



City Commission Budget Workshop Meeting Agenda

Monday, August 10, 2026, at 5:30 PM until 8:30 PM

City Commission Chambers – 105 S. 2ND Street, Flagler Beach, FL 32136

All meeting items will be continued until meeting is complete.

- 1. Call the meeting to order**
- 2. Pledge of Allegiance followed by a moment of silence to honor our Veterans, members of the Armed Forces and First Responders**
- 3. General Business**

The recess of the August 6th Workshop left the review of the FY 2026/2027 budget paused at page 40, Impact Fee Fund.

 - a. Continuation of the FY 2026/2027 Budget review from the previous Workshop held August 06, 2027.
 - i. Impact Fee Fund
 - ii. Sanitation Fund
 - iii. Stormwater Fund
 - iv. Enterprise Fund Capital Projects
 - b. Revisit and provide direction related to previous budget workshop discussions.
- 4. Adjournment**

RECORD REQUIRED TO APPEAL: In accordance with Florida Statute 286.0105 if you should decide to appeal a decision the Commission makes about any matter at this meeting, you will need a record of the proceedings. You are responsible for providing this record. You may hire a court reporter to make a verbatim transcript. The City is not responsible for any mechanical failure of the recording equipment. In accordance with the Americans with Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk at (386) 517-2000 ext. 233 at least 72 hours prior to the meeting. The City Commission reserves the right to request that all written material be filed with the City Clerk when the agenda item is submitted.



Staff Report

City Commission Regular Meeting

August 10, 2026

To: City Commission
From:
Meeting Date: August 10, 2026
Item Name: Continuation of the FY 2026/2027 Budget review from the previous Workshop held August 06, 2027.

- i. Impact Fee Fund
- ii. Sanitation Fund
- iii. Stormwater Fund
- iv. Enterprise Fund Capital Projects

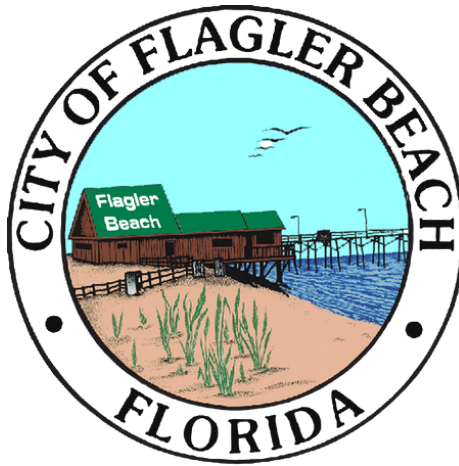
Background:

Fiscal Impact:

Staff Recommendation:

Attachments:

1. 071526 Proposed Budget Book posted 07.15.26
2. 0804 Presentation



**Fiscal Year 2026-2027
Proposed Annual Budget
July 15, 2026**

DRAFT



City of Flagler Beach

P.O. Box 70 • 105 South 2nd Street
Flagler Beach, Florida 32136
Phone (386) 517-2000

July 15, 2026

Dear Mayor, City Commissioners, and Residents:

Please find the City of Flagler Beach Fiscal Year 2026/2027 proposed annual budget attached to this message.

The 2026 Gross Taxable Value for properties (both real and personal) within the City of Flagler Beach totals \$1,434,921,903. This represents an increase of \$90,876,503 over last year's \$1,344,045,401 Gross Taxable Value, or 6.7%. Most of the new taxable value can be attributed to the City's annexation of the areas commonly referred to as Summertown and Veranda Bay. After discounting new taxable value (mainly new construction, additions, rehabilitative improvements, and annexations), the Adjusted Taxable Value for the City of Flagler Beach is \$1,335,649,088. The proposed budget is supported by the same millage rate as levied last year (5.4500 mills) which represents a tax cut of 0.6%, and when applied to the City's Adjusted Taxable Value, generates property tax revenues of approximately \$7,279,288.

The City budgets based upon a 95% collection rate, making \$6,915,323 available for budgeting. From those funds, however, \$363,805 will be transferred to the City's Community Redevelopment Agency, leaving \$6,551,518 available as General Fund property tax revenues,

As a result, the City's 2026/2027 budget totals \$72,285,758. This includes several "funds," which is how the City manages its budget. The General Fund is the primary operating fund for the City and it is to this Fund that property taxes are mostly allocated. The remaining portion is allocated to the City's Community Redevelopment Agency Fund, a special fund to support downtown redevelopment activities. The General Fund revenues and expenditures for 2026/2027 are \$12,863,742 (not including the emergency contingency funding). The General Fund provides for personnel, projects, and services such as public safety (Police Fire, Ocean Rescue), library and parks, and streets.

The most significant expense in the General Fund is for public safety, with the Police and Fire Departments accounting for approximately 43% of the General Fund expenditures. The City's Facilities Department, the personnel of which maintains City buildings and parks, is the next most substantial General Fund departmental expenditure, but at only approximately \$960,000. The proposed capital projects related to the General Fund in 2026/2027 are funded entirely through revenues received from the sale of the City's Ocean Palm Golf Course (approximately \$800,000). Those proposed projects include building and park improvements, street and sidewalk paving, computer hardware and software enhancements, and one new (replacement) vehicle.

Other Funds include the General Fund Impact Fee Fund (new this year to segregate impact fees; \$771,495); Community Redevelopment Fund (\$1,359,270); Building Code Inspection Fund (\$1,002,028), Pier Fund (\$8,349,064), Utility Fund (water and wastewater services; budget: \$33,802,502), Impact Fee Fund \$981,900), Sanitation Fund (\$2,276,220); Stormwater Fund (\$1,490,000); and Capital Fund (\$2,417,224).

Mr. Dale L. Martin, City Manager; dmartin@cityofflaglerbeach; mobile (386) 780-4828

With the investments in projects and personnel last year, the City continues to make significant progress in addressing longstanding infrastructure needs that had been overlooked or underfunded for many years, especially the City's utility infrastructure: wastewater, water, and stormwater. Exacerbating the modernization costs (the City's Wastewater Treatment Plant and its related treatment processes began service in 1987), new requirements from the State must be integrated by no later than 2031 and the City still remains under a Consent Order with the Department of Environmental Protection necessitating further improvements to the wastewater system. The capacity and vulnerability of the water system must also be addressed: a new well, two major water mains, and additional storage are included in the proposed budget. Impact fees, collected from new developments, will provide significant financial support for these projects, additionally supplemented by State loans and grants, but unlike last year, it is necessary to increase the fees charged to support utility operations. Those fees are proposed to be raised by twenty percent (a previous rate study had recommended a twenty-five percent increase both last year [no increase occurred] and this year). A revised rate study will likely be available for further consideration prior to the formal adoption of the 2026/2027 budget in September.

The City's historic Pier is scheduled to be completed this year, restoring this community icon to its place of prominence in Flagler Beach and the region. The new Pier will have been funded through federal and state contributions. Additional improvements related to the Pier remain under design: expanding the facilities under the 'A'-frame, constructing an open-air deck for public and private events, and rebuilding the waterfront boardwalk. These additional projects are likely not to begin construction within two years.

Other notable expenditures include additional parking facility and lighting improvements (funded through the Community Redevelopment Agency Fund), a new sanitation truck (Sanitation Fund), facility improvements at City Hall and the Wickline Community Center (Building Code Inspection Fund).

With last year's successful staffing and retention efforts, the proposed budget has limited increase to full-time staffing, netting one new full-time position and one less part-time position: two new positions created (Information Technology Department and Building Code Inspection) and three positions converted from part-time to full-time (Police, Public Works Administration, and Sanitation). The total full-time City staff is 114 employees, supplemented by approximately six part-time staff and approximately twenty-three seasonal staff. The experience and enthusiasm of senior staff continues to demonstrate a great degree of professionalism and leadership. With their increasing familiarity of Flagler Beach and its challenges, junior staff has responded with an unprecedented enthusiasm to enhance the community's quality of life and improve the City's infrastructure.

Thank you to the City Commission, staff, and community for the continued support to provide both the necessary and desired services that make Flagler Beach an exceptional place to live and work. With the anticipated re-opening of the Pier and additional economic development, the next years will be exciting.

Sincerely,

A handwritten signature in blue ink, appearing to read "Dale L. Martin".

Dale L. Martin
City Manager

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CITY OF FLAGLER BEACH - FISCAL YEAR 2026/2027

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF FLAGLER BEACH ARE 5.0% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	GENERAL FUND IMPACT FEE FUND	CRA FUND	BUILDING CODE INSPECTION FUND	PIER ENTERPRISE FUND	UTILITY FUND	IMPACT FEE FUND	SANITATION FUND	STORM WATER FUND	CAPITAL FUND	TOTAL BUDGET
ESTIMATED REVENUES:											
Taxes: Millage per \$1000 = Flagler Co.	5.4500										
Taxes: Millage per \$1000 = Volusia Co.	5.4500										
Ad Valorem Taxes	\$6,551,518		\$920,444								\$7,471,962
Sales and Use Taxes	\$2,152,282										\$0
Licenses and Permits	\$246,500			\$243,650							\$2,152,282
Intergovernmental	\$956,977				\$7,007,802	\$1,335,208				\$25,000	\$490,150
Charges for Services	\$22,000					\$8,520,000		\$2,164,720	\$1,489,000		\$9,324,987
Fines and Forfeitures	\$112,000					\$60,000		\$15,000			\$12,195,720
Miscellaneous Revenue	\$1,206,000	\$771,495	\$20,000	\$31,000	\$1,341,262	\$23,886,844	\$981,900	\$46,500	\$1,000		\$187,000
TOTAL SOURCES	\$11,247,277	\$771,495	\$940,444	\$274,650	\$8,349,064	\$33,802,052	\$981,900	\$2,226,220	\$1,490,000	\$25,000	\$28,286,001
Transfers In					\$0			\$50,000		\$2,392,224	\$2,442,224
Fund Balances/Reserves/Net Assets	\$4,832,401		\$418,826	\$727,378		\$3,380,205		\$227,622	\$149,000		\$9,735,432
TOTAL ESTIMATED REVENUES, TRANSFERS AND BALANCES	\$16,079,678	\$771,495	\$1,359,270	\$1,002,028	\$8,349,064	\$37,182,257	\$981,900	\$2,503,842	\$1,639,000	\$2,417,224	\$72,285,758
EXPENSES											
General Government Services	\$1,927,291		\$299,881							\$1,162,250	\$3,389,422
Public Safety	\$5,692,579	\$175,000		\$945,753						\$325,000	\$7,138,332
Physical Environment	\$376,619					\$3,813,255	\$981,900	\$1,740,550	\$1,371,473		\$8,283,797
Transportation	\$556,105	\$489,495								\$450,000	\$1,495,600
Human Services											\$0
Culture and Recreation	\$719,046	\$107,000			\$7,905,700					\$110,000	\$8,841,746
Debt Services			\$74,389		\$443,364	\$3,954		\$118,527			\$640,234
Financial and Administrative	\$2,191,153					\$29,984,843		\$535,670		\$369,974	\$33,081,640
TOTAL EXPENSES	\$11,462,793	\$771,495	\$374,270	\$945,753	\$8,349,064	\$33,802,052	\$981,900	\$2,276,220	\$1,490,000	\$2,417,224	\$62,870,771
Transfers Out	\$1,400,949		\$985,000	\$56,275							\$2,442,224
Revenue Net Expenses	\$0										\$0
Fund Balance Policy - For Emergencies	\$3,215,936					\$3,380,205		\$227,622	\$149,000		\$6,972,763
TOTAL APPROPRIATED EXPENDITURES											
TRANSFERS, RESERVES AND BALANCE	\$16,079,678	\$771,495	\$1,359,270	\$1,002,028	\$8,349,064	\$37,182,257	\$981,900	\$2,503,842	\$1,639,000	\$2,417,224	\$72,285,758
The tentative, adopted, and / or final budgets are on file in the clerk's office of the City of Flagler Beach as a public record											
Must show at least 95% Ad Valorem for each millage											

