2027 RECOMMENDED FINAL BUDGET



FISCAL YEAR 2027

OSCEOLA COUNTY be first to what's next.

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OVERVIEW

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TO: Honorable Chair and County Commissioners

THROUGH: Don Fisher, County Manager

FROM: Matthew Fuhrer, OMB Director

DATE: September 16, 2026

RE: Fiscal Year 2027 (FY27) Recommended Final Budget

The preparation of the Fiscal Year 2027 (FY27) budget, which began many months ago, concludes September 21, 2026, with the Final Public Hearing. I would like to once again express appreciation to all of our partners (the Ninth Judicial Circuit Court, Constitutional Officers, the County Attorney, etc.), and the County Departments for their efforts to submit budgets that continue to provide a high level of service to our residents, businesses, and visitors. Additionally, we would like to recognize the efforts of the OMB team that work tirelessly to prepare the budget and documents for each stage throughout the process.

Through the leadership of the Board of County Commissioners, we are able to submit a budget for FY27 at the same millage rates for the General Fund, County EMS, Library, and SAVE Osceola millage rates. The Budget continues to provide necessary services to the citizens in furtherance of the goals set out by the Board within the County's Strategic Plan. The FY27 Budget includes a commitment to the core services being provided to the Osceola County residents, businesses, and visitors. Also included is a significant continued investment in the County's infrastructure through transportation, public safety, and facility efficiencies and improvements to support a high level of public services.

As noted during the Tentative Budget hearing, there have been minor changes incorporated into the Recommended Final Budget as noted below.

- Revenues were updated due to the incorporation of several newly awarded grants; Spark Good Local Grant, Edward Byrne JAG FY25, and PSAP GIS Data Repository Grant
- Permits, Fees, and Special Assessments in the Solid Waste Fund were updated to reflect a new account for tracking of the Host and Franchise Fees
- Operating Expenses reflect adjustments due to Overhead costs to follow proper accounting principles, and for Medical Services, which decreased per the updated mandated Medicaid funds based on FL Statute; additionally, adjustments were made to support ongoing operating projects such as the addition of the Courthouse 6th floor renovation, Remediation of the Mechanical Room HVAC, vehicles, and allocation of grant expenditures for newly awarded grants
- Capital Outlay within the Parks Impact Fee Fund was adjusted to include an ongoing capital project for Holopaw Community Park and for the inclusion of vehicles for the Sheriff's Office in the Constitutional Gas Tax Fund
- Transfers Out were adjusted due to changes to the allocation of the Sheriff's budget

The overall impact of the recommended changes is an increase of $7,832,846 for a Countywide Recommended Final budget of $3,112,559,754.

CAPITAL IMPROVEMENT PLAN PROJECT CHANGES for FY27 RECOMMENDED FINAL BUDGET

Note: Only projects with adjustments to amounts or added subsequent to the Tentative Budget, including carryforwards, are listed.

FUND / PROJECT NAME:	TENTATIVE BUDGET TOTAL:	COUNTY FUNDING:	NON-COUNTY FUNDING:	RECOMMENDED FINAL BUDGET TOTAL:
Fund 178-Parks Impact Fee				
Holopaw Community Park	$ -	$ 313,599	$ -	$ 313,599
Total:	**$ -**	**$ 313,599**	**$ -**	**$ 313,599**
		Difference between Tentative and Recommended Final:		**$ 313,599**
Fund 306-Local Option Sales Tax				
Sheriff's Office Vehicles	$ 2,133,052	$ 3,000,000	$ -	$ 5,133,052
Total:	**$ 2,133,052**	**$ 3,000,000**	**$ -**	**$ 5,133,052**
		Difference between Tentative and Recommended Final:		**$ 3,000,000**
Capital Projects in Tentative Budget:	**$ 2,133,052**	**$ 3,313,599**	**$ -**	**$ 5,446,651**
		Total Difference Between Tentative and Recommended Final:		**$ 3,313,599**

Fund Balance Revenues and Expenditures

8 - 2nd Public Hearing

Fund	2027 Revenues	2027 Expenditures	Balance
001-General Fund	756,792,137	756,792,137	0
010-Designated Ad Valorem Tax Fund	46,275,086	46,275,086	0
101-TDT RIDA Tax Bond 2012 Project	5,081,152	5,081,152	0
102-Transportation Trust Fund	65,808,389	65,808,389	0
103-Drug Abuse Treatment Fund	31,069	31,069	0
104-Tourist Development Tax Fund	195,762,542	195,762,542	0
105-Fifth Cent Tourist Development Tax Fund	18,728,129	18,728,129	0
106-Sixth Cent Tourist Development Tax Fund	18,299,808	18,299,808	0
107-Library District Fund	41,053,663	41,053,663	0
109-Law Enforcement Trust Fund	765,253	765,253	0
111-SHIP State Housing Initiative Program	3,762,848	3,762,848	0
112-Emergency(911)Communications	6,851,816	6,851,816	0
115-Court Facilities Fund	7,487,641	7,487,641	0
118-Homeless Prevention & Rapid Rehousing	411,105	411,105	0
124-Environmental Land Acquisitions	15,856,502	15,856,502	0
125-Environmental Land Maintenance	20,468,919	20,468,919	0
128-Subdivision Pond MSBU	2,313,144	2,313,144	0
129-Street Lighting MSBU	374,066	374,066	0
130-Court Related Technology Fund	2,898,851	2,898,851	0
134-Countywide Fire Fund	171,360,607	171,360,607	0
137-HOME Fund	3,688,821	3,688,821	0
139-Criminal Justice Training	105,933	105,933	0
141-Boating Improvement Fund	970,514	970,514	0
142 - Mobility Fee East District	4,841,232	4,841,232	0
143 - Mobility Fee West District	159,284,278	159,284,278	0
145 - Red Light Cameras	4,297,121	4,297,121	0
147 - Conservation Lands Perpetual Maintenance & Acquisition	1,358,811	1,358,811	0
148-Building Fund	25,686,970	25,686,970	0
149-East 192 CRA	14,927,879	14,927,879	0
151-CDBG Fund	3,972,822	3,972,822	0
152-Muni Svcs Tax Units MSTU Fund	2,786,554	2,786,554	0
153-Muni Svcs Benefit Units MSBU Fund	59,372,965	59,372,965	0
154-Constitutional Gas Tax Fund	20,184,317	20,184,317	0
155-West 192 MSBU Phase I	5,535,312	5,535,312	0
156-Federal And State Grants Fund	94,511,113	94,511,113	0
158-Intergovernmental Radio Communications	4,783,740	4,783,740	0
168-Section 8 Fund	41,496,031	41,496,031	0
177-Fire Impact Fee Fund	8,198,589	8,198,589	0
178-Parks Impact Fee Fund	59,186,918	59,186,918	0

Fund Balance Revenues and Expenditures

Fund	2027 Revenues	2027 Expenditures	Balance
180-Inmate Welfare Fund	3,842,079	3,842,079	0
187-Road Impact Fee Poinciana Overlay	187,190	187,190	0
189 - Second Local Option Fuel Tax Fund	20,017,019	20,017,019	0
190 - Mobility Fee Northeast District Fund	63,152,417	63,152,417	0
191 - Mobility Fee Southeast District Fund	44,424,991	44,424,991	0
192 - Northeast Infrastructure Improvement Area Fund	79,306,631	79,306,631	0
193 - Southeast Infrastructure Improvement Area Fund	22,860,617	22,860,617	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,832,025	5,832,025	0
243-DS TDT Rev Bond Series 2016	4,128,641	4,128,641	0
246 - DS Public Imp Rev Bonds Series 2017	2,954,719	2,954,719	0
247-DS TDT Refunding Bonds 2019	2,674,072	2,674,072	0
249-DS CIRB 2019	14,706,546	14,706,546	0
251 - Public Improvement Revenue Bonds, Series 2020	1,148,423	1,148,423	0
252-TDT Revenue Refunding Bond, Series 2022	10,293,172	10,293,172	0
253 - DS S/Tax Rev Ref S2025A	7,993,375	7,993,375	0
254 - Infrastructure Sales Surtax Rev Bond Series 2025	1,427,089	1,427,089	0
255 - TDT Revenue Bond Series 2025	22,582,086	22,582,086	0
256 - TDT Rida Bonds Series 2026	4,568,849	4,568,849	0
306-Local Option Sales Tax Fund	199,523,047	199,523,047	0
315-Gen Cap Outlay Fund	151,636,489	151,636,489	0
328 - Special Purpose Capital Fund	86,899,394	86,899,394	0
331-Countywide Fire Capital Fund	55,717,784	55,717,784	0
332 - Public Imp Rev Bonds Series 2017	807,686	807,686	0
334 - Transportation Imp Construction Fund	3,765,171	3,765,171	0
335 - TDT Capital Improvement Bond Proceeds Series 2025	117,579,073	117,579,073	0
336 - Infras. Sales Surtax Capital Imprv. Bond Proceeds Series 2025	9,733,256	9,733,256	0
401-Solid Waste Fund	116,724,049	116,724,049	0
407-Osceola Parkway	55,685,727	55,685,727	0
501-Workers' Comp Internal Service Fund	16,352,546	16,352,546	0
502-Property & Casualty Insurance Internal Service Fund	25,914,447	25,914,447	0
503-Dental Insurance Internal Service Fund	2,785,388	2,785,388	0
504-Health Insurance Internal Service Fund	52,270,764	52,270,764	0
505-Life, LTD, Vol. Life Internal Service Fund	1,832,058	1,832,058	0
509-Fleet General Oversight Internal Service Fund	388,628	388,628	0
510-Fleet Maintenance Internal Service Fund	4,804,438	4,804,438	0

Fund Balance Revenues and Expenditures

Fund		2027 Revenues	2027 Expenditures	Balance
511-Fleet Fuel Internal Service Fund		2,467,221	2,467,221	0
	Total Budget	3,112,559,754	3,112,559,754	0

Countywide Budget Summary

	FY26 Adopted Budget:	FY 27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Current Ad Valorem Taxes	$ 466,292,938	$ 494,788,504	$ 494,788,504	$ 0	$ 28,495,566
PY Delinquent Ad Valorem Tax	$ 75,571	$ 80,070	$ 80,070	$ 0	$ 4,499
Other Taxes	$ 170,568,264	$ 169,663,434	$ 169,663,434	$ 0	$(904,830)
Permits, Fees & Special Assessments	$ 274,118,885	$ 260,396,374	$ 265,725,039	$ 5,328,665	$(8,393,846)
Intergovernmental Revenue	$ 305,947,733	$ 277,395,382	$ 277,162,729	$(232,653)	$(28,785,004)
Charges For Services	$ 136,795,460	$ 125,652,315	$ 128,477,625	$ 2,825,310	$(8,317,835)
Judgment, Fines & Forfeits	$ 3,404,275	$ 2,782,967	$ 2,782,967	$ 0	$(621,308)
Miscellaneous Revenues	$ 36,576,760	$ 35,533,328	$ 35,535,828	$ 2,500	$(1,040,932)
Less 5% Statutory Reduction	$-46,738,302	$(51,151,886)	$(51,556,461)	$(404,575)	$(4,818,159)
Subtotal:	**$ 1,347,041,584**	**$ 1,315,140,488**	**$ 1,322,659,735**	**$ 7,519,247**	**$(24,381,849)**
Transfers In	$ 306,012,062	$ 343,499,676	$ 343,499,676	$ 0	$ 37,487,614
Other Sources	$ 162,989,251	$ 10,892,038	$ 10,892,038	$ 0	$(152,097,213)
Fund Balance	$ 1,280,538,969	1,435,194,706	$ 1,435,508,305	$ 313,599	$ 154,969,336
REVENUES TOTAL:	**$ 3,096,581,866**	**$ 3,104,726,908**	**$ 3,112,559,754**	**$ 7,832,846**	**$ 15,977,888**
EXPENDITURES:					
Personnel Services	$ 209,432,873	$ 208,296,759	$ 208,298,187	$ 1,428	$(1,134,686)
Operating Expenses	$ 550,542,042	$ 557,289,149	$ 555,528,464	$(1,760,685)	$ 4,986,422
Capital Outlay	$ 912,557,256	$ 953,517,551	$ 956,964,906	$ 3,447,355	$ 44,407,650
Debt Service	$ 54,804,702	$ 56,360,969	$ 56,360,969	$ 0	$ 1,556,267
Grants and Aids	$ 56,264,481	$ 56,494,571	$ 56,494,571	$ 0	$ 230,090
Subtotal:	**$ 1,783,601,354**	**$ 1,831,958,999**	**$ 1,833,647,097**	**$ 1,688,098**	**$ 50,045,743**
Transfers Out	$ 454,579,913	$ 500,633,697	$ 508,099,796	$ 7,466,099	$ 53,519,883
Reserves - Operating	$ 177,733,851	$ 173,769,965	$ 173,636,209	$(133,756)	$(4,097,642)
Reserves - Debt	$ 67,442,564	$ 75,390,453	$ 75,390,453	$ 0	$ 7,947,889
Reserves - Capital	$ 238,211,010	$ 303,384,331	$ 307,424,244	$ 4,039,913	$ 69,213,234
Reserves - Claims	$ 18,398,634	$ 28,554,427	$ 28,616,910	$ 62,483	$ 10,218,276
Reserves - Assigned	$ 200,577,073	$ 81,627,661	$ 81,627,661	$ 0	$(118,949,412)
Reserves - Restricted	$ 87,828,591	$ 76,807,623	$ 78,200,055	$ 1,392,432	$(9,628,536)
Reserves - Stability	$ 68,208,876	$ 32,599,752	$ 25,917,329	$(6,682,423)	$(42,291,547)
EXPENDITURES TOTAL:	**$ 3,096,581,866**	**$ 3,104,726,908**	**$ 3,112,559,754**	**$ 7,832,846**	**$ 15,977,888**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

MILLAGE RESOLUTIONS

Title ..... Page

Resolution 26-137R 2-1

Resolution 26-138R 2-4

RESOLUTION NO. 26-137R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2026-2027 BY TWO-THIRDS VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 3, 2026, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 26-118R adopting certain proposed millage rates for Fiscal Year 2026-2027 by not less than a two-thirds vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2026-2027, pursuant to Section 200.065, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of final millage rates and final budget for Fiscal Year 2026-2027, required by Section 200.065, Florida Statutes; and

WHEREAS, the proposed millage rates set forth in Schedule A exceed the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, but do not exceed 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income, and may be adopted if approved by not less than a two-thirds vote of the Board;

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

SECTION 1. LEVY OF AD VALOREM TAXES. The Board hereby levies ad valorem taxes for Fiscal Year 2026-2027 at the millage rates specified in Schedule A.

SECTION 2. PERCENTAGE INCREASES. In compliance with Section 200.065, Florida Statutes, Schedule A includes the percentages by which such proposed millage rates exceed the rolled-back millage rates (the proposed increases in property taxes).

SECTION 3. REQUIRED FILINGS. The County Manager is hereby authorized and directed to prepare, execute and deliver all forms and certifications required by applicable law or regulation to the State of Florida Department of Revenue.

SECTION 4. PROVISION OF CERTIFIED COPIES. Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Osceola County, Florida, and the Department of Revenue of the State of Florida.

SECTION 5. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

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

DULY ADOPTED by not less than a two-thirds vote of the Board of County Commissioners this 21st day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

_____

Resolution # 26-137R

Schedule A

Osceola County, Florida

Property Tax Millage for Fiscal Year 2026-2027

TAXING ENTITY:	FY27 Rolled Back Millage Rate	Current year Tentative Operating Millage Rate	% Change Over Rolled Back Rate
EMS FIRE/RESCUE	1.0466	1.0682	2.06%
LIBRARY DISTRICT	0.2923	0.3000	2.63%
SAVE OSCEOLA MAINTENANCE	0.2435	0.2500	2.67%
ANORADA	2.6549	2.7500	3.58%
BELLALAGO	0.1417	0.1450	2.33%
BLACKSTONE LANDING PH 1	0.8936	0.9250	3.51%
EMERALD LAKES	0.4555	0.5010	9.99%
INDIAN RIDGE	4.1758	4.3355	3.82%
INDIAN WELLS	4.1462	4.3345	4.54%
INTERCESSION CITY	0.2970	0.3000	1.01%
KISSIMMEE ISLES	0.5085	0.5155	1.38%
LINDFIELDS	1.1243	1.1486	2.16%
LIVE OAK SPRINGS	0.5201	0.5500	5.75%
ORANGE VISTA	1.0867	1.1824	8.81%
QUAIL RIDGE	0.9973	1.0671	7.00%
RAINTREE PARK	0.9342	1.0000	7.04%
REMINGTON	0.3141	0.3250	3.47%
ROYAL OAKS PHASE 2-5	0.7566	0.7775	2.76%
ST JAMES PARK	2.2797	2.4466	7.32%
WINDMILL POINT	0.1937	0.2000	3.25%
WINDWARD CAY	0.4501	0.4800	6.64%
WINNERS PARK	2.0770	2.1000	1.11%
HAMMOCK TRAILS	1.0114	1.0450	3.32%
ISLE OF BELLALAGO	0.7585	0.8343	9.99%

RESOLUTION NO. 26-138R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2026-2027 BY MAJORITY VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 3, 2026, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 26-119R adopting certain proposed millage rates for Fiscal Year 2026-2027 by majority vote; and

WHEREAS, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2026-2027, pursuant to Section 200.065, Florida Statutes, and

WHEREAS, the Board has conducted a public hearing to consider adoption of the final millage rates and final budget for Fiscal Year 2026-2027, as required by Section 200.065, Florida Statutes; and

WHEREAS, the proposed millage rates set forth in Schedule A do not exceed the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, and may be imposed by majority vote of the Board;

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

SECTION 1. LEVY OF AD VALOREM TAXES. The Board hereby levies ad valorem taxes for Fiscal Year 2026-2027 at the millage rates specified in Schedule A.

SECTION 2. PERCENTAGE INCREASES. In compliance with Section 200.065, Florida Statutes, Schedule A includes the percentages by which such proposed millage rates exceed the rolled-back millage rates (the proposed increases in property taxes).

SECTION 3. REQUIRED FILINGS. The County Manager is hereby authorized and directed to prepare, execute and deliver all forms and certifications required by applicable law or regulation to the State of Florida Department of Revenue.

SECTION 4. PROVISION OF CERTIFIED COPIES. Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Osceola County, Florida, and the Department of Revenue of the State of Florida.

SECTION 5. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

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

DULY ADOPTED by majority vote of the Board of County Commissioners this 21st day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By:_____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By:_____
Clerk/ Deputy Clerk of the Board

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

_____

Resolution # 26-138R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2026-2027

TAXING ENTITY:	FY27 Rolled Back Millage Rate	Current year Tentative Operating Millage Rate	% Change Over Rolled Back Rate
OSCEOLA COUNTY BCC (GENERAL FUND)	6.7726	6.7000	-1.07%
HAMMOCK POINT	0.3036	0.3000	-1.19%
RESERVES AT PLEASANT HILL	0.4427	0.4250	-4.00%
SHADOW OAKS	0.5721	0.4560	-20.29%
THE OAKS	0.1318	0.1295	-1.75%

Note: While millage increases that can be approved by simple majority vote are generally limited to 10%, higher increases are permitted if the rate approved in previous years was less than the maximum. Florida law permits the Board to approve each millage rate in the foregoing table by simple majority vote.

FIVE YEAR
CAPITAL IMPROVEMENT PLAN

Title ..... Page

Resolution 26-145R 3-1

FY2027-2030 CIP 3-3

RESOLUTION NO. 26-145R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING A REVISED FIVE-YEAR CAPITAL IMPROVEMENT PLAN; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board") has adopted Resolution No. 26-121R, adopting the 2027-2031 five-year Capital Improvement Plan on September 3, 2026; and

WHEREAS, the Board desires to adopt Resolution No. 26-145R, amending the 2027-2031 five-year Capital Improvement Plan; and

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board"), has reviewed the capital needs of the County and has identified the necessary capital projects for the next five years; and

WHEREAS, the funding for the first year of the Capital Improvement Plan is either included in the budget for Fiscal Year 2026-2027, or will be included, if necessary, when bond financing is obtained;

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

SECTION 1. ADOPTION OF CAPITAL IMPROVEMENT PLAN. The five-year Capital Improvement Plan summarized in Schedule A is hereby approved. The Capital Improvement Plan shall be reviewed not less than annually and may be amended, as necessary, by the Board of County Commissioners.

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

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

DULY ADOPTED this 21st day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By:_____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By:_____
Clerk/ Deputy Clerk of the Board

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

_____

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Report Grand Total:	**47,008,400**	**269,669,964**	**293,989,831**	**311,516,106**	**190,505,918**	**1,112,690,219**

Fund 104-Tourist Development Tax Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
OHP - Acoustical Improvements - C27-050	0	0	0	240,000	0	240,000
OHP - Arena Concourse Expansions - C19-011	0	0	0	0	3,300,000	3,300,000
OHP - Arena Fixed Seating Replacement - C27-023	992,320	595,564	1,070,584	0	0	2,658,468
OHP - Arena Ribbon Displays - C27-020	0	500,000	0	0	0	500,000
OHP - Arena Sound System - C23-013	0	600,000	0	0	0	600,000
OHP - Awning Extension at Silver Spurs Arena - C23-019	0	0	0	0	1,050,000	1,050,000
OHP - Bollards - C26-026	0	250,000	180,000	180,000	0	610,000
OHP - Covered Walkway between Arena & Exhibition Building - C19-055	0	2,750,000	0	0	0	2,750,000
OHP - Curtain Track/Batten System for Events Center - C23-014	0	0	200,000	0	0	200,000
OHP - Escalators - C27-021	0	15,000,000	0	0	0	15,000,000
OHP - Event Center Expansion - C24-004	0	0	8,500,000	0	0	8,500,000
OHP - Events Center Concession Stand Upgrade & Signage - C27-004	0	460,000	0	0	0	460,000
OHP - Events Center Sound System - C27-012	0	600,000	0	0	0	600,000
OHP - Heritage Club Upgrades - C27-008	0	0	0	2,340,000	0	2,340,000
OHP - Improved Interior Signage - Promotional & Sponsorship - C27-006	0	1,000,000	0	0	0	1,000,000
OHP - Improved Interior Signage - Wayfinding - C27-005	0	440,000	0	0	0	440,000
OHP - Maintenance Workshop, Office, & Storage Unit - C27-009	0	0	4,273,200	0	0	4,273,200
OHP - PA System - C27-016	0	240,000	0	0	0	240,000
OHP - Parking & Hardscape - C27-048	0	0	0	0	300,000	300,000
OHP - Parking Garage - C27-022	0	0	0	0	35,000,000	35,000,000
OHP - Remodel Suites & Furniture - C27-013	0	0	0	180,000	0	180,000
OHP - Rollup Doors for Arena Restrooms - C23-008	0	0	0	0	250,000	250,000
OHP - Self Serve Grab & Go - C26-019	0	50,000	0	0	0	50,000
OHP - Site Grading & Drainage - C20-007	0	0	0	0	1,450,000	1,450,000
OHP - Temporary Fabric Warehouse - 7053	0	525,000	0	0	0	525,000
Total: 104	**992,320**	**23,010,564**	**14,223,784**	**2,940,000**	**41,350,000**	**82,516,668**

Fund 107-Library District Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Environmental Library - 7114	0	12,000,000	0	0	0	12,000,000
West Osceola Library - HVAC Controls Replacement - P27-016	0	50,000	0	0	0	50,000
Total: 107	**0**	**12,050,000**	**0**	**0**	**0**	**12,050,000**

Fund 115-Court Facilities Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Courthouse Square Automatic Transfer Switches Replacement - P27-002	250,000	0	0	0	0	250,000
Courthouse Square- Generator Controls Replacement - P27-001	1,500,000	0	0	0	0	1,500,000
Total: 115	**1,750,000**	**0**	**0**	**0**	**0**	**1,750,000**

Fund 125-Environmental Land Maintenance

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Cherokee Point Playground Replacement - C24-010	0	0	271,700	0	0	271,700
Marsh Landing Improvements - C27-037	0	110,000	400,000	400,000	90,000	1,000,000
Tree Farm & Shingle Creek Regional Trail Improvements - C27-039	0	95,000	0	0	0	95,000
Twin Oaks Improvements - C27-034	0	80,000	600,000	20,000	0	700,000
Total: 125	**0**	**285,000**	**1,271,700**	**420,000**	**90,000**	**2,066,700**

Fund 141-Boating Improvement Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Fish Lake Boat Ramp Improvements - C26-011	0	298,558	0	0	0	298,558
Trout Lake Boat Ramp Improvements - 4231	0	1,078,432	0	0	0	1,078,432
Total: 141	**0**	**1,376,990**	**0**	**0**	**0**	**1,376,990**

