City Commission Budget Workshop Meeting Agenda

Wednesday, August 5, 2026 at 5:30 PM

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

All meeting items will be continued until meeting is complete.
Items not reviewed before the 8:30p.m. cut-off will be continued to August 06, 2026, Budget Workshop

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**

    a. Budget Overview

    b. General Fund

    c. Capital Fund

    d. Community Redevelopment Agency Fund

    e. Building Code Inspection Fund

    f. Pier Enterprise Fund

    g. Utility Fund

    h. Impact Fee Fund

    i. Sanitation Fund

    j. Stormwater Fund

    k. Enterprise Fund Capital Projects

4. **Adjournment**

    RECORD REQUIRED TO APPEAL: In accordance with Florida Statute 286.0105 if you should decide to appeal against any 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 5, 2026

To: City Commission
From:
Meeting Date: August 5, 2026
Item Name: Budget Overview

Background:

Fiscal Impact:

Staff Recommendation:

Attachments:

1. 071526 Proposed Budget Book posted 07.15.26

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,

Dale L. Martin
City Manager

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

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
											$0
Sales and Use Taxes	$2,152,282										$2,152,282
Licenses and Permits	$246,500			$243,650							$490,150
Intergovernmental	$956,977				$7,007,802	$1,335,208				$25,000	$9,324,987
Charges for Services	$22,000					$8,520,000		$2,164,720	$1,489,000		$12,195,720
Fines and Forfeitures	$112,000					$60,000		$15,000			$187,000
Miscellaneous Revenue	$1,206,000	$771,495	$20,000	$31,000	$1,341,262	$23,886,844	$981,900	$46,500	$1,000		$28,286,001
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**	**$60,108,102**
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

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

GENERAL FUND REVENUES		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 3300 - INTERGOVERMENTAL						
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 - INTERGOVERMENTAL		**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%**

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

GENERAL FUND IMPACT FEE		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5111 - COMMISSION		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5122 - EXECUTIVE		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5123 - CITY CLERK		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2025-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5124 - HUMAN RESOURCES		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5131 - FINANCE		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5141 - LEGAL		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5191 - FACILITIES		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5192 - GENERAL GOVERNMENT		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5214 - POLICE DEPARTMENT		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5215 - VICTIM'S ADVOCATE		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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%**

Dept 5221 - FIRE DEPARTMENT		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5241 - PLANNING & ZONING		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5391 - CONTINGENCY/RESERVES		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5393 - INFORMATION TECHNOLOGY		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5411 - ROADS & STREETS		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5711 - LIBRARY		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5712 - MUSEUM		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

Dept 5800 - RECREATION		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

CAPITAL FUND		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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 - INTERGOVERMENTAL		**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%**

CAPITAL FUND		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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 REPLACMENT	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	HURRICAN 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%

CAPITAL FUND		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

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

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

BUILDING CODE INSPECTION		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

BUILDING CODE INSPECTION		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED 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%**

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

ESTIMATED REVENUES

Dept 3300 - INTERGOVERMENTAL

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 - INTERGOVERMENTAL		**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%**

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

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%**

UTILITY REVENUES		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 3300 - INTERGOVERMENTAL						
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 - INTERGOVERMENTAL		**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%**

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

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

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

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

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

IMPACT FEE		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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%**

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

SANITATION EXPENDITURES		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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%**

SANITATION EXPENDITURES		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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%**

STORMWATER		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
Dept 3300 - INTERGOVERMENTAL						
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 - INTERGOVERMENTAL		**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%**

STORMWATER		2024-2025 ACTIVITY	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDED BUDGET	2026-2027 PROPOSED BUDGET	% INCREASE (DECREASE) TO AMENDED BUDGET
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	RESILIANT 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%***

SUMMARY OF ENTERPRISE FUND CAPITAL PROJECTS	2026-2027 PROPOSED BUDGET
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**

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**

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**

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**

Staff Report

City Commission Regular Meeting

August 5, 2026

To: City Commission
From:
Meeting Date: August 5, 2026
Item Name: General Fund

Background:

1. Revenues
2. General Fund Impact Fees
3. City Commission
4. Executive
5. City Clerk
6. Human Resources
7. Finance
8. Legal
9. Facilities
10. General Government
11. Police
12. Victim's Advocate
13. Fire
14. Planning & Zoning
15. Contingency/Reserves
16. Information Technology
17. Roads & Streets
18. Library
19. Museum
20. Recreation
21. Transfers/Reserves/Emergencies

Fiscal Impact:

Staff Recommendation:

Attachments:

None

Staff Report

City Commission Regular Meeting

August 5, 2026

To: City Commission
From:
Meeting Date: August 5, 2026
Item Name: Capital Fund

Background:

Fiscal Impact:

Staff Recommendation:

Attachments:
None

Staff Report

City Commission Regular Meeting

August 5, 2026

To: City Commission
From:
Meeting Date: August 5, 2026
Item Name: Community Redevelopment Agency Fund

Background:

Fiscal Impact:

Staff Recommendation:

Attachments:
None

Staff Report

City Commission Regular Meeting

August 5, 2026

To:	City Commission
From:	
Meeting Date:	August 5, 2026
Item Name:	Building Code Inspection Fund

Background:

Fiscal Impact:

Staff Recommendation:

Attachments:

None

Staff Report

City Commission Regular Meeting

August 5, 2026

To:	City Commission
From:	
Meeting Date:	August 5, 2026
Item Name:	Pier Enterprise Fund

Background:

Fiscal Impact:

Staff Recommendation:

Attachments:

None

Staff Report

City Commission Regular Meeting

August 5, 2026

To:	City Commission
From:	
Meeting Date:	August 5, 2026
Item Name:	Utility Fund

Background:

Fiscal Impact:

Staff Recommendation:

Attachments:

None

Staff Report

City Commission Regular Meeting

August 5, 2026

To: City Commission
From:
Meeting Date: August 5, 2026
Item Name: Impact Fee Fund

Background:

Fiscal Impact:

Staff Recommendation:

Attachments:
None

Staff Report

City Commission Regular Meeting

August 5, 2026

To: City Commission
From:
Meeting Date: August 5, 2026
Item Name: Sanitation Fund

Background:

Fiscal Impact:

Staff Recommendation:

Attachments:
None

Staff Report

City Commission Regular Meeting

August 5, 2026

To:	City Commission
From:	
Meeting Date:	August 5, 2026
Item Name:	Stormwater Fund

Background:

Fiscal Impact:

Staff Recommendation:

Attachments:

None

Staff Report

City Commission Regular Meeting

August 5, 2026

To: City Commission
From:
Meeting Date: August 5, 2026
Item Name: Enterprise Fund Capital Projects

Background:

Fiscal Impact:

Staff Recommendation:

Attachments:
None