

City of Palm Coast, Florida Agenda Item

Agenda Date: September 15, 2026

Agenda Item: G.3

Department FINANCE Division FINANCE	Amount Org/Account # 10014000-034000
Subject: RESOLUTION 2026-XX APPROVING PIGGYBACKING THE LAKE COUNTY CONTRACT WITH ALFRED & BENESCH COMPANY, INC., FOR PUBLIC SAFETY CONSULTING SERVICES	
Presenter: Helena Alves, CGFO,CIA,MBA, Director of Finance	
Attachments: 1. Resolution 2. Draft Agreement 3. Assessment	
Background: City staff is recommending piggybacking the Lake County Contract (#24-516) with Alfred & Benesch Company, Inc., for public safety consulting services as needed. This item utilizes a piggyback contract, allowing the City to adopt competitively solicited agreements established by other governmental entities. This method reduces administrative burden, accelerates procurement timelines, and provides access to pre-negotiated pricing, terms, and vendor performance standards. All piggyback contracts are reviewed by the City Attorney to ensure legal sufficiency and compliance with applicable laws. When the original contract originates from an agency outside the State of Florida, the City incorporates necessary provisions to ensure conformity with Florida law and local procurement requirements. This approach maintains compliance with state purchasing standards while promoting cost efficiency and enabling staff to focus on core service delivery. City staff will make purchases on an as-needed basis using budgeted funds appropriated by City Council.	
Recommended Action: ADOPT RESOLUTION 2026-XX APPROVING PIGGYBACKING THE LAKE COUNTY CONTRACT (#24-516) WITH ALFRED & BENESCH COMPANY, INC., FOR PUBLIC SAFETY CONSULTING SERVICES	

RESOLUTION 2026-____
PIGGYBACKING THE LAKE COUNTY CONTRACT WITH ALFRED & BENESCH COMPANY, INC., FOR PUBLIC SAFETY CONSULTING SERVICES

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALM COAST, FLORIDA, APPROVING PIGGYBACKING LAKE COUNTY CONTRACT WITH ALFRED & BENESCH COMPANY, INC., FOR PUBLIC SAFETY CONSULTING SERVICES; AUTHORIZING THE CITY MANAGER, OR DESIGNEE, TO EXECUTE SAID CONTRACT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR IMPLEMENTING ACTIONS AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Alfred & Benesch Company, Inc., has expressed a desire to provide public safety consulting services to the City of Palm Coast; and

WHEREAS, the City Council of the City of Palm Coast desires to approve piggybacking the Lake County contract with Alfred & Benesch Company, Inc., for public safety consulting services.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PALM COAST, FLORIDA AS FOLLOWS:

SECTION 1. LEGISLATIVE AND ADMINISTRATIVE FINDINGS. The above recitals (whereas clauses) are hereby adopted as the findings of the City Council of the City of Palm Coast.

SECTION 2. APPROVAL OF PIGGYBACK. The City Council of the City of Palm Coast hereby approves piggybacking the contract between Lake County and Alfred & Benesch Company, Inc., for public safety consulting services as attached hereto and incorporated herein by reference as Exhibit "A."

SECTION 3. AUTHORIZATION TO EXECUTE. The City Manager, or designee, is hereby authorized to execute the necessary documents.

SECTION 4. FUTURE AMENDMENTS. The City Manager, or designee, is hereby authorized to approve any future amendments for changes totaling less than \$100,000.00 as long as this amount does not exceed the line-item limit for the budgeted

purchase. Further, the City Manager has the authority to execute amendments to the Piggyback Agreement on behalf of the City for any other changes that may be necessary.

SECTION 5. SEVERABILITY. If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

SECTION 6. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. IMPLEMENTING ACTIONS. The City Manager is hereby authorized to take any actions necessary to implement the action taken in this Resolution.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption by the City Council.

DULY PASSED AND ADOPTED by the City Council of the City of Palm Coast, Florida, on this 15th day of September 2026.

ATTEST:

CITY OF PALM COAST

KALEY COOK, CITY CLERK

MICHAEL NORRIS, MAYOR

APPROVED AS TO FORM AND LEGALITY

MARCUS DUFFY, CITY ATTORNEY

Attachment: Exhibit "A" Piggyback Contract with Alfred & Benesch Company, Inc.



CONTRACT EXECUTIVE OVERVIEW

Vendor Name: Alfred & Benesch Company

Bid/Contract Ref # Public Safety Consulting Services RFP #24-516

Agency Name: Lake County, Florida

Contract Type: Piggyback

Contract Value OVER \$100K

Resolution # 2026-

City Council Approval Date: _____

Contract Term End Date 12/15/2027

Renewable Y/N Y

If yes # and length of renewals: 1 Additional 2-year Renewal

City's Project Manager(s) Finance Department

Brief Description/Purpose:

To utilize the terms, conditions, scope and pricing of the Lake County Agreement

Agreement for public safety consulting services as needed.

Approvals:

Responsible Dept. Director _____

Date: _____

City Finance _____

Date: _____

City Attorney _____

Date: _____

City Manager _____

Date: _____



Finance Department
Procurement Office

160 Lake Avenue
Palm Coast, FL 32164
386-986-3710

Alfred & Benesch Company
Attn: Bill Ball, Senior Vice President
1000 N. Ashley Drive Suite 400
Tampa, FL 33602

RE: Engagement Letter Authorizing Piggyback

Public Safety Funding Consulting Services
Contract Name

Lake County Contract 24-516
Contract Reference

Dear Bill,

The City of Palm Coast, Florida requests permission to utilize your company's above referenced contract in accordance with its terms and conditions and pricing. If agreed, please indicate approval by electronically signing below as well as the Addendum covering the E-Verify and Public Records requirements.

Contractor is aware of and agrees to comply with the requirements of Florida Statutes § 287.138. To the extent that, under this Agreement, Contractor has access to personal identifying information, Contractor agrees that: Contractor is not owned by the government of a foreign country of concern; the government of a foreign country of concern does not have a controlling interest in Contractor; and Contractor is not organized under the laws of and does not have its principal place of business in a foreign country of concern. Per Florida Statutes § 287.138(1)(c), "foreign country of concern" means the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern. Breach of this provision shall be considered a material breach of this Agreement and shall entitle City to, in its sole discretion, terminate this Agreement.

All invoices should be sent via email to ap@palmcoastgov.com. If email is not possible, please mail invoices to: City of Palm Coast, Attn: Accounts Payable, 160 Lake Avenue, Palm Coast, Florida 32164. All legal notices should be sent to the attention of the City Manager at the same address.

Please feel free to contact me at the email address below if you have any questions.

Regards,

Shannon Nolan

Shannon Nolan
Procurement Coordinator
sknolan@palmcoastgov.com

This Engagement Letter is hereby acknowledged and agreed to:

CITY OF PALM COAST

By: _____

Print Name: Michael McGlothlin

Title: City Manager

Date: _____

ALFRED & BENESCH COMPANY

Signed by:

By: *Elisabeth Schuck*

(Digital Signature)

Print Name: Elisabeth Schuck

Title: Vice President

Date: Aug 24, 2026 | 3:44 PM EDT



ENGAGEMENT LETTER ADDENDUM**1. E-Verify Registration and Use.**

“Effective January 1, 2021, public and private employers, contractors and subcontractors must require registration with, and use of the E-verify system to verify the work authorization status of all newly hired employees. Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security’s E-Verify System to verify the employment eligibility of:

- a) All persons employed by Contractor to perform employment duties within Florida during the term of the contract; and*
- b) All persons (including sub vendors/subconsultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with the City. The Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security’s E-Verify System during the term of the contract is a condition of the contract with the City of Palm Coast.*

By entering into this Agreement, the Contractor becomes obligated to comply with the provisions of Section 448.05, F.S. (2023), “Employment Eligibility,” as amended from time to time. This includes, but is not limited to, utilization of the E-Verify System to verify the work authorization status of all newly hired employees and requiring all subcontractors to provide an affidavit to Contractor attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. Contractor agrees to execute the same affidavit and to maintain a copy of such affidavits for the duration of this Agreement. Failure to comply with this paragraph will result in the termination of this Agreement as provided in Section 448.095, F.S. (2023), as amended, and the Contractor will not be awarded a public contract for at least one (1) year after the date on which the Agreement was terminated. Contractor will also be liable for any additional costs to City incurred because of the termination of this Agreement in accordance with this section.”

2. Prohibition against considering social, environmental, political, or ideological interests in government contracting

Pursuant to Section 287.05701, F.S., the City cannot give preference to a Contractor based on the Contractor’s social, political, or ideological interests such as:

- a. The Contractor’s political opinions, speech, or affiliations.*
- b. The Contractor’s religious beliefs, religious exercise, or religious affiliations.*
- c. The Contractor’s lawful ownership of a firearm.*
- d. The Contractor’s lawful engagement in lawful manufacture, distribution, sale, purchase, or use of firearms or ammunition.*
- e. The Contractor’s engagement in the exploration, production, utilization, transportation, sale, or manufacture of fossil fuel-based energy, timber, mining, or agriculture.*
- f. The Contractor’s support of the state or federal government in combating illegal immigration, drug trafficking, or human trafficking.*
- g. The Contractor’s engagement with, facilitation of, employment by, support of, business relationship with, representation of, or advocacy for any person described herein.*
- h. The Contractor’s failure to meet or commit to meet, or expected failure to meet, any of the following as long as such Contractor is in compliance with applicable state or federal law: 1) environmental standards, including emissions standards, benchmarks, requirements or disclosures; 2) social governance standards, benchmarks, or requirements, including, but not limited to, environmental or social justice; corporate board or company employment composition standards, benchmarks, requirements, or disclosures based on characteristics protected under the Florida Civil Rights Act of 1992; or policies or procedures requiring or encouraging employee participation in social justice programming, including, but not limited to, diversity, equity, or inclusion training.*

3. **Scrutinized Companies**

A. Contractor hereby certifies that it: a) has not been placed on the Scrutinized Companies that Boycott Israel List, nor is engaged in a boycott of Israel; b) has not been placed on the Scrutinized Companies with Activities in Sudan List nor the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; and c) has not been engaged in business operations in Cuba or Syria. If City determines that Contractor has falsely certified facts under this paragraph or if Contractor is found to have been placed on the Scrutinized Companies Lists or is engaged in a boycott of Israel after the execution of this Contract, City will have all rights and remedies to terminate this Contract consistent with Section 287.135, F.S., as amended. The City reserves all rights to waive the certifications required by this paragraph on a case-by-case exception basis pursuant to Section 287.135, F.S., as amended.

4. **Public Records.**

A. The Parties specifically acknowledge that the Agreement is subject to the laws of the State of Florida, including without limitation, Chapter 119, Florida Statutes, which generally make public all records or other writings made or received by the Parties. If SUPPLIER is either a "contractor" as defined in Section 119.0701(1)(a), Florida Statutes, or an "agency" as defined in Section 119.011(2), Florida Statutes, SUPPLIER shall:

5. Keep and maintain all public records required by CITY to perform the Services herein; and
6. Upon request from CITY's custodian of public records, provide CITY with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, F.S. or as otherwise provided by law; and
7. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement Term and following completion of the Agreement if SUPPLIER does not transfer the records to CITY; and
8. Upon completion of the Agreement, transfer, at no cost, to CITY all public records in possession of SUPPLIER or keep and maintain public records required by CITY to perform the Services herein. If SUPPLIER transfers all public records to CITY upon completion of the Agreement, SUPPLIER shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If SUPPLIER keeps and maintains public records upon completion of the Agreement, SUPPLIER shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to CITY, upon request from CITY'S custodian of public records, in a format compatible with the information technology systems of CITY.

B. All requests to inspect or copy public records relating to the Agreement shall be made directly to CITY. Notwithstanding any other provision of this Agreement to the contrary, failure to comply with the requirements of this paragraph shall result in the immediate termination of the Agreement, without penalty to CITY. A contractor who fails to provide the public records to CITY within a reasonable time may be subject to penalties pursuant to Section 119.10, Florida Statutes. Further, SUPPLIER shall fully indemnify and hold harmless CITY, its officers, agents and employees from any liability and/or damages, including attorney's fees through any appeals, resulting from SUPPLIER'S failure to comply with these requirements.

c. IF THE SUPPLIER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE SUPPLIER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CITY CLERK'S OFFICE AT 386-986-3713, cityclerk@palmcoastgov.com, 160 LAKE AVENUE, PALM COAST, FLORIDA 32164.

9. **Governing Law:**

This Agreement shall be governed by, and construed in accordance with, the laws of the State of Florida, without regard to its conflict of laws principles. The parties agree that any action or proceeding required to enforce or interpret the terms of this Agreement, venue shall be of the Seventh Judicial Circuit in and for Flagler County, Florida, or the Middle District of Florida in Orlando, FL., if in federal court. Each party hereby consents to the personal jurisdiction of such courts and waives any objection based on venue or inconvenient forum.

10. Sovereign Immunity
City of Palm Coast expressly retains all rights, benefits and immunities of sovereign immunity and nothing herein shall be deemed to affect the rights, privileges, and immunities of City of Palm Coast as set forth in Section 768.28, Florida Statutes.

11. Taxes
Taxes, customs and tariffs on commodities or contractual services purchased under this contract will not be assessed against the City of Palm Coast unless mandated by State or Federal Law.

CITY OF PALM COAST

By: _____

Print Name: Michael McGlothlin

Title: City Manager

Date: _____

SUPPLIER

Signed by:
By: Elisabeth Schuck
1D21FEE9DFF3447...
(Authorized Signatory)

Print Name: Elisabeth Schuck

Title: Vice President

Date: Aug 24, 2026 | 3:44 PM EDT

In Process

FORM 7 – PUR 1355

FOREIGN COUNTRY OF CONCERN ATTESTATION
(PUR 1355)

This form must be completed by an officer or representative of an entity submitting a bid, proposal, or reply to, or entering into, renewing, or extending, a contract with a Governmental Entity which would grant the entity access to an individual’s Personal Identifying Information. Capitalized terms used herein have the definitions ascribed in [Rule 60A-1.020, F.A.C.](#)

Company is not owned by the government of a Foreign Country of Concern, is not organized under the laws of nor has its Principal Place of Business in a Foreign Country of Concern, and the government of a Foreign Country of Concern does not have a Controlling Interest in the entity.

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated in it are true.

Printed Name: Elisabeth Schuck

Title: Vice President

Signed by:
Signature: Elisabeth Schuck
1D21FEE9DFF3447...

Date: Aug 24, 2026 | 3:44 PM EDT

E-Verify Affidavit Instructions

Beginning January 1, 2021, pursuant to Section 448.095 Florida Statutes, every public employer, contractor, and subcontractor shall register with and use the E-Verify system to verify the work authorization status of all newly hired employees. A public employer, contractor, or subcontractor may not enter into a contract unless each party to the contract registers with and uses the E-verify system.

1. Please create an Affidavit on your company's letter head in a similar form to that attached below.
2. Have it signed and notarized.
3. Then attach the notarized affidavit and the proof of registration where indicated.

ATTACH NOTARIZED AFFIDAVIT HERE

In Process

ATTACH PROOF OF REGISTRATION HERE

CONTRACTOR E-VERIFY AFFIDAVIT

I hereby certify that _____ *[insert contractor company name]* does not employ, contract with, or subcontract with an unauthorized alien, and is otherwise in full compliance with Section 448.095, Florida Statutes.

All employees hired on or after January 1, 2021 have had their work authorization status verified through the E-Verify system.

A true and correct copy of _____ *[insert contractor company name]* proof of registration in the E-Verify system is attached to this Affidavit.

Print Name: _____

Title: _____

Date: _____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this ____ day of _____, 20__ by _____ *[name of officer or agent, title of officer or agent]* of _____ *[name of contractor company acknowledging]*, a _____ *[state or place of incorporation]* corporation, on behalf of the corporation. He/she is personally known to me or has produced _____ *[type of identification]* as identification.

[Notary Seal]

Notary Public

Name typed, printed or stamped

My Commission Expires: _____

AFFIDAVIT OF COMPLIANCE WITH ANTI-HUMAN TRAFFICKING LAWS

State of _____

County of _____

In accordance with section 787.06 (14), Florida Statutes, the undersigned, on behalf of _____ (the "Entity"), hereby attests under penalty of perjury, that the Entity does not use coercion for labor or services as defined in Section 787.06, Florida Statutes, entitled "Human Trafficking."

The undersigned representative of the Entity is authorized to execute this affidavit on behalf of the Entity.

Date: _____

Signed: _____

Entity: _____

Name: _____

Title: _____

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 202_,
by _____.

In Process

Notary Signature

PRINT, TYPE OR STAMP NAME OF NOTARY

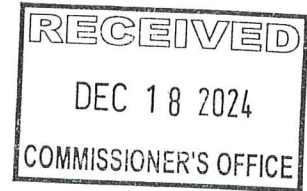
Personally known _____
OR Produced Identification _____
Type of Identification Produced _____

[NOTARY SEAL]

**MODIFICATION OF CONTRACT**

Modification Number: One (1) Effective Date: 12/17/2025	Contract Number: 24-516 Title: Public Safety Funding Consultant Effective Date: 12/17/2024
OFFICE OF PROCUREMENT SERVICES Contracting Officer: Amy Munday E-mail: amy.munday@lakecountyfl.gov Telephone Number: 352-343-9768	CONTRACTOR Name: Alfred & Benesch Company Address: 1000 N. Ashley Drive Suite 400 City: Tampa FL, 33602 ATTENTION: Bill Ball Division Manager, Senior Vice President
INSTRUCTIONS: Contractor to sign Signature Block showing acceptance of this written modification and return to Procurement Services within ten (10) days after receipt. An executed copy will be sent to the Contractor for Contract inclusion.	
DESCRIPTION OF MODIFICATION: This Contract Modification is to extend agreement for Two (2) Year, Expiring December 15, 2027.	
CONTRACTOR SIGNATURE BLOCK Signature: <u>[Signature]</u> Print Name: Elisabeth Schuck, AICP, LEED GA Title: Vice President, Florida Division Manager Date: June 5, 2025 E-mail: eschuck@benesch.com Secondary E-mail: _____	LAKE COUNTY SIGNATURE BLOCK Signature: <u>[Signature]</u> Print Name: Amy Munday Title: Contracting Officer II Date: 6.5.25
Distribution: Original – Bid File Copy – Contractor Contracting Officer	

**BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA
OFFICE OF THE COUNTY MANAGER
AGENDA ITEM COVER SHEET**

**DATE:** 11/26/2024**MEETING DATE:** 12/17/2024**TO:** Jennifer Barker, County Manager**ITEM TYPE:** Consent Item**THRU:****ITEM ID:** 34345

David Kilbury, Public Safety Director

BY: Amy Munday, Contracting Officer II**SUBJECT:** Public Safety Funding Consultant**RECOMMENDATION/REQUIRED ACTION:** Approve

Recommend approval:

1. Of Contract 24-516 for Public Safety Consulting Services to Alfred Benesch & Company, Inc. (Tampa, FL); and
2. To authorize the Office of Procurement Services to execute all supporting documentation.

The estimated annual fiscal impact is \$79,810 (expenditure) and is within, and will not exceed, the Fiscal Year 2025 Budget. Expenditures will not exceed available funding in future fiscal year budgets.

BACKGROUND SUMMARY: The Office of Procurement Services, in coordination with the Office of Fire Rescue, issued Request for Proposal (RFP) 24-516 for public safety consultant services to determine more accurate and appropriate financing formulas based on property and building square footage data collected by the Lake County Property Appraiser.

Bid notification was sent to 166 registered vendor emails with a proposal received from one vendor as shown on the attached respondent tabulation sheet. The overall pricing associated with the recommended vendor is competitive with market pricing for these services. Based on the County's needs and in its best interests, the recommendation is to award the contract to Alfred Benesch & Company, Inc.

Fiscal Impact: \$79,810.00 (expenditure)

Account No.:

Fund Name	Fund Number	Org Code	Object Code	Project Number	Amount
County Fire Fund	1680	2136300	830310		\$79,810

Advertised Date:

Paper:

Attachments:

1.	24-516 Respondent Tabulation Sheet
2.	24-516 Public Safety Consulting.Alfred Benesch_rev final_12.02.24_signed

STAFF APPROVALS AND DATES:

Amy Munday	Created/Initiated - 11/26/2024
Ron Falanga	Approved - 12/2/2024
David Kilbury	Approved - 12/2/2024
Elizabeth Gouveia-Miner	Approved - 12/2/2024
Tabitha Kocielko	Approved - 12/2/2024
Thomas Carpenter	Approved - 12/2/2024
Kandace Pourbaix	Approved - 12/2/2024
Todd Thornton	Approved - 12/3/2024
David Langley	Approved - 12/3/2024
Allison Tesla	Approved - 12/3/2024
Melanie Marsh	Approved - 12/7/2024
Jennifer Barker	Approved - 12/9/2024
Misty Spahn	Final Approval - 12/9/2024

ACTION TAKEN BY BOARD:

Action: New

Continued/Deferred Until:

Other:

**AGREEMENT BETWEEN
LAKE COUNTY, FLORIDA, AND
ALFRED BENESCH & COMPANY FOR
PUBLIC SAFETY CONSULTING SERVICES,
RFP # 24-516**

This is an Agreement between Lake County, Florida, a political subdivision of the State of Florida (the COUNTY), by and through its Board of County Commissioners, and Alfred Benesch & Company, a Foreign Profit Corporation, its successors and/or assigns (the CONSULTANT).

WITNESSETH:

WHEREAS, the COUNTY publicly submitted a Request for Proposal (RFP) #24-516 seeking firms or individuals qualified to provide public safety consulting services for the COUNTY; and

WHEREAS, the CONSULTANT desires to perform such services subject to the terms of this Agreement; and

WHEREAS, the provision of such services will benefit the parties and the residents of Lake County, Florida.

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, understandings, conditions, promises, covenants, and payment set forth in this Agreement, and intending to be legally bound, the parties hereby agree as follows:

ARTICLE 1. LEGAL FINDINGS

1.1 The foregoing recitals are hereby adopted as legislative findings of the Board of County Commissioners and are ratified and confirmed as being true and correct and are hereby made a specific part of this Agreement upon adoption hereof.

ARTICLE 2. PURPOSE

2.1 The purpose of this Agreement is for the CONSULTANT to provide public safety consulting services regarding potential financing formulas in conjunction with data collected from the Lake County Property Appraiser ("the Service") as detailed in the Scope of Work, Submittals, and Proposed Solution attached hereto and incorporated herein as **Composite Exhibit A**. This is lump sum professional fee arrangement.

ARTICLE 3. SCOPE OF SERVICES

3.1 On the terms and conditions set forth in this Agreement, the COUNTY hereby engages the CONSULTANT to provide all labor, materials, and equipment to complete the Service in accordance with the Scope of Work, Submittals, and Proposed Solution attached and incorporated by reference as **Composite Exhibit A**. It is understood that the Scope of Services may be modified by change order as the Service progresses, but to be effective and binding, any such change order must be in writing, executed by the parties, and in accordance with the COUNTY'S Purchasing Policies and Procedures. A copy of these policies and procedures will be made available to the CONSULTANT upon request.

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND ALFRED BENESCH & COMPANY FOR PUBLIC SAFETY CONSULTING SERVICES; RFP #24-516

3.2 This Agreement will commence upon the first day of the next calendar month after approval by the authorized authority.

3.3 This Agreement will be in effect for an initial one (1) year term with the option for two (2) subsequent two (2) year renewals. Renewals are contingent upon mutual written agreement. The terms and conditions of this Agreement shall remain in effect until completion of all express and implied warranty periods. COUNTY reserves the right to negotiate for additional services/items similar in nature not known at time of solicitation.

3.4 CONSULTANT shall utilize the U.S. Department of Homeland Security's E-Verify system in accordance with the terms governing use of the system to confirm the employment eligibility of all new persons hired by CONSULTANT during the term of this Agreement. CONSULTANT shall include in all contracts with subcontractors performing work pursuant to any contract arising from this Agreement an express requirement that the subcontractors utilize the U.S. Department of Homeland Security's E-Verify system in accordance with the terms governing use of the system to confirm the employment eligibility of all new employees hired by the subcontractors during the term of the contract.

ARTICLE 4. PAYMENT

4.1 Payment shall be based upon a lump sum fee attached hereto and incorporated herein as **Exhibit B**.

4.2 Invoicing. The CONSULTANT will submit invoices to the COUNTY no later than the thirtieth (30th) day beyond the date the work was completed and accepted by the COUNTY. Under no circumstances shall the invoices be submitted to COUNTY in advance of the delivery and acceptance of the work. All invoices must contain the contract or purchase order number, date, and location of delivery of service. CONSULTANT may be assigned work by task work order and each task work order will be assigned a single identification number for billing purposes.

4.3 The COUNTY will make payment on all invoices in accordance with the Florida Prompt Payment Act, Chapter 218, Part VII, Florida Statutes. Failure to submit invoices in the prescribed manner will delay payment, and CONSULTANT may be considered in default and this Agreement may be terminated.

4.4 Other than the lump sum fee set forth in **Exhibit B**, CONSULTANT shall not be entitled to payment for any expenses, fees, or other costs it may incur at any time and in any connection with its performance hereunder.

4.5 In the event any part of this Agreement is to be funded by federal, state, or other local agency monies, CONSULTANT agrees to comply with all requirements of the funding entity applicable to the use of the monies, including full application of requirements involving the use of minority firms, women's business enterprises, and labor surplus area firms. CONSULTANT is advised that payments under this Agreement may be withheld pending completion and submission of all required forms and documents required of CONSULTANT pursuant to the grant funding requirements. A copy of the requirements will be supplied to CONSULTANT by the COUNTY upon request.

ARTICLE 5. COUNTY RESPONSIBILITIES

5.1 The COUNTY shall pay in accordance with the provisions set forth in this Agreement.

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND ALFRED BENESCH & COMPANY FOR PUBLIC SAFETY CONSULTING SERVICES; RFP #24-516

5.2 The COUNTY retains the right to inspect all work to verify compliance with the contract documents.

ARTICLE 6. SPECIAL TERMS AND CONDITIONS

6.1 Qualifications. CONSULTANT shall during the entire duration and renewal(s) of this Agreement shall be registered with the State of Florida and have obtained at least the minimum thresholds of education and professional experience required to perform the services required under this Agreement. CONSULTANT shall be registered with the Florida Department of State in accordance with the provisions of Chapter 607, Florida Statutes.

6.2 Standard of Care. CONSULTANT shall perform its services consistent with the professional skill and care ordinarily provided by firms practicing in the same or similar locality under the same or similar circumstances (hereinafter the "Standard of Care")

6.3 Key Personnel. CONSULTANT agrees that each person listed or referenced in the solicitation package submitted to the COUNTY by CONSULTANT (RFP 24-516) shall be available to perform the services described herein for the COUNTY barring illness, accident, or other unforeseeable events of a similar nature in which case CONSULTANT must be able to promptly provide a qualified replacement. In the event CONSULTANT desires to substitute personnel, CONSULTANT shall propose a person with equal or higher qualifications and each replacement person is subject to prior written approval of the COUNTY, which approval shall not be unreasonably withheld. In the event the requested substitute is not satisfactory to the COUNTY and the matter cannot be resolved to the satisfaction of the COUNTY, the COUNTY reserves the right to terminate this Agreement.

6.4 Termination. This Agreement may be terminated by the COUNTY upon twenty (20) days advance written notice to the other party; but if any service under this Agreement is in progress but not completed as of the date of termination, then this Agreement may be extended upon written approval of the COUNTY until said service is completed and accepted.

A. Termination for Convenience. In the event this Agreement is terminated or cancelled upon the request and for the convenience of the COUNTY with the required twenty (20) day advance written notice, COUNTY shall reimburse CONSULTANT for actual work satisfactorily completed and reasonable expenses incurred.

B. Termination for Cause. Termination by the COUNTY for cause, default, or negligence on the part of CONSULTANT shall be excluded from the foregoing provision. Termination costs, if any, shall not apply. The 20-day advance notice requirement is waived in the event of termination for cause. However, CONSULTANT shall have an opportunity to cure any specified deficiencies within a reasonable time (no less than ten (10) days) of receipt of the notice of termination.

C. Termination Due to Unavailability of Funds in Succeeding Fiscal Years. When funds are not appropriated or otherwise made available to support continuation of performance in a subsequent fiscal year, this Agreement shall be canceled, and CONSULTANT shall be reimbursed for services satisfactorily performed and the reasonable value of any non-recurring costs incurred but not amortized in the price of the services delivered under this Agreement.

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND ALFRED BENESCH & COMPANY FOR PUBLIC SAFETY CONSULTING SERVICES; RFP #24-516

D. Effects of Termination. Neither CONSULTANT, nor its subconsultants shall be responsible for errors or omissions in documents which are incomplete as the result of an early termination under this Agreement.

6.5 Assignment of Agreement. This Agreement shall not be assigned or sublet except with the written consent of COUNTY'S Procurement Services Director. No such consent shall be construed as making the COUNTY a party to the assignment or subcontract or subjecting the COUNTY to liability of any kind to any assignee or subcontractor. No assignment or subcontract shall under any circumstances relieve CONSULTANT of liability and obligations under this Agreement and all transactions with the COUNTY must be through CONSULTANT. In the event CONSULTANT is acquired in whole or in part by another entity, including any takeovers effectuated by a stock buyout, or similar acquisition process, CONSULTANT shall notify the COUNTY immediately. The COUNTY shall have the option of terminating this Agreement in the event the acquiring entity does not meet with the COUNTY'S approval. Any acquisition or hostile takeover may result in termination of this Agreement for cause.

6.6 Insurance.

A. CONSULTANT will purchase and maintain at all times during the term of this Agreement, without cost or expense to the COUNTY, policies of insurance as indicated below, with a company or companies authorized to do business in the State of Florida, and which are acceptable to the COUNTY, insuring the CONSULTANT against any and all claims, demands, or causes of action, for injuries received or damage to property relating to the performance of duties, services, or obligations of the CONSULTANT under the terms and provisions of this Agreement. An original certificate of insurance, indicating that CONSULTANT has coverage in accordance with the requirements of this section must be received and accepted by the COUNTY prior to contract execution or before any work begins. It will be furnished by CONSULTANT to the COUNTY'S Project Manager and Procurement Services Director within five (5) working days of such request.

The parties agree that the policies of insurance and confirming certificates of insurance will insure the CONSULTANT in accordance with the following minimum limits:

1. General Liability insurance on forms no more restrictive than the latest edition of the Occurrence Form Commercial General Liability policy (CG 00 01) of the Insurance Services Office or equivalent without restrictive endorsements, with the following limits and coverage:

Each Occurrence/General Aggregate	\$1,000,000/2,000,000
Products-Completed Operations	\$2,000,000
Personal & Adv. Injury	\$1,000,000
Fire Damage.....	\$50,000
Medical Expense	\$5,000
Contractual Liability	Included
2. Automobile liability insurance, including owned, non-owned, and hired autos with Combined Single Limit of \$1,000,000

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3. Workers' compensation insurance based on proper reporting of classification codes and payroll amounts in accordance with Chapter 440, Florida Statutes, and any other applicable law requiring workers' compensation (Federal, maritime, etc.).
4. Employers Liability with the following limits and coverage:

Each Accident.....	\$1,000,000
Disease-Each Employer	\$1,000,000
Disease-Policy Limit.....	\$1,000,000

B. Lake County, a Political Subdivision of the State of Florida, and the Board of County Commissioners, will be included as additional insured as their interest may appear all applicable policies. Certificates of insurance must identify the RFP or ITB number in the Description of Operations section on the Certificate.

C. CONSULTANT must provide a minimum of thirty (30) days prior written notice to the County of any change, cancellation, or nonrenewal of the required insurance.

D. Certificates of insurance must evidence a waiver of subrogation in favor of the COUNTY, that coverage must be primary and noncontributory, and that each evidenced policy includes a Cross Liability or Severability of Interests provision, with no requirement of premium by the COUNTY.

E. CONSULTANT must provide a copy of all policy endorsements, reflecting the required coverage, with Lake County listed as an additional insured along with all required provisions to include waiver of subrogation. Contracts cannot be completed without this required insurance documentation. **A certificate of insurance (COI) will not be accepted in lieu of the policy endorsements.**

F. Certificate holder must be:

LAKE COUNTY, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA, AND
THE BOARD OF COUNTY COMMISSIONERS.
P.O. BOX 7800
TAVARES, FL 32778-7800

G. All self-insured retentions will appear on the certificates and will be subject to approval by the COUNTY. At the option of the COUNTY, the insurer will reduce or eliminate such self-insured retentions; or CONSULTANT will be required to procure a bond guaranteeing payment of losses and related claims expenses.

H. The COUNTY will be exempt from, and in no way liable for, any sums of money, which may represent a deductible or self-insured retention in any insurance policy. The payment of such deductible or self-insured retention will be the sole responsibility of the CONSULTANT or subcontractor providing such insurance.

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND ALFRED BENESCH & COMPANY FOR PUBLIC SAFETY CONSULTING SERVICES; RFP #24-516

I. CONSULTANT will be responsible for subcontractors and their insurance. Subcontractors are to provide Certificates of Insurance to the COUNTY evidencing coverage and terms in accordance with the CONSULTANT'S requirements.

J. Failure to obtain and maintain such insurance as set out above will be considered a breach of contract and may result in termination of the contract for default.

K. Neither approval by the COUNTY of any insurance supplied by CONSULTANT, nor a failure to disapprove that insurance, will relieve CONSULTANT of full responsibility of liability, damages, and accidents as set forth herein.

6.7 Indemnity. To the extent permitted by law, the CONSULTANT will indemnify and hold harmless COUNTY, its officers and employees from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorney's fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of CONSULTANT, its personnel, employees, and other person utilized by CONSULTANT in the performance of this Agreement, including without limitation, defects in design, or errors or omissions that result in material cost increases to COUNTY. Such indemnification will include the payment of all valid claims, losses, and judgments in connection therewith and the payment of all related fees and costs. This indemnification obligation shall not be construed to negate, abridge, or reduce any other rights or remedies which otherwise may be available to an indemnified party or person described in this paragraph or be deemed to affect the rights, privileges, and immunities of COUNTY as set forth in Section 768.28, Florida Statutes.

6.8 Independent Contractor. The CONSULTANT, and all its employees, agree that they will be acting as independent contractors and will not be considered or deemed to be an agent, employee, joint venturer, or partner of the COUNTY. The CONSULTANT will have no authority to contract for or bind the COUNTY in any manner and shall not represent itself as an agent of the COUNTY or as otherwise authorized to act for or on behalf of the COUNTY. Additionally, the CONSULTANT warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONSULTANT to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm other than a bona fide employee working solely for the CONSULTANT any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement.

6.9 Return of Materials. Upon the request of the COUNTY, but in any event upon termination of this Agreement, the CONSULTANT shall surrender to the COUNTY all memoranda, notes, records, drawings, manuals, computer software, and other documents or materials pertaining to the services under this Agreement, that were furnished to the CONSULTANT by the COUNTY pursuant to this Agreement.

6.10 Public Entity Crimes. A person or affiliate who has been placed on the convicted vendor list following a conviction of a public entity crime may not be awarded or perform work as a CONSULTANT, supplier, subcontractor, or consultant under a contract with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes for Category Two for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND ALFRED BENESCH & COMPANY FOR PUBLIC SAFETY CONSULTING SERVICES; RFP #24-516

6.11 Conflict of Interest. The CONSULTANT agrees that it will not engage in any action that would create a conflict of interest in the performance of its obligations pursuant to this Agreement, or which would violate or cause others to violate the provisions of Part III, Chapter 112, Florida Statutes, relating to ethics in government. Further, the CONSULTANT hereby certifies that no officer, agent, or employee of the COUNTY has any material interest either directly or indirectly in the business of the CONSULTANT conducted here and that no such person may have any such interest at any time during the term of this Agreement unless approved by the COUNTY.

6.12 Retaining Other Consultants. Nothing in this Agreement will be deemed to preclude the COUNTY from retaining the services of other persons or entities undertaking the same or similar services as those undertaken by the CONSULTANT or from independently developing or acquiring materials or programs that are similar to, or competitive with, the services provided under this Agreement.

6.13 Accuracy. The CONSULTANT is responsible for the professional quality, technical accuracy, timely completion, and coordination of all the services furnished under this Agreement. The CONSULTANT shall, without additional compensation, correct or revise services that do not confirm to the Standard of Care.

6.14 Additional Services. Services not specifically identified in this Agreement may be added to the Agreement upon execution of a written amendment. The COUNTY reserves the right to award any additional services to the CONSULTANT or to acquire the items from another vendor through a separate solicitation.

6.15 Right to Audit. The COUNTY reserves the right to require the CONSULTANT to submit to an audit by any auditor of the COUNTY'S choosing. The CONSULTANT shall provide access to all of its records, which relate directly or indirectly to this Agreement at its place of business during regular business hours. The CONSULTANT shall retain all records pertaining to this Agreement and upon request make them available to the COUNTY for five (5) years following expiration of the Agreement, or for such time as set forth in the Florida Department of State, Division of Library and Information Services, General Records Schedule GS1-SL, a copy of which can be found at this link: <https://files.floridados.gov/media/703328/gsl-sl-2020.pdf>, whichever is longer. The CONSULTANT agrees to provide such assistance as may be necessary to facilitate the review or audit by the COUNTY to ensure compliance with applicable accounting and financial standards.

A. If the CONSULTANT provides technology services, the CONSULTANT must provide Statement of Standards for Attestations Engagements (SSAE) 16 or 18 and System and Service Organization Control (SOC) reports upon request by the COUNTY. The SOC reports must be full Type II reports that include the CONSULTANT'S description of control processes, and the independent auditor's evaluation of the design and operating effectiveness of controls. The cost of the reports will be paid by the CONSULTANT.

B. If an audit inspection or examination pursuant to this section discloses overpricing or overcharges of any nature by the CONSULTANT to the COUNTY in excess of one percent (1%) of the total contract billings, in addition to making adjustments for the overcharges, the reasonable actual cost of the COUNTY'S audit must be reimbursed to the COUNTY by the CONSULTANT. Any adjustments or payments which must be made as a result of any such audit or inspection of the CONSULTANT'S invoices

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND ALFRED BENESCH & COMPANY FOR PUBLIC SAFETY CONSULTING SERVICES; RFP #24-516

or records must be made within a reasonable amount of time, but in no event may the time exceed ninety (90) calendar days, from presentation of the COUNTY'S audit findings to the CONSULTANT.

C. This provision is hereby considered to be included within, and applicable to, any subcontractor contract entered into by the CONSULTANT in performance of any work under this Agreement.

6.16 Public Records.

A. All electronic files, audio and video recordings, and all papers pertaining to any activity performed by the CONSULTANT for or on behalf of the COUNTY will be the property of the COUNTY and will be turned over to the COUNTY upon request. In accordance with Chapter 119, Florida Statutes, each file and all papers pertaining to any activities performed for or on behalf of the COUNTY are public records available for inspection by any person even if the file or paper resides in the CONSULTANT'S office or facility. The CONSULTANT will maintain the files and papers for not less than three complete calendar years after the Service has been completed or terminated, or in accordance with any grant requirements, whichever is longer. Prior to the close out of this Agreement, the CONSULTANT will appoint a records custodian to handle any records request and provide the custodian's name and telephone numbers to the COUNTY.

B. Pursuant to Section 119.0701, Florida Statutes, CONSULTANT will comply with the Florida Public Records' laws, and will:

1. Keep and maintain public records required by the COUNTY to perform the services identified herein.
2. Upon request from the COUNTY'S custodian of public records, provide the COUNTY with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided for by law.
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the CONSULTANT does not transfer the records to the COUNTY.
4. Upon completion of this Agreement, transfer, at no cost, to the COUNTY all public records in possession of the CONSULTANT or keep and maintain public records required by the COUNTY to perform the service. If CONSULTANT transfers all public records to the COUNTY upon completion of the contract, CONSULTANT will destroy any duplicate public records that are exempt, or confidential and exempt, from public records disclosure requirements. If CONSULTANT keeps and maintains public records upon completion of the Agreement, CONSULTANT will meet all applicable requirements for retaining public records. All records stored electronically must be provided to the COUNTY, upon request from the COUNTY'S custodian of public records, in a format that is compatible with the information technology systems of the COUNTY.

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND ALFRED BENESCH & COMPANY FOR PUBLIC SAFETY CONSULTING SERVICES; RFP #24-516

C. IF CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT LAKE COUNTY OFFICE OF PROCUREMENT SERVICES, 315 WEST MAIN STREET, P.O. BOX 7800, TAVARES, FL 32778 OR AT 352-343-9424 OR VIA EMAIL AT PURCHASING@LAKECOUNTYFL.GOV.

D. Failure to comply with this subsection will be deemed a breach of the contract and enforceable as set forth in Section 119.0701, Florida Statutes.

E. Unless otherwise provided, CONSULTANT shall maintain substantiating records as required by the State of Florida, General Records Schedule GS1-SL ("Schedule") for State and Local Government Agencies. If CONSULTANT receives notification of a dispute or the commencement of litigation regarding the Project within the time specified in the Schedule, the CONSULTANT shall continue to maintain all service records until final resolution of the dispute or litigation.

F. Confidential and/or Exempt Information. CONSULTANT must maintain the confidential and/or exempt nature of all confidential and/or exempt documents received under this Service. Upon completion of the Service, CONSULTANT will return to COUNTY all confidential and/or exempt project documents including, but not limited to, designs, files, photos, reports, maps, drawings, specifications, schematics, diagrams, shop drawings, construction documents and electronic files. CONSULTANT will provide written certification to COUNTY that all documents designated as confidential and/or exempt have been returned to the COUNTY or destroyed.

6.17 Force Majeure. The parties will exercise every reasonable effort to meet their respective obligations under this Agreement, but will not be liable for delays resulting from force majeure or other causes beyond their reasonable control, including, but not limited to, compliance with any Government law or regulation, acts of nature, acts or omissions of the other party, Government acts or omissions, fires, strikes, national disasters, wars, riots, transportation problems and any other cause whatsoever beyond the reasonable control of the parties. Any such cause will extend the performance of the delayed obligation to the extent of the delay so Incurred.

6.18 Minimum Wage. The wage rate paid to all laborers, mechanics, and apprentices employed by the CONSULTANT for the work under the Agreement may not be less than the prevailing wage rates for similar classifications of work as established by the Federal government and enforced by the U.S. Department of Labor, Wages and Hours Division, and Florida's Minimum Wage requirements in Article X, Section 24(f) of the Florida Constitution and enforced by the Florida Legislature by statute or the State Agency for Workforce Innovation by rule, whichever is higher.

6.19 Licenses and Permits. CONSULTANT will be solely responsible for obtaining all necessary approvals and permits to complete the service, unless specifically agreed otherwise in the Scope of Services. The CONSULTANT shall remain appropriately licensed throughout the course of the Service. If the

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND ALFRED BENESCH & COMPANY FOR PUBLIC SAFETY CONSULTING SERVICES; RFP #24-516

CONSULTANT employs the services of a subcontractor, the CONSULTANT shall ensure that any subcontractor is appropriately licensed throughout the course of the Service. Failure to maintain all required licenses will entitle the COUNTY, at its option, to terminate this Agreement. Damages, penalties, or fines imposed on the COUNTY or CONSULTANT for failure to obtain required licenses, permits, inspections, or other fees, or inspections, will be borne by the CONSULTANT.

6.20 Assignment of Agreement. This Agreement may not be assigned except with the written consent of the COUNTY. No such consent will be construed as making the COUNTY a party to the assignment or subjecting the COUNTY to liability of any kind to any assignee. No assignment will under any circumstances relieve the CONSULTANT of liability and obligations under this Agreement and all transactions with the COUNTY must be through the CONSULTANT. Additionally, unless otherwise stipulated in this Agreement, the CONSULTANT shall notify and obtain prior written consent from the COUNTY prior to being acquired or subject to a hostile takeover. Any acquisition or hostile takeover without the prior consent of the COUNTY may result in termination of this Agreement for default.

ARTICLE 7 MISCELLANEOUS PROVISIONS

7.1 This Agreement is made under, and in all respects will be interpreted, construed, and governed by and in accordance with, the laws of the State of Florida. Venue for any legal action resulting from this Agreement will lie solely in Lake County, Florida. The CONSULTANT hereby waives its right to a jury trial for any action arising from the Agreement.

7.2 The captions utilized in this Agreement are for the purposes of identification only and do not control or affect the meaning or construction of any of the provisions of this Agreement.

7.3 This Agreement will be binding upon and will inure to the benefit of each of the parties and of their respective successors and permitted assigns.

7.4 This Agreement may not be amended, released, discharged, rescinded or abandoned, except by a written instrument duly executed by each of the parties.

7.5 The failure of any party at any time to enforce any of the provisions of this Agreement will in no way constitute or be construed as a waiver of such provision or of any other provision of this Agreement, nor in any way affect the validity of, or the right to enforce, each and every provision of this Agreement.

7.6 During the term of this Agreement the CONSULTANT assures the COUNTY that it is in compliance with Title VII of the 1964 Civil Rights Act, as amended, and the Florida Civil Rights Act of 1992, in that the CONSULTANT does not on the grounds of race, color, national origin, religion, sex, age, disability or marital status, discriminate in any form or manner against the CONSULTANT'S employees or applicants for employment. The CONSULTANT understands and agrees that this Agreement is conditioned upon the veracity of this statement of assurance.

7.7 The CONSULTANT must at all times comply with all Federal, State and local laws, rules and regulations.

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7.8 The employees of the CONSULTANT will be considered at all times its employees and not an employee or agent of the COUNTY. The CONSULTANT will provide employees capable of performing the work as required. The COUNTY may require the CONSULTANT to remove any employee it deems unacceptable.

7.9 Fraud, misrepresentation, and material misstatements. Any individual, corporation, or other entity that attempts to meet its contractual obligations with the COUNTY through fraud, misrepresentation or material misstatement, may be debarred for up to five (5) years. The COUNTY as a further sanction may terminate or cancel any other contracts with such individual, corporation, or entity. Such individual or entity will be responsible for all direct or indirect costs associated with termination or cancellation, including attorney's fees.

7.10 Certification Regarding Scrutinized Companies: The CONSULTANT hereby certifies that, pursuant to Section 287.135, Florida Statutes, it is not listed on the Scrutinized Companies that Boycott Israel and is not participating in a boycott of Israel. The CONSULTANT understands that pursuant to Section 287.135, Florida Statutes, the submission of a false certification may subject it to civil penalties, attorneys' fees, and costs. The CONSULTANT further understands that any contract with the COUNTY for goods or services may be terminated at the option of the COUNTY if the CONSULTANT is found to have submitted a false certification or has been listed on the Scrutinized Companies that Boycott Israel list or is participating in a boycott of Israel.

The CONSULTANT, by entering this Agreement, hereby certifies that, pursuant to Section 287.135, Florida Statutes, it is not listed on the Scrutinized Companies with activities in the Iran Petroleum Energy Sector List, or the Scrutinized Companies with Activities in Sudan List, is not listed on the Scrutinized Companies that Boycott Israel and is not participating in a boycott of Israel, and is not engaged in business operations in Cuba or Syria. The CONSULTANT understands that pursuant to Section 287.135, Florida Statutes, the submission of a false certification may subject it to civil penalties, attorneys' fees, and costs. The CONSULTANT further understands that any contract with the County for goods or services of \$1 million or more may be terminated at the option of the COUNTY if the CONSULTANT is found to have submitted a false certification or has been listed on the Scrutinized Companies with activities in the Iran Petroleum Energy Sector List or the Scrutinized Companies with Activities in Sudan List, is listed on the Scrutinized Companies that Boycott Israel list or is participating in a boycott of Israel, or is engaged in business operations in Cuba or Syria.

7.11 Anti-Trafficking Related Activities. The U.S. Government has adopted a policy prohibiting trafficking in persons including the trafficking-related activities listed below. These prohibitions specifically apply to some federally funded contracts and prohibit CONSULTANT, CONSULTANT employees, and their agents from:

- A.** Engaging in severe forms of trafficking in persons during the period of performance of the contract;
- B.** Procuring commercial sex acts during the period of performance of the contract;
- C.** Using forced labor in the performance of the contract;

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D. Destroying, concealing, confiscating, or otherwise denying access by an employee to the employee's identity or immigration documents, such as passports or drivers' licenses, regardless of issuing authority;

E. Using misleading or fraudulent practices during the recruitment of employees;

F. Charging employees or potential employees recruitment fees;

G. Failing to provide return transportation or paying for the cost of return transportation upon the end of employment for certain employees;

H. Providing or arrange housing that fails to meet the host country housing and safety standards; or

I. Failing to provide an employment contract, recruitment agreement, or other required work documents in writing, as required by law or contract.

7.12 Prohibition against contingent fees. CONSULTANT, by entering this Agreement, warrants that they have not employed or retained any company or person, other than a bona fide employee working solely for the CONSULTANT, to solicit or secure this Agreement and that they have not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the CONSULTANT, any consideration contingent upon or resulting from the award or making of this Agreement.

7.13 Other Departments. Although this Agreement is specific to a Department of the COUNTY, it is agreed and understood that any department of the COUNTY may avail itself of this Agreement and purchase any and all items specified in this Agreement at the contract prices established in this Agreement. A contract modification will be issued by the COUNTY identifying the requirements of the additional

7.14 State Registration Requirements. The CONSULTANT shall either be registered or have applied for registration with the Florida Department of State in accordance with the provisions of Florida law, unless exempt from registration.

7.15 Grant Funding. In the event that any part of this Agreement is to be funded with federal, state, or other local agency monies, the CONSULTANT hereby agrees to comply with all requirements of the funding entity applicable to the use of the monies, including full application of requirements involving the use of minority-owned business enterprises, women-owned business enterprises, and labor surplus area firms. CONSULTANTS are advised that payments under this Agreement may be withheld pending completion and submission of all required forms and documents required of the CONSULTANT pursuant to grant funding requirements. THIS AGREEMENT IS FUNDED UNDER THE AMERICAN RESCUE PLAN ACT (ARPA) STATE AND LOCAL FISCAL RECOVERY FUND (SLFRF) PROGRAM, ADMINISTERED BY THE U.S. DEPARTMENT OF TREASURY; CONSULTANT MUST COMPLY WITH ALL FEDERAL REQUIREMENTS IN PROVIDING SERVICES UNDER THIS AGREEMENT.

7.16 Continuation of Work. Any work that commences prior to and will extend beyond the expiration date of this Agreement, must, unless terminated by mutual agreement between COUNTY and CONSULTANT, continue until completion without change to the then current prices, terms, and conditions.

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND ALFRED BENESCH & COMPANY FOR PUBLIC SAFETY CONSULTING SERVICES; RFP #24-516

7.17 Sovereign Immunity. COUNTY expressly retains all rights, benefits, and immunities of sovereign immunity in accordance with Section 768.28, Florida Statutes. Nothing will be deemed as a waiver of immunity or the limitations of liability of COUNTY beyond any statutory limited waiver of immunity or limits of liability. Nothing will inure to the benefit of any third party for the purpose of allowing any claim against COUNTY, which would otherwise be barred under the law.

7.18 Severability. The invalidity or unenforceability of any particular provision of this Agreement will not affect the other provisions of this Agreement, and this Agreement must be construed in all respects as if such invalid or unenforceable provisions were omitted.

7.19 Notices. Wherever provision is made in this Agreement for the giving, service, or delivery of any notice, statement or other instrument, such notice must be in writing and will be deemed to have been duly given, served, and delivered, if delivered by hand or mailed by United States registered or certified mail, addressed as follows:

If to CONSULTANT:

Bill Ball
Alfred Benesch & Company
35 West Wacker Drive, Ste. 3300
Chicago, Illinois 60601

If to COUNTY:

Lake County Manager
Lake County Administration Building
315 West Main Street
P.O. Box 7800
Tavares, Florida 32778

With a copy to:

County Attorney
Lake County Administration Building
315 West Main Street, Ste. 335
P.O. Box 7800
Tavares, Florida 32778

Each party may change its mailing address by giving to the other party, by hand delivery, United States registered or certified mail, notice of election to change such address.

ARTICLE 8. SCOPE OF AGREEMENT

8.1 This Agreement is intended by the parties to be the final expression of their Agreement, and it constitutes the full and entire understanding between the parties with respect to the subject of this Agreement, notwithstanding any representations, statements, or agreements to the contrary previously made. Any items not covered under this Agreement will need to be added via written addendum. This Agreement includes the following exhibits, all of which are incorporated in this Agreement:

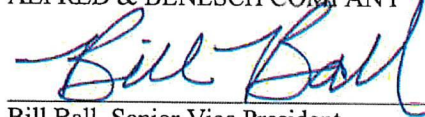
Exhibit A (Composite)	Scope of Work (3 pages), Attachment 1-Submittal Form (3 pages), Proposed Solution (4 pages) (Total 10 pages)
Exhibit B	Pricing Sheet (1 page)

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND ALFRED BENESCH & COMPANY FOR PUBLIC SAFETY CONSULTING SERVICES; RFP #24-516

IN WITNESS WHEREOF, the parties have made and executed this Agreement on the respective dates under each signature: the COUNTY through its Board of County Commissioners, signing by and through its Chairman; and by the CONSULTANT through its duly authorized representative.

CONSULTANT

ALFRED & BENESCH COMPANY



Bill Ball, Senior Vice President

This 2nd day of December, 2024.

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND ALFRED BENESCH & COMPANY FOR PUBLIC SAFETY CONSULTING SERVICES; RFP #24-516

COUNTY

**BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA**

Leslie Campione

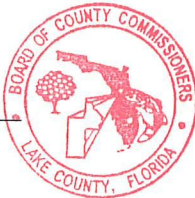
Leslie Campione, Chairman

This 17th day of December, 2024.

ATTEST:

Gary Cooney

Gary Cooney, Clerk
Board of County Commissioners
of Lake County, Florida



Approved as to form and legality:

Melanie Marsh 12/17/24

Melanie Marsh
County Attorney

COMPOSITE EXHIBIT A**EXHIBIT A – SCOPE OF SERVICES****24-516****PUBLIC SAFETY CONSULTING SERVICES****1. BACKGROUND**

- 1.1. Lake County Fire Rescue provides and receives fire-related services within specific geographical areas of various municipal boundaries through a financial reimbursement formula that is based on the amount of specific emergency incidents and resource types. This reimbursement between municipalities and the county is settled on a recurring monthly basis.
- 1.2. The County's current funding comes from three main sources of revenue to provide public safety services.
 - 1.2.1. A county-wide ad valorem MSTU assessment levied on all municipal and unincorporated Lake County properties for Emergency Medical Services (EMS) transport services.
 - 1.2.2. A Fire ad valorem MSTU assessment levied on all unincorporated Lake County properties for emergency fire/rescue services.
 - 1.2.3. A non-ad valorem Fire Assessment fee billed to all unincorporated Lake County properties for emergency fire/rescue services.
- 1.3. The County desires to engage a Public Safety Consultant to determine more accurate and appropriate financing formulas that are based on property and building square footage data collected by the Lake County Property appraiser.

2. SCOPE OF SERVICES

- 2.1. Consultant shall work under a lump sum professional fee arrangement based on a schedule of payments to complete the tasks outline in Paragraph 3.2.
 - 2.1.1. Consultant shall submit a proposed payment schedule with the initial proposal response.
 - 2.1.2. Consultant shall also submit a list of project deliverables and their delivery schedule for the cited deliverables with their initial proposal response.

3. DELIVERY REQUIREMENTS

- 3.1. The following deliverables will be required during this project:
 - 3.1.1. Utilize the County approved formula to calculate the annual Fire Assessment Fee. Information from the Lake County Property Appraiser property database and the County ad valorem tax roll database shall be used to update the non-ad valorem Special Assessment database and formula in calculating the annual Fire Assessment fee. for
 - 3.1.2. Provide a review of the annual collection methods to ensure they meet all statutory and legal requirements.
 - 3.1.3. Develop and certify the annual fire assessment tax roll, which includes all Property use categories. Ensure deadlines are met for TRIM notices and certification of the Final Tax Roll as needed for inclusion in the annual July TRIM notice deadline and at County's request.

EXHIBIT A – SCOPE OF SERVICES**24-516****PUBLIC SAFETY CONSULTING SERVICES**

3.2. Unless otherwise amended in writing, the performance period for completion of the initial study effort must not exceed one hundred twenty (120) calendar days. The performance period for any subsequent update to the initial study must not exceed sixty (60) calendar days. The following task list is provided as a guide to delineate all services required by the County:

- 3.2.1. **Task 1: Evaluate Reports and Research Issues:** Evaluate the County's documents, ad valorem tax roll information, fire call data, agreements, reports and other data pertaining to the provision of fire rescue services.
- 3.2.2. **Task 2: Update Apportionment Methodology:** Using the current ad valorem tax roll and fire incident data reported to the State Fire Marshal, update the method of apportionment, classification of properties and the use of the data on the assessment roll. Review the assessment methodology for legal sufficiency and compatibility with the tax bill method of collection.
- 3.2.3. **Task 3: Determine Preliminary Revenue Requirements:** Advise the County in determining the total fire service assessment revenue requirements to ensure the County recovers the costs of: (a) net fire service delivery revenue requirements, (b) implementing the program, and (c) collecting the assessments.
- 3.2.4. **Task 4: Develop Preliminary Assessment Roll Database:** Using the current ad valorem tax roll and fire special assessment roll, create a preliminary assessment roll database. Test the sufficiency of the database by developing reports to access property information.
- 3.2.5. **Task 5: Apply Apportionment Methodology to Database:** Apply the apportionment methodology to the preliminary assessment roll database to test the data validity and legal sufficiency. Revise the apportionment methodology as necessary to provide a final product to be utilized for certification.
- 3.2.6. **Task 6: Calculate a Preliminary Proforma Schedule of Rates:** Using the developed assessment roll, calculate a proforma schedule of rates based on the developed apportionment methodology and revenue requirements for the assessment program .
- 3.2.7. **Task 7: Prepare and Present Assessment Memorandum:** Prepare and present an Assessment Memorandum that fully supports and justifies the proposed apportionment methodologies and proforma assessment rates.
- 3.2.8. **Task 8: Assist With Assessment Resolutions:** Advise and assist the County's legal counsel in drafting the preliminary and final assessment resolutions that conform to the assessment ordinance and that implement the County's policy decisions, proposed methodology and adopts final assessment rates.
- 3.2.9. **Task 9: Assist with Rate Adoption Process:** Advise and assist with fulfilling the legal requirements for the adoption of the final assessment rate resolution and certification of the assessment roll in accordance with Section 197.3632, Florida Statutes as required.

EXHIBIT A – SCOPE OF SERVICES

24-516

PUBLIC SAFETY CONSULTING SERVICES

3.2.10. **Task 10: As directed by the County, conduct periodic review and update of the initial funding study effort:** Consultant shall provide all efforts to update the initial funding study based on the most current information gathered in this resource evaluation study to examine and either confirm or amend, the fire assessment value established during this project effort.

4. COUNTY RESPONSIBILITIES

- 4.1. The County is responsible for any newspaper publications, including, but not limited to, arranging for publications and any costs associated with those publications.
- 4.2. The County is responsible for all reasonable costs incurred to obtain information from the property appraiser or other public officials that is necessary for the assessment program.
- 4.3. The contract will provide for a term of up to five (5) years. This operational period has been selected to enable the County, after completion of the initial study effort, to:
 - 4.3.1. Exercise, as determined to be required, the optional effort included within the pricing table for periodic updates based on the most current historical or other associated data to support continued accuracy of funding formula or fee assessments, and
 - 4.3.2. Provide a payment structure enabling the Consultant to provide, at the hourly rates specified in the pricing table, technical and representative support regarding any litigation that may be required during the stated duration of the contract.

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ATTACHMENT 1 – SUBMITTAL FORM**24-516**

The undersigned hereby declares that: Alfred Benesch & Company has examined and accepts the specifications, terms, and conditions presented in this Solicitation, satisfies all legal requirements to do business with County, and to furnish **PUBLIC SAFETY CONSULTING SERVICES** for which Submittals were advertised to be received no later than 3:00 P.M. Eastern time on the date stated in the solicitation or as noted in an addenda. Furthermore, the undersigned is duly authorized to execute this document and any contracts or other transactions required by award of this Solicitation.

1.0 TERM OF CONTRACT

Contract will be awarded for an initial one (1) year term with the option for two (2) subsequent two (2) year renewals. Renewals are contingent upon mutual written agreement.

Contract will commence upon the approval by the authorized authority or related Notice to Proceed. Contract remains in effect until completion of the expressed and implied warranty periods. County reserves the right to negotiate for additional services/items similar in nature not known at time of solicitation.

2.0 PAYMENT

Contractor shall email County's using department an accurate invoice within 30 calendar days after delivery. Invoices shall reference the: purchase/task order, delivery date, delivery location, and corresponding packing slip or delivery ticket signed by a County representative at the time of acceptance. Failure to submit invoices in the prescribed manner will delay payment.

Payments will be tendered in accordance with the Florida Prompt Payment Act, Part VII, Chapter 218, Florida Statutes. County will remit full payment on all undisputed invoices within 45 days from receipt by the appropriate County using department. County will pay interest not to exceed 1% per month on all undisputed invoices not paid within 30 days after the due date.

All pricing will be FOB Destination unless otherwise specified in this solicitation document. Pricing submitted will remain valid for a ninety (90) day period.

The County's preferred method for invoice payment is electronic remittance of invoices via virtual payment cards (ePayables) instead of paper checks. Contractor is encouraged to adopt the County's electronic payment option. ePayables is designed to deliver payables quickly and more efficiently than check payments. This procedure is consistent with the County's obligations and purpose, with an overall intent to utilize technology to provide value to the taxpayers.

Vendor requests more information about accepting ePayables for payment: YES

Vendor accepts MasterCard for payment: NO

3.0 CERTIFICATION REGARDING LAKE COUNTY TERMS AND CONDITIONS

I certify that I have reviewed the [General Terms and Conditions for Lake County Florida](#) and accept the Lake County General Terms and Conditions dated 5/6/21 as written including the Proprietary/Confidential Information section. YES

Failure to acknowledge may result in Submittal being deemed non-responsive.

ATTACHMENT 1 – SUBMITTAL FORM**24-516****4.0 CERTIFICATION REGARDING FELONY CONVICTION**

Has any officer, director, or an executive performing equivalent duties, of the bidding entity been convicted of a felony during the past ten (10) years? NO

5.0 CONFLICT OF INTEREST DISCLOSURE CERTIFICATION

Except as listed below, no employee, officer, or agent of the firm has any conflicts of interest, real or apparent, due to ownership, other clients, contracts, or interests associated with this project; and, this Submittal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a proposal for the same services, and is in all respects fair and without collusion or fraud. None

6.0 CERTIFICATION REGARDING BACKGROUND CHECKS

Under any County Contract that involves Contractor or subcontractor personnel working in proximity to minors, Vendor hereby confirms that any personnel so employed will have successfully completed an initial, and subsequent annual, Certified Background Check, completed by Contractor at no additional cost to County. County retains the right to request and review any associated records with or without cause, and to require replacement of any Contractor employee found in violation of this requirement. Contractor shall indemnify County in full for any adverse act of any such personnel in this regard. Additional requirements may apply in this regard as included within any specific contract award. YES

7.0 DISADVANTAGED BUSINESS ENTERPRISE PROGRAM

County does not establish specific goals for minority set-asides however, participation by minority and non-minority qualified firms is strongly encouraged. If the firm is a minority firm or has obtained certification by the State of Florida, Office of Supplier Diversity, (OSD) (CMBE), please indicate the appropriate classification(s) not applicable not applicable and enter OSD Certification Number Click or tap here to enter text. and enter effective date Click or tap to enter a date. to date Click or tap to enter a date.

8.0 ANTITRUST VIOLATOR VENDOR LISTS

A person or an affiliate who has been placed on the antitrust violator vendor list following a conviction or being held civilly liable for an antitrust violation may not submit a bid, proposal, or reply for any new contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply for a new contract with a public entity for the construction or repair of a public building or public work; may not submit a bid, proposal, or reply on new leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a new contract with a public entity; and may not transact new business with a public entity.

9.0 FEDERAL FUNDING REQUIREMENT

N/A.

10.0 RECIPROCAL VENDOR PREFERENCE

N/A.

11.0 GENERAL VENDOR INFORMATION

Firm Name: Alfred Benesch & Company

ATTACHMENT 1 – SUBMITTAL FORM**24-516**

Street Address: 1000 N. Ashley Drive, Suite 400

City: Tampa State and ZIP Code: Florida, 33602

Mailing Address (if different): Click or tap here to enter text.

Telephone: 813-825-1225 Fax: 866-410-8678

Federal Identification Number / TIN: 36-2407363

DUNS Number: 04-981-2563

12.0 SUBMITTAL SIGNATURE

I hereby certify the information indicated for this Submittal is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an authorized representative of this Vendor and/or empowered to execute this Submittal on behalf of the Vendor. I, individually and on behalf of the Vendor, acknowledge and agree to abide by all terms and conditions contained in this solicitation as well as any attachments, exhibits, or addenda.

Name of Legal Representative Submitting this Proposal: Bill Ball, AICP

Date: 8/29/24

Print Name: Bill Ball, AICP

Title: Florida Division Manager, Senior Vice President

Primary E-mail Address: bball@benesch.com

Secondary E-mail Address: nkamp@benesch.com

The individual signing this Submittal affirms that the facts stated herein are true and that the response to this Solicitation has been submitted on behalf of the aforementioned Vendor.

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Section 4 | Proposed Solution

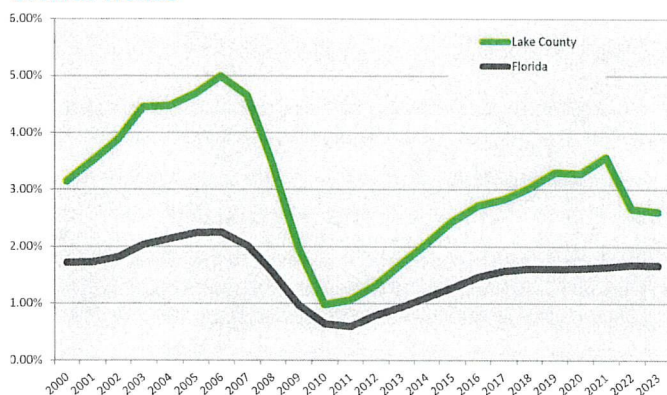
Lake County // RSQ #24-516 - Public Safety Consultant Services



BACKGROUND REVIEW & PROJECT UNDERSTANDING

Located in central Florida, Lake County has a resident population of approximately 415,000. As shown in **Figure 1**, the County experienced an average annual population growth of approximately 3% between 2000 and 2023. Unlike many Florida counties, this growth continued even during the great recession.

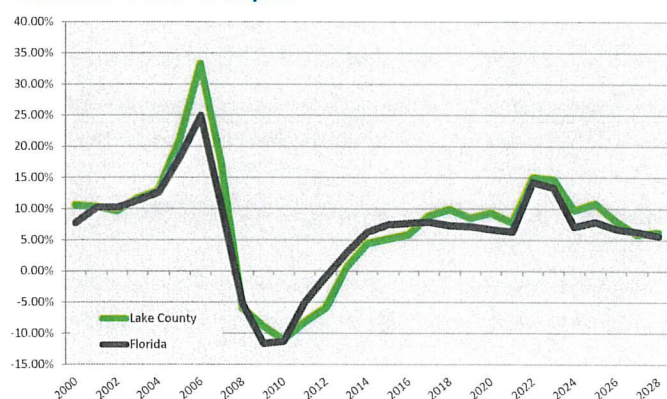
Figure 1: Lake County & State of Florida Population Growth Trends



Source: Bureau of Economic and Business Research (BEBR), 2000–2023

In terms of taxable values per capita, Lake County experienced significant growth between 2000 and 2007, followed by a decline until 2013, as shown in **Figure 2**. In 2014, the County's tax base started to recover. These fluctuations in property tax revenues require the County to use a diverse set of stable revenue sources.

Figure 2: Lake County & State of Florida Change in Taxable Value Per Capita



Sources: Florida Property Valuations & Tax Databook, 2000–2023 data; Florida Legislature's Department of Economic and Demographic Research (EDR)

Lake County Fire Rescue (LCFR) provides emergency medical services (EMS) countywide and fire-related services in unincorporated portions of the County, Cities of Mascotte and Fruitland Park and Towns of Astatula, Montverde and Lady Lake. LCFR operates out of 30 stations and covers an area of 1,100 square miles.

The County currently uses the following revenue sources, primarily to fund the operational expenses:

- A countywide ad valorem Municipal Services Taxing Unit (MSTU) for EMS transport services;
- A non-ad valorem fire assessment billed to unincorporated Lake County properties for fire rescue/basic life support services;
- A fire ad valorem MSTU assessment levied to properties in unincorporated county for emergency medical/advanced life support services; and
- Municipalities that receive fire-related services enter into a contractual agreement with the County where the County is reimbursed based on specific emergency incidents and resource types on a monthly basis.

Lake County also has a fire impact fee that is dedicated to capital expansion projects, such as the addition of stations and vehicles.

In 2024, Lake County conducted a comprehensive study that evaluated potential funding sources for the fire rescue and EMS services. As part of this effort, the County's fire assessment structure was refined to reflect full cost associated with non-ALS services. At this time, the County is interested in a study to reflect more accurate property and building square footage data from the Lake County Property Appraiser database to use in fire assessment calculations.

Benesch has an extensive understanding of fire and EMS operations funding options and associated legal requirements and limitations, which enables us to provide this scope of services for the County. **In addition, Benesch has been updating Lake County's non-ad valorem assessment program since 2010. We also completed the most recent update of the County's fire rescue impact fee.** Through this and other work for Lake County, we are familiar with the County's fire assessment structure, which will allow us to efficiently provide services requested by the County.

SECTION 4: PROPOSED SOLUTION

PROPOSED SOLUTION

The remainder of this section includes the methodology that will be used to update the County's fire and rescue assessment fee study. The technical study approach is organized into following six major tasks.

Task 1: Background Review and Methodology Review

Upon receipt of the Notice to Proceed, Benesch will coordinate with the County for the collection of the County's existing documents, ad valorem tax roll information, fire rescue call data, agreements with the Tax Collector and Property Appraiser, and other related data. Through our previous work for Lake County, Benesch has most of this background information; however, any of the documents that were developed subsequent to the most recent study will be obtained.

Benesch will review the background information and facilitate a kick-off meeting with key County staff to identify and discuss major technical and policy issues, coordinate staff/Benesch responsibilities; and refine the project schedule as necessary.

Task 2: Update of Fire Assessment Methodology

Based on input and direction received from the County, Benesch will develop the method of apportionment for the assessment program. More specifically, this task will include the following subtasks.

Task 2a – Identification of Full Costs of Services

Benesch will evaluate budget associated with Lake County Fire Rescue (LCFR) services for the current fiscal year as well as budget requests for future years. The full cost of providing fire service delivery that includes all direct and indirect costs will be identified. Portions of the budget associated with ALS services will be identified based on information provided by LCFR. The analysis will take into consideration any outstanding funding needs as well as fluctuations in the budget due to larger non-recurring expenditures. The budget used for the study will incorporate full costs of services, including:

- Net fire rescue services
- Implementing programs
- Collecting assessments
- Creating assessment rolls

Any dedicated revenues and/or alternative sources of revenues that need to be accounted for will be identified.

Net service delivery revenue requirements for current and future levels of service will be documented, and projected revenue requirements will be incorporated. In addition, Benesch will assist the County in identifying policy decisions necessary to implement the assessment program for future years.

Task 2b – Analysis of Service Demand Using Proposed Methodology

Benesch will obtain fire incident data from LCFR to determine the appropriate service demand using the agreed-upon assessment methodology. In the past, Benesch used incident data for over longer time frame for the service demand component to ensure that fluctuations in call data from year to year are minimized. Limited sample size, especially in the case of certain land uses, makes it critical to use several years of data. This practice will be continued during the upcoming updates.

Benesch will analyze the historical call data to identify calls that should be excluded from the analysis and determine a trend in the distribution of remaining incidents between the different assessment rate classes. Any service delivery issues that may affect the apportionment methodology will be identified.

Given that fire assessments can be charged for fire as well as first response/BLS incidents, this analysis also will include a review of the different incident types and on-scene procedures to ensure that only those incidents appropriate for use in the service demand analysis are included in each program.

Finally, the frequency and the level of staff and vehicle time used for each type of incident/property will be evaluated. Certain types of land uses or buildings may not request assistance frequently, but the associated response duration and resource utilization may be more significant.

Task 2c – Calculation of Development Units

To determine the number of development units for each assessment rate class, Benesch will work with Lake County staff as well as the Lake County Property Appraiser database to update the FY 2024-25 assessment roll. Lake County maintains a fire assessment property classification database. Data from this database will be compared to Lake County Property Appraiser database to determine any variations as well as for tiering properties by size. Any new properties

SECTION 4: PROPOSED SOLUTION

will be assigned an assessment rate class to tie each real property record to the appropriate assessment rate class. Properties that need to be exempted, such as agricultural land, unbuildable land, very small parcels, parking structures, etc., will be identified.

Upon assigning an assessment rate class to each property in the database, Benesch will review any significant changes from the current assessment rates to evaluate any outlier data that may need to be adjusted.

Task 2d – Calculation of Rates and Revenue Requirements

Based on the methodology agreed to in Task 1, apportioned costs for each land use and calculated development units, a rate schedule for the non-ad valorem assessment program will be developed. The rate schedule will include assessment cap rates, if needed, and will ensure that the identified assessable costs are fully funded. A preliminary assessment roll database will be developed and tested for sufficiency. If needed, the apportionment methodology will be revised. Benesch will develop a rate calculator that will assist the County in analyzing different rate scenarios and revenue projections.

