

City of Palm Coast, Florida Agenda Item

Agenda Date: August 25, 2026

Agenda Item:
E.1

Department	FINANCE	Amount
Division	FINANCE	Org/Account #
Subject:	PRESENTATION - FINAL PROPOSED BUDGET FOR ALL APPROPRIATED FUNDS	
Presenter:	Gwen Ragsdale, MBA, Budget and Procurement Manager, Raelene Bowman, MPA, Accountant	
Attachments:	1. Presentation	
Background:	City Council adopted the Fiscal Year 2026 Budget on the 24th day of September 2025, in the amount of \$696,444,327 – Resolution 2025-152. At the April 21, 2026, Special Budget Workshop, City Council was presented with the Year-to-Date Budget results for operating department budgets, for Fiscal Year 2026 October through March. On June 2, 2026, City Council approved and adopted the Strategic Action Plan (SAP) for Fiscal Year 2025-2026. On June 9, 2026, City Council was presented with an overview of the process for adopting the Property Tax (TRIM) rate in preparation to adopt the Fiscal Year 2027 Budget. On July 14, 2026, City Council was presented the Fiscal Year 2027 General Fund, IT Operations, and Facilities Budget, and an overview of the TRIM rate options. As discussed, staff is proposing a maximum millage rate of 4.2296 mills, which is a 2.20% increase from the rolled-back rate of 4.1387. The first budget hearing is to be held at 5:15 p.m. on Wednesday, September 9, 2026, at the Palm Coast City Hall - Jon Netts Community Wing, located at 160 Lake Ave, Palm Coast. Local governments must conform to the maximum millage limitation requirements as outlined in Section 200.065(5), F.S. within 35 days of the certification of value, the City of Palm Coast must inform the property appraiser of the current year's proposed millage rate and the first budget hearing date and location which will be advertised on the Notice of Proposed Property Taxes (TRIM notice) that the property appraiser mails. On July 21, 2026, Council adopted Resolution 2026-97 setting the Proposed Maximum Millage Rate for Fiscal Year 2027 at 4.2296 and setting the date, time, and location for the Tentative Budget Hearing for September	

9, 2026, at 5:15 PM at the Palm Coast City Hall - Jon Netts Community Wing, 160 Lake Ave, Palm Coast, Florida.

On July 28th, staff presented the Fiscal Year 2027 Proprietary Funds Budget to Council, as well as the millage rate options.

On August 11th, 2026, staff presented to City Council the Capital and Fleet Internal Service Fund for Fiscal Year 2027.

The Finance Department will be presenting to City Council the Final Proposed Fiscal Year 2027 Budget for all appropriated funds.

Recommended Action:
FOR PRESENTATION ONLY



Fiscal Year 2027 Final Proposed Budget Tuesday August 25, 2026

Finance Department

Overview of Fiscal Year 2026 Revised Budget and Fiscal Year 2027 Budget

General Fund

TRIM (Truth In Millage)

Proprietary Funds

Internal Service Funds

Capital Funds

All Remaining Funds





City of Palm Coast Fiscal Year 2026 Revised Budget and Fiscal Year 2027 Budget



Fiscal Year 2027 Proposed Budget -Summary

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
General Fund	\$ 67,601,395	\$ 67,774,674	\$ 70,741,837	\$ 3,140,442	4.6%
Water/Wastewater Fund	88,214,320	88,415,174	92,922,561	4,708,241	5.3%
Water/Wastewater Capital Projects Fund	326,390,581	353,163,263	160,991,871	(165,398,710)	-50.7%
Stormwater Management Fund	42,801,621	33,330,035	32,480,534	(10,321,087)	-24.1%
Fleet Management Fund	10,664,763	11,872,695	13,454,950	2,790,187	26.2%
Facilities Management Fund	2,273,201	2,331,199	2,387,482	114,281	5.0%
Collection and Sanitation Fund	19,698,024	19,508,423	20,714,407	1,016,383	5.2%
IT Enterprise Fund	1,576,231	1,342,704	1,120,101	(456,130)	-28.9%
IT Internal Service Fund	6,953,140	6,839,007	7,070,387	117,247	1.7%
Building Permit Fund	3,779,254	3,404,193	3,355,115	(424,139)	-11.2%
Capital Projects Fund	23,697,976	18,607,276	28,595,468	4,897,492	20.7%
Streets Improvement Fund	9,632,495	8,632,496	5,135,000	(4,497,495)	-46.7%
Recreation Impact Fee Fund	9,291,385	6,473,707	6,664,500	(2,626,885)	-28.3%
Transportation Impact Fee Fund	54,173,103	22,813,487	50,755,762	(3,417,341)	-6.3%
Fire Impact Fee Fund	12,326,600	12,934,356	779,487	(11,547,113)	-93.7%
State Road 100 Community Redevelopment Act Fund	3,336,344	3,375,357	4,003,956	667,612	20.0%
All Other Funds	14,033,894	14,579,773	14,887,474	853,580	6.1%
Total Budget	\$ 696,444,327	\$ 675,397,819	\$ 516,060,892	\$ (180,383,435)	-25.9%



General Fund Revenues and Expenditures

Department	Adopted FY 2026	Proposed FY2027	Change
Administration	35.00	36.00	1.00
Community Development	53.17	50.15	-3.02
Fire	76.00	76.00	0.00
Public Works Streets	61.00	61.00	0.00
Construction Management & Engineering	8.00	8.00	0.00
Parks & Recreation	44.00	43.00	-1.00
Total General Fund FTEs	277.17	274.15	-3.02



General Fund Revenues Summary

	Fiscal Year				
	Adopted(A)	Estimated	Proposed(P)	2026(A)-2027(P)	Percentage
	2026	2026	2027	Change	Change
Ad Valorem Tax (Property Taxes)*	\$ 42,698,778	\$ 42,726,062	\$ 45,558,297	\$ 2,859,519	
Half Cent Sales Tax	4,344,751	4,344,751	4,225,686	(119,065)	
Communication Services Tax**	3,009,154	3,009,154	3,069,337	60,183	
State Revenue Sharing	1,390,684	1,390,684	1,414,115	23,431	
Other Taxes	1,189,586	1,412,425	1,462,425	272,839	
Permits and Fees	2,770,155	2,679,700	2,614,600	(155,555)	
Fines and Forfeitures	658,183	678,000	678,000	19,817	
Charges for Services	594,717	685,503	661,364	66,647	
Charges for Services - Parks and Recreation	2,855,619	3,169,818	3,282,968	427,349	
Charges for Services - Internal Services	4,064,569	4,064,569	4,104,350	39,781	
Other Revenue	459,952	1,271,033	468,250	8,298	
Intergovernmental Revenue -Grants	48,279	131,830	-	(48,279)	
Transfers - Paid in Lieu of Taxes	1,342,533	1,342,533	1,342,533	-	
Transfers from Other Funds	25,000	41,024	30,000	5,000	
Appropriated Fund Balance	2,149,435	827,588	1,829,912	(319,523)	
Total General Fund Revenue	\$ 67,601,395	\$ 67,774,674	\$ 70,741,837	\$ 3,140,442	4.6%

*2026 Based on Proposed TRIM Rate of 4.1893 and 96% of Taxable Property Values

**Estimated Revenue – will continue to update as new estimates are released from the State

General Fund Expenditures Summary

	Adopted(A)	Estimated	Proposed(P)	Fiscal Year 2026(A)-2027(P)	Percentage
	2026	2026	2027	Change	Change
Administrative Services	\$ 6,847,106	\$ 6,870,716	\$ 7,113,947	\$ 266,841	
Construction Management & Engineering	1,482,102	1,482,587	1,367,566	(114,536)	
Economic Development	1,818,365	1,790,796	1,371,452	(446,913)	
Planning	3,917,366	3,831,764	4,023,718	106,352	
Community Compliance - Formerly Code Enforcement	3,812,865	3,862,610	3,696,934	(115,931)	
Business Tax	226,919	225,956	228,655	1,736	
Public Safety - Fire	16,002,655	16,301,696	16,986,157	983,502	
Public Safety - Flagler County Sheriff's Contract	11,181,587	11,181,587	12,152,736	971,149	
Public Works Streets Maintenance	10,321,742	10,368,546	11,041,227	719,485	
Parks and Recreation	6,246,842	6,335,020	6,288,037	41,195	
Parks Maintenance	3,916,202	3,934,568	4,091,838	175,636	
Non-Departmental	1,827,644	1,588,828	2,379,570	551,926	
Total General Fund Expenses	<u>\$ 67,601,395</u>	<u>\$ 67,774,674</u>	<u>\$ 70,741,837</u>	<u>\$ 3,140,442</u>	<u>4.6%</u>

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 216,092	\$ 216,134	\$ 224,808	\$ 8,716	
Operating Expenditures	180,850	140,850	124,707	(56,143)	
Internal Service Funds Allocation	52,135	52,135	61,189	9,054	
Interfund Transfers	-	-	-	-	
TOTAL	\$ 449,077	\$ 409,119	\$ 410,704	\$ (38,373)	-8.5%



City Manager, City Clerk and Risk Management Office*

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 1,116,870	\$ 1,088,362	\$ 1,225,185	\$ 108,315	
Operating Expenditures	92,294	122,681	166,871	74,577	
Internal Service Funds Allocation	125,073	125,073	132,234	7,161	
Interfund Transfers	-	-	-	-	
TOTAL	\$ 1,334,237	\$ 1,336,116	\$ 1,524,290	\$ 190,053	14.2%

*Risk Management was included in Human Resources for budgets before Fiscal Year 2027



	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Operating Expenditures	\$ 790,000	\$ 845,000	\$ 840,000	\$ 50,000	
TOTAL	\$ 790,000	\$ 845,000	\$ 840,000	\$ 50,000	6.3%



	Fiscal Year				
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 589,905	\$ 589,905	\$ 616,997	\$ 27,092	
Operating Expenditures	57,694	57,694	46,044	(11,650)	
Internal Service Funds Allocation	94,423	94,423	113,247	18,824	
Interfund Transfers	-	-	-	-	
TOTAL	\$ 742,022	\$ 742,022	\$ 776,288	\$ 34,266	4.6%



	Fiscal Year				
	Adopted(A)	Estimated	Proposed(P)	2026(A)-2027(P)	Percentage
	2026	2026	2027	Change	Change
Personnel Services	\$ 888,360	\$ 878,560	\$ 824,592	\$ (63,768)	
Operating Expenditures	255,948	283,786	200,278	(55,670)	
Internal Service Funds Allocation	119,863	119,863	113,727	(6,136)	
Interfund Transfers	-	-	15,284	15,284	
TOTAL	\$ 1,264,171	\$ 1,282,209	\$ 1,153,881	\$ (110,290)	-8.7%



	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 1,900,486	\$ 1,884,802	\$ 1,991,715	\$ 91,229	
Operating Expenditures	181,420	185,755	170,013	(11,407)	
Internal Service Funds Allocation	185,693	185,693	204,056	18,363	
Interfund Transfers	-	-	43,000	43,000	
TOTAL	\$ 2,267,599	\$ 2,256,250	\$ 2,408,784	\$ 141,185	6.2%



	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 1,314,523	\$ 1,315,923	\$ 1,198,104	\$ (116,419)	
Operating Expenditures	36,062	35,147	36,047	(15)	
Internal Service Funds Allocation	125,717	125,717	133,415	7,698	
Interfund Transfers	5,800	5,800	-	(5,800)	
TOTAL	\$ 1,482,102	\$ 1,482,587	\$ 1,367,566	\$ (114,536)	-7.7%



	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 3,055,532	\$ 2,954,797	\$ 3,195,753	\$ 140,221	
Operating Expenditures	410,161	425,294	331,400	(78,761)	
Internal Service Funds Allocation	451,673	451,673	496,565	44,892	
Interfund Transfers	-	-	-	-	
TOTAL	\$ 3,917,366	\$ 3,831,764	\$ 4,023,718	\$ 106,352	2.7%



	Fiscal Year				
	Adopted(A)	Estimated	Proposed(P)	2026(A)-2027(P)	Percentage
	2026	2026	2027	Change	Change
Personnel Services	\$ 2,504,507	\$ 2,488,154	\$ 2,219,166	\$ (285,341)	
Operating Expenditures	824,101	896,999	936,810	112,709	
Internal Service Funds Allocation	477,457	477,457	540,958	63,501	
Interfund Transfers	6,800	-	-	(6,800)	
TOTAL	<u>\$ 3,812,865</u>	<u>\$ 3,862,610</u>	<u>\$ 3,696,934</u>	<u>\$ (115,931)</u>	<u>-3.0%</u>



Business Tax

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 176,344	\$ 176,681	\$ 178,677	\$ 2,333	
Operating Expenditures	18,155	16,855	15,966	(2,189)	
Internal Service Funds Allocation	32,420	32,420	34,012	1,592	
Interfund Transfers	-	-	-	-	
TOTAL	\$ 226,919	\$ 225,956	\$ 228,655	\$ 1,736	0.8%



	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 226,907	\$ 211,938	\$ 229,459	\$ 2,552	
Operating Expenditures	214,337	359,187	247,820	33,483	
Internal Service Funds Allocation	34,079	34,079	29,173	(4,906)	
Interfund Transfers	-	-	-	-	
Economic Development Special Projects	1,343,042	1,185,592	865,000	(478,042)	
TOTAL	\$ 1,818,365	\$ 1,790,796	\$ 1,371,452	\$ (446,913)	-24.6%



Public Safety – Fire Department

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 10,987,118	\$ 11,369,235	\$ 11,958,859	\$ 971,741	
Operating Expenditures	2,000,205	1,881,360	1,914,247	(85,958)	
Internal Service Funds Allocation	2,792,502	2,792,502	3,113,051	320,549	
Interfund Transfers	93,180	91,978	-	(93,180)	
Capital Outlay	129,650	166,621	-	(129,650)	
TOTAL	\$ 16,002,655	\$ 16,301,696	\$ 16,986,157	\$ 983,502	6.1%



	Fiscal Year				
	Adopted(A)	Estimated	Proposed(P)	2026(A)-2027(P)	Percentage
	2026	2026	2027	Change	Change
Enhanced Contract	\$ 11,181,587	\$ 11,181,587	\$ 12,152,735	\$ 971,148	
TOTAL	\$ 11,181,587	\$ 11,181,587	\$ 12,152,735	\$ 971,148	8.7%



Streets Maintenance

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 5,273,782	\$ 5,326,837	\$ 5,696,239	\$ 422,457	
Operating Expenditures	2,763,768	2,741,892	2,976,912	213,144	
Internal Service Funds Allocation	2,239,792	2,239,792	2,348,076	108,284	
Interfund Transfers	-	-	-	-	
Capital Outlay	44,400	60,025	20,000	(24,400)	
TOTAL	\$ 10,321,742	\$ 10,368,546	\$ 11,041,227	\$ 719,485	7.0%



Parks and Recreation

	Fiscal Year				
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	2026(A)-2027(P) Change	Percentage Change
Parks & Recreation Revenue	\$ 506,000	\$ 526,000	\$ 526,000	\$ 20,000	
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 1,630,380	\$ 1,647,718	\$ 1,733,933	\$ 103,553	
Operating Expenditures	656,872	728,146	907,252	250,380	
Internal Service Funds Allocation	405,359	405,359	443,281	37,922	
Interfund Transfers	-	-	-	-	
Grants	110,000	110,000	85,000	(25,000)	
TOTAL	\$ 2,802,611	\$ 2,891,223	\$ 3,169,466	\$ 366,855	13.1%

	Fiscal Year				
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	2026(A)-2027(P) Change	Percentage Change
Aquatic Center Revenue	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	
	Fiscal Year				
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 317,392	\$ 333,500	\$ 337,191	\$ 19,799	
Operating Expenditures	118,748	102,206	144,169	25,421	
Internal Service Funds Allocation	64,161	64,161	75,023	10,862	
Interfund Transfers	-	-	-	-	
TOTAL	\$ 500,301	\$ 499,867	\$ 556,383	\$ 56,082	11.2%

	Fiscal Year				
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	2026(A)-2027(P) Change	Percentage Change
Southern Recreation Revenue	\$ 410,000	\$ 410,000	\$ 441,000	\$ 31,000	
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 427,718	\$ 427,718	\$ 412,611	\$ (15,107)	
Operating Expenditures	240,637	240,637	286,164	45,527	
Internal Service Funds Allocation	81,063	81,063	89,403	8,340	
Interfund Transfers	-	-	-	-	
Capital Outlay	12,090	12,090	-	(12,090)	
TOTAL	\$ 761,508	\$ 761,508	\$ 788,178	\$ 26,670	3.5%

	Fiscal Year				
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	2026(A)-2027(P) Change	Percentage Change
Palm Harbor Golf Revenue	\$ 1,878,674	\$ 2,172,873	\$ 2,256,968	\$ 378,294	

	Fiscal Year				
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 441,734	\$ 441,734	\$ 310,917	\$ (130,817)	
Operating Expenditures	975,311	975,311	1,035,612	60,301	
Internal Service Funds Allocation	486,942	486,942	427,481	(59,461)	
Interfund Transfers	-	-	-	-	
Capital Outlay	278,435	278,435	-	(278,435)	
TOTAL	\$ 2,182,422	\$ 2,182,422	\$ 1,774,010	\$ (408,412)	-18.7%

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 2,135,668	\$ 2,164,471	\$ 2,207,159	\$ 71,491	
Operating Expenditures	724,203	713,766	785,599	61,396	
Internal Service Funds Allocation	954,108	954,108	1,074,499	120,391	
Interfund Transfers	102,223	102,223	24,581	(77,642)	
Capital Outlay	-	-	-	-	
TOTAL	\$ 3,916,202	\$ 3,934,568	\$ 4,091,838	\$ 175,636	4.5%



	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Operating Expenditures	\$ 66,500	\$ 69,400	\$ 66,500	\$ -	
Interfund Transfers	1,148,644	1,121,225	1,423,070	274,426	
Capital Outlay	12,500	11,953	-	(12,500)	
Contingency	600,000	386,250	890,000	290,000	
TOTAL	\$ 1,827,644	\$ 1,588,828	\$ 2,379,570	\$ 551,926	30.2%



A large, stylized logo on the left side of the slide. It features a palm tree with green fronds and a brown trunk, set against a yellow circular background. This is all enclosed within a thick blue circular border. The logo is partially cut off by the left edge of the frame.

Truth in Millage (TRIM) Property Taxes

Millage Rate & Property Tax History

Fiscal Year	Property Value	Percentage Change in Property Value	Total Millage	****Ad Valorem Receipts	Population
2027	*\$11,460,245,326	4.13%	4.1387	\$45,533,296	***118,188
2026	**\$10,981,626,475	10.11%	4.0893	\$43,204,499	110,330
2025	\$9,973,717,496	13.83%	4.1893	\$40,111,579	107,859
2024	\$8,762,097,220	14.61%	4.2570	\$35,808,238	101,737
2023	\$7,645,411,750	19.52%	4.6100	\$33,835,534	98,150
2022	\$6,396,639,746	9.93%	4.6100	\$28,308,969	92,866
2021	\$5,818,727,063	6.72%	4.6989	\$26,247,952	89,437
2020	\$5,452,405,189	9.14%	4.6989	\$24,594,435	86,768
2019	\$4,995,651,282	8.30%	4.6989	\$22,535,103	84,575
2018	\$4,612,577,686	6.66%	4.5937	\$20,495,631	82,760

* Based on July 1 Property Appraiser Valuation (Estimated 4.83% Attributable to New Construction)

** Final Certified Values still pending for 2026

*** Based on Estimate from Community Development

**** Ad Valorem Receipts is 96% of the Taxable Property Value

2027 Millage Rate Options

	Millage Rate
Rolled-Back Rate	4.1387
Adopted Fiscal Year 2026	4.0893
Adopted Maximum Millage	4.2296
Proposed Rate Fiscal Year 2027	4.1387



Water and Wastewater Utility Fund Operations & Capital

Water & Wastewater Fund Position Summary

Department	Adopted FY 2026	Proposed FY2027	Change
Administration	33	41	8
Wastewater	56	58	2
Water	69.5	74	4.5
Utility CME	10	10	0
Total	168.5	183	14.5



	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Charges for Services	\$ 83,764,124	\$ 86,356,374	\$ 92,422,561	\$ 8,658,437	
Grants	-	170,000	-	-	
Other Revenue	509,004	1,888,800	500,000	(9,004)	
Fund Balance Appropriations	3,941,192	-	-	(3,941,192)	
Total Source of Funds	\$ 88,214,320	\$ 88,415,174	\$ 92,922,561	\$ 4,708,241	5.3%



	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Wastewater Operations	\$ 14,509,905	\$ 14,764,858	\$ 17,451,766	\$ 2,941,861	
Water Operations	20,297,917	19,744,296	20,631,450	333,533	
Administrative Services	4,608,606	7,472,581	6,220,312	1,611,706	
Non-Departmental	48,797,892	46,433,439	48,619,033	(178,859)	
Total Expenditures	\$ 88,214,320	\$ 88,415,174	\$ 92,922,561	\$ 4,708,241	5.3%



	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 3,647,912	\$ 3,919,030	\$ 4,904,844	\$ 1,256,932	
Operating Expenditures	440,996	533,853	733,637	292,641	
Internal Service Funds Allocation	517,698	517,698	515,421	(2,277)	
Interfund Transfers	2,000	2,000	66,410	64,410	
Capital Outlay	-	2,500,000	-	(2,500,000)	
TOTAL	\$ 4,608,606	\$ 7,472,581	\$ 6,220,312	\$ (888,294)	-19.3%

Fleet request for FY2027, Replacements of White Fleet = \$55K



Utility – Wastewater

Summary

	Fiscal Year				
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 5,933,697	\$ 6,005,099	\$ 6,301,479	\$ 367,782	
Operating Expenditures	6,518,950	6,672,489	8,040,357	1,521,407	
Internal Service Funds Allocation	1,989,418	1,980,944	2,609,079	619,661	
Interfund Transfers	9,340	6,942	412,851	405,909	
Capital Outlay	58,500	99,384	88,000	(11,384)	
TOTAL	\$ 14,509,905	\$ 14,764,858	\$ 17,451,766	\$ 2,903,375	20.0%

Fleet request for FY2027, Replacements of White Fleet = \$400K



Utility Water Summary

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 7,033,175	\$ 7,050,815	\$ 7,891,196	\$ 858,021	
Operating Expenditures	9,043,055	8,889,232	10,187,287	1,144,232	
Internal Service Funds Allocation	1,788,249	1,788,249	2,056,865	268,616	
Interfund Transfers	-	-	334,102	334,102	
Capital Outlay	2,433,438	2,016,000	162,000	(1,854,000)	
TOTAL	\$ 20,297,917	\$ 19,744,296	\$ 20,631,450	\$ 750,971	3.7%

Fleet request for FY2027, Replacements of White Fleet = \$286K and Equipment = \$37K



Non-Departmental

	Adopted(A)	Estimated	Proposed(P)	Fiscal Year 2026(A)-2027(P)	Percentage
	2026	2026	2027	Change	Change
Operating Expenditures	\$ 304,000	\$ 316,000	\$ -	\$ (304,000)	
Internal Service Funds Allocation	1,747,535	1,747,535	1,141,547	\$ (605,988)	
Interfund Transfers	18,503,310	15,703,310	19,490,189	986,879	
Contingency	-	5,387,673	3,930,300	3,930,300	
Debt Service	28,233,047	23,268,921	24,046,997	(4,186,050)	
Utility Customer Assistance Program	10,000	10,000	10,000	-	
TOTAL	\$ 48,797,892	\$ 46,433,439	\$ 48,619,033	\$ (178,859)	-0.4%

Interfund Transfer	Fiscal Year 2026	Fiscal Year 2027
Renewal and Replacement Transfer to Utility Capital	\$14.5M	\$15.4M
Capital Project – Maintenance Operations Complex	\$ -	\$2.9M
PILOT (Paid in Lieu of Taxes)	\$1.1M	\$1.1M

Water & Wastewater Capital Project Fund Summary

	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Impact Fees - Water	\$ 7,784,169	\$ 8,095,536	\$ 9,123,535	\$ 9,397,633	\$ 9,397,633	\$ 9,397,633
Impact Fees - Wastewater	7,777,603	8,088,707	7,836,201	8,065,267	8,065,267	8,065,267
Interest on Investments	3,376,639	11,731,600	900,220	688,713	720,592	-
Transfer- From Water / Wastewater Fund	14,544,567	15,431,446	20,336,663	20,833,462	22,156,508	21,967,100
Transfer from CRA - Kickstart Program	478,703	1,873,107	615,000	-	-	-
Grants	500,000	9,500,000	-	-	-	-
Debt Proceeds	284,377,415	-	-	-	-	-
Future Revenue Requirements / Debt Proceeds	-	-	-	-	45,000,000	60,000,000
Appropriated Fund Balance (Transfer from)	-	106,271,475	137,882,625	68,485,925	-	-
Total Source of Funds	\$ 318,839,096	\$ 160,991,871	\$ 176,694,244	\$ 107,471,000	\$ 85,340,000	\$ 99,430,000
 Total Utility Renewal and Replacement	 \$ 24,366,728	 \$ 42,813,729	 \$ 40,632,244	 \$ 32,810,000	 \$ 30,676,000	 \$ 66,947,000
Total Water System Improvements	10,715,642	22,400,000	29,623,000	11,000,000	16,850,000	-
Total Wastewater System Improvements	32,653,559	85,901,000	95,004,000	52,014,000	24,950,000	24,895,000
Total Construction, Management and Engineering	2,203,492	3,433,075	2,235,000	2,347,000	2,464,000	2,588,000
Maintenance Operations Center Facility	2,500,000	4,350,000	7,000,000	7,000,000	8,000,000	3,000,000
Internal Service General Fund Administrative Fee	1,165,024	2,094,067	2,200,000	2,300,000	2,400,000	2,000,000
Transfer to Reserves	245,234,651	-	-	-	-	-
Total Expenditures	\$ 318,839,096	\$ 160,991,871	\$ 176,694,244	\$ 107,471,000	\$ 85,340,000	\$ 99,430,000



Stormwater Management Fund Operations and Capital

Department	Adopted FY 2026	Proposed FY2027	Change
Stormwater Engineering	12.00	12.00	0.00
Stormwater Maintenance	65.00	66.00	1.00
Total Stormwater	77.00	78.00	1.00





	Fiscal Year				
	Adopted(A)	Estimated	Proposed(P)	2026(A)-2027(P)	Percentage
	2026	2026	2027	Change	Change
Ad Valorem Taxes	\$ 530,721	\$ 530,721	\$ -	\$ (530,721)	
Charges for Services	23,977,931	24,900,000	26,615,503	2,637,572	
Other Revenue	503,262	980,000	466,482	(36,780)	
Grants - Weir P-1	-	991,829	-	-	
Grants - Burroughs	-	-	150,000	150,000	
Fund Balance Appropriations	17,789,707	5,927,485	5,248,549	(12,541,158)	
	\$ 42,801,621	\$ 33,330,035	\$ 32,480,534	\$ (10,321,087)	-24.1%



Stormwater Management Fund Summary

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Stormwater Maintenance	\$ 12,952,195	\$ 13,028,506	\$ 13,071,022	\$ 118,827	
Stormwater Engineering	2,251,842	1,845,903	2,546,948	295,106	
Stormwater Capital Projects	20,889,116	11,726,158	10,680,153	(10,208,963)	
Stormwater Non-Departmental	6,708,468	6,729,468	6,182,411	(526,057)	
Total Operating Expenditures	\$ 42,801,621	\$ 33,330,035	\$ 32,480,534	\$ (10,321,087)	-24.1%

Fleet request for FY2027, Replacements of White Fleet = \$102K and Equipment = \$199K



Stormwater Management - Maintenance

	Fiscal Year				
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 5,911,275	\$ 5,983,310	\$ 6,162,043	\$ 250,768	
Operating Expenditures	4,211,655	3,313,312	3,009,879	(1,201,776)	
Internal Service Funds Allocation	2,828,415	2,828,415	3,596,787	768,372	
Capital Outlay	785,000	768,497	885,000	100,000	
Interfund Transfers	850	903,469	302,313	301,463	
TOTAL	\$ 13,737,195	\$ 13,797,003	\$ 13,956,022	\$ 218,827	1.6%



Stormwater Management - Engineering

	Fiscal Year				
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	2026(A)-2027(P) Change	Percentage Change
Personnel Services	\$ 1,319,135	\$ 1,337,196	\$ 1,420,052	\$ 100,917	
Operating Expenditures	635,058	211,058	814,786	179,728	
Internal Service Funds Allocation	297,649	297,649	312,110	14,461	
Capital Outlay	20,104,116	10,957,661	9,795,153	(10,308,963)	
Interfund Transfers	-	-	-	-	
TOTAL	\$ 22,355,958	\$ 12,803,564	\$ 12,342,101	\$ (10,013,857)	-44.8%





Stormwater Management Non-Departmental

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Operating Expenditures	\$ 83,248	\$ 104,248	\$ 115,112	\$ 31,864	
Internal Service Funds Allocation	1,069,738	1,069,738	811,634	\$ (258,104)	
Interfund Transfers	2,659,285	2,659,285	2,659,285	-	
Debt Service	2,896,197	2,896,197	2,596,380	(299,817)	
TOTAL	\$ 6,708,468	\$ 6,729,468	\$ 6,182,411	\$ (526,057)	-7.8%

Interfund Transfer	Fiscal Year 2026	Fiscal Year 2027
Capital Project – Maintenance Operations Complex	\$2.5M	\$2.5M
PILOT (Paid in Lieu of Taxes)	\$159K	\$159K





Stormwater Management Fund 5 Year Plan

	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Charges for Services	\$ 24,900,000	\$ 26,615,503	\$ 27,227,660	\$ 27,853,896	\$ 28,494,536	\$ 29,149,910
Ad Valorem Taxes	530,721	-	-	-	-	-
Grants	1,003,829	150,000	-	-	-	-
Other Revenues	980,000	466,482	336,012	342,248	348,793	355,449
Fund Balance Appropriation	5,915,485	5,167,427	5,354,656	3,884,267	2,543,743	2,743,186
Total Stormwater Revenue	\$ 33,330,035	\$ 32,399,412	\$ 32,918,328	\$ 32,080,411	\$ 31,387,072	\$ 32,248,545

Stormwater Management Fund 5 Year Plan

	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Operating Expenditures	\$ 11,580,318	\$ 12,652,442	\$ 12,203,183	\$ 13,066,937	\$ 13,460,124	\$ 14,134,466
Stormwater Storage/Detention - Multiple Projects	25,000	2,936,266	2,350,000	5,500,000	-	-
Control Structure Replacements (Weirs) Multiple Projects	75,000	50,000	150,000	150,000	150,000	150,000
Control Structure Replacements - P1 & W1 Weir	755,823	561,149	2,000,000	-	-	-
Major Pipe & Canal Crossings	2,831,458	3,125,000	2,525,000	1,025,000	1,025,000	1,025,000
Capacity Improvements	6,305,380	2,179,219	750,000	750,000	750,000	750,000
Pipe Replacements	750,000	885,000	947,500	1,010,000	1,072,500	1,135,000
Swale Maintenance Rehab & Renewal	1,080,640	710,000	703,500	737,000	770,500	804,000
Ditch Maintenance Rehab & Renewal	170,000	170,000	187,500	205,000	222,500	240,000
Weed Control	889,838	932,838	950,000	975,000	1,000,000	1,025,000
Freshwater Canal Maintenance	181,000	165,000	187,500	210,000	232,500	255,000
Freshwater Canal Dredging	775,000	568,519	-	-	-	-
Debt Service	2,896,197	2,596,380	2,592,145	2,590,474	2,348,948	2,250,079
Transfers to Other Funds - New Equipment	2,514,381	2,367,599	2,622,000	2,736,000	2,855,000	2,980,000
Transfers to Other Funds - Maintenance Operations Complex	2,500,000	2,500,000	4,750,000	3,125,000	7,500,000	7,500,000
Total Stormwater Expenditures	\$ 33,330,035	\$ 32,399,412	\$ 32,918,328	\$ 32,080,411	\$ 31,387,072	\$ 32,248,545



Building, Information Technology, and Collection and Sanitation Funds

Department	Adopted FY 2026	Proposed FY2027	Change
Building	25.33	22.35	-2.98
Collection and Sanitation	3.00	3.00	0.00
Information Technology	1.50	1.50	0.00



Building Permits Fund

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Charges for Services -Permits and Fees	\$ 3,738,532	\$ 3,314,193	\$ 3,324,722	\$ (413,810)	
Other Revenue	40,722	90,000	30,393	(10,329)	
Total Source of Funds	\$ 3,779,254	\$ 3,404,193	\$ 3,355,115	\$ (424,139)	-11.2%
Personnel Services	2,834,320	2,471,259	2,302,443	\$ (531,877)	
Operating Expenditures	451,730	439,730	310,724	(141,006)	
Internal Service Funds Allocation	493,204	493,204	473,158	(20,046)	
Interfund Transfers	-	-	250,000	250,000	
Contingency Reserve	-	-	18,790	18,790	
Total Expenditures	\$ 3,779,254	\$ 3,404,193	\$ 3,355,115	\$ (424,139)	-11.2%

July 1, 2024 – June 30, 2025

- 16,102 Permits Reviewed - 15,312 Issued
- 93,091 Inspections Performed

July 1, 2025 – June 30, 2026

- 12,884 Permits Reviewed – 13,086
- 75,072 Inspections Performed



Collection and Sanitation Fund

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Charges for Services	\$ 19,668,024	\$ 19,453,123	\$ 20,684,407	\$ 1,016,383	
Other Revenues	30,000	55,300	30,000	-	
Total Revenues	\$ 19,698,024	\$ 19,508,423	\$ 20,714,407	\$ 1,016,383	5.2%
Personnel Services	\$ 315,014	\$ 318,535	\$ 347,553	\$ 32,539	
Operating Expenditures	18,872,757	18,891,119	19,662,493	789,736	
Internal Service Funds Allocation	41,691	41,691	54,345	12,654	
Interfund Transfers	-	-	80,211	80,211	
Contingency	468,562	257,078	569,805	101,243	
Total Expenditures	\$ 19,698,024	\$ 19,508,423	\$ 20,714,407	\$ 1,016,383	5.2%

Fiscal Year 2027 Budget Highlights:

- 3.6% CPI to collection component and fees
- Rate goes from \$34.37/month to \$36.63/month



	Adopted(A)	Estimated	Proposed(P)	Fiscal Year 2026(A)-2027(P)	Percentage
	2026	2026	2027	Change	Change
Charges for Services	\$ 840,197	\$ 736,933	\$ 1,058,671	\$ 218,474	
Other Revenue	61,034	61,034	61,430	396	
Fund Balance Appropriations	350,000	219,737	-	(350,000)	
Total Revenues	\$ 1,576,231	\$ 1,342,704	\$ 1,120,101	\$ (456,130)	-28.9%
Personnel Services	\$ 201,482	\$ 201,524	\$ 208,344	\$ 6,862	
Operating Expenditures	333,147	349,578	309,546	(23,601)	
Internal Service Funds Allocation	92,097	92,097	100,245	8,148	
Interfund Transfers	24,505	24,505	24,505	-	
Capital Outlay	925,000	675,000	477,461	(447,539)	
Total Expenditures	\$ 1,576,231	\$ 1,342,704	\$ 1,120,101	\$ (456,130)	-28.9%





Internal Service Funds

Department	Adopted FY 2026	Proposed FY2027	Change
Fleet	15.00	16.00	1.00
Facilities	7.00	7.00	0.00
Information Technology	22.50	22.50	0.00



Fleet Management Fund

	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	Fiscal Year 2026(A)-2027(P) Change	Percentage Change
Charges for Services	\$ 3,823,661	\$ 3,803,261	\$ 4,030,277	\$ 206,616	
Internal Allocations	6,289,746	6,289,746	7,734,920	1,445,174	
Other Revenues	449,133	775,000	496,486	47,353	
Interfund Transfers	102,223	1,004,688	1,193,267	1,091,044	
Total Revenues	\$ 10,664,763	\$ 11,872,695	\$ 13,454,950	\$ 2,790,187	26.2%
Personnel Services	\$ 1,481,856	\$ 1,482,927	\$ 1,528,507	\$ 46,651	
Operating Expenditures	2,559,634	2,544,309	2,482,211	(77,423)	
Internal Service Funds Allocation	447,567	447,567	496,670	49,103	
Interfund Transfers	-	-	3,005	3,005	
Capital Outlay	4,755,968	5,564,176	5,223,186	467,218	
Future Capital Outlay Replacements	1,419,738	1,833,716	3,721,371	2,301,633	
Total Expenditures	\$ 10,664,763	\$ 11,872,695	\$ 13,454,950	\$ 2,790,187	26.2%

Fleet Equipment Fiscal Year 2027

New White Fleet and Equipment		
<u>Stormwater Fund:</u>		
	Skid Steer	\$199,913
	Ford F-250	\$102,400
<u>Water / Wastewater Fund:</u>		
	Ford F750 with Crane	\$213,114
	Ford F550 with Crane	\$187,087
	Ford F350	\$137,587
	(2) Ford F250	\$148,100
	(2) Ford F150	\$101,199
	Tow Behind Air Compressor	\$36,575
<u>Collection and Sanitation</u>		
	Ford F150	\$42,711

New Equipment		
<u>Parks and Recreation:</u>		
	Exmark 72"	\$15,750
	Trailer 28'	\$8,831
Total Cost for New Equipment		\$ 1,193,267

Replacements		
	White Fleet	\$2,060,573
	Mowers/Mower Decks/Heavy Equipment	\$1,969,346
Total Cost for Replacements		\$ 4,029,919

Total Capital Expenditures
\$
5,223,186



PALM COAST Facilities Management Fund

	Adopted(A)	Estimated	Proposed(P)	Fiscal Year 2026(A)-2027(P)	Percentage
	2026	2026	2027	Change	Change
Charges for Services	\$ 1,984,562	\$ 1,984,562	\$ 2,362,482	\$ 377,920	
Other Revenues	25,000	85,000	25,000	-	
Fund Balance Appropriations	263,639	261,637	-	(263,639)	
Total Revenues	\$ 2,273,201	\$ 2,331,199	\$ 2,387,482	\$ 114,281	5.0%
Personnel Services	\$ 665,466	\$ 645,466	\$ 685,787	\$ 20,321	
Operating Expenditures	1,421,261	1,539,259	1,511,817	90,556	
Internal Service Funds Allocation	137,597	137,597	163,116	25,519	
Interfund Transfers	-	-	-	-	
Capital Outlay	8,877	8,877	-	(8,877)	
Fund Balance Contingency Reserve	40,000	-	26,762	(13,238)	
Total Expenditures	\$ 2,273,201	\$ 2,331,199	\$ 2,387,482	\$ 114,281	5.0%



IT Internal Services Fund

	Fiscal Year				
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	2026(A)-2027(P) Change	Percentage Change
Charges for Services	6,434,670	6,434,670	6,934,775	\$ 500,105	
Other Revenue	39,001	85,463	27,893	(11,108)	
Interfund Transfers	117,970	114,524	107,719	(10,251)	
Grant	70,500	-	-	(70,500)	
Fund Balance Appropriations	290,999	204,350	-	(290,999)	
Total Revenues	\$ 6,953,140	\$ 6,839,007	\$ 7,070,387	\$ 117,247	1.7%
Personnel Services	\$ 2,798,966	\$ 2,799,541	\$ 2,871,779	\$ 72,813	
Operating Expenditures	4,058,990	3,931,116	4,095,314	36,324	
Internal Service Funds Allocation	85,184	85,184	93,294	8,110	
Interfund Transfer	-	-	-	-	
Capital Outlay	10,000	23,166	10,000	-	
Total Expenditures	\$ 6,953,140	\$ 6,839,007	\$ 7,070,387	\$ 117,247	1.7%





Capital Funds – Director Carl Cote

Capital Projects Fund – Revenues

	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Small County Surtax	\$ 5,318,571	\$ 5,478,128	\$ 5,642,472	\$ 5,811,746	\$ 5,986,099	\$ 6,165,681
Grants	105,000	300,000	-	-	-	-
Other Revenues	1,775,000	300,000	-	-	-	-
Interfund Transfers - Water/Wastewater Management	2,500,000	7,250,000	6,000,000	3,000,000	18,000,000	13,525,000
Interfund Transfers - Stormwater Management	2,500,000	2,500,000	4,750,000	3,125,000	7,500,000	7,500,000
Interfund Transfers - Building Fund	-	250,000	315,000	-	-	-
Interfund Transfers - Collection and Sanitation	-	37,500	19,150	-	-	-
Interfund Transfers - Park Impact Fee Fund	474,321	-	-	-	-	-
Interfund Transfers - CRA	194,435	-	-	-	-	-
Interfund Transfers - Fire Impact Fee Fund	442,318	-	-	-	-	-
Fund Balance Appropriations	5,297,631	12,479,840	2,400,378	-	2,988,901	1,684,319
Total Revenues	\$ 18,607,276	\$ 28,595,468	\$ 19,127,000	\$ 11,936,746	\$ 34,475,000	\$ 28,875,000

Capital Projects Fund - Expenditures

	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Operating Expenditures	\$ 45,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Park Rehab and Renewals	345,373	1,100,000	-	-	-	-
Path/Trails Rehab and Renewals	45,000	250,000	-	-	-	-
Information Technology Upgrades	886,266	100,000	200,000	200,000	200,000	200,000
City Hall	37,923	-	-	-	-	-
Fire Stations	616,112	-	102,000	-	-	-
Maintenance Operations Complex	11,291,645	23,850,000	18,800,000	7,250,000	34,250,000	28,650,000
Wetland Mitigation Bank Construction	-	-	-	100,000	-	-
Saltwater Canal	175,000	320,000	-	-	-	-
Energy Improvements	936,007	-	-	-	-	-
ADA Transition Plan & Implementation	-	25,000	25,000	25,000	25,000	25,000
Interfund Transfers	4,228,950	2,875,468	-	204,552	-	-
Contingency Reserve	-	-	-	4,157,194	-	-
Total Expenditures	\$ 18,607,276	\$ 28,595,468	\$ 19,127,000	\$ 11,936,746	\$ 34,475,000	\$ 28,875,000

Streets Improvement Fund

	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Local Option Fuel Tax	\$ 2,050,930	\$ 2,080,460	\$ 2,122,069	\$ 2,164,510	\$ 2,207,799	\$ 2,251,955
State Revenue Sharing	927,123	892,289	910,100	928,300	946,900	965,800
Other Revenue	200,000	50,000	-	-	-	-
Fund Balance Appropriations	5,454,443	2,112,251	-	1,862,190	450,301	-
Total Revenues	\$ 8,632,496	\$ 5,135,000	\$ 3,032,169	\$ 4,955,000	\$ 3,605,000	\$ 3,217,755
Operating Expenditures	\$ 969,702	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Safety Improvement Projects	4,845	50,000	50,000	50,000	50,000	50,000
Continuous Street Lighting	81,899	230,000	-	-	-	-
Bridge Rehabilitation Projects	-	200,000	350,000	200,000	200,000	200,000
Traffic Signals	723,435	200,000	200,000	200,000	200,000	200,000
Street Rehabilitation and Renewal	6,852,615	4,405,000	305,000	4,505,000	3,155,000	2,555,000
Fund Balance Contingency Reserve	-	-	2,127,169	-	-	212,755
Total Expenditures	\$ 8,632,496	\$ 5,135,000	\$ 3,032,169	\$ 4,955,000	\$ 3,605,000	\$ 3,217,755

Transportation Impact Fee

	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Revenues						
Impact Fees	\$ 8,771,291	\$ 8,604,907	\$ 14,991,225	\$ 8,691,138	\$ 8,612,504	\$ 7,855,474
Developer Infrastructure Contribution	32,980	-	-	-	-	-
Other Revenue	997,020	150,000	-	-	-	-
Grants	13,012,196	34,872,076	54,791,545	34,891,442	28,951,442	25,239,219
Fund Balance Appropriations	-	7,128,779	-	-	6,199,131	-
Total Revenues	\$ 22,813,487	\$ 50,755,762	\$ 69,782,770	\$ 43,582,580	\$ 43,763,077	\$ 33,094,693
Expenditures						
Operating Expenditures	\$ 54,567	\$ 225,000	\$ 100,000	\$ 250,000	\$ 100,000	\$ 100,000
Old Kings Road South Design	250,000	1,397,017	-	-	-	-
Old Kings Road Widening Phase 2 and 3	648,263	14,250,000	14,450,000	5,705,329	15,705,329	10,000,000
Seminole Woods - State Rd 100	-	1,050,000	2,000,000	-	-	-
Seminole Woods Improvements (Utah - Sesame)	-	-	-	450,000	3,000,000	-
Belle Terre - State Rd 100	412,900	950,000	-	3,000,000	-	-
Belle Terre Safety Improvements	3,787,292	3,357,789	-	-	-	-
Belle Terre - Citation Boulevard Intersection	-	-	-	150,000	1,000,000	-
Citation Boulevard Extension / Improvements	589,969	-	-	-	-	-
Whiteview Safety Improvements	5,632,348	51,269	-	-	-	-
Whiteview Improvements and Right of Way Acquisition	500,000	-	-	800,000	3,000,000	-
Matanzas Woods Parkway 4 Lanning - Phase 2	-	100,000	-	3,042,033	4,307,748	21,801,629
Matanzas Woods Parkway Extension West - Phase 2	6,573,857	18,657,032	7,000,000	-	-	-
Matanzas Woods Parkway Extension West - Phase 2A	590,000	3,360,000	19,000,000	15,000,000	-	-
Palm Coast Parkway Extension Loop Road - Phase 3	510,000	3,197,655	4,792,345	-	16,450,000	-
Loop Road Connector - Phase 4	440,000	3,160,000	13,250,000	13,250,000	-	-
Matanzas Woods / Bird of Paradise Intersection	-	425,000	-	-	-	-
Intersection Improvements	-	-	-	-	-	425,000
Traffic Signals	1,221,640	375,000	-	-	-	-
Interfund Transfers	1,120,000	200,000	200,000	200,000	200,000	200,000
Fund Balance Contingency Reserve	482,651	-	8,990,425	1,735,218	-	568,064
Total Expenditures	\$ 22,813,487	\$ 50,755,762	\$ 69,782,770	\$ 43,582,580	\$ 43,763,077	\$ 33,094,693

Town Center Transportation Impact Fee Fund

	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Revenues						
Other Revenue	\$ 45,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	800,000	100,000	100,000	100,000	100,000	100,000
Fund Balance Appropriations	-	1,016,018	-	-	-	-
Total Revenues	\$ 845,000	\$ 1,121,018	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures						
Royal Palms Parkway 4 Lanning	\$ 250,000	\$ 446,018	\$ -	\$ -	\$ -	\$ -
Town Center Roadway Improvements	-	675,000	-	-	-	-
Fund Balance Contingency Reserve	595,000	-	100,000	100,000	100,000	100,000
Total Expenditures	\$ 845,000	\$ 1,121,018	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000