7/15/2026

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
GENERAL FUND REVENUES			BUDGET	BUDGET	BUDGET	
Dept 3100 - AD VALOREM, SALES AND USE TAXES						
001.3100.311100	AD VALOREM TAXES	6,207,700	6,428,625	6,428,625	6,551,518	1.91%
001.3100.312600	DISCRETIONARY STATE (INFRAS SURT)	284,915	283,282	283,282	283,282	0.00%
001.3100.313100	FRANCHISE FEES	454,292	430,000	430,000	450,000	4.65%
001.3100.313101	TECO FRANCHISE FEES	3,697	2,500	2,500	5,000	100.00%
001.3100.314100	SERVICE TAX FPL	667,495	675,000	675,000	715,000	5.93%
001.3100.314200	COMM SERV TAX(PHONE,CABLE,SAT)	212,876	209,000	209,000	209,000	0.00%
001.3100.314400	SERVICE TAX-GAS	35,044	40,000	40,000	40,000	0.00%
001.3100.314500	UTILITY TAX - WATER	372,828	392,000	392,000	450,000	14.80%
Totals for dept 3100 - AD VALOREM, SALES AND USE TAXES		8,238,847	8,460,407	8,460,407	8,703,800	2.88%
Dept 3200 - LICENSE & PERMITS						
001.3200.321100	LBTR'S	19,094	40,000	40,000	25,000	-37.50%
001.3200.321101	BUILDING PERMITS	5,609	8,000	8,000	2,500	-68.75%
001.3200.321105	MOBILE HOME LICENSES	4,651	6,000	6,000	6,000	0.00%
001.3200.321106	LICENSES ALCHOL & BEVERAG	18,194	20,000	20,000	20,000	0.00%
001.3200.321107	PLAN REVIEW FEES	95,523	67,000	67,000	72,000	7.46%
001.3200.321108	ENGINEER REVIEW FEES	215	0	0	0	0.00%
001.3200.322111	FIRE INSPECTIONS	3,100	12,000	12,000	10,000	-16.67%
001.3200.322112	RENTAL PERMITS - SHORT TERM	21,127	15,000	15,000	22,000	46.67%
001.3200.329100	OTHER SPECIAL PERMITS	3,209	4,000	4,000	3,000	-25.00%
001.3200.329102	APPLICATION FEE	49,145	55,000	55,000	50,000	-9.09%
001.3200.329103	ESTOPPEL RESEARCH FEES	6,550	7,000	7,000	7,000	0.00%
001.3200.329104	PENALTIES	100	0	0	0	0.00%
001.3200.329105	ADMINISTRATIVE REVENUE	8,285	5,000	5,000	9,000	80.00%
001.3200.329201	DOGGIE DINING LICENSE	900	0	0	0	0.00%
001.3200.329300	GOLF CART REGISTRATION FEE	20,410	20,000	20,000	20,000	0.00%
Totals for dept 3200 - LICENSE & PERMITS		256,113	259,000	259,000	246,500	-4.83%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
GENERAL FUND REVENUES						
Dept 3300 - INTERGOVERNMENTAL						
001.3300.330100	LOCAL OPTION FUEL TAX	113,185	107,000	107,000	107,000	0.00%
001.3300.331101.264	FEDERAL GRANT-FEMA	23,822	0	0	0	0.00%
001.3300.331101.265	FEDERAL/STATE GRANT-FEMA	10,132	0	0	0	0.00%
001.3300.331102.264	STATE GRANT - FEMA	(696)	0	0	0	0.00%
001.3300.331102.265	STATE GRANT - FEMA	0	0	0	0	0.00%
001.3300.334200	STATE GRANT - V.O.C.A.	89,841	92,688	92,688	89,989	-2.91%
001.3300.334300	STATE GRANT OFFICE OF CRIMINAL JUSTICE	1,604	0	0	0	0.00%
001.3300.335102	STATE REVENUE SHARING MUNICIPAL FUEL TAX	162,885	162,673	162,673	162,673	0.00%
001.3300.335108	1/2 CENT LOCAL GOV'T SALES TAX	225,035	231,715	231,715	231,715	0.00%
001.3300.337200	FDOT LANDSCAPE MAINT	34,095	0	0	0	0.00%
001.3300.337201	MOTOR FUEL REBATE	2,366	7,500	7,500	12,000	60.00%
001.3300.337204	LIFEGUARD GRANT - COUNTY	100,940	100,000	100,000	110,000	10.00%
001.3300.337207	STATE-FDOT HWG LIGHT MAINT	59,277	46,300	46,300	0	-100.00%
001.3300.337212.670	COUNTY SUPPORT - 4TH OF JULU FIREWORKS	0	0	0	15,000	100.00%
001.3300.337215	FLAGLER COUNTY SCHOOL FEE	21,800	0	0	225,000	0.00%
001.3300.337216	FLAGLER COUNTY EMS FEE	930	0	0	3,600	0.00%
Total Dept 3300 - INTERGOVERNMENTAL		845,215	747,876	747,876	956,977	27.96%
Dept 3400 - CHARGES FOR SERVICE						
001.3400.341100	PHOTO COPY	1,602	1,000	1,000	1,000	0.00%
001.3400.347100	LIBRARY DUES	2,084	2,000	2,000	2,000	0.00%
001.3400.347500	SPECIAL RECREATION FEES	7,490	9,000	9,000	9,000	0.00%
001.3400.347501	SPECIAL EVENT FEES/SPONSORSHIPS	7,699	8,000	8,000	10,000	25.00%
001.3400.347600	WICKLINE RENTAL REVENUE	675	0	0	0	0.00%
Total Dept 3400 - CHARGES FOR SERVICE		19,550	20,000	20,000	22,000	10.00%
Dept 3500 - FINES & FORFEITURES						
001.3500.351100	COURT FINES	21,082	15,000	15,000	20,000	33.33%
001.3500.351300	POLICE EDUCATION/TRAINING	1,596	1,000	1,000	2,000	100.00%
001.3500.354200	PARKING TICKETS	82,688	80,000	80,000	90,000	12.50%
Total Dept 3500 - FINES & FORFEITURES		105,366	96,000	96,000	112,000	16.67%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
GENERAL FUND REVENUES						
Dept 3600 - MISCELLANEOUS REVENUE						
001.3600.361100	INTEREST INCOME	42,023	20,000	20,000	76,000	280.00%
001.3600.361101	SBA INTEREST INCOME	404,176	750,000	750,000	775,000	3.33%
001.3600.361103	FL MUNICIPAL INVESTMENT INTEREST	134,188	120,000	120,000	120,000	0.00%
001.3600.362100	GOLF COURSE LEASE	3,131	3,100	3,100	0	-100.00%
001.3600.362300	FCCMA GRANT	9,306	0	0	0	0.00%
001.3600.366107	DONATIONS	74,295	9,300	9,300	9,000	-3.23%
001.3600.369100	MISCELLANEOUS REVENUE	53,112	26,252	26,252	25,000	-4.77%
001.3600.369100.241	BANK REWARDS POINTS	2,540	3,000	3,000	4,000	33.33%
001.3600.369200	INSURANCE PROCEEDS	5,808	0	0	0	0.00%
001.3600.369200.264	INSURANCE PROCEEDS	61,868	0	0	0	0.00%
001.3600.369200.285	INSURANCE PROCEEDS	261,661	0	0	0	0.00%
001.3600.369400	STATE PENSION CONTRIBUTION	196,701	0	0	197,000	0.00%
001.3600.384000	OTHER FUNDING SOURCES		1,222,402	1,222,402	1,616,465	32.24%
Total Dept 3600 - MISCELLANEOUS REVENUE		1,248,809	2,154,054	2,154,054	2,822,465	31.03%
DEPT 3800 - NON-REVENUES						
001.3800.389100	APPROPRIATED FUND BALANCE		516,000	516,000		-100.00%
Total Dept 3800 - NON-REVENUES		0	516,000	516,000	0	-100.00%
TOTAL GENERAL FUND REVENUES		10,713,900	12,253,337	12,253,337	12,863,742	4.98%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
GENERAL FUND IMPACT FEE			BUDGET	BUDGET	BUDGET	
Dept 3600 - MISCELLANEOUS REVENUE						
199.3600.363207	POLICE IMPACT FEE - REVENUE	61,030	0	80,000	80,000	0.00%
199.3600.363208	FIRE IMPACT FEE - REVENUE	72,226	0	95,000	95,000	0.00%
199.3600.363209	LIBRARY IMPACT FEE - REVENUE	16,446	0	17,000	17,000	0.00%
199.3600.363210	PARKS AND REC IMPACT FEE - REVENUE	72,379	0	90,000	90,000	0.00%
199.3600.363211	MOBILITY IMPACT FEE - REVENUE	0	0	0	489,495	100.00%
Total Dept 3600 - MISCELLANEOUS REVENUE		222,081	0	282,000	771,495	173.58%
199.5391.909302	RESERVE FOR CONTINENCIES	0	0	0	771,495	100.00%
TOTAL GENERAL IMPACT FEE		222,081	0	282,000	0	-100.00%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5111 - COMMISSION			BUDGET	BUDGET	BUDGET	
001.5111.101200	SALARY	61,831	62,658	62,658	65,477	4.50%
001.5111.102100	FICA/MEDICARE	4,730	4,793	4,793	5,009	4.51%
001.5111.102300	LIFE & HEALTH INSURANCE	0	0	0	68,000	100.00%
001.5111.102400	WORKERS COMP	107	90	90	90	0.00%
001.5111.303100	PROFESSIONAL SERVICES	3,502	24,000	24,000	5,000	-79.17%
001.5111.304000	TRAVEL/TRAINING	16,944	19,500	19,500	25,000	28.21%
001.5111.304100	TELECOMMUNICATIONS	1,020	1,450	1,450	1,600	10.34%
001.5111.304600	REPAIRS & MAINTENANCE	57	2,000	2,000	0	-100.00%
001.5111.304800	PROMOTIONAL ACTIVITIES	6,025	6,700	6,700	5,000	-25.37%
001.5111.305200	OPERATING SUPPLIES	19	0	0	500	0.00%
001.5111.305400	MEMBRSHPS SUBSCRPTS DUES	1,542	2,100	2,100	2,500	19.05%
001.5111.305500	ELECTION EXPENSES	6,304	8,000	8,000	15,000	87.50%
001.5111.306100	EQUIPMENT LESS THAN \$5K	0	2,000	2,000	0	-100.00%
Total Dept 5111 - COMMISSION		102,081	133,291	133,291	193,176	44.93%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5122 - EXECUTIVE			BUDGET	BUDGET	BUDGET	
001.5122.101200	SALARY	166,947	180,279	180,279	190,440	5.64%
001.5122.101200.285	SALARY	2,218	0	0	0	0.00%
001.5122.101400	OVERTIME	28	0	0	0	0.00%
001.5122.101500	SPECIAL & INCENTIVE PAY	0	600	600	0	-100.00%
001.5122.102100	FICA/MEDICARE	12,726	13,791	13,791	14,569	5.64%
001.5122.102100.285	FICA/MEDICARE	169	0	0	0	0.00%
001.5122.102200	RETIREMENT	10,822	11,718	11,718	12,379	5.64%
001.5122.102200.285	RETIREMENT	143	0	0	0	0.00%
001.5122.102300	LIFE & HEALTH INSURANCE	19,075	15,805	15,805	19,287	22.03%
001.5122.102300.285	LIFE & HEALTH INSURANCE	94	0	0	0	0.00%
001.5122.102400	WORKER'S COMPENSATION	313	258	258	262	1.55%
001.5122.304000	TRAVEL/TRAINING	4,314	4,000	4,000	5,200	30.00%
001.5122.304100	TELECOMMUNICATIONS	2,002	2,000	2,000	2,475	23.75%
001.5122.304800	PROMOTIONAL ACTIVITIES	83	500	500	3,000	500.00%
001.5122.305200	OPERATING SUPPLIES	571	500	500	200	-60.00%
001.5122.305400	MEMBRSHPS SUBSCRPTS DUES	3,146	3,200	3,200	2,600	-18.75%
001.5122.606401	EQUIPMENT LESS THAN \$5000	0	1,000	1,000	500	-50.00%
Total Dept 5122 - EXECUTIVE		222,652	233,651	233,651	250,912	7.39%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2025-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5123 - CITY CLERK			BUDGET	BUDGET	BUDGET	
001.5123.101200	SALARY	172,605	181,518	181,518	193,385	6.54%
001.5123.101200.285	SALARY	212	0	0	0	0.00%
001.5123.101400	OVERTIME	741	1,000	1,000	1,000	0.00%
001.5123.102100	FICA/MEDICARE	13,094	13,886	13,886	14,794	6.54%
001.5123.102100.285	FICA/MEDICARE	16	0	0	0	0.00%
001.5123.102200	RETIREMENT	11,009	11,799	11,799	12,570	6.53%
001.5123.102200.285	RETIREMENT	14	0	0	0	0.00%
001.5123.102300	LIFE & HEALTH INSURANCE	15,733	19,158	19,158	23,379	22.03%
001.5123.102400	WORKER'S COMPENSATION	302	260	260	266	2.31%
001.5123.303400	CONTRACTURAL SERVICES	19,917	9,250	9,250	13,680	47.89%
001.5123.304000	TRAVEL/TRAINING	3,930	3,900	3,900	3,900	0.00%
001.5123.304100	TELECOMMUNICATIONS	813	935	935	1,000	6.95%
001.5123.304600	REPAIRS & MAINTENANCE	32	500	500	0	-100.00%
001.5123.304700	PRINTING & BINDING	3,213	4,500	4,500	4,000	-11.11%
001.5123.304901	LEGAL & PERSONAL NOTICES	18,548	1,500	1,500	3,000	100.00%
001.5123.304901.285	LEGAL & PERSONAL NOTICES-MILTON	336	0	0	0	0.00%
001.5123.305200	OPERATING SUPPLIES	1,163	1,300	1,300	1,000	-23.08%
001.5123.305400	MEMBRSHPS SUBSCRPTS DUES	1,971	700	700	750	7.14%
001.5123.306100	EQUIPMENT LESS THAN \$5000	1,555	0	0	1,750	100.00%
Total Dept 5123 - CITY CLERK		265,204	250,206	250,206	274,474	9.70%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5124 - HUMAN RESOURCES			BUDGET	BUDGET	BUDGET	
001.5124.101200	SALARY	102,867	107,505	163,033	166,063	1.86%
001.5124.101200.285	SALARY	903	0	0	0	0.00%
001.5124.102100	FICA/MEDICARE	7,665	8,224	8,224	12,704	54.47%
001.5124.102100.285	FICA/MEDICARE	68	0	0	0	0.00%
001.5124.102200	RETIREMENT	6,478	6,988	6,988	10,794	54.46%
001.5124.102200.285	RETIREMENT	55	0	0	0	0.00%
001.5124.102300	LIFE & HEALTH INSURANCE	11,643	9,579	9,579	23,379	144.07%
001.5124.102300.285	LIFE & HEALTH INSURANCE	114	0	0	0	0.00%
001.5124.102400	WORKER'S COMPENSATION	182	154	154	228	48.05%
001.5124.303100	PROFESSIONAL SERVICES	16,131	15,250	15,250	17,035	11.70%
001.5124.303400	CONTRACTUAL SERVICES	0	0	0	5,000	100.00%
001.5124.304000	TRAVEL/TRAINING	7,733	10,500	10,500	9,000	-14.29%
001.5124.304100	TELECOMMUNICATIONS	939	1,000	1,000	1,150	15.00%
001.5124.304800	PROMOTIONAL ACTIVITIES	2,979	8,500	8,500	7,000	-17.65%
001.5124.304901	LEGAL & PERSONAL NOTICES	1,098	2,500	2,500	2,000	-20.00%
001.5124.305200	OPERATING SUPPLIES	1,373	1,900	4,861	1,500	-69.14%
001.5124.305400	MEMBRSHPS SUBSCRPTS DUES	4,271	400	400	500	25.00%
001.5124.306100	EQUIPMENT LESS THAN \$5K		700	700	500	-28.57%
Total Dept 5124 - HUMAN RESOURCES		164,501	173,200	231,689	256,853	10.86%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5131 - FINANCE			BUDGET	BUDGET	BUDGET	
001.5131.101200	SALARY	284,010	299,494	299,494	317,567	6.03%
001.5131.101200.285	SALARY	215	0	0	0	0.00%
001.5131.101200.300	SALARY	31	0	0	0	0.00%
001.5131.101400	OVERTIME	2,862	3,500	3,500	4,000	14.29%
001.5131.102100	FICA/MEDICARE	21,695	22,911	22,911	24,294	6.04%
001.5131.102100.285	FICA/MEDICARE	16	0	0	0	0.00%
001.5131.102100.300	FICA/MEDICARE	2	0	0	0	0.00%
001.5131.102200	RETIREMENT	18,241	19,467	19,467	20,642	6.04%
001.5131.102200.285	RETIREMENT	14	0	0	0	0.00%
001.5131.102200.300	RETIREMENT	2	0	0	0	0.00%
001.5131.102300	LIFE & HEALTH INSURANCE	37,339	30,652	30,652	37,406	22.03%
001.5131.102300.285	LIFE & HEALTH INSURANCE	25	0	0	0	0.00%
001.5131.102300.300	LIFE & HEALTH INSURANCE	3	0	0	0	0.00%
001.5131.102400	WORKER'S COMPENSATION	503	428	428	437	2.10%
001.5131.303100	PROFESSIONAL SERVICES	666	1,000	1,000	1,000	0.00%
001.5131.304000	TRAVEL/TRAINING	2,036	3,350	3,350	4,700	40.30%
001.5131.304100	TELECOMMUNICATIONS	1,506	1,800	1,800	1,750	-2.78%
001.5131.305200	OPERATING SUPPLIES	2,331	3,100	3,100	3,000	-3.23%
001.5131.305400	MEMBRSHPS SUBSCRPTS DUES	803	1,120	1,120	1,000	-10.71%
001.5131.306100	EQUIPMENT LESS THAN \$5K	1,445	4,500	4,500	5,250	16.67%
Total Dept 5131 - FINANCE		373,746	391,322	391,322	421,046	7.60%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5141 - LEGAL			BUDGET	BUDGET	BUDGET	
001.5141.303400	CONTRACTUAL SERVICES	149,411	180,000	180,000	175,000	-2.78%
001.5141.305800	CODE ENFORCEMENT	7,052	10,000	10,000	10,000	0.00%
Total Dept 5141 - LEGAL		156,463	190,000	190,000	185,000	-2.63%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5191 - FACILITIES			BUDGET	BUDGET	BUDGET	
001.5191.101200	SALARY	277,863	304,664	395,910	426,178	7.65%
001.5191.101200.285	SALARY	3,393	0	0	0	0.00%
001.5191.101400	OVERTIME	3,182	3,000	3,000	5,000	66.67%
001.5191.101500	SPECIAL & INCENTIVE PAY	6,223	9,000	9,000	7,000	-22.22%
001.5191.102100	FICA/MEDICARE	21,560	23,307	23,307	33,603	44.18%
001.5191.102100.285	FICA/MEDICARE	256	0	0	0	0.00%
001.5191.102200	RETIREMENT	17,282	19,803	19,803	27,702	39.89%
001.5191.102200.285	RETIREMENT	216	0	0	0	0.00%
001.5191.102300	LIFE & HEALTH INSURANCE	71,095	64,178	64,178	105,204	63.93%
001.5191.102300.285	LIFE & HEALTH INSURANCE	722	0	0	0	0.00%
001.5191.102400	WORKER'S COMPENSATION	16,527	12,127	12,127	19,378	59.79%
001.5191.303100	PROFESSIONAL SERVICES	1,697	0	0	0	0.00%
001.5191.303400	CONTRACTUAL SERVICES	66,484	101,000	101,000	82,000	-18.81%
001.5191.303402	LAND FILL FEES	1,303	5,000	5,000	8,000	60.00%
001.5191.304000	TRAVEL/TRAINING	497	8,000	8,000	5,000	-37.50%
001.5191.304100	TELECOMMUNICATIONS	3,096	3,000	3,000	3,900	30.00%
001.5191.304300	UTILITY SERVICES	4,167	4,800	4,800	4,800	0.00%
001.5191.304600	REPAIRS & MAINTENANCE	40,449	197,200	215,600	188,500	-12.57%
001.5191.304600.285	REPAIRS & MAINTENANCE	67,630	0	0	0	0.00%
001.5191.304600.590	R&M - FUEL DEPOT ROOF	2,108	0	0	0	0.00%
001.5191.304602	DUNE WALKOVER REPAIRS & MAINTENANCE	5,000	7,000	7,000	5,000	-28.57%
001.5191.305200	OPERATING SUPPLIES	20,140	0	0	9,600	100.00%
001.5191.306100	EQUIPMENT LESS THAN \$5K	5,351	5,000	5,000	10,000	100.00%
001.5191.464100	VEHICLE REPAIRS & MAINTENANCE	4,685	6,000	6,000	9,200	53.33%
001.5191.464105	GASOLINE & DIESEL FUEL	11,199	10,400	10,400	11,000	5.77%
Total Dept 5191 - FACILITIES		652,123	783,479	893,125	961,065	7.61%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5192 - GENERAL GOVERNMENT			BUDGET	BUDGET	BUDGET	
001.5192.101200	SALARY	7,200	0	0	0	0.00%
001.5192.102100	FICA/MEDICARE	551	0	0	0	0.00%
001.5192.303100	PROFESSIONAL SERVICES	31,750	500	500	500	0.00%
001.5192.303200	AUDIT	31,246	25,000	25,000	26,000	4.00%
