

EXHIBIT C

FY 2026 BUDGET AMENDMENT DESCRIPTIVE SUMMARY BY FUND

	Budget Increase or (Decrease)	Budget Transfer From	Budget Transfer To	Budget Amendment Total
GENERAL FUND				
<u>Revenue Summary</u>				
Other Sources				
Building Reserves	\$2,000,000			\$2,000,000
Revenue Totals	\$2,000,000	\$0	\$0	\$2,000,000
<u>Expenditures Summary</u>				
Building Division				
Transfer to Capital Projects Fund, FY 2026 CIP Amendment 2				
Town Hall	\$2,000,000			\$2,000,000
Fire Rescue				
Broward County Tax Collector fee - Fire Assessment			\$406,940	\$406,940
Human Resources Department				
Position change: Reclassify Human Resources Specialist to Human Resources Coordinator	\$0			\$0
Public Works and Capital Projects				
Broward County Tax Collector fee - Stormwater Assessment			\$51,363	\$51,363
Non-Departmental				
Transfer to Fire Rescue for BCTC fee - Fire Assessment		(\$406,940)		(\$406,940)
Transfer to Public Works for BCTC fee - Stormwater Assessment		(\$51,363)		(\$51,363)
Transfer for BCTC fee - Solid Waste Assessment		(\$167,952)	\$167,952	\$0
Expenditure Totals	\$2,000,000	(\$626,255)	\$626,255	\$2,000,000
WATER AND SEWER FUND				
<u>Revenue Summary</u>				
No revenue amendments				\$0
Revenue Totals	\$0	\$0	\$0	\$0
<u>Expenditures Summary</u>				
Position changes:				
Eliminate Utilities Field Tech I (Will-Call) (2 positions)	\$0			\$0
Add Utilities Field Technician I (1 position)	\$0			\$0
Eliminate Utilities Apprentice part-time (10 positions)	\$0			\$0
Add Plant Operator Trainee (2 positions)	\$0			\$0
Expenditure Totals	\$0	\$0	\$0	\$0

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	Budget Increase or (Decrease)	Budget Transfer From	Budget Transfer To	Budget Amendment Total
SELF INSURANCE FUND				
<u>Revenue Summary</u>				
Other Sources	\$4,000,000			\$4,000,000
Revenue Totals	\$4,000,000	\$0	\$0	\$4,000,000
<u>Expenditures Summary</u>				
Other Post-Employment Benefits (OPEB) Trust funding	\$4,000,000			\$4,000,000
Expenditure Totals	\$4,000,000	\$0	\$0	\$4,000,000
REVENUE AMENDMENTS - GRAND TOTALS	\$6,000,000	\$0	\$0	\$6,000,000
EXPENDITURES AMENDMENTS - GRAND TOTALS	\$6,000,000	(\$626,255)	\$626,255	\$6,000,000