Recreation Impact Fee Fund

	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Revenues						
Impact Fees	\$ 4,379,087	\$ 3,284,232	\$ 3,284,232	\$ 3,284,232	\$ 3,287,396	\$ 2,953,278
Revenue Reduction - Impact Fee Reserve	(1,301,445)	(912,389)	(675,205)	(438,020)	(438,442)	(393,881)
Other Revenue	784,113	-	-	-	-	-
Grants	1,063,793	540,000	-	-	-	-
Interfund Transfers	1,548,159	2,828,758	1,277,604	233,966	-	-
Fund Balance Appropriations	-	923,899	-	-	-	-
Total Revenues	\$ 6,473,707	\$ 6,664,500	\$ 3,886,631	\$ 3,080,178	\$ 2,848,954	\$ 2,559,397
Expenditures						
Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 56,000	\$ -
Lehigh Trailhead	75,000	-	-	-	-	-
Long Creek Nature Preserve	6,501	-	-	-	-	-
Grand Swamp Trail - Phase 2	150,000	1,150,000	-	-	-	-
Community Center Expanded Parking / Old FS 22 Rehabilitation	336,634	4,346,000	-	-	-	-
Cultural Arts Facility	26,000	68,500	-	-	-	-
Waterfront Park Access	1,433,245	-	-	-	-	-
Park - Land	6,414	-	-	-	-	-
Southern Recreation Facility - Phase 1 & 2	180,965	800,000	-	-	-	-
ITSC: Parking Expansion	750,000	-	-	-	-	-
ITSC: Sports Lighting	714,494	-	-	-	-	-
Disc Golf	569,113	-	-	-	-	-
Food Truck Parking	55,000	-	-	-	-	-
Skate Park	-	300,000	-	-	-	-
Interfund Transfers	474,321	-	-	-	-	-
Fund Balance Contingency Reserve	1,696,020	-	3,886,631	3,080,178	2,792,954	2,559,397
Total Expenditures	\$ 6,473,707	\$ 6,664,500	\$ 3,886,631	\$ 3,080,178	\$ 2,848,954	\$ 2,559,397

Fire Impact Fee Fund

	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Revenues						
Impact Fees	\$ 1,561,993	\$ 1,181,116	\$ 1,442,741	\$ 1,181,116	\$ 1,182,058	\$ 1,082,583
Revenue Reduction - Impact Fee Reserve	(640,098)	(498,339)	(523,249)	(361,784)	(362,074)	(331,425)
Other Revenue	177,000	50,000	-	-	-	-
Grants	624,887	-	-	-	-	-
Interfund Transfers	2,446,917	46,710	-	204,552	-	-
Fund Balance Appropriations	8,763,657	-	-	-	-	-
Total Revenues	\$ 12,934,356	\$ 779,487	\$ 919,492	\$ 1,023,884	\$ 819,984	\$ 751,158
Expenditures						
Operating Expenditures	\$ -	\$ -	\$ -	\$ 56,000	\$ -	\$ -
Fire Station #22 Replacement	6,502,678	50,000	-	-	-	-
Fire Station #26	5,989,360	50,000	-	437,920	-	-
Interfund Transfers	442,318	-	-	-	-	-
Fund Balance Contingency Reserve	-	679,487	919,492	529,964	819,984	751,158
Total Expenditures	\$ 12,934,356	\$ 779,487	\$ 919,492	\$ 1,023,884	\$ 819,984	\$ 751,158

Revenue	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Old Kings Road Special Assessment	\$ 323,000	\$ 323,000	\$ 323,000	\$ 323,000	\$ 323,000	\$ 323,000
Grants	125,000	336,130	-	-	-	-
Other Revenues	45,000	15,000	-	-	-	-
Interfund Transfers	320,000	100,000	100,000	100,000	100,000	100,000
Fund Balance Appropriations	-	732,544	-	-	-	-
Total Revenues	\$ 813,000	\$ 1,506,674	\$ 423,000	\$ 423,000	\$ 423,000	\$ 423,000
Expenditures						
Operating Expenditures	\$ 140,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Old Kings Road Loan Payment	323,000	323,000	323,000	323,000	323,000	323,000
Old Kings Road South Design	350,000	1,133,674	-	-	-	-
Total Expenditures	\$ 813,000	\$ 1,506,674	\$ 423,000	\$ 423,000	\$ 423,000	\$ 423,000

		Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Revenues							
Developer Contributions		\$ 304,725	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Other Revenue		2,000	-	-	-	-	-
Total Revenues		\$ 306,725	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures							
Projects to be determined		\$ 306,725	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Expenditures		\$ 306,725	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

SR 100 Community Redevelopment Agency

Fund

	Estimated 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031
Revenues						
Intergovernmental Revenue (County Portion)	\$ 2,157,700	\$ 2,705,886	\$ 2,737,565	\$ 2,772,864	\$ 2,856,100	\$ 2,941,800
Tax Exemption on CDD Property	-	(125,000)	(128,800)	(132,700)	(136,700)	(140,800)
Tax Increment (City Portion)	1,121,225	1,423,070	1,438,734	1,457,286	1,501,000	1,546,000
Other Revenue	55,000	-	-	-	-	-
Fund Balance Appropriations	41,432	-	-	-	-	-
Total Revenues	\$ 3,375,357	\$ 4,003,956	\$ 4,047,499	\$ 4,097,450	\$ 4,220,400	\$ 4,347,000
Expenditures						
Operating Expenditures	\$ 259,374	\$ 581,234	\$ 598,175	\$ 617,425	\$ 637,475	\$ 658,325
Debt Service	851,719	1,049,615	1,056,720	190,000	190,000	190,000
YMCA	1,500,000	500,000	500,000	500,000	-	-
Land Acquisition Repayment	-	-	-	2,556,059	3,392,925	3,498,675
Interfund Transfers	764,264	1,873,107	1,892,604	233,966	-	-
Total Expenditures	\$ 3,375,357	\$ 4,003,956	\$ 4,047,499	\$ 4,097,450	\$ 4,220,400	\$ 4,347,000

Tax Increment -Restricted to development within the CRA

Interfund Transfer	Fiscal Year 2026	Fiscal Year 2027
Capital Projects Fund	\$194K	\$ -
Utility Capital Projects Fund	\$479K	\$1.8M
Recreation Impact Fee Fund	\$91K	\$ -



All Remaining Funds



All Remaining Funds Summary

	Fiscal Year				
	Adopted(A) 2026	Estimated 2026	Proposed(P) 2027	2026(A)-2027(P) Change	Percentage Change
Community Development Block Grant Fund	\$ 806,000	\$ 580,492	\$ 761,817	\$ (44,183)	-5.5%
Police Education Fund	12,000	12,000	9,000	(3,000)	-25.0%
Disaster Reserve Fund	-	486,250	-	-	0.0%
Special Events Fund	166,660	196,291	179,115	12,455	7.5%
Neighborhood Stabilization Program Fund	121,035	-	121,035	-	0.0%
Developer Special Projects Fund	122,275	199,983	50,000	(72,275)	0.0%
Health Insurance Fund	10,467,183	10,678,183	10,593,220	126,037	1.2%
Emergency Communication Fund	444,849	461,849	445,595	746	0.2%
Total Expenditures	\$ 12,140,002	\$ 12,615,048	\$ 12,159,782	\$ 19,780	





Fund Balance

Definition

- Accumulated Revenues over Expenditures

Use

- For Emergencies or One-time Expenditures (Capital Projects)
- Not meant to fund Continuing Operations

Policy

- General Fund
- Water/Wastewater Fund
- Stormwater Fund
- Collection and Sanitation Fund
- Disaster Reserve
- Self-Insured Fund
- Fleet Management Fund



Contingency Reserve

- Appropriation of funds to cover unforeseen events, unexpected costs or emergency.

Fund Balance Appropriations

- Fund balance carryover used as a funding source.
- Example: Capital project fund balance would be used to fund future projects.

Fund Balance Policy

Policy	General Fund	Utility Fund	Stormwater Fund	Fleet Fund
Unrestricted Balance –based on following years budgeted expenditures	10% to 20%	10% to 20%	10% to 20% Excluding Capital	Minimum of total expected fleet replacement cost divided by average life
Over 20% may be transferred	Disaster Reserve Fund or Capital Projects Fund	Rate Stabilization Fund or Utility Capital Projects Fund	Future Capital Projects	Used to hedge against future cost increases and fleet expansion
Under 10%	Plan developed to increase revenue or reduce expenses with in three years	Plan developed to increase revenue or reduce expenses with in three years	Plan developed to increase revenue or reduce expenses with in three years	Plan developed to increase revenue or reduce expenses with in three years

- ☒ Agreement Approved by City Council 8/19/2026
- ☒ Agreement Executed by City Manager 8/20/2026
- ☒ Escrow Deposit Payment 8/24/2026

- ☐ Temporarily Reduce General Fund Reserve Goal from 25% of Next Years Budget to 20%
- ☐ Initiate the process to establish a General Fund Line of Credit up to \$15M
- ☐ Assign any future General Fund Reserves over the 20% goal to debt repayment and any interest payments
- ☐ Amend CRA Plan to clearly delineate the use of TIF dollars for repayment to the General Fund
- ☐ Assign any Future CRA dollars to the repayment of Line of Credit and Interest as Incurred
- ☐ Initiate Marketing Plan for Sale of Prime Parcels



Action

Hearing Dates

Adopt Tentative FY 2027
Budget, Millage Rate & Revised
FY 2026 Budget

First Public Hearing:
Wednesday, Sept. 9th 5:15PM

Adopt Final FY 2027 Budget &
Millage Rate

Final Public Hearing:
Wednesday, Sept. 23rd 5:15PM



CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99			
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ	COMMENT
10011000 CITY COUNCIL									
10011000	011000	EXECWAGES	138,596.95	147,104.00	147,104.00	126,478.68	147,104.00	147,756.00	
10011000	012010	CAR/CELL	5,915.29	6,500.00	6,500.00	5,266.87	6,500.00	6,500.00	
10011000	021000	FICA TAXES	8,311.22	9,524.00	9,524.00	7,506.45	9,524.00	9,566.00	
10011000	021100	MEDICARE	1,943.75	2,230.00	2,230.00	1,755.54	2,230.00	2,240.00	
10011000	023000	HEALTH INS	44,342.64	50,608.00	50,608.00	41,010.38	50,608.00	58,578.00	
10011000	024000	WORKERCOMP	156.70	126.00	126.00	180.14	168.00	168.00	
10011000	034000	OTR CONTRA	169,930.27	145,500.00	145,500.00	100,635.00	105,500.00	86,800.00	
10011000	040000	TRAVELPERD	15,446.14	15,500.00	15,500.00	15,646.43	15,500.00	15,500.00	
10011000	041100	IT&C ALLCN	47,425.00	46,389.00	46,389.00	46,389.00	46,389.00	48,501.00	
10011000	045001	PROPRTYINS	.00	.00	.00	.00	.00	257.00	
10011000	046105	FACMAINT	.00	5,746.00	5,746.00	5,746.00	5,746.00	12,688.00	
10011000	052000	OPSUPPUNDE	1,148.67	1,150.00	1,150.00	548.68	1,150.00	1,150.00	
10011000	054000	BOOPUBSUBS	18,667.80	18,700.00	18,700.00	18,559.00	18,700.00	21,000.00	
TOTAL CITY COUNCIL			451,884.43	449,077.00	449,077.00	369,722.17	409,119.00	410,704.00	
10012100 CITY MANAGER									
10012100	012000	SAL &WAGES	486,086.92	620,249.00	620,249.00	513,658.52	610,249.00	594,029.00	
10012100	012010	CAR/CELL	6,040.40	6,000.00	6,000.00	5,498.10	6,000.00	6,000.00	
10012100	012600	CERT PAY	.00	.00	.00	.00	.00	.00	
10012100	014000	OVERTIME	1,053.89	2,000.00	2,000.00	89.01	2,000.00	2,000.00	
10012100	021000	FICA TAXES	28,287.54	38,212.00	38,212.00	30,091.50	38,212.00	36,425.00	
10012100	021100	MEDICARE	6,917.41	8,938.00	8,938.00	7,414.11	8,938.00	8,520.00	
10012100	022000	RETIREMENT	77,608.57	95,003.00	95,003.00	84,664.08	95,003.00	92,169.00	
10012100	023000	HEALTH INS	89,025.20	116,456.00	116,456.00	68,181.26	96,456.00	88,193.00	
10012100	023030	LIFE	998.61	2,753.00	2,753.00	606.51	2,753.00	2,624.00	
10012100	023035	DISABILITY	1,375.86	2,723.00	2,723.00	1,136.06	2,723.00	2,595.00	
10012100	024000	WORKERCOMP	586.19	5,509.00	5,509.00	2,647.86	3,317.00	662.00	
10012100	034000	OTR CONTRA	61,386.78	49,999.00	49,999.00	67,461.44	70,000.00	50,000.00	
10012100	040000	TRAVELPERD	11,757.72	4,800.00	4,800.00	12,564.51	17,200.00	12,800.00	
10012100	041100	IT&C ALLCN	74,391.00	57,645.00	57,645.00	57,645.00	57,645.00	46,785.00	
10012100	045001	PROPRTYINS	10,722.18	9,712.00	9,712.00	8,846.88	9,712.00	1,287.00	
10012100	045002	LIBLE INS	2,776.12	3,938.00	3,938.00	3,587.48	3,938.00	3,879.00	
10012100	046102	FLEETCOMM	5,205.00	4,620.00	4,620.00	4,620.00	4,620.00	4,521.00	
10012100	046105	FACMAINT	.00	28,729.00	28,729.00	28,729.00	28,729.00	30,452.00	
10012100	051000	OFFSUP\$750	193.47	500.00	500.00	520.70	375.00	500.00	
10012100	051010	POSTAGE	8.71	50.00	50.00	.00	50.00	50.00	
10012100	052000	OPSUPPUNDE	94.31	506.00	506.00	630.04	631.00	499.00	
10012100	054000	BOOPUBSUBS	1,562.00	4,450.00	4,450.00	3,444.16	4,450.00	4,450.00	
10012100	091525	TR TO ITIS	.00	.00	.00	.00	.00	.00	
TOTAL CITY MANAGER			866,077.88	1,062,792.00	1,062,792.00	902,036.22	1,063,001.00	988,440.00	
10012101 COMMUNICATIONS & MARKETING									
10012101	012000	SAL &WAGES	382,186.27	427,232.00	427,232.00	346,418.82	427,109.00	450,239.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
10012101 012600 CERT PAY	.00	.00	.00	.00	.00	1,300.00	
10012101 014000 OVERTIME	722.50	1,500.00	1,500.00	.00	1,500.00	.00	
10012101 021000 FICA TAXES	23,323.49	26,255.00	26,255.00	20,881.53	26,255.00	27,997.00	
10012101 021100 MEDICARE	5,454.70	6,142.00	6,142.00	4,883.59	6,142.00	6,531.00	
10012101 022000 RETIREMENT	49,968.38	54,994.00	54,994.00	45,658.38	54,994.00	58,565.00	
10012101 023000 HEALTH INS	53,016.86	69,639.00	69,639.00	53,752.80	69,639.00	67,808.00	
10012101 023030 LIFE	811.29	1,905.00	1,905.00	451.87	1,905.00	2,032.00	
10012101 023035 DISABILITY	1,451.53	1,883.00	1,883.00	1,191.82	1,883.00	2,011.00	
10012101 024000 WORKERSCOM	416.24	355.00	355.00	474.14	478.00	514.00	
10012101 040000 TRAVELPERD	.00	2,000.00	2,000.00	288.00	2,000.00	2,000.00	
10012101 041100 IT&C ALLCN	62,471.00	64,856.00	64,856.00	64,856.00	64,856.00	76,220.00	
10012101 044100 FLEETREPLC	4,788.00	4,972.00	4,972.00	4,972.00	4,972.00	4,972.00	
10012101 045001 PROPRTYINS	7,458.61	6,180.00	6,180.00	5,629.84	6,180.00	1,544.00	
10012101 045002 LIABLE INS	1,931.43	2,506.00	2,506.00	2,282.96	2,506.00	2,536.00	
10012101 045003 AUTO INSUR	314.41	289.00	289.00	269.36	289.00	245.00	
10012101 046100 FLEETMAINT	2,015.00	1,612.00	1,612.00	1,612.00	1,612.00	1,603.00	
10012101 046105 FACMAINT	.00	22,983.00	22,983.00	22,983.00	22,983.00	30,452.00	
10012101 048000 ADV&PROMO	21,716.50	36,900.00	30,900.00	23,989.40	30,900.00	30,000.00	
10012101 051000 OFFSUP\$750	97.64	369.00	369.00	230.23	369.00	369.00	
10012101 051010 POSTAGE	.00	50.00	50.00	.79	50.00	50.00	
10012101 052000 OPSUPPUNDE	5,299.28	8,600.00	14,600.00	14,224.76	14,600.00	8,600.00	
10012101 052005 FUELCHARGE	181.86	300.00	300.00	182.67	300.00	200.00	
10012101 054000 BOOPUBSUBS	.00	500.00	500.00	268.99	500.00	500.00	
10012101 091525 TR TO ITC	.00	.00	.00	.00	.00	.00	
TOTAL COMMUNICATIONS & MARKE	623,624.99	742,022.00	742,022.00	615,502.95	742,022.00	776,288.00	
10012103 ECONOMIC DEVELOPMENT							
10012103 012000 SAL &WAGES	158,319.76	170,611.00	170,611.00	121,925.67	155,593.00	172,241.00	
10012103 012600 CERT PAY	.00	.00	.00	.00	.00	.00	
10012103 014000 OVERTIME	.00	.00	.00	.00	.00	.00	
10012103 021000 FICA TAXES	9,689.19	10,449.00	10,449.00	7,455.02	10,449.00	10,680.00	
10012103 021100 MEDICARE	2,266.03	2,444.00	2,444.00	1,743.51	2,444.00	2,499.00	
10012103 022000 RETIREMENT	18,884.07	20,221.00	20,221.00	14,745.36	20,221.00	20,670.00	
10012103 023000 HEALTH INS	18,136.56	21,529.00	21,529.00	14,763.90	21,529.00	21,626.00	
10012103 023030 LIFE	350.48	760.00	760.00	161.22	760.00	778.00	
10012103 023035 DISABILITY	683.28	752.00	752.00	459.19	752.00	769.00	
10012103 024000 WORKERSCOM	173.42	141.00	141.00	168.38	190.00	196.00	
10012103 034000 OTR CONTRA	68,000.00	68,000.00	124,200.00	130,309.25	212,850.00	105,000.00	
10012103 040000 TRAVELPERD	10,110.34	15,000.00	15,000.00	2,594.65	15,000.00	15,000.00	
10012103 041100 IT&C ALLCN	22,215.00	22,587.00	22,587.00	22,587.00	22,587.00	23,304.00	
10012103 045001 PROPRTYINS	5,283.89	4,036.00	4,036.00	3,676.63	4,036.00	515.00	
10012103 045002 LIABLE INS	1,367.97	1,637.00	1,637.00	1,490.92	1,637.00	1,641.00	
10012103 046105 FACMAINT	.00	11,492.00	11,492.00	11,492.00	11,492.00	5,869.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
10012103 047000 PRINT&BIND	.00	500.00	500.00	80.50	500.00	500.00		
10012103 048000 ADV&PROMO	9,358.28	15,000.00	15,000.00	14,563.76	15,000.00	15,000.00		
10012103 049000 OTHCHAOLBI	56,045.78	95,000.00	38,800.00	30,021.92	95,000.00	95,000.00		
10012103 051000 OFFSUP\$750	178.61	569.00	569.00	47.61	569.00	569.00		
10012103 052000 OPSUPPUNDE	541.71	6,000.00	6,000.00	3,169.91	6,000.00	6,000.00		
10012103 054000 BOOPUBSUBS	5,859.00	8,595.00	8,595.00	5,370.00	8,595.00	8,595.00		
10012103 082000 ECOINAPRJ	10,436.44	1,343,042.00	1,343,042.00	33,000.00	1,185,592.00	865,000.00		
10012103 091525 TR TO ITIS	.00	.00	.00	.00	.00	.00		
TOTAL ECONOMIC DEVELOPMENT	397,899.81	1,818,365.00	1,818,365.00	419,826.40	1,790,796.00	1,371,452.00		
10012104 RISK MANAGEMENT								
10012104 012000 SAL &WAGES	.00	.00	.00	.00	.00	120,537.00		
10012104 012600 CERT PAY	.00	.00	.00	.00	.00	.00		
10012104 021000 FICA TAXES	.00	.00	.00	.00	.00	7,474.00		
10012104 021100 MEDICARE	.00	.00	.00	.00	.00	1,748.00		
10012104 022000 RETIREMENT	.00	.00	.00	.00	.00	14,465.00		
10012104 023000 HEALTH INS	.00	.00	.00	.00	.00	20,489.00		
10012104 023030 LIFE	.00	.00	.00	.00	.00	544.00		
10012104 023035 DISABILITY	.00	.00	.00	.00	.00	538.00		
10012104 024000 WORKERSCOM	.00	.00	.00	.00	.00	137.00		
10012104 034000 OTR CONTRA	.00	.00	.00	.00	.00	.00		
10012104 040000 TRAVELTRAI	.00	.00	.00	.00	.00	2,000.00		
10012104 041100 IT&C ALLCN	.00	.00	.00	.00	.00	11,933.00		
10012104 045001 PROPRTYINS	.00	.00	.00	.00	.00	257.00		
10012104 045002 LIABLE INS	.00	.00	.00	.00	.00	298.00		
10012104 046105 FACMAINT	.00	.00	.00	.00	.00	5,075.00		
10012104 052000 OPSUPPUNDE	.00	.00	.00	.00	.00	100.00		
10012104 052000 99020 OPSUPPUNDE	.00	.00	.00	.00	.00	26,000.00		
10012104 054000 BOOPUBSUBS	.00	.00	.00	.00	.00	425.00		
TOTAL RISK MANAGEMENT	.00	.00	.00	.00	.00	212,020.00		
10012123 CITY CLERK								
10012123 012000 SAL &WAGES	153,367.89	156,168.00	156,168.00	140,534.68	156,168.00	161,399.00		
10012123 012600 CERT PAY	.00	.00	.00	.00	.00	.00		
10012123 014000 OVERTIME	.00	.00	.00	1,139.65	1,140.00	.00		
10012123 021000 FICA TAXES	9,215.95	9,232.00	9,232.00	8,484.02	9,232.00	9,620.00		
10012123 021100 MEDICARE	2,155.33	2,160.00	2,160.00	1,984.18	2,160.00	2,251.00		
10012123 022000 RETIREMENT	18,282.58	17,869.00	17,869.00	17,122.42	20,369.00	18,617.00		
10012123 023000 HEALTH INS	28,913.82	32,137.00	32,137.00	28,428.92	32,137.00	32,579.00		
10012123 023030 LIFE	319.28	672.00	672.00	184.00	672.00	700.00		
10012123 023035 DISABILITY	622.18	665.00	665.00	532.22	665.00	693.00		
10012123 024000 WORKERCOMP	156.78	124.00	124.00	194.78	168.00	177.00		

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
10012123 034000 OTR CONTRA	4,985.86	5,500.00	5,836.00	5,835.38	5,836.00	6,200.00	
10012123 034005 CNTRCELECT	.00	2,500.00	2,500.00	.00	.00	50,000.00	
10012123 040000 TRAVELPERD	970.00	2,800.00	2,464.00	2,041.54	2,800.00	2,800.00	
10012123 041100 IT&C ALLCN	22,919.00	22,587.00	22,587.00	22,587.00	22,587.00	23,317.00	
10012123 045001 PROPRTYINS	2,952.76	2,649.00	2,649.00	2,412.79	2,649.00	515.00	
10012123 045002 LIABLE INS	764.33	1,074.00	1,074.00	978.40	1,074.00	995.00	
10012123 046105 FACMAINT	.00	11,492.00	11,492.00	11,492.00	11,492.00	10,151.00	
10012123 048000 ADVERTISIN	30.52	500.00	500.00	359.94	600.00	500.00	
10012123 051000 OFFSUP\$750	939.98	1,616.00	1,616.00	1,117.30	1,616.00	1,616.00	
10012123 051010 POSTAGE	35.70	200.00	200.00	22.40	200.00	200.00	
10012123 052000 OPSUPPUNDE	.72	300.00	300.00	240.05	350.00	300.00	
10012123 054000 BOOPUBSUBS	785.48	1,200.00	1,200.00	575.00	1,200.00	1,200.00	
10012123 091525 TR TO ITIS	.00	.00	.00	.00	.00	.00	
TOTAL CITY CLERK	247,418.16	271,445.00	271,445.00	246,266.67	273,115.00	323,830.00	
10012124 HUMAN RESOURCES							
10012124 012000 SAL &WAGES	583,352.98	624,684.00	624,684.00	561,932.38	624,406.00	585,124.00	
10012124 012600 CERT PAY	.00	.00	.00	.00	.00	1,560.00	
10012124 014000 OVERTIME	69.23	.00	.00	.00	.00	.00	
10012124 021000 FICA TAXES	35,180.73	37,925.00	37,925.00	33,988.67	37,925.00	35,637.00	
10012124 021100 MEDICARE	8,280.24	8,874.00	8,874.00	7,948.98	8,874.00	8,337.00	
10012124 022000 RETIREMENT	74,741.73	82,140.00	82,140.00	71,351.19	82,140.00	80,808.00	
10012124 023000 HEALTH INS	106,549.33	128,735.00	128,735.00	102,443.27	118,735.00	107,356.00	
10012124 023030 LIFE	1,197.54	2,759.00	2,759.00	722.23	2,759.00	2,557.00	
10012124 023035 DISABILITY	2,127.90	2,731.00	2,731.00	1,869.26	2,731.00	2,530.00	
10012124 024000 WORKERCOMP	748.26	512.00	512.00	771.76	990.00	683.00	
10012124 025000 SUTA	.00	.00	.00	.00	.00	.00	
10012124 034000 OTR CONTRA	54,477.48	97,000.00	129,816.00	130,028.24	129,816.00	57,559.00	
10012124 040000 TRAVELPERD	1,973.46	15,000.00	15,000.00	6,832.41	15,000.00	15,000.00	
10012124 040040 EMPLOY	.00	.00	.00	.00	.00	.00	
10012124 040050 CTYTRAININ	2,871.26	19,900.00	19,900.00	6,121.69	16,900.00	19,900.00	
10012124 040080 TUITIONRE	39,536.12	45,000.00	45,000.00	40,347.18	45,000.00	45,000.00	
10012124 041100 IT&C ALLCN	76,949.00	81,868.00	81,868.00	81,868.00	81,868.00	71,775.00	
10012124 045001 PROPRTYINS	12,120.85	10,469.00	10,469.00	9,536.26	10,469.00	2,067.00	
10012124 045002 LIABLE INS	3,138.71	4,245.00	4,245.00	3,867.04	4,245.00	4,028.00	
10012124 046105 FACMAINT	.00	37,995.00	37,995.00	37,995.00	37,995.00	41,952.00	
10012124 047000 PRINT&BIND	.00	.00	.00	.00	.00	.00	
10012124 048000 AVERTISING	929.24	1,500.00	1,500.00	2,747.57	3,632.00	1,500.00	
10012124 051010 POSTAGE	36.04	100.00	100.00	51.29	100.00	100.00	
10012124 052000 OPSUPPUNDE	6,763.13	9,334.00	2,334.00	4,088.46	5,224.00	9,224.00	
10012124 052000 16041 OPSUPPUNDE	21,914.86	25,000.00	25,000.00	19,298.34	25,000.00	31,500.00	
10012124 052000 99020 OPSUPPUNDE	24,982.65	26,000.00	26,000.00	21,600.41	26,000.00	12,000.00	
10012124 054000 BOOPUBSUBS	2,045.13	2,400.00	2,400.00	1,202.13	2,400.00	2,400.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
10012124 091525 TR TO ITC	.00	.00	.00	.00	.00	15,284.00	
TOTAL HUMAN RESOURCES	1,059,985.87	1,264,171.00	1,289,987.00	1,146,611.76	1,282,209.00	1,153,881.00	
10012200 CITY ATTORNEY							
10012200 031000 PROF SVCS	712,702.17	790,000.00	790,000.00	764,106.90	845,000.00	840,000.00	
10012200 045001 PROPRTYINS	.00	.00	.00	.00	.00	.00	
10012200 045002 LIABLE INS	.00	.00	.00	.00	.00	.00	
10012200 051010 POSTAGE	.00	.00	.00	.00	.00	.00	
TOTAL CITY ATTORNEY	712,702.17	790,000.00	790,000.00	764,106.90	845,000.00	840,000.00	
10012422 FINANCIAL SERVICES							
10012422 012000 SAL &WAGES	1,201,198.33	1,359,059.00	1,359,059.00	1,135,782.49	1,359,059.00	1,422,234.00	
10012422 012600 CERT PAY	.00	.00	.00	.00	.00	3,120.00	
10012422 014000 OVERTIME	2,071.72	5,000.00	5,000.00	2,500.46	5,000.00	5,000.00	
10012422 021000 FICA TAXES	71,525.21	83,987.00	83,987.00	67,568.69	83,987.00	87,942.00	
10012422 021100 MEDICARE	16,727.68	19,649.00	19,649.00	15,802.41	19,649.00	20,574.00	
10012422 022000 RETIREMENT	148,865.98	165,849.00	165,849.00	145,374.79	165,849.00	178,440.00	
10012422 023000 HEALTH INS	193,466.55	252,711.00	252,711.00	194,862.44	237,711.00	260,126.00	
10012422 023030 LIFE	2,505.74	6,042.00	6,042.00	1,501.34	6,042.00	6,367.00	
10012422 023035 DISABILITY	4,562.67	5,975.00	5,975.00	4,046.07	5,975.00	6,299.00	
10012422 024000 WORKERCOMP	1,076.10	2,214.00	2,214.00	1,588.91	1,530.00	1,613.00	
10012422 032000 ACCT&AUDIT	48,850.00	101,000.00	101,000.00	81,000.00	96,000.00	101,000.00	
10012422 034000 OTR CONTRA	5,391.00	12,000.00	12,000.00	13,563.00	18,319.00	12,000.00	
10012422 040000 TRAVELPERD	7,099.33	9,460.00	9,460.00	2,331.01	9,460.00	9,460.00	
10012422 041100 IT&C ALLCN	159,325.00	145,054.00	145,054.00	145,054.00	145,054.00	159,185.00	
10012422 045001 PROPRTYINS	22,065.99	18,289.00	18,289.00	16,659.71	18,289.00	2,211.00	
10012422 045002 LIABLE INS	5,712.96	7,416.00	7,416.00	6,755.64	7,416.00	7,807.00	
10012422 046105 FACMAINT	.00	40,639.00	40,639.00	40,639.00	40,639.00	44,871.00	
10012422 051010 POSTAGE	9,895.25	12,000.00	12,000.00	10,581.68	12,000.00	12,000.00	
10012422 052000 OPSUPPUNDE	9,767.50	14,610.00	14,610.00	8,632.38	16,876.00	18,140.00	
10012422 054000 BOOPUBSUBS	6,099.95	6,645.00	6,645.00	7,000.00	7,395.00	7,395.00	
10012422 091525 TR TO ITC	.00	.00	.00	.00	.00	43,000.00	
TOTAL FINANCIAL SERVICES	1,916,206.96	2,267,599.00	2,267,599.00	1,901,244.02	2,256,250.00	2,408,784.00	
10013507 PLANNING							
10013507 012000 SAL &WAGES	1,105,652.99	1,242,625.00	1,242,625.00	964,189.56	1,167,000.00	1,306,641.00	
10013507 012600 CERT PAY	.00	.00	.00	.00	.00	1,300.00	
10013507 014000 OVERTIME	777.50	1,500.00	1,500.00	63.08	1,500.00	.00	
10013507 021000 FICA TAXES	64,804.64	76,351.00	76,351.00	56,699.22	76,351.00	80,747.00	
10013507 021100 MEDICARE	15,155.95	17,862.00	17,862.00	13,260.28	17,862.00	18,929.00	
10013507 022000 RETIREMENT	134,141.13	150,904.00	150,904.00	117,012.46	150,904.00	156,968.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
10013507 023000 HEALTH INS	203,413.71	234,452.00	234,452.00	166,079.22	210,000.00	215,288.00		
10013507 023030 LIFE	2,123.38	5,550.00	5,550.00	1,218.25	5,550.00	5,882.00		
10013507 023035 DISABILITY	4,359.92	5,491.00	5,491.00	3,285.33	5,491.00	5,821.00		
10013507 024000 WORKERCOMP	11,755.43	7,933.00	7,933.00	15,520.68	14,100.00	16,052.00		
10013507 031000 PROF SVCS	15,050.00	131,000.00	131,000.00	.00	144,950.00	100,000.00		
10013507 034000 OTR CONTRA	69,273.69	109,075.00	109,075.00	79,633.64	106,500.00	99,000.00		
10013507 040000 TRAVELPERD	2,537.64	4,500.00	4,500.00	1,786.80	6,000.00	11,400.00		
10013507 041100 IT&C ALLCN	153,435.00	148,578.00	148,578.00	148,578.00	148,578.00	159,604.00		
10013507 044100 FLEETREPLC	9,651.00	10,016.00	10,016.00	10,016.00	10,016.00	10,526.00		
10013507 045001 PROPRTYINS	22,065.99	18,919.00	18,919.00	17,234.19	18,919.00	4,095.00		
10013507 045002 LIABLE INS	5,712.96	7,672.00	7,672.00	6,988.60	7,672.00	6,713.00		
10013507 045003 AUTO INSUR	660.55	643.00	643.00	599.82	643.00	554.00		
10013507 046100 FLEETMAINT	4,062.00	3,250.00	3,250.00	3,250.00	3,250.00	3,233.00		
10013507 046105 FACMAINT	.00	37,182.00	37,182.00	37,182.00	37,182.00	39,115.00		
10013507 047000 PRINT&BIND	190.00	4,300.00	4,300.00	132.85	4,300.00	4,300.00		
10013507 048000 ADVERTISIN	17,306.96	15,000.00	15,000.00	10,598.50	15,000.00	15,000.00		
10013507 049000 99048 OTHCHAOLBI	.00	.00	.00	3,632.85	3,633.00	1,142.00		
10013507 051010 POSTAGE	365.48	650.00	650.00	257.90	650.00	650.00		
10013507 052000 OPSUPPUNDE	4,297.90	8,779.00	8,779.00	1,806.52	8,779.00	8,979.00		
10013507 052005 FUELCHARGE	1,263.46	1,500.00	1,500.00	1,369.14	1,500.00	1,500.00		
10013507 054000 BOOPUBSUBS	17,026.94	20,000.00	20,000.00	5,646.56	20,000.00	25,000.00		
10013507 091525 TR TO ITC	8,174.73	.00	.00	.00	.00	.00		
TOTAL PLANNING	1,873,258.95	2,263,732.00	2,263,732.00	1,666,041.45	2,186,330.00	2,298,439.00		
10013508 CODE ENFORCEMENT								
10013508 012000 SAL &WAGES	1,590,777.25	1,717,401.00	1,717,401.00	1,468,846.70	1,717,401.00	1,509,874.00		
10013508 012600 CERT PAY	.00	.00	.00	.00	.00	1,300.00		
10013508 014000 OVERTIME	13,051.30	15,000.00	15,000.00	9,374.06	15,000.00	15,000.00		
10013508 021000 FICA TAXES	95,073.53	107,139.00	107,139.00	87,387.83	107,139.00	94,639.00		
10013508 021100 MEDICARE	22,234.93	25,068.00	25,068.00	20,437.48	25,068.00	22,145.00		
10013508 022000 RETIREMENT	181,356.62	206,480.00	206,480.00	167,096.42	206,480.00	180,220.00		
10013508 023000 HEALTH INS	328,362.54	403,652.00	403,652.00	321,722.81	383,652.00	362,379.00		
10013508 023030 LIFE	3,201.62	7,640.00	7,640.00	1,812.92	7,640.00	6,701.00		
10013508 023035 DISABILITY	6,053.19	7,560.00	7,560.00	5,075.40	7,560.00	6,629.00		
10013508 024000 WORKERCOMP	17,178.17	14,567.00	14,567.00	23,311.76	18,214.00	20,279.00		
10013508 034000 OTR CONTRA	483,453.66	600,000.00	600,000.00	556,208.21	648,200.00	710,200.00		
10013508 040000 TRAVELPERD	1,377.12	2,000.00	2,000.00	1,865.32	2,000.00	3,000.00		
10013508 041100 IT&C ALLCN	286,803.00	311,174.00	311,174.00	311,174.00	311,174.00	313,361.00		
10013508 044100 FLEETREPLC	110,526.00	65,710.00	65,710.00	65,710.00	65,710.00	117,197.00		
10013508 045001 PROPRTYINS	40,247.79	31,532.00	31,532.00	28,723.65	31,532.00	2,334.00		
10013508 045002 LIABLE INS	10,420.51	12,786.00	12,786.00	11,647.68	12,786.00	13,526.00		
10013508 045003 AUTO INSUR	5,838.53	5,283.00	5,283.00	4,927.90	5,283.00	5,022.00		
10013508 046100 FLEETMAINT	38,327.00	32,311.00	32,311.00	32,311.00	32,311.00	39,265.00		

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
10013508 046102 FLEETCOMM	27,596.00	25,356.00	25,356.00	25,356.00	25,356.00	23,760.00	
10013508 046105 FACMAINT	.00	42,906.00	42,906.00	42,906.00	42,906.00	47,375.00	
10013508 047000 PRINT&BIND	6,600.65	11,500.00	11,500.00	7,884.00	11,500.00	12,000.00	
10013508 048000 ADVERTISIN	304.24	1,000.00	1,000.00	92.32	1,000.00	1,000.00	
10013508 051010 POSTAGE	104,690.90	100,000.00	100,000.00	92,457.85	125,000.00	130,000.00	
10013508 052000 OPSUPPUNDE	12,570.37	16,000.00	16,000.00	11,474.65	15,678.00	15,678.00	
10013508 052005 FUELCHARGE	38,609.23	42,000.00	42,000.00	35,839.64	42,000.00	42,000.00	
10013508 054000 BOOPUBSUBS	1,103.85	2,000.00	2,000.00	1,662.87	2,020.00	2,050.00	
10013508 091525 TR TO ITC	.00	6,800.00	6,800.00	.00	.00	.00	
TOTAL CODE ENFORCEMENT	3,425,758.00	3,812,865.00	3,812,865.00	3,335,306.47	3,862,610.00	3,696,934.00	
10013530 SITE DEVELOPMENT							
10013530 012000 SAL &WAGES	556,050.67	498,796.00	498,796.00	440,159.99	498,796.00	513,684.00	
10013530 012600 CERT PAY	.00	.00	.00	.00	.00	.00	
10013530 014000 OVERTIME	9,245.26	13,000.00	13,000.00	10,160.27	13,000.00	16,000.00	
10013530 021000 FICA TAXES	34,259.64	30,686.00	30,686.00	27,019.08	30,686.00	32,134.00	
10013530 021100 MEDICARE	8,012.33	7,179.00	7,179.00	6,318.97	7,179.00	7,518.00	
10013530 022000 RETIREMENT	67,388.45	63,393.00	63,393.00	54,485.60	63,393.00	66,543.00	
10013530 023000 HEALTH INS	89,214.62	91,067.00	91,067.00	87,248.42	91,067.00	96,348.00	
10013530 023030 LIFE	1,126.10	2,226.00	2,226.00	559.89	2,226.00	2,338.00	
10013530 023035 DISABILITY	2,088.38	2,203.00	2,203.00	1,502.24	2,203.00	2,314.00	
10013530 024000 WORKERSCOM	6,833.78	3,125.00	3,125.00	5,920.03	6,500.00	5,712.00	
10013530 034000 OTR CONTRA	.00	10,375.00	10,375.00	7,500.00	7,500.00	.00	
10013530 040000 TRAVELTRAI	1,187.30	2,500.00	2,500.00	486.78	2,500.00	2,500.00	
10013530 041100 IT&C ALLCN	68,197.00	62,030.00	62,030.00	62,030.00	62,030.00	64,787.00	
10013530 044100 FLEETREPLC	14,473.00	15,468.00	15,468.00	15,468.00	15,468.00	.00	
10013530 045001 PROPRTYINS	9,323.51	7,946.00	7,946.00	7,238.35	7,946.00	.00	
10013530 045002 LIABLE INS	2,414.53	3,222.00	3,222.00	2,935.20	3,222.00	3,232.00	
10013530 045003 AUTO INSUR	1,011.38	694.00	694.00	646.86	694.00	270.00	
10013530 046100 FLEETMAINT	6,333.00	6,510.00	6,510.00	6,510.00	6,510.00	2,365.00	
10013530 046105 FACMAINT	.00	16,332.00	16,332.00	16,332.00	16,332.00	14,672.00	
10013530 052000 OPSUPPUNDE	1,612.63	2,500.00	2,500.00	1,037.31	2,500.00	2,500.00	
10013530 052005 FUELCHARGE	7,659.92	9,000.00	9,000.00	5,700.32	8,000.00	10,000.00	
10013530 054000 BOOPUBSUBS	316.95	500.00	500.00	270.00	500.00	750.00	
10013530 091525 TR TO ITIS	.00	.00	.00	.00	.00	.00	
TOTAL SITE DEVELOPMENT	886,748.45	848,752.00	848,752.00	759,529.31	848,252.00	843,667.00	
10013535 RESIDENTIAL SITE DEVELOPMENT							
10013535 012000 SAL &WAGES	.00	395,749.00	395,749.00	364,840.61	395,749.00	423,758.00	
10013535 012600 CERT PAY	.00	.00	.00	.00	.00	.00	
10013535 014000 OVERTIME	.00	8,000.00	8,000.00	340.89	8,000.00	8,000.00	
10013535 021000 FICA TAXES	.00	24,874.00	24,874.00	21,479.60	24,874.00	26,709.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
10013535 021100 MEDICARE	.00	5,820.00	5,820.00	5,023.48	5,820.00	6,248.00		
10013535 022000 RETIREMENT	.00	47,372.00	47,372.00	44,143.43	47,372.00	51,247.00		
10013535 023000 HEALTH INS	.00	99,900.00	99,900.00	102,730.19	99,900.00	118,114.00		
10013535 023030 LIFE	.00	1,784.00	1,784.00	485.30	1,784.00	1,928.00		
10013535 023035 DISABILITY	.00	1,764.00	1,764.00	1,405.99	1,764.00	1,909.00		
10013535 024000 WORKERSCOM	.00	15,926.00	15,926.00	7,776.78	5,726.00	7,621.00		
10013535 034000 OTR CONTRA	.00	.00	.00	.00	.00	.00		
10013535 040000 TRAVELTRAI	.00	2,700.00	2,700.00	758.00	2,700.00	4,000.00		
10013535 041100 IT&C ALLCN	.00	73,338.00	73,338.00	73,338.00	73,338.00	76,565.00		
10013535 044100 FLEETREPLC	.00	40,633.00	40,633.00	40,633.00	40,633.00	48,815.00		
10013535 045001 PROPRTYINS	.00	5,802.00	5,802.00	5,285.14	5,802.00	.00		
10013535 045002 LIABLE INS	.00	2,353.00	2,353.00	2,143.16	2,353.00	2,536.00		
10013535 045003 AUTO INSUR	.00	1,967.00	1,967.00	1,834.74	1,967.00	1,519.00		
10013535 046100 FLEETMAINT	.00	16,036.00	16,036.00	16,036.00	16,036.00	15,664.00		
10013535 046102 EMERGCOMM	.00	5,968.00	5,968.00	5,968.00	5,968.00	810.00		
10013535 046105 FACMAINT	.00	16,332.00	16,332.00	16,332.00	16,332.00	17,606.00		
10013535 047000 PRINT&BIND	.00	.00	.00	.00	.00	1,000.00		
10013535 049000 OTHCHAOLBI	.00	20,204.00	20,204.00	20,204.00	20,204.00	.00		
10013535 049082 ISBUTLD	.00	.00	.00	.00	.00	42,803.00		
10013535 051010 POSTAGE	.00	.00	.00	.00	500.00	500.00		
10013535 052000 OPSUPPUNDE	.00	10,260.00	10,260.00	6,215.45	10,260.00	12,260.00		
10013535 052005 FUELCHARGE	.00	7,000.00	7,000.00	9,527.14	9,000.00	9,000.00		
10013535 054000 BOOPUBSUBS	.00	1,100.00	1,100.00	.00	1,100.00	3,000.00		
10013535 091501 TRTOFLTMGT	.00	.00	.00	.00	.00	.00		
10013535 091525 TR TO ITIS	.00	.00	.00	.00	.00	.00		
TOTAL RESIDENTIAL SITE DEVEL	.00	804,882.00	804,882.00	746,500.90	797,182.00	881,612.00		
10013540 BUSINESS TAX								
10013540 012000 SAL &WAGES	113,300.23	122,213.00	122,213.00	104,708.43	122,213.00	125,234.00		
10013540 012600 CERT PAY	.00	.00	.00	.00	.00	.00		
10013540 014000 OVERTIME	136.55	250.00	250.00	42.25	250.00	250.00		
10013540 021000 FICA TAXES	6,881.65	7,533.00	7,533.00	6,337.73	7,533.00	7,719.00		
10013540 021100 MEDICARE	1,609.41	1,774.00	1,774.00	1,482.22	1,774.00	1,817.00		
10013540 022000 RETIREMENT	13,210.77	14,318.00	14,318.00	11,718.66	14,318.00	15,029.00		
10013540 023000 HEALTH INS	18,779.28	28,370.00	28,370.00	18,461.87	28,370.00	26,097.00		
10013540 023020 DENTAL INS	.00	.00	.00	.00	.00	.00		
10013540 023030 LIFE	242.58	536.00	536.00	140.53	536.00	563.00		
10013540 023035 DISABILITY	473.46	533.00	533.00	406.87	533.00	560.00		
10013540 024000 WORKERSCOM	1,038.16	817.00	817.00	1,333.14	1,154.00	1,408.00		
10013540 034000 OTR CONTRA	974.69	2,000.00	2,000.00	2,000.00	2,000.00	.00		
10013540 040000 TRAVELTRAI	1,488.66	1,000.00	1,000.00	979.49	1,000.00	2,400.00		
10013540 041100 IT&C ALLCN	20,366.00	21,166.00	21,166.00	21,166.00	21,166.00	21,953.00		
10013540 044100 FLEETREPLC	4,232.00	4,384.00	4,384.00	4,384.00	4,384.00	4,771.00		