001.5192.303400	CONTRACTUAL SERVICES	109,853	121,875	121,875	113,100	-7.20%
001.5192.303401	ANIMAL CONTROL-FLG H. SOC	13,333	17,000	17,000	17,000	0.00%
001.5192.303404	CONTRACTURAL - INTERLOCAL AGREEMENTS	5,750	6,000	6,000	11,250	87.50%
001.5192.304000	TRAVEL/TRAINING	1,555	0	0	0	0.00%
001.5192.304100	TELECOMMUNICATIONS	11,722	12,130	12,130	12,400	2.23%
001.5192.304300	UTILITY SERVICES	40,677	40,500	40,500	40,000	-1.23%
001.5192.304400	RENTALS & LEASES	1,877	500	500	500	0.00%
001.5192.304500	INSURANCE	309,631	325,000	325,000	330,000	1.54%
001.5192.304600	REPAIRS & MAINTENANCE	947	2,000	2,000	0	-100.00%
001.5192.304700	PRINTING & BINDING	3,908	2,800	2,800	2,800	0.00%
001.5192.304900	OTHER CURRENT CHARGES	447	0	0	25,000	100.00%
001.5192.305200	OPERATING SUPPLIES	3,194	5,000	5,000	3,000	-40.00%
001.5192.305200.285	OPERATING SUPPLIES	182	0	0	0	0.00%
001.5192.305400	MEMBRSHPS SUBSCRPTS DUES	500	500	500	500	0.00%
001.5192.305800	POSTAGE	4,339	4,000	4,000	4,000	0.00%
001.5192.305801	BAD DEBT EXPENSE	52	5,000	5,000	2,000	-60.00%
001.5192.909302.575	RESER. FOR CONTINGENCIES	39,413	0	0	0	0.00%
Total Dept 5192 - GENERAL GOVERNMENT		618,126	567,805	567,805	588,050	3.57%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5214 - POLICE DEPARTMENT			BUDGET	BUDGET	BUDGET	
001.5214.101200	SALARY	1,386,134	1,511,152	1,536,002	1,700,052	10.68%
001.5214.101200.285	SALARY	2,043	0	0	0	0.00%
001.5214.101400	OVERTIME	163,626	160,000	160,000	175,000	9.38%
001.5214.101400.285	OVERTIME	18,038	0	0	0	0.00%
001.5214.101500	SPECIAL & INCENTIVE PAY	17,546	18,200	18,200	18,200	0.00%
001.5214.102100	FICA/MEDICARE	118,113	129,243	129,243	144,842	12.07%
001.5214.102100.285	FICA/MEDICARE	1,513	0	0	0	0.00%
001.5214.102200	RETIREMENT	625,369	567,013	567,013	734,954	29.62%
001.5214.102200.285	RETIREMENT	8,053	0	0	0	0.00%
001.5214.102300	LIFE & HEALTH INSURANCE	196,683	191,575	191,575	257,165	34.24%
001.5214.102300.285	LIFE & HEALTH INSURANCE	1,997	0	0	0	0.00%
001.5214.102400	WORKER'S COMPENSATION	44,579	39,193	39,193	52,891	34.95%
001.5214.303100	PROFESSIONAL SERVICES	51,401	188,250	188,250	103,500	-45.02%
001.5214.303400	CONTRACTUAL SERVICES	153,858	113,317	113,317	131,325	15.89%
001.5214.303500	INVESTIGATIONS	3,866	10,000	10,000	10,000	0.00%
001.5214.304000	TRAVEL/TRAINING	25,440	40,600	40,600	35,000	-13.79%
001.5214.304000.285	TRAVEL/TRAINING	2,682	0	0	0	0.00%
001.5214.304100	TELECOMMUNICATIONS	19,503	33,112	33,112	25,700	-22.38%
001.5214.304300	UTILITY SERVICES	12,542	12,200	12,200	15,500	27.05%
001.5214.304600	REPAIRS & MAINTENANCE	5,335	7,370	7,370	7,370	0.00%
001.5214.304600.285	REPAIRS & MAINTENANCE	19,458	0	0	0	0.00%
001.5214.304700	PRINTING & BINDING	609	1,000	1,000	1,000	0.00%
001.5214.304800	PROMOTIONAL ACTIVITIES	2,109	4,200	4,200	3,000	-28.57%
001.5214.305200	OPERATING SUPPLIES	34,386	51,652	51,652	50,000	-3.20%
001.5214.305200.285	OPERATING SUPPLIES	2,195	0	0	0	0.00%
001.5214.305400	MEMBRSHPS SUBSCRPTS DUES	1,361	2,000	2,000	3,000	50.00%
001.5214.305800	POSTAGE	294	400	400	400	0.00%
001.5214.306100	EQUIPMENT LESS THAN \$5K	24,440	31,000	31,000	30,000	-3.23%
001.5214.464100	VEHICLE REPAIRS & MAINTENANCE	16,599	25,000	25,000	25,200	0.80%
001.5214.464105	GASOLINE & DIESEL FUEL	44,672	60,000	60,000	60,000	0.00%
Total Dept 5214 - POLICE DEPARTMENT		3,004,444	3,196,477	3,221,327	3,584,099	11.26%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5215 - VICTIM'S ADVOCATE						
001.5215.101200	SALARY	101,171	109,288	109,288	114,179	4.48%
001.5215.102100	FICA/MEDICARE	7,577	8,361	8,361	8,735	4.47%
001.5215.102200	RETIREMENT	4,028	4,314	4,314	4,507	4.47%
001.5215.102300	LIFE & HEALTH INSURANCE	11,649	9,579	9,579	11,689	22.03%
001.5215.102400	WORKER'S COMPENSATION	3,923	3,162	3,162	4,039	27.74%
001.5215.304000	TRAVEL/TRAINING	1,351	4,000	4,000	3,560	-11.00%
001.5215.304100	TELECOMMUNICATIONS	1,814	2,220	2,220	2,100	-5.41%
001.5215.305200	OPERATING SUPPLIES	1,866	3,300	3,300	3,300	0.00%
001.5215.305400	MEMBRSHPS SUBSCRPTS DUES	240			30	100.00%
001.5215.464100	VEHICLE REPAIRS & MAINTENANCE		250	250	250	0.00%
001.5215.464105	GASOLINE & DIESEL FUEL	473	600	600	600	0.00%
Total Dept 5215 - VICTIM'S ADVOCATE		134,094	145,074	145,074	152,989	5.46%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5221 - FIRE DEPARTMENT			BUDGET	BUDGET	BUDGET	
001.5221.101200	SALARY	611,535	727,944	727,944	832,352	14.34%
001.5221.101200.285	SALARY	6,837	0	0	0	0.00%
001.5221.101300	OTHER SALARIES & WAGES	34,096	35,000	35,000	35,000	0.00%
001.5221.101400	OVERTIME	206,755	95,000	95,000	175,000	84.21%
001.5221.101500	SPECIAL & INCENTIVE PAY	5,446	6,800	6,800	6,800	0.00%
001.5221.102100	FICA/MEDICARE	65,552	70,988	70,988	80,363	13.21%
001.5221.102100.285	FICA/MEDICARE	521	0	0	0	0.00%
001.5221.102200	RETIREMENT	191,305	101,180	101,180	359,538	255.34%
001.5221.102200.285	RETIREMENT	1,273	0	0	0	0.00%
001.5221.102300	LIFE & HEALTH INSURANCE	113,243	107,761	107,761	128,582	19.32%
001.5221.102300.285	LIFE & HEALTH INSURANCE	545	0	0	0	0.00%
001.5221.102400	WORKER'S COMPENSATION	39,938	31,709	31,709	41,930	32.23%
001.5221.303400	CONTRACTUAL SERVICES	55,566	83,692	83,692	69,426	-17.05%
001.5221.304000	TRAVEL/TRAINING	6,443	15,000	15,000	10,000	-33.33%
001.5221.304100	TELECOMMUNICATIONS	6,287	6,160	6,160	6,500	5.52%
001.5221.304300	UTILITY SERVICES	20,508	20,000	20,000	21,200	6.00%
001.5221.304500	INSURANCE	8,980	7,700	7,700	10,000	29.87%
001.5221.304600	REPAIRS & MAINTENANCE	7,092	2,000	2,000	0	-100.00%
001.5221.304601	R&M MACHINERY & EQUIPMENT	11,813	9,100	9,100	9,000	-1.10%
001.5221.304601.048	R&M HYDRANTS	17,732	26,280	26,280	0	-100.00%
001.5221.304700	PRINTING & BINDING		500	500	500	0.00%
001.5221.304800	PROMOTIONAL ACTIVITIES	495	2,000	2,000	2,000	0.00%
001.5221.305200	OPERATING SUPPLIES	65,008	72,450	72,450	75,000	3.52%
001.5221.305200.285	OPERATING SUPPLIES	737	0	0	0	0.00%
001.5221.305400	MEMBRSHPS SUBSCRPTS DUES	717	2,000	2,000	2,000	0.00%
001.5221.305800	POSTAGE	11	300	300	300	0.00%
001.5221.306100	EQUIPMENT LESS THAN \$5K	5,651	3,500	3,500	5,000	42.86%
001.5221.464100	VEHICLE REPAIRS & MAINTENANCE	63,975	43,080	43,080	60,500	40.44%
001.5221.464105	GASOLINE & DIESEL FUEL	29,737	23,000	23,000	24,500	6.52%
Total Dept 5221 - FIRE DEPARTMENT		1,577,799	1,493,144	1,493,144	1,955,491	30.96%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5241 - PLANNING & ZONING			BUDGET	BUDGET	BUDGET	
001.5241.101200	SALARY	241,260	277,688	277,688	243,204	-12.42%
001.5241.101200.285	SALARY	607	0	0	0	0.00%
001.5241.101400	OVERTIME	2,870	2,500	2,500	2,000	-20.00%
001.5241.102100	FICA/MEDICARE	18,301	21,243	21,243	19,105	-10.06%
001.5241.102100.285	FICA/MEDICARE	46	0	0	0	0.00%
001.5241.102200	RETIREMENT	15,610	18,050	18,050	15,808	-12.42%
001.5241.102200.285	RETIREMENT	39	0	0	0	0.00%
001.5241.102300	LIFE & HEALTH INSURANCE	33,972	38,315	38,315	35,068	-8.47%
001.5241.102300.285	LIFE & HEALTH INSURANCE	2	0	0	0	0.00%
001.5241.102400	WORKER'S COMPENSATION	2,185	3,420	3,420	334	-90.23%
001.5241.303100	PROFESSIONAL SERVICES		140,000	140,000	0	-100.00%
001.5241.303100.233	VERANDA BAY PROF SERVICES	4,425	0	0	0	0.00%
001.5241.303100.239	COMPASS HOTEL PROF SERVICES	1,925	0	0	0	0.00%
001.5241.303400	CONTRACTUAL SERVICES	3,036	31,990	31,990	37,000	15.66%
001.5241.304000	TRAVEL/TRAINING	4,049	12,270	12,270	3,000	-75.55%
001.5241.304100	TELECOMMUNICATIONS	2,451	5,430	5,430	3,100	-42.91%
001.5241.304300	UTILITY SERVICES		2,600	2,600	0	-100.00%
001.5241.304700	PRINTING & BINDING	450	500	500	500	0.00%
001.5241.304901	LEGAL & PERSONAL NOTICES	1,253	0	0	3,000	100.00%
001.5241.305200	OPERATING SUPPLIES	955	3,000	3,000	3,000	0.00%
001.5241.305400	MEMBRSHPS SUBSCRPTS DUES	1,444	2,500	2,500	2,500	0.00%
001.5241.305800	POSTAGE	6,671	4,000	4,000	4,000	0.00%
001.5241.306100	EQUIPMENT LESS THAN \$5K	3,392	5,900	5,900	3,000	-49.15%
001.5241.464100	VEHICLE REPAIRS & MAINTENANCE	1,054	2,000	2,000	2,000	0.00%
001.5241.464105	GASOLINE & DIESEL FUEL	1,148	1,600	1,600	0	-100.00%
Total Dept 5241 - PLANNING & ZONING		347,144	573,006	573,006	376,619	-34.27%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5391 - CONTINGENCY/RESERVES			BUDGET	BUDGET	BUDGET	
001.5391.303402	TRANSFER FOR COMMUNITY COLLECTIONS	60,800	60,800	60,800	0	-100.00%
001.5391.303702	FLAGLER COUNTY SCHOOL FEE	0	0	0	225,000	100.00%
001.5391.303703	FLAGLER COUNTY EMS FEE	0	0	0	3,600	100.00%
001.5391.606400.098	RADIO RESERVE - POLICE/FIRE	0	36,000	36,000	36,000	0.00%
001.5391.909104	TRANSFER FOR COMMUNITY COLLECTIONS	0	0	0	50,000	100.00%
001.5391.909105	TRANSFER TO PIER FUND	745,372	516,000	516,000	0	-100.00%
001.5391.909303.099	RESERVE FOR FIRE TRUCK	0	100,000	100,000	100,000	0.00%
001.5391.909304	TRANS TO CAPITAL FUND	1,184,418	1,349,933	1,349,933	1,350,949	0.08%
001.5391.909308.100	FIRE SUPPORT EQUIP RESERVE	0	33,000	33,000	33,000	0.00%
001.5391.909313	RECREATION EQUIP RESERVE	0	10,000	10,000	10,000	0.00%
001.5391.909314	SALARY & BENEFITS CONTINGENCY	0	365,061	145,133	83,792	-42.27%
001.5391.909315	EQUIP/SUPPLY CONTINGENCY	0	68,550	45,689	6,000	-86.87%
001.5391.909316	DUNE WALKOVER RESERVE	0	150,000	150,000	50,000	-66.67%
Total Dept 5391 - FUND EXPENSE		1,990,590	2,689,344	2,446,555	1,948,341	-20.36%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5393 - INFORMATION TECHNOLOGY			BUDGET	BUDGET	BUDGET	
001.5393.101200	SALARY	45,035	55,632	55,632	57,566	3.48%
001.5393.102100	FICA/MEDICARE	3,114	4,256	4,256	4,404	3.48%
001.5393.102200	RETIREMENT	2,922	3,616	3,616	3,742	3.48%
001.5393.102300	LIFE & HEALTH INSURANCE	4,506	5,747	5,747	7,014	22.05%
001.5393.102400	WORKER'S COMPENSATION	109	80	80	79	-1.25%
001.5393.303400	CONTRACTUAL SERVICES	181,361	184,777	184,777	342,571	85.40%
001.5393.304000	TRAVEL/TRAINING		1,000	1,000	1,000	0.00%
001.5393.304100	TELECOMMUNICATIONS	4,040	4,100	4,100	8,200	100.00%
001.5393.304600	REPAIRS & MAINTENANCE	2,127	2,000	2,000	5,000	150.00%
001.5393.305200	OPERATING SUPPLIES	704	2,000	2,000	3,500	75.00%
001.5393.305400	MEMBRSHPS SUBSCRPTS DUES	221	300	300	400	33.33%
001.5393.306100	EQUIPMENT LESS THAN \$5K		4,400	4,400	7,000	59.09%
Totals for dept 5393 - INFORMATION TECHNOLOGY		244,138	267,908	267,908	440,476	64.41%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5411 - ROADS & STREETS			BUDGET	BUDGET	BUDGET	
001.5411.101200	SALARY	155,585	184,861	233,165	234,906	0.75%
001.5411.101400	OVERTIME	1,738	2,000	2,000	3,500	75.00%
001.5411.102100	FICA/MEDICARE	11,963	14,142	14,142	18,270	29.19%
001.5411.102200	RETIREMENT	8,740	10,946	10,946	15,269	39.49%
001.5411.102300	LIFE & HEALTH INSURANCE	24,324	24,426	24,426	44,419	81.85%
001.5411.102400	WORKERS COMP	9,602	8,647	8,647	12,991	50.24%
001.5411.303100	PROFESSIONAL SERVICES	1,200	25,000	25,000	0	-100.00%
001.5411.303400	CONTRACTUAL SERVICES	5,000	5,500	5,500	27,000	390.91%
001.5411.304100	TELECOMMUNICATIONS	1,502	2,000	2,000	3,200	60.00%
001.5411.304400	STREET LIGHTING	86,815	94,000	94,000	94,000	0.00%
001.5411.304600	REPAIRS & MAINTENANCE ROADWAYS	11,867	120,000	50,000	70,000	40.00%
001.5411.304600.285	REPAIRS & MAINTENANCE	890	0	0	0	0.00%
001.5411.304601	R&M MACHINERY & EQUIPMENT	901	2,000	2,000	2,000	0.00%
001.5411.304901	LEGAL & PERSONAL NOTICES	70	0	0	0	0.00%
001.5411.305200	OPERATING SUPPLIES	5,236	8,000	9,500	9,000	-5.26%
001.5411.305400	MEMBRSHPS SUBSCRPTS DUES		250	250	250	0.00%
001.5411.306100	EQUIPMENT LESS THAN \$5K	453	2,000	2,000	3,000	50.00%
001.5411.464100	VEHICLE REPAIRS & MAINTENANCE	1,269	1,400	1,400	5,300	278.57%
001.5411.464105	GASOLINE & DIESEL FUEL	6,765	7,800	7,800	13,000	66.67%
Total Dept 5411 - ROADS & STREETS		333,919	512,972	492,776	556,105	12.85%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5711 - LIBRARY			BUDGET	BUDGET	BUDGET	
001.5711.101200	SALARY	98,852	123,889	123,889	130,438	5.29%
001.5711.101200.285	SALARY	2,014	0	0	0	0.00%
001.5711.102100	FICA/MEDICARE	7,167	9,477	9,477	9,978	5.29%
001.5711.102100.285	FICA/MEDICARE	148	0	0	0	0.00%
001.5711.102200	RETIREMENT	6,001	6,511	6,511	6,868	5.48%
001.5711.102200.285	RETIREMENT	124	0	0	0	0.00%
001.5711.102300	LIFE & HEALTH INSURANCE	13,566	19,158	19,158	23,379	22.03%
001.5711.102300.285	LIFE & HEALTH INSURANCE	196	0	0	0	0.00%
001.5711.102400	WORKER'S COMPENSATION	210	177	177	179	1.13%
001.5711.303100.575	PROFESSIONAL SERV BLDG ASSESS	8,052	0	0	0	0.00%
001.5711.303400	CONTRACTUAL SERVICES	2,048	2,215	2,215	2,550	15.12%
001.5711.304000	TRAVEL/TRAINING	131	500	500	500	0.00%
001.5711.304100	TELECOMMUNICATIONS	457	540	540	590	9.26%
001.5711.304300	UTILITY SERVICES	9,162	7,200	7,200	7,200	0.00%
001.5711.304600	REPAIRS & MAINTENANCE	1,677	1,000	1,000	0	-100.00%
001.5711.304600.285	REPAIRS & MAINTENANCE	24,537	0	0	0	0.00%
001.5711.304800	PROMOTIONAL ACTIVITIES	668	500	500	500	0.00%
001.5711.304901.285	LEGAL & PERSONAL NOTICES	816	0	0	0	0.00%
001.5711.305200	OPERATING SUPPLIES	2,736	3,980	3,980	3,980	0.00%
001.5711.305201	MAGAZINES	1,530	1,525	1,525	1,525	0.00%
001.5711.305400	MEMBRSHPS SUBSCRPTS DUES	1,040	1,100	1,100	2,040	85.45%
001.5711.306100	EQUIPMENT LESS THAN \$5K	1,218	1,800	1,800	6,000	233.33%
001.5711.606600	LIB. BOOKS & PUBLICATIONS	14,799	18,000	18,000	18,000	0.00%
Total Dept 5711 - LIBRARY		197,148	197,572	197,572	213,727	8.18%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5712 - MUSEUM			BUDGET	BUDGET	BUDGET	
001.5712.304100	TELECOMMUNICATIONS	1,371	1,600	1,600	1,700	6.25%
001.5712.304300	UTILITY SERVICES	4,390	4,300	4,300	4,500	4.65%
001.5712.304400	RENTALS & LEASES	1,560	1,560	1,560	1,560	0.00%
001.5712.304600	REPAIRS & MAINTENANCE	281	1,000	1,000	0	-100.00%
001.5712.305400	MEMBRSHPS SUBSCRPTS DUES		1,500	1,500	1,500	0.00%
Total Dept 5712 - MUSEUM		7,602	9,960	9,960	9,260	-7.03%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 5800 - RECREATION			BUDGET	BUDGET	BUDGET	
Dept 5800 - RECREATION DEPARTMENT						
001.5800.101200	SALARY	84,635	86,355	86,355	90,226	4.48%
001.5800.101200.285	SALARY	2,462	0	0	0	0.00%
001.5800.101300	OTHER SALARIES & WAGES	161,519	160,000	160,000	175,000	9.38%
001.5800.101301	JR LIFEGUARD SALARY	3,726	11,300	11,300	5,000	-55.75%
001.5800.101400	OVERTIME	5,620	10,000	10,000	5,000	-50.00%
001.5800.102100	FICA/MEDICARE	18,293	21,076	21,076	21,056	-0.09%
001.5800.102100.285	FICA/MEDICARE	168	0	0	0	0.00%
001.5800.102200	RETIREMENT	5,165	5,613	5,613	5,865	4.49%
001.5800.102200.285	RETIREMENT	92	0	0	0	0.00%
001.5800.102300	LIFE & HEALTH INSURANCE	11,398	9,579	9,579	11,689	22.03%
001.5800.102300.285	LIFE & HEALTH INSURANCE	233	0	0	0	0.00%
001.5800.102400	WORKER'S COMPENSATION	9,735	9,603	9,603	9,123	-5.00%
001.5800.303400.548	CONTRACTUAL SERVICES NYE FIREWORKS	45,636	32,500	32,500	34,000	4.62%
001.5800.303400.670	CONTRACTUAL SERVICES 4th FIREWORKS	0	0	0	45,000	100.00%
