

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>				
Intergovernmental				
Federal grant	\$61,605			\$61,605
Other Sources				
Building Reserves	\$2,001,050			\$2,001,050
Revenue Totals	\$2,062,655	\$0	\$0	\$2,062,655
<u>Expenditures Summary</u>				
Administration Department				
Estimated cost of vacation sell-backs			\$18,270	\$18,270
Budget and Finance Department				
Estimated cost of vacation sell-backs			\$16,630	\$16,630
Building Division				
Estimated cost of vacation sell-backs	\$1,050			\$1,050
Transfer to Capital Projects Fund, FY 2026 CIP Amendment 2 - Town Hall	\$2,000,000			\$2,000,000
Debt Service				
Estimated SBITA principal, interest, and amortization costs			\$865,000	\$865,000
Engineering Division				
Estimated cost of vacation sell-backs			\$21,970	\$21,970
Fire Rescue Department				
Broward County Tax Collector fee - Fire Assessment			\$406,940	\$406,940
Estimated cost of vacation sell-backs			\$19,660	\$19,660
Post-Overdose Co-Responder grant program	\$61,605			\$61,605
Housing and Community Affairs Division				
Estimated cost of vacation sell-backs			\$2,880	\$2,880
Human Resources Department				
Position change: Reclassify Human Resources Specialist to Human Resources Coordinator	\$0			\$0
Estimated cost of vacation sell-backs			\$7,270	\$7,270
Parks, Recreation and Cultural Arts				
Position changes:				
Reclassify Crew Leader to Operations Supervisor		(\$7,030)	\$7,030	\$0
Reclassify Events Specialist to Recreation Coordinator		(\$2,735)	\$2,735	\$0
Estimated cost of vacation sell-backs			\$13,730	\$13,730
Planning and Zoning Division				
Estimated cost of vacation sell-backs			\$8,060	\$8,060

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	Budget Increase or (Decrease)	Budget Transfer From	Budget Transfer To	Budget Amendment Total
GENERAL FUND (continued)				
Public Works and Capital Projects				
Broward County Tax Collector fee - Stormwater Assessment			\$51,363	\$51,363
Estimated cost of vacation sell-backs			\$24,830	\$24,830
Police Department				
Estimated cost of vacation sell-backs			\$18,320	\$18,320
Town Attorney's Office				
Estimated cost of vacation sell-backs			\$8,190	\$8,190
Town Clerk's Office				
Estimated cost of vacation sell-backs			\$10,010	\$10,010
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
Transfer to Debt Service - Estimated SBITA expenditures		(\$865,000)		(\$865,000)
Transfer to various departments/divisions				
- Estimated cost of vacation sell-backs		(\$169,820)		(\$169,820)
Expenditure Totals	\$2,062,655	(\$1,670,840)	\$1,670,840	\$2,062,655

COMMUNITY REDEVELOPMENT AGENCY FUND

Revenue Summary

No revenue amendments

Revenue Totals	\$0	\$0	\$0	\$0
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Expenditures Summary

Estimated cost of vacation sell-backs

Expenditure Totals	\$0	(\$5,210)	\$5,210	\$0
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WATER AND SEWER FUND				
<u>Revenue Summary</u>				
Other Sources				
Contribution Charges/Impact Fees Reserve	\$48,152			\$48,152
Utility Fund Reserve	\$24,080			\$24,080
Revenue Totals	\$72,232	\$0	\$0	\$72,232
<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
Estimated cost of vacation sell-backs	\$24,080			\$24,080
True-up CIP project balance roll over, Contrib. Charges/Impact Fees				
Utility Equipment & Machinery	\$48,152			\$48,152
Expenditure Totals	\$72,232	\$0	\$0	\$72,232
VEHICLE MAINTENANCE FUND				
<u>Revenue Summary</u>				
Other Sources, Vehicle Maintenance Fund Reserve				
	\$33,921			\$33,921
Revenue Totals	\$33,921	\$0	\$0	\$33,921
<u>Expenditures Summary</u>				
Estimated SBITA principal, interest, and amortization costs				
	\$33,921			\$33,921
Estimated cost of vacation sell-backs		(\$340)	\$340	\$0
Expenditure Totals	\$33,921	(\$340)	\$340	\$33,921
SELF INSURANCE FUND				
<u>Revenue Summary</u>				
Other Sources, Self Insurance Fund Reserve				
	\$4,046,650			\$4,046,650
Revenue Totals	\$4,046,650	\$0	\$0	\$4,046,650
<u>Expenditures Summary</u>				
Other Post-Employment Benefits (OPEB) Trust funding				
	\$4,000,000			\$4,000,000
Estimated SBITA principal, interest, and amortization costs	\$43,500			\$43,500
Estimated cost of vacation sell-backs	\$3,150			\$3,150
Expenditure Totals	\$4,046,650	\$0	\$0	\$4,046,650

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INFORMATION TECHNOLOGY FUND				
<u>Revenue Summary</u>				
Other Sources, Information Technology Fund Reserve	\$2,499,510			\$2,499,510
Revenue Totals	\$2,499,510	\$0	\$0	\$2,499,510
<u>Expenditures Summary</u>				
Estimated SBITA principal, interest, and amortization costs	\$2,475,000			\$2,475,000
Estimated cost of vacation sell-backs	\$24,510			\$24,510
Expenditure Totals	\$2,499,510	\$0	\$0	\$2,499,510
REVENUE AMENDMENTS - GRAND TOTALS	\$8,714,968	\$0	\$0	\$8,714,968
EXPENDITURES AMENDMENTS - GRAND TOTALS	\$8,714,968	(\$1,676,390)	\$1,676,390	\$8,714,968