Task 3: Technical Report



Results of Tasks 1 and 2 analyses will be provided in a draft technical report. The report will provide a cost analysis based on information provided by the County and revenue generation options. Detailed documentation and justification of the proposed apportionment methodology and resulting rates will be incorporated into the report.

Upon receipt of comments from the County, Benesch will prepare a final technical report.

Task 4: Legal Assistance



Historically, Lake County Attorney's Office led the effort on legal requirements and preparation of resolutions. Benesch will review draft resolutions prepared by the County and provide comments if needed. If the County would like to retain an outside counsel for this task, Benesch can obtain and provide quotes from legal firms that are experienced in fire assessment programs.

Task 5: Meetings and Presentations



As part of this study, the following four meetings and presentations will be conducted:

- Kickoff meeting (virtual)
- One virtual meeting with County staff and administration

to review draft report findings and prepare for public meetings

- One workshop with the Lake County Board of County Commission to present study results and obtain input
- One public hearing

For all presentations, Benesch will prepare user-friendly, easy-to-follow materials in PowerPoint and provide drafts to County staff for review prior to the each meeting/ presentation. In addition to these formal meetings, Benesch will be in close contact with the County's Project Manager to ensure that the County is aware of the study's progress. With an office in Tampa, Benesch is easily accessible to Lake County staff.

Task 6: Interim Studies



Over the past 14 years, Benesch prepared several interim fire assessment studies for Lake County.

These studies evaluated key variables and indicated any significant changes in any of the variables. Similarly, as requested by the County, Benesch will prepare interim studies that will evaluate demand and property data provided by the County and either confirm or revise the initial fire assessment value established in the initial study. This task includes one in-person meeting to present the study results. A budget for this task will be provided upon request.

Project Deliverables and Study Schedule:

As part of the study Benesch will provide the following deliverables:

- Using the County-approved formula, the calculated annual fire assessment rates. Information from the Lake County Property Appraiser database and the County ad valorem tax roll database will be used to update the non-ad valorem special assessment database and formula in calculating fire assessment rates.
- A review of the annual collection methods to ensure they meet all statutory and legal requirements.
- Development and certification of the annual fire assessment roll, which includes property use categories. Benesch will ensure that deadlines are met for TRIM notices and certification of the Final Tax Roll as needed for inclusion in the annual July TRIM notice deadline and at County's request.

Staffing and equipment: Our staffing resources can be found on our organizational chart and we do not anticipate needing any additional equipment to complete this contract.

EXHIBIT B

SECTION 3: PRICING FORM

ATTACHMENT 2 - PRICING SHEET

24-516

PUBLIC SAFETY CONSULTING SERVICES

Alfred Benesch & Company			
SAVE AND SUBMIT AS AN EXCEL FILE			
Contractor to furnish all labor, materials, tools, transportation, and equipment necessary to provide services in accordance with specifications listed and implied. Actual hours are unknown and estimated for evaluation purposes only.			
Alterations to locked cells may result in disqualification of submission.			
ITEM #	ITEM DESCRIPTION	PROPOSED TIME FRAME (CALENDAR DAYS)	LUMP SUM PRICE
1	ENTER lump sum price for turnkey project. Price shall be all inclusive to complete all work described and implied.	120 Days	\$79,810.00

Lake County is exempt from all taxes (Federal, State, Local). A Tax Exemption Certificate will be furnished upon request for any direct purchasing. Contractor will be responsible for payment of taxes on all materials purchased by the Contractor for the project.

SECTION 3: PRICING FORM

PROJECT BUDGET

The professional fees to prepare the Fire Assessment Study (Tasks 1 through 5 of the Proposed Solution) for Lake County are estimated as a lump sum of \$79,810, which includes three virtual and two in-person meetings. The table below provides a summary of this information. All work will be completed by Benesch.

Task #	Task Description	Project Manager	Senior Planner/Engineer	Planner/GIS Specialist	Admin	Total Task Hours	Burdened Cost/Task
		\$290.00	\$155.00	\$135.00	\$85.00		
TASK 1	BACKGROUND REVIEW / DATA COLLECTION	12.0	14.0	6.0	3.0	35.0	\$6,715
1.1	Send Data Request Memorandum	1.0	3.0		1.0	5.0	\$840
1.2	Review Background Materials	8.0	8.0	6.0	1.0	23.0	\$4,455
1.3	Kick-off Meeting (Virtual)	3.0	3.0		1.0	7.0	\$1,420
TASK 2	UPDATE NON-AD VALOREM FIRE ASSESSMENT RATES	59.0	101.0	111.0	4.0	275.0	\$48,090
2.1	Service Demand Analysis	12.0	38.0	31.0	1.0	82.0	\$13,640
2.2	Analysis of Budget	10.0	13.0	15.0	1.0	39.0	\$7,025
2.3	Calculated Development Units	16.0	25.0	35.0	1.0	77.0	\$13,325
2.4	Calculation of Rates, Preliminary Assessment Roll and Revenue Requirements	21.0	25.0	30.0	1.0	77.0	\$14,100
TASK 3	TECHNICAL REPORT	16.0	22.0	26.0	2.0	66.0	\$11,730
3.1	Development of the Draft and Final Technical Reports	12.0	18.0	22.0	1.0	53.0	\$9,325
3.2	Draft Report Review Meeting with County Staff & Administration (Virtual)	4.0	4.0	4.0	1.0	13.0	\$2,405
TASK 4	LEGAL ASSISTANCE	12.0	4.0	4.0	1.0	21.0	\$4,725
4.1	Review of Legal Documents	12.0	4.0	4.0	1.0	21.0	\$4,725
TASK 5	MEETINGS & PRESENTATIONS	21.0	9.0	6.0	3.0	39.0	\$8,550
5.1	Draft Report Review Meeting (Virtual)	5.0	5.0	2.0	1.0	13.0	\$2,580
5.2	Public Meetings (2)	16.0	4.0	4.0	2.0	26.0	\$5,970
TOTAL PROJECT BUDGET		120.0	150.0	153.0	13.0	436.0	\$79,810

AFFIDAVIT OF COMPLIANCE WITH ANTI-HUMAN TRAFFICKING LAWS

State of Florida

County of Hillsborough

In accordance with section 787.06 (14), Florida Statutes, the undersigned, on behalf of Alfred Benesch & Company (the "Entity"), hereby attests under penalty of perjury, that the Entity does not use coercion for labor or services as defined in Section 787.06, Florida Statutes, entitled "Human Trafficking."

The undersigned representative of the Entity is authorized to execute this affidavit on behalf of the Entity.

Date: August 24, 2026

Signed: 

Entity: Alfred Benesch & Company

Name: Elisabeth Schuck, AICP

Title: Vice President, FL Division Manager

Sworn to (or affirmed) and subscribed before me this 24th day of August, 2026,
by Elisabeth Schuck.



 Notary Signature
Christina M. Gomez
PRINT, TYPE OR STAMP NAME OF NOTARY

Personally known ✓
OR Produced Identification
Type of Identification Produced

[NOTARY SEAL]





Company ID Number: 307873

THE E-VERIFY MEMORANDUM OF UNDERSTANDING FOR EMPLOYERS

ARTICLE I PURPOSE AND AUTHORITY

The parties to this agreement are the Department of Homeland Security (DHS) and Alfred Benesch & Co. (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

ARTICLE II RESPONSIBILITIES

A. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:
 - a. Notice of E-Verify Participation
 - b. Notice of Right to Work
2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.
3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the employer is separated from the company or no longer needs access to E-Verify.



Company ID Number: 307873

4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.

5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.

a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.

6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:

a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.

b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.

Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.

7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.

8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.

a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly



Company ID Number: 307873

employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status



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(including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact OSC at 1-800-255-8155 or 1-800-237-2515 (TDD).

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at E-Verify@dhs.gov. Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and other agents, upon



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reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see [M-795 \(Web\)](#)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

B. RESPONSIBILITIES OF FEDERAL CONTRACTORS

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.



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- b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.
- c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.
- d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.
- e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:
- i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
 - ii. The employee's work authorization has not expired, and
 - iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).
- f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:
- i. The Employer cannot determine that Form I-9 complies with Article II.A.6,
 - ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or
 - iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with



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Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

C. RESPONSIBILITIES OF SSA

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

D. RESPONSIBILITIES OF DHS

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

a. Automated verification checks on alien employees by electronic means, and



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- b. Photo verification checks (when available) on employees.
2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.
3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.
4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.
5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC), Civil Rights Division, U.S. Department of Justice.
6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.
7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.
8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.
9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

ARTICLE III

REFERRAL OF INDIVIDUALS TO SSA AND DHS

A. REFERRAL TO SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify



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case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.

4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

B. REFERRAL TO DHS

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.

4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the



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employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:

- a. Scanning and uploading the document, or
- b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).

7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.

8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

ARTICLE IV SERVICE PROVISIONS

A. NO SERVICE FEES

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

ARTICLE V MODIFICATION AND TERMINATION

A. MODIFICATION

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.

2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.



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B. TERMINATION

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.
2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.
3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.
4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

ARTICLE VI PARTIES

- A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.
- B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.
- C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.
- D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.
- E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to,



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Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the Employer.

To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.

In Process



Company ID Number: 307873

Approved by:

Employer Alfred Benesch & Co.	
Name (Please Type or Print) Julie Melidis	Title
Signature Electronically Signed	Date 03/01/2010
Department of Homeland Security – Verification Division	
Name (Please Type or Print) USCIS Verification Division	Title
Signature Electronically Signed	Date 03/01/2010



Company ID Number: 307873

Information Required for the E-Verify Program

Information relating to your Company:

Company Name	Alfred Benesch & Co.
Company Facility Address	35 W. Wacker Suite 3300 Chicago, IL 60601
Company Alternate Address	
County or Parish	COOK
Employer Identification Number	362407363
North American Industry Classification Systems Code	541
Parent Company	
Number of Employees	500 to 999
Number of Sites Verified for	40 site(s)



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Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

CA	1
CO	1
CT	1
FL	2
GA	2
IL	2
IN	1
KS	4
MA	1
MI	4
MO	1
NC	3
NE	4
OH	2
PA	4
TN	2
TX	2
VA	1
WI	2

In Process



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Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name Julie Melidis
Phone Number 3125650450
Fax 3128198299
Email imelidis@benesch.com

Name Brittanv Willingham
Phone Number 3125650450
Fax 3128198299
Email bwillingham@benesch.com

Name Kavlyn Weng
Phone Number 3125650450
Fax 3128198299
Email kweng@benesch.com

In Process



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In Process

This list represents the first 20 Program Administrators listed for this company.



**City Commission Workshop
Thursday, July 16, 2026 at 9:00 AM**

**City Commission Chambers
214 Sams Avenue, New Smyrna Beach, Florida 32168**

I. CALL TO ORDER

II. PUBLIC PARTICIPATION

III. WORKSHOP

III.a [Budget Workshop](#)

IV. COMMISSION COMMENTS

V. ADJOURNMENT

Pursuant to Florida Statutes 286.0105, if an individual decides to appeal any decision made by the board, agency or commission of the City of New Smyrna Beach with respect to any matter considered at this meeting, a record of the proceedings will be required and the individual will need to ensure that a verbatim transcript of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based. Such person must provide a method for recording the proceedings.

In accordance with the Americans with Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the City Clerk's office in person or by mail at 210 Sams Avenue, New Smyrna Beach, Florida 32168, (386) 410-2630, prior to the meeting.

THE CITY OF NEW SMYRNA BEACH - FINANCE

BUDGET WORKSHOP

July 16, 2026

Background:

Staff will present the City Manager's recommended budget for fiscal year 2027, including a summary of proposed revenues, expenditures, departmental allocations, capital and key strategic initiatives. This presentation will serve as the foundation for Commission discussion and public input as the city moves toward budget adoption.

Findings:

N/A

Fiscal Analysis:

N/A

Strategic Plan Item:

No

Staff Report Created By: JoAnne Drury - Finance Director

Attachments:

[City Manager Proposed Fiscal Year 2027 Budget Fund Summary.pdf](#)

[City Manager Proposed Fiscal Year 2027 Historical Budget Report.pdf](#)

[2027 Budget Workshop Presentation.pdf](#)

CITY MANAGER PROPOSED FISCAL YEAR 2027 BUDGET

FUND #	FUND NAME	2026 ADOPTED	2026 AMENDED	2027 PROPOSED	CHANGE \$	CHANGE %
001	GENERAL FUND	76,646,231	83,036,615	77,162,101	(5,874,514)	-7.1%
003	BRANNON CENTER FUND	730,690	750,489	813,730	63,241	8.4%
004	GOLF COURSE FUND	1,989,506	2,534,105	2,412,787	(121,318)	-4.8%
005	SANITATION FUND (NEW)	-	-	13,960,988	13,960,988	0.0%
101	STORMWATER FUND	8,273,992	11,137,255	6,054,426	(5,082,829)	-45.6%
103	SPECIAL LAW ENFORCEMENT TRUST FUND	237,015	251,402	254,000	2,598	1.0%
104	AIRPORT FUND	5,867,778	6,018,435	5,622,188	(396,247)	-6.6%
105	POLICE IMPACT FEE FUND (OLD)	1,275,333	1,351,443	-	(1,351,443)	-100.0%
106	FIRE IMPACT FEE FUND (OLD)	1,233,745	1,268,530	-	(1,268,530)	-100.0%
107	RECREATION IMPACT FEE FUND (OLD)	1,781,022	2,485,232	-	(2,485,232)	-100.0%
109	TRANSPORTATION IMPACT FEE FUND (OLD)	6,061,000	6,316,459	-	(6,316,459)	-100.0%
113	BUILDING & INSPECTION FUND	3,842,409	3,842,409	4,377,910	535,501	13.9%
114	TREE FUND	120,304	595,450	582,000	(13,450)	-2.3%
115	PARKING FUND	5,460,320	6,310,964	6,577,520	266,556	4.2%
116	OPIOID SETTLEMENT FUND	128,400	136,123	178,000	41,877	30.8%
117	HAZARDOUS MITIGATION GRANT FUND	-	-	7,964,500	7,964,500	0.0%
125	COMMUNITY REDEVELOPMENT AGENCY FUND	10,209,070	11,216,737	9,857,408	(1,359,329)	-12.1%
130	AMERICAN RESCUE PLAN ACT (ARPA) FUND	-	658,397	-	(658,397)	-100.0%
204	2017 STORMWATER REV NOTE DEBT SERVICE FUND	560,872	569,876	585,494	15,618	2.7%
205	SRF RESERVE DEBT SERVICE FUND	-	103,341	-	(103,341)	-100.0%
206	2024 CAPITAL IMPROVEMENT REV NOTE DEBT SERVICE FUND	219,000	356,883	10,564,724	10,207,841	2860.3%
207	SRF LOAN DEBT SERVICE FUND	19,999	139,116	103,200	(35,916)	-25.8%
208	2014 CAPITAL IMPROVEMENT REV NOTE DEBT SERVICE FUND	469,321	494,212	490,313	(3,899)	-0.8%
209	2019 TURNBULL CREEK GO BOND DEBT SERVICE FUND	1,391,724	1,070,549	763,484	(307,065)	-28.7%
210	2021 CAPITAL IMPROVEMENT REV NOTE DEBT SERVICE FUND	656,692	707,341	707,162	(179)	0.0%
212	EQUIPMENT FINANCING FUND	-	-	292,934	292,934	0.0%
213	2025 TURNBULL CREEK GO BOND DEBT SERVICE FUND	-	418,000	505,575	87,575	21.0%
301	2019 TURNBULL CREEK GO BOND CAPITAL PROJECT FUND	6,493,600	24,242	-	(24,242)	-100.0%
302	CAPITAL PROJECT FUND	16,239,961	26,114,608	4,000,000	(22,114,608)	-84.7%
303	GO BOND CAPITAL PROJECT FUND	1,124,683	1,195,900	1,212,215	16,315	1.4%
304	AIRPORT CAPITAL FUND	6,290,000	6,624,132	140,816	(6,483,316)	-97.9%
305	POLICE IMPACT FEE FUND (NEW)	1,776,451	1,852,561	1,060,390	(792,171)	-42.8%
306	FIRE IMPACT FEE FUND (NEW)	1,481,301	1,516,086	997,960	(518,126)	-34.2%
307	RECREATION IMPACT FEE FUND (NEW)	2,356,552	3,060,762	1,788,440	(1,272,322)	-41.6%
309	TRANSPORTATION IMPACT FEE FUND (NEW)	6,773,135	7,028,594	7,158,770	130,176	1.9%
311	STORMWATER CAPITAL FUND	14,406,600	9,856,140	6,948,320	(5,462,284)	-55.4%
312	CAPITAL EQUIPMENT FUND	-	5,357,024	4,393,856	(4,357,024)	-81.3%
313	2025 TURNBULL GO BOND CAPITAL PROJECT FUND	-	5,600,000	1,000,000	(4,600,000)	-82.1%
405	SANITATION FUND (OLD)	12,942,967	14,295,270	3,765,424	(10,529,846)	-73.7%
408	CITY MARINA FUND	484,610	456,022	585,272	129,250	28.3%
501	FLEET MAINTENANCE FUND	1,963,540	2,067,034	2,654,315	587,281	28.4%
		199,507,823	226,817,738	185,536,222	(47,229,836)	-20.8%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00130000 GENERAL FUND REVENUE							
00130000 311101 CURRENT AD VALO	-20,450,199.37	-25,875,616.95	-29,946,709.35	-31,183,922.59	-31,463,741.00	-32,952,981.00	4.7%
00130000 312401 LOCAL OPTION GA	-499,400.26	-557,623.89	-555,576.05	-268,484.57	-542,547.00	-561,536.00	3.5%
00130000 312510 FIRE INS PREMIU	-448,809.79	-503,751.85	-522,540.73	.00	-419,196.00	-440,156.00	5.0%
00130000 312520 CASUALTY INS PR	-366,537.06	-424,622.14	-479,751.17	.00	-388,608.00	-408,039.00	5.0%
00130000 313101 FRANCHISE FEE E	-3,403,210.83	-3,108,998.36	-3,048,604.59	-1,640,157.68	-3,137,078.00	-3,246,876.00	3.5%
00130000 313301 FRANCHISE FEE W	-706,692.66	-781,189.13	-783,565.81	-466,032.75	-814,317.00	-842,818.00	3.5%
00130000 313401 FRANCHISE FEE G	-189,742.64	-172,935.81	-195,122.08	-128,914.34	-231,868.00	-239,983.00	3.5%
00130000 313601 FRANCHISE FEE S	-666,587.63	-704,912.85	-706,258.52	-426,328.76	-726,617.00	-752,049.00	3.5%
00130000 313701 ADMIN FEE RECYC	-85,388.21	-90,017.23	-95,039.18	-66,830.60	-105,988.00	-109,698.00	3.5%
00130000 313801 FRANCHISE FEE R	-72,203.80	-82,388.53	-68,943.17	-38,681.60	-93,328.00	-96,594.00	3.5%
00130000 313803 FRANCHISE FEE W	-569,299.02	-600,750.79	-633,505.15	-444,262.56	-613,255.00	-1,066,835.00	74.0%
00130000 313902 FRANCHISE FEE R	-74,152.75	-80,853.97	-81,066.07	-48,016.20	-88,385.00	-91,478.00	3.5%
00130000 314101 PUBLIC SERVICE	-3,174,616.99	-3,256,492.10	-3,280,210.15	-2,020,474.80	-3,258,000.00	-3,372,030.00	3.5%
00130000 314201 UTILITY TAX TEL	-1,240,752.75	-1,290,792.97	-1,342,876.91	-688,176.32	-1,475,000.00	-1,526,625.00	3.5%
00130000 314404 UTILITY TAX GAS	-288,853.77	-290,051.44	-323,671.48	-209,019.98	-290,000.00	-300,150.00	3.5%
00130000 321101 LOCAL BUSINESS	-305,245.47	-305,833.59	-366,426.57	-130,028.96	-367,930.00	.00	-100.0%
00130000 321102 LOCAL BUSINESS	-3,582.15	-2,750.00	-4,000.00	-3,250.00	-5,589.00	.00	.0%
00130000 321104 VOLUSIA COUNTY	-28,507.38	-2,510.84	.00	.00	.00	.00	.0%
00130000 329401 GARAGE SALES PE	-1,835.00	-2,420.00	-1,970.00	-1,895.00	-2,486.00	-2,573.00	3.5%
00130000 329451 OTHER FEES - TR	-28,500.00	.00	.00	.00	.00	.00	.0%
00130000 331201 FDLE GRANT	-21,171.09	.00	.00	.00	.00	.00	.0%
00130000 331201 25PD6 FDLE GRANT	.00	.00	-99,996.00	.00	.00	.00	.0%
00130000 331201 IG087 FDLE GRANT	.00	.00	.00	.00	-28,844.00	.00	.0%
00130000 331390 22BE1 FEDERAL GR	-392,023.22	-79,067.34	-29.03	.00	.00	.00	.0%
00130000 331511 COMMUNITY DEVEL	-70,287.52	.00	.00	.00	.00	.00	.0%
00130000 331513 VOCA DONATIONS	-500.00	.00	.00	.00	.00	.00	.0%
00130000 331514 VOCA GRANT	-77,424.18	-51,770.00	-50,607.82	-28,473.50	-50,468.00	-50,468.00	.0%
00130000 331515 HIDTA-VBI REIMB	-1,885.40	.00	.00	.00	.00	.00	.0%
00130000 331516 JUSTICE ASSISTA	-4,996.00	-5,031.00	-5,501.00	-1,675.66	-4,739.00	-4,739.00	.0%
00130000 331523 BULLETPROOF VES	-3,032.00	-12,284.55	-7,244.75	.00	.00	-4,000.00	.0%
00130000 331528 NATURAL DISASTE	-1,380,576.00	-63,788.69	-684,551.80	-1,536,548.45	.00	.00	.0%
00130000 332100 IAN/NICOLE TAX	.00	-11,252.46	.00	.00	.00	.00	.0%
00130000 334101 WITNESS FEES	-1,057.53	-119.40	-76.25	.00	-2,445.00	-2,531.00	3.5%
00130000 334390 FL FISH WILDLIF	-7,000.00	.00	.00	.00	.00	.00	.0%
00130000 335101 REV SHARING-GAS	-248,711.16	-228,296.68	-215,121.65	-112,364.16	-220,037.00	-227,738.00	3.5%
00130000 335102 MOBILE HOME LIC	-13,229.34	-13,439.91	-12,302.43	-9,839.86	-14,490.00	-14,490.00	3.5%
00130000 335103 ALCOHOLIC BEVER	-45,014.50	-51,410.04	-50,235.77	-1,109.98	-47,779.00	-49,451.00	3.5%
00130000 335104 LOCAL GOVERNMEN	-2,162,930.81	-2,067,834.99	-2,070,401.25	-986,483.87	-2,004,543.00	-2,074,702.00	3.5%
00130000 335105 REV SHARING-SAL	-981,661.66	-1,050,704.64	-994,712.13	-529,716.88	-900,423.00	-931,938.00	3.5%
00130000 335201 FIREFIGHTERS SU	-22,625.56	-16,860.00	-29,423.93	-6,153.87	-6,200.00	-24,000.00	287.1%
00130000 335290 SEIZED TAGS/CRA	.00	.00	-2,415.00	-3,049.99	-4,000.00	-4,140.00	3.5%
00130000 335401 FDOT HWY LIGHTI	-99,753.26	-99,753.26	-65,964.53	-90,486.19	-90,486.00	-93,653.00	3.5%
00130000 335402 FUEL REFUND	.00	-28,615.48	-14,280.65	-21,435.37	-30,000.00	-31,050.00	3.5%
00130000 335403 FDOT ROAD MAINT	-45,549.00	-45,549.00	-45,549.00	-45,549.00	-44,131.00	-45,676.00	3.5%
00130000 335405 FDOT TRAFFIC SI	-66,064.89	.00	.00	.00	.00	.00	.0%
00130000 339101 LOCAL UNITS PAY	-24,969.69	-22,321.88	-21,159.36	.00	-26,011.00	-26,921.00	3.5%
00130000 341205 DEVELOPMENT SER	-324,128.76	-391,572.10	-546,688.25	-209,068.28	-300,000.00	-310,500.00	3.5%
00130000 341215 ADVERTISING FE	200.00	.00	.00	.00	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00130000 342101 FINGERPRINTS	.00	.00	.00	-926.05	-1,389.00	-1,438.00	3.5%
00130000 342102 CPR TRAINING CL	-1,450.00	-1,110.00	-1,345.00	-870.00	-1,625.00	-1,682.00	3.5%
00130000 342103 IMPOUND FEES	-14,812.50	-17,375.00	-16,500.00	-9,406.25	-16,366.00	-16,939.00	3.5%
00130000 342105 POLICE SPECIAL	-11,996.22	-99,180.70	-144,244.55	-86,294.68	-96,000.00	-99,360.00	3.5%
00130000 342201 FIRE SPECIAL PA	.00	-300.00	-1,700.00	-4,200.00	-4,200.00	-4,347.00	3.5%
00130000 343003 COST ALLOCATION	-76,023.00	-122,010.00	.00	.00	.00	.00	.0%
00130000 343004 COST ALLOCATION	-114,034.00	-183,015.00	.00	.00	.00	.00	.0%
00130000 343101 COST ALLOCATION	-805,409.00	-379,366.00	-426,579.00	.00	.00	.00	.0%
00130000 343104 COST ALLOCATION	-114,034.00	-213,518.00	-197,998.00	.00	.00	.00	.0%
00130000 343113 COST ALLOCATION	-1,520,201.00	-1,099,501.00	-1,003,722.00	.00	.00	.00	.0%
00130000 343115 COST ALLOCATION	-309,275.00	-289,774.00	-313,496.00	.00	.00	.00	.0%
00130000 343405 COST ALLOCATION	-114,445.00	-76,045.00	-81,110.00	.00	.00	.00	.0%
00130000 343408 COST ALLOCATION	-95,028.00	-91,508.00	.00	.00	.00	.00	.0%
00130000 343902 P.W. SERVICE SI	.00	-4,240.00	.00	.00	.00	.00	.0%
00130000 344901 FIRE TRANSPORT	-810,484.68	-811,741.45	-1,043,237.32	-542,053.56	-1,107,277.00	-1,300,000.00	17.4%
00130000 346101 PET LICENSES	.00	.00	.00	-250.00	-250.00	-258.00	3.2%
00130000 347201 ACTIVITY FEES	-55,211.86	-116,127.29	-139,527.28	-87,107.04	-90,000.00	-93,150.00	3.5%
00130000 347202 TAXABLE - SPECI	-18,812.99	-140,999.12	-137,573.62	-93,311.10	-120,000.00	-124,200.00	3.5%
00130000 347203 BC NON-TAXABLE	-17,135.03	-65,501.26	-52,228.50	-108,807.83	-109,171.00	-112,992.00	3.5%
00130000 347204 ART FIESTA	-55,300.00	-3.13	.00	.00	.00	.00	.0%
00130000 347206 SENIOR GAMES	-960.00	.00	.00	.00	.00	.00	.0%
00130000 347208 ED ROOT RUN	-5,210.45	.00	.00	.00	.00	.00	.0%
00130000 347209 FLAMINGO FOLLIE	-20,982.82	.00	.00	.00	.00	.00	.0%
00130000 347210 USER FEES	-286.00	.00	.00	.00	.00	.00	.0%
00130000 347219 SUMMER FUN CENT	-51,035.00	.00	.00	.00	.00	.00	.0%
00130000 347234 TAXABLE RENT SP	-35,839.46	-9,084.42	-125.00	.00	-500.00	-518.00	3.6%
00130000 347235 NON TAXABLE REN	-8,170.00	-390.00	-970.00	.00	-1,000.00	-1,035.00	3.5%
00130000 347243 MAYORS FITNESS	-19,790.00	.00	.00	.00	.00	.00	.0%
00130000 347250 LEISURE REV - F	.00	.00	12,481.13	-12,481.13	-12,482.00	.00	.0%
00130000 347501 SPORTS COMPLEX	-111,333.90	-147,669.00	-147,680.00	-156,079.50	-220,396.00	-228,110.00	3.5%
00130000 347503 S.COMPLEX - FIE	-62,187.70	-45,967.56	-99,261.92	-126,152.47	-120,724.00	-124,949.00	3.5%
00130000 347504 S.COMPLEX FIELD	-60,193.08	-62,202.50	-29,948.50	-7,515.00	-13,000.00	-13,455.00	3.5%
00130000 347505 SPORTS COMPLEX	-800.00	.00	-35,525.00	.00	-5,000.00	-5,175.00	3.5%
00130000 347510 SPORTS COMPLEX	.00	.00	.00	-100,000.00	-100,000.00	-100,000.00	.0%
00130000 349002 PARCEL VERIFICA	-37,950.00	-35,725.00	-33,800.00	-29,925.00	-37,000.00	-38,295.00	3.5%
00130000 349201 PUBLIC RECORD R	-10,650.11	-14,937.69	-20,304.94	-11,055.34	-20,000.00	-20,700.00	3.5%
00130000 349201 OPIO PUBLIC RECO	-21,625.98	-49,227.14	.00	.00	.00	.00	.0%
00130000 349202 POLICE MISC CHA	-5,460.85	-6,556.57	.00	78.78	-100.00	-104.00	4.0%
00130000 349203 MISC.RECREATION	254.46	-1,085.00	.00	.00	.00	.00	.0%
00130000 349204 DONATIONS	-45.00	.00	.00	.00	.00	.00	.0%
00130000 349501 SPORTS COMPLEX	-7,000.00	-19,970.00	-6,150.00	-16,076.37	-24,000.00	-24,840.00	3.5%
00130000 351101 COURT FINES & F	-70,225.39	-103,864.18	-124,316.31	-65,841.14	-95,038.00	-98,364.00	3.5%
00130000 351301 POLICE EDUCATIO	-15,761.34	-10,114.00	-13,611.24	-7,134.00	-11,270.00	-11,664.00	3.5%
00130000 354101 PARKING FINES N	-455,926.25	-483,594.60	-335,445.10	-172,190.00	-264,000.00	-200,000.00	-24.2%
00130000 354201 CODE ENFORCEMEN	-38,021.97	-206,115.39	-86,247.39	-71,647.18	-100,676.00	-104,200.00	3.5%
00130000 354202 NUISANCE ABATEM	-9,966.00	-2,750.00	-3,825.00	-325.00	-325.00	.00	.0%
00130000 361101 INTEREST EARNIN	-512,012.77	-851,522.69	-745,564.19	-499,135.11	-1,076,490.00	-1,000,000.00	-7.1%
00130000 361103 INTEREST PROFIT	-34,562.52	-4,039.57	-7,050.89	-766.57	.00	.00	.0%
00130000 361104 INTEREST - SPEC	.00	.00	137,166.10	.00	.00	.00	.0%
00130000 361105 INTEREST - CODE	.00	.00	.00	-3,176.40	-3,200.00	.00	.0%
00130000 361110 LEASE INTEREST	-957.00	-801.31	-641.80	.00	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00130000 362206 SUBMERGED LANDS	-15,391.30	-15,257.91	-15,442.50	-11,306.07	-18,523.00	-19,171.00	3.5%
00130000 362290 LAND USE OTHER	-3,663.95	-4,089.27	-3,646.95	-3,000.00	-9,005.00	-9,320.00	3.5%
00130000 363106 SPECIAL ASSESSM	33,711.07	-69,455.49	-5,198.14	-2,266.90	-2,300.00	-2,381.00	3.5%
00130000 364401 SURPLUS EQUIPME	-1,158.80	-109,478.81	-79,623.00	-69,100.00	-69,200.00	.00	.0%
00130000 364402 INSURANCE PROCE	-190,452.47	-76,991.10	-83,801.82	-18,826.15	-39,000.00	.00	.0%
00130000 364402 25MLT INSURANCE	.00	.00	-788,926.57	.00	.00	.00	.0%
00130000 364900 LAND SALES	.00	-22,500.00	-198,696.97	-7,500.00	-7,500.00	.00	.0%
00130000 366909 DONATIONS TO PO	-19,578.00	-8,588.05	-500.00	.00	.00	.00	.0%
00130000 366909 25TCP DONATIONS	.00	.00	-10,000.00	.00	.00	.00	.0%
00130000 366910 LEISURE SRVCS S	-26,100.00	-13,872.31	-12,334.03	-27,800.95	-28,000.00	-28,980.00	3.5%
00130000 366911 DONATIONS	-3,295.00	-750.00	.00	.00	.00	.00	.0%
00130000 366912 DONATIONS FIRE	-300.00	-100.00	.00	.00	.00	.00	.0%
00130000 366991 REIMBURSEMENT S	.00	.00	.00	-199.64	-200.00	.00	.0%
00130000 366999 MISCELLANEOUS R	-8,273.55	-5,814.88	-68,270.76	-23,933.45	-20,000.00	-20,700.00	3.5%
00130000 369350 25OPI OPIOID SET	.00	.00	-108,015.16	-27,084.84	-27,085.00	.00	.0%
00130000 369350 OPIO OPIOID SETT	.00	.00	-43,926.44	.00	.00	.00	.0%
00130000 369903 MISCELLANEOUS R	.00	-4,236.58	.00	.00	.00	.00	.0%
00130000 369916 REBATES	.00	.00	-2,928.99	-1,595.25	-1,595.00	-1,651.00	3.5%
00130000 369917 IUPA FUEL SUPPL	.00	-17,915.00	.00	.00	.00	.00	.0%
00130000 381101 TRANSFER FROM S	.00	.00	-4,879,680.00	.00	.00	.00	.0%
00130000 381101 OHALC TSF FROM S	.00	.00	.00	-436,421.00	-436,421.00	-564,265.00	29.3%
00130000 381104 OHALC TRANSFER F	.00	.00	.00	-223,378.00	-223,378.00	-204,991.00	-8.2%
00130000 381113 CODE TSF FROM BL	.00	.00	.00	.00	.00	-193,740.00	.0%
00130000 381113 OHALC TSF FROM B	.00	.00	.00	-375,447.00	-375,447.00	-743,032.00	97.9%
00130000 381115 OHALC TRANSFER F	.00	.00	.00	-73,138.00	-73,138.00	-278,201.00	280.4%
00130000 381115 PARKS TRANSFER F	.00	.00	.00	.00	.00	-175,623.00	.0%
00130000 381405 OHALC TRANSFER F	.00	.00	.00	-716,546.00	-716,546.00	.00	.0%
00130000 381408 OHALC TRANSFER F	.00	.00	.00	-23,134.00	-23,134.00	.00	.0%
00130000 382408 OHALC TSF FROM M	.00	.00	.00	.00	.00	-87,853.00	.0%
00130000 384001 LOAN PROCEEDS	.00	.00	.00	-132,713.08	-136,625.00	.00	.0%
00130000 384102 PROCEEDS FROM D	.00	-1,042,828.76	-257,561.50	.00	.00	.00	.0%
00130000 389101 APPROPRIATED FU	.00	.00	.00	.00	-29,380,000.00	-21,200,000.00	-27.8%
TOTAL GENERAL FUND REVENUE	-44,563,362.51	-49,532,993.59	-59,010,731.73	-45,732,470.04	-83,036,615.00	-77,162,101.00	-7.1%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151101 CITY COMMISSION							
00151101 511001 EXECUTIVE SALAR	120,462.97	109,331.36	112,802.72	81,540.96	117,188.00	121,644.00	3.8%
00151101 511004 ALLOWANCE	.00	14,358.24	21,227.26	16,850.16	24,340.00	23,591.00	-3.1%
00151101 521001 FICA	8,960.79	9,064.30	10,215.85	7,303.50	10,890.00	11,111.00	2.0%
00151101 522001 FRS RETIREMENT	32,201.62	94,440.68	65,040.39	44,497.10	65,867.00	79,254.00	20.3%
00151101 522003 DC PLAN	861.38	33.62	.00	.00	.00	.00	.0%
00151101 523002 FLORIDA HEALTH	16,082.47	26,188.63	10,176.25	5,368.88	8,088.00	7,864.00	-2.8%
00151101 523003 HEALTH SAVINGS	.00	1,600.00	1,600.00	495.00	1,650.00	1,700.00	3.0%
00151101 523004 BCBS INSURANCE	56,128.02	45,238.28	48,769.97	37,837.35	56,995.00	55,116.00	-3.3%
00151101 523008 MET LIFE DENTAL	2,877.38	2,580.15	1,946.01	1,423.97	2,144.00	2,075.00	-3.2%
00151101 523009 LIFE/STD/ADD/LT	274.62	274.98	266.58	202.22	304.00	402.00	32.2%
00151101 523011 METLIFE VISION	297.00	317.64	183.67	130.10	196.00	778.00	296.9%
00151101 524001 WC	.00	.00	.00	269.04	335.00	243.00	-27.5%
00151101 531099 OTHER PROFESSIO	.00	10,000.00	84,452.73	.00	.00	.00	.0%
00151101 540005 TRAVEL	2,838.74	3,425.50	8,086.80	4,316.64	6,800.00	8,160.00	20.0%
00151101 540006 AREA DINNERS	2,961.21	2,732.58	4,449.01	3,348.03	10,000.00	12,000.00	20.0%
00151101 541003 MOBILE PHONE CH	5,128.92	5,332.81	4,520.52	2,167.90	5,871.00	3,500.00	-40.4%
00151101 542020 POSTAGE	.00	.00	.00	.00	630.00	600.00	-4.8%
00151101 545001 LIABILITY INSUR	.00	.00	.00	30,921.78	30,922.00	33,272.00	7.6%
00151101 546350 FLEET MAINTENAN	1,651.09	3,370.93	1,716.85	6,003.53	5,839.00	3,277.00	-43.9%
00151101 548001 PROMOTIONAL EXP	5,201.45	4,074.02	6,447.00	5,554.00	6,900.00	15,000.00	117.4%
00151101 549099 OTHER CURR CHGS	.00	2,476.50	.00	.00	.00	.00	.0%
00151101 551001 OFFICE SUPPLY	532.60	.00	790.79	231.14	850.00	850.00	.0%
00151101 552001 GAS/OIL	524.06	322.10	544.36	353.34	1,639.00	1,684.00	2.7%
00151101 552004 UNIFORMS	.00	.00	214.28	252.64	2,500.00	3,250.00	30.0%
00151101 554001 MEMBERSHIPS & S	5,609.00	5,968.00	6,418.00	5,687.00	6,300.00	7,560.00	20.0%
00151101 554004 SEMINAR/CONF RE	3,635.26	3,999.00	4,267.27	850.00	6,500.00	6,500.00	.0%
00151101 554005 EDUCATION & TRA	3,500.00	.00	.00	.00	.00	.00	.0%
TOTAL CITY COMMISSION	269,728.58	345,129.32	394,136.31	255,604.28	372,748.00	399,431.00	7.2%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151201 CITY MANAGER							
00151201 511001 EXECUTIVE SALAR	189,764.70	327,197.85	230,442.54	370,044.46	514,563.00	539,084.00	4.8%
00151201 511004 ALLOWANCE	7,200.00	6,600.00	.00	8,190.00	11,000.00	11,000.00	.0%
00151201 512001 REGULAR SALARY	484,847.89	507,689.58	598,862.45	300,062.40	499,024.00	452,323.00	-9.4%
00151201 514001 REGULAR OVERTIM	.00	.00	.00	.00	2,900.00	2,900.00	.0%
00151201 515001 SICK INC./PERSO	7,115.38	3,428.53	3,428.53	.00	14,300.00	15,000.00	4.9%
00151201 521001 FICA	49,059.24	55,948.66	62,621.80	47,845.83	74,346.00	78,061.00	5.0%
00151201 522001 FRS RETIREMENT	38,832.32	43,222.80	.00	.00	.00	.00	.0%
00151201 522003 DC PLAN	69,520.26	89,723.57	103,355.01	85,995.57	146,521.00	135,213.00	-7.7%
00151201 523002 FLORIDA HEALTH	97,197.75	97,349.40	105,358.42	85,110.08	128,046.00	122,372.00	-4.4%
00151201 523003 HEALTH SAVINGS	.00	1,600.00	1,600.00	1,182.50	1,650.00	3,399.00	106.0%
00151201 523008 MET LIFE DENTAL	3,797.86	3,536.34	3,870.14	3,251.15	4,873.00	4,628.00	-5.0%
00151201 523009 LIFE/STD/ADD/LT	5,961.77	6,359.80	7,976.20	6,860.88	10,296.00	15,223.00	47.9%
00151201 523011 METLIFE VISION	192.76	163.15	157.22	126.46	191.00	185.00	-3.1%
00151201 524001 WC	.00	.00	.00	11,622.14	11,714.00	10,343.00	-11.7%
00151201 531099 OTHER PROFESSIO	1,589.40	41,084.51	8,800.00	1,160.00	98,135.00	100,000.00	1.9%
00151201 534012 COMPUTER CONTRA	48.65	2,336.99	4,221.29	4,019.79	3,716.00	5,000.00	34.6%
00151201 540005 TRAVEL	5,391.97	8,058.59	20,435.12	9,576.16	21,000.00	22,200.00	5.7%
00151201 540006 AREA DINNERS	140.00	295.00	587.39	416.21	3,000.00	3,500.00	16.7%
00151201 541003 MOBILE PHONE CH	3,307.86	3,737.65	3,381.31	1,924.13	4,356.00	2,700.00	-38.0%
00151201 542021 SHIPPING/HANDLI	.00	.00	.00	.00	500.00	500.00	.0%
00151201 544001 ANNUAL EQUIPMEN	804.53	1,319.14	1,861.92	1,862.96	2,400.00	2,400.00	.0%
00151201 545001 LIABILITY INSUR	.00	.00	.00	34,430.66	34,431.00	36,258.00	5.3%
00151201 548001 PROMOTIONS	315.90	2,399.92	4,124.99	2,400.00	7,500.00	7,500.00	.0%
00151201 549001 NEWS ADS	231.96	169.00	.00	.00	250.00	250.00	.0%
00151201 549099 OTHER CURR CHGS	113.68	192.00	1,564.21	874.12	3,000.00	3,000.00	.0%
00151201 551001 OFFICE SUPPLY	3,385.80	1,605.97	1,216.94	1,458.08	2,500.00	3,000.00	20.0%
00151201 551005 OFFICE MACHINE	338.06	130.55	2,221.53	262.56	2,000.00	2,000.00	.0%
00151201 552012 COMPUTER HRDWR/	2,641.75	2,076.50	87.50	1,756.00	3,280.00	2,000.00	-39.0%
00151201 554001 MEMBERSHIPS & S	3,857.02	5,407.00	6,419.39	5,742.94	9,500.00	11,901.00	25.3%
00151201 554002 REF & EDUCATION	.00	.00	572.38	.00	500.00	500.00	.0%
00151201 554004 SEMINAR/CONF RE	3,799.00	4,580.75	6,157.27	2,024.52	13,000.00	14,525.00	11.7%
00151201 554005 EDUCATION & TRA	.00	.00	17,627.49	525.00	1,200.00	1,500.00	25.0%
00151201 583006 OTHER GRANTS AN	.00	.00	.00	51,864.57	51,865.00	50,000.00	-3.6%
TOTAL CITY MANAGER	979,455.51	1,216,213.25	1,196,951.04	1,040,589.17	1,681,557.00	1,658,465.00	-1.4%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151202 CITY CLERK							
00151202 511001 EXECUTIVE SALAR	98,442.86	101,385.37	128,278.01	75,363.63	108,310.00	111,322.00	2.8%
00151202 511004 ALLOWANCE	1,800.00	1,800.00	675.00	.00	.00	.00	.0%
00151202 512001 REGULAR SALARY	98,177.46	94,455.85	119,593.07	85,762.10	133,526.00	175,867.00	31.7%
00151202 514001 REGULAR OVERTIM	165.32	.00	28.18	.00	1,227.00	1,227.00	.0%
00151202 515001 SICK INC./PERSO	6,065.48	3,998.28	.00	.00	5,000.00	5,000.00	.0%
00151202 521001 FICA	15,593.69	15,337.06	19,001.54	12,187.83	18,200.00	22,468.00	23.5%
00151202 522003 DC PLAN	23,379.81	23,968.89	17,603.40	14,957.90	22,860.00	29,369.00	28.5%
00151202 523002 FLORIDA HEALTH	25,233.86	26,188.39	17,017.41	17,010.76	27,820.00	41,563.00	49.4%
00151202 523003 HEALTH SAVINGS	1,250.00	1,600.00	2,000.00	990.00	3,300.00	3,400.00	3.0%
00151202 523008 MET LIFE DENTAL	1,698.82	1,577.35	738.83	749.42	1,254.00	1,555.00	24.0%
00151202 523009 LIFE/STD/ADD/LT	2,132.47	2,151.97	1,914.42	1,981.38	3,020.00	4,012.00	32.8%
00151202 523011 METLIFE VISION	163.18	139.30	54.33	.00	.00	.00	.0%
00151202 524001 WC	.00	.00	.00	654.32	670.00	575.00	-14.2%
00151202 531099 OTHER PROFESSIO	33,486.45	29,489.16	11,917.51	11,122.27	13,000.00	40,000.00	207.7%
00151202 534008 ELECTION EXPENS	.00	-815.68	509.30	24,946.68	48,430.00	900.00	-98.1%
00151202 534009 RECORD RETENTIO	59,466.04	67,242.04	48,875.37	80,000.00	87,000.00	87,500.00	.6%
00151202 534012 COMPUTER CONTRA	10,696.42	12,566.17	42,234.50	36,351.19	54,009.00	90,900.00	68.3%
00151202 540004 SEMINAR/CONFERE	-177.32	.00	400.00	.00	.00	.00	.0%
00151202 540005 TRAVEL	3,315.66	2,041.20	.00	1,711.08	8,000.00	12,000.00	50.0%
00151202 540006 AREA DINNERS	587.85	552.05	63.97	428.91	1,500.00	1,500.00	.0%
00151202 541003 MOBILE PHONE CH	989.35	1,104.84	760.89	275.66	1,068.00	500.00	-53.2%
00151202 544001 ANNUAL EQUIPMEN	560.27	786.43	738.96	740.00	2,830.00	.00	.0%
00151202 545001 LIABILITY INSUR	.00	.00	.00	16,912.58	16,913.00	18,053.00	6.7%
00151202 546001 ANNUAL MAINT CO	.00	10,260.25	5,198.00	.00	.00	.00	.0%
00151202 549001 NEWS ADS	.00	.00	.00	508.24	4,000.00	4,000.00	.0%
00151202 549004 PUBLICATIONS OF	29,512.24	28,352.74	23,873.64	18,686.79	75,000.00	82,750.00	10.3%
00151202 551001 OFFICE SUPPLY	4,919.12	4,993.36	5,596.23	3,189.62	7,900.00	8,800.00	11.4%
00151202 552004 UNIFORMS	.00	.00	.00	111.99	1,500.00	2,000.00	33.3%
00151202 554001 MEMBERSHIPS & S	640.00	1,126.95	715.00	630.00	1,360.00	1,545.00	13.6%
00151202 554004 SEMINAR/CONF RE	865.00	2,600.00	.00	2,737.00	3,100.00	5,225.00	68.5%
TOTAL CITY CLERK	418,964.03	432,901.97	447,787.56	408,009.35	650,797.00	752,031.00	15.6%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151301 FINANCE							
00151301 511001 EXECUTIVE SALAR	124,995.39	113,175.31	129,922.98	116,134.62	166,904.00	171,545.00	2.8%
00151301 512001 REGULAR SALARY	451,945.64	507,006.33	559,635.98	521,002.30	765,699.00	826,169.00	7.9%
00151301 514001 REGULAR OVERTIM	2,682.11	2,871.47	362.39	287.06	5,000.00	5,000.00	.0%
00151301 515001 SICK INC./PERSO	3,932.99	4,828.62	4,060.61	.00	5,000.00	5,000.00	.0%
00151301 515008 INCENTIVE PAY	.00	.00	.00	184.64	.00	.00	.0%
00151301 521001 FICA	43,041.99	47,280.12	52,694.67	48,152.39	70,926.00	77,091.00	8.7%
00151301 522003 DC PLAN	54,609.49	58,779.00	65,485.83	56,807.42	84,771.00	100,772.00	18.9%
00151301 523002 FLORIDA HEALTH	94,430.61	85,268.18	91,003.57	85,270.72	129,667.00	131,797.00	1.6%
00151301 523003 HEALTH SAVINGS	1,458.33	8,933.34	8,000.00	2,475.00	8,250.00	6,798.00	-17.6%
00151301 523008 MET LIFE DENTAL	4,536.03	3,766.59	3,972.89	3,558.09	5,411.00	4,962.00	-8.3%
00151301 523009 LIFE/STD/ADD/LT	4,988.51	4,718.41	5,897.43	5,936.86	9,116.00	11,934.00	30.9%
00151301 524001 WC	.00	.00	.00	1,983.82	2,027.00	1,970.00	-2.8%
00151301 525001 UNEMPLOYMENT	.00	142.90	305.70	.00	.00	.00	.0%
00151301 531099 OTHER PROFESSIO	71,802.36	11,789.56	27,415.52	50,000.00	50,000.00	15,000.00	-70.0%
00151301 532001 AUDIT	73,210.00	69,280.00	93,000.00	90,000.00	90,000.00	95,000.00	5.6%
00151301 534012 COMPUTER CONTRA	.00	.00	7,012.30	18,245.09	20,000.00	80,000.00	300.0%
00151301 534099 OTHER CONTRACTU	2,334.96	51,066.10	20,708.23	39,914.37	59,235.00	35,500.00	-40.1%
00151301 540005 TRAVEL	6,265.20	9,011.08	8,504.23	2,037.60	14,900.00	7,000.00	-53.0%
00151301 541001 PHONE CHARGES	656.66	738.59	648.01	.00	900.00	900.00	.0%
00151301 541003 MOBILE PHONE CH	505.82	665.08	789.12	382.37	684.00	900.00	31.6%
00151301 542021 SHIPPING/HANDLI	.00	.00	76.74	.00	.00	.00	.0%
00151301 544001 ANNUAL EQUIPMEN	1,798.90	2,413.33	2,697.66	2,814.88	2,870.00	3,000.00	4.5%
00151301 545001 LIABILITY INSUR	.00	.00	.00	31,617.10	31,668.00	33,337.00	5.3%
00151301 547099 OTHER PRINT & B	.00	.00	936.00	935.00	935.00	1,000.00	7.0%
00151301 549001 NEWS ADS	2,016.99	1,234.35	1,089.16	.00	2,000.00	2,000.00	.0%
00151301 549085 CASH OVER/SHORT	96.39	.10	-46.42	20.00	100.00	.00	.0%
00151301 549099 OTHER CURR CHGS	329.74	-2,690.94	-868.31	.00	.00	1,500.00	.0%
00151301 549999 BAD DEBT EXPENS	12,979.52	53,999.19	.00	.00	.00	.00	.0%
00151301 551001 OFFICE SUPPLY	13,478.65	15,395.72	10,929.10	9,410.99	12,630.00	13,000.00	2.9%
00151301 551005 OFFICE MACHINE	2,597.50	5,560.74	1,552.00	6,795.08	12,580.00	13,000.00	3.3%
00151301 552004 UNIFORMS	.00	.00	.00	.00	2,600.00	2,600.00	.0%
00151301 552012 COMPUTER HRDWR/	522.13	1,626.75	18,158.83	9,809.22	14,291.00	5,000.00	-65.0%
00151301 554001 MEMBERSHIPS & S	1,800.00	-115.00	1,660.00	1,906.60	2,000.00	2,000.00	.0%
00151301 554002 REF & EDUCATION	.00	.00	.00	666.20	500.00	1,000.00	100.0%
00151301 554004 SEMINAR/CONF RE	1,120.00	2,964.50	6,133.00	3,960.00	9,500.00	5,000.00	-47.4%
00151301 554005 EDUCATION & TRA	2,398.50	193.40	459.60	5,773.50	16,900.00	11,000.00	-34.9%
TOTAL FINANCE	980,534.41	1,059,902.82	1,122,196.82	1,116,080.92	1,597,064.00	1,670,775.00	4.6%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151302 INFORMATION TECHNOLOGY							
00151302 511001 EXECUTIVE SALAR	121,415.24	124,700.64	128,705.01	99,195.68	142,560.00	146,535.00	2.8%
00151302 512001 REGULAR SALARY	331,070.32	403,003.92	434,577.35	321,726.96	480,356.00	496,852.00	3.4%
00151302 514001 REGULAR OVERTIM	.00	.00	.00	.00	700.00	700.00	.0%
00151302 515001 SICK INC./PERSO	5,661.38	.00	.00	.00	5,000.00	5,000.00	.0%
00151302 521001 FICA	33,378.75	39,510.30	41,470.67	30,703.06	45,766.00	49,679.00	8.6%
00151302 522003 DC PLAN	39,355.54	44,296.76	47,807.18	34,439.02	52,530.00	61,739.00	17.5%