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
10013540 045001	PROPRTYINS		2,797.35	2,018.00	2,018.00	1,838.31	2,018.00	.00
10013540 045002	LIABLE INS		724.15	818.00	818.00	745.44	818.00	796.00
10013540 045003	AUTO INSUR		320.13	319.00	319.00	297.08	319.00	270.00
10013540 046100	FLEETMAINT		1,782.00	1,426.00	1,426.00	1,426.00	1,426.00	1,419.00
10013540 046105	FACMAINT		.00	5,444.00	5,444.00	5,444.00	5,444.00	5,869.00
10013540 051010	POSTAGE		1,091.72	8,000.00	8,000.00	6.37	8,000.00	8,000.00
10013540 052000	OPSUPPUNDE		859.33	3,000.00	3,000.00	126.86	1,500.00	3,000.00
10013540 052005	FUELCHARGE		557.25	500.00	500.00	617.22	700.00	1,000.00
10013540 054000	BOOPUBSUBS		140.00	500.00	500.00	130.00	500.00	500.00
TOTAL BUSINESS TAX			191,005.37	226,919.00	226,919.00	183,792.47	225,956.00	228,655.00
10014000	FIRE							
10014000 012000	SAL &WAGES		5,703,404.05	6,354,198.00	6,354,198.00	5,519,850.60	6,414,198.00	6,931,959.00
10014000 012005	VFF STIPND		26,040.00	30,000.00	30,000.00	12,702.00	30,000.00	.00
10014000 012600	CERT PAY		.00	.00	.00	.00	.00	6,500.00
10014000 014000	OVERTIME		741,914.30	756,000.00	756,000.00	901,664.14	856,000.00	975,000.00
10014000 021000	FICA TAXES		387,758.83	428,699.00	428,699.00	384,303.32	428,699.00	465,043.00
10014000 021100	MEDICARE		90,685.49	100,292.00	100,292.00	89,877.39	100,292.00	108,790.00
10014000 022000	RETIREMENT		1,035,205.11	1,086,928.00	1,086,928.00	840,550.47	1,026,928.00	930,641.00
10014000 022100	STATEFIRE		864,179.33	677,161.00	677,161.00	.00	900,000.00	950,000.00
10014000 023000	HEALTH INS		1,103,541.66	1,317,229.00	1,317,229.00	1,046,450.84	1,317,229.00	1,235,556.00
10014000 023030	LIFE		11,133.75	31,096.00	31,096.00	6,365.66	31,096.00	33,806.00
10014000 023035	DISABILITY		21,249.63	30,765.00	30,765.00	17,920.04	30,765.00	33,451.00
10014000 024000	WORKERCOMP		214,215.04	174,750.00	174,750.00	292,549.10	234,028.00	288,113.00
10014000 025000	SUTA		226.08	.00	.00	.00	.00	.00
10014000 034000	OTR CONTRA		184,020.28	228,243.00	228,243.00	216,885.33	214,993.00	367,400.00
10014000 034000	48002 FF GRANT		.00	.00	.00	.00	.00	.00
10014000 040000	TRAVELPERD		29,340.71	110,879.00	110,879.00	37,286.04	70,758.00	89,300.00
10014000 040000	48002 TRAVELTRAI		39,048.32	21,829.00	21,829.00	21,829.00	21,829.00	.00
10014000 041100	IT&C ALLCN		800,146.00	781,855.00	781,855.00	781,855.00	781,855.00	942,432.00
10014000 043000	ELECTRICIT		46,697.82	55,154.00	55,154.00	38,153.23	55,154.00	75,000.00
10014000 043041	GAS		4,441.31	7,700.00	7,700.00	8,444.68	7,700.00	10,000.00
10014000 043042	WATER		64,099.46	58,000.00	58,000.00	54,633.60	65,000.00	75,000.00
10014000 043045	HYDRANTS		539,110.00	615,960.00	615,960.00	562,165.00	562,165.00	582,175.00
10014000 044100	FLEETREPLC		854,722.00	119,213.00	119,213.00	119,213.00	119,213.00	119,791.00
10014000 044100	49051 FLEETREPLC		.00	812,985.00	812,985.00	812,985.00	812,985.00	869,894.00
10014000 045001	PROPRTYINS		158,816.43	127,769.00	127,769.00	116,388.22	135,719.00	45,947.00
10014000 045002	LIABLE INS		41,119.58	51,809.00	51,809.00	47,196.36	51,809.00	73,641.00
10014000 045003	AUTO INSUR		7,569.89	11,866.00	11,866.00	11,067.20	11,866.00	10,365.00
10014000 046000	REP&MAINT		10,253.18	15,000.00	15,000.00	10,389.90	13,250.00	.00
10014000 046100	FLEETMAINT		452,330.00	543,422.00	543,422.00	543,422.00	543,422.00	505,076.00
10014000 046102	FLEETCOMM		241,937.00	217,792.00	217,792.00	217,792.00	217,792.00	218,186.00
10014000 046105	FACMAINT		.00	317,235.00	317,235.00	317,235.00	317,235.00	457,672.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
10014000 049030 SWR CHARGE	.00	.00	.00	10,884.96	20,000.00	20,000.00	
10014000 051000 OFFSUP\$750	531.89	1,000.00	1,000.00	830.92	1,000.00	1,000.00	
10014000 051010 POSTAGE	1,390.61	3,250.00	3,250.00	1,348.99	3,250.00	3,250.00	
10014000 052000 OPSUPPUNDE	366,392.01	523,921.00	523,921.00	398,875.57	478,921.00	359,669.00	
10014000 052005 FUELCHARGE	136,525.78	165,000.00	165,000.00	164,814.11	165,000.00	200,000.00	
10014000 054000 BOOPUBSUBS	1,563.39	2,825.00	2,825.00	2,945.55	2,946.00	1,500.00	
10014000 063000 49050 IMPRVEMNTS	.00	29,391.00	.00	.00	.00	.00	
10014000 064000 MACHEQUIP	87,497.00	100,259.00	53,000.00	82,419.06	81,718.00	.00	
10014000 064000 44001 MACHEQUIP	.00	.00	76,650.00	84,902.44	84,903.00	.00	
10014000 064000 49030 MACHEQUIP	.00	.00	.00	.00	.00	.00	
10014000 091501 TRTOFLTMGT	.00	.00	.00	.00	.00	.00	
10014000 091502 TRTOFLCOMM	.00	.00	.00	.00	.00	.00	
10014000 091525 TR TO ITC	.00	93,180.00	93,180.00	29,276.05	91,978.00	.00	
TOTAL FIRE	14,267,105.93	16,002,655.00	16,002,655.00	13,805,471.77	16,301,696.00	16,986,157.00	
10014100 LAW ENFORCEMENT							
10014100 034000 OTR CONTRA	8,852,509.98	11,025,254.00	11,025,254.00	11,025,255.04	11,025,254.00	11,988,586.00	
10014100 034000 99060 OTR CONTRA	143,979.00	156,333.00	156,333.00	156,333.04	156,333.00	164,150.00	
10014100 091525 TR TO ITIS	.00	.00	.00	.00	.00	.00	
TOTAL LAW ENFORCEMENT	8,996,488.98	11,181,587.00	11,181,587.00	11,181,588.08	11,181,587.00	12,152,736.00	
10015011 STREETS & DRAINAGE							
10015011 012000 SAL &WAGES	2,878,080.62	3,119,342.00	3,119,342.00	2,688,071.93	3,119,342.00	3,243,057.00	
10015011 012000 50001 SAL &WAGES	309,414.34	308,010.00	308,010.00	272,114.42	308,010.00	318,277.00	
10015011 012600 CERT PAY	.00	.00	.00	.00	.00	13,000.00	
10015011 012600 50001 CERT PAY	.00	.00	.00	.00	.00	2,600.00	
10015011 014000 OVERTIME	87,129.63	80,000.00	80,000.00	78,161.96	80,000.00	90,000.00	
10015011 014000 50001 OVERTIME	35,260.00	30,000.00	30,000.00	35,346.52	36,427.00	45,000.00	
10015011 014999 OT SP EVEN	.00	.00	.00	-564.24	.00	.00	
10015011 021000 FICA TAXES	178,816.22	182,283.00	182,283.00	164,073.12	182,283.00	206,580.00	
10015011 021000 50001 FICA TAXES	20,529.33	20,327.00	20,327.00	17,657.22	20,327.00	22,686.00	
10015011 021100 MEDICARE	41,819.87	42,666.00	42,666.00	38,371.93	42,666.00	48,331.00	
10015011 021100 50001 MEDICARE	4,801.20	4,757.00	4,757.00	4,129.51	4,757.00	5,308.00	
10015011 022000 RETIREMENT	349,627.05	359,235.00	359,235.00	327,930.66	359,235.00	399,034.00	
10015011 022000 50001 RETIREMENT	42,202.83	39,340.00	39,340.00	37,167.88	39,340.00	43,594.00	
10015011 023000 HEALTH INS	707,989.99	801,988.00	801,988.00	703,909.59	801,988.00	876,396.00	
10015011 023000 50001 HEALTH INS	108,045.44	109,840.00	109,840.00	100,839.15	109,840.00	112,110.00	
10015011 023030 LIFE	5,757.67	13,281.00	13,281.00	3,351.36	13,281.00	14,820.00	
10015011 023030 50001 LIFE	574.30	1,452.00	1,452.00	322.10	1,452.00	1,639.00	
10015011 023035 DISABILITY	11,197.80	13,148.00	13,148.00	9,567.85	13,148.00	14,666.00	
10015011 023035 50001 DISABILITY	1,120.12	1,435.00	1,435.00	933.13	1,435.00	1,622.00	
10015011 024000 WORKERCOMP	170,007.17	130,916.00	130,916.00	206,632.93	171,996.00	211,778.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
10015011 024000 50001 WORKERSCOM	22,557.08	15,762.00	15,762.00	25,626.58	21,310.00	25,741.00	
10015011 025000 SUTA	.00	.00	.00	.00	.00	.00	
10015011 034000 OTR CONTRA	57,168.69	58,000.00	58,000.00	55,180.99	58,000.00	58,000.00	
10015011 034000 50001 OTR CONTRA	3,033.02	7,000.00	7,000.00	6,999.40	7,000.00	7,000.00	
10015011 040000 TRAVELPERD	15,638.97	12,800.00	12,800.00	11,383.73	11,800.00	14,800.00	
10015011 040000 50001 TRAVELTRAI	4,495.25	4,500.00	4,500.00	3,647.02	3,648.00	5,000.00	
10015011 040040 EMPLOY	1,375.00	16,500.00	10,475.00	8,792.22	8,875.00	3,000.00	
10015011 041100 IT&C ALLCN	563,564.00	614,034.00	614,034.00	614,034.00	614,034.00	645,776.00	
10015011 043000 ELECTRICIT	92,421.12	92,650.00	92,650.00	94,648.17	92,650.00	105,049.00	
10015011 043042 WATER	107,825.06	151,000.00	151,000.00	152,913.34	151,000.00	176,800.00	
10015011 044000 RENTAL/LEA	54,726.00	77,000.00	77,000.00	62,374.91	63,000.00	77,000.00	
10015011 044000 50001 RENTAL/LEA	.00	5,000.00	5,000.00	.00	.00	5,000.00	
10015011 044100 FLEETREPLC	1,145,168.00	1,088,214.00	1,088,214.00	1,088,214.00	1,088,214.00	1,116,805.00	
10015011 045001 PROPRTYINS	104,893.70	84,885.00	84,885.00	77,324.06	84,885.00	159,818.00	
10015011 045001 LIABLE INS	27,158.62	34,420.00	34,420.00	31,355.56	34,420.00	37,595.00	
10015011 045003 AUTO INSUR	17,508.63	17,943.00	17,943.00	16,736.04	17,943.00	17,640.00	
10015011 046000 REP&MAINT	23,986.99	53,500.00	53,500.00	34,700.67	53,500.00	38,500.00	
10015011 046000 50001 REP&MAINT	3,328.25	3,000.00	3,000.00	2,192.02	3,000.00	4,000.00	
10015011 046000 54405 REP&MAINT	.00	.00	.00	.00	.00	.00	
10015011 046000 99032 REP&MAINT	50,531.72	60,000.00	60,000.00	42,000.00	60,000.00	40,000.00	
10015011 046000 99085 REP&MAINT	.00	.00	.00	.00	.00	.00	
10015011 046100 FLEETMAINT	493,900.00	438,894.00	438,894.00	438,894.00	438,894.00	482,497.00	
10015011 046102 FLEETCOMM	46,722.00	41,279.00	41,279.00	41,279.00	41,279.00	32,376.00	
10015011 046105 FACMAINT	.00	57,371.00	57,371.00	57,371.00	57,371.00	70,622.00	
10015011 049000 OTHCHAOLBI	6,430.76	7,000.00	.00	.00	.00	.00	
10015011 049030 SWR CHARGE	.00	.00	7,000.00	7,097.59	7,200.00	10,000.00	
10015011 051000 OFFSUP\$750	2,930.53	3,000.00	3,000.00	1,678.40	3,000.00	3,000.00	
10015011 051010 POSTAGE	7.14	250.00	250.00	3.00	250.00	250.00	
10015011 051010 50001 POSTAGE	332.49	500.00	500.00	323.39	500.00	500.00	
10015011 052000 OPSUPPUNDE	273,887.46	176,800.00	176,800.00	175,412.10	176,796.00	198,000.00	
10015011 052000 50001 OPSUPPUNDE	228,196.50	239,520.00	239,520.00	242,373.55	239,500.00	260,500.00	
10015011 052005 FUELCHARGE	185,956.45	200,000.00	200,000.00	188,726.18	200,000.00	200,000.00	
10015011 052030 CHEMICALS	.00	110,000.00	110,000.00	104,948.08	110,000.00	130,000.00	
10015011 053000 ROAMATSUPP	132,723.51	144,000.00	148,500.00	145,891.67	151,066.00	181,000.00	
10015011 053010 STRT LITES	1,082,256.90	1,200,000.00	1,200,000.00	1,099,627.90	1,200,000.00	1,239,960.00	
10015011 054000 BOOPUBSUBS	2,071.12	3,500.00	3,500.00	3,294.87	3,500.00	3,500.00	
10015011 054000 50001 BOOPUBSUBS	680.00	1,000.00	1,000.00	425.00	425.00	1,000.00	
10015011 063000 IMPR OT BD	8,525.00	.00	.00	.00	.00	.00	
10015011 064000 MACHEQUIP	68,726.00	10,000.00	11,525.00	25,557.97	25,559.00	20,000.00	
10015011 064000 50001 MACHEQUIP	.00	34,400.00	34,400.00	34,400.00	34,400.00	.00	
10015011 091501 TRTOFLTMGT	.00	.00	.00	.00	.00	.00	
10015011 091525 TR TO ITC	.00	.00	.00	.00	.00	.00	
TOTAL STREETS & DRAINAGE	9,781,099.54	10,321,742.00	10,321,742.00	9,583,443.43	10,368,546.00	11,041,227.00	
10015015 PARKS MAINTENANCE - TRAILS							
10015015 012000 SAL &WAGES	734,534.43	794,818.00	794,818.00	669,644.93	794,818.00	809,189.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
10015015 012600 CERT PAY			.00	.00	.00	.00	.00	10,400.00
10015015 014000 OVERTIME			58,904.77	50,000.00	50,000.00	64,273.79	72,788.00	60,000.00
10015015 014999 OT SP EVEN			-6,475.38	.00	.00	-1,975.65	.00	.00
10015015 021000 FICA TAXES			48,398.04	51,973.00	51,973.00	43,700.33	51,973.00	54,221.00
10015015 021100 MEDICARE			11,318.92	12,160.00	12,160.00	10,220.22	12,160.00	12,685.00
10015015 022000 RETIREMENT			95,441.15	100,582.00	100,582.00	87,598.80	100,582.00	103,686.00
10015015 023000 HEALTH INS			196,906.40	258,458.00	258,458.00	192,103.87	230,458.00	216,958.00
10015015 023030 LIFE			1,483.47	3,720.00	3,720.00	845.22	3,720.00	3,899.00
10015015 023035 DISABILITY			2,893.06	3,679.00	3,679.00	2,465.64	3,679.00	3,859.00
10015015 024000 WORKERCOMP			52,345.05	39,597.00	39,597.00	60,779.79	53,890.00	61,219.00
10015015 034000 OTR CONTRA			12,089.36	11,000.00	11,000.00	14,000.00	16,000.00	16,000.00
10015015 040000 TRAVELPERD			2,889.47	4,665.00	4,665.00	1,501.50	4,665.00	4,665.00
10015015 041100 IT&C ALLCN			135,504.00	143,021.00	143,021.00	143,021.00	143,021.00	156,580.00
10015015 044000 RENTAL/LEA			.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
10015015 044100 FLEETREPLC			315,787.00	137,194.00	137,194.00	137,194.00	137,194.00	178,475.00
10015015 045001 PROPRTYINS			25,484.99	19,802.00	19,802.00	18,038.44	19,802.00	4,241.00
10015015 045002 LIABLE INS			6,598.83	8,030.00	8,030.00	7,314.72	8,030.00	8,354.00
10015015 045003 AUTO INSUR			4,134.15	2,635.00	2,635.00	2,458.08	2,635.00	2,395.00
10015015 046000 REP&MAINT			42,079.45	15,500.00	15,500.00	12,056.63	7,500.00	15,500.00
10015015 046100 FLEETMAINT			102,181.00	42,639.00	42,639.00	42,639.00	42,639.00	50,991.00
10015015 046102 FLEETCOMM			11,264.00	10,315.00	10,315.00	10,315.00	10,315.00	8,070.00
10015015 046105 FACMAINT			.00	189,746.00	189,746.00	189,746.00	189,746.00	214,672.00
10015015 049000 OTHCHAOLBI			45,362.67	48,000.00	.00	.00	.00	.00
10015015 049030 SWR CHARGE			.00	.00	48,000.00	67,142.38	70,000.00	82,300.00
10015015 052000 OPSUPPUNDE			204,736.36	235,430.00	235,430.00	225,530.52	218,642.00	255,930.00
10015015 052005 FUELCHARGE			32,314.42	40,000.00	40,000.00	33,979.73	35,000.00	38,000.00
10015015 054000 BOOPUBSUBS			270.00	939.00	939.00	170.00	939.00	939.00
10015015 064000 MACHEQUIP			10,266.00	.00	.00	.00	.00	.00
10015015 091501 TRTOFLTMGT			.00	102,223.00	102,223.00	.00	102,223.00	24,581.00
10015015 091502 TRTOFLCOMM			.00	.00	.00	.00	.00	.00
10015015 091525 TR TO ITC			.00	.00	.00	.00	.00	.00
TOTAL PARKS MAINTENANCE - TR			2,146,711.61	2,327,626.00	2,327,626.00	2,036,263.94	2,333,919.00	2,399,309.00
10015017 PARKS MAINTENANCE - FIELDS								
10015017 012000 SAL &WAGES			471,363.75	492,149.00	492,149.00	417,516.05	492,149.00	515,796.00
10015017 012600 CERT PAY			.00	.00	.00	.00	.00	2,600.00
10015017 014000 OVERTIME			57,938.41	40,000.00	40,000.00	48,437.09	47,649.00	50,000.00
10015017 014999 OT SP EVEN			.00	.00	.00	.00	.00	.00
10015017 021000 FICA TAXES			32,061.04	32,790.00	32,790.00	27,248.97	32,790.00	35,246.00
10015017 021100 MEDICARE			7,498.17	7,673.00	7,673.00	6,372.74	7,673.00	8,244.00
10015017 022000 RETIREMENT			63,895.17	63,460.00	63,460.00	56,155.61	63,460.00	67,901.00
10015017 023000 HEALTH INS			130,718.38	157,651.00	157,651.00	140,617.91	157,651.00	146,080.00
10015017 023030 LIFE			958.18	2,380.00	2,380.00	548.57	2,380.00	2,557.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
10015017 023035 DISABILITY			1,868.16	2,355.00	2,355.00	1,591.86	2,355.00	2,528.00
10015017 024000 WORKERSCOM			33,073.42	22,223.00	22,223.00	38,737.38	34,296.00	40,091.00
10015017 034000 OTR CONTRA			48,914.77	27,915.00	27,915.00	26,490.00	27,915.00	36,115.00
10015017 040000 TRAVELTRAI			3,394.15	4,665.00	4,665.00	2,524.90	1,844.00	4,665.00
10015017 041100 IT&C ALLCN			73,577.00	76,665.00	76,665.00	76,665.00	76,665.00	82,916.00
10015017 044000 RENTAL/LEA			.00	1,000.00	1,000.00	.00	.00	1,000.00
10015017 044100 FLEETREPLC			.00	195,508.00	195,508.00	195,508.00	195,508.00	195,056.00
10015017 045001 PROPRTYINS			10,877.59	9,460.00	9,460.00	8,617.10	9,460.00	9,152.00
10015017 045002 LIABLE INS			2,816.30	3,836.00	3,836.00	3,494.32	3,836.00	5,172.00
10015017 045003 AUTO INSUR			.00	1,816.00	1,816.00	1,693.60	1,816.00	1,661.00
10015017 046000 REP&MAINT			30,204.34	30,000.00	30,000.00	24,134.99	30,000.00	35,000.00
10015017 046100 FLEETMAINT			.00	52,655.00	52,655.00	52,655.00	52,655.00	52,872.00
10015017 046102 EMERGCOMM			5,919.00	5,167.00	5,167.00	5,167.00	5,167.00	6,064.00
10015017 046105 FACMAINT			.00	101,198.00	101,198.00	101,198.00	101,198.00	128,803.00
10015017 052000 OPSUPPUNDE			187,982.59	232,070.00	232,070.00	232,355.81	228,242.00	237,070.00
10015017 052005 FUELCHARGE			22,156.20	25,000.00	25,000.00	20,318.05	25,000.00	25,000.00
10015017 054000 BOOPUBSUBS			338.35	940.00	940.00	170.00	940.00	940.00
TOTAL PARKS MAINTENANCE - FI			1,185,554.97	1,588,576.00	1,588,576.00	1,488,217.95	1,600,649.00	1,692,529.00
10015509 CONSTRUCTION MGT & ENGINEERING								
10015509 012000 SAL &WAGES			799,327.17	989,333.00	989,333.00	771,188.20	987,748.00	896,434.00
10015509 012600 CERT PAY			.00	.00	.00	.00	.00	.00
10015509 014000 OVERTIME			.00	.00	.00	.00	.00	.00
10015509 021000 FICA TAXES			48,442.91	60,650.00	60,650.00	46,725.85	60,650.00	55,197.00
10015509 021100 MEDICARE			11,329.39	14,187.00	14,187.00	10,927.81	14,187.00	12,911.00
10015509 022000 RETIREMENT			100,423.13	122,383.00	122,383.00	97,833.27	122,383.00	112,043.00
10015509 023000 HEALTH INS			87,066.36	112,200.00	112,200.00	68,051.29	112,200.00	107,524.00
10015509 023030 LIFE			1,651.66	4,414.00	4,414.00	994.62	4,414.00	4,015.00
10015509 023035 DISABILITY			2,832.62	4,366.00	4,366.00	2,375.21	4,366.00	3,974.00
10015509 024000 WORKERCOMP			1,893.63	6,990.00	6,990.00	7,982.66	6,925.00	6,006.00
10015509 025000 SUTA			.00	.00	.00	3,025.00	3,050.00	.00
10015509 034000 OTR CONTRA			.00	500.00	500.00	500.00	500.00	.00
10015509 040000 TRAVELPERD			2,513.00	6,880.00	6,880.00	3,715.00	6,880.00	12,085.00
10015509 041100 IT&C ALLCN			88,010.00	87,664.00	87,664.00	87,664.00	87,664.00	93,190.00
10015509 044100 FLEETREPLC			9,446.00	9,802.00	9,802.00	9,802.00	9,802.00	9,802.00
10015509 045001 PROPRTYINS			15,384.43	11,730.00	11,730.00	10,685.20	11,730.00	2,360.00
10015509 045002 LIABLE INS			3,983.40	4,756.00	4,756.00	4,332.92	4,756.00	4,973.00
10015509 045003 AUTO INSUR			675.66	681.00	681.00	635.10	681.00	579.00
10015509 046100 FLEETMAINT			3,981.00	3,185.00	3,185.00	3,185.00	3,185.00	3,168.00
10015509 046102 FLEETCOMM			3,850.00	3,372.00	3,372.00	3,372.00	3,372.00	3,301.00
10015509 046105 FACMAINT			.00	21,694.00	21,694.00	21,694.00	21,694.00	23,954.00
10015509 051000 OFFSUP\$750			9.58	250.00	250.00	.00	.00	.00
10015509 051010 POSTAGE			870.12	100.00	100.00	250.65	250.00	200.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
10015509 052000 OPSUPPUNDE	2,596.12	4,850.00	4,850.00	5,942.36	4,850.00	10,350.00	
10015509 052005 FUELCHARGE	1,701.26	2,000.00	2,000.00	1,989.75	2,000.00	2,000.00	
10015509 054000 BOOPUBSUBS	1,784.00	4,315.00	4,315.00	2,189.66	3,500.00	3,500.00	
10015509 064000 MACHEQUIP	.00	.00	.00	.00	.00	.00	
10015509 091501 TRTOFLTMGT	.00	.00	.00	.00	.00	.00	
10015509 091502 TRTOFLCOMM	.00	.00	.00	.00	.00	.00	
10015509 091525 TR TO ITC	.00	5,800.00	5,800.00	.00	5,800.00	.00	
TOTAL CONSTRUCTION MGT & ENG	1,187,771.44	1,482,102.00	1,482,102.00	1,165,061.55	1,482,587.00	1,367,566.00	
10016016 PARKS & RECREATION							
10016016 012000 SAL &WAGES	1,149,559.60	1,234,695.00	1,234,695.00	1,071,902.69	1,234,695.00	1,303,436.00	
10016016 012600 CERT PAY	.00	.00	.00	.00	.00	.00	
10016016 014000 OVERTIME	7,478.58	5,500.00	5,500.00	3,405.28	5,500.00	5,500.00	
10016016 014999 OT SP EVEN	.00	.00	.00	.00	.00	.00	
10016016 021000 FICA TAXES	71,011.54	76,663.00	76,663.00	65,561.66	76,663.00	80,618.00	
10016016 021100 MEDICARE	16,607.67	17,936.00	17,936.00	15,333.00	17,936.00	18,861.00	
10016016 022000 RETIREMENT	114,740.71	123,626.00	123,626.00	106,297.07	123,626.00	131,519.00	
10016016 023000 HEALTH INS	136,586.40	154,721.00	154,721.00	124,955.06	154,721.00	155,626.00	
10016016 023030 LIFE	1,930.90	4,321.00	4,321.00	1,063.41	4,321.00	4,637.00	
10016016 023035 DISABILITY	3,598.73	4,272.00	4,272.00	2,907.87	4,272.00	4,588.00	
10016016 024000 WORKERCOMP	26,656.36	8,646.00	8,646.00	29,901.20	22,984.00	29,148.00	
10016016 025000 SUTA	799.62	.00	.00	2,935.44	3,000.00	.00	
10016016 034000 OTR CONTRA	27,699.70	36,750.00	36,750.00	35,213.96	34,750.00	31,750.00	
10016016 034003 SPORTOFFIC	.00	.00	.00	.00	.00	.00	
10016016 040000 TRAVELPERD	6,336.41	8,000.00	8,000.00	1,946.94	8,000.00	10,000.00	
10016016 041100 IT&C ALLCN	193,735.00	178,052.00	178,052.00	178,052.00	178,052.00	174,617.00	
10016016 043000 ELECTRICIT	185,816.68	207,100.00	207,100.00	163,145.36	204,399.00	221,205.00	
10016016 043042 WATER	247,538.28	221,000.00	221,000.00	248,085.14	291,000.00	308,640.00	
10016016 044000 RENTAL/LEA	.00	.00	.00	.00	.00	.00	
10016016 044100 FLEETREPLC	28,853.00	14,275.00	14,275.00	14,275.00	14,275.00	26,456.00	
10016016 045001 PROPRTYINS	27,660.71	22,325.00	22,325.00	20,336.35	22,325.00	185,264.00	
10016016 045002 LIABLE INS	11,019.29	12,911.00	12,911.00	12,104.56	12,911.00	13,754.00	
10016016 045003 AUTO INSUR	1,284.96	958.00	958.00	893.84	958.00	811.00	
10016016 046000 REP&MAINT	4,238.36	5,500.00	5,500.00	26,695.00	29,195.00	5,500.00	
10016016 046100 FLEETMAINT	11,072.00	5,425.00	5,425.00	5,425.00	5,425.00	7,130.00	
10016016 046102 FLEETCOMM	5,703.00	5,212.00	5,212.00	5,212.00	5,212.00	6,095.00	
10016016 046105 FACMAINT	.00	202,395.00	202,395.00	202,395.00	202,395.00	228,983.00	
10016016 047000 PRINT&BIND	3,268.33	3,500.00	3,500.00	2,500.00	3,500.00	3,500.00	
10016016 048000 ADVERTISIN	14,545.49	18,120.00	18,120.00	9,508.84	12,500.00	18,120.00	
10016016 051000 OFFSUP\$750	1,437.11	3,106.00	3,106.00	2,624.28	2,106.00	3,106.00	
10016016 051010 POSTAGE	19.53	50.00	50.00	22.79	50.00	50.00	
10016016 052000 OPSUPPUNDE	16,070.18	14,917.00	14,917.00	10,497.86	9,817.00	14,917.00	
10016016 052001 REC ACTIVI	79,751.42	93,200.00	93,200.00	63,834.77	89,700.00	83,700.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
10016016 052005 FUELCHARGE	368.86	3,500.00	3,500.00	630.44	2,000.00	1,000.00	
10016016 054000 BOOPUBSUBS	4,074.58	5,935.00	5,935.00	3,412.00	4,935.00	5,935.00	
10016016 082003 CULTGRANT	89,808.55	100,000.00	100,000.00	75,786.00	100,000.00	75,000.00	
10016016 082006 HIST SOCTY	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
10016016 091501 TRTOFLTMGT	.00	.00	.00	.00	.00	.00	
10016016 091525 TR TO ITC	.00	.00	.00	.00	.00	.00	
TOTAL PARKS & RECREATION	2,499,271.55	2,802,611.00	2,802,611.00	2,516,859.81	2,891,223.00	3,169,466.00	
10016056 GOLF COURSE							
10016056 012000 SAL &WAGES	373,542.93	356,580.00	356,580.00	224,290.59	346,274.00	263,193.00	
10016056 012600 CERT PAY	.00	.00	.00	.00	.00	.00	
10016056 014000 OVERTIME	7,169.97	1,000.00	1,000.00	486.67	1,000.00	1,000.00	
10016056 021000 FICA TAXES	23,812.58	21,899.00	21,899.00	14,205.57	21,899.00	16,358.00	
10016056 021100 MEDICARE	5,569.12	5,130.00	5,130.00	3,322.29	5,130.00	3,832.00	
10016056 022000 RETIREMENT	20,494.69	18,588.00	18,588.00	6,446.33	18,588.00	7,657.00	
10016056 023000 HEALTH INS	34,565.71	31,634.00	31,634.00	13,602.43	31,634.00	10,813.00	
10016056 023030 LIFE	328.15	692.00	692.00	70.15	692.00	289.00	
10016056 023035 DISABILITY	646.86	685.00	685.00	202.86	685.00	286.00	
10016056 024000 WORKERCOMP	8,856.21	5,526.00	5,526.00	7,533.93	8,572.00	7,489.00	
10016056 025000 SUTA	21.30	.00	.00	.00	.00	.00	
10016056 034000 OTR CONTRA	528,971.85	521,000.00	521,000.00	521,741.82	521,000.00	535,400.00	
10016056 040000 TRAVELPERD	.00	700.00	700.00	.00	700.00	700.00	
10016056 041100 IT&C ALLCN	47,199.00	34,947.00	34,947.00	34,947.00	34,947.00	28,704.00	
10016056 043000 ELECTRICIT	47,873.47	52,320.00	52,320.00	35,940.02	52,661.00	54,415.00	
10016056 043041 PROPANE	.00	.00	.00	.00	.00	.00	
10016056 043042 WATER	62,936.69	59,500.00	59,500.00	62,971.66	68,419.00	71,155.00	
10016056 044000 RENTAL/LEA	.00	.00	.00	.00	.00	.00	
10016056 044100 FLEETREPLC	286,964.00	295,730.00	295,730.00	295,730.00	295,730.00	260,220.00	
10016056 045001 PROPRTYINS	24,397.12	17,532.00	17,532.00	15,970.35	17,532.00	30,182.00	
10016056 045002 LIABLE INS	6,316.60	7,109.00	7,109.00	6,476.12	7,109.00	7,111.00	
10016056 045003 AUTO INSUR	34.66	.00	.00	.00	.00	.00	
10016056 046000 REP&MAINT	64,227.80	43,000.00	43,000.00	37,634.95	43,000.00	43,000.00	
10016056 046100 FLEETMAINT	108,279.00	93,016.00	93,016.00	93,016.00	93,016.00	95,623.00	
10016056 046105 FACMAINT	.00	63,249.00	63,249.00	63,249.00	63,249.00	42,934.00	
10016056 048000 ADVERTISIN	.00	.00	.00	.00	.00	.00	
10016056 052000 OPSUPPUNDE	72,314.26	87,000.00	87,000.00	87,817.22	90,000.00	104,999.00	
10016056 052001 REC ACTIVI	3,500.00	5,000.00	5,000.00	4,727.14	5,000.00	8,500.00	
10016056 052005 FUELCHARGE	19,159.09	26,000.00	26,000.00	21,000.00	24,000.00	24,000.00	
10016056 052030 CHEMICALS	122,908.27	145,000.00	145,000.00	144,169.91	145,000.00	145,000.00	
10016056 054000 BOOPUBSUBS	6,261.00	11,150.00	11,150.00	6,760.00	8,150.00	11,150.00	
10016056 063000 IMPRVEMNTS	.00	278,435.00	278,435.00	232,651.00	278,435.00	.00	
10016056 064000 MACHEQUIP	.00	.00	.00	.00	.00	.00	
10016056 091501 TRTOFLTMGT	32,455.00	.00	.00	.00	.00	.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
10016056 091525 TR TO ITC	.00	.00	.00	.00	.00	.00	
TOTAL GOLF COURSE	1,908,805.33	2,182,422.00	2,182,422.00	1,934,963.01	2,182,422.00	1,774,010.00	
10016066 SOUTHERN RECREATION CENTER							
10016066 012000 SAL &WAGES	306,631.51	315,923.00	315,923.00	284,634.20	315,887.00	314,199.00	
10016066 012600 CERT PAY	.00	.00	.00	.00	.00	.00	
10016066 014000 OVERTIME	2,306.11	3,500.00	3,500.00	394.28	3,500.00	3,500.00	
10016066 014999 OT SP EVEN	-176.57	.00	.00	.00	.00	.00	
10016066 021000 FICA TAXES	18,668.55	19,726.00	19,726.00	17,476.77	19,726.00	19,702.00	
10016066 021100 MEDICARE	4,365.96	4,619.00	4,619.00	4,087.29	4,619.00	4,616.00	
10016066 022000 RETIREMENT	18,927.12	20,602.00	20,602.00	18,207.16	20,602.00	22,013.00	
10016066 023000 HEALTH INS	51,021.47	59,433.00	59,433.00	37,506.33	52,433.00	40,222.00	
10016066 023030 LIFE	324.34	764.00	764.00	202.17	764.00	829.00	
10016066 023035 DISABILITY	633.32	756.00	756.00	585.35	756.00	821.00	
10016066 024000 WORKERCOMP	7,139.67	2,395.00	2,395.00	8,775.43	6,088.00	6,709.00	
10016066 034000 OTR CONTRA	4,014.68	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
10016066 034003 SPORTOFFIC	6,104.00	16,000.00	16,000.00	15,481.00	16,000.00	16,000.00	
10016066 040000 TRAVELPERD	.00	500.00	500.00	500.00	500.00	500.00	
10016066 041100 IT&C ALLCN	35,582.00	28,355.00	28,355.00	28,355.00	28,355.00	30,051.00	
10016066 043000 ELECTRICIT	30,407.63	41,760.00	41,760.00	31,773.95	39,447.00	43,000.00	
10016066 043041 PROPANE	.00	.00	.00	.00	.00	.00	
10016066 043042 WATER	52,763.07	50,000.00	50,000.00	44,519.93	55,006.00	57,207.00	
10016066 044000 RENTAL/LEA	.00	.00	.00	.00	.00	.00	
10016066 044100 FLEETREPLC	737.00	1,433.00	1,433.00	1,433.00	1,433.00	1,433.00	
10016066 045001 PROPRTYINS	5,905.52	5,676.00	5,676.00	5,170.26	5,676.00	38,972.00	
10016066 045002 LIABLE INS	1,528.69	2,301.00	2,301.00	2,096.60	2,301.00	2,685.00	
10016066 046000 REP&MAINT	17,521.02	25,500.00	25,500.00	22,463.55	25,500.00	23,000.00	
10016066 046100 FLEETMAINT	845.00	676.00	676.00	676.00	676.00	673.00	
10016066 046105 FACMAINT	.00	50,599.00	50,599.00	50,599.00	50,599.00	57,246.00	
10016066 048000 ADVERTISIN	3,474.10	3,500.00	3,500.00	1,562.99	3,500.00	1,750.00	
10016066 051000 OFFSUP\$750	419.43	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10016066 052000 OPSUPPUNDE	38,542.75	48,900.00	48,900.00	43,232.49	61,640.00	55,050.00	
10016066 052000 16055 OPSUPPUNDE	48,319.00	30,000.00	30,000.00	27,258.80	30,000.00	30,000.00	
10016066 052001 REC ACTIVI	6,284.59	7,500.00	7,500.00	4,357.80	7,500.00	9,000.00	
10016066 054000 BOOPUBSUBS	2,603.94	5,000.00	5,000.00	1,635.00	5,000.00	5,000.00	
10016066 064000 MACHEQUIP	.00	12,090.00	12,090.00	.00	.00	.00	
10016066 091525 TR TO ITIS	.00	.00	.00	.00	.00	.00	
TOTAL SOUTHERN RECREATION CE	664,893.90	761,508.00	761,508.00	656,984.35	761,508.00	788,178.00	
10016076 AQUATIC CENTER							
10016076 012000 SAL &WAGES	261,408.55	240,882.00	240,882.00	178,524.05	240,882.00	244,838.00	
10016076 012600 CERT PAY	.00	.00	.00	.00	.00	.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
10016076 014000 OVERTIME	355.44	1,000.00	1,000.00	.00	1,000.00	1,000.00		
10016076 021000 FICA TAXES	15,835.00	14,814.00	14,814.00	10,369.83	14,814.00	14,944.00		
10016076 021100 MEDICARE	3,703.36	3,469.00	3,469.00	2,425.15	3,469.00	3,498.00		
10016076 022000 RETIREMENT	13,912.99	16,597.00	16,597.00	14,093.33	16,597.00	16,900.00		
10016076 023000 HEALTH INS	32,859.28	36,894.00	36,894.00	43,990.96	50,000.00	50,036.00		
10016076 023030 LIFE	230.76	620.00	620.00	155.10	620.00	636.00		
10016076 023035 DISABILITY	450.09	613.00	613.00	449.59	613.00	629.00		
10016076 024000 WORKERSCOM	6,371.78	2,503.00	2,503.00	5,862.35	5,505.00	4,710.00		
10016076 034000 OTR CONTRA	433.43	1,000.00	1,000.00	500.00	1,000.00	500.00		
10016076 040000 TRAVELTRAI	2,517.17	1,545.00	1,545.00	356.35	357.00	1,250.00		
10016076 041100 IT&C ALLCN	26,935.00	26,212.00	26,212.00	26,212.00	26,212.00	32,089.00		
10016076 043000 ELECTRICIT	16,132.51	21,800.00	21,800.00	15,031.63	18,229.00	18,337.00		
10016076 043041 GAS	10,030.12	12,000.00	12,000.00	12,000.00	3,000.00	7,000.00		
10016076 043042 WATER	24,831.96	24,000.00	24,000.00	25,953.92	26,585.00	27,649.00		
10016076 045001 PROPRTYINS	5,594.70	4,415.00	4,415.00	4,021.30	4,415.00	28,683.00		
10016076 045002 LIABLE INS	1,448.33	1,790.00	1,790.00	1,630.68	1,790.00	1,840.00		
10016076 046000 REP&MAINT	10,882.85	10,030.00	10,030.00	3,343.10	5,030.00	11,950.00		
10016076 046105 FACMAINT	.00	37,949.00	37,949.00	37,949.00	37,949.00	42,934.00		
10016076 048000 ADV&PROMO	779.43	1,500.00	1,500.00	.00	.00	1,500.00		
10016076 051000 OFFSUPPLY	.00	300.00	300.00	300.00	300.00	300.00		
10016076 052000 OPSUPPUNDE	37,793.60	37,758.00	37,758.00	35,223.54	39,890.00	42,550.00		
10016076 052001 REC ACTIVI	741.91	2,050.00	2,050.00	214.68	1,050.00	2,050.00		
10016076 054000 BOOPUBSUBS	470.00	560.00	560.00	485.00	560.00	560.00		
10016076 091525 TR TO ITIS	.00	.00	.00	.00	.00	.00		
TOTAL AQUATIC CENTER	473,718.26	500,301.00	500,301.00	419,091.56	499,867.00	556,383.00		
10018099 NON DEPARTMENTAL								
10018099 034000 OTH CONTR	.00	35,000.00	35,000.00	.00	35,000.00	35,000.00		
10018099 034002 SUPELEFEES	.00	.00	.00	.00	.00	.00		
10018099 045002 LIABLE INS	5,411.68	10,000.00	10,000.00	4,411.68	10,000.00	10,000.00		
10018099 046105 FACMAINT	1,482,695.00	.00	.00	.00	.00	.00		
10018099 049000 99200 OTHCHAOLBI	93,593.21	21,500.00	21,500.00	24,355.71	24,400.00	21,500.00		
10018099 064000 MACHEQUIP	.00	12,500.00	12,500.00	11,952.10	11,953.00	.00		
10018099 091103 TRTODISRSV	.00	.00	.00	.00	.00	.00		
10018099 091107 TRANSFIRE	.00	.00	.00	.00	.00	.00		
10018099 091180 TRNSFTOCRA	1,015,191.00	1,148,644.00	1,148,644.00	1,121,225.00	1,121,225.00	1,423,070.00		
10018099 091300 TRCAPPROJF	1,500,000.00	.00	.00	.00	.00	.00		
10018099 091525 TR TO ITC	50,000.00	.00	.00	.00	.00	.00		
10018099 091540 TRFR TO ST	1,000,000.00	.00	.00	.00	.00	.00		
10018099 099091 CONTINGRES	.00	600,000.00	574,184.00	.00	386,250.00	890,000.00		
TOTAL NON DEPARTMENTAL	5,146,890.89	1,827,644.00	1,801,828.00	1,161,944.49	1,588,828.00	2,379,570.00		
TOTAL GENERAL FUND	60,910,883.44	67,601,395.00	67,601,395.00	59,006,377.63	67,774,674.00	70,741,837.00		
21000099 CDBG								
21000099 034000 23007 OTR CONTRA	6,197.89	10,000.00	10,000.00	6,070.28	9,527.00	30,000.00		

CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget										FOR PERIOD 99	
ACCOUNTS FOR:											
CDBG				2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
21000099	034000	23008	HOUSING	288,154.27	550,000.00	550,000.00	254,223.67	410,610.00	579,534.00	_____	
21000099	049000	23007	OTHCHAOB LI	112,694.35	136,000.00	136,000.00	51,553.41	69,331.00	72,283.00	_____	
21000099	049000	99046	OTHCHAOB LI	.00	.00	.00	.00	.00	.00	_____	
21000099	049000	99047	OTHCHAOB LI	30,947.80	85,000.00	85,000.00	30,422.50	50,000.00	50,000.00	_____	
21000099	049000	99048	FAIR/WORKS	.00	.00	.00	.00	.00	.00	_____	
21000099	091001	23007	TR TO GF	23,695.68	25,000.00	25,000.00	28,469.93	41,024.00	30,000.00	_____	
21000099	091300	23007	TRCAPPROJF	.00	.00	.00	.00	.00	.00	_____	
21000099	099091	23007	CONTINGRES	.00	.00	.00	.00	.00	.00	_____	
TOTAL CDBG				461,689.99	806,000.00	806,000.00	370,739.79	580,492.00	761,817.00	_____	
TOTAL CDBG				461,689.99	806,000.00	806,000.00	370,739.79	580,492.00	761,817.00	_____	
21014160 POLICE EDUCATION											
21014160	049000	OTHCHAOB LI		12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	9,000.00	_____	
21014160	099097	RESERVE		.00	.00	.00	.00	.00	.00	_____	
TOTAL POLICE EDUCATION				12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	9,000.00	_____	
TOTAL POLICE EDUCATION				12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	9,000.00	_____	
21030099 DISASTER RESERVE											
21030099	034000	OTR CONTRA		.00	.00	.00	.00	.00	.00	_____	
21030099	034000	55262 OTR CONTRA		493,979.85	.00	.00	.00	.00	.00	_____	
21030099	052000	OPSUPPUNDE		.00	.00	.00	.00	50,000.00	.00	_____	
21030099	052000	55262 OPSUPPUNDE		509,782.12	.00	.00	.00	.00	.00	_____	
21030099	099094	STORMRESER		.00	.00	.00	.00	436,250.00	.00	_____	
TOTAL DISASTER RESERVE				1,003,761.97	.00	.00	.00	486,250.00	.00	_____	
TOTAL DISASTER RESERVE				1,003,761.97	.00	.00	.00	486,250.00	.00	_____	
21046010 SPECIAL EVENTS FUND											
21046010	014999	OT SP EVEN		.00	.00	.00	.00	.00	.00	_____	
21046010	052000	OPSUPPUNDE		4,878.44	10,750.00	10,750.00	2,713.39	13,740.00	10,250.00	_____	
21046010	052000	16005 OPSUPP-HOL		3,444.51	4,600.00	4,600.00	2,887.93	2,888.00	4,600.00	_____	
21046010	052000	16007 ARBOR5K		20,706.46	14,950.00	14,950.00	18,643.48	18,645.00	16,750.00	_____	
21046010	052000	16012 PINK ARMY		27,453.17	27,600.00	27,600.00	35,186.36	34,157.00	34,600.00	_____	
21046010	052000	16013 OPSUPPUNDE		17,175.72	17,620.00	17,620.00	22,976.12	22,556.00	23,000.00	_____	
21046010	052000	16021 JULY 4 FRW		30,039.67	34,000.00	34,000.00	29,918.01	34,000.00	34,000.00	_____	
21046010	052000	16022 HALLOTERRRO		720.49	673.00	673.00	1,177.68	1,500.00	1,500.00	_____	
21046010	052000	16025 EASTER EGG		4,578.28	5,000.00	5,000.00	5,271.72	5,272.00	5,000.00	_____	
21046010	052000	16030 TREELGTNG		6,614.71	8,000.00	8,000.00	6,009.43	4,681.00	6,500.00	_____	
21046010	052000	16032 VETERAN'S		1,100.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTED: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
SPECIAL EVENTS FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
21046010 052000 16033 FOOD TRUCK	11,608.81	10,220.00	10,220.00	1,085.83	1,086.00	.00		
21046010 052000 16034 MEMORIALD	456.46	800.00	800.00	1,227.19	1,228.00	800.00		
21046010 052000 16036 CHIRP OPS	6,046.18	7,000.00	7,000.00	4,867.67	7,000.00	7,000.00		
21046010 052000 16037 INAUGURAL	28,932.37	.00	.00	.00	.00	.00		
21046010 052000 16052 OPSUPPUNDE	3,314.47	4,500.00	4,500.00	2,558.66	13,313.00	14,171.00		
21046010 052000 16056 OPSUPPUNDE	2,250.61	4,785.00	4,785.00	.00	4,785.00	4,785.00		
21046010 052000 16057 OPSUPPUNDE	124.10	200.00	200.00	58.73	59.00	200.00		
21046010 052000 16066 PI(E) FEST	785.62	600.00	600.00	.00	.00	.00		
21046010 052000 16070 OPSUPPUNDE	.00	4,500.00	4,500.00	1,506.29	3,007.00	4,500.00		
21046010 052000 23004 OPSUPPUNDE	4,470.51	5,645.00	5,645.00	.00	5,645.00	5,645.00		
21046010 099091 CONTINGRES	.00	4,217.00	4,217.00	.00	21,729.00	4,814.00		
TOTAL SPECIAL EVENTS FUND	174,700.58	166,660.00	166,660.00	137,088.49	196,291.00	179,115.00		
TOTAL SPECIAL EVENTS FUND	174,700.58	166,660.00	166,660.00	137,088.49	196,291.00	179,115.00		
21055011 STREETS IMPROVEMENT FUND								
21055011 034000 OTR CONTRA	87,082.57	.00	976,000.00	.00	969,702.00	50,000.00		
21055011 034000 54104 STREET	792,821.63	8,252,495.00	7,801,495.00	6,778,140.17	6,852,615.00	4,405,000.00		
21055011 034000 55123 FLPARKLAND	76.06	.00	.00	.00	.00	.00		
21055011 052000 OPSUPPUNDE	22,529.59	.00	.00	.00	.00	.00		
21055011 063000 51014 LIGHTING	124,480.98	205,000.00	98,640.00	.00	81,899.00	230,000.00		
21055011 063000 51015 WIRE BT	82.50	650,000.00	656,360.00	656,353.65	656,354.00	.00		
21055011 063000 51016 WIRE PCPW	599,630.56	.00	.00	.00	.00	.00		
21055011 063000 51017 IMPRVEMNTS	.00	425,000.00	.00	.00	.00	.00		
21055011 063000 54405 TRAFFIC SI	875.00	50,000.00	45,000.00	17,092.00	17,092.00	50,000.00		
21055011 063000 54409 TURN LANES	4,503.18	.00	5,000.00	2,932.00	4,845.00	50,000.00		
21055011 063000 54430 IMPRVEMNTS	49,898.15	50,000.00	50,000.00	49,989.15	49,989.00	150,000.00		
21055011 063000 54602 BRIDGE	.00	.00	.00	.00	.00	200,000.00		
21055011 099091 CONTINGRES	.00	.00	.00	.00	.00	.00		
TOTAL STREETS IMPROVEMENT FU	1,681,980.22	9,632,495.00	9,632,495.00	7,504,506.97	8,632,496.00	5,135,000.00		
TOTAL STREETS IMPROVEMENT FU	1,681,980.22	9,632,495.00	9,632,495.00	7,504,506.97	8,632,496.00	5,135,000.00		
21066015 RECREATION IMPACT FEE								
21066015 034000 OTR CONTRA	49,419.50	.00	.00	.00	.00	.00		
21066015 034000 61015 OTR CONTRA	-16,292.50	2,500.00	6,100.00	.00	6,501.00	.00		
21066015 061000 LAND	.00	.00	8,000.00	6,414.45	6,414.00	.00		
21066015 061000 66045 LAND	1,510.93	.00	.00	.00	.00	.00		
21066015 063000 IMPRVEMNTS	.00	8,079,815.00	8,071,815.00	4,103,376.62	3,606,904.00	5,690,000.00		
21066015 063000 61010 LEHIGH TRL	817.00	95,614.00	77,014.00	75,000.00	75,000.00	.00		
21066015 063000 61015 LONG CREEK	792,118.58	.00	.00	.00	.00	.00		
21066015 063000 61016 GRM SWAMP	.00	.00	.00	.00	.00	.00		