Fund 143 - Mobility Fee West District

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Bella Citta Blvd (Polk County Line to Goodman Rd.) - T25-003	0	876,800	566,000	28,991,200	0	30,434,000
Celebration Blvd Extension ROW - 4907	531,000	0	0	0	0	531,000
Celebration Boulevard Extension - T27-017	0	17,536,000	0	0	0	17,536,000
CR 532 Widening - 4399	775,925	9,460,798	9,771,554	0	0	20,008,277
Doverplum Avenue Vision Zero Improvements - T27-007	0	1,225,282	0	5,587,782	0	6,813,064
Michigan Ave Pedestrian Safety - 4406	1,340,324	0	0	0	0	1,340,324
Old Lake Wilson Road (CR 532 to Assembly Ct.) - 4404	16,114,213	6,531,702	6,966,752	7,199,176	7,199,176	44,011,019
Orange Lane Extension - T27-018	0	159,300	0	283,000	0	442,300
Poinciana Boulevard Vision Zero Improvements - T27-003	0	1,848,539	0	8,940,938	0	10,789,477
Southport Road Widening - T27-019	0	531,000	0	4,528,000	0	5,059,000
West Side Connector/Sinclair Road Extension - 4932	531,000	29,592,000	0	0	0	30,123,000
Total: 143	**19,292,462**	**67,761,421**	**17,304,306**	**55,530,096**	**7,199,176**	**167,087,461**

Fund 151-CDBG Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Friendship Park Playground - C26-008	0	423,720	0	0	0	423,720
Marydia Neighborhood Park Playground - C26-007	0	0	0	423,720	0	423,720
Replacement Sports Field Lighting - Archie Gordon Park - C25-008	0	195,964	185,189	0	0	381,153
SENSES Playground Upgrade - C24-009	0	100,000	0	271,700	0	371,700
Total: 151	**0**	**719,684**	**185,189**	**695,420**	**0**	**1,600,293**

Fund 156-Federal And State Grants Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Courthouse - Additional Courtroom 3rd Floor - 4934	0	2,250,000	0	0	0	2,250,000
Fish Lake Boat Ramp Improvements - C26-011	0	500,000	0	0	0	500,000
Michigan Ave Pedestrian Safety - 4406	0	1,614,011	0	0	0	1,614,011
Total: 156	**0**	**4,364,011**	**0**	**0**	**0**	**4,364,011**

Fund 177-Fire Impact Fee Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Fire Station 51 Replacement - Sunbridge North - F22-003	0	0	6,036,456	0	0	6,036,456
Fire Station 52 Replacement - Sunbridge South - F22-004	0	0	0	5,668,080	0	5,668,080
Fire Station 77 - Stoneybrook Area - 2115	0	0	0	0	5,500,000	5,500,000
Total: 177	**0**	**0**	**6,036,456**	**5,668,080**	**5,500,000**	**17,204,536**

Fund 178-Parks Impact Fee Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Archie Gordon Improvements - C27-038	0	140,000	700,000	300,000	0	1,140,000
Babb Landing Security Improvements - C27-045	0	335,000	0	0	0	335,000
Boardwalk Park at Pleasant Hill Road - 7589	0	4,589,853	8,013,723	26,211,603	14,138,030	52,953,209
Buenaventura Lakes Community Park Improvements - C27-044	0	139,573	600,000	400,000	0	1,139,573
East 192 CRA Parks - 7215	2,000,000	2,000,000	2,000,000	0	0	6,000,000
El Yunque Facility Improvements - C27-043	0	320,000	0	0	0	320,000
Holopaw Community Park Playground - C27-042	0	540,000	0	0	0	540,000
Holopaw Neighborhood Park Playground - C22-007	0	540,000	0	0	0	540,000
Lake Lizzie Trailhead (North) Improvements - C27-035	0	0	60,000	400,000	140,000	600,000
Lake Lizzie Trailhead (South) Improvements - C27-036	0	90,000	300,000	140,000	70,000	600,000
Marydia Neighborhood Park Expansion - C27-040	0	60,000	500,000	0	0	560,000
Scotty's Cove Improvements - C27-033	0	80,000	400,000	100,000	20,000	600,000
Tree Farm & Shingle Creek Regional Trail Improvements - C27-039	0	100,000	500,000	0	0	600,000
Total: 178	**2,000,000**	**8,934,426**	**13,073,723**	**27,551,603**	**14,368,030**	**65,927,782**

Fund 190 - Mobility Fee Northeast District Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Center Lake / Bluebird Groves Extension (Twelve Oaks to Nova) - T27-011	0	5,628,600	0	0	0	5,628,600
Jack Brack (Narcoossee to Absher) - 4466	0	4,166,296	51,668,439	0	5,116,883	60,951,618
Jones Road (Narcoossee to Sunbridge Boundary) - 4928	0	0	0	2,560,229	12,080,000	14,640,229
Narcoossee Road Improvements (Cyrils Drive to Boggy Creek Road) - T27-002	0	1,319,163	5,648,000	1,132,000	38,680,258	46,779,421
Narcoossee Road Improvements (US 192 to Cyrils Drive) - T27-016	0	0	7,924,000	584,500	0	8,508,500
Nova (US192 to Sunbridge Boundary) - 4444	0	0	0	41,268,501	39,996,094	81,264,595
Zuni Road Gap (Stephs Field St to Bowspirit Way) - T27-010	0	1,062,000	0	0	0	1,062,000
Total: 190	**0**	**12,176,059**	**65,240,439**	**45,545,230**	**95,873,235**	**218,834,963**

Fund 191 - Mobility Fee Southeast District Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Ave P ROW Acquisition - T27-015	1,347,650	0	0	0	0	1,347,650
Canoe Creek Road (Deer Run to US 192) - 4412	0	17,435,505	17,537,096	105,408,029	219,071	140,599,701
Hickory Tree Elementary Sidewalk - 4474	556,745	0	0	0	0	556,745
Lake Gentry Road ROW Acquisition - T27-014	1,388,807	0	0	0	0	1,388,807
Lake Tohopekaliga Road - T27-013	548,000	0	0	0	0	548,000
Old Canoe Creek Rd (Canoe Creek Rd to Clay Whaley Rd) - 4930	0	1,692,684	6,792,000	28,845,384	100,300	37,430,368
Waterlin Blvd Turnpike Interchange - T27-012	1,911,600	0	0	0	0	1,911,600
Total: 191	**5,752,802**	**19,128,189**	**24,329,096**	**134,253,413**	**319,371**	**183,782,871**

Fund 192 - Northeast Infrastructure Improvement Area Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Sunbridge Parkway (US 192 to Nova Rd) - 4470	0	0	0	12,451,766	0	12,451,766
Total: 192	**0**	**0**	**0**	**12,451,766**	**0**	**12,451,766**

Fund 306-Local Option Sales Tax Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Administration Building 2nd Floor Reconfiguration - 4447	0	2,800,000	0	0	0	2,800,000
Animal Services Freezer Replacement - O27-004	54,960	0	0	0	0	54,960
Correctional Facility Expansion and Renovations - 4445	5,500,000	0	76,000,000	0	0	81,500,000
Corrections - Anti-Contraband Fence Improvements - P27-013	300,000	0	0	0	0	300,000
Corrections - HVAC Control System Tracer - 6682	350,000	0	0	0	0	350,000
Corrections - Mail Scanner(s) - 2143	0	98,577	0	0	0	98,577
County Sidewalks/Trails - 4655	0	70,872	527,512	935,200	966,400	2,499,984
Countywide Radio System Improvements - 2142	0	4,768,973	0	0	0	4,768,973
Countywide Signals - 4401	0	1,967,311	2,264,000	2,338,000	2,416,000	8,985,311
Courthouse - Additional Courtroom 3rd Floor - 4934	1,629,908	0	0	0	0	1,629,908
Courthouse Square Automatic Transfer Switches Replacement - P27-002	250,000	0	0	0	0	250,000
EM Generator Replacements - 2141	212,287	212,287	0	0	0	424,574
EOC Garage Elevator Modernization - P26-021	600,000	0	0	0	0	600,000
Fish Lake Drainage Improvements - C27-029	0	200,000	700,000	0	0	900,000
Government Center - Replace Chiller 1 - 4926	400,000	0	0	0	0	400,000
Govt Center - Cooling Towers Replacement - 6697	350,000	0	0	0	0	350,000
Hickory Tree Elementary Sidewalk - 4474	468,622	0	0	0	0	468,622
Iteris Next Replacements - 4716	0	1,062,000	0	0	0	1,062,000
Manor Drainage Improvements - C27-032	0	200,000	1,000,000	0	0	1,200,000
Mill Slough Drainage Improvements - C27-030	0	300,000	1,200,000	0	0	1,500,000
New Radio Tower Site - 6691	0	5,187,567	0	0	0	5,187,567
Pebble Pointe Ponds - C27-027	0	250,000	0	0	0	250,000
Polynesian Isle Drainage Improvements - C27-031	0	200,000	700,000	0	0	900,000
PTP Osceola EOC to Kissimmee - O25-007	0	81,584	0	0	0	81,584
Road & Bridge Yard 1 Improvements - P25-006	0	2,500,000	39,500,000	0	0	42,000,000
Runnymede Drainage Improvements - C27-028	0	500,000	4,000,000	0	0	4,500,000
S.O. Vehicles - 3398	3,000,000	0	0	0	0	3,000,000
SDM3000 Conversion - O27-002	339,878	0	0	0	0	339,878
Sheriff Administration/Fleet - Automatic Transfer Switch for Generator - 4450	75,000	0	0	0	0	75,000
Siesta Lago Sheriff Substation - P27-017	0	10,526,351	0	0	0	10,526,351
SOE Warehouse Overflow Parking - 4931	0	800,000	0	0	0	800,000
Tax Collector - BVL Office - 4672	0	11,500,000	0	0	0	11,500,000
Traffic Control Equipment - 3780	292,050	301,400	311,300	321,475	332,200	1,558,425
Traffic Signal Replacement - 4352	0	1,171,616	2,264,000	2,338,000	2,416,000	8,189,616
Total: 306	**13,822,705**	**44,698,538**	**128,466,812**	**5,932,675**	**6,130,600**	**199,051,330**

Fund 315-Gen Cap Outlay Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Osceola Parkway Adaptive Signal System - 4818	0	775,981	0	0	0	775,981
Siesta Lago Sheriff Substation - P27-017	0	1,493,987	0	0	0	1,493,987
Total: 315	**0**	**2,269,968**	**0**	**0**	**0**	**2,269,968**

Fund 331-Countywide Fire Capital Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
EMS Equipment - 2702	512,363	1,089,973	1,449,593	1,318,867	1,754,008	6,124,804
EMS Small Equipment - 2703	244,736	0	0	0	0	244,736
Fire - Small Equipment - F27-002	283,752	0	0	0	0	283,752
Fire Equipment - 2700	1,738,343	3,025,825	4,176,891	7,397,786	8,574,085	24,912,930
Fire Rescue & EMS Training Building - 2922	0	18,185,000	0	0	0	18,185,000
Fire Station 14 - Purchase & Renovations - F27-001	0	4,078,800	0	0	0	4,078,800
Fire Station 51 Replacement - Sunbridge North - F22-003	0	1,300,000	10,955,836	0	0	12,255,836
Fire Station 52 Replacement - Sunbridge South - F22-004	0	1,200,000	0	11,507,920	0	12,707,920
Fire Station 63 - Relocation of Cross Prairie Station - 2233	0	18,170,635	0	0	0	18,170,635
Fire Station 77 - Stoneybrook Area - 2115	0	0	0	0	9,347,413	9,347,413
Fire Station 99 - Yeehaw Junction Fire Station - F26-001	0	0	0	303,250	0	303,250
LifePak Cardiac Monitors - 2123	0	0	4,995,329	0	0	4,995,329
Motorola Radio Replacements - F22-005	0	5,844,881	0	0	0	5,844,881
Total: 331	**2,779,194**	**52,895,114**	**21,577,649**	**20,527,823**	**19,675,506**	**117,455,286**

Fund 401-Solid Waste Fund

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
New Transfer Station - 4913	0	20,000,000	0	0	0	20,000,000
Partin Settlement Debris Site - Fence - O27-008	76,690	0	0	0	0	76,690
Total: 401	**76,690**	**20,000,000**	**0**	**0**	**0**	**20,076,690**

Fund 407-Osceola Parkway

Project	Proposed CIP by Fiscal Year					Total
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	2027/31
Osceola Parkway Vision Zero Improvements - T27-005	542,227	0	2,280,677	0	0	2,822,904
Total: 407	**542,227**	**0**	**2,280,677**	**0**	**0**	**2,822,904**

BUDGET RESOLUTION

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RESOLUTION NO. 26-139R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2025-2026; DIRECTING THE COUNTY MANAGER TO DELIVER A LETTER OF NOTIFICATION TO THE SHERIFF; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 3, 2026, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 26-120R, adopting the tentative budget for Fiscal Year 2026-2027; and

WHEREAS, upon approval of the tentative budget for Fiscal Year 2026-2027, the Board prepared and advertised a statement summarizing all of the tentative budgets, as required by Section 129.03, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of its final budget for Fiscal Year 2026-2027 and the millage rates necessary to fund the final budget, as required by Sections 129.03(3)(c) and 200.065, Florida Statutes; and

WHEREAS, the Board has adopted Resolutions No. 26-137R and 25-138R, adopting the final millage rates for Fiscal Year 2026-2027;

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

SECTION 1. ADOPTION OF FINAL BUDGET

(A) The final Osceola County budget for Fiscal Year 2026-2027, totaling $3,112,559,754 summarized by fund and revenue/expense category in Schedule A, is hereby approved and adopted. There are hereby appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget.

(B) It is hereby found and determined that each of the expenditures authorized by the budget for Fiscal Year 2026-2027, as summarized in Schedule A, is required to fund programs and facilities necessary for essential public purposes affecting the health, welfare and safety of the inhabitants of Osceola County or which are legally mandated by applicable law.

SECTION 2. LETTER OF NOTIFICATION. The County Manager is hereby authorized and directed to prepare, execute and deliver a letter of notification informing the Sheriff of budget changes subsequent to his request and stating the Sheriff's budget for Fiscal Year 2026-2027.

SECTION 3. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 21st day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By:_____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By:_____
Clerk/ Deputy Clerk of the Board

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

_____

Schedule A
Second Public Hearing
BOCC Osceola County
Countywide Summary

		FY27 Final Recommended Budget
Revenues		
Current Ad Valorem Taxes		494,788,504
PY Delinquent Ad Valorem Tax		80,070
Other Taxes		169,663,434
Permits, Fees & Special Assessments		265,725,039
Intergovernmental Revenue		277,162,729
Charges For Services		128,477,625
Judgment, Fines & Forfeits		2,782,967
Miscellaneous Revenues		35,535,828
Less 5% Statutory Reduction		-51,556,461
	Subtotal	**1,322,659,735**
Transfers In		343,499,676
Other Sources		10,892,038
Fund Balance		1,435,508,305
	Total Revenues	**3,112,559,754**
Expenditures		
Personnel Services		208,298,187
Operating Expenses		555,528,464
Capital Outlay		956,964,906
Debt Service		56,360,969
Grants and Aids		56,494,571
	Subtotal	**1,833,647,097**
Transfers Out		508,099,796
Reserves - Operating		173,636,209
Reserves - Debt		75,390,453
Reserves - Capital		307,424,244
Reserves - Claims		28,616,910
Reserves - Assigned		81,627,661
Reserves - Restricted		78,200,055
Reserves - Stability		25,917,329
	Total Expenditures	**3,112,559,754**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
001-General Fund		
Revenues		
Current Ad Valorem Taxes		410,315,292
PY Delinquent Ad Valorem Tax		77,070
Other Taxes		29,661,841
Permits, Fees & Special Assessments		9,673,002
Intergovernmental Revenue		50,730,387
Charges For Services		1,794,371
Judgment, Fines & Forfeits		1,270,013
Miscellaneous Revenues		9,064,965
Less 5% Statutory Reduction		-24,783,922
	Subtotal	**487,803,019**
Transfers In		91,385,059
Other Sources		3,000,000
Fund Balance		174,604,059
	Total Revenues	**756,792,137**
Expenditures		
Personnel Services		93,047,097
Operating Expenses		128,213,978
Capital Outlay		1,942,693
Debt Service		954,583
Grants and Aids		33,084,056
	Subtotal	**257,242,407**
Transfers Out		330,270,669
Reserves - Operating		97,899,943
Reserves - Debt		452,224
Reserves - Capital		40,875,796
Reserves - Assigned		7,207,411
Reserves - Restricted		19,950,311
Reserves - Stability		2,893,376
	Total Expenditures	**756,792,137**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
010-Designated Ad Valorem Tax Fund		
Revenues		
Transfers In		46,275,086
	Total Revenues	**46,275,086**
Expenditures		
Transfers Out		46,275,086
	Total Expenditures	**46,275,086**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
101-TDT RIDA Tax Bond 2012 Project		
Revenues		
Fund Balance		5,081,152
	Total Revenues	**5,081,152**
Expenditures		
Operating Expenses		343,049
	Subtotal	**343,049**
Reserves - Restricted		4,738,103
	Total Expenditures	**5,081,152**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
102-Transportation Trust Fund		
Revenues		
Other Taxes		9,634,406
Permits, Fees & Special Assessments		91,443
Intergovernmental Revenue		2,333,223
Charges For Services		762,904
Less 5% Statutory Reduction		-641,098
	Subtotal	**12,180,878**
Transfers In		46,275,086
Fund Balance		7,352,425
	Total Revenues	**65,808,389**
Expenditures		
Personnel Services		15,796,830
Operating Expenses		29,375,921
Capital Outlay		512,106
Debt Service		1,844,084
Grants and Aids		12,451,520
	Subtotal	**59,980,461**
Transfers Out		4,166,932
Reserves - Operating		750,000
Reserves - Debt		910,996
	Total Expenditures	**65,808,389**

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Fund Summary

		FY27 Final Recommended Budget
103-Drug Abuse Treatment Fund		
Revenues		
Judgment, Fines & Forfeits		27,865
Less 5% Statutory Reduction		-1,393
	Subtotal	**26,472**
Fund Balance		4,597
	Total Revenues	**31,069**
Expenditures		
Transfers Out		31,069
	Total Expenditures	**31,069**

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Fund Summary

		FY27 Final Recommended Budget
104-Tourist Development Tax Fund		
Revenues		
Other Taxes		45,521,344
Charges For Services		5,264,245
Miscellaneous Revenues		861,877
Less 5% Statutory Reduction		-2,582,373
	Subtotal	**49,065,093**
Other Sources		148,273
Fund Balance		146,549,176
	Total Revenues	**195,762,542**
Expenditures		
Personnel Services		2,596,885
Operating Expenses		34,805,216
Capital Outlay		111,866,290
Debt Service		141,875
Grants and Aids		4,365,282
	Subtotal	**153,775,548**
Transfers Out		11,379,411
Reserves - Operating		16,155,226
Reserves - Debt		65,359
Reserves - Capital		2,000,000
Reserves - Restricted		12,030,250
Reserves - Stability		356,748
	Total Expenditures	**195,762,542**

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Second Public Hearing
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Fund Summary

		FY27 Final Recommended Budget
105-Fifth Cent Tourist Development Tax Fund		
Revenues		
Other Taxes		11,380,336
Less 5% Statutory Reduction		-569,017
	Subtotal	**10,811,319**
Other Sources		47,149
Fund Balance		7,869,661
	Total Revenues	**18,728,129**
Expenditures		
Operating Expenses		6,041,411
	Subtotal	**6,041,411**
Transfers Out		7,085,532
Reserves - Operating		5,580,983
Reserves - Stability		20,203
	Total Expenditures	**18,728,129**

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Fund Summary

		FY27 Final Recommended Budget
106-Sixth Cent Tourist Development Tax Fund		
Revenues		
Other Taxes		11,380,336
Less 5% Statutory Reduction		-569,017
	Subtotal	**10,811,319**
Other Sources		47,149
Fund Balance		7,441,340
	Total Revenues	**18,299,808**
Expenditures		
Operating Expenses		13,623,901
	Subtotal	**13,623,901**
Transfers Out		36,695
Reserves - Operating		4,255,114
Reserves - Stability		384,098
	Total Expenditures	**18,299,808**

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Second Public Hearing
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Fund Summary

		FY27 Final Recommended Budget
107-Library District Fund		
Revenues		
Current Ad Valorem Taxes		18,417,570
PY Delinquent Ad Valorem Tax		2,000
Intergovernmental Revenue		108,058
Charges For Services		51,149
Judgment, Fines & Forfeits		5,000
Miscellaneous Revenues		142,248
Less 5% Statutory Reduction		-930,779
	Subtotal	**17,795,246**
Fund Balance		23,258,417
	Total Revenues	**41,053,663**
Expenditures		
Personnel Services		200,876
Operating Expenses		10,816,790
Capital Outlay		5,532,028
Debt Service		34,006
	Subtotal	**16,583,700**
Transfers Out		1,587,930
Reserves - Operating		2,996,280
Reserves - Debt		17,003
Reserves - Stability		19,868,750
	Total Expenditures	**41,053,663**

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Fund Summary

		FY27 Final Recommended Budget
109-Law Enforcement Trust Fund		
Revenues		
Other Sources		103,000
Fund Balance		662,253
	Total Revenues	**765,253**
Expenditures		
Transfers Out		765,253
	Total Expenditures	**765,253**

Schedule A
Second Public Hearing
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Fund Summary

		FY27 Final Recommended Budget
111-SHIP State Housing Initiative Program		
Revenues		
Intergovernmental Revenue		2,707,973
Charges For Services		143,407
Miscellaneous Revenues		13,975
	Subtotal	**2,865,355**
Fund Balance		897,493
	Total Revenues	**3,762,848**
Expenditures		
Personnel Services		295,694
Operating Expenses		3,202,154
Grants and Aids		265,000
	Subtotal	**3,762,848**
	Total Expenditures	**3,762,848**

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Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
112-Emergency(911)Communications		
Revenues		
Intergovernmental Revenue		2,191,497
Charges For Services		112,184
Less 5% Statutory Reduction		-115,184
	Subtotal	**2,188,497**
Fund Balance		4,663,319
	Total Revenues	**6,851,816**
Expenditures		
Transfers Out		2,640,498
Reserves - Operating		300,000
Reserves - Capital		3,911,318
	Total Expenditures	**6,851,816**

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Fund Summary

		FY27 Final Recommended Budget
115-Court Facilities Fund		
Revenues		
Charges For Services		1,386,000
Less 5% Statutory Reduction		-69,300
	Subtotal	**1,316,700**
Fund Balance		6,170,941
	Total Revenues	**7,487,641**
Expenditures		
Operating Expenses		736,704
Capital Outlay		3,720,157
	Subtotal	**4,456,861**
Transfers Out		785,816
Reserves - Operating		233,553
Reserves - Capital		2,011,411
	Total Expenditures	**7,487,641**

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Fund Summary

	FY27 Final Recommended Budget
118-Homeless Prevention & Rapid Rehousing	
Revenues	
Intergovernmental Revenue	411,105
Subtotal	**411,105**
Total Revenues	**411,105**
Expenditures	
Operating Expenses	411,105
Subtotal	**411,105**
Total Expenditures	**411,105**

Schedule A
Second Public Hearing
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Fund Summary

		FY27 Final Recommended Budget
124-Environmental Land Acquisitions		
Revenues		
Current Ad Valorem Taxes		13,045,779
Less 5% Statutory Reduction		-652,289
	Subtotal	**12,393,490**
Fund Balance		3,463,012
	Total Revenues	**15,856,502**
Expenditures		
Operating Expenses		760,916
	Subtotal	**760,916**
Reserves - Capital		15,095,586
	Total Expenditures	**15,856,502**

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Fund Summary

		FY27 Final Recommended Budget
125-Environmental Land Maintenance		
Revenues		
Current Ad Valorem Taxes		2,302,196
Miscellaneous Revenues		74,989
Less 5% Statutory Reduction		-118,859
	Subtotal	**2,258,326**
Fund Balance		18,210,593
	Total Revenues	**20,468,919**
Expenditures		
Personnel Services		628,860
Operating Expenses		1,535,833
Capital Outlay		2,601,271
Debt Service		38,577
	Subtotal	**4,804,541**
Transfers Out		349,926
Reserves - Operating		608,915
Reserves - Debt		19,288
Reserves - Restricted		14,686,249
	Total Expenditures	**20,468,919**

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BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
128-Subdivision Pond MSBU		
Revenues		
Permits, Fees & Special Assessments		1,728,210
Less 5% Statutory Reduction		-86,414
	Subtotal	**1,641,796**
Fund Balance		671,348
	Total Revenues	**2,313,144**
Expenditures		
Operating Expenses		1,882,738
	Subtotal	**1,882,738**
Transfers Out		430,406
	Total Expenditures	**2,313,144**

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Fund Summary

		FY27 Final Recommended Budget
129-Street Lighting MSBU		
Revenues		
Permits, Fees & Special Assessments		330,782
Less 5% Statutory Reduction		-16,541
	Subtotal	**314,241**
Fund Balance		59,825
	Total Revenues	**374,066**
Expenditures		
Operating Expenses		314,519
	Subtotal	**314,519**
Transfers Out		59,547
	Total Expenditures	**374,066**

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Fund Summary

		FY27 Final Recommended Budget
130-Court Related Technology Fund		
Revenues		
Charges For Services		949,342
Less 5% Statutory Reduction		-47,467
	Subtotal	**901,875**
Transfers In		1,879,067
Fund Balance		117,909
	Total Revenues	**2,898,851**
Expenditures		
Personnel Services		695,342
Operating Expenses		1,823,806
Capital Outlay		226,000
	Subtotal	**2,745,148**
Transfers Out		153,703
	Total Expenditures	**2,898,851**