00151302 523002 FLORIDA HEALTH	80,957.08	92,347.80	99,474.73	72,917.95	109,837.00	106,216.00	-3.3%
00151302 523008 MET LIFE DENTAL	3,352.46	3,708.17	3,824.13	2,957.78	4,456.00	4,309.00	-3.3%
00151302 523009 LIFE/STD/ADD/LT	4,080.68	4,610.53	5,144.19	4,183.19	6,382.00	8,076.00	26.5%
00151302 524001 WC	.00	.00	.00	1,445.87	1,459.00	1,270.00	-13.0%
00151302 531099 OTHER PROFESSIO	18,502.94	49,798.37	7,730.00	2,400.00	77,000.00	80,000.00	3.9%
00151302 534012 COMPUTER CONTRA	341,232.66	359,682.87	485,713.93	627,493.90	687,745.00	806,116.00	17.2%
00151302 534012 26UKG COMPUTER C	.00	.00	.00	39,750.00	39,750.00	.00	.0%
00151302 540005 TRAVEL	5,086.84	7,616.69	5,879.93	4,721.12	10,000.00	10,000.00	.0%
00151302 541001 PHONE CHARGES	55,786.75	56,836.13	52,645.00	34,122.67	58,350.00	59,350.00	1.7%
00151302 541003 MOBILE PHONE CH	4,555.11	5,960.77	6,849.89	3,543.06	6,870.00	6,580.00	-4.2%
00151302 541005 GPS SERVICES	.00	260.10	624.27	.00	.00	.00	.0%
00151302 542020 POSTAGE	.00	.00	.00	.00	150.00	150.00	.0%
00151302 542021 SHIPPING/HANDLI	32.95	.00	.00	.00	500.00	500.00	.0%
00151302 545001 LIABILITY INSUR	.00	.00	.00	24,065.06	24,066.00	25,477.00	5.9%
00151302 546001 ANNUAL MAINT CO	24,356.16	.00	.00	.00	.00	.00	.0%
00151302 546312 REPAIR & MAINT	166,647.97	135,299.61	145,931.91	337.45	8,000.00	8,000.00	.0%
00151302 546350 FLEET MAINTENAN	2,940.31	4,030.33	7,265.13	4,363.84	8,517.00	9,832.00	15.4%
00151302 551001 OFFICE SUPPLY	205.99	457.57	1,080.79	187.39	1,500.00	1,500.00	.0%
00151302 551005 OFFICE MACHINE	.00	19,308.83	1,609.00	289.99	2,000.00	2,000.00	.0%
00151302 552001 GAS/OIL	974.62	746.67	698.50	418.66	4,917.00	5,051.00	2.7%
00151302 552004 UNIFORMS	.00	.00	.00	1,834.46	2,000.00	2,000.00	.0%
00151302 552012 COMPUTER HRDWR/	4,485.23	6,022.23	14,583.15	143,144.11	189,500.00	182,900.00	-3.5%
00151302 554001 MEMBERSHIPS & S	200.00	300.00	330.00	300.00	800.00	800.00	.0%
00151302 554002 REF & EDUCATION	7,350.00	378.82	7,921.18	25.00	1,000.00	8,400.00	740.0%
00151302 554004 SEMINAR/CONF RE	849.00	754.00	1,423.00	398.00	2,000.00	3,000.00	50.0%
00151302 554005 EDUCATION & TRA	4,043.50	253.00	995.00	.00	16,000.00	16,000.00	.0%
00151302 564204 CAPITAL- MACHIN	.00	.00	28,105.63	.00	.00	.00	.0%
00151302 564300 CAPITAL - SBITA	.00	150,427.80	.00	.00	.00	.00	.0%
TOTAL INFORMATION TECHNOLOGY	1,256,521.48	1,510,311.91	1,530,389.57	1,454,964.22	1,989,711.00	2,108,032.00	5.9%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151303 HUMAN RESOURCES/PERSONNEL							
00151303 511001 EXECUTIVE SALAR	111,370.44	114,122.39	131,055.17	98,862.45	142,082.00	146,025.00	2.8%
00151303 512001 REGULAR SALARY	140,860.91	158,214.69	179,491.81	132,469.24	206,904.00	272,929.00	31.9%
00151303 514001 REGULAR OVERTIM	.00	.00	45.61	375.79	2,013.00	2,013.00	.0%
00151303 515001 SICK INC./PERSO	3,701.92	620.40	5,002.15	.00	6,000.00	6,000.00	.0%
00151303 515008 INCENTIVE PAY	.00	.00	.00	184.64	.00	.00	.0%
00151303 515010 EMPLOYEE RECOGN	.00	3,415.97	4,419.82	3,735.95	4,500.00	5,000.00	11.1%
00151303 521001 FICA	19,277.78	20,439.82	24,008.89	17,076.11	25,567.00	32,632.00	27.6%
00151303 522003 DC PLAN	23,501.70	23,932.03	31,087.28	22,186.28	33,807.00	42,656.00	26.2%
00151303 523002 FLORIDA HEALTH	25,758.81	31,200.05	39,489.65	27,446.27	41,843.00	54,773.00	30.9%
00151303 523003 HEALTH SAVINGS	.00	3,200.00	4,666.67	1,485.00	4,950.00	6,798.00	37.3%
00151303 523004 BCBS INSURANCE	10,897.76	.00	.00	.00	.00	.00	.0%
00151303 523008 MET LIFE DENTAL	1,409.77	1,406.11	1,947.84	1,229.18	1,951.00	2,180.00	11.7%
00151303 523009 LIFE/STD/ADD/LT	2,405.41	2,510.35	3,240.83	2,631.73	3,987.00	5,708.00	43.2%
00151303 524001 WC	.00	.00	.00	946.33	974.00	834.00	-14.4%
00151303 531001 PHYSICALS & TES	23,354.00	49,508.01	46,858.20	43,823.22	65,800.00	62,000.00	-5.8%
00151303 531010 LABOR ATTORNEY	45,916.29	93,929.63	144,926.20	50,000.80	70,000.00	70,000.00	.0%
00151303 531018 EMPLOYEE ASSIST	6,258.72	6,258.72	6,226.80	3,747.60	6,500.00	7,500.00	15.4%
00151303 531099 OTHER PROFESSIO	93,656.76	103,095.43	104,143.96	72,975.80	90,700.00	80,000.00	-11.8%
00151303 534001 EXTERMINATOR SE	.00	.00	1,089.62	228.00	1,500.00	1,500.00	.0%
00151303 534003 JANITORIAL SERV	.00	.00	1,365.42	3,312.00	4,500.00	4,500.00	.0%
00151303 534012 COMPUTER CONTRA	.00	.00	.00	175.09	1,200.00	1,300.00	8.3%
00151303 540005 TRAVEL	1,304.98	1,511.95	5,845.50	2,820.51	8,000.00	7,000.00	-12.5%
00151303 540007 SPECIAL LUNCH D	999.19	681.67	1,408.08	410.83	3,000.00	3,000.00	.0%
00151303 541003 MOBILE PHONE CH	565.82	830.09	805.39	153.60	750.00	500.00	-33.3%
00151303 544001 ANNUAL EQUIPMEN	487.94	786.43	882.16	1,353.36	2,500.00	.00	.0%
00151303 545001 LIABILITY INSUR	.00	.00	.00	13,502.83	13,503.00	14,260.00	5.6%
00151303 546201 REPAIR & MAINTEN	.00	.00	.00	2,103.42	1,000.00	.00	.0%
00151303 547001 FORMS/OTHER PRI	225.44	439.97	34.95	575.34	600.00	300.00	-50.0%
00151303 549001 NEWS ADS	.00	2,621.64	180.28	.00	2,500.00	250.00	-90.0%
00151303 549099 OTHER CURR CHGS	9,653.06	34,139.50	30,731.41	37,886.39	40,000.00	45,000.00	12.5%
00151303 551001 OFFICE SUPPLY	3,877.06	2,316.81	2,602.03	2,450.99	3,500.00	3,500.00	.0%
00151303 551005 OFFICE MACHINE	.00	2,355.90	1,406.78	.00	600.00	2,000.00	233.3%
00151303 552012 COMPUTER HRDWR/	223.77	457.17	1,883.89	2,021.10	2,100.00	2,260.00	7.6%
00151303 554001 MEMBERSHIPS & S	1,769.67	1,929.50	2,536.00	505.00	2,250.00	2,500.00	11.1%
00151303 554004 SEMINAR/CONF RE	3,234.05	5,873.40	3,535.50	2,260.00	3,500.00	3,500.00	.0%
00151303 554005 EDUCATION & TRA	18,016.95	.00	1,000.00	.00	2,000.00	2,000.00	.0%
TOTAL HUMAN RESOURCES/PERSON	548,728.20	665,797.63	781,917.89	548,934.85	800,581.00	890,418.00	11.2%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151401 CITY ATTORNEY							
00151401 511001 EXECUTIVE SALAR	189,886.89	185,206.76	207,826.69	341,818.39	480,715.00	494,958.00	3.0%
00151401 511004 AUTO ALLOWANCE	5,200.08	5,200.08	7,258.37	6,750.00	9,000.00	9,000.00	.0%
00151401 512001 REGULAR SALARY	158,338.34	186,885.81	276,077.74	43,078.88	102,585.00	74,445.00	-27.4%
00151401 514001 REGULAR OVERTIM	.00	.00	.00	.00	2,200.00	2,200.00	.0%
00151401 515001 SICK INC./PERSO	8,402.98	9,881.21	8,461.54	.00	18,000.00	18,000.00	.0%
00151401 521001 FICA	25,640.67	27,173.52	35,592.17	26,290.68	40,327.00	45,970.00	14.0%
00151401 522003 DC PLAN	62,302.24	64,205.76	80,644.37	59,704.44	95,218.00	91,550.00	-3.9%
00151401 523002 FLORIDA HEALTH	40,242.69	41,655.18	42,395.64	30,708.19	46,256.00	50,181.00	8.5%
00151401 523003 HEALTH SAVINGS	2,500.00	4,800.00	4,800.00	1,485.00	4,950.00	5,099.00	3.0%
00151401 523008 MET LIFE DENTAL	2,291.40	2,239.13	2,244.33	1,735.88	2,615.00	2,529.00	-3.3%
00151401 523009 LIFE/STD/ADD/LT	3,800.90	3,914.25	5,535.05	4,741.83	7,152.00	10,408.00	45.5%
00151401 523011 METLIFE VISION	268.94	215.45	216.24	174.04	263.00	254.00	-3.4%
00151401 524001 WC	.00	.00	.00	855.90	895.00	750.00	-16.2%
00151401 531004 TITLE SEARCH	.00	.00	.00	.00	.00	500.00	.0%
00151401 531005 COURT COSTS	22.50	52.00	15.00	.00	.00	1,000.00	.0%
00151401 531007 FILING FEES	.00	.00	299.55	.00	.00	1,000.00	.0%
00151401 531099 OTHER PROFESSIO	18,446.63	9,315.00	16,330.00	.00	15,000.00	15,000.00	.0%
00151401 533001 COURT REPORTER	183.72	813.28	.00	.00	800.00	800.00	.0%
00151401 540005 TRAVEL	6,983.76	7,978.21	6,608.76	2,581.06	8,000.00	8,500.00	6.3%
00151401 541003 MOBILE PHONE CH	2,025.72	2,441.58	2,415.79	1,282.74	3,045.00	2,000.00	-34.3%
00151401 544001 ANNUAL EQUIPMEN	251.80	302.16	652.56	1,353.36	1,356.00	1,356.00	.0%
00151401 545001 LIABILITY INSUR	.00	.00	.00	22,518.91	22,519.00	23,800.00	5.7%
00151401 551001 OFFICE SUPPLY	1,612.98	2,859.69	2,006.08	1,536.09	3,000.00	3,000.00	.0%
00151401 552012 COMPUTER HRDWR/	149.18	2,346.19	521.08	.00	131.00	.00	-100.0%
00151401 554001 MEMBERSHIPS & S	2,313.00	2,005.00	2,353.00	1,514.02	3,955.00	3,955.00	.0%
00151401 554002 REF & EDUCATION	5,759.25	6,760.96	10,014.77	6,884.44	9,100.00	11,000.00	20.9%
00151401 554004 SEMINAR/CONF RE	2,575.00	3,265.00	4,170.00	2,531.45	5,080.00	6,050.00	19.1%
00151401 554005 EDUCATION & TRA	223.82	1,703.00	-821.00	50.00	3,000.00	4,000.00	33.3%
TOTAL CITY ATTORNEY	539,422.49	571,219.22	715,617.73	557,595.30	885,162.00	887,305.00	.2%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151501 PLANNING & ENGINEERING							
00151501 511001 EXECUTIVE SALAR	76,381.59	139,680.16	143,333.05	207,884.69	287,915.00	301,493.00	4.7%
00151501 512001 REGULAR SALARY	662,086.64	729,618.81	774,025.53	473,562.04	708,447.00	757,479.00	6.9%
00151501 514001 REGULAR OVERTIM	628.78	857.40	474.27	653.95	3,000.00	3,000.00	.0%
00151501 515001 SICK INC./PERSO	11,255.11	18,931.89	16,773.63	.00	17,000.00	17,000.00	.0%
00151501 521001 FICA	55,055.83	66,077.37	69,619.31	50,115.55	73,975.00	82,580.00	11.6%
00151501 522003 DC PLAN	69,354.20	81,512.71	87,987.31	64,040.23	95,671.00	107,948.00	12.8%
00151501 523002 FLORIDA HEALTH	111,199.70	119,685.60	122,791.31	88,681.29	129,620.00	149,584.00	15.4%
00151501 523003 HEALTH SAVINGS	625.00	6,933.34	8,000.00	7,982.50	18,150.00	15,296.00	-15.7%
00151501 523008 MET LIFE DENTAL	4,891.20	5,072.84	5,283.05	4,223.71	6,185.00	6,096.00	-1.4%
00151501 523009 LIFE/STD/ADD/LT	6,375.45	7,672.14	8,547.92	6,876.09	10,476.00	13,828.00	32.0%
00151501 524001 WC	.00	.00	.00	31,787.32	31,862.00	27,919.00	-12.4%
00151501 525001 UNEMPLOYMENT	3,025.00	.00	.00	.00	.00	.00	.0%
00151501 531007 FILING FEES	324.11	2,718.42	1,316.64	2,126.89	4,000.00	4,000.00	.0%
00151501 531099 OTHER PROFESSIO	83,678.71	121,018.50	176,361.43	175,559.70	273,200.00	173,200.00	-36.6%
00151501 534012 COMPUTER CONTRA	22,482.33	23,555.73	30,165.91	23,641.32	30,600.00	28,170.00	-7.9%
00151501 540005 TRAVEL	995.79	4,764.91	6,234.27	3,655.81	7,000.00	7,000.00	.0%
00151501 541003 MOBILE PHONE CH	4,291.56	8,029.92	4,559.56	2,109.21	4,851.00	3,400.00	-29.9%
00151501 542021 SHIPPING/HANDLI	1,132.10	1,453.20	1,487.63	900.24	1,500.00	1,500.00	.0%
00151501 544001 ANNUAL EQUIPMEN	1,288.18	2,216.88	2,216.88	2,216.88	4,000.00	4,000.00	.0%
00151501 545001 LIABILITY INSUR	.00	.00	.00	43,080.70	43,081.00	45,644.00	5.9%
00151501 546350 FLEET MAINTENAN	2,665.18	5,798.80	16,645.82	3,880.59	14,194.00	16,387.00	15.5%
00151501 548001 PROMOTIONAL EXP	771.90	70.91	.00	.00	1,000.00	1,000.00	.0%
00151501 549001 NEWS ADS	9,829.53	12,037.68	9,715.84	5,502.24	13,000.00	13,000.00	.0%
00151501 549005 HISTORIC PLAQUE	.00	789.50	756.00	280.30	2,500.00	2,500.00	.0%
00151501 549099 OTHER CURR CHGS	.00	.00	180.16	.00	250.00	250.00	.0%
00151501 551001 OFFICE SUPPLY	8,118.35	11,347.31	7,664.09	5,297.99	9,000.00	11,000.00	22.2%
00151501 551005 OFFICE MACHINE	8,862.68	6,373.70	2,970.11	903.72	5,000.00	5,000.00	.0%
00151501 552001 GAS/OIL	4,545.24	3,441.43	3,380.64	2,551.38	8,196.00	8,418.00	2.7%
00151501 552004 UNIFORMS	1,573.84	3,092.42	2,802.75	.00	3,500.00	3,500.00	.0%
00151501 552012 COMPUTER HRDWR/	745.90	.00	.00	.00	.00	.00	.0%
00151501 554001 MEMBERSHIPS & S	4,969.17	6,522.30	5,618.76	4,111.00	12,000.00	12,000.00	.0%
00151501 554004 SEMINAR/CONF RE	2,375.10	4,587.34	5,153.39	8,324.22	12,000.00	12,000.00	.0%
00151501 554005 EDUCATION & TRA	342.34	503.12	3,550.86	1,251.95	6,580.00	6,580.00	.0%
TOTAL PLANNING & ENGINEERING	1,159,870.51	1,394,364.33	1,517,616.12	1,221,201.51	1,837,753.00	1,840,772.00	.2%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151901 NON-DEPARTMENTAL							
00151901 524001 WC	364,960.17	617,975.78	671,805.00	75,780.70	75,845.00	.00	.0%
00151901 531099 OTHER PROFESSIO	.00	.00	4,770.00	9,115.00	10,000.00	90,000.00	800.0%
00151901 534001 EXTERMINATOR SE	5,683.82	2,567.52	2,016.73	29,133.71	30,367.00	6,500.00	-78.6%
00151901 534003 JANITORIAL SERV	8,220.00	8,220.00	13,870.90	19,620.00	23,000.00	27,000.00	17.4%
00151901 534007 COLLECTION FEES	.00	.00	32,802.04	20,204.71	30,144.00	33,600.00	11.5%
00151901 534012 COMPUTER CONTRA	.00	.00	3,777.90	.00	.00	.00	.0%
00151901 534015 SECURITY MONITO	.00	.00	.00	399.60	600.00	600.00	.0%
00151901 534099 OTHER CONTRACTU	29,679.65	27,500.00	20,625.00	17,754.02	17,800.00	.00	.0%
00151901 534099 25CLR OTHER CONT	.00	.00	3,777.90	.00	.00	.00	.0%
00151901 534099 26CH2 OTHER CONT	.00	.00	.00	35,410.00	35,410.00	.00	.0%
00151901 534204 LANDSCAPING SER	10,535.52	6,107.04	6,107.04	6,361.16	6,500.00	6,500.00	.0%
00151901 541001 PHONE CHARGES	10,444.34	10,727.53	9,372.12	5,518.76	8,700.00	8,700.00	.0%
00151901 542020 POSTAGE	7,081.80	24,620.78	10,697.46	106.62	10,000.00	10,000.00	.0%
00151901 543001 ELECTRIC AND WA	26,955.75	23,675.72	21,523.27	182,016.39	38,700.00	40,000.00	3.4%
00151901 543002 NATURAL GAS	.00	.00	1,214.89	765.02	1,300.00	1,300.00	.0%
00151901 544001 ANNUAL EQUIPMEN	5,577.43	5,524.44	7,000.98	6,540.60	7,000.00	7,000.00	.0%
00151901 544006 25MLT EQUIPMENT	.00	.00	26,042.73	.00	.00	.00	.0%
00151901 544012 LEASES-LAND/PAR	310,931.72	328,045.48	543,901.25	.00	.00	.00	.0%
00151901 544014 26CH2 RENTAL AND	.00	.00	.00	17,600.00	17,600.00	.00	.0%
00151901 545001 LIABILITY INSUR	342,712.12	433,526.44	485,137.52	25,662.56	25,663.00	28,200.00	9.9%
00151901 545002 AUTO AND PROPER	517,512.00	895,248.99	987,368.26	.00	.00	.00	.0%
00151901 546201 REPAIR & MAINTEN	57,242.98	25,432.75	75,457.44	11,896.29	99,400.00	50,000.00	-49.7%
00151901 546201 22IAN REPAIR & M	.00	.00	1,620.00	.00	.00	.00	.0%
00151901 546201 24CAR REPAIR & M	.00	.00	12,531.47	.00	.00	.00	.0%
00151901 546201 25CLR REPAIR & M	.00	.00	11,909.70	.00	.00	.00	.0%
00151901 546201 25FD7 REPAIR & M	.00	.00	9,450.00	.00	.00	.00	.0%
00151901 546201 25LS1 REPAIR & M	.00	.00	38,220.00	.00	.00	.00	.0%
00151901 546201 25MLT REPAIR & M	.00	.00	593,846.82	.00	.00	.00	.0%
00151901 546201 25PD1 REPAIR & M	.00	.00	1,200.00	.00	.00	.00	.0%
00151901 546201 25PD5 REPAIR & M	.00	.00	600.00	.00	.00	.00	.0%
00151901 546201 25PK3 REPAIR & M	.00	.00	150.00	.00	.00	.00	.0%
00151901 546350 FLEET MAINTENAN	431.94	.00	.00	.00	.00	.00	.0%
00151901 547010 PRINTING AND BI	.00	2,162.28	1,205.00	1,010.00	5,000.00	1,200.00	-76.0%
00151901 549001 26CH2 NEWS ADS	.00	.00	.00	157.68	180.00	.00	.0%
00151901 549006 CITY EMPLOYEE R	520.00	.00	.00	.00	.00	.00	.0%
00151901 549071 25MLT DEBRIS HAU	.00	.00	949,123.41	.00	.00	.00	.0%
00151901 549072 25MLT DEBRIS MON	.00	.00	168,988.25	.00	.00	.00	.0%
00151901 549095 BAC CHARGES	.00	937.40	504.67	.00	1,000.00	1,000.00	.0%
00151901 549099 OTHER CURR CHGS	30,008.87	30,758.07	52,946.11	45,974.46	60,000.00	60,000.00	.0%
00151901 549099 19TBP OTHER CURR	.00	.00	.00	2,549.30	2,600.00	.00	.0%
00151901 549999 BAD DEBT EXPENS	.00	.00	83,856.96	.00	.00	.00	.0%
00151901 551001 OFFICE SUPPLY	.00	257.27	170.68	.00	250.00	.00	.0%
00151901 551005 25CLR OFFICE SMA	.00	.00	22,742.57	.00	.00	.00	.0%
00151901 552001 GAS/OIL	975.05	.00	.00	.00	.00	.00	.0%
00151901 552002 JANITOR SUPPLIE	2,503.60	2,203.13	6,063.84	1,903.84	3,000.00	3,000.00	.0%
00151901 552051 23FD2 SMALL MACH	.00	.00	8,482.07	.00	.00	.00	.0%
00151901 552051 25FD1 SMALL MACH	.00	.00	2,180.03	.00	.00	.00	.0%
00151901 552099 OTHER OPER SUPP	.00	.00	5,778.85	.00	5,000.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151901 552099 22IAN OTHER OPER	2,993,290.67	148,665.90	.00	.00	.00	.00	.0%
00151901 552099 23NIC OTHER OPER	50,662.28	.00	.00	.00	.00	.00	.0%
00151901 552099 25MLT OTHER OPER	.00	.00	61,562.24	.00	.00	.00	.0%
00151901 552099 26CH2 OTHER OPER	.00	.00	.00	1,352.28	5,000.00	.00	.0%
00151901 554001 MEMBERSHIPS & S	5,167.40	6,128.25	6,103.75	779.00	5,650.00	5,650.00	.0%
00151901 562202 23ST2 CAPITAL- B	39,139.95	10,513.00	.00	.00	.00	.00	.0%
00151901 562202 25MLT CAPITAL- B	.00	.00	8,940.82	.00	.00	.00	.0%
00151901 562202 26CH2 CAPITAL- B	.00	.00	.00	179,966.04	180,000.00	.00	.0%
00151901 562210 26CH2 OTHER PROF	.00	.00	.00	18,500.00	18,500.00	.00	.0%
00151901 564204 CAPITAL- MACHIN	8,145.00	.00	7,717.88	.00	.00	.00	.0%
00151901 564204 22FD5 CAPITAL- M	1,900.00	.00	.00	.00	.00	.00	.0%
00151901 564204 22PAC CAPITAL- M	.00	120,541.00	.00	.00	.00	.00	.0%
00151901 564204 22PR1 CAPITAL- M	51,133.58	.00	.00	.00	.00	.00	.0%
00151901 564204 23FD7 CAPITAL- M	.00	27,533.00	.00	.00	.00	.00	.0%
00151901 564204 23PK1 CAPITAL- M	22,248.31	.00	.00	.00	.00	.00	.0%
00151901 564204 23PK3 CAPITAL- M	34,039.50	.00	.00	.00	.00	.00	.0%
00151901 564204 23SC1 CAPITAL- M	13,273.44	.00	.00	.00	.00	.00	.0%
00151901 564204 23SC2 CAPITAL- M	17,314.31	.00	.00	.00	.00	.00	.0%
00151901 564204 24BM2 CAPITAL- M	.00	18,350.00	.00	.00	.00	.00	.0%
00151901 564204 24LS1 CAPITAL- M	.00	7,525.00	.00	.00	.00	.00	.0%
00151901 564204 24PD4 CAPITAL- M	.00	6,799.00	.00	.00	.00	.00	.0%
00151901 564204 24PDD CAPITAL- M	.00	21,869.37	.00	.00	.00	.00	.0%
00151901 564204 24PK2 CAPITAL- M	.00	29,985.40	.00	.00	.00	.00	.0%
00151901 564204 24PK5 CAPITAL- M	.00	52,071.00	34,700.00	.00	.00	.00	.0%
00151901 564204 24SC1 CAPITAL- M	.00	42,313.00	.00	.00	.00	.00	.0%
00151901 564204 24SC2 CAPITAL- M	.00	43,567.58	.00	.00	.00	.00	.0%
00151901 564204 24ST5 CAPITAL- M	.00	44,978.10	.00	.00	.00	.00	.0%
00151901 564204 25FD3 CAPITAL- M	.00	.00	.00	88,227.00	90,000.00	.00	.0%
00151901 564204 25FD4 CAPITAL- M	.00	.00	75,434.58	.00	.00	.00	.0%
00151901 564204 25FD6 CAPITAL- M	.00	.00	15,895.00	.00	.00	.00	.0%
00151901 564204 25MLT CAPITAL- M	.00	.00	357,449.68	.00	.00	.00	.0%
00151901 564204 25PD6 CAPITAL- M	.00	.00	99,996.00	.00	.00	.00	.0%
00151901 564204 25SC5 CAPITAL- M	.00	.00	28,080.00	.00	.00	.00	.0%
00151901 564204 25SC7 CAPITAL- M	.00	.00	17,123.56	.00	.00	.00	.0%
00151901 564204 25SC8 CAPITAL- M	.00	.00	5,849.15	.00	.00	.00	.0%
00151901 564204 25ST1 CAPITAL- M	.00	.00	29,990.00	.00	.00	.00	.0%
00151901 564204 26CH2 CAPITAL- M	.00	.00	.00	49,269.52	80,120.00	.00	.0%
00151901 564717 22FD3 CAPITAL- V	41,273.00	.00	.00	.00	.00	.00	.0%
00151901 564717 22PD1 CAPITAL- V	309,967.42	.00	.00	.00	.00	.00	.0%
00151901 564717 23BM1 CAPITAL- V	.00	47,509.08	.00	.00	.00	.00	.0%
00151901 564717 23CAT CAPITAL- V	.00	.00	399,021.00	.00	.00	.00	.0%
00151901 564717 23FD2 CAPITAL- V	14,238.59	233,754.65	.00	.00	.00	.00	.0%
00151901 564717 23FD3 CAPITAL- V	42,598.00	3,595.16	.00	.00	.00	.00	.0%
00151901 564717 23FDT CAPITAL- V	3,299,583.00	.00	.00	.00	.00	.00	.0%
00151901 564717 23PD1 CAPITAL- V	48,000.00	538,602.13	.00	.00	.00	.00	.0%
00151901 564717 23ST1 CAPITAL- V	152,365.00	.00	.00	.00	.00	.00	.0%
00151901 564717 24BM1 CAPITAL- V	.00	51,578.45	.00	.00	.00	.00	.0%
00151901 564717 24FD1 CAPITAL- V	.00	.00	428,118.10	.00	.00	.00	.0%
00151901 564717 24PD1 CAPITAL- V	.00	.00	485,254.72	.00	.00	.00	.0%
00151901 564717 24PK1 CAPITAL- V	.00	52,705.00	.00	.00	.00	.00	.0%
00151901 564717 24PK3 CAPITAL- V	.00	36,084.83	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151901 564717 24ST1 CAPITAL- V	.00	55,117.20	.00	.00	.00	.00	.0%
00151901 564717 24ST2 CAPITAL- V	.00	111,903.67	.00	.00	.00	.00	.0%
00151901 564717 24ST4 CAPITAL- V	.00	12,028.28	.00	.00	.00	.00	.0%
00151901 564717 25BM1 CAPITAL- V	.00	.00	54,840.81	.00	.00	.00	.0%
00151901 564717 25FD1 CAPITAL- V	.00	.00	42,610.30	.00	.00	.00	.0%
00151901 564717 25PD1 CAPITAL- V	.00	.00	68,409.50	.00	.00	.00	.0%
00151901 564717 25PD2 CAPITAL- V	.00	.00	38,734.60	4,869.38	4,900.00	.00	.0%
00151901 564717 25PD3 CAPITAL- V	.00	.00	.00	44,954.13	40,150.00	.00	.0%
00151901 564717 25PD4 CAPITAL- V	.00	.00	49,544.87	.00	.00	.00	.0%
00151901 564717 25PD5 CAPITAL- V	.00	.00	25,844.00	.00	.00	.00	.0%
00151901 564717 25PK1 CAPITAL- V	.00	.00	13,019.83	.00	.00	.00	.0%
00151901 564717 25PK3 CAPITAL- V	.00	.00	69,821.80	.00	.00	.00	.0%
00151901 564717 25SC2 CAPITAL- V	.00	.00	18,331.62	.00	.00	.00	.0%
00151901 564717 25SC3 CAPITAL- V	.00	.00	14,197.00	.00	.00	.00	.0%
00151901 564717 25ST2 CAPITAL- V	.00	.00	237,731.00	.00	.00	.00	.0%
00151901 567211 25CLR BUILDINGS	.00	.00	30,096.94	.00	.00	.00	.0%
00151901 567717 21PK1 CAPITAL OU	28,437.00	.00	.00	.00	.00	.00	.0%
00151901 567717 21PK2 CAPITAL OU	26,748.00	.00	.00	.00	.00	.00	.0%
00151901 583006 OTHER GRANTS AN	24,337.02	26,057.83	429.81	.00	50,000.00	.00	.0%
00151901 583006 BCNPW OTHER GRAN	.00	.00	10,950.00	.00	.00	50,000.00	.0%
00151901 599999 CONTRA-BAD DEBT	.00	.00	1,303.77	.00	.00	.00	.0%
TOTAL NON-DEPARTMENTAL	8,955,838.23	4,195,266.50	7,635,941.19	903,397.77	989,379.00	430,250.00	-56.5%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151902 PUBLIC WORKS ADMINISTRATION							
00151902 511001 EXECUTIVE SALAR	111,847.70	110,545.09	134,745.27	97,577.78	140,235.00	144,122.00	2.8%
00151902 512001 REGULAR SALARY	120,138.27	140,278.37	145,878.16	131,377.85	240,171.00	238,252.00	-.8%
00151902 514001 REGULAR OVERTIM	3,064.56	5,412.31	10,462.29	4,175.65	4,828.00	4,828.00	.0%
00151902 515001 SICK INC./PERSO	5,957.55	7,014.85	7,014.85	.00	8,000.00	8,000.00	.0%
00151902 521001 FICA	18,121.34	20,065.89	22,474.60	17,643.41	29,264.00	30,400.00	3.9%
00151902 522003 DC PLAN	21,512.00	23,580.70	26,821.36	19,948.38	34,728.00	39,738.00	14.4%
00151902 523002 FLORIDA HEALTH	20,945.68	28,721.00	27,117.32	17,210.21	30,064.00	40,091.00	33.4%
00151902 523003 HEALTH SAVINGS	.00	.00	.00	3,025.00	3,025.00	3,399.00	12.4%
00151902 523004 BCBS INSURANCE	13,417.77	14,137.07	15,240.80	11,824.20	17,811.00	17,224.00	-3.3%
00151902 523008 MET LIFE DENTAL	1,576.09	1,836.90	1,755.82	1,279.01	2,098.00	2,234.00	6.5%
00151902 523009 MUTUAL OF OMAHA	2,244.04	2,625.70	2,894.68	2,480.34	4,006.00	5,306.00	32.5%
00151902 524001 WC	.00	.00	.00	885.18	891.00	778.00	-12.7%
00151902 531099 OTHER PROFESSIO	.00	.00	10,822.50	37,877.50	37,878.00	.00	.0%
00151902 531099 22SSR OTHER PROF	.00	.00	5,475.00	.00	.00	.00	.0%
00151902 534001 EXTERMINATOR SE	140.49	237.64	269.76	182.84	3,000.00	3,000.00	.0%
00151902 534003 JANITORIAL SERV	8,820.00	8,820.00	8,432.51	5,965.00	13,000.00	18,000.00	38.5%
00151902 534012 COMPUTER CONTRA	29,108.21	17,444.03	20,037.12	21,106.91	45,716.00	65,000.00	42.2%
00151902 540005 TRAVEL	1,418.70	25.00	3,629.97	.00	5,500.00	6,500.00	18.2%
00151902 541003 MOBILE PHONE CH	2,436.79	2,122.67	2,833.94	4,986.45	6,273.00	3,200.00	-49.0%
00151902 541005 GPS SERVICES	84.55	205.07	208.09	.00	209.00	600.00	187.1%
00151902 542021 SHIPPING/HANDLI	.00	94.31	.00	.00	100.00	100.00	.0%
00151902 543001 ELECTRIC AND WA	6,505.58	8,359.56	8,136.34	2,780.53	15,000.00	15,000.00	.0%
00151902 544001 ANNUAL EQUIPMEN	789.46	1,353.36	1,353.36	1,353.36	1,500.00	1,500.00	.0%
00151902 544012 LAND LEASE	.00	.00	.00	39,738.48	39,739.00	70,000.00	76.1%
00151902 545001 LIABILITY INSUR	.00	.00	.00	12,753.90	12,754.00	13,447.00	5.4%
00151902 546201 REPAIR & MAINTEN	15,171.78	340.03	13,272.02	310.62	8,827.00	15,000.00	69.9%
00151902 546350 FLEET MAINTENAN	2,163.02	4,334.51	9,117.19	6,914.12	6,839.00	3,277.00	-52.1%
00151902 549001 NEWS ADS	.00	.00	.00	.00	500.00	500.00	.0%
00151902 549099 OTHER CURR CHGS	106.11	21,635.29	971.06	1,353.89	1,600.00	3,000.00	87.5%
00151902 549099 22SSR OTHER CURR	.00	.00	51,089.00	.00	.00	.00	.0%
00151902 551001 OFFICE SUPPLY	2,168.20	625.49	2,906.10	1,100.57	2,500.00	2,500.00	.0%
00151902 551005 OFFICE MACHINE	3,491.86	3,015.56	7,471.12	3,194.24	3,195.00	2,500.00	-21.8%
00151902 552001 GAS/OIL	587.49	517.06	387.41	803.90	1,639.00	1,684.00	2.7%
00151902 552002 JANITOR SUPPLIE	357.31	501.78	711.00	8.99	700.00	1,000.00	42.9%
00151902 552004 UNIFORMS	.00	.00	.00	.00	.00	1,500.00	.0%
00151902 552012 COMPUTER HRDWR/	186.48	.00	.00	1,886.52	1,887.00	.00	.0%
00151902 552099 OTHER OPER SUPP	12.45	101.54	63.61	.00	100.00	100.00	.0%
00151902 554001 MEMBERSHIPS & S	406.00	50.00	.00	.00	.00	1,500.00	.0%
00151902 554004 SEMINAR/CONF RE	534.00	2,460.00	1,029.00	150.00	2,500.00	3,500.00	40.0%
TOTAL PUBLIC WORKS ADMINSTR	393,313.48	426,460.78	542,621.25	449,894.83	726,077.00	766,780.00	5.6%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151903 NON DEPT HURRICANE							
00151903 534007 COLLECTION FEES	.00	32,564.88	.00	.00	.00	.00	.0%
TOTAL NON DEPT HURRICANE	.00	32,564.88	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00151904 FACILITY MAINTENANCE							
00151904 512001 REGULAR SALARY	272,558.45	286,523.97	287,367.55	239,918.87	361,255.00	428,451.00	18.6%
00151904 514001 REGULAR OVERTIM	11,503.93	5,423.90	10,600.60	1,642.17	15,000.00	5,000.00	-66.7%
00151904 515001 SICK INC./PERSO	.00	5,479.68	6,354.30	.00	7,000.00	7,000.00	.0%
00151904 515006 SHOE ALLOWANCE	1,113.45	1,142.31	1,130.76	1,050.00	1,200.00	1,200.00	.0%
00151904 521001 FICA	21,485.88	22,531.96	22,716.92	17,876.32	26,982.00	35,317.00	30.9%
00151904 522003 DC PLAN	26,153.61	27,541.69	28,615.92	21,765.58	33,490.00	46,046.00	37.5%
00151904 523002 FLORIDA HEALTH	61,246.83	69,157.90	81,380.07	64,165.40	95,447.00	105,330.00	10.4%
00151904 523003 HEALTH SAVINGS	.00	1,600.00	.00	.00	.00	.00	.0%
00151904 523008 MET LIFE DENTAL	2,286.99	2,281.85	2,647.42	2,208.57	3,353.00	3,560.00	6.2%
00151904 523009 MUTUAL OF OMAHA	1,951.95	2,204.02	2,375.00	2,170.01	3,338.00	4,500.00	34.8%
00151904 524001 WC	.00	.00	.00	47,693.67	47,703.00	38,417.00	-19.5%
00151904 531099 OTHER PROFESSIO	.00	.00	10,995.00	.00	.00	.00	.0%
00151904 531099 22TOD OTHER PROF	.00	.00	6,925.40	.00	.00	.00	.0%
00151904 534012 COMPUTER CONTRA	.00	.00	.00	486.03	513.00	1,100.00	114.4%
00151904 540005 TRAVEL	.00	.00	.00	.00	500.00	1,500.00	200.0%
00151904 541003 MOBILE PHONE CH	5,046.89	6,236.77	8,374.47	3,888.20	8,064.00	3,300.00	-59.1%
00151904 541005 GPS FLEET SERVI	2,292.33	1,639.77	1,664.76	.00	3,800.00	3,800.00	.0%
00151904 543001 ELECTRIC AND WA	16,007.22	6,484.68	.00	.00	.00	.00	.0%
00151904 544001 ANNUAL EQUIPMEN	.00	.00	.00	187.16	188.00	500.00	166.0%
00151904 545001 LIABILITY INSUR	.00	.00	.00	98,430.26	98,431.00	106,064.00	7.8%
00151904 546201 REPAIR & MAINTA	17,913.02	8,966.38	9,517.14	139,935.27	142,500.00	8,500.00	-94.0%
00151904 546350 FLEET MAINTENAN	8,886.25	17,273.40	20,714.86	10,769.26	42,581.00	49,161.00	15.5%
00151904 549001 NEWS ADS	.00	.00	74.32	.00	500.00	500.00	.0%
00151904 549099 OTHER CURR CHGS	100.00	4,973.99	100.00	100.00	100.00	1,000.00	900.0%
00151904 551001 OFFICE SUPPLY	341.07	350.00	350.00	866.79	1,346.00	800.00	-40.6%
00151904 551005 OFFICE MACHINE	.00	.00	.00	1,657.09	1,658.00	.00	.0%
00151904 552001 GAS/OIL	9,054.12	9,963.46	9,359.35	6,228.99	24,587.00	25,253.00	2.7%
00151904 552002 JANITOR SUPPLIE	1,047.35	1,000.00	1,000.00	666.44	1,000.00	1,000.00	.0%
00151904 552004 UNIFORMS	3,999.11	5,000.00	4,000.00	1,556.02	5,000.00	5,500.00	10.0%
00151904 552012 COMPUTER HRDWR/	.00	.00	.00	1,688.02	1,689.00	.00	.0%
00151904 552023 22TOD SIGNS	.00	.00	900.00	.00	.00	.00	.0%
00151904 552099 OTHER OPER SUPP	5,379.74	10,238.83	30,797.75	6,630.13	25,500.00	25,000.00	-2.0%
00151904 554001 MEMBERSHIPS & S	200.00	339.00	252.00	400.00	400.00	400.00	.0%
00151904 554004 SEMINAR/CONF RE	.00	.00	455.00	.00	500.00	1,500.00	200.0%
TOTAL FACILITY MAINTENANCE	468,568.19	496,353.56	548,668.59	671,980.25	953,625.00	909,699.00	-4.6%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152101 POLICE							
00152101 511001 EXECUTIVE SALAR	186,505.91	145,539.93	162,041.52	133,730.72	192,193.00	197,543.00	2.8%
00152101 512001 REGULAR SALARY	3,570,929.12	4,353,838.70	4,546,132.42	3,812,821.26	5,642,643.00	6,555,575.00	16.2%
00152101 512006 REGULAR GRANT S	73,292.55	89,689.79	55,045.96	68,880.36	103,495.00	55,000.00	-46.9%
00152101 514001 REGULAR OVERTIM	805,624.95	751,393.81	890,476.60	674,246.85	872,439.00	900,000.00	3.2%
00152101 514003 BILL OVERTIME	7,895.94	56,842.80	2,475.00	.00	.00	.00	.0%
00152101 514005 GRANT OVERTIME	1,603.74	.00	.00	96.01	388.00	.00	.0%
00152101 515001 SICK INC./PERSO	52,297.41	53,179.24	47,084.84	.00	48,000.00	50,000.00	4.2%
00152101 515003 EDUCATION INCEN	30,580.00	31,140.00	29,540.00	.00	.00	.00	.0%
00152101 515006 SHOE ALLOWANCE	.00	.00	.00	11,600.00	11,600.00	13,200.00	13.8%
00152101 515008 INCENTIVE PAY	16,746.17	33,717.88	5,740.81	1,684.64	.00	.00	.0%
00152101 521001 FICA	354,072.21	416,764.35	426,619.97	347,124.40	517,057.00	594,610.00	15.0%
00152101 522002 PENSION	924,509.83	1,089,142.38	1,349,075.37	1,120,914.69	1,610,986.00	1,834,409.00	13.9%
00152101 522003 DC PLAN	95,089.65	111,451.77	100,444.94	67,774.19	111,694.00	120,612.00	8.0%
00152101 522004 PD/FD STATE PEN	366,537.06	424,601.63	479,751.17	.00	388,608.00	408,039.00	5.0%
00152101 522006 PENSION FORFEIT	.00	-393,888.78	25,353.09	.00	.00	.00	.0%
00152101 523002 FLORIDA HEALTH	711,275.47	850,479.97	833,674.84	649,588.75	961,398.00	1,091,603.00	13.5%
00152101 523003 HEALTH SAVINGS	1,562.50	26,266.69	36,399.71	11,428.23	29,013.00	27,192.00	-6.3%
00152101 523004 BCBS INSURANCE	13,417.78	14,164.10	15,223.52	11,814.44	17,801.00	17,224.00	-3.2%
00152101 523008 MET LIFE DENTAL	27,632.19	31,418.28	32,619.18	27,608.15	41,269.00	44,457.00	7.7%
00152101 523009 MUTUAL OF OMAHA	28,673.85	33,238.71	37,180.43	34,781.75	52,516.00	73,381.00	39.7%
00152101 524001 WC	.00	.00	.00	362,034.09	362,041.00	328,477.00	-9.3%
00152101 525001 UNEMPLOYMENT	185.77	.00	-1,117.00	.00	.00	.00	.0%
00152101 531001 PHYSICALS & TES	189.20	.00	.00	.00	.00	.00	.0%
00152101 531099 OTHER PROFESSIO	4,648.85	4,223.49	4,863.59	5,247.81	8,500.00	9,600.00	12.9%
00152101 534001 EXTERMINATOR SE	815.00	859.20	912.80	716.80	1,200.00	1,200.00	.0%
00152101 534003 JANITORIAL SERV	21,679.82	21,600.00	30,506.74	39,300.00	44,000.00	46,200.00	5.0%
00152101 534004 UNIFORM CLEANIN	2,803.25	2,289.73	3,035.05	4,053.42	4,054.00	4,000.00	-1.3%
00152101 534012 COMPUTER CONTRA	87,457.25	24,180.41	107,958.65	30,428.97	65,644.00	110,129.00	67.8%
00152101 534015 SECURITY MONITO	902.50	1,246.00	2,556.00	.00	.00	.00	.0%
00152101 534017 ANIMAL SERVICES	51,262.14	52,770.04	23,394.01	.00	.00	.00	.0%
00152101 534024 TELESTAFF SERVI	.00	.00	.00	.00	.00	13,000.00	.0%
00152101 534099 OTHER CONTRACTU	.00	125,637.61	.00	48,982.44	248,530.00	274,100.00	10.3%
00152101 534204 LANDSCAPING SER	13,745.04	17,750.04	17,750.04	27,460.86	28,500.00	18,500.00	-35.1%
00152101 540005 TRAVEL	33,506.90	28,141.26	39,862.90	19,905.21	45,000.00	53,000.00	17.8%
00152101 540005 250PI TRAVEL	.00	.00	6,348.19	1,761.44	1,762.00	.00	.0%
00152101 540005 IG087 TRAVEL	.00	.00	.00	.00	28,844.00	.00	.0%
00152101 541001 PHONE CHARGES	5,407.10	8,481.80	9,110.39	5,297.50	8,680.00	9,440.00	8.8%
00152101 541003 MOBILE PHONE CH	51,600.66	63,523.01	58,394.18	32,540.91	78,000.00	66,580.00	-14.6%
00152101 542021 SHIPPING/HANDLI	2,735.02	2,886.08	2,094.26	1,291.56	4,000.00	4,000.00	.0%
00152101 543001 ELECTRIC AND WA	95,534.62	87,015.65	87,578.52	46,418.82	92,700.00	95,500.00	3.0%
00152101 543002 NATURAL GAS	1,105.88	1,149.79	1,275.62	935.10	1,030.00	1,320.00	28.2%
00152101 544001 ANNUAL EQUIPMEN	4,833.35	6,118.32	6,118.32	5,816.16	8,750.00	8,750.00	.0%
00152101 544003 VEHICLE LEASE	58,958.42	.00	61,218.95	.00	57,734.00	.00	.0%
00152101 544012 LAND LEASE	.00	.00	.00	74,520.00	74,520.00	76,776.00	3.0%
00152101 545001 LIABILITY INSUR	1,780.00	1,959.00	.00	533,189.14	533,190.00	570,889.00	7.1%
00152101 546001 ANNUAL MAINT CO	38,320.89	34,262.57	27,494.89	.00	.00	.00	.0%
00152101 546002 COMMUNICATION E	44,752.06	3,148.30	3,952.81	.00	.00	.00	.0%
00152101 546109 OUTSIDE PURCHAS	4,510.85	67.01	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152101 546201 REPAIR & MAINT	45,950.91	36,368.06	34,263.91	72,759.56	125,759.00	106,455.00	-15.3%
00152101 546341 R & M OFFICE EQ	489.48	.00	.00	.00	.00	.00	.0%
00152101 546342 PHOTO/VIDEO EQU	14,261.93	44,000.00	33,184.56	.00	.00	.00	.0%
00152101 546345 FIREARMS	3,161.77	508.80	561.79	.00	.00	.00	.0%
00152101 546350 FLEET MAINTENAN	229,552.33	308,570.08	315,684.37	305,631.94	377,553.00	429,344.00	13.7%
00152101 546350 25OPI FLEET MAIN	.00	.00	36.00	.00	.00	.00	.0%
00152101 546399 R & M EQUIPMENT	11,370.98	7,537.61	17,146.04	12,197.98	46,930.00	44,850.00	-4.4%
00152101 546401 REPAIR & MAINT-	476.04	2,205.47	9,849.95	17,655.00	20,500.00	20,500.00	.0%
00152101 547001 FORMS/OTHER PRI	2,914.00	5,927.00	2,546.00	1,285.00	7,000.00	7,000.00	.0%
00152101 549001 NEWS ADS	.00	.00	230.20	1,200.00	1,200.00	1,200.00	.0%
00152101 549085 CASH OVER/SHORT	-120.07	.03	.10	10.05	20.00	.00	.0%
00152101 549099 OTHER CURR CHGS	77,783.32	18,177.62	19,937.01	14,775.03	37,000.00	39,700.00	7.3%
00152101 549099 OPIO OTHER CURR	21,625.98	.00	.00	.00	.00	.00	.0%
00152101 551001 OFFICE SUPPLY	31,153.35	16,944.33	16,207.45	11,054.00	25,000.00	25,000.00	.0%
00152101 551005 OFFICE MACHINE	17,519.80	17,592.42	12,171.83	7,789.74	27,000.00	27,000.00	.0%
00152101 551005 25OPI OFFICE SMA	.00	.00	1,092.80	.00	.00	.00	.0%
00152101 552001 GAS/OIL	172,481.79	158,699.21	208,963.67	138,709.65	246,752.00	220,546.00	-10.6%
00152101 552002 JANITOR SUPPLIE	4,967.27	6,295.92	5,576.09	.00	.00	.00	.0%
00152101 552003 TRAFFIC CONTROL	9,010.56	15,700.89	6,895.72	.00	.00	.00	.0%
00152101 552004 UNIFORMS	130,864.35	99,365.93	77,170.38	70,107.89	118,500.00	114,725.00	-3.2%
00152101 552006 VETERINARY SERV	1,720.21	4,027.49	2,538.37	.00	.00	.00	.0%
00152101 552010 CANINE	3,772.34	44,986.09	3,684.12	.00	.00	.00	.0%
00152101 552012 COMPUTER HRDWR/	14,770.36	27,047.82	7,659.70	63,930.88	85,578.00	23,000.00	-73.1%
00152101 552012 25OPI COMPUTER H	.00	.00	12,942.50	.00	.00	.00	.0%
00152101 552017 BATTERIES	833.46	3,201.64	939.49	.00	.00	.00	.0%
00152101 552019 PD/FD RESCUE SU	6,064.00	.00	.00	.00	.00	.00	.0%
00152101 552031 EVIDENCE & TEST	12,555.57	18,359.92	13,394.12	10,137.98	18,000.00	13,388.00	-25.6%
00152101 552036 AMMUNITION/FIRE	81,468.35	29,414.99	137,395.80	93,736.79	96,247.00	102,544.00	6.5%
00152101 552037 ANIMAL CONTROL	774.87	1,091.25	1,319.07	.00	.00	.00	.0%
00152101 552039 OP.SUPP. WE CAR	.00	.00	210.38	.00	.00	.00	.0%
00152101 552040 VICTIM ADVOCATE	450.92	10.95	461.81	.00	500.00	500.00	.0%
00152101 552041 SWAT SUPPLIES	11,666.91	14,962.07	24,949.06	.00	.00	.00	.0%
00152101 552042 CITIZENS ON PAT	66.93	350.97	144.74	.00	.00	.00	.0%
00152101 552044 TOWING CHARGES	62.39	.00	.00	.00	500.00	500.00	.0%
00152101 552051 SMALL MACHINE/E	401.26	21,721.09	3,051.89	34,816.69	69,576.00	46,710.00	-32.9%
00152101 552051 25OPI SMALL MACH	.00	.00	.00	1,764.06	1,765.00	.00	.0%
00152101 552067 PISTOL RANGE OP	266.29	1,001.48	4,260.94	.00	.00	.00	.0%
00152101 552069 MOTORIST EXPENS	590.28	457.85	434.13	.00	.00	.00	.0%
00152101 552070 VICTIM ADVOCATE	383.22	339.96	572.75	.00	1,000.00	1,000.00	.0%
00152101 552097 INVESTIGATIVE F	16,211.64	428.07	899.50	550.00	1,000.00	3,000.00	200.0%
00152101 552099 OTHER OPER SUPP	10,630.21	9,632.39	16,210.37	16,677.48	73,886.00	64,300.00	-13.0%
00152101 552205 VICTIM ADVOCATE	.00	.00	.00	-3.99	.00	.00	.0%
00152101 552208 YOUTH SERVICES	6,097.40	3,226.67	1,607.04	.00	.00	.00	.0%
00152101 552208 25TCP YOUTH PROG	.00	.00	1,654.28	2,462.05	2,465.00	.00	.0%
00152101 552211 JUSTICE ASSISTA	.00	5,622.40	5,501.00	4,739.00	4,739.00	4,739.00	.0%
00152101 552212 BULLET PROOF VE	.00	.00	.00	14,047.67	8,553.00	35,530.00	315.4%
00152101 552213 COMMUNITY OUTRE	.00	.00	.00	309.70	5,000.00	5,000.00	.0%
00152101 554001 MEMBERSHIPS & S	4,315.28	3,943.75	4,318.75	2,280.00	9,000.00	9,300.00	3.3%
00152101 554002 REF & EDUCATION	2,287.96	3,167.79	327.30	.00	3,200.00	5,000.00	56.3%
00152101 554004 SEMINAR/CONF RE	35,697.85	12,396.60	19,048.45	13,803.55	36,900.00	40,000.00	8.4%
00152101 554004 25OPI SEMINAR/CO	.00	.00	6,936.99	800.00	800.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152101 554005 EDUCATION & TRA	14,561.10	34,054.87	28,104.01	11,811.32	50,000.00	50,700.00	1.4%
00152101 554006 TRAINING	.00	21,369.37	5,666.49	.00	.00	.00	.0%
00152101 554006 25OPI TRAINING	.00	.00	.00	191.00	191.00	.00	.0%
00152101 564204 CAPITAL- MACHIN	.00	905,528.18	262,782.80	.00	.00	.00	.0%
00152101 564204 23PDB CAPITAL- M	.00	.00	5,413.55	.00	.00	.00	.0%
00152101 564204 25OPI CAPITAL- M	.00	.00	.00	22,394.98	22,567.00	.00	.0%
00152101 564717 CAPITAL- VEHICL	.00	.00	.00	132,713.08	136,625.00	.00	.0%
00152101 564717 25OPI CAPITAL- V	.00	.00	41,577.70	.00	.00	.00	.0%
00152101 567201 CAPITAL OUTLAY	.00	.00	7,795.00	.00	.00	.00	.0%
00152101 571001 PRINCIPAL PAYME	.00	176,375.05	259,708.03	170,584.36	162,103.00	.00	-100.0%
00152101 572001 INTEREST	.00	21,380.81	18,609.55	33,647.49	30,532.00	.00	-100.0%
00152101 583006 OTHER GRANTS AN	.00	56,458.00	56,458.00	56,458.00	56,458.00	56,458.00	.0%
TOTAL POLICE	8,794,093.49	10,764,741.45	11,286,283.83	9,555,022.60	14,208,178.00	15,172,295.00	6.8%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152201 FIRE							
00152201 511001 EXECUTIVE SALAR	124,991.77	124,285.44	135,618.34	93,713.81	147,559.00	171,545.00	16.3%
00152201 512001 REGULAR SALARY	2,916,840.25	3,214,938.09	3,699,126.30	2,839,532.89	4,188,859.00	4,318,450.00	3.1%
00152201 514001 REGULAR OVERTIM	693,233.67	431,136.19	499,957.38	559,200.98	727,889.00	730,816.00	.4%
00152201 515001 SICK INC./PERSO	12,433.72	16,575.73	19,170.68	.00	16,000.00	16,000.00	.0%
00152201 515003 EDUCATION INCEN	76,657.50	74,000.00	-250.00	.00	.00	.00	.0%
00152201 515008 INCENTIVE PAY	.00	.00	.00	184.64	.00	.00	.0%
00152201 521001 FICA	282,192.22	287,045.01	322,120.29	256,892.96	398,024.00	400,234.00	.6%
00152201 522002 PENSION	676,434.95	989,509.35	1,121,099.76	842,354.39	1,351,118.00	1,309,813.00	-3.1%
00152201 522003 DC PLAN	25,455.93	26,131.43	27,554.32	21,242.60	35,498.00	47,656.00	34.2%
00152201 522004 PD/FD STATE PEN	448,809.79	503,751.85	522,540.73	.00	419,196.00	440,156.00	5.0%
00152201 522006 PENSION FORFEIT	.00	-222,631.23	.00	.00	.00	.00	.0%
00152201 523003 FLORIDA HEALTH	588,155.04	653,684.68	680,064.78	528,120.36	794,460.00	782,673.00	-1.5%
00152201 523003 HEALTH SAVINGS	331.97	4,942.52	6,849.03	1,744.73	3,149.00	6,070.00	92.8%
00152201 523008 MET LIFE DENTAL	23,229.19	24,708.89	25,197.00	20,430.19	30,957.00	30,238.00	-2.3%
00152201 523009 MUTUAL OF OMAHA	22,318.88	23,454.86	25,787.42	22,720.87	34,017.00	48,613.00	42.9%
00152201 524001 WC	.00	.00	.00	394,471.19	394,568.00	345,125.00	-12.5%
00152201 531001 PHYSICALS & TES	22,482.00	503.00	.00	.00	.00	45,000.00	.0%
00152201 531099 OTHER PROFESSIO	17,144.00	2,883.10	17,543.84	91,685.00	103,970.00	102,109.00	-1.8%
00152201 534001 EXTERMINATOR SE	1,735.68	2,286.63	2,834.60	2,130.15	8,000.00	4,000.00	-50.0%
00152201 534012 COMPUTER CONTRA	17,441.00	20,167.23	22,343.25	31,352.82	40,300.00	51,809.00	28.6%
00152201 534015 SECURITY MONITO	1,895.37	5,760.02	7,944.32	4,747.63	7,000.00	7,210.00	3.0%
00152201 534024 TELESTAFF SERVI	4,356.09	13,495.77	4,273.18	9,216.72	11,100.00	13,596.00	22.5%
00152201 534099 OTHER CONTRACTU	.00	.00	.00	.00	.00	15,000.00	.0%
00152201 534204 LANDSCAPING SER	22,123.50	22,479.00	22,479.00	22,479.00	23,000.00	23,000.00	.0%
00152201 540005 TRAVEL	4,429.52	12,310.08	10,541.27	5,924.45	13,500.00	16,405.00	21.5%
00152201 541001 PHONE CHARGES	19,014.85	20,180.36	19,053.41	11,740.76	21,300.00	18,000.00	-15.5%
00152201 541003 MOBILE PHONE CH	17,448.28	12,936.66	14,413.17	10,538.98	18,306.00	16,800.00	-8.2%
00152201 541005 GPS SERVICES	.00	693.65	1,147.47	.00	1,672.00	3,394.00	103.0%
00152201 542021 SHIPPING/HANDLI	908.12	421.92	595.83	317.21	750.00	1,023.00	36.4%
00152201 543001 ELECTRIC AND WA	116,199.07	115,954.86	91,559.97	43,901.09	116,200.00	100,000.00	-13.9%
00152201 543002 NATURAL GAS	5,559.79	4,029.73	6,196.34	4,843.28	5,760.00	5,933.00	3.0%
00152201 544001 ANNUAL EQUIPMEN	1,471.45	1,957.68	1,957.68	1,957.68	4,000.00	4,120.00	3.0%
00152201 544003 VEHICLE LEASE	203,584.55	2,154.10	-200.00	.00	.00	.00	.0%
00152201 544012 LAND LEASE	.00	.00	.00	74,520.00	74,520.00	76,775.00	3.0%
00152201 545001 LIABILITY INSUR	12,381.00	13,223.00	16,833.00	322,543.84	322,544.00	361,213.00	12.0%
00152201 546001 ANNUAL MAINT CO	27,435.69	29,922.12	30,398.25	39,008.01	41,500.00	45,245.00	9.0%
00152201 546199 OTHER R & M AUT	.00	83,018.30	.00	.00	.00	.00	.0%
00152201 546201 REPAIR & MAINTEN	77,507.99	82,063.20	79,474.00	69,203.10	65,600.00	151,968.00	131.7%
00152201 546330 REPAIR & MAINTEN	5,247.66	8,727.69	9,414.63	3,844.25	10,000.00	15,300.00	53.0%
00152201 546343 FIRE EXTINGUISH	1,581.21	1,059.00	1,459.38	593.95	1,500.00	1,545.00	3.0%
00152201 546350 FLEET MAINTENAN	236,414.29	310,875.45	372,880.18	227,103.00	228,519.00	294,968.00	29.1%
00152201 546399 R & M EQUIPMENT	24,155.08	29,107.45	29,027.49	22,998.61	39,900.00	51,197.00	28.3%
00152201 546409 R&M-FIRE HYDRAN	18,474.92	.00	.00	.00	.00	.00	.0%
00152201 547001 FORMS/OTHER PRI	958.84	714.52	698.41	196.01	2,800.00	2,884.00	3.0%
00152201 548001 PROMOTIONAL EXP	4,391.50	.00	.00	.00	.00	.00	.0%
00152201 548014 FIRE PUBLIC OUT	8,169.21	9,670.50	9,430.90	5,293.24	14,200.00	16,426.00	15.7%
00152201 549001 NEWS ADS	.00	.00	.00	78.84	250.00	1,500.00	500.0%
00152201 549099 OTHER CURR CHGS	12,580.29	13,371.57	9,925.61	4,379.13	10,000.00	15,300.00	53.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152201 551001 OFFICE SUPPLY	2,744.71	4,167.89	2,810.97	1,717.70	6,200.00	6,386.00	3.0%
00152201 551005 OFFICE SMALL MA	6,097.19	3,919.17	16,661.52	2,375.04	4,000.00	4,120.00	3.0%
00152201 552001 GAS/OIL	71,532.58	62,131.73	62,772.12	46,764.01	131,948.00	151,520.00	14.8%
00152201 552002 JANITOR SUPPLIE	10,531.44	8,346.54	11,384.46	8,179.44	13,000.00	16,390.00	26.1%
00152201 552004 UNIFORMS	155,111.76	175,020.81	162,002.12	191,413.71	202,986.00	195,318.00	-3.8%
00152201 552005 HOUSEHOLD ITEMS	15,453.12	8,829.84	15,922.67	7,529.23	16,000.00	18,480.00	15.5%
00152201 552012 COMPUTER HRDWR/	522.13	10,239.51	16,846.13	5,295.55	11,081.00	1,260.00	-88.6%
00152201 552019 PD/FD RESCUE SU	86,620.86	112,474.25	125,178.01	73,083.42	140,300.00	158,209.00	12.8%
00152201 552028 DISASTER SUPPLI	220.46	42.28	131.85	23.22	500.00	515.00	3.0%
00152201 552029 PHYSICAL FITNES	205.97	2,642.82	2,963.90	4,762.27	5,000.00	20,150.00	303.0%
00152201 552051 SMALL MACHINE/E	25,755.75	19,893.27	59,881.55	7,425.66	21,350.00	101,991.00	377.7%
00152201 552051 24FD1 SMALL MACH	.00	.00	399.00	.00	.00	.00	.0%
00152201 552051 25FDA SMALL MACH	.00	.00	2,099.00	.00	.00	.00	.0%
00152201 552099 OTHER OPER SUPP	2,008.01	3,070.53	12,604.75	2,130.06	14,882.00	44,870.00	201.5%
00152201 554001 MEMBERSHIPS & S	4,393.14	5,210.17	3,824.42	3,705.11	5,900.00	8,755.00	48.4%
00152201 554002 REF & EDUCATION	3,612.69	2,955.75	4,921.06	2,088.47	6,000.00	6,180.00	3.0%
00152201 554004 SEMINAR/CONF RE	3,817.00	2,589.34	5,087.50	1,010.00	7,000.00	7,210.00	3.0%
00152201 554005 EDUCATION & TRA	25,546.13	32,554.36	33,558.26	16,812.13	43,850.00	51,335.00	17.1%
00152201 562203 BUILDING IMPROV	.00	20,772.40	.00	.00	.00	.00	.0%
00152201 564204 25OPI CAPITAL- M	.00	.00	38,565.18	.00	.00	.00	.0%
00152201 567201 CAPITAL OUTLAY	.00	.00	7,739.00	.00	.00	.00	.0%
00152201 571001 PRINCIPAL PAYME	.00	214,469.95	245,456.28	251,180.90	251,229.00	.00	-100.0%
00152201 572001 INTEREST	13,458.45	12,464.25	16,555.64	10,831.02	10,900.00	.00	-100.0%
TOTAL FIRE	7,203,807.22	7,673,294.26	8,714,426.60	7,227,533.30	10,619,611.00	10,901,798.00	2.7%

