,590	0	0
5170010 - Compensated Sick Leave Payoff	102,021	0	0	49,677	0	0
5210000 - Fica Taxes	354,689	472,701	472,701	281,087	488,596	15,895
5220000 - Retirement Contributions	656,940	891,087	891,087	523,707	920,833	29,746
5230000 - Health Insurance	963,203	1,427,813	1,427,813	764,087	1,443,277	15,464
5231000 - Life Insurance	4,596	6,260	6,260	3,780	6,493	233
5232000 - Dental Insurance	20,941	27,173	27,173	16,477	27,526	353
5233000 - Lt Disability Insurance	7,233	9,837	9,837	5,797	10,203	366
5233100 - St Disability Insurance	10,729	17,526	17,526	8,554	18,170	644
5240000 - Workers' Compensation	56,471	61,300	61,300	34,588	59,347	-1,953
5250000 - Unemployment Compensation	0	0	0	990	0	0
5270000 - Community Service Leave	1,045	0	0	1,317	0	0
Personnel Services:	\$6,873,633	\$8,985,015	\$8,985,015	\$5,437,665	\$9,249,958	\$264,943
Operating Expenses:						
5310000 - Professional Services	419,768	4,068,000	4,174,351	213,645	3,533,000	-535,000
5340000 - Other Contractual Services	2,209,342	3,172,328	3,172,328	1,455,934	3,171,520	-808
5400000 - Travel And Per Diem	27,942	70,024	70,024	16,004	33,060	-36,964
5410000 - Communications	78,336	81,660	81,660	53,818	72,060	-9,600
5420000 - Freight & Postage Services	1,074	2,240	2,240	676	2,240	0
5440000 - Rentals And Leases	2,999	2,769	2,769	2,077	2,769	0
5450000 - Insurance	212,668	52,657	52,657	52,657	52,657	0
5460000 - Repair & Maintenance Svcs	285,476	4,040	4,040	3,680	4,040	0
5460010 - Repairs & Maint Software	175,791	1,015,343	1,015,343	396,312	982,000	-33,343
5462000 - Rep & Maint-automotive	1,681	0	0	177	1,000	1,000
5462100 - Rep & Maint.-Sheriff's Site	28,506	28,500	28,500	19,531	28,500	0
5462200 - Repair & Maint-Auto Direct	0	0	0	2,860	0	0
5470000 - Printing And Binding	1,857	5,500	5,500	347	5,500	0
5480000 - Promotional Activities	1,107	0	0	1,801	0	0
5490000 - Oth Current Chgs & Obligations	0	114,800	114,800	400	115,000	200
5490011 - Cash over/shorts	0	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	3,768	0	0	129,054	0	0
5490501 - OH-Workers' Compensation	28,143	26,835	26,835	26,835	26,694	-141
5490502 - OH-Property & Liability Insuranc	19,454	8,150	8,150	8,150	8,150	0
5490503 - OH-Dental Insurance	6,719	6,758	6,758	6,758	6,744	-14
5490504 - OH-Health Insurance	23,905	33,950	33,950	33,950	33,872	-78
5490505 - OH-Life/AD&D, STD, LTD	5,476	5,212	5,212	5,212	5,198	-14
5490509 - OH-Fleet Oversight	5,632	11,254	11,254	11,254	11,254	0
5490511 - OH-Fleet Fuel	11,682	22,746	22,746	22,746	22,746	0

148 - BUILDING FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5511000 - Office Supplies	11,543	18,135	18,135	11,164	18,135	0
5512000 - Office Equipment	497	0	0	0	0	0
5520000 - Operating Supplies	25,591	43,880	43,880	13,999	45,100	1,220
5520010 - Computer Software	7,932	20,402	20,402	1,929	15,402	-5,000
5520011 - Computer Software, SAAS	462,245	409,975	378,181	197,172	456,815	46,840
5520020 - Computer Hardware, Non-Capit:	38,047	57,800	57,800	0	79,800	22,000
5521000 - Gas & Oil	88,446	85,000	85,000	36,208	80,000	-5,000
5522500 - Food	0	1,500	1,500	0	1,500	0
5540000 - Books,pubs,subs & Membership	28,191	49,508	49,508	30,933	57,587	8,079
5550000 - Training	76,015	144,431	144,431	27,302	138,235	-6,196
Operating Expenses:	\$4,289,833	\$9,563,397	\$9,637,954	\$2,782,586	\$9,010,578	-\$552,819
Capital Outlay:						
5640000 - Machinery & Equipment	0	86,600	86,600	0	0	-86,600
5640020 - Computer Hardware, Capital	0	100,000	100,000	0	0	-100,000
5640100 - Vehicles	788,531	120,840	55,129	55,129	301,625	180,785
5650000 - Construction In Progress	207,738	9,414,591	9,400,076	550,085	0	-9,414,591
Capital Outlay:	\$996,269	\$9,722,031	\$9,641,805	\$605,214	\$301,625	-\$9,420,406
Debt Service:						
5710000 - Principal	67,213	239,993	239,993	238,827	247,508	7,515
5720000 - Interest	11,903	49,259	49,259	50,423	36,931	-12,328
Debt Service:	\$79,116	\$289,252	\$289,252	\$289,250	\$284,439	-\$4,813
Transfers Out:						
5910001 - Tran Out-general Fund	779,390	735,568	735,568	367,784	873,101	137,533
Transfers Out:	\$779,390	\$735,568	\$735,568	\$367,784	\$873,101	\$137,533
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,128,680	3,128,680	0	3,188,939	60,259
5990020 - Reserve For Contingency	0	1,900,000	1,900,000	0	1,913,364	13,364
Reserves - Operating:	\$0	\$5,028,680	\$5,028,680	\$0	\$5,102,303	\$73,623
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	144,625	144,625	0	139,723	-4,902
Reserves - Debt:	\$0	\$144,625	\$144,625	\$0	\$139,723	-\$4,902
Reserves - Stability:						
5990080 - Reserve For Stability	0	3,248,665	10,036,091	0	966,552	-2,282,113
Reserves - Stability:	\$0	\$3,248,665	\$10,036,091	\$0	\$966,552	-\$2,282,113
TOTAL EXPENDITURES:	\$13,018,241	\$37,717,233	\$44,498,990	\$9,482,499	\$25,928,279	-\$11,788,954

FUND 149 – EAST 192 CRA

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) revenue 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 as provided by law.

Personnel Services

Personnel Services supports 0.75 FTEs, which remains unchanged from the FY25 Adopted Budget. Overall, Personnel Services increased \$6,440 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance account, will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased by \$650,300, primarily in Professional Services, due to project being funded in FY25.

Capital, Debt, Transfers Out, and Reserves

Capital Outlay is not requested for FY26.

Reserves are established in accordance with the Budget Policy.

Transfers Out include a transfer to the General Fund for Cost Allocation.

Overall, the budget for this Fund decreased by \$7,906,423 from the FY25 Adopted Budget.

REVENUES

This Fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance which is estimated at \$2,196,584 for FY26. Other revenue sources include Fund Balance and Interest.

149-EAST 192 CRA

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	381,116	0	0	62,798	0	0
Transfers In	2,026,544	2,086,905	2,086,583	2,086,583	2,196,584	109,679
Other Sources	0	3,899,337	3,899,337	0	0	-3,899,337
Fund Balance	0	6,062,398	6,677,494	0	1,945,633	-4,116,765
Total	2,407,660	12,048,640	12,663,414	2,149,381	4,142,217	-7,906,423
Expenditures						
Personnel Services	64,936	67,118	67,118	51,576	73,558	6,440
Operating Expenses	1,096	1,007,037	1,007,037	1,187	356,737	-650,300
Capital Outlay	109,945	6,807,709	6,777,130	1,800,829	0	-6,807,709
Transfers Out	32,789	31,232	31,232	31,232	45,374	14,142
Reserves - Operating	0	110,530	110,530	0	132,810	22,280
Reserves - Capital	0	4,025,014	4,670,367	0	3,533,738	-491,276
Total	208,766	12,048,640	12,663,414	1,884,824	4,142,217	-7,906,423

149 - EAST 192 CRA

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	374,565	0	0	62,798	0	0
3690003 - Misc Rev-refund Of Py Expense	6,551	0	0	0	0	0
Miscellaneous Revenues:	\$381,116	\$0	\$0	\$62,798	\$0	\$0
Transfers In:						
3810001 - Tran In-general Fund	2,026,544	2,086,905	2,086,583	2,086,583	2,196,584	109,679
Transfers In:	\$2,026,544	\$2,086,905	\$2,086,583	\$2,086,583	\$2,196,584	\$109,679
Other Sources:						
3831000 - Install Proceeds/Capital Lease	0	3,899,337	3,899,337	0	0	-3,899,337
Other Sources:	\$0	\$3,899,337	\$3,899,337	\$0	\$0	-\$3,899,337
Fund Balance:						
3892810 - Balance Forward Restricted	0	3,154,026	3,799,701	0	1,945,633	-1,208,393
3892820 - Balance Forward Committed	0	2,908,372	2,877,793	0	0	-2,908,372
Fund Balance:	\$0	\$6,062,398	\$6,677,494	\$0	\$1,945,633	-\$4,116,765
TOTAL REVENUES:	\$2,407,660	\$12,048,640	\$12,663,414	\$2,149,381	\$4,142,217	-\$7,906,423
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	38,643	45,447	45,447	31,092	50,018	4,571
5122000 - Car Allowance	273	313	313	209	313	0
5130001 - Vacancy Factor	0	-796	-796	0	-876	-80
5140000 - Overtime	23	0	0	87	0	0
5160000 - Compensated Annual Leave	2,404	0	0	1,634	0	0
5160020 - Compensated Admin Leave	353	0	0	367	0	0
5170000 - Compensated Sick Leave	1,937	0	0	1,373	0	0
5170010 - Compensated Sick Leave Payoff	253	0	0	264	0	0
5210000 - Fica Taxes	3,301	3,475	3,475	2,581	3,827	352
5220000 - Retirement Contributions	5,891	6,194	6,194	4,717	7,017	823
5230000 - Health Insurance	11,321	11,923	11,923	8,846	12,671	748
5231000 - Life Insurance	44	45	45	36	50	5
5232000 - Dental Insurance	252	256	256	190	261	5
5233000 - Lt Disability Insurance	70	72	72	55	80	8
5233100 - St Disability Insurance	104	129	129	81	142	13
5240000 - Workers' Compensation	65	60	60	45	55	-5
Personnel Services:	\$64,936	\$67,118	\$67,118	\$51,576	\$73,558	\$6,440
Operating Expenses:						
5310000 - Professional Services	0	1,003,000	1,003,000	0	203,000	-800,000
5400000 - Travel And Per Diem	0	600	600	0	600	0
5430000 - Utility Services	0	0	0	0	150,000	150,000
5450000 - Insurance	312	325	325	325	325	0
5470000 - Printing And Binding	0	250	250	0	250	0
5490000 - Oth Current Chgs & Obligations	0	200	200	0	200	0
5490501 - OH-Workers' Compensation	254	235	235	235	235	0
5490502 - OH-Property & Liability Insuranc	29	50	50	50	50	0
5490503 - OH-Dental Insurance	61	59	59	59	59	0
5490504 - OH-Health Insurance	216	297	297	297	297	0
5490505 - OH-Life/AD&D, STD, LTD	49	46	46	46	46	0

149 - EAST 192 CRA

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5540000 - Books,pubs,subs & Membership	175	1,475	1,475	175	1,175	-300
5541000 - Registration Fees	0	500	500	0	500	0
Operating Expenses:	\$1,096	\$1,007,037	\$1,007,037	\$1,187	\$356,737	-\$650,300
Capital Outlay:						
5650000 - Construction In Progress	109,945	6,807,709	6,777,130	1,800,829	0	-6,807,709
Capital Outlay:	\$109,945	\$6,807,709	\$6,777,130	\$1,800,829	\$0	-\$6,807,709
Transfers Out:						
5910001 - Tran Out-general Fund	32,789	31,232	31,232	31,232	45,374	14,142
Transfers Out:	\$32,789	\$31,232	\$31,232	\$31,232	\$45,374	\$14,142
Reserves - Operating:						
5990020 - Reserve For Contingency	0	110,530	110,530	0	132,810	22,280
Reserves - Operating:	\$0	\$110,530	\$110,530	\$0	\$132,810	\$22,280
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	4,025,014	4,670,367	0	3,533,738	-491,276
Reserves - Capital:	\$0	\$4,025,014	\$4,670,367	\$0	\$3,533,738	-\$491,276
TOTAL EXPENDITURES:	\$208,766	\$12,048,640	\$12,663,414	\$1,884,824	\$4,142,217	-\$7,906,423

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.

Personnel Services

Personnel Services supports 2.00 FTEs, which is a decrease of 0.30 over FY25 due to the annual reevaluation of position appropriations. Overall, Personnel Services decreased \$33,265 due to the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of the above mentioned changes which was partially offset by rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$571,546 from FY25 primarily due to an increase in estimated funds from prior years.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is not requested for FY26.

Grants and Aids in the amount of \$551,268 is for public services and rental assistance.

Overall, this Fund decreased \$314,604 from FY25 Adopted Budget due to the decrease in Capital Outlay which was partially offset by Operating Expenses and Grants and Aids.

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 \$6,626,825.

151-CDBG FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Intergovernmental Revenue	2,505,200	6,941,429	5,874,504	464,215	6,626,825	-314,604
Charges For Services	21,000	0	0	0	0	0
Transfers In	101,980	0	0	0	0	0
Fund Balance	0	0	245,257	0	0	0
Total	2,628,181	6,941,429	6,119,761	464,215	6,626,825	-314,604
Expenditures						
Personnel Services	140,541	205,013	205,013	119,092	171,748	-33,265
Operating Expenses	531,911	5,332,263	4,876,003	334,993	5,903,809	571,546
Capital Outlay	1,406,841	1,078,891	713,483	103,613	0	-1,078,891
Debt Service	43,650	0	0	0	0	0
Grants and Aids	480,564	325,262	325,262	158,897	551,268	226,006
Total	2,603,506	6,941,429	6,119,761	716,595	6,626,825	-314,604

151 - CDBG FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Intergovernmental Revenue:						
3316900 - Fed Grant-other Human Svcs	2,505,200	6,941,429	5,874,504	464,215	6,626,825	-314,604
Intergovernmental Revenue:	\$2,505,200	\$6,941,429	\$5,874,504	\$464,215	\$6,626,825	-\$314,604
Charges For Services:						
3469001 - Program Income	21,000	0	0	0	0	0
Charges For Services:	\$21,000	\$0	\$0	\$0	\$0	\$0
Transfers In:						
3810122 - Tran In - NSP3	101,980	0	0	0	0	0
Transfers In:	\$101,980	\$0	\$0	\$0	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	0	245,257	0	0	0
Fund Balance:	\$0	\$0	\$245,257	\$0	\$0	\$0
TOTAL REVENUES:	\$2,628,181	\$6,941,429	\$6,119,761	\$464,215	\$6,626,825	-\$314,604
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	87,418	137,306	137,306	71,732	110,409	-26,897
5120002 - Disaster Relief	0	0	0	283	0	0
5130001 - Vacancy Factor	0	-2,447	-2,447	0	-1,977	470
5140000 - Overtime	745	2,500	2,500	1,243	2,500	0
5140003 - Overtime- Disaster Relief	0	0	0	53	0	0
5150300 - Class C Meals	27	0	0	22	0	0
5160000 - Compensated Annual Leave	1,986	0	0	3,873	0	0
5160010 - Compensated Ann Leave Payoff	1,248	0	0	0	0	0
5160020 - Compensated Admin Leave	858	0	0	0	0	0
5170000 - Compensated Sick Leave	3,235	0	0	1,622	0	0
5210000 - Fica Taxes	6,953	10,695	10,695	5,736	8,638	-2,057
5220000 - Retirement Contributions	13,235	19,055	19,055	10,757	15,841	-3,214
5230000 - Health Insurance	23,023	35,462	35,462	22,303	34,122	-1,340
5231000 - Life Insurance	85	142	142	82	114	-28
5232000 - Dental Insurance	426	783	783	446	696	-87
5233000 - Lt Disability Insurance	131	224	224	126	181	-43
5233100 - St Disability Insurance	196	404	404	189	326	-78
5240000 - Workers' Compensation	975	889	889	625	898	9
Personnel Services:	\$140,541	\$205,013	\$205,013	\$119,092	\$171,748	-\$33,265
Operating Expenses:						
5310000 - Professional Services	23,137	50,000	50,000	19,169	115,000	65,000
5400000 - Travel And Per Diem	9,172	10,000	10,000	2,176	25,000	15,000
5410000 - Communications	866	500	500	578	1,250	750
5420000 - Freight & Postage Services	0	500	500	0	1,250	750
5440000 - Rentals And Leases	591	500	500	805	1,000	500
5460000 - Repair & Maintenance Svcs	237,499	400	400	0	600	200
5462000 - Rep & Maint-automotive	0	0	0	319	1,000	1,000
5470000 - Printing And Binding	242	950	950	0	2,450	1,500
5480000 - Promotional Activities	5,000	5,000	5,000	3,104	15,000	10,000
5488000 - Promotional-ads/media Buys	11,270	7,500	7,500	2,372	22,500	15,000
5490000 - Oth Current Chgs & Obligations	226,673	5,234,313	4,778,053	293,539	5,650,854	416,541

151 - CDBG FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5511000 - Office Supplies	3,053	5,000	5,000	4,135	13,000	8,000
5512000 - Office Equipment	73	1,000	1,000	0	3,000	2,000
5520000 - Operating Supplies	496	2,000	2,000	196	6,000	4,000
5520011 - Computer Software, SAAS	2,420	0	0	2,855	10,705	10,705
5540000 - Books,pubs,subs & Membership	5,028	3,600	3,600	1,128	4,600	1,000
5541000 - Registration Fees	5,041	6,000	6,000	4,617	15,600	9,600
5550000 - Training	1,350	5,000	5,000	0	15,000	10,000
Operating Expenses:	\$531,911	\$5,332,263	\$4,876,003	\$334,993	\$5,903,809	\$571,546
Capital Outlay:						
5650000 - Construction In Progress	1,406,841	1,078,891	713,483	103,613	0	-1,078,891
Capital Outlay:	\$1,406,841	\$1,078,891	\$713,483	\$103,613	\$0	-\$1,078,891
Debt Service:						
5710005 - Principal-SBITAs	43,211	0	0	0	0	0
5720005 - Interest-SBITAs	439	0	0	0	0	0
Debt Service:	\$43,650	\$0	\$0	\$0	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	80,000	80,000	0	180,000	100,000
5820000 - Aids To Private Organization	0	0	0	80,000	0	0
5830003 - Rent Assistance	480,564	245,262	245,262	78,897	371,268	126,006
Grants and Aids:	\$480,564	\$325,262	\$325,262	\$158,897	\$551,268	\$226,006
TOTAL EXPENDITURES:	\$2,603,506	\$6,941,429	\$6,119,761	\$716,595	\$6,626,825	-\$314,604

FUND 152 – MUNICIPAL SERVICE TAXING 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.

152-MUNI SVCS TAX UNITS MSTU FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Current Ad Valorem Taxes	1,750,792	1,863,683	1,863,683	1,796,484	2,082,617	218,934
PY Delinquent Ad Valorem Tax	4	0	0	314	0	0
Miscellaneous Revenues	77,663	0	0	10,415	0	0
Less 5% Statutory Reduction	0	-93,183	-93,183	0	-104,134	-10,951
Other Sources	133	0	0	0	0	0
Fund Balance	0	409,146	649,689	0	431,459	22,313
Total	<u>1,828,591</u>	<u>2,179,646</u>	<u>2,420,189</u>	<u>1,807,213</u>	<u>2,409,942</u>	<u>230,296</u>
Expenditures						
Operating Expenses	1,694,486	1,803,333	2,043,876	1,138,510	2,000,162	196,829
Transfers Out	267,935	356,313	356,313	167,206	389,780	33,467
Reserves - Operating	0	10,000	10,000	0	10,000	0
Reserves - Assigned	0	10,000	10,000	0	10,000	0
Total	<u>1,962,422</u>	<u>2,179,646</u>	<u>2,420,189</u>	<u>1,305,716</u>	<u>2,409,942</u>	<u>230,296</u>

152-MUNI SVCS TAX UNITS MSTU FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Current Ad Valorem Taxes:						
3110000 - Ad Valorem Taxes	1,750,792	1,863,683	1,863,683	1,796,484	2,082,617	218,934
Current Ad Valorem Taxes:	\$1,750,792	\$1,863,683	\$1,863,683	\$1,796,484	\$2,082,617	\$218,934
PY Delinquent Ad Valorem Tax:						
3113000 - Delinquent Ad Valorem Py	4	0	0	314	0	0
PY Delinquent Ad Valorem Tax:	\$4	\$0	\$0	\$314	\$0	\$0
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	4,089	0	0	3,708	0	0
3611000 - Interest	73,573	0	0	6,708	0	0
Miscellaneous Revenues:	\$77,663	\$0	\$0	\$10,415	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-93,183	-93,183	0	-104,134	-10,951
Less 5% Statutory Reduction:	\$0	-\$93,183	-\$93,183	\$0	-\$104,134	-\$10,951
Other Sources:						
3866000 - Trans From Property Appraiser	133	0	0	0	0	0
Other Sources:	\$133	\$0	\$0	\$0	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	409,146	649,689	0	431,459	22,313
Fund Balance:	\$0	\$409,146	\$649,689	\$0	\$431,459	\$22,313
TOTAL REVENUES:	\$1,828,591	\$2,179,646	\$2,420,189	\$1,807,213	\$2,409,942	\$230,296

152-MUNI SVCS TAX UNITS MSTU FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	35,061	37,273	37,273	35,980	41,651	4,378
5340000 - Other Contractual Services	79,749	86,870	86,870	59,712	92,746	5,876
5410000 - Communications	3,424	5,100	5,100	2,988	5,100	0
5430000 - Utility Services	582,257	643,286	702,525	440,516	686,364	43,078
5440000 - Rentals And Leases	0	22,968	22,968	1,500	0	-22,968
5450005 - Insurance MSTU	0	8,557	8,557	0	8,557	0
5460000 - Repair & Maintenance Svcs	992,729	998,379	1,179,683	596,429	1,164,844	166,465
5470000 - Printing And Binding	556	0	0	486	0	0
5490000 - Oth Current Chgs & Obligations	700	900	900	899	900	0
5511000 - Office Supplies	10	0	0	0	0	0
Operating Expenses:	\$1,694,486	\$1,803,333	\$2,043,876	\$1,138,510	\$2,000,162	\$196,829
Transfers Out:						
5910001 - Tran Out-general Fund	244,058	298,517	298,517	149,259	366,962	68,445
5910704 - Transfers out-Property Appr	23,877	57,796	57,796	17,947	22,818	-34,978
Transfers Out:	\$267,935	\$356,313	\$356,313	\$167,206	\$389,780	\$33,467
Reserves - Operating:						
5990020 - Reserve For Contingency	0	10,000	10,000	0	10,000	0
Reserves - Operating:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
Reserves - Assigned:						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
Reserves - Assigned:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
TOTAL EXPENDITURES:	\$1,962,422	\$2,179,646	\$2,420,189	\$1,305,716	\$2,409,942	\$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.

153-MUNI SVCS BENEFIT UNITS MSBU FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	21,637,858	15,617,237	15,617,237	15,615,269	57,819,449	42,202,212
Miscellaneous Revenues	170,684	0	0	130,238	0	0
Less 5% Statutory Reduction	0	-2,792	-2,792	0	-2,300	492
Fund Balance	0	2,404,691	2,570,450	0	1,252,295	-1,152,396
Total	<u>21,808,542</u>	<u>18,019,136</u>	<u>18,184,895</u>	<u>15,745,507</u>	<u>59,069,444</u>	<u>41,050,308</u>
Expenditures						
Operating Expenses	22,388,757	17,854,321	17,979,276	16,711,016	58,908,545	41,054,224
Transfers Out	164,204	164,815	164,815	82,408	160,899	-3,916
Reserves - Restricted	0	0	40,804	0	0	0
Total	<u>22,552,961</u>	<u>18,019,136</u>	<u>18,184,895</u>	<u>16,793,423</u>	<u>59,069,444</u>	<u>41,050,308</u>

153 – MUNI SVCS BENEFIT UNITS MSBU FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3252000 - Spec Assesmt Service Charge	21,637,858	15,617,237	15,617,237	15,615,269	57,819,449	42,202,212
Permits, Fees & Special Assessments:	\$21,637,858	\$15,617,237	\$15,617,237	\$15,615,269	\$57,819,449	\$42,202,212
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	122	0	0	98	0	0
3611000 - Interest	170,561	0	0	130,141	0	0
Miscellaneous Revenues:	\$170,684	\$0	\$0	\$130,238	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-2,792	-2,792	0	-2,300	492
Less 5% Statutory Reduction:	\$0	-\$2,792	-\$2,792	\$0	-\$2,300	\$492
Fund Balance:						
3892810 - Balance Forward Restricted	0	2,404,691	2,570,450	0	1,252,295	-1,152,396
Fund Balance:	\$0	\$2,404,691	\$2,570,450	\$0	\$1,252,295	-\$1,152,396
TOTAL REVENUES:	\$21,808,542	\$18,019,136	\$18,184,895	\$15,745,507	\$59,069,444	\$41,050,308
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	1,020	1,117	1,117	1,078	920	-197
5430000 - Utility Services	8,462	9,795	10,283	6,409	7,872	-1,923
5460000 - Repair & Maintenance Svcs	22,840	43,677	54,675	15,433	51,189	7,512
5490000 - Oth Current Chgs & Obligations	22,356,435	17,799,732	17,913,201	16,688,096	58,848,564	41,048,832
Operating Expenses:	\$22,388,757	\$17,854,321	\$17,979,276	\$16,711,016	\$58,908,545	\$41,054,224
Transfers Out:						
5910001 - Tran Out-general Fund	164,204	164,815	164,815	82,408	160,899	-3,916
Transfers Out:	\$164,204	\$164,815	\$164,815	\$82,408	\$160,899	-\$3,916
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	40,804	0	0	0
Reserves - Restricted:	\$0	\$0	\$40,804	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$22,552,961	\$18,019,136	\$18,184,895	\$16,793,423	\$59,069,444	\$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.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenditures increased \$1,700,000 over FY25 Adopted Budget. The Road Resurfacing program is proposed to increase to \$15,700,000 for FY26. The dirt road maintenance/paving program will remain the same annual amount as in prior years, at \$750,000.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding for replacements and purchases of heavy equipment and fleet vehicles. Staff is recommending the utilization of the capital lease program for these purchases. Ongoing capital projects will be included later in the budget process to ensure estimates are as accurate as possible.

Debt Service decreased \$52,971 for lease payments for vehicles and heavy equipment purchased in prior years.

Transfers Out includes a transfer to the General Fund for the cost allocation.

Reserves for Debt are established for future lease payments.

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.

154-CONSTITUTIONAL GAS TAX FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Intergovernmental Revenue	4,911,298	4,618,578	4,618,578	2,407,576	4,849,595	231,017
Miscellaneous Revenues	313,416	26,446	26,446	24,905	26,446	0
Less 5% Statutory Reduction	0	-232,251	-232,251	0	-243,802	-11,551
Transfers In	11,766,188	12,268,090	12,836,140	6,323,395	11,958,071	-310,019
Other Sources	2,405,830	2,703,097	2,092,737	1,525,044	1,790,212	-912,885
Fund Balance	0	1,756,246	2,867,646	0	3,161,836	1,405,590
Total	19,396,732	21,140,206	22,209,296	10,280,920	21,542,358	402,152
Expenditures						
Operating Expenses	12,892,709	14,750,000	16,421,000	10,206,937	16,450,000	1,700,000
Capital Outlay	3,253,477	2,703,097	2,101,187	1,549,738	1,790,212	-912,885
Debt Service	1,859,989	2,414,535	2,414,535	1,939,976	2,361,564	-52,971
Transfers Out	2,674,933	65,304	65,304	32,652	67,134	1,830
Reserves - Debt	0	1,207,270	1,207,270	0	873,448	-333,822
Total	20,681,107	21,140,206	22,209,296	13,729,303	21,542,358	402,152

154 – CONSTITUTIONAL GAS TAX FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Intergovernmental Revenue:						
3354300 - Constitutional Gas Tax	4,911,298	4,618,578	4,618,578	2,407,576	4,849,595	231,017
Intergovernmental Revenue:	\$4,911,298	\$4,618,578	\$4,618,578	\$2,407,576	\$4,849,595	\$231,017
Miscellaneous Revenues:						
3611000 - Interest	192,916	26,446	26,446	24,905	26,446	0
3690012 - Misc Rev-Claims Reimbursement	120,500	0	0	0	0	0
Miscellaneous Revenues:	\$313,416	\$26,446	\$26,446	\$24,905	\$26,446	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-232,251	-232,251	0	-243,802	-11,551
Less 5% Statutory Reduction:	\$0	-\$232,251	-\$232,251	\$0	-\$243,802	-\$11,551
Transfers In:						
3810001 - Tran In-general Fund	11,766,188	12,268,090	12,836,140	6,323,395	11,958,071	-310,019
Transfers In:	\$11,766,188	\$12,268,090	\$12,836,140	\$6,323,395	\$11,958,071	-\$310,019
Other Sources:						
3831000 - Install Proceeds/Capital Lease	2,405,830	2,703,097	2,092,737	1,525,044	1,790,212	-912,885
Other Sources:	\$2,405,830	\$2,703,097	\$2,092,737	\$1,525,044	\$1,790,212	-\$912,885
Fund Balance:						
3892810 - Balance Forward Restricted	0	1,756,246	1,756,246	0	1,756,246	0
3892820 - Balance Forward Committed	0	0	1,111,400	0	1,405,590	1,405,590
Fund Balance:	\$0	\$1,756,246	\$2,867,646	\$0	\$3,161,836	\$1,405,590
TOTAL REVENUES:	\$19,396,732	\$21,140,206	\$22,209,296	\$10,280,920	\$21,542,358	\$402,152

154 – CONSTITUTIONAL GAS TAX FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460007 - R&M Road Milling and Resurfaci	12,201,233	14,000,000	15,671,000	9,907,838	15,700,000	1,700,000
5460009 - Dirt Road Maintenance/Paving	691,476	750,000	750,000	298,971	750,000	0
5541000 - Registration Fees	0	0	0	129	0	0
Operating Expenses:	\$12,892,709	\$14,750,000	\$16,421,000	\$10,206,937	\$16,450,000	\$1,700,000
Capital Outlay:						
5640100 - Vehicles	0	95,400	95,400	0	0	-95,400
5650000 - Construction In Progress	3,253,477	2,607,697	2,005,787	1,549,738	1,790,212	-817,485
Capital Outlay:	\$3,253,477	\$2,703,097	\$2,101,187	\$1,549,738	\$1,790,212	-\$912,885
Debt Service:						
5710000 - Principal	1,724,868	2,209,079	2,209,079	1,740,053	2,144,961	-64,118
5720000 - Interest	135,121	205,456	205,456	199,923	216,603	11,147
Debt Service:	\$1,859,989	\$2,414,535	\$2,414,535	\$1,939,976	\$2,361,564	-\$52,971
Transfers Out:						
5910001 - Tran Out-general Fund	2,674,933	65,304	65,304	32,652	67,134	1,830
Transfers Out:	\$2,674,933	\$65,304	\$65,304	\$32,652	\$67,134	\$1,830
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,207,270	1,207,270	0	873,448	-333,822
Reserves - Debt:	\$0	\$1,207,270	\$1,207,270	\$0	\$873,448	-\$333,822
TOTAL EXPENDITURES:	\$20,681,107	\$21,140,206	\$22,209,296	\$13,729,303	\$21,542,358	\$402,152

FUND 155 – WEST 192 MSBU PHASE 1

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.

Personnel Services

Personnel Services supports 2.25 FTEs, which is unchanged from the FY25 Adopted Budget. Overall, Personnel Services increased \$10,952 due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating expenditures increased by \$12,033, mainly in repair and maintenance services due to anticipated increases for asset management services, including landscaping, roadway maintenance, bus shelters, accident scene cleanup, and removal of damaged street light poles.

Capital, Debt, Transfers Out, and Reserves

Capital Outlay is not requested for FY26.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves were established in accordance with policy.

Overall, this budget decreased by \$567,019 from the FY25 Adopted Budget.

REVENUES

Revenue is provided from Special Assessments, which will be updated later in the budget process, as well as Interest and Fund Balance.