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget								FOR PERIOD 99	
ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027
RECREATION	IMPACT	FEE	FUND	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
21066015	063000	61017	IMPRVEMNTS	.00	.00	.00	54,364.31	55,000.00	.00
21066015	063000	61400	IMPRVEMNTS	46,827.23	319,500.00	334,500.00	246,095.00	336,634.00	106,000.00
21066015	063000	61425	IMPRVEMNTS	.00	100,000.00	100,000.00	.00	26,000.00	68,500.00
21066015	063000	61550	IMPRVEMNTS	.00	.00	.00	.00	.00	.00
21066015	063000	66001	WTRFT PARK	.00	.00	.00	.00	.00	.00
21066015	063000	66012	IMPRVEMNTS	-5,974.19	77,250.00	77,250.00	4,037.74	9,948.00	.00
21066015	063000	66020	IMPRVEMNTS	.00	.00	.00	.00	.00	.00
21066015	063000	66021	IMPRVEMNTS	.00	.00	.00	.00	.00	.00
21066015	063000	69007	IMPRVEMNTS	.00	.00	.00	.00	.00	.00
21066015	063000	99044	TENPICKFAC	1,307.98	.00	.00	.00	.00	.00
21066015	063000	99054	IMPRVEMNTS	177,327.70	394,881.00	394,881.00	65,647.50	180,965.00	800,000.00
21066015	091300	TRCAPPROJF		1,729,679.00	221,825.00	221,825.00	.00	474,321.00	.00
21066015	099091	CONTINGRES		.00	.00	.00	.00	1,696,020.00	.00
TOTAL RECREATION IMPACT FEE				2,776,741.23	9,291,385.00	9,291,385.00	4,554,935.62	6,473,707.00	6,664,500.00
TOTAL RECREATION IMPACT FEE				2,776,741.23	9,291,385.00	9,291,385.00	4,554,935.62	6,473,707.00	6,664,500.00
21074000 FIRE IMPACT FEE									
21074000	034000	OTR CONTRA		49,850.00	.00	.00	.00	.00	.00
21074000	061000	49013	LAND	.00	.00	.00	.00	.00	.00
21074000	061000	49014	LAND	.00	.00	.00	.00	.00	.00
21074000	061000	49015	MINI251	.00	.00	.00	.00	.00	.00
21074000	063000	49013	IMPRVEMNTS	3,759,480.65	6,404,600.00	6,404,600.00	256,377.20	6,502,678.00	50,000.00
21074000	063000	49014	FS#26	4,328,621.55	5,922,000.00	5,922,000.00	348,066.12	5,989,360.00	50,000.00
21074000	063000	49015	IMPRVEMNTS	.00	.00	.00	.00	.00	.00
21074000	064000	49014	MACHEQUIP	.00	.00	.00	.00	.00	.00
21074000	091300	TRCAPPROJF		.00	.00	.00	.00	442,318.00	.00
21074000	099091	CONTINGRES		.00	.00	.00	.00	.00	679,487.00
TOTAL FIRE IMPACT FEE				8,137,952.20	12,326,600.00	12,326,600.00	604,443.32	12,934,356.00	779,487.00
TOTAL FIRE IMPACT FEE				8,137,952.20	12,326,600.00	12,326,600.00	604,443.32	12,934,356.00	779,487.00
21085011 DEVELOPMENT SPECIAL PROJECTS									
21085011	052000	23012	TREE FUND	16,066.54	50,000.00	50,000.00	26,558.87	50,000.00	50,000.00
21085011	091540	TRFR TO ST		.00	72,275.00	72,275.00	.00	.00	.00
21085011	099091	CONTINGRES		.00	.00	.00	.00	149,983.00	.00
TOTAL DEVELOPMENT SPECIAL PR				16,066.54	122,275.00	122,275.00	26,558.87	199,983.00	50,000.00
TOTAL DEVELOPMENT SPECIAL PR				16,066.54	122,275.00	122,275.00	26,558.87	199,983.00	50,000.00
21097011 TRANSPORTATION IMPACT FEE FUND									
21097011	034000	OTR CONTRA		-4,526.26	1,609,889.00	1,609,889.00	69,917.00	54,567.00	225,000.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
TRANSPORTATION IMPACT FEE FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
21097011 061000 LAND	.00	2,600,000.00	2,570,000.00	.00	412,900.00	2,600,000.00		
21097011 061000 54416 LAND	2,930.10	.00	.00	.00	.00	.00		
21097011 061000 54621 LAND	98.43	250,000.00	280,000.00	282,961.75	500,000.00	.00		
21097011 063000 IMPRVEMNTS	1,182,405.41	29,158,643.00	38,446,062.00	32,012,263.52	15,721,364.00	43,128,357.00		
21097011 063000 54405 IMPRVEMNTS	149,618.96	1,290,700.00	1,290,700.00	1,221,640.00	1,221,640.00	375,000.00		
21097011 063000 54415 BTSAFETY	-121,489.76	114,136.00	121,490.00	.00	50,000.00	71,490.00		
21097011 063000 54416 IMPRVEMNTS	98.60	540,000.00	.00	.00	.00	.00		
21097011 063000 54420 WHITESAFE	3,708.60	6,054,773.00	.00	.00	.00	.00		
21097011 063000 54507 N OKR 4LN	88,858.25	1,125,555.00	1,125,555.00	459,790.56	648,263.00	50,000.00		
21097011 063000 54527 OKR 4 LANE	178,632.38	1,411,814.00	1,411,814.00	16,478.80	250,000.00	1,397,017.00		
21097011 063000 54616 PHASE 3	-1,266,026.76	1,731,943.00	1,364,857.00	.00	510,000.00	697,655.00		
21097011 063000 54617 PHASE 4	-1,113,075.33	3,580,650.00	3,470,907.00	.00	440,000.00	632,711.00		
21097011 063000 54620 IMPRVEMNTS	-815,908.73	75,000.00	625,829.00	.00	222,133.00	398,318.00		
21097011 063000 54623 IMPRVEMNTS	-2,505,143.19	.00	.00	-524,384.36	589,969.00	.00		
21097011 063000 54630 IMPRVEMNTS	-1,655,009.12	4,430,000.00	1,656,000.00	.00	590,000.00	980,214.00		
21097011 091300 TRCAPPROJF	.00	.00	.00	.00	.00	.00		
21097011 091520 TRFTCFEE	618,118.50	100,000.00	100,000.00	623,416.90	800,000.00	100,000.00		
21097011 091535 TTRFR OKR S	133,076.00	100,000.00	100,000.00	259,493.12	320,000.00	100,000.00		
21097011 091540 TRFR TO ST	.00	.00	.00	.00	.00	.00		
21097011 099091 CONTINGRES	.00	.00	.00	.00	482,651.00	.00		
TOTAL TRANSPORTATION IMPACT	-5,123,633.92	54,173,103.00	54,173,103.00	34,421,577.29	22,813,487.00	50,755,762.00		
TOTAL TRANSPORTATION IMPACT	-5,123,633.92	54,173,103.00	54,173,103.00	34,421,577.29	22,813,487.00	50,755,762.00		
21107011 TOWN CTR TRANSP IMP FEE FUND								
21107011 063000 IMPRVEMNTS	.00	.00	.00	.00	.00	675,000.00		
21107011 063000 54525 IMPRVEMNTS	.00	660,319.00	660,319.00	.00	250,000.00	446,018.00		
21107011 063000 54527 IMPRVEMNTS	97,371.44	.00	.00	2,715.17	.00	.00		
21107011 099091 CONTINGRES	.00	.00	.00	.00	595,000.00	.00		
TOTAL TOWN CTR TRANSP IMP FE	97,371.44	660,319.00	660,319.00	2,715.17	845,000.00	1,121,018.00		
TOTAL TOWN CTR TRANSP IMP FE	97,371.44	660,319.00	660,319.00	2,715.17	845,000.00	1,121,018.00		
21130099 AMERICAN RESCUE PLAN								
21130099 034000 OTR CONTRA	.00	.00	.00	.00	.00	.00		
21130099 064000 MACHEQUIP	.00	.00	.00	.00	.00	.00		
21130099 064999 CONTRASSET	.00	.00	.00	.00	.00	.00		
21130099 091001 TR TO GF	.00	.00	.00	.00	.00	.00		
21130099 091107 TRANSFIRE	2,735,725.81	.00	.00	.00	.00	.00		
21130099 091402 TRUTCAPPRJ	2,501,880.00	.00	.00	.00	.00	.00		
21130099 091420 TRTOSTWMT	.00	.00	.00	.00	.00	.00		
21130099 099091 CONTINGRES	.00	.00	.00	.00	.00	.00		

CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
AMERICAN RESCUE PLAN	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
TOTAL AMERICAN RESCUE PLAN	5,237,605.81	.00	.00	.00	.00	.00	_____	
TOTAL AMERICAN RESCUE PLAN	5,237,605.81	.00	.00	.00	.00	.00	_____	
21353507 NEIGHBORHOOD STABILIZATION								
21353507 049000 OTHCHAOLBI	.00	121,035.00	121,035.00	.00	.00	121,035.00	_____	
21353507 099091 CONTINGRES	.00	.00	.00	.00	.00	.00	_____	
TOTAL NEIGHBORHOOD STABILIZA	.00	121,035.00	121,035.00	.00	.00	121,035.00	_____	
TOTAL NEIGHBORHOOD STABILIZA	.00	121,035.00	121,035.00	.00	.00	121,035.00	_____	
21397011 OKR SPECIAL ASSESSMENT FUND								
21397011 034000 OTR CONTRA	21,249.65	50,000.00	50,000.00	10,805.77	50,000.00	50,000.00	_____	
21397011 049000 OTHCHAOLBI	.00	.00	.00	.00	.00	.00	_____	
21397011 051010 POSTAGE	.00	.00	.00	.00	.00	.00	_____	
21397011 063000 54527 IMPRVEMNTS	118,256.16	860,573.00	860,573.00	16,918.39	350,000.00	1,133,674.00	_____	
21397011 072000 INTEREST	192,847.58	323,000.00	323,000.00	.00	323,000.00	323,000.00	_____	
21397011 091109 TRSFRTOTIF	.00	.00	.00	.00	.00	.00	_____	
21397011 099095 CAPITALRES	.00	.00	.00	.00	90,000.00	.00	_____	
TOTAL OKR SPECIAL ASSESSMENT	332,353.39	1,233,573.00	1,233,573.00	27,724.16	813,000.00	1,506,674.00	_____	
TOTAL OKR SPECIAL ASSESSMENT	332,353.39	1,233,573.00	1,233,573.00	27,724.16	813,000.00	1,506,674.00	_____	
21406010 ART IN PUBLIC PLACES								
21406010 052000 OPSUPPUNDE	.00	.00	.00	.00	306,725.00	100,000.00	_____	
TOTAL ART IN PUBLIC PLACES	.00	.00	.00	.00	306,725.00	100,000.00	_____	
TOTAL ART IN PUBLIC PLACES	.00	.00	.00	.00	306,725.00	100,000.00	_____	
21802600 SR100 COMMUNITY REDEVELOPMENT								
21802600 034000 OTR CONTRA	5,016.50	14,875.00	154,875.00	114,582.66	66,761.00	367,787.00	_____	
21802600 043042 WATER	12,026.29	13,392.00	13,392.00	10,812.01	13,392.00	13,800.00	_____	
21802600 044000 99100 RENTAL/LEA	.00	.00	.00	.00	.00	.00	_____	
21802600 046000 REP&MAINT	.00	853,231.00	713,231.00	16,131.76	19,574.00	.00	_____	
21802600 046105 FACMAINT	141,036.00	140,147.00	140,147.00	140,147.00	140,147.00	178,647.00	_____	
21802600 049000 OTHCHAOLBI	17,327.89	17,695.00	.00	.00	.00	.00	_____	
21802600 049030 SWR CHARGE	.00	.00	17,695.00	18,992.70	19,500.00	21,000.00	_____	
21802600 063000 IMPRVEMNTS	.00	.00	.00	.00	1,500,000.00	500,000.00	_____	
21802600 071000 PRINCIPAL	736,000.00	769,000.00	769,000.00	.00	769,000.00	993,000.00	_____	
21802600 072000 INTEREST	108,356.75	83,145.00	83,145.00	41,146.00	82,719.00	56,615.00	_____	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget								FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027	
SR100	COMMUNITY	REDEVELOPMENT	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ	COMMENT
21802600	073000	OTHDEBSERV	.00	.00	.00	.00	.00	.00	
21802600	082015	JACKSUNIV	.00	.00	.00	.00	.00	.00	
21802600	091107	TRANSFIRE	1,200,000.00	.00	.00	.00	.00	.00	
21802600	091300	TRCAPPROJF	.00	194,435.00	194,435.00	.00	194,435.00	.00	
21802600	091402	TRUTCAPPRJ	287,374.00	200,000.00	200,000.00	200,000.00	478,703.00	1,873,107.00	
21802600	091503	RECREATION	1,027,218.00	1,050,424.00	1,050,424.00	.00	91,126.00	.00	
21802600	099091	CONTINGRES	.00	.00	.00	.00	.00	.00	
TOTAL SR100 COMMUNITY REDEVE			3,534,355.43	3,336,344.00	3,336,344.00	541,812.13	3,375,357.00	4,003,956.00	
TOTAL SR100 COMMUNITY REDEVE			3,534,355.43	3,336,344.00	3,336,344.00	541,812.13	3,375,357.00	4,003,956.00	
43000099 CAPITAL PROJECTS FUND									
43000099	031000	PROF SVCS	.00	.00	.00	.00	.00	.00	
43000099	034000	OTR CONTRA	70,450.00	75,000.00	75,000.00	41,328.23	45,000.00	75,000.00	
43000099	034000	49020 OTR CONTRA	.00	.00	.00	.00	.00	.00	
43000099	034000	55229 OTR CONTRA	46,568.00	400,000.00	495,000.00	494,201.65	175,000.00	320,000.00	
43000099	052000	99001 OPSUPPUNDE	.00	.00	9,119.29	9,119.29	9,119.00	.00	
43000099	061000	59005 LAND	4,500.00	.00	.00	.00	.00	.00	
43000099	062000	49010 FIRE IMPRV	.00	.00	.00	.00	.00	.00	
43000099	062000	99001 CITY HALL	-24,639.89	525,000.00	525,000.00	3,353.50	28,804.00	.00	
43000099	063000	IMPRVEMNTS	31,111.00	.00	.00	.00	.00	.00	
43000099	063000	49045 IMPRVEMNTS	829,481.95	1,400,000.00	1,305,000.00	-50,520.00	616,112.00	.00	
43000099	063000	51007 PATH RR	763.23	50,000.00	40,000.00	19,232.66	45,000.00	250,000.00	
43000099	063000	52005 ENERGY IMP	6,256.47	1,067,022.00	1,057,022.00	154,000.00	936,007.00	.00	
43000099	063000	59003 PW IMPROV	.00	7,000.00	7,000.00	.00	.00	.00	
43000099	063000	59004 WETLAND	.00	.00	.00	.00	.00	.00	
43000099	063000	59005 IMPRVEMNTS	7,197,164.56	13,957,106.00	13,957,106.00	2,398,651.52	11,291,645.00	23,850,000.00	
43000099	063000	66008 PK RENOVAT	661,358.30	320,000.00	340,000.00	338,870.68	345,373.00	1,100,000.00	
43000099	063000	66010 HP PHSE II	-4,632.00	.00	.00	.00	.00	.00	
43000099	063000	66030 IMPRVEMNTS	1,090.00	.00	.00	.00	.00	.00	
43000099	063000	66032 IMPRVEMNTS	310.00	.00	.00	.00	.00	.00	
43000099	063000	66036 IMPRVEMNTS	.00	.00	.00	.00	.00	.00	
43000099	063000	99001 CITY HALL	.00	.00	.00	.00	.00	.00	
43000099	063000	99009 IMP DATA C	96,490.35	130,000.00	-5,000.00	.00	.00	25,000.00	
43000099	063000	99022 IMPRVEMNTS	.00	25,000.00	25,000.00	.00	.00	25,000.00	
43000099	063000	99031 AUDIO/VISL	237,196.89	.00	7,300.00	7,223.75	7,224.00	.00	
43000099	063000	99033 DATA WTP3	.00	200,000.00	213,002.88	185,485.14	188,000.00	50,000.00	
43000099	063000	99044 IMPRVEMNTS	24,494.53	.00	.00	.00	.00	.00	
43000099	063000	99052 IMPRVEMNTS	137,288.26	150,000.00	20,000.00	19,958.79	20,000.00	25,000.00	
43000099	063000	99054 SRCPHASEII	14,019.39	.00	.00	.00	.00	.00	
43000099	063000	99055 IMPRVEMNTS	762,242.59	430,000.00	522,700.00	493,997.61	519,041.00	.00	
43000099	063000	99150 IMPRVEMNTS	.00	.00	.00	.00	.00	.00	
43000099	064000	99001 MACHEQUIP	-20,959.76	10,000.00	880.71	.00	.00	.00	

CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
CAPITAL PROJECTS FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
43000099 064000 99033 MACHEQUIP	.00	.00	151,997.12	151,997.12	152,001.00	.00		
43000099 091107 TRANSFIRE	509,179.00	2,162,958.00	2,162,958.00	.00	2,446,917.00	46,710.00		
43000099 091503 RECREATION	454,331.75	2,463,890.00	2,463,890.00	.00	1,457,033.00	2,828,758.00		
43000099 091525 TR TO ITC	.00	325,000.00	325,000.00	.00	325,000.00	.00		
43000099 099095 CAPITALRES	.00	.00	.00	.00	.00	.00		
TOTAL CAPITAL PROJECTS FUND	11,034,064.62	23,697,976.00	23,697,976.00	4,266,899.94	18,607,276.00	28,595,468.00		
TOTAL CAPITAL PROJECTS FUND	11,034,064.62	23,697,976.00	23,697,976.00	4,266,899.94	18,607,276.00	28,595,468.00		
54012420 CUSTOMER SERVICE								
54012420 012000 SAL &WAGES	1,020,498.62	1,031,818.00	1,031,818.00	827,469.17	1,031,384.00	1,097,702.00		
54012420 012600 CERT PAY	.00	.00	.00	.00	.00	3,900.00		
54012420 014000 OVERTIME	16,438.66	20,000.00	20,000.00	10,500.76	20,000.00	20,000.00		
54012420 021000 FICA TAXES	62,215.34	64,991.00	64,991.00	49,677.70	64,991.00	65,226.00		
54012420 021100 MEDICARE	14,550.36	15,207.00	15,207.00	11,618.18	15,207.00	15,261.00		
54012420 022000 RETIREMENT	124,428.42	123,181.00	123,181.00	98,813.67	123,181.00	125,144.00		
54012420 023000 HEALTH INS	215,779.99	235,559.00	235,559.00	188,598.22	235,559.00	235,195.00		
54012420 023030 LIFE	2,174.20	4,600.00	4,600.00	1,122.56	4,600.00	4,705.00		
54012420 023035 DISABILITY	4,181.20	4,550.00	4,550.00	3,191.12	4,550.00	4,660.00		
54012420 024000 WORKERSCOM	1,153.91	852.00	852.00	1,155.84	1,186.00	1,195.00		
54012420 025000 SUTA	.00	.00	.00	.00	.00	.00		
54012420 034000 OTR CONTRA	7,224.58	9,000.00	9,000.00	7,690.85	9,000.00	19,400.00		
54012420 040000 TRAVELPERD	1,688.93	2,000.00	2,000.00	1,419.49	2,000.00	3,500.00		
54012420 041100 IT&C ALLCN	226,908.00	238,161.00	238,161.00	238,161.00	238,161.00	208,043.00		
54012420 045001 PROPRTYINS	20,046.69	16,145.00	16,145.00	14,706.51	16,145.00	2,501.00		
54012420 045002 LIABLE INS	5,190.68	6,546.00	6,546.00	5,963.60	6,546.00	6,763.00		
54012420 046102 FLEETCOMM	2,971.00	2,488.00	2,488.00	2,488.00	2,488.00	3,445.00		
54012420 046105 FACMAINT	.00	45,976.00	45,976.00	45,976.00	45,976.00	50,764.00		
54012420 047000 PRINT&BIND	631.00	5,000.00	3,200.00	2,919.00	3,200.00	6,000.00		
54012420 051000 OFFSUP\$750	4,214.02	3,000.00	3,000.00	2,531.02	3,000.00	4,000.00		
54012420 051010 POSTAGE	346.51	500.00	500.00	125.66	500.00	500.00		
54012420 052000 OPSUPPUNDE	6,970.35	9,000.00	10,800.00	9,068.26	10,800.00	11,000.00		
54012420 052005 FUELCHARGE	.00	.00	.00	.00	100.00	100.00		
54012420 054000 BOOPUBSUBS	119.99	259.00	259.00	119.99	259.00	300.00		
54012420 091525 TR TO ITIS	45,000.00	.00	.00	.00	.00	3,680.00		
TOTAL CUSTOMER SERVICE	1,782,732.45	1,838,833.00	1,838,833.00	1,523,316.60	1,838,833.00	1,892,984.00		
54012422 UTILITY FINANCE								
54012422 012000 SAL &WAGES	347,429.51	419,784.00	419,784.00	340,132.02	419,689.00	678,606.00		
54012422 014000 OVERTIME	1,738.48	3,000.00	3,000.00	2,261.77	3,000.00	3,000.00		
54012422 021000 FICA TAXES	20,703.94	25,812.00	25,812.00	20,532.67	25,812.00	26,085.00		
54012422 021100 MEDICARE	4,842.04	6,042.00	6,042.00	4,801.99	6,042.00	6,103.00		

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
UTILITY FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
54012422	022000	RETIREMENT	40,799.51	49,656.00	49,656.00	41,331.61	49,656.00	50,117.00
54012422	023000	HEALTH INS	58,842.58	82,557.00	82,557.00	64,523.95	82,557.00	79,292.00
54012422	023030	LIFE	692.16	1,869.00	1,869.00	447.78	1,869.00	1,885.00
54012422	023035	DISABILITY	1,350.05	1,848.00	1,848.00	1,311.17	1,848.00	1,866.00
54012422	024000	WORKERSCOM	346.32	377.00	377.00	468.35	472.00	482.00
54012422	034000	OTR CONTRA	134,174.28	155,872.00	155,872.00	150,937.56	155,872.00	209,518.00
54012422	040000	TRAVELTRAI	3,245.01	2,500.00	1,645.00	.00	1,645.00	4,000.00
54012422	041100	IT&C ALLCN	54,942.00	52,484.00	52,484.00	52,484.00	52,484.00	60,149.00
54012422	045001	PROPRTYINS	7,924.83	7,316.00	7,316.00	6,663.87	7,316.00	884.00
54012422	045002	LIABLE INS	2,051.97	2,966.00	2,966.00	2,702.28	2,966.00	2,835.00
54012422	046105	FACMAINT	.00	16,256.00	16,256.00	16,256.00	16,256.00	17,948.00
54012422	051010	POSTAGE	2,831.74	4,800.00	4,800.00	3,297.86	4,800.00	4,800.00
54012422	052000	OPSUPPUNDE	522.26	2,290.00	3,145.00	3,162.79	3,145.00	8,210.00
54012422	054000	BOOPUBSUBS	.00	.00	.00	115.00	.00	.00
54012422	091525	TR TO ITIS	.00	.00	.00	.00	.00	8,360.00
TOTAL UTILITY FINANCE			682,436.68	835,429.00	835,429.00	711,430.67	835,429.00	1,164,140.00
54015509	UTILITY CONSTRUCTION MGT & ENG							
54015509	012000	SAL &WAGES	592,613.36	.00	.00	.00	.00	.00
54015509	014000	OVERTIME	150.78	.00	.00	.00	.00	.00
54015509	021000	FICA TAXES	35,470.34	.00	.00	.00	.00	.00
54015509	021100	MEDICARE	8,295.49	.00	.00	.00	.00	.00
54015509	022000	RETIREMENT	69,499.62	.00	.00	.00	.00	.00
54015509	023000	HEALTH INS	81,943.96	.00	.00	.00	.00	.00
54015509	023030	LIFE	1,237.35	.00	.00	.00	.00	.00
54015509	023035	DISABILITY	2,306.38	.00	.00	.00	.00	.00
54015509	024000	WORKERSCOM	8,208.12	.00	.00	.00	.00	.00
54015509	034000	OTR CONTRA	21,110.00	.00	.00	.00	.00	.00
54015509	040000	TRAVELTRAI	4,375.00	.00	.00	.00	.00	.00
54015509	041100	IT&C ALLCN	82,761.00	.00	.00	.00	.00	.00
54015509	044100	FLEETREPLC	30,260.00	.00	.00	.00	.00	.00
54015509	045001	PROPRTYINS	10,411.37	.00	.00	.00	.00	.00
54015509	045002	LIABLE INS	2,695.76	.00	.00	.00	.00	.00
54015509	045003	AUTO INSUR	1,241.63	.00	.00	.00	.00	.00
54015509	046100	FLEETMAINT	8,767.00	.00	.00	.00	.00	.00
54015509	046102	FLEETCOMM	2,496.00	.00	.00	.00	.00	.00
54015509	046105	FACMAINT	.00	.00	.00	.00	.00	.00
54015509	052000	OPSUPPUNDE	1,678.48	.00	.00	.00	.00	.00
54015509	052005	FUELCHARGE	5,279.34	.00	.00	.00	.00	.00
54015509	054000	BOOPUBSUBS	659.00	.00	.00	.00	.00	.00
TOTAL UTILITY CONSTRUCTION M			971,459.98	.00	.00	.00	.00	.00
54019000	UTILITY ADMINISTRATION							
54019000	012000	SAL &WAGES	852,462.28	1,128,772.00	1,128,772.00	1,075,334.26	1,348,772.00	1,798,898.00

CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
UTILITY FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
54019000 012600 CERT PAY			.00	.00	.00	.00	.00	5,200.00
54019000 014000 OVERTIME			4,104.29	4,500.00	4,500.00	3,392.60	4,500.00	4,500.00
54019000 021000 FICA TAXES			51,621.05	70,159.00	70,159.00	65,579.77	77,759.00	112,141.00
54019000 021100 MEDICARE			12,072.63	16,415.00	16,415.00	15,337.20	18,215.00	26,234.00
54019000 022000 RETIREMENT			103,678.89	143,040.00	143,040.00	138,200.67	165,040.00	229,736.00
54019000 023000 HEALTH INS			126,066.77	176,891.00	176,891.00	152,126.03	184,891.00	269,030.00
54019000 023030 LIFE			1,674.20	5,017.00	5,017.00	1,295.76	5,017.00	8,059.00
54019000 023035 DISABILITY			2,962.32	4,963.00	4,963.00	3,130.90	4,963.00	7,973.00
54019000 024000 WORKERSCOM			6,845.91	6,452.00	6,452.00	14,847.43	18,270.00	22,649.00
54019000 031000 PROF SVCS			103,538.42	35,000.00	35,000.00	23,487.96	35,000.00	97,207.00
54019000 034000 OTR CONTRA			180,357.63	36,000.00	126,000.00	113,500.51	126,000.00	236,408.00
54019000 040000 TRAVELPERD			679.00	3,500.00	3,500.00	1,218.96	3,500.00	1,500.00
54019000 041100 IT&C ALLCN			112,842.00	118,401.00	118,401.00	118,401.00	118,401.00	128,567.00
54019000 043000 ELECTRICIT			24,324.59	26,000.00	26,000.00	14,894.33	26,757.00	27,648.00
54019000 044000 RENTAL/LEA			.00	2,000.00	2,000.00	1,050.00	2,000.00	.00
54019000 044100 FLEETREPLC			15,483.00	16,057.00	16,057.00	16,057.00	16,057.00	16,057.00
54019000 045001 PROPRTYINS			17,093.93	14,127.00	14,127.00	12,868.19	14,127.00	12,560.00
54019000 045002 LIABLE INS			4,425.32	5,728.00	5,728.00	5,218.16	5,728.00	6,863.00
54019000 045003 AUTO INSUR			1,060.40	1,047.00	1,047.00	976.16	1,047.00	940.00
54019000 046000 REP&MAINT			51,889.65	35,000.00	17,000.00	6,583.87	17,000.00	10,000.00
54019000 046100 FLEETMAINT			7,291.00	5,833.00	5,833.00	5,833.00	5,833.00	5,803.00
54019000 046102 FLEETCOMM			10,524.00	8,698.00	8,698.00	8,698.00	8,698.00	8,546.00
54019000 046105 FACMAINT			.00	13,344.00	13,344.00	13,344.00	13,344.00	16,099.00
54019000 047000 PRINT&BIND			1,010.00	4,500.00	3,000.00	2,115.10	3,000.00	1,500.00
54019000 048000 ADVERTISIN			445.32	1,500.00	3,000.00	2,951.60	3,000.00	1,500.00
54019000 049000 OTHCHAOLBI			8,356.36	8,500.00	.00	.00	.00	.00
54019000 049030 SWR CHARGE			.00	.00	8,500.00	7,454.34	8,500.00	8,900.00
54019000 051000 OFFSUP\$750			9,802.36	10,000.00	10,000.00	5,046.97	10,000.00	8,000.00
54019000 051010 POSTAGE			5.58	100.00	100.00	14.19	100.00	.00
54019000 052000 OPSUPPUNDE			22,808.05	26,900.00	44,900.00	36,861.96	44,900.00	29,000.00
54019000 052003 INVADJUST			.00	.00	.00	.00	.00	.00
54019000 052005 FUELCHARGE			1,031.68	1,500.00	1,500.00	3,676.26	3,500.00	4,800.00
54019000 052007 INVENTORY			4,906.76	.00	.00	35.27	.00	.00
54019000 054000 BOOPUBSUBS			2,414.30	2,400.00	2,400.00	2,184.75	2,400.00	2,500.00
54019000 063000 89001 ADMIN BLDG			.00	.00	2,500,000.00	2,024,417.33	2,500,000.00	.00
54019000 064000 89001 ADMIN BLDG			.00	.00	.00	.00	.00	.00
54019000 091501 TRTOFLTMGT			.00	.00	.00	.00	.00	54,370.00
54019000 091502 TRTOFLCOMM			.00	.00	.00	.00	.00	.00
54019000 091525 TR TO ITIS			.00	2,000.00	2,000.00	2,000.00	2,000.00	.00
TOTAL UTILITY ADMINISTRATION			1,741,777.69	1,934,344.00	4,524,344.00	3,898,133.53	4,798,319.00	3,163,188.00
54019081 WASTEWATER PUMPING								
54019081 012000 SAL &WAGES			623,279.02	701,778.00	701,778.00	536,701.55	698,625.00	814,524.00

CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
UTILITY FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
54019081 012600 CERT PAY			.00	.00	.00	.00	.00	5,850.00
54019081 014000 OVERTIME			51,659.67	80,000.00	80,000.00	39,839.01	80,000.00	80,000.00
54019081 021000 FICA TAXES			40,069.90	48,026.00	48,026.00	34,258.16	48,026.00	46,550.00
54019081 021100 MEDICARE			9,371.15	11,237.00	11,237.00	8,011.96	11,237.00	10,891.00
54019081 022000 RETIREMENT			79,651.22	92,075.00	92,075.00	69,679.73	92,075.00	88,712.00
54019081 023000 HEALTH INS			137,693.86	164,285.00	164,285.00	129,047.48	164,285.00	153,650.00
54019081 023030 LIFE			1,140.24	3,446.00	3,446.00	633.93	3,446.00	3,338.00
54019081 023035 DISABILITY			2,214.83	3,409.00	3,409.00	1,824.11	3,409.00	3,300.00
54019081 024000 WORKERSCOM			9,923.62	8,951.00	8,951.00	12,080.14	12,104.00	13,755.00
54019081 025000 SUTA			1,375.00	.00	.00	.00	.00	.00
54019081 034000 OTR CONTRA			231,895.11	145,500.00	192,000.00	191,060.00	192,000.00	604,000.00
54019081 040000 TRAVELPERD			10,155.00	6,900.00	6,900.00	6,685.11	6,900.00	8,400.00
54019081 041100 IT&C ALLCN			145,293.00	147,580.00	147,580.00	147,580.00	147,580.00	159,198.00
54019081 043000 ELECTRICIT			.00	.00	.00	.00	.00	456,403.00
54019081 044000 RENTAL/LEA			.00	3,500.00	.00	.00	.00	3,500.00
54019081 044100 FLEETREPLC			285,397.00	340,501.00	327,461.00	327,461.00	327,461.00	606,253.00
54019081 045001 PROPRTYINS			23,153.86	19,424.00	19,424.00	17,693.78	19,424.00	50,254.00
54019081 045002 LIABLE INS			5,995.19	7,876.00	7,876.00	7,174.96	7,876.00	8,056.00
54019081 045003 AUTO INSUR			7,548.58	8,247.00	8,247.00	7,691.76	8,247.00	7,211.00
54019081 046000 REP&MAINT			207,830.27	166,500.00	166,500.00	111,363.67	166,500.00	222,000.00
54019081 046100 FLEETMAINT			147,861.00	125,896.00	120,498.00	120,498.00	120,498.00	136,021.00
54019081 046102 FLEETCOMM			12,190.00	11,235.00	11,235.00	11,235.00	11,235.00	10,971.00
54019081 046105 FACMAINT			.00	12,737.00	12,737.00	12,737.00	12,737.00	14,086.00
54019081 051000 OFFSUP\$750			.00	.00	.00	.00	.00	.00
54019081 051010 POSTAGE			.00	.00	.00	.00	.00	.00
54019081 052000 OPSUPPUNDE			22,856.83	38,500.00	38,500.00	34,337.71	38,500.00	28,000.00
54019081 052005 FUELCHARGE			42,595.21	46,000.00	46,000.00	43,504.63	46,000.00	46,000.00
54019081 064000 MACHEQUIP			3,314.00	.00	.00	.00	.00	8,000.00
54019081 091501 TRTOFLTMGT			.00	.00	.00	.00	.00	187,087.00
54019081 091502 TRTOFLCOMM			.00	.00	.00	.00	.00	.00
54019081 091525 TR TO ITIS			.00	.00	.00	.00	.00	7,060.00
TOTAL WASTEWATER PUMPING			2,102,463.56	2,193,603.00	2,218,165.00	1,871,098.69	2,218,165.00	3,783,070.00
54019082 WASTEWATER COLLECTION								
54019082 012000 SAL &WAGES			1,505,329.03	1,671,734.00	1,671,734.00	1,370,384.95	1,596,734.00	1,742,400.00
54019082 012600 CERT PAY			.00	.00	.00	.00	.00	28,080.00
54019082 014000 OVERTIME			248,613.81	150,000.00	150,000.00	205,048.61	250,000.00	250,000.00
54019082 021000 FICA TAXES			104,666.23	112,200.00	112,200.00	93,872.99	112,200.00	120,191.00
54019082 021100 MEDICARE			24,478.36	26,251.00	26,251.00	21,954.15	26,251.00	28,123.00
54019082 022000 RETIREMENT			207,979.99	214,547.00	214,547.00	190,383.42	214,547.00	226,756.00
54019082 023000 HEALTH INS			364,871.27	419,446.00	419,446.00	375,901.22	433,446.00	451,548.00
54019082 023030 LIFE			2,992.71	7,987.00	7,987.00	1,739.54	7,987.00	8,527.00
54019082 023035 DISABILITY			5,821.34	7,903.00	7,903.00	5,004.34	7,903.00	8,438.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
UTILITY FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
54019082 024000 WORKERSCOM			25,376.21	20,273.00	20,273.00	31,905.64	27,426.00	33,996.00
54019082 025000 SUTA			.00	.00	.00	.00	.00	.00
54019082 034000 OTR CONTRA			492,346.25	485,000.00	449,616.00	425,200.37	449,616.00	488,000.00
54019082 034000 55261 OTR CONTRA			.00	.00	.00	.00	.00	.00
54019082 034000 55262 OTR CONTRA			584,611.31	.00	.00	.00	.00	.00
54019082 040000 TRAVELPERD			5,041.91	7,000.00	7,000.00	3,887.00	7,000.00	10,000.00
54019082 041100 IT&C ALLCN			273,445.00	274,606.00	274,606.00	274,606.00	274,606.00	280,893.00
54019082 043000 ELECTRICIT			384,177.60	381,000.00	381,000.00	352,282.04	422,595.00	.00
54019082 044000 RENTAL/LEA			.00	3,000.00	.00	.00	.00	3,000.00
54019082 044100 FLEETREPLC			819,492.00	461,153.00	461,153.00	461,153.00	461,153.00	704,439.00
54019082 045001 PROPRTYINS			66,043.59	48,812.00	48,812.00	44,464.22	48,812.00	49,182.00
54019082 045002 LIABLE INS			17,099.67	19,793.00	19,793.00	18,030.60	19,793.00	21,781.00
54019082 045003 AUTO INSUR			13,162.55	12,748.00	12,748.00	11,890.48	12,748.00	12,503.00
54019082 046000 REP&MAINT			49,273.62	45,000.00	45,000.00	21,284.98	45,000.00	35,000.00
54019082 046100 FLEETMAINT			238,704.00	223,065.00	223,065.00	223,065.00	223,065.00	242,239.00
54019082 046102 FLEETCOMM			10,483.00	9,087.00	9,087.00	9,087.00	9,087.00	8,903.00
54019082 046105 FACMAINT			.00	31,540.00	31,540.00	31,540.00	31,540.00	36,222.00
54019082 049000 OTHCHAOLBI			34,860.81	18,000.00	.00	.00	.00	.00
54019082 049030 SWR CHARGE			.00	.00	18,000.00	19,070.43	22,000.00	24,000.00
54019082 052000 OPSUPPUNDE			46,141.65	76,788.00	76,788.00	66,160.27	51,788.00	36,000.00
54019082 052005 FUELCHARGE			101,361.56	139,000.00	139,000.00	102,976.89	139,000.00	139,000.00
54019082 052007 INVENTORY			453,766.95	405,188.00	405,188.00	386,293.36	400,000.00	450,000.00
54019082 052030 CHEMICALS			998.00	2,500.00	.00	.00	.00	.00
54019082 053000 ROAMATSUPP			19,520.89	26,500.00	26,500.00	24,000.00	26,500.00	26,000.00
54019082 063000 55260 IMPRVEMNTS			.00	.00	.00	.00	.00	.00
54019082 063000 55261 IMPRVEMNTS			.00	.00	.00	.00	.00	.00
54019082 063000 81001 WATER MTRS			153,462.99	.00	.00	1,497.98	.00	.00
54019082 064000 MACHEQUIP			19,975.00	.00	40,884.00	40,884.00	40,884.00	20,000.00
54019082 091501 TRTOFLTMGT			81,516.43	.00	.00	.00	.00	.00
54019082 091502 TRTOFLCOMM			.00	.00	.00	.00	.00	.00
54019082 091525 TR TO ITIS			.00	.00	.00	.00	.00	3,530.00
TOTAL WASTEWATER COLLECTION			6,355,613.73	5,300,121.00	5,300,121.00	4,813,568.48	5,361,681.00	5,488,751.00
54019083 WASTEWATER TREATMENT PLANT 1								
54019083 012000 SAL &WAGES			712,432.97	729,191.00	729,191.00	656,779.48	749,000.00	784,804.00
54019083 012600 CERT PAY			.00	.00	.00	.00	.00	11,700.00
54019083 014000 OVERTIME			88,949.44	80,000.00	80,000.00	75,445.88	80,000.00	90,000.00
54019083 021000 FICA TAXES			47,655.62	49,671.00	49,671.00	44,121.65	51,000.00	50,282.00
54019083 021100 MEDICARE			11,145.27	11,622.00	11,622.00	10,318.73	12,000.00	11,762.00
54019083 022000 RETIREMENT			92,533.27	92,072.00	92,072.00	85,896.58	99,000.00	94,473.00
54019083 023000 HEALTH INS			135,723.65	157,762.00	157,762.00	123,853.63	145,000.00	149,930.00
54019083 023030 LIFE			1,315.31	3,484.00	3,484.00	783.72	3,484.00	3,553.00
54019083 023035 DISABILITY			2,500.16	3,446.00	3,446.00	2,221.49	3,446.00	3,514.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
UTILITY FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
54019083 024000 WORKERSCOM	11,868.44	9,264.00	9,264.00	15,272.41	17,700.00	14,760.00		
54019083 025000 SUTA	825.00	.00	.00	.00	.00	.00		
54019083 031000 PROF SVCS	.00	.00	.00	.00	.00	75,000.00		
54019083 034000 OTR CONTRA	1,040,076.36	978,250.00	978,250.00	988,462.81	998,250.00	1,216,750.00		
54019083 034000 55262 OTR CONTRA	185,588.00	.00	.00	.00	.00	.00		
54019083 040000 TRAVELPERD	11,506.37	13,000.00	15,000.00	6,648.10	15,000.00	18,000.00		
54019083 040040 EMPLOY	.00	2,000.00	.00	.00	.00	.00		
54019083 041100 IT&C ALLCN	137,547.00	156,145.00	156,145.00	156,145.00	156,145.00	155,186.00		
54019083 043000 ELECTRICIT	571,084.24	628,000.00	628,000.00	620,530.25	668,192.00	721,647.00		
54019083 044000 RENTAL/LEA	1,024.00	50,000.00	50,000.00	29,686.58	40,000.00	50,000.00		
54019083 044100 FLEETREPLC	43,284.00	36,361.00	40,927.00	40,927.00	40,927.00	59,287.00		
54019083 045001 PROPRTYINS	38,227.47	34,181.00	34,181.00	31,136.44	34,181.00	50,830.00		
54019083 045002 LIABLE INS	9,897.23	13,860.00	13,860.00	12,626.08	13,860.00	14,968.00		
54019083 045003 AUTO INSUR	1,314.91	1,311.00	1,311.00	1,223.16	1,311.00	2,150.00		
54019083 046000 REP&MAINT	183,558.91	115,000.00	125,000.00	121,011.56	125,000.00	187,500.00		
54019083 046100 FLEETMAINT	20,549.00	16,665.00	18,077.00	18,077.00	18,077.00	26,368.00		
54019083 046102 FLEETCOMM	4,488.00	3,651.00	3,651.00	3,651.00	3,651.00	3,590.00		
54019083 046105 FACMAINT	.00	12,737.00	12,737.00	12,737.00	12,737.00	14,086.00		
54019083 049000 OTHCHAOLBI	49,940.26	56,000.00	.00	.00	.00	.00		
54019083 049030 SWR CHARGE	.00	.00	56,000.00	50,717.10	56,000.00	60,000.00		
54019083 051000 OFFSUP\$750	.00	2,000.00	2,000.00	2,025.80	2,000.00	2,000.00		
54019083 052000 OPSUPPUNDE	68,718.69	106,200.00	96,200.00	82,433.51	96,200.00	106,500.00		
54019083 052005 FUELCHARGE	10,030.14	17,500.00	17,500.00	8,988.62	17,000.00	17,000.00		
54019083 052030 CHEMICALS	415,090.88	665,000.00	665,000.00	492,279.14	665,000.00	698,500.00		
54019083 064000 MACHEQUIP	21,683.12	40,000.00	40,000.00	22,025.62	40,000.00	60,000.00		
54019083 091501 TRTOFLTMGT	.00	.00	.00	.00	.00	.00		
54019083 091502 TRTOFLCOMM	.00	.00	.00	.00	.00	.00		
54019083 091525 TR TO ITIS	.00	.00	.00	.00	.00	2,060.00		
TOTAL WASTEWATER TREATMENT P	3,918,557.71	4,084,373.00	4,090,351.00	3,716,025.34	4,164,161.00	4,756,200.00		
54019084 WASTEWATER TREATMENT PLANT 2								
54019084 012000 SAL &WAGES	560,219.25	727,610.00	727,610.00	572,839.81	727,610.00	653,806.00		
54019084 012600 CERT PAY	.00	.00	.00	.00	.00	6,500.00		
54019084 014000 OVERTIME	21,336.60	30,000.00	30,000.00	26,518.20	30,000.00	30,000.00		
54019084 021000 FICA TAXES	33,995.34	46,369.00	46,369.00	35,778.12	46,369.00	42,500.00		
54019084 021100 MEDICARE	7,950.55	10,849.00	10,849.00	8,367.51	10,849.00	9,943.00		
54019084 022000 RETIREMENT	68,129.55	88,814.00	88,814.00	72,396.61	88,814.00	80,823.00		
54019084 023000 HEALTH INS	95,847.53	132,811.00	132,811.00	107,609.72	132,811.00	125,915.00		
54019084 023030 LIFE	1,066.27	3,330.00	3,330.00	691.81	3,330.00	3,040.00		
54019084 023035 DISABILITY	1,957.39	3,294.00	3,294.00	1,924.18	3,294.00	3,008.00		
54019084 024000 WORKERSCOM	8,670.30	10,560.00	10,560.00	12,457.75	11,691.00	12,537.00		
54019084 025000 SUTA	.00	.00	.00	.00	.00	.00		
54019084 034000 OTR CONTRA	290,617.52	303,000.00	310,000.00	317,530.50	344,675.00	468,500.00		

