

FY 2026 PERFORMANCE AT A GLANCE

2nd Quarter - Compared to target of 50%

OVERALL INTERNAL SERVICE OPERATING FUNDS PERFORMANCE

Internal Service Funds are established to account for any activity that provides goods or services to other funds and component units of the primary government on a cost-reimbursement basis. Timing of revenue received and expenditures incurred depends on the timing of services provided and reimbursement from other funds. Revenues fell short of the target this quarter due to demand of services and timing of reimbursement from other funds. Expenditures are also slightly below target at 43.97%. Excluding encumbrances, expenditures fell below target at 39.65% also due to demand of services. Performance this quarter for both revenues and expenditures is consistent with the prior two fiscal years, with the exception of FY2024 expenditures, which were impacted by Hurricane Ian recovery efforts.

INTERNAL SERVICE OPERATING FUNDS REVENUES

REVENUES	FY 2026		ACTUAL	ACTUAL	ACTUAL
	Amended Budget	YTD ACTUAL	AS % OF BUDGET FY 2026	AS % OF BUDGET FY 2025	AS % OF BUDGET FY 2024
Risk Management	\$ 11,408,265	\$ 6,245,458	54.75%	49.92%	53.09%
Property Management	10,128,190	4,770,819	47.10%	47.47%	46.68%
Fleet Management	7,423,426	2,765,434	37.25%	35.71%	36.31%
Health Insurance	49,699,393	21,410,704	43.08%	43.58%	41.14%
Capital Improvement Projects	4,232,155	1,978,906	46.76%	35.97%	35.95%
Total Revenues	\$ 82,891,429	\$ 37,171,321	44.84%	43.94%	42.80%

INTERNAL SERVICE OPERATING FUNDS EXPENSES

EXPENSES	FY 2026		ENCUMBRANCES	TOTAL	TOTAL AS	TOTAL AS	TOTAL AS
	Amended Budget	YTD ACTUAL			% OF BUDGET FY 2026	% OF BUDGET FY 2025	% OF BUDGET FY 2024
Risk Management	\$ 11,408,265	\$ 4,787,188	\$ 1,758,903	\$ 6,546,091	57.38%	61.14%	85.05%
Property Management	10,128,190	4,531,095	599,680	5,130,775	50.66%	65.35%	64.47%
Fleet Management	7,423,426	2,534,804	1,002,557	3,537,361	47.65%	53.36%	279.05%
Health Insurance	49,699,393	19,490,280	152,656	19,642,936	39.52%	43.35%	40.55%
Capital Improvement Projects	4,232,155	1,523,970	64,318	1,588,288	37.53%	37.77%	35.93%
Total Expenses	\$ 82,891,429	\$ 32,867,337	\$ 3,578,114	\$ 36,445,451	43.97%	49.65%	71.58%



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