155-WEST 192 MSBU PHASE I

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	2,198,459	3,825,659	3,825,659	3,725,547	4,514,067	688,408
Miscellaneous Revenues	606,591	125,585	125,585	94,992	125,585	0
Less 5% Statutory Reduction	0	-197,562	-197,562	0	-231,983	-34,421
Transfers In	314,128	46,416	52,840	475	0	-46,416
Other Sources	17,847	0	0	0	0	0
Fund Balance	0	2,321,138	2,193,746	0	1,146,548	-1,174,590
Total	3,137,025	6,121,236	6,000,268	3,821,014	5,554,217	-567,019
Expenditures						
Personnel Services	210,137	217,220	217,220	164,360	228,172	10,952
Operating Expenses	3,022,792	3,888,558	3,889,859	2,115,004	3,900,591	12,033
Capital Outlay	599,458	573,625	483,678	145,293	0	-573,625
Transfers Out	111,719	148,829	148,829	74,415	136,399	-12,430
Reserves - Operating	0	793,004	798,127	0	789,055	-3,949
Reserves - Capital	0	500,000	462,555	0	500,000	0
Total	3,944,106	6,121,236	6,000,268	2,499,071	5,554,217	-567,019

155 – WEST 192 MSBU PHASE 1

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3252000 - Spec Assesmt Service Charge	2,198,698	3,825,659	3,825,659	3,725,901	4,514,067	688,408
3252100 - Spec Assess Serv Charge Delinq	-238	0	0	-354	0	0
Permits, Fees & Special Assessments:	\$2,198,459	\$3,825,659	\$3,825,659	\$3,725,547	\$4,514,067	\$688,408
Miscellaneous Revenues:						
3610000 - Interest and Other Earnings	2	0	0	0	0	0
3610032 - Interest- Tax Collector	5,066	1,454	1,454	8,820	1,454	0
3611000 - Interest	195,488	0	0	19,065	0	0
3620000 - Rents And Royalties	5,940	5,940	5,940	2,970	5,940	0
3690003 - Misc Rev-refund Of Py Expense	0	0	0	27	0	0
3690004 - Misc Rev-reimbursements	400,094	118,191	118,191	64,109	118,191	0
Miscellaneous Revenues:	\$606,591	\$125,585	\$125,585	\$94,992	\$125,585	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-197,562	-197,562	0	-231,983	-34,421
Less 5% Statutory Reduction:	\$0	-\$197,562	-\$197,562	\$0	-\$231,983	-\$34,421
Transfers In:						
3810210 - Tran In-W192 Phase IIC DS '03	312,613	46,416	51,415	0	0	-46,416
3810509 - Tran In-Fleet Gen Ovrsght	408	0	124	41	0	0
3810510 - Tran In - Fleet Maint Fund	42	0	231	77	0	0
3810511 - Tran In-Fleet Fuel	1,065	0	1,070	357	0	0
Transfers In:	\$314,128	\$46,416	\$52,840	\$475	\$0	-\$46,416
Other Sources:						
3867000 - Trans From Tax Collector	17,847	0	0	0	0	0
Other Sources:	\$17,847	\$0	\$0	\$0	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	1,747,513	1,710,068	0	1,146,548	-600,965
3892820 - Balance Forward Committed	0	573,625	483,678	0	0	-573,625
Fund Balance:	\$0	\$2,321,138	\$2,193,746	\$0	\$1,146,548	-\$1,174,590
TOTAL REVENUES:	\$3,137,025	\$6,121,236	\$6,000,268	\$3,821,014	\$5,554,217	-\$567,019

155 – WEST 192 MSBU PHASE 1

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	126,155	146,148	146,148	96,626	152,814	6,666
5120002 - Disaster Relief	0	0	0	345	0	0
5122000 - Car Allowance	1,366	1,563	1,563	1,045	1,563	0
5130001 - Vacancy Factor	0	-2,558	-2,558	0	-2,674	-116
5140000 - Overtime	7	0	0	26	0	0
5160000 - Compensated Annual Leave	8,872	0	0	8,515	0	0
5160020 - Compensated Admin Leave	1,029	0	0	1,070	0	0
5170000 - Compensated Sick Leave	2,902	0	0	2,152	0	0
5170010 - Compensated Sick Leave Payoff	1,267	0	0	1,318	0	0
5210000 - Fica Taxes	10,459	11,182	11,182	8,064	11,689	507
5220000 - Retirement Contributions	21,035	22,258	22,258	16,592	24,030	1,772
5230000 - Health Insurance	31,870	33,613	33,613	24,938	35,734	2,121
5231000 - Life Insurance	142	149	149	114	155	6
5232000 - Dental Insurance	757	767	767	570	783	16
5233000 - Lt Disability Insurance	224	234	234	174	245	11
5233100 - St Disability Insurance	327	411	411	252	426	15
5240000 - Workers' Compensation	3,726	3,453	3,453	2,558	3,407	-46
Personnel Services:	\$210,137	\$217,220	\$217,220	\$164,360	\$228,172	\$10,952
Operating Expenses:						
5312000 - Tax Collector Fees	44,019	76,514	76,514	74,627	76,514	0
5340000 - Other Contractual Services	343	565	565	84	300	-265
5400000 - Travel And Per Diem	0	1,600	1,600	0	1,850	250
5410000 - Communications	3,711	7,922	7,922	1,226	4,322	-3,600
5420000 - Freight & Postage Services	0	500	500	0	500	0
5430000 - Utility Services	336,974	320,000	320,000	250,933	350,000	30,000
5440000 - Rentals And Leases	880	1,032	1,032	701	1,100	68
5450000 - Insurance	16,985	18,937	18,937	18,937	18,937	0
5460000 - Repair & Maintenance Svcs	2,593,028	2,953,669	2,953,669	1,534,608	3,261,399	307,730
5462000 - Rep & Maint-automotive	310	100	100	0	100	0
5462100 - Rep & Maint.-Sheriff's Site	2,338	3,200	3,200	542	3,200	0
5470000 - Printing And Binding	7,614	11,000	11,000	520	11,000	0
5490501 - OH-Workers' Compensation	761	705	705	705	705	0
5490502 - OH-Property & Liability Insuranc	1,554	2,931	2,931	2,931	2,931	0
5490503 - OH-Dental Insurance	182	178	178	178	178	0
5490504 - OH-Health Insurance	648	893	893	893	893	0
5490505 - OH-Life/AD&D, STD, LTD	148	137	137	137	137	0
5490509 - OH-Fleet Oversight	854	993	993	993	993	0
5490510 - OH-Fleet Maint	6,868	7,663	7,663	7,663	7,663	0
5490511 - OH-Fleet Fuel	1,770	669	669	669	669	0
5511000 - Office Supplies	0	300	300	0	300	0
5520000 - Operating Supplies	224	1,500	2,801	676	1,750	250
5521000 - Gas & Oil	3,506	6,500	6,500	1,632	4,000	-2,500
5525000 - Tools	0	350	350	0	350	0
5530000 - Road Materials & Supplies	0	470,000	470,000	216,349	150,000	-320,000
5540000 - Books,pubs,subs & Membership	75	100	100	0	100	0
5550000 - Training	0	600	600	0	700	100
Operating Expenses:	\$3,022,792	\$3,888,558	\$3,889,859	\$2,115,004	\$3,900,591	\$12,033

155 – WEST 192 MSBU PHASE 1

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	599,458	573,625	483,678	145,293	0	-573,625
Capital Outlay:	\$599,458	\$573,625	\$483,678	\$145,293	\$0	-\$573,625
Transfers Out:						
5910001 - Tran Out-general Fund	111,719	148,829	148,829	74,415	136,399	-12,430
Transfers Out:	\$111,719	\$148,829	\$148,829	\$74,415	\$136,399	-\$12,430
Reserves - Operating:						
5990010 - Reserve For Cash	0	598,507	598,507	0	533,145	-65,362
5990020 - Reserve For Contingency	0	194,497	199,620	0	255,910	61,413
Reserves - Operating:	\$0	\$793,004	\$798,127	\$0	\$789,055	-\$3,949
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	500,000	462,555	0	500,000	0
Reserves - Capital:	\$0	\$500,000	\$462,555	\$0	\$500,000	\$0
TOTAL EXPENDITURES:	\$3,944,106	\$6,121,236	\$6,000,268	\$2,499,071	\$5,554,217	-\$567,019

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. Funds will be carried forward later in the budget process to ensure estimates are as accurate as possible.

Personnel Services

This Fund supports 25.00 grant funded FTEs, which is a decrease of 5.67 FTEs due to the Firefighter SAFER grant positions being transitioned mid-year in FY25.

Operating Expenses

Included in the request are anticipated grant funding for the following FY26 CIP projects: Hickory Tree Elementary Sidewalk, Funie Steed Road Intersection Improvements, Advanced Traffic Management System (ATMS) Phase VI, and Technology Library (Multipurpose Community Facility).

REVENUES

Revenues are received from various Federal, State, and private grants.

156-FEDERAL AND STATE GRANTS FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Intergovernmental Revenue	74,793,786	154,478,599	146,918,003	8,894,243	17,110,679	-137,367,920
Miscellaneous Revenues	134	0	0	0	0	0
Total	<u>74,793,920</u>	<u>154,478,599</u>	<u>146,918,003</u>	<u>8,894,243</u>	<u>17,110,679</u>	<u>-137,367,920</u>
Expenditures						
Personnel Services	3,086,506	6,686,994	6,789,101	2,454,168	3,033,731	-3,653,263
Operating Expenses	2,477,762	22,498,354	12,840,928	639,273	1,225,020	-21,273,334
Capital Outlay	67,692,715	120,137,437	123,307,660	33,338,981	9,935,201	-110,202,236
Debt Service	5,485	0	0	0	0	0
Grants and Aids	617,689	5,093,756	3,573,509	496,879	2,844,423	-2,249,333
Transfers Out	913,763	62,058	406,805	65,344	72,304	10,246
Total	<u>74,793,920</u>	<u>154,478,599</u>	<u>146,918,003</u>	<u>36,994,646</u>	<u>17,110,679</u>	<u>-137,367,920</u>

156 - FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Intergovernmental Revenue:						
3312000 - Fed Grant-public Safety	3,117,281	6,195,151	6,359,051	0	2,686,866	-3,508,285
3313900 - Fed Grant-physical Environment	0	850,000	850,000	0	0	-850,000
3314900 - Fed Grant-transportation	13,563,216	28,182,372	26,802,352	4,179,739	7,554,680	-20,627,692
3315104 - Fed Grant-ARPA Funds	45,494,166	9,808,894	9,918,789	8,037,725	0	-9,808,894
3319000 - Fed Grant-other	562,013	6,012,475	4,081,825	566,258	1,581,469	-4,431,006
3320000 - Other Federal Assistance	5,072,487	26,346,706	24,113,023	-2,850,597	2,836,009	-23,510,697
3341000 - State Grant-general Governmen	0	17,508,050	17,508,050	0	0	-17,508,050
3342000 - State Grant-public Safety	973,130	270,741	356,912	133,292	18,414	-252,327
3343100 - State Grant Revenue	0	1,450,000	1,450,000	0	0	-1,450,000
3344900 - State Grant-other Transport	5,872,307	30,060,932	27,434,237	-1,244,330	0	-30,060,932
3346200 - State Grant-public Welfare	61,117	61,856	61,856	27,835	55,670	-6,186
3347000 - State Grant-culture/recreation	0	4,000,000	4,000,000	0	2,377,571	-1,622,429
3349000 - State Grant-other	78,070	23,731,422	23,981,908	44,320	0	-23,731,422
Intergovernmental Revenue:	\$74,793,786	\$154,478,599	\$146,918,003	\$8,894,243	\$17,110,679	-\$137,367,920
Miscellaneous Revenues:						
3690003 - Misc Rev-refund Of Py Expense	134	0	0	0	0	0
Miscellaneous Revenues:	\$134	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES:	\$74,793,920	\$154,478,599	\$146,918,003	\$8,894,243	\$17,110,679	-\$137,367,920
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,702,197	4,866,684	4,968,791	1,200,916	2,166,035	-2,700,649
5120002 - Disaster Relief	0	0	0	2,904	0	0
5120030 - Holiday Pay	22,865	0	0	49,128	0	0
5130001 - Vacancy Factor	0	0	0	0	-3,667	-3,667
5130002 - Other Salaries & Wages-Standb	0	0	0	269	0	0
5130003 - Other Salaries & Wages-Deploy	0	0	0	138	0	0
5140000 - Overtime	0	933,430	933,430	63,088	0	-933,430
5140001 - Overtime-Deployment	0	0	0	522	0	0
5150000 - Incentive Pay	38,299	0	0	47,118	0	0
5150010 - Uniform Allowance	10,153	0	0	5,990	0	0
5150030 - Educ Incentive Firefighters	0	0	0	5,907	0	0
5150031 - Tuition Reimbursement - CBA	0	0	0	567	0	0
5150041 - Incumbent Physical Agility Test	0	0	0	4,635	0	0
5150100 - Wellness Incentive	0	0	0	9,562	0	0
5150300 - Class C Meals	0	0	0	220	0	0
5160000 - Compensated Annual Leave	45,999	0	0	52,270	0	0
5160010 - Compensated Ann Leave Payoff	3,749	0	0	1,593	0	0
5160020 - Compensated Admin Leave	2,307	0	0	1,474	0	0
5170000 - Compensated Sick Leave	65,127	0	0	61,291	0	0
5170010 - Compensated Sick Leave Payoff	3,249	0	0	3,057	0	0
5210000 - Fica Taxes	143,572	107,436	107,436	113,923	90,805	-16,631
5220000 - Retirement Contributions	567,264	358,777	358,777	467,366	394,205	35,428
5230000 - Health Insurance	384,940	352,481	352,481	295,326	328,803	-23,678
5231000 - Life Insurance	1,698	1,424	1,424	1,318	1,199	-225
5232000 - Dental Insurance	10,728	9,435	9,435	8,040	7,540	-1,895
5233000 - Lt Disability Insurance	2,715	2,242	2,242	2,042	1,894	-348
5233100 - St Disability Insurance	4,073	4,058	4,058	3,063	3,435	-623

156 - FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5240000 - Workers' Compensation	77,569	51,027	51,027	52,443	43,482	-7,545
Personnel Services:	\$3,086,506	\$6,686,994	\$6,789,101	\$2,454,168	\$3,033,731	-\$3,653,263
Operating Expenses:						
5310000 - Professional Services	424,997	5,080,706	3,711,268	429,976	140,000	-4,940,706
5340000 - Other Contractual Services	115,030	6,466,452	6,308,305	53,317	0	-6,466,452
5400000 - Travel And Per Diem	3,212	38,619	24,600	0	17,625	-20,994
5410000 - Communications	14,648	9,336	9,336	4,666	0	-9,336
5420000 - Freight & Postage Services	151	0	0	4	0	0
5430000 - Utility Services	1,514	0	0	0	0	0
5440000 - Rentals And Leases	2,140	20,000	20,000	659	0	-20,000
5460000 - Repair & Maintenance Svcs	258,804	768,758	677,917	3,186	0	-768,758
5460007 - R&M Road Milling and Resurfaci	1,519,841	0	0	0	0	0
5462200 - Repair & Maint-Auto Direct	1,940	0	0	0	0	0
5470000 - Printing And Binding	6,348	0	0	728	0	0
5480000 - Promotional Activities	0	5,000	0	0	0	-5,000
5490000 - Oth Current Chgs & Obligations	0	9,789,947	1,696,567	0	932,683	-8,857,264
5490501 - OH-Workers' Compensation	0	0	0	0	626	626
5490503 - OH-Dental Insurance	0	0	0	0	158	158
5490504 - OH-Health Insurance	0	0	0	0	794	794
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	122	122
5511000 - Office Supplies	10,206	20,000	20,000	3,722	0	-20,000
5512000 - Office Equipment	15,953	0	0	0	0	0
5520000 - Operating Supplies	16,986	91,477	166,371	59,201	60,342	-31,135
5520010 - Computer Software	0	9,927	8,432	0	0	-9,927
5520020 - Computer Hardware, Non-Capit:	986	0	0	0	8,000	8,000
5522000 - Chemicals	61,117	61,856	61,856	55,670	55,670	-6,186
5526000 - Clothing	0	0	0	1,144	0	0
5540000 - Books,pubs,subs & Membership	2,339	56,549	56,549	0	0	-56,549
5541000 - Registration Fees	0	9,000	9,000	0	9,000	0
5550000 - Training	21,550	70,727	70,727	27,000	0	-70,727
Operating Expenses:	\$2,477,762	\$22,498,354	\$12,840,928	\$639,273	\$1,225,020	-\$21,273,334
Capital Outlay:						
5640000 - Machinery & Equipment	7,183	15,000	27,085	21,486	2,950	-12,050
5650000 - Construction In Progress	67,685,533	120,108,852	123,280,575	33,317,495	9,932,251	-110,176,601
5680010 - Computer Software, Capital	0	13,585	0	0	0	-13,585
Capital Outlay:	\$67,692,715	\$120,137,437	\$123,307,660	\$33,338,981	\$9,935,201	-\$110,202,236
Debt Service:						
5710004 - Principal - Lessee	5,428	0	0	0	0	0
5720004 - Interest-Lessee	57	0	0	0	0	0
Debt Service:	\$5,485	\$0	\$0	\$0	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	1,702	2,693,361	2,711,642	11,447	2,270,505	-422,856
5811000-Aids To Gov't Agencies	0	0	30,075	0	0	0
5820000 - Aids To Private Organization	370,827	2,135,555	831,792	438,527	573,918	-1,561,637
5820004 - AIDS TO NON-PROFITS ORG	245,160	264,840	0	0	0	-264,840
5830003 - Rent Assistance	0	0	0	46,906	0	0

156 - FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Grants and Aids:	\$617,689	\$5,093,756	\$3,573,509	\$496,879	\$2,844,423	-\$2,249,333
Transfers Out:						
5910705 - Transfers out-Sheriff	913,763	62,058	406,805	65,344	72,304	10,246
Transfers Out:	\$913,763	\$62,058	\$406,805	\$65,344	\$72,304	\$10,246
TOTAL EXPENDITURES:	\$74,793,920	\$154,478,599	\$146,918,003	\$36,994,646	\$17,110,679	-\$137,367,920

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.

Personnel Services

Personnel Services supports 4.25 FTEs, which is a decrease of 0.15 FTE over the FY25 Adopted budget due to the annual re-evaluation of position allocations. Overall, Personnel Services increased \$103,512 due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased, as a result of rate increases for FY26; however, these costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating expenses increased \$115,713 over the FY25 Adopted Budget, primarily in Repair & Maintenance due to the costs related to the Motorola maintenance agreement, as well as an increase in utility and professional services expenditures.

Capital, Debt, Transfers Out, and Reserves

Capital Outlay is requested for tower top units and couplers, as well as tower transfer switch replacement.

Debt Services includes funds to pay for principal and interest for fleet vehicle lease payments.

Transfers Out includes a transfer to the General Fund for the cost allocation.

Reserves were established in accordance with policy.

Overall, the budget for this Fund decreased \$24,027 from the FY25 Adopted Budget.

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.

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	1,042,200	1,141,463	1,141,463	1,119,157	1,162,089	20,626
Judgment, Fines & Forfeits	267,996	280,000	280,000	181,674	263,250	-16,750
Miscellaneous Revenues	105,019	30,644	30,644	37,065	30,644	0
Less 5% Statutory Reduction	0	-72,605	-72,605	0	-72,799	-194
Transfers In	1,506,048	1,707,098	1,708,868	854,139	1,882,994	175,896
Other Sources	0	26,243	26,243	26,243	0	-26,243
Fund Balance	0	797,652	921,181	0	620,290	-177,362
Total	2,921,263	3,910,495	4,035,794	2,218,278	3,886,468	-24,027
Expenditures						
Personnel Services	321,066	354,579	354,579	224,464	458,091	103,512
Operating Expenses	2,361,292	2,508,888	2,634,109	1,598,059	2,624,601	115,713
Capital Outlay	136,613	286,408	286,408	52,096	123,236	-163,172
Debt Service	0	0	0	0	4,866	4,866
Transfers Out	128,228	199,254	199,254	99,627	294,997	95,743
Reserves - Operating	0	561,366	561,444	0	378,300	-183,066
Reserves - Debt	0	0	0	0	2,377	2,377
Total	2,947,199	3,910,495	4,035,794	1,974,246	3,886,468	-24,027

158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3429000 - Oth Public Safety Chgs & Fees	1,042,200	1,141,463	1,141,463	1,119,157	1,162,089	20,626
Charges For Services:	\$1,042,200	\$1,141,463	\$1,141,463	\$1,119,157	\$1,162,089	\$20,626
Judgment, Fines & Forfeits:						
3517000 - Intergov Radio Communications Program	267,996	280,000	280,000	181,674	263,250	-16,750
Judgment, Fines & Forfeits:	\$267,996	\$280,000	\$280,000	\$181,674	\$263,250	-\$16,750
Miscellaneous Revenues:						
3611000 - Interest	74,375	0	0	8,648	0	0
3620000 - Rents And Royalties	30,644	30,644	30,644	18,412	30,644	0
3690003 - Misc Rev-refund Of Py Expense	0	0	0	10,005	0	0
Miscellaneous Revenues:	\$105,019	\$30,644	\$30,644	\$37,065	\$30,644	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-72,605	-72,605	0	-72,799	-194
Less 5% Statutory Reduction:	\$0	-\$72,605	-\$72,605	\$0	-\$72,799	-\$194
Transfers In:						
3810001 - Tran In-general Fund	1,162,584	1,342,905	1,342,905	671,453	1,472,234	129,329
3810102 - Tran In-transportation Trust	25,245	26,967	26,967	13,484	27,190	223
3810134 - Tran In-countywide Fire Msbu	272,558	293,597	293,597	146,799	340,990	47,393
3810401 - Tran In-SW/Resource Recovery	24,327	22,639	22,639	11,320	22,278	-361
3810509 - Tran In-Fleet Gen Ovrsght	303	0	78	26	0	0
3810510 - Tran In - Fleet Maint Fund	20,321	20,990	21,002	10,499	20,302	-688
3810511 - Tran In-Fleet Fuel	710	0	1,680	560	0	0
Transfers In:	\$1,506,048	\$1,707,098	\$1,708,868	\$854,139	\$1,882,994	\$175,896
Other Sources:						
3831000 - Install Proceeds/Capital Lease	0	26,243	26,243	26,243	0	-26,243
Other Sources:	\$0	\$26,243	\$26,243	\$26,243	\$0	-\$26,243
Fund Balance:						
3892810 - Balance Forward Restricted	0	692,723	775,734	0	620,290	-72,433
3892820 - Balance Forward Committed	0	104,929	145,447	0	0	-104,929
Fund Balance:	\$0	\$797,652	\$921,181	\$0	\$620,290	-\$177,362
TOTAL REVENUES:	\$2,921,263	\$3,910,495	\$4,035,794	\$2,218,278	\$3,886,468	-\$24,027

158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	188,876	235,053	235,053	128,545	290,947	55,894
5120002 - Disaster Relief	510	0	0	3,164	0	0
5130001 - Vacancy Factor	0	-4,266	-4,266	0	-5,244	-978
5140000 - Overtime	11,935	8,743	8,743	2,947	8,743	0
5140003 - Overtime- Disaster Relief	0	0	0	71	0	0
5150300 - Class C Meals	121	0	0	15	0	0
5160000 - Compensated Annual Leave	13,029	0	0	10,878	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,149	0	0
5160020 - Compensated Admin Leave	632	0	0	285	0	0
5170000 - Compensated Sick Leave	5,141	0	0	4,497	0	0
5170010 - Compensated Sick Leave Payoff	2,479	0	0	2,530	0	0
5210000 - Fica Taxes	16,256	18,652	18,652	11,128	22,925	4,273
5220000 - Retirement Contributions	32,225	37,015	37,015	22,456	45,874	8,859
5230000 - Health Insurance	43,862	53,142	53,142	32,957	86,796	33,654
5231000 - Life Insurance	193	250	250	143	307	57
5232000 - Dental Insurance	942	1,156	1,156	692	1,363	207
5233000 - Lt Disability Insurance	304	391	391	220	479	88
5233100 - St Disability Insurance	455	703	703	330	867	164
5240000 - Workers' Compensation	4,106	3,740	3,740	2,458	5,034	1,294
Personnel Services:	\$321,066	\$354,579	\$354,579	\$224,464	\$458,091	\$103,512
Operating Expenses:						
5310000 - Professional Services	207,474	213,699	213,699	142,465	220,110	6,411
5313000 - Legal & Engineering Svcs	400	0	0	0	0	0
5340000 - Other Contractual Services	128	720	720	624	720	0
5400000 - Travel And Per Diem	469	8,300	8,300	170	8,300	0
5410000 - Communications	30,123	31,360	31,360	21,398	32,979	1,619
5420000 - Freight & Postage Services	772	800	800	408	800	0
5430000 - Utility Services	89,540	119,096	119,096	61,175	122,669	3,573
5440000 - Rentals And Leases	70,946	74,996	74,996	68,679	77,062	2,066
5450000 - Insurance	80,087	60,539	60,539	60,539	60,539	0
5460000 - Repair & Maintenance Svcs	1,849,470	1,950,040	2,073,569	1,220,369	2,059,116	109,076
5462000 - Rep & Maint-automotive	0	100	100	0	100	0
5462100 - Rep & Maint.-Sheriff's Site	788	1,200	1,200	913	1,200	0
5470000 - Printing And Binding	104	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,130	1,065	1,065	1,065	1,331	266
5490502 - OH-Property & Liability Insurance	7,326	9,372	9,372	9,372	9,372	0
5490503 - OH-Dental Insurance	270	269	269	269	336	67
5490504 - OH-Health Insurance	963	1,350	1,350	1,350	1,687	337
5490505 - OH-Life/AD&D, STD, LTD	221	207	207	207	259	52
5490509 - OH-Fleet Oversight	341	993	993	993	993	0
5490511 - OH-Fleet Fuel	708	2,007	2,007	2,007	2,007	0
5511000 - Office Supplies	1,207	900	900	445	900	0
5512000 - Office Equipment	173	500	500	0	500	0
5520000 - Operating Supplies	854	2,400	4,092	343	2,400	0
5520010 - Computer Software	8,030	10,000	10,000	0	10,000	0
5521000 - Gas & Oil	2,872	10,800	10,800	1,175	4,200	-6,600
5521005 - Gas & Oil-Direct	47	0	0	0	0	0
5525000 - Tools	0	1,500	1,500	2,673	900	-600

158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5526000 - Clothing	781	1,200	1,200	490	900	-300
5540000 - Books,pubs,subs & Memberships	453	1,175	1,175	928	946	-229
5541000 - Registration Fees	1,939	1,300	1,300	0	1,275	-25
5550000 - Training	3,675	3,000	3,000	0	3,000	0
Operating Expenses:	\$2,361,292	\$2,508,888	\$2,634,109	\$1,598,059	\$2,624,601	\$115,713
Capital Outlay:						
5640000 - Machinery & Equipment	28,542	85,236	85,236	27,693	45,236	-40,000
5640100 - Vehicles	0	26,243	26,243	0	0	-26,243
5642000 - Communications Equipment	39,071	0	0	0	0	0
5650000 - Construction In Progress	69,000	174,929	174,929	24,403	78,000	-96,929
Capital Outlay:	\$136,613	\$286,408	\$286,408	\$52,096	\$123,236	-\$163,172
Debt Service:						
5710000 - Principal	0	0	0	0	3,690	3,690
5720000 - Interest	0	0	0	0	1,176	1,176
Debt Service:	\$0	\$0	\$0	\$0	\$4,866	\$4,866
Transfers Out:						
5910001 - Tran Out-general Fund	128,228	199,254	199,254	99,627	294,997	95,743
Transfers Out:	\$128,228	\$199,254	\$199,254	\$99,627	\$294,997	\$95,743
Reserves - Operating:						
5990010 - Reserve For Cash	0	510,794	510,794	0	293,858	-216,936
5990020 - Reserve For Contingency	0	50,572	50,650	0	84,442	33,870
Reserves - Operating:	\$0	\$561,366	\$561,444	\$0	\$378,300	-\$183,066
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	2,377	2,377
Reserves - Debt:	\$0	\$0	\$0	\$0	\$2,377	\$2,377
TOTAL EXPENDITURES:	\$2,947,199	\$3,910,495	\$4,035,794	\$1,974,246	\$3,886,468	-\$24,027

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.

Personnel Services

Personnel Services supports 14.25 FTEs, which is a decrease of .50 FTEs over FY25 due to the annual reevaluation of position allocations. Overall, Personnel Services decreased \$49,234 due to the changes mentioned above and the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance rates were adjusted for FY26; however, the mid-year status changes were partially offset by those costs, as well as other ancillary insurance accounts, which will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$2,167,628, which represents the anticipated FY26 allocations from HUD.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to Fund 251 for the debt service payment for Mill Creek Plaza.

Capital Outlay and Grants and Aids are not being requested for FY26.

Overall, this Fund increased \$2,076,066 over the FY25 Adopted Budget.

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.

168-SECTION 8 FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Intergovernmental Revenue	28,111,382	30,641,469	30,641,469	17,481,220	32,522,338	1,880,869
Charges For Services	0	0	0	66	0	0
Miscellaneous Revenues	206,877	151,584	151,584	124,718	138,624	-12,960
Less 5% Statutory Reduction	0	0	0	0	-6,931	-6,931
Transfers In	710	0	611	204	0	0
Other Sources	42,504	41,875	41,875	0	0	-41,875
Fund Balance	0	4,528,471	5,988,414	0	4,785,434	256,963
Total	28,361,472	35,363,399	36,823,953	17,606,207	37,439,465	2,076,066
Expenditures						
Personnel Services	972,077	1,136,762	1,136,762	719,692	1,087,528	-49,234
Operating Expenses	26,424,211	34,098,065	35,557,090	23,801,875	36,265,693	2,167,628
Capital Outlay	0	41,875	43,404	43,404	0	-41,875
Debt Service	0	9,798	9,798	9,797	9,574	-224
Transfers Out	72,000	72,000	72,000	0	72,000	0
Reserves - Debt	0	4,899	4,899	0	4,670	-229
Total	27,468,288	35,363,399	36,823,953	24,574,768	37,439,465	2,076,066

168 – SECTION 8 FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Intergovernmental Revenue:						
3315001 - Hud Allocation	3,758,370	4,239,172	4,239,172	3,017,554	4,265,774	26,602
3315002 - Hud Portables	22,192,926	24,730,284	24,730,284	13,473,259	26,499,484	1,769,200
3315011 - Hud Admin Fees	926,420	472,013	472,013	250,355	385,792	-86,221
3315022 - Portables Admin	1,233,666	1,200,000	1,200,000	740,052	1,371,288	171,288
Intergovernmental Revenue:	\$28,111,382	\$30,641,469	\$30,641,469	\$17,481,220	\$32,522,338	\$1,880,869
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	0	0	0	66	0	0
Charges For Services:	\$0	\$0	\$0	\$66	\$0	\$0
Miscellaneous Revenues:						
3611000 - Interest	162,406	151,584	151,584	94,069	138,624	-12,960
3690003 - Misc Rev-refund Of Py Expense	44,471	0	0	30,649	0	0
Miscellaneous Revenues:	\$206,877	\$151,584	\$151,584	\$124,718	\$138,624	-\$12,960
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	0	0	0	-6,931	-6,931
Less 5% Statutory Reduction:	\$0	\$0	\$0	\$0	-\$6,931	-\$6,931
Transfers In:						
3810511 - Tran In-Fleet Fuel	710	0	611	204	0	0
Transfers In:	\$710	\$0	\$611	\$204	\$0	\$0
Other Sources:						
3831000 - Install Proceeds/Capital Lease	42,504	41,875	41,875	0	0	-41,875
Other Sources:	\$42,504	\$41,875	\$41,875	\$0	\$0	-\$41,875
Fund Balance:						
3892810 - Balance Forward Restricted	0	4,528,471	5,988,414	0	4,785,434	256,963
Fund Balance:	\$0	\$4,528,471	\$5,988,414	\$0	\$4,785,434	\$256,963
TOTAL REVENUES:	\$28,361,472	\$35,363,399	\$36,823,953	\$17,606,207	\$37,439,465	\$2,076,066

168 – SECTION 8 FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	603,640	767,178	767,178	429,162	721,349	-45,829
5120002 - Disaster Relief	489	0	0	681	0	0
5130001 - Vacancy Factor	0	-13,513	-13,513	0	-12,710	803
5140000 - Overtime	8,192	5,000	5,000	14,428	5,000	0
5150300 - Class C Meals	68	0	0	0	0	0
5160000 - Compensated Annual Leave	29,682	0	0	14,846	0	0
5160010 - Compensated Ann Leave Payoff	6,119	0	0	12,914	0	0
5160020 - Compensated Admin Leave	2,867	0	0	778	0	0
5170000 - Compensated Sick Leave	14,150	0	0	14,856	0	0
5170010 - Compensated Sick Leave Payoff	2,365	0	0	11,422	0	0
5210000 - Fica Taxes	49,670	59,072	59,072	37,276	55,564	-3,508
5220000 - Retirement Contributions	90,951	105,245	105,245	66,703	102,255	-2,990
5230000 - Health Insurance	150,044	201,816	201,816	109,292	203,904	2,088
5231000 - Life Insurance	650	781	781	454	734	-47
5232000 - Dental Insurance	4,277	4,882	4,882	2,947	4,402	-480
5233000 - Lt Disability Insurance	1,016	1,235	1,235	697	1,163	-72
5233100 - St Disability Insurance	1,521	2,236	2,236	1,044	2,102	-134
5240000 - Workers' Compensation	3,076	2,830	2,830	2,192	3,765	935
5250000 - Unemployment Compensation	3,300	0	0	0	0	0
Personnel Services:	\$972,077	\$1,136,762	\$1,136,762	\$719,692	\$1,087,528	-\$49,234
Operating Expenses:						
5310000 - Professional Services	60	11,000	11,000	0	11,000	0
5320000 - Accounting & Auditing Svcs	4,000	6,000	6,000	0	6,000	0
5340000 - Other Contractual Services	6,222	20,000	20,000	5,000	20,000	0
5400000 - Travel And Per Diem	10,230	9,000	9,000	2,711	9,000	0
5410000 - Communications	4,457	4,000	4,000	2,308	4,000	0
5420000 - Freight & Postage Services	8,295	5,000	5,000	6,912	10,000	5,000
5440000 - Rentals And Leases	2,610	7,000	7,000	3,049	9,000	2,000
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	306	460	460	313	600	140
5462100 - Rep & Maint.-Sheriff's Site	1,215	2,500	2,500	403	1,600	-900
5470000 - Printing And Binding	664	500	500	264	500	0
5480000 - Promotional Activities	5,000	5,000	5,000	3,298	5,000	0
5488000 - Promotional-ads/media Buys	1,128	1,000	1,000	115	1,000	0
5490000 - Oth Current Chgs & Obligations	3,939,119	9,123,271	10,581,685	3,415,620	9,567,635	444,364
5490014 - Security Deposits	57,589	100,000	100,000	17,195	100,000	0
5490023 - Service Fees	21,500	11,500	11,500	6,483	5,642	-5,858
5491000 - Other Government Agencies	22,316,636	24,730,284	24,730,284	20,279,452	26,428,610	1,698,326
5511000 - Office Supplies	23,880	24,000	24,000	17,197	24,000	0
5512000 - Office Equipment	950	500	500	35,024	500	0
5520000 - Operating Supplies	3,684	8,500	9,111	3,196	8,500	0
5520011 - Computer Software, SAAS	1,318	0	0	-1,318	25,806	25,806
5520020 - Computer Hardware, Non-Capital	0	2,500	2,500	0	2,500	0
5521000 - Gas & Oil	3,296	5,250	5,250	1,636	4,000	-1,250
5540000 - Books,pubs,subs & Memberships	2,217	500	500	1,144	500	0
5541000 - Registration Fees	1,973	10,000	10,000	175	10,000	0
5550000 - Training	7,862	10,000	10,000	1,700	10,000	0

168 – SECTION 8 FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:	\$26,424,211	\$34,098,065	\$35,557,090	\$23,801,875	\$36,265,693	\$2,167,628
Capital Outlay:						
5640100 - Vehicles	0	41,875	43,404	43,404	0	-41,875
Capital Outlay:	\$0	\$41,875	\$43,404	\$43,404	\$0	-\$41,875
Debt Service:						
5710000 - Principal	0	7,896	7,896	7,895	8,191	295
5720000 - Interest	0	1,902	1,902	1,902	1,383	-519
Debt Service:	\$0	\$9,798	\$9,798	\$9,797	\$9,574	-\$224
Transfers Out:						
5910251 - Transfer Out - Public Imp Rev Bonds, SZZ	72,000	72,000	72,000	0	72,000	0
Transfers Out:	\$72,000	\$72,000	\$72,000	\$0	\$72,000	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,899	4,899	0	4,670	-229
Reserves - Debt:	\$0	\$4,899	\$4,899	\$0	\$4,670	-\$229
TOTAL EXPENDITURES:	\$27,468,288	\$35,363,399	\$36,823,953	\$24,574,768	\$37,439,465	\$2,076,066

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.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenses increased \$11,991 due to the increased cost of payment processing fees.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes no new requests. Ongoing capital projects will be included later in the budget process to ensure the most accurate estimates possible.