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
UTILITY FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
54019084 040000 TRAVELPERD			5,992.60	7,500.00	7,500.00	7,116.33	7,500.00	8,000.00
54019084 041100 IT&C ALLCN			85,031.00	106,443.00	106,443.00	106,443.00	106,443.00	123,005.00
54019084 043000 ELECTRICIT			330,415.42	450,000.00	450,000.00	310,902.12	425,000.00	460,000.00
54019084 044000 RENTAL/LEA			.00	5,000.00	5,000.00	.00	5,000.00	5,000.00
54019084 044100 FLEETREPLC			16,312.00	16,951.00	25,425.00	25,425.00	25,425.00	29,018.00
54019084 045001 PROPRTYINS			24,241.72	22,073.00	22,073.00	20,106.57	22,073.00	64,201.00
54019084 045002 LIABLE INS			6,276.42	8,950.00	8,950.00	8,153.36	8,950.00	9,846.00
54019084 045003 AUTO INSUR			521.17	719.00	719.00	670.38	719.00	657.00
54019084 046000 REP&MAINT			69,768.72	95,000.00	95,000.00	45,408.66	95,000.00	100,000.00
54019084 046100 FLEETMAINT			5,592.00	5,885.00	9,871.00	9,871.00	9,871.00	10,712.00
54019084 046102 FLEETCOMM			1,351.00	1,246.00	1,246.00	1,246.00	1,246.00	1,217.00
54019084 046105 FACMAINT			.00	7,885.00	7,885.00	7,885.00	7,885.00	11,403.00
54019084 049000 OTHCHAOLBI			1,907.19	2,200.00	.00	.00	.00	.00
54019084 049030 SWR CHARGE			.00	.00	2,200.00	2,022.86	2,200.00	2,500.00
54019084 051000 OFFSUP\$750			.00	1,000.00	1,000.00	1,209.06	1,000.00	1,000.00
54019084 052000 OPSUPPUNDE			56,856.57	65,000.00	58,000.00	64,979.17	58,000.00	70,500.00
54019084 052005 FUELCHARGE			7,916.95	8,000.00	8,000.00	6,478.66	8,000.00	8,000.00
54019084 052030 CHEMICALS			618,212.42	742,729.00	742,729.00	676,132.00	810,904.00	869,000.00
54019084 054000 BOOPUBSUBS			125.00	750.00	750.00	199.16	750.00	.00
54019084 064000 MACHEQUIP			14,496.76	18,500.00	18,500.00	10,000.04	18,500.00	.00
54019084 091501 TRTOFLTMGT			.00	.00	.00	.00	.00	213,114.00
54019084 091502 TRTOFLCOMM			.00	.00	.00	.00	.00	.00
54019084 091525 TR TO ITIS			.00	9,340.00	9,340.00	6,940.36	6,942.00	.00
TOTAL WASTEWATER TREATMENT P			2,334,807.24	2,931,808.00	2,944,268.00	2,467,302.94	3,020,851.00	3,423,745.00
54019085 WATER PLANT #3								
54019085 012000 SAL &WAGES			533,126.95	666,506.00	666,506.00	494,918.93	666,506.00	684,885.00
54019085 012600 CERT PAY			.00	.00	.00	.00	.00	10,400.00
54019085 014000 OVERTIME			28,810.86	25,200.00	25,200.00	32,790.06	30,000.00	35,000.00
54019085 021000 FICA TAXES			33,339.49	42,552.00	42,552.00	31,826.53	42,552.00	44,837.00
54019085 021100 MEDICARE			7,797.10	9,958.00	9,958.00	7,443.33	9,958.00	10,491.00
54019085 022000 RETIREMENT			59,694.70	81,177.00	81,177.00	59,114.44	81,177.00	84,586.00
54019085 023000 HEALTH INS			96,065.26	130,676.00	130,676.00	96,799.32	130,676.00	126,643.00
54019085 023030 LIFE			944.07	3,020.00	3,020.00	586.62	3,020.00	3,181.00
54019085 023035 DISABILITY			1,836.56	2,987.00	2,987.00	1,685.24	2,987.00	3,150.00
54019085 024000 WORKERSCOM			8,118.40	8,150.00	8,150.00	11,212.19	11,141.00	13,162.00
54019085 025000 SUTA			.00	.00	.00	.00	.00	.00
54019085 031000 PROF SVCS			.00	.00	.00	.00	.00	50,000.00
54019085 034000 OTR CONTRA			110,300.65	224,141.00	224,141.00	231,802.95	254,141.00	207,000.00
54019085 040000 TRAVELPERD			1,815.00	5,000.00	5,000.00	3,736.69	5,000.00	2,500.00
54019085 041100 IT&C ALLCN			112,964.00	107,926.00	107,926.00	107,926.00	107,926.00	115,131.00
54019085 043000 ELECTRICIT			428,134.13	466,000.00	466,000.00	341,695.97	470,948.00	508,623.00
54019085 044000 RENTAL/LEA			5,849.68	7,300.00	7,300.00	6,006.45	7,300.00	7,300.00

CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
UTILITY FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
54019085 044100 FLEETREPLC	22,178.00	21,616.00	21,616.00	21,616.00	21,616.00	21,616.00	
54019085 045001 PROPRTYINS	22,687.64	17,910.00	17,910.00	16,315.05	17,910.00	39,233.00	
54019085 045002 LIABLE INS	5,874.65	7,262.00	7,262.00	6,615.88	7,262.00	7,807.00	
54019085 045003 AUTO INSUR	846.73	845.00	845.00	788.00	845.00	785.00	
54019085 046000 REP&MAINT	45,827.87	74,000.00	74,000.00	20,048.55	44,000.00	74,000.00	
54019085 046100 FLEETMAINT	10,032.00	8,025.00	8,025.00	8,025.00	8,025.00	7,984.00	
54019085 046102 FLEETCOMM	1,351.00	1,246.00	1,246.00	1,246.00	1,246.00	1,217.00	
54019085 046105 FACMAINT	.00	10,008.00	10,008.00	10,008.00	10,008.00	11,068.00	
54019085 049000 OTHCHAOLBI	20,787.93	32,000.00	.00	.00	.00	.00	
54019085 049030 SWR CHARGE	.00	.00	32,000.00	121.50	1,000.00	1,000.00	
54019085 051000 OFFSUP\$750	493.87	600.00	600.00	96.35	600.00	600.00	
54019085 052000 OPSUPPUNDE	61,600.33	91,133.00	91,133.00	76,363.60	91,133.00	87,500.00	
54019085 052005 FUELCHARGE	1,981.84	5,000.00	5,000.00	1,858.05	3,000.00	3,000.00	
54019085 052030 CHEMICALS	171,015.30	311,663.00	311,663.00	311,662.12	311,663.00	363,000.00	
54019085 054000 BOOPUBSUBS	1,785.08	2,000.00	2,000.00	1,930.30	2,000.00	3,000.00	
54019085 064000 MACHEQUIP	.00	.00	.00	.00	.00	.00	
54019085 091501 TRTOFLTMGT	.00	.00	.00	.00	.00	36,575.00	
54019085 091502 TRTOFLCOMM	.00	.00	.00	.00	.00	.00	
54019085 091525 TR TO ITIS	.00	.00	.00	.00	.00	.00	
TOTAL WATER PLANT #3	1,795,259.09	2,363,901.00	2,363,901.00	1,904,239.12	2,343,640.00	2,565,274.00	
54019086 WATER PLANT #1							
54019086 012000 SAL &WAGES	644,233.12	678,537.00	678,537.00	588,333.70	660,380.00	714,191.00	
54019086 012600 CERT PAY	.00	.00	.00	.00	.00	10,400.00	
54019086 014000 OVERTIME	50,342.96	50,000.00	50,000.00	58,429.36	65,000.00	50,000.00	
54019086 021000 FICA TAXES	41,062.84	44,705.00	44,705.00	38,751.02	44,705.00	47,612.00	
54019086 021100 MEDICARE	9,603.38	10,460.00	10,460.00	9,062.74	10,460.00	11,140.00	
54019086 022000 RETIREMENT	79,494.03	85,588.00	85,588.00	75,825.21	85,588.00	89,629.00	
54019086 023000 HEALTH INS	119,510.24	151,434.00	151,434.00	122,889.71	151,434.00	159,924.00	
54019086 023030 LIFE	1,283.45	3,179.00	3,179.00	748.94	3,179.00	3,373.00	
54019086 023035 DISABILITY	2,446.76	3,144.00	3,144.00	2,114.23	3,144.00	3,337.00	
54019086 024000 WORKERSCOM	10,527.87	8,548.00	8,548.00	13,726.57	11,705.00	13,988.00	
54019086 025000 SUTA	.00	.00	.00	.00	.00	.00	
54019086 034000 OTR CONTRA	875,703.94	1,076,322.00	1,149,307.00	1,142,110.50	1,076,322.00	1,080,800.00	
54019086 040000 TRAVELPERD	819.00	10,000.00	1,500.00	1,046.50	1,500.00	10,000.00	
54019086 041100 IT&C ALLCN	141,917.00	133,572.00	133,572.00	133,572.00	133,572.00	140,880.00	
54019086 043000 ELECTRICIT	210,965.96	218,000.00	218,000.00	184,178.61	232,063.00	250,628.00	
54019086 044000 RENTAL/LEA	3,322.00	3,400.00	3,400.00	2,412.23	3,400.00	3,400.00	
54019086 044100 FLEETREPLC	26,120.00	41,548.00	41,548.00	41,548.00	41,548.00	41,741.00	
54019086 045001 PROPRTYINS	46,930.36	38,217.00	38,217.00	34,813.07	38,217.00	28,753.00	
54019086 045002 LIABLE INS	12,151.07	15,497.00	15,497.00	14,117.00	15,497.00	15,018.00	
54019086 045003 AUTO INSUR	1,411.23	1,450.00	1,450.00	1,352.52	1,450.00	1,326.00	
54019086 046000 REP&MAINT	91,799.53	132,000.00	119,008.00	31,507.62	119,008.00	141,500.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
UTILITY FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
54019086 046100 FLEETMAINT	10,452.00	14,732.00	14,732.00	14,732.00	14,732.00	14,656.00	
54019086 046102 FLEETCOMM	1,634.00	1,463.00	1,463.00	1,463.00	1,463.00	1,430.00	
54019086 046105 FACMAINT	.00	12,434.00	12,434.00	12,434.00	12,434.00	13,751.00	
54019086 049000 OTHCHAOLBI	14,487.82	16,500.00	.00	.00	.00	.00	
54019086 049030 SWR CHARGE	.00	.00	16,500.00	15,030.98	16,500.00	17,500.00	
54019086 051000 OFFSUP\$750	816.70	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
54019086 052000 OPSUPPUNDE	45,611.27	95,212.00	95,212.00	68,142.62	95,212.00	96,000.00	
54019086 052005 FUELCHARGE	8,531.05	9,000.00	9,000.00	11,985.68	11,000.00	11,000.00	
54019086 052030 CHEMICALS	1,108,337.89	1,605,114.00	1,553,621.00	1,205,706.53	1,553,621.00	1,804,800.00	
54019086 054000 BOOPUBSUBS	2,016.92	1,700.00	1,700.00	1,516.32	1,700.00	2,450.00	
TOTAL WATER PLANT #1	3,561,532.39	4,463,256.00	4,463,256.00	3,829,050.66	4,406,334.00	4,780,727.00	
54019087 WATER PLANT #2							
54019087 012000 SAL &WAGES	599,933.26	624,501.00	624,501.00	556,498.71	624,501.00	652,631.00	
54019087 012600 CERT PAY	.00	.00	.00	.00	.00	11,700.00	
54019087 014000 OVERTIME	44,098.23	57,750.00	57,750.00	36,541.18	57,750.00	58,000.00	
54019087 021000 FICA TAXES	38,234.23	41,894.00	41,894.00	35,573.68	41,894.00	44,456.00	
54019087 021100 MEDICARE	8,941.88	9,805.00	9,805.00	8,319.67	9,805.00	10,400.00	
54019087 022000 RETIREMENT	74,793.91	79,277.00	79,277.00	69,870.83	79,277.00	82,659.00	
54019087 023000 HEALTH INS	81,711.09	114,672.00	114,672.00	85,326.59	114,672.00	116,564.00	
54019087 023030 LIFE	1,081.63	2,937.00	2,937.00	680.57	2,937.00	3,109.00	
54019087 023035 DISABILITY	2,056.27	2,904.00	2,904.00	1,968.92	2,904.00	3,077.00	
54019087 024000 WORKERSCOM	9,851.44	8,114.00	8,114.00	12,562.08	10,970.00	13,025.00	
54019087 034000 OTR CONTRA	619,337.02	838,116.00	916,181.00	857,662.59	916,181.00	1,041,200.00	
54019087 040000 TRAVELPERD	2,823.26	5,000.00	5,000.00	4,054.63	5,000.00	5,000.00	
54019087 041100 IT&C ALLCN	139,063.00	120,644.00	120,644.00	120,644.00	120,644.00	125,709.00	
54019087 043000 ELECTRICIT	425,629.14	473,800.00	473,800.00	394,418.49	471,944.00	505,647.00	
54019087 044000 RENTAL/LEA	17,126.39	19,000.00	22,000.00	19,280.24	22,000.00	19,000.00	
54019087 044100 FLEETREPLC	23,186.00	18,691.00	18,691.00	18,691.00	18,691.00	27,833.00	
54019087 045001 PROPRTYINS	37,139.62	32,163.00	32,163.00	29,298.13	32,163.00	53,378.00	
54019087 045002 LIABLE INS	9,616.00	13,042.00	13,042.00	11,880.64	13,042.00	14,769.00	
54019087 045003 AUTO INSUR	636.30	1,084.00	1,084.00	1,011.46	1,084.00	927.00	
54019087 046000 REP&MAINT	94,047.90	151,500.00	104,118.00	67,118.54	104,118.00	156,500.00	
54019087 046100 FLEETMAINT	17,508.00	17,112.00	17,112.00	17,112.00	17,112.00	17,023.00	
54019087 046102 FLEETCOMM	1,634.00	1,463.00	1,463.00	1,463.00	1,463.00	1,430.00	
54019087 046105 FACMAINT	.00	12,434.00	12,434.00	12,434.00	12,434.00	12,409.00	
54019087 049000 OTHCHAOLBI	17,568.37	21,000.00	.00	.00	.00	.00	
54019087 049030 SWR CHARGE	.00	.00	21,000.00	18,231.10	21,000.00	23,000.00	
54019087 051000 OFFSUP\$750	823.50	1,000.00	1,000.00	508.19	1,000.00	1,000.00	
54019087 051010 POSTAGE	129.57	200.00	200.00	.00	200.00	200.00	
54019087 052000 OPSUPPUNDE	75,383.80	130,300.00	116,617.00	88,316.09	116,617.00	134,300.00	
54019087 052005 FUELCHARGE	4,025.89	3,500.00	3,500.00	910.52	2,500.00	3,000.00	
54019087 052030 CHEMICALS	1,161,723.90	1,575,284.00	1,555,284.00	1,303,305.00	1,555,284.00	1,772,500.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
UTILITY FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
54019087 054000 BOOPUBSUBS	2,895.00	2,000.00	2,000.00	1,788.32	2,000.00	2,900.00	
54019087 064000 MACHEQUIP	3,314.00	.00	.00	.00	.00	.00	
54019087 091501 TRTOFLTMGT	.00	.00	.00	.00	.00	.00	
54019087 091502 TRTOFLCOMM	.00	.00	.00	.00	.00	.00	
54019087 091525 TR TO ITIS	.00	.00	.00	.00	.00	.00	
TOTAL WATER PLANT #2	3,514,312.60	4,379,187.00	4,379,187.00	3,775,470.17	4,379,187.00	4,913,346.00	
54019088 WATER QUALITY							
54019088 012000 SAL &WAGES	493,509.70	581,566.00	581,566.00	447,814.41	578,884.00	650,684.00	
54019088 012600 CERT PAY	.00	.00	.00	.00	.00	.00	
54019088 014000 OVERTIME	9,219.90	10,500.00	10,500.00	2,372.02	10,500.00	5,000.00	
54019088 021000 FICA TAXES	29,688.40	36,186.00	36,186.00	26,990.07	36,186.00	35,760.00	
54019088 021100 MEDICARE	6,943.27	8,468.00	8,468.00	6,312.20	8,468.00	8,367.00	
54019088 022000 RETIREMENT	56,161.72	70,032.00	70,032.00	52,011.64	70,032.00	68,945.00	
54019088 023000 HEALTH INS	91,191.64	124,406.00	124,406.00	100,409.74	122,406.00	125,102.00	
54019088 023030 LIFE	1,009.36	2,620.00	2,620.00	592.40	2,620.00	2,594.00	
54019088 023035 DISABILITY	1,963.46	2,587.00	2,587.00	1,704.22	2,587.00	2,567.00	
54019088 024000 WORKERSCOM	7,552.00	6,794.00	6,794.00	9,562.06	9,476.00	10,652.00	
54019088 031000 PROF SVCS	.00	.00	.00	.00	.00	150,000.00	
54019088 034000 OTR CONTRA	40,378.00	60,000.00	60,000.00	47,854.50	60,000.00	69,000.00	
54019088 040000 TRAVELPERD	456.63	1,200.00	1,200.00	820.74	1,200.00	1,200.00	
54019088 041100 IT&C ALLCN	85,167.00	84,033.00	84,033.00	84,033.00	84,033.00	85,560.00	
54019088 044100 FLEETREPLC	62,200.00	107,781.00	107,781.00	107,781.00	107,781.00	109,042.00	
54019088 045001 PROPRTYINS	12,431.68	9,207.00	9,207.00	8,387.30	9,207.00	20,358.00	
54019088 045002 LIABLE INS	3,219.07	3,734.00	3,734.00	3,401.12	3,734.00	4,177.00	
54019088 045003 AUTO INSUR	2,229.50	2,245.00	2,245.00	2,093.48	2,245.00	1,738.00	
54019088 046000 REP&MAINT	17,679.42	25,000.00	25,000.00	16,237.68	25,000.00	27,500.00	
54019088 046100 FLEETMAINT	19,077.00	39,640.00	39,640.00	39,640.00	39,640.00	39,401.00	
54019088 046102 FLEETCOMM	2,423.00	2,278.00	2,278.00	2,278.00	2,278.00	2,222.00	
54019088 046105 FACMAINT	.00	10,008.00	10,008.00	10,008.00	10,008.00	11,068.00	
54019088 047000 PRINT&BIND	.00	250.00	250.00	95.50	250.00	250.00	
54019088 048000 ADV&PROMO	.00	100.00	100.00	.00	100.00	100.00	
54019088 051000 OFFSUP\$750	319.95	500.00	500.00	332.37	500.00	500.00	
54019088 052000 OPSUPPUNDE	22,106.98	23,092.00	23,092.00	19,211.10	23,092.00	25,000.00	
54019088 052005 FUELCHARGE	23,489.71	23,000.00	23,000.00	20,478.27	25,000.00	25,000.00	
54019088 052007 INVENTORY	1,554.99	2,000.00	2,000.00	972.97	2,000.00	2,000.00	
54019088 054000 BOOPUBSUBS	544.00	1,200.00	1,200.00	159.00	1,200.00	1,200.00	
54019088 091501 TRTOFLTMGT	.00	.00	.00	.00	.00	137,587.00	
54019088 091502 TRTOFLCOMM	.00	.00	.00	.00	.00	.00	
54019088 091525 TR TO ITIS	.00	.00	.00	.00	.00	60.00	
TOTAL WATER QUALITY	990,516.38	1,238,427.00	1,238,427.00	1,011,552.79	1,238,427.00	1,622,634.00	
54019090 WATER DISTRIBUTION							
54019090 012000 SAL &WAGES	1,939,095.49	2,125,983.00	2,125,983.00	1,689,532.35	2,125,100.00	915,569.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
UTILITY FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
54019090 012600 CERT PAY			.00	.00	.00	.00	.00	14,300.00
54019090 014000 OVERTIME			180,009.58	137,000.00	137,000.00	130,074.06	137,000.00	80,000.00
54019090 014999 OT SP EVEN			.00	.00	.00	.00	.00	.00
54019090 021000 FICA TAXES			126,229.49	139,205.00	139,205.00	108,683.88	139,205.00	62,231.00
54019090 021100 MEDICARE			29,521.50	32,570.00	32,570.00	25,418.04	32,570.00	14,558.00
54019090 022000 RETIREMENT			250,957.22	264,283.00	264,283.00	220,019.13	264,283.00	117,460.00
54019090 023000 HEALTH INS			429,345.29	497,233.00	497,233.00	397,549.95	497,233.00	213,937.00
54019090 023030 LIFE			3,853.64	9,800.00	9,800.00	2,198.06	9,800.00	4,419.00
54019090 023035 DISABILITY			7,494.23	9,693.00	9,693.00	6,345.16	9,693.00	4,373.00
54019090 024000 WORKERSCOM			33,326.59	26,574.00	26,574.00	41,402.46	36,450.00	18,270.00
54019090 025000 SUTA			.00	.00	.00	.00	.00	.00
54019090 034000 OTR CONTRA			508,384.76	521,314.00	521,314.00	537,135.50	576,314.00	387,000.00
54019090 040000 TRAVELPERD			7,602.92	10,050.00	10,050.00	4,664.99	10,050.00	7,000.00
54019090 041100 IT&C ALLCN			307,909.00	321,919.00	321,919.00	321,919.00	321,919.00	134,173.00
54019090 043000 ELECTRICIT			569.58	620.00	620.00	522.19	627.00	677.00
54019090 044000 RENTAL/LEA			.00	.00	.00	.00	.00	.00
54019090 044100 FLEETREPLC			529,179.00	426,830.00	426,830.00	426,830.00	426,830.00	479,229.00
54019090 045001 PROPRTYINS			94,947.56	75,299.00	75,299.00	68,592.06	75,299.00	21,354.00
54019090 045002 LIABLE INS			24,583.37	30,533.00	30,533.00	27,814.64	30,533.00	11,985.00
54019090 045003 AUTO INSUR			11,092.26	12,345.00	12,345.00	11,514.48	12,345.00	11,009.00
54019090 046000 REP&MAINT			6,935.06	50,500.00	50,500.00	1,033.33	2,500.00	3,500.00
54019090 046100 FLEETMAINT			207,590.00	202,396.00	202,396.00	202,396.00	202,396.00	186,494.00
54019090 046102 FLEETCOMM			34,930.00	32,238.00	32,238.00	32,238.00	32,238.00	27,465.00
54019090 046105 FACMAINT			.00	38,212.00	38,212.00	38,212.00	38,212.00	17,440.00
54019090 047000 PRINT&BIND			1,510.00	3,000.00	3,000.00	1,524.76	3,000.00	1,500.00
54019090 051000 OFFSUP\$750			1,317.03	1,500.00	1,500.00	1,500.00	1,500.00	1,000.00
54019090 051010 POSTAGE			335.13	400.00	400.00	59.24	400.00	400.00
54019090 052000 OPSUPPUNDE			41,172.99	258,711.00	199,711.00	98,816.46	86,211.00	168,000.00
54019090 052005 FUELCHARGE			100,784.92	125,000.00	125,000.00	95,845.09	120,000.00	120,000.00
54019090 052007 INVENTORY			217,754.85	65,000.00	65,000.00	141,607.04	167,500.00	125,000.00
54019090 054000 BOOPUBSUBS			1,198.55	1,500.00	1,500.00	719.50	1,500.00	.00
54019090 063000 81001 WATER MTRS			2,974,517.71	2,433,438.00	2,433,438.00	1,561,605.72	2,000,000.00	.00
54019090 064000 MACHEQUIP			.00	.00	16,000.00	15,665.54	16,000.00	.00
54019090 091501 TRTOFLTMGT			84,725.00	.00	.00	.00	.00	.00
54019090 091502 TRTOFLCOMM			.00	.00	.00	.00	.00	.00
54019090 091525 TR TO ITIS			.00	.00	.00	.00	.00	300.00
TOTAL WATER DISTRIBUTION			8,156,872.72	7,853,146.00	7,810,146.00	6,211,438.63	7,376,708.00	3,148,643.00
54019092 METER SERVICES								
54019092 012000 SAL &WAGES			.00	.00	.00	.00	.00	1,687,188.00
54019092 012600 CERT PAY			.00	.00	.00	.00	.00	19,240.00
54019092 014000 OVERTIME			.00	.00	.00	.00	.00	75,000.00
54019092 021000 FICA TAXES			.00	.00	.00	.00	.00	91,510.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
UTILITY FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
54019092 021100 MEDICARE			.00	.00	.00	.00	.00	21,410.00
54019092 022000 RETIREMENT			.00	.00	.00	.00	.00	174,148.00
54019092 023000 HEALTH INS			.00	.00	.00	.00	.00	312,120.00
54019092 023030 LIFE			.00	.00	.00	.00	.00	6,551.00
54019092 023035 DISABILITY			.00	.00	.00	.00	.00	6,482.00
54019092 024000 WORKERSCOM			.00	.00	.00	.00	.00	27,209.00
54019092 031000 PROF SVCS			.00	.00	.00	.00	.00	150,000.00
54019092 034000 OTR CONTRA			.00	.00	.00	.00	.00	202,500.00
54019092 040000 TRAVELPERD			.00	.00	.00	.00	.00	13,300.00
54019092 041100 IT&C ALLCN			.00	.00	.00	.00	.00	241,302.00
54019092 044100 FLEETREPLC			.00	.00	.00	.00	.00	105,925.00
54019092 045001 PROPRTYINS			.00	.00	.00	.00	.00	273.00
54019092 045002 LIABLE INS			.00	.00	.00	.00	.00	7,857.00
54019092 045003 AUTO INSUR			.00	.00	.00	.00	.00	3,065.00
54019092 046000 REP&MAINT			.00	.00	.00	.00	.00	2,000.00
54019092 046100 FLEETMAINT			.00	.00	.00	.00	.00	34,158.00
54019092 046102 EMERGCOMM			.00	.00	.00	.00	.00	2,006.00
54019092 046105 FACMAINT			.00	.00	.00	.00	.00	27,502.00
54019092 047000 PRINT&BIND			.00	.00	.00	.00	.00	1,500.00
54019092 051000 OFFSUPPLY			.00	.00	.00	.00	.00	1,000.00
54019092 052000 OPSUPPUNDE			.00	.00	.00	.00	.00	65,000.00
54019092 052005 FUELCHARGE			.00	.00	.00	.00	.00	.00
54019092 052007 INVENTORY			.00	.00	.00	.00	.00	162,000.00
54019092 054000 BOOPUBSUBS			.00	.00	.00	.00	.00	1,000.00
54019092 063000 81001 IMPRVEMNTS			.00	.00	.00	.00	.00	.00
54019092 091501 TRTOFLTMGT			.00	.00	.00	.00	.00	148,100.00
54019092 091525 TR TO ITIS			.00	.00	.00	.00	.00	11,480.00
TOTAL METER SERVICES			.00	.00	.00	.00	.00	3,600,826.00
54019099 UTILITY NONDEPARTMENTAL								
54019099 023005 OPEB COST			.00	.00	.00	.00	.00	.00
54019099 034000 OTR CONTRA			623,687.34	304,000.00	214,000.00	141,950.00	316,000.00	.00
54019099 046105 FACMAINT			190,782.00	.00	.00	.00	.00	.00
54019099 049040 INTSVCCME			154,084.00	.00	.00	.00	.00	.00
54019099 049070 GFADMIN			1,572,174.00	1,747,535.00	1,747,535.00	1,747,535.00	1,747,535.00	1,141,547.00
54019099 059001 DEPEXPBLDG			1,954,273.63	.00	.00	977,136.82	.00	.00
54019099 059002 DEPEXPMAEQ			139,354.65	.00	.00	73,035.31	.00	.00
54019099 059003 DEPEXPIMPR			4,884,334.41	.00	.00	3,305,274.81	.00	.00
54019099 059004 DEPEXPINFR			12,065,585.33	.00	.00	6,799,075.08	.00	.00
54019099 064999 CONTRA-M&E			-43,897,073.75	.00	.00	-5,653,389.95	.00	.00
54019099 071000 PRINCIPAL			10,705,352.41	11,561,702.00	11,561,702.00	11,506,193.43	14,319,202.00	8,240,813.00
54019099 072000 INTEREST			1,506,809.13	16,641,345.00	16,641,345.00	691,128.04	8,199,719.00	15,776,184.00
54019099 072800 AMORT			346,718.37	.00	.00	.00	.00	.00

CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
UTILITY FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
54019099 073000 OTHDEBSERV	5,000.00	30,000.00	30,000.00	94,949.50	750,000.00	30,000.00	
54019099 073999 CONTRA-LT	-3,818,979.41	.00	.00	-3,283,693.43	.00	.00	
54019099 082008 FLAGLERALL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
54019099 091300 TRCAPPROJF	.00	2,800,000.00	300,000.00	.00	.00	2,900,000.00	
54019099 091402 TRUTCAPPRJ	17,874,244.00	14,544,567.00	14,544,567.00	14,544,567.00	14,544,567.00	15,431,446.00	
54019099 092001 INLIEUOFTX	1,134,431.00	1,158,743.00	1,158,743.00	1,158,743.00	1,158,743.00	1,158,743.00	
54019099 099091 CONTINGRES	.00	.00	.00	.00	5,387,673.00	3,930,300.00	
TOTAL UTILITY NONDEPARTMENTA	5,450,777.11	48,797,892.00	46,207,892.00	32,112,504.61	46,433,439.00	48,619,033.00	
TOTAL UTILITY FUND	43,359,119.33	88,214,320.00	88,214,320.00	67,845,132.23	88,415,174.00	92,922,561.00	
54025509 UTILITY CONSTRUCTION MGT & ENG							
54025509 012000 SAL &WAGES	.00	877,152.00	877,152.00	659,166.41	877,152.00	1,479,562.00	
54025509 012600 CERT PAY	.00	.00	.00	.00	.00	1,300.00	
54025509 014000 OVERTIME	.00	2,000.00	2,000.00	1,721.89	2,000.00	2,000.00	
54025509 021000 FICA TAXES	.00	54,052.00	54,052.00	40,014.63	54,052.00	62,062.00	
54025509 021100 MEDICARE	.00	12,645.00	12,645.00	9,358.25	12,645.00	14,517.00	
54025509 022000 RETIREMENT	.00	104,163.00	104,163.00	80,322.20	104,163.00	119,429.00	
54025509 023000 HEALTH INS	.00	130,651.00	130,651.00	110,146.02	130,651.00	122,495.00	
54025509 023030 LIFE	.00	3,918.00	3,918.00	787.26	3,918.00	4,490.00	
54025509 023035 DISABILITY	.00	3,877.00	3,877.00	2,177.53	3,877.00	4,443.00	
54025509 024000 WORKERSCOM	.00	11,053.00	11,053.00	14,260.00	13,761.00	20,506.00	
54025509 034000 OTR CONTRA	.00	500.00	500.00	.00	.00	.00	
54025509 040000 TRAVELTRAI	.00	10,400.00	10,400.00	5,057.68	10,400.00	10,000.00	
54025509 041100 IT&C ALLCN	.00	114,823.00	114,823.00	114,823.00	114,823.00	127,046.00	
54025509 044100 FLEETREPLC	.00	21,522.00	21,522.00	21,522.00	21,522.00	49,393.00	
54025509 045001 PROPRTYINS	.00	8,577.00	8,577.00	7,812.83	8,577.00	.00	
54025509 045002 LIABLE INS	.00	3,478.00	3,478.00	3,168.16	3,478.00	4,426.00	
54025509 045003 AUTO INSUR	.00	1,059.00	1,059.00	987.94	1,059.00	1,725.00	
54025509 046100 FLEETMAINT	.00	9,700.00	9,700.00	9,700.00	9,700.00	15,720.00	
54025509 046102 EMERGCOMM	.00	2,123.00	2,123.00	2,123.00	2,123.00	3,086.00	
54025509 046105 FACMAINT	.00	12,131.00	12,131.00	12,131.00	12,131.00	13,415.00	
54025509 049040 INTSVCCME	.00	.00	.00	.00	.00	.00	
54025509 052000 OPSUPPUNDE	.00	5,060.00	7,560.00	6,633.74	7,560.00	5,060.00	
54025509 052005 FUELCHARGE	.00	7,000.00	7,000.00	6,886.72	9,000.00	8,000.00	
54025509 054000 BOOPUBSUBS	.00	3,400.00	900.00	213.00	900.00	3,400.00	
54025509 091501 TRTOFLTMGT	.00	.00	.00	.00	.00	46,829.00	
54025509 091525 TR TO ITIS	.00	.00	.00	.00	.00	9,900.00	
TOTAL UTILITY CONSTRUCTION M	.00	1,399,284.00	1,399,284.00	1,109,013.26	1,403,492.00	2,128,804.00	
54029000 ADMINISTRATION							
54029000 034000 OTR CONTRA	32,909.82	1,544,000.00	1,363,000.00	457,179.25	500,000.00	200,000.00	

CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget								FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027	
UTILITY	CAPITAL	PROJECTS FUND	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ	COMMENT
54029000	034000	81056 OTR CONTRA	.00	.00	300,000.00	.00	.00	700,000.00	
54029000	034000	81057 OTR CONTRA	.00	.00	500,000.00	.00	.00	.00	
54029000	034000	89002 OTR CONTRA	.00	.00	.00	.00	.00	.00	
54029000	063000	IMPRVEMNTS	.00	.00	173,813.00	17,246.66	567,000.00	300,000.00	
54029000	063020	81057 WWCIAAC	.00	.00	.00	.00	500,000.00	.00	
54029000	064000	MACHEQUIP	11,030.00	.00	7,187.00	7,186.78	7,187.00	.00	
54029000	091501	TRTOFLTMGT	.00	.00	.00	.00	.00	.00	
TOTAL ADMINISTRATION			43,939.82	1,544,000.00	2,344,000.00	481,612.69	1,574,187.00	1,200,000.00	
54029081	WASTEWATER PUMPING								
54029081	063030	81058 R&R PJCTS	.00	.00	.00	.00	.00	250,000.00	
54029081	063030	81059 R&R PJCTS	.00	.00	110,000.00	109,000.00	110,000.00	290,000.00	
54029081	063030	81060 R&R PJCTS	.00	.00	.00	.00	.00	250,000.00	
54029081	063030	81061 R&R PJCTS	.00	.00	.00	.00	.00	75,000.00	
54029081	063030	81062 R&R PJCTS	.00	.00	.00	.00	.00	1,400,000.00	
TOTAL WASTEWATER PUMPING			.00	.00	110,000.00	109,000.00	110,000.00	2,265,000.00	
54029082	WASTEWATER COLLECTION								
54029082	063000	54527 IMPRVEMNTS	4,137.00	.00	.00	-7,654.63	280,000.00	.00	
54029082	063000	81035 IMPRVEMNTS	2,472,781.72	2,107,204.00	2,107,204.00	.00	3,269,000.00	.00	
54029082	063000	82001 PEP INSTAL	4,253,301.99	.00	.00	.00	.00	.00	
54029082	063000	82002 WSTR PT EX	-94,542.70	300,000.00	300,000.00	.00	20,000.00	280,000.00	
54029082	063000	82003 FORCE MAIN	-71,114.26	.00	100,000.00	.00	75,000.00	.00	
54029082	063000	82012 IMPRVEMNTS	1,215,232.90	25,362,456.00	4,253,944.40	155,387.90	4,181,323.00	13,000,000.00	
54029082	063000	82015 IMPRVEMNTS	27,675.00	.00	.00	.00	.00	.00	
54029082	063000	82016 PS 13-1	192,273.00	200,000.00	213,000.00	212,755.48	213,000.00	.00	
54029082	063000	82019 PEP-RPCMT	312,665.00	.00	.00	-11,200.00	.00	.00	
54029082	063000	82022 IMPRVEMNTS	394,825.23	.00	.00	.00	.00	.00	
54029082	063000	82030 IMPRVEMNTS	-703,239.51	1,350,000.00	1,350,000.00	345,460.50	353,219.00	.00	
54029082	063000	82040 IMPRVEMNTS	-128,708.03	6,992,860.00	6,992,860.00	1,561.48	5,500,000.00	.00	
54029082	063000	82045 IMPRVEMNTS	-104,630.18	45,000.00	105,000.00	.00	105,000.00	.00	
54029082	063000	85003 LIFT STATI	717,993.01	.00	.00	.00	.00	.00	
54029082	063000	85018 IMPRVEMNTS	4,530,523.58	.00	.00	1,415.33	100,000.00	.00	
54029082	063000	85025 IMPRVEMNTS	25,000.00	.00	.00	.00	.00	.00	
54029082	063000	88020 IMPRVEMNTS	-1,466,613.64	3,060,000.00	3,500,000.00	33,769.80	3,500,000.00	.00	
54029082	063000	95005 IMPRVEMNTS	2,905,220.81	407,140.00	394,140.00	.00	189,000.00	.00	
54029082	063000	99500 IMPRVEMNTS	.00	.00	.00	.00	.00	.00	
54029082	063000	99530 IMPRVEMNTS	174,233.52	250,000.00	250,000.00	26,609.76	77,000.00	.00	
54029082	063010	WCIAAC	.00	.00	.00	.00	.00	.00	
54029082	063020	WWCIAAC	.00	.00	.00	.00	.00	.00	
54029082	063020	81034 WWCIAAC	.00	950,000.00	950,000.00	.00	.00	100,000.00	
54029082	063020	81063 WWCIAAC	.00	.00	80,000.00	.00	80,000.00	1,100,000.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget										FOR PERIOD 99	
ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027		
UTILITY	CAPITAL	PROJECTS	FUND	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ	COMMENT	
54029082	063020	82001	WWCIAC	.00	5,408,000.00	2,000,000.00	1,737,929.37	2,000,000.00	1,300,000.00		
54029082	063020	82012	WWCIAC	239,834.22	.00	1,058,511.60	818,677.38	819,000.00	.00		
54029082	063020	82013	WWCIAC	.00	500,000.00	.00	.00	105,000.00	.00		
54029082	063020	82015	WWCIAC	.00	400,000.00	400,000.00	.00	105,000.00	295,000.00		
54029082	063020	82027	WWCIAC	.00	550,000.00	550,000.00	.00	.00	550,000.00		
54029082	063020	82028	WWCIAC	.00	50,000.00	105,000.00	.00	105,000.00	.00		
54029082	063020	82045	WWCIAC	.00	1,500,000.00	.00	.00	.00	.00		
54029082	063030	R&R PJCTS		.00	.00	.00	.00	.00	.00		
54029082	063030	54507	R&R PJCTS	.00	1,004,000.00	.00	.00	.00	.00		
54029082	063030	54527	R&R PJCTS	.00	335,000.00	335,000.00	.00	.00	.00		
54029082	063030	81063	R&R PJCTS	.00	.00	.00	.00	100,000.00	.00		
54029082	063030	81064	R&R PJCTS	.00	.00	431,000.00	.00	390,000.00	.00		
54029082	063030	81083	R&R PJCTS	.00	.00	.00	.00	66,781.00	.00		
54029082	063030	82003	R&R PJCTS	.00	.00	.00	.00	121,508.00	.00		
54029082	063030	82013	R&R PJCTS	.00	.00	.00	.00	105,000.00	.00		
54029082	063030	82019	R&R PJCTS	.00	1,004,000.00	1,200,000.00	680,354.43	1,200,000.00	1,200,000.00		
54029082	063030	82021	R&R PJCTS	.00	600,000.00	600,000.00	97.68	100.00	2,100,000.00		
54029082	063030	82022	R&R PJCTS	.00	4,000,000.00	7,000,000.00	6,394,130.00	6,500,000.00	.00		
54029082	063030	82023	R&R PJCTS	.00	1,175,000.00	.00	.00	.00	2,500,000.00		
54029082	063030	82026	R&R PJCTS	.00	850,000.00	850,000.00	530,560.00	850,000.00	775,000.00		
54029082	063030	85003	R&R PJCTS	.00	877,000.00	877,000.00	521,437.00	877,000.00	1,200,000.00		
TOTAL WASTEWATER COLLECTION				14,896,848.66	59,277,660.00	36,002,660.00	11,441,291.48	31,286,931.00	24,400,000.00		
54029083 WASTEWATER UTILITY SERVICES											
54029083	061000	82047	LAND	.00	2,000,000.00	371,000.00	.00	.00	2,000,000.00		
54029083	063000	54527	IMPRVEMNTS	4,137.00	.00	.00	-7,654.63	280,000.00	.00		
54029083	063000	81035	IMPRVEMNTS	-70,449.53	40,000.00	40,000.00	.00	66,000.00	.00		
54029083	063000	82004	RCLM WTR	.00	.00	.00	.00	.00	.00		
54029083	063000	82007	WSTWR PT#2	-53,897.13	.00	54,000.00	.00	54,000.00	.00		
54029083	063000	82025	IMPRVEMNTS	.00	25,000.00	25,000.00	.00	.00	.00		
54029083	063000	85005	WSTWR R&R	1,354,329.34	.00	.00	1,511.00	1,511.00	.00		
54029083	063000	85010	IMPRVEMNTS	227,636.00	.00	.00	.00	.00	.00		
54029083	063000	85015	IMPRVEMNTS	443,797.94	.00	.00	.00	.00	.00		
54029083	063000	85020	IMPRVEMNTS	264,131.53	.00	.00	.00	.00	.00		
54029083	063010	WCIAC		.00	.00	.00	.00	.00	.00		
54029083	063020	WWCIAC		.00	.00	.00	.00	.00	.00		
54029083	063020	81035	WWCIAC	.00	5,030,966.00	5,030,966.00	.00	6,000,000.00	.00		
54029083	063020	82014	WWCIAC	.00	301,000.00	301,000.00	.00	.00	3,700,000.00		
54029083	063020	82017	WWCIAC	.00	100,000.00	540,000.00	.00	540,000.00	.00		
54029083	063020	82025	WWCIAC	.00	1,133,000.00	1,133,000.00	31,634.00	35,000.00	1,123,000.00		
54029083	063020	88022	WWCIAC	.00	500,000.00	550,000.00	59.04	550,000.00	.00		
54029083	063030	R&R PJCTS		.00	.00	.00	.00	.00	.00		
54029083	063030	54527	R&R PJCTS	.00	335,000.00	335,000.00	.00	.00	.00		

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget										FOR PERIOD 99	
ACCOUNTS FOR:											
UTILITY CAPITAL PROJECTS FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT				
54029083 063030 81065 R&R PJCTS	.00	.00	.00	.00	.00	100,000.00					
54029083 063030 82004 R&R PJCTS	.00	151,000.00	151,000.00	40,023.58	50,000.00	150,000.00					
54029083 063030 85005 R&R PJCTS	.00	2,611,000.00	1,500,000.00	1,346,018.82	1,500,000.00	1,500,000.00					
54029083 063030 85010 R&R PJCTS	.00	2,575,000.00	494,000.00	287,391.45	494,000.00	506,000.00					
54029083 063030 85015 R&R PJCTS	.00	1,250,000.00	1,250,000.00	757,847.68	1,250,000.00	1,000,000.00					
54029083 063030 85020 R&R PJCTS	.00	2,575,000.00	500,000.00	186,405.00	500,000.00	500,000.00					
TOTAL WASTEWATER UTILITY SER	2,169,685.15	18,626,966.00	12,274,966.00	2,643,235.94	11,320,511.00	10,579,000.00					
54029084 WASTEWATER TREATMENT PLANT 2											
54029084 063030 81066 R&R PJCTS	.00	.00	350,000.00	.00	.00	350,000.00					
54029084 063030 81067 R&R PJCTS	.00	.00	.00	.00	585,000.00	.00					
TOTAL WASTEWATER TREATMENT P	.00	.00	350,000.00	.00	585,000.00	350,000.00					
54029085 WATER TREATMENT PLANT #3											
54029085 063010 WCIAC	.00	.00	.00	.00	.00	.00					
54029085 063020 WWCIAAC	.00	.00	.00	.00	.00	.00					
54029085 063030 R&R PJCTS	.00	.00	.00	.00	.00	.00					
TOTAL WATER TREATMENT PLANT	.00	.00	.00	.00	.00	.00					
54029086 WATER TREATMENT PLANT #1											
54029086 034000 84002 OTR CONTRA	-8,053.73	341,000.00	147,000.00	.00	100,000.00	500,000.00					
54029086 063000 84002 WTP #1 GEN	175,157.75	100,000.00	100,000.00	.00	16,000.00	.00					
54029086 063000 84021 WTP#1 EXP	388,168.00	48,375.00	250,375.00	.00	250,000.00	.00					
54029086 063000 84031 WELLS-BRAC	-203,005.25	672,770.00	800,770.00	.00	800,000.00	3,000,000.00					
54029086 063010 WCIAC	.00	.00	.00	.00	.00	.00					
54029086 063010 81070 WCIAC	.00	.00	.00	.00	.00	.00					
54029086 063010 84021 WCIAC	.00	3,348,000.00	250,000.00	223,805.00	250,000.00	.00					
54029086 063020 WWCIAAC	.00	.00	.00	.00	.00	.00					
54029086 063030 R&R PJCTS	.00	.00	.00	.00	.00	.00					
54029086 063030 84008 R&R PJCTS	.00	5,115,705.00	249,705.00	.00	500,000.00	1,200,000.00					
TOTAL WATER TREATMENT PLANT	352,266.77	9,625,850.00	1,797,850.00	223,805.00	1,916,000.00	4,700,000.00					
54029087 WATER TREATMENT PLANT #2											
54029087 063000 84003 WTP#2 GEN	-56,721.00	.00	57,000.00	.00	57,000.00	.00					
54029087 063000 84007 IMPRVEMNTS	6,267,803.10	3,000,000.00	3,000,000.00	2,121.40	2,300,000.00	.00					
54029087 063000 84010 IMPRVEMNTS	.00	.00	.00	.00	.00	.00					
54029087 063010 WCIAC	.00	.00	.00	.00	.00	.00					
54029087 063010 87001 WCIAC	.00	502,000.00	502,000.00	.00	.00	.00					
54029087 063020 WWCIAAC	.00	.00	.00	.00	.00	.00					
54029087 063030 R&R PJCTS	.00	.00	.00	.00	.00	.00					