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Fund Summary

		FY27 Final Recommended Budget
134-Countywide Fire Fund		
Revenues		
Current Ad Valorem Taxes		48,535,159
PY Delinquent Ad Valorem Tax		1,000
Permits, Fees & Special Assessments		66,773,691
Intergovernmental Revenue		111,428
Charges For Services		22,207,093
Miscellaneous Revenues		4,560,574
Less 5% Statutory Reduction		-7,109,446
	Subtotal	**135,079,499**
Transfers In		3,013,668
Fund Balance		33,267,440
	Total Revenues	**171,360,607**
Expenditures		
Personnel Services		80,208,360
Operating Expenses		34,712,193
Capital Outlay		856,377
Debt Service		4,367,128
	Subtotal	**120,144,058**
Transfers Out		15,091,810
Reserves - Operating		28,836,852
Reserves - Debt		2,183,568
Reserves - Capital		2,104,319
Reserves - Assigned		3,000,000
	Total Expenditures	**171,360,607**

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Fund Summary

		FY27 Final Recommended Budget
137-HOME Fund		
Revenues		
Intergovernmental Revenue		3,688,821
	Subtotal	**3,688,821**
	Total Revenues	**3,688,821**
Expenditures		
Personnel Services		44,166
Operating Expenses		2,321,651
Grants and Aids		1,323,004
	Subtotal	**3,688,821**
	Total Expenditures	**3,688,821**

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Fund Summary

		FY27 Final Recommended Budget
139-Criminal Justice Training		
Revenues		
Judgment, Fines & Forfeits		63,180
Less 5% Statutory Reduction		-3,159
	Subtotal	**60,021**
Fund Balance		45,912
	Total Revenues	**105,933**
Expenditures		
Transfers Out		105,933
	Total Expenditures	**105,933**

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Fund Summary

		FY27 Final Recommended Budget
141-Boating Improvement Fund		
Revenues		
Permits, Fees & Special Assessments		32,704
Miscellaneous Revenues		3,075
Less 5% Statutory Reduction		-1,789
	Subtotal	**33,990**
Fund Balance		936,524
	Total Revenues	**970,514**
Expenditures		
Capital Outlay		359,797
	Subtotal	**359,797**
Transfers Out		11,596
Reserves - Operating		2,029
Reserves - Capital		597,092
	Total Expenditures	**970,514**

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Fund Summary

		FY27 Final Recommended Budget
142 - Mobility Fee East District		
Revenues		
Fund Balance		4,841,232
	Total Revenues	**4,841,232**
Expenditures		
Capital Outlay		2,563,387
	Subtotal	**2,563,387**
Reserves - Capital		2,277,845
	Total Expenditures	**4,841,232**

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Fund Summary

		FY27 Final Recommended Budget
143 - Mobility Fee West District		
Revenues		
Permits, Fees & Special Assessments		31,894,466
Less 5% Statutory Reduction		-856,401
	Subtotal	**31,038,065**
Fund Balance		128,246,213
	Total Revenues	**159,284,278**
Expenditures		
Operating Expenses		150,000
Capital Outlay		99,820,436
	Subtotal	**99,970,436**
Transfers Out		77,674
Reserves - Capital		59,236,168
	Total Expenditures	**159,284,278**

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Fund Summary

		FY27 Final Recommended Budget
145 - Red Light Cameras		
Revenues		
Judgment, Fines & Forfeits		1,170,110
Less 5% Statutory Reduction		-58,506
	Subtotal	**1,111,604**
Fund Balance		3,185,517
	Total Revenues	**4,297,121**
Expenditures		
Operating Expenses		1,557,700
Capital Outlay		1,223,148
	Subtotal	**2,780,848**
Transfers Out		32,743
Reserves - Restricted		1,483,530
	Total Expenditures	**4,297,121**

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Fund Summary

		FY27 Final Recommended Budget
147 - Conservation Lands Perpetual Maintenance & Acquisition		
Revenues		
Miscellaneous Revenues		7,000
Less 5% Statutory Reduction		-350
	Subtotal	**6,650**
Fund Balance		1,352,161
	Total Revenues	**1,358,811**
Expenditures		
Operating Expenses		1,358,811
	Subtotal	**1,358,811**
	Total Expenditures	**1,358,811**

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Fund Summary

		FY27 Final Recommended Budget
148-Building Fund		
Revenues		
Permits, Fees & Special Assessments		9,784,565
Charges For Services		128,308
Judgment, Fines & Forfeits		9,555
Miscellaneous Revenues		7,372
Less 5% Statutory Reduction		-496,490
	Subtotal	**9,433,310**
Fund Balance		16,253,660
	Total Revenues	**25,686,970**
Expenditures		
Personnel Services		7,657,706
Operating Expenses		9,895,230
Capital Outlay		4,770,000
Debt Service		279,445
	Subtotal	**22,602,381**
Transfers Out		1,032,039
Reserves - Operating		1,912,828
Reserves - Debt		139,722
	Total Expenditures	**25,686,970**

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Fund Summary

		FY27 Final Recommended Budget
149-East 192 CRA		
Revenues		
Transfers In		3,821,454
Other Sources		3,899,337
Fund Balance		7,207,088
	Total Revenues	**14,927,879**
Expenditures		
Personnel Services		76,105
Operating Expenses		710,506
Capital Outlay		9,103,803
Grants and Aids		3,000,000
	Subtotal	**12,890,414**
Transfers Out		35,917
Reserves - Operating		73,935
Reserves - Capital		535,181
Reserves - Restricted		1,392,432
	Total Expenditures	**14,927,879**

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Fund Summary

		FY27 Final Recommended Budget
151-CDBG Fund		
Revenues		
Intergovernmental Revenue		3,972,822
	Subtotal	**3,972,822**
	Total Revenues	**3,972,822**
Expenditures		
Personnel Services		256,022
Operating Expenses		3,244,794
Grants and Aids		472,006
	Subtotal	**3,972,822**
	Total Expenditures	**3,972,822**

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Fund Summary

		FY27 Final Recommended Budget
152-Muni Svcs Tax Units MSTU Fund		
Revenues		
Current Ad Valorem Taxes		2,172,508
Less 5% Statutory Reduction		-108,625
	Subtotal	**2,063,883**
Fund Balance		722,671
	Total Revenues	**2,786,554**
Expenditures		
Operating Expenses		2,358,801
	Subtotal	**2,358,801**
Transfers Out		407,753
Reserves - Operating		10,000
Reserves - Assigned		10,000
	Total Expenditures	**2,786,554**

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Fund Summary

		FY27 Final Recommended Budget
153-Muni Svcs Benefit Units MSBU Fund		
Revenues		
Permits, Fees & Special Assessments		57,819,659
Less 5% Statutory Reduction		-2,890,983
	Subtotal	**54,928,676**
Fund Balance		4,444,289
	Total Revenues	**59,372,965**
Expenditures		
Operating Expenses		59,212,786
	Subtotal	**59,212,786**
Transfers Out		160,179
	Total Expenditures	**59,372,965**

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Fund Summary

		FY27 Final Recommended Budget
154-Constitutional Gas Tax Fund		
Revenues		
Intergovernmental Revenue		4,561,012
Miscellaneous Revenues		26,446
Less 5% Statutory Reduction		-229,373
	Subtotal	**4,358,085**
Transfers In		14,118,096
Fund Balance		1,708,136
	Total Revenues	**20,184,317**
Expenditures		
Operating Expenses		16,450,000
Capital Outlay		642,017
Debt Service		2,137,946
	Subtotal	**19,229,963**
Transfers Out		62,422
Reserves - Debt		891,932
	Total Expenditures	**20,184,317**

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Fund Summary

		FY27 Final Recommended Budget
155-West 192 MSBU Phase I		
Revenues		
Permits, Fees & Special Assessments		2,991,267
Miscellaneous Revenues		111,202
Less 5% Statutory Reduction		-155,123
	Subtotal	**2,947,346**
Fund Balance		2,587,966
	Total Revenues	**5,535,312**
Expenditures		
Personnel Services		155,440
Operating Expenses		3,886,154
	Subtotal	**4,041,594**
Transfers Out		121,217
Reserves - Operating		768,735
Reserves - Capital		603,766
	Total Expenditures	**5,535,312**

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Fund Summary

		FY27 Final Recommended Budget
156-Federal And State Grants Fund		
Revenues		
Intergovernmental Revenue		94,511,113
	Subtotal	**94,511,113**
	Total Revenues	**94,511,113**
Expenditures		
Personnel Services		477,653
Operating Expenses		14,635,347
Capital Outlay		77,321,368
Grants and Aids		1,533,703
	Subtotal	**93,968,071**
Transfers Out		543,042
	Total Expenditures	**94,511,113**

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Fund Summary

		FY27 Final Recommended Budget
158-Intergovernmental Radio Communications		
Revenues		
Charges For Services		1,361,544
Judgment, Fines & Forfeits		237,244
Miscellaneous Revenues		30,644
Less 5% Statutory Reduction		-81,472
	Subtotal	**1,547,960**
Transfers In		2,382,417
Fund Balance		853,363
	Total Revenues	**4,783,740**
Expenditures		
Personnel Services		451,855
Operating Expenses		3,475,166
Capital Outlay		168,831
Debt Service		4,755
	Subtotal	**4,100,607**
Transfers Out		322,897
Reserves - Operating		357,859
Reserves - Debt		2,377
	Total Expenditures	**4,783,740**

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Fund Summary

		FY27 Final Recommended Budget
168-Section 8 Fund		
Revenues		
Intergovernmental Revenue		36,119,852
Miscellaneous Revenues		159,009
Less 5% Statutory Reduction		-7,950
	Subtotal	**36,270,911**
Fund Balance		5,225,120
	Total Revenues	**41,496,031**
Expenditures		
Personnel Services		1,045,973
Operating Expenses		40,364,046
Debt Service		9,341
	Subtotal	**41,419,360**
Transfers Out		72,001
Reserves - Debt		4,670
	Total Expenditures	**41,496,031**

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Fund Summary

		FY27 Final Recommended Budget
177-Fire Impact Fee Fund		
Revenues		
Permits, Fees & Special Assessments		2,723,219
Less 5% Statutory Reduction		-136,161
	Subtotal	**2,587,058**
Fund Balance		5,611,531
	Total Revenues	**8,198,589**
Expenditures		
Operating Expenses		32,000
	Subtotal	**32,000**
Transfers Out		159,859
Reserves - Capital		8,006,730
	Total Expenditures	**8,198,589**

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Fund Summary

		FY27 Final Recommended Budget
178-Parks Impact Fee Fund		
Revenues		
Permits, Fees & Special Assessments		7,625,960
Less 5% Statutory Reduction		-381,298
	Subtotal	**7,244,662**
Fund Balance		51,942,256
	Total Revenues	**59,186,918**
Expenditures		
Operating Expenses		2,361,195
Capital Outlay		42,406,471
	Subtotal	**44,767,666**
Transfers Out		93,074
Reserves - Capital		14,218,178
Reserves - Restricted		108,000
	Total Expenditures	**59,186,918**

Schedule A
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Fund Summary

		FY27 Final Recommended Budget
180-Inmate Welfare Fund		
Revenues		
Charges For Services		41,025
Miscellaneous Revenues		738,493
Less 5% Statutory Reduction		-2,051
	Subtotal	**777,467**
Fund Balance		3,064,612
	Total Revenues	**3,842,079**
Expenditures		
Personnel Services		251,164
Operating Expenses		862,980
	Subtotal	**1,114,144**
Reserves - Operating		333,781
Reserves - Stability		2,394,154
	Total Expenditures	**3,842,079**

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Fund Summary

		FY27 Final Recommended Budget
187-Road Impact Fee Poinciana Overlay		
Revenues		
Fund Balance		187,190
	Total Revenues	**187,190**
Expenditures		
Capital Outlay		160,289
	Subtotal	**160,289**
Reserves - Capital		26,901
	Total Expenditures	**187,190**

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Fund Summary

		FY27 Final Recommended Budget
189 - Second Local Option Fuel Tax Fund		
Revenues		
Other Taxes		9,042,076
Less 5% Statutory Reduction		-452,104
	Subtotal	**8,589,972**
Transfers In		10,764,570
Fund Balance		662,477
	Total Revenues	**20,017,019**
Expenditures		
Operating Expenses		19,988,816
	Subtotal	**19,988,816**
Transfers Out		28,203
	Total Expenditures	**20,017,019**

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Fund Summary

		FY27 Final Recommended Budget
190 - Mobility Fee Northeast District Fund		
Revenues		
Permits, Fees & Special Assessments		21,037,511
Less 5% Statutory Reduction		-696,076
	Subtotal	**20,341,435**
Fund Balance		42,810,982
	Total Revenues	**63,152,417**
Expenditures		
Operating Expenses		60,000
Capital Outlay		42,917,239
	Subtotal	**42,977,239**
Transfers Out		47,601
Reserves - Capital		20,127,577
	Total Expenditures	**63,152,417**

Schedule A
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BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
191 - Mobility Fee Southeast District Fund		
Revenues		
Permits, Fees & Special Assessments		9,026,144
Less 5% Statutory Reduction		-332,137
	Subtotal	**8,694,007**
Fund Balance		35,730,984
	Total Revenues	**44,424,991**
Expenditures		
Operating Expenses		20,000
Capital Outlay		40,716,460
	Subtotal	**40,736,460**
Transfers Out		28,000
Reserves - Capital		3,660,531
	Total Expenditures	**44,424,991**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
192 - Northeast Infrastructure Improvement Area Fund		
Revenues		
Transfers In		48,002,464
Fund Balance		31,304,167
	Total Revenues	**79,306,631**
Expenditures		
Capital Outlay		14,869,720
	Subtotal	**14,869,720**
Transfers Out		48,002,464
Reserves - Capital		16,434,447
	Total Expenditures	**79,306,631**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
193 - Southeast Infrastructure Improvement Area Fund		
Revenues		
Transfers In		21,058,399
Fund Balance		1,802,218
	Total Revenues	**22,860,617**
Expenditures		
Transfers Out		21,058,399
Reserves - Capital		1,802,218
	Total Expenditures	**22,860,617**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
242 - Sales Tax Revenue Refunding Bonds, Series 2016		
Revenues		
Transfers In		3,492,810
Fund Balance		2,339,215
	Total Revenues	**5,832,025**
Expenditures		
Debt Service		2,917,412
	Subtotal	**2,917,412**
Reserves - Debt		2,914,613
	Total Expenditures	**5,832,025**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
243-DS TDT Rev Bond Series 2016		
Revenues		
Transfers In		1,720,893
Fund Balance		2,407,748
	Total Revenues	**4,128,641**
Expenditures		
Debt Service		1,372,838
	Subtotal	**1,372,838**
Reserves - Debt		2,755,803
	Total Expenditures	**4,128,641**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
246 - DS Public Imp Rev Bonds Series 2017		
Revenues		
Transfers In		1,886,548
Fund Balance		1,068,171
	Total Revenues	**2,954,719**
Expenditures		
Debt Service		1,469,877
	Subtotal	**1,469,877**
Reserves - Debt		1,484,842
	Total Expenditures	**2,954,719**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
247-DS TDT Refunding Bonds 2019		
Revenues		
Permits, Fees & Special Assessments		300,000
Less 5% Statutory Reduction		-15,000
	Subtotal	**285,000**
Transfers In		617,488
Fund Balance		1,771,584
	Total Revenues	**2,674,072**
Expenditures		
Debt Service		792,727
	Subtotal	**792,727**
Reserves - Debt		1,881,345
	Total Expenditures	**2,674,072**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
249-DS CIRB 2019		
Revenues		
Transfers In		8,722,795
Fund Balance		5,983,751
	Total Revenues	**14,706,546**
Expenditures		
Debt Service		7,354,569
	Subtotal	**7,354,569**
Reserves - Debt		7,351,977
	Total Expenditures	**14,706,546**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
251 - Public Improvement Revenue Bonds, Series 2020		
Revenues		
Transfers In		576,334
Fund Balance		572,089
	Total Revenues	**1,148,423**
Expenditures		
Debt Service		575,060
	Subtotal	**575,060**
Reserves - Debt		573,363
	Total Expenditures	**1,148,423**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
252-TDT Revenue Refunding Bond, Series 2022		
Revenues		
Transfers In		5,552,928
Fund Balance		4,740,244
	Total Revenues	**10,293,172**
Expenditures		
Debt Service		5,146,293
	Subtotal	**5,146,293**
Reserves - Debt		5,146,879
	Total Expenditures	**10,293,172**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
253 - DS S/Tax Rev Ref S2025A		
Revenues		
Transfers In		3,251,422
Fund Balance		4,741,953
	Total Revenues	**7,993,375**
Expenditures		
Debt Service		3,996,250
	Subtotal	**3,996,250**
Reserves - Debt		3,997,125
	Total Expenditures	**7,993,375**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
254 - Infrastructure Sales Surtax Rev Bond Series 2025		
Revenues		
Transfers In		704,505
Fund Balance		722,584
	Total Revenues	**1,427,089**
Expenditures		
Debt Service		714,809
	Subtotal	**714,809**
Reserves - Debt		712,280
	Total Expenditures	**1,427,089**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
255 - TDT Revenue Bond Series 2025		
Revenues		
Transfers In		7,090,582
Fund Balance		15,491,504
	Total Revenues	**22,582,086**
Expenditures		
Debt Service		7,514,225
	Subtotal	**7,514,225**
Reserves - Debt		15,067,861
	Total Expenditures	**22,582,086**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
256 - TDT Rida Bonds Series 2026		
Revenues		
Transfers In		2,715,573
Fund Balance		1,853,276
	Total Revenues	**4,568,849**
Expenditures		
Debt Service		879,724
	Subtotal	**879,724**
Reserves - Debt		3,689,125
	Total Expenditures	**4,568,849**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
306-Local Option Sales Tax Fund		
Revenues		
Other Taxes		53,043,095
Less 5% Statutory Reduction		-2,652,155
	Subtotal	**50,390,940**
Fund Balance		149,132,107
	Total Revenues	**199,523,047**
Expenditures		
Capital Outlay		128,129,668
Debt Service		2,585,611
	Subtotal	**130,715,279**
Transfers Out		10,158,670
Reserves - Debt		1,292,805
Reserves - Capital		49,049,955
Reserves - Assigned		8,306,338
	Total Expenditures	**199,523,047**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
315-Gen Cap Outlay Fund		
Revenues		
Charges For Services		2,189,481
Miscellaneous Revenues		9,399,790
	Subtotal	**11,589,271**
Transfers In		14,873,887
Fund Balance		125,173,331
	Total Revenues	**151,636,489**
Expenditures		
Operating Expenses		3,797,377
Capital Outlay		122,864,778
	Subtotal	**126,662,155**
Reserves - Capital		746,465
Reserves - Assigned		22,733,882
Reserves - Restricted		1,493,987
	Total Expenditures	**151,636,489**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
328 - Special Purpose Capital Fund		
Revenues		
Intergovernmental Revenue		75,715,438
Miscellaneous Revenues		8,810,166
	Subtotal	**84,525,604**
Other Sources		2,373,790
	Total Revenues	**86,899,394**
Expenditures		
Capital Outlay		86,899,394
	Subtotal	**86,899,394**
	Total Expenditures	**86,899,394**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
331-Countywide Fire Capital Fund		
Revenues		
Transfers In		2,779,094
Other Sources		1,273,340
Fund Balance		51,665,350
	Total Revenues	**55,717,784**
Expenditures		
Capital Outlay		20,787,589
	Subtotal	**20,787,589**
Transfers Out		1,074,729
Reserves - Capital		33,855,466
	Total Expenditures	**55,717,784**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
332 - Public Imp Rev Bonds Series 2017		
Revenues		
Fund Balance		807,686
	Total Revenues	**807,686**
Expenditures		
Capital Outlay		790,974
	Subtotal	**790,974**
Reserves - Operating		16,712
	Total Expenditures	**807,686**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
334 - Transportation Imp Construction Fund		
Revenues		
Fund Balance		3,765,171
	Total Revenues	**3,765,171**
Expenditures		
Capital Outlay		3,306,768
	Subtotal	**3,306,768**
Reserves - Capital		458,403
	Total Expenditures	**3,765,171**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
335 - TDT Capital Improvement Bond Proceeds Series 2025		
Revenues		
Fund Balance		117,579,073
	Total Revenues	**117,579,073**
Expenditures		
Capital Outlay		117,217,096
	Subtotal	**117,217,096**
Reserves - Assigned		361,977
	Total Expenditures	**117,579,073**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
336 - Infras. Sales Surtax Capital Imprv. Bond Proceeds Series 2025		
Revenues		
Fund Balance		9,733,256
	Total Revenues	**9,733,256**
Expenditures		
Capital Outlay		8,860,672
	Subtotal	**8,860,672**
Reserves - Assigned		872,584
	Total Expenditures	**9,733,256**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
401-Solid Waste Fund		
Revenues		
Permits, Fees & Special Assessments		43,892,416
Charges For Services		3,857,090
Miscellaneous Revenues		14,003
Less 5% Statutory Reduction		-2,388,176
	Subtotal	**45,375,333**
Fund Balance		71,348,716
	Total Revenues	**116,724,049**
Expenditures		
Personnel Services		1,669,804
Operating Expenses		37,929,861
Capital Outlay		3,066,260
Debt Service		194,471
	Subtotal	**42,860,396**
Transfers Out		1,879,272
Reserves - Operating		11,032,376
Reserves - Debt		97,235
Reserves - Capital		17,700,200
Reserves - Assigned		39,135,469
Reserves - Restricted		4,019,101
	Total Expenditures	**116,724,049**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
407-Osceola Parkway		
Revenues		
Charges For Services		24,849,652
Less 5% Statutory Reduction		-1,242,483
	Subtotal	**23,607,169**
Fund Balance		32,078,558
	Total Revenues	**55,685,727**
Expenditures		
Personnel Services		386,375
Operating Expenses		5,056,053
Capital Outlay		556,044
Debt Service		10,921,051
	Subtotal	**16,919,523**
Transfers Out		190,020
Reserves - Operating		1,501,088
Reserves - Debt		23,680,905
Reserves - Capital		12,088,691
Reserves - Restricted		1,305,500
	Total Expenditures	**55,685,727**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
501-Workers' Comp Internal Service Fund		
Revenues		
Charges For Services		3,589,102
	Subtotal	**3,589,102**
Fund Balance		12,763,444
	Total Revenues	**16,352,546**
Expenditures		
Personnel Services		237,608
Operating Expenses		3,527,360
	Subtotal	**3,764,968**
Transfers Out		78,588
Reserves - Claims		9,270,839
Reserves - Restricted		3,238,151
	Total Expenditures	**16,352,546**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
502-Property & Casualty Insurance Internal Service Fund		
Revenues		
Charges For Services		10,891,249
	Subtotal	**10,891,249**
Fund Balance		15,023,198
	Total Revenues	**25,914,447**
Expenditures		
Personnel Services		215,888
Operating Expenses		10,492,511
	Subtotal	**10,708,399**
Transfers Out		82,484
Reserves - Claims		6,752,357
Reserves - Restricted		8,371,207
	Total Expenditures	**25,914,447**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
503-Dental Insurance Internal Service Fund		
Revenues		
Charges For Services		1,349,006
	Subtotal	**1,349,006**
Transfers In		5,409
Fund Balance		1,430,973
	Total Revenues	**2,785,388**
Expenditures		
Personnel Services		88,920
Operating Expenses		1,204,815
	Subtotal	**1,293,735**
Transfers Out		67,837
Reserves - Operating		10,000
Reserves - Claims		1,377,582
Reserves - Restricted		36,234
	Total Expenditures	**2,785,388**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
504-Health Insurance Internal Service Fund		
Revenues		
Charges For Services		39,270,245
Miscellaneous Revenues		1,510,000
Less 5% Statutory Reduction		-75,500
	Subtotal	**40,704,745**
Transfers In		534,042
Fund Balance		11,031,977
	Total Revenues	**52,270,764**
Expenditures		
Personnel Services		167,512
Operating Expenses		36,308,255
	Subtotal	**36,475,767**
Transfers Out		196,213
Reserves - Claims		10,251,784
Reserves - Restricted		5,347,000
	Total Expenditures	**52,270,764**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
505-Life, LTD, Vol. Life Internal Service Fund		
Revenues		
Charges For Services		903,137
	Subtotal	**903,137**
Fund Balance		928,921
	Total Revenues	**1,832,058**
Expenditures		
Personnel Services		68,111
Operating Expenses		746,545
	Subtotal	**814,656**
Transfers Out		53,054
Reserves - Claims		964,348
	Total Expenditures	**1,832,058**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
509-Fleet General Oversight Internal Service Fund		
Revenues		
Charges For Services		260,707
	Subtotal	**260,707**
Fund Balance		127,921
	Total Revenues	**388,628**
Expenditures		
Personnel Services		96,041
Operating Expenses		59,913
Debt Service		114,312
	Subtotal	**270,266**
Transfers Out		61,206
Reserves - Debt		57,156
	Total Expenditures	**388,628**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
510-Fleet Maintenance Internal Service Fund		
Revenues		
Charges For Services		4,804,438
	Subtotal	**4,804,438**
	Total Revenues	**4,804,438**
Expenditures		
Personnel Services		1,373,958
Operating Expenses		2,795,011
Capital Outlay		30,500
	Subtotal	**4,199,469**
Transfers Out		604,969
	Total Expenditures	**4,804,438**