Transfers Out includes a transfer to the General Fund for the cost allocation.

Reserves were established in accordance with policy.

Overall, this Fund decreased \$2,189,521 from the FY25 Adopted Budget due to ongoing capital projects, which will be included later in the budget process.

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 which will be revised once the balance remaining from currently funded capital projects is determined.

177-FIRE IMPACT FEE FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	2,207,329	1,850,000	1,850,000	2,778,710	2,781,033	931,033
Miscellaneous Revenues	329,289	0	0	48,699	0	0
Less 5% Statutory Reduction	0	-92,500	-92,500	0	-139,052	-46,552
Fund Balance	0	5,803,056	6,281,656	0	2,729,054	-3,074,002
Total	<u>2,536,618</u>	<u>7,560,556</u>	<u>8,039,156</u>	<u>2,827,409</u>	<u>5,371,035</u>	<u>-2,189,521</u>
Expenditures						
Operating Expenses	24,063	11,114	11,114	75,713	23,105	11,991
Capital Outlay	889,731	5,803,056	5,672,007	883,898	0	-5,803,056
Transfers Out	218,239	681,144	681,144	340,572	98,763	-582,381
Reserves - Operating	0	2,963	0	0	0	-2,963
Reserves - Capital	0	1,062,279	1,674,891	0	5,249,167	4,186,888
Total	<u>1,132,032</u>	<u>7,560,556</u>	<u>8,039,156</u>	<u>1,300,183</u>	<u>5,371,035</u>	<u>-2,189,521</u>

177 – FIRE IMPACT FEE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3241100- Impact Fees - Public Safety- Resid	2,086,382	1,750,000	1,750,000	2,227,173	2,438,212	688,212
3241200 - Impact Fees- Public Safety Comm	120,947	100,000	100,000	551,537	342,821	242,821
Permits, Fees & Special Assessments:	\$2,207,329	\$1,850,000	\$1,850,000	\$2,778,710	\$2,781,033	\$931,033
Miscellaneous Revenues:						
3611000 - Interest	325,264	0	0	48,699	0	0
3690003 - Misc Rev-refund Of Py Expense	4,025	0	0	0	0	0
Miscellaneous Revenues:	\$329,289	\$0	\$0	\$48,699	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-92,500	-92,500	0	-139,052	-46,552
Less 5% Statutory Reduction:	\$0	-\$92,500	-\$92,500	\$0	-\$139,052	-\$46,552
Fund Balance:						
3892810 - Balance Forward Restricted	0	0	609,649	0	2,729,054	2,729,054
3892820 - Balance Forward Committed	0	5,803,056	5,672,007	0	0	-5,803,056
Fund Balance:	\$0	\$5,803,056	\$6,281,656	\$0	\$2,729,054	-\$3,074,002
TOTAL REVENUES:	\$2,536,618	\$7,560,556	\$8,039,156	\$2,827,409	\$5,371,035	-\$2,189,521
EXPENDITURES:						
Operating Expenses:						
5310006 - Legal Fees	5,250	0	0	0	0	0
5340000 - Other Contractual Services	17,249	11,114	11,114	17,473	23,105	11,991
5490500 - Reimbursement Of Py Revenue	1,564	0	0	58,240	0	0
Operating Expenses:	\$24,063	\$11,114	\$11,114	\$75,713	\$23,105	\$11,991
Capital Outlay:						
5650000 - Construction In Progress	889,731	5,803,056	5,672,007	883,898	0	-5,803,056
Capital Outlay:	\$889,731	\$5,803,056	\$5,672,007	\$883,898	\$0	-\$5,803,056
Transfers Out:						
5910001 - Tran Out-general Fund	218,239	681,144	681,144	340,572	98,763	-582,381
Transfers Out:	\$218,239	\$681,144	\$681,144	\$340,572	\$98,763	-\$582,381
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,852	0	0	0	-1,852
5990020 - Reserve For Contingency	0	1,111	0	0	0	-1,111
Reserves - Operating:	\$0	\$2,963	\$0	\$0	\$0	-\$2,963
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,062,279	1,674,891	0	5,249,167	4,186,888
Reserves - Capital:	\$0	\$1,062,279	\$1,674,891	\$0	\$5,249,167	\$4,186,888
TOTAL EXPENDITURES:	\$1,132,032	\$7,560,556	\$8,039,156	\$1,300,183	\$5,371,035	-\$2,189,521

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 were 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.

Personnel Services

Personnel Services are not included in this Fund.

Operating Expenses

Operating Expenses are unchanged from FY25.

Capital, Debt, Transfers Out, and Reserves

Capital Outlay includes funding for projects in Parks District 1 & 2 for Campbell City Park/Community Center, East 192 CRA Parks, Westside Technology Park (Quina/Ancient Island), Boardwalk Park at Pleasant Hill Road, Shingle Creek St Clair Playground, Shingle Creek Babb Park Upgrades, Archie Gordon Memorial Park Parking Expansion, Waters Edge Neighborhood Park Playground Replacement, and 65th Infantry Veterans Park Playground. Balances for ongoing projects are not included at this time and will be incorporated later in the budget process.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves for Capital include funds for future anticipated capital projects. Reserves Assigned are for the Osceola Performing Arts Center (OPAC).

Overall, the budget for this Fund decreased by \$22,439,986 from the FY25 Adopted Budget due to a decrease in Fund Balance based on the above.

REVENUES

The main source of revenue is from impact fees collected on new developments and Fund Balance.

178-PARKS IMPACT FEE FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	10,427,217	9,060,826	9,060,826	8,375,281	9,282,034	221,208
Charges For Services	96	0	0	0	0	0
Miscellaneous Revenues	2,497,189	0	0	349,665	0	0
Less 5% Statutory Reduction	0	-453,041	-453,041	0	-464,101	-11,060
Fund Balance	0	45,375,628	45,844,184	0	22,725,494	-22,650,134
Total	<u>12,924,502</u>	<u>53,983,413</u>	<u>54,451,969</u>	<u>8,724,946</u>	<u>31,543,427</u>	<u>-22,439,986</u>
Expenditures						
Operating Expenses	3,034,600	3,253,438	3,253,438	218,918	3,253,438	0
Capital Outlay	2,217,257	39,822,224	27,159,708	644,364	15,342,740	-24,479,484
Transfers Out	71,189	90,727	90,727	45,364	164,024	73,297
Reserves - Capital	0	8,824,635	9,805,707	0	4,663,082	-4,161,553
Reserves - Assigned	0	1,500,000	13,650,000	0	8,012,143	6,512,143
Reserves - Restricted	0	492,389	492,389	0	108,000	-384,389
Total	<u>5,323,046</u>	<u>53,983,413</u>	<u>54,451,969</u>	<u>908,646</u>	<u>31,543,427</u>	<u>-22,439,986</u>

178 – PARKS IMPACT FEE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3246102 - Impact Fees Residential Unincorporated Region	10,427,217	9,060,826	9,060,826	8,375,281	9,282,034	221,208
Permits, Fees & Special Assessments:	\$10,427,217	\$9,060,826	\$9,060,826	\$8,375,281	\$9,282,034	\$221,208
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	96	0	0	0	0	0
Charges For Services:	\$96	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues:						
3611000 - Interest	2,495,992	0	0	348,755	0	0
3620000 - Rents And Royalties	1,198	0	0	910	0	0
Miscellaneous Revenues:	\$2,497,189	\$0	\$0	\$349,665	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-453,041	-453,041	0	-464,101	-11,060
Less 5% Statutory Reduction:	\$0	-\$453,041	-\$453,041	\$0	-\$464,101	-\$11,060
Fund Balance:						
3892810 - Balance Forward Restricted	0	14,515,112	15,923,133	0	22,725,494	8,210,382
3892820 - Balance Forward Committed	0	30,860,516	29,921,051	0	0	-30,860,516
Fund Balance:	\$0	\$45,375,628	\$45,844,184	\$0	\$22,725,494	-\$22,650,134
TOTAL REVENUES:	\$12,924,502	\$53,983,413	\$54,451,969	\$8,724,946	\$31,543,427	-\$22,439,986

178 – PARKS IMPACT FEE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	1,250	0	0	0	0	0
5310006 - Legal Fees	2,667	0	0	0	0	0
5340000 - Other Contractual Services	88,771	49,409	49,409	70,154	49,409	0
5490000 - Oth Current Chgs & Obligations	2,892,446	2,934,029	2,934,029	367	2,934,029	0
5490500 - Reimbursement Of Py Revenue	49,466	270,000	270,000	148,397	270,000	0
Operating Expenses:	\$3,034,600	\$3,253,438	\$3,253,438	\$218,918	\$3,253,438	\$0
Capital Outlay:						
5650000 - Construction In Progress	2,217,257	39,822,224	27,159,708	644,364	15,342,740	-24,479,484
Capital Outlay:	\$2,217,257	\$39,822,224	\$27,159,708	\$644,364	\$15,342,740	-\$24,479,484
Transfers Out:						
5910001 - Tran Out-general Fund	71,189	90,727	90,727	45,364	164,024	73,297
Transfers Out:	\$71,189	\$90,727	\$90,727	\$45,364	\$164,024	\$73,297
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	8,824,635	9,805,707	0	4,663,082	-4,161,553
Reserves - Capital:	\$0	\$8,824,635	\$9,805,707	\$0	\$4,663,082	-\$4,161,553
Reserves - Assigned:						
5990060 - Reserves Assigned	0	1,500,000	13,650,000	0	8,012,143	6,512,143
Reserves - Assigned:	\$0	\$1,500,000	\$13,650,000	\$0	\$8,012,143	\$6,512,143
Reserves - Restricted:						
5990070 - Reserves Restricted	0	492,389	492,389	0	108,000	-384,389
Reserves - Restricted:	\$0	\$492,389	\$492,389	\$0	\$108,000	-\$384,389
TOTAL EXPENDITURES:	\$5,323,046	\$53,983,413	\$54,451,969	\$908,646	\$31,543,427	-\$22,439,986

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.

Personnel Services

Personnel Services support 3.00 FTEs, which is unchanged from the FY25 Adopted Budget. Personnel Services increased \$15,056 over the FY25 Adopted Budget due to the following:

- Retirement Contributions and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the County Manager’s memorandum at the beginning of the Recommended Budget Book

Operating Expenses

Operating expenditure decreased \$145,602, primarily in operating supplies, due to reduced demand for inmate items. This decrease was partially offset by increases in professional services and other contractual services, stemming from a projected increase in current contracts along with an anticipated CPI (Consumer Price Index) increase.

Capital, Debt, Transfers Out, and Reserves

Capital Outlay is not requested for FY26.

Transfer Out includes a transfer to the General Fund for the Cost Allocation.

Overall, the budget for this Fund increased \$375,367 over the FY25 Adopted Budget.

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.

180-INMATE WELFARE FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	68,111	69,421	69,421	41,470	60,688	-8,733
Miscellaneous Revenues	1,191,082	738,493	738,493	594,223	738,493	0
Less 5% Statutory Reduction	0	-3,471	-3,471	0	-3,034	437
Fund Balance	0	2,464,984	3,504,641	0	2,848,647	383,663
Total	1,259,193	3,269,427	4,309,084	635,692	3,644,794	375,367
Expenditures						
Personnel Services	176,949	222,163	222,163	177,080	237,219	15,056
Operating Expenses	564,716	986,111	986,111	398,449	840,509	-145,602
Capital Outlay	0	25,000	25,000	0	0	-25,000
Transfers Out	94,676	102,840	102,840	51,420	130,877	28,037
Reserves - Operating	0	352,099	352,099	0	362,582	10,483
Reserves - Stability	0	1,581,214	2,620,871	0	2,073,607	492,393
Total	836,341	3,269,427	4,309,084	626,949	3,644,794	375,367

180 – INMATE WELFARE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	56,701	55,507	55,507	36,049	51,421	-4,086
3429000 - Oth Public Safety Chgs & Fees	11,410	13,914	13,914	5,421	9,267	-4,647
Charges For Services:	\$68,111	\$69,421	\$69,421	\$41,470	\$60,688	-\$8,733
Miscellaneous Revenues:						
3611000 - Interest	186,433	0	0	26,433	0	0
3690004 - Misc Rev-reimbursements	31	0	0	37	0	0
3699000 - Misc Rev-other	1	0	0	0	0	0
3699005 - Misc Rev-Commissions	1,004,617	738,493	738,493	567,752	738,493	0
Miscellaneous Revenues:	\$1,191,082	\$738,493	\$738,493	\$594,223	\$738,493	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-3,471	-3,471	0	-3,034	437
Less 5% Statutory Reduction:	\$0	-\$3,471	-\$3,471	\$0	-\$3,034	\$437
Fund Balance:						
3892810 - Balance Forward Restricted	0	2,464,984	3,504,641	0	2,848,647	383,663
Fund Balance:	\$0	\$2,464,984	\$3,504,641	\$0	\$2,848,647	\$383,663
TOTAL REVENUES:	\$1,259,193	\$3,269,427	\$4,309,084	\$635,692	\$3,644,794	\$375,367
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	107,263	146,638	146,638	99,952	152,506	5,868
5130001 - Vacancy Factor	0	-2,584	-2,584	0	-2,687	-103
5140000 - Overtime	2,896	1,000	1,000	1,796	1,000	0
5160000 - Compensated Annual Leave	5,032	0	0	6,957	0	0
5160010 - Compensated Ann Leave Payoff	1,934	0	0	3,771	0	0
5170000 - Compensated Sick Leave	1,843	0	0	2,803	0	0
5210000 - Fica Taxes	8,824	11,295	11,295	8,459	11,744	449
5220000 - Retirement Contributions	20,559	23,416	23,416	21,971	29,530	6,114
5230000 - Health Insurance	24,223	37,964	37,964	28,166	40,346	2,382
5231000 - Life Insurance	107	150	150	113	156	6
5232000 - Dental Insurance	760	1,023	1,023	760	1,044	21
5233000 - Lt Disability Insurance	169	237	237	174	246	9
5233100 - St Disability Insurance	253	427	427	260	444	17
5240000 - Workers' Compensation	3,087	2,597	2,597	1,896	2,890	293
Personnel Services:	\$176,949	\$222,163	\$222,163	\$177,080	\$237,219	\$15,056
Operating Expenses:						
5310000 - Professional Services	86,256	177,856	177,856	67,704	250,000	72,144
5340000 - Other Contractual Services	295,012	287,541	287,541	193,796	296,905	9,364
5430000 - Utility Services	11,619	9,604	9,604	7,203	9,604	0
5440000 - Rentals And Leases	1,076	994	994	745	996	2
5450000 - Insurance	1,250	1,302	1,302	1,302	1,302	0
5460000 - Repair & Maintenance Svcs	12,093	13,000	13,000	841	16,300	3,300
5460010 - Repairs & Maint Software	0	1,262	1,262	0	3,000	1,738
5490501 - OH-Workers' Compensation	1,014	939	939	939	939	0
5490502 - OH-Property & Liability Insurance	114	202	202	202	202	0
5490503 - OH-Dental Insurance	243	237	237	237	237	0
5490504 - OH-Health Insurance	864	1,191	1,191	1,191	1,191	0

180 – INMATE WELFARE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490505 – OH-Life/AD&D, STD, LTD	198	183	183	183	183	0
5511000 - Office Supplies	10,351	21,000	21,000	13,420	16,600	-4,400
5512000 - Office Equipment	0	10,000	10,000	0	2,500	-7,500
5520000 - Operating Supplies	139,375	450,000	450,000	102,928	229,515	-220,485
5540000 - Books,pubs,subs & Memberships	5,251	10,800	10,800	7,759	11,035	235
Operating Expenses:	\$564,716	\$986,111	\$986,111	\$398,449	\$840,509	-\$145,602
Capital Outlay:						
5640000 - Machinery & Equipment	0	25,000	25,000	0	0	-25,000
Capital Outlay:	\$0	\$25,000	\$25,000	\$0	\$0	-\$25,000
Transfers Out:						
5910001 - Tran Out-general Fund	94,676	102,840	102,840	51,420	130,877	28,037
Transfers Out:	\$94,676	\$102,840	\$102,840	\$51,420	\$130,877	\$28,037
Reserves - Operating:						
5990010 - Reserve For Cash	0	221,212	221,212	0	241,721	20,509
5990020 - Reserve For Contingency	0	130,887	130,887	0	120,861	-10,026
Reserves - Operating:	\$0	\$352,099	\$352,099	\$0	\$362,582	\$10,483
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,581,214	2,620,871	0	2,073,607	492,393
Reserves - Stability:	\$0	\$1,581,214	\$2,620,871	\$0	\$2,073,607	\$492,393
TOTAL EXPENDITURES:	\$836,341	\$3,269,427	\$4,309,084	\$626,949	\$3,644,794	\$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.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

There are no Operating Expenses for this Fund.

Capital, Debt, Transfers Out and Reserves

Capital includes no new requests. The remaining balance of the Marigold Avenue project will be included later in the budget process to provide the most accurate carry-forward estimate possible. Debt and Transfers Out are not requested for this Fund.

Reserves for Capital – Designated holds the Fund Balance until it can be used as specified in the Repeal Ordinance.

Overall, this Fund decreased \$498,773 from the FY25 Adopted Budget due to ongoing capital projects. Ongoing projects, which are funded by Fund Balance, will be brought forward later in the budget process to ensure the estimates are as accurate as possible.

REVENUES

The revenue sources are Fund Balance and Interest.

187-ROAD IMPACT FEE POINCIANA OVERLAY

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	29,192	0	0	3,901	0	0
Fund Balance	0	498,773	526,045	0	0	-498,773
Total	29,192	498,773	526,045	3,901	0	-498,773
Expenditures						
Capital Outlay	0	0	526,045	0	0	0
Reserves - Capital	0	498,773	0	0	0	-498,773
Total	0	498,773	526,045	0	0	-498,773

187 – ROAD IMPACT FEE POINCIANA OVERLAY

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	29,192	0	0	3,901	0	0
Miscellaneous Revenues:	\$29,192	\$0	\$0	\$3,901	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	498,773	526,045	0	0	-498,773
Fund Balance:	\$0	\$498,773	\$526,045	\$0	\$0	-\$498,773
TOTAL REVENUES:	\$29,192	\$498,773	\$526,045	\$3,901	\$0	-\$498,773
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	0	526,045	0	0	0
Capital Outlay:	\$0	\$0	\$526,045	\$0	\$0	\$0
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	498,773	0	0	0	-498,773
Reserves - Capital:	\$0	\$498,773	\$0	\$0	\$0	-\$498,773
TOTAL EXPENDITURES:	\$0	\$498,773	\$526,045	\$0	\$0	-\$498,773

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.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenses increased \$2,404,933 for LYNX funding.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the cost allocation.

Overall, this Fund increased \$2,402,949 over the FY25 Adopted Budget.

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.

189 - SECOND LOCAL OPTION FUEL TAX FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Other Taxes	8,871,303	9,186,632	9,186,632	4,635,383	8,753,130	-433,502
Miscellaneous Revenues	8,911	0	0	3,952	0	0
Less 5% Statutory Reduction	0	-459,332	-459,332	0	-437,656	21,676
Transfers In	2,213,464	4,678,608	4,744,134	2,361,146	7,840,746	3,162,138
Fund Balance	0	977,377	938,916	0	630,014	-347,363
Total	11,093,678	14,383,285	14,410,350	7,000,480	16,786,234	2,402,949
Expenditures						
Operating Expenses	12,757,721	14,354,305	14,381,370	12,002,452	16,759,238	2,404,933
Transfers Out	22,744	28,980	28,980	14,490	26,996	-1,984
Total	12,780,465	14,383,285	14,410,350	12,016,942	16,786,234	2,402,949

189 – SECOND LOCAL OPTION FUEL TAX FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Other Taxes:						
3124001 - Second Local Option Fuel Taxes	8,871,303	9,186,632	9,186,632	4,635,383	8,753,130	-433,502
Other Taxes:	\$8,871,303	\$9,186,632	\$9,186,632	\$4,635,383	\$8,753,130	-\$433,502
Miscellaneous Revenues:						
3611000 - Interest	8,911	0	0	3,952	0	0
Miscellaneous Revenues:	\$8,911	\$0	\$0	\$3,952	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-459,332	-459,332	0	-437,656	21,676
Less 5% Statutory Reduction:	\$0	-\$459,332	-\$459,332	\$0	-\$437,656	\$21,676
Transfers In:						
3810001 - Tran In-general Fund	2,213,464	4,678,608	4,744,134	2,361,146	7,840,746	3,162,138
Transfers In:	\$2,213,464	\$4,678,608	\$4,744,134	\$2,361,146	\$7,840,746	\$3,162,138
Fund Balance:						
3892810 - Balance Forward Restricted	0	977,377	938,916	0	630,014	-347,363
Fund Balance:	\$0	\$977,377	\$938,916	\$0	\$630,014	-\$347,363
TOTAL REVENUES:	\$11,093,678	\$14,383,285	\$14,410,350	\$7,000,480	\$16,786,234	\$2,402,949
EXPENDITURES:						
Operating Expenses:						
5340005 - LYNX	12,757,721	14,354,305	14,381,370	12,002,452	16,759,238	2,404,933
Operating Expenses:	\$12,757,721	\$14,354,305	\$14,381,370	\$12,002,452	\$16,759,238	\$2,404,933
Transfers Out:						
5910001 - Tran Out-general Fund	22,744	28,980	28,980	14,490	26,996	-1,984
Transfers Out:	\$22,744	\$28,980	\$28,980	\$14,490	\$26,996	-\$1,984
TOTAL EXPENDITURES:	\$12,780,465	\$14,383,285	\$14,410,350	\$12,016,942	\$16,786,234	\$2,402,949

FUND 190 – MOBILITY FEE NORTHEAST DISTRICT

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.

Operating Expenses

Operating Expenses include an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds and corrections to mobility fee payments.

Capital, Debt, Transfers Out and Reserves

Capital Outlay for FY26 does not include any new projects but includes a number of ongoing CIP Projects that need additional funding: Boggy Creek Road, Partin Settlement Road, and Simpson Road. Carry forwards for ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves include funding set aside for future capital projects.

Overall, this Fund decreased \$52,132,099 from the FY25 Adopted Budget and will be revised once the remaining balance from currently funded capital projects is determined.

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. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects is determined.

190 - MOBILITY FEE NORTHEAST DISTRICT FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	14,772,648	31,805,072	31,805,072	7,948,785	9,130,245	-22,674,827
Miscellaneous Revenues	1,870,674	0	0	271,894	0	0
Less 5% Statutory Reduction	0	-794,498	-794,498	0	-456,512	337,986
Fund Balance	0	35,230,422	37,919,865	0	5,435,164	-29,795,258
Total	16,643,322	66,240,996	68,930,439	8,220,679	14,108,897	-52,132,099
Expenditures						
Operating Expenses	19,998	60,000	60,000	19,998	60,000	0
Capital Outlay	7,516,087	53,685,562	54,497,443	9,285,437	10,604,366	-43,081,196
Transfers Out	31,957	94,787	94,787	47,394	50,380	-44,407
Reserves - Capital	0	12,400,647	10,905,647	0	3,394,151	-9,006,496
Reserves - Restricted	0	0	3,372,562	0	0	0
Total	7,568,042	66,240,996	68,930,439	9,352,829	14,108,897	-52,132,099

190 - MOBILITY FEE NORTHEAST DISTRICT FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3243101 - Mobility Fees - Residential	12,788,460	15,689,373	15,689,373	7,313,404	8,900,611	-6,788,762
3243103 - Mobility Fee Credit Residential	1,910,414	15,915,105	15,915,105	0	0	-15,915,105
3243202 - Mobility Fees - Commercial	73,774	200,594	200,594	635,381	229,634	29,040
Permits, Fees & Special Assessments:	\$14,772,648	\$31,805,072	\$31,805,072	\$7,948,785	\$9,130,245	-\$22,674,827
Miscellaneous Revenues:						
3611000 - Interest	1,840,674	0	0	271,894	0	0
3699000 - Misc Rev-other	30,000	0	0	0	0	0
Miscellaneous Revenues:	\$1,870,674	\$0	\$0	\$271,894	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-794,498	-794,498	0	-456,512	337,986
Less 5% Statutory Reduction:	\$0	-\$794,498	-\$794,498	\$0	-\$456,512	\$337,986
Fund Balance:						
3892810 - Balance Forward Restricted	0	11,817,173	15,189,735	0	5,435,164	-6,382,009
3892820 - Balance Forward Committed	0	23,413,249	22,730,130	0	0	-23,413,249
Fund Balance:	\$0	\$35,230,422	\$37,919,865	\$0	\$5,435,164	-\$29,795,258
TOTAL REVENUES:	\$16,643,322	\$66,240,996	\$68,930,439	\$8,220,679	\$14,108,897	-\$52,132,099
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	19,998	60,000	60,000	19,998	60,000	0
Operating Expenses:	\$19,998	\$60,000	\$60,000	\$19,998	\$60,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	7,516,087	53,685,562	54,497,443	9,285,437	10,604,366	-43,081,196
Capital Outlay:	\$7,516,087	\$53,685,562	\$54,497,443	\$9,285,437	\$10,604,366	-\$43,081,196
Transfers Out:						
5910001 - Tran Out-general Fund	31,957	94,787	94,787	47,394	50,380	-44,407
Transfers Out:	\$31,957	\$94,787	\$94,787	\$47,394	\$50,380	-\$44,407
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	12,400,647	10,905,647	0	3,394,151	-9,006,496
Reserves - Capital:	\$0	\$12,400,647	\$10,905,647	\$0	\$3,394,151	-\$9,006,496
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	3,372,562	0	0	0
Reserves - Restricted:	\$0	\$0	\$3,372,562	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$7,568,042	\$66,240,996	\$68,930,439	\$9,352,829	\$14,108,897	-\$52,132,099

FUND 191 – MOBILITY FEE SOUTHEAST DISTRICT

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.

Operating Expenses

Operating Expenses include an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds and corrections to mobility fee payments.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Capital Outlay for FY26 includes funding for several CIP projects: Canoe Creek Road, Hickory Tree Road, Neptune Road, and Old Canoe Creek Road. Ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Reserves include funding set aside for future capital projects.

Overall, this Fund decreased \$10,812,624 from the FY25 Adopted Budget and will be revised once the remaining balance from currently funded capital projects is determined.

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. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects is determined.

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	7,014,712	9,109,322	10,596,366	7,462,341	9,410,877	301,555
Miscellaneous Revenues	1,415,693	0	0	219,802	0	0
Less 5% Statutory Reduction	0	-258,633	-258,633	0	-470,544	-211,911
Fund Balance	0	26,016,806	27,905,824	0	15,114,538	-10,902,268
Total	8,430,405	34,867,495	38,243,557	7,682,143	24,054,871	-10,812,624
Expenditures						
Operating Expenses	9,999	20,000	20,000	14,999	20,000	0
Capital Outlay	1,779,117	25,377,741	26,656,732	2,502,419	13,205,896	-12,171,845
Transfers Out	12,373	76,873	76,873	38,437	28,984	-47,889
Reserves - Capital	0	9,392,881	9,392,881	0	10,799,991	1,407,110
Reserves - Restricted	0	0	2,097,071	0	0	0
Total	1,801,489	34,867,495	38,243,557	2,555,854	24,054,871	-10,812,624

191 – MOBILITY FEE SOUTHEAST DISTRICT FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3243101 - Mobility Fees - Residential	5,811,419	4,902,972	4,902,972	7,050,859	9,127,462	4,224,490
3243103 - Mobility Fee Credit Residential	915,868	3,936,658	5,423,702	321,964	0	-3,936,658
3243202 - Mobility Fees - Commercial	287,426	269,692	269,692	89,518	283,415	13,723
Permits, Fees & Special Assessments:	\$7,014,712	\$9,109,322	\$10,596,366	\$7,462,341	\$9,410,877	\$301,555
Miscellaneous Revenues:						
3611000 - Interest	1,415,693	0	0	219,802	0	0
Miscellaneous Revenues:	\$1,415,693	\$0	\$0	\$219,802	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-258,633	-258,633	0	-470,544	-211,911
Less 5% Statutory Reduction:	\$0	-\$258,633	-\$258,633	\$0	-\$470,544	-\$211,911
Fund Balance:						
3892810 - Balance Forward Restricted	0	5,508,499	7,605,570	0	15,114,538	9,606,039
3892820 - Balance Forward Committed	0	20,508,307	20,300,254	0	0	-20,508,307
Fund Balance:	\$0	\$26,016,806	\$27,905,824	\$0	\$15,114,538	-\$10,902,268
TOTAL REVENUES:	\$8,430,405	\$34,867,495	\$38,243,557	\$7,682,143	\$24,054,871	-\$10,812,624
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	9,999	20,000	20,000	14,999	20,000	0
Operating Expenses:	\$9,999	\$20,000	\$20,000	\$14,999	\$20,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	1,779,117	25,377,741	26,656,732	2,502,419	13,205,896	-12,171,845
Capital Outlay:	\$1,779,117	\$25,377,741	\$26,656,732	\$2,502,419	\$13,205,896	-\$12,171,845
Transfers Out:						
5910001 - Tran Out-general Fund	12,373	76,873	76,873	38,437	28,984	-47,889
Transfers Out:	\$12,373	\$76,873	\$76,873	\$38,437	\$28,984	-\$47,889
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	9,392,881	9,392,881	0	10,799,991	1,407,110
Reserves - Capital:	\$0	\$9,392,881	\$9,392,881	\$0	\$10,799,991	\$1,407,110
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	2,097,071	0	0	0
Reserves - Restricted:	\$0	\$0	\$2,097,071	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,801,489	\$34,867,495	\$38,243,557	\$2,555,854	\$24,054,871	-\$10,812,624

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.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenses are not anticipated for FY26.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the portion of the tax increment revenues not currently assigned to infrastructure improvements, per the establishing ordinance.

Reserves include funding for future capital projects.

Overall, this Fund increased \$17,941,426 over the FY25 Adopted Budget.

REVENUES

The revenue sources for this Fund include a Transfer In of tax increment revenues from the General Fund, as well as Fund Balance.