001.5800.304000	TRAVEL/TRAINING	655	10,200	10,200	10,200	0.00%
001.5800.304100	TELECOMMUNICATIONS	589	1,500	1,500	1,500	0.00%
001.5800.304300	UTILITY SERVICES	864			1,200	100.00%
001.5800.304400	RENTALS & LEASES	4,309	0	0	0	0.00%
001.5800.304500	INSURANCE	882	1,000	1,000	1,000	0.00%
001.5800.304600	REPAIRS & MAINTENANCE	6,411	6,500	6,500	3,000	-53.85%
001.5800.304800	PROMOTIONAL ACTIVITIES	57,431	38,000	38,000	38,000	0.00%
001.5800.305200	OPERATING SUPPLIES	26,879	24,000	24,000	25,000	4.17%
001.5800.305400	MEMBRSHPS SUBSCRPTS DUES	3,407	2,000	2,000	2,000	0.00%
001.5800.305800	POSTAGE	17	0	0	0	0.00%
001.5800.306100	EQUIPMENT LESS THAN \$5K		1,200	1,200	1,200	0.00%
001.5800.464100	VEHICLE REPAIRS & MAINTENANCE	5,406	9,000	9,000	7,000	-22.22%
001.5800.464105	GASOLINE	3,195	5,500	5,500	4,000	-27.27%
Total Dept 5800 - RECREATION		458,726	444,926	444,926	496,059	11.49%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
CAPITAL FUND						
REVENUES						
Dept 3300- INTERGOVERNMENTAL						
304.3300.331101.285	FEDERAL GRANT-FEMA	76,108	0	0	0	0.00%
304.3300.331102.285	STATE GRANT - FEMA	12,685	0	0	0	0.00%
304.3300.331102.572	HYDROPLANKS GRANT	0	147,502	147,502	0	-100.00%
304.3300.331107.600	FRDAP GRANT	0	170,000	170,000	0	-100.00%
304.3300.331107.669	FIND - CUSTER'S PARK	0	0	0	25,000	100.00%
Total Dept 3300 - INTERGOVERNMENTAL		88,792	317,502	317,502	25,000	-92.13%
Dept 3600 - MISCELLANEOUS REVENUE						
304.3600.364100	SALE OF FIXED ASSETS	18,583	0	0	0	0.00%
304.3600.366107	DONATIONS	63,999	0	0	0	0.00%
304.3600.369100	MISCELLANEOUS REVENUE	47	0	0	0	0.00%
Total Dept 3600 - MISCELLANEOUS REVENUE		82,629	0	0	0	0.00%
Dept 3800- NON REVENUES						
304.3800.909200	TRANSFER FROM GENERAL FUND	0	1,349,933	1,349,933	1,350,949	0.08%
304.3800.909201	TRANSFER FROM RESERVE FUND BALANCE	1,184,418	0	0	0	#DIV/0!
304.3800.909301	TRANSFER FROM BCI	18,750	35,816	35,816	56,275	57.12%
304.3800.909400	TRANSFER FROM CRA	629,100	620,000	620,000	985,000	58.87%
Total Dept 3800 - NON-REVENUES		1,832,268	2,005,749	2,005,749	2,392,224	19.27%
TOTAL CAPITAL FUND REVENUES		2,003,690	2,323,251	2,323,251	2,417,224	4.04%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
CAPITAL FUND			BUDGET	BUDGET	BUDGET	
Dept 5392 - FUND EXPENSE						
304.5392.606300.081	FDOT LIGHTING REPLACEMENT	25,791	0	0	0	0.00%
304.5392.606300.285	HURRICANE MILTON - IMPROV.	309,930	0	0	0	0.00%
304.5392.606300.500	RECREATION - OVERHEAD DOORS	12,460	0	0	0	0.00%
304.5392.606300.539	WICKLINE BUILDING IMPROVEMENTS	8,655	0	0	0	0.00%
304.5392.606300.550	CRA - CITY PARKING LOTS	311,500	200,000	200,000	200,000	0.00%
304.5392.606300.551	CRA - LIGHT REPLACEMENT	290,543	200,000	200,000	200,000	0.00%
304.5392.606300.561	BCI/PZ - SOUND DAMPENING	22,310	0	0	0	0.00%
304.5392.606300.563	FACILITIES - PARK IMPROVEMENTS	0	10,000	10,000	50,000	400.00%
304.5392.606300.567	STREET PAVING & SIDEWALKS	0	287,000	357,000	300,000	-15.97%
304.5392.606300.572	IMPROV - HYDROPLANKS	49,168	147,502	147,502		-100.00%
304.5392.606300.574	SIDEWALK IMPROVEMENTS	13,250	0	0	0	0.00%
304.5392.606300.598	CRA - VETERAN'S PARK IMPROVEMENTS	0	50,000	50,000	50,000	0.00%
304.5392.606300.599	REC - DRIVEWAY IMPROVEMENTS	6,950	0	0	0	0.00%
304.5392.606300.600	CRA-WICKLINE PARK	27,056	340,000	340,000	0	-100.00%
304.5392.606300.603	FIRE - FIRE STATION REHAB	0	117,000	117,000	50,000	-57.26%
304.5392.606300.611	LIBRARY - EXTERIOR REHAB	0	25,000	25,000	0	-100.00%
304.5392.606300.618	STREETS - BRIDGE LIGHTING	0	203,000	203,000	150,000	-26.11%
304.5392.606300.621	BS&A CLOUD CONVERSION	18,905	0	0	0	0.00%
304.5392.606300.627	POLICE - LOCKERS	23,219	0	0	0	0.00%
304.5392.606300.669	REC - CUSTER'S PARK IMPROVEMENTS	0	0	0	50,000	100.00%
304.5392.606300.673	CRA - RESTAMP CROSSWALKS	0	0	0	460,000	100.00%
304.5392.606300.674	CRA - WAYFINDER SIGNAGE	0	0	0	75,000	100.00%
304.5392.606300.675	LIBRARY - INTERIOR RENOVATIONS	0	0	0	35,000	100.00%
304.5392.606300.677	FACILITIES - PAINTING BUILDINGS	0	0	0	25,000	100.00%
304.5392.606300.678	FACILITIES - WICKLINE CENTER IMPROV.	0	0	0	18,250	100.00%
304.5392.606300.679	BCI - WICKLINE COLUMN REPLACEMENT	0	0	0	25,000	100.00%
304.5392.606300.684	POLICE - LOBBY REHAB	0	0	0	50,000	100.00%
304.5392.606400.095	POLICE - VEHICLES	231,581	250,833	250,833	200,000	-20.27%
304.5392.606400.270	FIRE - FIRE ENGINE REFURB	37,308	0	0	0	0.00%
304.5392.606400.285	HURRICANE MILTON - CAP EQUIP	162,272	0	0	0	0.00%
304.5392.606400.553	P&Z - VEHICLES	0	11,000	11,000	0	-100.00%
304.5392.606400.554	BEACH - VEHICLES	10,339	10,000	10,000	25,000	150.00%
304.5392.606400.556	FACILITIES - VEHICLES	0	200,000	200,000	60,000	-70.00%
304.5392.606400.557	FACILITIES-EQUIPMENT	6,937	0	0	0	0.00%
304.5392.606400.558	FACILITIES - AC UNITS	13,869	24,000	24,000	24,000	0.00%
304.5392.606400.559	FIRE - AIR PACKS	145,428	0	0	0	0.00%
304.5392.606400.562	IT - SYNOLOGY STORAGE DEVICE	7,501	0	0	0	0.00%
304.5392.606400.578	SIGN SHOP	13,638	0	0	0	0.00%
304.5392.606400.596	BCI-INSPECTOR TRUCK	0	35,816	35,816	0	-100.00%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
CAPITAL FUND			BUDGET	BUDGET	BUDGET	
304.5392.606400.604	FIRE - VEHICLE	0	66,000	66,000	0	-100.00%
304.5392.606400.605	IT - BS&A CLOUD VERSION	0	68,100	68,100	0	-100.00%
304.5392.606400.606	IT - NEE EQUIPMENT	0	38,000	38,000	254,974	570.98%
304.5392.606400.607	IT - CITY WIDE CAMERAS	0	20,000	20,000	115,000	475.00%
304.5392.606400.610	STREETS - EQUIPMENT	0	20,000	20,000	0	-100.00%
304.5392.606400.620	FIRE DEPT - RESCUE JET SKI	20,717	0	0	0	0.00%
304.5392.606400.632	FACILITIES - UTILITY TRAILER	9,250	0	0	0	0.00%
304.5392.606400.635	FIRE - DONATED LMTV	43,999	0	0	0	0.00%
Total Dept 5392 - FUND CAPITAL		1,822,575	2,323,251	2,393,251	2,417,224	1.00%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
CRA						
Dept 3100 - AD VALOREM, SALES AND USE TAXES						
101.3100.311100	AD VALOREM TAXES	241,448	280,289	280,289	363,805	29.80%
101.3100.311300	CRA-AD VALOREM TAXES(COUNTY)	348,637	404,722	404,722	533,279	31.76%
101.3100.311400	CRA-AD VALOREM TAXES(EFMCD)	14,413	16,714	16,714	23,360	39.76%
Total Dept 3100 - AD VALOREM, SALES AND USE TAXES		604,498	701,725	701,725	920,444	31.17%
Dept 3200 - LICENSE & PERMITS						
101.3200.329202	WAYFINDER SIGNS	0	2,000	2,000	0	-100.00%
Total Dept 3200 - LICENSE & PERMITS		0	2,000	2,000	0	-100.00%
Dept 3600 - MISCELLANEOUS REVENUE						
101.3600.334393	CRA TRANSFER FROM FUND BALANCE		221,711	221,711	418,826	88.91%
101.3600.361100	INTEREST INCOME	14,551	12,000	12,000	20,000	66.67%
Total Dept 3600 - MISCELLANEOUS REVENUE		14,551	233,711	233,711	438,826	87.76%
TOTAL CRA FUND REVENUES		619,049	937,436	937,436	1,359,270	45.00%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
CRA			BUDGET	BUDGET	BUDGET	
Dept 5391 - CRA EXPENSE						
101.5391.101200	SALARY	48,924	103,027	103,027	121,496	17.93%
101.5391.102100	FICA/MEDICARE	3,617	7,882	7,882	9,294	17.91%
101.5391.102200	RETIREMENT	3,179	6,697	6,697	7,897	17.92%
101.5391.102300	LIFE & HEALTH INSURANCE	6,078	9,579	9,579	14,027	46.43%
101.5391.102400	WORKER'S COMPENSATION	137	147	147	167	13.61%
101.5391.303100	PROFESSIONAL SERVICES	15,329	0	0	30,000	100.00%
101.5391.303200	AUDIT	6,173	5,000	5,000	5,000	0.00%
101.5391.303400	CONTRACTUAL SERVICES	4,446	8,395	8,395	6,800	-19.00%
101.5391.304000	TRAVEL/TRAINING	1,900	5,000	5,000	7,000	40.00%
101.5391.304100	TELECOMMUNICATIONS	614	1,600	1,600	1,000	-37.50%
101.5391.304600	REPAIRS & MAINTENANCE	0	16,500	16,500	0	-100.00%
101.5391.304700	PRINTING & BINDING	66	2,500	2,500	2,500	0.00%
101.5391.304800	PROMOTIONAL ACTIVITIES	0	2,000	2,000	0	-100.00%
101.5391.304901	LEGAL & PERSONAL NOTICES	30	0	0	200	100.00%
101.5391.305200	OPERATING SUPPLIES	1,313	22,000	22,000	2,000	-90.91%
101.5391.305400	MEMBRSHPS SUBSCRPTS DUES	310	1,000	1,000	1,000	0.00%
101.5391.306100	EQUIPMENT LESS THAN \$5K	0	1,000	1,000	1,500	50.00%
101.5391.606401	EQUIPMENT LESS THAN \$5000	1,195	0	0	0	0.00%
101.5391.606401.285	EQUIPMENT LESS THAN \$5000	1,920	0	0	0	0.00%
101.5391.707206	DEBT SERVICE PRINCIPAL	66,000	68,000	68,000	69,000	1.47%
101.5391.707207	DEBT SERVICE - INTEREST	8,779	7,109	7,109	5,389	-24.19%
101.5391.808201	SMALL REDEVELOPMENT DISTRICT GRANT	5,000	20,000	20,000	10,000	-50.00%
101.5391.808204	LARGE REDEVELOPMENT INCENTIVE GRANT		30,000	30,000	80,000	166.67%
101.5391.909304	TRANS TO CAPITAL FUND	629,100	620,000	620,000	985,000	58.87%
Total Dept 5391 - FUND EXPENSE		804,108	937,436	937,436	1,359,270	45.00%
Revenues Over (Under) Expenditures		(185,059)	-	-	-	0.00%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
BUILDING CODE INSPECTION			BUDGET	BUDGET	BUDGET	
ESTIMATED REVENUES						
Dept 3200 - LICENSE & PERMITS						
102.3200.321101	BUILDING PERMITS	503,983	267,000	267,000	200,250	-25.00%
102.3200.321102	EDUCATION FEES (RESTRICTED)	12,483	5,200	5,200	7,200	38.46%
102.3200.321103	TECHNOLOGY FEE (RESTRICTED)	12,724	5,200	5,200	7,200	38.46%
102.3200.321104	REINSPECTIONS FEES	662	500	500	6,500	1200.00%
102.3200.321107	PLAN REVIEW FEES	49,731	30,000	30,000	22,500	-25.00%
Total Dept 3200 - LICENSE & PERMITS		579,583	307,900	307,900	243,650	-20.87%
Dept 3600 - MISCELLANEOUS REVENUE						
102.3600.369102	PASS THROUGH REVENUE	3,100	0	0	0	0.00%
102.3600.384000	OTHER FUNDING SOURCES-EDUCATION FUND	0	14,270	14,270	25,000	75.19%
102.3600.384102	OTHER FUNDING SOURCE- TECHNOLOGY FEE	0	4,000	4,000	6,000	50.00%
Total Dept 3600 - MISCELLANEOUS REVENUE		3,100	18,270	18,270	31,000	69.68%
Dept 3800- NON REVENUES						
102.3800.389110	TRANSFER FROM FUND BALANCE	0	596,728	596,728	727,378	21.89%
Total Dept 3800 - NON-REVENUES		0	596,728	596,728	727,378	21.89%
TOTAL ESTIMATED REVENUES		582,683	922,898	922,898	1,002,028	8.57%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
BUILDING CODE INSPECTION			BUDGET	BUDGET	BUDGET	
Dept 5242 - BUILDING CODE INSPECTION						
102.5242.101200	SALARY	344,500	421,907	421,907	555,623	31.69%
102.5242.101200.285	SALARY	820	0	0	0	0.00%
102.5242.101400	OVERTIME	4,845	1,500	1,500	1,500	0.00%
102.5242.102100	FICA/MEDICARE	25,515	32,276	32,276	42,058	30.31%
102.5242.102100.285	FICA/MEDICARE	60	0	0	0	0.00%
102.5242.102200	RETIREMENT	20,556	27,424	27,424	36,116	31.69%
102.5242.102200.285	RETIREMENT	47	0	0	0	0.00%
102.5242.102300	LIFE & HEALTH INSURANCE	39,205	64,657	64,657	93,514	44.63%
102.5242.102300.285	LIFE & HEALTH INSURANCE	32	0	0	0	0.00%
102.5242.102400	WORKER'S COMPENSATION	7,110	8,002	8,002	8,078	0.95%
102.5242.303100	PROFESSIONAL SERVICES	2,350	16,000	16,000	5,000	-68.75%
102.5242.303200	AUDIT	0	0	0	5,000	100.00%
102.5242.303400	CONTRACTUAL SERVICES	16,130	22,250	22,250	37,200	100.00%
102.5242.304000	TRAVEL/TRAINING	2,801	14,270	14,270	25,000	100.00%
102.5242.304100	TELECOMMUNICATIONS	5,061	9,000	9,000	11,000	100.00%
102.5242.304300	UTILITY SERVICES	7,910	2,600	2,600	11,000	323.08%
102.5242.304400	RENTALS & LEASES	3,411	6,000	6,000	6,000	0.00%
102.5242.304500	INSURANCE	2,533	3,600	3,600	3,600	0.00%
102.5242.304600	REPAIRS & MAINTENANCE	3,827	2,500	2,500	2,500	0.00%
102.5242.305200	OPERATING SUPPLIES	4,844	12,000	12,000	10,000	-16.67%
102.5242.305400	MEMBRSHPS SUBSCRPTS DUES	1,056	1,300	1,300	3,500	169.23%
102.5242.305800	POSTAGE	250	750	750	4,750	533.33%
102.5242.306100	EQUIPMENT LESS THAN \$5K	0	2,500	2,500	6,000	140.00%
102.5242.464100	VEHICLE REPAIRS & MAINTENANCE	2,323	4,500	4,500	6,700	48.89%
102.5242.464105	GASOLINE & DIESEL FUEL	7,480	10,000	10,000	10,000	0.00%
102.5242.606401	EQUIP LESS THAN \$5000	4,773	4,000	4,000	0	-100.00%
102.5242.909304	TRANS TO CAPITAL FUND	18,750	35,816	35,816	56,275	57.12%
102.5242.909314	SALARY CONTINGENCY	0	212,746	212,746	59,114	-72.21%
102.5242.909315	EQUIP/SUPPLY CONTINGENCY	0	7,300	7,300	2,500	-65.75%
Total Dept 5242 - BUILDING CODE INSPECTION		526,187	922,898	922,898	1,002,028	8.57%
Revenues Over (Under) Expenditures						
		56,496	-	-	-	0.00%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
PIER						
ESTIMATED REVENUES						
Dept 3300 - INTERGOVERNMENTAL						
103.3300.331101.260	FEDERAL GRANT-FEMA	2,547,997	6,962,710	6,962,710	5,255,852	-24.51%
103.3300.331101.285	FEDERAL GRANT-FEMA	9,272	0	0	0	0.00%
103.3300.331102.260	STATE GRANT - FEMA	424,666	994,672	994,672	1,751,950	76.13%
103.3300.331102.265	STATE GRANT - FEMA	0	0	0	0	0.00%
103.3300.331102.285	STATE GRANT	1,545	0	0	0	0.00%
103.3300.334305.538	GRANT -TDC		750,000	750,000	0	-100.00%
Total Dept 3300 - INTERGOVERNMENTAL		2,983,481	8,707,382	8,707,382	7,007,802	-19.52%
Dept 3600 - MISCELLANEOUS REVENUE						
103.3600.362100	PIER RENTAL	144,849	150,000	150,000	144,000	-4.00%
103.3600.362102	PIER LEASE - GASB 87 CONTRA	(1,229)	0	0	0	0.00%
103.3600.369100	MISCELLANEOUS REVENUE	140	0	0	0	0.00%
103.3600.369200.285	INSURANCE PROCEEDS	10,990	0	0	0	0.00%
103.3600.369300.260	PIER LINE OF CREDIT		9,957,000	9,957,000	1,197,262	-87.98%
Total Dept 3600 - MISCELLANEOUS REVENUE		154,750	10,107,000	10,107,000	1,341,262	-86.73%
Dept 3800 - NON- REVENUES						
103.3800.389001	TRANSFER FROM GENERAL FUND	745,372	516,000	516,000	0	-100.00%
Totals for dept 3800 - NON-REVENUES		745,372	516,000	516,000	0	-100.00%
Dept 3900 - TRANSFERS FROM OTHER FUNDS						
103.3900.393001	TRANSFER FROM GENERAL	1,000,000	0	0	0	#DIV/0!
Totals for dept 3800 - NON-REVENUES		1,000,000	-	-	-	0.00%
TOTAL ESTIMATED REVENUES		4,883,602	19,330,382	19,330,382	8,349,064	-56.81%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
PIER						
Dept 5725 - PIER						
103.5725.303100.260	PIER PROJECT - PROFESSIONAL SERVICES	67,868	0	0	0	0.00%
103.5725.303400	CONTRACTUAL SERVICES	1,670	2,000	2,000	2,000	0.00%
103.5725.304100	TELECOMMUNICATIONS	139	0	0	200	100.00%
103.5725.304300	UTILITY SERVICES	12,079	12,100	12,100	12,500	3.31%
103.5725.304400	RENTALS & LEASES	4,241	5,000	5,000	5,000	0.00%
103.5725.304403	LEASE EXPENSE GASB 87 CONTRA	(2,895)	0	0	0	0.00%
103.5725.304500	INSURANCE	102,656	108,600	108,600	109,000	0.37%
103.5725.304600	REPAIRS & MAINTENANCE	13,282	12,000	12,000	12,000	0.00%
103.5725.304600.543	REPAIRS & MAINTENANCE	2,800	0	0	0	0.00%
103.5725.304901.260	LEGAL & PERSONAL NOTICES	320	0	0	0	0.00%
103.5725.305200	OPERATING SUPPLIES	4,868	7,500	7,500	7,500	0.00%
103.5725.305200.285	OPERATING SUPPLIES - MILTON	891	0	0	0	0.00%
103.5725.707207.260	PIER LINE OF CREDIT - INTEREST	175	387,899	387,899	443,364	14.30%
103.5725.707208.260	PIER LINE OF CREDIT - PRINCIPAL		7,569,000	7,569,000	0	-100.00%
103.5725.800000	AMORTIZATION EXPENSE LEASE	2,602	0	0	0	0.00%
103.5725.809400	DEPRECIATION EXPENSE	152,182	184,100	184,100	520,699	182.83%
103.5725.909302	RESERVE FOR PIER OPERATIONS		11,042,183	11,042,183	7,236,801	-34.46%
Total Dept 5725 - PIER		362,878	19,330,382	19,330,382	8,349,064	-56.81%
Revenues Over (Under) Expenditures		4,520,724	-	-	-	0.00%