NEXT YEAR BUDGET HISTORICAL COMPARISON

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152202 FIRE TRANSPORT							
00152202 512001 REGULAR SALARY	406,338.53	321,340.04	609,282.38	553,753.53	839,640.00	837,723.00	-.2%
00152202 514001 REGULAR OVERTIM	39,183.73	32,194.41	70,632.80	90,481.24	126,282.00	130,000.00	2.9%
00152202 515001 SICK INC./PERSO	.00	.00	.00	.00	5,000.00	.00	.0%
00152202 515003 EDUCATION INCEN	3,800.00	3,420.00	4,320.00	.00	.00	.00	.0%
00152202 521001 FICA	32,668.37	27,077.28	50,810.19	48,106.26	71,984.00	76,987.00	7.0%
00152202 522002 PENSION	.00	.00	192,954.32	196,987.50	276,030.00	277,140.00	.4%
00152202 522003 DC PLAN	675.02	634.34	301.77	3,581.55	14,701.00	.00	.0%
00152202 523002 FLORIDA HEALTH	88,264.35	77,594.55	131,981.09	89,681.66	143,260.00	171,227.00	19.5%
00152202 523003 HEALTH SAVINGS	188.86	390.82	2,350.84	1,574.91	5,102.00	2,428.00	-52.4%
00152202 523008 MET LIFE DENTAL	3,478.90	2,833.98	5,114.98	3,746.97	5,935.00	6,138.00	3.4%
00152202 523009 MUTUAL OF OMAHA	2,439.54	2,031.32	4,256.23	3,565.90	5,769.00	10,634.00	84.3%
00152202 524001 WC	.00	.00	.00	24.78	73.00	67,401.00	*****%
00152202 534099 OTHER CONTRACTU	.00	.00	62,482.27	40,654.02	100,000.00	90,000.00	-10.0%
00152202 541005 GPS SERVICES	.00	173.40	936.43	.00	.00	.00	.0%
00152202 545001 LIABILITY INSUR	.00	.00	.00	30,489.19	30,490.00	32,315.00	6.0%
00152202 546350 FLEET MAINTENAN	39,498.57	36,135.03	11,482.43	14,552.18	42,581.00	49,161.00	15.5%
00152202 552001 GAS/OIL	15,966.27	20,748.03	32,198.17	22,872.30	24,587.00	25,253.00	2.7%
TOTAL FIRE TRANSPORT	632,502.14	524,573.20	1,179,103.90	1,100,071.99	1,691,434.00	1,776,407.00	5.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152402 CODE ENFORCEMENT							
00152402 512001 REGULAR SALARY	.00	.00	.00	.00	.00	391,608.00	.0%
00152402 514001 REGULAR OVERTIM	.00	.00	.00	.00	.00	2,500.00	.0%
00152402 515001 SICK INC./PERSO	.00	.00	.00	.00	.00	1,500.00	.0%
00152402 521001 FICA	.00	.00	.00	.00	.00	30,150.00	.0%
00152402 522003 DC PLAN	.00	.00	.00	.00	.00	39,411.00	.0%
00152402 523002 FLORIDA HEALTH	.00	.00	.00	.00	.00	78,852.00	.0%
00152402 523003 HEALTH SAVINGS	.00	.00	.00	.00	.00	3,399.00	.0%
00152402 523008 MET LIFE DENTAL	.00	.00	.00	.00	.00	3,237.00	.0%
00152402 523009 MUTUAL OF OMAHA	.00	.00	.00	.00	.00	4,013.00	.0%
00152402 524001 WC	.00	.00	.00	.00	.00	37,824.00	.0%
00152402 531099 OTHER PROFESSIO	.00	.00	.00	.00	.00	50,000.00	.0%
00152402 534001 EXTERMINATOR SE	.00	.00	.00	.00	.00	800.00	.0%
00152402 534003 JANITORIAL SERV	.00	.00	.00	.00	.00	6,000.00	.0%
00152402 540005 TRAVEL	.00	.00	.00	.00	.00	5,000.00	.0%
00152402 541001 PHONE CHARGES	.00	.00	.00	.00	.00	600.00	.0%
00152402 543001 ELECTRIC AND WA	.00	.00	.00	.00	.00	14,400.00	.0%
00152402 544004 ANNUAL FACILITY	.00	.00	.00	.00	.00	47,736.00	.0%
00152402 545001 LIABILITY INSUR	.00	.00	.00	.00	.00	25,508.00	.0%
00152402 546350 FLEET MAINTENAN	.00	.00	.00	.00	.00	16,387.00	.0%
00152402 547001 FORMS	.00	.00	.00	.00	.00	1,000.00	.0%
00152402 551001 OFFICE SUPPLY	.00	.00	.00	.00	.00	10,000.00	.0%
00152402 551005 OFFICE SMALL MA	.00	.00	.00	.00	.00	1,000.00	.0%
00152402 552001 GAS/OIL	.00	.00	.00	.00	.00	8,418.00	.0%
00152402 552002 JANITOR SUPPLIE	.00	.00	.00	.00	.00	1,500.00	.0%
00152402 552004 UNIFORMS	.00	.00	.00	.00	.00	3,000.00	.0%
00152402 554001 MEMBERSHIPS	.00	.00	.00	.00	.00	8,000.00	.0%
00152402 554005 EDUCATIONAL MAT	.00	.00	.00	.00	.00	3,000.00	.0%
TOTAL CODE ENFORCEMENT	.00	.00	.00	.00	.00	794,843.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00152501 EMERGENCY OPERATION CENTER							
00152501 540005 TRAVEL	684.33	968.68	628.46	.00	3,500.00	3,500.00	.0%
00152501 541001 PHONE CHARGES	7,416.53	7,876.26	7,874.11	4,923.48	8,400.00	7,900.00	-6.0%
00152501 541003 MOBILE PHONE CH	3,334.02	3,341.28	1,950.97	75.00	3,981.00	.00	-100.0%
00152501 544001 ANNUAL EQUIPMEN	176.26	715.32	715.32	715.32	1,500.00	1,500.00	.0%
00152501 546001 ANNUAL MAINT CO	2,363.00	2,356.03	2,557.97	.00	3,500.00	3,500.00	.0%
00152501 546399 R & M EQUIPMENT	.00	2,100.00	.00	422.35	2,500.00	2,500.00	.0%
00152501 547001 FORMS/OTHER PRI	.00	55.00	.00	.00	750.00	750.00	.0%
00152501 549099 OTHER CURR CHGS	2,156.44	2,521.99	1,441.41	960.00	2,600.00	2,600.00	.0%
00152501 551001 OFFICE SUPPLY	.00	84.96	151.36	300.00	1,300.00	1,300.00	.0%
00152501 551005 OFFICE SMALL MA	.00	6,588.54	625.93	.00	5,600.00	5,600.00	.0%
00152501 552028 DISASTER SUPPLI	6,620.46	1,244.51	1,618.55	.00	11,000.00	16,000.00	45.5%
00152501 552051 SMALL MACHINE/E	.00	.00	4,489.00	4,348.88	5,000.00	5,000.00	.0%
TOTAL EMERGENCY OPERATION CE	22,751.04	27,852.57	22,053.08	11,745.03	49,631.00	50,150.00	1.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00154101 STREETS							
00154101 512001 REGULAR SALARY	512,308.52	510,425.80	555,473.02	313,423.48	469,709.00	545,342.00	16.1%
00154101 514001 REGULAR OVERTIM	18,254.64	4,139.47	21,015.39	3,077.52	29,432.00	5,000.00	-83.0%
00154101 515001 SICK INC./PERSO	3,362.27	6,199.48	8,495.54	.00	9,000.00	9,000.00	.0%
00154101 515006 SHOE ALLOWANCE	2,001.91	2,186.53	2,134.62	1,500.00	1,800.00	1,650.00	-8.3%
00154101 515008 INCENTIVE PAY	.00	.00	.00	184.64	.00	.00	.0%
00154101 521001 FICA	39,881.11	38,821.33	43,618.44	23,342.45	38,476.00	45,595.00	18.5%
00154101 522003 DC PLAN	51,046.22	49,545.68	55,522.53	27,961.59	45,957.00	59,435.00	29.3%
00154101 523002 FLORIDA HEALTH	148,024.23	140,988.47	150,817.85	84,444.03	139,542.00	140,152.00	.4%
00154101 523003 HEALTH SAVINGS	.00	5,333.33	5,360.08	2,309.92	4,950.00	3,399.00	-31.3%
00154101 523008 MET LIFE DENTAL	5,151.73	4,923.58	5,237.99	2,670.95	5,460.00	4,123.00	-24.5%
00154101 523009 MUTUAL OF OMAHA	3,940.58	3,973.00	4,528.13	2,794.80	6,149.00	5,727.00	-6.9%
00154101 524001 WC	.00	.00	.00	74,751.88	74,849.00	65,813.00	-12.1%
00154101 531003 DRUG TESTING	.00	.00	.00	.00	1,500.00	.00	.0%
00154101 531099 OTHER PROFESSIO	.00	.00	.00	600.00	600.00	.00	.0%
00154101 534012 COMPUTER CONTRA	.00	.00	280.00	4,116.86	4,117.00	4,200.00	2.0%
00154101 540005 TRAVEL	364.00	.00	85.20	.00	500.00	1,500.00	200.0%
00154101 541003 MOBILE PHONE CH	7,115.51	9,680.85	14,167.08	5,881.00	14,416.00	4,400.00	-69.5%
00154101 541005 GPS FLEET SERVI	3,265.26	4,516.94	3,745.62	.00	7,800.00	7,800.00	.0%
00154101 543003 STREET LIGHTS	476,459.99	429,296.62	388,664.60	226,462.96	470,000.00	500,000.00	6.4%
00154101 544001 ANNUAL EQUIPMEN	.00	.00	.00	187.16	188.00	500.00	166.0%
00154101 544014 RENTAL AND LEAS	3,281.00	4,987.12	52,602.76	42,229.52	45,000.00	45,000.00	.0%
00154101 545001 LIABILITY INSUR	.00	.00	.00	42,289.49	42,290.00	45,659.00	8.0%
00154101 546201 REPAIR & MAINTA	115,905.12	224,325.43	295,141.40	289,684.25	417,000.00	425,000.00	1.9%
00154101 546350 FLEET MAINTENAN	70,553.74	85,581.24	92,434.01	83,295.80	176,551.00	229,420.00	29.9%
00154101 546405 LIGHTING-COUNTY	68,922.76	23,088.90	63,635.63	11,550.62	75,000.00	75,000.00	.0%
00154101 546412 SIGNAL MAINTENA	33,301.20	155,299.72	36,256.39	459,817.48	459,818.00	470,000.00	2.2%
00154101 549001 NEWS ADS	81.84	.00	78.84	.00	.00	800.00	.0%
00154101 549099 OTHER CURR CHGS	5,649.38	39,019.94	10,747.09	9,924.50	19,000.00	10,000.00	-47.4%
00154101 551001 OFFICE SUPPLY	150.00	136.93	150.00	1,878.28	2,150.00	700.00	-67.4%
00154101 551005 OFFICE MACHINE	.00	.00	.00	10,800.42	10,801.00	7,500.00	-30.6%
00154101 552001 GAS/OIL	49,445.52	36,876.32	49,156.87	24,986.12	46,377.00	117,849.00	154.1%
00154101 552002 JANITOR SUPPLIE	1,500.00	976.69	1,000.00	1,230.67	1,500.00	1,500.00	.0%
00154101 552004 UNIFORMS	8,336.01	8,500.00	6,929.07	3,710.89	11,500.00	10,000.00	-13.0%
00154101 552012 COMPUTER HRDWR/	.00	.00	.00	5,190.27	5,191.00	5,200.00	.2%
00154101 552099 OTHER OPER SUPP	49,226.48	82,438.06	48,813.47	20,921.14	109,459.00	155,000.00	41.6%
00154101 554001 MEMBERSHIPS & S	200.00	.00	500.00	500.00	500.00	500.00	.0%
00154101 554004 SEMINAR/CONF RE	859.00	30.00	2,486.00	969.79	2,500.00	3,500.00	40.0%
00154101 562202 CAPITAL- BUILDI	.00	.00	.00	9,741.80	9,742.00	.00	.0%
00154101 562202 22SSR CAPITAL- B	.00	30,997.22	.00	.00	.00	.00	.0%
00154101 563203 CAPITAL- INFRAS	.00	.00	89,004.15	.00	.00	.00	.0%
00154101 563203 23CSI CAPITAL- I	.00	36,902.00	.00	.00	.00	.00	.0%
00154101 563203 25LBI CAPITAL- I	.00	.00	55,797.97	.00	.00	.00	.0%
TOTAL STREETS	1,678,588.02	1,939,190.65	2,063,879.74	1,792,430.28	2,758,824.00	3,006,264.00	9.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00154503 PARKING VIOLATIONS							
00154503 531099 OTHER PROFESSIO	.00	.00	86,361.49	120,971.60	130,000.00	58,000.00	-55.4%
TOTAL PARKING VIOLATIONS	.00	.00	86,361.49	120,971.60	130,000.00	58,000.00	-55.4%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00155204 BUSINESS & ECONOMIC DEVELOPMEN							
00155204 511001 EXECUTIVE SALAR	102,471.90	102,760.16	124,560.89	91,646.14	131,711.00	135,362.00	2.8%
00155204 512001 REGULAR SALARY	77,031.10	83,521.48	20,049.61	.00	.00	.00	.0%
00155204 514001 REGULAR OVERTIM	.00	281.70	.00	.00	.00	.00	.0%
00155204 515001 SICK INC./PERSO	.00	3,132.75	3,132.75	.00	5,000.00	5,000.00	.0%
00155204 521001 FICA	13,493.12	14,244.74	10,894.87	6,412.20	9,504.00	10,739.00	13.0%
00155204 522003 DC PLAN	15,717.09	16,660.02	14,640.29	8,772.40	13,176.00	14,037.00	6.5%
00155204 523002 FLORIDA HEALTH	10,693.43	8,332.88	10,898.94	12,873.28	19,392.00	18,752.00	-3.3%
00155204 523003 HEALTH SAVINGS	.00	.00	2,933.33	.00	.00	.00	.0%
00155204 523004 BCBS INSURANCE	13,656.42	14,137.06	4,037.57	.00	.00	.00	.0%
00155204 523008 MET LIFE DENTAL	1,320.37	1,063.39	849.14	578.68	872.00	843.00	-3.3%
00155204 523009 LIFE/STD/ADD/LT	2,029.09	1,692.90	1,830.69	1,400.94	2,110.00	2,627.00	24.5%
00155204 524001 WC	.00	.00	.00	313.61	373.00	373.00	-26.3%
00155204 531015 GRAPHICS/DESIGN	.00	.00	.00	.00	5,000.00	10,000.00	100.0%
00155204 531021 SOIL TESTS	.00	.00	.00	.00	.00	10,000.00	.0%
00155204 531023 SURVEYS/APPRAS	.00	.00	.00	.00	2,400.00	10,000.00	316.7%
00155204 531090 APPRAISALS	.00	.00	.00	.00	.00	10,000.00	.0%
00155204 531099 OTHER PROFESSIO	3,375.00	829.05	51,239.26	93,760.74	163,000.00	50,000.00	-69.3%
00155204 534001 EXTERMINATOR SE	3,710.17	1,231.52	75.00	.00	.00	.00	.0%
00155204 534003 JANITORIAL SERV	2,700.00	2,700.00	1,575.00	.00	.00	.00	.0%
00155204 534099 OTHER CONTRACTU	.00	.00	500.00	.00	.00	.00	.0%
00155204 534099 22BE1 OTHER CONT	384,267.72	71,067.34	.00	.00	5,000.00	.00	.0%
00155204 540004 SEMINAR/CONFERE	1,349.26	1,348.78	470.00	.00	2,000.00	.00	-100.0%
00155204 540005 TRAVEL	1,644.11	3,147.17	1,665.57	615.43	2,000.00	4,000.00	100.0%
00155204 540006 AREA DINNERS	.00	140.00	135.00	60.00	500.00	500.00	.0%
00155204 541003 MOBILE PHONE CH	1,030.45	1,104.84	830.13	275.66	1,218.00	500.00	-58.9%
00155204 542020 POSTAGE	.00	.00	.00	.00	500.00	500.00	.0%
00155204 543001 ELECTRIC AND WA	.00	20.31	30.73	64.43	.00	.00	.0%
00155204 544001 ANNUAL EQUIPMEN	1,094.72	1,353.36	1,210.16	740.00	800.00	.00	.0%
00155204 544003 VEHICLE LEASE	4,033.19	346.48	5,351.33	.00	501.00	.00	.0%
00155204 545001 LIABILITY INSUR	.00	.00	.00	5,645.94	5,646.00	5,987.00	6.0%
00155204 546001 ANNUAL MAINT CO	.00	395.00	.00	.00	.00	.00	.0%
00155204 546201 REPAIR & MAINTEN	55.99	3,604.04	1,590.39	.00	.00	.00	.0%
00155204 546341 OFFICE EQUIPMEN	.00	.00	455.46	.00	2,500.00	500.00	-80.0%
00155204 546350 FLEET MAINTENAN	329.45	268.78	2,404.57	1,156.00	2,839.00	3,277.00	15.4%
00155204 547005 ECONOMIC DEVELO	.00	.00	6,360.74	11,639.26	11,700.00	2,500.00	-78.6%
00155204 547007 BUSINESS ASSIST	.00	.00	.00	.00	20,000.00	20,000.00	.0%
00155204 548001 PROMOTIONS	47,823.05	48,128.98	55,721.56	61,000.00	69,600.00	70,500.00	1.3%
00155204 548008 VLOC DAYS	.00	.00	.00	.00	500.00	.00	.0%
00155204 549001 NEWS ADS	1,067.72	1,836.76	.00	250.60	2,500.00	300.00	-88.0%
00155204 549099 OTHER CURR CHGS	10,105.38	11,310.23	6,535.83	.00	6,000.00	13,500.00	125.0%
00155204 551001 OFFICE SUPPLY	1,852.58	1,750.55	822.74	524.79	3,000.00	1,000.00	-66.7%
00155204 551005 OFFICE MACHINE	.00	855.50	.00	.00	1,000.00	.00	.0%
00155204 552001 GAS/OIL	108.84	133.14	120.07	75.93	1,639.00	1,684.00	2.7%
00155204 554001 MEMBERSHIPS & S	3,283.98	1,394.82	1,513.00	1,470.00	4,000.00	2,000.00	-50.0%
00155204 554002 REF & EDUCATION	.00	.00	.00	.00	2,000.00	.00	.0%
00155204 554004 SEMINAR/CONF RE	2,772.00	1,584.00	100.00	42.86	2,500.00	4,000.00	60.0%
00155204 554005 EDUCATION & TRA	.00	.00	105.24	.00	2,000.00	.00	.0%
00155204 571001 PRINCIPAL PAYME	.00	.00	.00	4,699.42	4,705.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
GENERAL FUND							
00155204 572001 INTEREST	.00	.00	.00	198.02	194.00	.00	.0%
00155204 583006 OTHER GRANTS AN	40,000.00	33,000.00	50,000.00	.00	.00	11,000.00	.0%
TOTAL BUSINESS & ECONOMIC DE	747,016.13	433,377.73	382,639.86	304,216.33	507,380.00	419,383.00	-17.3%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00157201 LEISURE SVRS/RECREATION							
00157201 511001 EXECUTIVE SALAR	100,854.38	103,846.06	123,129.06	90,527.16	130,102.00	133,731.00	2.8%
00157201 512001 REGULAR SALARY	429,299.25	531,943.83	646,982.42	483,711.05	721,744.00	757,041.00	4.9%
00157201 514001 REGULAR OVERTIM	36,512.06	42,844.80	16,512.65	13,887.19	16,308.00	16,308.00	.0%
00157201 515001 SICK INC./PERSO	3,244.06	.00	10,718.00	.00	11,000.00	11,000.00	.0%
00157201 515006 SHOE ALLOWANCE	150.00	150.00	150.00	150.00	150.00	150.00	.0%
00157201 521001 FICA	43,080.03	51,286.87	60,039.86	43,754.05	64,484.00	71,281.00	10.5%
00157201 522003 DC PLAN	45,185.05	51,479.47	60,913.51	45,827.04	71,914.00	84,240.00	17.1%
00157201 523002 FLORIDA HEALTH	85,561.13	107,534.64	124,152.89	96,250.85	149,679.00	155,178.00	3.7%
00157201 523003 HEALTH SAVINGS	.00	1,200.00	7,066.67	2,502.50	4,813.00	5,099.00	5.9%
00157201 523004 BCBS INSURANCE	13,417.77	6,732.91	11,203.23	11,824.20	17,811.00	17,224.00	-3.3%
00157201 523008 MET LIFE DENTAL	3,534.27	3,886.62	5,009.15	4,150.20	6,416.00	6,426.00	.2%
00157201 523009 MUTUAL OF OMAHA	3,941.20	4,491.66	6,062.38	5,207.49	8,110.00	9,609.00	18.5%
00157201 524001 WC	.00	.00	.00	26,984.23	27,032.00	23,754.00	-12.1%
00157201 525001 UNEMPLOYMENT	3,300.00	.00	.00	.00	.00	.00	.0%
00157201 531099 OTHER PROFESSIO	.00	.00	.00	1,335.00	1,400.00	.00	.0%
00157201 534001 EXTERMINATOR SE	4,399.15	4,911.85	7,409.04	8,171.49	12,000.00	7,500.00	-37.5%
00157201 534003 JANITORIAL SERV	650.00	7,800.00	15,411.17	42,250.00	43,000.00	50,000.00	16.3%
00157201 534011 MAT/DUST MOP SE	204.38	.00	.00	.00	.00	.00	.0%
00157201 534099 OTHER CONTRACTU	52,461.83	91,954.45	74,319.21	64,543.00	87,500.00	98,500.00	12.6%
00157201 540005 TRAVEL	1,620.25	2,895.99	2,671.77	1,136.39	4,000.00	5,500.00	37.5%
00157201 541001 PHONE/INTERNET/	20,168.12	20,503.31	19,534.81	11,904.63	21,900.00	17,900.00	-18.3%
00157201 541003 MOBILE PHONE CH	2,527.43	2,756.90	2,592.35	1,985.85	5,307.00	4,500.00	-15.2%
00157201 543001 ELECTRIC AND WA	119,376.18	113,396.37	110,436.35	57,127.42	115,000.00	115,000.00	.0%
00157201 543002 NATURAL GAS	2,929.82	2,825.19	3,073.09	1,959.27	3,000.00	3,000.00	.0%
00157201 544001 ANNUAL EQUIPMEN	697.69	1,122.96	1,458.56	1,727.04	1,800.00	1,500.00	-16.7%
00157201 544012 LAND LEASE	.00	.00	.00	43,200.00	43,200.00	43,200.00	.0%
00157201 545001 LIABILITY INSUR	.00	.00	.00	162,220.81	162,221.00	174,454.00	7.5%
00157201 546001 ANNUAL MAINT CO	35,696.62	33,801.87	50,788.00	19,818.55	45,000.00	48,000.00	6.7%
00157201 546201 REPAIR & MAINTEN	160,349.67	158,203.41	127,005.18	144,394.63	182,100.00	185,000.00	1.6%
00157201 546350 FLEET MAINTENAN	6,022.18	17,240.98	5,080.69	10,370.65	18,904.00	42,606.00	125.4%
00157201 548006 SUMMER EVENING	705.00	.00	.00	.00	.00	.00	.0%
00157201 548007 PROMOTIONAL SUP	1,927.14	2,490.00	5,450.86	1,766.15	4,000.00	6,000.00	50.0%
00157201 549085 CASH OVER/SHORT	.00	.00	.00	-2.91	.00	.00	.0%
00157201 549095 BAC CHARGES	15,027.52	15.12	36.12	.00	.00	.00	.0%
00157201 549099 OTHER CURR CHGS	21,008.92	20,324.34	16,113.80	25,238.24	51,384.00	25,000.00	-51.3%
00157201 551001 OFFICE SUPPLY	9,552.96	11,130.10	10,372.97	10,875.47	18,000.00	11,000.00	-38.9%
00157201 551005 SMALL MACHINE &	45,470.95	41,690.76	42,132.96	20,305.27	23,000.00	36,000.00	56.5%
00157201 552001 GAS/OIL	2,827.39	3,693.04	1,756.33	809.69	6,308.00	21,886.00	247.0%
00157201 552002 JANITOR SUPPLIE	10,553.45	7,185.20	11,692.67	11,202.08	23,500.00	21,000.00	-10.6%
00157201 552004 UNIFORMS	2,796.54	2,268.98	2,403.88	265.66	3,000.00	.00	-100.0%
00157201 552012 COMPUTER HRDWR/	29,797.52	5,949.96	496.92	.00	.00	.00	.0%
00157201 552054 SPECIAL EVENTS/	240,174.50	250,449.58	254,377.05	367,469.61	380,000.00	325,000.00	-14.5%
00157201 552080 SKATE PARK	.00	-2,557.87	28,250.60	38,698.91	40,000.00	43,000.00	7.5%
00157201 552092 BABE JAMES CENT	55,855.63	60,413.49	48,991.77	26,774.97	58,500.00	67,500.00	15.4%
00157201 552099 OTHER OPER SUPP	2,188.64	40,011.43	3,440.84	405.59	3,500.00	3,200.00	-8.6%
00157201 554001 MEMBERSHIPS & S	1,529.95	1,588.47	2,480.65	6,350.75	6,400.00	7,000.00	9.4%
00157201 554004 SEMINAR/CONF RE	2,756.00	1,624.00	3,185.00	425.00	3,000.00	9,500.00	216.7%
00157201 554005 EDUCATION & TRA	.00	.00	.00	.00	.00	5,000.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET						FOR PERIOD 99		
ACCOUNTS FOR:								
		2023	2024	2025	2026	2026	2027	
GENERAL FUND		ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED	PROPOSED	PCT
00157201 564204 CAPITAL- MACHIN		.00	15,810.00	13,358.52	.00	.00	.00	.0%
TOTAL LEISURE SVRS/RECREATIO		1,617,354.63	1,824,896.74	1,936,260.98	1,907,505.17	2,596,487.00	2,668,787.00	2.8%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00157202 PARKS							
00157202 512001 REGULAR SALARY	475,013.11	520,131.11	543,391.22	426,431.22	664,782.00	777,970.00	17.0%
00157202 514001 REGULAR OVERTIM	43,558.40	24,860.73	26,242.61	10,350.93	13,137.00	14,137.00	7.6%
00157202 515001 SICK INC./PERSO	2,144.77	3,548.46	5,378.33	.00	6,000.00	6,000.00	.0%
00157202 515006 SHOE ALLOWANCE	2,278.83	2,365.38	2,371.14	2,815.78	2,816.00	2,550.00	-9.4%
00157202 515008 INCENTIVE PAY	.00	.00	.00	184.64	.00	.00	.0%
00157202 521001 FICA	38,489.36	40,357.20	42,170.12	31,734.09	49,435.00	62,923.00	27.3%
00157202 522001 FRS RETIREMENT	.00	.00	1,125.32	.00	.00	.00	.0%
00157202 522003 DC PLAN	48,206.57	50,239.00	54,311.14	38,355.23	59,336.00	81,998.00	38.2%
00157202 523002 FLORIDA HEALTH	130,703.73	155,020.61	164,336.00	121,731.64	190,211.00	207,934.00	9.3%
00157202 523003 HEALTH SAVINGS	.00	800.00	1,777.23	951.67	3,173.00	1,700.00	-46.4%
00157202 523008 MET LIFE DENTAL	5,053.16	4,995.56	5,437.97	4,237.88	6,622.00	6,960.00	5.1%
00157202 523009 MUTUAL OF OMAHA	3,487.96	3,865.40	4,373.29	3,680.12	5,878.00	8,167.00	38.9%
00157202 524001 WC	.00	.00	.00	41,857.37	41,925.00	39,863.00	-4.9%
00157202 534001 EXTERMINATOR SE	350.00	.00	.00	700.00	700.00	200.00	-71.4%
00157202 534003 JANITORIAL SERV	1,200.00	1,200.00	1,389.39	1,050.00	2,500.00	2,500.00	.0%
00157202 534012 COMPUTER CONTRA	.00	.00	.00	4,594.60	4,595.00	473.00	-89.7%
00157202 534204 LANDSCAPING SER	416,009.02	450,790.58	502,439.78	528,100.17	530,000.00	570,000.00	7.5%
00157202 540005 TRAVEL	.00	1,165.16	.00	.00	500.00	1,500.00	200.0%
00157202 541003 MOBILE PHONE CH	8,406.16	10,331.09	15,690.64	7,827.75	14,574.00	6,800.00	-53.3%
00157202 541005 GPS FLEET SERVI	3,408.49	5,130.05	4,369.89	.00	5,800.00	5,800.00	.0%
00157202 543001 ELECTRIC AND WA	257,760.92	251,709.23	223,904.16	119,314.99	285,000.00	285,000.00	.0%
00157202 544001 EQUIPMENT LEASE	.00	.00	.00	187.16	188.00	500.00	166.0%
00157202 544006 EQUIPMENT RENTA	14,922.27	14,297.26	17,720.00	19,466.80	20,000.00	20,000.00	.0%
00157202 545001 LIABILITY INSUR	.00	.00	.00	52,664.14	52,665.00	56,445.00	7.2%
00157202 546001 ANNUAL MAINT CO	.00	.00	.00	1,815.00	2,605.00	2,700.00	3.6%
00157202 546201 R & M GENERAL	150,188.38	239,558.07	251,954.30	256,534.37	337,585.00	350,000.00	3.7%
00157202 546201 25BRP REPAIR & M	.00	.00	.00	4,415.00	4,415.00	.00	.0%
00157202 546350 FLEET MAINTENAN	44,322.13	37,431.74	74,793.37	58,315.16	63,871.00	72,104.00	12.9%
00157202 549001 NEWS ADS	63.76	.00	424.36	.00	500.00	500.00	.0%
00157202 549099 OTHER CURR CHGS	27,407.24	49,050.66	8,637.31	9,596.89	11,603.00	15,000.00	29.3%
00157202 551001 OFFICE SUPPLY	1,000.00	1,000.00	1,500.00	796.22	2,182.00	2,500.00	14.6%
00157202 551005 OFFICE MACHINE	461.86	3,226.16	910.41	5,440.22	5,441.00	500.00	-90.8%
00157202 552001 GAS/OIL	29,218.40	30,636.90	28,979.05	21,402.61	36,880.00	37,038.00	.4%
00157202 552002 JANITOR SUPPLIE	51,858.32	46,081.69	53,431.31	20,690.88	55,000.00	55,000.00	.0%
00157202 552004 UNIFORMS	5,324.15	11,052.94	4,824.00	3,246.91	11,500.00	11,500.00	.0%
00157202 552012 COMPUTER HRDWR/	.00	.00	.00	10,648.72	10,649.00	.00	.0%
00157202 552051 SMALL MACHINE/E	.00	.00	.00	3,970.48	3,971.00	.00	.0%
00157202 552099 OTHER OPER SUPP	65,381.88	82,515.06	59,614.82	55,272.36	69,565.00	100,000.00	43.8%
00157202 554001 MEMBERSHIPS & S	200.00	102.50	500.00	388.00	800.00	800.00	.0%
00157202 554002 REF & EDUCATION	20.00	.00	.00	.00	200.00	200.00	.0%
00157202 554004 SEMINAR/CONF RE	.00	90.00	1,365.00	395.87	2,000.00	5,000.00	150.0%
00157202 563203 23DPF CAPITAL- I	.00	49,098.00	.00	.00	.00	.00	.0%
00157202 563203 25PLG CAPITAL- I	.00	.00	25,592.48	.00	.00	.00	.0%
00157202 567804 PARK IMPROVEMEN	.00	11,831.73	.00	.00	.00	.00	.0%
00157202 567910 CAPITAL MAINTEN	.00	.00	16,497.13	.00	.00	.00	.0%
TOTAL PARKS	1,826,438.87	2,102,482.27	2,145,451.77	1,869,164.87	2,578,604.00	2,812,262.00	9.1%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00157207 BRANNON CIVIC CENTER							
00157207 549099 OTHER CURR CHGS	.00	.00	.00	875.00	.00	.00	.0%
TOTAL BRANNON CIVIC CENTER	.00	.00	.00	875.00	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00157501 SPORTS COMPLEX							
00157501 512001 REGULAR SALARY	257,084.97	296,308.07	319,814.04	303,617.71	454,552.00	492,380.00	8.3%
00157501 514001 REGULAR OVERTIM	31,711.50	57,638.85	58,179.44	44,305.27	52,233.00	52,233.00	.0%
00157501 515001 SICK INC./PERSO	.00	.00	.00	.00	5,000.00	5,000.00	.0%
00157501 515006 SHOE ALLOWANCE	750.00	588.46	750.00	750.00	750.00	750.00	.0%
00157501 521001 FICA	21,961.12	26,977.28	28,439.91	25,638.55	37,625.00	41,933.00	11.4%
00157501 522003 DC PLAN	26,918.77	31,551.99	33,372.29	27,345.74	40,848.00	46,577.00	14.0%
00157501 523002 FLORIDA HEALTH	48,427.84	76,703.48	83,537.78	70,262.74	102,081.00	98,476.00	-3.5%
00157501 523003 HEALTH SAVINGS	1,250.00	1,600.00	2,019.36	1,169.73	3,900.00	3,400.00	-12.8%
00157501 523008 MET LIFE DENTAL	2,669.84	3,550.46	3,982.15	3,368.83	4,942.00	4,472.00	-9.5%
00157501 523009 MUTUAL OF OMAHA	1,936.73	2,319.60	2,697.54	2,433.67	3,642.00	4,297.00	18.0%
00157501 524001 WC	.00	.00	.00	20,248.82	20,321.00	19,331.00	-4.9%
00157501 534001 EXTERMINATOR SE	879.00	879.00	879.00	798.00	1,500.00	1,500.00	.0%
00157501 534003 JANITORIAL SERV	1,200.00	1,200.00	1,358.37	1,050.00	2,500.00	2,500.00	.0%
00157501 534012 COMPUTER CONTRA	.00	.00	7,161.00	.00	.00	.00	.0%
00157501 534099 OTHER CONTRACTU	.00	.00	554.32	25,533.85	43,500.00	65,000.00	49.4%
00157501 534241 SCOREKEEPERS &	32,455.00	65,178.00	63,800.00	55,000.00	65,000.00	70,000.00	7.7%
00157501 534281 ATHLETIC CAMP I	296.41	.00	3,165.06	.00	3,000.00	3,000.00	.0%
00157501 541001 PHONE/INTERNET/	7,802.84	8,197.25	7,761.65	5,053.64	12,500.00	25,600.00	104.8%
00157501 541003 MOBILE PHONE CH	3,397.26	3,687.08	4,270.95	2,210.99	6,765.00	3,800.00	-43.8%
00157501 543001 ELECTRIC AND WA	154,737.52	153,268.08	136,417.49	103,944.88	175,000.00	150,000.00	-14.3%
00157501 544001 ANNUAL EQUIPMEN	.00	9,000.00	9,000.00	9,000.00	10,000.00	10,000.00	.0%
00157501 544012 LAND LEASE	.00	.00	.00	432,335.16	432,335.00	445,305.00	3.0%
00157501 545001 LIABILITY INSUR	9,572.63	2,357.75	12,000.25	128,600.17	130,101.00	138,525.00	6.5%
00157501 546001 ANNUAL MAINT CO	105,306.01	96,521.20	117,314.55	121,968.67	122,000.00	117,000.00	-4.1%
00157501 546201 REPAIR & MAINTA	256,344.13	212,343.84	239,713.90	208,693.21	253,990.00	290,000.00	14.2%
00157501 546350 FLEET MAINTENAN	13,561.30	15,164.77	11,551.41	17,110.08	14,194.00	13,110.00	-7.6%
00157501 549085 CASH OVER/SHORT	.00	.00	.00	-.01	.00	.00	.0%
00157501 549099 OTHER CURR CHGS	15,364.03	15,511.90	32,691.62	17,974.01	35,000.00	45,000.00	28.6%
00157501 551001 OFFICE SUPPLY	389.45	926.07	173.97	101.71	1,000.00	1,000.00	.0%
00157501 552001 GAS/OIL	8,710.45	10,032.00	9,863.35	5,728.41	8,196.00	6,734.00	-17.8%
00157501 552002 JANITOR SUPPLIE	3,269.75	4,059.98	5,117.68	8,435.02	9,700.00	7,000.00	-27.8%
00157501 552004 UNIFORMS	2,499.96	2,721.58	3,579.79	1,100.73	2,500.00	4,000.00	60.0%
00157501 552012 COMPUTER HRDWR/	16,800.00	.00	16,260.56	1,403.70	16,466.00	.00	-100.0%
00157501 552049 LANDSCAPING/FIE	43,259.58	16,154.99	56,333.82	56,326.37	70,000.00	90,000.00	28.6%
00157501 552051 SMALL MACHINE/E	.00	.00	.00	12,414.56	12,500.00	.00	.0%
00157501 552214 PLAY BALL EQUIP	69,472.59	67,749.71	93,025.45	79,675.00	80,000.00	96,000.00	20.0%
00157501 554004 SEMINAR/CONF RE	496.25	350.00	1,490.00	1,080.00	1,500.00	2,000.00	33.3%
00157501 555007 COGS - SKATE PA	.00	2,100.00	.00	.00	.00	.00	.0%
00157501 563203 CAPITAL- INFRAS	.00	38,777.10	.00	.00	.00	.00	.0%
00157501 564204 CAPITAL- MACHIN	.00	.00	6,510.00	.00	.00	.00	.0%
00157501 567201 CAPITAL OUTLAY	.00	40,320.00	.00	.00	.00	.00	.0%
TOTAL SPORTS COMPLEX	1,138,524.93	1,263,738.49	1,372,786.70	1,794,679.21	2,235,141.00	2,355,923.00	5.4%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00158101 INTERFUND TRANSFER							
00158101 500003 TSF TO BRANNON	369,109.00	616,583.00	297,427.00	.00	228,690.00	228,530.00	-.1%
00158101 500004 TSF TO GOLF COU	322,491.00	277,192.00	777,520.00	.00	171,406.00	.00	.0%
00158101 500101 TRANSFER TO STO	.00	2,291,330.00	.00	.00	56,641.00	.00	.0%
00158101 500113 TRANSFER TO BUI	.00	.00	380,050.00	.00	.00	100,010.00	.0%
00158101 500113 CODE TRANSFER TO	.00	.00	.00	515,283.00	515,283.00	.00	.0%
00158101 500113 OHALC TRANSFER T	.00	.00	.00	289,984.00	289,984.00	.00	.0%
00158101 500114 TRANSFER TO TRE	.00	.00	120,304.00	.00	.00	.00	.0%
00158101 500116 TRANSFER TO OPI	.00	.00	.00	93,154.00	93,154.00	.00	.0%
00158101 500206 TRANSFER TO DEB	93,380.00	.00	.00	369,000.00	369,000.00	364,724.00	-1.2%
00158101 500208 TSF TO 208 DEBT	466,995.00	466,476.00	470,555.00	469,321.00	469,321.00	467,813.00	-.3%
00158101 500210 TSF TO 210 DEBT	658,808.00	658,314.00	652,596.00	656,692.00	656,692.00	660,462.00	.6%
00158101 500212 TSF TO 212 EQUI	.00	.00	.00	.00	.00	207,232.00	.0%
00158101 500301 TSF TO CAPITAL	.00	.00	323,787.00	.00	.00	.00	.0%
00158101 500302 TRANSFER TO CAP	1,645,661.00	3,511,306.00	2,558,697.00	4,747,368.00	4,755,878.00	3,442,500.00	-27.6%
00158101 500312 TRANSFER TO CAP	.00	.00	.00	4,540,553.00	4,554,087.00	4,079,254.00	-10.4%
00158101 500312 26RDW TRANSFER T	.00	.00	.00	6,118.00	6,118.00	.00	.0%
TOTAL INTERFUND TRANSFER	3,556,444.00	7,821,201.00	5,580,936.00	11,687,473.00	12,166,254.00	9,550,525.00	-21.5%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00158201 DEBT SERVICE							
00158201 571400 PRINCIPAL - LEA	.00	.00	.00	.00	.00	54,532.00	.0%
00158201 572400 INTEREST - LEAS	.00	.00	.00	.00	.00	6,835.00	.0%
TOTAL DEBT SERVICE	.00	.00	.00	.00	.00	61,367.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00159100 RESERVES							
00159100 599010 REQUIRED FUND E	.00	.00	.00	.00	13,609,701.00	14,502,615.00	6.6%
00159100 599015 UNASSIGNED FUND	.00	.00	.00	.00	7,400,916.00	717,524.00	-90.3%
TOTAL RESERVES	.00	.00	.00	.00	21,010,617.00	15,220,139.00	-27.6%
TOTAL GENERAL FUND	-1,374,896.93	-2,811,159.06	-7,806,703.71	267,470.79	.00	.00	.0%
TOTAL REVENUE	-44,563,362.51	-49,532,993.59	-59,010,731.73	-45,732,470.04	-83,036,615.00	-77,162,101.00	.0%
TOTAL EXPENSE	43,188,465.58	46,721,834.53	51,204,028.02	45,999,940.83	83,036,615.00	77,162,101.00	.0%
GRAND TOTAL	-1,374,896.93	-2,811,159.06	-7,806,703.71	267,470.79	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
BRANNON CIVIC CENTER									
00330000 BRANNON CIVIC CTR REVENUES									
00330000	347202	ONE TIME SPEC E	-108,575.32	-40,798.73	-110,348.77	-100,904.68	-106,000.00	-106,000.00	.0%
00330000	347203	BC NON-TAXABLE	.00	.00	.00	-5,840.00	.00	.00	.0%
00330000	347203	BCNPW BC NON-TAX	.00	.00	-10,950.00	.00	.00	.00	.0%
00330000	347211	SPONSOR FEES	.00	.00	-14,200.00	-3,200.00	-3,890.00	-5,000.00	28.5%
00330000	347236	BRANNON CENTER	-82,371.24	-188,364.40	-243,624.00	-19,658.30	-331,610.00	-369,200.00	11.3%
00330000	347236	BCNPW BRANNON CE	.00	.00	.00	.00	-50,000.00	-50,000.00	.0%
00330000	347237	CIVIC CENTER -	-42,405.00	-51,474.00	-54,825.50	-230,629.75	.00	.00	.0%
00330000	347250	LEISURE REV - F	.00	.00	52,461.53	-52,461.53	.00	.00	.0%
00330000	347315	BEVERAGE COMMIS	.00	.00	.00	-726.00	.00	-50,000.00	.0%
00330000	347316	BEVERAGE SALE T	.00	.00	.00	-490.00	.00	.00	.0%
00330000	361101	INTEREST EARNIN	.00	.00	.00	-258.42	-500.00	.00	.0%
00330000	364402	INSURANCE PROCE	.00	.00	.00	-19,798.66	-19,799.00	.00	.0%
00330000	366911	DONATIONS	-6,525.00	-18,950.00	.00	.00	.00	.00	.0%
00330000	366999	MISCELLANEOUS R	.00	-571.13	-158.19	-1,197.14	-10,000.00	-5,000.00	-50.0%
00330000	381001	TRANSFER FROM G	-369,109.00	-616,583.00	-297,427.00	.00	-228,690.00	-228,530.00	-.1%
00330000	381302	TRANSFER FROM C	.00	-15,460.00	.00	.00	.00	.00	.0%
00357207 BRANNON CENTER FACILITY									
00357207	512001	REGULAR SALARY	165,616.38	161,708.68	217,226.59	159,040.53	252,379.00	255,679.00	1.3%
00357207	514001	REGULAR OVERTIM	7,804.95	4,665.97	4,096.50	2,181.80	7,100.00	7,100.00	.0%
00357207	515001	SICK INC./PERSO	.00	2,738.50	2,738.50	.00	2,000.00	2,000.00	.0%
00357207	515006	SHOE ALLOWANCE	300.00	.00	.00	.00	.00	.00	.0%
00357207	521001	FICA	13,042.11	12,875.23	16,889.36	12,058.92	18,961.00	20,342.00	7.3%
00357207	522003	DC PLAN	16,531.41	15,036.97	19,603.50	13,336.47	21,738.00	24,430.00	12.4%
00357207	523002	FLORIDA HEALTH	36,969.56	31,206.65	48,006.71	32,797.85	48,085.00	49,508.00	3.0%
00357207	523003	HEALTH SAVINGS	1,250.00	.00	1,066.67	495.00	1,650.00	1,700.00	3.0%
00357207	523008	MET LIFE DENTAL	1,327.30	1,047.78	1,643.46	1,383.84	2,070.00	2,016.00	-2.6%
00357207	523009	MUTUAL OF OMAHA	1,302.12	1,080.39	1,709.36	1,329.71	2,001.00	2,462.00	23.0%
00357207	524001	WC	6,700.51	9,878.46	10,122.00	12,877.88	20,330.00	11,508.00	-43.4%
00357207	531011	PROFESSIONAL SE	66,867.82	70,658.90	73,124.91	1,500.00	3,785.00	91,500.00	2317.4%
00357207	534001	EXTERMINATOR SE	520.00	630.00	1,070.00	363.00	6,600.00	1,500.00	-77.3%
00357207	534003	JANITORIAL SERV	13,569.44	27,444.00	25,856.39	23,340.00	23,400.00	33,000.00	41.0%
00357207	534026	DRY CLEANING SE	.00	.00	.00	2,559.00	3,789.00	.00	.0%
00357207	534204	LANDSCAPING SER	14,803.46	18,311.92	18,496.92	22,906.92	22,907.00	18,500.00	-19.2%
00357207	540005	TRAVEL	2,100.24	140.00	.00	88.70	250.00	1,000.00	300.0%
00357207	541001	PHONE/INTERNET/	9,938.26	10,022.73	9,802.86	6,556.34	10,800.00	9,900.00	-8.3%
00357207	541003	MOBILE PHONE CH	1,076.56	1,014.46	908.61	573.66	1,608.00	1,400.00	-12.9%
00357207	543001	ELECTRIC AND WA	60,017.10	59,005.41	45,325.42	20,670.65	43,100.00	47,000.00	9.0%
00357207	544001	ANNUAL EQUIPMEN	1,214.47	2,543.30	1,274.04	1,353.36	2,500.00	2,500.00	.0%
00357207	544006	EQUIPMENT RENTA	.00	.00	11,062.72	.00	.00	.00	.0%
00357207	545001	LIABILITY INSUR	3,752.12	5,456.75	4,247.00	74,349.00	35,546.00	80,185.00	125.6%
00357207	545002	AUTO AND PROPER	497.70	923.60	990.64	.00	622.00	.00	.0%
00357207	546001	ANNUAL MAINT CO	24,648.48	27,959.30	58,926.20	13,186.40	29,025.00	43,000.00	48.1%
00357207	546201	REPAIR & MAINT	29,677.93	32,115.47	44,057.28	57,055.37	70,918.00	60,000.00	-15.4%
00357207	546201	24BC2 REPAIR & M	.00	.00	40,867.00	.00	.00	.00	.0%
00357207	548001	PROMOTIONAL EXP	22,509.67	21,829.47	26,313.99	13,343.29	21,500.00	21,500.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
BRANNON CIVIC CENTER							
00357207 549009 LICENSES/PERMIT	.00	.00	.00	250.00	250.00	.00	.0%
00357207 549085 CASH OVER/SHORT	.00	.00	.00	49.50	.00	.00	.0%
00357207 549095 BAC CHARGES	.00	55.35	.00	.00	.00	.00	.0%
00357207 549099 OTHER CURR CHGS	232.86	919.48	917.06	871.18	2,000.00	1,000.00	-50.0%
00357207 551001 OFFICE SUPPLY	1,886.12	1,681.44	1,416.81	1,624.62	1,700.00	1,700.00	.0%
00357207 552002 JANITOR SUPPLIE	2,972.93	1,976.95	2,673.02	5,187.99	6,950.00	4,000.00	-42.4%
00357207 552004 UNIFORMS	988.59	598.98	500.00	.00	800.00	800.00	.0%
00357207 552012 COMPUTER HRDWR/	149.18	.00	.00	.00	.00	.00	.0%
00357207 552051 SMALL MACHINE/E	9,751.01	8,979.87	7,052.81	1,510.91	8,000.00	8,000.00	.0%
00357207 552099 OTHER OPER SUPP	3,284.78	2,731.92	3,226.37	.00	.00	2,000.00	.0%
00357207 554001 MEMBERSHIPS & S	870.00	4,319.99	10,009.00	9,007.54	11,075.00	6,500.00	-41.3%
00357207 554004 SEMINAR/CONF RE	2,395.00	1,845.00	359.65	50.00	2,000.00	2,000.00	.0%
00357207 559002 O/H OPERATING E	76,023.00	122,010.00	.00	.00	.00	.00	.0%
00357207 564204 CAPITAL- MACHIN	.00	.00	.00	8,880.80	8,881.00	.00	.0%
00357207 564204 24BC1 CAPITAL- M	.00	34,029.00	.00	.00	.00	.00	.0%
00357207 574001 SPECIAL EVENT C	.00	.00	.00	38,214.10	56,169.00	.00	.0%
TOTAL BRANNON CIVIC CENTER	-8,394.50	-234,759.34	32,509.42	103,829.85	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GOLF COURSE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00430000 GOLF COURSE REVENUE							
00430000 347212 GREENS FEES	-859,641.41	-955,678.34	-1,188,624.62	-960,070.87	-950,000.00	-1,100,000.00	15.8%
00430000 347212 25MLT GREENS FEE	.00	.00	-12,615.00	.00	.00	.00	.0%
00430000 347213 DRIVING RANGE	-73,730.18	-94,351.85	-22,328.94	-76,844.94	-50,000.00	-65,000.00	30.0%
00430000 347213 25MLT DRIVING RA	.00	.00	-57,336.00	.00	.00	.00	.0%
00430000 347215 MEMBERSHIP ANNU	-187,791.42	-313,374.52	-297,952.98	-265,931.58	-215,000.00	-265,000.00	23.3%
00430000 347218 CLUB STORAGE	-2,278.17	-2,465.00	-2,125.00	-2,340.00	-2,300.00	-2,300.00	.0%
00430000 347220 LOCKER RENTALS	-240.00	-715.00	-910.00	-520.00	-800.00	-800.00	.0%
00430000 347222 CART RENTALS	-476,058.89	-475,060.07	-352,759.21	-335,337.81	-450,000.00	-430,000.00	-4.4%
00430000 347223 CLUB RENTALS	-5,745.13	-6,460.85	-6,609.18	-5,811.43	-7,000.00	-5,000.00	-28.6%
00430000 347224 PULL CART RENTA	-31.72	-31.68	-28.16	-21.12	.00	.00	.0%
00430000 347225 TOURNAMENT INCO	-20,551.40	-10,433.75	-10,382.00	-16,764.25	-10,000.00	-14,000.00	40.0%
00430000 347226 MERCHANDISE SAL	-81,432.93	-85,907.14	-78,053.76	-63,534.74	-88,000.00	-72,000.00	-18.2%
00430000 347227 PRO LESSON INCO	-420.00	-150.00	-605.00	-75.00	.00	.00	.0%
00430000 347228 HANDICAP SERVIC	-6,040.00	-4,934.50	-6,205.00	-4,695.00	-5,000.00	-5,000.00	.0%
00430000 347901 CC PROCESSING F	.00	.00	-44,267.61	-38,557.90	.00	.00	.0%
00430000 349201 PUBLIC RECORD R	-675.00	-3,808.76	.00	.00	.00	.00	.0%
00430000 361101 INTEREST EARNIN	.00	.00	.00	-8,258.99	-12,002.00	-15,000.00	25.0%
00430000 361110 LEASE INTEREST	-2,348.00	-1,870.88	-4,920.65	.00	.00	.00	.0%
00430000 362001 RESTAURANT LEAS	-19,825.08	-19,800.62	-27,749.98	-27,063.09	-30,000.00	-30,900.00	3.0%
00430000 362010 GC LEASE BEVERA	.00	.00	.00	.00	.00	-1,800.00	.0%
00430000 362015 GC LEASE RESTUR	.00	.00	.00	.00	.00	-3,987.00	.0%
00430000 364401 SURPLUS EQUIPME	-2,778.10	-973.25	.00	.00	.00	.00	.0%
00430000 365000 SALE OF SCRAP	.00	.00	.00	-1,000.00	.00	.00	.0%
00430000 366999 MISCELLANEOUS R	.00	.00	2,909.24	-332.59	.00	.00	.0%
00430000 369911 RESTAURANT FOOD	-1,891.77	-2,234.92	-1,836.47	-1,215.55	-2,000.00	.00	.0%
00430000 369915 VENDING SALES	-8,488.34	-7,968.82	-4,943.86	-2,787.75	-8,000.00	-3,000.00	-62.5%
00430000 369916 REBATES	.00	.00	.00	-2,371.68	.00	.00	.0%
00430000 381001 TRANSFERS FUNDS	-322,491.00	-277,192.00	-777,520.00	.00	-171,406.00	.00	.0%
00430000 384102 PROCEEDS FROM D	.00	.00	-238,214.89	.00	.00	.00	.0%
00430000 389101 APPROPRIATED FU	.00	.00	.00	.00	-532,597.00	-399,000.00	-25.1%
00457203 GOLF COURSE ADMINISTRATION							
00457203 512001 REGULAR SALARY	351,651.64	350,686.05	359,953.45	297,764.36	433,880.00	408,221.00	-5.9%
00457203 514001 REGULAR OVERTIM	735.25	829.19	1,078.79	403.91	1,975.00	1,975.00	.0%
00457203 515001 SICK INC./PERSO	767.50	3,321.79	4,136.03	.00	3,500.00	3,500.00	.0%
00457203 521001 FICA	27,489.39	26,813.35	27,609.92	22,575.90	36,416.00	31,661.00	-13.1%
00457203 522001 FRS RETIREMENT	8,215.26	9,182.79	9,626.51	7,473.13	11,039.00	5,307.00	-51.9%
00457203 522003 DC PLAN	12,949.13	13,222.31	13,896.59	10,666.59	20,044.00	19,531.00	-2.6%
00457203 523002 FLORIDA HEALTH	34,780.03	36,306.21	37,107.40	26,190.44	39,839.00	35,859.00	-10.0%
00457203 523004 BCBS INSURANCE	13,417.78	14,137.06	15,240.80	11,824.20	17,341.00	17,224.00	-.7%
00457203 523008 MET LIFE DENTAL	1,613.16	1,576.14	1,583.34	1,192.12	2,270.00	1,555.00	-31.5%
00457203 523009 MUTUAL OF OMAHA	1,905.92	1,984.16	2,115.07	1,700.42	3,118.00	2,584.00	-17.1%
00457203 524001 WC	37,550.50	52,020.80	53,138.00	8,747.37	7,612.00	7,688.00	1.0%
00457203 531099 OTHER PROFESSIO	.00	.00	.00	.00	30,000.00	15,000.00	-50.0%
00457203 534001 EXTERMINATOR SE	670.25	9,191.45	2,920.49	12,003.40	2,000.00	5,000.00	150.0%
00457203 534003 JANITORIAL SERV	4,200.00	4,200.00	7,695.67	16,025.00	17,000.00	18,000.00	5.9%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GOLF COURSE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00457203 534015 SECURITY MONITO	164.97	274.95	.00	219.96	450.00	450.00	.0%
00457203 540005 TRAVEL	.00	.00	.00	60.90	.00	.00	.0%
00457203 541001 PHONE CHARGES	8,707.19	9,176.92	9,117.87	5,860.95	9,900.00	8,900.00	-10.1%
00457203 541003 MOBILE PHONE CH	696.46	484.74	80.88	40.00	.00	500.00	.0%
00457203 543001 ELECTRIC AND WA	62,507.33	56,136.05	41,924.49	25,335.75	60,000.00	60,000.00	.0%
00457203 544001 ANNUAL EQUIPMEN	55,960.54	12,212.42	13,071.15	9,726.51	.00	.00	.0%
00457203 545001 LIABILITY INSUR	12,062.20	17,460.75	15,575.00	50,670.22	50,671.00	54,284.00	7.1%
00457203 545002 AUTO AND PROPER	4,825.47	10,612.55	14,235.92	.00	.00	.00	.0%
00457203 546001 ANNUAL MAINT CO	666.28	.00	.00	.00	.00	.00	.0%
00457203 546201 R & M GENERAL	16,185.31	17,018.20	20,802.20	38,582.37	43,300.00	38,000.00	-12.2%
00457203 548001 PROMOTIONS	2,530.01	4,405.55	1,130.35	2,737.90	3,901.00	3,900.00	.0%
00457203 549001 NEWS ADS	3,815.00	4,087.00	4,437.56	1,181.44	3,000.00	.00	-100.0%
00457203 549085 CASH OVER/SHORT	-20.99	43.34	-286.06	247.23	.00	.00	.0%
00457203 549095 BAC CHARGES	31,067.09	-9,383.36	34,529.82	31,468.77	50,000.00	50,000.00	.0%
00457203 549099 OTHER CURR CHGS	3,347.61	3,041.23	6,098.82	4,186.88	4,000.00	3,000.00	-25.0%
00457203 549999 BAD DEBT EXPENS	.00	.00	1,622.38	.00	.00	.00	.0%
00457203 551001 OFFICE SUPPLY	4,568.93	3,694.18	2,797.56	2,688.31	4,100.00	4,100.00	.0%
00457203 551005 OFFICE SMALL MA	.00	.00	370.98	.00	.00	.00	.0%
00457203 552002 JANITOR SUPPLIE	4,010.07	5,188.46	4,707.97	4,501.71	5,500.00	4,500.00	-18.2%
00457203 552004 UNIFORMS	.00	471.38	148.25	846.68	2,235.00	2,700.00	20.8%
00457203 552012 COMPUTER HRDWR/	16,800.00	.00	.00	.00	.00	.00	.0%
00457203 552024 PRO SHOP/RANGE	30,040.14	11,537.10	16,376.88	16,187.67	21,299.00	25,000.00	17.4%
00457203 552051 25GC9 SMALL MACH	.00	.00	4,940.00	.00	.00	.00	.0%
00457203 554001 MEMBERSHIPS & S	5,023.00	5,677.20	4,458.00	4,869.00	5,700.00	4,500.00	-21.1%
00457203 555004 CLUB RENTALS	2,599.49	1,853.79	2,954.20	2,500.00	2,500.00	3,000.00	20.0%
00457203 555009 PULL CARTS	.00	.00	.00	.00	500.00	500.00	.0%
00457203 555104 PRO SHOP MERCHA	55,549.76	62,289.24	50,980.14	57,972.09	62,000.00	75,000.00	21.0%
00457203 555106 RESTAURANT COUN	5,120.70	6,925.59	5,393.73	3,291.91	5,400.00	5,400.00	.0%
00457203 559002 O/H OPERATING E	114,034.00	183,015.00	.00	.00	.00	.00	.0%
00457203 562203 25GC9 BUILDING I	.00	.00	.00	.00	5,060.00	.00	.0%
00457203 564204 CAPITAL- MACHIN	.00	.00	238,214.89	.00	.00	.00	.0%
00457203 564204 25GC9 CAPITAL- M	.00	.00	29,900.00	.00	.00	.00	.0%
00457203 571001 PRINCIPAL PAYME	.00	45,132.27	7,141.62	112,670.46	75,953.00	.00	-100.0%
00457203 571400 PRINCIPAL - LEA	.00	.00	47,064.70	.00	.00	.00	.0%
00457203 572001 INTEREST	4,081.89	3,178.73	.00	15,429.99	9,750.00	.00	-100.0%
00457203 572400 INTEREST - LEAS	.00	.00	1,246.31	.00	.00	.00	.0%
00457204 GOLF COURSE MAINTENANCE							
00457204 512001 REGULAR SALARY	353,195.46	371,229.55	360,150.75	297,293.34	439,146.00	461,191.00	5.0%
00457204 514001 REGULAR OVERTIM	5,231.41	5,234.42	7,110.13	3,190.81	5,000.00	5,000.00	.0%
00457204 515001 SICK INC./PERSO	4,191.43	10,694.22	7,803.35	.00	10,000.00	10,000.00	.0%
00457204 515006 SHOE ALLOWANCE	1,050.00	1,200.00	1,130.76	1,200.00	1,200.00	1,200.00	.0%
00457204 521001 FICA	27,642.90	29,202.97	28,184.25	22,560.96	33,394.00	36,751.00	10.1%
00457204 522001 FRS RETIREMENT	10,153.82	8,181.78	7,750.50	5,565.75	10,181.00	8,496.00	-16.6%
00457204 522003 DC PLAN	20,551.86	26,684.71	25,850.46	19,273.52	31,031.00	39,045.00	25.8%
00457204 523002 FLORIDA HEALTH	73,668.63	83,581.65	82,197.00	64,957.10	95,009.00	96,395.00	1.5%
00457204 523003 HEALTH SAVINGS	.00	1,466.67	1,600.00	495.00	1,650.00	1,700.00	3.0%
00457204 523008 MET LIFE DENTAL	1,965.39	2,339.90	2,591.15	2,175.49	3,183.00	3,171.00	-.4%
00457204 523009 MUTUAL OF OMAHA	2,379.96	2,531.56	2,609.34	2,366.64	3,539.00	4,555.00	28.7%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET					FOR PERIOD 99			
ACCOUNTS FOR:								
		2023	2024	2025	2026	2026	2027	
GOLF COURSE FUND		ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	PCT CHANGE
00457204	524001 WC	.00	.00	.00	30,815.76	26,816.00	27,270.00	1.7%
00457204	531011 PROFESSIONAL SE	11,791.65	12,670.00	16,368.00	12,415.00	21,800.00	25,000.00	14.7%
00457204	541003 MOBILE PHONE CH	.00	.00	.00	.00	600.00	.00	.0%
00457204	541005 GPS SERVICES	253.75	615.35	624.27	.00	650.00	.00	.0%
00457204	544006 EQUIPMENT RENTA	.00	.00	.00	.00	.00	4,000.00	.0%
00457204	545001 LIABILITY INSUR	.00	.00	.00	13,080.65	13,081.00	13,764.00	5.2%
00457204	546201 25GC7 REPAIR & M	.00	.00	13,000.00	.00	.00	.00	.0%
00457204	546201 25GC8 REPAIR & M	.00	.00	9,040.00	.00	.00	.00	.0%
00457204	546309 R & M - OUTSIDE	64,497.38	76,189.66	101,880.93	72,349.18	85,000.00	38,000.00	-55.3%
00457204	546333 SMALL EQUIPMENT	.00	.00	.00	.00	.00	51,000.00	.0%
00457204	546350 FLEET MAINTENAN	563.93	9,832.66	7,853.68	4,901.93	28,387.00	32,774.00	15.5%
00457204	549099 OTHER CURR CHGS	.00	.00	.00	20.34	.00	.00	.0%
00457204	552001 GAS/OIL	31,257.64	28,747.82	26,225.45	18,386.93	16,391.00	16,836.00	2.7%
00457204	552004 UNIFORMS	2,795.45	2,153.53	2,078.88	47.18	3,000.00	3,200.00	6.7%
00457204	552050 SAND/CLAY & FER	210,108.71	238,259.12	225,261.15	221,370.97	250,000.00	250,000.00	.0%
00457204	552051 SMALL MACHINE/E	.00	.00	.00	.00	.00	13,000.00	.0%
00457204	552099 OTHER OPER SUPP	.00	.00	.00	.00	.00	32,000.00	.0%
00457204	562202 22GCM CAPITAL- B	39,189.40	.00	.00	.00	.00	.00	.0%
00457204	564204 23GC1 CAPITAL- M	.00	.00	46,298.56	.00	.00	.00	.0%
00457204	564204 23GC2 CAPITAL- M	.00	40,209.33	.00	.00	.00	.00	.0%
00457204	564204 23GC3 CAPITAL- M	14,440.58	.00	.00	.00	.00	.00	.0%
00457204	564204 24GF1 CAPITAL- M	.00	63,323.26	.00	.00	.00	.00	.0%
00457204	564204 24GF2 CAPITAL- M	.00	25,976.50	.00	.00	.00	.00	.0%
00457204	564204 24GF3 CAPITAL- M	.00	11,860.94	.00	.00	.00	.00	.0%
00457204	564204 25GC1 CAPITAL- M	.00	.00	28,542.00	.00	.00	.00	.0%
00457204	564204 25GC2 CAPITAL- M	.00	.00	63,584.00	.00	.00	.00	.0%
00457204	564204 25GC3 CAPITAL- M	.00	.00	17,713.23	.00	.00	.00	.0%
00457204	564204 25GC4 CAPITAL- M	.00	.00	15,265.26	.00	.00	.00	.0%
00457204	564204 25GC5 CAPITAL- M	.00	.00	13,741.65	.00	.00	.00	.0%
00457204	564204 25GC6 CAPITAL- M	.00	.00	9,650.00	.00	.00	.00	.0%
00458101 INTERFUND TRANSFER								
00458101	500212 TSF TO 212 EQUI	.00	.00	.00	.00	.00	85,702.00	.0%
00458101	500312 TRANSFER TO CAP	.00	.00	.00	.00	.00	218,950.00	.0%
00459100 RESERVES								
00459100	599015 UNASSIGNED FUND	.00	.00	.00	.00	403,794.00	16,948.00	-95.8%
TOTAL GOLF COURSE FUND		-257,240.93	-233,221.77	-893,836.65	-213,224.20	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

SANITATION FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
00530000 SANITATION FUND REVENUE							
00530000 343401 SOLID WASTE/GAR	.00	.00	.00	.00	.00	-9,979,131.00	.0%
00530000 343411 SPECIAL GARBAGE	.00	.00	.00	.00	.00	-53,000.00	.0%
00530000 343450 SPECIAL PICK-UP	.00	.00	.00	.00	.00	-7,500.00	.0%
00530000 359405 FINES SOLID WAS	.00	.00	.00	.00	.00	-15,000.00	.0%
00530000 361101 INTEREST EARNIN	.00	.00	.00	.00	.00	-108,390.00	.0%
00530000 366990 REIMBURSEMENT	.00	.00	.00	.00	.00	-32,543.00	.0%
00530000 381405 TRANSFER FROM S	.00	.00	.00	.00	.00	-3,765,424.00	.0%
00553401 SANITATION FUND EXPENSE							
00553401 512001 REGULAR SALARY	.00	.00	.00	.00	.00	91,800.00	.0%
00553401 514001 REGULAR OVERTIM	.00	.00	.00	.00	.00	1,000.00	.0%
00553401 515001 SICK INC./PERSO	.00	.00	.00	.00	.00	2,000.00	.0%
00553401 521001 FICA	.00	.00	.00	.00	.00	7,253.00	.0%
00553401 522003 DC PLAN	.00	.00	.00	.00	.00	9,480.00	.0%
00553401 523002 FLORIDA HEALTH	.00	.00	.00	.00	.00	12,337.00	.0%
00553401 523008 MET LIFE DENTAL	.00	.00	.00	.00	.00	1,014.00	.0%
00553401 523009 MUTUAL OF OMAHA	.00	.00	.00	.00	.00	986.00	.0%
00553401 524001 WC	.00	.00	.00	.00	.00	189.00	.0%
00553401 534007 COLLECTION FEES	.00	.00	.00	.00	.00	99,792.00	.0%
00553401 534019 LANDFILL CHARGE	.00	.00	.00	.00	.00	1,750,000.00	.0%
00553401 534022 CONTRACTED SOLI	.00	.00	.00	.00	.00	7,112,230.00	.0%
00553401 541003 MOBILE PHONE CH	.00	.00	.00	.00	.00	1,200.00	.0%
00553401 541005 GPS SERVICES	.00	.00	.00	.00	.00	209.00	.0%
00553401 545001 LIABILITY INSUR	.00	.00	.00	.00	.00	3,171.00	.0%
00553401 546350 FLEET MAINTENAN	.00	.00	.00	.00	.00	3,277.00	.0%
00553401 549099 OTHER CURR CHGS	.00	.00	.00	.00	.00	10,000.00	.0%
00553401 551001 OFFICE SUPPLY	.00	.00	.00	.00	.00	1,500.00	.0%
00553401 552001 GAS/OIL	.00	.00	.00	.00	.00	1,684.00	.0%
00553401 552004 UNIFORMS	.00	.00	.00	.00	.00	800.00	.0%
00553401 552099 OTHER OPER SUPP	.00	.00	.00	.00	.00	3,000.00	.0%
00553401 554001 MEMBERSHIPS & S	.00	.00	.00	.00	.00	300.00	.0%
00558101 INTERFUND TRANSFER							
00558101 500311 TRANSFER TO STR	.00	.00	.00	.00	.00	650,000.00	.0%
00559100 RESERVES							
00559100 599010 REQUIRED RESERV	.00	.00	.00	.00	.00	2,278,305.00	.0%
00559100 599015 UNASSIGNED RESE	.00	.00	.00	.00	.00	1,919,461.00	.0%
TOTAL SANITATION FUND	.00	.00	.00	.00	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

STORMWATER UTILITY FEE FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10130000 STORMWATER REVENUE									
10130000	329104	STORMWATER UTIL	-2,701,830.34	-2,810,791.54	-2,992,300.13	-3,448,724.72	-3,552,412.00	-3,689,032.00	3.8%
10130000	331301	23NAD FEDERAL GR	.00	.00	.00	-594,310.39	.00	.00	.0%
10130000	331390	24TCS FEDERAL GR	.00	.00	-1,227,670.99	.00	.00	.00	.0%
10130000	331502	21HMP FEMA GRANT	-1,088,690.04	-502,377.43	.00	.00	.00	.00	.0%
10130000	334410	23NAD FL. DEPT.	.00	.00	.00	-594,310.39	.00	.00	.0%
10130000	361101	INTEREST EARNIN	-224,479.16	-297,742.04	-339,283.98	-116,847.57	-21,580.00	-100,000.00	363.4%
10130000	361103	INTEREST PROFIT	.00	-88,858.01	-20,264.65	.00	.00	.00	.0%
10130000	364401	SURPLUS EQUIPME	.00	-30,337.00	.00	.00	.00	.00	.0%
10130000	364402	INSURANCE PROCE	-1,230.00	.00	.00	.00	.00	.00	.0%
10130000	366915	21HMP HMP HOMEOW	.00	-314,158.55	-33,773.90	.00	.00	.00	.0%
10130000	366917	23NAD UTILITIES	.00	.00	.00	-45,535.00	.00	.00	.0%
10130000	381001	TRANSFER FROM G	.00	-2,291,330.00	.00	.00	.00	.00	.0%
10130000	381130	TRANSFER FROM A	-500,000.00	.00	.00	.00	.00	.00	.0%
10130000	381130	25PIP TRANSFER F	.00	.00	-206,402.00	-151,669.00	-151,669.00	.00	.0%
10130000	381205	TRANSFER FROM D	.00	.00	.00	-104,555.62	.00	.00	.0%
10130000	381302	TRANSFER FROM C	.00	.00	-546,053.00	.00	.00	.00	.0%
10130000	381302	25PIP TRANSFER F	.00	.00	-1,731,707.00	.00	.00	.00	.0%
10130000	388100	SALE/TRADE IN C	.00	-25,000.00	.00	.00	.00	.00	.0%
10130000	389101	APPROPRIATED FU	.00	.00	.00	.00	-6,336,451.00	-2,265,394.00	-64.2%
10130000	389101	21HMP APPROPRIAT	.00	.00	.00	.00	-1,600.00	.00	.0%
10130000	389101	24HID APPROPRIAT	.00	.00	.00	.00	-4,860.00	.00	.0%
10130000	389101	24HMN APPROPRIAT	.00	.00	.00	.00	-11,270.00	.00	.0%
10130000	389101	25HMN APPROPRIAT	.00	.00	.00	.00	-14,070.00	.00	.0%
10130000	389101	25P&G APPROPRIAT	.00	.00	.00	.00	-678,542.00	.00	.0%
10130000	389101	25PIP APPROPRIAT	.00	.00	.00	.00	-311,659.00	.00	.0%
10130000	389101	HM197 APPROPRIAT	.00	.00	.00	.00	-24,715.00	.00	.0%
10130000	389101	HM374 APPROPRIAT	.00	.00	.00	.00	-28,427.00	.00	.0%
10153801 STORMWATER MANAGEMENT									
10153801	512001	REGULAR SALARY	64,303.49	66,312.81	72,863.15	282,273.49	454,951.00	493,606.00	8.5%
10153801	514001	REGULAR OVERTIM	.00	.00	.00	1,448.04	3,238.00	1,370.00	-57.7%
10153801	515001	SICK INC./PERSO	1,232.51	.00	.00	.00	1,000.00	1,000.00	.0%
10153801	515006	SHOE ALLOWANCE	.00	.00	.00	600.00	1,050.00	900.00	-14.3%
10153801	521001	FTCA	5,015.39	5,084.51	5,573.33	20,900.19	34,352.00	38,044.00	10.7%
10153801	522003	DC PLAN	6,466.54	6,564.51	7,198.06	25,116.51	42,143.00	49,641.00	17.8%
10153801	523002	FLORIDA HEALTH	.00	.00	1,158.23	57,704.52	95,638.00	109,124.00	14.1%
10153801	523003	HEALTH SAVINGS	.00	.00	2,310.00	2,168.68	4,479.00	5,000.00	11.6%
10153801	523004	BCBS INSURANCE	13,417.78	14,137.06	14,762.36	.00	.00	.00	.0%
10153801	523008	MET LIFE DENTAL	352.23	344.15	385.30	2,745.48	4,829.00	4,694.00	-2.8%
10153801	523009	MUTUAL OF OMAHA	504.38	520.08	612.53	2,468.71	4,090.00	5,199.00	27.1%
10153801	524001	WC	10,523.14	14,387.93	2,531.00	43,401.10	43,768.00	38,130.00	-12.9%
10153801	531099	OTHER PROFESSIO	5,066.00	12,904.00	.00	58,442.00	58,442.00	38,000.00	-35.0%
10153801	531099	21HMP OTHER PROF	.00	68,363.15	22,885.00	1,600.00	1,600.00	.00	.0%
10153801	531099	23NAD OTHER PROF	.00	.00	3,252.20	.00	.00	.00	.0%
10153801	531099	24HID OTHER PROF	.00	41,044.40	9,910.00	4,860.00	4,860.00	.00	.0%
10153801	531099	24HMN OTHER PROF	.00	42,157.50	27,302.50	11,270.00	11,270.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

STORMWATER UTILITY FEE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10153801 531099 24HMP OTHER PROF	.00	110,774.41	12,575.59	.00	.00	.00	.0%
10153801 531099 25HMM OTHER PROF	.00	.00	20,160.00	14,070.00	14,070.00	.00	.0%
10153801 531099 25VUL OTHER PROF	.00	.00	144,900.43	20,635.40	.00	.00	.0%
10153801 531099 HM197 OTHER PROF	.00	.00	.00	24,714.54	24,715.00	.00	.0%
10153801 531099 HM373 OTHER PROF	.00	.00	26,485.00	114,627.18	.00	.00	.0%
10153801 531099 HM374 OTHER PROF	.00	.00	.00	13,761.20	13,762.00	.00	.0%
10153801 534012 COMPUTER CONTRA	.00	.00	.00	619.53	888.00	.00	.0%
10153801 534014 CANAL CHEMICAL	4,980.00	5,160.00	5,160.00	8,390.00	10,110.00	13,000.00	28.6%
10153801 534099 OTHER CONTRACTU	93,576.21	177,074.62	14,756.35	12,198.00	270,250.00	365,000.00	35.1%
10153801 540005 TRAVEL	.00	.00	.00	.00	.00	1,000.00	.0%
10153801 541003 MOBILE PHONE CH	.00	.00	.00	1,167.97	1,900.00	2,200.00	15.8%
10153801 541005 GPS SERVICES	253.75	528.65	416.18	.00	609.00	2,090.00	243.2%
10153801 543001 ELECTRIC AND WA	2,712.51	9,776.12	10,062.26	5,951.73	6,500.00	12,000.00	84.6%
10153801 543002 NATURAL GAS	.00	.00	1,477.83	1,067.86	2,137.00	4,000.00	87.2%
10153801 544001 EQUIPMENT LEASE	.00	.00	.00	187.16	188.00	500.00	166.0%
10153801 544012 LAND LEASE	4,806.81	.00	.00	.00	.00	.00	.0%
10153801 544014 RENTAL AND LEAS	18,037.19	4,395.00	5,621.00	20,325.00	41,000.00	41,000.00	.0%
10153801 545001 LIABILITY INSUR	36,030.68	51,114.25	94,518.00	17,208.18	17,209.00	18,685.00	8.6%
10153801 545002 AUTO AND PROPER	2,307.14	2,289.00	8,097.24	.00	.00	.00	.0%
10153801 546201 25PIP REPAIR & M	.00	.00	.00	189,352.65	189,353.00	.00	.0%
10153801 546350 FLEET MAINTENAN	38,964.61	74,231.27	70,289.38	59,438.65	92,259.00	114,878.00	24.5%
10153801 546401 24TCS REPAIR & M	.00	.00	1,454,896.50	.00	.00	.00	.0%
10153801 546430 STREET MAINTENA	314,582.15	228,386.83	146,981.29	432,775.39	722,605.00	400,000.00	-44.6%
10153801 546430 25PIP R&M-STREET	.00	.00	6,607.00	.00	.00	.00	.0%
10153801 549001 NEWS ADS	1,452.12	.00	.00	92.40	500.00	500.00	.0%
10153801 549001 23NAD NEWS ADS	.00	.00	155.68	.00	.00	.00	.0%
10153801 549099 OTHER CURR CHGS	3,750.00	7,988.00	40.16	164.23	10,000.00	10,000.00	.0%
10153801 551001 OFFICE SUPPLY	.00	.00	.00	250.00	250.00	750.00	200.0%
10153801 551005 OFFICE SMALL MA	.00	.00	.00	7,000.00	7,000.00	.00	.0%
10153801 552001 GAS/OIL	17,597.38	16,009.61	18,456.84	21,020.42	53,271.00	56,874.00	6.8%
10153801 552002 JANITOR SUPPLIE	.00	.00	.00	.00	.00	1,000.00	.0%
10153801 552004 UNIFORMS	.00	.00	.00	256.70	2,000.00	3,000.00	50.0%
10153801 552012 COMPUTER HRDWR/	.00	.00	.00	844.01	845.00	.00	.0%
10153801 553005 DRAINAGE EQUIPM	20,246.34	40,252.32	17,178.65	22,113.52	23,119.00	30,000.00	29.8%
10153801 554001 MEMBERSHIPS	.00	.00	.00	600.00	600.00	.00	.0%
10153801 554004 SEMINAR/CONF RE	.00	.00	.00	3,922.75	3,923.00	1,500.00	-61.8%
10153801 559002 O/H OPERATING E	805,409.00	379,366.00	426,579.00	.00	.00	.00	.0%
10153801 563203 CAPITAL- INFRAS	.00	263,331.58	.00	17,800.00	17,800.00	.00	.0%
10153801 563203 24TCS CAPITAL- I	.00	186,681.50	.00	.00	.00	.00	.0%
10153801 563203 25PIP CAPITAL- I	.00	.00	268,175.00	273,974.35	273,975.00	.00	.0%
10153801 564204 CAPITAL- MACHIN	.00	.00	.00	6,880.77	6,881.00	.00	.0%
10153801 564204 22SW2 CAPITAL- M	118,575.00	.00	.00	.00	.00	.00	.0%
10153801 564204 23SW1 CAPITAL- M	42,275.00	.00	.00	.00	.00	.00	.0%
10153801 564204 24SW1 CAPITAL- M	.00	220,997.86	.00	.00	.00	.00	.0%
10153801 564204 24SW3 CAPITAL- M	.00	546,052.80	.00	.00	.00	.00	.0%
10153801 564204 24SW4 CAPITAL- M	.00	170,988.00	.00	.00	.00	.00	.0%
10153801 564204 24SW6 CAPITAL- M	.00	61,035.00	.00	.00	.00	.00	.0%
10153801 564204 24SW7 CAPITAL- M	.00	113,301.32	.00	.00	.00	.00	.0%
10153801 564204 24SW8 CAPITAL- M	.00	41,914.00	.00	.00	.00	.00	.0%
10153801 564204 25P&G CAPITAL- M	.00	.00	521,458.00	678,542.00	678,542.00	.00	.0%
10153801 564717 CAPITAL- VEHICL	.00	.00	.00	52,158.00	55,000.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET					FOR PERIOD 99						
ACCOUNTS FOR:											
					2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
STORMWATER UTILITY FEE FUND											
10153801	564717	23SW2	CAPITAL- V		72,728.00	.00	.00	.00	.00	.00	.0%
10153801	567201	21HDR	CAPITAL OU		127.04	.00	.00	1,063,939.75	.00	.00	.0%
10153801	567201	21HMP	CAPITAL OU	2,528,980.87		.00	.00	.00	.00	.00	.0%
10153801	567201	21SWP	CAPITAL OU		892.66	.00	.00	.00	.00	.00	.0%
10153801	567201	23NAD	CAPITAL OU		.00	.00	291,913.45	1,174,025.10	.00	.00	.0%
10153801	583005	21HMP	HMP HOMEOW		.00	262,127.73	98,593.47	.00	.00	.00	.0%
10153801	583006	HM373	OTHER GRAN		.00	.00	37,228.10	2,692,537.90	.00	.00	.0%
10153801	583006	HM374	OTHER GRAN		.00	.00	.00	14,665.00	14,665.00	.00	.0%
10158101 INTERFUND TRANSFER											
10158101	500001	21HMP	TSF TO GEN		.00	.00	4,879,680.00	.00	.00	.00	.0%
10158101	500001	0HALC	TSF TO GEN		.00	.00	.00	436,421.00	436,421.00	564,265.00	29.3%
10158101	500204	TSF TO DEBT	SER	560,872.00	560,872.00	560,872.00	560,872.00	560,872.00	560,872.00	577,072.00	2.9%
10158101	500207	TSF TO 207	DEBT	73,514.00	53,310.00	.00	.00	19,999.00	19,999.00	.00	-100.0%
10158101	500211	TSF TO 211	DEBT	62,508.00	.00	.00	.00	.00	.00	.00	.0%
10158101	500311	TRAFNSFER TO ST		.00	.00	.00	.00	4,406,600.00	4,406,600.00	.00	-100.0%
10159100 RESERVES											
10159100	599010	REQUIRED FUND E		.00	.00	.00	.00	.00	616,570.00	600,805.00	-2.6%
10159100	599015	UNASSIGNED FUND		.00	.00	.00	.00	.00	1,775,157.00	2,449,599.00	38.0%
TOTAL STORMWATER UTILITY FEE					415,830.38	-2,500,816.60	2,216,622.41	7,850,215.37	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

SPECIAL LAW ENFORCEMENT TRUST	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10330000 SPECIAL LAW ENF REVENUE							
10330000 359201 FORFEITED PROPE	.00	.00	-7,924.56	-11,948.94	-11,948.00	.00	.0%
10330000 359202 FORFEITURES - L	-12,709.32	-51,547.39	-1,456.66	.00	.00	.00	.0%
10330000 361101 INTEREST EARNIN	-4,924.75	-4,810.60	-6,936.46	-2,903.82	-5,000.00	-3,000.00	-40.0%
10330000 361103 INTEREST PROFIT	.00	-1,895.73	-432.33	.00	.00	.00	.0%
10330000 389101 APPROPRIATED FU	.00	.00	.00	.00	-234,454.00	-251,000.00	7.1%
10352101 POLICE							
10352101 546201 REPAIR & MAINTA	.00	.00	3,836.80	.00	.00	.00	.0%
10352101 549099 OTHER CURR CHGS	3,285.00	.00	.00	.00	.00	.00	.0%
10352101 552012 COMPUTER HRDWR/	22,505.26	.00	.00	.00	.00	10,522.00	.0%
10359100 RESERVES							
10359100 599015 UNASSIGNED FUND	.00	.00	.00	.00	251,402.00	243,478.00	-3.2%
TOTAL SPECIAL LAW ENFORCEMEN	8,156.19	-58,253.72	-12,913.21	-14,852.76	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

AIRPORT/INDUSTRIAL PARK FUND			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10430000 AIRPORT/INDUSTRIAL PK REVENUE									
10430000	331404	F.A.A CAPITAL P	-190,538.98	-3,678,462.70	.00	.00	.00	.00	.0%
10430000	331404	22TWA F.A.A CAPI	.00	.00	-135,501.18	.00	.00	.00	.0%
10430000	331404	24DBE F.A.A CAPI	.00	.00	-11,160.00	.00	.00	.00	.0%
10430000	331404	24IAP F.A.A CAPI	.00	.00	-36,762.08	.00	.00	.00	.0%
10430000	331404	24PAP F.A.A CAPI	.00	.00	-67,590.00	.00	.00	.00	.0%
10430000	331404	24RWY F.A.A CAPI	.00	.00	-4,215,614.11	.00	.00	.00	.0%
10430000	331404	26AMP F.A.A CAPI	.00	.00	.00	.00	.00	-585,000.00	.0%
10430000	334407	F.D.O.T. CAPITA	-287,827.51	-871,564.53	.00	.00	.00	.00	.0%
10430000	334407	21AFI F.D.O.T. C	.00	.00	-363,770.97	-2,880.00	.00	.00	.0%
10430000	334407	21ATI F.D.O.T. C	.00	.00	-110,080.00	.00	.00	.00	.0%
10430000	334407	22TWA F.D.O.T. C	.00	.00	-12,044.55	.00	.00	.00	.0%
10430000	334407	24IAP F.D.O.T. C	.00	.00	-3,267.96	.00	.00	.00	.0%
10430000	334407	24PAP F.D.O.T. C	.00	.00	-6,008.00	.00	.00	.00	.0%
10430000	334407	24RWY F.D.O.T. C	.00	.00	-374,721.32	.00	.00	.00	.0%
10430000	334407	25ATE F.D.O.T. C	.00	.00	-2,400.00	-43,200.00	.00	.00	.0%
10430000	334407	25ATH F.D.O.T. C	.00	.00	-3,040.00	-15,808.00	.00	.00	.0%
10430000	334407	26AMP F.D.O.T. C	.00	.00	.00	.00	.00	-52,000.00	.0%
10430000	343201	SALE OF GAS	-2,388,727.75	-2,254,402.10	.00	.00	.00	.00	.0%
10430000	343202	APFUL SALE OF AV	.00	.00	-1,503,405.20	-1,278,420.94	-1,800,000.00	-1,800,000.00	.0%
10430000	343203	APFUL SALE OF JE	.00	.00	-433,488.34	-435,410.73	-600,000.00	-600,000.00	.0%
10430000	349201	PUBLIC RECORD R	-5,087.92	-14,926.51	.00	.00	.00	.00	.0%
10430000	349205	PENALTIES	-4,503.73	1,576.71	.00	.00	.00	.00	.0%
10430000	361101	INTEREST EARNIN	-47,593.68	-44,215.18	-38,272.75	-19,418.10	-38,490.00	-38,490.00	.0%
10430000	361103	INTEREST PROFIT	.00	-13,845.08	-3,157.46	.00	.00	.00	.0%
10430000	361110	LEASE INTEREST	-117,046.00	-233,920.94	-226,097.28	.00	.00	.00	.0%
10430000	362101	RAMP LEASE 600	-40,237.47	-45,172.08	-46,658.28	-40,196.10	-48,058.00	-49,682.00	3.4%
10430000	362105	LAND LEASE 1994	-39,311.16	-39,446.52	-41,578.44	-35,819.80	-10,825.00	-44,273.00	309.0%
10430000	362107	LAND LEASE 1996	-75,180.36	-81,628.70	-80,226.48	-69,115.10	-114,633.00	-85,426.00	-25.5%
10430000	362108	LAND LEASE 333	-134,097.08	-134,360.88	-144,046.68	-124,096.20	-148,368.00	-153,383.00	3.4%
10430000	362109	COMM HANGARS UN	-183,162.44	-239,176.66	-244,693.73	-204,980.77	-267,318.00	-235,236.00	-12.0%
10430000	362110	LAND LEASE 1531	-36,000.00	-33,000.00	.00	.00	.00	.00	.0%
10430000	362112	RAMP LEASE 2022	-34,117.44	-35,212.56	-36,371.04	.00	-37,462.00	.00	-100.0%
10430000	362209	LAND LEASE GARD	-10.00	.00	.00	.00	-10.00	-500.00	4900.0%
10430000	362290	LAND USE OTHER	-7,408.45	-7,500.00	-7,950.00	-8,960.00	-2,500.00	-4,000.00	60.0%
10430000	362301	T-HANGAR MONTHL	-395,111.43	-389,419.37	-427,525.60	-380,835.46	-449,608.00	-471,048.00	4.8%
10430000	362302	EXECUTIVE HANGA	-37,024.68	-54,564.60	-45,628.32	-25,000.00	-51,041.00	-30,652.00	-39.9%
10430000	362303	COMM HANGAR LEA	-135,924.96	-140,288.16	-144,903.60	.00	-150,292.00	.00	-100.0%
10430000	362306	LAND LEASE 801	-33,601.00	-33,601.44	-33,306.00	-111,020.00	-133,224.00	-137,221.00	3.0%
10430000	362307	LAND LEASE PW/B	-39,246.81	-41,146.95	-39,565.25	-39,738.48	-39,719.00	-70,000.00	76.2%
10430000	362308	TTF LEASE HMC A	-5,427.00	-5,601.24	-5,785.56	-4,984.30	-5,959.00	-6,161.00	3.4%
10430000	362310	LAND LEASE ATHL	-190,355.72	-196,447.00	-418,200.00	-432,335.16	-430,746.00	-445,305.00	3.4%
10430000	362311	LAND LEASE-SKAT	-21,336.00	-21,336.00	-21,336.00	-43,200.00	-43,200.00	-43,200.00	.0%
10430000	362312	LAND LEASE - PU	-64,800.00	-69,115.53	-64,800.00	-149,040.00	-149,040.00	-153,511.00	3.0%
10430000	364401	SURPLUS EQUIPME	-7,775.80	-7,874.00	.00	.00	.00	.00	.0%
10430000	364402	INSURANCE PROCE	-2,280.00	.00	-4,733.32	.00	.00	.00	.0%
10430000	364402	26UDD INSURANCE	.00	.00	-311,142.81	.00	.00	.00	.0%
10430000	366920	CONTRIBUTION	.00	.00	-4,617.50	.00	.00	.00	.0%
10430000	366990	REIMBURSEMENT	.00	.00	-4,465.12	-8,850.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

		2023	2024	2025	2026	2026	2027	PCT
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	CHANGE
AIRPORT/INDUSTRIAL PARK FUND								
10430000	366994 HANGAR WAITING	.00	.00	-2,300.00	.00	.00	.00	.0%
10430000	366995 LATE FEES	.00	.00	-2,255.41	-325.00	.00	.00	.0%
10430000	366999 MISCELLANEOUS R	.00	.00	17,325.59	-3,279.76	-3,500.00	.00	.0%
10430000	389101 APPROPRIATED FU	.00	.00	.00	.00	-1,183,299.00	-617,100.00	-47.8%
10430000	389101 26UDD APPROPRIAT	.00	.00	.00	.00	-311,143.00	.00	.0%
10454201 AIRPORT								
10454201	511001 EXECUTIVE SALAR	.00	.00	.00	84,909.29	50,000.00	120,801.00	141.6%
10454201	512001 REGULAR SALARY	284,963.42	307,115.04	325,726.64	154,163.66	306,136.00	294,128.00	-3.9%
10454201	514001 REGULAR OVERTIM	2,871.90	2,464.18	2,610.92	3,235.29	4,800.00	4,800.00	.0%
10454201	515001 SICK INC./PERSO	.00	.00	715.41	.00	1,000.00	1,000.00	.0%
10454201	515006 SHOE ALLOWANCE	519.22	617.29	450.00	358.08	450.00	450.00	.0%
10454201	515008 INCENTIVE PAY	.00	.00	.00	184.64	.00	.00	.0%
10454201	521001 FICA	21,805.57	23,691.46	24,848.08	18,098.59	28,644.00	32,159.00	12.3%
10454201	522003 DC PLAN	25,575.89	26,938.60	29,173.51	20,950.54	36,250.00	41,993.00	15.8%
10454201	523002 FLORIDA HEALTH	63,254.52	65,734.91	69,985.47	46,489.11	71,155.00	91,621.00	28.8%
10454201	523003 HEALTH SAVINGS	.00	1,066.67	.00	.00	.00	.00	.0%
10454201	523008 MET LIFE DENTAL	1,628.14	2,123.50	2,287.05	1,881.30	2,756.00	3,626.00	31.6%
10454201	523009 MUTUAL OF OMAHA	2,729.17	2,946.77	3,281.94	2,570.36	3,864.00	5,442.00	40.8%
10454201	524001 WC	10,523.14	16,965.22	15,183.00	22,418.89	19,509.00	19,675.00	.9%
10454201	531099 OTHER PROFESSIO	185,022.45	132,838.83	87,782.90	75,240.27	119,580.00	25,442.00	-78.7%
10454201	531099 21AFI OTHER PROF	.00	.00	14,810.00	.00	.00	.00	.0%
10454201	531099 21ATI OTHER PROF	.00	.00	137,600.00	.00	.00	.00	.0%
10454201	531099 24ADB OTHER PROF	.00	.00	19,200.00	.00	.00	.00	.0%
10454201	531099 24DBE OTHER PROF	.00	.00	12,400.00	.00	.00	.00	.0%
10454201	531099 24IAP OTHER PROF	.00	.00	40,846.50	53,053.50	.00	.00	.0%
10454201	531099 24PAP OTHER PROF	.00	.00	75,100.00	.00	.00	.00	.0%
10454201	531099 24RWY OTHER PROF	.00	.00	301,434.50	.00	.00	.00	.0%
10454201	531099 25ACR OTHER PROF	.00	.00	16,000.00	26,960.00	26,960.00	.00	.0%
10454201	531099 25ATH OTHER PROF	.00	.00	3,800.00	.00	.00	.00	.0%
10454201	531099 26AMP OTHER PROF	.00	.00	.00	.00	.00	650,000.00	.0%
10454201	534001 EXTERMINATOR SE	1,988.49	3,484.36	3,484.36	430.56	5,000.00	6,000.00	20.0%
10454201	534003 JANITORIAL SERV	7,011.57	4,500.00	4,570.47	4,080.00	4,500.00	20,000.00	344.4%
10454201	534012 COMPUTER CONTRA	4,619.40	6,437.02	10,780.03	250.00	10,000.00	473.00	-95.3%
10454201	534013 DEMOLITIONS	.00	.00	79,936.52	.00	.00	100,000.00	.0%
10454201	534013 26UDD DEMOLITION	.00	.00	.00	.00	311,143.00	.00	.0%
10454201	534015 SECURITY MONITO	6,354.40	6,392.39	4,172.00	4,565.12	7,000.00	10,000.00	42.9%
10454201	540005 TRAVEL	1,909.89	5,102.52	3,285.69	1,863.14	5,000.00	5,000.00	.0%
10454201	541001 PHONE CHARGES	11,896.63	11,752.47	10,196.28	5,760.66	13,300.00	9,500.00	-28.6%
10454201	541003 MOBILE PHONE CH	1,091.67	1,059.46	1,411.93	1,059.58	2,841.00	3,100.00	9.1%
10454201	542021 SHIPPING/HANDLI	98.09	434.10	285.43	107.46	300.00	300.00	.0%
10454201	543001 ELECTRIC AND WA	26,042.95	25,794.12	21,713.12	12,693.98	22,000.00	26,000.00	18.2%
10454201	543006 ELECT&WATER-210	9,929.45	8,479.93	8,111.83	4,141.01	9,270.00	10,000.00	7.9%
10454201	544001 ANNUAL EQUIPMEN	655.06	1,122.96	1,122.96	1,122.96	1,300.00	1,300.00	.0%
10454201	545001 LIABILITY INSUR	54,843.48	57,653.39	94,766.11	319,501.53	319,502.00	345,849.00	8.2%
10454201	545002 AUTO AND PROPER	56,306.71	135,685.01	138,358.89	.00	.00	.00	.0%
10454201	546001 ANNUAL MAINT CO	1,000.00	.00	.00	.00	.00	.00	.0%
10454201	546201 REPAIR & MAINTEN	180,049.72	54,680.76	73,373.53	54,532.60	109,920.00	300,000.00	172.9%
10454201	546201 24RWY REPAIR & M	.00	.00	6,400.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

		2023	2024	2025	2026	2026	2027	PCT
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	CHANGE
AIRPORT/INDUSTRIAL PARK FUND								
10454201 546201 25ACR REPAIR & M		.00	.00	195,219.20	52,540.80	52,541.00	.00	.0%
10454201 546201 25AP1 REPAIR & M		.00	.00	9,350.00	.00	.00	.00	.0%
10454201 546217 R & M T HANGAR		36,329.82	33,936.60	25,727.48	2,598.40	20,000.00	20,000.00	.0%
10454201 546226 R&M ATCT BLDG		50,866.35	16,002.39	11,607.29	17,743.49	19,420.00	20,000.00	3.0%
10454201 546330 REPAIR & MAINTEN		1,294.06	836.19	571.54	508.98	1,000.00	1,000.00	.0%
10454201 546343 FIRE EXTINGUISH		6,548.17	4,840.09	4,809.06	4,119.12	6,000.00	6,000.00	.0%
10454201 546350 FLEET MAINTENAN		20,940.47	25,265.07	31,418.54	20,567.06	19,871.00	22,942.00	15.5%
10454201 546402 FENCES AND GATE		13,341.99	3,174.42	17,743.74	5,615.05	10,000.00	10,000.00	.0%
10454201 546407 A.W.O.S.		5,867.32	4,122.80	6,528.71	1,734.18	6,000.00	6,000.00	.0%
10454201 546420 R&M AIRFIELD		28,884.72	20,019.34	13,712.00	47,191.61	62,675.00	15,000.00	-76.1%
10454201 546421 OTHER LIGHTING		16,450.52	8,061.83	16,300.94	3,560.00	8,000.00	12,000.00	50.0%
10454201 546422 SIGNS		2,076.03	3,093.27	5,263.16	303.00	4,000.00	4,000.00	.0%
10454201 546423 R&M FUEL FACILI		21,076.67	17,044.15	19,118.86	11,555.58	15,000.00	20,000.00	33.3%
10454201 546499 REPAIR AND MAIN		1,964.86	5,352.62	787.89	.00	2,266.00	2,500.00	10.3%
10454201 547001 FORMS/OTHER PRI		612.59	1,252.33	1,265.04	.00	3,000.00	2,000.00	-33.3%
10454201 547099 OTHER PRINT & B		.00	.00	.00	.00	.00	3,000.00	.0%
10454201 549001 NEWS ADS		409.24	177.24	385.68	326.92	400.00	400.00	.0%
10454201 549095 BAC CHARGES		13,762.95	11,371.47	6,147.14	5,510.39	10,000.00	10,000.00	.0%
10454201 549099 OTHER CURR CHGS		27,451.73	25,961.83	23,801.44	16,740.01	21,740.00	20,000.00	-8.0%
10454201 549999 BAD DEBT EXPENS		152,837.27	-70,385.69	169,947.72	.00	.00	.00	.0%
10454201 551001 OFFICE SUPPLY		2,173.66	2,691.24	3,613.97	2,514.13	3,090.00	4,000.00	29.4%
10454201 551005 OFFICE SMALL MA		4,125.54	2,186.11	5,643.55	3,373.85	10,000.00	10,000.00	.0%
10454201 552001 GAS/OIL		13,255.08	10,290.14	11,593.64	5,968.74	11,474.00	11,785.00	2.7%
10454201 552002 JANITOR SUPPLIE		819.52	1,760.34	950.47	90.98	1,500.00	2,500.00	66.7%
10454201 552004 UNIFORMS		1,924.51	3,449.49	2,746.93	1,841.80	5,000.00	3,500.00	-30.0%
10454201 552012 COMPUTER HRDWR/		223.77	.00	.00	.00	.00	1,200.00	.0%
10454201 552049 LANDSCAPING MAT		1,003.11	884.76	.00	33.52	5,000.00	2,000.00	-60.0%
10454201 552051 SMALL MACHINE/E		10,521.61	7,198.65	14,438.32	8,078.88	15,000.00	12,000.00	-20.0%
10454201 552063 HERBICIDES/ PES		1,491.53	925.00	1,467.76	672.71	2,500.00	2,000.00	-20.0%
10454201 552072 SAFETY GEAR SUP		.00	.00	.00	.00	.00	2,000.00	.0%
10454201 552099 OTHER OPER SUPP		130.67	359.00	68.76	1,212.16	2,000.00	1,500.00	-25.0%
10454201 552275 SPECIAL EVENT		125.85	23.00	.00	.00	.00	.00	.0%
10454201 554001 MEMBERSHIPS & S		1,663.11	2,051.38	2,252.07	1,708.79	2,500.00	2,500.00	.0%
10454201 554004 SEMINAR/CONF RE		.00	875.00	768.75	.00	2,000.00	2,000.00	.0%
10454201 554005 EDUCATION & TRA		.00	350.00	150.00	200.00	2,000.00	2,000.00	.0%
10454201 555005 COST OF GOODS S		2,203,746.47	2,114,222.62	.00	.00	.00	.00	.0%
10454201 555015 APFUL COST OF GO		.00	.00	1,382,755.68	1,136,584.21	1,650,000.00	1,650,000.00	.0%
10454201 555016 APFUL COST OF GO		.00	.00	382,108.94	364,246.29	550,000.00	550,000.00	.0%
10454201 559002 O/H OPERATING E		114,034.00	213,518.00	197,998.00	.00	.00	.00	.0%
10454201 561202 23APP CAPITAL -		102,616.30	.00	.00	.00	.00	.00	.0%
10454201 562202 22THF CAPITAL- B		72,142.32	693,521.60	.00	.00	.00	.00	.0%
10454201 562202 23AIR CAPITAL- B		62,613.48	500,296.96	.00	.00	.00	.00	.0%
10454201 562202 23AP1 CAPITAL- B		3,665.11	48,299.52	.00	.00	.00	.00	.0%
10454201 562202 24ADB CAPITAL- B		.00	130,300.00	.00	.00	.00	.00	.0%
10454201 562202 25ACR CAPITAL- B		.00	.00	.00	.00	40,080.00	.00	.0%
10454201 563203 CAPITAL- INFRAS		.00	47,825.98	.00	.00	.00	.00	.0%
10454201 563203 24RWY CAPITAL- I		.00	352,690.48	4,613,244.09	.00	.00	.00	.0%
10454201 564204 23AP2 CAPITAL- M		18,347.77	.00	.00	.00	.00	.00	.0%
10454201 564204 24AP2 CAPITAL- M		.00	64,324.96	.00	.00	.00	.00	.0%
10454201 564204 24AP3 CAPITAL- M		.00	.00	21,084.68	.00	.00	.00	.0%
10454201 564204 24AP4 CAPITAL- M		.00	8,181.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
AIRPORT/INDUSTRIAL PARK FUND							
10454201 564204 24AP5 CAPITAL- M	.00	11,750.00	.00	.00	.00	.00	.0%
10454201 564204 25ATE CAPITAL- M	.00	.00	3,000.00	54,000.00	.00	.00	.0%
10454201 564717 24AP1 CAPITAL- V	.00	58,046.73	.00	.00	.00	.00	.0%
10454201 564717 24AP6 CAPITAL- V	.00	.00	44,942.00	.00	.00	.00	.0%
10454201 567207 21ABE BUILDING I	500.00	32,916.56	.00	.00	.00	.00	.0%
10454201 567207 21AFI BUILDING I	65,922.72	33,092.40	465,277.59	.00	.00	.00	.0%
10454201 567207 21AMS BUILDING I	211,031.25	.00	.00	.00	.00	.00	.0%
10454201 567207 21ATI BUILDING I	.00	43,000.00	.00	.00	.00	.00	.0%
10454201 567207 21AWH BUILDING I	1,740.50	.00	.00	.00	.00	.00	.0%
10454201 567207 22TWA BUILDING I	139,650.00	3,301,137.37	.00	.00	.00	.00	.0%
10458101 INTERFUND TRANSFERS							
10458101 500001 OHALC TSF TO GEN	.00	.00	.00	223,378.00	223,378.00	204,991.00	-8.2%
10458101 500304 TRANSFER TO AIR	.00	.00	.00	923,206.00	923,206.00	138,000.00	-85.1%
10459100 RESERVES							
10459100 599010 REQUIRED FUND E	.00	.00	.00	.00	681,013.00	715,122.00	5.0%
10459100 599015 UNASSIGNED FUND	.00	.00	.00	.00	134,601.00	1,589.00	-98.8%
TOTAL AIRPORT/INDUSTRIAL PAR	-126,859.80	16,723.18	-302,129.05	361,432.87	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