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	361,146	0	0	96,879	0	0
Transfers In	22,294,531	30,494,345	30,419,889	15,222,354	39,669,467	9,175,122
Fund Balance	0	10,389,203	10,750,850	0	19,155,507	8,766,304
Total	22,655,677	40,883,548	41,170,739	15,319,233	58,824,974	17,941,426
Expenditures						
Transfers Out	11,904,828	20,650,142	21,011,789	10,445,620	27,257,250	6,607,108
Reserves - Capital	0	20,233,406	20,158,950	0	31,567,724	11,334,318
Total	11,904,828	40,883,548	41,170,739	10,445,620	58,824,974	17,941,426

192 – NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	361,146	0	0	96,879	0	0
Miscellaneous Revenues:	\$361,146	\$0	\$0	\$96,879	\$0	\$0
Transfers In:						
3810001 - Tran In-general Fund	22,294,531	30,494,345	30,419,889	15,222,354	39,669,467	9,175,122
Transfers In:	\$22,294,531	\$30,494,345	\$30,419,889	\$15,222,354	\$39,669,467	\$9,175,122
Fund Balance:						
3892810 - Balance Forward Restricted	0	10,389,203	10,750,850	0	19,155,507	8,766,304
Fund Balance:	\$0	\$10,389,203	\$10,750,850	\$0	\$19,155,507	\$8,766,304
TOTAL REVENUES:	\$22,655,677	\$40,883,548	\$41,170,739	\$15,319,233	\$58,824,974	\$17,941,426
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	11,904,828	20,650,142	21,011,789	10,445,620	27,257,250	6,607,108
Transfers Out:	\$11,904,828	\$20,650,142	\$21,011,789	\$10,445,620	\$27,257,250	\$6,607,108
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	20,233,406	20,158,950	0	31,567,724	11,334,318
Reserves - Capital:	\$0	\$20,233,406	\$20,158,950	\$0	\$31,567,724	\$11,334,318
TOTAL EXPENDITURES:	\$11,904,828	\$40,883,548	\$41,170,739	\$10,445,620	\$58,824,974	\$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.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenses are not anticipated for FY26.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the portion of the tax increment revenues not currently assigned to infrastructure improvements, per the establishing ordinance.

Reserves include funding for future capital projects.

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.

193 - SOUTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Transfers In	0	0	0	0	16,943,067	16,943,067
Total	0	0	0	0	16,943,067	16,943,067
Expenditures						
Transfers Out	0	0	0	0	15,440,075	15,440,075
Reserves - Capital	0	0	0	0	1,502,992	1,502,992
Total	0	0	0	0	16,943,067	16,943,067

193 – SOUTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Transfers In:						
3810001 - Tran In-general Fund	0	0	0	0	16,943,067	16,943,067
Transfers In:	\$0	\$0	\$0	\$0	\$16,943,067	\$16,943,067
TOTAL REVENUES:	\$0	\$0	\$0	\$0	\$16,943,067	\$16,943,067
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	0	0	15,440,075	15,440,075
Transfers Out:	\$0	\$0	\$0	\$0	\$15,440,075	\$15,440,075
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	1,502,992	1,502,992
Reserves - Capital:	\$0	\$0	\$0	\$0	\$1,502,992	\$1,502,992
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$16,943,067	\$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.

Overall, this Fund is projected to decrease \$1,119,851 from the FY25 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources utilize dedicated Ad Valorem revenue, as well as Fund Balance, to provide for the debt services expenses.

201-LIMITED GO REFUNDING BONDS, SERIES 2015

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Current Ad Valorem Taxes	1,106,616	1,178,658	1,178,658	1,178,658	0	-1,178,658
PY Delinquent Ad Valorem Tax	0	0	0	121	0	0
Miscellaneous Revenues	20,384	0	0	0	0	0
Less 5% Statutory Reduction	0	-58,933	-58,933	0	0	58,933
Transfers In	0	0	46,447	0	0	0
Fund Balance	0	1,148,318	1,096,446	0	1,148,192	-126
Total	1,127,000	2,268,043	2,262,618	1,178,779	1,148,192	-1,119,851
Expenditures						
Operating Expenses	28,907	23,574	23,574	23,574	0	-23,574
Debt Service	1,120,635	1,121,727	1,121,727	1,121,727	1,117,317	-4,410
Transfers Out	0	0	0	0	30,875	30,875
Reserves - Debt	0	1,122,742	1,117,317	0	0	-1,122,742
Total	1,149,542	2,268,043	2,262,618	1,145,301	1,148,192	-1,119,851

201-LIMITED GO REFUNDING BONDS, SERIES 2015

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Current Ad Valorem Taxes:						
3110000 - Ad Valorem Taxes	1,106,616	1,178,658	1,178,658	1,178,658	0	-1,178,658
Current Ad Valorem Taxes:	\$1,106,616	\$1,178,658	\$1,178,658	\$1,178,658	\$0	-\$1,178,658
PY Delinquent Ad Valorem Tax:						
3113000 - Delinquent Ad Valorem Py	0	0	0	121	0	0
PY Delinquent Ad Valorem Tax:	\$0	\$0	\$0	\$121	\$0	\$0
Miscellaneous Revenues:						
3611000 - Interest	20,384	0	0	0	0	0
Miscellaneous Revenues:	\$20,384	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-58,933	-58,933	0	0	58,933
Less 5% Statutory Reduction:	\$0	-\$58,933	-\$58,933	\$0	\$0	\$58,933
Transfers In:						
3810125 - Tran In-env Land Maintenance	0	0	46,447	0	0	0
Transfers In:	\$0	\$0	\$46,447	\$0	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	1,148,318	1,096,446	0	1,148,192	-126
Fund Balance:	\$0	\$1,148,318	\$1,096,446	\$0	\$1,148,192	-\$126
TOTAL REVENUES:	\$1,127,000	\$2,268,043	\$2,262,618	\$1,178,779	\$1,148,192	-\$1,119,851
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	28,907	23,574	23,574	23,574	0	-23,574
Operating Expenses:	\$28,907	\$23,574	\$23,574	\$23,574	\$0	-\$23,574
Debt Service:						
5710000 - Principal	1,060,000	1,085,000	1,085,000	1,085,000	1,105,000	20,000
5720000 - Interest	60,635	36,727	36,727	36,727	12,317	-24,410
Debt Service:	\$1,120,635	\$1,121,727	\$1,121,727	\$1,121,727	\$1,117,317	-\$4,410
Transfers Out:						
5910124 - Tran Out-env Land Acq	0	0	0	0	30,875	30,875
Transfers Out:	\$0	\$0	\$0	\$0	\$30,875	\$30,875
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,117,317	1,117,317	0	0	-1,117,317
5990034 - Bond Reserves - Other	0	5,425	0	0	0	-5,425
Reserves - Debt:	\$0	\$1,122,742	\$1,117,317	\$0	\$0	-\$1,122,742
TOTAL EXPENDITURES:	\$1,149,542	\$2,268,043	\$2,262,618	\$1,145,301	\$1,148,192	-\$1,119,851

FUND 210 – WEST 192 PHASE IIC FUND

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-W 192 PHASE IIC

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	-131	0	0	0	0	0
Miscellaneous Revenues	17,542	0	0	0	0	0
Fund Balance	0	46,416	51,415	0	0	-46,416
Total	17,411	46,416	51,415	0	0	-46,416
Expenditures						
Debt Service	157,891	0	0	0	0	0
Transfers Out	312,613	46,416	51,415	0	0	-46,416
Total	470,504	46,416	51,415	0	0	-46,416

210-W 192 PHASE IIC

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3251100 - Spec Assess CI Delinquent	-131	0	0	0	0	0
Permits, Fees & Special Assessments:	-\$131	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues:						
3610032 - Interest- Tax Collector	0	0	0	0	0	0
3611000 - Interest	17,542	0	0	0	0	0
Miscellaneous Revenues:	\$17,542	\$0	\$0	\$0	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	46,416	51,415	0	0	-46,416
Fund Balance:	\$0	\$46,416	\$51,415	\$0	\$0	-\$46,416
TOTAL REVENUES:	\$17,411	\$46,416	\$51,415	\$0	\$0	-\$46,416
EXPENDITURES:						
Debt Service:						
5710000 - Principal	40,000	0	0	0	0	0
5710001 - Princ. Early Redemption	110,000	0	0	0	0	0
5720000 - Interest	7,591	0	0	0	0	0
5730000 - Other Debt Service Costs	300	0	0	0	0	0
Debt Service:	\$157,891	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910155 - Tran Out-w192 Phase I	312,613	46,416	51,415	0	0	-46,416
Transfers Out:	\$312,613	\$46,416	\$51,415	\$0	\$0	-\$46,416
TOTAL EXPENDITURES:	\$470,504	\$46,416	\$51,415	\$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

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	7,875	0	0	1,328	0	0
Transfers In	2,787,225	5,653,723	0	0	0	-5,653,723
Fund Balance	0	2,036,240	2,038,342	0	0	-2,036,240
Total	2,795,100	7,689,963	2,038,342	1,328	0	-7,689,963
Expenditures						
Debt Service	3,373,611	3,377,619	2,027,660	4,421,628	0	-3,377,619
Transfers Out	0	0	10,682	0	0	0
Reserves - Debt	0	4,312,344	0	0	0	-4,312,344
Total	3,373,611	7,689,963	2,038,342	4,421,628	0	-7,689,963

211 - SALES TAX REVENUE BONDS SERIES 2015A

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	7,875	0	0	0	0	0
3690004 - Misc Rev-reimbursements	0	0	0	1,328	0	0
Miscellaneous Revenues:	\$7,875	\$0	\$0	\$1,328	\$0	\$0
Transfers In:						
3810001 - Tran In-general Fund	2,787,225	5,653,723	0	0	0	-5,653,723
Transfers In:	\$2,787,225	\$5,653,723	\$0	\$0	\$0	-\$5,653,723
Fund Balance:						
3892810 - Balance Forward Restricted	0	2,036,240	0	0	0	-2,036,240
3899002 - Balance Forward	0	0	2,038,342	0	0	0
Fund Balance:	\$0	\$2,036,240	\$2,038,342	\$0	\$0	-\$2,036,240
TOTAL REVENUES:	\$2,795,100	\$7,689,963	\$2,038,342	\$1,328	\$0	-\$7,689,963
EXPENDITURES:						
Debt Service:						
5710000 - Principal	635,000	665,000	665,000	665,000	0	-665,000
5720000 - Interest	2,738,019	2,712,019	1,362,660	1,362,659	0	-2,712,019
5730000 - Other Debt Service Costs	593	600	0	0	0	-600
5740000 - Pmt Refunded Bond Escrow Age	0	0	0	2,393,968	0	0
Debt Service:	\$3,373,611	\$3,377,619	\$2,027,660	\$4,421,628	\$0	-\$3,377,619
Transfers Out:						
5910253 - Transfer Out - Sales Tax Ref Rev	0	0	10,682	0	0	0
Transfers Out:	\$0	\$0	\$10,682	\$0	\$0	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,312,344	0	0	0	-4,312,344
Reserves - Debt:	\$0	\$4,312,344	\$0	\$0	\$0	-\$4,312,344
TOTAL EXPENDITURES:	\$3,373,611	\$7,689,963	\$2,038,342	\$4,421,628	\$0	-\$7,689,963

FUND 241 – 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-INFRASTRUCTURE SALES SURTAX SERIES 2015

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	15,206	0	0	0	0	0
Transfers In	5,193,730	0	0	0	0	0
Fund Balance	0	5,137,591	5,152,797	0	0	-5,137,591
Total	5,208,936	5,137,591	5,152,797	0	0	-5,137,591
Expenditures						
Debt Service	5,139,456	5,137,591	5,137,591	5,136,896	0	-5,137,591
Reserves - Debt	0	0	15,206	0	0	0
Total	5,139,456	5,137,591	5,152,797	5,136,896	0	-5,137,591

241-INFRASTRUCTURE SALES SURTAX SERIES 2015

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	15,206	0	0	0	0	0
Miscellaneous Revenues:	\$15,206	\$0	\$0	\$0	\$0	\$0
Transfers In:						
3810306 - Tran In-local Option Sales Tx	5,193,730	0	0	0	0	0
Transfers In:	\$5,193,730	\$0	\$0	\$0	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	5,137,591	5,152,797	0	0	-5,137,591
Fund Balance:	\$0	\$5,137,591	\$5,152,797	\$0	\$0	-\$5,137,591
TOTAL REVENUES:	\$5,208,936	\$5,137,591	\$5,152,797	\$0	\$0	-\$5,137,591
EXPENDITURES:						
Debt Service:						
5710000 - Principal	4,970,000	5,080,695	5,080,695	5,080,000	0	-5,080,695
5720000 - Interest	169,456	56,896	56,896	56,896	0	-56,896
Debt Service:	\$5,139,456	\$5,137,591	\$5,137,591	\$5,136,896	\$0	-\$5,137,591
Reserves - Debt:						
5990034 - Bond Reserves - Other	0	0	15,206	0	0	0
Reserves - Debt:	\$0	\$0	\$15,206	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$5,139,456	\$5,137,591	\$5,152,797	\$5,136,896	\$0	-\$5,137,591

FUND 242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

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.

Overall, this Fund is projected to decrease \$588,869 from the FY25 Adopted Budget, in accordance with the bond covenants and debt service schedule.

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 2016

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	6,623	0	0	0	0	0
Transfers In	2,957,531	3,584,927	3,584,927	0	2,323,587	-1,261,340
Fund Balance	0	2,248,774	2,255,404	0	2,921,245	672,471
Total	2,964,154	5,833,701	5,840,331	0	5,244,832	-588,869
Expenditures						
Debt Service	2,922,080	2,919,088	2,919,088	2,919,080	2,915,213	-3,875
Reserves - Debt	0	2,914,613	2,921,243	0	2,329,619	-584,994
Total	2,922,080	5,833,701	5,840,331	2,919,080	5,244,832	-588,869

242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	6,623	0	0	0	0	0
Miscellaneous Revenues:	\$6,623	\$0	\$0	\$0	\$0	\$0
Transfers In:						
3810001 - Tran In-general Fund	1,328,399	1,604,972	1,604,972	0	1,040,270	-564,702
3810134 - Tran In-countywide Fire Msbu	300,733	374,983	374,983	0	243,047	-131,936
3810306 - Tran In-local Option Sales Tx	1,328,399	1,604,972	1,604,972	0	1,040,270	-564,702
Transfers In:	\$2,957,531	\$3,584,927	\$3,584,927	\$0	\$2,323,587	-\$1,261,340
Fund Balance:						
3892810 - Balance Forward Restricted	0	2,248,774	2,255,404	0	2,921,245	672,471
Fund Balance:	\$0	\$2,248,774	\$2,255,404	\$0	\$2,921,245	\$672,471
TOTAL REVENUES:	\$2,964,154	\$5,833,701	\$5,840,331	\$0	\$5,244,832	-\$588,869
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,475,000	1,540,000	1,540,000	1,540,000	1,615,000	75,000
5720000 - Interest	1,446,488	1,378,488	1,378,488	1,378,488	1,299,613	-78,875
5730000 - Other Debt Service Costs	593	600	600	593	600	0
Debt Service:	\$2,922,080	\$2,919,088	\$2,919,088	\$2,919,080	\$2,915,213	-\$3,875
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,914,613	2,914,613	0	2,329,619	-584,994
5990034 - Bond Reserves - Other	0	0	6,630	0	0	0
Reserves - Debt:	\$0	\$2,914,613	\$2,921,243	\$0	\$2,329,619	-\$584,994
TOTAL EXPENDITURES:	\$2,922,080	\$5,833,701	\$5,840,331	\$2,919,080	\$5,244,832	-\$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.

Overall, this Fund is projected to increase \$13,638 over the FY25 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include a Transfer In from Fund 105 – Fifth Cent Tourist Development Tax Fund and Fund Balance.

243-DS TDT REV BOND SERIES 2016

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Transfers In	1,234,809	1,378,423	1,378,423	0	1,385,642	7,219
Fund Balance	0	2,368,877	2,371,795	0	2,375,296	6,419
Total	1,234,809	3,747,300	3,750,218	0	3,760,938	13,638
Expenditures						
Debt Service	1,372,603	1,375,521	1,375,521	1,374,921	1,372,340	-3,181
Reserves - Debt	0	2,371,779	2,374,697	0	2,388,598	16,819
Total	1,372,603	3,747,300	3,750,218	1,374,921	3,760,938	13,638

243-DS TDT REV BOND SERIES 2016

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Transfers In:						
3810105 - Tran In-5th Cent Resort Tax	1,234,809	1,378,423	1,378,423	0	1,385,642	7,219
Transfers In:	\$1,234,809	\$1,378,423	\$1,378,423	\$0	\$1,385,642	\$7,219
Fund Balance:						
3892810 - Balance Forward Restricted	0	2,368,877	2,371,795	0	2,375,296	6,419
Fund Balance:	\$0	\$2,368,877	\$2,371,795	\$0	\$2,375,296	\$6,419
TOTAL REVENUES:	\$1,234,809	\$3,747,300	\$3,750,218	\$0	\$3,760,938	\$13,638
EXPENDITURES:						
Debt Service:						
5710000 - Principal	570,000	590,000	590,000	590,000	605,000	15,000
5720000 - Interest	802,010	784,921	784,921	784,921	766,740	-18,181
5730000 - Other Debt Service Costs	593	600	600	0	600	0
Debt Service:	\$1,372,603	\$1,375,521	\$1,375,521	\$1,374,921	\$1,372,340	-\$3,181
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	986,845	986,845	0	1,003,664	16,819
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
5990034 - Bond Reserves - Other	0	0	2,918	0	0	0
Reserves - Debt:	\$0	\$2,371,779	\$2,374,697	\$0	\$2,388,598	\$16,819
TOTAL EXPENDITURES:	\$1,372,603	\$3,747,300	\$3,750,218	\$1,374,921	\$3,760,938	\$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

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Transfers In	4,633,173	0	0	0	0	0
Fund Balance	0	4,589,087	4,589,089	0	0	-4,589,087
Total	4,633,173	4,589,087	4,589,089	0	0	-4,589,087
Expenditures						
Debt Service	4,592,445	4,589,087	4,589,087	4,589,087	0	-4,589,087
Reserves - Debt	0	0	2	0	0	0
Total	4,592,445	4,589,087	4,589,089	4,589,087	0	-4,589,087

FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Transfers In:						
3810306 - Tran In-local Option Sales Tx	4,633,173	0	0	0	0	0
Transfers In:	\$4,633,173	\$0	\$0	\$0	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	4,589,087	4,589,089	0	0	-4,589,087
Fund Balance:	\$0	\$4,589,087	\$4,589,089	\$0	\$0	-\$4,589,087
TOTAL REVENUES:	\$4,633,173	\$4,589,087	\$4,589,089	\$0	\$0	-\$4,589,087
EXPENDITURES:						
Debt Service:						
5710000 - Principal	4,461,000	4,545,000	4,545,000	4,545,000	0	-4,545,000
5720000 - Interest	131,445	44,087	44,087	44,087	0	-44,087
Debt Service:	\$4,592,445	\$4,589,087	\$4,589,087	\$4,589,087	\$0	-\$4,589,087
Reserves - Debt:						
5990034 - Bond Reserves - Other	0	0	2	0	0	0
Reserves - Debt:	\$0	\$0	\$2	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$4,592,445	\$4,589,087	\$4,589,089	\$4,589,087	\$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

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	11,815	0	0	0	0	0
Transfers In	4,025,501	0	0	0	0	0
Fund Balance	0	3,987,085	4,000,086	0	0	-3,987,085
Total	4,037,316	3,987,085	4,000,086	0	0	-3,987,085
Expenditures						
Debt Service	3,986,855	3,987,085	3,987,085	3,986,217	0	-3,987,085
Reserves - Debt	0	0	13,001	0	0	0
Total	3,986,855	3,987,085	4,000,086	3,986,217	0	-3,987,085

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	11,815	0	0	0	0	0
Miscellaneous Revenues:	\$11,815	\$0	\$0	\$0	\$0	\$0
Transfers In:						
3810001 - Tran In-general Fund	4,025,501	0	0	0	0	0
Transfers In:	\$4,025,501	\$0	\$0	\$0	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	3,987,085	4,000,086	0	0	-3,987,085
Fund Balance:	\$0	\$3,987,085	\$4,000,086	\$0	\$0	-\$3,987,085
TOTAL REVENUES:	\$4,037,316	\$3,987,085	\$4,000,086	\$0	\$0	-\$3,987,085
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,871,000	3,948,000	3,948,000	3,948,000	0	-3,948,000
5720000 - Interest	115,855	39,085	39,085	38,217	0	-39,085
Debt Service:	\$3,986,855	\$3,987,085	\$3,987,085	\$3,986,217	\$0	-\$3,987,085
Reserves - Debt:						
5990034 - Bond Reserves - Other	0	0	13,001	0	0	0
Reserves - Debt:	\$0	\$0	\$13,001	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$3,986,855	\$3,987,085	\$4,000,086	\$3,986,217	\$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.

Overall, this Fund is projected to increase \$6,687 over the FY25 Adopted Budget, in accordance with bond covenants.

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 - DS PUBLIC IMP REV BONDS SERIES 2017

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Transfers In	1,482,124	1,484,325	1,484,325	0	1,479,912	-4,413
Fund Balance	0	1,051,064	1,051,064	0	1,062,164	11,100
Total	1,482,124	2,535,389	2,535,389	0	2,542,076	6,687
Expenditures						
Debt Service	1,475,199	1,473,225	1,473,225	1,473,225	1,474,620	1,395
Reserves - Debt	0	1,062,164	1,062,164	0	1,067,456	5,292
Total	1,475,199	2,535,389	2,535,389	1,473,225	2,542,076	6,687

246 - DS PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Transfers In:						
3810001 - Tran In-general Fund	1,482,124	1,484,325	1,484,325	0	1,479,912	-4,413
Transfers In:	\$1,482,124	\$1,484,325	\$1,484,325	\$0	\$1,479,912	-\$4,413
Fund Balance:						
3892810 - Balance Forward Restricted	0	1,051,064	1,051,064	0	1,062,164	11,100
Fund Balance:	\$0	\$1,051,064	\$1,051,064	\$0	\$1,062,164	\$11,100
TOTAL REVENUES:	\$1,482,124	\$2,535,389	\$2,535,389	\$0	\$2,542,076	\$6,687
EXPENDITURES:						
Debt Service:						
5710000 - Principal	605,000	620,000	620,000	620,000	640,000	20,000
5720000 - Interest	870,199	853,225	853,225	853,225	834,620	-18,605
Debt Service:	\$1,475,199	\$1,473,225	\$1,473,225	\$1,473,225	\$1,474,620	\$1,395
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,062,164	1,062,164	0	1,067,456	5,292
Reserves - Debt:	\$0	\$1,062,164	\$1,062,164	\$0	\$1,067,456	\$5,292
TOTAL EXPENDITURES:	\$1,475,199	\$2,535,389	\$2,535,389	\$1,473,225	\$2,542,076	\$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.

Overall, this Fund is projected to decrease \$236,090 from the FY25 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include Special Assessments, Transfers In from Fund 105 – Fifth Cent Tourist Development Tax Fund, and Fund Balance.

247-DS TDT REFUNDING BONDS 2019

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	514,955	300,000	300,000	366,290	300,000	0
Miscellaneous Revenues	4,544	0	0	0	0	0
Less 5% Statutory Reduction	0	-15,000	-15,000	0	-15,000	0
Transfers In	259,793	440,557	459,788	0	260,025	-180,532
Fund Balance	0	1,743,800	1,724,569	0	1,688,242	-55,558
Total	779,292	2,469,357	2,469,357	366,290	2,233,267	-236,090
Expenditures						
Debt Service	791,792	796,115	796,115	796,115	789,688	-6,427
Reserves - Debt	0	1,673,242	1,673,242	0	1,443,579	-229,663
Total	791,792	2,469,357	2,469,357	796,115	2,233,267	-236,090

247-DS TDT REFUNDING BONDS 2019

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3252002 - Spec Assess - OMNI Orl Resort	514,955	300,000	300,000	366,290	300,000	0
Permits, Fees & Special Assessments:	\$514,955	\$300,000	\$300,000	\$366,290	\$300,000	\$0
Miscellaneous Revenues:						
3611000 - Interest	4,544	0	0	0	0	0
Miscellaneous Revenues:	\$4,544	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-15,000	-15,000	0	-15,000	0
Less 5% Statutory Reduction:	\$0	-\$15,000	-\$15,000	\$0	-\$15,000	\$0
Transfers In:						
3810105 - Tran In-5th Cent Resort Tax	259,793	440,557	459,788	0	260,025	-180,532
Transfers In:	\$259,793	\$440,557	\$459,788	\$0	\$260,025	-\$180,532
Fund Balance:						
3892810 - Balance Forward Restricted	0	1,743,800	1,724,569	0	1,688,242	-55,558
Fund Balance:	\$0	\$1,743,800	\$1,724,569	\$0	\$1,688,242	-\$55,558
TOTAL REVENUES:	\$779,292	\$2,469,357	\$2,469,357	\$366,290	\$2,233,267	-\$236,090
EXPENDITURES:						
Debt Service:						
5710000 - Principal	450,000	465,000	465,000	465,000	470,000	5,000
5720000 - Interest	341,042	330,365	330,365	330,365	318,938	-11,427
5730000 - Other Debt Service Costs	750	0	0	0	750	750
5731000 - Debt Issuance Costs	0	750	750	750	0	-750
Debt Service:	\$791,792	\$796,115	\$796,115	\$796,115	\$789,688	-\$6,427
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	632,412	632,412	0	641,526	9,114
5990033 - Res For Debt - Bond Covenant	0	1,040,830	1,040,830	0	802,053	-238,777
Reserves - Debt:	\$0	\$1,673,242	\$1,673,242	\$0	\$1,443,579	-\$229,663
TOTAL EXPENDITURES:	\$791,792	\$2,469,357	\$2,469,357	\$796,115	\$2,233,267	-\$236,090

FUND 248 – 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-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Fund Balance	0	0	2	0	0	0
Total	0	0	2	0	0	0
Expenditures						
Transfers Out	26,005	0	2	0	0	0
Total	26,005	0	2	0	0	0

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Fund Balance:						
3892810 - Balance Forward Restricted	0	0	2	0	0	0
Fund Balance:	\$0	\$0	\$2	\$0	\$0	\$0
TOTAL REVENUES:	\$0	\$0	\$2	\$0	\$0	\$0
EXPENDITURES:						
Transfers Out:						
5910134 - Tran Out - Fire	6,711	0	0	0	0	0
5910306 - Tran Out-local Opt Infra Sales	19,294	0	2	0	0	0
Transfers Out:	\$26,005	\$0	\$2	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$26,005	\$0	\$2	\$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.

Overall, this Fund is projected to increase \$75,857 over the FY25 Adopted Budget, in accordance with the bond covenants.

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

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	17,204	0	0	0	0	0
Transfers In	7,435,548	7,438,090	7,438,090	0	7,416,312	-21,778
Fund Balance	0	5,822,595	5,842,661	0	5,920,230	97,635
Total	7,452,752	13,260,685	13,280,751	0	13,336,542	75,857
Expenditures						
Debt Service	7,362,038	7,360,522	7,360,522	7,358,829	7,358,351	-2,171
Reserves - Debt	0	5,900,163	5,920,229	0	5,978,191	78,028
Total	7,362,038	13,260,685	13,280,751	7,358,829	13,336,542	75,857

249-DS CIRB 2019

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	17,204	0	0	0	0	0
Miscellaneous Revenues:	\$17,204	\$0	\$0	\$0	\$0	\$0
Transfers In:						
3810001 - Tran In-general Fund	3,703,887	704,128	704,128	0	702,324	-1,804
3810115 - Tran In-court Facilities Fund	591,221	591,423	591,423	0	589,597	-1,826
3810306 - Tran In-local Option Sales Tx	3,140,440	6,142,539	6,142,539	0	6,124,391	-18,148
Transfers In:	\$7,435,548	\$7,438,090	\$7,438,090	\$0	\$7,416,312	-\$21,778
Fund Balance:						
3892810 - Balance Forward Restricted	0	5,822,595	5,842,661	0	5,920,230	97,635
Fund Balance:	\$0	\$5,822,595	\$5,842,661	\$0	\$5,920,230	\$97,635
TOTAL REVENUES:	\$7,452,752	\$13,260,685	\$13,280,751	\$0	\$13,336,542	\$75,857
EXPENDITURES:						
Debt Service:						
5710000 - Principal	4,063,000	4,210,000	4,210,000	4,210,000	4,363,000	153,000
5720000 - Interest	3,299,038	3,150,522	3,150,522	3,148,829	2,995,351	-155,171
Debt Service:	\$7,362,038	\$7,360,522	\$7,360,522	\$7,358,829	\$7,358,351	-\$2,171
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,900,161	5,900,161	0	5,978,191	78,030
5990034 - Bond Reserves - Other	0	2	20,068	0	0	-2
Reserves - Debt:	\$0	\$5,900,163	\$5,920,229	\$0	\$5,978,191	\$78,028
TOTAL EXPENDITURES:	\$7,362,038	\$13,260,685	\$13,280,751	\$7,358,829	\$13,336,542	\$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.

Overall, this Fund is projected to decrease \$1,768,058 from the FY25 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include Fund Balance.

250-GO BONDS SERIES 2020

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Current Ad Valorem Taxes	1,862,631	2,325,744	2,325,744	2,195,261	0	-2,325,744
Miscellaneous Revenues	22,932	12,500	12,500	3,222	0	-12,500
Less 5% Statutory Reduction	0	-116,912	-116,912	0	0	116,912
Fund Balance	0	1,749,580	1,871,136	0	2,202,854	453,274
Total	1,885,563	3,970,912	4,092,468	2,198,483	2,202,854	-1,768,058
Expenditures						
Operating Expenses	31,108	46,515	46,515	44,003	0	-46,515
Debt Service	1,969,687	1,960,025	1,960,025	1,960,025	1,960,043	18
Reserves - Debt	0	1,964,372	2,085,928	0	242,811	-1,721,561
Total	2,000,795	3,970,912	4,092,468	2,004,027	2,202,854	-1,768,058

250 - GO BONDS SERIES 2020

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Current Ad Valorem Taxes:						
3110000 - Ad Valorem Taxes	1,862,631	2,325,744	2,325,744	2,195,261	0	-2,325,744
Current Ad Valorem Taxes:	\$1,862,631	\$2,325,744	\$2,325,744	\$2,195,261	\$0	-\$2,325,744
Miscellaneous Revenues:						
3611000 - Interest	22,932	12,500	12,500	3,222	0	-12,500
Miscellaneous Revenues:	\$22,932	\$12,500	\$12,500	\$3,222	\$0	-\$12,500
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-116,912	-116,912	0	0	116,912
Less 5% Statutory Reduction:	\$0	-\$116,912	-\$116,912	\$0	\$0	\$116,912
Fund Balance:						
3892810 - Balance Forward Restricted	0	1,749,580	1,871,136	0	0	-1,749,580
3899002 - Balance Forward	0	0	0	0	2,202,854	2,202,854
Fund Balance:	\$0	\$1,749,580	\$1,871,136	\$0	\$2,202,854	\$453,274
TOTAL REVENUES:	\$1,885,563	\$3,970,912	\$4,092,468	\$2,198,483	\$2,202,854	-\$1,768,058
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	31,108	46,515	46,515	44,003	0	-46,515
Operating Expenses:	\$31,108	\$46,515	\$46,515	\$44,003	\$0	-\$46,515
Debt Service:						
5710000 - Principal	1,920,000	1,930,000	1,930,000	1,930,000	1,950,000	20,000
5720000 - Interest	49,687	30,025	30,025	30,025	10,043	-19,982
Debt Service:	\$1,969,687	\$1,960,025	\$1,960,025	\$1,960,025	\$1,960,043	\$18
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,960,043	1,960,043	0	0	-1,960,043
5990034 - Bond Reserves - Other	0	4,329	125,885	0	242,811	238,482
Reserves - Debt:	\$0	\$1,964,372	\$2,085,928	\$0	\$242,811	-\$1,721,561
TOTAL EXPENDITURES:	\$2,000,795	\$3,970,912	\$4,092,468	\$2,004,027	\$2,202,854	-\$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.

Overall, this Fund is projected to decrease \$1,490 from the FY25 Adopted Budget, in accordance with bond covenants.

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

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	1,676	0	0	0	0	0
Transfers In	576,388	581,855	581,855	0	569,712	-12,143
Fund Balance	0	563,000	564,987	0	573,653	10,653
Total	578,064	1,144,855	1,146,842	0	1,143,365	-1,490
Expenditures						
Debt Service	574,648	573,187	573,187	573,187	571,668	-1,519
Reserves - Debt	0	571,668	573,655	0	571,697	29
Total	574,648	1,144,855	1,146,842	573,187	1,143,365	-1,490

251-PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	1,676	0	0	0	0	0
Miscellaneous Revenues:	\$1,676	\$0	\$0	\$0	\$0	\$0
Transfers In:						
3810001 - Tran In-general Fund	504,388	509,855	509,855	0	497,712	-12,143
3810168 - Tran In-Section 8	72,000	72,000	72,000	0	72,000	0
Transfers In:	\$576,388	\$581,855	\$581,855	\$0	\$569,712	-\$12,143
Fund Balance:						
3892810 - Balance Forward Restricted	0	563,000	564,987	0	573,653	10,653
Fund Balance:	\$0	\$563,000	\$564,987	\$0	\$573,653	\$10,653
TOTAL REVENUES:	\$578,064	\$1,144,855	\$1,146,842	\$0	\$1,143,365	-\$1,490
EXPENDITURES:						
Debt Service:						
5710000 - Principal	545,000	550,000	550,000	550,000	555,000	5,000
5720000 - Interest	29,648	23,187	23,187	23,187	16,668	-6,519
Debt Service:	\$574,648	\$573,187	\$573,187	\$573,187	\$571,668	-\$1,519
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	571,668	571,668	0	571,697	29
5990034 - Bond Reserves - Other	0	0	1,987	0	0	0
Reserves - Debt:	\$0	\$571,668	\$573,655	\$0	\$571,697	\$29
TOTAL EXPENDITURES:	\$574,648	\$1,144,855	\$1,146,842	\$573,187	\$1,143,365	-\$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.