Schedule A
Second Public Hearing
BOCC Osceola County
Fund Summary

		FY27 Final Recommended Budget
511-Fleet Fuel Internal Service Fund		
Revenues		
Charges For Services		2,311,946
	Subtotal	**2,311,946**
Fund Balance		155,275
	Total Revenues	**2,467,221**
Expenditures		
Personnel Services		107,942
Operating Expenses		2,064,546
Capital Outlay		155,275
	Subtotal	**2,327,763**
Transfers Out		139,458
	Total Expenditures	**2,467,221**

GENERAL FUNDS

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CHANGES

BETWEEN STAGES

Adjustments have been made to the General Funds since the Tentative Budget was presented on 09/03/2026, as detailed below:

- **Miscellaneous Revenues** were adjusted to include the recently awarded Spark Good Local Grant

- **Operating Expenses** reflect adjustments due to Overhead costs being adjusted to follow proper accounting principles, Medical Services decreased per the updated mandated Medicaid funds based on FL Statute, Insurance was adjusted due to the reallocation of insurance expenses from the Planning, Zoning, and Design (1436) Department to the Code Enforcement (1461) Department, all of which were partially offset by the inclusion of the Spark Good Local Grant

- **Transfers Out** were adjusted due to changes to the allocation of the Sheriff's budget

- **Reserves - Stability** was adjusted to re-balance the Fund due to the changes listed above

GENERAL FUND – FUND GROUP

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final	* Variance:	FY27 minus FY26:
REVENUES:					
Current Ad Valorem Taxes	$ 386,290,103	$ 410,315,292	$ 410,315,292	$ 0	$ 24,025,189
PY Delinquent Ad Valorem Tax	$ 72,571	$ 77,070	$ 77,070	$ 0	$ 4,499
Other Taxes	$ 33,752,580	$ 29,661,841	$ 29,661,841	$ 0	$(4,090,739)
Permits, Fees & Special Assessments	$ 8,861,765	$ 9,673,002	$ 9,673,002	$ 0	$ 811,237
Intergovernmental Revenue	$ 50,920,191	$ 50,730,387	$ 50,730,387	$ 0	$(189,804)
Charges For Services	$ 1,915,358	$ 1,794,371	$ 1,794,371	$ 0	$(120,987)
Judgment, Fines & Forfeits	$ 1,120,728	$ 1,270,013	$ 1,270,013	$ 0	$ 149,285
Miscellaneous Revenues	$ 8,464,862	$ 9,062,465	$ 9,064,965	$ 2,500	$ 600,103
Less 5% Statutory Reduction	$(23,754,545)	$(24,783,922)	$(24,783,922)	$ 0	$(1,029,377)
Subtotal:	**$ 467,643,613**	**$ 487,800,519**	**$ 487,803,019**	**$ 2,500**	**$ 20,159,406**
Transfers In	$ 108,609,639	$ 137,660,145	$ 137,660,145	$ 0	$ 29,050,506
Other Sources	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 0	$ 0
Fund Balance	$ 173,493,123	$ 174,604,059	$ 174,604,059	$ 0	$ 1,110,936
REVENUES TOTAL:	**$ 752,746,375**	**$ 803,064,723**	**$ 803,067,223**	**$ 2,500**	**$ 50,320,848**
EXPENDITURES:					
Personnel Services	$ 95,914,662	$ 93,047,097	$ 93,047,097	$ 0	$(2,867,565)
Operating Expenses	$ 137,591,190	$ 128,378,564	$ 128,213,978	$(164,586)	$(9,377,212)
Capital Outlay	$ 5,332,792	$ 1,942,693	$ 1,942,693	$ 0	$(3,390,099)
Debt Service	$ 1,952,217	$ 954,583	$ 954,583	$ 0	$(997,634)
Grants and Aids	$ 46,671,331	$ 33,084,056	$ 33,084,056	$ 0	$(13,587,275)
Subtotal:	**$ 287,462,192**	**$ 257,406,993**	**$ 257,242,407**	**$(164,586)**	**$(30,219,785)**
Transfers Out	$ 335,224,567	$ 369,433,789	$ 376,545,755	$ 7,111,966	$ 41,321,188
Reserves - Operating	$ 92,599,229	$ 97,899,943	$ 97,899,943	$ 0	$ 5,300,714
Reserves - Debt	$ 477,291	$ 452,224	$ 452,224	$ 0	$(25,067)
Reserves - Capital	$ 1,055,646	$ 40,875,796	$ 40,875,796	$ 0	$ 39,820,150
Reserves - Assigned	$ 24,035,700	$ 7,207,411	$ 7,207,411	$ 0	$(16,828,289)
Reserves - Restricted	$ 5,000,000	$ 19,950,311	$ 19,950,311	$ 0	$ 14,950,311
Reserves - Stability	$ 6,891,750	$ 9,838,256	$ 2,893,376	$(6,944,880)	$(3,998,374)
EXPENDITURES TOTAL:	**$ 752,746,375**	**$ 803,064,723**	**$ 803,067,223**	**$ 2,500**	**$ 50,320,848**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

001-GENERAL FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Current Ad Valorem Taxes	$ 386,290,103	$ 410,315,292	$ 410,315,292	$ 0	$ 24,025,189
PY Delinquent Ad Valorem Tax	$ 72,571	$ 77,070	$ 77,070	$ 0	$ 4,499
Other Taxes	$ 33,752,580	$ 29,661,841	$ 29,661,841	$ 0	$(4,090,739)
Permits, Fees & Special Assessments	$ 8,861,765	$ 9,673,002	$ 9,673,002	$ 0	$ 811,237
Intergovernmental Revenue	$ 50,920,191	$ 50,730,387	$ 50,730,387	$ 0	$(189,804)
Charges For Services	$ 1,915,358	$ 1,794,371	$ 1,794,371	$ 0	$(120,987)
Judgment, Fines & Forfeits	$ 1,120,728	$ 1,270,013	$ 1,270,013	$ 0	$ 149,285
Miscellaneous Revenues	$ 8,464,862	$ 9,062,465	$ 9,064,965	$ 2,500	$ 600,103
Less 5% Statutory Reduction	$(23,754,545)	$(24,783,922)	$(24,783,922)	$ 0	$(1,029,377)
Subtotal:	**$ 467,643,613**	**$ 487,800,519**	**$ 487,803,019**	**$ 2,500**	**$ 20,159,406**
Transfers In	$ 62,096,453	$ 91,385,059	$ 91,385,059	$ 0	$ 29,288,606
Other Sources	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 0	$ 0
Fund Balance	$ 173,493,123	$ 174,604,059	$ 174,604,059	$ 0	$ 1,110,936
REVENUES TOTAL:	**$ 706,233,189**	**$ 756,789,637**	**$ 756,792,137**	**$ 2,500**	**$ 50,558,948**
EXPENDITURES:					
Personnel Services	$ 95,914,662	$ 93,047,097	$ 93,047,097	$ 0	$(2,867,565)
Operating Expenses	$ 137,591,190	$ 128,378,564	$ 128,213,978	$(164,586)	$(9,377,212)
Capital Outlay	$ 5,332,792	$ 1,942,693	$ 1,942,693	$ 0	$(3,390,099)
Debt Service	$ 1,952,217	$ 954,583	$ 954,583	$ 0	$(997,634)
Grants and Aids	$ 46,671,331	$ 33,084,056	$ 33,084,056	$ 0	$(13,587,275)
Subtotal:	**$ 287,462,192**	**$ 257,406,993**	**$ 257,242,407**	**$(164,586)**	**$(30,219,785)**
Transfers Out	$ 288,711,381	$ 323,158,703	$ 330,270,669	$ 7,111,966	$ 41,559,288
Reserves - Operating	$ 92,599,229	$ 97,899,943	$ 97,899,943	$ 0	$ 5,300,714
Reserves - Debt	$ 477,291	$ 452,224	$ 452,224	$ 0	$(25,067)
Reserves - Capital	$ 1,055,646	$ 40,875,796	$ 40,875,796	$ 0	$ 39,820,150
Reserves - Assigned	$ 24,035,700	$ 7,207,411	$ 7,207,411	$ 0	$(16,828,289)
Reserves - Restricted	$ 5,000,000	$ 19,950,311	$ 19,950,311	$ 0	$ 14,950,311
Reserves - Stability	$ 6,891,750	$ 9,838,256	$ 2,893,376	$(6,944,880)	$(3,998,374)
EXPENDITURES TOTAL:	**$ 706,233,189**	**$ 756,789,637**	**$ 756,792,137**	**$ 2,500**	**$ 50,558,948**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

010-DESIGNATED AD VALOREM TAX FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 46,513,186	$ 46,275,086	$ 46,275,086	$ 0	$(238,100)
REVENUES TOTAL:	**$ 46,513,186**	**$ 46,275,086**	**$ 46,275,086**	**$ 0**	**$(238,100)**
EXPENDITURES:					
Transfers Out	$ 46,513,186	$ 46,275,086	$ 46,275,086	$ 0	$(238,100)
EXPENDITURES TOTAL:	**$ 46,513,186**	**$ 46,275,086**	**$ 46,275,086**	**$ 0**	**$(238,100)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

SPECIAL REVENUE FUNDS

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CHANGES

BETWEEN STAGES

Adjustments have been made to the Special Revenue Funds since the Tentative Budget was presented on 09/03/2026, as detailed below:

- **Fund 104 – Tourist Development Tax**
  - Operating Expenses were reduced due to the new ASM contract amount, with an offsetting adjustment to Reserves to Stability.
- **Fund 115 – Court Facilities**
  - Operating Expenses were adjusted due to the addition of the Courthouse 6th floor renovation and the Remediation of the Mechanical Room housing for the HVAC in the Courthouse, with an offsetting reduction to Reserves for Capital.
- **Fund 134 – Countywide Fire Fund**
  - Operating Expenses increased due to the addition of two Battalion Chief vehicles, with an offsetting reduction to Reserves Operating.
- **Fund 149 – East 192 Redevelopment**
  - Funds were reallocated from Operating Expenses to Reserves Restricted to set aside funding for future needs.
- **Fund 156 – Federal and State Grants Fund**
  - Revenues and Expenditures were adjusted to include the recently awarded grants for the Edward Byrne JAG FY25, PSAP GIS Data Repository Grant, as well as updated revenue and expense adjustments in the Osceola Tree Canopy Improvement Grant, Master Surface Water Management Plan Grant, and North Lake Toho Vegetation Reduction Grant.
  - **Overhead Life/AD&D, STD, LTD, Overhead Health Insurance and Overhead Workers' Comp** were adjusted to follow proper accounting principles.
- **Fund 178 – Parks Impact Fee**
  - Fund Balance and Construction in Progress were adjusted to include the continuation of the Holopaw Community Park Project.

SPECIAL REVENUE FUND GROUP

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final	* Variance:	FY27 minus FY26:
REVENUES:					
Current Ad Valorem Taxes	$ 80,002,835	$ 84,473,212	$ 84,473,212	$ 0	$ 4,470,377
PY Delinquent Ad Valorem Tax	$ 3,000	$ 3,000	$ 3,000	$ 0	$ 0
Other Taxes	$ 85,137,147	$ 86,958,498	$ 86,958,498	$ 0	$ 1,821,351
Permits, Fees & Special Assessments	$ 223,769,003	$ 211,859,621	$ 211,859,621	$ 0	$(11,909,382)
Intergovernmental Revenue	$ 171,330,650	$ 150,949,557	$ 150,716,904	$(232,653)	$(20,613,746)
Charges For Services	$ 27,772,688	$ 32,407,201	$ 32,407,201	$ 0	$ 4,634,513
Judgment, Fines & Forfeits	$ 2,283,547	$ 1,512,954	$ 1,512,954	$ 0	$(770,593)
Miscellaneous Revenues	$ 5,561,574	$ 6,736,904	$ 6,736,904	$ 0	$ 1,175,330
Less 5% Statutory Reduction	$(16,864,105)	$(20,399,225)	$(20,399,225)	$ 0	$(3,535,120)
Subtotal:	**$ 578,996,339**	**$ 554,501,722**	**$ 554,269,069**	**$(232,653)**	**$(24,727,270)**
Transfers In	$ 147,787,322	$ 151,315,221	$ 151,315,221	$ 0	$ 3,527,899
Other Sources	$ 11,492,152	$ 4,244,908	$ 4,244,908	$ 0	$(7,247,244)
Fund Balance	$ 563,147,662	$ 616,153,571	$ 616,467,170	$ 313,599	$ 53,319,508
REVENUES TOTAL	**$ 1,301,423,475**	**$ 1,326,215,422**	**$ 1,326,296,368**	**$ 80,946**	**$ 24,872,893**
EXPENDITURES:					
Personnel Services	$ 108,336,819	$ 110,837,503	$ 110,838,931	$ 1,428	$ 2,502,112
Operating Expenses	$ 324,693,199	$ 324,928,338	$ 323,332,239	$(1,596,099)	$(1,360,960)
Capital Outlay	$ 446,691,422	$ 461,909,840	$ 462,357,195	$ 447,355	$ 15,665,773
Debt Service	$ 8,899,373	$ 8,857,157	$ 8,857,157	$ 0	$(42,216)
Grants and Aids	$ 4,740,613	$ 23,410,515	$ 23,410,515	$ 0	$ 18,669,902
Subtotal:	**$ 893,361,426**	**$ 929,943,353**	**$ 928,796,037**	**$(1,147,316)**	**$ 35,434,611**
Transfers Out	$ 106,569,165	$ 116,613,408	$ 116,967,541	$ 354,133	$ 10,398,376
Reserves - Operating	$ 74,177,884	$ 63,309,846	$ 63,176,090	$(133,756)	$(11,001,794)
Reserves - Debt	$ 3,983,538	$ 4,234,915	$ 4,234,915	$ 0	$ 251,377
Reserves - Capital	$ 95,441,127	$ 153,296,272	$ 152,649,268	$(647,004)	$ 57,208,141
Reserves - Assigned	$ 8,991,986	$ 3,010,000	$ 3,010,000	$ 0	$(5,981,986)
Reserves - Restricted	$ 57,581,223	$ 33,046,132	$ 34,438,564	$ 1,392,432	$(23,142,659)
Reserves - Stability	$ 61,317,126	$ 22,761,496	$ 23,023,953	$ 262,457	$(38,293,173)
EXPENDITURES TOTAL	**$ 1,301,423,475**	**$ 1,326,215,422**	**1,326,296,368**	**$ 80,946**	**$ 24,872,893**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Fund Balance	$ 5,402,700	$ 5,081,152	$ 5,081,152	$ 0	$(321,548)
REVENUES TOTAL:	**$ 5,402,700**	**$ 5,081,152**	**$ 5,081,152**	**$ 0**	**$(321,548)**
EXPENDITURES:					
Operating Expenses	$ 343,049	$ 343,049	$ 343,049	$ 0	$ 0
Subtotal:	**$ 343,049**	**$ 343,049**	**$ 343,049**	**$ 0**	**$ 0**
Reserves - Restricted	$ 5,059,651	$ 4,738,103	$ 4,738,103	$ 0	$(321,548)
EXPENDITURES TOTAL:	**$ 5,402,700**	**$ 5,081,152**	**$ 5,081,152**	**$ 0**	**$(321,548)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

102-TRANSPORTATION TRUST FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Other Taxes	$ 9,897,146	$ 9,634,406	$ 9,634,406	$ 0	$(262,740)
Permits, Fees & Special Assessments	$ 541,963	$ 91,443	$ 91,443	$ 0	$(450,520)
Intergovernmental Revenue	$ 2,274,400	$ 2,333,223	$ 2,333,223	$ 0	$ 58,823
Charges For Services	$ 496,490	$ 762,904	$ 762,904	$ 0	$ 266,414
Miscellaneous Revenues	$ 50,000	$ 0	$ 0	$ 0	$(50,000)
Less 5% Statutory Reduction	$(663,000)	$(641,098)	$(641,098)	$ 0	$ 21,902
Subtotal:	**$ 12,596,999**	**$ 12,180,878**	**$ 12,180,878**	**$ 0**	**$(416,121)**
Transfers In	$ 46,513,186	$ 46,275,086	$ 46,275,086	$ 0	$(238,100)
Other Sources	$ 921,232	$ 0	$ 0	$ 0	$(921,232)
Fund Balance	$ 7,384,674	$ 7,352,425	$ 7,352,425	$ 0	$(32,249)
REVENUES TOTAL:	**$ 67,416,091**	**$ 65,808,389**	**$ 65,808,389**	**$ 0**	**$(1,607,702)**
EXPENDITURES:					
Personnel Services	$ 16,956,978	$ 15,796,830	$ 15,796,830	$ 0	$(1,160,148)
Operating Expenses	$ 42,025,804	$ 29,375,921	$ 29,375,921	$ 0	$(12,649,883)
Capital Outlay	$ 1,094,037	$ 512,106	$ 512,106	$ 0	$(581,931)
Debt Service	$ 1,757,714	$ 1,844,084	$ 1,844,084	$ 0	$ 86,370
Grants and Aids	$ 62,500	$ 12,451,520	$ 12,451,520	$ 0	$ 12,389,020
Subtotal:	**$ 61,897,033**	**$ 59,980,461**	**$ 59,980,461**	**$ 0**	**$(1,916,572)**
Transfers Out	$ 3,908,313	$ 4,166,932	$ 4,166,932	$ 0	$ 258,619
Reserves - Operating	$ 750,000	$ 750,000	$ 750,000	$ 0	$ 0
Reserves - Debt	$ 860,745	$ 910,996	$ 910,996	$ 0	$ 50,251
EXPENDITURES TOTAL:	**$ 67,416,091**	**$ 65,808,389**	**$ 65,808,389**	**$ 0**	**$(1,607,702)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

103-DRUG ABUSE TREATMENT FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Judgment, Fines & Forfeits	$ 27,338	$ 27,865	$ 27,865	$ 0	$ 527
Less 5% Statutory Reduction	$(1,367)	$(1,393)	$(1,393)	$ 0	$(26)
Subtotal:	**$ 25,971**	**$ 26,472**	**$ 26,472**	**$ 0**	**$ 501**
Fund Balance	$ 6,045	$ 4,597	$ 4,597	$ 0	$(1,448)
REVENUES TOTAL:	**$ 32,016**	**$ 31,069**	**$ 31,069**	**$ 0**	**$(947)**
EXPENDITURES:					
Transfers Out	$ 32,016	$ 31,069	$ 31,069	$ 0	$(947)
EXPENDITURES TOTAL:	**$ 32,016**	**$ 31,069**	**$ 31,069**	**$ 0**	**$(947)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Other Taxes	$ 44,324,581	$ 45,521,344	$ 45,521,344	$ 0	$ 1,196,763
Charges For Services	$ 4,268,794	$ 5,264,245	$ 5,264,245	$ 0	$ 995,451
Miscellaneous Revenues	$ 743,147	$ 861,877	$ 861,877	$ 0	$ 118,730
Less 5% Statutory Reduction	$(2,466,826)	$(2,582,373)	$(2,582,373)	$ 0	$(115,547)
Subtotal:	**$ 46,869,696**	**$ 49,065,093**	**$ 49,065,093**	**$ 0**	**$ 2,195,397**
Other Sources	$ 148,273	$ 148,273	$ 148,273	$ 0	$ 0
Fund Balance	$ 113,822,657	$ 146,549,176	$ 146,549,176	$ 0	$ 32,726,519
REVENUES TOTAL:	**$ 160,840,626**	**$ 195,762,542**	**$ 195,762,542**	**$ 0**	**$ 34,921,916**
EXPENDITURES:					
Personnel Services	$ 2,515,869	$ 2,596,885	$ 2,596,885	$ 0	$ 81,016
Operating Expenses	$ 27,130,127	$ 35,067,673	$ 34,805,216	$(262,457)	$ 7,675,089
Capital Outlay	$ 30,106,142	$ 111,866,290	$ 111,866,290	$ 0	$ 81,760,148
Debt Service	$ 154,659	$ 141,875	$ 141,875	$ 0	$(12,784)
Grants and Aids	$ 0	$ 4,365,282	$ 4,365,282	$ 0	$ 4,365,282
Subtotal:	**$ 59,906,797**	**$ 154,038,005**	**$ 153,775,548**	**$(262,457)**	**$ 93,868,751**
Transfers Out	$ 11,172,200	$ 11,379,411	$ 11,379,411	$ 0	$ 207,211
Reserves - Operating	$ 19,627,555	$ 16,155,226	$ 16,155,226	$ 0	$(3,472,329)
Reserves - Debt	$ 70,938	$ 65,359	$ 65,359	$ 0	$(5,579)
Reserves - Capital	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 0	$ 0
Reserves - Restricted	$ 37,904,667	$ 12,030,250	$ 12,030,250	$ 0	$(25,874,417)
Reserves - Stability	$ 30,158,469	$ 94,291	$ 356,748	$ 262,457	$(29,801,721)
EXPENDITURES TOTAL:	**$ 160,840,626**	**$ 195,762,542**	**$ 195,762,542**	**$ 0**	**$ 34,921,916**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Other Taxes	$ 11,081,145	$ 11,380,336	$ 11,380,336	$ 0	$ 299,191
Less 5% Statutory Reduction	$(554,057)	$(569,017)	$(569,017)	$ 0	$(14,960)
Subtotal:	**$ 10,527,088**	**$ 10,811,319**	**$ 10,811,319**	**$ 0**	**$ 284,231**
Other Sources	$ 47,149	$ 47,149	$ 47,149	$ 0	$ 0
Fund Balance	$ 15,716,338	$ 7,869,661	$ 7,869,661	$ 0	$(7,846,677)
REVENUES TOTAL:	**$ 26,290,575**	**$ 18,728,129**	**$ 18,728,129**	**$ 0**	**$(7,562,446)**
EXPENDITURES:					
Operating Expenses	$ 10,916,304	$ 6,041,411	$ 6,041,411	$ 0	$(4,874,893)
Subtotal:	**$ 10,916,304**	**$ 6,041,411**	**$ 6,041,411**	**$ 0**	**$(4,874,893)**
Transfers Out	$ 3,372,351	$ 7,085,532	$ 7,085,532	$ 0	$ 3,713,181
Reserves - Operating	$ 5,905,203	$ 5,580,983	$ 5,580,983	$ 0	$(324,220)
Reserves - Stability	$ 6,096,717	$ 20,203	$ 20,203	$ 0	$(6,076,514)
EXPENDITURES TOTAL:	**$ 26,290,575**	**$ 18,728,129**	**$ 18,728,129**	**$ 0**	**$(7,562,446)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Other Taxes	$ 11,081,145	$ 11,380,336	$ 11,380,336	$ 0	$ 299,191
Less 5% Statutory Reduction	$(554,057)	$(569,017)	$(569,017)	$ 0	$(14,960)
Subtotal:	**$ 10,527,088**	**$ 10,811,319**	**$ 10,811,319**	**$ 0**	**$ 284,231**
Other Sources	$ 47,149	$ 47,149	$ 47,149	$ 0	$ 0
Fund Balance	$ 16,286,911	$ 7,441,340	$ 7,441,340	$ 0	$(8,845,571)
REVENUES TOTAL:	**$ 26,861,148**	**$ 18,299,808**	**$ 18,299,808**	**$ 0**	**$(8,561,340)**
EXPENDITURES:					
Operating Expenses	$ 14,436,536	$ 13,623,901	$ 13,623,901	$ 0	$(812,635)
Subtotal:	**$ 14,436,536**	**$ 13,623,901**	**$ 13,623,901**	**$ 0**	**$(812,635)**
Transfers Out	$ 43,512	$ 36,695	$ 36,695	$ 0	$(6,817)
Reserves - Operating	$ 6,221,742	$ 4,255,114	$ 4,255,114	$ 0	$(1,966,628)
Reserves - Stability	$ 6,159,358	$ 384,098	$ 384,098	$ 0	$(5,775,260)
EXPENDITURES TOTAL:	**$ 26,861,148**	**$ 18,299,808**	**$ 18,299,808**	**$ 0**	**$(8,561,340)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

