



TENTATIVE BUDGET

Seminole County, Florida
FISCAL YEAR 2025/26

September 10, 2025



COUNTYWIDE BUDGET SUMMARY

	FY24 ACTUALS	FY25 ADOPTED BUDGET	FY26 TENTATIVE BUDGET	VARIANCE
PROPERTY TAX RATE (MILLS)				
COUNTYWIDE	4.8751	4.8751	5.3751	0.50
ROADS MSTU	0.1107	0.1107	0.1107	0.0000
FIRE MSTU	2.7649	2.7649	2.7649	0.0000
VALUE OF A MILL				
COUNTYWIDE	47.6M	51.5M	55.1M	3.4M
ROADS MSTU	23.6M	25.5M	27.1M	1.5M
FIRE MSTU	33.6M	36.3M	38.6M	2.2M
SOURCES				
TAXES	416,813,860	400,250,600	500,546,175	100,295,575
PERMITS FEES & SPECIAL ASM	33,403,669	31,908,512	36,792,086	4,883,574
INTERGOVERNMENTAL REVENUE	126,144,407	76,790,339	53,287,952	(23,502,387)
CHARGES FOR SERVICES	157,024,676	156,498,471	168,038,405	11,539,934
JUDGEMENTS FINES & FORFEIT	1,348,504	589,000	754,000	165,000
MISCELLANEOUS REVENUES	67,083,724	19,943,550	26,031,027	6,087,477
OTHER SOURCES	10,521,232	6,726,911	2,835,911	(3,891,000)
CURRENT REVENUES	812,340,071	692,707,383	788,285,556	95,578,173
INTERFUND TRANSFERS IN	100,175,089	75,643,304	75,812,854	169,550
FUND BALANCE	-	330,747,112	350,989,549	20,242,437
SOURCES Total	912,515,160	1,099,097,799	1,215,087,959	115,990,160
USES				
PERSONNEL SERVICES	165,290,709	185,852,259	196,794,695	10,942,436
OPERATING EXPENDITURES	191,220,936	184,965,757	191,879,439	6,913,682
INTERNAL SERVICE CHARGES	45,173,131	69,506,655	75,971,727	6,465,072
COST ALLOCATION (CONTRA)	(50,025,132)	(69,506,655)	(75,971,727)	(6,465,072)
CAPITAL OUTLAY	117,184,331	119,228,015	103,985,931	(15,242,084)
DEBT SERVICE	29,322,844	34,736,324	32,667,147	(2,069,177)
GRANTS & AIDS	48,470,691	49,863,280	41,885,522	(7,977,758)
CONSTITUTIONAL TRANSFERS	202,183,051	211,524,084	229,330,409	17,806,326
CURRENT EXPENDITURES	748,820,561	786,169,719	796,543,144	10,373,425
INTERFUND TRANSFERS OUT	100,175,089	75,643,304	75,812,854	169,550
RESERVES	0	237,284,776	342,731,961	105,447,185
USES Total	848,995,650	1,099,097,799	1,215,087,959	115,990,160

TENTATIVE BUDGET BY FUND

BY FUND TYPE - FUND NAME	FY25 ADOPTED BUDGET	FY26 TENTATIVE BUDGET	VARIANCE	%
GENERAL FUND				
00100 GENERAL FUND	411,064,579	442,577,554	31,512,975	7.7%
GENERAL FUND Total	411,064,579	442,577,554	31,512,975	7.7%
GENERAL SUB-FUNDS				
00108 FACILITIES MAINTENANCE FUND	3,545,000	3,900,000	355,000	10.0%
00109 FLEET REPLACEMENT FUND	1,020,000	1,235,330	215,330	21.1%
00111 TECHNOLOGY REPLACEMENT FUND	575,798	625,798	50,000	8.7%
00112 MAJOR PROJECTS FUND	517,500	3,000,000	2,482,500	479.7%
00113 COUNTYWIDE UTILITIES	2,372,488	250,000	(2,122,488)	-89.5%
GENERAL SUB-FUNDS Total	8,030,786	9,011,128	980,342	12.2%
TRANSPORTATION GAS TAX FUNDS				
10101 TRANSPORTATION TRUST FUND	23,460,212	24,395,793	935,581	4.0%
10102 NINTH-CENT FUEL TAX FUND	14,092,911	30,890,000	16,797,089	119.2%
10103 SUNRAIL OPERATIONS	11,692,119	0	(11,692,119)	-100.0%
10104 SIDEWALK DEVELOPER FUND	0	66,000	66,000	
TRANSPORTATION GAS TAX FUNDS Total	49,245,242	55,351,793	6,106,551	12.4%
FIRE DISTRICT FUND				
11200 FIRE PROTECTION FUND	144,704,674	162,243,457	17,538,783	12.1%
FIRE DISTRICT FUND Total	144,704,674	162,243,457	17,538,783	12.1%
BUILDING FUND				
10400 BUILDING PROGRAM	9,525,500	10,061,000	535,500	5.6%
BUILDING FUND Total	9,525,500	10,061,000	535,500	5.6%
TOURISM FUNDS				
11000 TOURISM PARKS 1,2,3 CENT FUND	10,450,000	9,350,000	(1,100,000)	-10.5%
11001 TOURISM SPORTS 4 & 6 CENT FUND	5,112,500	4,052,500	(1,060,000)	-20.7%
11002 SCTID TOURISM IMP DIST FUND	0	4,620,000	4,620,000	
TOURISM FUNDS Total	15,562,500	18,022,500	2,460,000	15.8%
SALES TAX FUNDS				
11560 2014 INFRASTRUCTURE SALES TAX	48,400,000	31,091,098	(17,308,902)	-35.8%
11580 2024 INFRASTRUCTURE SALES TAX	0	84,500,000	84,500,000	
SALES TAX FUNDS Total	48,400,000	115,591,098	67,191,098	138.8%