	2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
UTILITY REVENUES		BUDGET	BUDGET	BUDGET	

Dept 3300 - INTERGOVERNMENTAL

401.3300.331102.238	GRANT WWTP SCREW PRESS	246,915	664,150	664,150	0	-100.00%
401.3300.331108.209	ARPA FUNDS SPENT	782,294	0	0	0	0.00%
401.3300.331108.271	ARPA FUNDS SPENT	7,193	0	0	0	0.00%
401.3300.331109.532	HA009 GRANT PS-04	10,760	512,341	512,341	333,802	-34.85%
401.3300.331109.533	HA009 GRANT PS-07	10,616	512,810	512,810	333,802	-34.91%
401.3300.331109.534	HA009 GRANT LS-05	10,616	510,439	510,439	333,802	-34.60%
401.3300.331109.535	HA009 GRANT LS-02	10,616	512,810	512,810	333,802	-34.91%
401.3300.331109.536	HA009 GRANT MANHOLES	2,674	0	0	0	0.00%
401.3300.331109.537	HA009 GRANT EQ BASIN/MASTER LS	7,858	1,861,127	1,861,127	0	-100.00%
Totals for dept 3300 - INTERGOVERNMENTAL		1,089,543	4,573,677	4,573,677	1,335,208	-70.81%

Dept 3400 - CHARGES FOR SERVICE

401.3400.343301	WATER SALES	1,554,405	1,574,000	1,574,000	1,950,000	23.89%
401.3400.343302	WATER SERVICE BASE CHARGE	2,260,534	2,320,000	2,320,000	2,875,000	23.92%
401.3400.343303	WATER METER CONNECTIONS	90,875	70,000	70,000	90,000	28.57%
401.3400.343305	ACCOUNT MAINT FEE	10,230	8,000	8,000	12,000	50.00%
401.3400.343501	SEWAGE SERVICE	1,342,392	1,320,000	1,320,000	1,600,000	21.21%
401.3400.343502	SEWER TAP/CONNECTION	107,665	85,000	85,000	115,000	35.29%
401.3400.343503	SEWER INSPECTION	2,085	2,000	2,000	3,000	50.00%
401.3400.343511	SEWER BASE FEES	1,493,983	1,500,000	1,500,000	1,875,000	25.00%
Total Dept 3400 - CHARGES FOR SERVICE		6,862,169	6,879,000	6,879,000	8,520,000	23.86%

Dept 3500 - FINES & FORFEITURES

401.3500.354000	PENALTIES LOCAL ORDINANCE	56,920	65,000	65,000	60,000	-7.69%
401.3500.354002	COLLECTION FEE	138	0	0	0	0.00%
Total Dept 3500 - FINES & FORFEITURES		57,058	65,000	65,000	60,000	-7.69%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
UTILITY REVENUES						
Dept 3600 - MISCELLANEOUS REVENUE						
401.3600.361100	INTEREST INCOME	17,858	15,000	15,000	20,000	33.33%
401.3600.361101	SBA INTEREST INCOME	125,708	0	0	0	#DIV/0!
401.3600.361103	FL MUNICIPAL INVESTMENT INTEREST	133,849	120,000	120,000	100,000	-16.67%
401.3600.369100	MISCELLANEOUS REVENUE	28,488	11,000	11,000	25,000	127.27%
401.3600.384000	OTHER FUNDING SOURCES	0	1,225,000	1,225,000	0	-100.00%
401.3600.384000.119	WWTP PHASE III	0	26,777,000	26,777,000	23,741,844	-11.33%
Total Dept 3600 - MISCELLANEOUS REVENUE		305,903	28,148,000	28,148,000	23,886,844	-15.14%
Dept 3800 - NON - REVENUES						
401.3800.389110	TRANSFER FROM FUND BALANCE	0	0	0	0	0.00%
401.3800.909201	TRANSFER FROM RESERVE FUND BALANCE	0	0	0	0	0.00%
Totals for dept 3800 - NON-REVENUES		-	0	0	-	0.00%
TOTAL UTILITY FUND REVENUES		8,314,674	39,665,677	39,665,677	33,802,052	-14.78%

	Current Rate		Rate Assumption Increase		Proposed Rates		Variance
Water Base	\$41.06		20.00%		\$49.27		\$8.21
Sewer Base	\$26.57		20.00%		\$31.89		\$5.31
Sanitation (Single Family Res.)	\$25.16		2.46%		\$25.78		\$0.62
Recycle Fee	\$2.46		2.46%		\$2.52		\$0.06
Yard Waste	\$0.00		0.00%		\$1.00		\$1.00
Stormwater	\$20.45		20.00%		\$24.54		\$4.09
Utility Tax	\$4.11				\$4.93		\$0.82
Total Avg Bill Increase per Month							