107-LIBRARY DISTRICT FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Current Ad Valorem Taxes	$ 17,340,111	$ 18,417,570	$ 18,417,570	$ 0	$ 1,077,459
PY Delinquent Ad Valorem Tax	$ 2,000	$ 2,000	$ 2,000	$ 0	$ 0
Intergovernmental Revenue	$ 105,704	$ 108,058	$ 108,058	$ 0	$ 2,354
Charges For Services	$ 48,861	$ 51,149	$ 51,149	$ 0	$ 2,288
Judgment, Fines & Forfeits	$ 5,000	$ 5,000	$ 5,000	$ 0	$ 0
Miscellaneous Revenues	$ 142,248	$ 142,248	$ 142,248	$ 0	$ 0
Less 5% Statutory Reduction	$(876,831)	$(930,779)	$(930,779)	$ 0	$(53,948)
Subtotal:	**$ 16,767,093**	**$ 17,795,246**	**$ 17,795,246**	**$ 0**	**$ 1,028,153**
Fund Balance	$ 20,740,333	$ 23,258,417	$ 23,258,417	$ 0	$ 2,518,084
REVENUES TOTAL:	**$ 37,507,426**	**$ 41,053,663**	**$ 41,053,663**	**$ 0**	**$ 3,546,237**
EXPENDITURES:					
Personnel Services	$ 177,060	$ 200,876	$ 200,876	$ 0	$ 23,816
Operating Expenses	$ 10,845,054	$ 10,816,790	$ 10,816,790	$ 0	$(28,264)
Capital Outlay	$ 6,251,123	$ 5,532,028	$ 5,532,028	$ 0	$(719,095)
Debt Service	$ 34,815	$ 34,006	$ 34,006	$ 0	$(809)
Subtotal:	**$ 17,308,052**	**$ 16,583,700**	**$ 16,583,700**	**$ 0**	**$(724,352)**
Transfers Out	$ 761,602	$ 1,587,930	$ 1,587,930	$ 0	$ 826,328
Reserves - Operating	$ 3,110,448	$ 2,996,280	$ 2,996,280	$ 0	$(114,168)
Reserves - Debt	$ 17,003	$ 17,003	$ 17,003	$ 0	$ 0
Reserves - Stability	$ 16,310,321	$ 19,868,750	$ 19,868,750	$ 0	$ 3,558,429
EXPENDITURES TOTAL:	**$ 37,507,426**	**$ 41,053,663**	**$ 41,053,663**	**$ 0**	**$ 3,546,237**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

109-LAW ENFORCEMENT TRUST FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Other Sources	$ 103,000	$ 103,000	$ 103,000	$ 0	$ 0
Fund Balance	$ 611,650	$ 662,253	$ 662,253	$ 0	$ 50,603
REVENUES TOTAL:	**$ 714,650**	**$ 765,253**	**$ 765,253**	**$ 0**	**$ 50,603**
EXPENDITURES:					
Transfers Out	$ 714,650	$ 765,253	$ 765,253	$ 0	$ 50,603
EXPENDITURES TOTAL:	**$ 714,650**	**$ 765,253**	**$ 765,253**	**$ 0**	**$ 50,603**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Intergovernmental Revenue	$ 2,707,973	$ 2,707,973	$ 2,707,973	$ 0	$ 0
Charges For Services	$ 0	$ 143,407	$ 143,407	$ 0	$ 143,407
Miscellaneous Revenues	$ 0	$ 13,975	$ 13,975	$ 0	$ 13,975
Subtotal:	**$ 2,707,973**	**$ 2,865,355**	**$ 2,865,355**	**$ 0**	**$ 157,382**
Fund Balance	$ 5,018,244	$ 897,493	$ 897,493	$ 0	$(4,120,751)
REVENUES TOTAL:	**$ 7,726,217**	**$ 3,762,848**	**$ 3,762,848**	**$ 0**	**$(3,963,369)**
EXPENDITURES:					
Personnel Services	$ 270,242	$ 295,694	$ 295,694	$ 0	$ 25,452
Operating Expenses	$ 7,230,975	$ 3,202,154	$ 3,202,154	$ 0	$(4,028,821)
Grants and Aids	$ 225,000	$ 265,000	$ 265,000	$ 0	$ 40,000
Subtotal:	**$ 7,726,217**	**$ 3,762,848**	**$ 3,762,848**	**$ 0**	**$(3,963,369)**
EXPENDITURES TOTAL:	**$ 7,726,217**	**$ 3,762,848**	**$ 3,762,848**	**$ 0**	**$(3,963,369)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

112-EMERGENCY(911)COMMUNICATIONS SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Intergovernmental Revenue	$ 2,110,257	$ 2,191,497	$ 2,191,497	$ 0	$ 81,240
Charges For Services	$ 153,511	$ 112,184	$ 112,184	$ 0	$(41,327)
Less 5% Statutory Reduction	$(113,188)	$(115,184)	$(115,184)	$ 0	$(1,996)
Subtotal:	**$ 2,150,580**	**$ 2,188,497**	**$ 2,188,497**	**$ 0**	**$ 37,917**
Fund Balance	$ 3,823,645	$ 4,663,319	$ 4,663,319	$ 0	$ 839,674
REVENUES TOTAL:	**$ 5,974,225**	**$ 6,851,816**	**$ 6,851,816**	**$ 0**	**$ 877,591**
EXPENDITURES:					
Transfers Out	$ 2,579,471	$ 2,640,498	$ 2,640,498	$ 0	$ 61,027
Reserves - Operating	$ 257,947	$ 300,000	$ 300,000	$ 0	$ 42,053
Reserves - Capital	$ 3,136,807	$ 3,911,318	$ 3,911,318	$ 0	$ 774,511
EXPENDITURES TOTAL:	**$ 5,974,225**	**$ 6,851,816**	**$ 6,851,816**	**$ 0**	**$ 877,591**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

115-COURT FACILITIES FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 1,337,607	$ 1,386,000	$ 1,386,000	$ 0	$ 48,393
Less 5% Statutory Reduction	$(66,880)	$(69,300)	$(69,300)	$ 0	$(2,420)
Subtotal:	**$ 1,270,727**	**$ 1,316,700**	**$ 1,316,700**	**$ 0**	**$ 45,973**
Fund Balance	$ 6,449,492	$ 6,170,941	$ 6,170,941	$ 0	$(278,551)
REVENUES TOTAL:	**$ 7,720,219**	**$ 7,487,641**	**$ 7,487,641**	**$ 0**	**$(232,578)**
EXPENDITURES:					
Operating Expenses	$ 199,300	$ 89,700	$ 736,704	$ 647,004	$ 537,404
Capital Outlay	$ 1,217,165	$ 3,720,157	$ 3,720,157	$ 0	$ 2,502,992
Subtotal:	**$ 1,416,465**	**$ 3,809,857**	**$ 4,456,861**	**$ 647,004**	**$ 3,040,396**
Transfers Out	$ 1,015,882	$ 785,816	$ 785,816	$ 0	$(230,066)
Reserves - Operating	$ 324,048	$ 233,553	$ 233,553	$ 0	$(90,495)
Reserves - Capital	$ 4,963,824	$ 2,658,415	$ 2,011,411	$(647,004)	$(2,952,413)
EXPENDITURES TOTAL:	**$ 7,720,219**	**$ 7,487,641**	**$ 7,487,641**	**$ 0**	**$(232,578)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Intergovernmental Revenue	$ 409,855	$ 411,105	$ 411,105	$ 0	$ 1,250
Subtotal:	**$ 409,855**	**$ 411,105**	**$ 411,105**	**$ 0**	**$ 1,250**
REVENUES TOTAL:	**$ 409,855**	**$ 411,105**	**$ 411,105**	**$ 0**	**$ 1,250**
EXPENDITURES:					
Operating Expenses	$ 409,855	$ 411,105	$ 411,105	$ 0	$ 1,250
Subtotal:	**$ 409,855**	**$ 411,105**	**$ 411,105**	**$ 0**	**$ 1,250**
EXPENDITURES TOTAL:	**$ 409,855**	**$ 411,105**	**$ 411,105**	**$ 0**	**$ 1,250**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

124-ENVIRONMENTAL LAND ACQUISITIONS SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Current Ad Valorem Taxes	$ 12,282,579	$ 13,045,779	$ 13,045,779	$ 0	$ 763,200
Less 5% Statutory Reduction	$(614,129)	$(652,289)	$(652,289)	$ 0	$(38,160)
Subtotal:	**$ 11,668,450**	**$ 12,393,490**	**$ 12,393,490**	**$ 0**	**$ 725,040**
Transfers In	$ 30,875	$ 0	$ 0	$ 0	$(30,875)
Fund Balance	$ 0	$ 3,463,012	$ 3,463,012	$ 0	$ 3,463,012
REVENUES TOTAL:	**$ 11,699,325**	**$ 15,856,502**	**$ 15,856,502**	**$ 0**	**$ 4,157,177**
EXPENDITURES:					
Operating Expenses	$ 500,000	$ 760,916	$ 760,916	$ 0	$ 260,916
Subtotal:	**$ 500,000**	**$ 760,916**	**$ 760,916**	**$ 0**	**$ 260,916**
Reserves - Capital	$ 11,199,325	$ 15,095,586	$ 15,095,586	$ 0	$ 3,896,261
EXPENDITURES TOTAL:	**$ 11,699,325**	**$ 15,856,502**	**$ 15,856,502**	**$ 0**	**$ 4,157,177**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Current Ad Valorem Taxes	$ 2,167,514	$ 2,302,196	$ 2,302,196	$ 0	$ 134,682
Miscellaneous Revenues	$ 71,230	$ 74,989	$ 74,989	$ 0	$ 3,759
Less 5% Statutory Reduction	$(111,937)	$(118,859)	$(118,859)	$ 0	$(6,922)
Subtotal:	**$ 2,126,807**	**$ 2,258,326**	**$ 2,258,326**	**$ 0**	**$ 131,519**
Fund Balance	$ 16,347,925	$ 18,210,593	$ 18,210,593	$ 0	$ 1,862,668
REVENUES TOTAL:	**$ 18,474,732**	**$ 20,468,919**	**$ 20,468,919**	**$ 0**	**$ 1,994,187**
EXPENDITURES:					
Personnel Services	$ 627,227	$ 628,860	$ 628,860	$ 0	$ 1,633
Operating Expenses	$ 1,340,262	$ 1,535,833	$ 1,535,833	$ 0	$ 195,571
Capital Outlay	$ 2,571,261	$ 2,601,271	$ 2,601,271	$ 0	$ 30,010
Debt Service	$ 39,491	$ 38,577	$ 38,577	$ 0	$(914)
Subtotal:	**$ 4,578,241**	**$ 4,804,541**	**$ 4,804,541**	**$ 0**	**$ 226,300**
Transfers Out	$ 237,617	$ 349,926	$ 349,926	$ 0	$ 112,309
Reserves - Operating	$ 488,420	$ 608,915	$ 608,915	$ 0	$ 120,495
Reserves - Debt	$ 19,288	$ 19,288	$ 19,288	$ 0	$ 0
Reserves - Restricted	$ 13,151,166	$ 14,686,249	$ 14,686,249	$ 0	$ 1,535,083
EXPENDITURES TOTAL:	**$ 18,474,732**	**$ 20,468,919**	**$ 20,468,919**	**$ 0**	**$ 1,994,187**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

128-SUBDIVISION POND MSBU SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 1,638,815	$ 1,728,210	$ 1,728,210	$ 0	$ 89,395
Less 5% Statutory Reduction	$(81,941)	$(86,414)	$(86,414)	$ 0	$(4,473)
Subtotal:	**$ 1,556,874**	**$ 1,641,796**	**$ 1,641,796**	**$ 0**	**$ 84,922**
Fund Balance	$ 574,412	$ 671,348	$ 671,348	$ 0	$ 96,936
REVENUES TOTAL:	**$ 2,131,286**	**$ 2,313,144**	**$ 2,313,144**	**$ 0**	**$ 181,858**
EXPENDITURES:					
Operating Expenses	$ 1,705,807	$ 1,882,738	$ 1,882,738	$ 0	$ 176,931
Subtotal:	**$ 1,705,807**	**$ 1,882,738**	**$ 1,882,738**	**$ 0**	**$ 176,931**
Transfers Out	$ 425,479	$ 430,406	$ 430,406	$ 0	$ 4,927
EXPENDITURES TOTAL:	**$ 2,131,286**	**$ 2,313,144**	**$ 2,313,144**	**$ 0**	**$ 181,858**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

129-STREET LIGHTING MSBU SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 346,711	$ 330,782	$ 330,782	$ 0	$(15,929)
Less 5% Statutory Reduction	$(17,337)	$(16,541)	$(16,541)	$ 0	$ 796
Subtotal:	**$ 329,374**	**$ 314,241**	**$ 314,241**	**$ 0**	**$(15,133)**
Fund Balance	$ 76,527	$ 59,825	$ 59,825	$ 0	$(16,702)
REVENUES TOTAL:	**$ 405,901**	**$ 374,066**	**$ 374,066**	**$ 0**	**$(31,835)**
EXPENDITURES:					
Operating Expenses	$ 324,143	$ 314,519	$ 314,519	$ 0	$(9,624)
Subtotal:	**$ 324,143**	**$ 314,519**	**$ 314,519**	**$ 0**	**$(9,624)**
Transfers Out	$ 81,758	$ 59,547	$ 59,547	$ 0	$(22,211)
EXPENDITURES TOTAL:	**$ 405,901**	**$ 374,066**	**$ 374,066**	**$ 0**	**$(31,835)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 949,342	$ 949,342	$ 949,342	$ 0	$ 0
Less 5% Statutory Reduction	$(47,467)	$(47,467)	$(47,467)	$ 0	$ 0
Subtotal:	**$ 901,875**	**$ 901,875**	**$ 901,875**	**$ 0**	**$ 0**
Transfers In	$ 1,505,930	$ 1,879,067	$ 1,879,067	$ 0	$ 373,137
Fund Balance	$ 379,888	$ 117,909	$ 117,909	$ 0	$(261,979)
REVENUES TOTAL:	**$ 2,787,693**	**$ 2,898,851**	**$ 2,898,851**	**$ 0**	**$ 111,158**
EXPENDITURES:					
Personnel Services	$ 745,347	$ 695,342	$ 695,342	$ 0	$(50,005)
Operating Expenses	$ 1,658,805	$ 1,823,806	$ 1,823,806	$ 0	$ 165,001
Capital Outlay	$ 364,000	$ 226,000	$ 226,000	$ 0	$(138,000)
Subtotal:	**$ 2,768,152**	**$ 2,745,148**	**$ 2,745,148**	**$ 0**	**$(23,004)**
Transfers Out	$ 19,541	$ 153,703	$ 153,703	$ 0	$ 134,162
EXPENDITURES TOTAL:	**$ 2,787,693**	**$ 2,898,851**	**$ 2,898,851**	**$ 0**	**$ 111,158**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

134-COUNTYWIDE FIRE FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Current Ad Valorem Taxes	$ 46,130,014	$ 48,535,159	$ 48,535,159	$ 0	$ 2,405,145
PY Delinquent Ad Valorem Tax	$ 1,000	$ 1,000	$ 1,000	$ 0	$ 0
Permits, Fees & Special Assessments	$ 59,587,808	$ 66,773,691	$ 66,773,691	$ 0	$ 7,185,883
Intergovernmental Revenue	$ 118,614	$ 111,428	$ 111,428	$ 0	$(7,186)
Charges For Services	$ 19,145,990	$ 22,207,093	$ 22,207,093	$ 0	$ 3,061,103
Miscellaneous Revenues	$ 3,474,446	$ 4,560,574	$ 4,560,574	$ 0	$ 1,086,128
Less 5% Statutory Reduction	$(6,422,395)	$(7,109,446)	$(7,109,446)	$ 0	$(687,051)
Subtotal:	**$ 122,035,477**	**$ 135,079,499**	**$ 135,079,499**	**$ 0**	**$ 13,044,022**
Transfers In	$ 4,376,682	$ 3,013,668	$ 3,013,668	$ 0	$(1,363,014)
Fund Balance	$ 40,570,242	$ 33,267,440	$ 33,267,440	$ 0	$(7,302,802)
REVENUES TOTAL:	**$ 166,982,401**	**$ 171,360,607**	**$ 171,360,607**	**$ 0**	**$ 4,378,206**
EXPENDITURES:					
Personnel Services	$ 72,382,937	$ 80,208,360	$ 80,208,360	$ 0	$ 7,825,423
Operating Expenses	$ 31,549,822	$ 34,712,193	$ 34,712,193	$ 0	$ 3,162,371
Capital Outlay	$ 508,056	$ 722,621	$ 856,377	$ 133,756	$ 348,321
Debt Service	$ 4,252,251	$ 4,367,128	$ 4,367,128	$ 0	$ 114,877
Subtotal:	**$ 108,693,066**	**$ 120,010,302**	**$ 120,144,058**	**$ 133,756**	**$ 11,450,992**
Transfers Out	$ 21,854,474	$ 15,091,810	$ 15,091,810	$ 0	$(6,762,664)
Reserves - Operating	$ 30,660,165	$ 28,970,608	$ 28,836,852	$(133,756)	$(1,823,313)
Reserves - Debt	$ 1,995,346	$ 2,183,568	$ 2,183,568	$ 0	$ 188,222
Reserves - Capital	$ 2,151,816	$ 2,104,319	$ 2,104,319	$ 0	$(47,497)
Reserves - Assigned	$ 1,627,534	$ 3,000,000	$ 3,000,000	$ 0	$ 1,372,466
EXPENDITURES TOTAL:	**$ 166,982,401**	**$ 171,360,607**	**$ 171,360,607**	**$ 0**	**$ 4,378,206**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

137-HOME FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Intergovernmental Revenue	$ 6,345,471	$ 3,688,821	$ 3,688,821	$ 0	$(2,656,650)
Subtotal:	**$ 6,345,471**	**$ 3,688,821**	**$ 3,688,821**	**$ 0**	**$(2,656,650)**
REVENUES TOTAL:	**$ 6,345,471**	**$ 3,688,821**	**$ 3,688,821**	**$ 0**	**$(2,656,650)**
EXPENDITURES:					
Personnel Services	$ 50,998	$ 44,166	$ 44,166	$ 0	$(6,832)
Operating Expenses	$ 5,237,051	$ 2,321,651	$ 2,321,651	$ 0	$(2,915,400)
Grants and Aids	$ 1,057,422	$ 1,323,004	$ 1,323,004	$ 0	$ 265,582
Subtotal:	**$ 6,345,471**	**$ 3,688,821**	**$ 3,688,821**	**$ 0**	**$(2,656,650)**
EXPENDITURES TOTAL:	**$ 6,345,471**	**$ 3,688,821**	**$ 3,688,821**	**$ 0**	**$(2,656,650)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

139-CRIMINAL JUSTICE TRAINING SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Judgment, Fines & Forfeits	$ 60,058	$ 63,180	$ 63,180	$ 0	$ 3,122
Less 5% Statutory Reduction	$(3,003)	$(3,159)	$(3,159)	$ 0	$(156)
Subtotal:	**$ 57,055**	**$ 60,021**	**$ 60,021**	**$ 0**	**$ 2,966**
Fund Balance	$ 44,155	$ 45,912	$ 45,912	$ 0	$ 1,757
REVENUES TOTAL:	**$ 101,210**	**$ 105,933**	**$ 105,933**	**$ 0**	**$ 4,723**
EXPENDITURES:					
Transfers Out	$ 101,210	$ 105,933	$ 105,933	$ 0	$ 4,723
EXPENDITURES TOTAL:	**$ 101,210**	**$ 105,933**	**$ 105,933**	**$ 0**	**$ 4,723**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

141-BOATING IMPROVEMENT FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 87,020	$ 32,704	$ 32,704	$ 0	$(54,316)
Miscellaneous Revenues	$ 6,127	$ 3,075	$ 3,075	$ 0	$(3,052)
Less 5% Statutory Reduction	$(4,657)	$(1,789)	$(1,789)	$ 0	$ 2,868
Subtotal:	**$ 88,490**	**$ 33,990**	**$ 33,990**	**$ 0**	**$(54,500)**
Fund Balance	$ 960,807	$ 936,524	$ 936,524	$ 0	$(24,283)
REVENUES TOTAL:	**$ 1,049,297**	**$ 970,514**	**$ 970,514**	**$ 0**	**$(78,783)**
EXPENDITURES:					
Capital Outlay	$ 359,797	$ 359,797	$ 359,797	$ 0	$ 0
Subtotal:	**$ 359,797**	**$ 359,797**	**$ 359,797**	**$ 0**	**$ 0**
Transfers Out	$ 55,741	$ 11,596	$ 11,596	$ 0	$(44,145)
Reserves - Operating	$ 7,897	$ 2,029	$ 2,029	$ 0	$(5,868)
Reserves - Capital	$ 625,862	$ 597,092	$ 597,092	$ 0	$(28,770)
EXPENDITURES TOTAL:	**$ 1,049,297**	**$ 970,514**	**$ 970,514**	**$ 0**	**$(78,783)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

142 - MOBILITY FEE EAST DISTRICT SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Fund Balance	$ 5,426,648	$ 4,841,232	$ 4,841,232	$ 0	$(585,416)
REVENUES TOTAL:	**$ 5,426,648**	**$ 4,841,232**	**$ 4,841,232**	**$ 0**	**$(585,416)**
EXPENDITURES:					
Capital Outlay	$ 3,683,580	$ 2,563,387	$ 2,563,387	$ 0	$(1,120,193)
Subtotal:	**$ 3,683,580**	**$ 2,563,387**	**$ 2,563,387**	**$ 0**	**$(1,120,193)**
Reserves - Capital	$ 1,743,068	$ 2,277,845	$ 2,277,845	$ 0	$ 534,777
EXPENDITURES TOTAL:	**$ 5,426,648**	**$ 4,841,232**	**$ 4,841,232**	**$ 0**	**$(585,416)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

143 - MOBILITY FEE WEST DISTRICT SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 38,738,952	$ 31,894,466	$ 31,894,466	$ 0	$(6,844,486)
Less 5% Statutory Reduction	$(1,090,328)	$(856,401)	$(856,401)	$ 0	$ 233,927
Subtotal:	**$ 37,648,624**	**$ 31,038,065**	**$ 31,038,065**	**$ 0**	**$(6,610,559)**
Other Sources	$ 3,704,750	$ 0	$ 0	$ 0	$(3,704,750)
Fund Balance	$ 104,508,773	$ 128,246,213	$ 128,246,213	$ 0	$ 23,737,440
REVENUES TOTAL:	**$ 145,862,147**	**$ 159,284,278**	**$ 159,284,278**	**$ 0**	**$ 13,422,131**
EXPENDITURES:					
Operating Expenses	$ 150,000	$ 150,000	$ 150,000	$ 0	$ 0
Capital Outlay	$ 109,336,743	$ 99,820,436	$ 99,820,436	$ 0	$(9,516,307)
Subtotal:	**$ 109,486,743**	**$ 99,970,436**	**$ 99,970,436**	**$ 0**	**$(9,516,307)**
Transfers Out	$ 94,496	$ 77,674	$ 77,674	$ 0	$(16,822)
Reserves - Capital	$ 36,280,908	$ 59,236,168	$ 59,236,168	$ 0	$ 22,955,260
EXPENDITURES TOTAL:	**$ 145,862,147**	**$ 159,284,278**	**$ 159,284,278**	**$ 0**	**$ 13,422,131**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

145 - RED LIGHT CAMERAS SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Judgment, Fines & Forfeits	$ 1,918,346	$ 1,170,110	$ 1,170,110	$ 0	$(748,236)
Less 5% Statutory Reduction	$(95,917)	$(58,506)	$(58,506)	$ 0	$ 37,411
Subtotal:	**$ 1,822,429**	**$ 1,111,604**	**$ 1,111,604**	**$ 0**	**$(710,825)**
Fund Balance	$ 2,721,364	$ 3,185,517	$ 3,185,517	$ 0	$ 464,153
REVENUES TOTAL:	**$ 4,543,793**	**$ 4,297,121**	**$ 4,297,121**	**$ 0**	**$(246,672)**
EXPENDITURES:					
Operating Expenses	$ 1,926,160	$ 1,557,700	$ 1,557,700	$ 0	$(368,460)
Capital Outlay	$ 1,238,721	$ 1,223,148	$ 1,223,148	$ 0	$(15,573)
Subtotal:	**$ 3,164,881**	**$ 2,780,848**	**$ 2,780,848**	**$ 0**	**$(384,033)**
Transfers Out	$ 21,173	$ 32,743	$ 32,743	$ 0	$ 11,570
Reserves - Restricted	$ 1,357,739	$ 1,483,530	$ 1,483,530	$ 0	$ 125,791
EXPENDITURES TOTAL:	**$ 4,543,793**	**$ 4,297,121**	**$ 4,297,121**	**$ 0**	**$(246,672)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Miscellaneous Revenues	$ 6,542	$ 7,000	$ 7,000	$ 0	$ 458
Less 5% Statutory Reduction	$(327)	$(350)	$(350)	$ 0	$(23)
Subtotal:	**$ 6,215**	**$ 6,650**	**$ 6,650**	**$ 0**	**$ 435**
Fund Balance	$ 1,118,002	$ 1,352,161	$ 1,352,161	$ 0	$ 234,159
REVENUES TOTAL:	**$ 1,124,217**	**$ 1,358,811**	**$ 1,358,811**	**$ 0**	**$ 234,594**
EXPENDITURES:					
Operating Expenses	$ 1,124,217	$ 1,358,811	$ 1,358,811	$ 0	$ 234,594
Subtotal:	**$ 1,124,217**	**$ 1,358,811**	**$ 1,358,811**	**$ 0**	**$ 234,594**
EXPENDITURES TOTAL:	**$ 1,124,217**	**$ 1,358,811**	**$ 1,358,811**	**$ 0**	**$ 234,594**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