Overall, this Fund is projected to decrease \$425,438 from the FY25 Adopted Budget, in accordance with bond covenants.

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

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	15,923	0	0	0	0	0
Transfers In	4,460,010	5,695,783	5,695,783	0	4,711,013	-984,770
Fund Balance	0	4,613,816	4,633,872	0	5,173,148	559,332
Total	4,475,933	10,309,599	10,329,655	0	9,884,161	-425,438
Expenditures						
Debt Service	5,152,375	5,156,808	5,156,808	5,156,508	5,152,792	-4,016
Reserves - Debt	0	5,152,791	5,172,847	0	4,731,369	-421,422
Total	5,152,375	10,309,599	10,329,655	5,156,508	9,884,161	-425,438

252-TDT REVENUE REFUNDING BOND, SERIES 2022

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	15,923	0	0	0	0	0
Miscellaneous Revenues:	\$15,923	\$0	\$0	\$0	\$0	\$0
Transfers In:						
3810104 - Tran In-tourist Dev Tax Fund	2,865,689	3,659,710	3,659,710	0	3,026,966	-632,744
3810105 - Tran In-5th Cent Resort Tax	1,594,321	2,036,073	2,036,073	0	1,684,047	-352,026
Transfers In:	\$4,460,010	\$5,695,783	\$5,695,783	\$0	\$4,711,013	-\$984,770
Fund Balance:						
3892810 - Balance Forward Restricted	0	4,613,816	4,633,872	0	5,173,148	559,332
Fund Balance:	\$0	\$4,613,816	\$4,633,872	\$0	\$5,173,148	\$559,332
TOTAL REVENUES:	\$4,475,933	\$10,309,599	\$10,329,655	\$0	\$9,884,161	-\$425,438
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,940,000	4,050,000	4,050,000	4,050,000	4,155,000	105,000
5720000 - Interest	1,212,375	1,106,508	1,106,508	1,106,508	997,792	-108,716
5730000 - Other Debt Service Costs	0	300	300	0	0	-300
Debt Service:	\$5,152,375	\$5,156,808	\$5,156,808	\$5,156,508	\$5,152,792	-\$4,016
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,152,791	5,152,791	0	4,731,369	-421,422
5990034 - Bond Reserves - Other	0	0	20,056	0	0	0
Reserves - Debt:	\$0	\$5,152,791	\$5,172,847	\$0	\$4,731,369	-\$421,422
TOTAL EXPENDITURES:	\$5,152,375	\$10,309,599	\$10,329,655	\$5,156,508	\$9,884,161	-\$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)

The FY26 Budget includes funding for payments in FY26, in accordance with the bond covenants and debt service schedule.

REVENUES

The funding sources for this fund are a transfer from the General Fund and Fund Balance

253 - DS S/TAX REV REF S2025A

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Transfers In	0	0	4,423,782	0	4,037,250	4,037,250
Fund Balance	0	0	0	0	2,093,097	2,093,097
Total	0	0	4,423,782	0	6,130,347	6,130,347
Expenditures						
Debt Service	0	0	953,532	219,683	3,291,722	3,291,722
Reserves - Debt	0	0	3,470,250	0	2,838,625	2,838,625
Total	0	0	4,423,782	219,683	6,130,347	6,130,347

253-DS S/TAX REV REF S2025A

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Transfers In:						
3810001 - Tran In-general Fund	0	0	4,413,100	0	4,037,250	4,037,250
3810211 - Tran In - Sales Tax Rev 2015A	0	0	10,682	0	0	0
Transfers In:	\$0	\$0	\$4,423,782	\$0	\$4,037,250	\$4,037,250
Fund Balance:						
3892810 - Balance Forward Restricted	0	0	0	0	2,093,097	2,093,097
Fund Balance:	\$0	\$0	\$0	\$0	\$2,093,097	\$2,093,097
TOTAL REVENUES:	\$0	\$0	\$4,423,782	\$0	\$6,130,347	\$6,130,347
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	800,000	800,000
5720000 - Interest	0	0	473,432	0	2,491,722	2,491,722
5731000 - Debt Issuance Costs	0	0	480,100	219,683	0	0
Debt Service:	\$0	\$0	\$953,532	\$219,683	\$3,291,722	\$3,291,722
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	3,470,250	0	2,838,625	2,838,625
Reserves - Debt:	\$0	\$0	\$3,470,250	\$0	\$2,838,625	\$2,838,625
TOTAL EXPENDITURES:	\$0	\$0	\$4,423,782	\$219,683	\$6,130,347	\$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 to finance the acquisition, construction and equipping of a performing arts center.

The FY26 Budget includes funding for payments in FY26, in accordance with the bond covenants and debt service schedule.

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

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Transfers In	0	0	0	0	712,308	712,308
Fund Balance	0	0	0	0	544,181	544,181
Total	0	0	0	0	1,256,489	1,256,489
Expenditures						
Debt Service	0	0	0	0	544,181	544,181
Reserves - Debt	0	0	0	0	712,308	712,308
Total	0	0	0	0	1,256,489	1,256,489

254 - INFRASTRUCTURE SALES SURTAX REV BOND SERIES 2025

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Transfers In:						
3810306 - Tran In-local Option Sales Tx	0	0	0	0	712,308	712,308
Transfers In:	\$0	\$0	\$0	\$0	\$712,308	\$712,308
Fund Balance:						
3892810 - Balance Forward Restricted	0	0	0	0	544,181	544,181
Fund Balance:	\$0	\$0	\$0	\$0	\$544,181	\$544,181
TOTAL REVENUES:	\$0	\$0	\$0	\$0	\$1,256,489	\$1,256,489
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	273,000	273,000
5720000 - Interest	0	0	0	0	271,181	271,181
Debt Service:	\$0	\$0	\$0	\$0	\$544,181	\$544,181
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	712,308	712,308
Reserves - Debt:	\$0	\$0	\$0	\$0	\$712,308	\$712,308
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$1,256,489	\$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.

The FY26 Budget includes funding for payments in FY26, in accordance with the bond covenants and debt service schedule.

REVENUES

Funding sources include Transfers In from Fund 104 -Tourist Development Tax Fund, as well as Fund Balance.

255 - TDT REVENUE BOND SERIES 2025

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Transfers In	0	0	0	0	7,511,724	7,511,724
Fund Balance	0	0	0	0	11,732,397	11,732,397
Total	0	0	0	0	19,244,121	19,244,121
Expenditures						
Debt Service	0	0	0	0	4,172,743	4,172,743
Reserves - Debt	0	0	0	0	15,071,378	15,071,378
Total	0	0	0	0	19,244,121	19,244,121

255 - TDT REVENUE BOND SERIES 2025

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Transfers In:						
3810104 - Tran In-tourist Dev Tax Fund	0	0	0	0	7,511,724	7,511,724
Transfers In:	\$0	\$0	\$0	\$0	\$7,511,724	\$7,511,724
Fund Balance:						
3892810 - Balance Forward Restricted	0	0	0	0	11,732,397	11,732,397
Fund Balance:	\$0	\$0	\$0	\$0	\$11,732,397	\$11,732,397
TOTAL REVENUES:	\$0	\$0	\$0	\$0	\$19,244,121	\$19,244,121
EXPENDITURES:						
Debt Service:						
5720000 - Interest	0	0	0	0	4,172,743	4,172,743
Debt Service:	\$0	\$0	\$0	\$0	\$4,172,743	\$4,172,743
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	7,511,724	7,511,724
5990033 - Res For Debt - Bond Covenant	0	0	0	0	7,559,654	7,559,654
Reserves - Debt:	\$0	\$0	\$0	\$0	\$15,071,378	\$15,071,378
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$19,244,121	\$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. Remaining funds for the continuation of currently funded capital projects will be incorporated later in the budget process to have the most accurate estimates possible.

Capital, Debt, Transfers Out and Reserves

Capital Outlay for FY26 includes the following projects: vehicle replacements for the Sheriff’s Office, Environmental Library, IT Projects (UPS replacements, Server replacements, SAN replacement), Public Safety projects (Countywide Radio System Improvements, D & F Recreation Yards, Motorola Radio Replacements-Non Fire, Tower Antenna Replacements, Tower DC Rectifier), Public Works projects (Administration Building reconfigurations, renovations at Animal Services, various chiller and HVAC replacements, Corrections kitchen walk-in replacements, jail control room interface rehab, Public Works Yard 1-Fleet Management Center, Supervisor of Elections warehouse overflow parking, NeoCity courtyard, NeoCity multi-use lab facility, Human Services sign, Courthouse Square elevators and fire alarm panels, replacement vehicles for Corrections and Public Works) and Transportation projects (County sidewalks and trails, Countywide signals, Iteris Next replacements, traffic control equipment, traffic signal replacement). These new Capital funding requests total just over \$41.7M.

Transfers Out total just over \$9M primarily to support debt obligations, as well as to the General Fund for the Cost Allocation.

Reserves for Capital – Undesignated is for future capital project needs. Reserves Assigned includes funding for the Correctional Facility expansion and the Performing Arts Center.

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 two cities. It is projected to increase by \$2.1M over the FY25 Adopted Budget; also included is Lease Proceeds for vehicle purchases. Revenues will continue to be evaluated in conjunction with the State’s estimates once released and as additional receipts are collected. The Fund Balance is an estimate and will be revised once the balance remaining from currently funded capital projects is determined.

306-LOCAL OPTION SALES TAX FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Other Taxes	53,000,368	51,047,322	51,047,322	31,966,660	53,205,561	2,158,239
Miscellaneous Revenues	7,146,038	0	0	933,652	0	0
Less 5% Statutory Reduction	0	-2,552,366	-2,552,366	0	-2,660,278	-107,912
Transfers In	1,471,847	0	2	0	0	0
Other Sources	2,930,705	3,426,719	3,426,719	1,832,885	4,731,210	1,304,491
Fund Balance	0	135,162,297	134,315,016	0	32,962,113	-102,200,184
Total	64,548,959	187,083,972	186,236,693	34,733,197	88,238,606	-98,845,366
Expenditures						
Capital Outlay	26,299,163	126,583,627	120,865,484	16,936,787	41,775,185	-84,808,442
Debt Service	2,656,797	2,705,153	2,705,153	2,705,149	2,907,374	202,221
Grants and Aids	267,987	143,053	143,053	143,053	0	-143,053
Transfers Out	14,565,557	30,771,560	30,771,560	11,512,025	9,021,283	-21,750,277
Reserves - Debt	0	1,138,832	1,138,832	0	826,307	-312,525
Reserves - Capital	0	21,741,747	19,306,273	0	22,402,119	660,372
Reserves - Assigned	0	4,000,000	11,306,338	0	11,306,338	7,306,338
Total	43,789,505	187,083,972	186,236,693	31,297,013	88,238,606	-98,845,366

306 - LOCAL OPTION SALES TAX FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Other Taxes:						
3126300 - Discretionary Sales Surtax	53,000,368	51,047,322	51,047,322	31,966,660	53,205,561	2,158,239
Other Taxes:	\$53,000,368	\$51,047,322	\$51,047,322	\$31,966,660	\$53,205,561	\$2,158,239
Miscellaneous Revenues:						
3611000 - Interest	7,072,268	0	0	933,652	0	0
3690003 - Misc Rev-refund Of Py Expense	720	0	0	0	0	0
3690004 - Misc Rev-reimbursements	43,050	0	0	0	0	0
3699000 - Misc Rev-other	30,000	0	0	0	0	0
Miscellaneous Revenues:	\$7,146,038	\$0	\$0	\$933,652	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-2,552,366	-2,552,366	0	-2,660,278	-107,912
Less 5% Statutory Reduction:	\$0	-\$2,552,366	-\$2,552,366	\$0	-\$2,660,278	-\$107,912
Transfers In:						
3810001 - Tran In-general Fund	1,452,553	0	0	0	0	0
3810248 - Tran In - 248	19,294	0	2	0	0	0
Transfers In:	\$1,471,847	\$0	\$2	\$0	\$0	\$0
Other Sources:						
3831000 - Install Proceeds/Capital Lease	2,930,705	3,426,719	3,426,719	1,832,885	4,731,210	1,304,491
Other Sources:	\$2,930,705	\$3,426,719	\$3,426,719	\$1,832,885	\$4,731,210	\$1,304,491
Fund Balance:						
3892810 - Balance Forward Restricted	0	47,081,664	55,388,002	0	32,962,113	-14,119,551
3892820 - Balance Forward Committed	0	88,080,633	78,927,014	0	0	-88,080,633
Fund Balance:	\$0	\$135,162,297	\$134,315,016	\$0	\$32,962,113	-\$102,200,184
TOTAL REVENUES:	\$64,548,959	\$187,083,972	\$186,236,693	\$34,733,197	\$88,238,606	-\$98,845,366

306 - LOCAL OPTION SALES TAX FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	0	103,698	103,698	66,472	0	-103,698
5650000 - Construction In Progress	26,299,163	126,479,929	120,761,786	16,870,315	41,775,185	-84,704,744
Capital Outlay:	\$26,299,163	\$126,583,627	\$120,865,484	\$16,936,787	\$41,775,185	-\$84,808,442
Debt Service:						
5710000 - Principal	2,513,868	2,580,748	2,580,748	2,580,745	2,806,529	225,781
5720000 - Interest	142,929	124,405	124,405	124,404	100,845	-23,560
Debt Service:	\$2,656,797	\$2,705,153	\$2,705,153	\$2,705,149	\$2,907,374	\$202,221
Grants and Aids:						
5811000-Aids To Gov't Agencies	267,987	143,053	143,053	143,053	0	-143,053
Grants and Aids:	\$267,987	\$143,053	\$143,053	\$143,053	\$0	-\$143,053
Transfers Out:						
5910001 - Tran Out-general Fund	269,815	408,272	408,272	204,136	1,144,314	736,042
5910241 - Tran Out Infrastructure Sales Sur	5,193,730	0	0	0	0	0
5910242 - Transfers Out Fund 242	1,328,399	1,604,972	1,604,972	0	1,040,270	-564,702
5910244 - Tran Out Fund 244	4,633,173	0	0	0	0	0
5910249 - Tran Out-Fund 249	3,140,440	6,142,539	6,142,539	0	6,124,391	-18,148
5910255 - Transfer Out - Infra Sales Tax Rev Bond Series 2025	0	0	0	0	712,308	712,308
5910315 - Tran Out-General Capital Outlay Fund	0	22,615,777	22,615,777	11,307,889	0	-22,615,777
Transfers Out:	\$14,565,557	\$30,771,560	\$30,771,560	\$11,512,025	\$9,021,283	-\$21,750,277
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,138,832	1,138,832	0	826,307	-312,525
Reserves - Debt:	\$0	\$1,138,832	\$1,138,832	\$0	\$826,307	-\$312,525
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	21,741,747	19,306,273	0	22,402,119	660,372
Reserves - Capital:	\$0	\$21,741,747	\$19,306,273	\$0	\$22,402,119	\$660,372
Reserves - Assigned:						
5990060 - Reserves Assigned	0	4,000,000	11,306,338	0	11,306,338	7,306,338
Reserves - Assigned:	\$0	\$4,000,000	\$11,306,338	\$0	\$11,306,338	\$7,306,338
TOTAL EXPENDITURES:	\$43,789,505	\$187,083,972	\$186,236,693	\$31,297,013	\$88,238,606	-\$98,845,366

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.

Capital, Debt, Transfers Out and Reserves

Capital Outlay requests include funding for land acquisitions for future County infrastructure. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible. For FY26, funds have been transferred in to support future infrastructure projects.

Reserves Assigned includes funding to support the Ham Brown project, the Osceola Corporate Center, and a sinking fund for the Correctional Facility expansion, as well as for future capital projects. Reserves Restricted includes a sinking fund for future Sheriff-related capital projects.

REVENUES

This is not a revenue generating fund; funding is transferred in from other County sources to support expenditures.

315-GEN CAP OUTLAY FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	32,321,860	42,960,602	29,799,021	18,564,878	0	-42,960,602
Transfers In	18,870,285	33,778,972	36,998,829	17,962,772	5,327,896	-28,451,076
Fund Balance	0	90,122,604	88,656,495	0	30,251,525	-59,871,079
Total	<u>51,192,145</u>	<u>166,862,178</u>	<u>155,454,345</u>	<u>36,527,650</u>	<u>35,579,421</u>	<u>-131,282,757</u>
Expenditures						
Capital Outlay	47,263,373	158,911,872	137,928,370	36,233,797	15,868,577	-143,043,295
Grants and Aids	0	0	5,598,972	746,435	4,852,537	4,852,537
Transfers Out	85,000	0	0	0	0	0
Reserves - Capital	0	0	142,000	0	0	0
Reserves - Assigned	0	7,950,306	11,315,146	0	14,388,450	6,438,144
Reserves - Restricted	0	0	469,857	0	469,857	469,857
Total	<u>47,348,373</u>	<u>166,862,178</u>	<u>155,454,345</u>	<u>36,980,233</u>	<u>35,579,421</u>	<u>-131,282,757</u>

315 - GEN CAP OUTLAY FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3490000 - Other Charges for Services	32,321,860	42,960,602	29,799,021	18,564,878	0	-42,960,602
Charges For Services:	\$32,321,860	\$42,960,602	\$29,799,021	\$18,564,878	\$0	-\$42,960,602
Transfers In:						
3810001 - Tran In-general Fund	18,785,285	11,163,195	14,383,052	6,654,883	5,327,896	-5,835,299
3810306 - Tran In-local Option Sales Tx	0	22,615,777	22,615,777	11,307,889	0	-22,615,777
3810401 - Tran In-SW/Resource Recovery	85,000	0	0	0	0	0
Transfers In:	\$18,870,285	\$33,778,972	\$36,998,829	\$17,962,772	\$5,327,896	-\$28,451,076
Fund Balance:						
3892810 - Balance Forward Restricted	0	7,950,306	7,950,306	0	9,530,411	1,580,105
3892820 - Balance Forward Committed	0	82,172,298	80,706,189	0	20,721,114	-61,451,184
Fund Balance:	\$0	\$90,122,604	\$88,656,495	\$0	\$30,251,525	-\$59,871,079
TOTAL REVENUES:	\$51,192,145	\$166,862,178	\$155,454,345	\$36,527,650	\$35,579,421	-\$131,282,757
EXPENDITURES:						
Capital Outlay:						
5612000 - Land Other Acquisition Costs	0	28,180,000	11,369,137	0	15,868,577	-12,311,423
5650000 - Construction In Progress	47,263,373	125,132,900	126,559,233	36,233,797	0	-125,132,900
5651300 - Const in Prog-Utilities	0	5,598,972	0	0	0	-5,598,972
Capital Outlay:	\$47,263,373	\$158,911,872	\$137,928,370	\$36,233,797	\$15,868,577	-\$143,043,295
Grants and Aids:						
5811000-Aids To Gov't Agencies	0	0	5,598,972	746,435	4,852,537	4,852,537
Grants and Aids:	\$0	\$0	\$5,598,972	\$746,435	\$4,852,537	\$4,852,537
Transfers Out:						
5910401 - Tran Out-solid Waste	85,000	0	0	0	0	0
Transfers Out:	\$85,000	\$0	\$0	\$0	\$0	\$0
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	0	142,000	0	0	0
Reserves - Capital:	\$0	\$0	\$142,000	\$0	\$0	\$0
Reserves - Assigned:						
5990060 - Reserves Assigned	0	7,950,306	11,315,146	0	14,388,450	6,438,144
Reserves - Assigned:	\$0	\$7,950,306	\$11,315,146	\$0	\$14,388,450	\$6,438,144
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	469,857	0	469,857	469,857
Reserves - Restricted:	\$0	\$0	\$469,857	\$0	\$469,857	\$469,857
TOTAL EXPENDITURES:	\$47,348,373	\$166,862,178	\$155,454,345	\$36,980,233	\$35,579,421	-\$131,282,757

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 between capital projects whose budgets are not funded by County funds.

Capital, Debt, Transfers Out and Reserves

Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible.

REVENUES

This Fund does not generate revenue. Revenues will be included later in the budget process to support ongoing capital projects.

328 - SPECIAL PURPOSE CAPITAL FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Intergovernmental Revenue	1,705,958	0	113,684,435	-257,573	0	0
Miscellaneous Revenues	2,183,085	0	33,239,705	5,242,495	0	0
Other Sources	117,870	0	7,670,487	-117,870	0	0
Fund Balance	0	164,642,215	370,703	0	0	-164,642,215
Total	<u>4,006,913</u>	<u>164,642,215</u>	<u>154,965,330</u>	<u>4,867,053</u>	<u>0</u>	<u>-164,642,215</u>
Expenditures						
Capital Outlay	3,826,701	164,642,215	154,965,330	16,842,463	0	-164,642,215
Total	<u>3,826,701</u>	<u>164,642,215</u>	<u>154,965,330</u>	<u>16,842,463</u>	<u>0</u>	<u>-164,642,215</u>

328 - SPECIAL PURPOSE CAPITAL FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Intergovernmental Revenue:						
3314900 - Fed Grant-transportation	0	0	7,489,702	0	0	0
3344900 - State Grant-other Transport	0	0	1,184,750	0	0	0
3380000 - Shared Rev From Oth Local Unit	1,705,958	0	105,009,983	-257,573	0	0
Intergovernmental Revenue:	\$1,705,958	\$0	\$113,684,435	-\$257,573	\$0	\$0
Miscellaneous Revenues:						
3690004 - Misc Rev-reimbursements	0	0	13,446,346	0	0	0
3699000 - Misc Rev-other	2,183,085	0	19,793,359	5,242,495	0	0
Miscellaneous Revenues:	\$2,183,085	\$0	\$33,239,705	\$5,242,495	\$0	\$0
Other Sources:						
3894000 - Grants & Donations - Other	117,870	0	7,670,487	-117,870	0	0
Other Sources:	\$117,870	\$0	\$7,670,487	-\$117,870	\$0	\$0
Fund Balance:						
3892820 - Balance Forward Committed	0	164,642,215	370,703	0	0	-164,642,215
Fund Balance:	\$0	\$164,642,215	\$370,703	\$0	\$0	-\$164,642,215
TOTAL REVENUES:	\$4,006,913	\$164,642,215	\$154,965,330	\$4,867,053	\$0	-\$164,642,215
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	3,826,701	164,642,215	154,965,330	16,842,463	0	-164,642,215
Capital Outlay:	\$3,826,701	\$164,642,215	\$154,965,330	\$16,842,463	\$0	-\$164,642,215
TOTAL EXPENDITURES:	\$3,826,701	\$164,642,215	\$154,965,330	\$16,842,463	\$0	-\$164,642,215

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.

Capital, Debt, Transfers Out and Reserves

The FY26 capital projects included in this Fund are new requests for SCBA replacements and an air conditioner replacement, as well as additional funding requests for Fire and EMS Equipment. Ongoing projects, which are funded by Fund Balance, will be brought forward later in the budget process to ensure the estimates are as accurate as possible.

Transfers Out include a transfer to the General Fund for the Cost Allocation.

Reserves account for funding from a transfer in from the Countywide Fire Fund for future 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, which will be revised once the balance remaining from currently funded capital projects is determined.

331-COUNTYWIDE FIRE CAPITAL FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	2,375,732	0	0	331,376	0	0
Transfers In	14,869,699	17,927,799	25,220,963	11,394,954	11,566,139	-6,361,660
Other Sources	3,585,544	16,817,595	16,817,595	1,500,000	3,300,000	-13,517,595
Fund Balance	0	57,334,038	52,357,272	0	19,462,828	-37,871,210
Total	20,830,975	92,079,432	94,395,830	13,226,331	34,328,967	-57,750,465
Expenditures						
Capital Outlay	14,749,574	64,105,626	59,125,923	21,214,856	7,987,827	-56,117,799
Transfers Out	404,200	489,484	489,484	244,742	1,170,413	680,929
Reserves - Capital	0	27,484,322	34,780,423	0	25,170,727	-2,313,595
Total	15,153,774	92,079,432	94,395,830	21,459,598	34,328,967	-57,750,465

331 - COUNTYWIDE FIRE CAPITAL FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	2,375,732	0	0	331,376	0	0
Miscellaneous Revenues:	\$2,375,732	\$0	\$0	\$331,376	\$0	\$0
Transfers In:						
3810134 - Tran In-countywide Fire Msbu	14,869,699	17,927,799	25,220,963	11,394,954	11,566,139	-6,361,660
Transfers In:	\$14,869,699	\$17,927,799	\$25,220,963	\$11,394,954	\$11,566,139	-\$6,361,660
Other Sources:						
3831000 - Install Proceeds/Capital Lease	3,585,544	1,500,000	1,500,000	1,500,000	3,300,000	1,800,000
3840000 - Debt Proceeds	0	15,317,595	15,317,595	0	0	-15,317,595
Other Sources:	\$3,585,544	\$16,817,595	\$16,817,595	\$1,500,000	\$3,300,000	-\$13,517,595
Fund Balance:						
3892810 - Balance Forward Restricted	0	12,047,621	12,050,558	0	19,462,828	7,415,207
3892820 - Balance Forward Committed	0	45,286,417	40,306,714	0	0	-45,286,417
Fund Balance:	\$0	\$57,334,038	\$52,357,272	\$0	\$19,462,828	-\$37,871,210
TOTAL REVENUES:	\$20,830,975	\$92,079,432	\$94,395,830	\$13,226,331	\$34,328,967	-\$57,750,465
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	295,739	0	0	0	0	0
5650000 - Construction In Progress	14,453,834	64,105,626	59,125,923	21,214,856	7,987,827	-56,117,799
Capital Outlay:	\$14,749,574	\$64,105,626	\$59,125,923	\$21,214,856	\$7,987,827	-\$56,117,799
Transfers Out:						
5910001 - Tran Out-general Fund	404,200	489,484	489,484	244,742	1,170,413	680,929
Transfers Out:	\$404,200	\$489,484	\$489,484	\$244,742	\$1,170,413	\$680,929
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	27,484,322	34,780,423	0	25,170,727	-2,313,595
Reserves - Capital:	\$0	\$27,484,322	\$34,780,423	\$0	\$25,170,727	-\$2,313,595
TOTAL EXPENDITURES:	\$15,153,774	\$92,079,432	\$94,395,830	\$21,459,598	\$34,328,967	-\$57,750,465

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.

Capital, Debt, Transfers Out and Reserves

Ongoing projects, which are funded by Fund Balance, will be brought forward later in the budget process to ensure the estimates are as accurate as possible.

REVENUES

Revenue includes Fund Balance which will be revised once the balance remaining from currently funded capital projects is determined.

332 - PUBLIC IMP REV BONDS SERIES 2017

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	45,176	0	0	15,147	0	0
Fund Balance	0	2,491,170	2,129,728	0	0	-2,491,170
Total	45,176	2,491,170	2,129,728	15,147	0	-2,491,170
Expenditures						
Capital Outlay	1,141,479	2,291,658	2,129,728	556,735	0	-2,291,658
Reserves - Operating	0	199,512	0	0	0	-199,512
Total	1,141,479	2,491,170	2,129,728	556,735	0	-2,491,170

332 - PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	171,599	0	0	15,147	0	0
3690004 - Misc Rev-reimbursements	-126,423	0	0	0	0	0
Miscellaneous Revenues:	\$45,176	\$0	\$0	\$15,147	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	699,512	858,641	0	0	-699,512
3892820 - Balance Forward Committed	0	1,791,658	1,271,087	0	0	-1,791,658
Fund Balance:	\$0	\$2,491,170	\$2,129,728	\$0	\$0	-\$2,491,170
TOTAL REVENUES:	\$45,176	\$2,491,170	\$2,129,728	\$15,147	\$0	-\$2,491,170
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,141,479	2,291,658	2,129,728	556,735	0	-2,291,658
Capital Outlay:	\$1,141,479	\$2,291,658	\$2,129,728	\$556,735	\$0	-\$2,291,658
Reserves - Operating:						
5990050 - Res For Other - Undesignated	0	199,512	0	0	0	-199,512
Reserves - Operating:	\$0	\$199,512	\$0	\$0	\$0	-\$199,512
TOTAL EXPENDITURES:	\$1,141,479	\$2,491,170	\$2,129,728	\$556,735	\$0	-\$2,491,170

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.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes no new requests. The remaining balance for each project will be included later in the budget process in order to provide the most accurate carry forward estimates possible.

Reserves for Capital includes funds for future capital needs.

REVENUES

This Fund's primary revenue source is Fund Balance from the Bond Proceeds which will be revised once the balance remaining from currently funded capital projects is determined.

334 - TRANSPORTATION IMP CONSTRUCTION FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Miscellaneous Revenues	7,585,442	0	0	737,258	0	0
Fund Balance	0	112,579,786	99,174,685	0	14,303,843	-98,275,943
Total	7,585,442	112,579,786	99,174,685	737,258	14,303,843	-98,275,943
Expenditures						
Capital Outlay	61,767,560	100,872,768	84,870,842	44,857,826	0	-100,872,768
Reserves - Capital	0	11,707,018	11,707,018	0	14,303,843	2,596,825
Reserves - Restricted	0	0	2,596,825	0	0	0
Total	61,767,560	112,579,786	99,174,685	44,857,826	14,303,843	-98,275,943

334 - TRANSPORTATION IMP CONSTRUCTION FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Miscellaneous Revenues:						
3611000 - Interest	7,585,442	0	0	737,258	0	0
Miscellaneous Revenues:	\$7,585,442	\$0	\$0	\$737,258	\$0	\$0
Fund Balance:						
3892810 - Balance Forward Restricted	0	11,707,018	14,303,843	0	14,303,843	2,596,825
3892820 - Balance Forward Committed	0	100,872,768	84,870,842	0	0	-100,872,768
Fund Balance:	\$0	\$112,579,786	\$99,174,685	\$0	\$14,303,843	-\$98,275,943
TOTAL REVENUES:	\$7,585,442	\$112,579,786	\$99,174,685	\$737,258	\$14,303,843	-\$98,275,943
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	61,767,560	100,872,768	84,870,842	44,857,826	0	-100,872,768
Capital Outlay:	\$61,767,560	\$100,872,768	\$84,870,842	\$44,857,826	\$0	-\$100,872,768
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	11,707,018	11,707,018	0	14,303,843	2,596,825
Reserves - Capital:	\$0	\$11,707,018	\$11,707,018	\$0	\$14,303,843	\$2,596,825
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	2,596,825	0	0	0
Reserves - Restricted:	\$0	\$0	\$2,596,825	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$61,767,560	\$112,579,786	\$99,174,685	\$44,857,826	\$14,303,843	-\$98,275,943

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.

Capital, Debt, Transfers Out and Reserves

Reserves Assigned account for funding from debt proceeds for future capital projects.

REVENUES

Revenue includes Debt Proceeds.

335 - TDT CAPITAL IMPROVEMENT BOND PROCEEDS SERIES 2025

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Other Sources	0	0	0	0	125,000,000	125,000,000
Total	0	0	0	0	125,000,000	125,000,000
Expenditures						
Reserves - Assigned	0	0	0	0	125,000,000	125,000,000
Total	0	0	0	0	125,000,000	125,000,000

335 - TDT CAPITAL IMPROVEMENT BOND PROCEEDS SERIES 2025

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Other Sources:						
3840000 - Debt Proceeds	0	0	0	0	125,000,000	125,000,000
Other Sources:	\$0	\$0	\$0	\$0	\$125,000,000	\$125,000,000
TOTAL REVENUES:	\$0	\$0	\$0	\$0	\$125,000,000	\$125,000,000
EXPENDITURES:						
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	0	0	125,000,000	125,000,000
Reserves - Assigned:	\$0	\$0	\$0	\$0	\$125,000,000	\$125,000,000
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$125,000,000	\$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.

Capital, Debt, Transfers Out and Reserves

FY26 capital projects include funding for the Correctional Facility Expansion & Renovations.

Reserves Assigned includes funding for future Correctional Facility projects.

REVENUES

Revenue includes Debt Proceeds.

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

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Other Sources	0	0	0	0	10,000,000	10,000,000
Total	0	0	0	0	10,000,000	10,000,000
Expenditures						
Capital Outlay	0	0	0	0	9,280,870	9,280,870
Reserves - Assigned	0	0	0	0	719,130	719,130
Total	0	0	0	0	10,000,000	10,000,000

336 - INFRASTRUCTURE SALES SURTAX CAPITAL IMPROVEMENT BOND PROCEEDS SERIES 2025

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Other Sources:						
3840000 - Debt Proceeds	0	0	0	0	10,000,000	10,000,000
Other Sources:	\$0	\$0	\$0	\$0	\$10,000,000	\$10,000,000
TOTAL REVENUES:	\$0	\$0	\$0	\$0	\$10,000,000	\$10,000,000
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	0	0	0	9,280,870	9,280,870
Capital Outlay:	\$0	\$0	\$0	\$0	\$9,280,870	\$9,280,870
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	0	0	719,130	719,130
Reserves - Assigned:	\$0	\$0	\$0	\$0	\$719,130	\$719,130
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$10,000,000	\$10,000,000

ENTERPRISE FUNDS

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FUND 401 – SOLID WASTE

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.

