FY 2025/2026
BUDGET AMENDMENT #2

FUND / Account	Description	Acct Type	Increase	Decrease	Net Effect on Budgeted Fund Balance
GENERAL FUND					
001-601-546000	Parks - Repair & Maintenance Services	Expense	300,000		
001-365-546305	Transportation - Landscape Maintenance	Expense		300,000	-
Move landscape maintenance budget for SportsParks from the Transportation division where it was initially budgeted to the Parks & Recreation division.					
GENERAL FUND					
001-000-581110	Transfer to Building Fee Fund	Expense	450,000		(450,000)
BUILDING FUND					
110-445-322000	Building Permit Fees	Revenue		100,000	
110-000-381001	Transfer from General Fund	Revenue	450,000		13,000
110-445-531401	Building Service Contract	Expense	130,000		
110-445-568000	Capital Outlay - Intangibles	Expense	207,000		
Increase Building Fund budget for new software implementation, excess costs for contracted services and reduce permit revenue based on actual revenue received offset by a transfer from the General Fund.					
GENERAL FUND					
001-000-581201	Transfer to Debt Service	Expense		920,000	920,000
DEBT SERVICE FUND					
201-000-381001	Transfer from General Fund	Revenue		920,000	
201-000-571000	Debt Service	Expense		920,000	-
Remove debt service budgeted expenditures and budgeted transfer from the General Fund to fund the budgeted debt service due to zero actual debt service.					
GENERAL FUND					
001-299-331500	Federal Grant - Econ Environ	Revenue	1,750,000		
001-299-334500	State Grant - Econ Environ	Revenue	520,000		2,200,000
001-299-531000	Professional Services	Expense	70,000		
Increase budgeted grant revenue and related expenditures for several grants received by the Village in FY 2025/2026.					
GENERAL FUND					
001-210-531201	Code Compliance Contract Srvs	Expense	200,000		(200,000)
Increase budgeted Code Compliance Contract Svcs to cover acutal amount spent for FY 2025/2026.					
GENERAL FUND					
001-000-581360	Transfer to Physical Environment	Expense	4,655,106		(6,900,001)
001-000-581365	Transfer to Transportation	Expense		6,708,815	
001-000-581600	Transfer to Parks & Rec Cap Proj	Expense	8,953,710		
CAPITAL PROJECTS FUND					
300-360-381001	Physical Environment Transfer from General Fund	Revenue	4,655,106		
300-365-381001	Transportation Transfer from General Fund	Revenue		6,708,815	6,900,001
300-600-381001	Parks & Rec Cap Proj Transfer from General Fund	Revenue	8,953,710		
Correct budgeted transfers to match originally adopted Capital Improvement Plan funding.					

FY 2025/2026
BUDGET AMENDMENT #2

FUND / Account	Description	Acct Type	Increase	Decrease	Net Effect on Budgeted Fund Balance
GENERAL FUND					
001-000-381350	Transfer from Capital Projects Road Impact Fees	Revenue	5,360,000		5,360,000
CAPITAL PROJECTS FUND					
300-350-581001	Road Impact Fees - Transfer to General Fund	Expense	5,360,000		(5,360,000)
Reimburse the General Fund for funding of the Corkscrew Road project for amounts budgeted to be spent from Road Impact Fees in FY 2024/2025.					
GENERAL FUND					
001-000-581365	Major Road Maintenance - Transfer to Transportation	Expense	2,298,500		
001-000-581365	General Fund - Transfer to Transportation	Expense		2,298,500	-
CAPITAL PROJECTS FUND					
PROJECT:	*Corkscrew Road Project - RW20003*				
300-365-381001	Transportation - Transfer from Major Road Reserve	Revenue	2,298,500		
300-365-381001	Transportation - Transfer from General Fund	Revenue		2,298,500	-
Use Major Road Maintenance Reserve to fund Corkscrew Road Project. This does not change the total funding from the General Fund but it does authorize a reduction in the Major Road Maintenance Reserve which ultimately reduces the required General Fund Reserves amount.					
CAPITAL PROJECTS FUND					
Project:	*Williams Rd Intersection Imps - IS19001*				
300-365-563000	Capital Outlay - Infrastructure	Expense		2,000,000	2,000,000
Project:	*Corkscrew Rd Widening - RW20003*				
300-365-563000	Capital Outlay - Infrastructure	Expense		3,900,000	3,900,000
Reduce Capital Projects Transportation Budget for unspent funds initally funded from internal Capital Projects Transfer of Road Impact Fees.					
GENERAL FUND					
001-000-581365	General Fund - Transfer to Transportation	Expense	325,000		(325,000)
CAPITAL PROJECTS FUND					
Project:	*Coconut Rd Crosswalks - BP20001*				
300-365-563000	Capital Outlay - Infrastructure	Expense	325,000		-
300-365-381001	Transfer from General Fund	Revenue	325,000		
Increase Capital Projects Budget for Transporation project expenses that exceeded original budget.					
GENERAL FUND					
001-000-381600	Transfer from Capital Projects Parks & Rec Projects	Revenue	12,745,000		12,745,000
CAPITAL PROJECTS FUND					
300-600-581001	Transfer to General Fund	Expense	12,745,000		(12,745,000)
Budget Transfer of Net Bond Proceeds to reimburse General Fund for purchase of property in a prior fiscal year.					