148-BUILDING FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 10,925,167	$ 9,784,565	$ 9,784,565	$ 0	$(1,140,602)
Charges For Services	$ 149,316	$ 128,308	$ 128,308	$ 0	$(21,008)
Judgment, Fines & Forfeits	$ 9,555	$ 9,555	$ 9,555	$ 0	$ 0
Miscellaneous Revenues	$ 8,042	$ 7,372	$ 7,372	$ 0	$(670)
Less 5% Statutory Reduction	$(554,604)	$(496,490)	$(496,490)	$ 0	$ 58,114
Subtotal:	**$ 10,537,476**	**$ 9,433,310**	**$ 9,433,310**	**$ 0**	**$(1,104,166)**
Other Sources	$ 375,000	$ 0	$ 0	$ 0	$(375,000)
Fund Balance	$ 20,404,444	$ 16,253,660	$ 16,253,660	$ 0	$(4,150,784)
REVENUES TOTAL:	**$ 31,316,920**	**$ 25,686,970**	**$ 25,686,970**	**$ 0**	**$(5,629,950)**
EXPENDITURES:					
Personnel Services	$ 9,134,348	$ 7,657,706	$ 7,657,706	$ 0	$(1,476,642)
Operating Expenses	$ 9,570,224	$ 9,895,230	$ 9,895,230	$ 0	$ 325,006
Capital Outlay	$ 5,690,266	$ 4,770,000	$ 4,770,000	$ 0	$(920,266)
Debt Service	$ 284,439	$ 279,445	$ 279,445	$ 0	$(4,994)
Subtotal:	**$ 24,679,277**	**$ 22,602,381**	**$ 22,602,381**	**$ 0**	**$(2,076,896)**
Transfers Out	$ 873,101	$ 1,032,039	$ 1,032,039	$ 0	$ 158,938
Reserves - Operating	$ 5,220,713	$ 1,912,828	$ 1,912,828	$ 0	$(3,307,885)
Reserves - Debt	$ 139,723	$ 139,722	$ 139,722	$ 0	$(1)
Reserves - Stability	$ 404,106	$ 0	$ 0	$ 0	$(404,106)
EXPENDITURES TOTAL:	**$ 31,316,920**	**$ 25,686,970**	**$ 25,686,970**	**$ 0**	**$(5,629,950)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

149-EAST 192 CRA SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 2,196,584	$ 3,821,454	$ 3,821,454	$ 0	$ 1,624,870
Other Sources	$ 3,899,337	$ 3,899,337	$ 3,899,337	$ 0	$ 0
Fund Balance	$ 2,785,828	$ 7,207,088	$ 7,207,088	$ 0	$ 4,421,260
REVENUES TOTAL:	**$ 8,881,749**	**$ 14,927,879**	**$ 14,927,879**	**$ 0**	**$ 6,046,130**
EXPENDITURES:					
Personnel Services	$ 73,558	$ 76,105	$ 76,105	$ 0	$ 2,547
Operating Expenses	$ 358,075	$ 2,102,938	$ 710,506	$(1,392,432)	$ 352,431
Capital Outlay	$ 4,739,532	$ 9,103,803	$ 9,103,803	$ 0	$ 4,364,271
Grants and Aids	$ 0	$ 3,000,000	$ 3,000,000	$ 0	$ 3,000,000
Subtotal:	**$ 5,171,165**	**$ 14,282,846**	**$ 12,890,414**	**$(1,392,432)**	**$ 7,719,249**
Transfers Out	$ 45,374	$ 35,917	$ 35,917	$ 0	$(9,457)
Reserves - Operating	$ 132,810	$ 73,935	$ 73,935	$ 0	$(58,875)
Reserves - Capital	$ 3,532,400	$ 535,181	$ 535,181	$ 0	$(2,997,219)
Reserves - Restricted	$ 0	$ 0	$ 1,392,432	$ 1,392,432	$ 1,392,432
EXPENDITURES TOTAL:	**$ 8,881,749**	**$ 14,927,879**	**$ 14,927,879**	**$ 0**	**$ 6,046,130**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

151-CDBG FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Intergovernmental Revenue	$ 7,363,401	$ 3,972,822	$ 3,972,822	$ 0	$(3,390,579)
Subtotal:	**$ 7,363,401**	**$ 3,972,822**	**$ 3,972,822**	**$ 0**	**$(3,390,579)**
REVENUES TOTAL:	**$ 7,363,401**	**$ 3,972,822**	**$ 3,972,822**	**$ 0**	**$(3,390,579)**
EXPENDITURES:					
Personnel Services	$ 171,748	$ 256,022	$ 256,022	$ 0	$ 84,274
Operating Expenses	$ 6,031,197	$ 3,244,794	$ 3,244,794	$ 0	$(2,786,403)
Capital Outlay	$ 609,188	$ 0	$ 0	$ 0	$(609,188)
Grants and Aids	$ 551,268	$ 472,006	$ 472,006	$ 0	$(79,262)
Subtotal:	**$ 7,363,401**	**$ 3,972,822**	**$ 3,972,822**	**$ 0**	**$(3,390,579)**
EXPENDITURES TOTAL:	**$ 7,363,401**	**$ 3,972,822**	**$ 3,972,822**	**$ 0**	**$(3,390,579)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Current Ad Valorem Taxes	$ 2,082,617	$ 2,172,508	$ 2,172,508	$ 0	$ 89,891
Less 5% Statutory Reduction	$(104,134)	$(108,625)	$(108,625)	$ 0	$(4,491)
Subtotal:	**$ 1,978,483**	**$ 2,063,883**	**$ 2,063,883**	**$ 0**	**$ 85,400**
Fund Balance	$ 431,459	$ 722,671	$ 722,671	$ 0	$ 291,212
REVENUES TOTAL:	**$ 2,409,942**	**$ 2,786,554**	**$ 2,786,554**	**$ 0**	**$ 376,612**
EXPENDITURES:					
Operating Expenses	$ 2,000,162	$ 2,358,801	$ 2,358,801	$ 0	$ 358,639
Subtotal:	**$ 2,000,162**	**$ 2,358,801**	**$ 2,358,801**	**$ 0**	**$ 358,639**
Transfers Out	$ 389,780	$ 407,753	$ 407,753	$ 0	$ 17,973
Reserves - Operating	$ 10,000	$ 10,000	$ 10,000	$ 0	$ 0
Reserves - Assigned	$ 10,000	$ 10,000	$ 10,000	$ 0	$ 0
EXPENDITURES TOTAL:	**$ 2,409,942**	**$ 2,786,554**	**$ 2,786,554**	**$ 0**	**$ 376,612**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 57,819,449	$ 57,819,659	$ 57,819,659	$ 0	$ 210
Less 5% Statutory Reduction	$(2,300)	$(2,890,983)	$(2,890,983)	$ 0	$(2,888,683)
Subtotal:	**$ 57,817,149**	**$ 54,928,676**	**$ 54,928,676**	**$ 0**	**$(2,888,473)**
Fund Balance	$ 1,252,295	$ 4,444,289	$ 4,444,289	$ 0	$ 3,191,994
REVENUES TOTAL:	**$ 59,069,444**	**$ 59,372,965**	**$ 59,372,965**	**$ 0**	**$ 303,521**
EXPENDITURES:					
Operating Expenses	$ 58,908,545	$ 59,212,786	$ 59,212,786	$ 0	$ 304,241
Subtotal:	**$ 58,908,545**	**$ 59,212,786**	**$ 59,212,786**	**$ 0**	**$ 304,241**
Transfers Out	$ 160,899	$ 160,179	$ 160,179	$ 0	$(720)
EXPENDITURES TOTAL:	**$ 59,069,444**	**$ 59,372,965**	**$ 59,372,965**	**$ 0**	**$ 303,521**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Intergovernmental Revenue	$ 4,849,595	$ 4,561,012	$ 4,561,012	$ 0	$(288,583)
Miscellaneous Revenues	$ 26,446	$ 26,446	$ 26,446	$ 0	$ 0
Less 5% Statutory Reduction	$(243,802)	$(229,373)	$(229,373)	$ 0	$ 14,429
Subtotal:	**$ 4,632,239**	**$ 4,358,085**	**$ 4,358,085**	**$ 0**	**$(274,154)**
Transfers In	$ 11,958,071	$ 14,118,096	$ 14,118,096	$ 0	$ 2,160,025
Other Sources	$ 2,246,262	$ 0	$ 0	$ 0	$(2,246,262)
Fund Balance	$ 3,161,836	$ 1,708,136	$ 1,708,136	$ 0	$(1,453,700)
REVENUES TOTAL:	**$ 21,998,408**	**$ 20,184,317**	**$ 20,184,317**	**$ 0**	**$(1,814,091)**
EXPENDITURES:					
Operating Expenses	$ 16,450,000	$ 16,450,000	$ 16,450,000	$ 0	$ 0
Capital Outlay	$ 2,246,262	$ 642,017	$ 642,017	$ 0	$(1,604,245)
Debt Service	$ 2,361,564	$ 2,137,946	$ 2,137,946	$ 0	$(223,618)
Subtotal:	**$ 21,057,826**	**$ 19,229,963**	**$ 19,229,963**	**$ 0**	**$(1,827,863)**
Transfers Out	$ 67,134	$ 62,422	$ 62,422	$ 0	$(4,712)
Reserves - Debt	$ 873,448	$ 891,932	$ 891,932	$ 0	$ 18,484
EXPENDITURES TOTAL:	**$ 21,998,408**	**$ 20,184,317**	**$ 20,184,317**	**$ 0**	**$(1,814,091)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

155-WEST 192 MSBU PHASE I SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 4,465,208	$ 2,991,267	$ 2,991,267	$ 0	$(1,473,941)
Miscellaneous Revenues	$ 125,585	$ 111,202	$ 111,202	$ 0	$(14,383)
Less 5% Statutory Reduction	$(229,540)	$(155,123)	$(155,123)	$ 0	$ 74,417
Subtotal:	**$ 4,361,253**	**$ 2,947,346**	**$ 2,947,346**	**$ 0**	**$(1,413,907)**
Fund Balance	$ 1,184,933	$ 2,587,966	$ 2,587,966	$ 0	$ 1,403,033
REVENUES TOTAL:	**$ 5,546,186**	**$ 5,535,312**	**$ 5,535,312**	**$ 0**	**$(10,874)**
EXPENDITURES:					
Personnel Services	$ 228,172	$ 155,440	$ 155,440	$ 0	$(72,732)
Operating Expenses	$ 3,912,850	$ 3,886,154	$ 3,886,154	$ 0	$(26,696)
Capital Outlay	$ 38,385	$ 0	$ 0	$ 0	$(38,385)
Subtotal:	**$ 4,179,407**	**$ 4,041,594**	**$ 4,041,594**	**$ 0**	**$(137,813)**
Transfers Out	$ 136,399	$ 121,217	$ 121,217	$ 0	$(15,182)
Reserves - Operating	$ 730,380	$ 768,735	$ 768,735	$ 0	$ 38,355
Reserves - Capital	$ 500,000	$ 603,766	$ 603,766	$ 0	$ 103,766
EXPENDITURES TOTAL:	**$ 5,546,186**	**$ 5,535,312**	**$ 5,535,312**	**$ 0**	**$(10,874)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Intergovernmental Revenue	$ 112,523,042	$ 94,743,766	$ 94,511,113	$(232,653)	$(18,011,929)
Subtotal:	**$ 112,523,042**	**$ 94,743,766**	**$ 94,511,113**	**$(232,653)**	**$(18,011,929)**
REVENUES TOTAL:	**$ 112,523,042**	**$ 94,743,766**	**$ 94,511,113**	**$(232,653)**	**$(18,011,929)**
EXPENDITURES:					
Personnel Services	$ 3,231,238	$ 476,225	$ 477,653	$ 1,428	$(2,753,585)
Operating Expenses	$ 8,169,214	$ 15,223,561	$ 14,635,347	$(588,214)	$ 6,466,133
Capital Outlay	$ 98,176,364	$ 77,321,368	$ 77,321,368	$ 0	$(20,854,996)
Grants and Aids	$ 2,844,423	$ 1,533,703	$ 1,533,703	$ 0	$(1,310,720)
Subtotal:	**$ 112,421,239**	**$ 94,554,857**	**$ 93,968,071**	**$(586,786)**	**$(18,453,168)**
Transfers Out	$ 101,803	$ 188,909	$ 543,042	$ 354,133	$ 441,239
EXPENDITURES TOTAL:	**$ 112,523,042**	**$ 94,743,766**	**$ 94,511,113**	**$(232,653)**	**$(18,011,929)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 1,162,089	$ 1,361,544	$ 1,361,544	$ 0	$ 199,455
Judgment, Fines & Forfeits	$ 263,250	$ 237,244	$ 237,244	$ 0	$(26,006)
Miscellaneous Revenues	$ 30,644	$ 30,644	$ 30,644	$ 0	$ 0
Less 5% Statutory Reduction	$(72,799)	$(81,472)	$(81,472)	$ 0	$(8,673)
Subtotal:	**$ 1,383,184**	**$ 1,547,960**	**$ 1,547,960**	**$ 0**	**$ 164,776**
Transfers In	$ 1,882,994	$ 2,382,417	$ 2,382,417	$ 0	$ 499,423
Fund Balance	$ 710,887	$ 853,363	$ 853,363	$ 0	$ 142,476
REVENUES TOTAL:	**$ 3,977,065**	**$ 4,783,740**	**$ 4,783,740**	**$ 0**	**$ 806,675**
EXPENDITURES:					
Personnel Services	$ 450,116	$ 451,855	$ 451,855	$ 0	$ 1,739
Operating Expenses	$ 2,642,902	$ 3,475,166	$ 3,475,166	$ 0	$ 832,264
Capital Outlay	$ 213,833	$ 168,831	$ 168,831	$ 0	$(45,002)
Debt Service	$ 4,866	$ 4,755	$ 4,755	$ 0	$(111)
Subtotal:	**$ 3,311,717**	**$ 4,100,607**	**$ 4,100,607**	**$ 0**	**$ 788,890**
Transfers Out	$ 294,997	$ 322,897	$ 322,897	$ 0	$ 27,900
Reserves - Operating	$ 367,974	$ 357,859	$ 357,859	$ 0	$(10,115)
Reserves - Debt	$ 2,377	$ 2,377	$ 2,377	$ 0	$ 0
EXPENDITURES TOTAL:	**$ 3,977,065**	**$ 4,783,740**	**$ 4,783,740**	**$ 0**	**$ 806,675**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

168-SECTION 8 FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Intergovernmental Revenue	$ 32,522,338	$ 36,119,852	$ 36,119,852	$ 0	$ 3,597,514
Miscellaneous Revenues	$ 138,624	$ 159,009	$ 159,009	$ 0	$ 20,385
Less 5% Statutory Reduction	$(6,931)	$(7,950)	$(7,950)	$ 0	$(1,019)
Subtotal:	**$ 32,654,031**	**$ 36,270,911**	**$ 36,270,911**	**$ 0**	**$ 3,616,880**
Fund Balance	$ 5,140,115	$ 5,225,120	$ 5,225,120	$ 0	$ 85,005
REVENUES TOTAL:	**$ 37,794,146**	**$ 41,496,031**	**$ 41,496,031**	**$ 0**	**$ 3,701,885**
EXPENDITURES:					
Personnel Services	$ 1,083,762	$ 1,045,973	$ 1,045,973	$ 0	$(37,789)
Operating Expenses	$ 36,624,140	$ 40,364,046	$ 40,364,046	$ 0	$ 3,739,906
Capital Outlay	$ 0	$ 0	$ 0	$ 0	$ 0
Debt Service	$ 9,574	$ 9,341	$ 9,341	$ 0	$(233)
Subtotal:	**$ 37,717,476**	**$ 41,419,360**	**$ 41,419,360**	**$ 0**	**$ 3,701,884**
Transfers Out	$ 72,000	$ 72,001	$ 72,001	$ 0	$ 1
Reserves - Debt	$ 4,670	$ 4,670	$ 4,670	$ 0	$ 0
EXPENDITURES TOTAL:	**$ 37,794,146**	**$ 41,496,031**	**$ 41,496,031**	**$ 0**	**$ 3,701,885**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

177-FIRE IMPACT FEE FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 2,781,033	$ 2,723,219	$ 2,723,219	$ 0	$(57,814)
Less 5% Statutory Reduction	$(139,052)	$(136,161)	$(136,161)	$ 0	$ 2,891
Subtotal:	**$ 2,641,981**	**$ 2,587,058**	**$ 2,587,058**	**$ 0**	**$(54,923)**
Fund Balance	$ 7,394,227	$ 5,611,531	$ 5,611,531	$ 0	$(1,782,696)
REVENUES TOTAL:	**$ 10,036,208**	**$ 8,198,589**	**$ 8,198,589**	**$ 0**	**$(1,837,619)**
EXPENDITURES:					
Operating Expenses	$ 23,105	$ 32,000	$ 32,000	$ 0	$ 8,895
Capital Outlay	$ 4,665,173	$ 0	$ 0	$ 0	$(4,665,173)
Subtotal:	**$ 4,688,278**	**$ 32,000**	**$ 32,000**	**$ 0**	**$(4,656,278)**
Transfers Out	$ 98,763	$ 159,859	$ 159,859	$ 0	$ 61,096
Reserves - Capital	$ 5,249,167	$ 8,006,730	$ 8,006,730	$ 0	$ 2,757,563
EXPENDITURES TOTAL:	**$ 10,036,208**	**$ 8,198,589**	**$ 8,198,589**	**$ 0**	**$(1,837,619)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

178-PARKS IMPACT FEE FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 9,947,649	$ 7,625,960	$ 7,625,960	$ 0	$(2,321,689)
Less 5% Statutory Reduction	$(497,382)	$(381,298)	$(381,298)	$ 0	$ 116,084
Subtotal:	**$ 9,450,267**	**$ 7,244,662**	**$ 7,244,662**	**$ 0**	**$(2,205,605)**
Fund Balance	$ 63,277,942	$ 51,628,657	$ 51,942,256	$ 313,599	$(11,335,686)
REVENUES TOTAL:	**$ 72,728,209**	**$ 58,873,319**	**$ 59,186,918**	**$ 313,599**	**$(13,541,291)**
EXPENDITURES:					
Operating Expenses	$ 3,253,438	$ 2,361,195	$ 2,361,195	$ 0	$(892,243)
Capital Outlay	$ 55,991,341	$ 42,092,872	$ 42,406,471	$ 313,599	$(13,584,870)
Subtotal:	**$ 59,244,779**	**$ 44,454,067**	**$ 44,767,666**	**$ 313,599**	**$(14,477,113)**
Transfers Out	$ 164,024	$ 93,074	$ 93,074	$ 0	$(70,950)
Reserves - Capital	$ 5,856,954	$ 14,218,178	$ 14,218,178	$ 0	$ 8,361,224
Reserves - Assigned	$ 7,354,452	$ 0	$ 0	$ 0	$(7,354,452)
Reserves - Restricted	$ 108,000	$ 108,000	$ 108,000	$ 0	$ 0
EXPENDITURES TOTAL:	**$ 72,728,209**	**$ 58,873,319**	**$ 59,186,918**	**$ 313,599**	**$(13,541,291)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

180-INMATE WELFARE FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 60,688	$ 41,025	$ 41,025	$ 0	$(19,663)
Miscellaneous Revenues	$ 738,493	$ 738,493	$ 738,493	$ 0	$ 0
Less 5% Statutory Reduction	$(3,034)	$(2,051)	$(2,051)	$ 0	$ 983
Subtotal:	**$ 796,147**	**$ 777,467**	**$ 777,467**	**$ 0**	**$(18,680)**
Fund Balance	$ 2,848,647	$ 3,064,612	$ 3,064,612	$ 0	$ 215,965
REVENUES TOTAL:	**$ 3,644,794**	**$ 3,842,079**	**$ 3,842,079**	**$ 0**	**$ 197,285**
EXPENDITURES:					
Personnel Services	$ 237,219	$ 251,164	$ 251,164	$ 0	$ 13,945
Operating Expenses	$ 856,838	$ 862,980	$ 862,980	$ 0	$ 6,142
Subtotal:	**$ 1,094,057**	**$ 1,114,144**	**$ 1,114,144**	**$ 0**	**$ 20,087**
Reserves - Operating	$ 362,582	$ 333,781	$ 333,781	$ 0	$(28,801)
Reserves - Stability	$ 2,188,155	$ 2,394,154	$ 2,394,154	$ 0	$ 205,999
EXPENDITURES TOTAL:	**$ 3,644,794**	**$ 3,842,079**	**$ 3,842,079**	**$ 0**	**$ 197,285**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Fund Balance	$ 526,045	$ 187,190	$ 187,190	$ 0	$(338,855)
REVENUES TOTAL:	**$ 526,045**	**$ 187,190**	**$ 187,190**	**$ 0**	**$(338,855)**
EXPENDITURES:					
Capital Outlay	$ 526,045	$ 160,289	$ 160,289	$ 0	$(365,756)
Subtotal:	**$ 526,045**	**$ 160,289**	**$ 160,289**	**$ 0**	**$(365,756)**
Reserves - Capital	$ 0	$ 26,901	$ 26,901	$ 0	$ 26,901
EXPENDITURES TOTAL:	**$ 526,045**	**$ 187,190**	**$ 187,190**	**$ 0**	**$(338,855)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Other Taxes	$ 8,753,130	$ 9,042,076	$ 9,042,076	$ 0	$ 288,946
Less 5% Statutory Reduction	$(437,656)	$(452,104)	$(452,104)	$ 0	$(14,448)
Subtotal:	**$ 8,315,474**	**$ 8,589,972**	**$ 8,589,972**	**$ 0**	**$ 274,498**
Transfers In	$ 7,840,746	$ 10,764,570	$ 10,764,570	$ 0	$ 2,923,824
Fund Balance	$ 630,014	$ 662,477	$ 662,477	$ 0	$ 32,463
REVENUES TOTAL:	**$ 16,786,234**	**$ 20,017,019**	**$ 20,017,019**	**$ 0**	**$ 3,230,785**
EXPENDITURES:					
Operating Expenses	$ 16,759,238	$ 19,988,816	$ 19,988,816	$ 0	$ 3,229,578
Subtotal:	**$ 16,759,238**	**$ 19,988,816**	**$ 19,988,816**	**$ 0**	**$ 3,229,578**
Transfers Out	$ 26,996	$ 28,203	$ 28,203	$ 0	$ 1,207
EXPENDITURES TOTAL:	**$ 16,786,234**	**$ 20,017,019**	**$ 20,017,019**	**$ 0**	**$ 3,230,785**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

190 - MOBILITY FEE NORTHEAST DISTRICT FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 24,546,013	$ 21,037,511	$ 21,037,511	$ 0	$(3,508,502)
Less 5% Statutory Reduction	$(431,545)	$(696,076)	$(696,076)	$ 0	$(264,531)
Subtotal:	**$ 24,114,468**	**$ 20,341,435**	**$ 20,341,435**	**$ 0**	**$(3,773,033)**
Transfers In	$ 14,399,545	$ 0	$ 0	$ 0	$(14,399,545)
Fund Balance	$ 32,852,927	$ 42,810,982	$ 42,810,982	$ 0	$ 9,958,055
REVENUES TOTAL:	**$ 71,366,940**	**$ 63,152,417**	**$ 63,152,417**	**$ 0**	**$(8,214,523)**
EXPENDITURES:					
Operating Expenses	$ 60,000	$ 60,000	$ 60,000	$ 0	$ 0
Capital Outlay	$ 71,256,560	$ 42,917,239	$ 42,917,239	$ 0	$(28,339,321)
Subtotal:	**$ 71,316,560**	**$ 42,977,239**	**$ 42,977,239**	**$ 0**	**$(28,339,321)**
Transfers Out	$ 50,380	$ 47,601	$ 47,601	$ 0	$(2,779)
Reserves - Capital	$ 0	$ 20,127,577	$ 20,127,577	$ 0	$ 20,127,577
EXPENDITURES TOTAL:	**$ 71,366,940**	**$ 63,152,417**	**$ 63,152,417**	**$ 0**	**$(8,214,523)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 12,343,215	$ 9,026,144	$ 9,026,144	$ 0	$(3,317,071)
Less 5% Statutory Reduction	$(355,682)	$(332,137)	$(332,137)	$ 0	$ 23,545
Subtotal:	**$ 11,987,533**	**$ 8,694,007**	**$ 8,694,007**	**$ 0**	**$(3,293,526)**
Transfers In	$ 470,175	$ 0	$ 0	$ 0	$(470,175)
Fund Balance	$ 33,399,124	$ 35,730,984	$ 35,730,984	$ 0	$ 2,331,860
REVENUES TOTAL:	**$ 45,856,832**	**$ 44,424,991**	**$ 44,424,991**	**$ 0**	**$(1,431,841)**
EXPENDITURES:					
Operating Expenses	$ 20,000	$ 20,000	$ 20,000	$ 0	$ 0
Capital Outlay	$ 45,807,848	$ 40,716,460	$ 40,716,460	$ 0	$(5,091,388)
Subtotal:	**$ 45,827,848**	**$ 40,736,460**	**$ 40,736,460**	**$ 0**	**$(5,091,388)**
Transfers Out	$ 28,984	$ 28,000	$ 28,000	$ 0	$(984)
Reserves - Capital	$ 0	$ 3,660,531	$ 3,660,531	$ 0	$ 3,660,531
EXPENDITURES TOTAL:	**$ 45,856,832**	**$ 44,424,991**	**$ 44,424,991**	**$ 0**	**$(1,431,841)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 39,669,467	$ 48,002,464	$ 48,002,464	$ 0	$ 8,332,997
Fund Balance	$ 19,155,507	$ 31,304,167	$ 31,304,167	$ 0	$ 12,148,660
REVENUES TOTAL:	**$ 58,824,974**	**$ 79,306,631**	**$ 79,306,631**	**$ 0**	**$ 20,481,657**
EXPENDITURES:					
Capital Outlay	$ 0	$ 14,869,720	$ 14,869,720	$ 0	$ 14,869,720
Subtotal:	**$ 0**	**$ 14,869,720**	**$ 14,869,720**	**$ 0**	**$ 14,869,720**
Transfers Out	$ 41,656,795	$ 48,002,464	$ 48,002,464	$ 0	$ 6,345,669
Reserves - Capital	$ 17,168,179	$ 16,434,447	$ 16,434,447	$ 0	$(733,732)
EXPENDITURES TOTAL:	**$ 58,824,974**	**$ 79,306,631**	**$ 79,306,631**	**$ 0**	**$ 20,481,657**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

193 - SOUTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 16,943,067	$ 21,058,399	$ 21,058,399	$ 0	$ 4,115,332
Fund Balance	$ 0	$ 1,802,218	$ 1,802,218	$ 0	$ 1,802,218
REVENUES TOTAL:	**$ 16,943,067**	**$ 22,860,617**	**$ 22,860,617**	**$ 0**	**$ 5,917,550**
EXPENDITURES:					
Transfers Out	$ 15,910,250	$ 21,058,399	$ 21,058,399	$ 0	$ 5,148,149
Reserves - Capital	$ 1,032,817	$ 1,802,218	$ 1,802,218	$ 0	$ 769,401
EXPENDITURES TOTAL:	**$ 16,943,067**	**$ 22,860,617**	**$ 22,860,617**	**$ 0**	**$ 5,917,550**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

DEBT SERVICE FUNDS

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CHANGES

BETWEEN STAGES

No adjustments have been made to the Debt Service Funds since the Tentative Budget was presented on 9/03/2026.