Personnel Services

This Fund supports 23.25 FTEs, which is a decrease of 1.00 FTE from the FY25 Adopted Budget due to mid-year status changes and the reallocation of the Welder III position. Overall, Personnel Services decreased \$15,338 from the FY25 Adopted Budget due to the previously mentioned changes as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of mid-year status changes which was partially offset by rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$1,086,095 primarily due to increases in Other Contractual Services for the estimated increase in the curbside collection program. Additionally, Repair & Maintenance increased for the Southport Building Demo.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes the purchase of new fleet vehicles and equipment. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry-forward estimates possible.

Debt Service includes payments for prior year vehicle purchases.

Transfers Out increased \$314,706 due to transfers for the cost allocation plan.

Reserves include the required amounts per policy. Specifically, Reserves include the required reserves for the Landfill Closure Liability, funds to offset the remaining reimbursement due from FEMA for Hurricane Irma, and funds for a new Transfer Station. Reserves Restricted include funds to support the Solid Waste Assessment program.

Overall, the FY26 Recommended Budget reflects an increase of \$7,345,090 over the FY25 Adopted Budget.

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.

401-SOLID WASTE

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Permits, Fees & Special Assessments	36,191,876	38,691,034	38,691,034	36,364,547	40,465,064	1,774,030
Charges For Services	3,727,570	3,491,047	3,491,047	1,956,189	3,663,273	172,226
Miscellaneous Revenues	3,868,184	27,174	27,174	587,675	14,003	-13,171
Less 5% Statutory Reduction	0	-2,110,463	-2,110,463	0	-2,207,117	-96,654
Transfers In	103,798	0	32,533	10,844	0	0
Other Sources	250,218	402,564	363,473	0	0	-402,564
Fund Balance	0	55,095,455	68,649,842	0	61,006,678	5,911,223
Total	44,141,647	95,596,811	109,144,640	38,919,255	102,941,901	7,345,090
Expenditures						
Personnel Services	1,783,688	1,983,440	1,983,440	1,346,177	1,968,102	-15,338
Operating Expenses	30,225,595	32,440,633	33,276,227	23,183,770	33,526,728	1,086,095
Capital Outlay	0	3,463,064	3,424,368	360,212	592,460	-2,870,604
Debt Service	10,226	155,145	155,145	21,462	197,657	42,512
Transfers Out	1,280,517	742,333	742,333	371,167	1,057,039	314,706
Reserves - Operating	0	9,377,708	9,277,459	0	9,747,165	369,457
Reserves - Debt	0	63,641	63,641	0	97,234	33,593
Reserves - Capital	0	27,847,217	40,449,829	0	32,980,153	5,132,936
Reserves - Assigned	0	16,759,346	15,528,749	0	16,135,469	-623,877
Reserves - Restricted	0	2,764,284	4,243,449	0	6,639,894	3,875,610
Total	33,300,027	95,596,811	109,144,640	25,282,787	102,941,901	7,345,090

401 – SOLID WASTE

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Permits, Fees & Special Assessments:						
3237000 - Solid Waste Franchise Fees	5,368,577	4,808,579	4,808,579	3,923,960	5,310,840	502,261
3252000 - Spec Assesmt Service Charge	29,629,033	32,985,516	32,985,516	31,670,780	34,175,224	1,189,708
3252100 - Spec Assess Serv Charge Delinq	1,229	0	0	-1,103	0	0
3252200 - Spec Assesmt Service Charge-CO	1,193,036	896,939	896,939	770,911	979,000	82,061
Permits, Fees & Special Assessments:	\$36,191,876	\$38,691,034	\$38,691,034	\$36,364,547	\$40,465,064	\$1,774,030
Charges For Services:						
3419000 - Other Gen Govt Charges & Fees	24,302	0	0	275	0	0
3434000 - Garbage/solid Waste Revenue	893,324	727,774	727,774	646,745	900,000	172,226
3434100 - Omni Host Fee	2,809,122	2,762,827	2,762,827	1,309,039	2,762,827	0
3434140 - Tire Disposal Fee	822	446	446	130	446	0
Charges For Services:	\$3,727,570	\$3,491,047	\$3,491,047	\$1,956,189	\$3,663,273	\$172,226
Miscellaneous Revenues:						
3610000 - Interest and Other Earnings	124	0	0	0	0	0
3610032 - Interest- Tax Collector	63,461	563	563	61,689	563	0
3611000 - Interest	3,758,967	0	0	514,905	0	0
3650000 - Sales-surplus Materials/scrap	20,764	26,611	26,611	10,172	13,440	-13,171
3690003 - Misc Rev-refund Of Py Expense	0	0	0	1	0	0
3690004 - Misc Rev-reimbursements	24,780	0	0	0	0	0
3699000 - Misc Rev-other	31	0	0	0	0	0
3699002 - Misc Rev-recycling	57	0	0	909	0	0
Miscellaneous Revenues:	\$3,868,184	\$27,174	\$27,174	\$587,675	\$14,003	-\$13,171
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-2,110,463	-2,110,463	0	-2,207,117	-96,654
Less 5% Statutory Reduction:	\$0	-\$2,110,463	-\$2,110,463	\$0	-\$2,207,117	-\$96,654
Transfers In:						
3810315 - Tran In-General Capital Outlay Furd	85,000	0	0	0	0	0
3810509 - Tran In-Fleet Gen Ovrsght	2,896	0	759	253	0	0
3810510 - Tran In - Fleet Maint Fund	5,966	0	7,476	2,492	0	0
3810511 - Tran In-Fleet Fuel	9,936	0	24,298	8,099	0	0
Transfers In:	\$103,798	\$0	\$32,533	\$10,844	\$0	\$0
Other Sources:						
3831000 - Install Proceeds/Capital Lease	0	402,564	363,473	0	0	-402,564
3867000 - Trans From Tax Collector	250,218	0	0	0	0	0
Other Sources:	\$250,218	\$402,564	\$363,473	\$0	\$0	-\$402,564
Fund Balance:						
3892810 - Balance Forward Restricted	0	2,764,284	2,764,284	0	6,639,894	3,875,610
3892820 - Balance Forward Committed	0	55,000	90,740	0	0	-55,000
3899002 - Balance Forward	0	52,276,171	65,794,818	0	54,366,784	2,090,613
Fund Balance:	\$0	\$55,095,455	\$68,649,842	\$0	\$61,006,678	\$5,911,223
TOTAL REVENUES:	\$44,141,647	\$95,596,811	\$109,144,640	\$38,919,255	\$102,941,901	\$7,345,090

401 – SOLID WASTE

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,037,990	1,241,503	1,241,503	722,847	1,228,540	-12,963
5120002 - Disaster Relief	1,210	0	0	15,032	0	0
5122000 - Car Allowance	797	938	938	402	938	0
5122001 - Cell Phone Allowance	34	38	38	0	38	0
5130001 - Vacancy Factor	0	-21,823	-21,823	0	-21,596	227
5140000 - Overtime	2,804	5,500	5,500	3,055	5,500	0
5140003 - Overtime- Disaster Relief	0	0	0	352	0	0
5150300 - Class C Meals	4	0	0	0	0	0
5160000 - Compensated Annual Leave	82,731	0	0	43,282	0	0
5160010 - Compensated Ann Leave Payoff	3,682	0	0	24,020	0	0
5160020 - Compensated Admin Leave	4,020	0	0	3,629	0	0
5170000 - Compensated Sick Leave	50,019	0	0	25,911	0	0
5170010 - Compensated Sick Leave Payoff	12,209	0	0	34,309	0	0
5210000 - Fica Taxes	87,192	95,396	95,396	63,087	94,402	-994
5220000 - Retirement Contributions	181,027	181,453	181,453	129,574	185,560	4,107
5221000 - Opeb Gasb 45	-42,130	0	0	0	0	0
5230000 - Health Insurance	304,240	418,354	418,354	238,809	409,485	-8,869
5231000 - Life Insurance	1,162	1,264	1,264	845	1,249	-15
5232000 - Dental Insurance	7,226	8,439	8,439	5,061	7,917	-522
5233000 - Lt Disability Insurance	1,826	1,995	1,995	1,292	1,974	-21
5233100 - St Disability Insurance	2,674	3,603	3,603	1,905	3,551	-52
5240000 - Workers' Compensation	44,970	46,780	46,780	32,764	50,544	3,764
Personnel Services:	\$1,783,688	\$1,983,440	\$1,983,440	\$1,346,177	\$1,968,102	-\$15,338
Operating Expenses:						
5310000 - Professional Services	6,714	187,000	222,740	969,843	130,000	-57,000
5310006 - Legal Fees	1,463	0	0	2,363	14,000	14,000
5312000 - Tax Collector Fees	593,273	670,766	670,766	633,957	670,766	0
5314000 - Medical Svcs	0	450	450	0	150	-300
5340000 - Other Contractual Services	29,530,822	31,043,948	31,779,197	21,087,000	31,985,063	941,115
5342000 - Landfill LT Care and Closure	258,423	603,000	603,000	242,821	603,000	0
5342001 - Landfill LT-CONTRA ACCT	-258,423	-603,000	-603,000	0	-603,000	0
5400000 - Travel And Per Diem	204	6,615	6,615	212	6,540	-75
5410000 - Communications	8,178	8,649	8,649	4,892	10,145	1,496
5420000 - Freight & Postage Services	300	1,950	1,950	162	1,050	-900
5430000 - Utility Services	6,439	7,500	7,500	4,351	7,725	225
5440000 - Rentals And Leases	3,109	7,900	7,900	2,693	7,500	-400
5450000 - Insurance	18,603	19,369	19,369	19,369	19,369	0
5460000 - Repair & Maintenance Svcs	52,249	56,488	121,488	37,921	62,038	5,550
5460010 - Repairs & Maint Software	2,000	2,000	2,000	1,500	2,000	0
5462000 - Rep & Maint-automotive	38,401	57,860	57,860	19,306	57,250	-610
5462100 - Rep & Maint.-Sheriff's Site	5,814	14,000	14,000	2,755	7,500	-6,500
5462200 - Repair & Maint-Auto Direct	0	5,400	5,400	60	0	-5,400
5469000 - Rep & Maint - Additional Mainte	0	0	0	0	200,000	200,000
5470000 - Printing And Binding	2,508	6,300	6,300	815	5,700	-600
5480000 - Promotional Activities	2,973	6,000	6,000	657	6,000	0
5490000 - Oth Current Chgs & Obligations	-364,567	38,275	38,275	833	38,575	300
5490011 - Cash over/shorts	83	0	0	324	0	0
5490500 - Reimbursement Of Py Revenue	14,205	0	0	-607	0	0

401 – SOLID WASTE

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490501 - OH-Workers' Compensation	7,876	7,590	7,590	7,590	7,277	-313
5490502 - OH-Property & Liability Insuranc	1,702	2,999	2,999	2,999	2,999	0
5490503 - OH-Dental Insurance	1,887	1,916	1,916	1,916	1,837	-79
5490504 - OH-Health Insurance	6,709	9,628	9,628	9,628	9,231	-397
5490505 - OH-Life/AD&D, STD, LTD	1,537	1,479	1,479	1,479	1,418	-61
5490509 - OH-Fleet Oversight	3,584	7,282	7,282	7,282	7,282	0
5490510 - OH-Fleet Maint	58,378	65,133	65,133	65,133	65,133	0
5490511 - OH-Fleet Fuel	7,434	10,704	10,704	10,704	10,704	0
5500000 - Training	100	0	0	0	0	0
5511000 - Office Supplies	1,945	3,650	3,650	1,588	3,050	-600
5512000 - Office Equipment	530	0	0	0	0	0
5520000 - Operating Supplies	20,526	47,658	47,263	15,837	54,408	6,750
5520020 - Computer Hardware, Non-Capit:	4,996	6,806	6,806	0	0	-6,806
5521000 - Gas & Oil	48,439	61,500	61,500	26,973	58,600	-2,900
5522000 - Chemicals	95	0	0	0	0	0
5523000 - Protective Clothing	0	150	150	0	0	-150
5525000 - Tools	971	500	500	95	700	200
5540000 - Books,pubs,subs & Membership	420	1,015	1,015	480	1,215	200
5550000 - Training	965	5,150	5,150	838	4,500	-650
5590000 - Depreciation	134,727	67,003	67,003	0	67,003	0
Operating Expenses:	\$30,225,595	\$32,440,633	\$33,276,227	\$23,183,770	\$33,526,728	\$1,086,095
Capital Outlay:						
5640000 - Machinery & Equipment	0	5,500	5,895	5,895	0	-5,500
5640100 - Vehicles	0	81,514	42,423	38,032	117,460	35,946
5650000 - Construction In Progress	0	3,376,050	3,376,050	316,285	475,000	-2,901,050
Capital Outlay:	\$0	\$3,463,064	\$3,424,368	\$360,212	\$592,460	-\$2,870,604
Debt Service:						
5710000 - Principal	0	134,588	134,588	0	165,838	31,250
5720000 - Interest	10,226	20,557	20,557	21,462	31,819	11,262
Debt Service:	\$10,226	\$155,145	\$155,145	\$21,462	\$197,657	\$42,512
Transfers Out:						
5910001 - Tran Out-general Fund	1,171,190	719,694	719,694	359,847	1,034,761	315,067
5910158 - Tran Out-intergov Radio Commu	24,327	22,639	22,639	11,320	22,278	-361
5910315 - Tran Out-General Capital Outlay	85,000	0	0	0	0	0
Transfers Out:	\$1,280,517	\$742,333	\$742,333	\$371,167	\$1,057,039	\$314,706
Reserves - Operating:						
5990010 - Reserve For Cash	0	5,861,068	5,861,068	0	6,091,978	230,910
5990020 - Reserve For Contingency	0	3,516,640	3,416,391	0	3,655,187	138,547
Reserves - Operating:	\$0	\$9,377,708	\$9,277,459	\$0	\$9,747,165	\$369,457
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	63,641	63,641	0	97,234	33,593
Reserves - Debt:	\$0	\$63,641	\$63,641	\$0	\$97,234	\$33,593
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	27,847,217	40,449,829	0	32,980,153	5,132,936

401 – SOLID WASTE

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Reserves - Capital:	\$0	\$27,847,217	\$40,449,829	\$0	\$32,980,153	\$5,132,936
Reserves - Assigned:						
5990052 - Reserve For Landfill Closure	0	9,752,853	8,522,256	0	9,128,976	-623,877
5990060 - Reserves Assigned	0	7,006,493	7,006,493	0	7,006,493	0
Reserves - Assigned:	\$0	\$16,759,346	\$15,528,749	\$0	\$16,135,469	-\$623,877
Reserves - Restricted:						
5990070 - Reserves Restricted	0	2,764,284	4,243,449	0	6,639,894	3,875,610
Reserves - Restricted:	\$0	\$2,764,284	\$4,243,449	\$0	\$6,639,894	\$3,875,610
TOTAL EXPENDITURES:	\$33,300,027	\$95,596,811	\$109,144,640	\$25,282,787	\$102,941,901	\$7,345,090

FUND 407 – OSCEOLA PARKWAY

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.

Personnel Services

Personnel Services supports 1.95 FTEs, which is unchanged from the FY25 Adopted Budget. Personnel Services increased \$4,697 due to the following:

- Retirement and Workers’ Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$476,520, primarily due to asphalt repair costs and increasing pay-by-plate processing needs.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is not included at this point in the process, as ongoing capital projects will be carried forward later in the budget process to ensure project estimates are as accurate as possible. Debt Service is established in accordance with the Bond documents. Transfers Out reflects the transfer to the General Fund for the cost allocation.

Reserves for Capital-Undesignated are allocated to fund future capital projects. Remaining Reserves support the required reserve levels as outlined in the Bond documents and the Budget Policy.

Overall, this Fund currently reflects an increase of \$11,408,826 over the FY25 Adopted Budget.

REVENUES

The primary revenue sources are Fund Balance, which will be revised once the balance remaining from currently funded capital projects is determined, and Tolls, which are projected to decrease for FY26.

407-OSCEOLA PARKWAY

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	24,639,240	25,093,283	25,093,283	12,661,807	24,649,096	-444,187
Miscellaneous Revenues	2,880,225	0	0	439,198	0	0
Less 5% Statutory Reduction	0	-1,254,664	-1,254,664	0	-1,232,455	22,209
Fund Balance	0	54,096,208	65,317,168	0	65,927,012	11,830,804
Total	27,519,466	77,934,827	89,155,787	13,101,004	89,343,653	11,408,826
Expenditures						
Personnel Services	265,042	282,743	282,743	190,225	287,440	4,697
Operating Expenses	3,440,699	3,500,664	5,245,476	1,223,120	3,977,184	476,520
Capital Outlay	0	1,113,375	3,108,545	813,661	0	-1,113,375
Debt Service	6,349,934	9,211,050	9,211,050	7,071,050	10,066,301	855,251
Transfers Out	127,961	169,839	507,723	197,548	156,200	-13,639
Reserves - Operating	0	1,057,280	1,057,280	0	1,178,886	121,606
Reserves - Debt	0	24,652,712	24,652,712	0	24,652,712	0
Reserves - Capital	0	36,641,664	43,784,758	0	47,719,430	11,077,766
Reserves - Restricted	0	1,305,500	1,305,500	0	1,305,500	0
Total	10,183,636	77,934,827	89,155,787	9,495,603	89,343,653	11,408,826

407 – OSCEOLA PARKWAY

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3446000 - Tolls (roads & Bridges)	24,639,240	25,093,283	25,093,283	12,661,807	24,649,096	-444,187
Charges For Services:	\$24,639,240	\$25,093,283	\$25,093,283	\$12,661,807	\$24,649,096	-\$444,187
Miscellaneous Revenues:						
3611000 - Interest	2,879,790	0	0	439,198	0	0
3690004 - Misc Rev-reimbursements	435	0	0	0	0	0
Miscellaneous Revenues:	\$2,880,225	\$0	\$0	\$439,198	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-1,254,664	-1,254,664	0	-1,232,455	22,209
Less 5% Statutory Reduction:	\$0	-\$1,254,664	-\$1,254,664	\$0	-\$1,232,455	\$22,209
Fund Balance:						
3892810 - Balance Forward Restricted	0	25,958,212	25,958,212	0	36,962,406	11,004,194
3892820 - Balance Forward Committed	0	1,113,375	1,133,677	0	0	-1,113,375
3899002 - Balance Forward	0	27,024,621	38,225,279	0	28,964,606	1,939,985
Fund Balance:	\$0	\$54,096,208	\$65,317,168	\$0	\$65,927,012	\$11,830,804
TOTAL REVENUES:	\$27,519,466	\$77,934,827	\$89,155,787	\$13,101,004	\$89,343,653	\$11,408,826
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	161,314	177,549	177,549	105,437	180,571	3,022
5120002 - Disaster Relief	0	0	0	509	0	0
5122000 - Car Allowance	2,401	2,609	2,609	1,516	2,609	0
5122001 - Cell Phone Allowance	175	75	75	174	212	137
5130001 - Vacancy Factor	0	-3,106	-3,106	0	-3,162	-56
5140000 - Overtime	238	50	50	82	50	0
5150300 - Class C Meals	5	0	0	0	0	0
5160000 - Compensated Annual Leave	4,884	0	0	7,218	0	0
5160010 - Compensated Ann Leave Payoff	3,725	0	0	3,576	0	0
5160020 - Compensated Admin Leave	2,559	0	0	2,411	0	0
5170000 - Compensated Sick Leave	-1,741	0	0	3,179	0	0
5170010 - Compensated Sick Leave Payoff	6,937	0	0	4,550	0	0
5210000 - Fica Taxes	13,029	13,583	13,583	9,487	13,818	235
5220000 - Retirement Contributions	37,008	36,151	36,151	27,081	37,118	967
5221000 - Opeb Gasb 45	-2,634	15,000	15,000	0	15,000	0
5230000 - Health Insurance	32,544	36,327	36,327	21,810	36,756	429
5231000 - Life Insurance	175	181	181	123	184	3
5232000 - Dental Insurance	608	596	596	426	665	69
5233000 - Lt Disability Insurance	270	283	283	185	285	2
5233100 - St Disability Insurance	362	458	458	240	468	10
5240000 - Workers' Compensation	3,185	2,987	2,987	2,218	2,866	-121
Personnel Services:	\$265,042	\$282,743	\$282,743	\$190,225	\$287,440	\$4,697
Operating Expenses:						
5310000 - Professional Services	100,963	200,000	553,864	0	200,000	0
5340000 - Other Contractual Services	502,064	400,550	400,550	562	550	-400,000
5340001 - Miscellaneous Contractual Svcs	49,290	47,000	47,000	206,814	450,000	403,000
5400000 - Travel And Per Diem	300	0	0	300	0	0
5410000 - Communications	15,296	23,985	23,985	0	0	-23,985

407 – OSCEOLA PARKWAY

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5430000 - Utility Services	63,388	63,900	63,900	41,259	69,717	5,817
5440000 - Rentals And Leases	101	0	0	0	0	0
5450000 - Insurance	854	890	890	890	890	0
5460000 - Repair & Maintenance Svcs	745,815	826,421	2,217,369	961,775	1,291,765	465,344
5490000 - Oth Current Chgs & Obligations	3,750	5,000	5,000	6,250	5,000	0
5490501 - OH-Workers' Compensation	695	610	610	610	610	0
5490502 - OH-Property & Liability Insuranc	78	138	138	138	138	0
5490503 - OH-Dental Insurance	164	156	156	156	156	0
5490504 - OH-Health Insurance	591	774	774	774	774	0
5490505 - OH-Life/AD&D, STD, LTD	134	117	117	117	117	0
5511000 - Office Supplies	0	250	250	0	250	0
5520000 - Operating Supplies	0	0	0	975	0	0
5540000 - Books,pubs,subs & Membership	2,500	2,500	2,500	2,500	2,500	0
5590000 - Depreciation	1,954,716	1,928,373	1,928,373	0	1,954,717	26,344
Operating Expenses:	\$3,440,699	\$3,500,664	\$5,245,476	\$1,223,120	\$3,977,184	\$476,520
Capital Outlay:						
5650000 - Construction In Progress	0	1,113,375	3,108,545	813,661	0	-1,113,375
Capital Outlay:	\$0	\$1,113,375	\$3,108,545	\$813,661	\$0	-\$1,113,375
Debt Service:						
5710000 - Principal	0	2,140,000	2,140,000	0	3,008,574	868,574
5720000 - Interest	6,348,434	7,069,550	7,069,550	7,069,550	7,056,227	-13,323
5730000 - Other Debt Service Costs	1,500	1,500	1,500	1,500	1,500	0
Debt Service:	\$6,349,934	\$9,211,050	\$9,211,050	\$7,071,050	\$10,066,301	\$855,251
Transfers Out:						
5910001 - Tran Out-general Fund	127,961	169,839	169,839	84,920	156,200	-13,639
5910143 - Tran Out West Mobility Fund	0	0	337,884	112,628	0	0
Transfers Out:	\$127,961	\$169,839	\$507,723	\$197,548	\$156,200	-\$13,639
Reserves - Operating:						
5990010 - Reserve For Cash	0	660,800	660,800	0	736,804	76,004
5990020 - Reserve For Contingency	0	396,480	396,480	0	442,082	45,602
Reserves - Operating:	\$0	\$1,057,280	\$1,057,280	\$0	\$1,178,886	\$121,606
Reserves - Debt:						
5990030 - Reserve for Debt	0	24,652,712	24,652,712	0	24,652,712	0
Reserves - Debt:	\$0	\$24,652,712	\$24,652,712	\$0	\$24,652,712	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	36,641,664	43,784,758	0	47,719,430	11,077,766
Reserves - Capital:	\$0	\$36,641,664	\$43,784,758	\$0	\$47,719,430	\$11,077,766
Reserves - Restricted:						
5990070 - Reserves Restricted	0	1,305,500	1,305,500	0	1,305,500	0
Reserves - Restricted:	\$0	\$1,305,500	\$1,305,500	\$0	\$1,305,500	\$0
TOTAL EXPENDITURES:	\$10,183,636	\$77,934,827	\$89,155,787	\$9,495,603	\$89,343,653	\$11,408,826

INTERNAL SERVICE FUNDS

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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.

Personnel Services

Personnel Services supports 2.05 FTEs, which is an increase of .25 FTEs over FY25 due to the annual reevaluation of position appropriations. Personnel Services increased \$18,111 over the FY25 Adopted Budget due to the above FTE change as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to mid-year staffing changes which were partially offset by rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased \$263,738 from FY25 Adopted Budget primarily due to a decrease in Claims.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claim expenses.

Overall, this Fund is reflecting an increase of \$1,345,359 over the FY25 Adopted Budget at this stage in the budget process. However, this Fund will have changes after the finalization of Overhead Costs.

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.

501-WORKERS' COMP INTERNAL SERVICE FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	3,854,124	3,841,044	3,841,044	2,693,304	3,996,480	155,436
Miscellaneous Revenues	943,308	0	0	159,538	0	0
Transfers In	0	0	14	5	0	0
Fund Balance	0	7,997,066	9,377,200	0	9,186,989	1,189,923
Total	4,797,432	11,838,110	13,218,258	2,852,847	13,183,469	1,345,359
Expenditures						
Personnel Services	219,092	225,655	225,655	202,405	243,766	18,111
Operating Expenses	1,922,759	3,848,786	3,848,786	1,725,250	3,585,048	-263,738
Transfers Out	68,352	81,867	81,867	40,934	81,744	-123
Reserves - Claims	0	4,435,773	5,815,921	0	7,091,294	2,655,521
Reserves - Restricted	0	3,246,029	3,246,029	0	2,181,617	-1,064,412
Total	2,210,203	11,838,110	13,218,258	1,968,588	13,183,469	1,345,359

501-WORKERS' COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3412001 - Int Svc-bocc	1,287,891	1,220,482	1,220,482	903,101	1,305,463	84,981
3412012 - Int Svc-property Appraiser	50,574	49,500	49,500	22,383	49,500	0
3412013 - Int Svc-clerk Of The Court	12,698	17,000	17,000	2,388	17,000	0
3412014 - Int Svc-tax Collector	21,275	22,500	22,500	10,572	22,500	0
3412015 - Int Svc-superv Of Elections	3,072	3,500	3,500	1,490	3,500	0
3412102 - Int Svc-transportation Trust	527,458	582,276	582,276	393,304	544,964	-37,312
3412104 - Int Svc-tourist Develop Tax	46,333	47,257	47,257	30,211	44,455	-2,802
3412107 - Int Svc-library District	489	517	517	498	509	-8
3412111 - Int Svc-housing Assistance	1,039	893	893	676	971	78
3412125 - Int Svc - Environm Land Maint	5,520	5,121	5,121	4,026	5,941	820
3412130 - Int Svc- Court Technology	2,753	2,523	2,523	2,364	2,446	-77
3412134 - Int Svc-countywide Fire Msbu	1,622,612	1,646,628	1,646,628	1,132,502	1,746,125	99,497
3412137 - Int Svc-HOME Fund	74	80	80	47	37	-43
3412148 - Int Svc-fund 148	84,801	88,135	88,135	61,424	86,041	-2,094
3412149 - Int Svc-East 192 CRA	319	295	295	280	290	-5
3412151- Int Svc - CDBG	975	889	889	625	898	9
3412155 - Int Svc-w192 Phase I	4,487	4,158	4,158	3,263	4,112	-46
3412156 - Int Svc-grants Fund	83,718	51,027	51,027	52,450	56,700	5,673
3412158 - Int Svc-intergov Radio Commun	5,236	4,805	4,805	3,523	6,365	1,560
3412168 - Int Svc-section 8	3,076	2,830	2,830	2,192	3,765	935
3412180 - Int Svc - Inmate Welfare Fund	4,662	3,536	3,536	3,044	3,829	293
3412401 - Int Svc-landfill	52,879	54,370	54,370	40,340	57,821	3,451
3412407 - Int Svc-osceola Parkway	3,880	3,597	3,597	2,828	3,476	-121
3412501 - Int Svc-self Insurance	217	198	198	180	182	-16
3412502 - Int Svc-fees	956	728	728	708	791	63
3412503 - int service dental insurance	364	336	336	320	327	-9
3412504 - Int Svc-fees	696	672	672	631	547	-125
3412505 -Int Svc LTD and Life Insurance	289	268	268	257	263	-5
3412509 - Int Svc-Fleet Gen Ovrsght	871	1,389	1,389	929	1,492	103
3412510 - Int Svc-Fleet Maint	23,401	23,943	23,943	15,628	24,617	674
3412511 - Int Svc-Fleet Fuel	1,507	1,591	1,591	1,121	1,553	-38
Charges For Services:	\$3,854,124	\$3,841,044	\$3,841,044	\$2,693,304	\$3,996,480	\$155,436
Miscellaneous Revenues:						
3611000 - Interest	663,600	0	0	98,717	0	0
3690003 - Misc Rev-refund Of Py Expense	722	0	0	0	0	0
3690004 - Misc Rev-reimbursements	278,985	0	0	60,821	0	0
Miscellaneous Revenues:	\$943,308	\$0	\$0	\$159,538	\$0	\$0
Transfers In:						
3810511 - Tran In-Fleet Fuel	0	0	14	5	0	0
Transfers In:	\$0	\$0	\$14	\$5	\$0	\$0
Fund Balance:						
3899002 - Balance Forward	0	7,997,066	9,377,200	0	9,186,989	1,189,923
Fund Balance:	\$0	\$7,997,066	\$9,377,200	\$0	\$9,186,989	\$1,189,923
TOTAL REVENUES:	\$4,797,432	\$11,838,110	\$13,218,258	\$2,852,847	\$13,183,469	\$1,345,359

501-WORKERS' COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	132,182	152,583	152,583	121,692	165,388	12,805
5122000 - Car Allowance	1,366	1,563	1,563	1,045	1,563	0
5130001 - Vacancy Factor	0	-2,672	-2,672	0	-2,895	-223
5140000 - Overtime	7	50	50	7	50	0
5160000 - Compensated Annual Leave	8,418	0	0	1,172	0	0
5160010 - Compensated Ann Leave Payoff	4,041	0	0	9,767	0	0
5160020 - Compensated Admin Leave	2,122	0	0	1,773	0	0
5170000 - Compensated Sick Leave	5,642	0	0	2,578	0	0
5170010 - Compensated Sick Leave Payoff	781	0	0	1,654	0	0
5210000 - Fica Taxes	11,510	11,676	11,676	10,306	12,656	980
5220000 - Retirement Contributions	27,575	28,254	28,254	25,567	30,336	2,082
5221000 - Opeb Gasb 45	103	0	0	0	0	0
5230000 - Health Insurance	23,873	32,578	32,578	25,542	34,883	2,305
5231000 - Life Insurance	140	155	155	126	168	13
5232000 - Dental Insurance	583	600	600	518	714	114
5233000 - Lt Disability Insurance	218	245	245	196	264	19
5233100 - St Disability Insurance	316	425	425	283	457	32
5240000 - Workers' Compensation	217	198	198	180	182	-16
Personnel Services:	\$219,092	\$225,655	\$225,655	\$202,405	\$243,766	\$18,111
Operating Expenses:						
5310000 - Professional Services	205,325	213,000	213,000	154,619	213,000	0
5340000 - Other Contractual Services	22,309	48,900	48,900	22,085	48,900	0
5450000 - Insurance	958	998	998	998	998	0
5450001 - Insurance Premium	461,066	465,000	465,000	472,515	525,000	60,000
5450002 - Insurance Admin Fees	32,618	46,000	46,000	27,796	48,000	2,000
5462000 - Rep & Maint-automotive	0	100	100	0	100	0
5462100 - Rep & Maint.-Sheriff's Site	91	0	0	0	100	100
5490300 - Claims	1,414,081	3,070,369	3,070,369	1,045,496	2,744,397	-325,972
5490302 - Adjustment to Claim Liabilitie	-218,250	0	0	0	0	0
5490502 - OH-Property & Liability Insuranc	88	154	154	154	154	0
5490503 - OH-Dental Insurance	184	142	142	142	161	19
5490504 - OH-Health Insurance	663	713	713	713	812	99
5490505 - OH-Life/AD&D, STD, LTD	151	110	110	110	126	16
5521000 - Gas & Oil	56	300	300	77	300	0
5540000 - Books,pubs,subs & Membership	0	500	500	0	500	0
5550000 - Training	0	2,500	2,500	545	2,500	0
5590000 - Depreciation	3,421	0	0	0	0	0
Operating Expenses:	\$1,922,759	\$3,848,786	\$3,848,786	\$1,725,250	\$3,585,048	-\$263,738
Transfers Out:						
5910001 - Tran Out-general Fund	68,352	81,867	81,867	40,934	81,744	-123
Transfers Out:	\$68,352	\$81,867	\$81,867	\$40,934	\$81,744	-\$123
Reserves - Claims:						
5990053 - Reserve For Claims	0	4,435,773	5,815,921	0	7,091,294	2,655,521
Reserves - Claims:	\$0	\$4,435,773	\$5,815,921	\$0	\$7,091,294	\$2,655,521
Reserves - Restricted:						
5990070 - Reserves Restricted	0	3,246,029	3,246,029	0	2,181,617	-1,064,412

501-WORKERS' COMP INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Reserves - Restricted:	\$0	\$3,246,029	\$3,246,029	\$0	\$2,181,617	-\$1,064,412
TOTAL EXPENDITURES:	\$2,210,203	\$11,838,110	\$13,218,258	\$1,968,588	\$13,183,469	\$1,345,359

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.