TENTATIVE BUDGET BY FUND

BY FUND TYPE - FUND NAME	FY25 ADOPTED BUDGET	FY26 TENTATIVE BUDGET	VARIANCE	%
<i>IMPACT FEE FUNDS</i>				
12604 EAST COLLECT IMPACT FEE (EXP)	2,500	2,500	0	0.0%
12606 MOBILITY FEE CORE DISTRICT	645,000	1,250,000	605,000	93.8%
12607 MOBILITY FEE RURAL DISTRICT	205,000	455,000	250,000	122.0%
12608 MOBILITY FEE SUBURBAN EAST DIS	1,310,000	2,950,000	1,640,000	125.2%
12609 MOBILITY FEE SUBURBAN WEST	155,000	245,000	90,000	58.1%
12801 FIRE/RESCUE-IMPACT FEE	705,000	380,000	(325,000)	-46.1%
12804 LIBRARY-IMPACT FEE	626,000	801,000	175,000	28.0%
<i>IMPACT FEE FUNDS Total</i>	<i>3,648,500</i>	<i>6,083,500</i>	<i>2,435,000</i>	<i>66.7%</i>
<i>ARTICLE V \$ FEE FUND</i>				
11400 COURT SUPP TECH FEE (ARTV)	1,351,000	1,596,000	245,000	18.1%
<i>ARTICLE V \$ FEE FUND Total</i>	<i>1,351,000</i>	<i>1,596,000</i>	<i>245,000</i>	<i>18.1%</i>
<i>GRANT FUNDS</i>				
11800 EMS TRUST FUND	43,762	0	(43,762)	-100.0%
11901 COMMUNITY DEVELOPMEN BLK GRANT	2,200,355	0	(2,200,355)	-100.0%
11902 HOME PROGRAM GRANT	840,010	0	(840,010)	-100.0%
11904 EMERGENCY SHELTER GRANTS	190,975	0	(190,975)	-100.0%
11905 COMMUNITY SVC BLOCK GRANT	287,972	0	(287,972)	-100.0%
11908 DISASTER PREPAREDNESS	246,262	0	(246,262)	-100.0%
11909 MOSQUITO CONTROL GRANT	61,856	61,856	0	0.0%
11912 PUBLIC SAFETY GRANTS (STATE)	2,800	0	(2,800)	-100.0%
11919 COMMUNITY SVC GRANTS	761,567	0	(761,567)	-100.0%
11930 RESOURCE MANAGEMENT GRANTS	810,848	0	(810,848)	-100.0%
11933 FEDERAL MITIGATION GRANTS	1,356,262	0	(1,356,262)	-100.0%
11940 ENVIRONMENTAL SERVICES GRANTS	2,211,450	0	(2,211,450)	-100.0%
12026 SHIP AFFORDABLE HOUSING 25/26	5,524,124	0	(5,524,124)	-100.0%
<i>GRANT FUNDS Total</i>	<i>14,538,243</i>	<i>61,856</i>	<i>(14,476,387)</i>	<i>-99.6%</i>
<i>SPECIAL REVENUE FUNDS</i>				
00101 POLICE EDUCATION FUND	350,000	295,000	(55,000)	-15.7%
00103 NATURAL LAND ENDOWMENT FUND	115,500	150,500	35,000	30.3%
00104 BOATING IMPROVEMENT FUND	155,000	230,000	75,000	48.4%
00105 SEMINOLE FOREVER FUND	8,081,024	11,512,127	3,431,103	42.5%
00114 CIVIL TRAFFIC INF HEARING PROG	0	95,000	95,000	
12101 LAW ENFORCEMENT TST-LOCAL	0	400,000	400,000	
12200 ARBOR VIOLATION TRUST FUND	137,000	175,000	38,000	27.7%
12300 ALCOHOL/DRUG ABUSE FUND	35,000	110,000	75,000	214.3%
12302 TEEN COURT	72,000	72,000	0	0.0%
12303 OPIOID SETTLEMENT	9,164,285	10,639,082	1,474,797	16.1%
12304 ATTAINABLE HOUSING TRUST	0	3,025,000	3,025,000	