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget										FOR PERIOD 99	
ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027		
UTILITY	CAPITAL	PROJECTS	FUND	ACTUAL	ORIG BUD	REVISED	BUD	ACTUAL	PROJECTION	COUNCILADJ	COMMENT
54029087	063030	84009	R&R PJCTS	.00	3,500,000.00	.00	.00	.00	.00	.00	
54029087	063030	84018	R&R PJCTS	.00	251,000.00	.00	.00	.00	.00	.00	
TOTAL WATER TREATMENT PLANT				6,211,082.10	7,253,000.00	3,559,000.00		2,121.40	2,357,000.00	.00	
54029088	WATER QUALITY										
54029088	034000	81019	STUDY	26,524.80	401,000.00	69,000.00	.00	.00	3,000.00	.00	
54029088	034000	81071	OTR CONTRA	.00	.00	332,000.00	.00	.00	.00	331,000.00	
54029088	034000	81072	OTR CONTRA	.00	.00	50,000.00	.00	.00	50,000.00	50,000.00	
54029088	034000	81073	OTR CONTRA	.00	.00	250,000.00	.00	.00	250,000.00	80,000.00	
54029088	061000	81019	LAND	.00	2,209,000.00	1,959,000.00	.00	.00	.00	2,000,000.00	
54029088	063000	81010	WTR PT #3	335,044.00	1,393,900.00	1,393,900.00	59,955.13	1,334,000.00	.00	.00	
54029088	063000	81019	WELLFIELD	635,905.40	582,000.00	582,000.00	206,761.00	582,000.00	.00	.00	
54029088	063000	81030	IMPRVEMNTS	289,014.69	375,000.00	625,000.00	-7,735.81	625,000.00	.00	.00	
54029088	063000	81036	SW24-SW25	434,619.73	508,720.00	508,720.00	500.00	400,000.00	.00	.00	
54029088	063000	81037	SW-148	171,105.28	25,000.00	56,000.00	.00	56,000.00	.00	.00	
54029088	063000	81039	IMPRVEMNTS	-37,229.81	25,000.00	37,000.00	.00	37,000.00	.00	.00	
54029088	063000	81040	IMPRVEMNTS	-514,641.77	750,000.00	950,000.00	10,000.00	524,642.00	.00	.00	
54029088	063000	84004	GEN R&R	564,999.82	.00	.00	.00	.00	.00	.00	
54029088	063000	99520	IMPRVEMNTS	551.68	.00	.00	.00	.00	.00	.00	
54029088	063010	WCIAC		.00	.00	.00	.00	.00	.00	.00	
54029088	063010	81019	WCIAC	.00	130,000.00	130,000.00	.00	.00	.00	100,000.00	
54029088	063010	81037	WCIAC	.00	900,000.00	900,000.00	775,249.20	794,000.00	.00	.00	
54029088	063010	81039	WCIAC	.00	690,000.00	690,000.00	442,175.80	442,000.00	.00	.00	
54029088	063010	81040	WCIAC	.00	2,060,000.00	.00	.00	.00	.00	5,000,000.00	
54029088	063010	81045	WCIAC	.00	3,077,000.00	502,000.00	.00	50,000.00	.00	3,450,000.00	
54029088	063010	84031	WCIAC	.00	1,104,000.00	364,000.00	.00	.00	.00	2,500,000.00	
54029088	063010	88006	WCIAC	.00	105,000.00	105,000.00	1,500.00	2,000.00	.00	150,000.00	
54029088	063010	88007	WCIAC	.00	923,000.00	183,000.00	.00	.00	.00	1,000,000.00	
54029088	063020	WWCIAC		.00	.00	.00	.00	.00	.00	.00	
54029088	063030	R&R PJCTS		.00	.00	.00	.00	.00	.00	.00	
54029088	063030	81019	R&R PJCTS	.00	2,183,000.00	1,963,000.00	992,819.33	1,018,000.00	.00	.00	
54029088	063030	81050	R&R PJCTS	.00	251,000.00	.00	.00	.00	.00	100,000.00	
54029088	063030	81074	R&R PJCTS	.00	.00	120,000.00	97,911.00	120,000.00	.00	880,000.00	
54029088	063030	84004	R&R PJCTS	.00	879,000.00	879,000.00	710,740.05	879,000.00	.00	916,000.00	
TOTAL WATER QUALITY				1,905,893.82	18,571,620.00	12,648,620.00	3,289,875.70	7,166,642.00	16,557,000.00		
54029090	WATER DISTRIBUTION										
54029090	034000	OTR CONTRA		.00	135,550.00	135,550.00	.00	.00	.00	.00	
54029090	063000	54507	IMPRVEMNTS	.00	.00	.00	.00	.00	.00	.00	
54029090	063000	54527	OKR 4 LANE	2,993.47	.00	.00	-5,538.77	203,000.00	.00	.00	
54029090	063000	54537	IMPRVEMNTS	.00	.00	.00	.00	.00	.00	.00	
54029090	063000	81020	WATER MAIN	.00	.00	.00	.00	.00	.00	.00	

CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget										FOR PERIOD 99	
ACCOUNTS FOR:											
UTILITY	CAPITAL	PROJECTS	FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
54029090	063000	81029	MARINEAC	.00	.00	.00	.00	.00	.00		
54029090	063000	81035	IMPRVEMNTS	2,161,543.58	2,862,020.00	2,862,020.00	.00	3,600,000.00	.00		
54029090	063000	84005	DISTR SYM	778,672.00	.00	.00	6,037.44	6,038.00	.00		
54029090	063000	84025	IMPRVEMNTS	.00	.00	.00	.00	.00	.00		
54029090	063000	95010	IMPRVEMNTS	.00	.00	.00	.00	.00	.00		
54029090	063010	WCIAAC		.00	.00	.00	.00	.00	.00		
54029090	063010	54527	WCIAAC	.00	650,000.00	650,000.00	.00	.00	.00		
54029090	063020	WWCIAAC		.00	.00	.00	.00	.00	.00		
54029090	063030	R&R PJCTS		.00	.00	.00	2,383.38	2,384.00	.00		
54029090	063030	54507	R&R PJCTS	.00	1,004,000.00	.00	.00	.00	.00		
54029090	063030	81075	R&R PJCTS	.00	.00	105,000.00	.00	105,000.00	895,000.00		
54029090	063030	84005	R&R PJCTS	.00	1,858,000.00	1,858,000.00	1,643,154.53	1,858,000.00	150,000.00		
TOTAL WATER DISTRIBUTION				2,943,209.05	6,509,570.00	5,610,570.00	1,646,036.58	5,774,422.00	1,045,000.00		
54029092	CAPITAL METER SERVICES										
54029092	034000	OTR CONTRA		.00	.00	.00	.00	.00	.00		
54029092	063000	IMPRVEMNTS		.00	.00	.00	.00	.00	.00		
54029092	063030	81076	R&R PJCTS	.00	.00	.00	.00	.00	150,000.00		
54029092	063030	81077	R&R PJCTS	.00	.00	.00	.00	.00	100,000.00		
54029092	063030	81078	R&R PJCTS	.00	.00	.00	.00	.00	1,500,000.00		
54029092	063030	81079	R&R PJCTS	.00	.00	.00	.00	.00	150,000.00		
54029092	063030	81080	R&R PJCTS	.00	.00	.00	.00	.00	500,000.00		
54029092	063030	81081	R&R PJCTS	.00	.00	.00	.00	.00	100,000.00		
54029092	063030	81082	R&R PJCTS	.00	.00	.00	.00	.00	1,500,000.00		
54029092	063030	81084	R&R PJCTS	.00	.00	100,000.00	.00	.00	300,000.00		
54029092	064000	MACHEQUIP		.00	.00	.00	.00	.00	.00		
TOTAL CAPITAL METER SERVICES				.00	.00	100,000.00	.00	.00	4,300,000.00		
54029099	UTILITY CAPITAL PROJECTS FUND										
54029099	049070	GFADMIN		1,048,116.00	1,165,024.00	1,165,024.00	1,165,024.00	1,165,024.00	2,094,067.00		
54029099	064998	CAPPROJTRN		.00	.00	.00	.00	.00	.00		
54029099	064999	CONTRA-M&E		.00	.00	.00	.00	.00	.00		
54029099	073999	CONTRA-LT		-6,886,373.00	.00	.00	.00	.00	.00		
54029099	091300	TRCAPPROJF		2,650,000.00	5,000,000.00	5,000,000.00	.00	2,500,000.00	4,350,000.00		
54029099	091401	TRTOUTILFD		.00	.00	.00	.00	.00	.00		
54029099	099091	CONTINGRES		.00	197,417,607.00	-39,365,393.00	.00	.00	.00		
TOTAL UTILITY CAPITAL PROJEC				-3,188,257.00	203,582,631.00	-33,200,369.00	1,165,024.00	3,665,024.00	6,444,067.00		
TOTAL UTILITY CAPITAL PROJEC				25,334,668.37	326,390,581.00	42,996,581.00	22,111,016.05	67,159,209.00	73,968,871.00		
54049081	WASTEWATER PUMPING										
54049081	063030	81062	R&R PJCTS	.00	.00	.00	.00	.00	500,000.00		

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
UTILITY BOND PROJECTS FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
TOTAL WASTEWATER PUMPING	.00	.00	.00	.00	.00	500,000.00	_____
54049082 WASTEWATER COLLECTION							
54049082 063000 82003 IMPRVEMNTS	.00	.00	125,000.00	.00	.00	425,000.00	_____
54049082 063000 82012 IMPRVEMNTS	.00	.00	19,770,000.00	3,639,123.00	1,173,234.00	54,778,000.00	_____
54049082 063020 81063 WWCIAAC	.00	.00	100,000.00	.00	.00	1,775,000.00	_____
54049082 063020 82001 WWCIAAC	.00	.00	3,408,000.00	.00	.00	700,000.00	_____
54049082 063020 82012 WWCIAAC	.00	.00	.00	.00	1,826,766.00	.00	_____
54049082 063020 82013 WWCIAAC	.00	.00	605,000.00	.00	.00	.00	_____
54049082 063020 82045 WWCIAAC	.00	.00	1,400,000.00	57,514.00	80,000.00	2,200,000.00	_____
54049082 063030 54507 R&R PJCTS	.00	.00	1,004,000.00	.00	.00	2,500,000.00	_____
54049082 063030 81064 R&R PJCTS	.00	.00	.00	.00	.00	350,000.00	_____
54049082 063030 81083 R&R PJCTS	.00	.00	140,000.00	.00	70,000.00	130,000.00	_____
54049082 063030 82022 R&R PJCTS	.00	.00	.00	.00	.00	.00	_____
54049082 063030 85003 R&R PJCTS	.00	.00	.00	.00	.00	.00	_____
TOTAL WASTEWATER COLLECTION	.00	.00	26,552,000.00	3,696,637.00	3,150,000.00	62,858,000.00	_____
54049083 WASTEWATER TREATMENT PLANT #1							
54049083 061000 82047 LAND	.00	.00	.00	.00	.00	3,000,000.00	_____
54049083 063030 85010 R&R PJCTS	.00	.00	2,435,000.00	1,117,691.60	1,075,000.00	1,200,000.00	_____
54049083 063030 85020 R&R PJCTS	.00	.00	2,575,000.00	1,075,000.00	1,075,000.00	1,200,000.00	_____
TOTAL WASTEWATER TREATMENT P	.00	.00	5,010,000.00	2,192,691.60	2,150,000.00	5,400,000.00	_____
54049086 WATER TREATMENT PLANT #1							
54049086 063010 84021 WCIAC	.00	.00	3,348,000.00	.00	.00	600,000.00	_____
54049086 063030 84008 R&R PJCTS	.00	.00	2,060,000.00	.00	.00	670,000.00	_____
TOTAL WATER TREATMENT PLANT	.00	.00	5,408,000.00	.00	.00	1,270,000.00	_____
54049087 WATER TREATMENT PLANT #2							
54049087 063030 84009 R&R PJCTS	.00	.00	3,500,000.00	.00	.00	1,500,000.00	_____
54049087 063030 84018 R&R PJCTS	.00	.00	251,000.00	162,530.00	170,000.00	2,930,000.00	_____
TOTAL WATER TREATMENT PLANT	.00	.00	3,751,000.00	162,530.00	170,000.00	4,430,000.00	_____
54049088 WATER QUALITY							
54049088 063000 81036 IMPRVEMNTS	.00	.00	.00	.00	.00	4,600,000.00	_____
54049088 063010 81040 WCIAC	.00	.00	2,060,000.00	.00	.00	.00	_____
54049088 063010 81045 WCIAC	.00	.00	2,575,000.00	.00	.00	.00	_____
54049088 063030 81019 R&R PJCTS	.00	.00	.00	.00	.00	3,265,000.00	_____
54049088 063030 81050 R&R PJCTS	.00	.00	251,000.00	.00	.00	600,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
UTILITY BOND PROJECTS FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
54049088 063030 81069 R&R PJCTS	.00	.00	.00	.00	.00	1,600,000.00	
TOTAL WATER QUALITY	.00	.00	4,886,000.00	.00	.00	10,065,000.00	
54049090 WATER DISTRIBUTION							
54049090 063030 54507 R&R PJCTS	.00	.00	1,004,000.00	.00	.00	2,500,000.00	
TOTAL WATER DISTRIBUTION	.00	.00	1,004,000.00	.00	.00	2,500,000.00	
54049099 UTILITY BOND PROJECT FUND							
54049099 064999 CONTRASSET	.00	.00	.00	.00	.00	.00	
54049099 071000 PRINCIPAL	.00	.00	.00	.00	.00	.00	
54049099 072000 INTEREST	.00	.00	.00	.00	.00	.00	
54049099 073000 OTHDEBSERV	.00	.00	.00	975,235.50	975,236.00	.00	
54049099 099091 CONTINGRES	.00	.00	236,783,000.00	.00	279,558,818.00	.00	
TOTAL UTILITY BOND PROJECT F	.00	.00	236,783,000.00	975,235.50	280,534,054.00	.00	
TOTAL UTILITY BOND PROJECTS	.00	.00	283,394,000.00	7,027,094.10	286,004,054.00	87,023,000.00	
54105010 SOLID WASTE FUND							
54105010 012000 SAL &WAGES	152,638.61	209,883.00	209,883.00	179,192.94	209,883.00	217,856.00	
54105010 012600 CERT PAY	.00	.00	.00	.00	.00	.00	
54105010 014000 OVERTIME	1,344.26	3,000.00	3,000.00	293.73	3,000.00	3,000.00	
54105010 021000 FICA TAXES	9,025.90	12,907.00	12,907.00	10,410.73	12,907.00	13,694.00	
54105010 021100 MEDICARE	2,110.90	3,020.00	3,020.00	2,434.77	3,020.00	3,204.00	
54105010 022000 RETIREMENT	18,156.63	24,980.00	24,980.00	21,699.78	24,980.00	26,504.00	
54105010 023000 HEALTH INS	39,573.30	49,346.00	49,346.00	58,383.68	49,346.00	65,661.00	
54105010 023030 LIFE	323.18	940.00	940.00	241.69	940.00	997.00	
54105010 023035 DISABILITY	621.95	930.00	930.00	699.84	930.00	987.00	
54105010 024000 WORKERSCOM	9,390.61	10,008.00	10,008.00	14,851.25	13,529.00	15,650.00	
54105010 025000 SUTA	.00	.00	.00	.00	.00	.00	
54105010 034000 OTR CONTRA	16,561,778.94	70,040.00	73,240.00	88,250.00	90,740.00	96,510.00	
54105010 034010 HAULING	.00	17,659,604.00	17,659,604.00	17,659,604.00	17,659,604.00	18,511,090.00	
54105010 040000 TRAVELPERD	2,078.00	4,500.00	3,000.00	2,989.02	3,500.00	4,000.00	
54105010 041100 IT&C ALLCN	21,784.00	33,359.00	33,359.00	33,359.00	33,359.00	40,312.00	
54105010 044100 FLEETREPLC	6,067.00	6,291.00	6,291.00	6,291.00	6,291.00	6,291.00	
54105010 045001 PROPRTYINS	195,488.08	161,824.00	161,824.00	147,409.78	161,824.00	311.00	
54105010 045002 LIABLE INS	50,615.07	65,618.00	65,618.00	59,775.64	65,618.00	37,446.00	
54105010 045003 AUTO INSUR	372.86	391.00	391.00	364.60	391.00	386.00	
54105010 046100 FLEETMAINT	2,552.00	2,041.00	2,041.00	2,041.00	2,041.00	2,031.00	
54105010 046102 FLEETCOMM	.00	.00	.00	.00	.00	1,003.00	
54105010 046105 FACMAINT	.00	.00	.00	.00	.00	4,708.00	
54105010 049000 OTHCHAOLBI	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00	1,000,000.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
SOLID WASTE FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
54105010 051000 OFFSUP\$750			498.12	500.00	500.00	193.32	500.00	500.00
54105010 052000 OPSUPPUNDE			9,479.53	8,780.00	7,080.00	5,612.73	7,642.00	10,500.00
54105010 052005 FUELCHARGE			402.53	1,000.00	1,000.00	239.59	800.00	1,000.00
54105010 054000 BOOPUBSUBS			428.82	500.00	500.00	469.60	500.00	750.00
54105010 091300 TRCAPPROJF			.00	.00	.00	.00	.00	37,500.00
54105010 091501 TRTOFLTMGT			.00	.00	.00	.00	.00	42,711.00
54105010 091502 TRTOFLCOMM			.00	.00	.00	.00	.00	.00
54105010 091525 TR TO ITIS			.00	.00	.00	.00	.00	.00
54105010 099091 CONTINGRES			.00	468,562.00	468,562.00	.00	257,078.00	569,805.00
TOTAL SOLID WASTE FUND			17,984,730.29	19,698,024.00	19,698,024.00	19,194,807.69	19,508,423.00	20,714,407.00
TOTAL SOLID WASTE FUND			17,984,730.29	19,698,024.00	19,698,024.00	19,194,807.69	19,508,423.00	20,714,407.00
54205509 STORMWATER ENGINEERING								
54205509 012000 SAL &WAGES			729,298.05	928,616.00	928,616.00	802,464.03	928,616.00	971,146.00
54205509 012600 CERT PAY			.00	.00	.00	.00	.00	1,560.00
54205509 014000 OVERTIME			315.92	.00	.00	80.30	50.00	.00
54205509 021000 FICA TAXES			41,786.17	57,463.00	57,463.00	47,174.20	57,463.00	60,313.00
54205509 021100 MEDICARE			9,772.57	13,446.00	13,446.00	11,032.66	13,446.00	14,110.00
54205509 022000 RETIREMENT			83,720.37	108,952.00	108,952.00	96,750.79	108,952.00	113,282.00
54205509 023000 HEALTH INS			143,225.50	190,082.00	190,082.00	191,310.03	190,082.00	216,677.00
54205509 023030 LIFE			1,474.54	4,055.00	4,055.00	1,032.64	4,055.00	4,260.00
54205509 023035 DISABILITY			2,752.79	4,011.00	4,011.00	2,875.39	4,011.00	4,215.00
54205509 024000 WORKERSCOM			14,977.72	12,510.00	12,510.00	29,233.22	30,521.00	34,489.00
54205509 025000 SUTA			.00	.00	.00	.00	.00	.00
54205509 031000 PROF SVCS			23,500.38	430,000.00	430,000.00	31,407.42	130,000.00	750,000.00
54205509 034000 OTR CONTRA			5,460.01	145,000.00	145,000.00	24,000.00	20,000.00	10,000.00
54205509 040000 TRAVELPERD			1,806.00	19,980.00	19,980.00	4,601.79	19,980.00	19,980.00
54205509 041100 IT&C ALLCN			73,173.00	145,817.00	145,817.00	145,817.00	145,817.00	157,563.00
54205509 044100 FLEETREPLC			24,557.00	41,309.00	41,309.00	41,309.00	41,309.00	36,693.00
54205509 045001 PROPRTYINS			17,870.97	10,973.00	10,973.00	9,995.84	10,973.00	2,535.00
54205509 045002 LIABLE INS			4,627.22	4,450.00	4,450.00	4,053.40	4,450.00	6,465.00
54205509 045003 AUTO INSUR			949.24	1,576.00	1,576.00	1,470.14	1,576.00	1,803.00
54205509 046100 FLEETMAINT			10,335.00	13,274.00	13,274.00	13,274.00	13,274.00	13,206.00
54205509 046102 FLEETCOMM			5,776.00	7,445.00	7,445.00	7,445.00	7,445.00	8,286.00
54205509 046105 FACMAINT			.00	89,804.00	89,804.00	89,804.00	89,804.00	96,362.00
54205509 052000 OPSUPPUNDE			1,493.63	15,579.00	15,579.00	4,775.36	10,579.00	10,503.00
54205509 052005 FUELCHARGE			4,592.30	4,500.00	4,500.00	10,984.92	12,000.00	12,000.00
54205509 054000 BOOPUBSUBS			579.00	3,000.00	3,000.00	616.00	1,500.00	1,500.00
54205509 061000 LAND			.00	75,000.00	75,000.00	254.72	75,000.00	150,000.00
54205509 061000 99026 LAND			.00	.00	.00	.00	.00	.00
54205509 063000 IMPRVEMNTS			1,673,237.30	13,478,841.00	13,478,841.00	3,950,542.14	9,322,719.00	5,488,889.00
54205509 063000 54611 CITA DRAIN			65,207.01	86,000.00	86,000.00	.00	101,638.00	.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget								FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027	
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ	COMMENT
STORMWATER	UTILITY	FUND							
54205509	063000	55001 CNTRL STRU	31,627.11	530,000.00	530,000.00	.00	75,000.00	50,000.00	
54205509	063000	55003 IMPRVEMNTS	76,657.50	100,000.00	100,000.00	165.92	200.00	.00	
54205509	063000	55005 WEIR 1	.00	.00	.00	.00	.00	.00	
54205509	063000	55010 IMPRVEMNTS	-7,676.79	.00	.00	.00	.00	.00	
54205509	063000	55110 LEHIGH CNL	58,368.80	611,779.00	611,779.00	-15,264.33	150,000.00	625,471.00	
54205509	063000	55222 M2	.00	.00	.00	.00	.00	.00	
54205509	063000	55230 PIPE & SEA	45,562.33	115,000.00	115,000.00	115,000.00	115,000.00	225,000.00	
54205509	063000	55232 MAJOR CROS	118,455.90	1,640,000.00	1,640,000.00	384,069.98	62,281.00	275,000.00	
54205509	063000	55234 IMPRVEMNTS	-176,043.78	.00	.00	.00	.00	.00	
54205509	063000	99013 IMPRVEMNTS	.00	.00	.00	.00	.00	.00	
54205509	063000	99014 IMPRVEMNTS	-6,455.00	300,000.00	300,000.00	232,937.92	300,000.00	300,000.00	
54205509	063000	99025 BLR & COLB	119,467.92	.00	.00	.00	.00	19,620.00	
54205509	063000	99026 LNDON WT	-385,430.24	.00	.00	.00	.00	.00	
54205509	063000	99028 IMPRVEMNTS	1,295.96	.00	.00	.00	.00	.00	
54205509	063000	99043 IMPRVEMNTS	-1,035,832.56	685,000.00	685,000.00	71,451.92	755,823.00	311,149.00	
54205509	063000	99510 IMPRVEMNTS	.00	2,482,496.00	2,482,496.00	.00	.00	2,350,024.00	
54205509	064000	MACHEQUIP	.00	.00	.00	.00	.00	.00	
54205509	064999	CONTRASSET	-86,731.59	.00	.00	.00	.00	.00	
54205509	091501	TRTOFLTMGT	.00	.00	.00	.00	.00	.00	
54205509	091502	TRTOFLCOMM	.00	.00	.00	.00	.00	.00	
54205509	091525	TR TO ITC	.00	.00	.00	.00	.00	.00	
TOTAL STORMWATER ENGINEERING			1,693,753.25	22,355,958.00	22,355,958.00	6,310,665.40	12,803,564.00	12,342,101.00	
54205511	STORMWATER MAINTENANCE								
54205511	012000	SAL &WAGES	2,676,826.49	3,223,808.00	3,223,808.00	2,738,350.15	3,223,808.00	3,364,980.00	
54205511	012000	55003 SAL &WAGES	322,215.81	680,792.00	680,792.00	454,444.45	680,792.00	623,700.00	
54205511	012600	CERT PAY	.00	.00	.00	.00	.00	88,660.00	
54205511	012600	55003 CERT PAY	.00	.00	.00	.00	.00	11,960.00	
54205511	012999	55003 PIPECONTR	-646,459.13	.00	.00	.00	.00	.00	
54205511	014000	OVERTIME	25,682.20	15,000.00	15,000.00	14,046.50	15,000.00	15,000.00	
54205511	014000	55003 OVERTIME	5,188.74	17,000.00	17,000.00	4,483.99	17,000.00	17,000.00	
54205511	014999	OT SP EVEN	.00	.00	.00	.00	.00	.00	
54205511	021000	FICA TAXES	159,082.78	199,988.00	199,988.00	163,976.35	199,988.00	208,703.00	
54205511	021000	55003 FICA TAXES	18,845.94	42,759.00	42,759.00	27,039.36	42,759.00	40,473.00	
54205511	021100	MEDICARE	37,204.84	46,795.00	46,795.00	38,349.28	46,795.00	48,824.00	
54205511	021100	55003 MEDICARE	4,407.53	10,005.00	10,005.00	6,323.72	10,005.00	9,472.00	
54205511	022000	RETIREMENT	304,634.91	362,725.00	362,725.00	319,351.60	362,725.00	369,349.00	
54205511	022000	55003 RETIREMENT	38,373.99	82,753.00	82,753.00	51,252.91	82,753.00	75,933.00	
54205511	023000	HEALTH INS	617,533.46	839,898.00	839,898.00	640,078.72	839,898.00	807,773.00	
54205511	023000	55003 HEALTH INS	114,531.85	192,469.00	192,469.00	136,234.24	192,469.00	189,527.00	
54205511	023030	LIFE	5,193.54	13,176.00	13,176.00	3,350.72	13,176.00	13,748.00	
54205511	023030	55003 LIFE	657.65	3,055.00	3,055.00	534.92	3,055.00	2,858.00	
54205511	023035	DISABILITY	10,073.10	13,034.00	13,034.00	9,641.72	13,034.00	13,603.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
STORMWATER UTILITY FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
54205511 023035 55003 DISABILITY			1,290.29	3,022.00	3,022.00	1,548.75	3,022.00	2,827.00
54205511 024000 WORKERSCOM			155,797.37	135,029.00	135,029.00	203,509.11	192,207.00	212,444.00
54205511 024000 55003 WORKERSCOM			19,047.82	29,967.00	29,967.00	35,446.36	44,824.00	45,209.00
54205511 025000 SUTA			.00	.00	.00	275.00	.00	.00
54205511 025000 55003 SUTA			.00	.00	.00	.00	.00	.00
54205511 034000 OTR CONTRA			194,751.78	210,000.00	210,000.00	165,026.57	192,250.00	212,000.00
54205511 034000 55003 OTR CONTRA			120,674.90	170,000.00	170,000.00	169,091.36	170,000.00	170,000.00
54205511 034000 55105 OTR CONTRA			537,029.78	1,920,000.00	1,227,437.00	693,833.66	1,080,640.00	710,000.00
54205511 034000 55265 OTR CONTRA			92,515.00	185,000.00	185,000.00	164,048.71	181,000.00	165,000.00
54205511 034000 99019 OTR CONTRA			839,846.03	902,838.00	902,838.00	887,747.33	889,838.00	932,838.00
54205511 040000 TRAVELPERD			17,335.86	35,900.00	35,900.00	33,688.25	34,650.00	40,250.00
54205511 041100 IT&C ALLCN			475,266.00	626,844.00	626,844.00	626,844.00	626,844.00	705,419.00
54205511 043000 ELECTRICIT			2,041.93	34,000.00	34,000.00	21,604.67	25,733.00	26,600.00
54205511 043042 WATER			.00	2,000.00	2,000.00	7,082.61	10,000.00	10,470.00
54205511 044000 RENTAL/LEA			.00	55,553.00	55,553.00	54,726.00	55,553.00	55,553.00
54205511 044100 FLEETREPLC			1,413,249.00	1,570,607.00	1,570,607.00	1,570,607.00	1,570,607.00	2,126,437.00
54205511 045001 PROPRTYINS			102,562.58	102,165.00	102,165.00	93,064.63	102,165.00	87,273.00
54205511 045002 LIABLE INS			26,554.98	41,427.00	41,427.00	37,738.48	41,427.00	46,347.00
54205511 045003 AUTO INSUR			18,646.28	24,397.00	24,397.00	22,757.45	24,397.00	29,973.00
54205511 046000 REP&MAINT			44,551.94	63,000.00	44,503.00	23,181.35	38,000.00	38,000.00
54205511 046100 FLEETMAINT			599,384.00	582,599.00	582,599.00	582,599.00	582,599.00	682,809.00
54205511 046102 FLEETCOMM			28,115.00	26,107.00	26,107.00	26,107.00	26,107.00	36,577.00
54205511 046105 FACMAINT			.00	22,258.00	22,258.00	22,258.00	22,258.00	45,545.00
54205511 052000 OPSUPPUNDE			193,917.97	257,875.00	257,875.00	211,834.95	270,075.00	280,275.00
54205511 052000 55003 OPSUPPUNDE			1,224.61	2,200.00	2,200.00	2,283.08	2,284.00	.00
54205511 052000 55105 OPSUPPUNDE			.00	10,000.00	10,000.00	.00	.00	.00
54205511 052005 FUELCHARGE			190,295.11	190,000.00	190,000.00	225,808.85	190,000.00	200,000.00
54205511 054000 BOOPUBSUBS			4,630.64	5,300.00	5,300.00	5,151.73	5,300.00	5,300.00
54205511 063000 IMPRVEMNTS			.00	.00	18,497.00	1,200.00	18,497.00	.00
54205511 063000 55003 PIPE REPLC			1,527,108.27	785,000.00	785,000.00	742,250.23	750,000.00	885,000.00
54205511 064000 MACHEQUIP			112,657.95	.00	.00	.00	.00	.00
54205511 064000 55105 MACHEQUIP			.00	.00	.00	.00	.00	.00
54205511 064000 55231 MACHEQUIP			.00	.00	.00	.00	.00	.00
54205511 091501 TRTOFLTMGT			1,508,847.54	.00	692,563.00	209,901.59	902,465.00	302,313.00
54205511 091502 TRTOFLCOMM			.00	.00	.00	.00	.00	.00
54205511 091525 TR TO ITIS			9,439.88	850.00	850.00	1,003.95	1,004.00	.00
TOTAL STORMWATER MAINTENANCE			11,930,776.21	13,737,195.00	13,737,195.00	11,449,678.30	13,797,003.00	13,956,022.00
54205519 STORMWATER OPERATIONS								
54205519 012000 SAL &WAGES			752,177.91	.00	.00	.00	.00	.00
54205519 014000 OVERTIME			5,882.73	.00	.00	.00	.00	.00
54205519 021000 FICA TAXES			45,068.38	.00	.00	.00	.00	.00
54205519 021100 MEDICARE			10,540.15	.00	.00	.00	.00	.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
STORMWATER UTILITY FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
54205519 022000 RETIREMENT			91,100.60	.00	.00	.00	.00	.00
54205519 023000 HEALTH INS			153,913.66	.00	.00	.00	.00	.00
54205519 023030 LIFE			1,543.86	.00	.00	.00	.00	.00
54205519 023035 DISABILITY			2,931.56	.00	.00	.00	.00	.00
54205519 024000 WORKERSCOM			22,583.90	.00	.00	.00	.00	.00
54205519 034000 OTR CONTRA			.00	.00	.00	.00	.00	.00
54205519 040000 TRAVELTRAI			5,429.48	.00	.00	.00	.00	.00
54205519 041100 IT&C ALLCN			180,903.00	.00	.00	.00	.00	.00
54205519 043000 ELECTRICIT			21,351.60	.00	.00	.00	.00	.00
54205519 043042 WATER			4,652.90	.00	.00	.00	.00	.00
54205519 044000 RENTAL/LEA			574.00	.00	.00	.00	.00	.00
54205519 044100 FLEETREPLC			54,292.00	.00	.00	.00	.00	.00
54205519 045001 PROPRTYINS			15,850.66	.00	.00	.00	.00	.00
54205519 045002 LIABLE INS			4,103.91	.00	.00	.00	.00	.00
54205519 045003 AUTO INSUR			1,788.05	.00	.00	.00	.00	.00
54205519 046000 REP&MAINT			.00	.00	.00	.00	.00	.00
54205519 046100 FLEETMAINT			11,518.00	.00	.00	.00	.00	.00
54205519 046102 FLEETCOMM			10,265.00	.00	.00	.00	.00	.00
54205519 046105 FACMAINT			.00	.00	.00	.00	.00	.00
54205519 052000 OPSUPPUNDE			12,833.84	.00	.00	.00	.00	.00
54205519 052005 FUELCHARGE			12,339.83	.00	.00	.00	.00	.00
54205519 054000 BOOPUBSUBS			785.19	.00	.00	.00	.00	.00
54205519 091501 TRTOFLTMGT			.00	.00	.00	.00	.00	.00
54205519 091502 TRTOFLCOMM			.00	.00	.00	.00	.00	.00
54205519 091525 TR TO ITIS			7,150.33	.00	.00	.00	.00	.00
TOTAL STORMWATER OPERATIONS			1,429,580.54	.00	.00	.00	.00	.00
54209099 STORMWATER NON-DEPARTMENTAL								
54209099 034000 OTR CONTRA			301,563.75	83,248.00	83,248.00	101,807.99	104,248.00	115,112.00
54209099 046105 FACMAINT			94,001.00	.00	.00	.00	.00	.00
54209099 049000 OTHCHAOBLLI			67,633.00	44,253.00	44,253.00	44,253.00	44,253.00	.00
54209099 049040 INTSVCCME			116,282.00	108,586.00	108,586.00	108,586.00	108,586.00	111,929.00
54209099 049070 GFADMIN			639,537.00	916,899.00	916,899.00	916,899.00	916,899.00	654,356.00
54209099 049090 INTSVCBILL			.00	.00	.00	.00	.00	45,349.00
54209099 057300 AMORT			49,092.00	.00	.00	.00	.00	.00
54209099 059002 DEPEXPMAEQ			23,767.81	.00	.00	29,546.42	.00	.00
54209099 059003 DEPEXPIMPR			3,943.52	.00	.00	1,971.76	.00	.00
54209099 059004 DEPEXPINFR			2,235,117.80	.00	.00	1,145,046.66	.00	.00
54209099 064999 CONTRASSET			-5,201,789.20	.00	.00	.00	.00	.00
54209099 071000 PRINCIPAL			1,832,649.26	1,918,956.00	1,918,956.00	409,106.71	1,918,956.00	1,674,516.00
54209099 072000 INTEREST			982,533.90	977,241.00	977,241.00	504,243.28	977,241.00	921,864.00
54209099 072100 GASBINT			6,189.00	.00	.00	.00	.00	.00
54209099 073000 OTHDEBSERV			65,439.57	.00	.00	.00	.00	.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
STORMWATER UTILITY FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
54209099 073999 CONTRA-LT	-1,832,649.26	.00	.00	-409,106.71	.00	.00		
54209099 091300 TRCAPPROJF	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00		
54209099 092001 INLIEUOFTX	155,943.00	159,285.00	159,285.00	159,285.00	159,285.00	159,285.00		
54209099 099091 CONTINGRES	.00	.00	.00	.00	.00	.00		
TOTAL STORMWATER NON-DEPARTM	2,039,254.15	6,708,468.00	6,708,468.00	5,511,639.11	6,729,468.00	6,182,411.00		
TOTAL STORMWATER UTILITY FUN	17,093,364.15	42,801,621.00	42,801,621.00	23,271,982.81	33,330,035.00	32,480,534.00		
54403505 BUILDING PERMITS FUND								
54403505 012000 SAL &WAGES	1,799,070.87	1,965,601.00	1,965,601.00	1,427,873.73	1,653,000.00	1,600,028.00		
54403505 012600 CERT PAY	.00	.00	.00	.00	.00	9,360.00		
54403505 014000 OVERTIME	8,935.34	28,000.00	28,000.00	6,209.77	28,000.00	22,400.00		
54403505 021000 FICA TAXES	108,196.73	121,995.00	121,995.00	85,181.86	121,995.00	100,469.00		
54403505 021100 MEDICARE	25,304.10	28,541.00	28,541.00	19,921.53	28,541.00	23,505.00		
54403505 022000 RETIREMENT	229,084.08	232,995.00	232,995.00	186,953.96	232,995.00	189,222.00		
54403505 023000 HEALTH INS	364,894.44	422,264.00	422,264.00	319,463.97	370,000.00	320,199.00		
54403505 023005 OPEB COST	-84.66	.00	.00	.00	.00	.00		
54403505 023030 LIFE	3,738.33	8,751.00	8,751.00	1,844.78	8,751.00	7,229.00		
54403505 023035 DISABILITY	7,047.19	8,656.00	8,656.00	5,053.48	8,656.00	7,149.00		
54403505 024000 WORKERSCOM	16,730.86	17,517.00	17,517.00	18,622.55	19,321.00	22,882.00		
54403505 025000 SUTA	2,475.00	.00	.00	.00	.00	.00		
54403505 031000 PROF SVCS	5,400.00	100,000.00	100,000.00	20,000.00	100,000.00	75,000.00		
54403505 034000 OTR CONTRA	67,958.50	90,851.00	90,851.00	24,228.05	90,851.00	68,100.00		
54403505 040000 TRAVELPERD	10,624.14	20,000.00	20,000.00	7,275.16	20,000.00	16,000.00		
54403505 041100 IT&C ALLCN	299,455.00	288,239.00	288,239.00	288,239.00	288,239.00	306,450.00		
54403505 044100 FLEETREPLC	120,142.00	109,228.00	109,228.00	109,228.00	109,228.00	62,512.00		
54403505 045001 PROPRTYINS	44,582.55	37,460.00	37,460.00	31,251.33	37,460.00	3,031.00		
54403505 045002 LIABLE INS	12,566.84	15,189.00	15,189.00	12,672.68	15,189.00	13,675.00		
54403505 045003 AUTO INSUR	5,857.59	6,557.00	6,557.00	6,115.81	6,557.00	5,150.00		
54403505 046100 FLEETMAINT	38,758.00	40,005.00	40,005.00	40,005.00	40,005.00	42,660.00		
54403505 046105 FACMAINT	55,177.00	55,732.00	55,732.00	55,732.00	55,732.00	61,536.00		
54403505 047000 PRINT&BIND	7,328.89	13,000.00	13,000.00	2,610.00	13,000.00	5,000.00		
54403505 049000 16090 OTHCHAOLBLI	1,200.00	10,000.00	10,000.00	.00	10,000.00	10,000.00		
54403505 049070 GFADMIN	78,059.00	83,587.00	83,587.00	83,587.00	83,587.00	58,898.00		
54403505 051010 POSTAGE	1,079.07	2,000.00	2,000.00	13.85	2,000.00	2,000.00		
54403505 052000 OPSUPPUNDE	13,242.18	20,000.00	20,000.00	17,757.30	20,000.00	16,000.00		
54403505 052005 FUELCHARGE	25,239.45	37,000.00	37,000.00	21,103.23	25,000.00	25,000.00		
54403505 054000 BOOPUBSUBS	8,926.64	16,086.00	16,086.00	9,900.49	16,086.00	12,870.00		
54403505 059001 DEPEXPBLDG	.00	.00	.00	.00	.00	.00		
54403505 059002 DEPEXPMAG	390.00	.00	.00	585.00	.00	.00		
54403505 064000 MACHEQUIP	5,850.00	.00	.00	.00	.00	.00		
54403505 064999 CONTRASSET	-5,850.00	.00	.00	.00	.00	.00		
54403505 091300 TRCAPPROJF	123,889.00	.00	.00	.00	.00	250,000.00		

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027
BUILDING PERMITS FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ COMMENT
54403505 091501 TRTOFLTMGT			41,961.00	.00	.00	.00	.00	.00
54403505 091525 TR TO ITC			1,898.62	.00	.00	.00	.00	.00
54403505 099091 CONTINGRES			.00	.00	.00	.00	.00	18,790.00
TOTAL BUILDING PERMITS FUND			3,529,127.75	3,779,254.00	3,779,254.00	2,801,429.53	3,404,193.00	3,355,115.00
TOTAL BUILDING PERMITS FUND			3,529,127.75	3,779,254.00	3,779,254.00	2,801,429.53	3,404,193.00	3,355,115.00
54702525 INFORMATION TECHNOLOGY FUND								
54702525 012000 SAL &WAGES			152,284.12	137,007.00	137,007.00	119,554.94	137,007.00	141,476.00
54702525 012600 CERT PAY			.00	.00	.00	.00	.00	1,300.00
54702525 021000 FICA TAXES			8,884.33	7,810.00	7,810.00	6,774.07	7,810.00	8,486.00
54702525 021100 MEDICARE			2,077.79	1,827.00	1,827.00	1,584.27	1,827.00	1,985.00
54702525 022000 RETIREMENT			15,529.88	15,115.00	15,115.00	14,204.01	15,115.00	16,267.00
54702525 023000 HEALTH INS			27,214.49	38,485.00	38,485.00	36,343.57	38,485.00	37,459.00
54702525 023030 LIFE			262.24	569.00	569.00	148.66	569.00	611.00
54702525 023035 DISABILITY			457.08	563.00	563.00	430.10	563.00	605.00
54702525 024000 WORKERCOMP			127.19	106.00	106.00	158.09	148.00	155.00
54702525 025000 SUTA			.00	.00	.00	.00	.00	.00
54702525 034000 OTR CONTRA			147,934.28	168,792.00	168,792.00	77,961.70	147,200.00	143,000.00
54702525 040000 TRAVELPERD			.00	.00	.00	.00	.00	.00
54702525 041000 COMMUNICAT			.00	.00	.00	.00	.00	.00
54702525 041100 IT&C ALLCN			68,079.00	66,400.00	66,400.00	66,400.00	66,400.00	69,050.00
54702525 043000 ELECTRICIT			2,720.63	5,500.00	5,500.00	2,195.77	3,989.00	5,077.00
54702525 045001 PROPRTYINS			11,033.00	8,577.00	8,577.00	7,812.83	8,577.00	1,983.00
54702525 045002 LIABLE INS			2,856.48	3,478.00	3,478.00	3,168.48	3,478.00	2,486.00
54702525 046000 REP&MAINT			36,923.08	126,800.00	126,800.00	136,571.99	169,009.00	134,000.00
54702525 046105 FACMAINT			4,962.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
54702525 049070 GFADMIN			19,800.00	19,697.00	19,697.00	19,697.00	19,697.00	25,195.00
54702525 051000 OFFSUP\$750			.00	.00	.00	.00	.00	.00
54702525 051020 SOFTWARE			.00	.00	.00	.00	.00	.00
54702525 052000 OPSUPPUNDE			14,098.55	20,000.00	20,000.00	7,226.97	17,325.00	23,000.00
54702525 052005 FUELCHARGE			.00	.00	.00	.00	.00	.00
54702525 054000 BOOPUBSUBS			.00	.00	.00	.00	.00	.00
54702525 059002 DEPEXPMASQ			10,282.62	.00	.00	.00	.00	.00
54702525 059004 DEPEXPINFR			272,481.98	.00	.00	136,241.01	.00	.00
54702525 063000 IMPRVEMNTS			.00	675,000.00	675,000.00	596,282.33	675,000.00	427,461.00
54702525 063000 23100 IMPRVEMNTS			.00	.00	.00	.00	.00	.00
54702525 064000 MACHEQUIP			135,750.55	250,000.00	250,000.00	.00	.00	50,000.00
54702525 064999 CONTRASSET			-135,750.55	.00	.00	.00	.00	.00
54702525 091525 TR TO ITIS			.00	.00	.00	.00	.00	.00
54702525 092001 INLIEUOFTX			23,991.00	24,505.00	24,505.00	24,505.00	24,505.00	24,505.00
54702525 099091 CONTINGRES			.00	.00	.00	.00	.00	.00
TOTAL INFORMATION TECHNOLOGY			821,999.74	1,576,231.00	1,576,231.00	1,263,260.79	1,342,704.00	1,120,101.00
TOTAL INFORMATION TECHNOLOGY			821,999.74	1,576,231.00	1,576,231.00	1,263,260.79	1,342,704.00	1,120,101.00
65002124 HEALTH INSURANCE FUND								
65002124 021000 FICA TAXES			.00	.00	.00	78.77	.00	.00

CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99		
ACCOUNTS FOR:									
			2025	2026	2026	2026	2026	2027	
HEALTH INS INTERNAL SERVICE FD			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ	COMMENT
65002124	021100	MEDICARE	.00	.00	.00	18.43	.00	.00	
65002124	023003	HEALTHCLAI	7,635,267.73	8,779,183.00	8,779,183.00	5,350,424.79	8,990,183.00	8,747,105.00	
65002124	034000	OTR CONTRA	1,308,794.34	1,647,000.00	1,647,000.00	1,374,063.48	1,647,000.00	1,804,115.00	
65002124	052000	WELLNESS	16,943.33	16,000.00	16,000.00	14,450.00	16,000.00	17,000.00	
65002124	052000	16046 OPSUPPUNDE	7,949.89	25,000.00	25,000.00	14,304.45	25,000.00	25,000.00	
65002124	099091	CONTINGRES	.00	.00	.00	.00	.00	.00	
TOTAL HEALTH INSURANCE FUND			8,968,955.29	10,467,183.00	10,467,183.00	6,753,339.92	10,678,183.00	10,593,220.00	
TOTAL HEALTH INS INTERNAL SE			8,968,955.29	10,467,183.00	10,467,183.00	6,753,339.92	10,678,183.00	10,593,220.00	
65010071 FLEET MANAGEMENT FUND									
65010071	012000	SAL &WAGES	935,921.07	987,887.00	987,887.00	832,978.55	987,887.00	1,032,034.00	
65010071	012600	CERT PAY	.00	.00	.00	.00	.00	39,650.00	
65010071	014000	OVERTIME	13,326.12	20,000.00	20,000.00	4,984.15	20,000.00	20,000.00	
65010071	014999	OT SP EVEN	.00	.00	.00	.00	.00	.00	
65010071	021000	FICA TAXES	55,095.79	62,402.00	62,402.00	50,384.58	62,402.00	63,295.00	
65010071	021100	MEDICARE	12,885.34	14,601.00	14,601.00	11,783.47	14,601.00	14,812.00	
65010071	022000	RETIREMENT	107,859.07	120,771.00	120,771.00	100,704.99	120,771.00	117,742.00	
65010071	023000	HEALTH INS	217,804.80	254,116.00	254,116.00	165,235.34	254,116.00	216,261.00	
65010071	023005	OPEB COST	.00	.00	.00	.00	.00	.00	
65010071	023030	LIFE	1,826.98	4,379.00	4,379.00	972.86	4,379.00	4,324.00	
65010071	023035	DISABILITY	3,562.44	4,332.00	4,332.00	2,861.54	4,332.00	4,277.00	
65010071	024000	WORKERCOMP	12,216.57	13,368.00	13,368.00	17,138.18	14,439.00	16,112.00	
65010071	025000	SUTA	.00	.00	.00	.00	.00	.00	
65010071	034000	OTR CONTRA	9,570.94	10,500.00	10,500.00	10,000.00	10,500.00	10,500.00	
65010071	040000	TRAVELPERD	15,165.90	17,300.00	17,300.00	8,387.00	17,300.00	17,300.00	
65010071	041100	IT&C ALLCN	207,666.00	213,485.00	213,485.00	213,485.00	213,485.00	216,013.00	
65010071	043000	ELECTRICIT	1,244.43	2,694.00	2,694.00	997.03	1,369.00	1,414.00	
65010071	043042	WATER	9,329.47	9,750.00	9,750.00	7,078.81	9,750.00	9,500.00	
65010071	044000	RENTAL/LEA	1,317.24	1,500.00	1,500.00	1,149.95	1,500.00	1,500.00	
65010071	044100	FLEETREPLC	153,079.00	172,594.00	172,594.00	172,594.00	172,594.00	216,917.00	
65010071	045001	PROPRTYINS	135,039.95	101,156.00	101,156.00	92,145.61	101,156.00	16,128.00	
65010071	045002	LIABLE INS	51,574.47	51,518.00	51,518.00	54,283.41	54,284.00	49,139.00	
65010071	045003	AUTO INSUR	2,926.44	2,661.00	2,661.00	2,481.60	2,661.00	3,271.00	
65010071	046000	REP&MAINT	134,612.27	275,000.00	275,000.00	246,950.63	249,000.00	249,000.00	
65010071	046000	99085 REP&MAINT	102,135.43	.00	.00	86,487.72	40,000.00	.00	
65010071	046020	R&MFIRE	151,697.13	168,250.00	168,250.00	160,735.65	168,250.00	185,500.00	
65010071	046030	RMGOLF	.00	.00	.00	.00	.00	.00	
65010071	046102	FLEETCOMM	.00	.00	.00	.00	.00	3,009.00	
65010071	046105	FACMAINT	41,462.00	38,247.00	38,247.00	38,247.00	38,247.00	42,373.00	
65010071	049070	GFADMIN	24,070.00	23,241.00	23,241.00	23,241.00	23,241.00	18,358.00	
65010071	051000	OFFSUP\$750	1,277.30	2,500.00	2,500.00	1,952.40	2,500.00	2,500.00	
65010071	051010	POSTAGE	.00	250.00	250.00	.00	250.00	250.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
FLEET MANAGEMENT FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT	
65010071 052000 OPSUPPUNDE	715,144.18	733,000.00	733,000.00	723,476.35	721,300.00	722,000.00		
65010071 052002 FUELRESALE	742,798.27	1,130,655.00	1,130,655.00	881,958.30	1,111,589.00	1,161,309.00		
65010071 052005 FUELCHARGE	40,312.28	50,000.00	50,000.00	42,969.69	50,000.00	50,000.00		
65010071 054000 BOOPUBSUBS	1,664.42	2,900.00	2,900.00	2,718.63	2,900.00	2,900.00		
65010071 059000 DEPRECIATI	33,231.39	.00	.00	16,615.69	.00	.00		
65010071 059002 DEEXPMAEQ	4,372,658.58	.00	.00	2,249,801.73	.00	.00		
65010071 059003 DEEXPIMPR	43,885.74	.00	.00	21,942.87	.00	.00		
65010071 063000 59002 FUEL DEPOT	8,995.00	.00	.00	.00	.00	.00		
65010071 064000 MACHEQUIP	161,817.00	124,346.00	124,346.00	118,424.85	118,426.00	.00		
65010071 064000 46001 PUMPER	-168,410.58	.00	.00	.00	.00	.00		
65010071 064999 CONTRA-M&E	-6,085,046.65	.00	.00	-1,769,518.93	.00	.00		
65010071 091300 TRCAPPROJF	.00	.00	.00	.00	.00	.00		
65010071 091502 TRTOFLCOMM	.00	.00	.00	.00	.00	.00		
65010071 091525 TR TO ITC	.00	.00	.00	.00	.00	3,005.00		
65010071 099093 RPLRES	.00	1,419,738.00	1,419,738.00	.00	1,833,716.00	3,721,371.00		
TOTAL FLEET MANAGEMENT FUND	2,269,715.78	6,033,141.00	6,033,141.00	4,595,649.65	6,426,945.00	8,231,764.00		
65012525 FLEET - IT OPS								
65012525 064000 MACHEQUIP	.00	.00	.00	.00	.00	.00		
TOTAL FLEET - IT OPS	.00	.00	.00	.00	.00	.00		
65013505 FLEET - BUILDING PERMITS								
65013505 064000 MACHEQUIP	90,336.36	.00	.00	.00	.00	.00		
TOTAL FLEET - BUILDING PERMI	90,336.36	.00	.00	.00	.00	.00		
65013507 FLEET - PLANNING								
65013507 064000 MACHEQUIP	.00	.00	.00	.00	.00	.00		
TOTAL FLEET - PLANNING	.00	.00	.00	.00	.00	.00		
65013508 FLEET - CODE ENFORCEMENT								
65013508 064000 MACHEQUIP	81,140.68	193,718.00	193,718.00	184,492.62	183,613.00	92,149.00		
TOTAL FLEET - CODE ENFORCEME	81,140.68	193,718.00	193,718.00	184,492.62	183,613.00	92,149.00		
65013530 FLEET - SITE DEVELOPMENT								
65013530 064000 MACHEQUIP	47,582.01	.00	.00	.00	.00	38,454.00		
TOTAL FLEET - SITE DEVELOPME	47,582.01	.00	.00	.00	.00	38,454.00		
65013535 FLEET-RESIDENTIAL SITE DEVELOP								
65013535 064000 MACHEQUIP	.00	.00	.00	.00	.00	.00		

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
FLEET MANAGMENT FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
TOTAL FLEET-RESIDENTIAL SITE	.00	.00	.00	.00	.00	.00	_____
65014000 FLEET - FIRE							
65014000 064000 MACHEQUIP	.00	3,036,507.00	3,036,507.00	2,827,169.26	3,036,507.00	.00	_____
TOTAL FLEET - FIRE	.00	3,036,507.00	3,036,507.00	2,827,169.26	3,036,507.00	.00	_____
65015010 FLEET - SOLID WASTE							
65015010 064000 MACHEQUIP	.00	.00	.00	.00	.00	42,711.00	_____
TOTAL FLEET - SOLID WASTE	.00	.00	.00	.00	.00	42,711.00	_____
65015011 FLEET - STREETS							
65015011 064000 MACHEQUIP	841,237.55	247,169.00	247,169.00	237,140.82	234,812.00	1,149,755.00	_____
TOTAL FLEET - STREETS	841,237.55	247,169.00	247,169.00	237,140.82	234,812.00	1,149,755.00	_____
65015012 FLEET - FACILITIES MAINTENANCE							
65015012 064000 MACHEQUIP	20,705.00	.00	.00	.00	.00	.00	_____
TOTAL FLEET - FACILITIES MAI	20,705.00	.00	.00	.00	.00	.00	_____
65015015 FLEET - PARKS FACILITIES							
65015015 064000 MACHEQUIP	.00	102,223.00	102,223.00	97,355.00	102,223.00	151,715.00	_____
TOTAL FLEET - PARKS FACILITI	.00	102,223.00	102,223.00	97,355.00	102,223.00	151,715.00	_____
65015017 FLEET - PARKS MAINT FIELDS							
65015017 064000 MACHEQUIP	.00	.00	.00	.00	.00	72,940.00	_____
TOTAL FLEET - PARKS MAINT FI	.00	.00	.00	.00	.00	72,940.00	_____
65015509 FLEET - CME							
65015509 064000 99800 MACHEQUIP	.00	.00	.00	.00	.00	.00	_____
65015509 064000 99810 MACHEQUIP	86,428.95	.00	.00	.00	.00	96,076.00	_____
65015509 064000 99820 MACHEQUIP	.00	.00	.00	.00	.00	.00	_____
TOTAL FLEET - CME	86,428.95	.00	.00	.00	.00	96,076.00	_____
65015511 FLEET - STORMWATER MAINTENANCE							
65015511 064000 MACHEQUIP	1,968,186.42	172,846.00	865,409.00	825,980.88	1,069,815.00	913,736.00	_____
TOTAL FLEET - STORMWATER MAI	1,968,186.42	172,846.00	865,409.00	825,980.88	1,069,815.00	913,736.00	_____
65015519 FLEET - STORMWATER OPERATIONS							
65015519 064000 MACHEQUIP	93,862.98	.00	.00	.00	.00	.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
FLEET MANAGMENT FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
TOTAL FLEET - STORMWATER OPE	93,862.98	.00	.00	.00	.00	.00	_____
65016016 FLEET - PARKS & RECREATION							
65016016 064000 MACHEQUIP	.00	.00	.00	.00	.00	40,933.00	_____
TOTAL FLEET - PARKS & RECREA	.00	.00	.00	.00	.00	40,933.00	_____
65016056 FLEET - GOLF COURSE							
65016056 064000 MACHEQUIP	32,455.00	.00	.00	.00	.00	587,385.00	_____
TOTAL FLEET - GOLF COURSE	32,455.00	.00	.00	.00	.00	587,385.00	_____
65019000 FLEET - UTILITY ADMIN							
65019000 064000 MACHEQUIP	.00	.00	.00	.00	.00	54,370.00	_____
TOTAL FLEET - UTILITY ADMIN	.00	.00	.00	.00	.00	54,370.00	_____
65019081 FLEET - WASTEWATER PUMPING							
65019081 064000 MACHEQUIP	494,785.00	.00	.00	.00	.00	560,161.00	_____
TOTAL FLEET - WASTEWATER PUM	494,785.00	.00	.00	.00	.00	560,161.00	_____
65019082 FLEET - WASTEWATER COLLECTION							
65019082 064000 MACHEQUIP	73,428.00	703,282.00	703,282.00	669,791.92	649,793.00	368,972.00	_____
TOTAL FLEET - WASTEWATER COL	73,428.00	703,282.00	703,282.00	669,791.92	649,793.00	368,972.00	_____
65019083 FLEET - WWTP#1							
65019083 064000 MACHEQUIP	23,132.90	30,444.00	30,444.00	29,043.24	29,044.00	185,091.00	_____
TOTAL FLEET - WWTP#1	23,132.90	30,444.00	30,444.00	29,043.24	29,044.00	185,091.00	_____
65019084 FLEET - WWTP#2							
65019084 064000 MACHEQUIP	.00	.00	.00	.00	.00	213,114.00	_____
TOTAL FLEET - WWTP#2	.00	.00	.00	.00	.00	213,114.00	_____
65019085 FLEET - WTP#3							
65019085 064000 MACHEQUIP	.00	.00	.00	.00	.00	36,575.00	_____
TOTAL FLEET - WTP#3	.00	.00	.00	.00	.00	36,575.00	_____
65019086 FLEET - WTP#1							
65019086 064000 MACHEQUIP	.00	.00	.00	.00	.00	.00	_____

CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
FLEET MANAGMENT FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
TOTAL FLEET - WTP#1	.00	.00	.00	.00	.00	.00	_____
65019087 FLEET - WTP#2							
65019087 064000 MACHEQUIP	.00	.00	.00	.00	.00	.00	_____
TOTAL FLEET - WTP#2	.00	.00	.00	.00	.00	.00	_____
65019088 FLEET - WATER QUALITY							
65019088 064000 MACHEQUIP	67,028.72	.00	.00	.00	.00	137,587.00	_____
TOTAL FLEET - WATER QUALITY	67,028.72	.00	.00	.00	.00	137,587.00	_____
65019090 FLEET - WATER DISTRIBUTION							
65019090 064000 MACHEQUIP	791,250.27	145,433.00	145,433.00	139,940.73	139,943.00	333,362.00	_____
TOTAL FLEET - WATER DISTRIBU	791,250.27	145,433.00	145,433.00	139,940.73	139,943.00	333,362.00	_____
65019092 FLEET - METER READING							
65019092 064000 MACHEQUIP	.00	.00	.00	.00	.00	148,100.00	_____
TOTAL FLEET - METER READING	.00	.00	.00	.00	.00	148,100.00	_____
TOTAL FLEET MANAGMENT FUND	6,981,275.62	10,664,763.00	11,357,326.00	9,606,564.12	11,872,695.00	13,454,950.00	_____
65020071 EMERGENCY COMMUNICATIONS							
65020071 044000 RENTAL/LEA	295,438.00	287,861.00	287,861.00	287,861.00	289,296.00	291,873.00	_____
65020071 052000 OPSUPPUNDE	9,830.63	16,435.00	16,435.00	4,060.40	17,000.00	15,000.00	_____
65020071 059002 DEPEXPMAEQ	120,939.00	.00	.00	60,469.50	.00	.00	_____
65020071 064000 MACHEQUIP	14,169.60	.00	.00	.00	29,821.00	.00	_____
65020071 064999 CONTRA-M&E	.00	.00	.00	.00	.00	.00	_____
65020071 099093 RPLRES	.00	140,553.00	140,553.00	.00	125,732.00	138,722.00	_____
TOTAL EMERGENCY COMMUNICATIO	440,377.23	444,849.00	444,849.00	352,390.90	461,849.00	445,595.00	_____
TOTAL EMERGENCY COMMUNICATIO	440,377.23	444,849.00	444,849.00	352,390.90	461,849.00	445,595.00	_____
65032100 FACILITIES-CITY HALL							
65032100 034000 OTR CONTRA	.00	274,500.00	274,500.00	295,501.48	299,500.00	288,500.00	_____
65032100 046000 REP&MAINT	.00	32,500.00	32,500.00	7,720.00	17,500.00	35,000.00	_____
65032100 052000 OPSUPPUNDE	.00	41,000.00	41,000.00	22,665.12	41,000.00	41,000.00	_____
TOTAL FACILITIES-CITY HALL	.00	348,000.00	348,000.00	325,886.60	358,000.00	364,500.00	_____
65034000 FACILITIES-FIRE							
65034000 034000 OTR CONTRA	.00	66,500.00	66,500.00	64,243.95	91,500.00	67,500.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99		
ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027	
FACILITIES FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCILADJ	COMMENT
65034000	046000	REP&MAINT	.00	92,500.00	92,500.00	103,085.00	132,338.00	107,500.00	
65034000	052000	OPSUPPUNDE	.00	24,000.00	24,000.00	19,289.32	24,000.00	24,000.00	
TOTAL FACILITIES-FIRE			.00	183,000.00	183,000.00	186,618.27	247,838.00	199,000.00	
65035011	FACILITIES-PUBLIC WORKS								
65035011	034000	OTR CONTRA	.00	38,250.00	38,250.00	34,336.96	38,250.00	38,250.00	
65035011	046000	REP&MAINT	.00	10,500.00	10,500.00	7,016.56	10,500.00	10,500.00	
65035011	052000	OPSUPPUNDE	.00	17,000.00	17,000.00	15,918.67	17,000.00	17,000.00	
TOTAL FACILITIES-PUBLIC WORK			.00	65,750.00	65,750.00	57,272.19	65,750.00	65,750.00	
65035012	FACILITIES FUND								
65035012	012000	SAL &WAGES	371,290.78	411,419.00	411,419.00	324,075.65	402,704.00	424,720.00	
65035012	012600	CERT PAY	.00	.00	.00	.00	.00	1,300.00	
65035012	014000	OVERTIME	9,585.92	17,000.00	17,000.00	8,374.74	17,000.00	17,000.00	
65035012	014999	OT SP EVEN	.00	.00	.00	.00	.00	.00	
65035012	021000	FICA TAXES	21,318.29	26,354.00	26,354.00	19,363.89	26,354.00	27,317.00	
65035012	021100	MEDICARE	4,985.74	6,167.00	6,167.00	4,528.63	6,167.00	6,393.00	
65035012	022000	RETIREMENT	42,170.90	49,998.00	49,998.00	38,326.34	49,998.00	51,707.00	
65035012	023000	HEALTH INS	108,366.44	131,872.00	131,872.00	94,531.70	111,872.00	122,356.00	
65035012	023030	LIFE	721.50	1,883.00	1,883.00	426.90	1,883.00	1,944.00	
65035012	023035	DISABILITY	1,406.86	1,861.00	1,861.00	1,248.61	1,861.00	1,925.00	
65035012	024000	WORKERCOMP	23,804.17	18,912.00	18,912.00	27,528.43	27,627.00	31,125.00	
65035012	025000	SUTA	164.51	.00	.00	.00	.00	.00	
65035012	034000	OTR CONTRA	888,603.60	.00	.00	.00	.00	.00	
65035012	034000	99042 OTR CONTRA	25,026.95	.00	.00	.00	.00	.00	
65035012	040000	TRAVELPERD	517.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
65035012	040040	EMPLOY	.00	6,000.00	6,000.00	394.04	6,000.00	6,000.00	
65035012	041100	IT&C ALLCN	58,969.00	55,712.00	55,712.00	55,712.00	55,712.00	71,481.00	
65035012	043000	ELECTRICIT	88,017.77	76,300.00	76,300.00	84,343.78	96,820.00	107,000.00	
65035012	043042	WATER	25,972.56	19,000.00	19,000.00	44,254.18	48,000.00	51,000.00	
65035012	044000	RENTAL/LEA	3,335.00	1,000.00	1,000.00	1,170.00	1,000.00	1,000.00	
65035012	044100	FLEETREPLC	55,258.00	59,716.00	59,716.00	59,716.00	59,716.00	66,571.00	
65035012	045001	PROPRTYINS	28,303.03	19,172.00	19,172.00	20,335.75	20,336.00	727.00	
65035012	045002	LIABLE INS	6,300.54	7,774.00	7,774.00	8,245.92	8,250.00	8,006.00	
65035012	045003	AUTO INSUR	1,898.47	1,942.00	1,942.00	1,808.37	1,942.00	2,434.00	
65035012	046000	REP&MAINT	52,918.82	.00	.00	.00	.00	.00	
65035012	046000	99042 REP&MAINT	30,741.93	.00	.00	.00	.00	.00	
65035012	046100	FLEETMAINT	21,197.00	22,169.00	22,169.00	22,169.00	22,169.00	22,055.00	
65035012	046102	FLEETCOMM	.00	.00	.00	.00	.00	3,009.00	
65035012	052000	OPSUPPUNDE	90,792.99	6,300.00	6,300.00	3,840.49	6,300.00	25,500.00	
65035012	052000	99042 OPSUPPUNDE	18,686.91	.00	.00	.00	.00	.00	
65035012	052005	FUELCHARGE	10,210.64	20,000.00	20,000.00	8,305.93	12,000.00	15,000.00	

CITY OF PALM COAST

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
FACILITIES FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
65035012 054000 BOOPUBSUBS	417.20	500.00	500.00	429.20	500.00	500.00	
65035012 059002 DEPEXMAEQ	2,637.88	.00	.00	539.04	.00	.00	
65035012 064000 MACHEQUIP	.00	.00	.00	.00	.00	.00	
65035012 064999 CONTRA-M&E	.00	.00	.00	-7,958.00	.00	.00	
65035012 091501 TRTOFLTMGT	20,705.00	.00	.00	.00	.00	.00	
65035012 091502 TRTOFLCOMM	.00	.00	.00	.00	.00	.00	
65035012 091525 TR TO ITC	.00	.00	.00	.00	.00	.00	
65035012 099093 RPLRES	.00	40,000.00	40,000.00	.00	.00	26,762.00	
TOTAL FACILITIES FUND	2,014,325.40	1,002,051.00	1,002,051.00	821,710.59	985,211.00	1,093,832.00	
65035015 FACILITIES-PARKS & RECREATION							
65035015 034000 OTR CONTRA	.00	365,400.00	365,400.00	350,181.52	365,400.00	365,400.00	
65035015 046000 REP&MAINT	.00	40,500.00	40,500.00	34,526.90	40,500.00	43,000.00	
65035015 052000 OPSUPPUNDE	.00	55,000.00	46,123.00	45,343.64	46,123.00	42,500.00	
65035015 064000 MACHEQUIP	.00	.00	8,877.00	7,958.00	8,877.00	.00	
TOTAL FACILITIES-PARKS & REC	.00	460,900.00	460,900.00	438,010.06	460,900.00	450,900.00	
65035511 FACILITIES-STORMWATER							
65035511 034000 OTR CONTRA	.00	34,000.00	32,000.00	20,367.04	34,000.00	34,000.00	
65035511 046000 REP&MAINT	.00	18,500.00	20,500.00	19,720.77	18,500.00	18,500.00	
65035511 052000 OPSUPPUNDE	.00	11,500.00	11,500.00	10,518.80	11,500.00	11,500.00	
TOTAL FACILITIES-STORMWATER	.00	64,000.00	64,000.00	50,606.61	64,000.00	64,000.00	
65039000 FACILITIES-UTILITY							
65039000 034000 OTR CONTRA	.00	107,000.00	109,000.00	108,452.62	109,000.00	107,000.00	
65039000 046000 REP&MAINT	.00	29,000.00	29,000.00	26,897.89	29,000.00	29,000.00	
65039000 052000 OPSUPPUNDE	.00	13,500.00	11,500.00	8,044.62	11,500.00	13,500.00	
TOTAL FACILITIES-UTILITY	.00	149,500.00	149,500.00	143,395.13	149,500.00	149,500.00	
TOTAL FACILITIES FUND	2,014,325.40	2,273,201.00	2,273,201.00	2,023,499.45	2,331,199.00	2,387,482.00	
65052525 IT FUND OPERATIONS							
65052525 012000 SAL &WAGES	2,025,147.32	2,017,389.00	2,017,389.00	1,683,068.13	2,017,389.00	2,068,655.00	
65052525 012600 CERT PAY	.00	.00	.00	.00	.00	13,260.00	
65052525 014000 OVERTIME	1,206.90	4,000.00	4,000.00	142.21	4,000.00	4,000.00	
65052525 021000 FICA TAXES	115,470.17	125,091.00	125,091.00	100,698.11	125,091.00	129,337.00	
65052525 021100 MEDICARE	27,005.08	29,256.00	29,256.00	23,550.38	29,256.00	30,257.00	
65052525 022000 RETIREMENT	236,559.28	244,085.00	244,085.00	207,940.46	244,085.00	253,660.00	
65052525 023000 HEALTH INS	303,502.53	360,018.00	360,018.00	280,921.87	360,018.00	351,926.00	
65052525 023005 OPEB COST	.00	.00	.00	.00	.00	.00	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
IT FUND OPERATIONS	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCILADJ	COMMENT
65052525 023030 LIFE	4,081.95	8,776.00	8,776.00	2,206.97	8,776.00	9,210.00	
65052525 023035 DISABILITY	7,719.18	8,684.00	8,684.00	6,165.80	8,684.00	9,111.00	
65052525 024000 WORKERSCOM	2,147.84	1,667.00	1,667.00	2,317.58	2,242.00	2,363.00	
65052525 025000 SUTA	.00	.00	.00	3,300.00	.00	.00	
65052525 034000 OTR CONTRA	56,534.47	86,000.00	86,000.00	82,193.13	86,000.00	45,000.00	
65052525 034000 99120 OTR CONTRA	.00	70,500.00	70,500.00	.00	.00	.00	
65052525 040000 TRAVELTRAI	34,770.23	40,000.00	40,000.00	32,739.53	40,222.00	40,000.00	
65052525 041000 COMMUNICAT	458,125.33	463,002.00	463,002.00	453,866.38	455,836.00	376,137.00	
65052525 044100 FLEETREPLC	5,250.00	5,453.00	5,453.00	5,453.00	5,453.00	5,453.00	
65052525 045001 PROPRTYINS	67,908.50	55,371.00	55,371.00	50,438.67	55,371.00	4,636.00	
65052525 045002 LTABLE INS	23,044.88	41,749.00	41,749.00	26,187.09	41,749.00	44,445.00	
65052525 045003 AUTO INSUR	372.86	378.00	378.00	352.82	378.00	348.00	
65052525 046000 REP&MAINT	196,999.90	248,967.00	248,967.00	240,531.10	274,066.00	328,343.00	
65052525 046100 FLEETMAINT	2,209.00	1,767.00	1,767.00	1,767.00	1,767.00	1,758.00	
65052525 046102 FLEETCOMM	.00	.00	.00	.00	.00	.00	
65052525 046105 FACMAINT	84,488.00	77,964.00	77,964.00	77,964.00	77,964.00	86,083.00	
65052525 051000 OFFSUPPLY	1,830.17	3,000.00	3,000.00	1,200.00	3,000.00	3,000.00	
65052525 051020 SOFTWARE	2,104,567.91	2,631,967.00	2,608,966.00	2,365,218.46	2,573,620.00	2,751,269.00	
65052525 052000 OPSUPPUNDE	107,174.69	146,937.00	169,938.00	186,488.27	185,135.00	140,437.00	
65052525 052005 FUELCHARGE	679.52	1,000.00	1,000.00	773.54	1,000.00	1,000.00	
65052525 052040 NEWQU	71,831.85	30,670.00	30,670.00	26,863.04	27,184.00	49,435.00	
65052525 052050 REPLEQUI	242,932.48	154,350.00	154,350.00	153,614.16	154,350.00	272,500.00	
65052525 054000 BOOPUBSUBS	1,114.44	5,099.00	5,099.00	599.49	5,099.00	8,764.00	
65052525 057300 AMORT	200,624.00	.00	.00	.00	.00	.00	
65052525 059002 DEPEXMAEQ	22,953.65	.00	.00	11,636.74	.00	.00	
65052525 064000 MACHEQUIP	9,700.00	10,000.00	10,000.00	13,164.34	23,166.00	10,000.00	
65052525 064000 99080 MACHEQUIP	96,266.09	.00	.00	.00	.00	.00	
65052525 064999 CONTRASSET	-9,700.00	.00	.00	.00	.00	.00	
65052525 072000 INTEREST	12,331.00	.00	.00	.00	.00	.00	
65052525 099091 CONTINGRES	.00	80,000.00	80,000.00	.00	28,106.00	30,000.00	
TOTAL IT FUND OPERATIONS	6,514,849.22	6,953,140.00	6,953,140.00	6,041,362.27	6,839,007.00	7,070,387.00	
TOTAL IT FUND OPERATIONS	6,514,849.22	6,953,140.00	6,953,140.00	6,041,362.27	6,839,007.00	7,070,387.00	
GRAND TOTAL	223,330,685.33	696,444,327.00	697,136,890.00	279,769,259.24	675,397,819.00	516,060,892.00	
** END OF REPORT - Generated by Raelene Bowman **							

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20271 FY2027 Budget

ACCOUNTS FOR:

STORMWATER UTILITY FUND

VENDOR

QUANTITY

UNIT COST

2027 CMRECOMMND

55 STORMWATER & ENGINEERING

99 NONDEPARTMENTAL

DT DEBT

54209099 071000 PRINCIPAL

SRF - Stormwater 903040

1.00

.00

1,674,516.00 *

SRF - Stormwater 903070

1.00

165,049.00

165,049.00

SRF - Stormwater 180400

1.00

64,467.00

64,467.00

Series 2019 A

1.00

132,000.00

132,000.00

Series 2019 B

1.00

192,000.00

192,000.00

Series 2022

1.00

370,000.00

370,000.00

Series 2024

1.00

751,000.00

751,000.00

54209099 072000 INTEREST

SRF - Stormwater 903040

1.00

.00

921,864.00 *

SRF - Stormwater 903070

1.00

17,582.00

17,582.00

Series 2019 A

1.00

9,599.00

9,599.00

Series 2019 B

1.00

71,895.00

71,895.00

Series 2022

1.00

171,458.00

171,458.00

Series 2024

1.00

651,330.00

651,330.00

54209099 072100 GASBINT

.00

54209099 073000 OTHDEBSERV

.00

54209099 073999 CONTRA-LT

.00

TOTAL STORMWATER UTILITY FUND

2,596,380.00

GRAND TOTAL

2,596,380.00

** END OF REPORT - Generated by Raelene Bowman **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20271 FY2027 Budget

ACCOUNTS FOR:
UTILITY FUND

	VENDOR	QUANTITY	UNIT COST	2027 CMRECOMMND
90 UTILITY				
99 NONDEPARTMENTAL				
DT DEBT				
54019099 071000 PRINCIPAL				8,240,813.00 *
Series 2016 Refunding Loan		1.00	2,001,000.00	2,001,000.00
Series 2017 Refunding Revenue Note		1.00	790,000.00	790,000.00
SRF - WWTP #2 WW180420		1.00	1,525,645.00	1,525,645.00
SRF - WWP #2 WW180430		1.00	70,458.00	70,458.00
2021 Refunding Bonds		1.00	.00	.00
SRF WWTP EXPANSION - WW180431		1.00	1,648,710.00	1,648,710.00
2026 Utility Bond - 1193120		1.00	2,205,000.00	2,205,000.00
54019099 072000 INTEREST				15,776,184.00 *
Series 2017 Refunding Revenue Note		1.00	20,199.00	20,199.00
Series 2016 Refunding Loan		1.00	379,278.00	379,278.00
SRF - WWTP #2 WW180420		1.00	124,741.00	124,741.00
SRF - WWP #2 WW180430		1.00	3,620.00	3,620.00
2021 Refunding Bonds		1.00	.00	.00
2026 Utility Capital Improvement Bond - 1193120		1.00	15,210,000.00	15,210,000.00
WWTP#2 - Construction Loan WW180431		1.00	38,346.00	38,346.00
54019099 073000 OTHDEBSERV				30,000.00

TOTAL UTILITY FUND

24,046,997.00

GRAND TOTAL

24,046,997.00

** END OF REPORT - Generated by Helena Alves **



City of Palm Coast
Capital Improvement Plan

STORMWATER MANAGEMENT FUND	GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Starting Fund Balance		25,254,841	27,730,965	21,815,480	16,648,052	11,293,396	7,409,129	4,865,388
Revenues:								
Stormwater Fees:		23,977,931	24,900,000	26,615,503	27,227,660	27,853,896	28,494,536	29,149,910
Ad Valorem Taxes:		530,721	530,721	-	-	-	-	-
Grants:		-	991,828	150,000	-	-	-	-
Legislative Priority (P-1)	99043	-	991,828	-	-	-	-	-
Legislative Priority (Burroughs)		-	-	150,000	-	-	-	-
Misc Revenues:		346,080	192,000	266,482	271,812	277,248	282,793	288,449
Misc Revenues:		346,080	180,000	266,482	271,812	277,248	282,793	288,449
FEMA - Hurricane Milton Reimbursement:		-	10,000	-	-	-	-	-
State - Hurricane Milton Reimbursement:		-	2,000	-	-	-	-	-
Interest on Investments:		157,182	800,000	200,000	64,200	65,000	66,000	67,000
Total Revenues		25,011,914	27,414,549	27,231,985	27,563,672	28,196,144	28,843,329	29,505,359
Total Available Funds		50,266,755	55,145,515	49,047,465	44,211,724	39,489,540	36,252,457	34,370,747
Expenses								
Operating Expenditures:		13,378,554	13,510,068	13,767,442	16,410,083	15,367,737	20,354,824	20,998,466
Stormwater Engineering - 54205509:		1,631,638	1,654,594	1,752,892	1,841,000	1,933,000	2,030,000	2,132,000
Stormwater Maintenance - 54205511:		7,581,534	8,022,203	8,337,648	8,846,000	9,288,000	9,752,000	10,240,000
- FY26: New Staff - Concrete & Asphalt Crew (EOIII)		84,945	-	-	-	-	-	-
- FY26: New Staff - Concrete & Asphalt Crew (EOII)		68,471	-	-	-	-	-	-
- FY26: New Staff - Concrete & Asphalt Crew (Temp)		58,858	-	-	-	-	-	-
- FY26: New Staff - Swale/Ditch Crew (EOII)		68,471	-	-	-	-	-	-
- FY26: New Staff - Swale/Ditch Crew (EOII)		68,471	-	-	-	-	-	-
- FY27: New Staff - Pontoon (EOIII)		-	-	87,373	-	-	-	-
Non-Departmental:		1,152,986	1,173,986	926,746	973,083	1,021,737	1,072,824	1,126,466
- Transfer for Maintenance Operations Center	091300	2,500,000	2,500,000	2,500,000	4,750,000	3,125,000	7,500,000	7,500,000
- In Lieu of Tax Transfer:	092001	163,180	159,285	162,783	-	-	-	-
Debt Service:		2,896,197	2,896,197	2,596,380	2,592,145	2,590,474	2,348,945	2,250,079
Principal	071000							
- SRF - Stormwater 903040 (To FY26)		297,503	297,503	-	-	-	-	-
- SRF - Stormwater 903070 (To FY30)		159,986	159,986	165,049	170,273	175,661	89,904	-
- SRF - Stormwater 180400 (To FY42)		64,467	64,467	64,467	64,467	64,467	64,467	64,467
- Series 2019A (To FY29)		128,000	128,000	132,000	135,000	138,000	-	-
- Series 2019B (To FY39)		187,000	187,000	192,000	197,000	201,000	204,000	210,000
- Series 2022 (To FY41)		360,000	360,000	370,000	375,000	380,000	390,000	395,000
- Series 2024 (To FY45)		722,000	722,000	751,000	780,000	809,000	838,000	867,000
Interest	072000							
- SRF - Stormwater 903040 (To FY26)		5,667	5,667	-	-	-	-	-
- SRF - Stormwater 903070 (To FY30)		22,645	22,645	17,582	12,359	6,971	1,412	-
- SRF - Stormwater 180400 (To FY42)		-	-	-	-	-	-	-
- Series 2019A (To FY29)		12,632	12,632	9,599	6,470	3,271	-	-
- Series 2019B (To FY39)		76,533	76,533	71,895	67,134	62,248	57,263	52,000
- Series 2022 (To FY41)		180,782	180,782	171,458	161,875	152,163	142,191	132,000
- Series 2024 (To FY45)		678,982	678,982	651,330	622,567	592,693	561,708	529,612
Professional Services:	031000	430,000	130,000	750,000	97,500	355,000	112,500	120,000
- LIDAR (cost share)		-	-	300,000	-	-	-	-
- Stormwater Rate Study (Consultant)		-	-	60,000	-	-	-	-
- City-Wide Infrastructure Stormwater Master Plan		-	-	-	-	250,000	-	-
- MS4 Permitting Program		50,000	50,000	60,000	65,000	70,000	75,000	80,000
- City-Wide Real Time Flood Forecasting		300,000	-	300,000	-	-	-	-
- Miscellaneous Services		80,000	80,000	30,000	32,500	35,000	37,500	40,000
Contractual Services:	034000	293,000	250,250	260,000	245,600	263,200	280,800	298,000
- Miscellaneous Services		20,000	20,000	10,000	10,000	10,000	10,000	10,000
- Annual Telemetry Subscription - SCADA		18,000	18,000	18,000	19,000	20,000	21,000	22,000
- Pump Station Maintenance & Repair		50,000	50,000	65,000	70,000	75,000	80,000	85,000
- Water Quality Monitoring Repair		5,000	1,000	5,000	5,000	5,000	5,000	5,000
- Water Control SCADA Support & Service		15,000	15,000	15,000	16,000	17,000	18,000	19,000
- Water Control Equipment Replacement & Spare Parts		45,000	25,000	45,000	47,500	50,000	52,500	55,000
- Weir Cameras		25,000	38,000	12,000	-	-	-	-
- Building Maintenance & Repair	046000	15,000	2,000	10,000	12,500	15,000	17,500	20,000
- Landscaping & Irrigation Maintenance & Repairs	046000	10,000	3,000	5,000	5,500	6,000	6,500	6,600
- Plumbing Repairs	046000	1,000	-	1,000	1,000	1,000	1,000	1,000
- Mechanical Repairs	046000	5,000	5,000	5,000	1,000	1,000	1,000	1,000
- Electrical Repairs	046000	7,000	3,000	7,000	1,000	1,000	1,000	1,000
- Facility Expansion/ R&R	046000	25,000	6,503	10,000	-	-	-	-
- Facility Expansion/ R&R	063000	-	18,497	-	-	-	-	-
- Waste Hauling		2,000	2,000	2,000	2,100	2,200	2,300	2,400
- Freshwater Alternative Treatments		30,000	23,250	30,000	32,500	35,000	37,500	40,000
- Tree Removal		20,000	20,000	20,000	22,500	25,000	27,500	30,000
Land:	061000	75,000	75,000	150,000	75,000	75,000	75,000	75,000

STORMWATER MANAGEMENT FUND		GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Saltwater Canal System:			115,000	115,000	225,000	125,000	131,000	137,000	143,000
Saltwater Canal System	55230		115,000	115,000	225,000	125,000	131,000	137,000	143,000
- Pipes Thru Seawalls			10,000	115,000	100,000	10,000	11,000	12,000	13,000
- Canal End Seawalls			105,000	-	125,000	115,000	120,000	125,000	130,000
Stormwater Storage/Detention Expansion:			3,482,496	25,000	2,936,266	2,350,000	5,500,000	-	-
Ditch 10 / Graham Swamp Waterway Expansion	55014		400,000	-	-	-	-	-	-
- Design			400,000	-	-	-	-	-	-
- Construction			-	-	-	-	-	-	-
FS23 / Burroughs Dr. Stormwater Park	55013		300,000	-	364,121	-	-	-	-
- Design (Grant)			300,000	-	364,121	-	-	-	-
- Construction			-	-	-	-	-	-	-
Dry Lake Improvements	55015		300,000	25,000	222,121	-	-	-	-
- Design			300,000	25,000	222,121	-	-	-	-
- Construction			-	-	-	-	-	-	-
Project(s) to be Determined	99510		2,482,496	-	2,350,024	2,350,000	5,500,000	-	-
- Design			-	-	-	150,000	-	-	-
- Construction			2,482,496	-	2,350,024	2,200,000	5,500,000	-	-
Control Structure Rehab. & Replacement:			1,751,000	830,823	611,149	2,150,000	150,000	150,000	150,000
Control Structures	55001		530,000	75,000	50,000	150,000	150,000	150,000	150,000
- Design			5,000	75,000	-	50,000	50,000	50,000	50,000
- Construction			75,000	-	-	75,000	75,000	75,000	75,000
- Structure Repairs			450,000	-	50,000	25,000	25,000	25,000	25,000
P-1 Weir Replacement (West BT south of Pine Grove)	99043		685,000	755,823	311,149	-	-	-	-
- Construction			50,000	-	-	-	-	-	-
- Construction (Grant)			635,000	755,823	311,149	-	-	-	-
B-1, B-2, & B-3 (Pop offs for Bellaire Waterway)	55016		286,000	-	-	-	-	-	-
- Design			286,000	-	-	-	-	-	-
W-1 Weir Replacement & Upgrade	55005		250,000	-	250,000	2,000,000	-	-	-
- Design			250,000	-	250,000	-	-	-	-
- Construction			-	-	-	2,000,000	-	-	-
Major Pipe & Canal Crossings (R&R):			5,409,177	2,831,458	3,125,000	2,525,000	1,025,000	1,025,000	1,025,000
M-2 (OKR @ Big Mulberry Creek)	55222		1,000,000	-	1,000,000	-	-	-	-
- Construction			1,000,000	-	1,000,000	-	-	-	-
Pipe Inspections & Lining			4,409,177	2,831,458	2,125,000	2,525,000	1,025,000	1,025,000	1,025,000
- Pipe Inspections	55232		90,000	-	-	-	-	-	-
- Pipe Replacements / Lining	55232		1,275,000	600	-	2,250,000	750,000	750,000	750,000
- Pipe Lining (Loan)	55232		2,769,177	2,769,177	1,850,000	-	-	-	-
- Contingency (Emergency Linings)	55232		275,000	61,681	275,000	275,000	275,000	275,000	275,000
Capacity Improvements:			8,270,150	6,305,380	2,179,219	750,000	750,000	750,000	750,000
Drainage Improvement Projects	99014		300,000	300,000	300,000	550,000	550,000	550,000	550,000
- Design			50,000	50,000	50,000	50,000	50,000	50,000	50,000
- Construction			250,000	250,000	250,000	500,000	500,000	500,000	500,000
Ditch & Pipe Rehab & Renewal	55003		100,000	200	-	200,000	200,000	200,000	200,000
- Design			100,000	200	-	50,000	50,000	50,000	50,000
- Construction			-	-	-	150,000	150,000	150,000	150,000
Blare & Colbert	99025		4,025,000	3,100,000	1,120,914	-	-	-	-
- Design			-	-	19,620	-	-	-	-
- Construction, CEI, & Wetland Credits (Loan)			2,975,000	3,100,000	800,033	-	-	-	-
- Contingency (Loan)			1,050,000	-	301,261	-	-	-	-
Drainage Improvement - K Section	99028		2,772,371	2,643,542	-	-	-	-	-
- Construction & CEI (Loan)			2,531,475	2,643,542	-	-	-	-	-
- Contingency (Loan)			240,896	-	-	-	-	-	-
Lehigh Canal Capacity Improvement @ I95 (ROAD)	55110		611,779	150,000	625,471	-	-	-	-
- Design			611,779	150,000	625,471	-	-	-	-
- Construction			-	-	-	-	-	-	-
Lehigh Canal Extension	55011		125,000	10,000	132,834	-	-	-	-
- Design			125,000	10,000	132,834	-	-	-	-
- Construction			-	-	-	-	-	-	-
Bellaire Water Capacity Expansion (FS23)	55012		250,000	-	-	-	-	-	-
- Design			250,000	-	-	-	-	-	-
- Construction			-	-	-	-	-	-	-
Citation Boulevard Drainage Improvements	54611		86,000	101,638	-	-	-	-	-
- Design			36,000	101,638	-	-	-	-	-
- Construction			50,000	-	-	-	-	-	-
Freshwater Canal Dredging:			1,126,293	775,000	568,519	-	-	-	-
Pine Grove Waterway West	55010		1,126,293	775,000	568,519	-	-	-	-
- Construction & CEI (Loan)			980,656	775,000	553,626	-	-	-	-
- Contingency (Loan)			145,637	-	14,893	-	-	-	-

STORMWATER MANAGEMENT FUND		GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Pipe Replacements:			785,000	750,000	885,000	947,500	1,010,000	1,072,500	1,135,000
Pipe Replacements:	55003		785,000	750,000	885,000	947,500	1,010,000	1,072,500	1,135,000
- Pipe & Miscellaneous Materials			250,000	200,000	250,000	260,000	270,000	280,000	290,000
- Emergency Pipe Replacements			90,000	90,000	90,000	95,000	100,000	105,000	110,000
- Road Base & Aggregates			100,000	185,000	200,000	215,000	230,000	245,000	260,000
- Concrete for Spillways			100,000	90,000	100,000	110,000	120,000	130,000	140,000
- Asphalt			50,000	50,000	50,000	55,000	60,000	65,000	70,000
- Catch Basins			20,000	20,000	20,000	22,500	25,000	27,500	30,000
- Sod			55,000	55,000	55,000	60,000	65,000	70,000	75,000
- Debris Removal			45,000	15,000	45,000	47,500	50,000	52,500	55,000
- Equipment Rental			15,000	15,000	15,000	17,500	20,000	22,500	25,000
- Contract Work			60,000	30,000	60,000	65,000	70,000	75,000	80,000
System Maintenance Rehab & Renewal:			3,177,838	2,321,478	1,977,838	2,028,500	2,127,000	2,225,500	2,324,000
Swale Maintenance Rehab & Renewal	55105		1,920,000	1,080,640	710,000	703,500	737,000	770,500	804,000
- Driveway Replacements			80,000	80,000	80,000	85,000	90,000	95,000	100,000
- Sod			900,000	663,203	450,000	475,000	500,000	525,000	550,000
- Debris Removal			20,000	20,000	20,000	22,500	25,000	27,500	30,000
- Pipe			10,000	10,000	10,000	11,000	12,000	13,000	14,000
- Contract Work			900,000	207,437	50,000	10,000	10,000	10,000	10,000
- Equipment Rental			10,000	100,000	100,000	100,000	100,000	100,000	100,000
Freshwater Canal Maintenance	55265		185,000	181,000	165,000	187,500	210,000	232,500	255,000
- Aggregates & Erosion Control			40,000	40,000	40,000	45,000	50,000	55,000	60,000
- Sod			15,000	15,000	15,000	17,500	20,000	22,500	25,000
- Boat Ramp and Headwall Repair			50,000	5,000	30,000	35,000	40,000	45,000	50,000
- Debris Removal			10,000	10,000	10,000	12,500	15,000	17,500	20,000
- Equipment Rental			10,000	1,000	10,000	12,500	15,000	17,500	20,000
- Contract Work			60,000	110,000	60,000	65,000	70,000	75,000	80,000
Ditch Maintenance and Rehab.	55003		170,000	170,000	170,000	187,500	205,000	222,500	240,000
- Sod			40,000	30,000	40,000	45,000	50,000	55,000	60,000
- Debris Removal			20,000	15,000	20,000	22,500	25,000	27,500	30,000
- Contract Work			80,000	100,000	80,000	85,000	90,000	95,000	100,000
- Equipment Rental			10,000	5,000	10,000	12,500	15,000	17,500	20,000
- Aggregates & Erosion Control			20,000	20,000	20,000	22,500	25,000	27,500	30,000
Weed Control	99019		902,838	889,838	932,838	950,000	975,000	1,000,000	1,025,000
- Spray Equipment			-	-	-	-	-	-	-
- Spray Staffing and/or Contractor			-	-	-	-	-	-	-
- Spraying Chemicals			-	-	-	-	-	-	-
- Weed Control on Freshwater Canals & Ditches			881,838	881,838	881,838	900,000	925,000	950,000	975,000
- Weed Control Contingency			20,000	7,000	50,000	49,000	49,000	49,000	49,000
- Weed Control Cost Share Ribbon Lake			1,000	1,000	1,000	1,000	1,000	1,000	1,000
New Equipment & Replacement:			1,611,916	2,514,381	2,367,599	2,622,000	2,736,000	2,855,000	2,980,000
New Equipment	064000		1,611,916	2,514,381	2,367,599	2,622,000	2,736,000	2,855,000	2,980,000
- Stormwater Engineering Fleet Replacement Allocation (Base Amount)			41,309	41,309	36,693	39,000	41,000	43,000	45,000
- Stormwater Maintenance Fleet Replacement Allocation (Base Amount)			1,570,607	1,570,607	2,126,437	2,233,000	2,345,000	2,462,000	2,585,000
- FY24 - N21 - Western Star Dump (Rate Study)			-	209,902	-	-	-	-	-
- FY28 - N9 - Pontoon Excavator			-	692,563	-	-	-	-	-
- FY27 - N10 - Stormwater Maintenance - Skid Steer			-	-	102,069	-	-	-	-
- FY27 - N8 - Chevy 2500 Service (Rate Study)			-	-	102,400	-	-	-	-
- ADDITIONAL ALLOCATION & CONTINGENCY			-	-	-	350,000	350,000	350,000	350,000
Total Expenditures			42,801,621	33,330,035	32,399,412	32,918,328	32,080,411	31,387,069	32,248,545
Available Funds End of Year			7,465,135	21,815,480	16,648,052	11,293,396	7,409,129	4,865,388	2,122,203



City of Palm Coast
Capital Improvement Plan

STREETS IMPROVEMENT FUND		GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Prior Year Carry-over:		2105	6,700,844	7,842,953	2,388,511	276,260	2,403,429	541,239	90,938
Revenues:									
Local Option Fuel Tax:			2,039,667	2,039,667	2,080,460	2,122,069	2,164,510	2,207,799	2,251,955
Fuel Tax Refund:			-	11,263	-	-	-	-	-
State Revenue Sharing:			927,123	927,123	892,289	910,100	928,300	946,900	965,800
Interest on Investments:			50,000	200,000	50,000	-	-	-	-
Transfers:			72,275	-	-	-	-	-	-
Transfer from Dev Special Projects Fund (Citation Sidewalk)			72,275	-	-	-	-	-	-
Total Revenues:			3,089,065	3,178,053	3,022,749	3,032,169	3,092,810	3,154,699	3,217,755
Total Available Funds			9,789,909	11,021,006	5,411,260	3,308,429	5,496,239	3,695,938	3,308,693
Expenditures:									
Other Contractual:			-	-	50,000	-	-	-	-
Traffic Calming Plan			-	-	50,000	-	-	-	-
Safety Improvement Projects:			-	4,845	50,000	50,000	50,000	50,000	50,000
Intersection/Turn Lanes		54409	-	4,845	50,000	50,000	50,000	50,000	50,000
Path Projects:			425,000	-	-	-	-	-	-
Citation Boulevard Gap		TBD	425,000	-	-	-	-	-	-
Beautification Projects:			-	-	-	-	-	-	-
Parkway Beautification		52003	-	-	-	-	-	-	-
Street Lighting Projects:			205,000	81,899	230,000	-	-	-	-
Continuous Street Lighting		51014	205,000	81,899	230,000	-	-	-	-
- Sesame - Construction (Seminole Woods to Seminole Woods)			-	19,560	-	-	-	-	-
- Citation Boulevard - Design (Belle Terre to Laguna Forest)			5,000	-	-	-	-	-	-
- Palm Coast Parkway - Design (Florida Park to Palm Harbor)			9,000	45,786	-	-	-	-	-
- Palm Coast Parkway - Construction (Florida Park to Palm Harbor)			175,000	-	100,000	-	-	-	-
- Oak Trail Boulevard - Design (Old Kings to terminus)			-	-	40,000	-	-	-	-
- Oak Trail Boulevard - Construction (Old Kings to terminus)			-	-	40,000	-	-	-	-
- Contingency			16,000	16,553	50,000	-	-	-	-
Bridge Rehabilitation Projects:			-	-	200,000	200,000	200,000	200,000	200,000
Bridge Rehab and Renewal		54602	-	-	200,000	200,000	200,000	200,000	200,000
Traffic Signal Projects:			750,000	723,435	200,000	350,000	200,000	200,000	200,000
Signal Optimization		54405	50,000	17,092	50,000	200,000	50,000	50,000	50,000
Rehab & Renewal		54430	50,000	49,989	150,000	150,000	150,000	150,000	150,000
Strain Wire Replacement (4 locations) Belle Terre Pkwy		51015	650,000	656,354	-	-	-	-	-
Street Rehabilitation & Renewal:			8,252,495	7,822,317	4,405,000	305,000	4,505,000	3,155,000	2,555,000
Street Rehab and Renewal		034000-54104	8,252,495	7,822,317	4,405,000	305,000	4,505,000	3,155,000	2,555,000
- Street resurfacing and renewal enhancement (arterial)			-	-	2,400,000	-	4,200,000	1,850,000	2,250,000
- Street resurfacing and renewal enhancement (residential collector)			-	-	-	-	-	-	-
- FY25 Street Resurfacing Contract (arterial)			3,200,000	39,556	-	-	-	-	-
- FY26 Street Resurfacing Contract (arterial)			2,450,000	6,589,807	-	-	-	-	-
- FY26 Microsurfacing Contract (residential)			1,000,000	-	-	-	-	-	-
- FY27 Street Resurfacing (residential collectors)			-	-	1,500,000	-	-	1,000,000	-
- Whiteview Safety Improvements (Resurfacing)		340000	1,152,495	969,702	-	-	-	-	-
- Pavement analysis			170,000	121,850	-	-	-	-	-
- Pavement repairs			75,000	-	300,000	100,000	100,000	100,000	100,000
- Restriping			150,000	-	150,000	150,000	150,000	150,000	150,000
- Guardrail & Handrail replacements from accidents			25,000	14,500	25,000	25,000	25,000	25,000	25,000
- Replacement cabinets from accidents			30,000	86,902	30,000	30,000	30,000	30,000	30,000
Total Expenditures			9,632,495	8,632,495	5,135,000	905,000	4,955,000	3,605,000	3,005,000
Available Funds End of Year			157,414	2,388,511	276,260	2,403,429	541,239	90,938	303,693

FB Policy: Other Funds

All other funds, including Special Revenue Funds, Capital Project Funds, and certain Nonmajor Enterprise Funds do not have a fund balance requirement. Fund balances in these funds are dictated by revenue sources and a schedule of capital projects.