POLICE IMPACT FEE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10530000 POLICE IMPACT FEE REVENUE							
10530000 331505 23PDB FIND GRANT	.00	-75,000.00	.00	.00	.00	.00	.0%
10530000 361101 INTEREST EARNIN	-51,366.12	-52,484.85	-41,185.89	-4,971.41	.00	.00	.0%
10530000 361103 INTEREST PROFIT	.00	-12,945.68	-2,952.35	.00	.00	.00	.0%
10530000 363201 IMPACT FEES-LAW	-157,658.85	-135,505.52	-151,685.61	.00	.00	.00	.0%
10530000 389101 APPROPRIATED FU	.00	.00	.00	.00	-1,351,443.00	.00	.0%
10552101 POLICE IMPACT FEES							
10552101 531099 OTHER PROFESSIO	.00	.00	10,123.25	.00	.00	.00	.0%
10552101 531099 25PDE OTHER PROF	.00	.00	27,000.00	.00	.00	.00	.0%
10552101 549099 OTHER CURR CHGS	11,495.19	31,158.35	.00	.00	.00	.00	.0%
10552101 552004 UNIFORMS	.00	22,311.78	.00	.00	.00	.00	.0%
10552101 552012 COMPUTER HRDWR/	.00	22,855.52	.00	.00	.00	.00	.0%
10552101 552036 AMMUNITION/FIRE	.00	17,737.39	.00	.00	.00	.00	.0%
10552101 564204 23PDB CAPITAL- M	56,946.63	213,489.40	.00	.00	.00	.00	.0%
10552101 564204 24PDR CAPITAL- M	.00	46,724.52	.00	.00	.00	.00	.0%
10552101 564717 22PD2 CAPITAL- V	235,036.27	.00	.00	.00	.00	.00	.0%
10552101 564717 23PDC CAPITAL- V	95,369.91	.00	.00	.00	.00	.00	.0%
10552101 564717 24PD2 CAPITAL- V	.00	.00	303,001.17	.00	.00	.00	.0%
10552101 564717 24PD3 CAPITAL- V	.00	.00	60,565.44	.00	.00	.00	.0%
10558101 INTERFUND TRANSFER							
10558101 500302 TRANSFER TO CAP	.00	.00	23,148.68	.00	.00	.00	.0%
10558101 500305 TSF TO PD IMPAC	.00	.00	.00	1,356,414.27	1,351,443.00	.00	.0%
TOTAL POLICE IMPACT FEE FUND	189,823.03	78,340.91	228,014.69	1,351,442.86	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

FIRE IMPACT FEE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10630000 FIRE IMPACT FEE REVENUE							
10630000 361101 INTEREST EARNIN	-37,100.28	-45,502.85	-49,514.45	-5,742.73	.00	.00	.0%
10630000 361103 INTEREST PROFIT	.00	-14,168.02	-3,231.11	.00	.00	.00	.0%
10630000 363202 IMPACT FEES	-197,593.17	-169,389.34	-190,072.01	.00	.00	.00	.0%
10630000 389101 APPROPRIATED FU	.00	.00	.00	.00	-1,268,530.00	.00	.0%
10652201 FIRE							
10652201 531099 OTHER PROFESSIO	.00	.00	11,139.75	.00	.00	.00	.0%
10652201 562202 23FSM CAPITAL- B	104.44	34,190.80	.00	.00	.00	.00	.0%
10652201 562203 25FDR BUILDING I	.00	.00	85,770.02	.00	.00	.00	.0%
10652201 564717 25FD5 CAPITAL- V	.00	.00	54,217.33	.00	.00	.00	.0%
10652201 564717 25FDA CAPITAL- V	.00	.00	475,150.33	.00	.00	.00	.0%
10652201 567201 22FDP CAPITAL -	160,451.74	.00	.00	.00	.00	.00	.0%
10658101 INTERFUND TRANSFER							
10658101 500306 TSF TO FD IMPAC	.00	.00	.00	1,274,271.97	1,268,530.00	.00	.0%
TOTAL FIRE IMPACT FEE FUND	-74,137.27	-194,869.41	383,459.86	1,268,529.24	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

RECREATION IMPACT FEE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10730000 RECREATION IMPACT FEE REVENUE							
10730000 361101 INTEREST EARNIN	-29,042.42	-47,477.57	-61,143.36	-8,888.58	.00	.00	.0%
10730000 361103 INTEREST PROFIT	.00	-16,266.03	-3,709.57	.00	.00	.00	.0%
10730000 363203 RECOUPMENT FEES	-386,614.28	-471,150.00	-538,650.00	.00	.00	.00	.0%
10730000 389101 APPROPRIATED FU	.00	.00	.00	.00	-2,485,232.00	.00	.0%
10757201 RECREATION							
10757201 531099 OTHER PROFESSIO	.00	.00	11,121.40	.00	.00	.00	.0%
10757201 531099 25GCB OTHER PROF	.00	.00	3,765.60	.00	.00	.00	.0%
10758101 INTERFUND TRANSFER							
10758101 500307 TSF TO PARK IMP	.00	.00	.00	2,494,120.42	2,485,232.00	.00	.0%
TOTAL RECREATION IMPACT FEE	-415,656.70	-534,893.60	-588,615.93	2,485,231.84	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

TRANSPORTATION IMPACT FEES	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
10930000 TRANSPORTATION IMPACT FEES REV							
10930000 361101 INTEREST EARNIN	-103,833.36	-128,811.09	-149,219.92	-21,642.53	.00	.00	.0%
10930000 361103 INTEREST PROFIT	.00	-39,674.32	-9,047.99	.00	.00	.00	.0%
10930000 363202 IMPACT FEES	-541,858.66	-437,328.07	-559,058.19	.00	.00	.00	.0%
10930000 381302 TRANSFER FROM C	.00	.00	-983,366.00	.00	.00	.00	.0%
10930000 389101 APPROPRIATED FU	.00	.00	.00	.00	-6,316,459.00	.00	.0%
10954102 TRANSPORTATION IMP FEES EXP							
10954102 531099 OTHER PROFESSIO	.00	39,636.20	10,252.80	.00	.00	.00	.0%
10954102 549099 OTHER CURR CHGS	.00	100,658.82	.00	.00	.00	.00	.0%
10958101 TRANSFER TO GENERAL FUND							
10958101 500301 TSF TO CAPITAL	21,400.00	.00	.00	.00	.00	.00	.0%
10958101 500309 TRANSFER TO ROA	.00	.00	.00	6,338,100.62	6,316,459.00	.00	.0%
TOTAL TRANSPORTATION IMPACT	-624,292.02	-465,518.46	-1,690,439.30	6,316,458.09	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

BUILDING AND INSPECTION			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11330000 BUILDING & INSPECTION REVENUE									
11330000	322101	BUILDING PERMIT	-1,164,927.22	-1,371,342.86	-1,426,980.10	-2,316,801.09	-2,938,242.00	-3,000,000.00	2.1%
11330000	322102	BUILDING PERMIT	-1,230,170.26	-1,150,969.34	-1,432,801.37	.00	.00	.00	.0%
11330000	322201	ELECTRICAL PERM	-17,132.30	-15,667.75	-26,030.66	.00	.00	.00	.0%
11330000	322304	DEMOLITION REVE	6,794.81	36.54	-24,381.87	.00	.00	.00	.0%
11330000	322602	REINSPECTION FE	-11,166.00	-9,227.90	-7,934.06	.00	.00	.00	.0%
11330000	322801	FIRE INSPECTION	-100,289.16	-136,331.30	-93,773.30	-76,678.74	-72,500.00	-72,500.00	.0%
11330000	359101	VACANT/ABANDON	-1,650.00	-3,150.00	-1,350.00	.00	.00	.00	.0%
11330000	361101	INTEREST EARNIN	-106,006.46	-81,722.15	-39,601.83	-12,530.51	-20,000.00	-24,000.00	20.0%
11330000	361103	INTEREST PROFIT	.00	-12,824.36	-2,924.68	.00	.00	.00	.0%
11330000	364401	SURPLUS EQUIPME	.00	-4,365.50	-776.50	.00	.00	.00	.0%
11330000	366913	BUILDING SURCHA	-6,158.72	-7,320.49	-7,501.90	-24,449.00	-6,400.00	-6,400.00	.0%
11330000	366999	MISCELLANEOUS R	250.00	-1,829.23	-500.00	.00	.00	.00	.0%
11330000	381001	TRANSFER FROM G	.00	.00	-380,050.00	.00	.00	-100,010.00	.0%
11330000	381001	CODE TRANSFERS F	.00	.00	.00	-515,283.00	-515,283.00	.00	.0%
11330000	381001	OHALC TRANSFERS	.00	.00	.00	-289,984.00	-289,984.00	.00	.0%
11330000	389101	APPROPRIATED FU	.00	.00	.00	.00	.00	-1,175,000.00	.0%
11352401 BUILDING & INSPECTION									
11352401	511001	EXECUTIVE SALAR	.00	.00	.00	86,559.60	123,213.00	125,646.00	2.0%
11352401	512001	REGULAR SALARY	1,164,702.45	1,286,925.86	1,268,742.12	673,504.52	1,058,762.00	1,151,690.00	8.8%
11352401	514001	REGULAR OVERTIM	40,018.34	45,644.78	31,250.75	5,159.34	7,500.00	7,500.00	.0%
11352401	515001	SICK INC./PERSO	15,181.47	10,284.21	13,596.11	.00	12,000.00	12,000.00	.0%
11352401	521001	FICA	91,136.03	100,769.23	97,456.90	57,025.12	88,245.00	100,863.00	14.3%
11352401	522003	DC PLAN	95,026.72	102,899.62	108,006.40	63,427.46	98,186.00	131,847.00	34.3%
11352401	523002	FLORIDA HEALTH	214,042.29	223,174.37	230,939.17	129,728.70	198,523.00	210,601.00	6.1%
11352401	523003	HEALTH SAVINGS	833.33	10,933.33	11,200.00	1,952.50	3,300.00	6,798.00	106.0%
11352401	523008	MET LIFE DENTAL	8,795.07	9,271.48	8,640.16	4,939.08	8,074.00	7,813.00	-3.2%
11352401	523009	MUTUAL OF OMAHA	8,424.40	10,075.18	10,217.68	7,324.39	10,925.00	14,036.00	28.5%
11352401	524001	WC	49,827.52	70,220.32	72,116.00	43,056.98	43,057.00	37,824.00	-12.2%
11352401	531099	OTHER PROFESSIO	255,632.32	250,683.43	169,352.55	102,573.26	217,074.00	212,000.00	-2.3%
11352401	534001	EXTERMINATOR SE	1,427.00	1,427.00	1,427.00	9,265.62	10,330.00	2,250.00	-78.2%
11352401	534003	JANITORIAL SERV	9,600.00	9,600.00	15,991.19	20,532.00	25,000.00	25,000.00	.0%
11352401	534012	COMPUTER CONTRA	36,408.39	46,090.72	179,116.81	133,951.74	193,700.00	180,000.00	-7.1%
11352401	534013	HOUSING DEMOLIT	1,758.04	82,339.90	2,415.00	18,885.62	20,000.00	20,000.00	.0%
11352401	534023	OUTSIDE LEGAL C	.00	.00	.00	.00	.00	5,000.00	.0%
11352401	534099	OTHER CONTRACTU	1,134.28	4,364.81	3,346.41	1,999.16	10,000.00	10,000.00	.0%
11352401	534204	LANDSCAPING SER	9,585.48	6,271.13	4,614.96	4,614.96	5,100.00	5,100.00	.0%
11352401	540005	TRAVEL	11,852.53	5,675.01	7,047.80	3,946.59	12,000.00	12,000.00	.0%
11352401	541001	PHONE CHARGES	9,858.38	2,526.97	2,528.38	1,988.84	4,200.00	2,300.00	-45.2%
11352401	541003	MOBILE PHONE CH	20,731.83	20,071.87	15,865.69	8,111.49	23,000.00	13,750.00	-40.2%
11352401	542021	SHIPPING/HANDLI	345.72	74.59	206.89	.00	1,000.00	1,000.00	.0%
11352401	543001	ELECTRIC AND WA	26,967.79	22,578.50	18,249.47	10,109.41	30,000.00	30,000.00	.0%
11352401	543002	NATURAL GAS	914.26	1,129.15	1,306.93	739.54	1,000.00	1,000.00	.0%
11352401	544001	ANNUAL EQUIPMEN	1,838.94	1,761.79	2,216.88	2,216.88	2,220.00	2,220.00	.0%
11352401	544004	ANNUAL FACILITY	9,000.00	.00	.00	.00	.00	.00	.0%
11352401	545001	LIABILITY INSUR	33,866.76	39,954.00	34,978.00	47,378.13	47,379.00	50,164.00	5.9%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
BUILDING AND INSPECTION								
11352401	546201 REPAIR & MAINTEN	6,464.89	15,625.67	4,518.64	6,058.30	15,000.00	15,000.00	.0%
11352401	546341 R & M-OFFICE EQ	.00	.00	.00	.00	1,000.00	1,000.00	.0%
11352401	546350 FLEET MAINTENAN	9,737.86	26,455.34	20,539.44	25,781.36	31,226.00	36,051.00	15.5%
11352401	547001 FORMS/OTHER PRI	1,182.61	.00	.00	703.04	2,000.00	2,000.00	.0%
11352401	547002 SPEC COPIES	781.80	2,337.63	1,012.00	.00	5,000.00	5,000.00	.0%
11352401	549085 CASH OVER/SHORT	-.01	-1.00	-.10	.00	.00	.00	.0%
11352401	549095 BAC CHARGES	68,532.37	155.99	17.46	90.00	4,000.00	4,000.00	.0%
11352401	549099 OTHER CURR CHGS	1,732.24	3,797.84	2,251.25	10,345.93	12,000.00	12,000.00	.0%
11352401	549999 BAD DEBT EXPENS	-31,454.90	-32,079.89	-49,699.72	.00	.00	.00	.0%
11352401	551001 OFFICE SUPPLY	14,828.09	11,716.21	7,602.39	2,970.88	20,000.00	13,700.00	-31.5%
11352401	551005 OFFICE SMALL MA	1,411.34	.00	4,116.92	.00	10,000.00	10,000.00	.0%
11352401	552001 GAS/OIL	14,013.81	14,481.42	12,081.17	7,328.21	18,030.00	18,518.00	2.7%
11352401	552004 UNIFORMS	5,042.13	5,942.59	5,141.22	4,518.63	10,000.00	10,000.00	.0%
11352401	552012 COMPUTER HRDWR/	11,284.12	761.58	791.28	3,960.24	15,132.00	15,132.00	.0%
11352401	552099 OTHER OPER SUPP	5,740.19	3,723.76	7,219.78	2,995.68	20,000.00	20,000.00	.0%
11352401	554001 MEMBERSHIPS & S	2,068.85	6,328.00	3,471.80	2,032.07	10,300.00	15,000.00	45.6%
11352401	554002 REF & EDUCATION	7,136.08	13,136.45	2,311.13	1,158.42	20,000.00	15,000.00	-25.0%
11352401	554004 SEMINAR/CONF RE	2,166.48	1,634.55	2,225.80	1,796.50	10,000.00	10,000.00	.0%
11352401	554005 EDUCATION & TRA	18,097.77	4,406.81	4,456.00	855.77	20,000.00	20,000.00	.0%
11352401	559002 O/H OPERATING E	1,520,201.00	1,099,501.00	1,003,722.00	.00	.00	.00	.0%
11352401	564717 23B11 CAPITAL- V	67,526.36	30,087.77	.00	.00	.00	.00	.0%
11352401	567703 20EGV CAPITAL OU	.00	8,525.00	.00	2,175.00	9,600.00	9,600.00	.0%
11352402 CODE ENFORCEMENT								
11352402	512001 REGULAR SALARY	303,171.67	320,019.29	330,366.98	246,076.91	381,069.00	.00	-100.0%
11352402	514001 REGULAR OVERTIM	4,049.38	4,126.55	2,767.14	1,049.70	2,500.00	.00	-100.0%
11352402	515001 SICK INC./PERSO	1,959.33	.00	2,078.65	.00	1,500.00	.00	-100.0%
11352402	521001 FICA	23,090.81	23,811.04	25,234.01	18,023.12	31,138.00	.00	-100.0%
11352402	522003 DC PLAN	28,184.79	30,935.86	30,662.68	21,552.67	37,435.00	.00	-100.0%
11352402	523002 FLORIDA HEALTH	62,360.81	67,414.32	66,967.52	48,493.52	72,364.00	.00	-100.0%
11352402	523003 HEALTH SAVINGS	.00	1,600.00	1,600.00	1,485.00	4,950.00	.00	-100.0%
11352402	523008 MET LIFE DENTAL	2,595.87	2,737.43	2,846.04	2,191.01	3,270.00	.00	-100.0%
11352402	523009 MUTUAL OF OMAHA	2,387.35	2,483.04	2,723.15	2,177.16	3,331.00	.00	-100.0%
11352402	524001 WC	.00	.00	.00	43,056.98	43,057.00	.00	-100.0%
11352402	531099 OTHER PROFESSIO	14,728.91	.00	16,402.15	6,197.00	76,015.00	.00	-100.0%
11352402	534001 EXTERMINATOR SE	.00	16.50	200.97	166.48	400.00	.00	-100.0%
11352402	534003 JANITORIAL SERV	.00	441.95	2,316.26	1,410.50	3,000.00	.00	-100.0%
11352402	534099 OTHER CONTRACTU	.00	7,036.67	823.75	.00	.00	.00	.0%
11352402	540005 TRAVEL	1,383.16	2,717.92	3,682.13	996.43	5,000.00	.00	-100.0%
11352402	541001 PHONE CHARGES	.00	225.61	1,045.19	630.00	4,200.00	.00	-100.0%
11352402	541003 MOBILE PHONE CH	.00	.00	.00	195.46	270.00	.00	-100.0%
11352402	543001 ELECTRIC AND WA	.00	.00	.00	.00	7,200.00	.00	-100.0%
11352402	544004 ANNUAL FACILITY	.00	4,647.47	22,201.57	30,174.08	30,652.00	.00	-100.0%
11352402	545001 LIABILITY INSUR	.00	.00	.00	23,849.92	23,850.00	.00	-100.0%
11352402	546350 FLEET MAINTENAN	5,637.27	8,656.09	8,371.33	6,748.60	14,194.00	.00	-100.0%
11352402	547001 FORMS	.00	.00	.00	.00	1,500.00	.00	-100.0%
11352402	551001 OFFICE SUPPLY	2,302.78	6,487.41	11,517.80	9,866.76	15,000.00	.00	-100.0%
11352402	551005 OFFICE SMALL MA	.00	19,136.58	486.73	.00	7,000.00	.00	-100.0%
11352402	552001 GAS/OIL	6,977.89	6,736.30	3,916.95	3,047.82	8,196.00	.00	-100.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
BUILDING AND INSPECTION							
11352402 552002 JANITOR SUPPLIE	.00	.00	.00	.00	1,000.00	.00	-100.0%
11352402 552004 UNIFORMS	1,447.24	1,628.12	1,425.40	1,370.96	3,000.00	.00	-100.0%
11352402 552012 COMPUTER HRDWR/	.00	.00	.00	.00	800.00	.00	-100.0%
11352402 552099 OTHER OPER SUPP	33.45	.00	418.39	.00	.00	.00	.0%
11352402 554001 MEMBERSHIPS	605.00	1,218.95	1,512.95	1,150.00	2,500.00	.00	-100.0%
11352402 554002 REFERENCE MATER	15.00	.00	.00	.00	.00	.00	.0%
11352402 554004 SEMINAR/CONF RE	3,048.00	2,312.52	1,915.00	3,285.18	8,000.00	.00	-100.0%
11352402 554005 EDUCATIONAL MAT	.00	1,554.37	.00	.00	3,000.00	.00	-100.0%
11358101 BUILDING & INSPECTION							
11358101 500001 CODE TSF TO GENE	.00	.00	.00	.00	.00	193,740.00	.0%
11358101 500001 OHALC TSF TO GEN	.00	.00	.00	375,447.00	375,447.00	743,032.00	97.9%
11358101 500302 TRANSFER TO CAP	85,621.00	.00	.00	.00	.00	.00	.0%
11359100 RESERVES							
11359100 599010 REQUIRED RESERV	.00	.00	.00	.00	100,000.00	520,161.00	420.2%
11359100 599015 UNASSIGNED FUND	.00	.00	.00	.00	84,495.00	310,574.00	267.6%
TOTAL BUILDING AND INSPECTIO	1,764,546.82	1,302,813.62	439,484.18	-875,323.12	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

TREE FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11430000 TREE FUND REVENUE							
11430000 329451 OTHER FEES - TR	.00	.00	.00	-460,146.70	-460,146.00	.00	.0%
11430000 334391 DG009 FL DEPT AG	.00	.00	.00	-12,000.00	-12,000.00	.00	.0%
11430000 361101 INTEREST EARNIN	.00	.00	.00	-1,638.05	-3,000.00	.00	.0%
11430000 381001 TRANSFERS FUNDS	.00	.00	-120,304.00	.00	.00	.00	.0%
11430000 389101 APPROPRIATED FU	.00	.00	.00	.00	-120,304.00	-582,000.00	383.8%
11453701 TREE FUND							
11453701 512001 REGULAR SALARY	.00	.00	.00	.00	.00	75,750.00	.0%
11453701 515001 SICK INC./PERSO	.00	.00	.00	.00	.00	1,500.00	.0%
11453701 521001 FICA	.00	.00	.00	.00	.00	5,910.00	.0%
11453701 522003 DC PLAN	.00	.00	.00	.00	.00	7,725.00	.0%
11453701 523002 FLORIDA HEALTH	.00	.00	.00	.00	.00	16,390.00	.0%
11453701 523003 HEALTH SAVINGS	.00	.00	.00	.00	.00	3,399.00	.0%
11453701 523008 MET LIFE DENTAL	.00	.00	.00	.00	.00	614.00	.0%
11453701 523009 LIFE/STD/ADD/LT	.00	.00	.00	.00	.00	814.00	.0%
11453701 524001 WC	.00	.00	.00	.00	.00	238.00	.0%
11453701 531099 DG009 OTHER PROF	.00	.00	.00	12,000.00	12,000.00	.00	.0%
11453701 534099 OTHER CONTRACTU	.00	.00	.00	.00	.00	14,691.00	.0%
11453701 540005 TRAVEL	.00	.00	.00	.00	.00	3,864.00	.0%
11453701 541003 MOBILE PHONE CH	.00	.00	.00	.00	.00	500.00	.0%
11453701 551005 OFFICE SMALL MA	.00	.00	.00	.00	.00	1,884.00	.0%
11453701 554001 MEMBERSHIPS	.00	.00	.00	.00	.00	100.00	.0%
11453701 554004 SEMINAR/CONF RE	.00	.00	.00	.00	.00	1,475.00	.0%
11453701 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	7,849.00	.0%
11459100 RESERVES							
11459100 599015 UNASSIGNED FUND	.00	.00	.00	.00	583,450.00	439,297.00	-24.7%
TOTAL TREE FUND	.00	.00	-120,304.00	-461,784.75	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

PARKING FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11530000 PARKING FUND REVENUE							
11530000 344500 PARKING PERMIT	.00	.00	-19,869.52	-15,821.67	-22,700.00	.00	-100.0%
11530000 344501 PARKING LOTS	-1,156,655.52	-1,198,942.30	-1,165,448.57	-694,313.93	-1,425,400.00	-1,215,400.00	-14.7%
11530000 344502 BOAT RAMP REVEN	-227,308.93	-262,912.10	-216,334.36	-143,689.76	-125,560.00	-447,120.00	256.1%
11530000 361101 INTEREST EARNIN	-110,767.49	-122,516.79	-105,515.80	-53,488.53	-89,000.00	-115,000.00	29.2%
11530000 361103 INTEREST PROFIT	.00	-30,419.58	-6,937.38	.00	.00	.00	.0%
11530000 364401 SURPLUS EQUIPME	.00	-9,458.00	.00	.00	.00	.00	.0%
11530000 366999 MISCELLANEOUS R	.00	-1,698.70	-283.62	-283.82	.00	.00	.0%
11530000 381302 TRANSFER FROM C	.00	.00	-817,637.00	.00	.00	.00	.0%
11530000 389101 APPROPRIATED FU	.00	.00	.00	.00	-4,648,304.00	-4,800,000.00	3.3%
11554501 PARKING & MOBILITY FUND							
11554501 511001 EXECUTIVE SALAR	.00	.00	45,208.29	83,370.58	126,500.00	129,030.00	2.0%
11554501 512001 REGULAR SALARY	259,209.90	355,508.92	369,893.01	219,159.51	366,438.00	368,615.00	.6%
11554501 514001 REGULAR OVERTIM	14,434.54	21,589.60	30,712.39	10,001.51	20,000.00	20,000.00	.0%
11554501 515001 SICK INC./PERSO	.00	1,855.12	1,062.47	.00	2,000.00	2,000.00	.0%
11554501 521001 FICA	20,843.84	28,683.27	33,794.60	23,642.58	37,021.00	39,754.00	7.4%
11554501 522003 DC PLAN	10,932.95	22,941.93	31,992.12	21,816.68	36,043.00	38,388.00	6.5%
11554501 523002 FLORIDA HEALTH	30,714.27	69,944.78	81,320.09	51,293.44	87,751.00	75,771.00	-13.7%
11554501 523008 MET LIFE DENTAL	1,104.32	2,330.12	2,684.04	1,734.88	3,028.00	2,568.00	-15.2%
11554501 523009 MUTUAL OF OMAHA	888.74	1,862.30	2,637.13	2,611.73	4,276.00	4,813.00	12.6%
11554501 524001 WC	12,479.29	22,736.46	24,039.00	19,108.21	19,128.00	17,053.00	-10.8%
11554501 531099 OTHER PROFESSIO	1,080.00	836.81	.00	92.40	1,200.00	1,200.00	.0%
11554501 534001 EXTERMINATOR SE	.00	16.50	200.97	1,526.29	1,900.00	2,000.00	5.3%
11554501 534003 JANITORIAL SERV	.00	441.95	2,316.26	4,996.50	5,000.00	3,000.00	-40.0%
11554501 534012 COMPUTER CONTRA	.00	.00	518.37	.00	.00	1,351.00	.0%
11554501 534099 OTHER CONTRACTU	28,952.16	98,444.82	46,407.90	23,050.00	34,000.00	156,394.00	360.0%
11554501 534204 LANDSCAPING SER	.00	.00	.00	.00	2,600.00	.00	-100.0%
11554501 540005 TRAVEL	7.00	.00	.00	1,003.51	8,000.00	8,000.00	.0%
11554501 541001 PHONE/INTERNET/	.00	225.61	1,045.12	989.96	3,400.00	1,800.00	-47.1%
11554501 541003 MOBILE PHONE CH	6,768.94	12,174.99	6,712.60	5,724.71	9,400.00	14,650.00	55.9%
11554501 543001 ELECTRIC AND WA	.00	.00	.00	.00	7,200.00	5,000.00	-30.6%
11554501 544004 ANNUAL FACILITY	.00	4,647.47	22,201.57	15,445.98	23,000.00	.00	-100.0%
11554501 544012 LAND/PARKING LE	44,059.33	45,469.23	46,651.43	48,050.97	48,300.00	50,000.00	3.5%
11554501 544014 RENTAL AND LEAS	.00	.00	.00	29,752.68	30,252.00	35,000.00	15.7%
11554501 545001 LIABILITY INSUR	10,965.88	10,318.25	35,497.00	33,010.53	33,011.00	35,265.00	6.8%
11554501 545002 AUTO AND PROPER	3,297.48	4,567.41	4,795.22	.00	.00	.00	.0%
11554501 546201 REPAIR & MAINTA	.00	.00	.00	28,177.48	64,948.00	75,000.00	15.5%
11554501 546350 FLEET MAINTENAN	9,824.18	25,058.42	44,980.96	29,208.74	34,632.00	22,945.00	-33.7%
11554501 546401 REPAIR & MAINT-	373.04	5,149.51	10.00	12,584.43	50,000.00	50,000.00	.0%
11554501 546499 REPAIR AND MAIN	.00	.00	.00	3,263.00	7,900.00	.00	.0%
11554501 549095 BAC CHARGES	34,673.05	11,328.08	11,172.22	811.57	2,000.00	2,000.00	.0%
11554501 549099 OTHER CURR CHGS	.00	-99.25	4,667.00	688.91	2,000.00	2,000.00	.0%
11554501 549999 BAD DEBT EXPENS	.00	.00	115,471.73	.00	.00	.00	.0%
11554501 551001 OFFICE SUPPLY	3,864.15	5,163.18	4,325.62	5,284.71	11,500.00	7,000.00	-39.1%
11554501 552001 GAS/OIL	12,357.78	7,797.10	8,196.44	5,814.95	9,835.00	11,785.00	19.8%
11554501 552004 UNIFORMS	1,964.85	1,849.34	3,037.99	3,670.28	5,000.00	8,000.00	60.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

PARKING FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11554501 552012 COMPUTER HRDWR/	.00	2,207.11	37,916.75	391.71	4,077.00	5,461.00	33.9%
11554501 552051 SMALL MACHINE/E	6,932.04	13,933.48	5,084.40	881.23	23,000.00	28,000.00	21.7%
11554501 552051 24PF2 SMALL MACH	.00	.00	2,897.06	.00	.00	.00	.0%
11554501 552099 OTHER OPER SUPP	17,975.24	34,299.30	2,414.50	3,214.00	38,905.00	36,500.00	-6.2%
11554501 554001 MEMBERSHIPS	.00	.00	424.00	.00	.00	.00	.0%
11554501 554004 SEMINAR/CONF RE	.00	.00	.00	890.00	5,000.00	5,000.00	.0%
11554501 554006 TRAINING	.00	.00	616.95	.00	5,000.00	5,000.00	.0%
11554501 559002 O/H OPERATING E	309,275.00	289,774.00	313,496.00	.00	.00	.00	.0%
11554501 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	132,500.00	.0%
11554501 564204 24PF1 CAPITAL- M	.00	50,185.00	.00	.00	.00	.00	.0%
11554501 564204 26LPR CAPITAL- M	.00	.00	.00	34,995.00	34,995.00	.00	.0%
11554501 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	66,950.00	.0%
11554501 564717 23CSA CAPITAL- V	.00	57,104.06	.00	.00	.00	.00	.0%
11554501 564717 23PE1 CAPITAL- V	114,387.40	13,505.24	.00	.00	.00	.00	.0%
11554501 564717 24PF2 CAPITAL- V	.00	28,756.67	.00	.00	.00	.00	.0%
11558101 PARKING FUND TRANSFER							
11558101 500001 OHALC TSF TO GEN	.00	.00	.00	73,138.00	73,138.00	278,201.00	280.4%
11558101 500001 PARKS TSF TO GEN	.00	.00	.00	.00	.00	175,623.00	.0%
11558101 500302 TRANSFER TO CAP	90,000.00	1,120,000.00	.00	.00	.00	.00	.0%
11559100 RESERVES							
11559100 599015 UNASSIGNED FUND	.00	.00	.00	.00	5,029,586.00	4,653,903.00	-7.5%
TOTAL PARKING FUND	-447,366.57	744,659.31	-987,625.05	-108,201.05	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

OPIOID FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11630000 OPIOID REVENUE							
11630000 361101 INTEREST EARNIN	.00	.00	.00	-78.94	-100.00	.00	.0%
11630000 369350 OPIOID SETTLEME	.00	.00	.00	-29,869.01	-42,869.00	-42,000.00	-2.0%
11630000 381001 TRANSFERS FUNDS	.00	.00	.00	-93,154.00	-93,154.00	.00	.0%
11630000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-136,000.00	.0%
11652101 OPIOID POLICE EXPENSE							
11652101 552099 OTHER OPERATING	.00	.00	.00	.00	.00	10,200.00	.0%
11652201 OPIOID FIRE EXPENSE							
11652201 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	160,344.00	.0%
11659100 RESERVES							
11659100 599015 UNASSIGNED FUND	.00	.00	.00	.00	136,123.00	7,456.00	-94.5%
TOTAL OPIOID FUND	.00	.00	.00	-123,101.95	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

HAZARD MITIGATION HOMES	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
11730000 HAZARD MITIGATION HOMES							
11730000 331502 HM122 FEMA GRANT	.00	.00	.00	.00	.00	-708,750.00	.0%
11730000 331502 HM124 FEMA GRANT	.00	.00	.00	.00	.00	-354,375.00	.0%
11730000 331502 HM178 FEMA GRANT	.00	.00	.00	.00	.00	-432,750.00	.0%
11730000 331502 HM509 FEMA GRANT	.00	.00	.00	.00	.00	-2,670,000.00	.0%
11730000 331502 HM510 FEMA GRANT	.00	.00	.00	.00	.00	-1,807,500.00	.0%
11730000 366915 HM122 HMP HOMEOW	.00	.00	.00	.00	.00	-236,250.00	.0%
11730000 366915 HM124 HMP HOMEOW	.00	.00	.00	.00	.00	-118,125.00	.0%
11730000 366915 HM178 HMP HOMEOW	.00	.00	.00	.00	.00	-144,250.00	.0%
11730000 366915 HM509 HMP HOMEOW	.00	.00	.00	.00	.00	-890,000.00	.0%
11730000 366915 HM510 HMP HOMEOW	.00	.00	.00	.00	.00	-602,500.00	.0%
11753801 HAZARD MITIGATION HOMES							
11753801 531099 HM122 OTHER PROF	.00	.00	.00	.00	.00	45,000.00	.0%
11753801 531099 HM124 OTHER PROF	.00	.00	.00	.00	.00	22,500.00	.0%
11753801 531099 HM178 OTHER PROF	.00	.00	.00	.00	.00	27,000.00	.0%
11753801 531099 HM509 OTHER PROF	.00	.00	.00	.00	.00	160,000.00	.0%
11753801 531099 HM510 OTHER PROF	.00	.00	.00	.00	.00	110,000.00	.0%
11753801 583006 HM122 OTHER GRAN	.00	.00	.00	.00	.00	900,000.00	.0%
11753801 583006 HM124 OTHER GRAN	.00	.00	.00	.00	.00	450,000.00	.0%
11753801 583006 HM178 OTHER GRAN	.00	.00	.00	.00	.00	550,000.00	.0%
11753801 583006 HM509 OTHER GRAN	.00	.00	.00	.00	.00	3,400,000.00	.0%
11753801 583006 HM510 OTHER GRAN	.00	.00	.00	.00	.00	2,300,000.00	.0%
TOTAL HAZARD MITIGATION HOME	.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

CRA 2015	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
12530000 CRA 2015 REVENUE							
12530000 319101 TAX INCREMENT V	-830,952.91	-916,343.00	-991,467.00	-1,160,596.00	-1,156,914.00	-1,269,155.00	9.7%
12530000 319102 TAX INCREMENT C	-874,402.35	-1,254,074.00	-1,511,982.00	-1,769,904.00	-1,772,037.00	-1,935,456.00	9.2%
12530000 331511 22BJT COMMUNITY	-92,234.00	.00	.00	.00	.00	.00	.0%
12530000 361101 INTEREST EARNIN	-89,707.15	-158,620.14	-212,933.81	-108,157.66	-111,000.00	-111,000.00	.0%
12530000 361103 INTEREST PROFIT	.00	-48,801.27	-11,126.23	.00	.00	.00	.0%
12530000 366999 MISCELLANEOUS R	.00	-6,431.08	.00	.00	.00	.00	.0%
12530000 389101 APPROPRIATED FU	.00	.00	.00	.00	-8,176,786.00	-6,541,797.00	-20.0%
12555201 COMMUNITY REDEVELOPMENT AGENCY							
12555201 531099 24MAS OTHER PROF	.00	18,170.57	.00	.00	.00	.00	.0%
12555201 563203 24TLP CAPITAL- I	.00	1,100.00	.00	.00	.00	.00	.0%
12555201 583003 DEVELOPMENT ASS	61,256.24	366,462.80	.00	.00	.00	.00	.0%
12555201 583006 25ARG OTHER GRAN	.00	.00	250,000.00	250,000.00	750,000.00	500,000.00	-33.3%
12555201 583006 25HPG OTHER GRAN	.00	.00	6,000.00	.00	.00	.00	.0%
12555201 583006 25LSF OTHER GRAN	.00	.00	59,100.00	293,257.13	494,522.00	298,284.00	-39.7%
12555201 583006 26ARG OTHER GRAN	.00	.00	.00	.00	1,000,000.00	250,000.00	-75.0%
12555201 583006 26HCG OTHER GRAN	.00	.00	.00	20,512.58	100,000.00	100,000.00	.0%
12555201 583006 26HHG OTHER GRAN	.00	.00	.00	.00	200,000.00	200,000.00	.0%
12555201 583006 26LSF OTHER GRAN	.00	.00	.00	61,698.00	600,000.00	258,700.00	-56.9%
12555201 583006 26SCF OTHER GRAN	.00	.00	.00	.00	166,000.00	.00	.0%
12555201 583006 27ARG OTHER GRAN	.00	.00	.00	.00	.00	1,000,000.00	.0%
12555201 583006 27LSF OTHER GRAN	.00	.00	.00	.00	.00	600,000.00	.0%
12555201 583006 27SCF OTHER GRAN	.00	.00	.00	.00	.00	200,000.00	.0%
12555202 COMMUNITY REDEVELOPMENT AGENCY							
12555202 583006 25LOD OTHER GRAN	.00	.00	.00	.00	460,000.00	460,000.00	.0%
12555202 583006 25NHG OTHER GRAN	.00	.00	.00	.00	150,000.00	150,000.00	.0%
12555203 COMMUNITY REDEVELOPMENT AGENCY							
12555203 531099 25AIB OTHER PROF	.00	.00	54,213.87	.00	.00	.00	.0%
12555203 531099 25SCP OTHER PROF	.00	.00	975.00	.00	.00	.00	.0%
12555203 531099 25SSR OTHER PROF	.00	.00	.00	.00	500,000.00	500,000.00	.0%
12555203 531099 25TBR OTHER PROF	.00	.00	136,536.45	.00	.00	.00	.0%
12555203 531099 26THA OTHER PROF	.00	.00	.00	99,980.00	100,000.00	.00	.0%
12555203 549099 25DRE OTHER CURR	.00	.00	.00	.00	400,000.00	400,000.00	.0%
12555203 549099 26SWR OTHER CURR	.00	.00	.00	422,400.00	1,007,667.00	1,007,667.00	.0%
12555203 552049 24TLP LANDSCAPIN	.00	.00	4,500.00	.00	.00	.00	.0%
12555203 563203 20AOB CAPITAL- I	.00	.00	.00	319,000.00	319,000.00	319,000.00	.0%
12555203 563203 24TLP CAPITAL- I	.00	.00	32,631.10	.00	.00	.00	.0%
12555203 563203 25AIB CAPITAL- I	.00	.00	.00	.00	174,900.00	300,000.00	71.5%
12555203 563203 25BJU CAPITAL- I	.00	.00	.00	33,451.13	34,000.00	.00	.0%
12555203 563203 25PSS CAPITAL- I	.00	.00	.00	.00	100,000.00	100,000.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

				2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
CRA 2015										
12555203	563203	25RPL CAPITAL- I		.00	.00	.00	.00	75,500.00	.00	.0%
12555203	563203	25SC4 CAPITAL- I		.00	.00	.00	2,420,264.00	2,358,500.00	.00	.0%
12555203	563203	25SCP CAPITAL- I		.00	.00	.00	499,025.00	499,025.00	499,025.00	.0%
12555203	563203	25SPL CAPITAL- I		.00	.00	.00	106,500.00	106,500.00	.00	.0%
12555203	563203	26ASS CAPITAL- I		.00	.00	.00	.00	474,513.00	474,513.00	.0%
12555203	563203	26CDG CAPITAL- I		.00	.00	.00	.00	50,000.00	50,000.00	.0%
12555203	563203	26CGA CAPITAL- I		.00	.00	.00	27,160.00	27,160.00	27,160.00	.0%
12555203	563203	26THA CAPITAL- I		.00	.00	.00	.00	899,350.00	1,663,059.00	84.9%
12555203	563203	27MAP CAPITAL- I		.00	.00	.00	.00	.00	500,000.00	.0%
12555203	563210	25AIB OTHER PROF		.00	.00	.00	170,099.13	170,100.00	.00	.0%
12558101	CRA 2015 TSF TO GF									
12558101	500302	22BJT TRANSFER T		.00	92,234.00	.00	.00	.00	.00	.0%
TOTAL CRA 2015				-1,826,040.17	-1,906,302.12	-2,183,552.62	1,684,689.31	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

AMERICAN RESCUE PLAN	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
13030000 AMERICAN RESCUE PLAN REVENUE							
13030000 331101 GRANT PROCEEDS	-252,191.00	-825,082.27	-1,438,251.80	.00	.00	.00	.0%
13030000 361101 INTEREST EARNIN	-157,257.53	-38,142.09	-24,197.71	-7,963.80	-6,000.00	.00	.0%
13030000 361103 INTEREST PROFIT	.00	-7,143.85	-1,629.20	.00	.00	.00	.0%
13030000 389101 APPROPRIATED FU	.00	.00	.00	.00	-652,397.00	.00	-100.0%
13054101 STREETS ARPA FUND							
13054101 563203 24D14 CAPITAL- I	.00	.00	.00	506,728.00	506,728.00	.00	.0%
13058101 INTERFUND TRANSFER							
13058101 500101 TRANSFER TO STO	.00	.00	206,402.00	.00	.00	.00	.0%
13058101 500101 23NBM TRANSFER T	500,000.00	.00	.00	.00	.00	.00	.0%
13058101 500101 25PIP TRANSFER T	.00	.00	.00	151,669.00	151,669.00	.00	.0%
13058101 500302 TRANSFER TO CAP	2,500,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 20CBP TRANSFER T	1,500,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 20HIW TRANSFER T	1,500,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 21WTS TRANSFER T	1,000,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23BBS TRANSFER T	1,000,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23CSI TRANSFER T	190,634.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23FAI TRANSFER T	190,633.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23SCT TRANSFER T	500,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23SKP TRANSFER T	250,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23SPU TRANSFER T	700,000.00	.00	.00	.00	.00	.00	.0%
13058101 500302 23VPR TRANSFER T	146,612.00	.00	.00	.00	.00	.00	.0%
13058101 500302 24SOL TRANSFER T	.00	300,000.00	.00	.00	.00	.00	.0%
13058101 500501 23FT1 TSF TO FLE	750,000.00	.00	.00	.00	.00	.00	.0%
TOTAL AMERICAN RESCUE PLAN	10,318,430.47	-570,368.21	-1,257,676.71	650,433.20	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

2017 STORMWATER REV NOTE	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
20430000 2017 STORMWATER REV NOTE REV							
20430000 361101 INTEREST EARNIN	-4,044.65	-674.36	-1,837.05	581.70	.00	.00	.0%
20430000 361103 INTEREST PROFIT	.00	-61.35	-13.99	.00	.00	.00	.0%
20430000 381101 TRANSFER FROM S	-560,872.00	-560,872.00	-560,872.00	-560,872.00	-560,872.00	-577,072.00	2.9%
20430000 389101 APPROPRIATED FU	.00	.00	.00	.00	-9,004.00	-8,422.00	-6.5%
20458201 2017 STORMWATER REV DEBT SVCS							
20458201 571001 PRINCIPAL	504,198.20	515,566.28	527,179.63	539,021.22	539,064.00	568,507.00	5.5%
20458201 572001 INTEREST	56,673.80	45,305.72	33,692.37	21,850.78	21,808.00	8,565.00	-60.7%
20458201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	9,004.00	8,422.00	-6.5%
TOTAL 2017 STORMWATER REV NO	-4,044.65	-735.71	-1,851.04	581.70	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

SRF LOAN DEBT SERVICE RESERVE	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
20530000 SRF LOANS DEBT RESERVE							
20530000 361101 INTEREST EARNIN	.00	.00	.00	-1,214.61	.00	.00	.0%
20530000 389101 APPROPRIATED FU	.00	.00	.00	.00	-103,341.00	.00	.0%
20558101 INTERFUND TRANSFER							
20558101 500101 TRANSFER TO STO	.00	.00	.00	104,555.62	.00	.00	.0%
20558201 SRF LOANS DEBT SERVICE RESERVE							
20558201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	103,341.00	.00	.0%
TOTAL SRF LOAN DEBT SERVICE	.00	.00	.00	103,341.01	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

2024 CAP IMP REV NOTE (LOC)	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
20630000 2024 CAP IMP REV NOTE (LOC)							
20630000 361101 INTEREST EARNIN	-21,394.48	-90,668.36	-87,485.77	-6,782.64	.00	.00	.0%
20630000 361103 INTEREST PROFIT	.00	-24,229.81	-5,525.77	.00	.00	.00	.0%
20630000 381001 TRANSFER FROM G	-93,380.00	.00	.00	-369,000.00	-344,000.00	-364,724.00	6.0%
20630000 385101 2021 SERIES NOT	-4,500,000.00	-13,597,501.00	.00	.00	.00	-10,200,000.00	.0%
20630000 389101 APPROPRIATED FU	.00	.00	.00	.00	-12,883.00	.00	.0%
20658101 2024 CAP IMP REV NOT (LOC) TSF							
20658101 500302 TRANSFER TO CAP	1,500,000.00	.00	.00	.00	.00	.00	.0%
20658201 2024 CAP IMP REV NOTE (LOC) DS							
20658201 571001 PRINCIPAL PAYME	.00	11,550,001.00	4,355,600.00	.00	.00	10,118,530.00	.0%
20658201 572001 INTEREST	143,723.43	453,063.96	549,719.11	387,692.97	344,000.00	364,724.00	6.0%
20658201 573002 DEBT ISSUANCE C	.00	46,077.71	.00	.00	.00	81,470.00	.0%
20658201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	12,883.00	.00	-100.0%
TOTAL 2024 CAP IMP REV NOTE	-2,971,051.05	-1,663,256.50	4,812,307.57	11,910.33	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

SRF LOANS DEBT SERVICE	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
20730000 SRF LOANS DEBT SERVICE REVENUE							
20730000 361101 INTEREST EARNIN	-4,145.48	-3,824.24	-4,234.32	-1,451.54	.00	-1,200.00	.0%
20730000 361103 INTEREST PROFIT	.00	-1,154.54	-263.30	.00	.00	.00	.0%
20730000 381101 TRANSFER FROM S	-73,514.00	-53,310.00	.00	-19,999.00	-19,999.00	.00	-100.0%
20730000 389101 APPROPRIATED FU	.00	.00	.00	.00	-119,117.00	-102,000.00	-14.4%
20758201 SRF LOANS DEBT SERVICE EXP							
20758201 571001 PRINCIPAL PAYME	68,905.27	50,383.87	18,240.98	9,289.80	18,694.00	19,153.00	2.5%
20758201 572001 INTEREST	4,608.63	2,916.42	1,758.58	709.98	1,305.00	845.00	-35.2%
20758201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	119,117.00	83,202.00	-30.2%
TOTAL SRF LOANS DEBT SERVICE	-4,145.58	-4,988.49	15,501.94	-11,450.76	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

2014 CAP IMP REV NOTE	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
20830000 2014 CAP IMP REV NOTE REVENUES							
20830000 361101 INTEREST EARNIN	-1,235.23	.00	160.25	3,312.98	.00	-500.00	.0%
20830000 361103 INTEREST PROFIT	.00	-214.43	-48.90	.00	.00	.00	.0%
20830000 381001 TRANSFER FROM G	-466,995.00	-466,476.00	-470,555.00	-469,321.00	-469,321.00	-467,813.00	-.3%
20830000 389101 APPROPRIATED FU	.00	.00	.00	.00	-24,891.00	-22,000.00	-11.6%
20858201 2014 CAP IMP REV NOTE EXP							
20858201 571001 PRINCIPAL PAYME	380,000.00	390,000.00	405,000.00	415,000.00	415,000.00	425,000.00	2.4%
20858201 572001 INTEREST	87,052.85	76,475.69	65,554.50	54,320.50	54,321.00	42,813.00	-21.2%
20858201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	24,891.00	22,500.00	-9.6%
TOTAL 2014 CAP IMP REV NOTE	-1,177.38	-214.74	110.85	3,312.48	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET						FOR PERIOD 99			
ACCOUNTS FOR:									
			2023	2024	2025	2026	2026	2027	PCT
2014 & 2019 GO BOND			ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	PROPOSED BUDGET	CHANGE
20930000 2014 & 2019 GO BOND REV									
20930000	311102	AD VALOREM SERI	-1,175,938.85	-1,168,061.36	-1,038.61	-304.33	.00	.00	.0%
20930000	311103	AD VALOREM VOTE	-609,709.88	-608,381.79	-607,334.69	-423,100.95	-423,000.00	-763,484.00	80.5%
20930000	361101	INTEREST EARNIN	-26,898.05	-56,167.01	-23,790.38	-9,022.31	-6,703.00	.00	.0%
20930000	361103	INTEREST PROFIT	.00	-4,880.62	-1,113.06	.00	.00	.00	.0%
20930000	381301	TRANSFER FROM C	.00	.00	-40,177.00	.00	.00	.00	.0%
20930000	389101	APPROPRIATED FU	.00	.00	.00	.00	-640,846.00	.00	.0%
20958101 2014 & 2019 GO BOND EXP									
20958101	500303	TRANSFER TO GOB	.00	.00	.00	452,727.00	452,727.00	.00	.0%
20958201 2014 & 2019 GO BOND EXP									
20958201	571001	2014 GOB PRINCI	1,130,000.00	1,150,000.00	424,000.00	.00	.00	.00	.0%
20958201	571002	2019 GOB PRINCI	404,000.00	414,000.00	.00	.00	435,000.00	446,000.00	2.5%
20958201	572001	2014 GOB INTERE	44,460.00	22,425.00	185,832.49	.00	.00	.00	.0%
20958201	572002	2019 GOB INTERE	205,873.49	195,948.00	.00	87,722.25	175,445.00	164,787.00	-6.1%
20958202 2026 GOB SERIES EXP									
20958202	579002	DEBT SERVICES R	.00	.00	.00	.00	7,377.00	152,697.00	1969.9%
TOTAL 2014 & 2019 GO BOND			-28,213.29	-55,117.78	-63,621.25	108,021.66	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

2021 CAP IMP REV NOTE (\$2018)	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
21030000 2018 CAP IMP NOTE REVENUE							
21030000 361101 INTEREST EARNIN	-1,205.07	.00	-53.87	5,306.24	.00	-1,200.00	.0%
21030000 361103 INTEREST PROFIT	.00	-164.13	-37.43	.00	.00	.00	.0%
21030000 381001 TRANSFER FROM G	-658,808.00	-658,314.00	-652,596.00	-656,692.00	-656,692.00	-660,462.00	.6%
21030000 381302 TRANSFER FROM C	.00	.00	-31,421.00	.00	.00	.00	.0%
21030000 389101 APPROPRIATED FU	.00	.00	.00	.00	-50,649.00	-45,500.00	-10.2%
21058201 2018 CAP IMP REV NOTE EXP							
21058201 571001 PRINCIPAL	480,000.00	490,000.00	495,000.00	510,000.00	510,000.00	525,000.00	2.9%
21058201 572001 INTEREST	178,865.86	168,313.03	157,596.25	146,692.00	146,692.00	135,462.00	-7.7%
21058201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	50,649.00	46,700.00	-7.8%
TOTAL 2021 CAP IMP REV NOTE	-1,147.21	-165.10	-31,512.05	5,306.24	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
CAPITAL NOTE ISLESBORO							
21130000 CAPITAL NOTE ISLESBORO							
21130000 361103 INTEREST PROFIT	.00	.00	.49	.00	.00	.00	.0%
21130000 381101 TRANSFER FROM S	-62,508.00	.00	.00	.00	.00	.00	.0%
21158201 CAPITAL NOTE ISLESBORO							
21158201 571001 PRINCIPAL	61,174.03	.00	.00	.00	.00	.00	.0%
21158201 572001 INTEREST	1,333.59	.00	.00	.00	.00	.00	.0%
TOTAL CAPITAL NOTE ISLESBORO	-.38	.00	.49	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

EQUIPMENT DEBT FINANCING	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
21230000 EQUIPMENT DEBT FINANCING							
21230000 381001 TRANSFER FROM G	.00	.00	.00	.00	.00	-207,232.00	.0%
21230000 381004 TRANSFERS FROM	.00	.00	.00	.00	.00	-85,702.00	.0%
21258201 EQUIP FINANCING DEBT SERVICE							
21258201 571001 AXON PRINCIPAL P	.00	.00	.00	.00	.00	121,608.00	.0%
21258201 571001 BANC PRINCIPAL P	.00	.00	.00	.00	.00	63,069.00	.0%
21258201 571001 CLUB PRINCIPAL P	.00	.00	.00	.00	.00	79,332.00	.0%
21258201 572001 AXON INTEREST	.00	.00	.00	.00	.00	9,661.00	.0%
21258201 572001 BANC INTEREST	.00	.00	.00	.00	.00	12,894.00	.0%
21258201 572001 CLUB INTEREST	.00	.00	.00	.00	.00	6,370.00	.0%
TOTAL EQUIPMENT DEBT FINANCI	.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

2025 TURNBULL GO BOND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
21330000 2025 TURNBULL GO BOND							
21330000 311103 AD VALOREM VOTE	.00	.00	.00	-369,298.93	-418,000.00	-505,575.00	21.0%
21330000 361101 INTEREST EARNIN	.00	.00	.00	-2,078.13	.00	.00	.0%
21330000 381001 TRANSFER FROM G	.00	.00	.00	-35,000.00	.00	.00	.0%
21353701 2025 TURNBULL GO BOND							
21353701 572001 INTEREST	.00	.00	.00	29,799.31	.00	.00	.0%
21353701 573003 DEBT SVC SINKIN	.00	.00	.00	.00	11,602.00	.00	-100.0%
21358201 2025 TURNBULL CREEK LOAN							
21358201 571001 PRINCIPAL PAYME	.00	.00	.00	.00	260,000.00	187,000.00	-28.1%
21358201 572001 INTEREST	.00	.00	.00	.00	143,925.00	217,460.00	51.1%
21358201 573003 DEBT SVC SINKIN	.00	.00	.00	.00	2,473.00	.00	.0%
21358201 579002 DEBT SERVICES R	.00	.00	.00	.00	.00	101,115.00	.0%
TOTAL 2025 TURNBULL GO BOND	.00	.00	.00	-376,577.75	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS TURNBULL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30130000 CP TURNBULL REVENUES							
30130000 361101 INTEREST EARNIN	-80,330.18	-83,839.00	-56,323.65	-717.42	-1,300.00	.00	.0%
30130000 361103 INTEREST PROFIT	.00	-21,167.27	-4,827.33	.00	.00	.00	.0%
30130000 381001 TRANSFER FROM G	.00	.00	-323,787.00	.00	.00	.00	.0%
30130000 389101 APPROPRIATED FU	.00	.00	.00	.00	-22,942.00	.00	.0%
30151901 CAPITAL PROJECTS TURNBULL							
30151901 531090 19TBP APPRAISALS	.00	.00	18,100.00	14,709.75	.00	.00	.0%
30151901 549099 OTHER CURR CHGS	.00	3,000.00	.00	.00	.00	.00	.0%
30151901 561210 19TBP LAND - PRO	.00	.00	.00	23,659.75	24,242.00	.00	.0%
30151901 563203 22TOD CAPITAL- I	27,484.03	288,477.83	.00	.00	.00	.00	.0%
30151901 567215 LAND	.00	.00	.00	-10,009.75	.00	.00	.0%
30151901 567215 19TBP LAND	11,250.00	303,677.88	2,747,428.68	.00	.00	.00	.0%
30158101 TRANSFER TO OTHER FUNDS							
30158101 500209 TSF TO 209 DEBT	.00	.00	40,177.00	.00	.00	.00	.0%
TOTAL CAPITAL PROJECTS TURNB	-41,596.15	490,149.44	2,420,767.70	27,642.33	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30230000 CAPITAL PROJECTS REVENUE							
30230000 312402 NEW LOCAL OPTIO	-359,480.41	-407,973.83	.00	.00	.00	.00	.0%
30230000 312402 RSURF NEW LOCAL	.00	.00	-408,975.40	-195,390.48	-400,000.00	-400,000.00	.0%
30230000 331501 190FW HISTORIC P	-308,054.78	-591,945.22	.00	.00	.00	.00	.0%
30230000 331502 22BRA FEMA GRANT	.00	.00	.00	.00	-590,530.00	.00	.0%
30230000 331502 24BCP FEMA GRANT	.00	.00	.00	.00	-44,378.00	.00	.0%
30230000 331505 20AOB FIND GRANT	.00	.00	-40,220.00	-560,000.00	-560,000.00	.00	.0%
30230000 331505 23AOB FIND GRANT	.00	.00	-70,023.30	.00	-134,535.00	.00	.0%
30230000 331505 24BCP FIND GRANT	.00	.00	.00	-.50	.00	.00	.0%
30230000 331505 26NWZ FIND GRANT	.00	.00	.00	.00	-20,000.00	.00	.0%
30230000 331511 COMMUNITY DEVEL	-25,093.80	.00	.00	.00	.00	-157,500.00	.0%
30230000 331511 24TLP COMMUNITY	.00	.00	-129,672.00	.00	.00	.00	.0%
30230000 331511 25MDP COMMUNITY	.00	.00	-30,750.00	.00	-91,332.00	.00	.0%
30230000 331511 25PSS COMMUNITY	.00	.00	.00	-99,077.00	-120,000.00	.00	.0%
30230000 331530 STATE OF FLORID	-409,028.70	17,568.55	.00	.00	.00	.00	.0%
30230000 331531 FDOT GRANTS	-172,562.00	-4,015,590.13	.00	.00	.00	.00	.0%
30230000 331531 195SB FDOT GRANT	.00	.00	-496,334.03	.00	.00	.00	.0%
30230000 331531 21BBR FDOT GRANT	.00	.00	-5,266.78	.00	.00	.00	.0%
30230000 334491 21WTS FDOT - LOC	.00	.00	.00	.00	-1,024,855.00	.00	.0%
30230000 337703 24D14 GRANT FUND	.00	.00	-334,401.90	-577,065.00	-3,147,998.00	.00	.0%
30230000 337704 23SKP VOLUSIA EC	.00	-9,000.00	-139,825.00	.00	.00	.00	.0%
30230000 337704 26BJS VOLUSIA EC	.00	.00	.00	.00	-50,000.00	.00	.0%
30230000 361101 INTEREST EARNIN	-384,581.71	-435,951.57	-521,543.02	-125,056.38	-200,000.00	.00	.0%
30230000 361103 INTEREST PROFIT	.00	-187,300.86	-42,715.19	.00	.00	.00	.0%
30230000 366910 23PIB CONTRIBUTI	.00	.00	-15,000.00	.00	.00	.00	.0%
30230000 366920 21WTS CONTRIBUTI	.00	.00	.00	.00	-2,000,000.00	.00	.0%
30230000 366920 26NWZ CONTRIBUTI	.00	.00	.00	-20,000.00	-20,000.00	.00	.0%
30230000 369903 MISCELLANEOUS R	.00	.00	-.02	.00	.00	.00	.0%
30230000 381001 TRANSFER FROM G	-1,645,661.00	-3,511,306.00	.00	.00	.00	-592,500.00	.0%
30230000 381001 22BAR TRANSFERS	.00	.00	-319,841.00	.00	.00	.00	.0%
30230000 381001 22BRA TRANSFERS	.00	.00	-119,436.00	.00	.00	.00	.0%
30230000 381001 23PIB TRANSFERS	.00	.00	-75,000.00	.00	.00	.00	.0%
30230000 381001 25BRP TRANSFERS	.00	.00	-35,000.00	.00	.00	.00	.0%
30230000 381001 25CCI TRANSFERS	.00	.00	-300,000.00	.00	.00	.00	.0%
30230000 381001 25PHU TRANSFERS	.00	.00	-300,000.00	.00	.00	.00	.0%
30230000 381001 25PLG TRANSFERS	.00	.00	-500,000.00	.00	.00	.00	.0%
30230000 381001 25SSD TRANSFERS	.00	.00	-20,340.00	.00	.00	.00	.0%
30230000 381001 25SSF TRANSFERS	.00	.00	-25,000.00	.00	.00	.00	.0%
30230000 381001 25TSS TRANSFERS	.00	.00	-47,500.00	.00	.00	.00	.0%
30230000 381001 26BJS TRANSFERS	.00	.00	.00	-50,000.00	-50,000.00	.00	.0%
30230000 381001 26EOP TRANSFERS	.00	.00	.00	-26,195.00	-26,195.00	.00	.0%
30230000 381001 26F31 TRANSFERS	.00	.00	.00	-34,000.00	-34,000.00	.00	.0%
30230000 381001 26FBR TRANSFERS	.00	.00	.00	-180,000.00	-180,000.00	.00	.0%
30230000 381001 26FPW TRANSFERS	.00	.00	.00	-17,000.00	-17,000.00	.00	.0%
30230000 381001 26GCP TRANSFERS	.00	.00	.00	-275,000.00	-275,000.00	.00	.0%
30230000 381001 26ITD TRANSFERS	.00	.00	.00	-24,000.00	-24,000.00	.00	.0%
30230000 381001 26PEC TRANSFERS	.00	.00	.00	-15,000.00	-15,000.00	.00	.0%
30230000 381001 26PWD TRANSFERS	.00	.00	.00	-26,173.00	-26,173.00	.00	.0%
30230000 381001 26SAL TRANSFERS	.00	.00	.00	-1,200,000.00	-1,200,000.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30230000 381001 26SBS TRANSFERS	.00	.00	.00	-100,000.00	-100,000.00	.00	.0%
30230000 381001 26SCM TRANSFERS	.00	.00	.00	-150,000.00	-150,000.00	.00	.0%
30230000 381001 26SMO TRANSFERS	.00	.00	.00	-175,000.00	-175,000.00	.00	.0%
30230000 381001 CWACR TRANSFERS	.00	.00	.00	-300,000.00	-300,000.00	-250,000.00	-16.7%
30230000 381001 CWDPR TRANSFERS	.00	.00	.00	.00	.00	-200,000.00	.0%
30230000 381001 CWROF TRANSFERS	.00	.00	.00	-500,000.00	-500,000.00	-450,000.00	-10.0%
30230000 381001 CWSOL TRANSFERS	.00	.00	.00	-75,000.00	-75,000.00	.00	.0%
30230000 381001 CWSWR TRANSFERS	.00	.00	.00	.00	.00	-250,000.00	.0%
30230000 381001 RSURF TRANSFERS	.00	.00	-816,580.00	-1,600,000.00	-1,600,000.00	-1,700,000.00	6.3%
30230000 381105 23PBH TSF FROM P	.00	.00	-23,148.68	.00	.00	.00	.0%
30230000 381109 TSF IN FROM TRA	-21,400.00	.00	.00	.00	.00	.00	.0%
30230000 381113 TSF FROM BLDG F	-85,621.00	.00	.00	.00	.00	.00	.0%
30230000 381115 TRANSFER FROM P	-90,000.00	-1,120,000.00	.00	.00	.00	.00	.0%
30230000 381125 22BJT TRANSFER F	.00	-92,234.00	.00	.00	.00	.00	.0%
30230000 381130 TRANSFER FROM A	-9,477,879.00	-300,000.00	.00	.00	.00	.00	.0%
30230000 381206 TRANSFERS FROM	-1,500,000.00	.00	.00	.00	.00	.00	.0%
30230000 384101 21WTS LOAN PROCE	.00	.00	.00	.00	-2,440,629.00	.00	.0%
30230000 389101 APPROPRIATED FU	.00	.00	.00	.00	-602,672.00	.00	-100.0%
30230000 389101 20AOB APPROPRIAT	.00	.00	.00	.00	-940,433.00	.00	.0%
30230000 389101 20CBP APPROPRIAT	.00	.00	.00	.00	-72,770.00	.00	.0%
30230000 389101 20HIW APPROPRIAT	.00	.00	.00	.00	-134,590.00	.00	.0%
30230000 389101 21WTS APPROPRIAT	.00	.00	.00	.00	-4,134,516.00	.00	.0%
30230000 389101 22BAR APPROPRIAT	.00	.00	.00	.00	-319,841.00	.00	.0%
30230000 389101 22BRA APPROPRIAT	.00	.00	.00	.00	-337,002.00	.00	.0%
30230000 389101 23AOB APPROPRIAT	.00	.00	.00	.00	-189,408.00	.00	.0%
30230000 389101 23BBS APPROPRIAT	.00	.00	.00	.00	-303,128.00	.00	.0%
30230000 389101 23CSI APPROPRIAT	.00	.00	.00	.00	-64,432.00	.00	.0%
30230000 389101 23FAI APPROPRIAT	.00	.00	.00	.00	-80,623.00	.00	.0%
30230000 389101 23PIB APPROPRIAT	.00	.00	.00	.00	-305,220.00	.00	.0%
30230000 389101 23SPU APPROPRIAT	.00	.00	.00	.00	-300,680.00	.00	.0%
30230000 389101 24AGS APPROPRIAT	.00	.00	.00	.00	-250,486.00	.00	.0%
30230000 389101 24BCP APPROPRIAT	.00	.00	.00	.00	-505,865.00	.00	.0%
30230000 389101 24D14 APPROPRIAT	.00	.00	.00	.00	-119,500.00	.00	.0%
30230000 389101 24FLP APPROPRIAT	.00	.00	.00	.00	-508,675.00	.00	.0%
30230000 389101 24SOL APPROPRIAT	.00	.00	.00	.00	-2,643.00	.00	.0%
30230000 389101 25BRP APPROPRIAT	.00	.00	.00	.00	-20,600.00	.00	.0%
30230000 389101 25CCI APPROPRIAT	.00	.00	.00	.00	-29,284.00	.00	.0%
30230000 389101 25EPW APPROPRIAT	.00	.00	.00	.00	-85,650.00	.00	.0%
30230000 389101 25PHU APPROPRIAT	.00	.00	.00	.00	-300,000.00	.00	.0%
30230000 389101 25PLG APPROPRIAT	.00	.00	.00	.00	-1,611.00	.00	.0%
30230000 389101 25SSD APPROPRIAT	.00	.00	.00	.00	-58,887.00	.00	.0%
30230000 389101 25SSF APPROPRIAT	.00	.00	.00	.00	-25,000.00	.00	.0%
30230000 389101 25TSS APPROPRIAT	.00	.00	.00	.00	-47,500.00	.00	.0%
30230000 389101 26FD4 APPROPRIAT	.00	.00	.00	.00	-90,000.00	.00	.0%
30230000 389101 26PWD APPROPRIAT	.00	.00	.00	.00	-26,173.00	.00	.0%
30230000 389101 26SMO APPROPRIAT	.00	.00	.00	.00	-83,551.00	.00	.0%
30230000 389101 CWDPR APPROPRIAT	.00	.00	.00	.00	-206,402.00	.00	.0%
30230000 389101 RSURF APPROPRIAT	.00	.00	.00	.00	-370,702.00	.00	.0%
30230000 389101 TMRP APPROPRIAT	.00	.00	.00	.00	-5,139.00	.00	.0%
30230000 389701 CAPITAL CONTRIB	.00	-113,498.37	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30251201 CITY MANAGER							
30251201 564204 26NWZ CAPITAL- M	.00	.00	.00	26,785.00	40,000.00	.00	.0%
30251302 INFORMATION TECHNOLOGY PROJECT							
30251302 563203 CAPITAL- INFRAS	.00	.00	.00	.00	.00	75,000.00	.0%
30251302 563203 26ITD CAPITAL- I	.00	.00	.00	19,509.25	24,000.00	.00	.0%
30251302 568001 TMRP CAPITAL -	.00	.00	.00	5,758.33	5,139.00	.00	.0%
30251901 NON-DEPARTMENTAL							
30251901 531099 OTHER PROFESSIO	.00	121,230.42	.00	.00	.00	.00	.0%
30251901 531099 24SOL OTHER PROF	.00	.00	6,921.73	.00	.00	.00	.0%
30251901 534012 23BBS COMPUTER C	.00	99,210.60	190,880.36	.00	.00	.00	.0%
30251901 546201 23CSI REPAIR & M	22,529.01	8,053.02	26,000.59	49,439.01	49,685.00	.00	.0%
30251901 546201 23FAI REPAIR & M	4,979.52	7,250.47	20,450.00	40,054.96	74,623.00	.00	.0%
30251901 546401 CWROF REPAIR & M	.00	.00	.00	.00	500,000.00	.00	.0%
30251901 546431 R&M- STREET RES	1,486,232.55	12,173.52	.00	.00	.00	.00	.0%
30251901 552012 23BBS COMPUTER H	.00	71,289.76	.00	.00	.00	.00	.0%
30251901 552051 23BBS SMALL MACH	.00	.00	2,450.04	.00	.00	.00	.0%
30251901 552051 23CSI SMALL MACH	.00	.00	31,496.86	3,927.43	4,000.00	.00	.0%
30251901 552051 23FAI SMALL MACH	.00	.00	73,434.04	.00	.00	.00	.0%
30251901 552099 23CSI OTHER OPER	.00	.00	8,882.32	.00	.00	.00	.0%
30251901 552099 23FAI OTHER OPER	.00	.00	15,882.14	.00	.00	.00	.0%
30251901 562202 22SSR CAPITAL- B	37,043.36	214,395.00	.00	.00	.00	.00	.0%
30251901 562202 24SOL CAPITAL- B	.00	14,041.63	276,393.00	.00	.00	.00	.0%
30251901 562203 CWROF BUILDING I	.00	.00	.00	.00	.00	450,000.00	.0%
30251901 563203 CAPITAL- INFRAS	.00	1,055,704.45	.00	.00	.00	.00	.0%
30251901 563203 21IFP CAPITAL- I	1,430.25	.00	.00	.00	.00	.00	.0%
30251901 563203 22TPL CAPITAL- I	277,620.60	.00	.00	.00	.00	.00	.0%
30251901 563203 23CSI CAPITAL- I	.00	18,500.00	.00	.00	.00	.00	.0%
30251901 563203 25PHU CAPITAL- I	.00	.00	.00	299,850.00	300,000.00	.00	.0%
30251901 564204 23FAI CAPITAL- M	.00	.00	6,413.51	.00	.00	.00	.0%
30251901 564204 CWACR CAPITAL- M	.00	.00	.00	127,290.00	300,000.00	250,000.00	-16.7%
30251901 564204 CWSOL CAPITAL- M	.00	.00	.00	66,163.00	75,000.00	.00	.0%
30251901 567150 23FAI WORKS OF A	.00	.00	30,727.54	6,000.00	6,000.00	.00	.0%
30251901 567211 19LWC BUILDINGS	315,425.61	.00	.00	.00	.00	.00	.0%
30251901 567211 19OFW BUILDINGS	340,106.09	586,691.60	.00	.00	.00	.00	.0%
30251901 567213 20FTS STREETS &	239,657.02	.00	.00	.00	.00	.00	.0%
30251901 567601 23CSI CAPITAL OU	.00	.00	10,740.00	.00	.00	.00	.0%
30251901 567703 20EGV CAPITAL OU	7,040.00	.00	.00	23,688.25	.00	.00	.0%
30251901 567703 23BBS CAPITAL OU	47,500.00	285,540.33	.00	.00	.00	.00	.0%
30251901 567832 20PCS PEDESTRIAN	7,250.00	.00	.00	.00	.00	.00	.0%