Personnel Services

Personnel Services supports 2.00 FTEs, which is an increase of 0.25 FTEs over the FY25 Adopted Budget due to the annual reevaluation of position appropriations. Personnel Services increased \$17,516 over the FY25 Adopted Budget due to the above FTE changes as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to mid-year staffing changes which were partially offset by rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$491,671 over FY25 Adopted Budget primarily due to an increase in Insurance Premiums, Other Current Charges and Obligations for a Countywide property appraisal, and Claims.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claim expenses which will be revised pending the finalization of property and liability insurance rates.

Overall, this Fund is reflecting an increase of \$6,395,530 over the FY25 Adopted Budget at this stage in the budget process. However, this Fund will have changes after the completion of the Cost of Risk Analysis.

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.

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	8,631,036	9,609,991	9,609,991	9,609,759	10,817,867	1,207,876
Miscellaneous Revenues	923,187	0	0	166,394	0	0
Transfers In	402	0	37	12	0	0
Fund Balance	0	7,919,862	8,401,941	0	13,107,516	5,187,654
Total	9,554,625	17,529,853	18,011,969	9,776,165	23,925,383	6,395,530
Expenditures						
Personnel Services	194,699	202,108	202,108	179,269	219,624	17,516
Operating Expenses	8,002,359	8,672,501	8,672,501	6,022,938	9,164,172	491,671
Transfers Out	73,046	75,245	75,245	37,623	89,821	14,576
Reserves - Claims	0	971,631	1,453,747	0	6,227,866	5,256,235
Reserves - Restricted	0	7,608,368	7,608,368	0	8,223,900	615,532
Total	8,270,103	17,529,853	18,011,969	6,239,830	23,925,383	6,395,530

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3412000 - Internal Svc Fund Fees & Chgs	0	0	0	0	979,983	979,983
3412001 - Int Svc-bocc	5,668,795	6,166,792	6,166,792	6,166,560	6,395,824	229,032
3412102 - Int Svc-transportation Trust	1,704,662	1,967,564	1,967,564	1,967,564	1,967,564	0
3412104 - Int Svc-tourist Develop Tax	159,402	180,455	180,455	180,455	180,455	0
3412107 - Int Svc-library District	78,344	62,192	62,192	62,192	62,192	0
3412125 - Int Svc - Environm Land Maint	8,114	5,732	5,732	5,732	5,732	0
3412130 - Int Svce- Court Technology	2,286	3,007	3,007	3,007	3,007	0
3412134 - Int Svc-countywide Fire Msbu	622,076	1,010,141	1,010,141	1,010,141	1,010,055	-86
3412137 - Int Svc-HOME Fund	569	542	542	542	542	0
3412148 - Int Svc-fund 148	232,122	60,807	60,807	60,807	60,807	0
3412149 - Int Svc-East 192 CRA	341	375	375	375	375	0
3412155 - Int Svc-w192 Phase I	18,539	21,868	21,868	21,868	21,868	0
3412158 - Int Svc-intergov Radio Commun	87,413	69,911	69,911	69,911	69,911	0
3412180 - Int Svc - Inmate Welfare Fund	1,364	1,504	1,504	1,504	1,504	0
3412401 - Int Svc-landfill	20,305	22,368	22,368	22,368	22,368	0
3412407 - Int Svc-osceola Parkway	932	1,028	1,028	1,028	1,028	0
3412501 - Int Svc-self Insurance	1,046	1,152	1,152	1,152	1,152	0
3412503 - int service dental insurance	378	251	251	251	0	-251
3412504 - Int Svc-fees	723	626	626	626	0	-626
3412505 -Int Svc LTD and Life Insurance	309	176	176	176	0	-176
3412509 - Int Svc-Fleet Gen Ovrsght	1,682	1,840	1,840	1,840	1,840	0
3412510 - Int Svc-Fleet Maint	20,876	30,192	30,192	30,192	30,192	0
3412511 - Int Svc-Fleet Fuel	758	1,468	1,468	1,468	1,468	0
Charges For Services:	\$8,631,036	\$9,609,991	\$9,609,991	\$9,609,759	\$10,817,867	\$1,207,876
Miscellaneous Revenues:						
3611000 - Interest	850,180	0	0	143,263	0	0
3690004 - Misc Rev-reimbursements	73,007	0	0	23,130	0	0
Miscellaneous Revenues:	\$923,187	\$0	\$0	\$166,394	\$0	\$0
Transfers In:						
3810509 - Tran In-Fleet Gen Ovrsght	47	0	18	6	0	0
3810511 - Tran In-Fleet Fuel	355	0	19	6	0	0
Transfers In:	\$402	\$0	\$37	\$12	\$0	\$0
Fund Balance:						
3899002 - Balance Forward	0	7,919,862	8,401,941	0	13,107,516	5,187,654
Fund Balance:	\$0	\$7,919,862	\$8,401,941	\$0	\$13,107,516	\$5,187,654
TOTAL REVENUES:	\$9,554,625	\$17,529,853	\$18,011,969	\$9,776,165	\$23,925,383	\$6,395,530

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	118,589	137,963	137,963	111,198	150,183	12,220
5122000 - Car Allowance	546	625	625	418	625	0
5130001 - Vacancy Factor	0	-2,415	-2,415	0	-2,629	-214
5140000 - Overtime	7	50	50	7	50	0
5160000 - Compensated Annual Leave	8,050	0	0	1,303	0	0
5160010 - Compensated Ann Leave Payoff	3,579	0	0	5,779	0	0
5160020 - Compensated Admin Leave	1,861	0	0	1,491	0	0
5170000 - Compensated Sick Leave	5,099	0	0	2,377	0	0
5170010 - Compensated Sick Leave Payoff	702	0	0	1,785	0	0
5210000 - Fica Taxes	10,283	10,558	10,558	9,137	11,495	937
5220000 - Retirement Contributions	21,068	21,788	21,788	19,421	23,923	2,135
5221000 - Opeb Gasb 45	197	0	0	0	0	0
5230000 - Health Insurance	23,351	32,022	32,022	25,130	34,294	2,272
5231000 - Life Insurance	125	141	141	115	154	13
5232000 - Dental Insurance	565	581	581	506	697	116
5233000 - Lt Disability Insurance	196	222	222	178	240	18
5233100 - St Disability Insurance	289	392	392	263	426	34
5240000 - Workers' Compensation	194	181	181	161	166	-15
Personnel Services:	\$194,699	\$202,108	\$202,108	\$179,269	\$219,624	\$17,516
Operating Expenses:						
5310000 - Professional Services	137,026	363,000	363,000	160,505	363,000	0
5310006 - Legal Fees	81,362	0	0	50	0	0
5450001 - Insurance Premium	3,815,947	4,613,733	4,613,733	3,518,871	4,684,612	70,879
5450003 - Bonded Insurance	312	4,420	4,420	3,151	2,070	-2,350
5490000 - Oth Current Chgs & Obligations	36,913	55,000	55,000	16,282	160,000	105,000
5490300 - Claims	2,288,220	3,630,761	3,630,761	2,321,592	3,949,690	318,929
5490302 - Adjustment to Claim Liabilitie	1,640,312	0	0	0	0	0
5490501 - OH-Workers' Compensation	762	547	547	547	625	78
5490503 - OH-Dental Insurance	183	140	140	140	160	20
5490504 - OH-Health Insurance	649	695	695	695	795	100
5490505 - OH-Life/AD&D, STD, LTD	148	105	105	105	120	15
5490509 - OH-Fleet Oversight	171	331	331	331	0	-331
5490511 - OH-Fleet Fuel	354	669	669	669	0	-669
5540000 - Books,pubs,subs & Membership	0	750	750	0	750	0
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	0	2,000	2,000	0	2,000	0
Operating Expenses:	\$8,002,359	\$8,672,501	\$8,672,501	\$6,022,938	\$9,164,172	\$491,671
Transfers Out:						
5910001 - Tran Out-general Fund	73,046	75,245	75,245	37,623	89,821	14,576
Transfers Out:	\$73,046	\$75,245	\$75,245	\$37,623	\$89,821	\$14,576
Reserves - Claims:						
5990053 - Reserve For Claims	0	971,631	1,453,747	0	6,227,866	5,256,235
Reserves - Claims:	\$0	\$971,631	\$1,453,747	\$0	\$6,227,866	\$5,256,235
Reserves - Restricted:						
5990070 - Reserves Restricted	0	7,608,368	7,608,368	0	8,223,900	615,532
Reserves - Restricted:	\$0	\$7,608,368	\$7,608,368	\$0	\$8,223,900	\$615,532

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$8,270,103	\$17,529,853	\$18,011,969	\$6,239,830	\$23,925,383	\$6,395,530

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.

Personnel Services

Personnel Services supports .83 FTEs, which is unchanged from the FY25 Adopted Budget. Personnel Services increased \$3,899 over the FY25 Adopted Budget due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$19,874 over FY25 Adopted Budget primarily due to an increase in Claims.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claim expenses.

Overall, this Fund is reflecting an increase of \$34,142 over the FY25 Adopted Budget at this stage in the budget process. However, this Fund will be adjusted once Open Enrollment is completed to reflect costs associated with plan selections as well as revised Overhead rates.

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.

503-DENTAL INSURANCE INTERNAL SERVICE FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	1,243,305	1,374,132	1,372,442	930,353	1,384,719	10,587
Miscellaneous Revenues	76,537	0	0	10,825	0	0
Fund Balance	0	1,201,308	1,341,615	0	1,224,863	23,555
Total	1,319,842	2,575,440	2,714,057	941,178	2,609,582	34,142
Expenditures						
Personnel Services	81,069	87,026	87,026	68,110	90,925	3,899
Operating Expenses	1,092,036	1,039,435	1,037,745	744,074	1,059,309	19,874
Transfers Out	55,886	67,382	67,382	33,691	69,263	1,881
Reserves - Operating	0	10,000	10,000	0	10,000	0
Reserves - Claims	0	1,333,313	1,473,620	0	1,337,913	4,600
Reserves - Restricted	0	38,284	38,284	0	42,172	3,888
Total	1,228,990	2,575,440	2,714,057	845,875	2,609,582	34,142

503-DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3412000 - Internal Svc Fund Fees & Chgs	95,758	100,887	95,167	65,977	100,887	0
3412001 - Int Svc-bocc	296,676	360,003	360,003	246,500	364,345	4,342
3412002 - Internal Services	429,359	443,111	443,111	326,138	443,111	0
3412012 - Int Svc-property Appraiser	37,421	37,112	38,558	27,260	37,112	0
3412014 - Int Svc-tax Collector	68,180	65,176	65,176	0	65,176	0
3412015 - Int Svc-superv Of Elections	11,593	9,687	12,271	8,131	9,687	0
3412102 - Int Svc-transportation Trust	58,138	73,953	73,953	50,499	71,785	-2,168
3412104 - Int Svc-tourist Develop Tax	8,876	10,653	10,653	6,906	10,389	-264
3412107 - Int Svc-library District	457	504	504	320	455	-49
3412111 - Int Svc-housing Assistance	891	939	939	778	1,183	244
3412125 - Int Svc - Environm Land Maint	3,412	1,919	1,919	2,860	2,324	405
3412130 - Int Svc- Court Technology	486	2,520	2,520	474	2,562	42
3412134 - Int Svc-countywide Fire Msbu	166,129	192,094	192,094	141,419	198,444	6,350
3412137 - Int Svc-HOME Fund	324	426	426	248	209	-217
3412148 - Int Svc-fund 148	27,660	33,931	33,931	23,235	34,270	339
3412149 - Int Svc-East 192 CRA	313	315	315	249	320	5
3412151- Int Svc - CDBG	426	783	783	446	696	-87
3412155 - Int Svc-w192 Phase I	939	945	945	748	961	16
3412156 - Int Svc-grants Fund	10,725	9,435	9,435	8,030	10,716	1,281
3412158 - Int Svc-intergov Radio Commun	1,212	1,425	1,425	961	1,699	274
3412168 - Int Svc-section 8	4,277	4,882	4,882	2,947	4,402	-480
3412180 - Int Svc - Inmate Welfare Fund	1,003	1,260	1,260	997	1,281	21
3412401 - Int Svc-landfill	1,887	10,355	10,355	1,916	9,754	-601
3412407 - Int Svc-osceola Parkway	772	752	752	582	821	69
3412501 - Int Svc-self Insurance	767	742	742	660	875	133
3412502 - Int Svc-fees	748	721	721	646	857	136
3412503 - int service dental insurance	236	349	349	210	289	-60
3412504 - Int Svc-fees	540	652	652	505	573	-79
3412505 -Int Svc LTD and Life Insurance	7,468	286	286	5,259	287	1
3412509 - Int Svc-Fleet Gen Ovrsght	225	537	537	200	629	92
3412510 - Int Svc-Fleet Maint	5,974	7,320	7,320	4,908	8,133	813
3412511 - Int Svc-Fleet Fuel	432	458	458	344	487	29
Charges For Services:	\$1,243,305	\$1,374,132	\$1,372,442	\$930,353	\$1,384,719	\$10,587
Miscellaneous Revenues:						
3611000 - Interest	76,537	0	0	10,825	0	0
Miscellaneous Revenues:	\$76,537	\$0	\$0	\$10,825	\$0	\$0
Fund Balance:						
3899002 - Balance Forward	0	1,201,308	1,341,615	0	1,224,863	23,555
Fund Balance:	\$0	\$1,201,308	\$1,341,615	\$0	\$1,224,863	\$23,555
TOTAL REVENUES:	\$1,319,842	\$2,575,440	\$2,714,057	\$941,178	\$2,609,582	\$34,142

503-DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	47,762	58,167	58,167	40,536	60,498	2,331
5122000 - Car Allowance	273	313	313	209	313	0
5130001 - Vacancy Factor	0	-1,018	-1,018	0	-1,060	-42
5140000 - Overtime	7	50	50	7	50	0
5160000 - Compensated Annual Leave	768	0	0	1,521	0	0
5160010 - Compensated Ann Leave Payoff	3,169	0	0	2,251	0	0
5160020 - Compensated Admin Leave	302	0	0	229	0	0
5170000 - Compensated Sick Leave	2,237	0	0	856	0	0
5170010 - Compensated Sick Leave Payoff	380	0	0	343	0	0
5210000 - Fica Taxes	4,126	4,454	4,454	3,477	4,633	179
5220000 - Retirement Contributions	8,781	9,420	9,420	7,571	9,913	493
5221000 - Opeb Gasb 45	-234	0	0	0	0	0
5230000 - Health Insurance	12,935	14,964	14,964	10,623	15,893	929
5231000 - Life Insurance	51	60	60	45	63	3
5232000 - Dental Insurance	236	283	283	210	289	6
5233000 - Lt Disability Insurance	79	93	93	69	97	4
5233100 - St Disability Insurance	116	165	165	101	170	5
5240000 - Workers' Compensation	82	75	75	59	66	-9
Personnel Services:	\$81,069	\$87,026	\$87,026	\$68,110	\$90,925	\$3,899
Operating Expenses:						
5450000 - Insurance	346	217	217	217	0	-217
5450002 - Insurance Admin Fees	60,405	59,855	59,855	38,432	60,405	550
5490300 - Claims	1,030,459	978,690	976,999	704,750	998,264	19,574
5490500 - Reimbursement Of Py Revenue	219	0	0	0	0	0
5490501 - OH-Workers' Compensation	282	261	261	261	261	0
5490502 - OH-Property & Liability Insuranc	32	34	34	34	0	-34
5490503 - OH-Dental Insurance	0	-1	0	0	0	1
5490504 - OH-Health Insurance	239	329	329	329	329	0
5490505 - OH-Life/AD&D, STD, LTD	54	50	50	50	50	0
Operating Expenses:	\$1,092,036	\$1,039,435	\$1,037,745	\$744,074	\$1,059,309	\$19,874
Transfers Out:						
5910001 - Tran Out-general Fund	55,886	67,382	67,382	33,691	69,263	1,881
Transfers Out:	\$55,886	\$67,382	\$67,382	\$33,691	\$69,263	\$1,881
Reserves - Operating:						
5990020 - Reserve For Contingency	0	10,000	10,000	0	10,000	0
Reserves - Operating:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,333,313	1,473,620	0	1,337,913	4,600
Reserves - Claims:	\$0	\$1,333,313	\$1,473,620	\$0	\$1,337,913	\$4,600
Reserves - Restricted:						
5990070 - Reserves Restricted	0	38,284	38,284	0	42,172	3,888
Reserves - Restricted:	\$0	\$38,284	\$38,284	\$0	\$42,172	\$3,888
TOTAL EXPENDITURES:	\$1,228,990	\$2,575,440	\$2,714,057	\$845,875	\$2,609,582	\$34,142

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%.

Personnel Services

Personnel Services supports 1.34 FTEs, which is a decrease of 0.25 FTE from the FY25 Adopted Budget due to the annual reevaluation of position appropriations. Personnel Services decreased \$25,089 from the FY25 Adopted Budget due to the above mentioned FTE changes as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of mid-year staffing changes which was partially offset by rate increases for FY26; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$452,685 over FY25 Adopted Budget primarily due to an increase in Insurance Premium, Claims, and Insurance Admin Fees.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claim expenses.

Overall, this Fund reflects an increase of \$2,105,156 over the FY25 Adopted Budget mainly due to an increase in charges for services and Reserves for Claims. However, this Fund will be adjusted once Open Enrollment is completed to reflect costs associated with plan selections as well as revised Overhead rates.

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 is Fund Balance and Miscellaneous Revenue.

504-HEALTH INSURANCE INTERNAL SERVICE FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	28,946,455	37,500,221	37,740,657	21,738,541	38,954,695	1,454,474
Miscellaneous Revenues	2,068,045	870,000	870,000	769,313	900,000	30,000
Less 5% Statutory Reduction	0	-43,000	-43,000	0	-45,000	-2,000
Fund Balance	0	4,314,233	4,844,229	0	4,936,915	622,682
Total	<u>31,014,501</u>	<u>42,641,454</u>	<u>43,411,886</u>	<u>22,507,854</u>	<u>44,746,610</u>	<u>2,105,156</u>
Expenditures						
Personnel Services	167,968	196,394	196,394	151,126	171,305	-25,089
Operating Expenses	32,341,298	29,758,322	30,059,218	23,201,052	30,211,007	452,685
Transfers Out	154,136	343,805	343,805	170,236	190,115	-153,690
Reserves - Claims	0	8,110,922	8,580,458	0	9,563,885	1,452,963
Reserves - Restricted	0	4,232,011	4,232,011	0	4,610,298	378,287
Total	<u>32,663,402</u>	<u>42,641,454</u>	<u>43,411,886</u>	<u>23,522,414</u>	<u>44,746,610</u>	<u>2,105,156</u>

504-HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3412000 - Internal Svc Fund Fees & Chgs	591,895	613,529	659,105	396,620	613,529	0
3412001 - Int Svc-bocc	10,442,982	15,076,297	15,076,297	8,321,899	15,859,491	783,194
3412002 - Internal Services	2,953,853	3,209,537	3,209,537	2,357,734	3,209,537	0
3412012 - Int Svc-property Appraiser	1,085,867	1,015,020	1,143,804	839,511	1,015,020	0
3412014 - Int Svc-tax Collector	1,851,898	1,727,616	1,727,616	0	1,727,616	0
3412015 - Int Svc-superv Of Elections	359,977	303,655	369,731	260,681	303,655	0
3412102 - Int Svc-transportation Trust	2,026,236	3,078,530	3,078,530	1,684,195	3,003,567	-74,963
3412104 - Int Svc-tourist Develop Tax	275,015	432,526	432,526	224,956	461,319	28,793
3412107 - Int Svc-library District	11,553	13,396	13,396	7,593	25,352	11,956
3412111 - Int Svc-housing Assistance	40,253	43,191	43,191	34,695	53,551	10,360
3412125 - Int Svc - Environm Land Maint	60,026	80,628	80,628	49,069	104,503	23,875
3412130 - Int Svc- Court Technology	102,878	112,119	112,119	87,733	124,469	12,350
3412134 - Int Svc-countywide Fire Msbu	6,779,272	8,627,045	8,627,045	5,580,593	9,083,823	456,778
3412137 - Int Svc-HOME Fund	12,931	16,617	16,617	10,002	9,963	-6,654
3412148 - Int Svc-fund 148	987,108	1,461,763	1,461,763	798,037	1,477,149	15,386
3412149 - Int Svc-East 192 CRA	11,537	12,220	12,220	9,143	12,968	748
3412151- Int Svc - CDBG	23,023	35,462	35,462	22,303	34,122	-1,340
3412155 - Int Svc-w192 Phase I	32,518	34,506	34,506	25,831	36,627	2,121
3412156 - Int Svc-grants Fund	384,173	352,481	352,481	295,326	426,098	73,617
3412158 - Int Svc-intergov Radio Commun	44,825	54,492	54,492	34,307	88,483	33,991
3412168 - Int Svc-section 8	150,044	201,816	201,816	109,292	203,904	2,088
3412180 - Int Svc - Inmate Welfare Fund	25,087	39,155	39,155	29,357	41,537	2,382
3412401 - Int Svc-landfill	310,949	427,982	427,982	246,652	418,716	-9,266
3412407 - Int Svc-osceola Parkway	33,135	37,101	37,101	22,584	37,530	429
3412501 - Int Svc-self Insurance	24,536	33,291	33,291	26,255	35,695	2,404
3412502 - Int Svc-fees	24,000	32,717	32,717	25,825	35,089	2,372
3412503 - int service dental insurance	13,174	15,293	15,293	10,952	16,222	929
3412504 - Int Svc-fees	22,008	30,159	30,159	20,501	25,724	-4,435
3412505 -Int Svc LTD and Life Insurance	9,468	11,416	11,416	8,061	12,115	699
3412509 - Int Svc-Fleet Gen Ovrsght	8,191	32,081	32,081	6,607	39,215	7,134
3412510 - Int Svc-Fleet Maint	222,837	318,333	318,333	178,537	395,317	76,984
3412511 - Int Svc-Fleet Fuel	25,206	20,247	20,247	13,689	22,789	2,542
Charges For Services:	\$28,946,455	\$37,500,221	\$37,740,657	\$21,738,541	\$38,954,695	\$1,454,474
Miscellaneous Revenues:						
3611000 - Interest	267,763	0	0	36,946	0	0
3660000 - Contrib/donations-priv Sources	19,640	0	0	3,695	0	0
3690003 - Misc Rev-refund Of Py Expense	72,673	10,000	10,000	243,130	50,000	40,000
3690004 - Misc Rev-reimbursements	2,125	0	0	0	0	0
3690007 - Misc Rev-Rx Consideration	1,705,845	850,000	850,000	485,543	850,000	0
3690026 - Cigna Wellness Equipment Reim	0	10,000	10,000	0	0	-10,000
Miscellaneous Revenues:	\$2,068,045	\$870,000	\$870,000	\$769,313	\$900,000	\$30,000
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-43,000	-43,000	0	-45,000	-2,000
Less 5% Statutory Reduction:	\$0	-\$43,000	-\$43,000	\$0	-\$45,000	-\$2,000
Fund Balance:						
3899002 - Balance Forward	0	4,314,233	4,844,229	0	4,936,915	622,682

504-HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Fund Balance:	\$0	\$4,314,233	\$4,844,229	\$0	\$4,936,915	\$622,682
TOTAL REVENUES:	\$31,014,501	\$42,641,454	\$43,411,886	\$22,507,854	\$44,746,610	\$2,105,156

504-HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	96,256	132,382	132,382	86,429	114,582	-17,800
5122000 - Car Allowance	1,093	1,250	1,250	836	1,250	0
5130001 - Vacancy Factor	0	-2,316	-2,316	0	-2,005	311
5140000 - Overtime	7	0	0	7	0	0
5160000 - Compensated Annual Leave	5,712	0	0	3,064	0	0
5160010 - Compensated Ann Leave Payoff	4,344	0	0	8,308	0	0
5160020 - Compensated Admin Leave	962	0	0	1,263	0	0
5170000 - Compensated Sick Leave	6,445	0	0	2,190	0	0
5170010 - Compensated Sick Leave Payoff	459	0	0	474	0	0
5210000 - Fica Taxes	8,761	10,129	10,129	7,766	8,765	-1,364
5220000 - Retirement Contributions	20,855	24,009	24,009	19,316	21,782	-2,227
5230000 - Health Insurance	22,008	29,527	29,527	20,501	25,724	-3,803
5231000 - Life Insurance	103	134	134	96	116	-18
5232000 - Dental Insurance	411	527	527	380	467	-60
5233000 - Lt Disability Insurance	161	209	209	149	183	-26
5233100 - St Disability Insurance	232	370	370	214	314	-56
5240000 - Workers' Compensation	160	173	173	132	127	-46
Personnel Services:	\$167,968	\$196,394	\$196,394	\$151,126	\$171,305	-\$25,089
Operating Expenses:						
5310000 - Professional Services	93,750	98,000	98,000	59,500	100,250	2,250
5340009 - Other Contractual Services-Open	728,567	767,000	767,000	510,784	767,000	0
5340010 - Other Contractual Services- Pres	297,539	351,000	351,000	203,011	351,000	0
5340011 - Other Contractual Services- Fixe	413,952	422,400	422,400	275,286	422,400	0
5340012 - Other Contractual Services- Tech	54,000	54,000	54,000	36,000	54,000	0
5420000 - Freight & Postage Services	1,850	1,870	1,870	0	1,962	92
5450000 - Insurance	662	542	542	542	0	-542
5450001 - Insurance Premium	1,774,281	2,139,102	2,139,102	1,299,530	2,341,895	202,793
5450002 - Insurance Admin Fees	873,234	812,868	812,868	531,469	820,895	8,027
5470000 - Printing And Binding	0	5,775	5,775	0	5,775	0
5490016 - Other-Wellness	23,270	75,362	135,822	17,196	75,362	0
5490300 - Claims	26,122,362	23,500,000	23,740,436	19,347,864	23,740,436	240,436
5490301 - HRA Claims Payment	1,951,500	1,525,250	1,525,250	919,064	1,525,250	0
5490501 - OH-Workers' Compensation	536	499	499	499	420	-79
5490502 - OH-Property & Liability Insuranc	61	84	84	84	0	-84
5490503 - OH-Dental Insurance	129	125	125	125	106	-19
5490504 - OH-Health Insurance	0	173	173	0	0	-173
5490505 - OH-Life/AD&D, STD, LTD	106	98	98	98	82	-16
5540000 - Books,pubs,subs & Membership	0	500	500	0	500	0
5550000 - Training	0	1,500	1,500	0	1,500	0
5590000 - Depreciation	5,499	2,174	2,174	0	2,174	0
Operating Expenses:	\$32,341,298	\$29,758,322	\$30,059,218	\$23,201,052	\$30,211,007	\$452,685
Transfers Out:						
5910001 - Tran Out-general Fund	154,136	333,805	333,805	166,903	180,115	-153,690
5910134 - Tran Out - Fire	0	10,000	10,000	3,333	10,000	0
Transfers Out:	\$154,136	\$343,805	\$343,805	\$170,236	\$190,115	-\$153,690
Reserves - Claims:						
5990053 - Reserve For Claims	0	8,110,922	8,580,458	0	9,563,885	1,452,963

504-HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Reserves - Claims:	\$0	\$8,110,922	\$8,580,458	\$0	\$9,563,885	\$1,452,963
Reserves - Restricted:						
5990070 - Reserves Restricted	0	4,232,011	4,232,011	0	4,610,298	378,287
Reserves - Restricted:	\$0	\$4,232,011	\$4,232,011	\$0	\$4,610,298	\$378,287
TOTAL EXPENDITURES:	\$32,663,402	\$42,641,454	\$43,411,886	\$23,522,414	\$44,746,610	\$2,105,156

FUND 505 – LIFE, LTD, 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.

Personnel Services

Personnel Services supports .68 FTEs, which is unchanged from the FY25 Adopted Budget. Personnel Services increased \$2,944 over the FY25 Adopted Budget due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased \$173 over the FY25 Adopted Budget due to a decrease in Insurance and Overhead.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established in accordance with the Budget Policy and funds are allocated for future Claims.

Overall, this Fund reflects a decrease of \$48,564 from the FY25 Adopted Budget, mainly due to a decrease in Reserves for Claims. However, this Fund will be adjusted once Open Enrollment is completed to reflect costs associated with plan selections as well as revised Overhead rates.

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.

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

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	570,785	900,426	900,426	468,616	927,580	27,154
Miscellaneous Revenues	62,248	0	0	8,680	0	0
Fund Balance	0	944,946	1,059,380	0	869,228	-75,718
Total	633,033	1,845,372	1,959,806	477,296	1,796,808	-48,564
Expenditures						
Personnel Services	59,333	66,418	66,418	51,981	69,362	2,944
Operating Expenses	419,897	613,812	613,812	383,759	613,639	-173
Transfers Out	49,645	57,560	57,560	28,780	56,836	-724
Reserves - Operating	0	13,000	13,000	0	13,000	0
Reserves - Claims	0	1,094,582	1,209,016	0	1,043,971	-50,611
Total	528,875	1,845,372	1,959,806	464,520	1,796,808	-48,564

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

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3412000 - Internal Svc Fund Fees & Chgs	-2,166	39,024	39,024	-2,450	39,024	0
3412001 - Int Svc-bocc	284,176	371,985	371,985	231,709	388,419	16,434
3412012 - Int Svc-property Appraiser	0	37,200	37,200	0	37,200	0
3412014 - Int Svc-tax Collector	0	55,944	55,944	0	55,944	0
3412015 - Int Svc-superv Of Elections	1	14,616	14,616	-1	14,616	0
3412102 - Int Svc-transportation Trust	51,497	70,149	70,149	43,376	71,066	917
3412104 - Int Svc-tourist Develop Tax	7,626	9,646	9,646	5,604	9,934	288
3412107 - Int Svc-library District	541	661	661	373	731	70
3412111 - Int Svc-housing Assistance	672	788	788	586	984	196
3412125 - Int Svc - Environm Land Maint	1,312	1,847	1,847	1,191	2,512	665
3412130 - Int Svc- Court Technology	2,505	3,096	3,096	2,205	3,207	111
3412134 - Int Svc-countywide Fire Msbu	164,455	218,751	218,751	137,781	223,722	4,971
3412137 - Int Svc-HOME Fund	223	340	340	175	186	-154
3412148 - Int Svc-fund 148	28,034	38,835	38,835	23,343	40,064	1,229
3412149 - Int Svc-East 192 CRA	268	292	292	218	318	26
3412150 - Int Svc-West 192 Dev Auth	0	0	0	117	0	0
3412151- Int Svc - CDBG	425	770	770	280	621	-149
3412155 - Int Svc-w192 Phase I	840	931	931	677	963	32
3412156 - Int Svc-grants Fund	8,468	7,724	7,724	6,416	9,417	1,693
3412158 - Int Svc-intergov Radio Commun	1,173	1,551	1,551	900	1,912	361
3412168 - Int Svc-section 8	3,187	4,252	4,252	2,196	3,999	-253
3412180 - Int Svc - Inmate Welfare Fund	727	997	997	730	1,029	32
3412401 - Int Svc-landfill	7,199	8,341	8,341	5,472	8,192	-149
3412407 - Int Svc-osceola Parkway	941	1,039	1,039	666	1,054	15
3412501 - Int Svc-self Insurance	825	935	935	715	1,015	80
3412502 - Int Svc-fees	757	860	860	661	940	80
3412503 - int service dental insurance	300	368	368	265	380	12
3412504 - Int Svc-fees	602	811	811	557	695	-116
3412505 -Int Svc LTD and Life Insurance	178	281	281	163	255	-26
3412509 - Int Svc-Fleet Gen Ovrsght	263	765	765	277	833	68
3412510 - Int Svc-Fleet Maint	5,410	7,152	7,152	4,121	7,864	712
3412511 - Int Svc-Fleet Fuel	347	475	475	294	484	9
Charges For Services:	\$570,785	\$900,426	\$900,426	\$468,616	\$927,580	\$27,154
Miscellaneous Revenues:						
3611000 - Interest	62,248	0	0	8,680	0	0
Miscellaneous Revenues:	\$62,248	\$0	\$0	\$8,680	\$0	\$0
Fund Balance:						
3899002 - Balance Forward	0	944,946	1,059,380	0	869,228	-75,718
Fund Balance:	\$0	\$944,946	\$1,059,380	\$0	\$869,228	-\$75,718
TOTAL REVENUES:	\$633,033	\$1,845,372	\$1,959,806	\$477,296	\$1,796,808	-\$48,564

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

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	34,992	44,247	44,247	31,156	46,018	1,771
5122000 - Car Allowance	273	313	313	209	313	0
5130001 - Vacancy Factor	0	-776	-776	0	-808	-32
5140000 - Overtime	7	50	50	7	50	0
5160000 - Compensated Annual Leave	273	0	0	785	0	0
5160010 - Compensated Ann Leave Payoff	1,964	0	0	1,716	0	0
5160020 - Compensated Admin Leave	225	0	0	209	0	0
5170000 - Compensated Sick Leave	1,744	0	0	668	0	0
5170010 - Compensated Sick Leave Payoff	380	0	0	343	0	0
5210000 - Fica Taxes	2,952	3,390	3,390	2,628	3,522	132
5220000 - Retirement Contributions	6,776	7,522	7,522	6,089	7,884	362
5221000 - Opeb Gasb 45	49	0	0	0	0	0
5230000 - Health Insurance	9,275	11,144	11,144	7,789	11,843	699
5231000 - Life Insurance	37	45	45	34	49	4
5232000 - Dental Insurance	186	233	233	172	234	1
5233000 - Lt Disability Insurance	57	68	68	52	76	8
5233100 - St Disability Insurance	84	126	126	77	130	4
5240000 - Workers' Compensation	60	56	56	45	51	-5
Personnel Services:	\$59,333	\$66,418	\$66,418	\$51,981	\$69,362	\$2,944
Operating Expenses:						
5450000 - Insurance	283	152	152	152	0	-152
5450001 - Insurance Premium	419,103	613,102	613,099	383,046	613,102	0
5490500 - Reimbursement Of Py Revenue	7	0	0	0	0	0
5490501 - OH-Workers' Compensation	229	212	212	212	212	0
5490502 - OH-Property & Liability Insuranc	26	24	24	24	0	-24
5490503 - OH-Dental Insurance	56	53	53	53	53	0
5490504 - OH-Health Insurance	193	272	272	272	272	0
5490505 - OH-Life/AD&D, STD, LTD	0	-3	0	0	0	3
Operating Expenses:	\$419,897	\$613,812	\$613,812	\$383,759	\$613,639	-\$173
Transfers Out:						
5910001 - Tran Out-general Fund	49,645	57,560	57,560	28,780	56,836	-724
Transfers Out:	\$49,645	\$57,560	\$57,560	\$28,780	\$56,836	-\$724
Reserves - Operating:						
5990020 - Reserve For Contingency	0	13,000	13,000	0	13,000	0
Reserves - Operating:	\$0	\$13,000	\$13,000	\$0	\$13,000	\$0
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,094,582	1,209,016	0	1,043,971	-50,611
Reserves - Claims:	\$0	\$1,094,582	\$1,209,016	\$0	\$1,043,971	-\$50,611
TOTAL EXPENDITURES:	\$528,875	\$1,845,372	\$1,959,806	\$464,520	\$1,796,808	-\$48,564

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund captures indirect costs associated with the general oversight of Fleet operations.