Base Fees	\$119.81				\$139.93		\$20.12
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		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
UTILITY EXPENDITURES			BUDGET	BUDGET	BUDGET	
Dept 5331 - WATER TREATMENT PLANT						
401.5331.101200	SALARY	536,605	591,781	591,781	625,040	5.62%
401.5331.101200.285	SALARY	2,956	0	0	0	0.00%
401.5331.101400	OVERTIME	23,318	20,000	20,000	22,000	10.00%
401.5331.101400.285	OVERTIME	1,040	0	0	0	0.00%
401.5331.101500	SPECIAL & INCENTIVE PAY	6,531	8,000	8,000	7,500	-6.25%
401.5331.102100	FICA/MEDICARE	41,621	47,413	47,413	50,073	5.61%
401.5331.102100.285	FICA/MEDICARE	300	0	0	0	0.00%
401.5331.102200	RETIREMENT	33,502	38,466	38,466	40,628	5.62%
401.5331.102200.285	RETIREMENT	244	0	0	0	0.00%
401.5331.102300	LIFE & HEALTH INSURANCE	96,873	86,209	86,209	105,204	22.03%
401.5331.102300.285	LIFE & HEALTH INSURANCE	347	0	0	0	0.00%
401.5331.102400	WORKER'S COMPENSATION	15,894	12,238	12,238	13,985	14.28%
401.5331.303100	PROFESSIONAL SERVICES	2,354	190,100	190,100	51,425	-72.95%
401.5331.303100.591	PROF SERV - WATER SUPP&TREATMNT FAC PLAN	53,953	16,838	16,838	0	-100.00%
401.5331.303400	CONTRACTUAL SERVICES	57,569	64,824	64,824	63,824	-1.54%
401.5331.304000	TRAVEL/TRAINING	3,631	8,350	8,350	8,350	0.00%
401.5331.304100	TELECOMMUNICATIONS	5,473	5,800	5,800	6,200	6.90%
401.5331.304300	UTILITY SERVICES	99,437	95,000	95,000	108,500	14.21%
401.5331.304600	REPAIRS & MAINTENANCE	42,357	87,350	87,350	63,450	-27.36%
401.5331.304600.285	REPAIRS & MAINTENANCE	7,950	0	0	0	0.00%
401.5331.305200	OPERATING SUPPLIES	29,771	39,500	39,500	42,250	6.96%
401.5331.305200.285	OPERATING SUPPLIES	93	0	0	0	0.00%
401.5331.305201	CHEMICALS	62,465	80,500	80,500	80,500	0.00%
401.5331.305202	LAB TESTING	5,820	15,000	15,000	15,000	0.00%
401.5331.305400	MEMBRSHPS SUBSCRPTS DUES	1,380	1,850	1,850	1,850	0.00%
401.5331.306100	EQUIPMENT LESS THAN \$5K		12,500	12,500	8,000	-36.00%
401.5331.464100	VEHICLE REPAIRS & MAINTENANCE	317	1,400	1,400	1,700	21.43%
401.5331.464105	GASOLINE & DIESEL FUEL	2,746	3,000	3,000	5,000	66.67%
401.5331.464105.285	GASOLINE & DIESEL FUEL	609	0	0	0	0.00%
401.5331.606401	EQUIPMENT LESS THAN \$5000	2,226	0	0	0	0.00%
401.5331.707106	SRF CREDIT LINE PRINCIPAL		450,640	450,640	229,822	-49.00%
401.5331.707207	DEBT SERVICE - INTEREST	26,852	15,110	15,110	3,054	-79.79%
Total Dept 5331 - WATER TREATMENT PLANT		1,164,233	1,891,869	1,891,869	1,553,355	-17.89%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
UTILITY EXPENDITURES			BUDGET	BUDGET	BUDGET	
Dept 5351 - WASTE WATER TREATMENT PLANT						
401.5351.101200	SALARY	203,224	204,532	204,532	257,180	25.74%
401.5351.101200.285	SALARY	205	0	0	0	0.00%
401.5351.101400	OVERTIME	8,218	10,000	10,000	11,500	15.00%
401.5351.102100	FICA/MEDICARE	15,952	16,412	16,412	20,555	25.24%
401.5351.102100.285	FICA/MEDICARE	16	0	0	0	0.00%
401.5351.102200	RETIREMENT	12,398	13,295	13,295	16,717	25.74%
401.5351.102200.285	RETIREMENT	12	0	0	0	0.00%
401.5351.102300	LIFE & HEALTH INSURANCE	35,134	28,736	28,736	46,757	62.71%
401.5351.102300.285	LIFE & HEALTH INSURANCE	44	0	0	0	0.00%
401.5351.102400	WORKER'S COMPENSATION	5,083	4,072	4,072	5,754	41.31%
401.5351.303005	SLUDGE REMOVAL	37,578	55,000	55,000	80,000	45.45%
401.5351.303100	PROFESSIONAL SERVICES	7,007	7,000	7,000	24,000	242.86%
401.5351.303100.273	OPERATIONS BLDG DESIGN	11,995	0	0	0	0.00%
401.5351.303100.571	PROF SERV-CONSENT ORDER	222,197	210,664	210,664	100,000	-52.53%
401.5351.303400	CONTRACTUAL SERVICES	86	5,000	5,000	600	-88.00%
401.5351.304000	TRAVEL/TRAINING	1,810	4,500	4,500	4,500	0.00%
401.5351.304100	TELECOMMUNICATIONS	3,002	3,500	3,500	3,500	0.00%
401.5351.304300	UTILITY SERVICES	60,357	60,600	60,600	67,000	10.56%
401.5351.304600	REPAIRS & MAINTENANCE	11,320	112,500	112,500	113,000	0.44%
401.5351.304600.285	REPAIRS & MAINTENANCE	1,700	0	0	0	0.00%
401.5351.304601	R&M MACHINERY & EQUIPMENT	9,772	4,000	4,000	4,000	0.00%
401.5351.304650	PERMIT FEES	6,075	6,600	6,600	6,600	0.00%
401.5351.304900	OTHER CURRENT CHARGES	1,850	3,000	3,000	0	-100.00%
401.5351.304901.571	LEGAL & PERSONAL NOTICES	1,460	0	0	0	0.00%
401.5351.305200	OPERATING SUPPLIES	11,419	11,000	11,000	11,000	0.00%
401.5351.305201	CHEMICALS	127,615	125,000	125,000	130,000	4.00%
401.5351.305202	LAB TESTING	23,661	35,000	35,000	40,000	14.29%
401.5351.305400	MEMBRSHPS SUBSCRIPTS DUES	306	350	350	350	0.00%
401.5351.306100	EQUIPMENT LESS THAN \$5K		5,000	5,000	3,000	-40.00%
401.5351.464100	VEHICLE REPAIRS & MAINTENANCE	1,539	4,000	4,000	4,000	0.00%
401.5351.464105	GASOLINE & DIESEL FUEL	1,533	2,500	2,500	2,000	-20.00%
401.5351.606401	EQUIPMENT LESS THAN \$5000	4,700	0	0	0	0.00%
401.5351.707108	SRF WWTP PRINCIPAL-DESIGN		44,080	44,080	44,336	0.58%
401.5351.707108.119	SRF PRINCIPAL WWTP CONSTRUCTION		930,216	930,216	0	-100.00%
401.5351.707208	DEBT SERVICE INTEREST WWTP DESIGN	4,464	4,210	4,210	3,954	-6.08%
401.5351.909314	SALARY CONTINGENCY		69,972	69,972	0	-100.00%
401.5351.909315	EQUIP/SUPPLY CONTINGENCY		1,000	1,000	0	-100.00%
Total Dept 5351 - WASTE WATER TREATMENT PLANT		831,733	1,981,739	1,981,739	1,000,303	-49.52%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
UTILITY EXPENDITURES			BUDGET	BUDGET	BUDGET	
Dept 5354 - UTILITY MAINTENANCE						
401.5354.101200	SALARY	228,084	308,617	419,633	378,337	-9.84%
401.5354.101200.285	SALARY	1,104	0	0	0	0.00%
401.5354.101400	OVERTIME	17,984	22,000	22,000	22,000	0.00%
401.5354.101400.285	OVERTIME	672	0	0	0	0.00%
401.5354.101500	SPECIAL & INCENTIVE PAY	1,408	1,200	1,200	3,500	191.67%
401.5354.102100	FICA/MEDICARE	18,727	25,292	25,292	30,943	22.34%
401.5354.102100.285	FICA/MEDICARE	126	0	0	0	0.00%
401.5354.102200	RETIREMENT	13,178	20,060	20,060	24,592	22.59%
401.5354.102200.285	RETIREMENT	86	0	0	0	0.00%
401.5354.102300	LIFE & HEALTH INSURANCE	50,507	60,346	60,346	93,514	54.96%
401.5354.102300.285	LIFE & HEALTH INSURANCE	403	0	0	0	0.00%
401.5354.102400	WORKER'S COMPENSATION	7,822	6,934	6,934	8,465	22.08%
401.5354.303100	PROFESSIONAL SERVICES	986	45,000	45,000	45,000	0.00%
401.5354.303100.549	PROFESSIONAL SERVICES	9,850	0	0	0	0.00%
401.5354.303100.658	PROFESSIONAL SERVICES				68,400	100.00%
401.5354.303400	CONTRACTUAL SERVICES	3,000	3,500	3,500	9,500	171.43%
401.5354.303402	CONTRACTURAL SERV.-LEGAL	82,069	6,000	6,000	5,000	-16.67%
401.5354.304000	TRAVEL/TRAINING	1,941	6,000	6,000	6,000	0.00%
401.5354.304100	TELECOMMUNICATIONS	4,379	4,000	4,000	5,500	37.50%
401.5354.304300	UTILITY SERVICES	32,105	34,500	34,500	37,500	8.70%
401.5354.304400	RENTALS & LEASES	0	10,000	10,000	10,000	0.00%
401.5354.304600	REPAIRS & MAINTENANCE	211,700	365,000	365,000	415,000	13.70%
401.5354.304601	R&M MACHINERY & EQUIPMENT	13,140	20,000	20,000	27,300	36.50%
401.5354.304601.048	R&M MACHINERY & EQUIPMENT - FIRE HYDRANTS	0	0	0	27,000	100.00%
401.5354.305200	OPERATING SUPPLIES	8,681	13,000	16,000	14,000	-12.50%
401.5354.306100	EQUIPMENT LESS THAN \$5K	3,779	4,000	4,000	6,000	50.00%
401.5354.464100	VEHICLE REPAIRS & MAINTENANCE	5,466	7,000	7,000	7,000	0.00%
401.5354.464105	GASOLINE & DIESEL FUEL	15,655	14,000	14,000	19,000	35.71%
401.5354.909314	SALARY CONTINGENCY	0	111,016	0	0	0.00%
401.5354.909315	EQUIP/SUPPLY CONTINGENCY	0	3,000	0	0	0.00%
Totals for dept 5354 - UTILITY MAINTENANCE		732,851	1,090,465	1,090,465	1,263,551	15.87%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
UTILITY EXPENDITURES			BUDGET	BUDGET	BUDGET	
Dept 5391 - FUND EXPENSE						
401.5391.101200	SALARY	542,061	604,271	604,271	616,569	2.04%
401.5391.101200.285	SALARY	7,264	0	0	0	0.00%
401.5391.101400	OVERTIME	5,764	6,000	6,000	3,000	-50.00%
401.5391.101400.285	OVERTIME	141	0	0	0	0.00%
401.5391.102100	FICA/MEDICARE	41,709	46,227	46,227	47,168	2.04%
401.5391.102100.285	FICA/MEDICARE	564	0	0	0	0.00%
401.5391.102200	RETIREMENT	31,838	37,137	37,137	40,077	7.92%
401.5391.102200.285	RETIREMENT	203	0	0	0	0.00%
401.5391.102300	LIFE & HEALTH INSURANCE	75,822	73,756	73,756	94,099	27.58%
401.5391.102300.285	LIFE & HEALTH INSURANCE	630	0	0	0	0.00%
401.5391.102400	WORKER'S COMPENSATION	9,880	8,703	8,703	9,151	5.15%
401.5391.102601	OPEB EXPENSE	8,573	0	0	0	0.00%
401.5391.303100	PROFESSIONAL SERVICES	13,184	12,600	12,600	75,000	495.24%
401.5391.303200	AUDIT	14,128	13,000	13,000	13,000	0.00%
401.5391.303400	CONTRACTUAL SERVICES	54,749	73,945	73,945	80,000	8.19%
401.5391.304000	TRAVEL/TRAINING	408	3,400	3,400	3,500	2.94%
401.5391.304100	TELECOMMUNICATIONS	3,380	4,344	4,344	4,350	0.14%
401.5391.304300	UTILITY SERVICES		2,600	2,600	0	-100.00%
401.5391.304500	INSURANCE	419,992	450,887	450,887	460,300	2.09%
401.5391.304700	PRINTING & BINDING	8,944	8,135	8,135	8,900	9.40%
401.5391.304800	PROMOTIONAL ACTIVITIES	70	0	0	0	0.00%
401.5391.304900	OTHER CURRENT CHARGES	(4,524)	0	0	1,200	100.00%
401.5391.304901	LEGAL & PERSONAL NOTICES	0	0	0	500	100.00%
401.5391.305200	OPERATING SUPPLIES	3,090	13,260	13,260	18,700	41.03%
401.5391.305400	MEMBRSHPS SUBSCRPTS DUES	5,035	10,165	10,165	2,500	-75.41%
401.5391.305800	POSTAGE	15,423	14,075	14,075	16,800	19.36%
401.5391.305801	BAD DEBT EXPENSE	3,328	5,000	5,000	5,000	0.00%
401.5391.306100	EQUIPMENT LESS THAN \$5K	0	31,919	31,919	27,400	-14.16%
401.5391.464100	VEHICLE REPAIRS & MAINTENANCE	1,510	3,000	3,000	4,800	60.00%
401.5391.464105	GASOLINE & DIESEL FUEL	0	980	980	3,000	206.12%
401.5391.606401	EQUIPMENT LESS THAN \$5000	20,876	0	0	0	0.00%
401.5391.809400	DEPRECIATION EXPENSE	1,457,446	1,789,946	1,789,946	2,141,380	19.63%
401.5391.909314	SALARY CONTINGENCIES	0	0	0	41,946	100.00%
401.5391.909302	RESER. FOR CONTINGENCIES	0	31,488,254	31,488,254	26,266,503	-16.58%
Total Dept 5391 - FUND EXPENSE		2,741,486	34,701,604	34,701,604	29,984,843	-13.59%
TOTAL UTILITY EXPENSES		5,470,303	39,665,677	39,665,677	33,802,052	-14.78%
Revenues Over (Under) Expenditures		2,844,371	-	-	-	0.00%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
IMPACT FEE						
ESTIMATED REVENUES						
Dept 3600 - MISCELLANEOUS REVENUE						
402.3600.361101	SBA INTEREST INCOME	213,477	0	0	0	0.00%
402.3600.361103	FL MUNICIPAL INVESTMENT INTEREST	62,122	55,000	55,000	45,000	-18.18%
402.3600.361104	INTEREST INCOME - MORNINGSIDE	7,709	500	500	1,400	180.00%
402.3600.363204	WATER IMPACT FEES	396,054	300,000	300,000	435,000	45.00%
402.3600.363206	SEWER IMPACT FEES	487,363	400,000	400,000	500,000	25.00%
402.3600.363207	POLICE IMPACT FEE	0	80,000	0	0	0.00%
402.3600.363208	FIRE IMPACT FEE	0	95,000	0	0	0.00%
402.3600.363209	LIBRARY IMPACT FEE	0	17,000	0	0	0.00%
402.3600.363210	PARKS AND REC IMPACT FEE	0	90,000	0	0	0.00%
402.3600.363211	ADMINISTRATIVE FEE	393	500	500	500	0.00%
402.3600.369100	MISCELLANEOUS REVENUE	12,587	0	0	0	0.00%
Total Dept 3600 - MISCELLANEOUS REVENUE		1,179,705	1,038,000	756,000	981,900	29.88%
Dept 5391 - IMPACT FEE EXPENSE						
402.5391.303400	CONTRACTUAL SERVICES	258	1,000	1,000	2,000	100.00%
402.5391.809400	DEPRECIATION EXPENSE	36,179	11,875	11,875	236,179	1888.88%
402.5391.909302	RESER. FOR CONTINGENCIES		1,025,125	1,025,125	743,721	-27.45%
Total Dept 5391 - FUND EXPENSE		36,437	1,038,000	1,038,000	981,900	-5.40%
Totals for dept 5391 - IMPACT FEE EXPENSE		36,437	1,038,000	1,038,000	981,900	-5.40%
Revenues Over (Under) Expenditures		1,143,269	0	(282,000)	0	-100.00%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL	2025-2026 AMENDED	2026-2027 PROPOSED	% INCREASE (DECREASE) TO AMENDED BUDGET
SANITATION REVENUES			BUDGET	BUDGET	BUDGET	
Dept 3400 - CHARGES FOR SERVICE						
403.3400.343303	SPECIAL PICKUPS	9,591	12,000	12,000	14,000	16.67%
403.3400.343306	RECYCLING REVENUE	8,231	14,000	14,000	16,000	14.29%
403.3400.343308	YARD WASTE FEE	0	0	0	42,720	100.00%
403.3400.343401	GARBAGE FEES	1,691,831	1,780,000	1,780,000	1,950,000	9.55%
403.3400.343402	RECYCLED GLASS SALES	4,170	6,000	6,000	4,000	-33.33%
403.3400.343403	RECYCLE FEES	129,793	130,000	130,000	138,000	6.15%
403.3400.343404	COMMUNITY COLLECTIONS	60,800	60,800	60,800	50,000	-17.76%
Total Dept 3400 - CHARGES FOR SERVICE		1,904,416	2,002,800	2,002,800	2,214,720	10.58%
Dept 3500 - FINES & FORFEITURES						
403.3500.354000	PENALTIES LOCAL ORDINANCE	12,308	15,000	15,000	15,000	0.00%
Total Dept 3500 - FINES & FORFEITURES		12,308	15,000	15,000	15,000	0.00%
Dept 3600 - MISCELLANEOUS REVENUE						
403.3600.361100	INTEREST INCOME	1,127	1,500	1,500	1,500	0.00%
403.3600.361101	SBA INTEREST INCOME	13,936	0	0	0	0.00%
403.3600.361103	FL MUNICIPAL INVESTMENT INTEREST	24,597	24,000	24,000	20,000	-16.67%
403.3600.369100	MISCELLANEOUS REVENUE	29,810	20,000	20,000	20,000	0.00%
Total Dept 3600 - MISCELLANEOUS REVENUE		69,470	45,500	45,500	41,500	-8.79%
Dept 3670						
403.3670.367100	ROLL OFF LICENSE	3,700	5,500	5,500	5,000	-9.09%
Total Dept 3670		3,700	5,500	5,500	5,000	-9.09%
TOTAL SANITATION FUND REVENUES		1,989,894	2,068,800	2,068,800	2,276,220	10.03%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
SANITATION EXPENDITURES						
Dept 5341 - REFUSE COLLECTION						
403.5341.101200	SALARY	404,324	420,102	442,463	484,256	9.45%
403.5341.101200.285	SALARY	1,690	0	0	0	0.00%
403.5341.101400	OVERTIME	25,395	35,000	35,000	42,000	20.00%
403.5341.102100	FICA/MEDICARE	31,787	32,138	32,138	40,260	25.27%
403.5341.102100.285	FICA/MEDICARE	127	0	0	0	0.00%
403.5341.102200	RETIREMENT	23,353	27,307	27,307	31,477	15.27%
403.5341.102200.285	RETIREMENT	94	0	0	0	0.00%
403.5341.102300	LIFE & HEALTH INSURANCE	84,345	76,630	76,630	105,204	37.29%
403.5341.102300.285	LIFE & HEALTH INSURANCE	257	0	0	0	0.00%
403.5341.102400	WORKER'S COMPENSATION	25,558	23,152	23,152	33,353	44.06%
403.5341.303100	PROFESSIONAL SERVICES	345,102	466,000	466,000	366,000	-21.46%
403.5341.303100.285	PROFESSIONAL SERVICES	118,259	0	0	0	0.00%
403.5341.303400	CONTRACTUAL SERVICES	1,848	4,705	4,705	5,000	6.27%
403.5341.303402	LANDFILL FEES	269,205	324,000	324,000	400,000	23.46%
403.5341.304000	TRAVEL/TRAINING	114	500	500	2,500	400.00%
403.5341.304100	TELECOMMUNICATIONS	4,390	5,000	5,000	6,500	30.00%
403.5341.304300	UTILITY SERVICES	7,508	7,000	7,000	7,600	8.57%
403.5341.304600	REPAIRS & MAINTENANCE	1,735	2,000	2,000	5,000	150.00%
403.5341.304601	R&M MACHINERY & EQUIPMENT	7,278	5,000	5,000	5,000	0.00%
403.5341.305200	OPERATING SUPPLIES	49,078	55,000	56,040	50,000	-10.78%
403.5341.305200.285	OPERATING SUPPLIES	4,200	0	0	0	0.00%
403.5341.305800	POSTAGE	105	0	0	100	100.00%
403.5341.306100	EQUIPMENT LESS THAN \$5K		1,000	1,000	1,000	0.00%
403.5341.464100	VEHICLE REPAIRS & MAINTENANCE	43,915	50,000	50,000	55,300	10.60%
403.5341.464105	GASOLINE & DIESEL FUEL	86,513	90,000	90,000	100,000	11.11%
403.5341.606401	EQUIPMENT LESS THAN \$5000	780	0	0	0	0.00%
403.5341.909314	SALARY CONTINGENCY	0	22,361	0	0	0.00%
403.5341.909315	EQUIP/SUPPLY CONTINGENCY	0	1,040	0	0	0.00%
Total Dept 5341 - REFUSE COLLECTION		1,536,960	1,647,935	1,647,935	1,740,550	5.62%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
SANITATION EXPENDITURES						
Dept 5391 - SANITATION ADMIN EXPENSE						
403.5391.101200	SALARY	47,291	53,358	53,358	64,541	20.96%
403.5391.101400	OVERTIME	1,083	1,200	1,200	1,200	0.00%
403.5391.102100	FICA/MEDICARE	3,669	4,082	4,082	4,937	20.95%
403.5391.102200	RETIREMENT	2,765	3,468	3,468	4,195	20.96%
403.5391.102300	LIFE & HEALTH INSURANCE	6,540	6,705	6,705	9,351	39.46%
403.5391.102400	WORKER'S COMPENSATION	92	76	76	89	17.11%
403.5391.102601	OPEB EXPENSE	(924)	0	0	0	0.00%
403.5391.303200	AUDIT	4,716	4,000	4,000	4,000	0.00%
403.5391.303400	CONTRACTUAL SERVICES	12,745	13,256	13,256	7,000	-47.19%
403.5391.304500	INSURANCE	60,757	70,000	70,000	70,000	0.00%
403.5391.304900	OTHER CURRENT CHARGES	(2,415)	0	0	0	0.00%
403.5391.305801	BAD DEBT EXPENSE	2,572	4,000	4,000	4,000	0.00%
403.5391.809400	DEPRECIATION EXPENSE	213,559	221,807	221,807	245,960	10.89%
403.5391.909302	RESER. FOR CONTINGENCIES		38,913	38,913	120,397	209.40%
Total Dept 5391 - FUND EXPENSE		352,451	420,865	420,865	535,670	27.28%
TOTAL SANITATION EXPENDITURES		1,889,411	2,068,800	2,068,800	2,276,220	10.03%
Revenues Over (Under) Expenditures		100,482	-	-	-	0.00%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
STORMWATER						
Dept 3300 - INTERGOVERNMENTAL						
405.3300.331101.230	FEDERAL/STATE GRANT-FEMA	20,252	0	0	0	0.00%
405.3300.331101.243	FEDERAL/STATE GRANT-FEMA	30,629	0	0	0	0.00%
Total Dept 3300 - INTERGOVERNMENTAL		50,880	0	0	0	0.00%
Dept 3400 - CHARGES FOR SERVICE						
405.3400.343402	STORMWATER FEES	1,040,400	1,166,000	1,166,000	1,480,000	26.93%
405.3400.354000	PENALTIES LOCAL ORDINANCE	7,180	8,000	8,000	9,000	12.50%
Total Dept 3400 - CHARGES FOR SERVICE		1,047,580	1,174,000	1,174,000	1,489,000	26.83%
Dept 3600 - MISCELLANEOUS REVENUE						
405.3600.361100	INTEREST INCOME	633	1,000	1,000	1,000	0.00%
405.3600.361101	SBA INTEREST INCOME	32,938	0	0	0	0.00%
405.3600.369100	MISCELLANEOUS REVENUE	3,647	0	0	0	0.00%
Total Dept 3600 - MISCELLANEOUS REVENUE		37,218	1,000	1,000	1,000	0.00%
TOTAL STORMWATER FUND REVENUES		1,135,678	1,175,000	1,175,000	1,490,000	26.81%

		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
STORMWATER						
Dept 5391 - STORMWATER FUND EXPENSE						
405.5391.101200	SALARY	142,239	151,575	209,539	202,482	-3.37%
405.5391.101200.285	SALARY	319	0	0	0	0.00%
405.5391.101400	OVERTIME	1,888	2,000	2,000	3,000	50.00%
405.5391.102100	FICA/MEDICARE	10,948	11,596	11,596	15,490	33.58%
405.5391.102100.285	FICA/MEDICARE	24	0	0	0	0.00%
405.5391.102200	RETIREMENT	7,939	9,496	9,496	13,161	38.60%
405.5391.102200.285	RETIREMENT	20	0	0	0	0.00%
405.5391.102300	LIFE & HEALTH INSURANCE	25,402	24,905	24,905	43,250	73.66%
405.5391.102300.285	LIFE & HEALTH INSURANCE	64	0	0	0	0.00%
405.5391.102400	WORKER'S COMPENSATION	9,429	8,485	8,485	12,852	51.47%
405.5391.102601	OPEB EXPENSE	5,385	0	0	0	0.00%
405.5391.303100	PROFESSIONAL SERVICES		150,000	150,000	150,000	0.00%
405.5391.303100.243	RESILANT FLORIDA	99,986	0	0	0	0.00%
405.5391.303100.582	PROF SERV - STORMWATER MASTER PLAN	201,260	119,110	119,110	0	-100.00%
405.5391.303200	AUDIT	6,136	5,000	5,000	5,000	0.00%
405.5391.303400	CONTRACTUAL SERVICES	23,962	31,072	31,072	14,500	-53.33%
405.5391.304000	TRAVEL/TRAINING	3,423	5,450	5,450	4,500	-17.43%
405.5391.304100	TELECOMMUNICATIONS	126	2,088	2,088	700	-66.48%
405.5391.304600	REPAIRS & MAINTENANCE	12,680	23,000	23,000	23,000	0.00%
405.5391.304650	PERMIT FEES	5,625	0	0	0	0.00%
405.5391.304700	PRINTING & BINDING	47	1,555	1,555	1,500	-3.54%
405.5391.304800	PROMOTIONAL ACTIVITIES	2,595	1,300	1,300	1,300	0.00%
405.5391.304900	OTHER CURRENT CHARGES	(1,479)	0	0	0	0.00%
405.5391.304901	LEGAL & PERSONAL NOTICES	260	0	0	0	0.00%
405.5391.305200	OPERATING SUPPLIES	1,897	1,550	3,050	2,000	-34.43%
405.5391.305400	MEMBRSHPS SUBSCRPTS DUES	351	350	350	350	0.00%
405.5391.305800	POSTAGE	144	250	250	250	0.00%
405.5391.305801	BAD DEBT EXPENSE	319	1,000	1,000	1,000	0.00%
405.5391.306100	EQUIPMENT LESS THAN \$5K	0	1,000	1,000	1,000	0.00%
405.5391.707206	DEBT SERVICE PRINCIPAL	0	107,000	107,000	110,000	2.80%
405.5391.707207	DEBT SERVICE - INTEREST	13,864	11,233	11,233	8,527	-24.09%
405.5391.809400	DEPRECIATION EXPENSE	193,221	218,729	218,729	231,764	5.96%
405.5391.909302	RESER. FOR CONTINGENCIES	0	227,792	227,792	644,374	182.88%
405.5391.909314	SALARY CONTINGENCY	0	57,964	0	0	0.00%
405.5391.909315	EQUIP/SUPPLY CONTINGENCY	0	1,500	0	0	0.00%
Total Dept 5391 - FUND EXPENSE		768,074	1,175,000	1,175,000	1,490,000	26.81%
Revenues Over (Under) Expenditures		367,604	-	-	-	0.00%

	2026-2027 PROPOSED BUDGET
SUMMARY OF ENTERPRISE FUND CAPITAL PROJECTS	
Pier Construction	4,479,478
Beachwalk	300,000
Pier Total	4,779,478
Well #17 Construction	1,500,000
Portable Water Lambert Constrcution	1,000,000
Intercoastal Water Crossing Design	350,000
South Central Water Main	1,500,000
Filter Elements	7,000
1 Million Gallon Tank Construction	2,500,000
Stabilization of Well Road 13	20,000
VFD	10,000
Acid Room Enclosure	15,000
Nano Filtration	10,000
Water Production Total	6,912,000
WWTP Construction	23,741,894
Reverse Osmosis Treatment System Design	135,000
Transfer Oump Station Design (TPS)	225,000
Reclaimed Water Mains from WRF Design	32,400
Reclaimed Water Mains - John Anderson Hwy Design	481,986
Reclaimed Water Mains - John Anderson Hwy Construction	5,355,399
Evaluate Funding Options for the Reuse System (PAR)	25,000
Conduct PAR Rate/Impact Fee Study	50,000
Reclaimed Water Main - Roberts Road	2,908,709
Develop Interlocal RW Agreement with Palm Coast	75,000
Yard Spotter	145,000
Wastewater Plant Total	33,175,388
Bypass Pump on Trailer	75,000
Large Pumps	60,000
Wet Well Rehabs	1,500,000
PS #5 Reconstruction	1,200,000
Manhole Rings/Covers	250,000
Lift Station Rebuilds	1,335,210
Lift Station Generators	500,000
Fire Hydrant Replacement	90,000
Relocate Snack Jack Lift Station	500,000
Sewer Camera - Crawler Unit	60,000
Utility Maintenance Total	5,570,210
Meter Reader Truck	40,000
Replace UB Area Flooring	15,000
Utility Admin	55,000
Sanitation Truck	300,000
Sanitation Total	300,000
Stormwater Improvements	500,000
Stormwater Total	500,000
Total	51,292,076