30251904 FACILITY MAINTENANCE

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

				2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
CAPITAL PROJECTS										
30251904	562202	26PWD	CAPITAL- B	.00	.00	.00	26,172.80	52,346.00	.00	.0%
30251904	568001	CWDPR	CAPITAL -	.00	.00	.00	.00	206,402.00	.00	.0%
30252101 POLICE										
30252101	531099	23PBH	OTHER PROF	.00	.00	42,550.00	.00	.00	.00	.0%
30252101	562202	23PBH	CAPITAL- B	.00	.00	1,873.68	.00	.00	.00	.0%
30252101	562202	26PEC	CAPITAL- B	.00	.00	.00	7,360.00	15,000.00	.00	.0%
30252101	563203	24PDP	CAPITAL- I	.00	19,530.79	.00	.00	.00	.00	.0%
30252201 FIRE										
30252201	546201	REPAIR & MAINTA		.00	.00	.00	58,213.00	.00	.00	.0%
30252201	546201	25SSF	REPAIR & M	.00	.00	.00	.00	25,000.00	.00	.0%
30252201	546201	26F31	REPAIR & M	.00	.00	.00	.00	34,000.00	.00	.0%
30252201	546201	26MFD	REPAIR & M	.00	.00	.00	.00	100,000.00	.00	.0%
30252201	562202	26FBR	CAPITAL- B	.00	.00	.00	.00	180,000.00	.00	.0%
30252201	563203	26EOP	CAPITAL- I	.00	.00	.00	26,194.41	26,195.00	.00	.0%
30252201	564204	26FPW	CAPITAL- M	.00	.00	.00	18,446.00	.00	.00	.0%
30253401 SOLID WASTE/ SANITATION										
30253401	531099	24AGS	OTHER PROF	.00	25,363.00	5,173.80	250,485.20	250,486.00	.00	.0%
30253801 STRMWTR CAPITAL PROJECT										
30253801	563203	25PIP	CAPITAL- I	.00	.00	.00	.00	188,258.00	.00	.0%
30254101 STREETS CAPITAL PROJECT FUND										
30254101	531099	20CBP	OTHER PROF	.00	.00	90,520.50	.00	11,152.00	.00	.0%
30254101	531099	20HIW	OTHER PROF	.00	.00	51,491.30	-4,500.00	7,950.00	.00	.0%
30254101	531099	22BAR	OTHER PROF	.00	.00	4,815.60	.00	.00	.00	.0%
30254101	531099	23SPU	OTHER PROF	.00	27,707.00	371,612.90	6,428.90	300,680.00	.00	.0%
30254101	531099	24FLP	OTHER PROF	.00	.00	2,400.00	.00	.00	.00	.0%
30254101	531099	24SOL	OTHER PROF	.00	.00	.00	.00	2,643.00	.00	.0%
30254101	531099	24SWS	OTHER PROF	.00	.00	18,744.58	.00	.00	.00	.0%
30254101	546201	24D14	REPAIR & M	.00	.00	181,502.00	585,900.00	585,900.00	.00	.0%
30254101	546401	24TCD	REPAIR & M	.00	.00	500,000.00	.00	.00	.00	.0%
30254101	546431	RSURF	R&M- STREE	.00	.00	2,329,691.76	2,370,658.09	2,370,702.00	2,100,000.00	-11.4%
30254101	562202	23CSI	CAPITAL- B	.00	.00	.00	10,746.40	10,747.00	.00	.0%
30254101	562202	26SBS	CAPITAL- B	.00	.00	.00	55,754.49	55,760.00	.00	.0%
30254101	562202	26SMO	CAPITAL- B	.00	.00	.00	261,286.00	258,551.00	.00	.0%
30254101	563203	20CBP	CAPITAL- I	178,717.85	131,299.35	.00	.00	.00	.00	.0%
30254101	563203	22BAR	CAPITAL- I	30,445.59	735.61	.00	290,556.00	313,598.00	.00	.0%
30254101	563203	24D14	CAPITAL- I	.00	170,681.28	.00	2,681,476.90	2,681,598.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30254101	563203	24FLP CAPITAL- I	.00	.00	26,125.00	508,675.00	508,675.00	.00	.0%
30254101	563203	26SAL CAPITAL- I	.00	.00	.00	.00	1,200,000.00	.00	.0%
30254101	563203	26SBS CAPITAL- I	.00	.00	.00	41,880.00	44,240.00	.00	.0%
30254101	563203	26SCM CAPITAL- I	.00	.00	.00	9,850.00	150,000.00	.00	.0%
30254101	563203	CWSWR CAPITAL- I	.00	.00	.00	.00	.00	250,000.00	.0%
30254101	563210	20CBP OTHER PROF	.00	.00	.00	72,769.45	.00	.00	.0%
30254101	563210	20HIW OTHER PROF	.00	.00	.00	134,589.50	.00	.00	.0%
30254101	563210	22BAR OTHER PROF	.00	.00	.00	6,242.40	6,243.00	.00	.0%
30254101	567201	23RMA CAPITAL OU	70,287.52	16,833.34	.00	.00	.00	.00	.0%
30254101	567204	191ML MUNICIPAL	834,018.94	92,132.11	.00	.00	.00	.00	.0%
30254101	567204	195SB MUNICIPAL	280,952.79	5,815,789.27	560,148.93	.00	.00	.00	.0%
30254101	567204	20HIW MUNICIPAL	73,473.38	147,730.12	.00	4,500.00	.00	.00	.0%
30254101	567204	20RAP MUNICIPAL	20,081.63	6,562.63	.00	.00	.00	.00	.0%
30257201 RECREATION									
30257201	531099	21WTS OTHER PROF	.00	.00	52,487.69	.00	.00	.00	.0%
30257201	531099	23PIB OTHER PROF	.00	.00	50,172.34	.00	3,301.00	.00	.0%
30257201	531099	23SKP OTHER PROF	.00	.00	12,000.00	.00	.00	.00	.0%
30257201	534099	25CCI OTHER CONT	.00	.00	3,777.90	.00	.00	.00	.0%
30257201	546201	25CCI REPAIR & M	.00	.00	11,575.00	.00	.00	.00	.0%
30257201	551005	25CCI OFFICE SMA	.00	.00	8,586.73	.00	.00	.00	.0%
30257201	552049	25CCI LANDSCAPIN	.00	.00	1,990.00	.00	.00	.00	.0%
30257201	552099	25CCI OTHER OPER	.00	.00	250.00	.00	.00	.00	.0%
30257201	562202	CAPITAL- BUILDI	.00	.00	.00	.00	.00	425,000.00	.0%
30257201	562202	23PIB CAPITAL- B	.00	.00	.00	155,549.30	155,550.00	.00	.0%
30257201	562202	25CCI CAPITAL- B	.00	.00	261,451.46	29,283.94	29,284.00	.00	.0%
30257201	562202	26BJS CAPITAL- B	.00	.00	.00	.00	100,000.00	.00	.0%
30257201	563203	22BJT CAPITAL- I	92,234.00	.00	.00	.00	.00	.00	.0%
30257201	563203	23LOC CAPITAL- I	.00	9,845.45	.00	.00	.00	.00	.0%
30257201	563203	23PIB CAPITAL- I	48,276.63	54,641.82	214,275.35	121,672.07	137,084.00	.00	.0%
30257201	563203	23SCT CAPITAL- I	500,000.00	.00	.00	.00	.00	.00	.0%
30257201	563203	23SKP CAPITAL- I	24,090.00	205,008.66	271,207.35	.00	.00	.00	.0%
30257201	563203	24TCR CAPITAL- I	.00	284,540.00	.00	.00	.00	.00	.0%
30257201	563203	24TLP CAPITAL- I	.00	.00	129,672.00	.00	.00	.00	.0%
30257201	563203	26MDD CAPITAL- I	.00	.00	.00	92,240.00	.00	.00	.0%
30257201	563210	21WTS OTHER PROF	.00	.00	.00	612,169.41	612,170.00	.00	.0%
30257201	563210	23PIB OTHER PROF	.00	.00	.00	9,284.29	9,285.00	.00	.0%
30257201	563210	26MDD OTHER PROF	.00	.00	.00	25,360.00	.00	.00	.0%
30257201	564204	23PIB CAPITAL- M	.00	.00	18,750.00	.00	.00	.00	.0%
30257201	564204	26LGS CAPITAL- M	.00	.00	.00	.00	.00	90,000.00	.0%
30257201	567201	21WTS CAPITAL OU	59,856.73	82,971.80	.00	.00	8,987,830.00	.00	.0%
30257202 PARKS									
30257202	531099	20AOB OTHER PROF	.00	.00	39,334.00	.00	.00	.00	.0%
30257202	531099	22BRA OTHER PROF	.00	.00	31,168.90	.00	.00	.00	.0%
30257202	531099	23AOB OTHER PROF	.00	.00	112,596.60	.00	.00	.00	.0%
30257202	531099	24BCP OTHER PROF	.00	.00	11,261.00	10,219.00	10,219.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

			2023	2024	2025	2026	2026	2027	PCT
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	AMENDED	PROPOSED	CHANGE
CAPITAL PROJECTS							BUDGET	BUDGET	
30257202	531099	25MDP OTHER PROF	.00	.00	30,750.00	.00	.00	.00	.0%
30257202	546201	21SPY REPAIR & M	.00	20,500.00	.00	.00	.00	.00	.0%
30257202	546201	25BRP REPAIR & M	.00	.00	14,400.00	20,600.00	20,600.00	.00	.0%
30257202	546201	25PLG REPAIR & M	.00	.00	.00	.00	1,611.00	.00	.0%
30257202	546201	25TSS REPAIR & M	.00	.00	.00	.00	47,500.00	.00	.0%
30257202	549001	20A0B NEWS ADS	.00	.00	124.04	.00	.00	.00	.0%
30257202	549001	23A0B NEWS ADS	.00	.00	133.08	.00	.00	.00	.0%
30257202	549001	24BCP NEWS ADS	.00	.00	115.00	.00	.00	.00	.0%
30257202	549001	25MDP NEWS ADS	.00	.00	209.92	.00	.00	.00	.0%
30257202	562202	23PK4 CAPITAL- B	.00	42,000.00	.00	.00	.00	.00	.0%
30257202	562202	24F27 CAPITAL- B	.00	35,227.55	.00	.00	.00	.00	.0%
30257202	562202	25MDP CAPITAL- B	.00	.00	.00	8,858.00	8,860.00	.00	.0%
30257202	563203	CAPITAL- INFRAS	.00	.00	.00	.00	.00	160,000.00	.0%
30257202	563203	22BRA CAPITAL- I	3,095.00	24,350.00	970.00	608,510.24	631,122.00	.00	.0%
30257202	563203	22GTW CAPITAL- I	6,966.95	.00	.00	.00	.00	.00	.0%
30257202	563203	23A0B CAPITAL- I	.00	27,450.00	.00	226,118.00	226,118.00	.00	.0%
30257202	563203	24BCP CAPITAL- I	.00	43,000.00	388,626.50	539,738.09	540,024.00	.00	.0%
30257202	563203	25EPW CAPITAL- I	.00	.00	.00	85,650.00	85,650.00	.00	.0%
30257202	563203	25PLG CAPITAL- I	.00	.00	498,388.90	.00	.00	.00	.0%
30257202	563203	25PSS CAPITAL- I	.00	.00	.00	99,077.00	120,000.00	.00	.0%
30257202	563203	25SSD CAPITAL- I	.00	.00	119,738.24	58,876.57	58,887.00	.00	.0%
30257202	563203	CWDPR CAPITAL- I	.00	.00	.00	.00	.00	200,000.00	.0%
30257202	563210	20A0B OTHER PROF	.00	.00	.00	27,504.00	27,504.00	.00	.0%
30257202	563210	22BRA OTHER PROF	.00	.00	.00	22,611.70	.00	.00	.0%
30257202	563210	23A0B OTHER PROF	.00	.00	.00	57,243.10	75,214.00	.00	.0%
30257202	564204	25MDP CAPITAL- M	.00	.00	.00	13,000.00	82,472.00	.00	.0%
30257202	565010	20A0B CAPITAL CO	.00	.00	.00	.00	119,608.00	.00	.0%
30257202	565010	23A0B CAPITAL CO	.00	.00	.00	.00	22,611.00	.00	.0%
30257202	567001	22BRA CONTINGENC	.00	.00	.00	.00	296,410.00	.00	.0%
30257202	567204	20A0B MUNICIPAL	.00	44,482.00	.00	1,353,321.00	1,353,321.00	.00	.0%
30257202	567204	21BSS MUNICIPAL	68,569.23	.00	.00	.00	.00	.00	.0%
30257202	567204	21BVP MUNICIPAL	26,013.66	.00	.00	.00	.00	.00	.0%
30257202	567204	21RFP MUNICIPAL	86.36	422,540.00	.00	.00	.00	.00	.0%
30257202	567204	23BBS MUNICIPAL	.00	.00	.00	.00	303,128.00	.00	.0%
30257202	567804	PARK IMPROVEMEN	1,493.01	.00	.00	.00	.00	.00	.0%
30257204 GOLF COURSE MAINTENANCE									
30257204	563203	26GCP CAPITAL- I	.00	.00	.00	.00	275,000.00	.00	.0%
30257207 BRANNON CENTER CAPITAL									
30257207	564204	26BC1 CAPITAL- M	.00	.00	.00	10,800.00	12,000.00	.00	.0%
30257501 SPORTS COMPLEX									
30257501	562202	26SCS CAPITAL- B	.00	.00	.00	8,510.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL PROJECTS	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30258101 TRANSFERS TO OTHER FUNDS							
30258101 500003 TSF TO BRANNON	.00	15,460.00	.00	.00	.00	.00	.0%
30258101 500101 TRANSFER TO STO	.00	.00	2,277,760.00	.00	.00	.00	.0%
30258101 500109 TRANSFER TO ROA	.00	.00	983,366.00	.00	.00	.00	.0%
30258101 500115 TRANSFER TO PAR	.00	.00	817,637.00	.00	.00	.00	.0%
30258101 500210 TSF TO 210 DEBT	.00	.00	31,421.00	.00	.00	.00	.0%
30258101 500311 TRAFNSFER TO ST	.00	.00	.00	449,540.00	449,540.00	.00	.0%
30258101 500312 26FD4 TRANSFER T	.00	.00	.00	90,000.00	90,000.00	.00	.0%
30258101 500312 26FPW TRANSFER T	.00	.00	.00	.00	19,000.00	.00	.0%
30259100 RESERVES							
30259100 599015 UNASSIGNED FUND	.00	.00	.00	.00	239,132.00	.00	.0%
TOTAL CAPITAL PROJECTS	-9,373,889.12	-506,768.85	6,464,945.86	6,503,928.12	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

GOB CAPITAL PROJECTS FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30330000 GOB CAPITAL PROJECT REVENUES							
30330000 361101 INTEREST EARNIN	-26,887.55	-22,721.68	-22,079.25	-10,536.46	-16,031.00	-33,000.00	105.9%
30330000 361103 INTEREST PROFIT	.00	-6,153.30	-1,403.30	.00	.00	.00	.0%
30330000 381209 TRANSFER FROM 2	.00	.00	.00	-452,727.00	-452,727.00	.00	.0%
30330000 389101 APPROPRIATED FU	.00	.00	.00	.00	-727,142.00	-1,179,215.00	62.2%
30352101 POLICE							
30352101 562202 26PFG CAPITAL- B	.00	.00	.00	.00	.00	1,212,215.00	.0%
30354101 PUBLIC SIDEWALKS							
30354101 567726 227SS SIDEWALKS	53,650.00	11,402.50	.00	.00	.00	.00	.0%
30354101 567726 22SSS SIDEWALKS	277,476.00	45,150.00	.00	.00	.00	.00	.0%
30354101 567726 23QAS SIDEWALKS	24,871.97	.00	.00	.00	.00	.00	.0%
30359100 RESERVES							
30359100 599015 UNASSIGNED FUND	.00	.00	.00	.00	1,195,900.00	.00	-100.0%
TOTAL GOB CAPITAL PROJECTS F	329,110.42	27,677.52	-23,482.55	-463,263.46	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

AIRPORT CAPITAL FUND				2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30430000 AIRPORT CAPITAL FUND										
30430000	331404	24IAP	F.A.A CAPI	.00	.00	.00	-47,748.00	.00	.00	.0%
30430000	331404	24RWY	F.A.A CAPI	.00	.00	.00	-292,690.00	-271,372.00	.00	.0%
30430000	331404	25APF	F.A.A CAPI	.00	.00	.00	-57,846.00	-627,000.00	.00	.0%
30430000	331404	26VAU	F.A.A CAPI	.00	.00	.00	.00	-1,710,000.00	.00	.0%
30430000	334407	21AFI	F.D.O.T. C	.00	.00	.00	-10,000.00	-446,672.00	.00	.0%
30430000	334407	21ATI	F.D.O.T. C	.00	.00	.00	.00	-9,920.00	.00	.0%
30430000	334407	24IAP	F.D.O.T. C	.00	.00	.00	-4,244.04	.00	.00	.0%
30430000	334407	24RWY	F.D.O.T. C	.00	.00	.00	-26,016.88	-24,122.00	.00	.0%
30430000	334407	25APF	F.D.O.T. C	.00	.00	.00	.00	-24,000.00	.00	.0%
30430000	334407	25ATE	F.D.O.T. C	.00	.00	.00	.00	-43,200.00	.00	.0%
30430000	334407	25ATH	F.D.O.T. C	.00	.00	.00	-8,832.00	-24,640.00	.00	.0%
30430000	334407	26AAD	F.D.O.T. C	.00	.00	.00	-145,690.50	-2,000,000.00	.00	.0%
30430000	334407	26THR	F.D.O.T. C	.00	.00	.00	.00	-448,000.00	.00	.0%
30430000	334407	26VAU	F.D.O.T. C	.00	.00	.00	.00	-72,000.00	.00	.0%
30430000	361101	INTEREST	EARNIN	.00	.00	.00	377.41	.00	.00	.0%
30430000	364401	SURPLUS	EQUIPME	.00	.00	.00	.00	.00	-2,816.00	.0%
30430000	381104	TRANSFER	FROM A	.00	.00	.00	.00	.00	-138,000.00	.0%
30430000	381104	21AFI	TRANSFER F	.00	.00	.00	-111,667.00	-111,667.00	.00	.0%
30430000	381104	21ATI	TRANSFER F	.00	.00	.00	-2,480.00	-2,480.00	.00	.0%
30430000	381104	24RWY	TRANSFER F	.00	.00	.00	-6,030.00	-6,030.00	.00	.0%
30430000	381104	25APF	TRANSFER F	.00	.00	.00	-9,000.00	-9,000.00	.00	.0%
30430000	381104	25ATE	TRANSFER F	.00	.00	.00	-10,800.00	-10,800.00	.00	.0%
30430000	381104	25ATH	TRANSFER F	.00	.00	.00	-6,160.00	-6,160.00	.00	.0%
30430000	381104	26AAD	TRANSFER F	.00	.00	.00	-500,000.00	-500,000.00	.00	.0%
30430000	381104	26AP1	TRANSFER F	.00	.00	.00	-120,000.00	-120,000.00	.00	.0%
30430000	381104	26LCF	TRANSFER F	.00	.00	.00	-27,069.00	-27,069.00	.00	.0%
30430000	381104	26THR	TRANSFER F	.00	.00	.00	-112,000.00	-112,000.00	.00	.0%
30430000	381104	26VAU	TRANSFER F	.00	.00	.00	-18,000.00	-18,000.00	.00	.0%
30454201 AIRPORT CAPITAL										
30454201	531099	25ATE	OTHER PROF	.00	.00	.00	.00	54,000.00	.00	.0%
30454201	531099	25ATH	OTHER PROF	.00	.00	.00	30,800.00	.00	.00	.0%
30454201	562202	26AAD	CAPITAL- B	.00	.00	.00	2,308,966.32	2,349,590.00	.00	.0%
30454201	562202	26THR	CAPITAL- B	.00	.00	.00	474,312.00	506,500.00	.00	.0%
30454201	562210	25ATH	OTHER PROF	.00	.00	.00	.00	30,800.00	.00	.0%
30454201	562210	26AAD	OTHER PROF	.00	.00	.00	150,410.00	150,410.00	.00	.0%
30454201	562210	26THR	OTHER PROF	.00	.00	.00	53,500.00	53,500.00	.00	.0%
30454201	563203	24RWY	CAPITAL- I	.00	.00	.00	73,563.29	286,938.00	.00	.0%
30454201	563203	25APF	CAPITAL- I	.00	.00	.00	.00	577,150.00	.00	.0%
30454201	563203	26VAU	CAPITAL- I	.00	.00	.00	.00	1,800,000.00	.00	.0%
30454201	563210	21AFI	OTHER PROF	.00	.00	.00	17,130.00	17,130.00	.00	.0%
30454201	563210	21ATI	OTHER PROF	.00	.00	.00	5,400.00	12,400.00	.00	.0%
30454201	563210	24RWY	OTHER PROF	.00	.00	.00	14,585.50	14,586.00	.00	.0%
30454201	563210	25APF	OTHER PROF	.00	.00	.00	82,850.00	82,850.00	.00	.0%
30454201	564204	26LCF	CAPITAL- M	.00	.00	.00	27,069.00	27,069.00	.00	.0%
30454201	564717	CAPITAL-	VEHICL	.00	.00	.00	.00	.00	138,000.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
AIRPORT CAPITAL FUND							
30454201 564717 26API CAPITAL- V	.00	.00	.00	83,256.38	120,000.00	.00	.0%
30454201 567207 21AFI BUILDING I	.00	.00	.00	541,209.00	541,209.00	.00	.0%
30459300 FUND RESERVES							
30459300 599015 UNASSIGNED FUND	.00	.00	.00	.00	.00	2,816.00	.0%
TOTAL AIRPORT CAPITAL FUND	.00	.00	.00	2,347,155.48	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

POLICE IMPACT FEE CAP FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30530000 POLICE IMPACT FEE CAP FUND							
30530000 331505 23PBH FIND GRANT	.00	.00	.00	.00	-261,250.00	.00	.0%
30530000 361101 INTEREST EARNIN	.00	.00	.00	-11,173.78	-39,868.00	-27,390.00	-31.3%
30530000 363201 IMPACT FEES-LAW	.00	.00	.00	-69,366.10	-200,000.00	-120,000.00	-40.0%
30530000 381105 TSF FROM POLICE	.00	.00	.00	-1,356,414.27	-1,351,443.00	.00	.0%
30530000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-913,000.00	.0%
30552101 POLICE IMPACT CAPITAL FUND							
30552101 531099 OTHER PROFESSIO	.00	.00	.00	19,786.75	19,787.00	.00	.0%
30552101 531099 25PDE OTHER PROF	.00	.00	.00	15,625.00	.00	.00	.0%
30552101 549001 23PBH NEWS ADS	.00	.00	.00	105.96	110.00	.00	.0%
30552101 562202 23PBH CAPITAL- B	.00	.00	.00	.00	522,390.00	.00	.0%
30552101 562202 25PDE CAPITAL- B	.00	.00	.00	.00	174,375.00	.00	.0%
30552101 562202 26PFG CAPITAL- B	.00	.00	.00	.00	.00	948,175.00	.0%
30552101 562210 25PDE OTHER PROF	.00	.00	.00	10,000.00	25,625.00	.00	.0%
30559100 RESERVES							
30559100 599015 UNASSIGNED FUND	.00	.00	.00	.00	1,110,274.00	112,215.00	-89.9%
TOTAL POLICE IMPACT FEE CAP	.00	.00	.00	-1,391,436.44	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

FIRE IMPACT FEE CAPITAL FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30630000 FIRE IMPACT FEE CAPITAL FUND							
30630000 361101 INTEREST EARNIN	.00	.00	.00	-10,539.27	-47,556.00	-25,960.00	-45.4%
30630000 363202 IMPACT FEES	.00	.00	.00	-86,642.54	-200,000.00	-140,000.00	-30.0%
30630000 381106 TSF FROM FIRE I	.00	.00	.00	-1,274,271.97	-1,268,530.00	.00	.0%
30630000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-832,000.00	.0%
30652201 FIRE IMPACT CAPITAL FUND							
30652201 531099 OTHER PROFESSIO	.00	.00	.00	18,870.25	18,871.00	.00	.0%
30652201 562202 23FSM CAPITAL- B	.00	.00	.00	225.00	225.00	.00	.0%
30652201 562202 26PFG CAPITAL- B	.00	.00	.00	.00	75,000.00	.00	.0%
30652201 562203 25FDR BUILDING I	.00	.00	.00	9,910.02	10,030.00	.00	.0%
30652201 562210 23FSM OTHER PROF	.00	.00	.00	174,000.00	465,479.00	.00	.0%
30652201 564717 25FD5 CAPITAL- V	.00	.00	.00	.00	5,320.00	.00	.0%
30659100 RESERVES							
30659100 599015 UNASSIGNED FUND	.00	.00	.00	.00	941,161.00	997,960.00	6.0%
TOTAL FIRE IMPACT FEE CAPITA	.00	.00	.00	-1,168,448.51	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

RECREATION IMPACT FEE CAPITAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
30730000 RECREATION IMPACT FEE CAPITAL							
30730000 331505 FIND GRANT	.00	.00	.00	.00	.00	-50,000.00	.0%
30730000 361101 INTEREST EARNIN	.00	.00	.00	-15,217.93	-75,530.00	-40,440.00	-46.5%
30730000 363203 IMPACT FEES-PAR	.00	.00	.00	-209,250.00	-500,000.00	-350,000.00	-30.0%
30730000 381107 TSF FROM REC IM	.00	.00	.00	-2,494,120.42	-2,485,232.00	.00	.0%
30730000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-1,348,000.00	.0%
30757201 RECREATION IMPACT CAPITAL FUND							
30757201 531099 OTHER PROFESSIO	.00	.00	.00	20,763.60	20,764.00	.00	.0%
30757201 531099 26DPR OTHER PROF	.00	.00	.00	10,000.00	10,000.00	.00	.0%
30757201 531099 26TST OTHER PROF	.00	.00	.00	.00	25,110.00	.00	.0%
30757201 563203 CAPITAL- INFRAS	.00	.00	.00	.00	.00	225,000.00	.0%
30757201 563203 23PIB CAPITAL- I	.00	.00	.00	614,166.00	1,228,332.00	.00	.0%
30757201 563203 25SCP CAPITAL- I	.00	.00	.00	662,488.68	662,489.00	.00	.0%
30757201 563203 26SPR CAPITAL- I	.00	.00	.00	42,750.00	43,000.00	.00	.0%
30757201 564204 23PIB CAPITAL- M	.00	.00	.00	.00	18,750.00	.00	.0%
30757202 RECREATION IMPACT CAPITAL FUND							
30757202 531099 26MAP OTHER PROF	.00	.00	.00	15,000.00	15,000.00	.00	.0%
30757204 GOLF COURSE MAINTENANCE							
30757204 562202 26GCB CAPITAL- B	.00	.00	.00	46,846.20	55,000.00	.00	.0%
30759100 RESERVES							
30759100 599015 UNASSIGNED FUND	.00	.00	.00	.00	982,317.00	1,563,440.00	59.2%
TOTAL RECREATION IMPACT FEE	.00	.00	.00	-1,306,573.87	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
TRANSPORTATION IMPACT FEE CAP							
30930000 TRANSPORTATION IMPACT FEE CAP							
30930000 361101 INTEREST EARNIN	.00	.00	.00	-52,506.34	-212,135.00	-199,770.00	-5.8%
30930000 363202 IMPACT FEES	.00	.00	.00	-169,338.10	-500,000.00	-300,000.00	-40.0%
30930000 381109 TSF IN FROM TRA	.00	.00	.00	-6,338,100.62	-6,316,459.00	.00	.0%
30930000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-6,659,000.00	.0%
30959100 RESERVES							
30959100 599015 UNASSIGNED FUND	.00	.00	.00	.00	7,028,594.00	7,158,770.00	1.9%
TOTAL TRANSPORTATION IMPACT	.00	.00	.00	-6,559,945.06	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
STORMWATER CAPITAL FUND							
31130000 STORMWATER CAPITAL FUND							
31130000 331901 20HIW OTHER FEDE	.00	.00	.00	.00	-4,000,000.00	-4,000,000.00	.0%
31130000 334361 20HIW STATE GRAN	.00	.00	.00	.00	-1,000,000.00	-1,000,000.00	.0%
31130000 381005 TRANSFER FROM S	.00	.00	.00	.00	.00	-650,000.00	.0%
31130000 381101 TSF FROM STORMW	.00	.00	.00	-4,406,600.00	-4,406,600.00	.00	-100.0%
31130000 381302 TRANSFER FROM C	.00	.00	.00	-449,540.00	-449,540.00	.00	.0%
31130000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-1,298,320.00	.0%
31153801 STORMWATER CAPITAL							
31153801 563203 20CBP CAPITAL- I	.00	.00	.00	.00	2,451,220.00	.00	.0%
31153801 563203 20HIW CAPITAL- I	.00	.00	.00	.00	5,000,000.00	5,000,000.00	.0%
31153801 563203 CWDRE CAPITAL- I	.00	.00	.00	.00	.00	500,000.00	.0%
31153801 563203 CWPIP CAPITAL- I	.00	.00	.00	.00	.00	300,000.00	.0%
31153801 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	650,000.00	.0%
31153801 564204 26SW1 CAPITAL- M	.00	.00	.00	93,788.57	98,000.00	.00	.0%
31153801 564204 26SW2 CAPITAL- M	.00	.00	.00	.00	24,000.00	.00	.0%
31153801 564204 26SW3 CAPITAL- M	.00	.00	.00	.00	29,600.00	.00	.0%
31153801 564204 26SW4 CAPITAL- M	.00	.00	.00	.00	17,000.00	.00	.0%
31153801 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	225,000.00	.0%
31153801 564717 26SW5 CAPITAL- V	.00	.00	.00	35,237.30	48,000.00	.00	.0%
31153801 564717 26SW6 CAPITAL- V	.00	.00	.00	216,172.64	260,000.00	.00	.0%
31153801 564717 26SW7 CAPITAL- V	.00	.00	.00	577,941.74	630,000.00	.00	.0%
31159100 STORMWATER CAPITAL							
31159100 599015 UNASSIGNED FUND	.00	.00	.00	.00	98,320.00	273,320.00	178.0%
31159100 599017 RESERVE FOR NEX	.00	.00	.00	.00	1,200,000.00	.00	.0%
TOTAL STORMWATER CAPITAL FUN	.00	.00	.00	-3,932,999.75	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

CAPITAL EQUIPMENT FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
31230000 CAPITAL EQUIPMENT FUND							
31230000 334406 26RDW FL DIV OF	.00	.00	.00	.00	-19,853.00	.00	.0%
31230000 337703 26HBF GRANT FUND	.00	.00	.00	.00	-700,000.00	.00	.0%
31230000 361101 INTEREST EARNIN	.00	.00	.00	1,485.37	.00	.00	.0%
31230000 364401 SURPLUS EQUIPME	.00	.00	.00	.00	.00	-95,652.00	.0%
31230000 366916 26RDW DONATIONS	.00	.00	.00	-500.00	-500.00	.00	.0%
31230000 381001 TRANSFERS FUNDS	.00	.00	.00	-4,540,553.00	-4,540,553.00	-3,379,254.00	-25.6%
31230000 381001 26RDW TRANSFERS	.00	.00	.00	-6,118.00	-6,118.00	.00	.0%
31230000 381001 CWPGR TRANSFERS	.00	.00	.00	.00	.00	-700,000.00	.0%
31230000 381004 TRANSFERS FROM	.00	.00	.00	.00	.00	-218,950.00	.0%
31230000 381302 26FD4 TRANSFER F	.00	.00	.00	-90,000.00	-90,000.00	.00	.0%
31251101 CITY COMMISSION CAPITAL EQUIP							
31251101 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	50,000.00	.0%
31251302 IT CAPITAL EQUIPMENT							
31251302 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	22,000.00	.0%
31251302 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	180,000.00	.0%
31251501 PLAN & ENG CAPITAL EQUIP							
31251501 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	90,000.00	.0%
31251902 PUBLIC WORKS ADMINISTRATION							
31251902 564717 26PW1 CAPITAL- V	.00	.00	.00	41,628.19	60,000.00	.00	.0%
31251902 564717 26PW2 CAPITAL- V	.00	.00	.00	41,628.19	55,000.00	.00	.0%
31251904 FACILITY MAINTENANCE							
31251904 564204 CWGEN CAPITAL- M	.00	.00	.00	.00	.00	300,000.00	.0%
31251904 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	175,000.00	.0%
31251904 564717 26BM1 CAPITAL- V	.00	.00	.00	56,643.52	55,000.00	.00	.0%
31252101 POLICE CAP EQUIP							
31252101 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	308,000.00	.0%
31252101 564204 26FPG CAPITAL- M	.00	.00	.00	319,118.00	.00	.00	.0%
31252101 564204 26PDR CAPITAL- M	.00	.00	.00	.00	36,000.00	.00	.0%
31252101 564204 26PHP CAPITAL- M	.00	.00	.00	32,696.00	41,066.00	.00	.0%
31252101 564204 26PLS CAPITAL- M	.00	.00	.00	11,928.00	11,928.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
CAPITAL EQUIPMENT FUND							
31252101 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	1,140,000.00	.0%
31252101 564717 26PD1 CAPITAL- V	.00	.00	.00	19,728.78	18,000.00	.00	.0%
31252101 564717 26PD2 CAPITAL- V	.00	.00	.00	298,778.93	455,000.00	.00	.0%
31252101 564717 26PD3 CAPITAL- V	.00	.00	.00	84,669.97	130,000.00	.00	.0%
31252101 564717 26PD4 CAPITAL- V	.00	.00	.00	31,035.55	50,000.00	.00	.0%
31252101 564717 26PD5 CAPITAL- V	.00	.00	.00	23,427.00	40,000.00	.00	.0%
31252201 FIRE CAP EQUIP							
31252201 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	400,856.00	.0%
31252201 564204 26EMS CAPITAL- M	.00	.00	.00	38,140.14	.00	.00	.0%
31252201 564204 26FD2 CAPITAL- M	.00	.00	.00	22,820.00	22,820.00	.00	.0%
31252201 564204 26FD3 CAPITAL- M	.00	.00	.00	47,014.65	47,100.00	.00	.0%
31252201 564204 26FD4 CAPITAL- M	.00	.00	.00	.00	90,000.00	.00	.0%
31252201 564204 26FGN CAPITAL- M	.00	.00	.00	.00	250,000.00	.00	.0%
31252201 564204 26FPG CAPITAL- M	.00	.00	.00	319,118.00	.00	.00	.0%
31252201 564204 26RDW CAPITAL- M	.00	.00	.00	26,470.43	26,471.00	.00	.0%
31252201 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	140,000.00	.0%
31252201 564717 26FD1 CAPITAL- V	.00	.00	.00	42,600.00	42,600.00	.00	.0%
31252402 CODE ENFORCEMENT CAP EQUIP							
31252402 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	45,000.00	.0%
31254101 STREETS CAP EQUIP							
31254101 564204 26CPF CAPITAL- M	.00	.00	.00	121,933.65	123,000.00	.00	.0%
31254101 564204 26HBF CAPITAL- M	.00	.00	.00	.00	1,400,000.00	.00	.0%
31254101 564204 26ST1 CAPITAL- M	.00	.00	.00	7,638.52	9,000.00	.00	.0%
31254101 564204 26ST2 CAPITAL- M	.00	.00	.00	127,467.00	127,467.00	.00	.0%
31254101 564204 26ST3 CAPITAL- M	.00	.00	.00	.00	60,000.00	.00	.0%
31254101 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	50,000.00	.0%
31254101 564717 26ST4 CAPITAL- V	.00	.00	.00	12,012.00	36,000.00	.00	.0%
31254101 564717 26ST5 CAPITAL- V	.00	.00	.00	41,628.19	55,000.00	.00	.0%
31254101 564717 26ST6 CAPITAL- V	.00	.00	.00	.00	86,000.00	.00	.0%
31257201 RECREATION CAP EQUIP							
31257201 564204 CAPITAL- MACHIN	.00	.00	.00	.00	.00	120,000.00	.0%
31257201 564204 26BJB CAPITAL- M	.00	.00	.00	50,063.76	69,000.00	.00	.0%
31257201 564204 26LGS CAPITAL- M	.00	.00	.00	25,491.19	41,000.00	.00	.0%
31257201 564204 26LS1 CAPITAL- M	.00	.00	.00	.00	30,000.00	.00	.0%
31257201 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	155,000.00	.0%
31257201 564717 26LS2 CAPITAL- V	.00	.00	.00	110,881.02	130,000.00	.00	.0%

31257202 PARKS CAP EQUIP

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
CAPITAL EQUIPMENT FUND									
31257202	564204	CAPITAL- MACHIN	.00	.00	.00	.00	.00	244,000.00	.0%
31257202	564204	26DWP CAPITAL- M	.00	.00	.00	537,938.14	537,939.00	.00	.0%
31257202	564204	26ESP CAPITAL- M	.00	.00	.00	163,570.28	187,061.00	.00	.0%
31257202	564204	26PK1 CAPITAL- M	.00	.00	.00	64,990.00	65,000.00	.00	.0%
31257202	564204	26PK2 CAPITAL- M	.00	.00	.00	.00	9,500.00	.00	.0%
31257202	564204	26PK3 CAPITAL- M	.00	.00	.00	.00	16,000.00	.00	.0%
31257202	564204	CWPGR CAPITAL- M	.00	.00	.00	.00	.00	500,000.00	.0%
31257202	564717	CAPITAL- VEHICL	.00	.00	.00	.00	.00	195,000.00	.0%
31257202	564717	26PK4 CAPITAL- V	.00	.00	.00	17,500.00	17,500.00	.00	.0%
31257202	564717	26PK5 CAPITAL- V	.00	.00	.00	39,513.00	55,000.00	.00	.0%
31257202	564717	26PK6 CAPITAL- V	.00	.00	.00	53,979.30	60,000.00	.00	.0%
31257202	564717	26PK7 CAPITAL- V	.00	.00	.00	43,819.96	57,000.00	.00	.0%
31257202	564717	26PK8 CAPITAL- V	.00	.00	.00	.00	14,500.00	.00	.0%
31257204 GOLF COURSE MAINTENANCE CAP EQ									
31257204	564204	CAPITAL- MACHIN	.00	.00	.00	.00	.00	152,000.00	.0%
31257204	564204	26GC1 CAPITAL- M	.00	.00	.00	.00	80,000.00	.00	.0%
31257204	564204	26GC2 CAPITAL- M	.00	.00	.00	71,367.76	144,000.00	.00	.0%
31257204	564204	26GC3 CAPITAL- M	.00	.00	.00	11,426.91	16,637.00	.00	.0%
31257204	564204	26GC4 CAPITAL- M	.00	.00	.00	52,062.53	52,063.00	.00	.0%
31257204	564204	26GC5 CAPITAL- M	.00	.00	.00	100,299.93	100,300.00	.00	.0%
31257204	564717	CAPITAL- VEHICL	.00	.00	.00	.00	.00	85,000.00	.0%
31257204	564717	26GC6 CAPITAL- V	.00	.00	.00	.00	85,000.00	.00	.0%
31257204	564717	26GC7 CAPITAL- V	.00	.00	.00	54,931.15	55,000.00	.00	.0%
31257501 SPORTS COMPLEX CAP EQUIP									
31257501	564204	25SC6 CAPITAL- M	.00	.00	.00	89,171.53	89,172.00	.00	.0%
31257501	564204	26SC1 CAPITAL- M	.00	.00	.00	45,644.00	48,000.00	.00	.0%
31257501	564204	26SC2 CAPITAL- M	.00	.00	.00	16,575.19	18,000.00	.00	.0%
31257501	564204	26SC4 CAPITAL- M	.00	.00	.00	7,900.00	7,900.00	.00	.0%
31257501	564204	26SC5 CAPITAL- M	.00	.00	.00	13,533.67	.00	.00	.0%
31257501	564717	CAPITAL- VEHICL	.00	.00	.00	.00	.00	42,000.00	.0%
31257501	564717	26SC3 CAPITAL- V	.00	.00	.00	28,603.14	44,000.00	.00	.0%
TOTAL CAPITAL EQUIPMENT FUND			.00	.00	.00	-1,268,298.46	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

2025 TURNBULL GO BOND CAP FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
31330000 2025 TURNBULL CAP PROJECT FUND							
31330000 361101 INTEREST EARNIN	.00	.00	.00	-47,421.82	-100,000.00	.00	.0%
31330000 384001 LOAN PROCEEDS	.00	.00	.00	-5,500,000.00	-5,500,000.00	.00	.0%
31330000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-1,000,000.00	.0%
31353701 2025 TURNBULL CAP PROJECT FUND							
31353701 561202 19TBP LAND - PUR	.00	.00	.00	.00	5,532,402.00	990,000.00	-82.1%
31353701 561210 19TBP LAND - PRO	.00	.00	.00	753,659.25	20,000.00	10,000.00	-50.0%
31358201 2025 TURNBULL CREEK LOAN							
31358201 573002 DEBT ISSUANCE C	.00	.00	.00	47,597.50	47,598.00	.00	.0%
TOTAL 2025 TURNBULL GO BOND	.00	.00	.00	-4,746,165.07	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

SANITATION		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
40530000 SANITATION REVENUE								
40530000	343401 SOLID WASTE/GAR	-7,815,826.58	-8,405,869.87	-9,943,634.93	-6,175,569.84	-10,565,623.00	.00	-100.0%
40530000	343402 RECYCLING REVEN	-957,405.98	-974,722.09	.00	.00	.00	.00	.0%
40530000	343411 SPECIAL GARBAGE	-32,028.72	-35,787.93	-40,356.05	-38,290.00	-52,500.00	.00	-100.0%
40530000	343450 SPECIAL PICK-UP	-1,144.84	-347.34	-362.45	-382.00	-782.00	.00	-100.0%
40530000	359405 FINES SOLID WAS	.00	.00	-8,900.00	-26,950.00	-3,800.00	.00	-100.0%
40530000	361101 INTEREST EARNIN	-26,607.44	-29,230.37	-67,069.53	-43,219.94	-67,192.00	.00	-100.0%
40530000	361103 INTEREST PROFIT	.00	-14,845.81	-3,385.68	.00	.00	.00	.0%
40530000	366990 REIMBURSEMENT	.00	.00	.00	.00	-40,918.00	.00	.0%
40530000	366999 MISCELLANEOUS R	-40,917.96	-46,584.87	-44,912.52	-27,278.64	.00	.00	.0%
40530000	389101 APPROPRIATED FU	.00	.00	.00	.00	-3,564,455.00	-3,765,424.00	5.6%
40553401 SANITATION								
40553401	512001 REGULAR SALARY	81,651.97	83,289.62	69,513.65	60,585.85	91,971.00	.00	-100.0%
40553401	514001 REGULAR OVERTIM	1,140.66	107.40	951.51	190.08	1,000.00	.00	-100.0%
40553401	515001 SICK INC./PERSO	131.00	2,864.64	618.43	.00	2,000.00	.00	-100.0%
40553401	521001 FICA	5,879.40	5,912.52	5,234.31	4,614.38	7,377.00	.00	-100.0%
40553401	522003 DC PLAN	6,541.38	6,652.37	6,701.49	5,554.11	9,643.00	.00	-100.0%
40553401	523002 FLORIDA HEALTH	25,709.67	24,675.51	8,005.59	6,511.01	15,264.00	.00	-100.0%
40553401	523008 MET LIFE DENTAL	1,320.37	1,268.95	846.62	633.96	1,093.00	.00	-100.0%
40553401	523009 MUTUAL OF OMAHA	591.70	593.97	548.03	527.55	820.00	.00	-100.0%
40553401	524001 WC	3,507.70	4,939.23	5,061.00	214.81	187.00	.00	-100.0%
40553401	529999 OPEB	-1,769.00	-5,525.72	-2,401.40	.00	.00	.00	.0%
40553401	534007 COLLECTION FEES	94,284.03	93,874.61	99,548.67	61,820.75	114,293.00	.00	-100.0%
40553401	534019 LANDFILL CHARGE	1,187,773.89	1,239,956.91	1,306,892.31	935,685.09	1,390,000.00	.00	-100.0%
40553401	534020 RECYCLING PROGR	979,160.94	1,032,531.31	1,094,261.28	764,323.08	1,206,700.00	.00	-100.0%
40553401	534022 CONTRACTED SOLI	5,692,990.53	6,007,779.50	6,335,051.10	4,442,625.81	6,753,492.00	.00	-100.0%
40553401	534099 OTHER CONTRACTU	.00	.00	3,422.50	31,900.00	36,950.00	.00	.0%
40553401	541003 MOBILE PHONE CH	1,180.33	1,415.11	1,821.44	1,529.12	2,160.00	.00	-100.0%
40553401	541005 GPS SERVICES	84.55	205.07	208.09	.00	209.00	.00	-100.0%
40553401	545001 LIABILITY INSUR	63,684.76	79,869.75	67,300.00	3,002.44	3,003.00	.00	-100.0%
40553401	545002 AUTO AND PROPER	461.43	458.25	506.59	.00	.00	.00	.0%
40553401	546350 FLEET MAINTENAN	978.95	2,624.57	1,689.54	1,156.00	2,839.00	.00	-100.0%
40553401	549099 OTHER CURR CHGS	29,866.94	9,541.43	2,529.11	4,086.44	10,000.00	.00	-100.0%
40553401	549999 BAD DEBT EXPENS	-178.01	-110.71	615.83	.00	.00	.00	.0%
40553401	551001 OFFICE SUPPLY	1,448.62	1,222.78	1,457.91	343.78	1,500.00	.00	-100.0%
40553401	551005 OFFICE SMALL MA	.00	599.99	.00	.00	.00	.00	.0%
40553401	552001 GAS/OIL	342.81	215.86	594.64	780.79	1,639.00	.00	-100.0%
40553401	552004 UNIFORMS	.00	.00	.00	41.49	375.00	.00	-100.0%
40553401	552012 COMPUTER HRDWR/	186.47	.00	.00	.00	.00	.00	.0%
40553401	552099 OTHER OPER SUPP	1,360.26	1,409.84	1,462.72	.00	1,300.00	.00	-100.0%
40553401	554001 MEMBERSHIPS & S	275.00	95.00	85.00	170.00	300.00	.00	-100.0%
40553401	554004 SEMINAR/CONF RE	.00	.00	.00	700.00	1,225.00	.00	.0%
40553401	559002 O/H OPERATING E	114,445.00	76,045.00	81,110.00	.00	.00	.00	.0%
40553401	564717 CAPITAL- VEHICL	.00	.00	.00	355,201.94	355,202.00	.00	.0%
40553401	569001 DEPRECIATION EX	2,592.80	2,592.80	2,592.80	.00	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

SANITATION	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
40558101 INTERFUND TRANSFER							
40558101 500001 OHALC TSF TO GEN	.00	.00	.00	716,546.00	716,546.00	.00	-100.0%
40558101 500005 TRANSFER TO FUN	.00	.00	.00	.00	.00	3,765,424.00	.0%
40559100 RESERVES							
40559100 599010 REQUIRED RESERV	.00	.00	.00	.00	2,063,134.00	.00	-100.0%
40559100 599015 UNASSIGNED RESE	.00	.00	.00	.00	1,505,048.00	.00	-100.0%
TOTAL SANITATION	-578,287.37	-832,282.72	-1,012,392.40	1,087,054.06	.00	.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

CITY MARINA	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
40830000 CITY MARINA REVENUE							
40830000 343502 SEWER PUMP OUT	-18.80	.00	-14.09	-103.29	-100.00	.00	.0%
40830000 349201 PUBLIC RECORD R	-325.00	-1,653.51	.00	.00	.00	.00	.0%
40830000 361101 INTEREST EARNIN	-15,165.82	-16,636.93	-7,849.92	-504.21	-700.00	-4,020.00	474.3%
40830000 361103 INTEREST PROFIT	.00	-3,222.55	-734.92	.00	.00	.00	.0%
40830000 362203 ANNUAL SLIP REN	-183,512.78	-196,687.00	-200,756.19	-216,575.55	-295,868.00	-308,730.00	4.3%
40830000 362213 MARINA LIVE ABO	-2,375.00	.00	.00	.00	.00	.00	.0%
40830000 362214 MARINA YRLY RES	-18,876.75	-21,130.00	-13,437.41	-13,425.32	-18,500.00	-19,000.00	2.7%
40830000 362215 TRANSIENT SLIP	-119,196.62	-106,852.00	-120,400.40	-105,343.39	-130,054.00	-145,000.00	11.5%
40830000 362216 TRANSIENT UTILI	-10,604.00	-9,746.00	-8,918.00	-9,811.00	-10,800.00	-13,000.00	20.4%
40830000 366999 MISCELLANEOUS R	.00	.00	-459.30	-596.01	.00	.00	.0%
40830000 369915 VENDING SALES	-422.00	-280.00	-100.00	-117.00	.00	.00	.0%
40830000 389101 APPROPRIATED FU	.00	.00	.00	.00	.00	-95,522.00	.0%
40857503 CITY MARINA							
40857503 512001 REGULAR SALARY	126,594.79	130,003.08	133,246.52	103,880.19	164,274.00	163,870.00	-.2%
40857503 514001 REGULAR OVERTIM	.00	.00	.00	.00	1,000.00	1,000.00	.0%
40857503 515001 SICK INC./PERSO	5,008.00	598.80	4,217.60	.00	.00	.00	.0%
40857503 521001 FICA	9,485.23	9,926.61	9,973.90	7,690.63	12,835.00	12,626.00	-1.6%
40857503 522003 DC PLAN	5,438.28	5,545.04	5,805.41	3,371.59	8,316.00	7,988.00	-3.9%
40857503 523002 FLORIDA HEALTH	13,848.25	15,141.19	15,337.66	10,601.03	24,264.00	16,390.00	-32.5%
40857503 523008 MET LIFE DENTAL	506.83	543.70	544.95	397.07	1,042.00	614.00	-41.1%
40857503 523009 MUTUAL OF OMAHA	538.32	554.55	609.59	374.07	627.00	813.00	29.7%
40857503 524001 WC	5,261.59	7,408.84	7,592.00	8,820.87	7,676.00	7,751.00	1.0%
40857503 529999 OPEB	-883.00	-2,762.38	-1,111.31	.00	.00	.00	.0%
40857503 534001 EXTERMINATOR SE	500.00	666.00	672.00	507.00	900.00	900.00	.0%
40857503 534204 LANDSCAPING SER	7,053.48	6,174.96	6,174.96	6,194.94	10,860.00	7,000.00	-35.5%
40857503 541001 PHONE CHARGES	6,829.49	6,391.46	6,632.21	4,500.17	7,160.00	6,260.00	-12.6%
40857503 541003 MOBILE PHONE CH	483.53	564.72	479.26	292.65	534.00	500.00	-6.4%
40857503 543001 ELECTRIC AND WA	27,230.28	27,302.68	19,991.64	9,811.83	24,000.00	29,000.00	20.8%
40857503 543002 NATURAL GAS	869.13	853.17	867.47	727.50	1,000.00	1,000.00	.0%
40857503 544001 ANNUAL EQUIPMEN	12,555.70	7,010.62	5,726.28	201.36	205.00	.00	-100.0%
40857503 544012 LAND LEASE	.00	.00	.00	18,468.82	25,262.00	28,320.00	12.1%
40857503 545001 LIABILITY INSUR	7,210.48	9,958.32	7,338.32	16,892.79	16,893.00	15,825.00	-6.3%
40857503 545002 AUTO AND PROPER	948.76	2,569.46	2,945.14	.00	.00	.00	.0%
40857503 546201 REPAIR & MAINT	5,624.34	1,990.23	32,256.75	8,062.15	10,000.00	25,000.00	150.0%
40857503 546343 FIRE EXTINGUISH	159.09	120.00	314.08	120.00	200.00	200.00	.0%
40857503 546401 REPAIR & MAINT-	100.00	.00	.00	.00	.00	.00	.0%
40857503 548001 PROMOTIONAL EXP	500.00	.00	.00	.00	400.00	10,000.00	2400.0%
40857503 549085 CASH OVER/SHORT	.03	.04	-.01	.45	.00	.00	.0%
40857503 549095 BAC CHARGES	5,324.94	5,413.19	2,767.99	.00	.00	.00	.0%
40857503 549099 OTHER CURR CHGS	10,983.90	3,364.42	154.77	3,117.01	11,000.00	10,000.00	-9.1%
40857503 549999 BAD DEBT EXPENS	-5,209.64	101.08	-101.08	.00	.00	.00	.0%
40857503 551001 OFFICE SUPPLY	586.32	281.40	2,262.45	496.16	500.00	500.00	.0%
40857503 551005 OFFICE SM MACHI	.00	.00	191.65	.00	.00	.00	.0%
40857503 552002 JANITOR SUPPLIE	1,160.88	570.02	536.72	271.17	1,200.00	1,100.00	-8.3%
40857503 552004 UNIFORMS	.00	.00	.00	.00	300.00	300.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
CITY MARINA							
40857503 552051 SMALL MACHINE/E	120.00	337.77	2,173.67	1,622.00	.00	.00	.0%
40857503 552099 OTHER OPER SUPP	.00	3,959.91	.00	.00	.00	.00	.0%
40857503 559002 O/H OPERATING E	95,028.00	91,508.00	.00	.00	.00	.00	.0%
40857503 563203 22MDR CAPITAL- I	-.03	.00	.00	.00	.00	.00	.0%
40857503 563203 26MDF CAPITAL- I	.00	.00	.00	31,580.00	31,580.00	.00	.0%
40857503 569001 DEPRECIATION EX	18,343.15	16,697.04	39,932.47	.00	.00	.00	.0%
40857503 569002 AMORTIZATION EX	5,044.00	5,044.20	.00	.00	.00	.00	.0%
40857503 572001 INTEREST	981.00	856.07	.00	69.82	.00	.00	.0%
40858101 CITY MANRINA TRANSFER							
40858101 500001 OHALC TSF TO GEN	.00	.00	.00	23,134.00	23,134.00	87,853.00	279.8%
40859100 RESERVES							
40859100 599010 REQUIRED RESERV	.00	.00	.00	.00	50,929.00	52,044.00	2.2%
40859100 599015 UNASSIGNED FUND	.00	.00	.00	.00	19,931.00	98,418.00	393.8%
TOTAL CITY MARINA	17,728.35	2,486.20	-45,137.17	-85,270.50	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

FLEET MAINTENANCE			2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
50130000 GARAGE REVENUE									
50130000	349201	PUBLIC RECORD R	-6,936.14	-1,088.80	.00	.00	.00	.00	.0%
50130000	361101	INTEREST EARNIN	-10,957.73	-21,816.10	-11,191.11	-1,742.84	-2,770.00	-5,000.00	80.5%
50130000	361103	INTEREST PROFIT	.00	-6,933.88	-1,581.32	.00	.00	.00	.0%
50130000	381130	TRANSFER FROM A	-750,000.00	.00	.00	.00	.00	.00	.0%
50130000	389101	APPROPRIATED FU	.00	.00	.00	.00	-87,424.00	-446,635.00	410.9%
50130000	399101	REVENUE PARTS	-176,400.32	-225,384.25	-329,195.33	-193,714.62	-300,000.00	-387,500.00	29.2%
50130000	399102	REVENUE GAS AND	-700,942.16	-663,825.25	-699,827.33	-473,986.13	-731,250.00	-747,500.00	2.2%
50130000	399103	FLEET CHARGES	-193,907.31	-276,249.94	-295,305.05	-384,395.00	-442,680.00	-442,680.00	.0%
50130000	399104	SPECIALTY PARTS	-22,195.13	-10,898.05	-5,846.23	.00	.00	-12,500.00	.0%
50130000	399108	REVENUE OUTSIDE	-316,716.62	-470,511.22	-450,316.14	-291,927.68	-489,610.00	-600,000.00	22.5%
50130000	399202	REVENUE GAS/OIL	-23,769.65	-24,128.15	-30,393.30	-20,634.44	-13,300.00	-12,500.00	-6.0%
50151905 FLEET MAINTENANCE									
50151905	512001	REGULAR SALARY	197,355.91	212,392.74	234,219.30	164,686.65	245,834.00	248,867.00	1.2%
50151905	514001	REGULAR OVERTIM	3,548.06	484.59	3,587.19	.00	1,000.00	1,000.00	.0%
50151905	515001	SICK INC./PERSO	739.50	10,809.57	10,491.90	.00	10,000.00	10,000.00	.0%
50151905	515006	SHOE ALLOWANCE	669.22	611.55	600.00	600.00	600.00	600.00	.0%
50151905	515007	TOOLS ALLOWANCE	750.00	500.00	500.00	750.00	750.00	750.00	.0%
50151905	521001	FICA	14,871.45	16,038.96	17,990.21	11,857.62	19,876.00	20,003.00	.6%
50151905	522003	DC PLAN	19,530.67	19,836.82	21,616.42	14,296.13	25,982.00	25,987.00	.0%
50151905	523002	FLORIDA HEALTH	41,684.41	45,862.95	48,452.68	36,551.44	57,454.00	53,243.00	-7.3%
50151905	523003	HEALTH SAVINGS	769.23	.00	.00	.00	.00	.00	.0%
50151905	523008	MET LIFE DENTAL	1,641.75	1,592.38	1,698.53	1,376.40	2,313.00	2,006.00	-13.3%
50151905	523009	MUTUAL OF OMAHA	1,459.71	1,684.26	1,874.33	1,505.94	2,625.00	2,622.00	-.1%
50151905	524001	WC	7,015.44	9,878.46	10,122.00	9,184.89	9,185.00	8,078.00	-12.1%
50151905	525001	UNEMPLOYMENT	.00	.00	550.00	.00	.00	.00	.0%
50151905	529999	OPEB	-3,532.00	-11,048.75	-4,624.00	.00	.00	.00	.0%
50151905	531099	OTHER PROFESSIO	.00	7,940.00	.00	.00	.00	.00	.0%
50151905	534012	COMPUTER CONTRA	3,887.66	7,222.83	8,258.95	36,000.00	42,000.00	45,000.00	7.1%
50151905	534021	WASTE OIL/FILTE	370.00	735.00	569.00	570.00	800.00	800.00	.0%
50151905	534099	23FT1 OTHER CONT	.00	.00	864.00	2,376.00	.00	.00	.0%
50151905	541001	PHONE CHARGES	318.58	.00	.00	.00	700.00	.00	.0%
50151905	541003	MOBILE PHONE CH	2,241.63	2,830.23	4,545.30	1,990.11	3,120.00	1,800.00	-42.3%
50151905	541005	GPS SERVICES	422.50	938.75	9,446.78	.00	1,045.00	1,045.00	.0%
50151905	543001	ELECTRIC AND WA	6,505.60	7,757.22	11,204.91	3,898.49	11,000.00	12,000.00	9.1%
50151905	543002	NATURAL GAS	645.70	1,134.19	1,529.68	1,078.88	1,500.00	2,000.00	33.3%
50151905	544001	ANNUAL EQUIPMEN	147.15	.00	.00	.00	.00	.00	.0%
50151905	545001	LIABILITY INSUR	9,191.60	19,601.00	12,588.00	21,280.64	21,281.00	22,485.00	5.7%
50151905	545002	AUTO AND PROPER	3,706.01	6,445.52	7,981.95	.00	.00	.00	.0%
50151905	546001	ANNUAL MAINT CO	.00	.00	1,502.55	1,500.00	1,500.00	1,500.00	.0%
50151905	546201	REPAIR & MAINTEN	25,142.84	2,486.41	10,955.04	4,203.85	22,443.00	22,500.00	.3%
50151905	546339	R&M FUEL PUMP	4,758.00	.00	.00	.00	.00	.00	.0%
50151905	546343	FIRE EXTINGUISH	156.00	96.00	144.00	132.00	150.00	175.00	16.7%
50151905	546350	FLEET MAINTENAN	794.21	.00	.00	.00	.00	.00	.0%
50151905	549999	BAD DEBT EXPENS	-312.65	.05	-.05	.00	.00	.00	.0%
50151905	551001	OFFICE SUPPLY	2,349.43	2,414.35	4,059.96	391.28	2,500.00	2,500.00	.0%

CITY OF NEW SMYRNA BEACH

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2027 2026.27 PROPOSED BUDGET FOR PERIOD 99

ACCOUNTS FOR:

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 ACTUAL	2026 AMENDED BUDGET	2027 PROPOSED BUDGET	PCT CHANGE
FLEET MAINTENANCE							
50151905 551005 OFFICE MACHINE	.00	24.99	.00	.00	1,000.00	1,200.00	20.0%
50151905 552001 GAS/OIL	1,539.09	.00	.00	.00	.00	.00	.0%
50151905 552002 JANITOR SUPPLIE	591.61	305.80	600.00	845.00	600.00	600.00	.0%
50151905 552004 UNIFORMS	2,499.13	1,631.29	1,600.00	649.99	1,800.00	1,800.00	.0%
50151905 552012 24FGP COMPUTER H	.00	4,776.42	.00	.00	.00	.00	.0%
50151905 552012 24FTS COMPUTER H	.00	11,039.16	.00	.00	.00	.00	.0%
50151905 552066 SHOP EQUIPMENT	6,697.86	3,370.00	3,098.59	87.41	4,500.00	5,500.00	22.2%
50151905 554001 MEMBERSHIPS & S	.00	.00	.00	.00	500.00	677.00	35.4%
50151905 554005 EDUCATION & TRA	.00	2,149.00	5,349.00	659.00	10,000.00	10,000.00	.0%
50151905 555001 COST OF GOODS S	193,493.34	175,700.92	270,481.37	156,105.59	240,000.00	320,000.00	33.3%
50151905 555005 COST OF GOODS S	718,284.20	668,225.40	611,534.05	462,192.25	625,000.00	650,000.00	4.0%
50151905 555006 COST OF GOODS S	225,998.88	321,732.25	370,367.76	289,753.18	391,688.00	480,000.00	22.5%
50151905 555014 COGS-LUBE AND O	763.62	7,945.95	6,048.66	.00	10,000.00	10,000.00	.0%
50151905 564204 25FL1 CAPITAL- M	.00	.00	.00	31,756.36	31,800.00	.00	.0%
50151905 564717 CAPITAL- VEHICL	.00	.00	.00	.00	.00	75,000.00	.0%
50151905 564717 22FL1 CAPITAL- V	23,455.00	.00	.00	.00	.00	.00	.0%
50151905 567201 CAPITAL OUTLAY	-23,455.00	.00	.00	.00	.00	.00	.0%
50151905 569001 DEPRECIATION EX	31,201.83	25,665.78	30,788.66	.00	.00	.00	.0%
50151905 569003 AMORTIZATION EX	.00	10,080.00	24,192.00	.00	.00	.00	.0%
50159100 RESERVES							
50159100 599015 UNASSIGNED FUND	.00	.00	.00	.00	266,488.00	614,577.00	130.6%
TOTAL FLEET MAINTENANCE	-673,927.89	-99,943.60	-78,867.09	-110,121.61	.00	.00	.0%
TOTAL REVENUE	-53,939,522.58	-67,380,615.96	-53,417,039.58	-64,994,022.04	-143,781,123.00	-108,374,121.00	.0%
TOTAL EXPENSE	49,525,680.21	60,180,989.42	61,136,808.48	74,047,499.01	143,781,123.00	108,374,121.00	.0%
GRAND TOTAL	-4,413,842.37	-7,199,626.54	7,719,768.90	9,053,476.97	.00	.00	.0%



Fiscal Year 2027 Budget Workshop

July 16, 2026

Fiscal Year 2027 Budget Workshop



Agenda

- Budget Workshop Decision Points
- Property Tax Reform
- Fire Assessment
- FY 2027 City Manager's Proposed Budget - Budget Framework
- FY 2027 City Manager's Proposed Budget - Overview
- FY 2027 City Manager's Proposed Budget - Revenues
- FY 2027 City Manager's Proposed Budget - Expenses
- Feedback and Next Steps



Budget Workshop Decision Points

1  **Fire Assessment**

2  **Millage Rate**

3  **Stormwater Rate**

4  **Parking Rates**

5  **Marina Rates**

6  **Business Tax Receipts**

7  **Wage Cost-of-Living Adjustment (COLA)**



Property Tax Reform



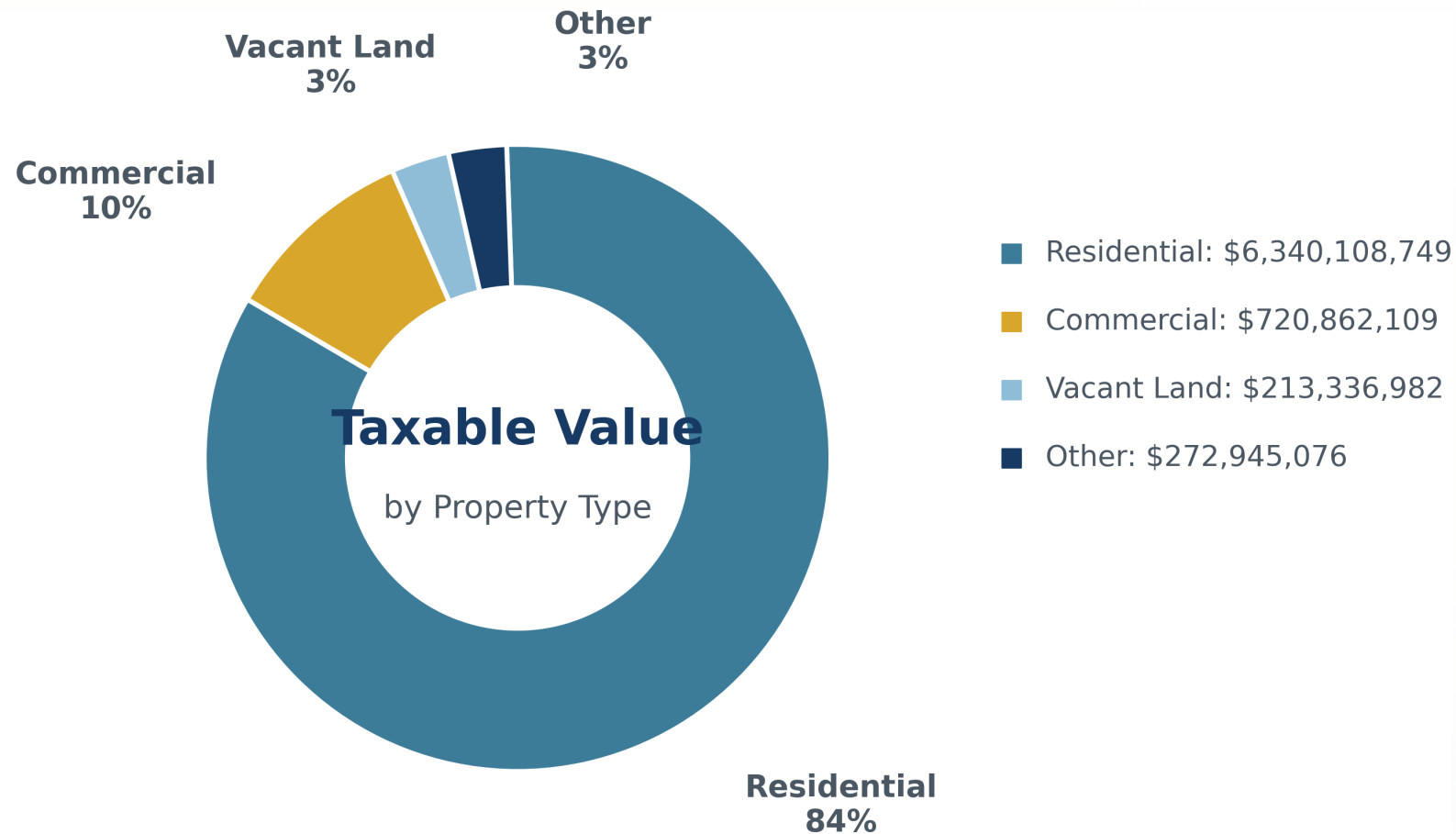
Property Tax Reform Ballot Measure 1

In Nov 2026, voters will decide whether to:

- 1) Reduce homestead property taxes by increasing the homestead exemption from \$50,000 to \$150,000 in 2027 (FY 2028) and to \$250,000 in 2028 (FY 2029).
 - If approved, local governments will experience substantial reductions in property tax revenue, increasing the need to evaluate alternative funding sources for essential services.

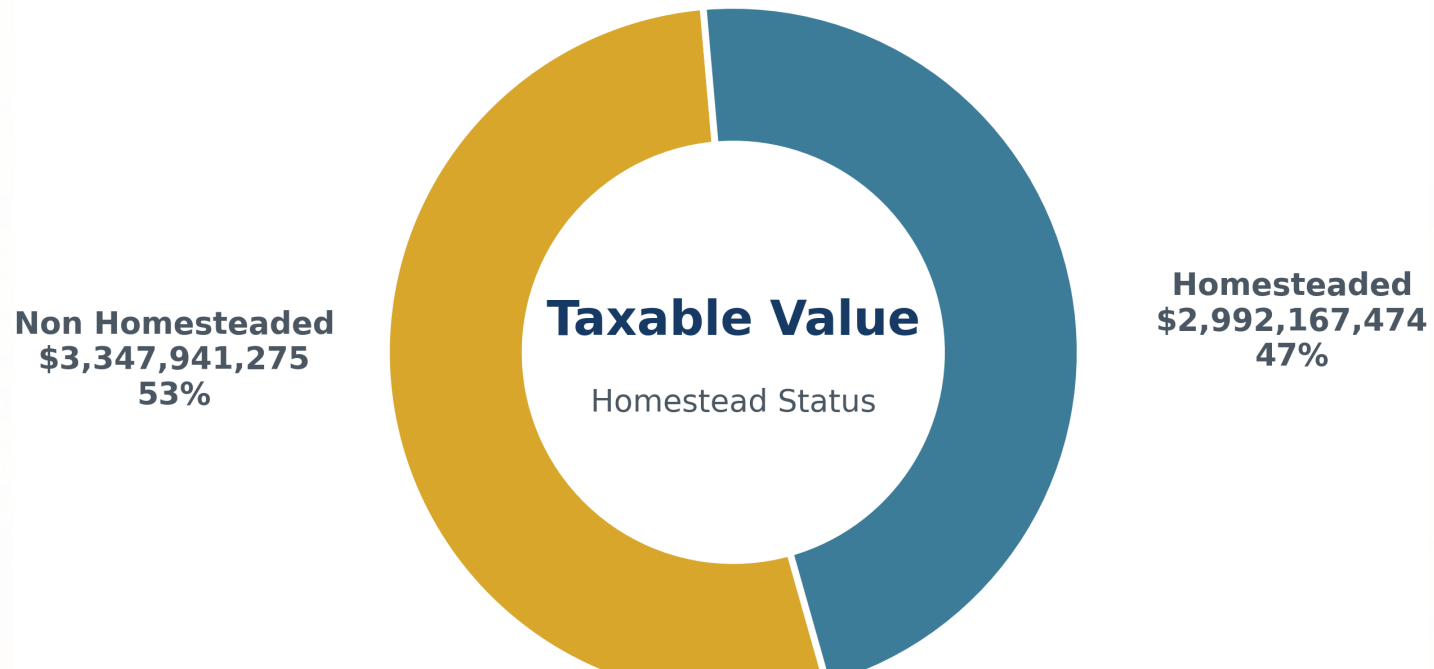


Property Values





Property Values



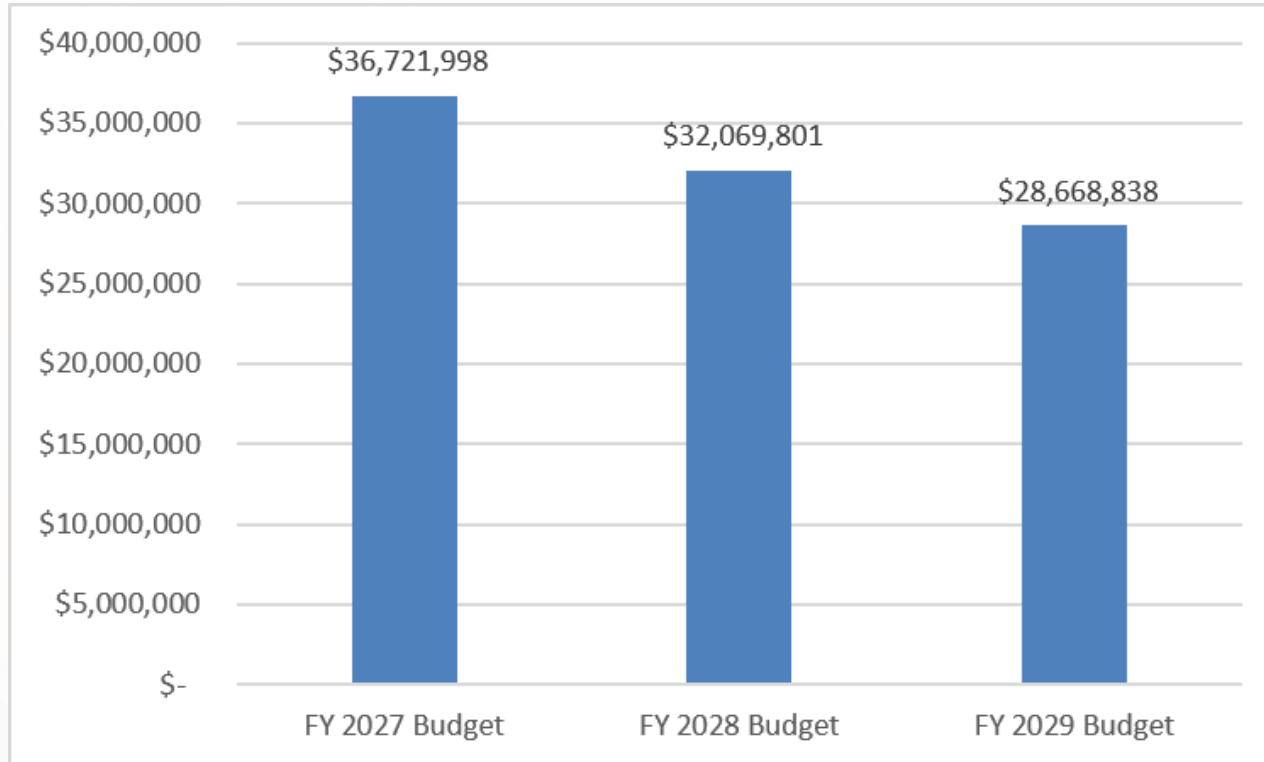
Estimated Property Tax (millions)

Non Homesteaded: \$15.5

Homesteaded: \$13.9



Property Tax Reform Fiscal Impact



- \$4,652,198
(12.7%) Year 1
- \$3,400,962
(10.6%) Year 2
- \$8,053,160
(21.9%)
cumulative
- Equates to
1.0169 mills



Property Tax Reform Fiscal Impact

FY 2027
Surplus
\$4,257,488

FY 2028
Shortfall
(\$1,354,093)

FY 2029
Shortfall
(\$5,912,284)

Fiscal Year	Property Taxes	Public Safety Expense	Excess / (Shortfall)
FY 2027	\$32,952,981	\$28,695,493	\$4,257,488
FY 2028	\$28,776,175	\$30,130,268	(\$1,354,093)
FY 2029	\$25,724,497	\$31,636,781	(\$5,912,284)



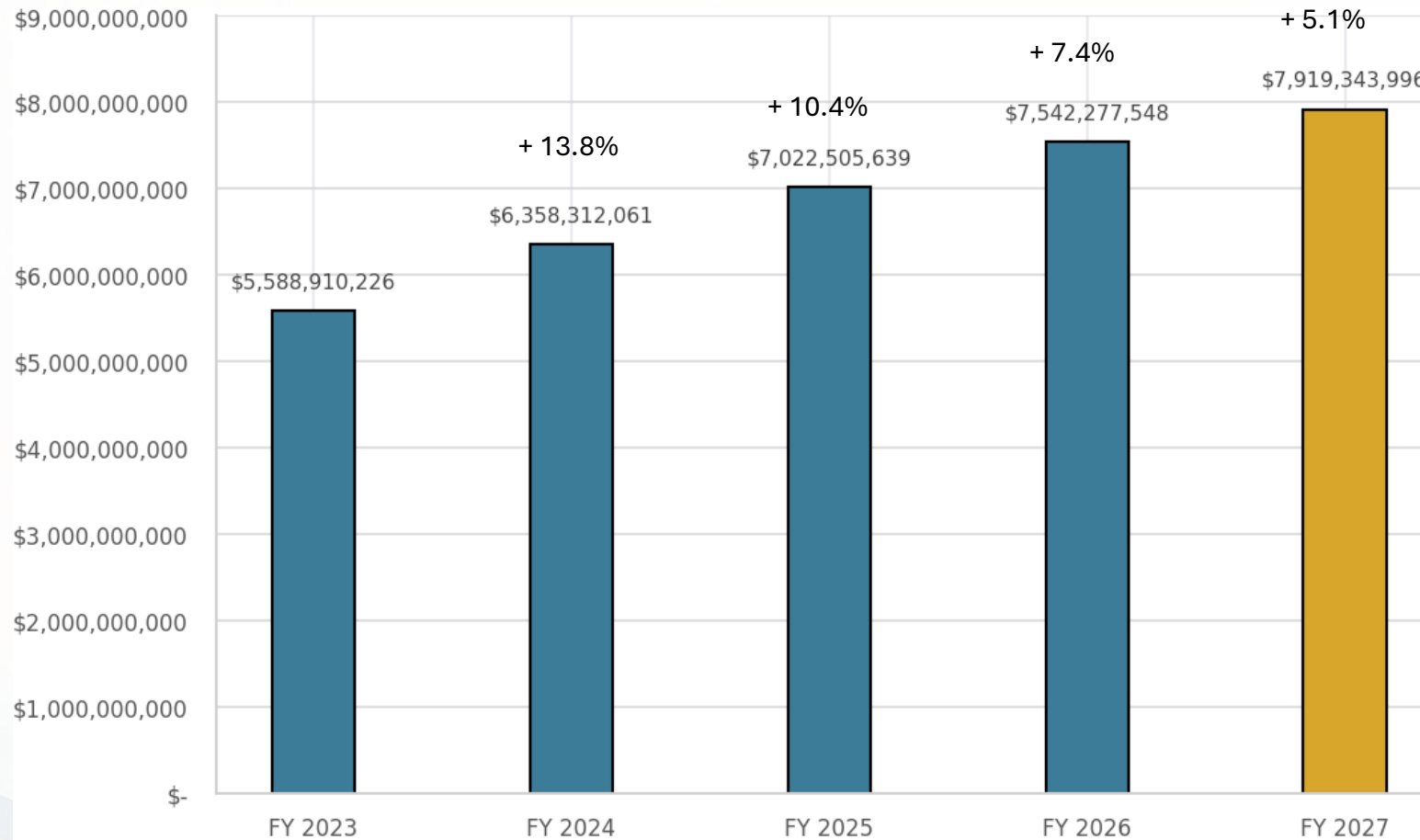
Property Tax Reform Ballot Measure 2

In Nov 2026, voters will decide whether to:

- 2) Reduce the maximum annual increase in assessed value for non-homestead properties from 10.0% to 5.0%.
 - Affects rental homes, second homes, and commercial property by limiting future taxable value growth.
 - Homestead property cap will remain at 3.0%.