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BY FUND TYPE - FUND NAME	FY25 ADOPTED BUDGET	FY26 TENTATIVE BUDGET	VARIANCE	%
13100 ECONOMIC DEVELOPMENT	1,874,864	1,794,896	(79,968)	-4.3%
00115 COURT PROGRAM FUND	0	100,000	100,000	
SPECIAL REVENUE FUNDS Total	19,984,673	28,598,605	8,613,932	43.1%

EMERGENCY 911 FUNDS

12500 EMERGENCY 911 FUND	7,100,000	7,975,000	875,000	12.3%
EMERGENCY 911 FUNDS Total	7,100,000	7,975,000	875,000	12.3%

MSBU FUNDS

15000 MSBU STREET LIGHTING	2,595,000	3,650,953	1,055,953	40.7%
15100 MSBU RESIDENTIAL SOLID WASTE	26,850,000	27,350,000	500,000	1.9%
16000 MSBU PROGRAM	1,647,011	1,848,171	201,160	12.2%
16005 MSBU MILLS (LM/AWC)	738,140	800,003	61,863	8.4%
16006 MSBU PICKETT AQUATIC (LM/AWC)	567,588	612,588	45,000	7.9%
16007 MSBU AMORY (LM/AWC)	31,436	31,436	0	0.0%
16010 MSBU CEDAR RIDGE (GRNDS MAINT)	94,100	104,100	10,000	10.6%
16013 MSBU HOWELL CREEK (LM/AWC)	7,345	11,565	4,220	57.5%
16020 MSBU HORSESHOE (LM/AWC)	35,615	49,505	13,890	39.0%
16021 MSBU MYRTLE (LM/AWC)	37,305	40,305	3,000	8.0%
16023 MSBU SPRING WOOD LAKE (LM/AWC)	49,435	54,570	5,135	10.4%
16024 MSBU LAKE OF THE WOODS(LM/AWC)	139,780	148,173	8,393	6.0%
16025 MSBU MIRROR (LM/AWC)	79,385	89,385	10,000	12.6%
16026 MSBU SPRING (LM/AWC)	248,000	278,000	30,000	12.1%
16027 MSBU SPRINGWOOD WTRWY (LM/AWC)	59,045	61,045	2,000	3.4%
16028 MSBU BURKETT (LM/AWC)	79,850	85,850	6,000	7.5%
16030 MSBU SWEETWATER COVE (LM/AWC)	59,613	69,492	9,879	16.6%
16031 MSBU LAKE ASHER AWC	20,440	17,440	(3,000)	-14.7%
16032 MSBU ENGLISH ESTATES (LM/AWC)	17,475	17,900	425	2.4%
16033 MSBU GRACE LAKE (LM/AWC)	53,770	53,770	0	0.0%
16035 MSBU BUTTONWOOD POND (LM/AWC)	23,530	25,530	2,000	8.5%
16036 MSBU HOWELL LAKE (LM/AWC)	781,450	777,933	(3,517)	-0.5%
16037 MSBU LK LINDEN (LM/AWC)	7,550	8,150	600	7.9%
16039 MSBU RICE LAKE (LM)	12,989	12,989	0	0.0%
16040 MSBU TWIN LAKES (LM)	6,780	6,780	0	0.0%
16073 MSBU SYLVAN LAKE (AWC)	217,702	252,702	35,000	16.1%
16077 MSBU LITTLE LK HOWELL/TUSK	62,126	137,933	75,807	122.0%
16080 MSBU E CRYSTAL CHAIN OF LAKES	41,980	48,980	7,000	16.7%
MSBU FUNDS Total	34,564,440	36,645,248	2,080,808	6.0%