FY 2025/2026
BUDGET AMENDMENT #2

FUND / Account	Description	Acct Type	Increase	Decrease	Net Effect on Budgeted Fund Balance
GENERAL FUND					
001-000-581600	Transfer to Capital Projects Parks & Rec Projects	Expense	11,250,000		(11,250,000)
CAPITAL PROJECTS FUND					
Project:	*SportsPark Project -PR25002*				
300-600-563000	Capital Outlay - Infrastructure	Expense	9,300,000		1,950,000
300-600-381001	Transfer from General Fund	Revenue	11,250,000		
Increase funding for SportsPark project from the General fund due to lack of Park Impact Fees available to fund the project as well as actual expenses that exceeded original budget for this fiscal year.					
GENERAL FUND					
001-000-581600	Transfer to Capital Projects Parks & Rec Projects	Expense	1,625,000		(1,625,000)
Project:	*Estero Com Prk Expansion - PR21002*				
300-600-563000	Capital Outlay - Infrastructure	Expense	805,000		-
300-600-381001	Transfer from General Fund	Revenue	805,000		
Project:	*Wiliams Road Property Improvements - PR23002*				
300-600-563000	Capital Outlay - Infrastructure	Expense	820,000		-
300-600-381001	Transfer from General Fund	Revenue	820,000		
Increase Capital Projects Budget for Parks & Rec project expenses that exceeded original budget.					
GENERAL FUND					
001-000-581600	Transfer to Parks & Rec Capital Projects	Expense		5,000,000	5,000,000
CAPITAL PROJECTS FUND					
Project:	*Estero River Park - PR22001*				
300-600-563000	Capital Outlay - Infrastructure	Expense		2,500,000	-
300-600-381001	Transfer from General Fund	Revenue		2,500,000	
Project:	*River Oaks Property Impr - PR23003*				
300-600-563000	Capital Outlay - Infrastructure	Expense		2,500,000	-
300-600-381001	Transfer from General Fund	Revenue		2,500,000	
Reduce Capital Projects Parks & Rec Project Budget for unspent funds as well as corresponding Transfer from the General Fund.					
GENERAL FUND					
001-000-581360	Transfer to Capital Projects Physical Environment	Expense		3,700,000	3,700,000
CAPITAL PROJECTS FUND					
Project:	*UTL Expan-Sunny Grove - UT22005*				
300-360-329000	Special Assessment Revenue	Revenue	2,200,000		-
300-360-381001	Physical Environment - Transfer from General Fund	Revenue		2,200,000	
Project:	*UTL Expan-Cypress Bend - UT22006*				
300-360-329000	Special Assessment Revenue	Revenue	1,500,000		-
300-360-381001	Physical Environment - Transfer from General Fund	Revenue		1,500,000	
Reduce General Fund Transfers to Stormwater projects that received special assessment payments from homeowners.					

FY 2025/2026
BUDGET AMENDMENT #2

FUND / Account	Description	Acct Type	Increase	Decrease	Net Effect on Budgeted Fund Balance
GENERAL FUND					
001-000-581360	Transfer to Capital Projects Physical Environment	Expense	225,000		(225,000)
CAPITAL PROJECTS FUND					
Project:	*Vulnerability Assessment - SW25001*				
300-360-563000	Capital Outlay - Infrastructure	Expense	225,000		-
300-360-381001	Physical Environment - Transfer from General Fund	Revenue	225,000		
Increase Capital Projects Budget for Stormwater project expenses that exceeded original budget.					
GENERAL FUND					
001-000-581360	Transfer to Capital Projects Physical Environment	Expense	1,500,000		(1,500,000)
CAPITAL PROJECTS FUND					
Project:	*Broadway W UEP Design & Permit - UT22002*				
300-360-563000	Capital Outlay - Infrastructure	Expense	1,500,000		-
300-360-381001	Physical Environment - Transfer from General Fund	Revenue	1,500,000		
Increase Capital Projects Budget for Utility project expenses that exceeded original budget.					
GENERAL FUND					
001-000-581360	Transfer to Capital Projects Physical Environment	Expense		5,125,000	5,125,000
CAPITAL PROJECTS FUND					
Project:	*UTL Expan-Estero River Heights - UT24001*				
300-360-563000	Capital Outlay - Infrastructure	Expense		5,700,000	-
300-360-381001	Physical Environment - Transfer from General Fund	Revenue		1,050,000	
300-360-381001	Physical Environment - Transfer from Major Road Reserve	Revenue		2,650,000	
Project:	*UTL Expan-Charring Cross - UT25001*				
300-360-563000	Capital Outlay - Infrastructure	Expense		2,850,000	-
300-360-381001	Physical Environment - Transfer from General Fund	Revenue		1,425,000	
Reduce Capital Projects Budget for Utility projects that did not start in FY 2025/2026.					