DEBT SERVICE FUND GROUP

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 300,000	$ 300,000	$ 300,000	$ 0	$ 0
Less 5% Statutory Reduction	$(15,000)	$(15,000)	$(15,000)	$ 0	$ 0
Subtotal:	**$ 285,000**	**$ 285,000**	**$ 285,000**	**$ 0**	**$ 0**
Transfers In	$ 30,407,485	$ 36,331,878	$ 36,331,878	$ 0	$ 5,924,393
Fund Balance	$ 37,434,699	$ 41,692,119	$ 41,692,119	$ 0	$ 4,257,420
REVENUES TOTAL:	**$ 68,127,184**	**$ 78,308,997**	**$ 78,308,997**	**$ 0**	**$ 10,181,813**
EXPENDITURES:					
Debt Service	$ 30,720,678	$ 32,733,784	$ 32,733,784	$ 0	$ 2,013,106
Subtotal:	**$ 30,720,678**	**$ 32,733,784**	**$ 32,733,784**	**$ 0**	**$ 2,013,106**
Transfers Out	$ 30,875	$ 0	$ 0	$ 0	$(30,875)
Reserves - Debt	$ 37,375,631	$ 45,575,213	$ 45,575,213	$ 0	$ 8,199,582
EXPENDITURES TOTAL:	**$ 68,127,184**	**$ 78,308,997**	**$ 78,308,997**	**$ 0**	**$ 10,181,813**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 2,323,587	$ 3,492,810	$ 3,492,810	$ 0	$ 1,169,223
Fund Balance	$ 2,921,245	$ 2,339,215	$ 2,339,215	$ 0	$(582,030)
REVENUES TOTAL:	**$ 5,244,832**	**$ 5,832,025**	**$ 5,832,025**	**$ 0**	**$ 587,193**
EXPENDITURES:					
Debt Service	$ 2,915,213	$ 2,917,412	$ 2,917,412	$ 0	$ 2,199
Subtotal:	**$ 2,915,213**	**$ 2,917,412**	**$ 2,917,412**	**$ 0**	**$ 2,199**
Reserves - Debt	$ 2,329,619	$ 2,914,613	$ 2,914,613	$ 0	$ 584,994
EXPENDITURES TOTAL:	**$ 5,244,832**	**$ 5,832,025**	**$ 5,832,025**	**$ 0**	**$ 587,193**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

243-DS TDT REV BOND SERIES 2016 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 1,385,642	$ 1,720,893	$ 1,720,893	$ 0	$ 335,251
Fund Balance	$ 2,375,296	$ 2,407,748	$ 2,407,748	$ 0	$ 32,452
REVENUES TOTAL:	**$ 3,760,938**	**$ 4,128,641**	**$ 4,128,641**	**$ 0**	**$ 367,703**
EXPENDITURES:					
Debt Service	$ 1,372,340	$ 1,372,838	$ 1,372,838	$ 0	$ 498
Subtotal:	**$ 1,372,340**	**$ 1,372,838**	**$ 1,372,838**	**$ 0**	**$ 498**
Reserves - Debt	$ 2,388,598	$ 2,755,803	$ 2,755,803	$ 0	$ 367,205
EXPENDITURES TOTAL:	**$ 3,760,938**	**$ 4,128,641**	**$ 4,128,641**	**$ 0**	**$ 367,703**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

246 - DS PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 1,479,912	$ 1,886,548	$ 1,886,548	$ 0	$ 406,636
Fund Balance	$ 1,062,164	$ 1,068,171	$ 1,068,171	$ 0	$ 6,007
REVENUES TOTAL:	**$ 2,542,076**	**$ 2,954,719**	**$ 2,954,719**	**$ 0**	**$ 412,643**
EXPENDITURES:					
Debt Service	$ 1,474,620	$ 1,469,877	$ 1,469,877	$ 0	$(4,743)
Subtotal:	**$ 1,474,620**	**$ 1,469,877**	**$ 1,469,877**	**$ 0**	**$(4,743)**
Reserves - Debt	$ 1,067,456	$ 1,484,842	$ 1,484,842	$ 0	$ 417,386
EXPENDITURES TOTAL:	**$ 2,542,076**	**$ 2,954,719**	**$ 2,954,719**	**$ 0**	**$ 412,643**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

247-DS TDT REFUNDING BONDS 2019 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 300,000	$ 300,000	$ 300,000	$ 0	$ 0
Less 5% Statutory Reduction	$(15,000)	$(15,000)	$(15,000)	$ 0	$ 0
Subtotal:	**$ 285,000**	**$ 285,000**	**$ 285,000**	**$ 0**	**$ 0**
Transfers In	$ 260,025	$ 617,488	$ 617,488	$ 0	$ 357,463
Fund Balance	$ 1,688,242	$ 1,771,584	$ 1,771,584	$ 0	$ 83,342
REVENUES TOTAL:	**$ 2,233,267**	**$ 2,674,072**	**$ 2,674,072**	**$ 0**	**$ 440,805**
EXPENDITURES:					
Debt Service	$ 789,688	$ 792,727	$ 792,727	$ 0	$ 3,039
Subtotal:	**$ 789,688**	**$ 792,727**	**$ 792,727**	**$ 0**	**$ 3,039**
Reserves - Debt	$ 1,443,579	$ 1,881,345	$ 1,881,345	$ 0	$ 437,766
EXPENDITURES TOTAL:	**$ 2,233,267**	**$ 2,674,072**	**$ 2,674,072**	**$ 0**	**$ 440,805**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

249-DS CIRB 2019 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 7,416,312	$ 8,722,795	$ 8,722,795	$ 0	$ 1,306,483
Fund Balance	$ 5,920,230	$ 5,983,751	$ 5,983,751	$ 0	$ 63,521
REVENUES TOTAL:	**$ 13,336,542**	**$ 14,706,546**	**$ 14,706,546**	**$ 0**	**$ 1,370,004**
EXPENDITURES:					
Debt Service	$ 7,358,351	$ 7,354,569	$ 7,354,569	$ 0	$(3,782)
Subtotal:	**$ 7,358,351**	**$ 7,354,569**	**$ 7,354,569**	**$ 0**	**$(3,782)**
Reserves - Debt	$ 5,978,191	$ 7,351,977	$ 7,351,977	$ 0	$ 1,373,786
EXPENDITURES TOTAL:	**$ 13,336,542**	**$ 14,706,546**	**$ 14,706,546**	**$ 0**	**$ 1,370,004**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

250-GO BONDS SERIES 2020 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Fund Balance	$ 2,202,854	$ 0	$ 0	$ 0	$(2,202,854)
REVENUES TOTAL:	**$ 2,202,854**	**$ 0**	**$ 0**	**$ 0**	**$(2,202,854)**
EXPENDITURES:					
Debt Service	$ 1,960,043	$ 0	$ 0	$ 0	$(1,960,043)
Subtotal:	**$ 1,960,043**	**$ 0**	**$ 0**	**$ 0**	**$(1,960,043)**
Reserves - Debt	$ 242,811	$ 0	$ 0	$ 0	$(242,811)
EXPENDITURES TOTAL:	**$ 2,202,854**	**$ 0**	**$ 0**	**$ 0**	**$(2,202,854)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 569,712	$ 576,334	$ 576,334	$ 0	$ 6,622
Fund Balance	$ 573,653	$ 572,089	$ 572,089	$ 0	$(1,564)
REVENUES TOTAL:	**$ 1,143,365**	**$ 1,148,423**	**$ 1,148,423**	**$ 0**	**$ 5,058**
EXPENDITURES:					
Debt Service	$ 571,668	$ 575,060	$ 575,060	$ 0	$ 3,392
Subtotal:	**$ 571,668**	**$ 575,060**	**$ 575,060**	**$ 0**	**$ 3,392**
Reserves - Debt	$ 571,697	$ 573,363	$ 573,363	$ 0	$ 1,666
EXPENDITURES TOTAL:	**$ 1,143,365**	**$ 1,148,423**	**$ 1,148,423**	**$ 0**	**$ 5,058**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

252-TDT REVENUE REFUNDING BOND, SERIES 2022 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 4,711,013	$ 5,552,928	$ 5,552,928	$ 0	$ 841,915
Fund Balance	$ 5,173,148	$ 4,740,244	$ 4,740,244	$ 0	$(432,904)
REVENUES TOTAL:	**$ 9,884,161**	**$ 10,293,172**	**$ 10,293,172**	**$ 0**	**$ 409,011**
EXPENDITURES:					
Debt Service	$ 5,152,792	$ 5,146,293	$ 5,146,293	$ 0	$(6,499)
Subtotal:	**$ 5,152,792**	**$ 5,146,293**	**$ 5,146,293**	**$ 0**	**$(6,499)**
Reserves - Debt	$ 4,731,369	$ 5,146,879	$ 5,146,879	$ 0	$ 415,510
EXPENDITURES TOTAL:	**$ 9,884,161**	**$ 10,293,172**	**$ 10,293,172**	**$ 0**	**$ 409,011**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

253 - DS S/TAX REV REF S2025A SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 4,037,250	$ 3,251,422	$ 3,251,422	$ 0	$(785,828)
Fund Balance	$ 2,093,097	$ 4,741,953	$ 4,741,953	$ 0	$ 2,648,856
REVENUES TOTAL:	**$ 6,130,347**	**$ 7,993,375**	**$ 7,993,375**	**$ 0**	**$ 1,863,028**
EXPENDITURES:					
Debt Service	$ 3,291,722	$ 3,996,250	$ 3,996,250	$ 0	$ 704,528
Subtotal:	**$ 3,291,722**	**$ 3,996,250**	**$ 3,996,250**	**$ 0**	**$ 704,528**
Reserves - Debt	$ 2,838,625	$ 3,997,125	$ 3,997,125	$ 0	$ 1,158,500
EXPENDITURES TOTAL:	**$ 6,130,347**	**$ 7,993,375**	**$ 7,993,375**	**$ 0**	**$ 1,863,028**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

254 - INFRASTRUCTURE SALES SURTAX REV BOND SERIES 2025 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 7,511,724	$ 704,505	$ 704,505	$ 0	$(6,807,219)
Fund Balance	$ 11,732,397	$ 722,584	$ 722,584	$ 0	$(11,009,813)
REVENUES TOTAL:	**$ 19,244,121**	**$ 1,427,089**	**$ 1,427,089**	**$ 0**	**$(17,817,032)**
EXPENDITURES:					
Debt Service	$ 4,172,743	$ 714,809	$ 714,809	$ 0	$(3,457,934)
Subtotal:	**$ 4,172,743**	**$ 714,809**	**$ 714,809**	**$ 0**	**$(3,457,934)**
Reserves - Debt	$ 15,071,378	$ 712,280	$ 712,280	$ 0	$(14,359,098)
EXPENDITURES TOTAL:	**$ 19,244,121**	**$ 1,427,089**	**$ 1,427,089**	**$ 0**	**$(17,817,032)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

255 - TDT REVENUE BOND SERIES 2025 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 712,308	$ 7,090,582	$ 7,090,582	$ 0	$ 6,378,274
Fund Balance	$ 544,181	$ 15,491,504	$ 15,491,504	$ 0	$ 14,947,323
REVENUES TOTAL:	**$ 1,256,489**	**$ 22,582,086**	**$ 22,582,086**	**$ 0**	**$ 21,325,597**
EXPENDITURES:					
Debt Service	$ 544,181	$ 7,514,225	$ 7,514,225	$ 0	$ 6,970,044
Subtotal:	**$ 544,181**	**$ 7,514,225**	**$ 7,514,225**	**$ 0**	**$ 6,970,044**
Reserves - Debt	$ 712,308	$ 15,067,861	$ 15,067,861	$ 0	$ 14,355,553
EXPENDITURES TOTAL:	**$ 1,256,489**	**$ 22,582,086**	**$ 22,582,086**	**$ 0**	**$ 21,325,597**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

256 - TDT RIDA BONDS SERIES 2026 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 0	$ 2,715,573	$ 2,715,573	$ 0	$ 2,715,573
Fund Balance	$ 0	$ 1,853,276	$ 1,853,276	$ 0	$ 1,853,276
REVENUES TOTAL:	**$ 0**	**$ 4,568,849**	**$ 4,568,849**	**$ 0**	**$ 4,568,849**
EXPENDITURES:					
Debt Service	$ 0	$ 879,724	$ 879,724	$ 0	$ 879,724
Subtotal:	**$ 0**	**$ 879,724**	**$ 879,724**	**$ 0**	**$ 879,724**
Reserves - Debt	$ 0	$ 3,689,125	$ 3,689,125	$ 0	$ 3,689,125
EXPENDITURES TOTAL:	**$ 0**	**$ 4,568,849**	**$ 4,568,849**	**$ 0**	**$ 4,568,849**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

CAPITAL FUNDS

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CHANGES

BETWEEN STAGES

Adjustments have been made to the Capital Project Funds since the Tentative Budget was presented on 09/03/2026, as detailed below:

- **Fund 306 – Local Option Sales Tax Fund**
    - Construction In Progress was adjusted due to changes to the allocation of the Sheriff's budget for vehicles, with an offsetting adjustment to Reserves – Capital.

CAPITAL PROJECTS FUND GROUP

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final	* Variance:	FY27 minus FY26:
REVENUES:					
Other Taxes	$ 51,678,537	$ 53,043,095	$ 53,043,095	$ 0	$ 1,364,558
Intergovernmental Revenue	$ 83,696,892	$ 75,715,438	$ 75,715,438	$ 0	$(7,981,454)
Charges For Services	$ 12,725,438	$ 2,189,481	$ 2,189,481	$ 0	$(10,535,957)
Miscellaneous Revenues	$ 21,636,321	$ 18,209,956	$ 18,209,956	$ 0	$(3,426,365)
Less 5% Statutory Reduction	$(2,583,927)	$(2,652,155)	$(2,652,155)	$ 0	$(68,228)
Subtotal:	**$ 167,153,261**	**$ 146,505,815**	**$ 146,505,815**	**$ 0**	**$(20,647,446)**
Transfers In	$ 18,668,165	$ 17,652,981	$ 17,652,981	$ 0	$(1,015,184)
Other Sources	$ 147,951,099	$ 3,647,130	$ 3,647,130	$ 0	$(144,303,969)
Fund Balance	$ 355,175,279	$ 457,855,974	$ 457,855,974	$ 0	$ 102,680,695
REVENUES TOTAL:	**$ 688,947,804**	**$ 625,661,900**	**$ 625,661,900**	**$ 0**	**$(63,285,904)**
EXPENDITURES:					
Operating Expenses	$ 0	$ 3,797,377	$ 3,797,377	$ 0	$ 3,797,377
Capital Outlay	$ 456,085,969	$ 485,856,939	$ 488,856,939	$ 3,000,000	$ 32,770,970
Debt Service	$ 2,907,374	$ 2,585,611	$ 2,585,611	$ 0	$(321,763)
Grants and Aids	$ 4,852,537	$ 0	$ 0	$ 0	$(4,852,537)
Subtotal:	**$ 463,845,880**	**$ 492,239,927**	**$ 495,239,927**	**$ 3,000,000**	**$ 31,394,047**
Transfers Out	$ 10,191,696	$ 11,233,399	$ 11,233,399	$ 0	$ 1,041,703
Reserves - Operating	$ 0	$ 16,712	$ 16,712	$ 0	$ 16,712
Reserves - Debt	$ 826,307	$ 1,292,805	$ 1,292,805	$ 0	$ 466,498
Reserves - Capital	$ 60,426,016	$ 87,110,289	$ 84,110,289	$(3,000,000)	$ 23,684,273
Reserves - Assigned	$ 151,413,918	$ 32,274,781	$ 32,274,781	$ 0	$(119,139,137)
Reserves - Restricted	$ 2,243,987	$ 1,493,987	$ 1,493,987	$ 0	$(750,000)
EXPENDITURES TOTAL:	**$ 688,947,804**	**$ 625,661,900**	**$ 625,661,900**	**$ 0**	**$(63,285,904)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Other Taxes	$ 51,678,537	$ 53,043,095	$ 53,043,095	$ 0	$ 1,364,558
Less 5% Statutory Reduction	$(2,583,927)	$(2,652,155)	$(2,652,155)	$ 0	$(68,228)
Subtotal:	**$ 49,094,610**	**$ 50,390,940**	**$ 50,390,940**	**$ 0**	**$ 1,296,330**
Other Sources	$ 5,252,251	$ 0	$ 0	$ 0	$(5,252,251)
Fund Balance	$ 117,445,633	$ 149,132,107	$ 149,132,107	$ 0	$ 31,686,474
REVENUES TOTAL:	**$ 171,792,494**	**$ 199,523,047**	**$ 199,523,047**	**$ 0**	**$ 27,730,553**
EXPENDITURES:					
Capital Outlay	$ 126,779,746	$ 125,129,668	$ 128,129,668	$ 3,000,000	$ 1,349,922
Debt Service	$ 2,907,374	$ 2,585,611	$ 2,585,611	$ 0	$(321,763)
Subtotal:	**$ 129,687,120**	**$ 127,715,279**	**$ 130,715,279**	**$ 3,000,000**	**$ 1,028,159**
Transfers Out	$ 9,021,283	$ 10,158,670	$ 10,158,670	$ 0	$ 1,137,387
Reserves - Debt	$ 826,307	$ 1,292,805	$ 1,292,805	$ 0	$ 466,498
Reserves - Capital	$ 20,951,446	$ 52,049,955	$ 49,049,955	$(3,000,000)	$ 28,098,509
Reserves - Assigned	$ 11,306,338	$ 8,306,338	$ 8,306,338	$ 0	$(3,000,000)
EXPENDITURES TOTAL:	**$ 171,792,494**	**$ 199,523,047**	**$ 199,523,047**	**$ 0**	**$ 27,730,553**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

315-GEN CAP OUTLAY FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 12,725,438	$ 2,189,481	$ 2,189,481	$ 0	$(10,535,957)
Miscellaneous Revenues	$ 0	$ 9,399,790	$ 9,399,790	$ 0	$ 9,399,790
Less 5% Statutory Reduction	$ 0	$ 0	$ 0	$ 0	$ 0
Subtotal:	**$ 12,725,438**	**$ 11,589,271**	**$ 11,589,271**	**$ 0**	**$(1,136,167)**
Transfers In	$ 7,102,026	$ 14,873,887	$ 14,873,887	$ 0	$ 7,771,861
Fund Balance	$ 130,381,912	$ 125,173,331	$ 125,173,331	$ 0	$(5,208,581)
REVENUES TOTAL:	**$ 150,209,376**	**$ 151,636,489**	**$ 151,636,489**	**$ 0**	**$ 1,427,113**
EXPENDITURES:					
Operating Expenses	$ 0	$ 3,797,377	$ 3,797,377	$ 0	$ 3,797,377
Capital Outlay	$ 128,724,402	$ 122,864,778	$ 122,864,778	$ 0	$(5,859,624)
Grants and Aids	$ 4,852,537	$ 0	$ 0	$ 0	$(4,852,537)
Subtotal:	**$ 133,576,939**	**$ 126,662,155**	**$ 126,662,155**	**$ 0**	**$(6,914,784)**
Reserves - Capital	$ 0	$ 746,465	$ 746,465	$ 0	$ 746,465
Reserves - Assigned	$ 14,388,450	$ 22,733,882	$ 22,733,882	$ 0	$ 8,345,432
Reserves - Restricted	$ 2,243,987	$ 1,493,987	$ 1,493,987	$ 0	$(750,000)
EXPENDITURES TOTAL:	**$ 150,209,376**	**$ 151,636,489**	**$ 151,636,489**	**$ 0**	**$ 1,427,113**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Intergovernmental Revenue	$ 83,696,892	$ 75,715,438	$ 75,715,438	$ 0	$(7,981,454)
Miscellaneous Revenues	$ 21,636,321	$ 8,810,166	$ 8,810,166	$ 0	$(12,826,155)
Less 5% Statutory Reduction	$ 0	$ 0	$ 0	$ 0	$ 0
Subtotal:	**$ 105,333,213**	**$ 84,525,604**	**$ 84,525,604**	**$ 0**	**$(20,807,609)**
Other Sources	$ 4,398,848	$ 2,373,790	$ 2,373,790	$ 0	$(2,025,058)
REVENUES TOTAL:	**$ 109,732,061**	**$ 86,899,394**	**$ 86,899,394**	**$ 0**	**$(22,832,667)**
EXPENDITURES:					
Capital Outlay	$ 109,732,061	$ 86,899,394	$ 86,899,394	$ 0	$(22,832,667)
Subtotal:	**$ 109,732,061**	**$ 86,899,394**	**$ 86,899,394**	**$ 0**	**$(22,832,667)**
EXPENDITURES TOTAL:	**$ 109,732,061**	**$ 86,899,394**	**$ 86,899,394**	**$ 0**	**$(22,832,667)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Transfers In	$ 11,566,139	$ 2,779,094	$ 2,779,094	$ 0	$(8,787,045)
Other Sources	$ 3,300,000	$ 1,273,340	$ 1,273,340	$ 0	$(2,026,660)
Fund Balance	$ 54,994,192	$ 51,665,350	$ 51,665,350	$ 0	$(3,328,842)
REVENUES TOTAL:	**$ 69,860,331**	**$ 55,717,784**	**$ 55,717,784**	**$ 0**	**$(14,142,547)**
EXPENDITURES:					
Capital Outlay	$ 43,519,191	$ 20,787,589	$ 20,787,589	$ 0	$(22,731,602)
Subtotal:	**$ 43,519,191**	**$ 20,787,589**	**$ 20,787,589**	**$ 0**	**$(22,731,602)**
Transfers Out	$ 1,170,413	$ 1,074,729	$ 1,074,729	$ 0	$(95,684)
Reserves - Capital	$ 25,170,727	$ 33,855,466	$ 33,855,466	$ 0	$ 8,684,739
EXPENDITURES TOTAL:	**$ 69,860,331**	**$ 55,717,784**	**$ 55,717,784**	**$ 0**	**$(14,142,547)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

332 - PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Fund Balance	$ 1,572,993	$ 807,686	$ 807,686	$ 0	$(765,307)
REVENUES TOTAL:	**$ 1,572,993**	**$ 807,686**	**$ 807,686**	**$ 0**	**$(765,307)**
EXPENDITURES:					
Capital Outlay	$ 1,572,993	$ 790,974	$ 790,974	$ 0	$(782,019)
Subtotal:	**$ 1,572,993**	**$ 790,974**	**$ 790,974**	**$ 0**	**$(782,019)**
Reserves - Operating	$ 0	$ 16,712	$ 16,712	$ 0	$ 16,712
EXPENDITURES TOTAL:	**$ 1,572,993**	**$ 807,686**	**$ 807,686**	**$ 0**	**$(765,307)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Fund Balance	$ 50,780,549	$ 3,765,171	$ 3,765,171	$ 0	$(47,015,378)
REVENUES TOTAL:	**$ 50,780,549**	**$ 3,765,171**	**$ 3,765,171**	**$ 0**	**$(47,015,378)**
EXPENDITURES:					
Capital Outlay	$ 36,476,706	$ 3,306,768	$ 3,306,768	$ 0	$(33,169,938)
Subtotal:	**$ 36,476,706**	**$ 3,306,768**	**$ 3,306,768**	**$ 0**	**$(33,169,938)**
Reserves - Capital	$ 14,303,843	$ 458,403	$ 458,403	$ 0	$(13,845,440)
EXPENDITURES TOTAL:	**$ 50,780,549**	**$ 3,765,171**	**$ 3,765,171**	**$ 0**	**$(47,015,378)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

335 - TDT CAPITAL IMPROVEMENT BOND PROCEEDS SERIES 2025 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Other Sources	$ 125,000,000	$ 0	$ 0	$ 0	$(125,000,000)
Fund Balance	$ 0	$ 117,579,073	$ 117,579,073	$ 0	$ 117,579,073
REVENUES TOTAL:	**$ 125,000,000**	**$ 117,579,073**	**$ 117,579,073**	**$ 0**	**$(7,420,927)**
EXPENDITURES:					
Capital Outlay	$ 0	$ 117,217,096	$ 117,217,096	$ 0	$ 117,217,096
Subtotal:	**$ 0**	**$ 117,217,096**	**$ 117,217,096**	**$ 0**	**$ 117,217,096**
Reserves - Assigned	$ 125,000,000	$ 361,977	$ 361,977	$ 0	$(124,638,023)
EXPENDITURES TOTAL:	**$ 125,000,000**	**$ 117,579,073**	**$ 117,579,073**	**$ 0**	**$(7,420,927)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

336 - INFRAS. SALES SURTAX CAPITAL IMPRV. BOND PROCEEDS SERIES 2025 SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Other Sources	$ 10,000,000	$ 0	$ 0	$ 0	$(10,000,000)
Fund Balance	$ 0	$ 9,733,256	$ 9,733,256	$ 0	$ 9,733,256
REVENUES TOTAL:	**$ 10,000,000**	**$ 9,733,256**	**$ 9,733,256**	**$ 0**	**$(266,744)**
EXPENDITURES:					
Capital Outlay	$ 9,280,870	$ 8,860,672	$ 8,860,672	$ 0	$(420,198)
Subtotal:	**$ 9,280,870**	**$ 8,860,672**	**$ 8,860,672**	**$ 0**	**$(420,198)**
Reserves - Assigned	$ 719,130	$ 872,584	$ 872,584	$ 0	$ 153,454
EXPENDITURES TOTAL:	**$ 10,000,000**	**$ 9,733,256**	**$ 9,733,256**	**$ 0**	**$(266,744)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

ENTERPRISE FUNDS

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CHANGES

BETWEEN STAGES

Adjustments have been made to the Enterprise Funds since the Tentative Budget was presented on 09/03/2026, as detailed below:

- **Fund 401 – Solid Waste**
  - Permits, Fees & Special Assessments, Charges for Services, and Reserves – Capital increased as a result of the creation of a new orgkey to track the Host and Franchise Fees separately from other programs.