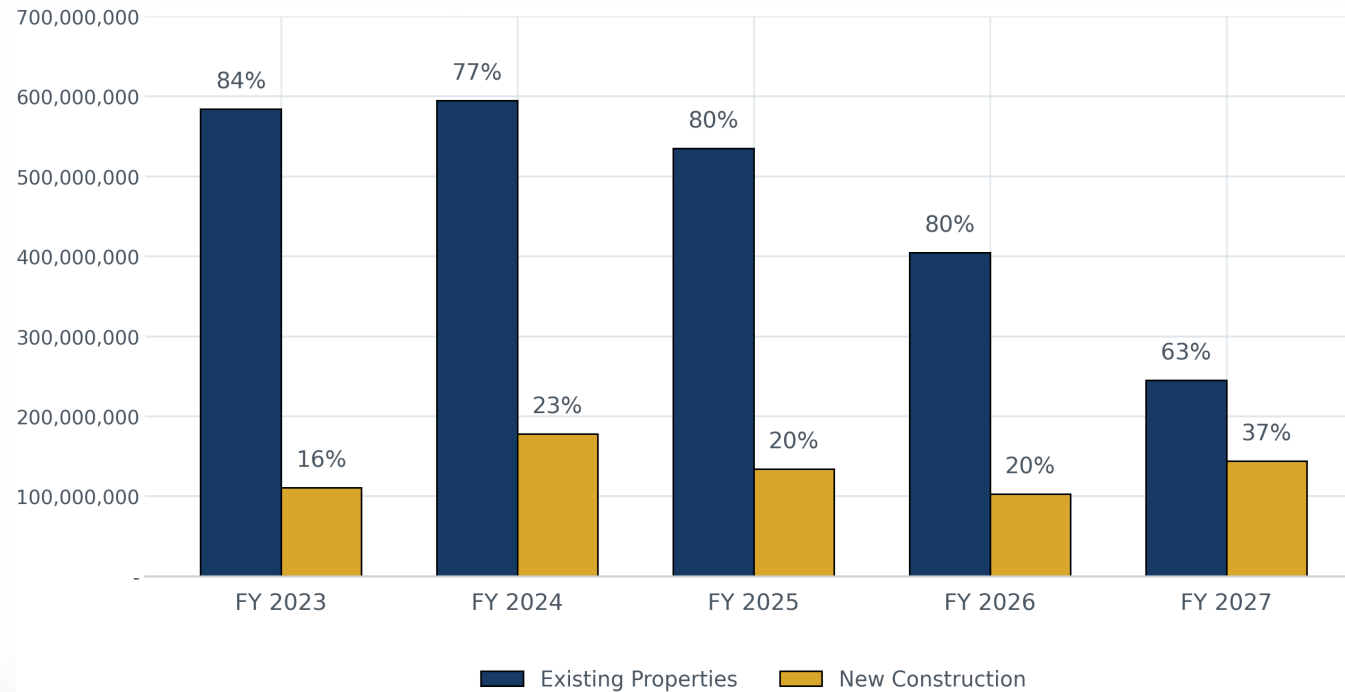
Property Value Growth Trend





Property Values

Growth Attributable to Existing/New Properties



Property Value Growth

- 14.1% FY 2023
- 13.8% FY 2024
- 10.4% FY 2025
- 7.4% FY 2026
- 5.1% FY 2027



Ideas to Address Property Tax Reform Revenue Loss





Fire Assessment



Fire Assessment Background

- FY 2026 Budget Workshops included discussions on revenue diversification and the potential use of a fire assessment to fund fire protection services.
- Benesch was engaged in fall 2025 to prepare a Fire Assessment Study.
- The Fire Assessment Study was presented to the City Commission on July 14.
- Multiple implementation and phase-in options were presented for Commission consideration.



Fire Assessment Background

Fire Assessments fund Basic Life Support (BLS) costs only:

- **BLS** helps keep a patient stable.
- **Advanced Life Support (ALS)** provides advanced medical treatment that can save lives during serious emergencies.



Fire Assessment BLS/ALS Examples

Basic Life Support (BLS)

CPR

Automated External Defibrillator (AED)

Oxygen administration

Bleeding control

Bandaging and wound care

Splinting broken bones

Basic airway support

Assisting with prescribed medications

Basic patient assessment

Transport and patient stabilization

Often provided by EMTs

Advanced Life Support (ALS)

Advanced cardiac life support

Cardiac monitoring (EKG)

Intravenous (IV) medications

Advanced airway management

Endotracheal intubation

Medication administration

Cardiac rhythm interpretation

Treatment of heart attacks

Treatment of strokes

Treatment of severe trauma

Typically provided by paramedics



Fire Assessment Proposed Rates

Residential

PHASED APPROACH

Square Footage Range	FY 2027				
	100%	FY 2027	FY 2028	FY 2029	FY 2030
		25%	50%	75%	100%
Single Family Tiering					
1 to 1,299 sf	\$ 304	\$ 76	\$ 152	\$ 228	\$ 304
1,300 to 1,699 sf	\$ 340	\$ 85	\$ 170	\$ 255	\$ 340
1,700 to 2,099 sf	\$ 365	\$ 91	\$ 183	\$ 274	\$ 365
2,100 sf or more	\$ 426	\$ 107	\$ 213	\$ 320	\$ 426
Multi-Family Tiering					
1 to 899 sf	\$ 268	\$ 67	\$ 134	\$ 201	\$ 268
900 to 1,099 sf	\$ 282	\$ 71	\$ 141	\$ 212	\$ 282
1,100 to 1,299 sf	\$ 289	\$ 72	\$ 145	\$ 217	\$ 289
1,300 sf or more	\$ 317	\$ 79	\$ 159	\$ 238	\$ 317



Fire Assessment Proposed Rates

Non-Residential Rates

PHASED APPROACH

	FY 2027
Proprty Type	100%
Commercial	\$ 0.525
Industrial/Warehouse	\$ 0.321
Institutional	\$ 0.370
Government	\$ 0.337

FY 2027	FY 2028	FY 2029	FY 2030
25%	50%	75%	100%
\$ 0.1313	\$ 0.2625	\$ 0.3938	\$ 0.5250
\$ 0.0803	\$ 0.1605	\$ 0.2408	\$ 0.3210
\$ 0.0925	\$ 0.1850	\$ 0.2775	\$ 0.3700
\$ 0.0843	\$ 0.1685	\$ 0.2528	\$ 0.3370

Building sizes are grouped into progressively larger square-footage tiers, with smaller buildings categorized in narrower ranges and larger buildings grouped into broader ranges to simplify the assessment calculation.



Fire Assessment Proposed Rates

Vacant Land

PHASED APPROACH

	FY 2027
Property Type	100%
Vacant Land	\$ 36.00

FY 2027	FY 2028	FY 2029	FY 2030
25%	50%	75%	100%
\$ 9.00	\$ 18.00	\$ 27.00	\$ 36.00



Fire Assessment Scenarios

Scenario 1: Fully implement Fire Assessment rates beginning in FY 2027.

- Generates approximately \$10.2 million in revenue.
- Benefits of implementing the full rate in Year 1:
 - Fully funds fire services immediately.
 - Reduces reliance on property taxes sooner.
 - Generates the maximum assessment revenue from the start.
 - Avoids future annual assessment increases associated with a phased-in approach.
 - Provides greater budget certainty and revenue stability.



Fire Assessment Scenarios

Scenario 2: Gradually Implement Fire Assessment rates over a four-year period beginning in FY 2027 (25% per year).

- Generates approximately \$2.5 million in revenue in year 1.
- Benefits of a phased in approach:
 - Reduces immediate cost increase for property owners.
 - Gives residents time to adjust their household budgets.
 - Provides flexibility if economic conditions or service needs change.
 - Fire assessment revenue stream closely aligns with potential property tax revenue loss.



Fire Assessment Fiscal Impact

	100%	100%	100%	100%
Scenario 1	FY 2027	FY 2028	FY 2029	FY 2030
Fully Implement Fire Assessment	\$ 10,209,333	\$ 10,209,333	\$ 10,209,333	\$ 10,209,333
Property Tax Revenue Loss	\$ -	\$ (4,652,198)	\$ (8,053,160)	\$ (8,053,160)
Net Revenue	\$ 10,209,333	\$ 5,557,135	\$ 2,156,173	\$ 2,156,173

	25%	50%	75%	100%
Scenario 2	FY 2027	FY 2028	FY 2029	FY 2030
Phase-in Fire Assessment	\$ 2,552,787	\$ 5,107,116	\$ 7,659,527	\$ 10,209,333
Property Tax Revenue Loss	\$ -	\$ (4,652,198)	\$ (8,053,160)	\$ (8,053,160)
Net Revenue	\$ 2,552,787	\$ 454,918	\$ (393,633)	\$ 2,156,173



Fire Assessment Residential Property Info

Tier	How Many Homes?	% of Total	Average Value	
1 to 1,299 SF	4,919	30.9%	\$	250,911
1,300 to 1,699 SF	3,658	22.9%	\$	286,027
1,700 to 2,099 SF	3,525	22.1%	\$	315,697
2,100 SF or more	3,840	24.1%	\$	573,328

 **Average Home Value:** \$343,226

 **Average Home Size:** 1,680 Square Feet

 **Fire Assessment:** \$340 Per Year (\$28 Per Month)



Fire Assessment Scenario 1 – Property Tax Reform Passes

Option 1 Millage Rate Remains the Same 4.637 Mill

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	\$ 343,226	\$ 343,226	\$ 343,226	\$ 343,226	
Homestead Exemption	\$ (50,000)	\$150,000	\$250,000	\$250,000	
Taxable Value	\$ 293,226	\$ 193,226	\$ 93,226	\$ 93,226	
Millage Rate	4.6370	4.6370	4.6370	4.6370	
Property Tax	\$ 1,360	\$ 896	\$ 432	\$ 432	\$ 3,120
Fire Assessment	\$ 340	\$ 340	\$ 340	\$ 340	\$ 1,360
Total Payment to City	\$ 1,700	\$ 1,236	\$ 772	\$ 772	\$ 4,480

Cumulative 4-Year
Homeowner Payment
\$4,480

Option 2 Millage Rate Reduced to Revenue Neutral 3.3478 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	\$ 343,226	\$ 343,226	\$ 343,226	\$ 343,226	
Homestead Exemption	\$ (50,000)	\$150,000	\$250,000	\$250,000	
Taxable Value	\$ 293,226	\$ 193,226	\$ 93,226	\$ 93,226	
Millage Rate	3.3478	3.3478	3.3478	3.3478	
Property Tax	\$ 982	\$ 647	\$ 312	\$ 312	\$ 2,253
Fire Assessment	\$ 340	\$ 340	\$ 340	\$ 340	\$ 1,360
Total Payment to City	\$ 1,322	\$ 987	\$ 652	\$ 652	\$ 3,613

Cumulative 4-Year
Homeowner Payment
\$3,613

Option 3 Millage Rate Reduced to Roll-Back Rate 4.4971 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	\$ 343,226	\$ 343,226	\$ 343,226	\$ 343,226	
Homestead Exemption	\$ (50,000)	\$150,000	\$250,000	\$250,000	
Taxable Value	\$ 293,226	\$ 193,226	\$ 93,226	\$ 93,226	
Millage Rate	4.4971	4.4971	4.4971	4.4971	
Property Tax	\$ 1,319	\$ 869	\$ 419	\$ 419	\$ 3,026
Fire Assessment	\$ 340	\$ 340	\$ 340	\$ 340	\$ 1,360
Total Payment to City	\$ 1,659	\$ 1,209	\$ 759	\$ 759	\$ 4,386

Cumulative 4-Year
Homeowner Payment
\$4,386



Fire Assessment Scenario 1 – Property Tax Reform Fails

Option 1

Millage Rate Remains
the Same
4.637 Mill

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	\$343,226	\$343,226	\$343,226	\$343,226	
Homestead Exemption	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	
Taxable Value	\$293,226	\$293,226	\$293,226	\$293,226	
Millage Rate	4.6370	4.6370	4.6370	4.6370	
Property Tax	\$ 1,360	\$ 1,360	\$ 1,360	\$ 1,360	\$ 5,439
Fire Assessment	\$ 340	\$ 340	\$ 340	\$ 340	\$ 1,360
Total Payment to City	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 6,799

Cumulative 4-Year
Homeowner Payment

\$6,799

Option 2

Millage Rate Reduced to
Revenue Neutral
3.3478 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	\$343,226	\$343,226	\$343,226	\$343,226	
Homestead Exemption	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	
Taxable Value	\$293,226	\$293,226	\$293,226	\$293,226	
Millage Rate	3.3478	3.3478	3.3478	3.3478	
Property Tax	\$ 982	\$ 982	\$ 982	\$ 982	\$ 3,927
Fire Assessment	\$ 340	\$ 340	\$ 340	\$ 340	\$ 1,360
Total Payment to City	\$ 1,322	\$ 1,322	\$ 1,322	\$ 1,322	\$ 5,287

Cumulative 4-Year
Homeowner Payment

\$5,287

Option 3

Millage Rate Reduced to
Roll-Back Rate
4.4971 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	\$343,226	\$343,226	\$343,226	\$343,226	
Homestead Exemption	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	
Taxable Value	\$293,226	\$293,226	\$293,226	\$293,226	
Millage Rate	4.4971	4.4971	4.4971	4.4971	
Property Tax	\$ 1,319	\$ 1,319	\$ 1,319	\$ 1,319	\$ 5,275
Fire Assessment	\$ 340	\$ 340	\$ 340	\$ 340	\$ 1,360
Total Payment to City	\$ 1,659	\$ 1,659	\$ 1,659	\$ 1,659	\$ 6,635

Cumulative 4-Year
Homeowner Payment

\$6,635



Fire Assessment Scenario 2 – Property Tax Reform Passes

Option 1

Millage Rate Remains the Same
4.637 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	\$343,226	\$343,226	\$343,226	\$343,226	
Homestead Exemption	\$50,000	(\$50,000)	(\$50,000)	(\$50,000)	
Taxable Value	\$293,226	\$193,226	\$ 93,226	\$ 93,226	
Millage Rate	4.6370	4.6370	4.6370	4.6370	
Property Tax	\$ 1,360	\$ 896	\$ 432	\$ 432	\$ 3,120
Fire Assessment	\$ 85	\$ 170	\$ 255	\$ 340	\$ 850
Total Payment to City	\$ 1,445	\$ 1,066	\$ 687	\$ 772	\$ 3,970

Cumulative 4-Year
Homeowner Payment
\$3,970

Option 2

Millage Rate Reduced to
Revenue Neutral
4.3147 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	\$343,226	\$343,226	\$343,226	\$343,226	
Homestead Exemption	\$50,000	(\$50,000)	(\$50,000)	(\$50,000)	
Taxable Value	\$293,226	\$193,226	\$ 93,226	\$ 93,226	
Millage Rate	4.3147	4.3147	4.3147	4.3147	
Property Tax	\$ 1,265	\$ 834	\$ 402	\$ 402	\$ 2,903
Fire Assessment	\$ 85	\$ 170	\$ 255	\$ 340	\$ 850
Total Payment to City	\$ 1,350	\$ 1,004	\$ 657	\$ 742	\$ 3,753

Cumulative 4-Year
Homeowner Payment
\$3,753

Option 3

Millage Rate Reduced to
Roll-Back Rate
4.4971 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	\$343,226	\$343,226	\$343,226	\$343,226	
Homestead Exemption	\$50,000	(\$50,000)	(\$50,000)	(\$50,000)	
Taxable Value	\$293,226	\$193,226	\$ 93,226	\$ 93,226	
Millage Rate	4.4971	4.4971	4.4971	4.4971	
Property Tax	\$ 1,319	\$ 869	\$ 419	\$ 419	\$ 3,026
Fire Assessment	\$ 85	\$ 170	\$ 255	\$ 340	\$ 850
Total Payment to City	\$ 1,404	\$ 1,039	\$ 674	\$ 759	\$ 3,876

Cumulative 4-Year
Homeowner Payment
\$3,876



Fire Assessment Scenario 2 – Property Tax Reform Fails

Option 1

Millage Rate Remains the Same

4.637 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	\$343,226	\$343,226	\$343,226	\$343,226	
Homestead Exemption	\$50,000)	\$50,000)	\$50,000)	\$50,000)	
Taxable Value	\$293,226	\$293,226	\$293,226	\$293,226	
Millage Rate	4.6370	4.6370	4.6370	4.6370	
Property Tax	\$ 1,360	\$ 1,360	\$ 1,360	\$ 1,360	\$ 5,439
Fire Assessment	\$ 85	\$ 170	\$ 255	\$ 340	\$ 850
Total Payment to City	\$ 1,445	\$ 1,530	\$ 1,615	\$ 1,700	\$ 6,289

Cumulative 4-Year Homeowner Payment

\$6,289

Option 2

Millage Rate Reduced to Revenue Neutral

4.3147 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	\$343,226	\$343,226	\$343,226	\$343,226	
Homestead Exemption	\$50,000)	\$50,000)	\$50,000)	\$50,000)	
Taxable Value	\$293,226	\$293,226	\$293,226	\$293,226	
Millage Rate	4.3147	4.3147	4.3147	4.3147	
Property Tax	\$ 1,265	\$ 1,265	\$ 1,265	\$ 1,265	\$ 5,061
Fire Assessment	\$ 85	\$ 170	\$ 255	\$ 340	\$ 850
Total Payment to City	\$ 1,350	\$ 1,435	\$ 1,520	\$ 1,605	\$ 5,911

Cumulative 4-Year Homeowner Payment

\$5,911

Option 3

Millage Rate Reduced to Roll-Back Rate

4.4971 Mills

Calculation Detail	FY 2027	FY 2028	FY 2029	FY 2030	Cumulative
Average Square Footage	1,680	1,680	1,680	1,680	
Average Home Value	\$343,226	\$343,226	\$343,226	\$343,226	
Homestead Exemption	\$50,000)	\$50,000)	\$50,000)	\$50,000)	
Taxable Value	\$293,226	\$293,226	\$293,226	\$293,226	
Millage Rate	4.4971	4.4971	4.4971	4.4971	
Property Tax	\$ 1,319	\$ 1,319	\$ 1,319	\$ 1,319	\$ 5,275
Fire Assessment	\$ 85	\$ 170	\$ 255	\$ 340	\$ 850
Total Payment to City	\$ 1,404	\$ 1,489	\$ 1,574	\$ 1,659	\$ 6,125

Cumulative 4-Year Homeowner Payment

\$6,125



Fire Assessment Exemptions

Properties Exempt from Fire Assessment by Law:

- Federal/state properties (including the School Board).
- Agricultural land (except for certain qualifying buildings).

Properties that May be Exempted from Fire Assessment by the Municipality:

- Local government properties (City, County, Special Districts, etc.).
- Certain institutional properties – schools (preschool through high school), houses of worship, and qualifying government-assisted housing for elderly or disabled residents.

For Comparison Purposes

- City of New Smyrna Beach Stormwater Assessment - only undeveloped parcels are exempt from the assessment.



Fire Assessments in Volusia County

Status	Cities
Fire Assessment In Place (Lake Helen & Edgewater)	2
Fire Assessment Completed/Presented to Elected Officials (Orange City & Deltona)	2
Fire Assessment Study Underway (NSB, DeBary & Holly Hill)	3
Fire Assessment Being Discussed (Ormond Beach, Ponce Inlet, Port Orange, Volusia County, Daytona Beach Shores)	5

- Lake Helen Residential Rate - \$386 (2026 actual).
- Edgewater Residential Rate - \$50 (2026 actual).
- Deltona Residential Rate - \$433 to \$579 (2027 proposed)



City Manager's FY 2027 Proposed Budget

Budget Framework



FY 2027 Budget Process





Strategic Priorities

- Priority 1 - Build a transparent, high performing, customer focused organization.
- Priority 2 - Maintain the health and safety of neighborhoods.
- Priority 3 - Maintain neighborhood relations and communication.
- Priority 4 - Build social and civic infrastructure.
- Priority 6 - Enhance downtown as the center of the community.
- Priority 7 - Embrace sustainable development practices.
- Priority 8 - Improve the function and appearance of existing infrastructure.
- Priority 9 - Prepare for the future economic development of New Smyrna Beach.



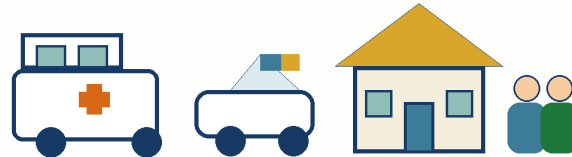
Top Strategic Priorities for FY 2027 Budget Cycle

Build a Transparent, High Performing, Customer Service Focused Organization



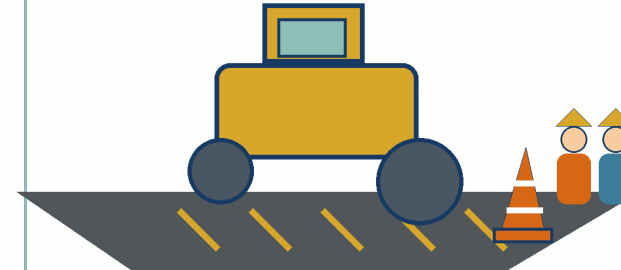
Accountability & Exceptional Service

Maintain the Health & Safety of Neighborhoods



Public Safety & Community Well-Being

Improve the Function & Appearance of Existing Infrastructure



Infrastructure Upgrades & Repairs



FY 2027 Budget Assumptions

- No change in millage rate - remains the same as FY 2025 and FY 2026 at 4.637 mills.
- Property values increase by 5.1%.
- No direct impact from property tax reform until FY 2028.
- Business Tax Receipt revenue eliminated. Program will continue with no fee.
- Zero-based budgeting for operating and capital expenses.
- 8.0% increase in insurance premiums for workers' comp, property/casualty.
- 5.0% increase in employee benefits (health care, dental, vision).



FY 2027 Budget Assumptions

- 2.25% wage increase for Police and Fire employees per Union Contracts. No cost-of-living.
- 2.0% merit increase for general employees. No cost-of-living.
- Decrease Police and Fire Pension employer contributions based on actuary's valuation:
 - Police Pension 31.6% to 27.9%
 - Fire Pension 29.4% to 27.5%
- Refinance variable rate, interest only line of credit with a fixed rate 20-year amortized loan.



FY 2027 Budget Goals

Required Reserves

- GFOA recommends two months or 16.67% be reserved to mitigate future risks.
- Commission established its own Fund Balance Policy in 2018 (Resolution 18-19):
 - General Fund and Sub Funds - 25%
 - Stormwater Fund 20%
 - Airport Fund 15%
 - Building Fund 20%
 - City Marina Fund 15%



FY 2027 Budget Goals

Structurally Balanced Budget

- Recurring revenues fund recurring expenses without reliance on one-time resources.
 - Wages and benefits
 - Operating costs
 - Repair and maintenance
 - Renewal and replacement
 - Principal and interest obligations
- One-time revenues are used for one-time uses like capital projects.



FY 2027 Budget Goals

Pay-As-You-Go Funding For Recurring Capital Needs

- Use “pay-as-you-go” funding for recurring capital needs such as:
 - Vehicle and equipment replacements.
 - Road resurfacing and sidewalks.
 - Roofs, air conditioners, windows.
- Maintains consistent annual funding levels year-over-year.
- “Pay-as-you-go” avoids incurring debt for routine maintenance and operational needs.



City Manager's FY 2027 Proposed Budget

Funds at a Glance



BUDGET AT A GLANCE

<u>Fund</u>	<u>Type</u>	<u>FY 2026 Budget</u>	<u>FY 2027 Budget</u>	<u>Change \$</u>	<u>Change %</u>
GENERAL FUND	Operating Fund	\$ 83,036,615	\$ 77,162,101	\$ (5,874,514)	-7.1%
BRANNON CENTER	Operating Fund	\$ 750,489	\$ 813,730	\$ 63,241	8.4%
GOLF COURSE	Operating Fund	\$ 2,534,105	\$ 2,412,787	\$ (121,318)	-4.8%
SANITATION (NEW)	Operating Fund	\$ -	\$ 13,960,988	\$ 13,960,988	0.0%
SANITATION (OLD)	Operating Fund	\$ 14,295,270	\$ 3,765,424	\$ (10,529,846)	-73.7%
STORMWATER OPERATIONS	Operating Fund	\$ 11,137,255	\$ 6,054,426	\$ (5,082,829)	-45.6%
AIRPORT OPERATIONS	Operating Fund	\$ 6,018,435	\$ 5,622,188	\$ (396,247)	-6.6%
BUILDING AND INSPECTIONS	Operating Fund	\$ 3,842,409	\$ 4,377,910	\$ 535,501	13.9%
TREE FUND	Operating Fund	\$ 595,450	\$ 582,000	\$ (13,450)	-2.3%
PARKING	Operating Fund	\$ 6,310,964	\$ 6,577,520	\$ 266,556	4.2%
CITY MARINA	Operating Fund	\$ 456,022	\$ 585,272	\$ 129,250	28.3%
FLEET MAINTENANCE	Operating Fund	\$ 2,067,034	\$ 2,654,315	\$ 587,281	28.4%
SPECIAL LAW ENF TRUST FUND	Special Revenue Fund	\$ 251,402	\$ 254,000	\$ 2,598	1.0%
OPIOID SETTLEMENTS	Special Revenue Fund	\$ 136,123	\$ 178,000	\$ 41,877	30.8%
HAZARD MITIGATION GRANTS	Special Revenue Fund	\$ -	\$ 7,964,500	\$ 7,964,500	0.0%
COMMUNITY RE-DEVELOPMENT AGENCY	Special Revenue Fund	\$ 11,216,737	\$ 9,857,408	\$ (1,359,329)	-12.1%
AMERICAN RESCUE PLAN ACT	Special Revenue Fund	\$ 658,397	\$ -	\$ (658,397)	-100.0%
2017 STORMWATER REV NOTE	Debt Service Fund	\$ 569,876	\$ 585,494	\$ 15,618	2.7%
SRF RESERVE	Debt Service Fund	\$ 103,341	\$ -	\$ (103,341)	-100.0%
2024 CAP IMP REV NOTE	Debt Service Fund	\$ 356,883	\$ 10,564,724	\$ 10,207,841	2860.3%
SRF LOAN	Debt Service Fund	\$ 139,116	\$ 103,200	\$ (35,916)	-25.8%



BUDGET AT A GLANCE

<u>Fund</u>	<u>Type</u>	<u>FY 2026 Budget</u>	<u>FY 2027 Budget</u>	<u>Change \$</u>	<u>Change %</u>
2014 CAP IMP REV NOTE	Debt Service Fund	\$ 494,212	\$ 490,313	\$ (3,899)	-0.8%
2019 TB CREEK GO BOND	Debt Service Fund	\$ 1,070,549	\$ 763,484	\$ (307,065)	-28.7%
2021 CAP IMP REV NOTE	Debt Service Fund	\$ 707,341	\$ 707,162	\$ (179)	0.0%
ISLESBORO NOTE	Debt Service Fund	\$ -	\$ -	\$ -	0.0%
EQUIPMENT FINANCING	Debt Service Fund	\$ -	\$ 292,934	\$ 292,934	0.0%
2025 TB CREEK GO BOND	Debt Service Fund	\$ 418,000	\$ 505,575	\$ 87,575	21.0%
2019 TB CREEK CAP PROJ	Capital Project Fund	\$ 24,242	\$ -	\$ (24,242)	-100.0%
CAPITAL PROJ FUND	Capital Project Fund	\$ 26,114,608	\$ 4,000,000	\$ (22,114,608)	-84.7%
GO BOND CAP PROJ FUND	Capital Project Fund	\$ 1,195,900	\$ 1,212,215	\$ 16,315	1.4%
AIRPORT CAPITAL	Capital Project Fund	\$ 6,624,132	\$ 140,816	\$ (6,483,316)	-97.9%
POLICE IMPACT FEES (NEW)	Capital Project Fund	\$ 1,852,561	\$ 1,060,390	\$ (792,171)	-42.8%
POLICE IMPACT FEES (OLD)	Capital Project Fund	\$ 1,351,443	\$ -	\$ (1,351,443)	-100.0%
FIRE IMPACT FEES (NEW)	Capital Project Fund	\$ 1,516,086	\$ 997,960	\$ (518,126)	-34.2%
FIRE IMPACT FEES (OLD)	Capital Project Fund	\$ 1,268,530	\$ -	\$ (1,268,530)	-100.0%
RECREATION IMPACT FEES (NEW)	Capital Project Fund	\$ 3,060,762	\$ 1,788,440	\$ (1,272,322)	-41.6%
RECREATION IMPACT FEES (OLD)	Capital Project Fund	\$ 2,485,232	\$ -	\$ (2,485,232)	-100.0%
TRANSPORTATION IMPACT FEES (NEW)	Capital Project Fund	\$ 7,028,594	\$ 7,158,770	\$ 130,176	1.9%
TRANSPORTATION IMPACT FEES (OLD)	Capital Project Fund	\$ 6,316,459	\$ -	\$ (6,316,459)	-100.0%
STORMWATER CAPITAL	Capital Project Fund	\$ 9,856,140	\$ 6,948,320	\$ (2,907,820)	-29.5%
CAPITAL EQUIPMENT	Capital Project Fund	\$ 5,357,024	\$ 4,393,856	\$ (963,168)	-18.0%
2025 TB CREEK CAP PROJ	Capital Project Fund	\$ 5,600,000	\$ 1,000,000	\$ (4,600,000)	-82.1%
Total Budget		\$ 226,817,738	\$ 185,536,222	\$ (41,281,516)	-18.2%



City Manager's FY 2027 Proposed Budget

Revenues

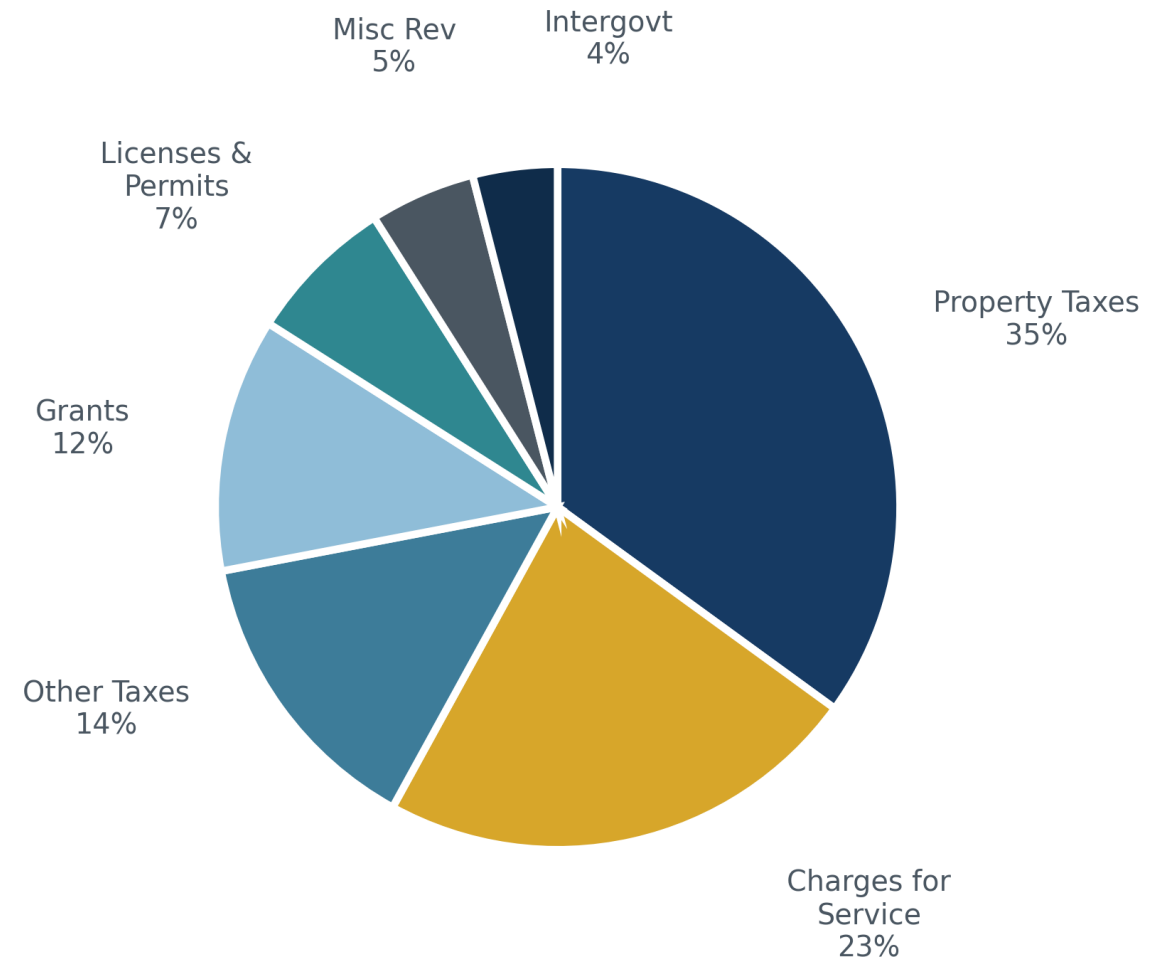


Revenues – Year Over Year Comparison

Revenues	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Property Taxes	\$ 34,076,778	\$ 36,157,496	\$ 2,080,718	6.1%
Charges for Service	\$ 23,776,810	\$ 23,881,506	\$ 104,696	0.4%
Other Taxes	\$ 13,741,101	\$ 14,724,022	\$ 982,921	7.2%
Grants	\$ 17,561,708	\$ 11,877,082	\$ (5,684,626)	-32.4%
Licenses & Permits	\$ 7,399,305	\$ 6,764,105	\$ (635,200)	-8.6%
Misc Rev	\$ 6,326,913	\$ 5,490,014	\$ (836,899)	-13.2%
Intergovt	\$ 3,390,055	\$ 3,526,290	\$ 136,235	4.0%
Recurring Subtotal	\$ 106,272,670	\$ 102,420,515	\$ (3,852,155)	-3.6%
Funds Carried Forward	\$ 79,958,219	\$ 55,682,329	\$ (24,275,890)	-30.4%
Interfund Transfers	\$ 32,509,595	\$ 17,233,378	\$ (15,276,217)	-47.0%
Loans	\$ 8,077,254	\$ 10,200,000	\$ 2,122,746	26.3%
Non-Recurring Subtotal	\$ 120,545,068	\$ 83,115,707	\$ (37,429,361)	-31.1%
Total Revenues	\$ 226,817,738	\$ 185,536,222	\$ (41,281,516)	-18.2%

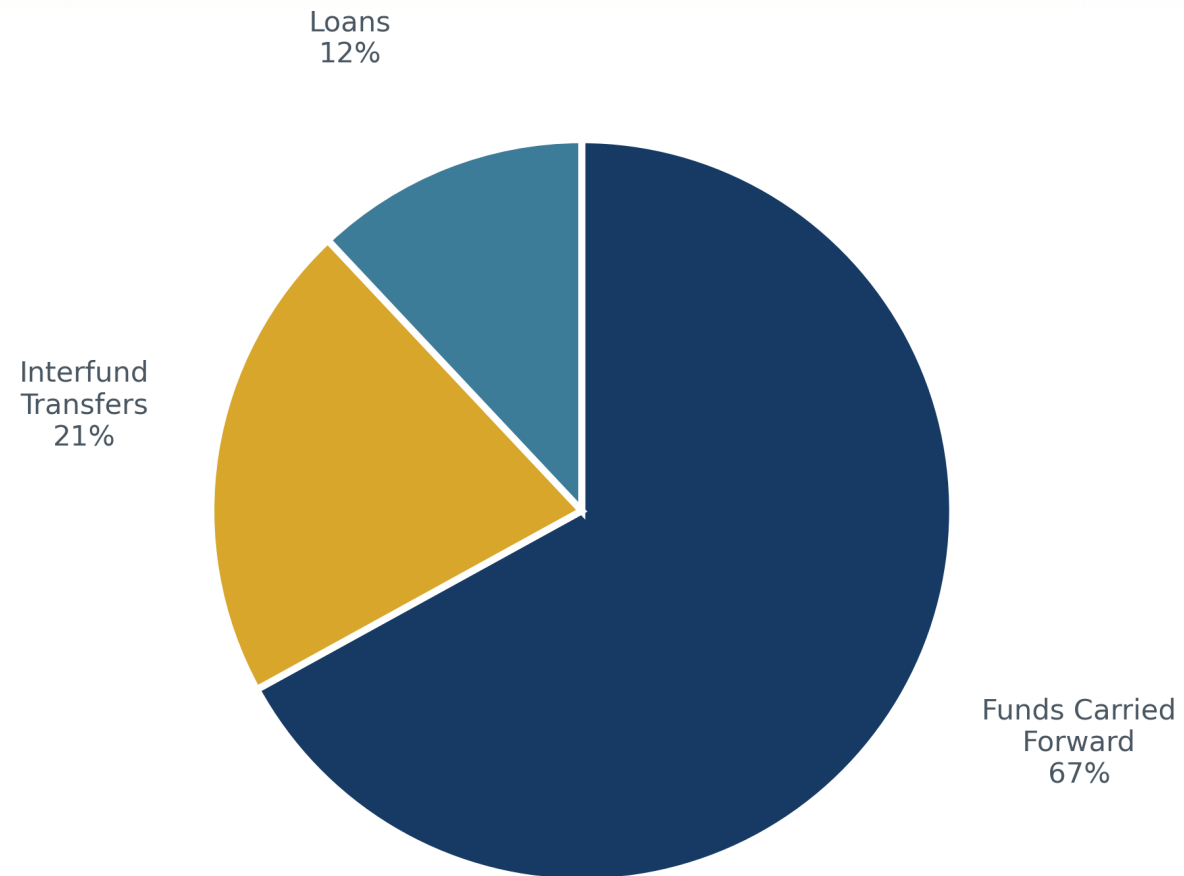


Recurring Revenues – By Type





Non-Recurring Revenues – By Type





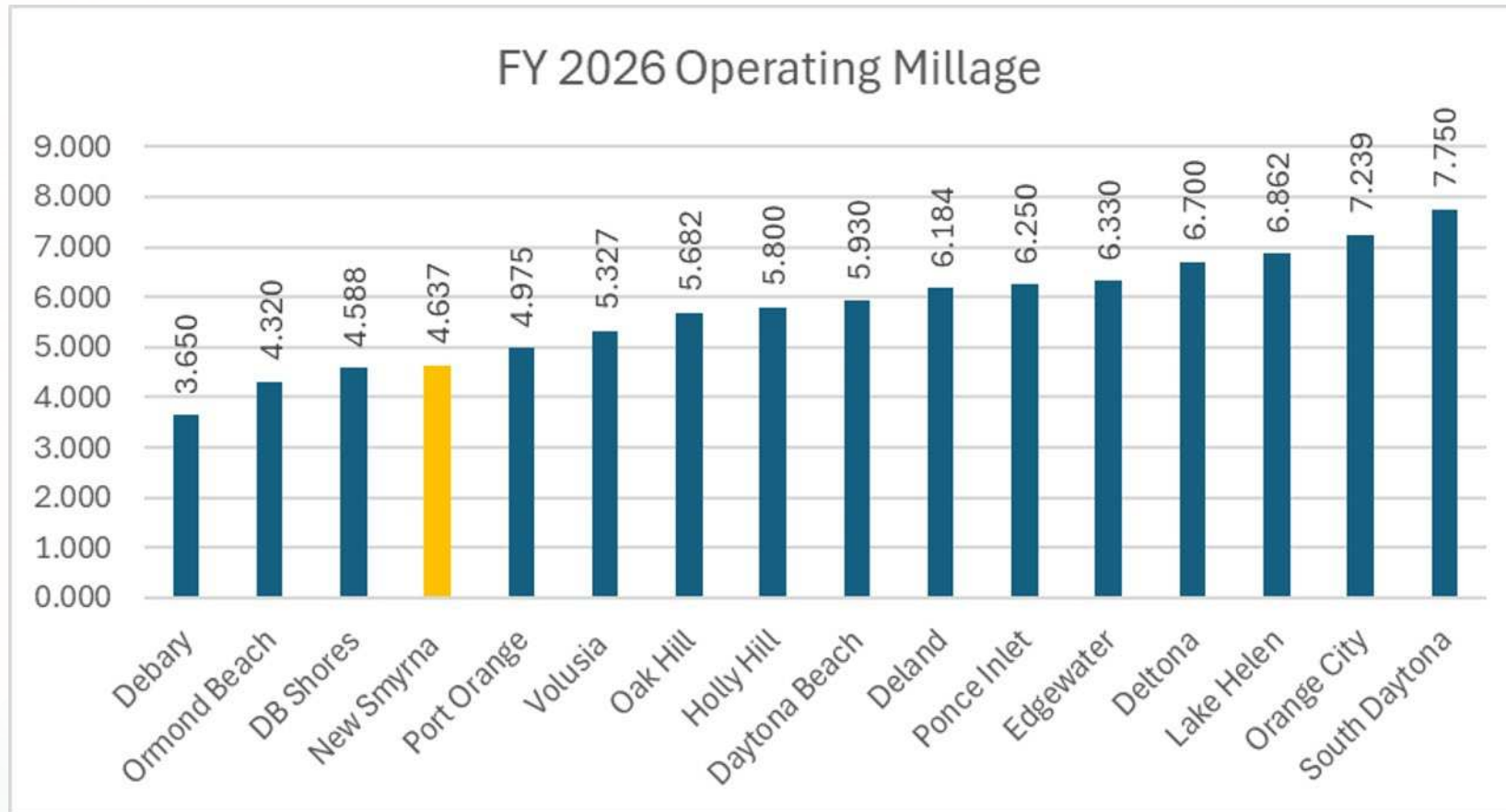
Property Taxes (Operating Millage) – Year Over Year Comparison

Revenue	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Property Tax - General Fund	\$ 31,463,741	\$ 32,952,981	\$ 1,489,240	4.7%
Property Tax - CRA	\$ 1,772,037	\$ 1,935,456	\$ 163,419	9.2%
Operating Millage Rate	\$ 33,235,778	\$ 34,888,437	\$ 1,652,659	5.0%





Millage Rate Comparison





Property Taxes (Voted Debt Millage) – Year Over Year Comparison

Revenue	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Property Tax - 2019 GO Bond	\$ 423,000	\$ 763,484	\$ 340,484	80.5%
Property Tax - 2025 GO Bond	\$ 418,000	\$ 505,575	\$ 87,575	21.0%
Voted Debt Service Millage	\$ 841,000	\$ 1,269,059	\$ 428,059	50.9%

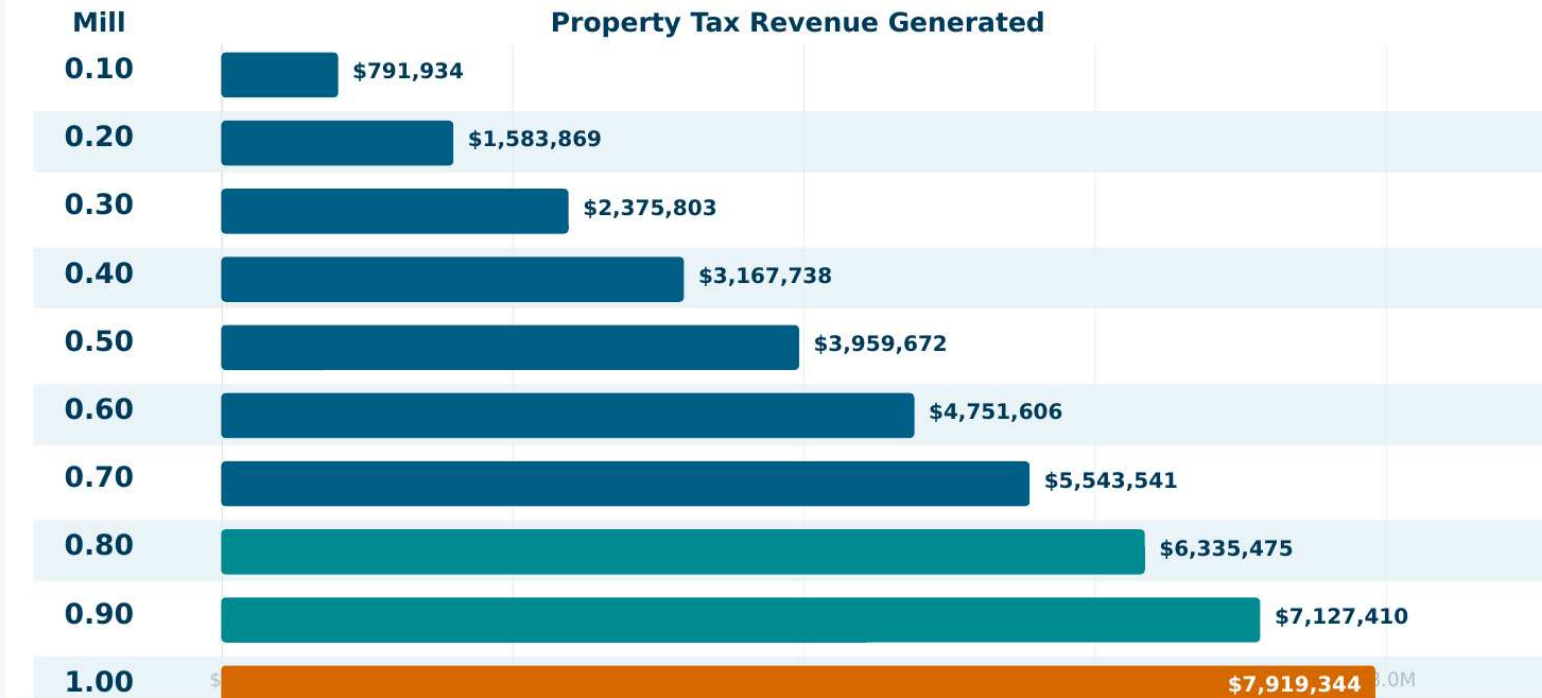




Millage Rate

Property Tax Revenue Generated

Revenue by Millage Increment



Each 0.10 mill increment generates approximately \$791,934 in property tax revenue.



Maximum Millage Rate

- On July 28, the Commission will establish the maximum millage rate for FY 2027.
- The maximum millage rate will be included on TRIM notices mailed to property owners in August.
- The millage rate may be reduced during the budget process without additional notice requirements.
- The millage rate generally cannot be increased above the maximum rate after TRIM notices are issued unless special statutory procedures are followed.

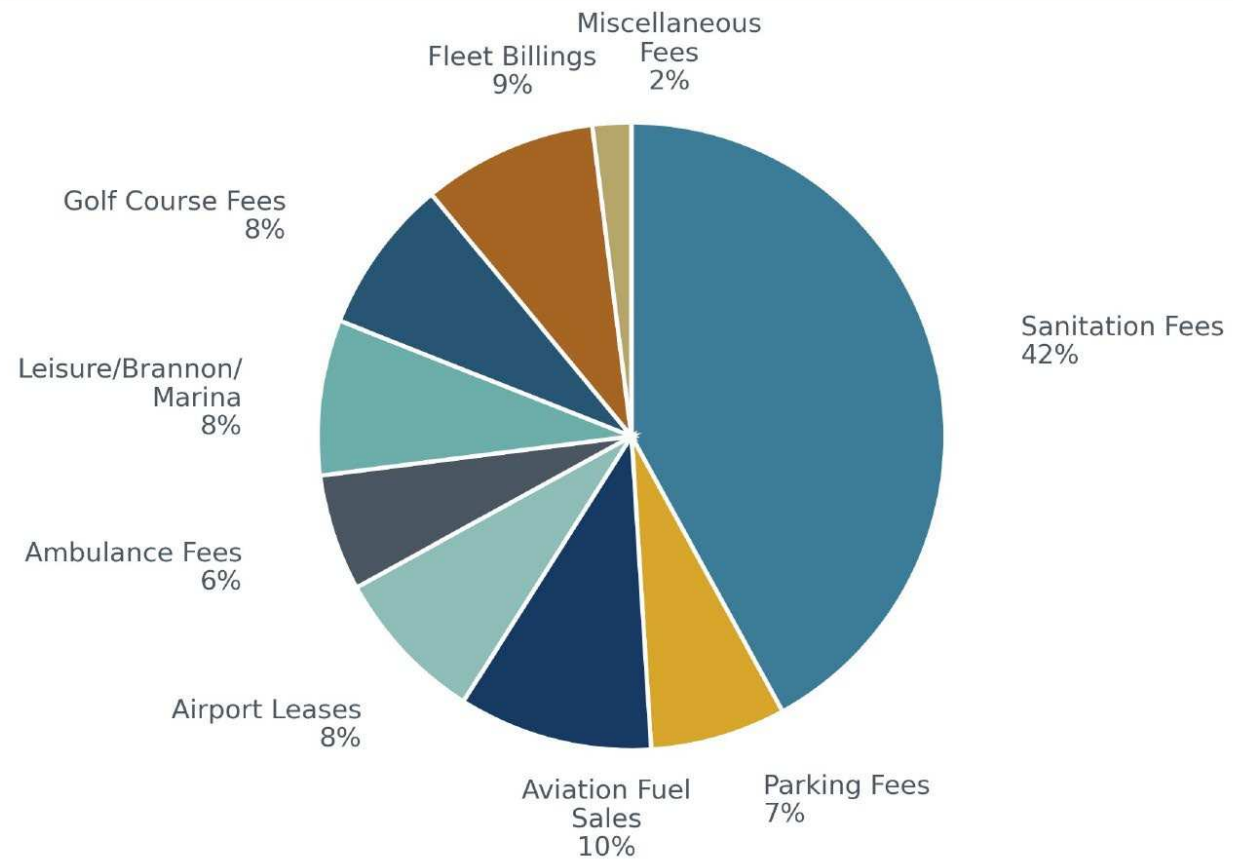


Charges for Service – Year Over Year Comparison

Type	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Development Services Fees	\$ 300,000	\$ 310,500	\$ 10,500	3.5%
Sanitation Fees	\$ 10,618,905	\$ 10,039,631	\$ (579,274)	-5.5%
Parking Fees	\$ 1,573,660	\$ 1,662,520	\$ 88,860	5.6%
Aviation Fuel Sales	\$ 2,400,000	\$ 2,400,000	\$ -	0.0%
Airport Leases	\$ 2,082,003	\$ 1,929,598	\$ (152,405)	-7.3%
Ambulance Fees	\$ 1,107,277	\$ 1,300,000	\$ 192,723	17.4%
Leisure Services Activity Fees	\$ 816,273	\$ 828,424	\$ 12,151	1.5%
Brannon Center Fees	\$ 491,500	\$ 580,200	\$ 88,700	18.0%
Golf Course Fees	\$ 1,778,100	\$ 1,959,100	\$ 181,000	10.2%
Marina Fees	\$ 455,322	\$ 485,730	\$ 30,408	6.7%
Fleet Billings	\$ 1,976,840	\$ 2,202,680	\$ 225,840	11.4%
Miscellaneous Fees	\$ 176,930	\$ 183,123	\$ 6,193	3.5%
Total	\$ 23,776,810	\$ 23,881,506	\$ 104,696	0.4%



Charges for Service – By Type





Parking Rates





Marina Rates

Annual / Fixed Dock		Annual / Fixed Dock		Annual / Floating Dock		Annual / Floating Dock	
Resident		Non-Resident		Resident		Non-Resident	
FY 2026	FY 2027	FY 2026	FY 2027	FY 2026	FY 2027	FY 2026	FY 2027
\$17.00	\$17.51	\$20.00	\$20.60	\$20.00	\$20.60	\$22.00	\$22.66
Increase	Percent	Increase	Percent	Increase	Percent	Increase	Percent
+\$0.51	3.0%	+\$0.60	3.0%	+\$0.60	3.0%	+\$0.66	3.0%

Estimated Additional Annual Revenue: +\$15,000

Rate changes are less than \$1 per foot.

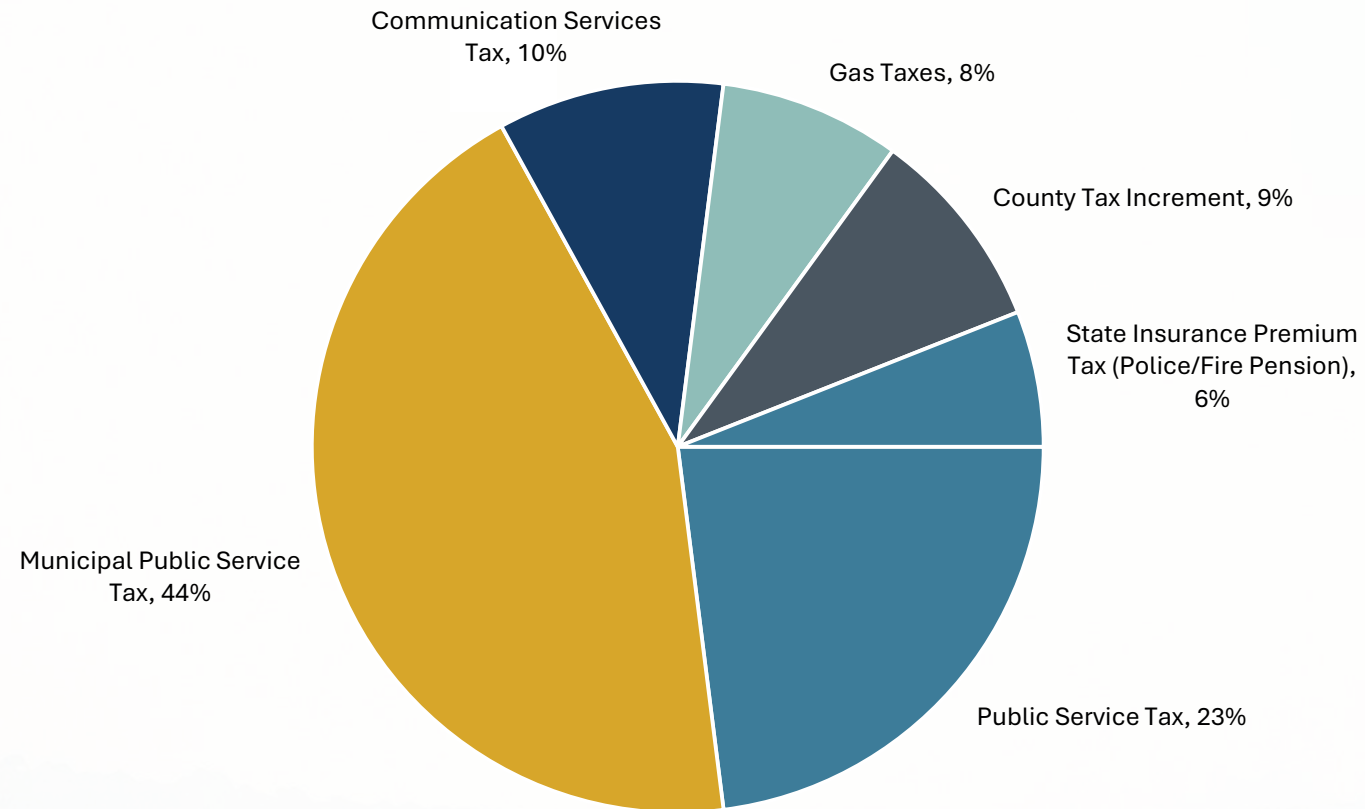


Other Taxes – Year Over Year Comparison

Type	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Public Service Tax	\$ 3,258,000	\$ 3,372,030	\$ 114,030	3.5%
Municipal Public Service Tax	\$ 5,810,836	\$ 6,446,331	\$ 635,495	10.9%
Communication Services Tax	\$ 1,475,000	\$ 1,526,625	\$ 51,625	3.5%
Gas Taxes	\$ 1,232,547	\$ 1,261,686	\$ 29,139	2.4%
County Tax Increment	\$ 1,156,914	\$ 1,269,155	\$ 112,241	9.7%
State Insurance Premium Tax (Police/Fire Pension)	\$ 807,804	\$ 848,195	\$ 40,391	5.0%
Total	\$ 13,741,101	\$ 14,724,022	\$ 982,921	7.2%



Other Taxes – By Type



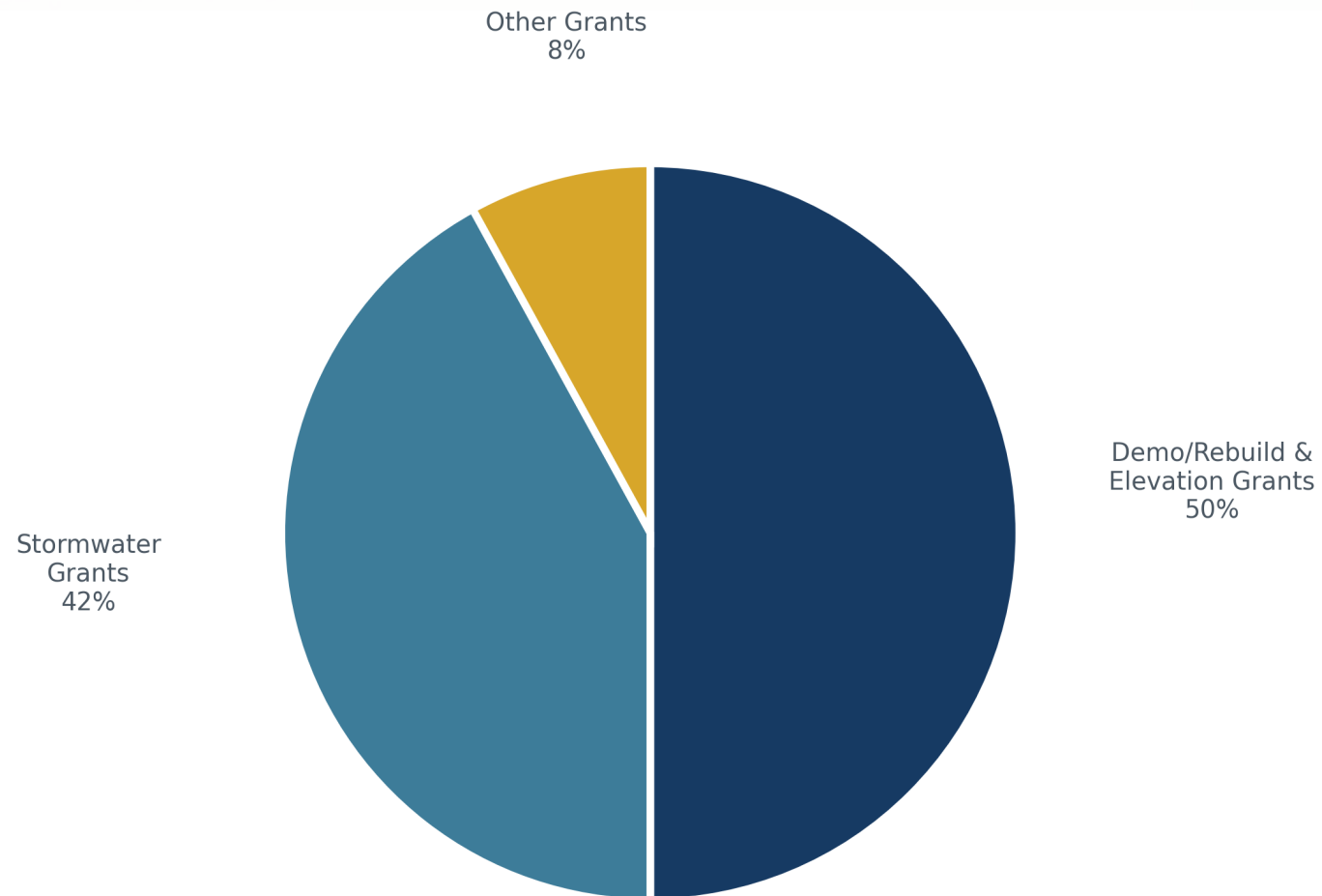


Grants – Year Over Year Comparison

Type	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Airport Grants (FAA & FDOT)	\$ 5,700,926	\$ 637,000	\$ (5,063,926)	-88.8%
FEMA Grants	\$ 634,908	\$ -	\$ (634,908)	-100.0%
Demo/Rebuild & Elevation Grants	\$ -	\$ 5,973,375	\$ 5,973,375	0.0%
FIND Grants	\$ 975,785	\$ 50,000	\$ (925,785)	-94.9%
CDBG Grants	\$ 211,332	\$ 157,500	\$ (53,832)	-25.5%
Stormwater Grants	\$ 8,147,998	\$ 5,000,000	\$ (3,147,998)	-38.6%
Miscellaneous Grants	\$ 1,890,759	\$ 59,207	\$ (1,831,552)	-96.9%
Total	\$ 17,561,708	\$ 11,877,082	\$ (5,684,626)	-32.4%



Grants – By Type



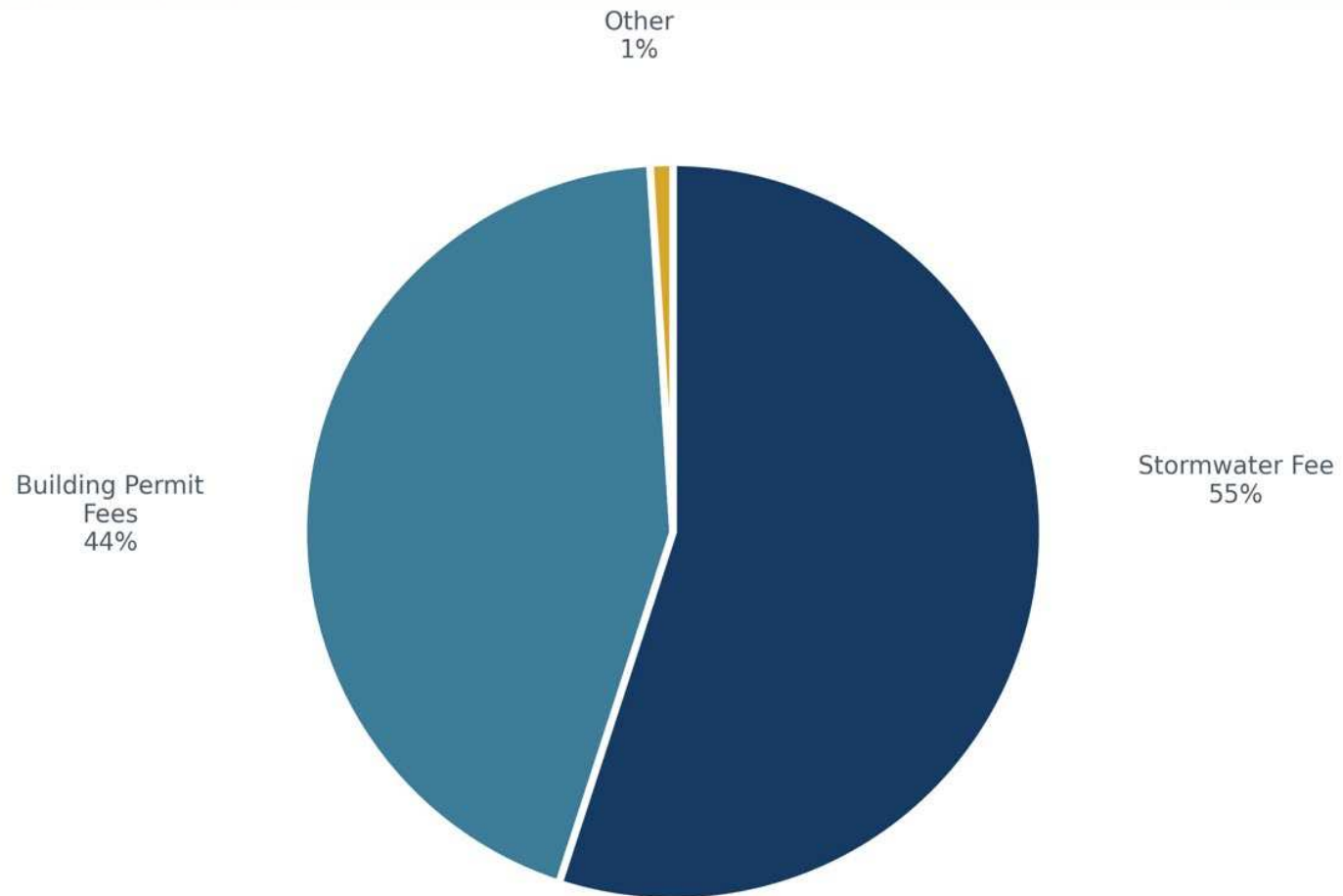


Licenses & Permits – Year Over Year Comparison

Type	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Stormwater Fee	\$ 3,552,412	\$ 3,689,032	\$ 136,620	3.8%
Local Business Tax	\$ 373,519	\$ -	\$ (373,519)	-100.0%
Tree Mitigation Fees	\$ 460,146	\$ -	\$ (460,146)	-100.0%
Building Permit Fees	\$ 2,938,242	\$ 3,000,000	\$ 61,758	2.1%
Other	\$ 74,986	\$ 75,073	\$ 87	0.1%
Total	\$ 7,399,305	\$ 6,764,105	\$ (635,200)	-8.6%



Licenses & Permits – By Type





Stormwater Rates

Current Rate	3% Increase	10% Increase	20% Increase	30% Increase
Current FY 2026	FY 2027 Proposed	Scenario A	Scenario B	Scenario C
\$125	\$129	\$138	\$150	\$163
Rate per ERU	Rate per ERU	Rate per ERU	Rate per ERU	Rate per ERU
Baseline for comparison	+\$4 per ERU	+\$13 per ERU	+\$25 per ERU	+\$38 per ERU
	Additional Revenue \$150,041	Additional Revenue \$407,863	Additional Revenue \$751,625	Additional Revenue \$1,124,034

Estimated Stormwater Revenue Collections

Assumes 31,411 ERUs for FY 2027, 4% collection fee, and 95% collection rate.