Capital Plan FY 26/27 Budget - DRAFT

Line #	Name	Fund	Funding Source	Total 5 Year Capital Plan	Budget 26/27	Budget 27/28	Budget 28/29	Budget 29/30	Budget 30/31
1	Facilities - Service Truck Replacement	General	Unrestricted GF	180,000	60,000	0	60,000	0	60,000
2	Facilities - Air Conditioning Units	General	Unrestricted GF	138,000	24,000	24,000	30,000	30,000	30,000
3	Facilities - Rehab Maintenance Building	General	Unrestricted GF	75,000	0	75,000	0	0	0
4	Facilities - Trailer	General	Unrestricted GF	7,000	0	7,000	0	0	0
5	Facilities - Mower	General	Unrestricted GF	7,000	0	0	7,000	0	0
6	Facilities - Painting/Waterproofing - PD, FD, PW, FAC	General	Unrestricted GF	125,000	25,000	25,000	25,000	25,000	25,000
7	Facilities - Wickline Center Command Center	General	Unrestricted GF	18,250	18,250	0	0	0	0
8	Facilities - Park Improvements	General	Reserves	300,000	50,000	100,000	50,000	50,000	50,000
9	Facilities - PD Lobby Rehab	General	Infrastructure Surtax Reserve	50,000	50,000	0	0	0	0
10	Facilities - Tile PD Chief's Office	General	Unrestricted GF	10,000	0	10,000	0	0	0
11	Facilities - Wickline Community Center Equipment	General	Unrestricted GF	50,000	0	50,000	0	0	0
12	Facilities - Community Center Floors	General	Unrestricted GF	18,000	0	18,000	0	0	0
13	Facilities - Community Center Generator and Installation	General	25% BI/12.5% UF/62.5% General	115,625	0	115,625	0	0	0
Total Facilities				1,093,875	227,250	424,625	172,000	105,000	165,000
14	Police - 3 Patrol Vehicles	General	Infrastructure Surtax Reserve	815,000	200,000	200,000	205,000	210,000	0
15	Police - VOCA Vehicle	General	Unrestricted GF	40,423	0	40,423	0	0	0
Total Police				855,423	200,000	240,423	205,000	210,000	0
16	Fire - Fire Station Repairs	General	Infrastructure Surtax Reserve	415,000	50,000	165,000	160,000	20,000	20,000
17	Fire - Vehicle Replacement	General	Infrastructure Surtax Reserve / Grants	102,000	0	50,000	14,000	0	38,000
18	Fire - Fire Truck Replacement	General	Infrastructure Surtax Reserve / Fire Truck Reserve	2,100,000	0	0	0	2,100,000	0
Total Fire				2,617,000	50,000	215,000	174,000	2,120,000	58,000
19	P&Z	General	Unrestricted GF	0	0	0	0	0	0
Total Planning & Zoning				0	0	0	0	0	0
20	IT - Fire Wall and Core Switch	General	Unrestricted GF	340,000	90,000	0	0	0	250,000
21	IT - New Server	General	Unrestricted GF	30,000	0	30,000	0	0	0
22	IT - Veam Cloud Storage Backup Device	General	Unrestricted GF	50,000	50,000	0	0	0	0
23	IT - Commission Chambers	General	50/50 Split BCI & GF	62,550	62,550	0	0	0	0
24	IT - Community Center	General	Unrestricted GF	52,424	52,424	0	0	0	0
25	IT - City Wide Cameras	General	City Wide Camera Reserve	315,000	115,000	0	200,000	0	0
Total IT				849,974	369,974	30,000	200,000	0	250,000
26	Roads & Streets - Paving & Sidewalks	General	Reserves/ Unrestricted GF	1,500,000	300,000	300,000	300,000	300,000	300,000
27	Roads & Streets - Vehicle Replacement	General	Unrestricted GF	120,000	0	60,000	0	60,000	0
28	Roads & Streets - Bridge Lighting	General	Bridge Lighting Reserve	150,000	150,000	0	0	0	0
29	Roads & Streets - Street Sweeper	General	Unrestricted GF	350,000	0	350,000	0	0	0
Total Roads & Streets				2,120,000	450,000	710,000	300,000	360,000	300,000
30	Library - Interior Renovation	General	Unrestricted GF	35,000	35,000	0	0	0	0
31	Library - Shelving	General	Library Donation Account	15,000	0	0	15,000	0	0
Total Library				50,000	35,000	0	15,000	0	0

Capital Plan FY 26/27 Budget - DRAFT

Line #	Name	Fund	Funding Source	Total 5 Year Capital Plan	Budget 26/27	Budget 27/28	Budget 28/29	Budget 29/30	Budget 30/31
32	Recreation - ATV	General	Reserves/ Unrestricted GF	50,000	10,000	10,000	10,000	10,000	10,000
33	Recreation - Sun Trail	General	State Grant	2,000,000	0	0	2,000,000	0	0
34	Recreation - Vehicle	General	Unrestricted GF	50,000	0	0	50,000	0	0
35	Recreation - Jet ski	General	Unrestricted GF	30,000	15,000	0	0	15,000	0
36	Recreation - Custer's Park Kayak/Fishing Area	General	FIND Grant (50/50)	50,000	50,000	0	0	0	0
37	Recreation - Lifeguard Towers	General	Unrestricted GF	40,000	0	10,000	10,000	10,000	10,000
Total Recreation				2,220,000	75,000	20,000	2,070,000	35,000	20,000
38	CRA - City Parking Lots	CRA	CRA	600,000	200,000	200,000	200,000	0	0
39	CRA - Decorative Street Lamp Replacement	CRA	CRA	400,000	200,000	200,000	0	0	0
40	CRA - Crosswalks (Re-stamp)	CRA	CRA	460,000	460,000	0	0	0	0
41	CRA - Shade Trees/ Streetscapes	CRA	CRA	200,000	0	0	0	0	200,000
42	CRA - Veteran's Park Improvements	CRA	CRA	50,000	50,000	0	0	0	0
43	CRA - Gateway Signage to the CRA District	CRA	CRA	80,000	0	0	0	80,000	0
44	CRA - Wayfinder Signage	CRA	CRA	125,000	75,000	50,000	0	0	0
Total CRA				1,915,000	985,000	450,000	200,000	80,000	200,000
44	BCI - Vehicle	BCI	BCI Fund; 24/25 Capital	55,000	0	0	55,000	0	0
45	BCI - Columns - Wickline	BCI	BCI Fund; 24/25 Capital	25,000	25,000	0	0	0	0
46	BCI - Community Center - Generator and Installation	BCI	25% BI/12.5% UF/62.5% General	46,250	0	46,250	0	0	0
Total Building Code				126,250	25,000	46,250	55,000	0	0
47	Pier - Pier Reconstruction	Pier	FEMA / State Grants	4,479,478	4,479,478	0	0	0	0
48	Pier - Pier Bathroom / Beach Walk	Pier	Reserve	6,500,000	300,000	1,000,000	2,700,000	2,500,000	0
Total Pier Fund				10,979,478	4,779,478	1,000,000	2,700,000	2,500,000	0
49	Water Production - Well # 17 Construction	Utility	Impact Fees - Water	1,500,000	1,500,000	0	0	0	0
50	Water Production - Potable Water Lambert Construction	Utility	Unrestricted Utility Fund	1,000,000	1,000,000	0	0	0	0
51	Water Production - Potable Water - Water Crossing Design	Utility	Unrestricted Utility Fund	350,000	350,000	0	0	0	0
52	Water Production - Potable Water - Water Crossing Construction	Utility	Unrestricted Utility Fund / Grant	1,500,000	0	1,500,000	0	0	0
53	Water Production - S. Central Water Main	Utility	Unrestricted Utility Fund	9,000,000	1,500,000	2,500,000	2,500,000	2,500,000	0
54	Water Production - Filter Elements	Utility	Unrestricted Utility Fund	39,500	7,000	7,500	8,000	8,500	8,500
55	Water Production - 1 MG Tank Construction	Utility	Impact Fees - Water	2,500,000	2,500,000	0	0	0	0
56	Water Production - Fencing Around Water Plant	Utility	Unrestricted Utility Fund	75,000	0	0	75,000	0	0
57	Water Production - Replace Tile at Plant	Utility	Unrestricted Utility Fund	30,000	0	30,000	0	0	0
58	Water Production - Stabilization Well 13 Road	Utility	Unrestricted Utility Fund	20,000	20,000	0	0	0	0
59	Water Production - Well # 18 Construction	Utility	Impact Fees - Water	1,900,000	0	0	1,900,000	0	0
60	Water Production - Security Cameras System	Utility	Unrestricted Utility Fund	35,000	0	15,000	0	20,000	0
61	Water Production - Driveway Paving	Utility	Unrestricted Utility Fund	350,000	0	350,000	0	0	0
62	Water Production - VFD	Utility	Unrestricted Utility Fund	30,000	10,000	0	10,000	0	10,000
63	Water Production - Replace Well Meters	Utility	Unrestricted Utility Fund	25,000	0	0	0	0	25,000
64	Water Production - Acid Room Enclosure	Utility	Unrestricted Utility Fund	15,000	15,000	0	0	0	0
65	Water Production - Nano Filtration	Utility	Unrestricted Utility Fund	10,000	10,000	0	0	0	0
66	Water Production - Check Valve Plant, Wellfield, MGTBS	Utility		30,000	0	0	0	0	30,000
Total Water Production				18,409,500	6,912,000	4,402,500	4,493,000	2,528,500	73,500

Capital Plan FY 26/27 Budget - DRAFT

Line #	Name	Fund	Funding Source	Total 5 Year Capital Plan	Budget 26/27	Budget 27/28	Budget 28/29	Budget 29/30	Budget 30/31
67	Wastewater Plant - Yard Spotter Truck	Utility	Unrestricted Utility Fund	145,000	145,000	0	0	0	0
68	Wastewater Plant - Service Truck Replacement	Utility	Unrestricted Utility Fund	40,000	0	0	40,000	0	0
69	Wastewater Plant - WWTP - New Plant	Utility	SRF Loan/ Line of Credit	43,526,714	23,741,844	19,784,870	0	0	0
70	Wastewater Plant - EQ Basin Master Lift Station	Utility	Grant Funded	1,861,127	0	1,861,127	0	0	0
71	Wastewater Plant - Reverse Osmosis Treat System - Design	Utility	TBD - Unfunded Mandate	135,000	135,000	0	0	0	0
72	Wastewater Plant - Reverse Osmosis Treat System - Construction	Utility	TBD - Unfunded Mandate	1,500,000	0	1,500,000	0	0	0
73	Wastewater Plant - Transfer Pump Station (TPS) - Design	Utility	Unrestricted Utility Fund	225,000	225,000	0	0	0	0
74	Wastewater Plant - Transfer Pump Station (TPS) - Construction	Utility	Unrestricted Utility Fund	3,100,000	0	2,500,000	600,000	0	0
75	Wastewater Plant - Reclaimed Water Ground Storage Tank, Covered (2MG) - Design	Utility	Unrestricted Utility Fund	320,625	0	320,625	0	0	0
76	Wastewater Plant - Reclaimed Water Ground Storage Tank, Covered (2MG) - Construction	Utility	Unrestricted Utility Fund	3,562,500	0	0	2,493,750	1,068,750	0
77	Wastewater Plant - Reclaimed Water Distribution Pump Station (RWDPS) - Design	Utility	Unrestricted Utility Fund	225,500	0	225,500	0	0	0
78	Wastewater Plant - Reclaimed Water Distribution Pump Station (RWDPS) - Construction	Utility	Unrestricted Utility Fund	2,450,000	0	0	1,715,000	735,000	0
79	Wastewater Plant - Reclaimed Water Mains From WRF - Design	Utility	Unrestricted Utility Fund	32,400	32,400	0	0	0	0
80	Wastewater Plant - Reclaimed Water Mains From WRF - Construction	Utility	Unrestricted Utility Fund	360,000	0	360,000	0	0	0
81	Wastewater Plant - Reclaimed Water Mains - John Anderson Highway - Design	Utility	Unrestricted Utility Fund	481,986	481,986	0	0	0	0
82	Wastewater Plant - Reclaimed Water Mains - John Anderson Highway - Construction	Utility	Unrestricted Utility Fund	5,355,399	5,355,399	0	0	0	0
83	Wastewater Plant - Evaluate Funding Options for the Reuse System (PAR)	Utility	Unrestricted Utility Fund	25,000	25,000	0	0	0	0
84	Wastewater Plant - Conduct PAR Rate/Impact Fee Study for the PAR System	Utility	Unrestricted Utility Fund	50,000	50,000	0	0	0	0
85	Wastewater Plant - Develop Interlocal RW Agreement with Palm Coast	Utility	Unrestricted Utility Fund	75,000	75,000	0	0	0	0
86	Wastewater Plant - Reclaimed Water Mains - Roberts Road - Construction	Utility	Unrestricted Utility Fund	2,908,709	2,908,709	0	0	0	0
87	Wastewater Plant - Wet Weather Disposal Evaluation - Ponds/Pump Station - Design	Utility	TBD - Unfunded Mandate	100,000	0	100,000	0	0	0
88	Wastewater Plant - Wet Weather Disposal Evaluation - Spray fields - Design	Utility	TBD - Unfunded Mandate	100,000	0	100,000	0	0	0
89	Wastewater Plant - Reclaim Water Mains - Lambert Avenue - Design	Utility	TBD - Unfunded Mandate	541,263	0	0	541,263	0	0
90	Wastewater Plant - Reclaim Water Mains - Lambert Avenue - Construction	Utility	TBD - Unfunded Mandate	6,765,787	0	0	0	4,200,000	2,565,787
91	Wastewater Plant - Reclaimed Water Mains - Barrier Island Parks - Design	Utility	TBD - Unfunded Mandate	231,028	0	0	231,028	0	0
92	Wastewater Plant - Reclaimed Water Mains - Barrier Island Parks - Construction	Utility	TBD - Unfunded Mandate	2,566,980	0	0	0	166,980	2,400,000
93	Wastewater Plant - Reclaimed Water Mains - Golf Course - Design	Utility	TBD - Unfunded Mandate	937,738	0	0	0	937,738	0
	Wastewater Plant - Reclaimed Water Mains - Golf Course - Construction	Utility	TBD - Unfunded Mandate	921,720	0	0	0	0	921,720
Total Wastewater Plant				78,544,476	33,175,338	26,752,122	5,621,041	7,108,468	5,887,507
94	Utility Maintenance - Bypass Pump On Trailer	Utility	Unrestricted Utility Fund	225,000	75,000	75,000	75,000	0	0
95	Utility Maintenance - Large Pumps	Utility	Unrestricted Utility Fund	300,000	60,000	60,000	60,000	60,000	60,000
96	Utility Maintenance - Wet Well Rehabs	Utility	Unrestricted Utility Fund	1,820,000	1,500,000	80,000	80,000	80,000	80,000
97	Utility Maintenance - PS #5 Reconstruction	Utility	Unrestricted Utility Fund	1,200,000	1,200,000	0	0	0	0
98	Utility Maintenance - Manhole Rings and Covers / Installation	Utility	Unrestricted Utility Fund	1,000,000	250,000	250,000	250,000	250,000	0
99	Utility Maintenance - Lift Station Rebuild / Construction - LS 2,4,5 & 7	Utility	Unrestricted Utility Fund / HA009 Grant	1,335,210	1,335,210	0	0	0	0
100	Utility Maintenance - Lift Station Generators	Utility	Unrestricted Utility Fund	500,000	500,000	0	0	0	0
101	Utility Maintenance - Fire Hydrant Replacement	Utility	Infrastructure Reserve	450,000	90,000	90,000	90,000	90,000	90,000
102	Utility Maintenance - Vehicle Replacement	Utility	Unrestricted Utility Fund	68,000	0	68,000	0	0	0
103	Utility Maintenance - Relocate Snack Jack's Lift Station	Utility	Unrestricted Utility Fund	500,000	500,000	0	0	0	0
104	Utility Maintenance - Sewer Camera - Crawler Unit	Utility	Unrestricted Utility Fund	60,000	60,000	0	0	0	0
Total Utility Maintenance				7,458,210	5,570,210	623,000	555,000	480,000	230,000
105	Utility Admin Expense - Meter Reader Truck Replacement	Utility	Unrestricted Utility Fund	40,000	40,000	0	0	0	0
106	Utility Admin Expense - Community Center - Generator and Installation	Utility	25% BI/12.5% UF/62.5% General	23,125	0	23,125	0	0	0
107	Utility Admin Expense - Replace UB floors	Utility	Unrestricted Utility Fund	15,000	15,000	0	0	0	0
108	Total Utility Admin			78,125	55,000	23,125	0	0	0
109	Sanitation - Sanitation Truck	Sanitation	Sanitation Unrestricted Fund Reserve	900,000	300,000	0	300,000	0	300,000
Total Sanitation				900,000	300,000	0	300,000	0	300,000

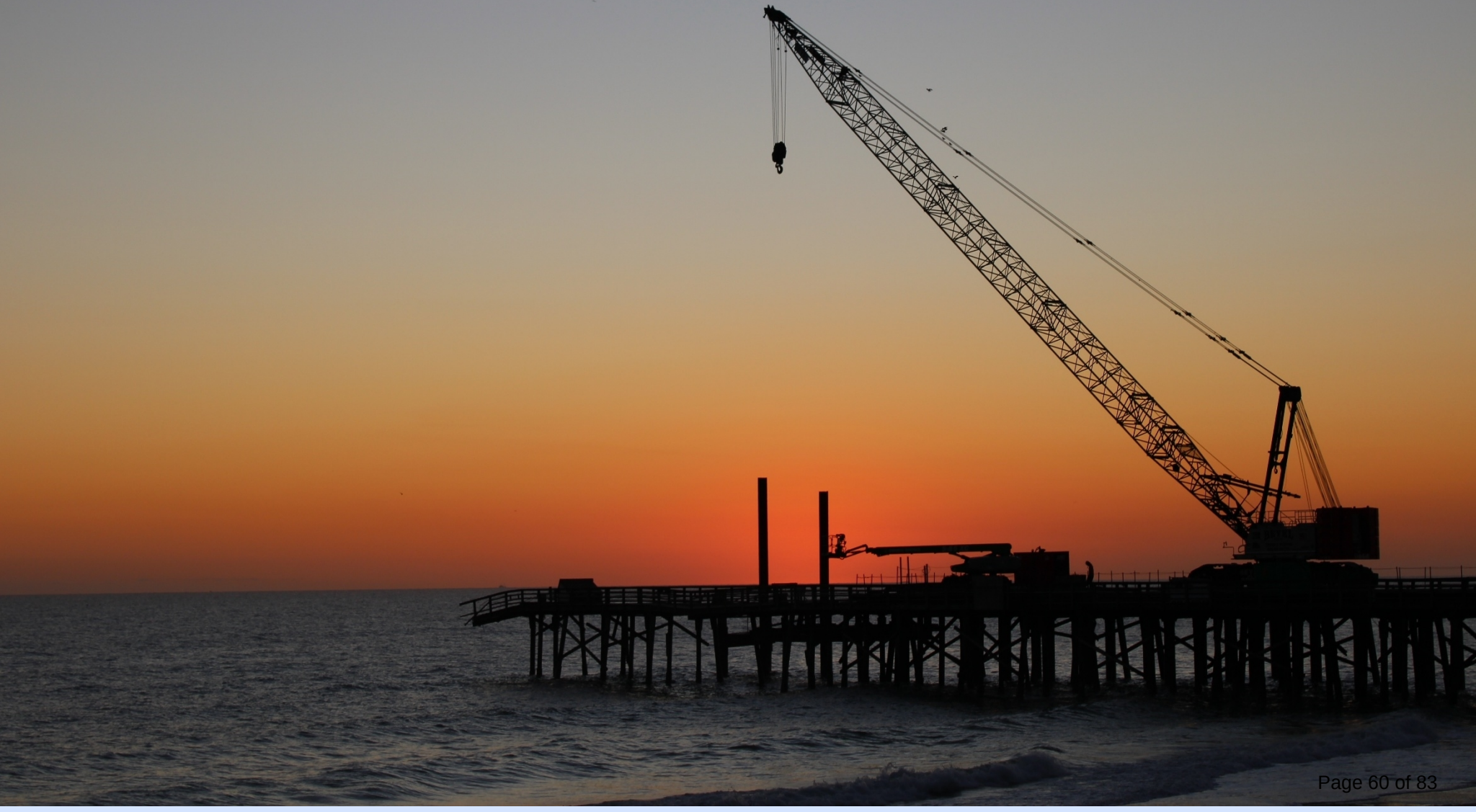
Capital Plan FY 26/27 Budget - DRAFT

Line #	Name	Fund	Funding Source	Total 5 Year Capital Plan	Budget 26/27	Budget 27/28	Budget 28/29	Budget 29/30	Budget 30/31
110	Stormwater - Custer's Palm Harbor	Stormwater	Stormwater Unrestricted Fund Reserve	395,400	0	395,400	0	0	0
111	Stormwater - Palm Harbor - North Side Canal	Stormwater	Stormwater Unrestricted Fund Reserve	757,800	0	0	757,800	0	0
112	Stormwater- Stormwater Improvements	Stormwater	Stormwater Revenues	2,500,000	500,000	500,000	500,000	500,000	500,000
	Total Stormwater			3,653,200	500,000	895,400	1,257,800	500,000	500,000
113	Contingency Reserve	General Fund	Unrestricted GF	400,000	0	100,000	100,000	100,000	100,000
	Capital Contingency			400,000	0	100,000	100,000	100,000	100,000
	Grand Total			132,270,511	53,709,250	35,932,445	18,417,841	16,126,968	8,084,007