City of Palm Coast
Capital Improvement Plan

CAPITAL PROJECTS FUND (expires 12/31/2032)		GL	FY 26 Budget	FY 26 Projection	FY 27 Budget	FY 28	FY 29	FY 30	FY 31
Prior Year Carry-over:			21,113,577	22,345,635	17,048,005	4,568,166	2,167,788	6,324,981	3,336,080
Revenues:									
Small County Surtax:			5,318,571	5,318,571	5,478,128	5,642,472	5,811,746	5,986,099	6,165,681
Other Revenue:			369302	1,175,000	-	-	-	-	-
Interest:			250,000	600,000	300,000	-	-	-	-
Transfers:			10,716,260	6,111,074	10,037,500	11,084,150	6,125,000	25,500,000	21,025,000
Transfer from Utility Fund - MOC			7,800,000	2,500,000	7,250,000	6,000,000	3,000,000	18,000,000	13,525,000
Transfer from Stormwater Fund - MOC			2,500,000	2,500,000	2,500,000	4,750,000	3,125,000	7,500,000	7,500,000
Transfer from Building Fund - MOC			-	-	250,000	315,000	-	-	-
Transfer from Collection & Sanitation - MOC			-	-	37,500	19,150	-	-	-
Transfer from Park Impact Fee - Holland Park P2 Repayment			-	252,496	-	-	-	-	-
Transfer from Park Impact Fee - SRC P2 Repayment			221,825	221,825	-	-	-	-	-
Transfer from CRA - SRC P2 Repayment			194,435	194,435	-	-	-	-	-
Transfer from Fire Impact Fee Fund - FS22&26 Solar Panels (Impact Fee Portion)			-	442,318	-	-	-	-	-
Grants:			140,000	105,000	300,000	-	-	-	-
EECBG - Community Center Solar			140,000	105,000	-	-	-	-	-
LWCF - Waterfront Park Playground Rehab			-	-	300,000	-	-	-	-
Total Revenues			16,424,831	13,309,645	16,115,628	16,726,622	11,936,746	31,486,099	27,190,681
Total Available Funds			37,538,408	35,655,280	33,163,633	21,294,788	14,104,534	37,811,080	30,526,761



City of Palm Coast
Capital Improvement Plan

CAPITAL PROJECTS FUND (expires 12/31/2032)		GL	FY 26 Budget	FY 26 Projection	FY 27 Budget	FY 28	FY 29	FY 30	FY 31
Expenditures:									
Operating Expenditures:			75,000	45,000	75,000	-	-	-	-
Other Contractual:		034000	75,000	45,000	75,000	-	-	-	-
Park Projects - Rehab & Renewal:			320,000	345,373	1,100,000	-	-	-	-
Park Rehab and Renewals		66008	320,000	345,373	1,100,000	-	-	-	-
- Belle Terre: Park/Facility/Pool Assessment & Master Plan			70,000	-	75,000	-	-	-	-
- Holland: Splash Pad & Playground Maintenance / Repairs			-	327,873	-	-	-	-	-
- ITSC: Field #1&2 Rehab			-	-	200,000	-	-	-	-
- ITSC: Field Lighting (Baseball & 5-8)			100,000	-	-	-	-	-	-
- Waterfront Park: Playground Repurpose			-	-	600,000	-	-	-	-
- City-Wide boardwalk & trail bridge assesment			-	-	75,000	-	-	-	-
- Other Projects to be Determined			75,000	17,500	75,000	-	-	-	-
- Contingency / Safety Improvements			75,000	-	75,000	-	-	-	-
Path & Trail Projects:			50,000	45,000	250,000	-	-	-	-
Path Rehab & Renewal (Existing)		51007	50,000	45,000	250,000	-	-	-	-
- Graham Swamp: Boardwalk Repair & Replacement			50,000	45,000	250,000	-	-	-	-
IT Capital Projects:			910,000	886,266	100,000	200,000	200,000	200,000	200,000
Information Technology Capital Upgrades		99009	130,000	-	25,000	100,000	100,000	100,000	100,000
- Network Equipment Upgrades			130,000	-	-	-	-	-	-
- Contingency			-	-	25,000	100,000	100,000	100,000	100,000
Park & Facility Security Upgrades		99052	150,000	20,000	25,000	100,000	100,000	100,000	100,000
- Locations TBD			150,000	20,000	25,000	100,000	100,000	100,000	100,000
Audio / Visual Capital Upgrades		99031	-	7,224	-	-	-	-	-
- City Hall - AV Rehabilitation			-	7,224	-	-	-	-	-
Server/Data Room (WTP#3)		99033	200,000	340,001	50,000	-	-	-	-
- Network Equipment Upgrades & Replacement			200,000	340,001	50,000	-	-	-	-
Server/Data Room (City Hall)		99055	430,000	519,041	-	-	-	-	-
- IT Equipment, Fiber, & Services			380,000	489,041	-	-	-	-	-
- Contingency			50,000	30,000	-	-	-	-	-
City Facility Projects:			16,991,128	12,881,686	23,875,000	18,927,000	7,275,000	34,275,000	28,675,000
Fire Station Maintenance			1,400,000	616,112	-	102,000	-	-	-
Fire Station 21			-	-	-	12,000	-	-	-
- Carpet Replacement			-	-	-	12,000	-	-	-
Fire Station 23			-	-	-	25,000	-	-	-
- Interior Painting			-	-	-	10,000	-	-	-
- Exterior Painting		49010	-	-	-	15,000	-	-	-
Fire Station 24			-	-	-	20,000	-	-	-
- Exterior Painting			-	-	-	20,000	-	-	-
Fire Station 25			1,400,000	616,112	-	45,000	-	-	-
- Bay Door Replacement & Other Imp.		49045	1,400,000	616,112	-	-	-	-	-
- Interior Painting			-	-	-	25,000	-	-	-
- Carpet Replacement			-	-	-	20,000	-	-	-
City Hall		99001	535,000	37,923	-	-	-	-	-
- City Hall Modifications FFE		052000-99001	10,000	9,119	-	-	-	-	-
- City Hall Exterior Modifications			525,000	28,804	-	-	-	-	-
Public Works Facility		59003	7,000	-	-	-	-	-	-
- AC Replacement			7,000	-	-	-	-	-	-
CAPITAL PROJECTS FUND (expires 12/31/2032)		GL	FY 26 Budget	FY 26 Projection	FY 27 Budget	FY 28	FY 29	FY 30	FY 31
Maintenance and Operations Complex		59005	13,957,106	11,291,645	23,850,000	18,800,000	7,250,000	34,250,000	28,650,000
- Design & CA, Permits & Fees, Other			722,271	489,315	2,350,000	100,000	250,000	250,000	150,000
- Construction (phase 1 site infrastructure)			5,234,835	3,033,477	-	4,000,000	-	-	-
- Construction (fleet facility)			-	-	16,000,000	10,500,000	-	-	-
- Construction (peavy grade)			3,500,000	3,687,515	-	-	-	-	-
- Construction (fuel depot)			4,500,000	4,081,338	2,500,000	-	-	-	-
- Construction (wash facility)			-	-	3,000,000	4,200,000	-	-	-
- Construction (Phase 2 Site Infrastructure)			-	-	-	-	7,000,000	11,000,000	7,000,000
- Construction (Phase 2 Buildings)			-	-	-	-	-	16,500,000	21,500,000
- Construction (Phase 2 Warehouse)			-	-	-	-	-	6,500,000	-
Energy Improvements at City Facilities		52005	1,067,022	936,007	-	-	-	-	-
- Community Center Solar			154,000	105,987	-	-	-	-	-
- FS22 Solar			456,511	415,010	-	-	-	-	-
- FS26 Solar			456,511	415,010	-	-	-	-	-
Facilities ADA Transition Plan & Implementation		99022	25,000	-	25,000	25,000	25,000	25,000	25,000
Other Projects:			400,000	175,000	320,000	-	100,000	-	-
Wetland Mitigation Bank Construction		59004	-	-	-	-	100,000	-	-
Saltwater Canal Assessment		034000-55229	400,000	175,000	320,000	-	-	-	-



City of Palm Coast
Capital Improvement Plan

CAPITAL PROJECTS FUND (expires 12/31/2032)	GL	FY 26 Budget	FY 26 Projection	FY 27 Budget	FY 28	FY 29	FY 30	FY 31
Transfers:								
Transfers:		4,951,848	4,228,950	2,875,468	-	204,552	-	-
Transfer - Waterfront Park P2 Park Impact Fee Fund Share		772,700	393,634	-	-	-	-	-
Transfer - Graham Swamp Trail Park Impact Fee Fund Share		319,637	34,706	284,931	-	-	-	-
Transfer - ITSC Parking Expansion - Park Impact Fee		721,670	350,325	-	-	-	-	-
Transfer - SRC Parking Expansion - Park Impact Fee		-	23,355	373,680	-	-	-	-
Transfer - Community Center Parking Expansion - Park Impact Fee		149,238	222,310	2,030,017	-	-	-	-
Transfer - ITMS Field Lighting - Park Impact Fee		-	166,870	-	-	-	-	-
Transfer - Disc Golf - Park Impact Fee Fund Share		265,833	265,833	-	-	-	-	-
Transfer - Dog Park - Park Impact Fee Fund Share		234,812	-	-	-	-	-	-
Transfer - Skate Park - Park Impact Fee Fund Share		-	-	140,130	-	-	-	-
Transfer - Fire Impact Fee Fund Share - FS251		-	41,775	-	-	-	-	-
Transfer - Fire Impact Fee Fund Share - FS22		-	193,852	23,355	-	-	-	-
Transfer - Fire Impact Fee Fund Share - FS26		1,239,163	2,079,535	23,355	-	204,552	-	-
Transfer - Fire Impact Fee Fund Share (Wetland Mitigation Bank Transfer)		127,600	127,600	-	-	-	-	-
Transfer - Fire Impact Fee Fund R&R Share - FS22		796,195	4,155	-	-	-	-	-
Transfer - Fiber Fund (City Facility Connections)		325,000	325,000	-	-	-	-	-
Total Expenditures		23,697,976	18,607,275	28,595,468	19,127,000	7,779,552	34,475,000	28,875,000
Available Funds End of Year		13,840,432	17,048,005	4,568,166	2,167,788	6,324,981	3,336,080	1,651,761

FB Policy: Other Funds

All other funds, including Special Revenue Funds, Capital Project Funds, and certain Nonmajor Enterprise Funds do not have a fund balance requirement. Fund balances in these funds are dictated by revenue sources and a schedule of capital projects.



City of Palm Coast
Capital Improvement Plan

TRANSPORTATION IMPACT FEE FUND								
	GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Prior Year Carry-over:	2109	13,349,739	15,119,814	15,602,465	8,473,686	17,464,111	19,199,328	13,000,197
Revenues:								
Transportation Impact Fees:		8,738,311	8,738,311	8,604,907	14,991,225	8,691,138	8,612,504	7,855,474
Developer Impact Fee Credits:	54623	350,000	662,980	-	-	-	-	-
Citation Boulevard Extension	54623	-	32,980	-	-	-	-	-
Flagler County IIA - Cornerstone at Seminole Woods Development	TBD	350,000	-	-	-	-	-	-
U-Haul - Whiteview West Extension R/W		-	220,000	-	-	-	-	-
JRB-PC, LLC - Belle Terre / SR100 R/W		-	410,000	-	-	-	-	-
Interest on Investments:		150,000	400,000	150,000	-	-	-	-
Grants:		33,404,678	13,012,196	34,872,076	54,791,545	34,891,442	28,951,442	25,239,219
Awarded Grants:								
FDOT - OKR North Widening Construction (Phase 2)	54507	9,190,000	-	9,190,000	9,190,000	-	-	-
FDOT - Whiteview Safety Improvements Construction	54420	1,400,000	1,400,000	-	-	-	-	-
FDOT - Belle Terre Pkwy (Pritchard to Royal Palms) Construction	54416	4,500,000	4,500,000	-	-	-	-	-
FDOT - Matanzas Woods Parkway Extension West - Phase 2	54620	5,572,196	5,572,196	15,814,421	7,000,000	-	-	-
FDOT - Matanzas Woods Parkway Extension West - Phase 2A	54630	4,430,000	590,000	3,360,000	19,000,000	15,000,000	-	-
FDOT - Palm Coast Parkway Extension Loop Road - Phase 3	54616	4,731,832	510,000	3,197,655	4,792,345	-	16,450,000	-
FDOT - Loop Road Connector - Phase 4	54617	3,580,650	440,000	3,160,000	13,250,000	13,250,000	-	-
Applications submitted seeking grant funding:								
FDOT - OKR North Widening Construction (Phase 3)	54507	-	-	-	159,200	4,541,442	12,501,442	7,797,916
FDOT - Intersection/Corridor Study (Seminole Woods)	TBD	-	-	150,000	-	-	-	-
FDOT - Belle Terre / State Rd 100 Intersection	TBD	-	-	-	-	2,100,000	-	-
FDOT - Seminole Woods / State Rd 100 Intersection	TBD	-	-	-	1,400,000	-	-	-
FDOT - Matanzas Woods Widening (US1 to Bird of Paradise)	TBD	-	-	-	-	-	-	17,441,303
Total Revenues:		42,642,989	22,813,487	43,626,983	69,782,770	43,582,580	37,563,946	33,094,694
Total Available Funds		55,992,728	37,933,301	59,229,448	78,256,456	61,046,690	56,763,274	46,094,890



City of Palm Coast
Capital Improvement Plan

TRANSPORTATION IMPACT FEE FUND		GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Expenditures:									
Other Contractual:			810,000	54,567	225,000	100,000	250,000	100,000	100,000
Transportation Impact Fee Study	034000		-	-	-	-	150,000	-	-
Traffic Counts	034000		60,000	54,567	75,000	75,000	75,000	75,000	75,000
Arterial Corridor Intersection Improvements - Study (Seminole Woods)	034000		-	-	150,000	-	-	-	-
Arterial Corridor Intersection Improvements - Study (###)	034000		750,000	-	-	25,000	25,000	25,000	25,000
New Roads:			23,167,482	9,203,826	28,374,687	44,042,345	28,700,000	16,450,000	-
Citation Boulevard Extension	54623		-	589,969	-	-	-	-	-
- Construction			-	589,969	-	-	-	-	-
Matanzas Woods Parkway Extension West - Phase 2	54620		10,175,000	6,573,857	18,657,032	7,000,000	-	-	-
- Design / Post Design - (Post Grant Award Expenses)	54620		75,000	222,133	398,318	-	-	-	-
- CEI	PK54620		675,000	139,000	1,890,407	-	-	-	-
- Construction	PK54620		9,300,000	1,500,000	13,542,953	-	-	-	-
- Permits / FPL / FEC / Wetland Mitigation / Other Expenses	PK54620		-	4,712,724	-	-	-	-	-
- Contingency	PK54620		125,000	-	2,825,354	7,000,000	-	-	-
Matanzas Woods Parkway Extension West - Phase 2A	54630		4,430,000	590,000	3,360,000	19,000,000	15,000,000	-	-
- Design			1,620,000	590,000	980,214	-	-	-	-
- CEI			-	-	-	1,500,000	1,000,000	-	-
- Construction			-	-	-	17,500,000	14,000,000	-	-
- Contingency / FPL / Wetland Mitigation / Other Expenses			2,810,000	-	2,379,786	-	-	-	-
Palm Coast Parkway Extension Loop Road - Phase 3	54616		4,731,832	510,000	3,197,655	4,792,345	-	16,450,000	-
- PD&E Study			499,889	-	-	-	-	-	-
- Right-of-Way Acquisition			2,500,000	-	2,500,000	-	-	-	-
- Design			1,231,943	510,000	697,655	792,345	-	-	-
- CEI			-	-	-	-	-	1,500,000	-
- Construction			-	-	-	-	-	14,950,000	-
- Contingency / FPL / Wetland Mitigation / Other Expenses			500,000	-	-	4,000,000	-	-	-
Loop Road Connector - Phase 4	54617		3,580,650	440,000	3,160,000	13,250,000	13,250,000	-	-
- Design			1,100,650	440,000	632,711	-	-	-	-
- CEI			-	-	-	750,000	750,000	-	-
- Construction			-	-	-	12,500,000	12,500,000	-	-
- Contingency / FPL / Wetland Mitigation / Other Expenses			2,480,000	-	2,527,289	-	-	-	-
Whiteview Parkway Extension (East & West)	54621		250,000	500,000	-	-	450,000	-	-
- Right-of-Way Acquisition	061000		250,000	500,000	-	-	450,000	-	-
Widening:			15,037,369	898,263	15,747,017	14,450,000	8,747,362	20,013,077	31,801,629
OKR South Widening - Phase 2	54527		1,411,814	250,000	1,397,017	-	-	-	-
- Design			1,411,814	250,000	1,397,017	-	-	-	-
OKR North Widening - Phase 2	54507		13,525,555	600,725	14,250,000	14,250,000	-	-	-
- Design / Post Design Services			75,555	140,935	50,000	50,000	-	-	-
- Construction			10,750,000	-	12,000,000	12,000,000	-	-	-
- CEI			900,000	-	1,200,000	1,200,000	-	-	-
- FPL Distribution Relocation			1,050,000	459,791	-	-	-	-	-
- Contingency / Permits / Other Expenses			750,000	-	1,000,000	1,000,000	-	-	-
OKR North Widening - Phase 3	TBD		-	47,538	-	200,000	5,705,329	15,705,329	10,000,000
- Design / Post Design Services			-	47,538	-	200,000	-	-	-
- Construction			-	-	-	-	5,705,329	15,705,329	10,000,000
- CEI			-	-	-	-	-	-	-
- Contingency / Permits / Other Expenses			-	-	-	-	-	-	-
Matanzas Woods Parkway 4-laning - (US1 to OKR) Design	54615		-	-	-	-	3,042,033	4,307,748	-
- Design / Post Design Services			-	-	-	-	3,042,033	4,307,748	-
Matanzas Woods Parkway 4-laning - (US1 to Bird of Paradise)	TR54417		100,000	-	100,000	-	-	-	21,801,629
- Right-of-Way Acquisition			100,000	-	100,000	-	-	-	-
- Construction / CEI / Contingency			-	-	-	-	-	-	21,801,629
Intersection Improvements:			13,667,552	9,832,540	5,834,058	2,000,000	3,950,000	7,000,000	425,000
Belle Terre Safety Improvements (Pritchard to Royal Palms) - Design	54415		114,136	50,000	71,490	-	-	-	-
- Design / Post Design Services			114,136	50,000	71,490	-	-	-	-
Belle Terre Safety Improvements (Pritchard to Royal Palms)	54416		6,998,643	3,737,292	3,286,299	-	-	-	-
- Construction			5,871,494	3,500,000	2,371,494	-	-	-	-
- CEI			540,000	121,000	393,948	-	-	-	-
- Contingency			587,149	116,292	520,857	-	-	-	-
Whiteview Improvements (US1 - Pritchard)	54420		6,054,773	5,632,348	51,269	-	350,000	-	-
- Design & Construction Administration			65,000	100,000	51,269	-	-	-	-
- Construction			4,790,997	4,753,658	-	-	-	-	-
- CEI			476,116	-	-	-	-	-	-
- Contingency			722,660	302,574	-	-	350,000	-	-
Seminole Woods / State Rd 100 Intersection - Phase 2	TR54419		350,000	-	1,050,000	2,000,000	-	-	-
- Study (seek grant)			150,000	-	150,000	-	-	-	-
- Design & Construction Administration			200,000	-	900,000	-	-	-	-
- Right-of-Way Acquisition			-	-	-	-	-	-	-
- Construction			-	-	-	2,000,000	-	-	-
Belle Terre / SR100 Intersection	54418		150,000	412,900	950,000	-	3,000,000	-	-
- Study			150,000	-	150,000	-	-	-	-
- Design & Construction Administration			-	-	800,000	-	-	-	-
- Right-of-Way Acquisition			-	412,900	-	-	-	-	-
- Construction			-	-	-	-	3,000,000	-	-
Matanzas Woods / Bird of Paradise Intersection	54413		-	-	425,000	-	-	3,000,000	-
- Design			-	-	125,000	-	-	-	-
- Construction			-	-	300,000	-	-	3,000,000	-
Belle Terre Boulevard / Citation Boulevard Intersection	TBD		-	-	-	-	150,000	1,000,000	-
- Design			-	-	-	-	150,000	-	-
- Construction			-	-	-	-	-	1,000,000	-
OKR / Utility Drive & Oak Trails Intersections	TBD		-	-	-	-	-	-	150,000
- Design			-	-	-	-	-	-	150,000
- Construction			-	-	-	-	-	-	-
Palm Coast Parkway EB / Clubhouse Dr. Intersection	TBD		-	-	-	-	-	-	75,000
- Design			-	-	-	-	-	-	75,000
- Construction			-	-	-	-	-	-	-
Rymfire Improvements (Royal Palms - Ryan E.)	TBD		-	-	-	-	-	-	200,000
- Design			-	-	-	-	-	-	200,000
- Construction			-	-	-	-	-	-	-
Seminole Woods Improvements (Utah - Sesame S.)	TBD		-	-	-	-	450,000	3,000,000	-
- Design			-	-	-	-	450,000	-	-
- Construction			-	-	-	-	-	3,000,000	-



City of Palm Coast
Capital Improvement Plan

TRANSPORTATION IMPACT FEE FUND		GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Traffic Signals:			1,290,700	1,221,640	375,000	-	-	-	-
Traffic Signals - Matanzas / I95 Interchange (City/FDOT Project)	54405		-	-	375,000	-	-	-	-
Seminole Woods/Airport Commons/Universal Trail Int. (New Signal)	54405		1,290,700	1,221,640	-	-	-	-	-
- Design & CEI			150,000	80,940	-	-	-	-	-
- Construction			1,140,700	1,140,700	-	-	-	-	-
Transfers:			200,000	1,120,000	200,000	200,000	200,000	200,000	200,000
Transfer to Town Center Transportation Impact Fee Fund (2110)	091520		100,000	800,000	100,000	100,000	100,000	100,000	100,000
Transfer to OKR SAD Impact Fees	091535		100,000	320,000	100,000	100,000	100,000	100,000	100,000
Total Expenditures			54,173,103	22,330,835	50,755,763	60,792,345	41,847,362	43,763,077	32,526,629
Available Funds End of Year			1,819,625	15,602,465	8,473,686	17,464,111	19,199,328	13,000,197	13,568,261

FB Policy: Other Funds

All other funds, including Special Revenue Funds, Capital Project Funds, and certain Nonmajor Enterprise Funds do not have a fund balance requirement. Fund balances in these funds are dictated by revenue sources and a schedule of capital projects.



City of Palm Coast
Capital Improvement Plan

RECREATION IMPACT FEE FUND		GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Prior Year Carry-over:			4,720,541	6,917,162	8,613,183	7,689,283	11,575,914	14,600,092	17,449,045
Revenues:									
Recreation Impact Fees:			3,284,232	3,077,642	2,371,843	2,609,027	2,846,212	2,848,954	2,559,397
Recreation Impact Fees:	363270		3,284,232	4,379,087	3,284,232	3,284,232	3,284,232	3,287,396	2,953,278
Impact Fee Escrow:			-	(1,301,445)	(912,389)	(675,205)	(438,020)	(438,442)	(393,881)
Impact Fee Credits:			1,071,815	569,113	-	-	-	-	-
Developer Impact Fee Credit - Disc Golf (White Mill)			569,113	569,113	-	-	-	-	-
Developer Impact Fee Credit - Dog Park (Belle Terre/Citation)			502,702	-	-	-	-	-	-
Interest on Investments:			-	160,000	-	-	-	-	-
Interest on Investments:			-	160,000	-	-	-	-	-
Other:			-	55,000	-	-	-	-	-
Town Center CDD Contribution:			-	55,000	-	-	-	-	-
Grants:			1,201,698	1,063,793	540,000	-	-	-	-
FIND - Waterfront Water Access Phase 1 - C	66021		-	44,848	-	-	-	-	-
FIND - Waterfront Water Access Phase 2	66012		286,000	286,000	-	-	-	-	-
FIND - Waterfront Water Access Phase 2A	66012		300,000	300,000	-	-	-	-	-
FDOT - Graham Swamp Trail- Design	334704-61016		615,698	75,698	540,000	-	-	-	-
TDC - ITMS Field Lighting			-	357,247	-	-	-	-	-
Transfers (Existing Resident Share):			3,514,315	1,548,159	2,828,758	1,277,604	233,966	-	-
Transfer - Lehigh Trail CRA Fund Share			44,661	91,126	-	-	-	-	-
Transfer - Waterfront Park P2 Capital Projects Fund Share			772,700	393,634	-	-	-	-	-
Transfer - Graham Swamp Trail Capital Projects Fund Share			319,637	34,706	284,931	-	-	-	-
Transfer - ITSC Parking Expansion Capital Projects Fund Share			721,670	350,325	-	-	-	-	-
Transfer - SRC Parking Expansion Capital Projects Fund Share			-	23,355	373,680	-	-	-	-
Transfer - CC Parking & FS22 Conversion - Capital Projects Fund			149,238	222,310	2,030,017	-	-	-	-
Transfer - Disc Golf - Capital Projects Fund			265,833	265,833	-	-	-	-	-
Transfer - Dog Park- Capital Projects Fund			234,812	-	-	-	-	-	-
Transfer - Southern Recreation Facility - CRA Fund			-	-	-	1,277,604	189,825	-	-
Transfer - Central Park / Cultural Arts - CRA Fund			71,563	-	-	-	44,141	-	-
Transfer - Aquatic Center - CRA Fund			934,200	-	-	-	-	-	-
Transfer - ITMS Field Lighting- Capital Projects Fund			-	166,870	-	-	-	-	-
Transfer - Skate Park - Capital Projects Fund			-	-	140,130	-	-	-	-
Total Revenues:			9,072,060	6,473,707	5,740,601	3,886,631	3,080,177	2,848,954	2,559,397
Total Available Funds			13,792,601	13,390,869	14,353,783	11,575,914	14,656,092	17,449,045	20,008,442



City of Palm Coast
Capital Improvement Plan

RECREATION IMPACT FEE FUND		GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Expenditures:									
Other Contractual:			-	6,414	-	-	56,000	-	-
Park Impact Fee Study	034000	-	-	-	-	-	56,000	-	-
Land	061000	-	-	6,414	-	-	-	-	-
Community Parks:			-	-	-	-	-	-	-
Resource Based Parks:			2,242,750	1,439,745	-	-	-	-	-
Long Creek Nature Preserve		61015	2,500	6,501	-	-	-	-	-
- Long Creek Nature Master Plan Update			-	-	-	-	-	-	-
- Long Creek Nature Preserve - Phase 2 Grant Compliance (034000)			2,500	6,501	-	-	-	-	-
- Long Creek Nature Preserve - Phase 3 Design/CEI			-	-	-	-	-	-	-
- Long Creek Nature Preserve - Phase 3 Construction			-	-	-	-	-	-	-
Waterfront Park - Water Access Phase 2			1,545,000	1,433,245	-	-	-	-	-
- Design Administration	66012		77,250	9,948	-	-	-	-	-
- Construction	PK66012		1,467,750	1,423,297	-	-	-	-	-
Neighborhood Parks:			-	-	-	-	-	-	-
Path & Trail Projects:			1,395,614	225,000	1,150,000	-	-	-	-
Lehigh Trailhead		61010	95,614	75,000	-	-	-	-	-
- Construction - Contingency			95,614	75,000	-	-	-	-	-
Graham Swamp Trail Phase 2 (OKR Trailhead to Lehigh Trail)		PK61016	1,300,000	150,000	1,150,000	-	-	-	-
- Design - Phase 2			1,300,000	150,000	1,150,000	-	-	-	-
Centers:			319,500	336,634	4,346,000	-	-	-	-
Community Center - Expanded Parking & F522 Conversion		61400	319,500	336,634	4,346,000	-	-	-	-
- Design & Construction Administration			319,500	336,634	106,000	-	-	-	-
- Construction			-	-	4,240,000	-	-	-	-
RECREATION IMPACT FEE FUND		GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Special Use Facilities:			5,111,697	2,295,572	1,168,500	-	-	-	-
(Developer) Disc Golf	PK66016		569,113	569,113	-	-	-	-	-
(Developer) Dog Park (Belle Terre/Citation)	TBD		502,702	-	-	-	-	-	-
Southern Recreation Facility - Phase Two	99054		394,882	180,965	800,000	-	-	-	-
- Permitting, CE Release, Wetland Mitigation			48,539	82,998	-	-	-	-	-
- Construction Parking Expansion (Capital Funds Match)			-	50,000	800,000	-	-	-	-
- Construction Phase 2A (City Match - Courts)			346,342	47,967	-	-	-	-	-
Cultural Arts Facility - (Town Center)		61425	100,000	26,000	68,500	-	-	-	-
- Master Plan			100,000	26,000	68,500	-	-	-	-
ITSC: Parking Expansion / Netting / Batting Cages		PK66013	1,545,000	750,000	-	-	-	-	-
ITSC: Additional Sports Lighting (ITMS)		PK66015	-	714,494	-	-	-	-	-
Aquatic Center		TBD	2,000,000	-	-	-	-	-	-
- Construction			2,000,000	-	-	-	-	-	-
Food Truck Parking		61017	-	55,000	-	-	-	-	-
- Construction			-	55,000	-	-	-	-	-
Skate Park		TBD	-	-	300,000	-	-	-	-
- Master Plan / PreDesign			-	-	300,000	-	-	-	-
- Design & Construction Administration			-	-	-	-	-	-	-
- Construction			-	-	-	-	-	-	-
Transfers:			221,825	474,321	-	-	-	-	-
Transfer to Cap Projects - Holland Park Phase 2			-	252,496	-	-	-	-	-
Transfer to Cap Projects - SRC Phase 2			221,825	221,825	-	-	-	-	-
Total Expenditures			9,291,386	4,777,687	6,664,500	-	56,000	-	-
Available Funds End of Year			4,501,215	8,613,183	7,689,283	11,575,914	14,600,092	17,449,045	20,008,442

FB Policy: Other Funds

All other funds, including Special Revenue Funds, Capital Project Funds, and certain Nonmajor Enterprise Funds do not have a fund balance requirement. Fund balances in these funds are dictated by revenue sources and a schedule of capital projects.



City of Palm Coast
Capital Improvement Plan

TOWN CENTER TRANSPORTATION IMPACT FEE FUND	GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Prior Year Carry-over:		852,227	1,749,684	2,339,684	1,323,666	1,423,666	1,523,666	1,623,666
Revenues:								
Interest on Investments:		5,000	40,000	5,000	-	-	-	-
Grants:		-	-	-	-	-	-	-
Transfers:		100,000	800,000	100,000	100,000	100,000	100,000	100,000
Transfer in from Transportation Fund 2109:		100,000	800,000	100,000	100,000	100,000	100,000	100,000
Total Revenues:		105,000	840,000	105,000	100,000	100,000	100,000	100,000
Total Available Funds		957,227	2,589,684	2,444,684	1,423,666	1,523,666	1,623,666	1,723,666
Expenditures:								
Projects:		660,319	250,000	1,121,018	-	-	-	-
Royal Palms Parkway 4-Laning (Phase 1):	54525	660,319	250,000	446,018	-	-	-	-
Town Center Roadway Widening (Design)	TC66006	-	-	675,000	-	-	-	-
Contingency Reserves:	099091	-	-	-	-	-	-	-
Transfers:		-	-	-	-	-	-	-
Total Expenditures		660,319	250,000	1,121,018	-	-	-	-
Available Funds End of Year		296,908	2,339,684	1,323,666	1,423,666	1,523,666	1,623,666	1,723,666

FB Policy: Other Funds

All other funds, including Special Revenue Funds, Capital Project Funds, and certain Nonmajor Enterprise Funds do not have a fund balance requirement. Fund balances in these funds are dictated by revenue sources and a schedule of capital projects.



City of Palm Coast
Capital Improvement Plan

FIRE IMPACT FEE FUND	GL	FY 26 Budget	FY 26 Rev. Budget	FY 27	FY 28	FY 29	FY 30	FY 31
Prior Year Carry-over:	2107	9,961,547	9,982,672	1,219,016	1,898,502	2,817,994	3,347,959	4,167,943
Revenues:								
Fire Impact Fees:		1,181,116	921,895	682,777	919,492	819,332	819,984	751,157
Fire Impact Fees:		1,181,116	1,561,994	1,181,116	1,442,741	1,181,116	1,182,058	1,082,583
Impact Fee Escrow:		-	(640,098)	(498,339)	(523,249)	(361,784)	(362,074)	(331,425)
Interest on Investments:		50,000	177,000	50,000	-	-	-	-
Transfers (Existing Resident Share):		1,366,763	2,442,762	46,710	-	204,552	-	-
Transfer From Capital Projects Fund - FS251 (Existing Citizen Share):		-	41,775	-	-	-	-	-
Transfer From Capital Projects Fund - FS22 (Mitigation Credit Transfer):		127,600	127,600	-	-	-	-	-
Transfer From Capital Projects Fund - FS22 (Existing Citizen Share):		-	193,852	23,355	-	-	-	-
Transfer From Capital Projects Fund - FS26 (Existing Citizen Share):		1,239,163	2,079,535	23,355	-	204,552	-	-
Transfers (Existing Station Replacement/R&R):		796,195	4,155	-	-	-	-	-
Transfer From Capital Projects Fund (FS22 Non-Capacity Portion of Project):		796,195	4,155	-	-	-	-	-
Grants:		-	624,887	-	-	-	-	-
Legislative Priority (FS26)	49014	-	624,887	-	-	-	-	-
Total Revenues:		3,394,074	4,170,699	779,487	919,492	1,023,885	819,984	751,157
Total Available Funds		13,355,621	14,153,371	1,998,502	2,817,994	3,841,879	4,167,943	4,919,100
Expenditures:								
Other Contractual:		-	-	-	-	56,000	-	-
Fire Impact Fee Study	034000	-	-	-	-	56,000	-	-
Projects:		12,326,600	12,492,038	100,000	-	437,920	-	-
Fire Station #22 Replacement (partial capacity increase):	49013	6,404,600	6,502,678	50,000	-	-	-	-
- Design, Construction Administration, Permits, Fees, Etc.		152,000	192,149	25,000	-	-	-	-
- Construction & Contingency		6,252,600	6,310,529	25,000	-	-	-	-
Fire Station 26 (Seminole Woods):	49014	5,922,000	5,989,359	50,000	-	437,920	-	-
- Design, Construction Administration, Permits, Fees, Etc.		142,000	184,215	25,000	-	-	-	-
- Construction & Contingency		5,780,000	5,805,145	25,000	-	-	-	-
- Brush Attack	064000	-	-	-	-	179,200	-	-
- Utility Vehicle	064000	-	-	-	-	258,720	-	-
Transfers:		-	442,318	-	-	-	-	-
Transfer to Capital Projects Fund (Solar Panel Fire Impact Portion)		-	442,318	-	-	-	-	-
Total Expenditures		12,326,600	12,934,355	100,000	-	493,920	-	-
Available Funds End of Year		1,029,021	1,219,016	1,898,502	2,817,994	3,347,959	4,167,943	4,919,100

FB Policy: Other Funds

All other funds, including Special Revenue Funds, Capital Project Funds, and certain Nonmajor Enterprise Funds do not have a fund balance requirement. Fund balances in these funds are dictated by revenue sources and a schedule of capital projects.



City of Palm Coast
Capital Improvement Plan

ARTS FOR PUBLIC PLACES FUND	GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Starting Fund Balance		-	-	304,725	404,725	504,725	604,725	704,725
Revenues:								
DEVELOPER CONTRIBUTION		-	304,725	100,000	100,000	100,000	100,000	100,000
2025100551: City of Palm Coast - MOC Fuel Depot		-	11,500	-	-	-	-	-
2025100821: Parakeet Gumbo - Cable Landing Station		-	212,690	-	-	-	-	-
2025100913: Memorial Hospital Hospice House - Int. Finish, O2/Vac Lines		-	5,750	-	-	-	-	-
2025110473: Hillpoint Way Self Storage		-	39,320	-	-	-	-	-
2025120679: Town Center Commons - Unit 107 Building, Advent Health		-	6,195	-	-	-	-	-
2025120761: Seminole Trace - Amenity Building		-	6,500	-	-	-	-	-
2025120811: Chipotle Restaurant		-	6,250	-	-	-	-	-
2026020301: Memorial Hospital - 1st Floor Locker Rooms & Cath Lab		-	16,520	-	-	-	-	-
Total Revenues:		0	304,725	100,000	100,000	100,000	100,000	100,000
Total Available Funds		0	304,725	404,725	504,725	604,725	704,725	804,725
Expenditures:								
Projects:		-	-	-	-	-	-	-
TBD		-	-	-	-	-	-	-
Transfers:		-	-	-	-	-	-	-
- TBD		-	-	-	-	-	-	-
Total Expenditures		0	0	0	0	0	0	0
Available Funds End of Year		0	304,725	404,725	504,725	604,725	704,725	804,725



City of Palm Coast
Capital Improvement Plan

OLD KINGS ROAD SPECIAL ASSESSMENT FUND		GL	FY 26 Budget	FY 26 Rev. Budget	FY 27	FY 28	FY 29	FY 30	FY 31
Prior Year Carry-over			924,594	1,530,355	1,620,355	887,811	887,811	887,811	887,811
Revenues:									
OKR Special Assessment:	325210		323,000	323,000	323,000	323,000	323,000	323,000	323,000
Transfer from Transportation Impact Fee Fund:	382305		100,000	320,000	100,000	100,000	100,000	100,000	100,000
Interest:			15,000	45,000	15,000	-	-	-	-
Grants:			361,939	125,000	336,130	-	-	-	-
FDOT - OKR South & Town Center Blvd Study (state appropriation)	54527		361,939	125,000	336,130	-	-	-	-
Total Revenues:			799,939	813,000	774,130	423,000	423,000	423,000	423,000
Total Available Funds			1,724,534	2,343,355	2,394,484	1,310,811	1,310,811	1,310,811	1,310,811
Expenditures									
Contractual Services:	034000		50,000	50,000	50,000	100,000	100,000	100,000	100,000
Other Charges			-	-	-	-	-	-	-
Refunds			-	-	-	-	-	-	-
Interest on OKR Loan Payment:	072000		323,000	323,000	323,000	323,000	323,000	323,000	323,000
Capital Projects:			860,573	350,000	1,133,674	-	-	-	-
Old Kings Road South Design (2A, 2B, 2C)	54527		860,573	350,000	1,133,674	-	-	-	-
Old Kings Road South Design - Phase 2A	54527		-	-	-	-	-	-	-
Reserve (budgeting 80% of cash at year end)									
Total Expenditures			1,233,573	723,000	1,506,674	423,000	423,000	423,000	423,000
Available Funds End of Year			490,961	1,620,355	887,811	887,811	887,811	887,811	887,811



City of Palm Coast
Capital Improvement Plan

SR100 COMMUNITY REDEVELOPMENT AREA FUND (expires 6/15/34)		GL	FY 26 Budget	FY 26 Projection	FY 27	FY 28	FY 29	FY 30	FY 31
Starting Fund Balance			(0)	41,432	-	-	-	-	-
Revenues:									
Intergovernmental Revenue - (County Portion of Taxes):	338000		2,157,700	2,157,700	2,580,886	2,608,764	2,640,164	2,719,400	2,801,000
Tax Exemption on CDD Property					(125,000)	(128,800)	(132,700)	(136,700)	(140,800)
Tax Increment (COPC Portion of Taxes):	381000		1,148,644	1,121,225	1,423,070	1,438,734	1,457,285	1,501,000	1,546,000
Interest on Investments:	361100		30,000	55,000	-	-	-	-	-
Other:									
Land Proceeds			-	-	-	-	-	-	-
Total Revenues:			3,336,344	3,333,925	4,003,956	4,047,499	4,097,449	4,220,400	4,347,000
Total Available Funds			3,336,344	3,375,357	4,003,956	4,047,499	4,097,449	4,220,400	4,347,000
Expenditures:									
Operating Expenditures:			1,039,339	259,372	581,237	598,175	617,425	637,475	658,325
Operating Expenditures:			1,039,339	259,372	581,237	598,175	617,425	637,475	658,325
- External Audit	034000		4,875	6,000	6,125	6,375	6,625	6,875	7,125
- Other contractual services (ex: closing fees)	034000		10,000	60,335	61,665	10,000	10,000	10,000	10,000
- Utilities	043042		13,392	13,392	13,800	14,200	14,600	15,000	15,500
- Maintenance & Operations (stripping, paving, pressure washing, etc.)	046000		853,230	19,998	-	50,000	50,000	50,000	50,000
- Maintenance Allocation	046105		140,147	140,147	178,647	184,000	189,500	195,200	201,100
- Maintenance Allocation - CDD Property			-	-	300,000	312,000	324,500	337,500	351,000
- Other charges and Obligations	049000		17,695	-	-	-	-	-	-
- Stormwater Charges	049030		-	19,500	21,000	21,600	22,200	22,900	23,600
Debt Service:	073000		852,145	851,719	1,049,615	1,056,720	190,000	190,000	190,000
Loan #2 - Principal and Interest			852,145	851,719	859,615	866,720	-	-	-
CDD Property Bond			-	-	190,000	190,000	190,000	190,000	190,000
Projects:			-	1,500,000	500,000	500,000	3,056,059	3,392,925	3,498,675
YMCA	SR54625		-	1,500,000	500,000	500,000	500,000	-	-
Entry Signs	SR31002		-	-	-	-	-	-	-
Land Acquisition Repayment	#####		-	-	-	-	2,556,059	3,392,925	3,498,675
Transfers - Park Projects:			1,244,860	285,561	-	1,277,604	233,966	-	-
- Transfer to Recreation Impact Fee Fund - Lehigh Trailhead			44,661	91,126	-	-	-	-	-
- Transfer to Recreation Impact Fee Fund - SRC			-	-	-	1,277,604	189,825	-	-
- Transfer to Recreation Impact Fee Fund - Cultural Arts			71,563	-	-	-	44,141	-	-
- Transfer to Recreation Impact Fee Fund - Aquatic (YMCA)			934,200	-	-	-	-	-	-
- Transfer to Capital Projects Fund - SRC Phase 2			194,435	194,435	-	-	-	-	-
Transfers to Utility Fund - Kickstart Program Repayment:	091402		200,000	478,705	1,873,104	615,000	-	-	-
- Central Landings at Town Center (233 units) - Water			-	98,404.28	-	-	-	-	-
- Central Landings at Town Center (233 units) - Wastewater			-	98,404.28	-	-	-	-	-
- Gables (208 units) - Water			100,000	140,948	329,052	-	-	-	-
- Gables (208 units) - Wastewater			100,000	140,948	329,052	-	-	-	-
- Haven (214 units) - Water			-	-	512,500	-	-	-	-
- Haven (214 units) - Wastewater			-	-	512,500	-	-	-	-
- The Retreat (161 units) - Water			-	-	95,000	307,500	-	-	-
- The Retreat (161 units) - Wastewater			-	-	95,000	307,500	-	-	-
Total Expenditures			3,336,344	3,375,357	4,003,956	4,047,499	4,097,449	4,220,400	4,347,000
Available Funds End of Year			-	-	-	-	-	-	-