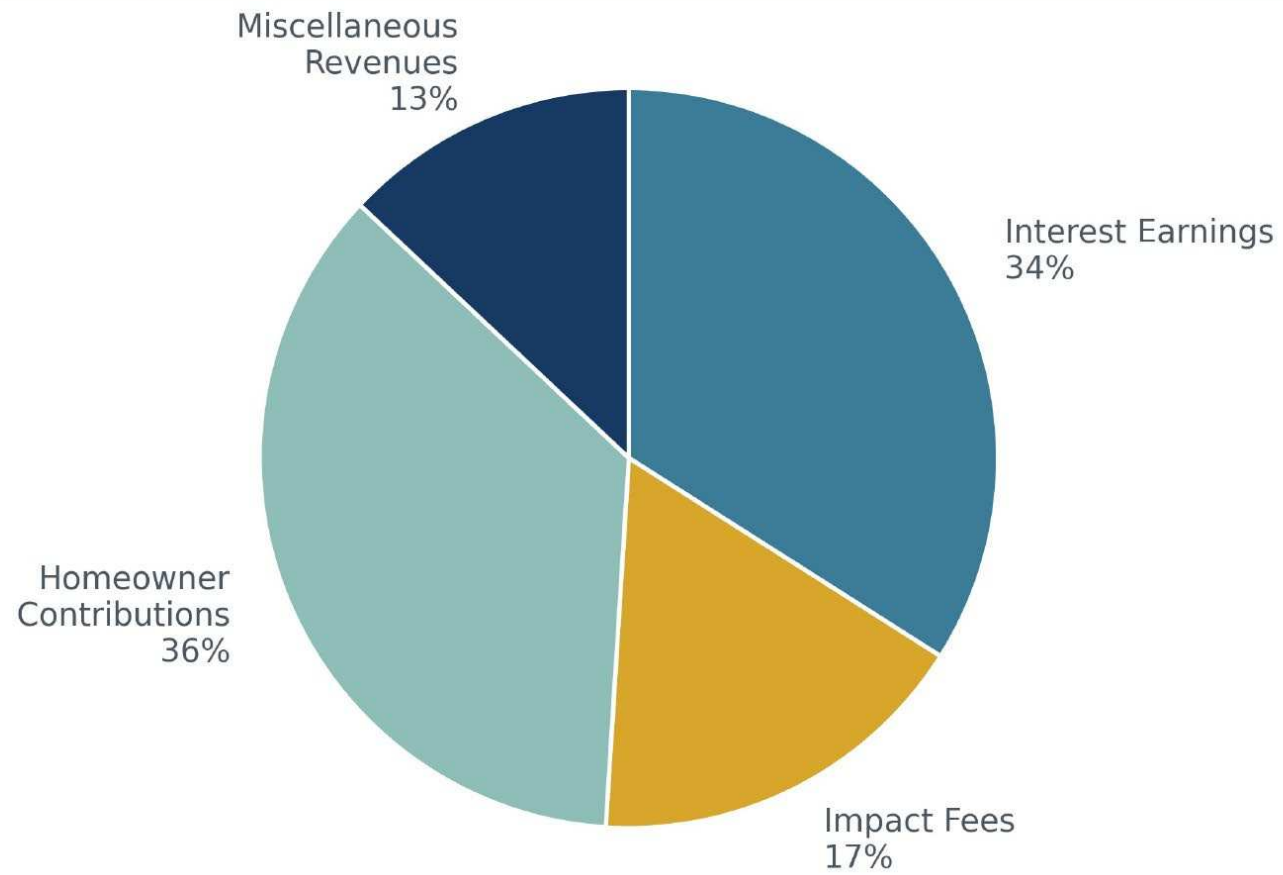


Miscellaneous Revenues – Year Over Year Comparison

Type	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Interest Earnings	\$ 2,156,147	\$ 1,853,360	\$ (302,787)	-14.0%
Contributions	\$ 2,000,000	\$ -	\$ (2,000,000)	-100.0%
Impact Fees	\$ 1,400,000	\$ 910,000	\$ (490,000)	-35.0%
Homeowner Contributions	\$ -	\$ 1,991,125	\$ 1,991,125	0.0%
Miscellaneous Revenues	\$ 770,766	\$ 735,529	\$ (35,237)	-4.6%
Total	\$ 6,326,913	\$ 5,490,014	\$ (836,899)	-13.2%



Miscellaneous Revenues – By Type



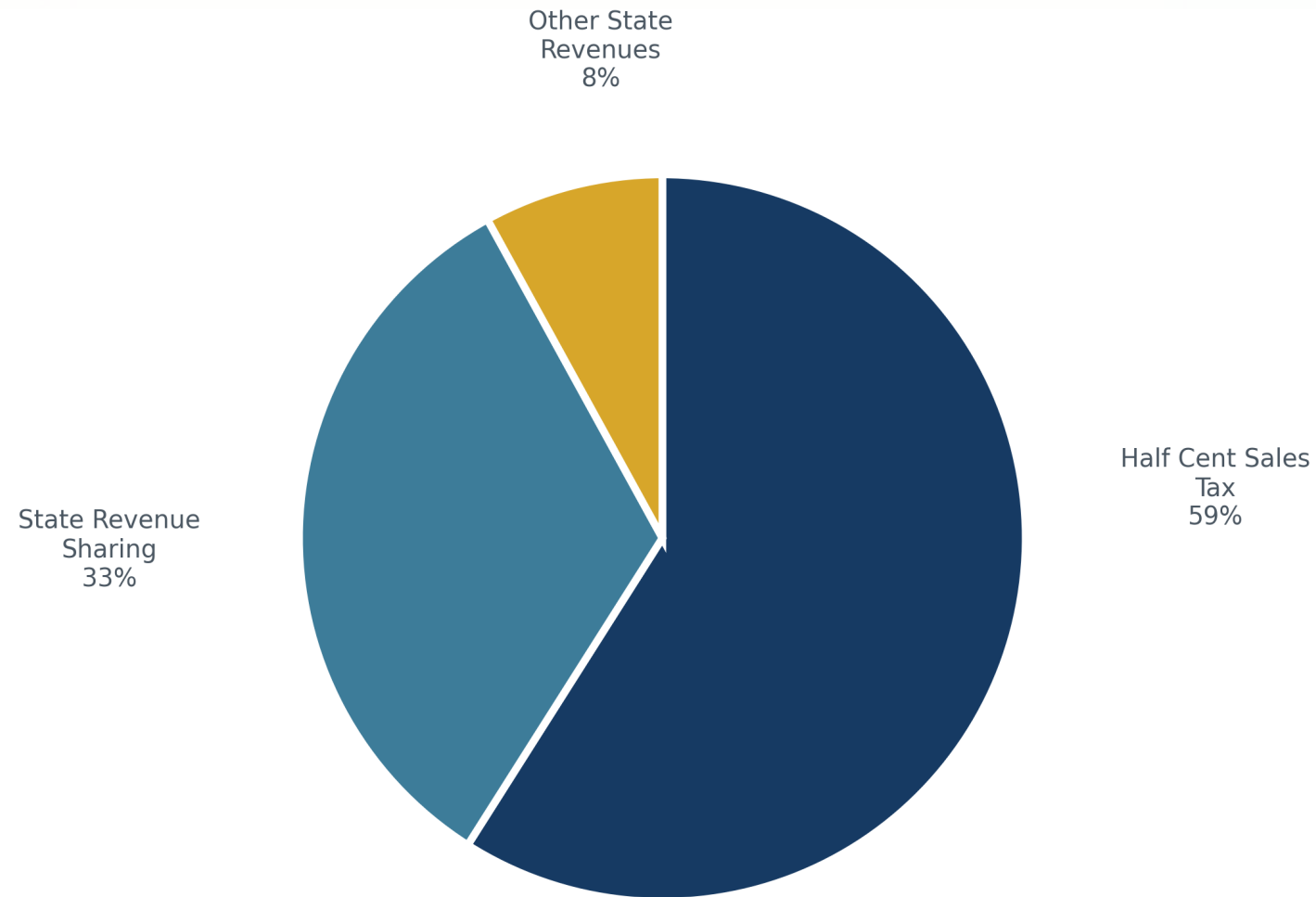


Intergovernmental Revenues – Year Over Year Comparison

Type	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Half Cent Sales Tax	\$ 2,004,543	\$ 2,074,702	\$ 70,159	3.5%
State Revenue Sharing	\$ 1,120,460	\$ 1,159,676	\$ 39,216	3.5%
Mobile Home License Fees	\$ 14,000	\$ 14,490	\$ 490	3.5%
Alcohol License Fees	\$ 47,779	\$ 49,451	\$ 1,672	3.5%
Miscellaneous State Revenues	\$ 203,273	\$ 227,971	\$ 24,698	12.2%
Total	\$ 3,390,055	\$ 3,526,290	\$ 136,235	4.0%



Intergovernmental Revenues – By Type





Funds Carried Forward – Year Over Year Comparison

Fund	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
General Fund	\$ 29,380,000	\$ 21,200,000	\$ (8,180,000)	-27.8%
Stormwater Funds	\$ 7,411,594	\$ 3,563,714	\$ (3,847,880)	-51.9%
Parking Fund	\$ 4,648,304	\$ 4,800,000	\$ 151,696	3.3%
Sanitation Fund	\$ 3,564,455	\$ 3,765,424	\$ 200,969	5.6%
Airport Fund	\$ 1,494,442	\$ 617,100	\$ (877,342)	-58.7%
CRA Fund	\$ 8,176,786	\$ 6,541,797	\$ (1,634,989)	-20.0%
Debt Service Funds	\$ 960,731	\$ 177,922	\$ (782,809)	-81.5%
Capital Project Fund	\$ 22,694,731	\$ 11,931,215	\$ (10,763,516)	-47.4%
Other Funds	\$ 1,627,176	\$ 3,085,157	\$ 1,457,981	89.6%
Total	\$ 79,958,219	\$ 55,682,329	\$ (24,275,890)	-30.4%

Type	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Unrestricted	\$ 29,380,000	\$ 21,200,000	\$ (8,180,000)	-27.8%
Restricted	\$ 50,578,219	\$ 34,482,329	\$ (16,095,890)	-31.8%
Total	\$ 79,958,219	\$ 55,682,329	\$ (24,275,890)	-30.4%



Interfund Transfers – Year Over Year Comparison

Purpose	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Debt Service	\$ 2,075,884	\$ 2,363,005	\$ 287,121	13.8%
Capital	\$ 10,233,171	\$ 8,528,704	\$ (1,704,467)	-16.7%
Support	\$ 3,376,855	\$ 2,576,245	\$ (800,610)	-23.7%
Establish New Funds	\$ 16,823,685	\$ 3,765,424	\$ (13,058,261)	-77.6%
Total	\$ 32,509,595	\$ 17,233,378	\$ (15,276,217)	-47.0%



Loans – Year Over Year Comparison

Purpose	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Police Vehicles	\$ 136,625	\$ -	\$ (136,625)	-100.0%
Turnbull Creek Land Acquisition	\$ 5,500,000	\$ -	\$ (5,500,000)	-100.0%
Washington Street	\$ 2,440,629	\$ -	\$ (2,440,629)	-100.0%
Re-financed Line of Credit	\$ -	\$ 10,200,000	\$ 10,200,000	0.0%
Total	\$ 8,077,254	\$ 10,200,000	\$ 2,122,746	26.3%



City Manager's FY 2027 Proposed Budget

Expenses

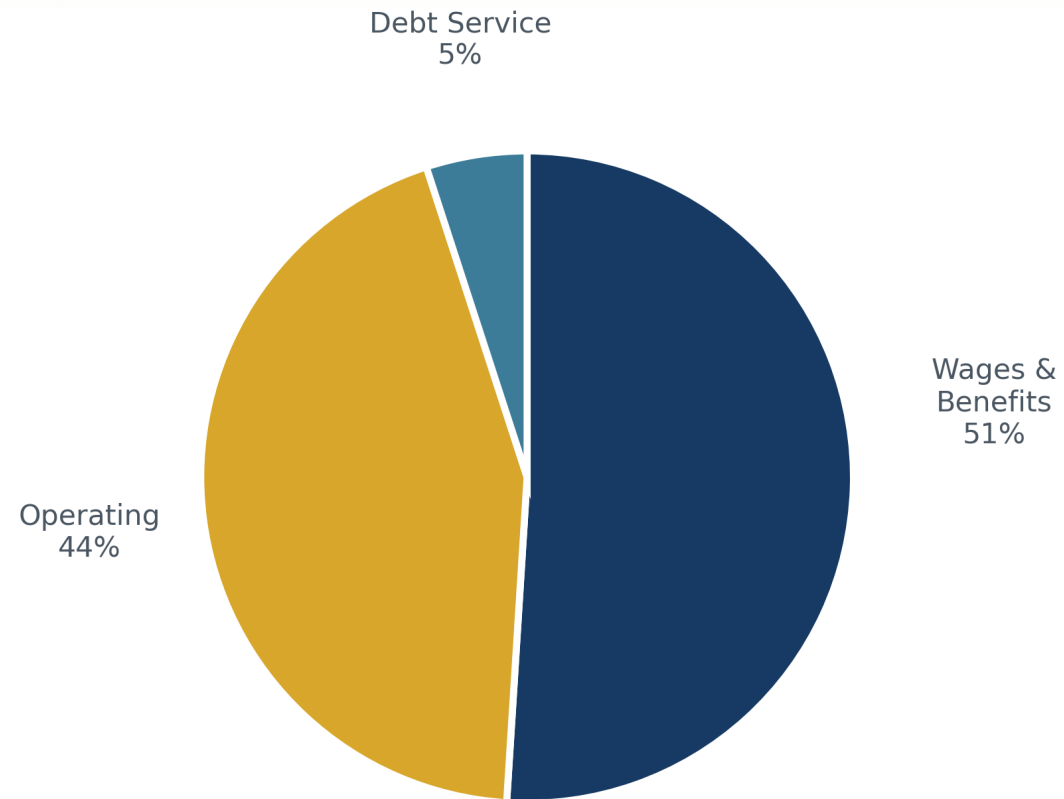


Total Expenses – Year Over Year Comparison

Expenses	2026 Budget	2027 Budget	Change \$	Change %
Wages & Benefits	\$ 39,478,850	\$ 42,157,679	\$ 2,678,829	6.8%
Operating	\$ 37,579,795	\$ 37,058,827	\$ (520,968)	-1.4%
Debt Service	\$ 3,999,555	\$ 3,955,723	\$ (43,832)	-1.1%
Recurring Expense Sub-total	\$ 81,058,200	\$ 83,172,229	\$ 2,114,029	2.6%
Capital	\$ 61,648,397	\$ 22,977,246	\$ (38,671,151)	-62.7%
Reserves - Unassigned	\$ 30,386,689	\$ 21,581,345	\$ (8,805,344)	-29.0%
Reserves - Required	\$ 17,121,347	\$ 18,669,052	\$ 1,547,705	9.0%
Interfund Transfers	\$ 32,509,595	\$ 17,233,378	\$ (15,276,217)	-47.0%
Grants & Aids	\$ 4,093,510	\$ 11,784,442	\$ 7,690,932	187.9%
Refinanced Line of Credit	\$ -	\$ 10,118,530	\$ 10,118,530	0.0%
Non-Recurring Expense Subtotal	\$ 145,759,538	\$102,363,993	\$ (43,395,545)	-29.8%
Total Expenses	\$ 226,817,738	\$185,536,222	\$ (41,281,516)	-18.2%

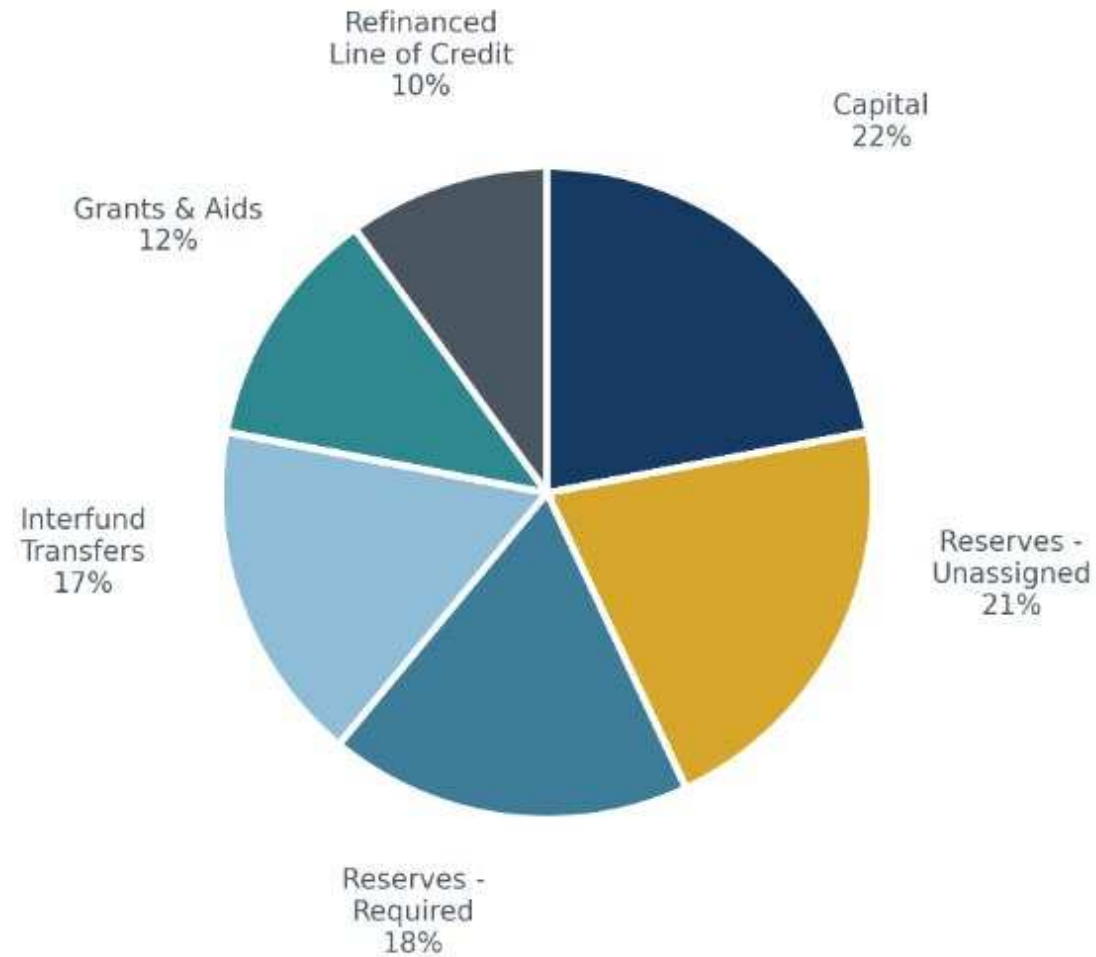


Recurring Expenses – By Type



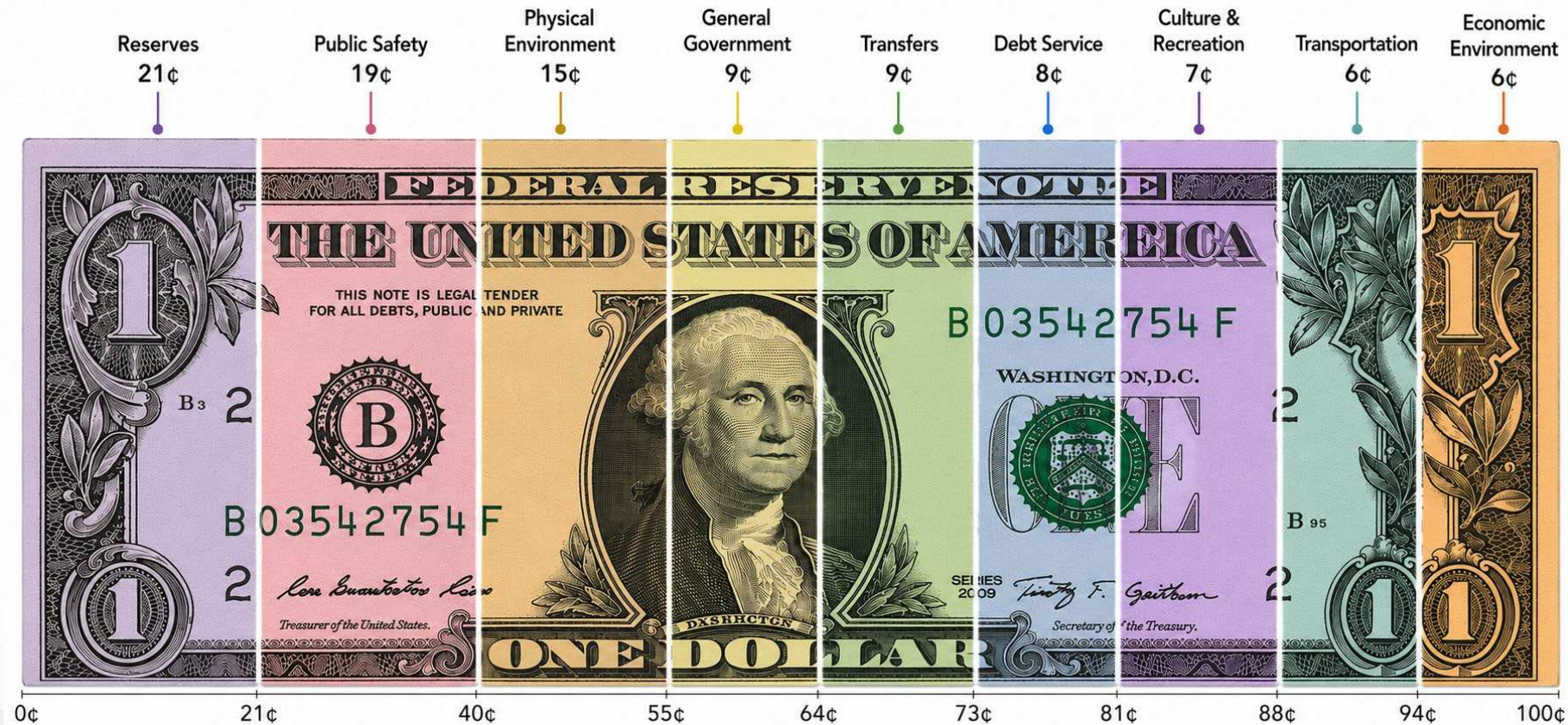


Non-Recurring Expenses – By Type





Total Expenses – Distribution of Every City Dollar



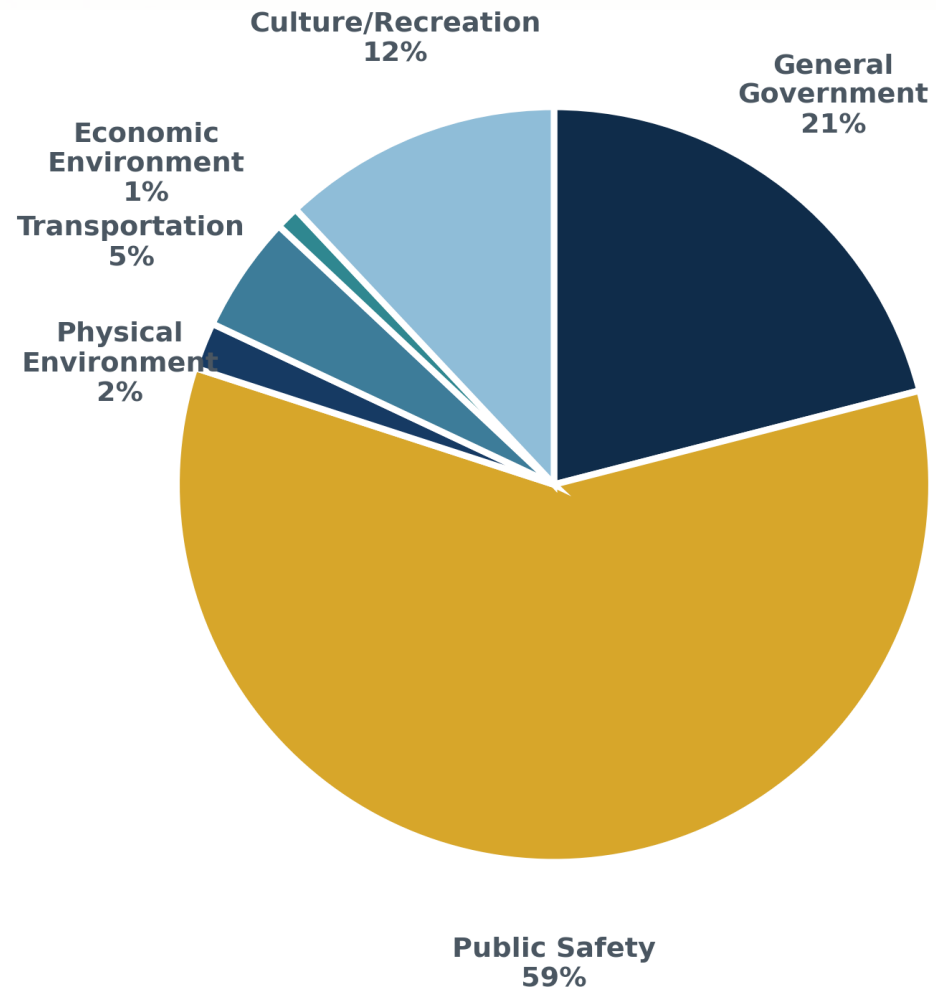


Wages & Benefits – Year Over Year Comparison

<u>Expenses</u>	<u>2026 Budget</u>	<u>2027 Budget</u>	<u>Change \$</u>	<u>Change %</u>
Wages	\$ 26,016,576	\$ 27,892,757	\$ 1,876,181	7.2%
FICA	\$ 1,951,091	\$ 2,145,127	\$ 194,036	9.9%
Retirement	\$ 5,492,556	\$ 5,907,666	\$ 415,110	7.6%
Other Benefits	\$ 6,018,627	\$ 6,212,129	\$ 193,502	3.2%
	\$ 39,478,850	\$ 42,157,679	\$ 2,678,829	6.8%

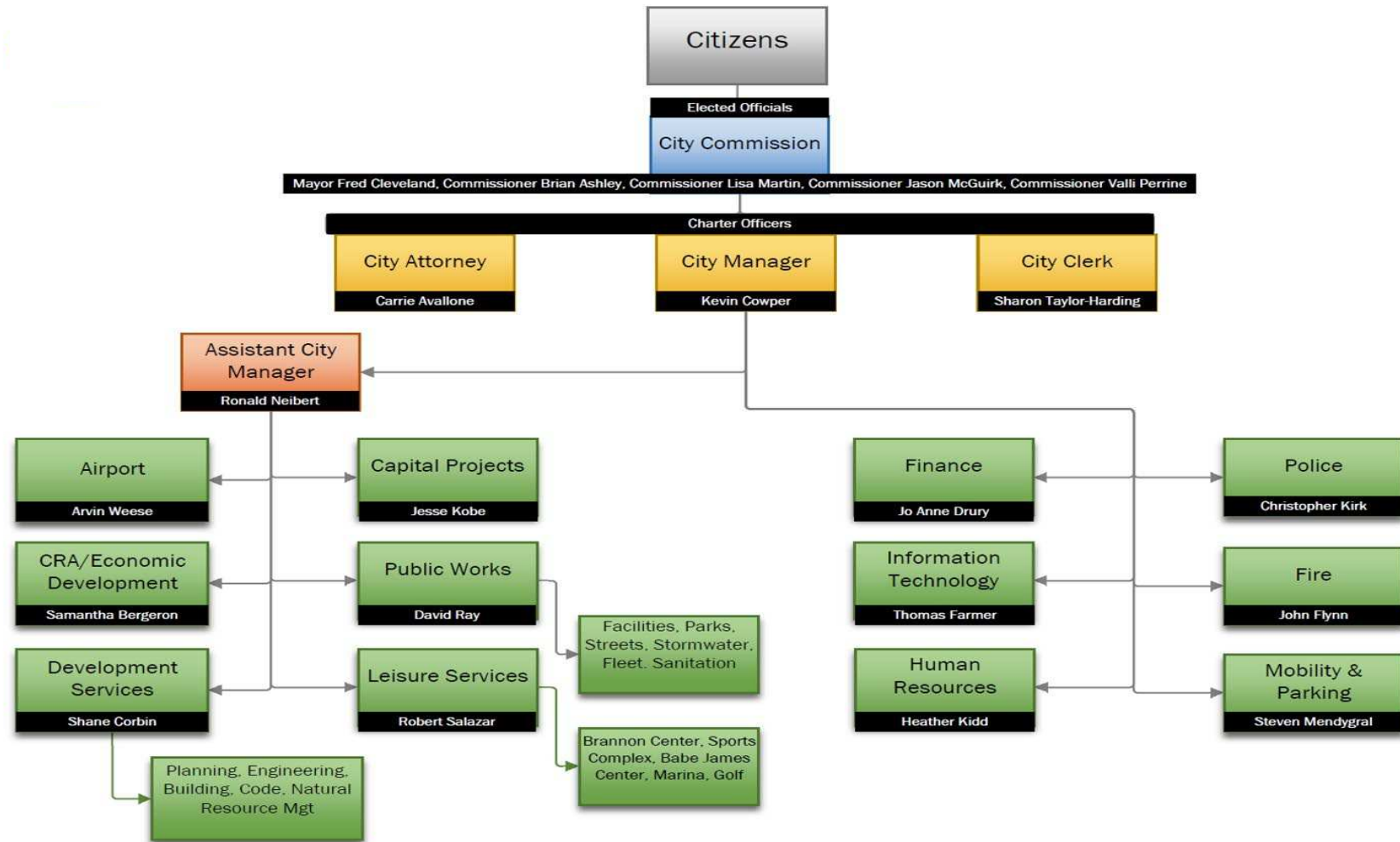


Wages & Benefits – By Function





Organizational Chart





Positions by Function

FY 2026

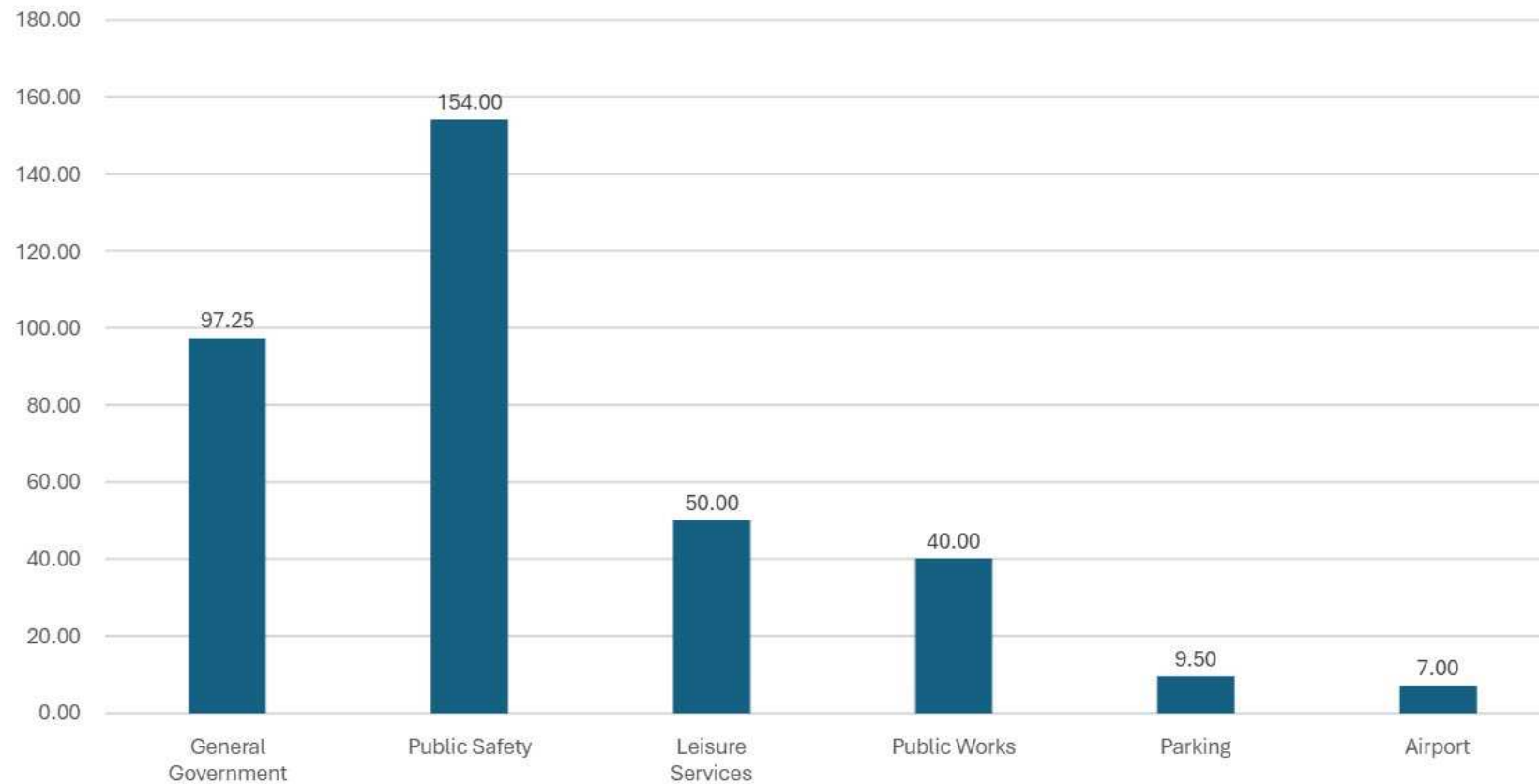
354.75

FY 2027

357.75

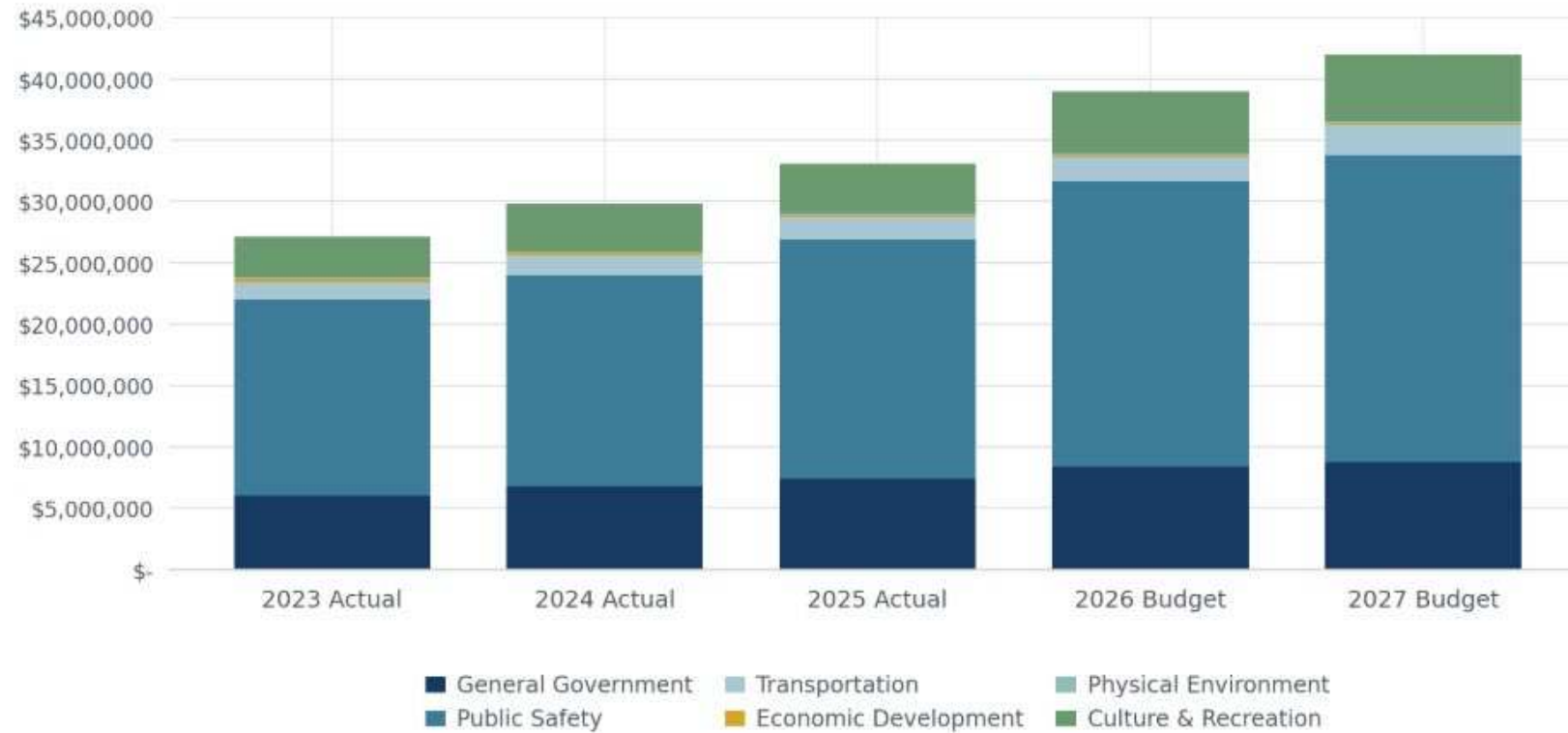
Change

3.00





Wages & Benefits – 5 Year Trend





New Positions

Parking Fund



Parking Lot/Bathroom Cleaner

1 full-time starting Oct.

FY 2027 Cost **\$58,130**

Parking Fund



Parking Ambassadors

2 part-time starting Oct.

FY 2027 Cost **\$42,778**

Airport Fund



Administrative Assistant

1 full-time starting Jun.

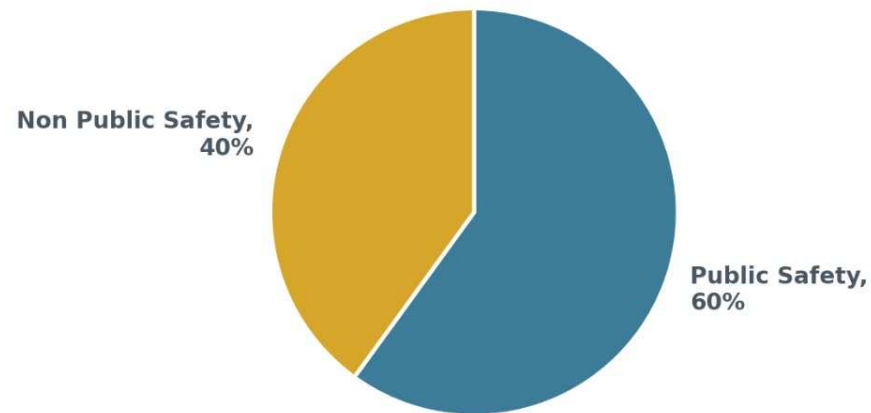
FY 2027 Cost **\$34,445**



Cost-of-Living Adjustment (COLA)

	<u>2.0%</u>		<u>2.5%</u>		<u>3.0%</u>		<u>3.5%</u>		<u>4.0%</u>	
Wages	\$	556,415	\$	695,519	\$	834,622	\$	973,726	\$	1,112,831
FICA	\$	42,565	\$	53,207	\$	63,848	\$	74,490	\$	85,131
Retirement	\$	111,492	\$	139,365	\$	167,239	\$	195,110	\$	222,984
Total	\$	710,472	\$	888,091	\$	1,065,709	\$	1,243,326	\$	1,420,946

COLA Distribution



- The FY 2027 Budget does not include a COLA.
- On a year-over-year basis, inflation climbed to 4.2% in May 2026, marking the highest level since April 2023.

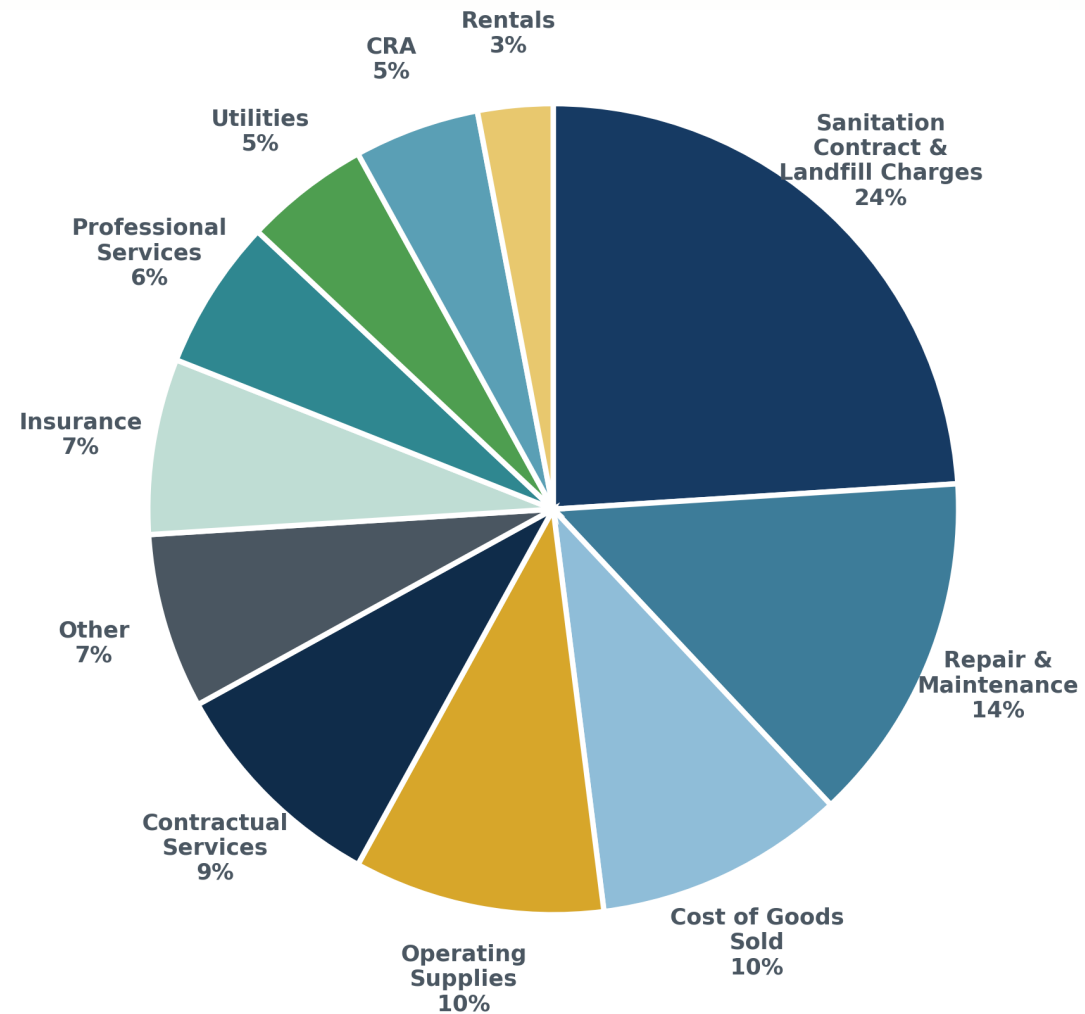


Operating Expenses – Year Over Year Comparison

Expenses	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Sanitation Contract & Landfill Charges	\$ 9,350,192	\$ 8,862,230	\$ (487,962)	-5.2%
Repair & Maintenance	\$ 5,729,002	\$ 5,189,813	\$ (539,189)	-9.4%
Cost of Goods Sold	\$ 3,528,688	\$ 3,735,000	\$ 206,312	5.8%
Operating Supplies	\$ 3,390,736	\$ 3,608,617	\$ 217,881	6.4%
Contractual Services	\$ 3,200,232	\$ 3,419,804	\$ 219,572	6.9%
Other	\$ 2,564,036	\$ 2,520,840	\$ (43,196)	-1.7%
Insurance	\$ 2,215,146	\$ 2,428,484	\$ 213,338	9.6%
Professional Services	\$ 2,563,379	\$ 2,428,051	\$ (135,328)	-5.3%
Utilities	\$ 1,968,819	\$ 1,922,063	\$ (46,756)	-2.4%
CRA Projects	\$ 2,007,667	\$ 1,907,667	\$ (100,000)	-5.0%
Rentals & Leases	\$ 1,061,898	\$ 1,036,258	\$ (25,640)	-2.4%
Total	\$ 37,579,795	\$ 37,058,827	\$ (520,968)	-1.4%

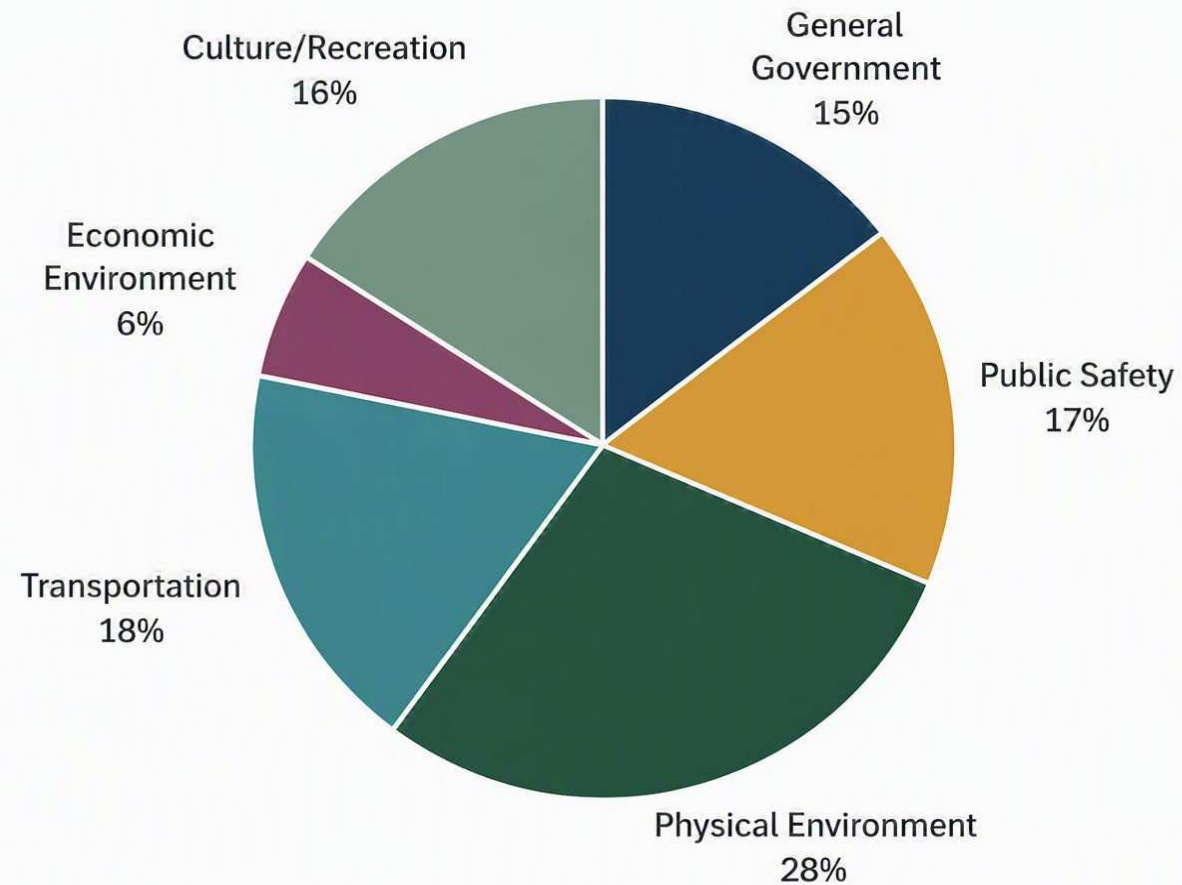


Operating Expenses – By Type





Operating Expenses – By Function



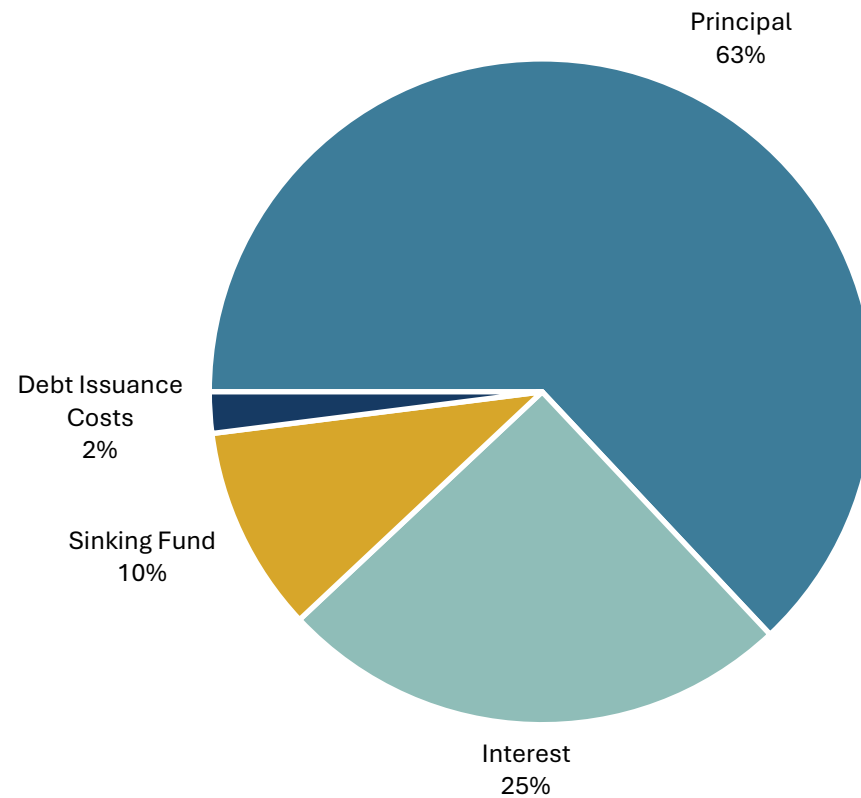


Debt Service – Year Over Year Comparison

Expenses	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Principal	\$ 2,671,748	\$ 2,489,201	\$ (182,547)	-6.8%
Interest	\$ 938,872	\$ 970,416	\$ 31,544	3.4%
Debt Issuance Costs	\$ 47,598	\$ 81,470	\$ 33,872	71.2%
Sinking Fund	\$ 341,337	\$ 414,636	\$ 73,299	21.5%
Total	\$ 3,999,555	\$ 3,955,723	\$ (43,832)	-1.1%



Debt Service – By Type



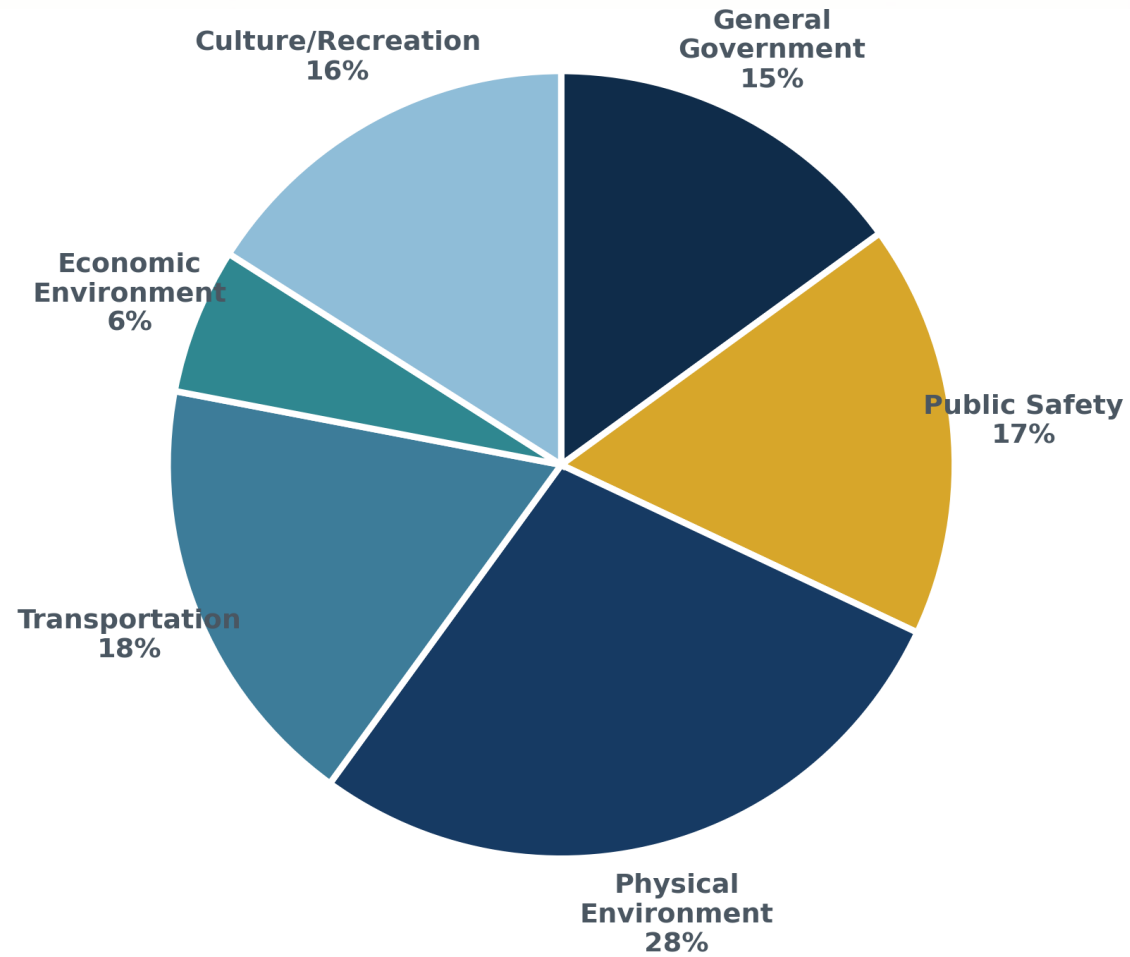


Capital – Year Over Year Comparison

Expense	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Land	\$ 5,576,644	\$ 1,000,000	\$ (4,576,644)	-82%
Buildings & Improvements	\$ 6,933,373	\$ 3,035,390	\$ (3,897,983)	-56%
Infrastructure	\$ 40,442,482	\$ 12,752,357	\$ (27,690,125)	-68%
Equipment	\$ 5,440,101	\$ 3,337,549	\$ (2,102,552)	-39%
Vehicles	\$ 3,255,797	\$ 2,851,950	\$ (403,847)	-12%
Total	\$ 61,648,397	\$ 22,977,246	\$ (38,671,151)	-63%



Capital – By Function



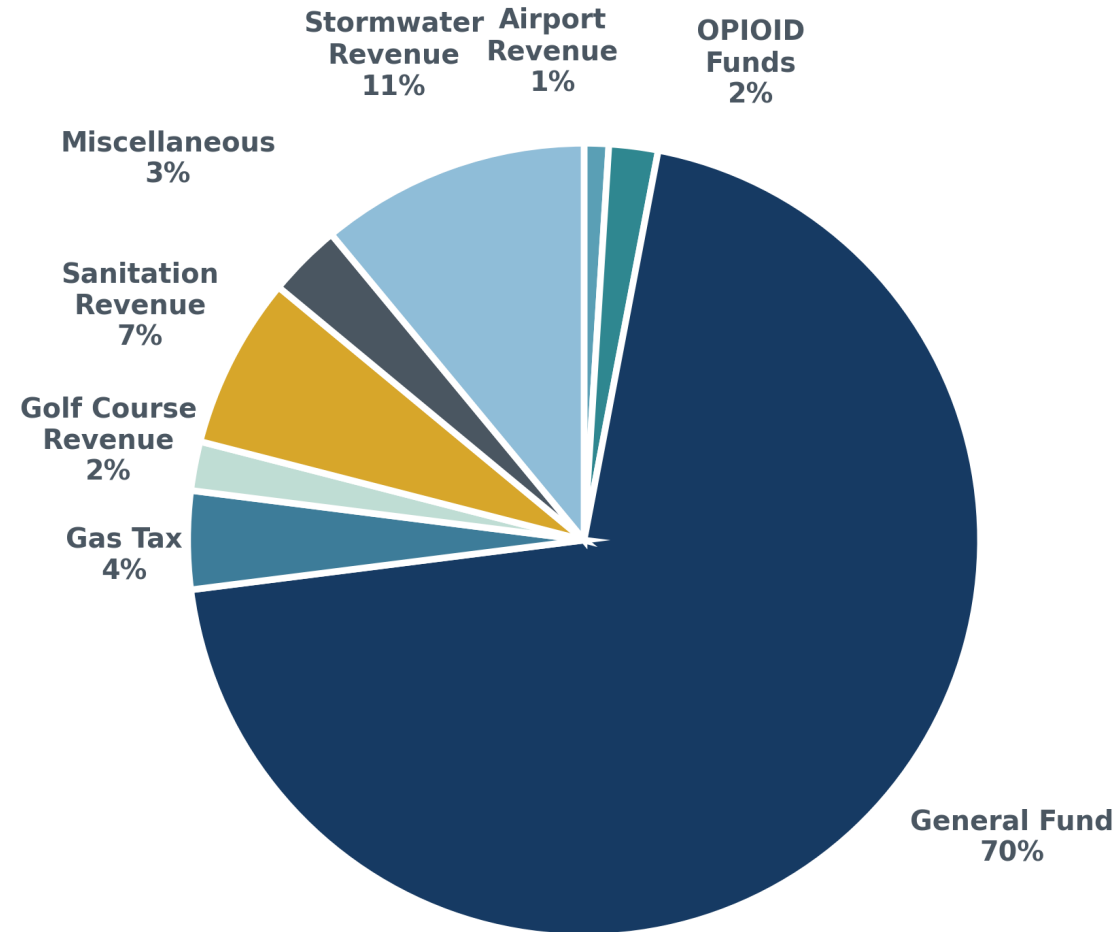


Annual Capital

PROJECT	AMOUNT	PROJECT	AMOUNT
 Other Vehicles	\$1,366,950	 Dredging & Pipelining	\$800,000
 Equipment	\$1,338,200	 AC & Roofs	\$700,000
 Police Vehicles	\$1,140,000	 Stormwater Vehicles	\$700,000
 Playground Equipment and Shade	\$500,000	 Generators	\$300,000
 Sidewalks	\$250,000	 Docks & Piers	\$200,000
 Road Re-surfacing	\$2,100,000	TOTAL	\$9,395,150

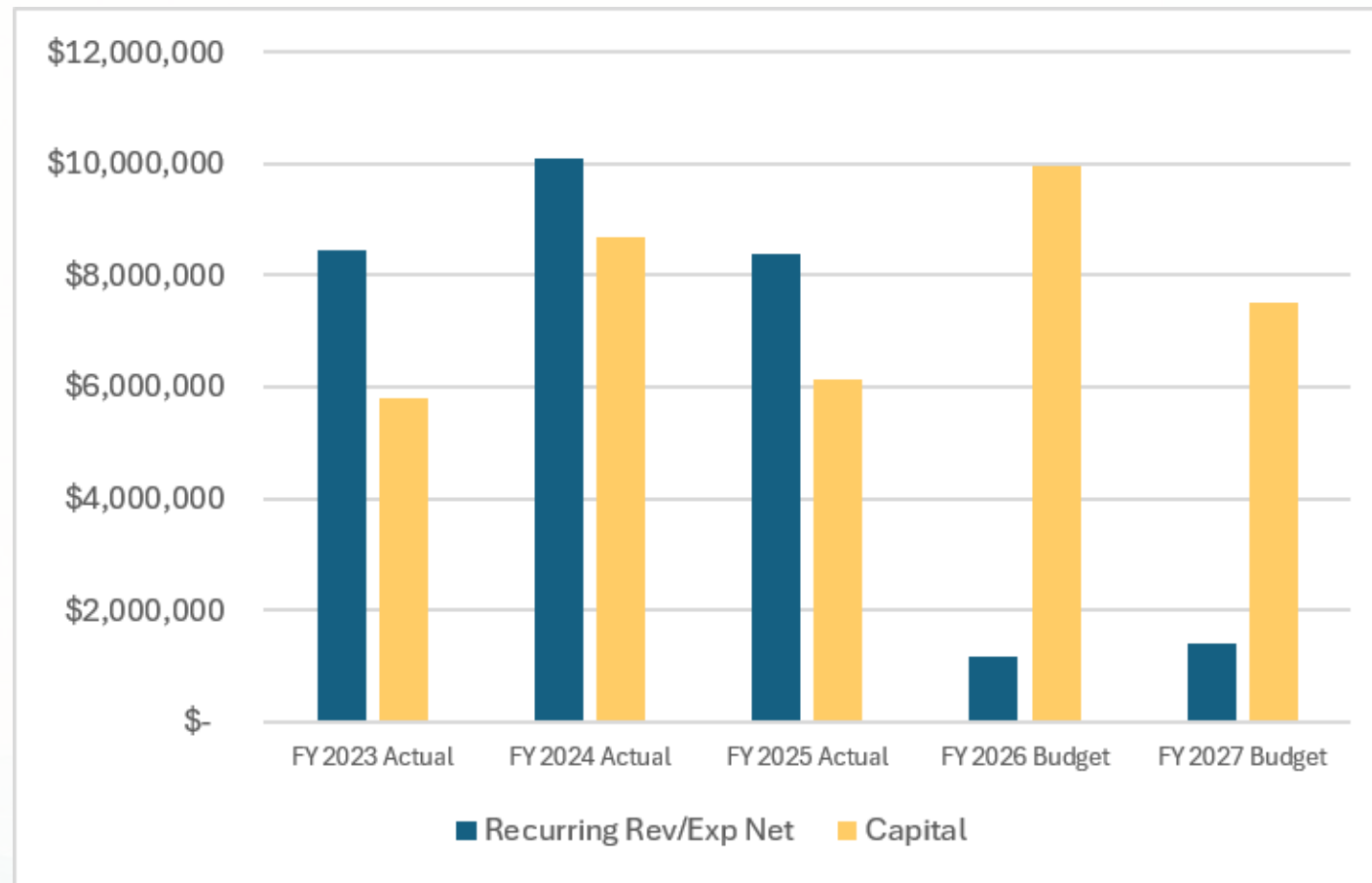


Funding Sources for Annual Capital





General Fund Capital 5 Year Trend



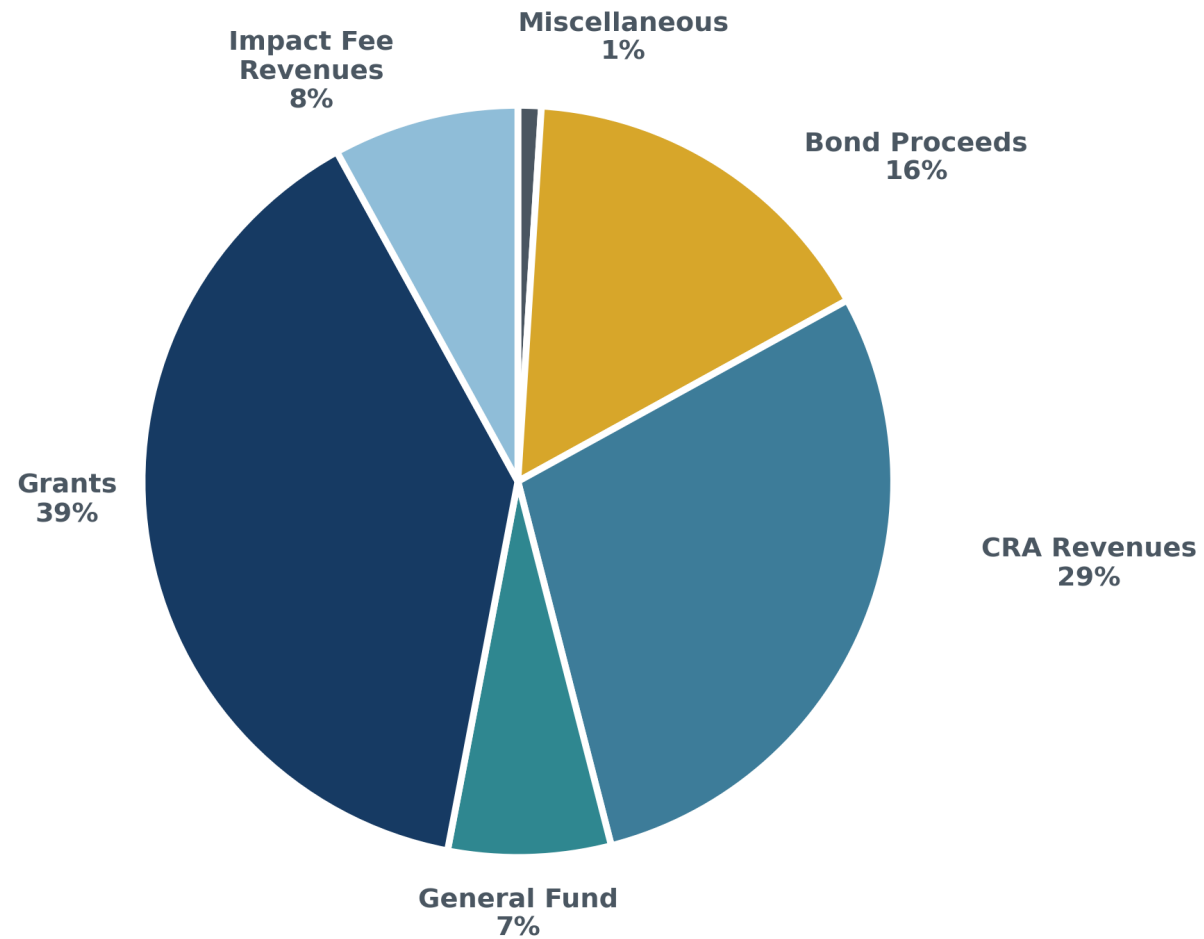


New Capital Projects

PROJECT	AMOUNT	PROJECT	AMOUNT
 Historic Westside Stormwater Improvements	\$5,000,000	 Myrtle Avenue Park Improvements	\$500,000
 Turnbull Creek Land Acquisition	\$1,000,000	 Airport T-hangar Project	\$1,663,059
 Police Parking & Storage	\$2,160,390	 Airport Improvements	\$774,513
 City Gym Multi-purpose Room Reno Design	\$100,000	 Parking License Plate Readers	\$132,500
 Babe James Improvements	\$315,000	 Cameras and Lights in Parks	\$195,000
 Detwiller Park Conceptual Design	\$100,000	 Other CRA Projects	\$995,185
 Other Projects Less than \$200,000	\$823,609		
		TOTAL	\$13,759,256



Funding Sources for New Capital Projects



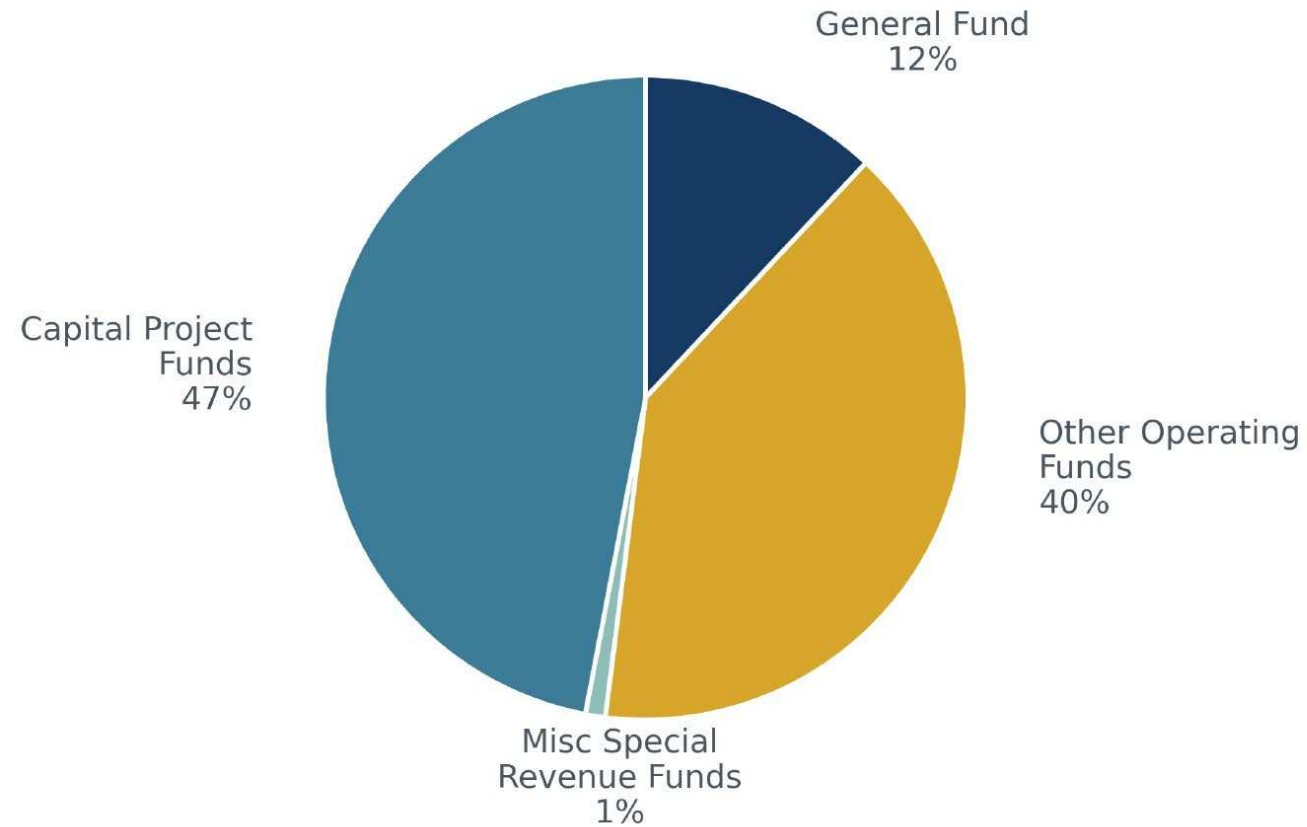


Reserves Unassigned – Year Over Year Comparison

	2026 Budget	2027 Budget	Change \$	Change %
General Fund + Sub Funds	\$ 9,309,758	\$ 2,653,933	\$ (6,655,825)	-71.5%
Stormwater Fund	\$ 1,775,157	\$ 2,449,599	\$ 674,442	38.0%
Airport Fund	\$ 134,601	\$ 1,589	\$ (133,012)	-98.8%
Building Fund	\$ 84,495	\$ 310,574	\$ 226,079	267.6%
Parking Fund	\$ 5,029,586	\$ 4,653,903	\$ (375,683)	-7.5%
Tree Fund	\$ 583,450	\$ 439,297	\$ (144,153)	-24.7%
Marina Fund	\$ 19,931	\$ 98,418	\$ 78,487	393.8%
Fleet Maintenance Fund	\$ 266,488	\$ 614,577	\$ 348,089	130.6%
Other Special Revenue Funds	\$ 387,525	\$ 250,934	\$ (136,591)	-35.2%
Capital Project Funds	\$ 12,795,698	\$ 10,108,521	\$ (2,687,177)	-21.0%
	\$ 30,386,689	\$ 21,581,345	\$ (8,805,344)	-29.0%



Reserves Unassigned – By Source





Reserves Required – Year Over Year Comparison

<u>Required Reserves</u>	<u>Target %</u>	<u>2026 Budget</u>	<u>2027 Budget</u>	<u>Change \$</u>	<u>Change %</u>
General Fund	25%	\$ 13,609,701	\$ 14,502,615	\$ 892,914	6.6%
Sanitation Fund	25%	\$ 2,063,134	\$ 2,278,305	\$ 215,171	10.4%
Stormwater Fund	20%	\$ 616,570	\$ 600,805	\$ (15,765)	-2.6%
Building Fund	20%	\$ 100,000	\$ 520,161	\$ 420,161	420.2%
Airport Fund	15%	\$ 681,013	\$ 715,122	\$ 34,109	5.0%
Marina Fund	15%	\$ 50,929	\$ 52,044	\$ 1,115	2.2%
		\$ 17,121,347	\$ 18,669,052	\$ 1,547,705	9.0%



Interfund Transfers – Year Over Year Comparison

Purpose	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Debt Service	\$ 2,075,884	\$ 2,363,005	\$ 287,121	13.8%
Capital	\$ 10,233,171	\$ 8,528,704	\$ (1,704,467)	-16.7%
Support	\$ 3,376,855	\$ 2,576,245	\$ (800,610)	-23.7%
Establish New Funds	\$ 16,823,685	\$ 3,765,424	\$ (13,058,261)	-77.6%
Total	\$ 32,509,595	\$ 17,233,378	\$ (15,276,217)	-47.0%

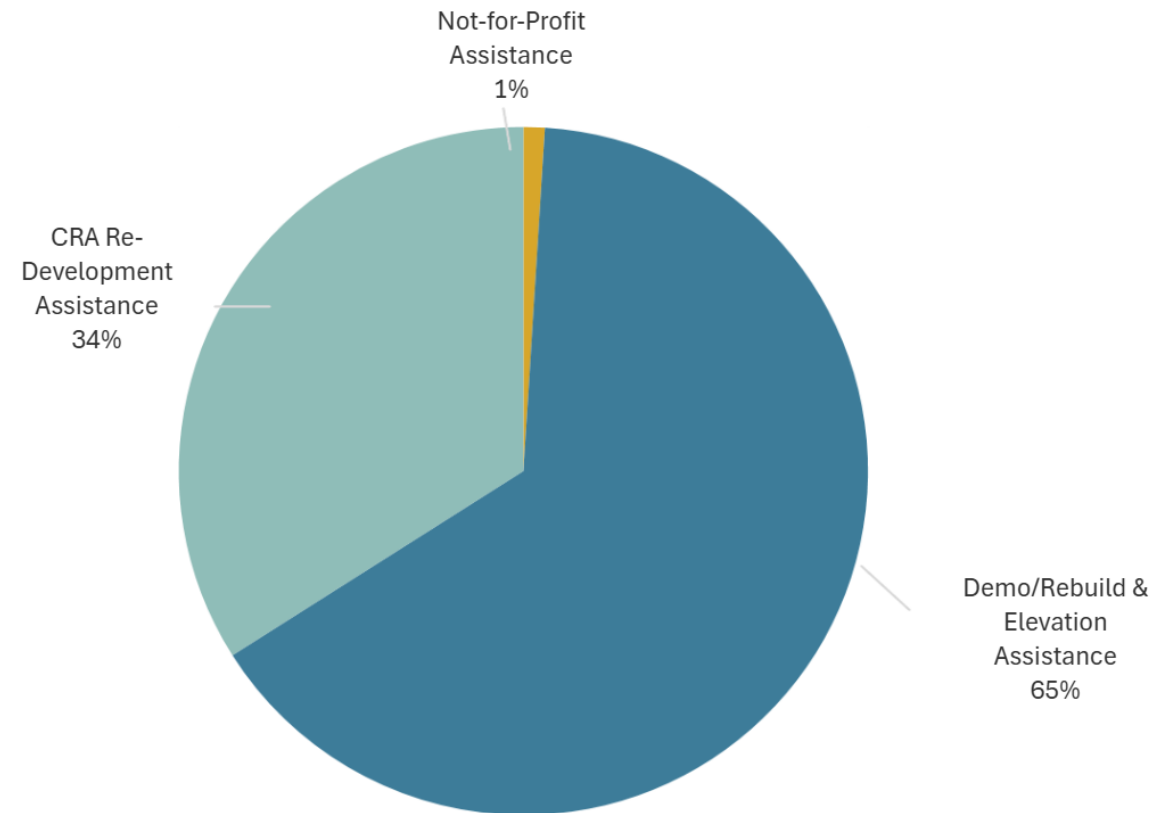


Grants & Aids – Year Over Year Comparison

Expenses	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Not-for-Profit Assistance	\$ 158,323	\$ 167,458	\$ 9,135	5.8%
Demo/Rebuild & Elevation Assistance	\$ 14,665	\$ 7,600,000	\$ 7,585,335	51724.1%
CRA Re-Development Assistance	\$ 3,920,522	\$ 4,016,984	\$ 96,462	0.0%
Total	\$ 4,093,510	\$ 11,784,442	\$ 7,690,932	187.9%



Grants & Aids – By Type



Feedback



Budget Workshop Decision Points

- | | |
|--|---|
| 1  Fire Assessment | 2  Millage Rate |
| 3  Stormwater Rate | 4  Parking Rates |
| 5  Marina Rates | 6  Business Tax Receipts |
| 7  Wage Cost-of-Living Adjustment (COLA) | |



Next Steps

- | | |
|-----------------------|--|
| 07/28/26 | ● Adopt maximum millage rate |
| 07/28/26
** | ● Adoption of preliminary fire assessment resolution |
| 08/05/26
** | ● First class mailing for fire assessment (on or before August 28) |
| 08/20/26 | ● Budget Workshop 2 |
| 09/08/26
** | ● Adoption of final fire assessment resolution |
| 09/09/26 | ● First public hearing |
| 09/23/26 | ● Second public hearing and adoption of millage rates and final FY 2027 budget |
| 10/01/26 | ● Fiscal Year 2027 begins |

**** Only if Commission decides to proceed with a fire assessment.**



Thank You!