ENTERPRISE FUNDS

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 41,188,117	$ 38,563,751	$ 43,892,416	$ 5,328,665	$ 2,704,299
Charges For Services	$ 28,312,369	$ 25,943,915	$ 28,706,742	$ 2,762,827	$ 394,373
Miscellaneous Revenues	$ 14,003	$ 14,003	$ 14,003	$ 0	$ 0
Less 5% Statutory Reduction	$(3,475,725)	$(3,226,084)	$(3,630,659)	$(404,575)	$(154,934)
Subtotal:	**$ 66,038,764**	**$ 61,295,585**	**$ 68,982,502**	**$ 7,686,917**	**$ 2,943,738**
Fund Balance	$ 130,065,528	$ 103,427,274	$ 103,427,274	$ 0	$(26,638,254)
REVENUES TOTAL:	**$ 196,104,292**	**$ 164,722,859**	**$ 172,409,776**	**$ 7,686,917**	**$(23,694,516)**
EXPENDITURES:					
Personnel Services	$ 2,240,857	$ 2,056,179	$ 2,056,179	$ 0	$(184,678)
Operating Expenses	$ 37,596,172	$ 42,985,914	$ 42,985,914	$ 0	$ 5,389,742
Capital Outlay	$ 3,724,298	$ 3,622,304	$ 3,622,304	$ 0	$(101,994)
Debt Service	$ 10,263,958	$ 11,115,522	$ 11,115,522	$ 0	$ 851,564
Subtotal:	**$ 53,825,285**	**$ 59,779,919**	**$ 59,779,919**	**$ 0**	**$ 5,954,634**
Transfers Out	$ 1,213,239	$ 2,069,292	$ 2,069,292	$ 0	$ 856,053
Reserves - Operating	$ 10,946,738	$ 12,533,464	$ 12,533,464	$ 0	$ 1,586,726
Reserves - Debt	$ 24,749,946	$ 23,778,140	$ 23,778,140	$ 0	$(971,806)
Reserves - Capital	$ 81,288,221	$ 22,101,974	$ 29,788,891	$ 7,686,917	$(51,499,330)
Reserves - Assigned	$ 16,135,469	$ 39,135,469	$ 39,135,469	$ 0	$ 23,000,000
Reserves - Restricted	$ 7,945,394	$ 5,324,601	$ 5,324,601	$ 0	$(2,620,793)
EXPENDITURES TOTAL:	**$ 196,104,292**	**$ 164,722,859**	**$ 172,409,776**	**$ 7,686,917**	**$(23,694,516)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

401-SOLID WASTE FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Permits, Fees & Special Assessments	$ 41,188,117	$ 38,563,751	$ 43,892,416	$ 5,328,665	$ 2,704,299
Charges For Services	$ 3,663,273	$ 1,094,263	$ 3,857,090	$ 2,762,827	$ 193,817
Miscellaneous Revenues	$ 14,003	$ 14,003	$ 14,003	$ 0	$ 0
Less 5% Statutory Reduction	$(2,243,270)	$(1,983,601)	$(2,388,176)	$(404,575)	$(144,906)
Subtotal:	**$ 42,622,123**	**$ 37,688,416**	**$ 45,375,333**	**$ 7,686,917**	**$ 2,753,210**
Fund Balance	$ 64,051,248	$ 71,348,716	$ 71,348,716	$ 0	$ 7,297,468
REVENUES TOTAL:	**$ 106,673,371**	**$ 109,037,132**	**$ 116,724,049**	**$ 7,686,917**	**$ 10,050,678**
EXPENDITURES:					
Personnel Services	$ 1,952,439	$ 1,669,804	$ 1,669,804	$ 0	$(282,635)
Operating Expenses	$ 33,597,452	$ 37,929,861	$ 37,929,861	$ 0	$ 4,332,409
Capital Outlay	$ 3,637,030	$ 3,066,260	$ 3,066,260	$ 0	$(570,770)
Debt Service	$ 197,657	$ 194,471	$ 194,471	$ 0	$(3,186)
Subtotal:	**$ 39,384,578**	**$ 42,860,396**	**$ 42,860,396**	**$ 0**	**$ 3,475,818**
Transfers Out	$ 1,057,039	$ 1,879,272	$ 1,879,272	$ 0	$ 822,233
Reserves - Operating	$ 9,761,848	$ 11,032,376	$ 11,032,376	$ 0	$ 1,270,528
Reserves - Debt	$ 97,234	$ 97,235	$ 97,235	$ 0	$ 1
Reserves - Capital	$ 33,597,309	$ 10,013,283	$ 17,700,200	$ 7,686,917	$(15,897,109)
Reserves - Assigned	$ 16,135,469	$ 39,135,469	$ 39,135,469	$ 0	$ 23,000,000
Reserves - Restricted	$ 6,639,894	$ 4,019,101	$ 4,019,101	$ 0	$(2,620,793)
EXPENDITURES TOTAL:	**$ 106,673,371**	**$ 109,037,132**	**$ 116,724,049**	**$ 7,686,917**	**$ 10,050,678**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

407-OSCEOLA PARKWAY SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 24,649,096	$ 24,849,652	$ 24,849,652	$ 0	$ 200,556
Less 5% Statutory Reduction	$(1,232,455)	$(1,242,483)	$(1,242,483)	$ 0	$(10,028)
Subtotal:	**$ 23,416,641**	**$ 23,607,169**	**$ 23,607,169**	**$ 0**	**$ 190,528**
Fund Balance	$ 66,014,280	$ 32,078,558	$ 32,078,558	$ 0	$(33,935,722)
REVENUES TOTAL:	**$ 89,430,921**	**$ 55,685,727**	**$ 55,685,727**	**$ 0**	**$(33,745,194)**
EXPENDITURES:					
Personnel Services	$ 288,418	$ 386,375	$ 386,375	$ 0	$ 97,957
Operating Expenses	$ 3,998,720	$ 5,056,053	$ 5,056,053	$ 0	$ 1,057,333
Capital Outlay	$ 87,268	$ 556,044	$ 556,044	$ 0	$ 468,776
Debt Service	$ 10,066,301	$ 10,921,051	$ 10,921,051	$ 0	$ 854,750
Subtotal:	**$ 14,440,707**	**$ 16,919,523**	**$ 16,919,523**	**$ 0**	**$ 2,478,816**
Transfers Out	$ 156,200	$ 190,020	$ 190,020	$ 0	$ 33,820
Reserves - Operating	$ 1,184,890	$ 1,501,088	$ 1,501,088	$ 0	$ 316,198
Reserves - Debt	$ 24,652,712	$ 23,680,905	$ 23,680,905	$ 0	$(971,807)
Reserves - Capital	$ 47,690,912	$ 12,088,691	$ 12,088,691	$ 0	$(35,602,221)
Reserves - Restricted	$ 1,305,500	$ 1,305,500	$ 1,305,500	$ 0	$ 0
EXPENDITURES TOTAL:	**$ 89,430,921**	**$ 55,685,727**	**$ 55,685,727**	**$ 0**	**$(33,745,194)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

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CHANGES

BETWEEN STAGES

Adjustments have been made to the Internal Service Funds since the Tentative Budget was presented on 09/03/2026, as detailed below:

- **Fund 501 – Workers' Comp Internal Service**
  - Charges for Services and Reserves – Claims decreased per the Overhead adjustments to follow proper accounting principles.
- **Fund 503 – Dental Insurance Internal Service**
  - Charges for Services and Reserves – Claims decreased per the Overhead adjustments to follow proper accounting principles.
- **Fund 504 – Health Insurance Internal Service**
  - Charges for Services and Reserves – Claims increased per the Overhead adjustments to follow proper accounting principles.
- **Fund 505 – Life, LTD, Vol. Life Insurance Internal Service**
  - Charges for Services and Reserves – Claims decreased per the Overhead adjustments to follow proper accounting principles.

INTERNAL SERVICE

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 66,069,607	$ 63,317,347	$ 63,379,830	$ 62,483	$(2,689,777)
Miscellaneous Revenues	$ 900,000	$ 1,510,000	$ 1,510,000	$ 0	$ 610,000
Less 5% Statutory Reduction	$(45,000)	$(75,500)	$(75,500)	$ 0	$(30,500)
Subtotal:	**$ 66,924,607**	**$ 64,751,847**	**$ 64,814,330**	**$ 62,483**	**$(2,110,277)**
Transfers In	$ 539,451	$ 539,451	$ 539,451	$ 0	$ 0
Other Sources	$ 546,000	$ 0	$ 0	$ 0	$(546,000)
Fund Balance	$ 21,222,678	$ 41,461,709	$ 41,461,709	$ 0	$ 20,239,031
REVENUES TOTAL:	**$ 89,232,736**	**$ 106,753,007**	**$ 106,815,490**	**$ 62,483**	**$ 17,582,754**
EXPENDITURES:					
Personnel Services	$ 2,940,535	$ 2,355,980	$ 2,355,980	$ 0	$(584,555)
Operating Expenses	$ 50,661,481	$ 57,198,956	$ 57,198,956	$ 0	$ 6,537,475
Capital Outlay	$ 722,775	$ 185,775	$ 185,775	$ 0	$(537,000)
Debt Service	$ 61,102	$ 114,312	$ 114,312	$ 0	$ 53,210
Subtotal:	**$ 54,385,893**	**$ 59,855,023**	**$ 59,855,023**	**$ 0**	**$ 5,469,130**
Transfers Out	$ 1,350,371	$ 1,283,809	$ 1,283,809	$ 0	$(66,562)
Reserves - Operating	$ 10,000	$ 10,000	$ 10,000	$ 0	$ 0
Reserves - Debt	$ 29,851	$ 57,156	$ 57,156	$ 0	$ 27,305
Reserves - Claims	$ 18,398,634	$ 28,554,427	$ 28,616,910	$ 62,483	$ 10,218,276
Reserves - Restricted	$ 15,057,987	$ 16,992,592	$ 16,992,592	$ 0	$ 1,934,605
EXPENDITURES TOTAL:	**$ 89,232,736**	**$ 106,753,007**	**$ 106,815,490**	**$ 62,483**	**$ 17,582,754**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 4,025,218	$ 3,598,603	$ 3,589,102	$(9,501)	$(436,116)
Subtotal:	**$ 4,025,218**	**$ 3,598,603**	**$ 3,589,102**	**$(9,501)**	**$(436,116)**
Fund Balance	$ 9,186,989	$ 12,763,444	$ 12,763,444	$ 0	$ 3,576,455
REVENUES TOTAL:	**$ 13,212,207**	**$ 16,362,047**	**$ 16,352,546**	**$(9,501)**	**$ 3,140,339**
EXPENDITURES:					
Personnel Services	$ 233,143	$ 237,608	$ 237,608	$ 0	$ 4,465
Operating Expenses	$ 3,588,569	$ 3,527,360	$ 3,527,360	$ 0	$(61,209)
Subtotal:	**$ 3,821,712**	**$ 3,764,968**	**$ 3,764,968**	**$ 0**	**$(56,744)**
Transfers Out	$ 81,744	$ 78,588	$ 78,588	$ 0	$(3,156)
Reserves - Claims	$ 7,127,134	$ 9,280,340	$ 9,270,839	$(9,501)	$ 2,143,705
Reserves - Restricted	$ 2,181,617	$ 3,238,151	$ 3,238,151	$ 0	$ 1,056,534
EXPENDITURES TOTAL:	**$ 13,212,207**	**$ 16,362,047**	**$ 16,352,546**	**$(9,501)**	**$ 3,140,339**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 13,539,855	$ 10,891,249	$ 10,891,249	$ 0	$(2,648,606)
Subtotal:	**$ 13,539,855**	**$ 10,891,249**	**$ 10,891,249**	**$ 0**	**$(2,648,606)**
Fund Balance	$ 8,051,279	$ 15,023,198	$ 15,023,198	$ 0	$ 6,971,919
REVENUES TOTAL:	**$ 21,591,134**	**$ 25,914,447**	**$ 25,914,447**	**$ 0**	**$ 4,323,313**
EXPENDITURES:					
Personnel Services	$ 209,001	$ 215,888	$ 215,888	$ 0	$ 6,887
Operating Expenses	$ 9,168,437	$ 10,492,511	$ 10,492,511	$ 0	$ 1,324,074
Subtotal:	**$ 9,377,438**	**$ 10,708,399**	**$ 10,708,399**	**$ 0**	**$ 1,330,961**
Transfers Out	$ 89,821	$ 82,484	$ 82,484	$ 0	$(7,337)
Reserves - Claims	$ 3,899,975	$ 6,752,357	$ 6,752,357	$ 0	$ 2,852,382
Reserves - Restricted	$ 8,223,900	$ 8,371,207	$ 8,371,207	$ 0	$ 147,307
EXPENDITURES TOTAL:	**$ 21,591,134**	**$ 25,914,447**	**$ 25,914,447**	**$ 0**	**$ 4,323,313**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 1,345,758	$ 1,350,191	$ 1,349,006	$(1,185)	$ 3,248
Subtotal:	**$ 1,345,758**	**$ 1,350,191**	**$ 1,349,006**	**$(1,185)**	**$ 3,248**
Transfers In	$ 5,409	$ 5,409	$ 5,409	$ 0	$ 0
Fund Balance	$ 1,224,863	$ 1,430,973	$ 1,430,973	$ 0	$ 206,110
REVENUES TOTAL:	**$ 2,576,030**	**$ 2,786,573**	**$ 2,785,388**	**$(1,185)**	**$ 209,358**
EXPENDITURES:					
Personnel Services	$ 87,890	$ 88,920	$ 88,920	$ 0	$ 1,030
Operating Expenses	$ 1,061,199	$ 1,204,815	$ 1,204,815	$ 0	$ 143,616
Subtotal:	**$ 1,149,089**	**$ 1,293,735**	**$ 1,293,735**	**$ 0**	**$ 144,646**
Transfers Out	$ 69,263	$ 67,837	$ 67,837	$ 0	$(1,426)
Reserves - Operating	$ 10,000	$ 10,000	$ 10,000	$ 0	$ 0
Reserves - Claims	$ 1,305,506	$ 1,378,767	$ 1,377,582	$(1,185)	$ 72,076
Reserves - Restricted	$ 42,172	$ 36,234	$ 36,234	$ 0	$(5,938)
EXPENDITURES TOTAL:	**$ 2,576,030**	**$ 2,786,573**	**$ 2,785,388**	**$(1,185)**	**$ 209,358**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 39,784,993	$ 39,195,878	$ 39,270,245	$ 74,367	$(514,748)
Miscellaneous Revenues	$ 900,000	$ 1,510,000	$ 1,510,000	$ 0	$ 610,000
Less 5% Statutory Reduction	$(45,000)	$(75,500)	$(75,500)	$ 0	$(30,500)
Subtotal:	**$ 40,639,993**	**$ 40,630,378**	**$ 40,704,745**	**$ 74,367**	**$ 64,752**
Transfers In	$ 534,042	$ 534,042	$ 534,042	$ 0	$ 0
Fund Balance	$ 1,160,795	$ 11,031,977	$ 11,031,977	$ 0	$ 9,871,182
REVENUES TOTAL:	**$ 42,334,830**	**$ 52,196,397**	**$ 52,270,764**	**$ 74,367**	**$ 9,935,934**
EXPENDITURES:					
Personnel Services	$ 168,270	$ 167,512	$ 167,512	$ 0	$(758)
Operating Expenses	$ 32,314,982	$ 36,308,255	$ 36,308,255	$ 0	$ 3,993,273
Subtotal:	**$ 32,483,252**	**$ 36,475,767**	**$ 36,475,767**	**$ 0**	**$ 3,992,515**
Transfers Out	$ 190,115	$ 196,213	$ 196,213	$ 0	$ 6,098
Reserves - Claims	$ 5,051,165	$ 10,177,417	$ 10,251,784	$ 74,367	$ 5,200,619
Reserves - Restricted	$ 4,610,298	$ 5,347,000	$ 5,347,000	$ 0	$ 736,702
EXPENDITURES TOTAL:	**$ 42,334,830**	**$ 52,196,397**	**$ 52,270,764**	**$ 74,367**	**$ 9,935,934**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

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

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 883,977	$ 904,335	$ 903,137	$(1,198)	$ 19,160
Subtotal:	**$ 883,977**	**$ 904,335**	**$ 903,137**	**$(1,198)**	**$ 19,160**
Fund Balance	$ 869,228	$ 928,921	$ 928,921	$ 0	$ 59,693
REVENUES TOTAL:	**$ 1,753,205**	**$ 1,833,256**	**$ 1,832,058**	**$(1,198)**	**$ 78,853**
EXPENDITURES:					
Personnel Services	$ 66,326	$ 68,111	$ 68,111	$ 0	$ 1,785
Operating Expenses	$ 615,189	$ 746,545	$ 746,545	$ 0	$ 131,356
Subtotal:	**$ 681,515**	**$ 814,656**	**$ 814,656**	**$ 0**	**$ 133,141**
Transfers Out	$ 56,836	$ 53,054	$ 53,054	$ 0	$(3,782)
Reserves - Claims	$ 1,014,854	$ 965,546	$ 964,348	$(1,198)	$(50,506)
EXPENDITURES TOTAL:	**$ 1,753,205**	**$ 1,833,256**	**$ 1,832,058**	**$(1,198)**	**$ 78,853**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 263,921	$ 260,707	$ 260,707	$ 0	$(3,214)
Subtotal:	**$ 263,921**	**$ 260,707**	**$ 260,707**	**$ 0**	**$(3,214)**
Other Sources	$ 546,000	$ 0	$ 0	$ 0	$(546,000)
Fund Balance	$ 166,732	$ 127,921	$ 127,921	$ 0	$(38,811)
REVENUES TOTAL:	**$ 976,653**	**$ 388,628**	**$ 388,628**	**$ 0**	**$(588,025)**
EXPENDITURES:					
Personnel Services	$ 198,780	$ 96,041	$ 96,041	$ 0	$(102,739)
Operating Expenses	$ 38,836	$ 59,913	$ 59,913	$ 0	$ 21,077
Capital Outlay	$ 546,000	$ 0	$ 0	$ 0	$(546,000)
Debt Service	$ 61,102	$ 114,312	$ 114,312	$ 0	$ 53,210
Subtotal:	**$ 844,718**	**$ 270,266**	**$ 270,266**	**$ 0**	**$(574,452)**
Transfers Out	$ 102,084	$ 61,206	$ 61,206	$ 0	$(40,878)
Reserves - Debt	$ 29,851	$ 57,156	$ 57,156	$ 0	$ 27,305
EXPENDITURES TOTAL:	**$ 976,653**	**$ 388,628**	**$ 388,628**	**$ 0**	**$(588,025)**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 4,120,105	$ 4,804,438	$ 4,804,438	$ 0	$ 684,333
Subtotal:	**$ 4,120,105**	**$ 4,804,438**	**$ 4,804,438**	**$ 0**	**$ 684,333**
Fund Balance	$ 242,875	$ 0	$ 0	$ 0	$(242,875)
REVENUES TOTAL:	**$ 4,362,980**	**$ 4,804,438**	**$ 4,804,438**	**$ 0**	**$ 441,458**
EXPENDITURES:					
Personnel Services	$ 1,862,877	$ 1,373,958	$ 1,373,958	$ 0	$(488,919)
Operating Expenses	$ 1,874,327	$ 2,795,011	$ 2,795,011	$ 0	$ 920,684
Capital Outlay	$ 21,500	$ 30,500	$ 30,500	$ 0	$ 9,000
Subtotal:	**$ 3,758,704**	**$ 4,199,469**	**$ 4,199,469**	**$ 0**	**$ 440,765**
Transfers Out	$ 604,276	$ 604,969	$ 604,969	$ 0	$ 693
EXPENDITURES TOTAL:	**$ 4,362,980**	**$ 4,804,438**	**$ 4,804,438**	**$ 0**	**$ 441,458**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

	FY26 Adopted Budget:	FY27 Tentative Budget:	FY27 Recommended Final Budget:	* Variance:	FY27 minus FY26:
REVENUES:					
Charges For Services	$ 2,105,780	$ 2,311,946	$ 2,311,946	$ 0	$ 206,166
Subtotal:	**$ 2,105,780**	**$ 2,311,946**	**$ 2,311,946**	**$ 0**	**$ 206,166**
Fund Balance	$ 319,917	$ 155,275	$ 155,275	$ 0	$(164,642)
REVENUES TOTAL:	**$ 2,425,697**	**$ 2,467,221**	**$ 2,467,221**	**$ 0**	**$ 41,524**
EXPENDITURES:					
Personnel Services	$ 114,248	$ 107,942	$ 107,942	$ 0	$(6,306)
Operating Expenses	$ 1,999,942	$ 2,064,546	$ 2,064,546	$ 0	$ 64,604
Capital Outlay	$ 155,275	$ 155,275	$ 155,275	$ 0	$ 0
Subtotal:	**$ 2,269,465**	**$ 2,327,763**	**$ 2,327,763**	**$ 0**	**$ 58,298**
Transfers Out	$ 156,232	$ 139,458	$ 139,458	$ 0	$(16,774)
EXPENDITURES TOTAL:	**$ 2,425,697**	**$ 2,467,221**	**$ 2,467,221**	**$ 0**	**$ 41,524**

* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY27 Recommended Final - FY27 Tentative)

ORGANIZATIONAL CHART

OSCEOLA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA REQUEST

DEPT./OFFICE:	COUNTY ADMINISTRATION	**MEETING DATE:**	09/21/2026
DIRECTOR/MANAGER:		**REQUEST TYPE:**	REGULAR

AGENDA REQUEST

Approve the FY27 Organizational Chart submitted by the County Manager to include 1829.24 Full Time Equivalent (FTE) positions as included in the Recommended FINAL Budget.

STRATEGIC PLAN GOAL

Efficient & High Performing County Government

FINANCIAL INFORMATION

TOTAL REQUESTED AMOUNT:

There is no financial impact other than staff time to prepare the item. Funds to support the number of FTEs are included in the Recommended FINAL Budget.

BACKGROUND INFORMATION

- Pursuant to Chapter 1 of the Administrative Code, 1.2(M) County Manager, the County Manager shall submit an Organizational Chart to the Board.
- The Chart includes the number of positions included in the FY27 Recommended FINAL Budget (1,829.24).
- Staff Recommends approval.

OSCEOLA COUNTY CITIZENS