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BY FUND TYPE - FUND NAME	FY25 ADOPTED BUDGET	FY26 TENTATIVE BUDGET	VARIANCE	%
<i>DEBT SERVICE FUNDS</i>				
21235 GENERAL REVENUE DEBT - 2014	1,639,800	1,640,000	200	0.0%
21250 SPEC OBL REV & REF BOND - 2022	8,343,475	8,343,475	0	0.0%
22500 SALES TAX BONDS	4,981,264	4,971,001	(10,263)	-0.2%
22600 CAPITAL IMP REV BOND SER 2021	3,147,175	3,146,161	(1,014)	0.0%
<i>DEBT SERVICE FUNDS Total</i>	<i>18,111,714</i>	<i>18,100,637</i>	<i>(11,077)</i>	<i>-0.1%</i>
<i>CAPITAL FUNDS</i>				
30600 INFRASTRUCTURE IMP OP FUND	670,000	700,000	30,000	4.5%
32100 NATURAL LANDS/TRAILS	100,000	205,000	105,000	105.0%
32200 COURTHOUSE PROJECTS FUND	20,000	25,000	5,000	25.0%
32300 FIVE POINTS DEVELOPMENT FUND	5,000,000	0	(5,000,000)	-100.0%
<i>CAPITAL FUNDS Total</i>	<i>5,790,000</i>	<i>930,000</i>	<i>(4,860,000)</i>	<i>-83.9%</i>
<i>PARK FUNDS</i>				
40301 WEKIVA GOLF COURSE FUND	2,118,380	1,956,290	(162,090)	-7.7%
<i>PARK FUNDS Total</i>	<i>2,118,380</i>	<i>1,956,290</i>	<i>(162,090)</i>	<i>-7.7%</i>
<i>WATER & SEWER FUNDS</i>				
40100 WATER AND SEWER FUND	127,533,000	131,713,000	4,180,000	3.3%
40102 CONNECTION FEES-WATER	3,237,000	2,750,000	(487,000)	-15.0%
40103 CONNECTION FEES-SEWER	13,050,000	11,250,000	(1,800,000)	-13.8%
40107 WATER & SEWER DEBT SERVICE RES	14,008,275	0	(14,008,275)	-100.0%
40108 WATER & SEWER CAPITAL IMPROVEM	30,600,000	24,800,000	(5,800,000)	-19.0%
<i>WATER & SEWER FUNDS Total</i>	<i>188,428,275</i>	<i>170,513,000</i>	<i>(17,915,275)</i>	<i>-9.5%</i>
<i>SOLID WASTE FUNDS</i>				
40201 SOLID WASTE FUND	31,713,833	34,463,833	2,750,000	8.7%
<i>SOLID WASTE FUNDS Total</i>	<i>31,713,833</i>	<i>34,463,833</i>	<i>2,750,000</i>	<i>8.7%</i>
<i>LANDFILL CLOSURE FUNDS</i>				
40204 LANDFILL MANAGEMENT ESCROW	26,110,460	27,110,460	1,000,000	3.8%
<i>LANDFILL CLOSURE FUNDS Total</i>	<i>26,110,460</i>	<i>27,110,460</i>	<i>1,000,000</i>	<i>3.8%</i>
<i>INTERNAL SERVICE FUNDS</i>				
50100 PROPERTY LIABILITY FUND	7,670,000	8,895,000	1,225,000	16.0%
50200 WORKERS COMPENSATION FUND	9,825,000	10,405,000	580,000	5.9%
50300 HEALTH INSURANCE FUND	41,400,000	48,445,000	7,045,000	17.0%
<i>INTERNAL SERVICE FUNDS Total</i>	<i>58,895,000</i>	<i>67,745,000</i>	<i>8,850,000</i>	<i>15.0%</i>

TENTATIVE BUDGET BY FUND

BY FUND TYPE - FUND NAME	FY25 ADOPTED BUDGET	FY26 TENTATIVE BUDGET	VARIANCE	%
<i>AGENCY FUNDS</i>				
60301 BOCC AGENCY FUND	70,000	70,000	0	0.0%
60303 LIBRARIES-DESIGNATED	50,000	50,000	0	0.0%
60304 ANIMAL SERVICES DONATIONS	60,000	0	(60,000)	-100.0%
60305 HISTORICAL COMMISSION	30,000	30,000	0	0.0%
60308 ADULT DRUG COURT	0	300,000	300,000	
<i>AGENCY FUNDS Total</i>	<i>210,000</i>	<i>450,000</i>	<i>240,000</i>	<i>114.3%</i>
Grand Total	1,099,097,799	1,215,087,959	115,990,160	10.6%