Total by Fund	Total 5 Year Plan	25/26	26/27	27/28	28/29	29/30
General	10,206,272	1,407,224	1,740,048	3,236,000	2,930,000	893,000
CRA	1,915,000	985,000	450,000	200,000	80,000	200,000
Building	126,250	25,000	46,250	55,000	0	0
Pier	10,979,478	4,779,478	1,000,000	2,700,000	2,500,000	0
Utility	98,590,311	41,712,548	31,800,747	8,769,041	10,116,968	6,191,007
Impact Fee	5,900,000	4,000,000	0	1,900,000	0	0
Sanitation	900,000	300,000	0	300,000	0	300,000
Stormwater	3,653,200	500,000	895,400	1,257,800	500,000	500,000
	132,270,511	53,709,250	35,932,445	18,417,841	16,126,968	8,084,007



2026-2027 PROPOSED BUDGET





2026-2027 PROPOSED BUDGET

	2026	2027
Gross Taxable Value	1,344,045,401	1,434,921,903
Change		+ 6.76 %
Adjusted Taxable Value	1,295,782,543	1,335,649,088
Change		+ 3.08 %
Millage Rate (proposed)	5.4500	5.4500
Ad Valorem Revenues	7,062,015	7,279,288
Change		217,273



2026-2027 PROPOSED BUDGET

	Millage Rate	Revenues
Rolled-Back Rate	5.5521	7,415,657
Max. Majority Rate	5.5521	7,415,657
Increase over Rolled-Back	0.00 %	
Proposed Millage Rate	5.4500	7,279,288
Increase over Rolled-Back	-1.87 %	- 136,369
Max. Super-Majority Rate	6.1073	8,157,210
Increase over Rolled-Back	+ 9.99 %	741,553



2026-2027 PROPOSED BUDGET

MILLAGE IMPACT (EXAMPLE)							
2025				2026			
	<u>Market</u>	<u>Taxable</u>	<u>Taxes</u>	<u>Market</u>	<u>Taxable</u>	<u>Taxes</u>	<u>Change</u>
PK	1,179,669	979,965	5,341	1,098,610	1,007,105	5,489	148
EC	570,568	128,401	700	539,411	132,548	722	22
SS	460,762	247,040	1,346	432,153	254,391	1,386	40
JC	679,082	345,686	1,884	469,527	355,700	1,939	55
RS	621,790	217,010	1,183	578,137	223,550	1,218	35
DM	634,206	261,665	1,426	626,682	269,410	1,468	42
Median		2025	1,431				



2026-2027 PROPOSED BUDGET

MARKET v TAXABLE VALUES

MARKET VALUE

TAXABLE VALUE



2026-2027 PROPOSED BUDGET

2027 General Fund Tax Distribution										
Budget	Ad Valorem	Portion	Department	500	1000	1,500	2,000	3,000	5,000	Department
193,176	110,409	1.69%	City Commission	8	17	25	34	51	84	City Commission
250,912	143,408	2.19%	Executive	11	22	33	44	66	109	Executive
274,474	156,875	2.39%	City Clerk	12	24	36	48	72	120	City Clerk
256,853	146,803	2.24%	Human Resources	11	22	34	45	67	112	Human Resources
421,046	240,647	3.67%	Finance	18	37	55	73	110	184	Finance
185,000	105,736	1.61%	Legal	8	16	24	32	48	81	Legal
961,065	549,293	8.38%	Facilities	42	84	126	168	252	419	Facilities
588,050	336,098	5.13%	General Government	26	51	77	103	154	257	General Government
3,584,099	2,048,479	31.27%	Police	156	313	469	625	938	1,563	Police
152,989	87,440	1.33%	Victim's Advocate	7	13	20	27	40	67	Victim's Advocate
1,955,491	1,117,654	17.06%	Fire	85	171	256	341	512	853	Fire
376,619	215,255	3.29%	Planning/Zoning	16	33	49	66	99	164	Planning/Zoning
440,476	251,752	3.84%	Info. Technology	19	38	58	77	115	192	Info. Technology
556,105	317,840	4.85%	Streets	24	49	73	97	146	243	Streets
213,727	122,155	1.86%	Library	9	19	28	37	56	93	Library
9,260	5,293	0.08%	Museum	0	1	1	2	2	4	Museum
496,059	283,521	4.33%	Recreation	22	43	65	87	130	216	Recreation
547,392	312,860	4.78%	Contingency/Reserves	24	48	72	96	143	239	Contingency/Reserves
11,462,793	6,551,518	100.00%		500	1000	1,500	2,000	3,000	5,000	
1,400,949			Transfers							
0			Unallocated							
3,215,936			Fund Balance (Emer)							
16,079,678										



2026-2027 PROPOSED BUDGET

REVENUES (GENERAL FUND)		
	2026	2027
Ad Valorem Taxes	6,428,625	6,551,518
Sales and Use Taxes	2,031,782	2,152,282
Licenses and Permits	259,000	246,500
Intergovernmental	747,876	956,977
Charges for Services	20,000	22,000
Fines and Forfeitures	96,000	112,000
Miscellaneous Revenues	931,652	1,206,000
Fund Balances/Reserves	4,801,736	4,757,401
TOTAL REVENUES	15,316,671	16,004,678



2026-2027 PROPOSED BUDGET

EXPENDITURES (GENERAL FUND)		
	2026	2027
City Commission	133,291	193,176
Executive	233,651	250,912
City Clerk	250,206	274,474
Human Resources	231,689	256,853
Finance	391,322	421,046
Legal	190,000	185,000
Facilities	893,125	961,065
General Government	567,805	588,050
Police	3,221,327	3,584,099
Victim's Advocate	145,074	152,989



2026-2027 PROPOSED BUDGET

EXPENDITURES (GENERAL FUND; continued)		
	2026	2027
Fire	1,493,144	1,955,491
Planning/Zoning	573,006	376,619
Contingency	2,446,555	1,948,341
Information Technology	267,908	440,476
Streets	492,776	556,105
Library	197,572	213,727
Museum	9,960	9,260
Recreation	444,926	496,059
Transfers/Reserves/Emergencies	3,063,334	3,200,936
TOTAL EXPENDITURES	15,246,671	16,004,678



2026-2027 PROPOSED BUDGET

UTILITY RATES (BASE)				
	<u>CURRENT</u>	<u>CHANGE</u>	<u>PROPOSED</u>	<u>CHANGE</u>
Water	41.06	+ 20.00%	49.27	+ 8.21
Sewer	26.57	+ 20.00%	31.89	+ 5.31
Sanitation (residential)	25.16	+ 2.46%	25.78	+ 0.62
Recycle	2.46	+ 2.46%	2.52	+ 0.06
Yard Waste	0.00	+ 100 %	1.00	+ 1.00
Stormwater	20.45	+ 20.00%	24.54	+ 4.09
Utility Tax	4.11	+ 20.00%	4.93	+ 0.82
Total Base Fees	119.81		139.93	+ 20.12



2026-2027 PROPOSED BUDGET

UTILITY RATES (USAGE)		
	<u>Consumption (gallons)</u>	<u>Charge /1,000 gallons</u>
Water	≤ 2,000	6.18
	2,001 – 8,000	9.69
	8,001 >	11.67
Sewer	per water consumption	8.23



2026-2027 PROPOSED BUDGET

SPECIAL/ENTERPRISE FUND EXPENSES		
	2026	2027
General Fund Impact Fee	282,000	771,495
Capital	2,393,251	2,357,224
Community Redevelopment	937,436	1,359,270
Building Code Inspection	922,898	1,002,028
Pier	19,330,382	8,349,064
Water Treatment Plant	1,891,869	1,553,355
Wastewater Treatment Plant	1,981,739	1,000,303



2026-2027 PROPOSED BUDGET

SPECIAL/ENTERPRISE FUND EXPENSES (con't)		
	2026	2027
Utility Maintenance	1,090,465	1,263,551
Utility Administration	38,668,172	33,365,048
Impact Fee	756,000	981,900
Sanitation	2,275,680	2,503,842
Stormwater	1,292,500	1,639,000
TOTAL EXPENDITURES	87,069,603	72,285,758



2026-2027 PROPOSED BUDGET

GENERAL FUND CAPITAL PROJECTS	
Facilities: Air Conditioning Units	24,000
Facilities: Vehicles	0
Facilities: Park Improvements	50,000
Facilities: Building Painting	25,000
Facilities: Wickline Center Improvements	18,250
Police: Vehicles	200,000
Police: Lobby Rehabilitation	50,000
Fire: Station Rehabilitation	50,000
Information Technology: Equipment	254,974
Information Technology: Cameras	115,000



2026-2027 PROPOSED BUDGET

GENERAL FUND CAPITAL PROJECTS (con't)	
Roads/Streets: Paving	300,000
Roads/Streets: Bridge Lighting	150,000
Library: Interior Renovation	35,000
Recreation: Custer Park Improvements	50,000
Recreation: Vehicle	25,000
TOTAL GENERAL FUND CAPITAL PROJECTS	1,347,224



2026-2027 PROPOSED BUDGET

SPECIAL FUND CAPITAL PROJECTS	
CRA: Parking Facilities	200,000
CRA: Street Lamps	200,000
CRA: Veterans Park Improvements	50,000
CRA: Crosswalks	460,000
CRA: Wayfinding	75,000
Building Code Inspection: Facility Maintenance	25,000
TOTAL SPECIAL FUND CAPITAL PROJECTS	1,010,000



2026-2027 PROPOSED BUDGET

ENTERPRISE FUND CAPITAL PROJECTS	
Pier: Reconstruction	4,479,478
Pier: Beachwalk	300,000
Water Production: Well No. 17 Construction	1,500,000
Water Production: Lambert Ave. Water Main	1,000,000
Water Production: River Crossing Water Main Design	350,000
Water Production: S. Central Ave Water Main (S. 3 rd - S. 6 th)	1,500,000
Water Production: Filter Elements	7,000
Water Production: 1M-Gallon Storage Tank Construction	2,500,000
Water Production: Well No. 13 Road Stabilization	20,000
Water Production: Variable Frequency Drive	10,000
Water Production: Acid Room Enclosure	15,000
Water Production: Nano Filtration	10,000



2026-2027 PROPOSED BUDGET

ENTERPRISE FUND CAPITAL PROJECTS	
WWTP: Construction	23,741,894
WWTP: RO Treatment Design	135,000
WWTP: Transfer Pump Design	225,000
WWTP: Reclaim Main Design (from Plant)	32,400
WWTP: Reclaim Main Design (JA Hwy)	481,986
WWTP: Reclaim Main Construction (JA Hwy)	5,355,399
WWTP: Evaluate Reclaim Funding Options	25,000
WWTP: Reclaim Rate/Impact Fee Study	50,000
WWTP: Reclaim Main Construction (Roberts Rd)	2,908,709
WWTP: Develop Interlocal Reclaim Water Agreement (PC)	75,000
WWTP: Yard Spotter	145,000



2026-2027 PROPOSED BUDGET

ENTERPRISE FUND CAPITAL PROJECTS	
Utility Maintenance: Bypass Pump	75,000
Utility Maintenance: Large Pumps	60,000
Utility Maintenance: Wet Well Rehabilitations	1,500,000
Utility Maintenance: Pump Station #05 Reconstruction	1,200,000
Utility Maintenance: Manhole Rings/Covers	250,000
Utility Maintenance: Lift Station Rebuilds	1,335,210
Utility Maintenance: Lift Station Generators	500,000
Utility Maintenance: Fire Hydrant Replacement	90,000
Utility Maintenance: Lift Station Relocation	500,000
Utility Maintenance: Sewer Camera	60,000



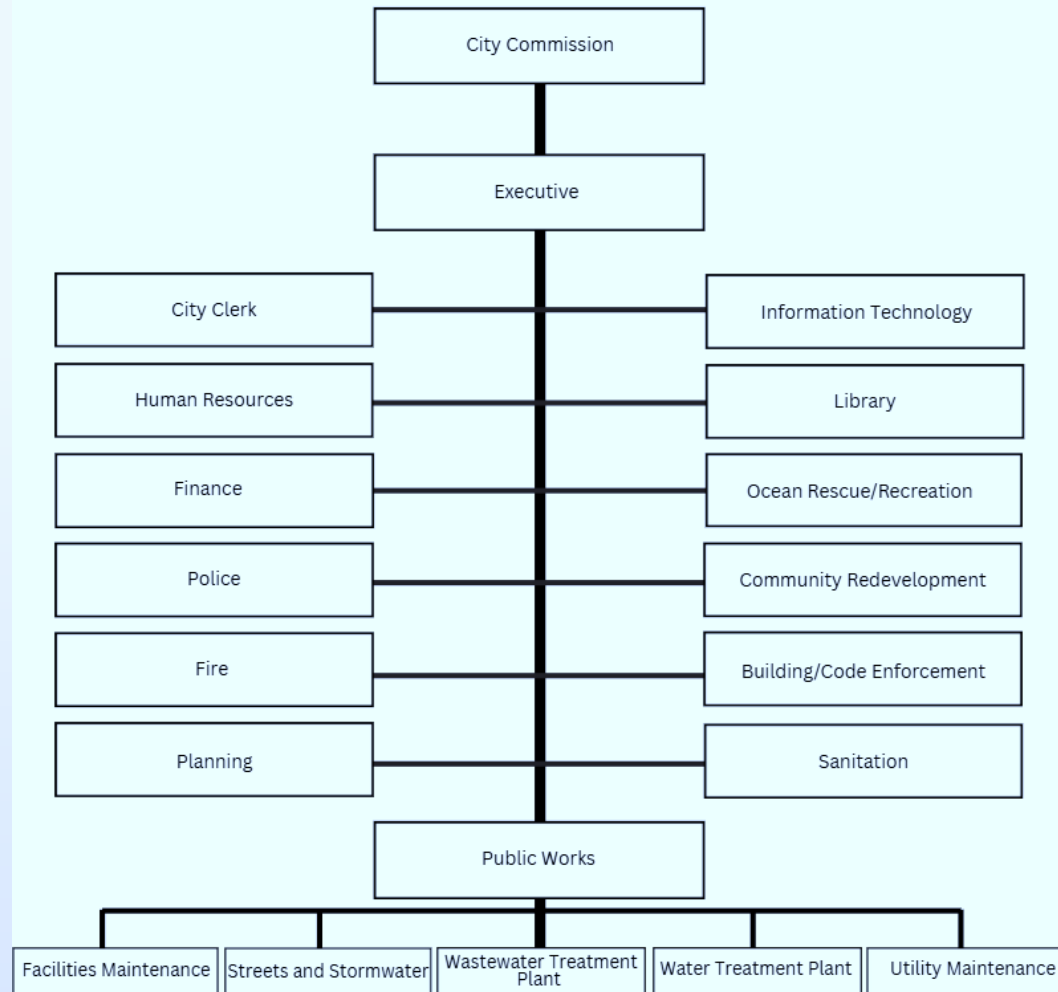
2026-2027 PROPOSED BUDGET

ENTERPRISE FUND CAPITAL PROJECTS	
Utility Admin: Meter Reader Truck	40,000
Utility Admin: Utility Billing Flooring Replacement	15,000
Sanitation: Truck	300,000
Stormwater: Improvements	500,000
TOTAL ENTERPRISE FUND CAPITAL PROJECTS	51,292,076



2026-2027 PROPOSED BUDGET

Organizational Chart





2026-2027 PROPOSED BUDGET

STAFFING	
Finance	Add one (1) Part-Time Payroll Clerk
Planning	Transfer two (2) Code Enforcement Officers to BCI
IT	Add one (1) Full-Time Support Technician
Police	Add one (1) Full-Time Officer Add one (1) Part-Time Officer
Fire	Eliminate one (1) Full-Time Fire Code Inspector
Public Works	Convert Part-Time Deputy Project Manager to Full-Time
BCI	Add one (1) Full-Time Code Enforcement Clerk Eliminate one (1) Full-Time Deputy Building Official Eliminate one (1) Full-Time Building Inspector
Sanitation	Convert Part-Time Driver to Full-Time
Net Personnel Change	+ 2 Full-Time/0 Part-Time



2026-2027 PROPOSED BUDGET

BUDGET CALENDAR	
Set Tentative Millage Rate	Jul 23
Budget Workshops (Scheduled)	Aug 5, 6, 10
First Public Hearing	Sep 10
Second Public Hearing/Adopt Budget	Sep 24
Fiscal Year Begins	Oct 1



Staff Report

City Commission Regular Meeting

August 10, 2026

To: City Commission

From:

Meeting Date: August 10, 2026

Item Name: Revisit and provide direction related to previous budget workshop discussions.

Background:

Fiscal Impact:

Staff Recommendation:

Attachments:

None