Personnel Services

This Fund supports 1.85 FTEs which is an increase of .20 FTE over the FY25 Adopted Budget due to the reallocation of an Accounting Technician position, as well as the allocation for the Deputy Public Works Direction position. Personnel Services increased \$20,052 due to the above-mentioned FTE changes and the following:

- Retirement and Workers’ Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned changes, as well as rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses increased \$756 over the FY25 Adopted Budget primarily due to the increased cost of Operating Supplies, as well as increased costs for Training materials. This increase was partially offset by decreases in Other Contractual Services and Communications.

Capital, Debt, Transfers Out and Reserves

Debt Service increased \$61,102 due to a reallocation of these expenditures from Fund 510, as well as to support new vehicle and equipment lease payments beginning in FY26.

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves for Debt are budgeted to support future debt service payments.

Overall, this Fund increased \$98,095 over the FY25 Adopted Budget.

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, which will be revised for the next stage of the Budget.

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	123,907	245,955	245,955	245,932	265,792	19,837
Miscellaneous Revenues	11,911	0	0	2,152	0	0
Less 5% Statutory Reduction	0	-1	-1	0	0	1
Transfers In	0	0	269	90	0	0
Fund Balance	0	85,271	112,923	0	163,528	78,257
Total	135,818	331,225	359,146	248,174	429,320	98,095
Expenditures						
Personnel Services	52,040	178,693	180,693	50,622	198,745	20,052
Operating Expenses	17,469	36,782	37,051	17,237	37,538	756
Debt Service	899	0	0	453	61,102	61,102
Transfers Out	125,390	89,135	114,787	53,118	102,084	12,949
Reserves - Debt	0	26,615	26,615	0	29,851	3,236
Total	195,798	331,225	359,146	121,430	429,320	98,095

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3412001 - Int Svc-bocc	47,956	91,025	91,025	91,025	111,216	20,191
3412102 - Int Svc-transportation Trust	32,259	61,235	61,235	61,235	61,235	0
3412104 - Int Svc-tourist Develop Tax	2,731	5,627	5,627	5,627	5,627	0
3412107 - Int Svc-library District	512	993	993	993	993	0
3412125 - Int Svc - Environm Land Maint	1,365	1,986	1,986	1,986	1,986	0
3412134 - Int Svc-countywide Fire Msbu	24,747	57,593	57,593	57,593	57,593	0
3412148 - Int Svc-fund 148	5,632	11,254	11,254	11,254	11,254	0
3412155 - Int Svc-w192 Phase I	854	993	993	993	993	0
3412158 - Int Svc-intergov Radio Commun	341	993	993	993	993	0
3412401 - Int Svc-landfill	3,584	7,282	7,282	7,282	7,282	0
3412502 - Int Svc-fees	171	331	331	331	0	-331
3412510 - Int Svc-Fleet Maint	3,584	5,958	5,958	5,958	5,958	0
3412511 - Int Svc-Fleet Fuel	171	662	662	662	662	0
3490000 - Other Charges for Services	0	23	23	0	0	-23
Charges For Services:	\$123,907	\$245,955	\$245,955	\$245,932	\$265,792	\$19,837
Miscellaneous Revenues:						
3611000 - Interest	11,911	0	0	2,152	0	0
Miscellaneous Revenues:	\$11,911	\$0	\$0	\$2,152	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-1	-1	0	0	1
Less 5% Statutory Reduction:	\$0	-\$1	-\$1	\$0	\$0	\$1
Transfers In:						
3810510 - Tran In - Fleet Maint Fund	0	0	173	58	0	0
3810511 - Tran In-Fleet Fuel	0	0	96	32	0	0
Transfers In:	\$0	\$0	\$269	\$90	\$0	\$0
Fund Balance:						
3899002 - Balance Forward	0	85,271	112,923	0	163,528	78,257
Fund Balance:	\$0	\$85,271	\$112,923	\$0	\$163,528	\$78,257
TOTAL REVENUES:	\$135,818	\$331,225	\$359,146	\$248,174	\$429,320	\$98,095

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	32,986	121,580	121,580	33,198	131,869	10,289
5120002 - Disaster Relief	0	0	0	36	0	0
5122000 - Car Allowance	0	0	0	113	0	0
5130001 - Vacancy Factor	0	-2,128	-2,128	0	-2,308	-180
5140000 - Overtime	2	0	2,000	28	0	0
5160000 - Compensated Annual Leave	1,754	0	0	750	0	0
5160010 - Compensated Ann Leave Payoff	683	0	0	960	0	0
5160020 - Compensated Admin Leave	543	0	0	684	0	0
5170000 - Compensated Sick Leave	-3,407	0	0	629	0	0
5170010 - Compensated Sick Leave Payoff	373	0	0	0	0	0
5210000 - Fica Taxes	2,387	9,301	9,301	2,662	10,088	787
5220000 - Retirement Contributions	4,903	16,571	16,571	4,953	18,501	1,930
5221000 - Opeb Gasb 45	3,273	0	0	0	0	0
5230000 - Health Insurance	7,817	31,425	31,425	5,951	38,479	7,054
5231000 - Life Insurance	35	123	123	37	134	11
5232000 - Dental Insurance	120	406	406	69	482	76
5233000 - Lt Disability Insurance	57	194	194	56	211	17
5233100 - St Disability Insurance	85	348	348	84	376	28
5240000 - Workers' Compensation	431	873	873	413	913	40
Personnel Services:	\$52,040	\$178,693	\$180,693	\$50,622	\$198,745	\$20,052
Operating Expenses:						
5340000 - Other Contractual Services	26	1,954	1,954	1,098	454	-1,500
5400000 - Travel And Per Diem	0	4,500	4,500	527	4,500	0
5410000 - Communications	3,323	5,760	5,760	2,244	3,768	-1,992
5430000 - Utility Services	1,424	1,377	1,377	898	1,419	42
5450000 - Insurance	1,541	1,593	1,593	1,593	1,593	0
5460000 - Repair & Maintenance Svcs	171	1,634	1,634	0	1,730	96
5490501 - OH-Workers' Compensation	440	516	516	516	579	63
5490502 - OH-Property & Liability Insuranc	141	247	247	247	247	0
5490503 - OH-Dental Insurance	105	131	131	131	147	16
5490504 - OH-Health Insurance	374	656	656	656	736	80
5490505 - OH-Life/AD&D, STD, LTD	86	100	100	100	112	12
5490510 - OH-Fleet Maint	6,868	7,663	7,663	7,663	7,663	0
5511000 - Office Supplies	2,752	2,720	2,720	886	3,070	350
5520000 - Operating Supplies	0	426	695	0	2,735	2,309
5540000 - Books,pubs,subs & Membership	0	1,900	1,900	549	1,900	0
5541000 - Registration Fees	0	0	0	129	0	0
5550000 - Training	0	4,150	4,150	0	5,430	1,280
5590000 - Depreciation	218	1,455	1,455	0	1,455	0
Operating Expenses:	\$17,469	\$36,782	\$37,051	\$17,237	\$37,538	\$756
Debt Service:						
5710000 - Principal	0	0	0	0	46,342	46,342
5720000 - Interest	899	0	0	453	14,760	14,760
Debt Service:	\$899	\$0	\$0	\$453	\$61,102	\$61,102
Transfers Out:						
5910001 - Tran Out-general Fund	89,186	89,135	105,301	49,956	102,084	12,949
5910104 - Tran Out-104	6,626	0	1,467	489	0	0

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Transfers Out:						
5910107 - Tran Out Library Fund	339	0	93	31	0	0
5910125 - Tran Out-env Land Maintenance	820	0	232	77	0	0
5910134 - Tran Out - Fire	17,107	0	4,713	1,571	0	0
5910148 - Tran Out-building Fund	3,686	0	1,018	339	0	0
5910155 - Tran Out-w192 Phase I	408	0	124	41	0	0
5910158 - Tran Out-intergov Radio Commu	303	0	78	26	0	0
5910401 - Tran Out-solid Waste	2,896	0	759	253	0	0
5910502 - Tran Out - Prop & Casualty	47	0	18	6	0	0
5910510 - Tran Out Fleet	3,925	0	966	322	0	0
5910511 - Tran Out Fleet Fuel F511	47	0	18	6	0	0
Transfers Out:	\$125,390	\$89,135	\$114,787	\$53,118	\$102,084	\$12,949
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	26,615	26,615	0	29,851	3,236
Reserves - Debt:	\$0	\$26,615	\$26,615	\$0	\$29,851	\$3,236
TOTAL EXPENDITURES:	\$195,798	\$331,225	\$359,146	\$121,430	\$429,320	\$98,095

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.

Personnel Services

This Fund supports 20.40 FTEs, which is an increase of 1.75 FTEs over the FY25 Adopted Budget due to the reallocation of a Welder position, as well as the partial reallocation of an Accounting Technician position. Personnel Services increased \$210,829 over the FY25 Adopted Budget due to the previously mentioned FTE increase, as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned FTE additions, as well as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating increased \$680 over the FY25 Adopted Budget primarily due to costs associated with repair and maintenance for vehicles.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes requests for new and replacement vehicles and equipment.

Debt Service as well as Reserves for Debt are budgeted to support vehicle and equipment lease payments. Debt Service decreased \$26,616 due to a reallocation of these expenditures to Fund 509.

Transfers Out include a transfer to the Intergovernmental Radio Fund for shared costs of the 800 MHz radio system and a transfer to the General Fund for the Cost Allocation.

As maintenance activities can fluctuate, the Fund Balance will require additional review throughout the budget process to ensure balances from FY25 are as accurate as possible. This Fund will continue to be evaluated and any changes, if necessary, will be made. Overall, this Fund increased \$454,197 over the FY25 Adopted Budget.

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, which will be revised for the next stage of the Budget.

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	3,691,638	4,057,789	4,392,261	2,986,739	4,489,214	431,425
Miscellaneous Revenues	40,804	0	0	13,147	0	0
Less 5% Statutory Reduction	0	-16,724	-16,724	0	0	16,724
Transfers In	3,925	0	11,233	3,744	0	0
Other Sources	0	329,622	329,622	0	250,000	-79,622
Fund Balance	0	0	327,983	0	85,670	85,670
Total	<u>3,736,367</u>	<u>4,370,687</u>	<u>5,044,375</u>	<u>3,003,631</u>	<u>4,824,884</u>	<u>454,197</u>
Expenditures						
Personnel Services	1,324,979	1,647,741	1,647,741	953,414	1,858,570	210,829
Operating Expenses	1,766,155	1,889,858	2,235,563	1,266,161	1,890,538	680
Capital Outlay	0	329,622	329,622	33,622	271,500	-58,122
Debt Service	0	26,616	26,616	0	0	-26,616
Transfers Out	693,014	463,542	791,525	341,099	804,276	340,734
Reserves - Debt	0	13,308	13,308	0	0	-13,308
Total	<u>3,784,148</u>	<u>4,370,687</u>	<u>5,044,375</u>	<u>2,594,295</u>	<u>4,824,884</u>	<u>454,197</u>

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3412001 - Int Svc-bocc	82,480	69,167	69,167	54,471	141,150	71,983
3412102 - Int Svc-transportation Trust	507,404	619,959	619,959	394,752	596,200	-23,759
3412104 - Int Svc-tourist Develop Tax	2,161	4,974	4,974	0	4,950	-24
3412107 - Int Svc-library District	170	0	0	0	200	200
3412125 - Int Svc - Environm Land Maint	570	3,000	3,000	109	2,100	-900
3412134 - Int Svc-countywide Fire Msbu	1,637,152	2,115,000	2,115,000	980,189	2,012,000	-103,000
3412148 - Int Svc-fund 148	1,681	0	0	177	1,000	1,000
3412151- Int Svc - CDBG	0	0	0	319	1,000	1,000
3412155 - Int Svc-w192 Phase I	310	100	100	0	100	0
3412158 - Int Svc-intergov Radio Commun	0	100	100	0	100	0
3412168 - Int Svc-section 8	0	460	460	0	600	140
3412401 - Int Svc-landfill	37,986	57,860	57,860	19,105	57,250	-610
3412501 - Int Svc-self Insurance	0	100	100	0	100	0
3412511 - Int Svc-Fleet Fuel	36	500	500	1,249	2,000	1,500
3413001 - Int Svc - GF	456,727	509,568	509,568	509,568	643,665	134,097
3413102 - Int Svc - Transportation Trust	350,271	390,796	390,796	390,796	390,796	0
3413104 - Int Svc - Tourist Develop Tax	20,604	22,988	22,988	22,988	22,988	0
3413125 - Int Svc - Environmental Land Ma	20,604	22,988	22,988	22,988	22,988	0
3413134 - Int Svc - Countywide Fire	497,934	505,737	505,737	505,737	505,737	0
3413155 - Fleet Int. Svc. West 192 MSBU	6,868	0	0	7,663	7,663	7,663
3413401 - Int Svc - Landfill	58,378	65,133	65,133	65,133	65,133	0
3413509 - Fleet Int. Svc. Fleet Oversight	6,868	0	0	7,663	7,663	7,663
3413511 - Int Svc - Fleet Fuel	3,434	3,831	3,831	3,831	3,831	0
3490000 - Other Charges for Services	0	-334,472	0	0	0	334,472
Charges For Services:	\$3,691,638	\$4,057,789	\$4,392,261	\$2,986,739	\$4,489,214	\$431,425
Miscellaneous Revenues:						
3611000 - Interest	39,394	0	0	12,672	0	0
3640000 - Disposition Of Fixed Assets	1,410	0	0	475	0	0
Miscellaneous Revenues:	\$40,804	\$0	\$0	\$13,147	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-16,724	-16,724	0	0	16,724
Less 5% Statutory Reduction:	\$0	-\$16,724	-\$16,724	\$0	\$0	\$16,724
Transfers In:						
3810509 - Tran In-Fleet Gen Ovrsght	3,925	0	966	322	0	0
3810511 - Tran In-Fleet Fuel	0	0	10,267	3,422	0	0
Transfers In:	\$3,925	\$0	\$11,233	\$3,744	\$0	\$0
Other Sources:						
3831000 - Install Proceeds/Capital Lease	0	329,622	329,622	0	250,000	-79,622
Other Sources:	\$0	\$329,622	\$329,622	\$0	\$250,000	-\$79,622
Fund Balance:						
3899002 - Balance Forward	0	0	327,983	0	85,670	85,670
Fund Balance:	\$0	\$0	\$327,983	\$0	\$85,670	\$85,670
TOTAL REVENUES:	\$3,736,367	\$4,370,687	\$5,044,375	\$3,003,631	\$4,824,884	\$454,197

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	788,231	1,061,362	1,061,362	537,407	1,168,723	107,361
5130001 - Vacancy Factor	0	-19,131	-19,131	0	-21,010	-1,879
5140000 - Overtime	29,983	31,955	31,955	22,004	31,955	0
5160000 - Compensated Annual Leave	38,057	0	0	40,348	0	0
5160010 - Compensated Ann Leave Payoff	15,903	0	0	8,351	0	0
5160020 - Compensated Admin Leave	3,290	0	0	960	0	0
5170000 - Compensated Sick Leave	26,899	0	0	22,002	0	0
5170010 - Compensated Sick Leave Payoff	3,434	0	0	3,044	0	0
5210000 - Fica Taxes	65,526	83,639	83,639	45,808	91,852	8,213
5220000 - Retirement Contributions	123,080	149,019	149,019	86,145	168,456	19,437
5221000 - Opeb Gasb 45	-12,901	0	0	0	0	0
5230000 - Health Insurance	217,567	310,931	310,931	171,135	387,221	76,290
5231000 - Life Insurance	854	1,108	1,108	618	1,219	111
5232000 - Dental Insurance	4,491	5,848	5,848	3,436	6,523	675
5233000 - Lt Disability Insurance	1,343	1,752	1,752	947	1,921	169
5233100 - St Disability Insurance	2,005	3,153	3,153	1,418	3,478	325
5240000 - Workers' Compensation	17,216	18,105	18,105	9,790	18,232	127
Personnel Services:	\$1,324,979	\$1,647,741	\$1,647,741	\$953,414	\$1,858,570	\$210,829
Operating Expenses:						
5310000 - Professional Services	0	11,000	11,000	0	12,000	1,000
5314000 - Medical Svcs	0	1,000	1,000	0	1,000	0
5340000 - Other Contractual Services	8,049	16,877	16,877	5,650	16,877	0
5340008 - Other Contractual Svc- Auction	213	0	0	299	0	0
5400000 - Travel And Per Diem	2,968	3,300	3,300	1,330	3,300	0
5410000 - Communications	1,759	10,205	10,205	2,675	8,940	-1,265
5420000 - Freight & Postage Services	79	550	550	152	550	0
5430000 - Utility Services	10,678	10,328	10,328	6,435	10,638	310
5440000 - Rentals And Leases	3,048	2,791	2,791	2,140	1,980	-811
5450000 - Insurance	19,126	26,145	26,145	26,145	26,145	0
5460000 - Repair & Maintenance Svcs	58,689	26,580	26,580	7,372	27,302	722
5460010 - Repairs & Maint Software	0	0	0	220	0	0
5462000 - Rep & Maint-automotive	1,492,959	1,531,694	1,867,132	1,124,524	1,500,000	-31,694
5462100 - Rep & Maint-Sheriff's Site	0	0	0	2,712	0	0
5462999 - Rep & Maint-Auto Contra Acct	-20,113	-27,000	-27,000	-20,892	-30,000	-3,000
5470000 - Printing And Binding	79	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	0	44,897	44,897
5490501 - OH-Workers' Compensation	6,185	5,838	5,838	5,838	6,385	547
5490502 - OH-Property & Liability Insuranc	1,750	4,047	4,047	4,047	4,047	0
5490503 - OH-Dental Insurance	1,483	1,472	1,472	1,472	1,610	138
5490504 - OH-Health Insurance	5,270	7,402	7,402	7,402	8,096	694
5490505 - OH-Life/AD&D, STD, LTD	1,207	1,139	1,139	1,139	1,246	107
5490509 - OH-Fleet Oversight	3,584	5,958	5,958	5,958	5,958	0
5490511 - OH-Fleet Fuel	7,434	10,035	10,035	10,035	10,035	0
5511000 - Office Supplies	894	2,000	2,000	1,311	2,025	25
5520000 - Operating Supplies	8,446	14,922	25,189	4,841	16,532	1,610
5520020 - Computer Hardware, Non-Capit:	0	0	0	0	4,400	4,400
5521000 - Gas & Oil	47,779	72,000	72,000	30,342	55,000	-17,000
5524000 - Oper Supp-miscellaneous	519	3,000	3,000	1,176	3,000	0

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Operating Expenses:						
5524500 - Cleaning Supplies	1,070	2,500	2,500	2,286	2,500	0
5525000 - Tools	7,482	17,120	17,120	18,622	17,120	0
5525500 - Allowance	4,549	9,000	9,000	6,240	9,000	0
5540000 - Books,pubs,subs & Membership	4,766	12,080	12,080	4,906	12,080	0
5550000 - Training	2,369	25,000	25,000	1,786	25,000	0
5590000 - Depreciation	83,834	82,875	82,875	0	82,875	0
Operating Expenses:	\$1,766,155	\$1,889,858	\$2,235,563	\$1,266,161	\$1,890,538	\$680
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	21,500	21,500
5640100 - Vehicles	0	33,622	33,622	33,622	0	-33,622
5650000 - Construction In Progress	0	296,000	296,000	0	250,000	-46,000
Capital Outlay:	\$0	\$329,622	\$329,622	\$33,622	\$271,500	-\$58,122
Debt Service:						
5710000 - Principal	0	26,162	26,162	0	0	-26,162
5720000 - Interest	0	454	454	0	0	-454
Debt Service:	\$0	\$26,616	\$26,616	\$0	\$0	-\$26,616
Transfers Out:						
5910001 - Tran Out-general Fund	478,178	442,552	545,675	255,650	783,974	341,422
5910104 - Tran Out-104	306	0	851	284	0	0
5910107 - Tran Out Library Fund	0	0	4	1	0	0
5910111 - Tran Out-ship State Housing	0	0	2	1	0	0
5910125 - Tran Out-env Land Maintenance	47	0	571	190	0	0
5910134 - Tran Out - Fire	188,024	0	215,310	71,770	0	0
5910148 - Tran Out-building Fund	93	0	114	38	0	0
5910155 - Tran Out-w192 Phase I	42	0	231	77	0	0
5910158 - Tran Out-intergov Radio Commu	20,321	20,990	21,002	10,499	20,302	-688
5910401 - Tran Out-solid Waste	5,966	0	7,476	2,492	0	0
5910509 - Tran Out Fleet Oversight	0	0	173	58	0	0
5910511 - Tran Out Fleet Fuel F511	37	0	116	39	0	0
Transfers Out:	\$693,014	\$463,542	\$791,525	\$341,099	\$804,276	\$340,734
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	13,308	13,308	0	0	-13,308
Reserves - Debt:	\$0	\$13,308	\$13,308	\$0	\$0	-\$13,308
TOTAL EXPENDITURES:	\$3,784,148	\$4,370,687	\$5,044,375	\$2,594,295	\$4,824,884	\$454,197

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund captures the costs associated with the purchase of fuel by County departments.

Personnel Services

This Fund supports 1.20 FTEs which is an increase of 0.05 FTE over the FY25 Adopted Budget due to the partial reallocation of an Accounting Technician position. Personnel Services increased \$3,601 over the FY25 Adopted Budget due to the previously mentioned FTE increase, as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned FTE additions, as well as a result of rate increases for FY26; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating increased \$801,643 over the FY25 Adopted Budget primarily due to an increase in Other Current Charges & Obligations.

Capital, Debt, Transfers Out and Reserves

Capital Outlay does not include any new capital projects in this Fund. Remaining funds from ongoing projects will be brought forward later in the budget process to ensure estimates are as accurate as possible.

Transfers Out include a transfer to the General Fund for the Cost Allocation.

Overall, this Fund increased \$669,845 over the FY25 Adopted Budget.

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, which will be revised for the next stage of the Budget.

511-FLEET FUEL INTERNAL SERVICE FUND

	FY24 Actuals	FY25 Adopted Budget	FY25 Revised Budget	FY25 YTD	FY26 Recommended Budget	FY26 Recommended minus FY25 Adopted
Revenues						
Charges For Services	1,825,534	2,447,726	2,447,726	1,211,579	2,360,847	-86,879
Miscellaneous Revenues	49,960	0	0	7,730	0	0
Less 5% Statutory Reduction	0	-3,641	-3,641	0	0	3,641
Transfers In	84	0	134	45	0	0
Fund Balance	0	155,275	596,513	0	908,358	753,083
Total	1,875,577	2,599,360	3,040,732	1,219,353	3,269,205	669,845
Expenditures						
Personnel Services	91,203	110,647	110,647	68,964	114,248	3,601
Operating Expenses	1,646,395	2,197,082	2,197,216	1,128,184	2,998,725	801,643
Capital Outlay	0	155,275	155,275	0	0	-155,275
Transfers Out	341,820	136,356	577,594	215,037	156,232	19,876
Total	2,079,418	2,599,360	3,040,732	1,412,186	3,269,205	669,845

511-FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
REVENUES:						
Charges For Services:						
3412001 - Int Svc-bocc	478,331	705,869	705,869	325,579	788,601	82,732
3412013 - Int Svc-clerk Of The Court	448	0	0	413	0	0
3412015 - Int Svc-superv Of Elections	2,918	0	0	1,384	0	0
3412102 - Int Svc-transportation Trust	689,004	796,667	796,667	427,529	756,017	-40,650
3412104 - Int Svc-tourist Develop Tax	35,841	31,214	31,214	12,314	30,014	-1,200
3412107 - Int Svc-library District	1,102	2,007	2,007	2,007	2,107	100
3412111 - Int Svc-housing Assistance	0	300	300	143	200	-100
3412118 - Int Svc - Homelessness Preventiv	176	0	0	0	100	100
3412125 - Int Svc - Environm Land Maint	5,912	7,563	7,563	3,114	6,838	-725
3412134 - Int Svc-countywide Fire Msbu	397,420	614,440	614,440	305,244	579,040	-35,400
3412148 - Int Svc-fund 148	100,016	107,746	107,746	58,840	102,746	-5,000
3412155 - Int Svc-w192 Phase I	5,276	7,169	7,169	2,301	4,669	-2,500
3412158 - Int Svc-intergov Radio Commun	2,736	12,807	12,807	2,634	6,207	-6,600
3412168 - Int Svc-section 8	3,296	5,250	5,250	1,636	4,000	-1,250
3412306 - Int Svc - Local Option S/T	0	0	0	771	0	0
3412401 - Int Svc-landfill	55,873	72,204	72,204	37,677	69,304	-2,900
3412501 - Int Svc-self Insurance	56	300	300	77	300	0
3412502 - Int Svc-fees	354	669	669	669	0	-669
3412510 - Int Svc-Fleet Maint	46,774	10,035	10,035	29,247	10,035	0
3412511 - Int Svc-Fleet Fuel	0	669	669	0	669	0
3490000 - Other Charges for Services	0	72,817	72,817	0	0	-72,817
Charges For Services:	\$1,825,534	\$2,447,726	\$2,447,726	\$1,211,579	\$2,360,847	-\$86,879
Miscellaneous Revenues:						
3611000 - Interest	49,960	0	0	7,730	0	0
Miscellaneous Revenues:	\$49,960	\$0	\$0	\$7,730	\$0	\$0
Less 5% Statutory Reduction:						
3899001 - Less 5% For Reserves	0	-3,641	-3,641	0	0	3,641
Less 5% Statutory Reduction:	\$0	-\$3,641	-\$3,641	\$0	\$0	\$3,641
Transfers In:						
3810509 - Tran In-Fleet Gen Ovrsght	47	0	18	6	0	0
3810510 - Tran In - Fleet Maint Fund	37	0	116	39	0	0
Transfers In:	\$84	\$0	\$134	\$45	\$0	\$0
Fund Balance:						
3892820 - Balance Forward Committed	0	155,275	155,275	0	0	-155,275
3899002 - Balance Forward	0	0	441,238	0	908,358	908,358
Fund Balance:	\$0	\$155,275	\$596,513	\$0	\$908,358	\$753,083
TOTAL REVENUES:	\$1,875,577	\$2,599,360	\$3,040,732	\$1,219,353	\$3,269,205	\$669,845

511-FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	50,717	72,338	72,338	41,456	73,009	671
5130001 - Vacancy Factor	0	-1,302	-1,302	0	-1,314	-12
5140000 - Overtime	111	2,000	2,000	93	2,000	0
5160000 - Compensated Annual Leave	2,653	0	0	1,479	0	0
5160010 - Compensated Ann Leave Payoff	620	0	0	576	0	0
5160020 - Compensated Admin Leave	310	0	0	288	0	0
5170000 - Compensated Sick Leave	1,492	0	0	1,247	0	0
5210000 - Fica Taxes	3,819	5,685	5,685	3,194	5,737	52
5220000 - Retirement Contributions	7,595	10,133	10,133	6,162	10,524	391
5221000 - Opeb Gasb 45	-2,792	0	0	0	0	0
5230000 - Health Insurance	24,903	19,790	19,790	13,232	22,312	2,522
5231000 - Life Insurance	56	74	74	46	75	1
5232000 - Dental Insurance	347	367	367	253	392	25
5233000 - Lt Disability Insurance	89	118	118	71	120	2
5233100 - St Disability Insurance	133	213	213	107	216	3
5240000 - Workers' Compensation	1,152	1,231	1,231	761	1,177	-54
Personnel Services:	\$91,203	\$110,647	\$110,647	\$68,964	\$114,248	\$3,601
Operating Expenses:						
5340000 - Other Contractual Services	40	680	680	86	680	0
5400000 - Travel And Per Diem	30	0	0	0	0	0
5410000 - Communications	414	2,360	2,360	207	2,360	0
5430000 - Utility Services	2,136	2,065	2,065	1,247	2,127	62
5450000 - Insurance	694	1,271	1,271	1,271	1,271	0
5460000 - Repair & Maintenance Svcs	51,247	86,376	86,376	37,292	86,502	126
5462000 - Rep & Maint-automotive	36	500	500	1,249	2,000	1,500
5490000 - Oth Current Chgs & Obligations	0	0	0	0	1,000,737	1,000,737
5490501 - OH-Workers' Compensation	355	360	360	360	376	16
5490502 - OH-Property & Liability Insuranc	64	197	197	197	197	0
5490503 - OH-Dental Insurance	85	91	91	91	95	4
5490504 - OH-Health Insurance	303	457	457	457	477	20
5490505 - OH-Life/AD&D, STD, LTD	69	70	70	70	73	3
5490509 - OH-Fleet Oversight	171	662	662	662	662	0
5490510 - OH-Fleet Maint	3,434	3,831	3,831	3,831	3,831	0
5490511 - OH-Fleet Fuel	0	669	669	0	669	0
5520000 - Operating Supplies	67	150	266	110	200	50
5521000 - Gas & Oil	1,488,197	2,048,368	2,048,386	1,079,556	1,850,000	-198,368
5521999 - Gas & Oil Contra Acct	-2,297	0	0	-1,230	-2,625	-2,625
5523000 - Protective Clothing	0	0	0	0	250	250
5524000 - Oper Supp-miscellaneous	0	500	500	0	250	-250
5525000 - Tools	56	250	250	278	250	0
5540000 - Books,pubs,subs & Membership	2,169	2,200	2,200	1,701	2,318	118
5541000 - Registration Fees	1,250	1,700	1,700	750	1,700	0
5590000 - Depreciation	97,876	44,325	44,325	0	44,325	0
Operating Expenses:	\$1,646,395	\$2,197,082	\$2,197,216	\$1,128,184	\$2,998,725	\$801,643
Capital Outlay:						
5650000 - Construction In Progress	0	155,275	155,275	0	0	-155,275
Capital Outlay:	\$0	\$155,275	\$155,275	\$0	\$0	-\$155,275

511-FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY24 Actuals:	FY25 Adopted:	FY25 Revised:	FY25 YTD:	FY26 Recommended:	FY26 Recommended minus FY25 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	267,651	136,356	381,257	149,812	156,232	19,876
5910104 - Tran Out-104	2,484	0	13,546	4,515	0	0
5910107 - Tran Out Library Fund	1,065	0	138	46	0	0
5910111 - Tran Out-ship State Housing	710	0	33	11	0	0
5910118 - Tran OutHomelessness Prevent	0	0	9	3	0	0
5910125 - Tran Out-env Land Maintenance	355	0	1,192	397	0	0
5910134 - Tran Out - Fire	49,327	0	123,271	41,090	0	0
5910148 - Tran Out-building Fund	7,452	0	19,432	6,477	0	0
5910155 - Tran Out-w192 Phase I	1,065	0	1,070	357	0	0
5910158 - Tran Out-intergov Radio Commu	710	0	1,680	560	0	0
5910168 - Trans Out Section 8	710	0	611	204	0	0
5910401 - Tran Out-solid Waste	9,936	0	24,298	8,099	0	0
5910501 - Tran Out-Workers' Compensatio	0	0	14	5	0	0
5910502 - Tran Out - Prop & Casualty	355	0	19	6	0	0
5910509 - Tran Out Fleet Oversight	0	0	96	32	0	0
5910510 - Tran Out Fleet	0	0	10,267	3,422	0	0
5910701 - Transfer Out Clerk of Court	0	0	209	0	0	0
5910702 - Transfers Out-Supr Elections	0	0	452	0	0	0
Transfers Out:	\$341,820	\$136,356	\$577,594	\$215,037	\$156,232	\$19,876
TOTAL EXPENDITURES:	\$2,079,418	\$2,599,360	\$3,040,732	\$1,412,186	\$3,269,205	\$669,845