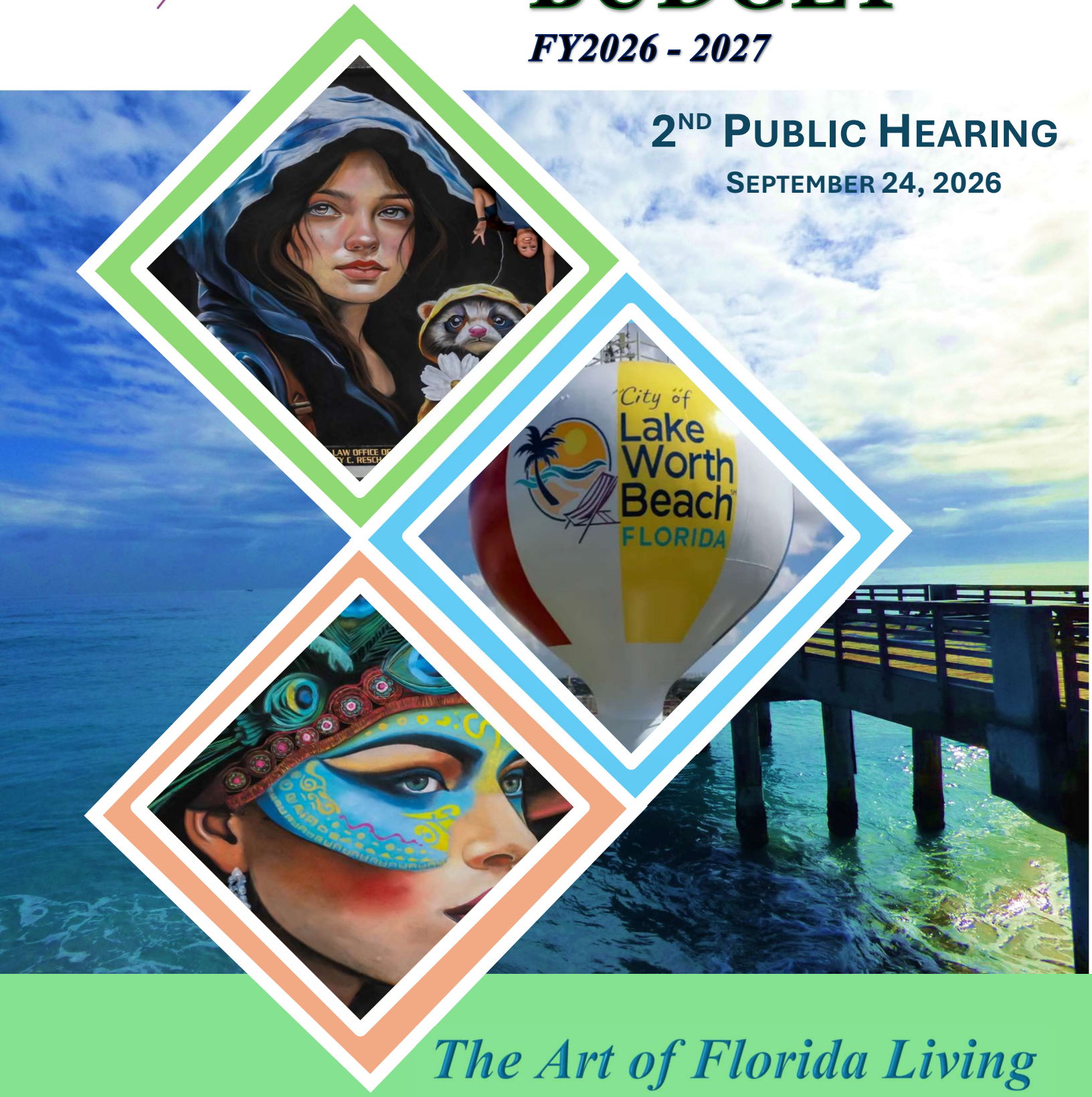
City of Lake Worth Beach FLORIDA

ADOPTED BUDGET

FY2026 - 2027



2ND PUBLIC HEARING

SEPTEMBER 24, 2026

The Art of Florida Living

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Mission & Vision Statement



Acknowledgements

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From Left to Right: Commissioner Sarah Malega, Commissioner Christopher McVoy, Mayor Betty Resch, Vice Mayor Mimi May, Commissioner Anthony Segrich



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lake Worth Beach
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

Funding Sources Overview



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FY 2027 Budget Appropriation Summary												
Fund Name	Sources of Funds	Interfund Transfers	Internal Service Funds	Use of Fund Balance	Total Sources of Funds	Salaries	Benefits	Salaries plus Benefits	Operating	Transfers Out	Total Uses of Funds	Net Revenues
General Fund	36,932,567	15,642,072	-	-	52,574,639	10,221,788	4,847,473	15,069,261	27,477,718	9,981,298	52,528,277	46,362
Building Permit Fund	1,989,500	-	-	154,766	2,144,266	1,090,566	442,824	1,533,390	377,271	233,605	2,144,266	-
Beach Fund	5,230,961	631,430	-	174,843	6,037,234	2,187,301	905,030	3,092,331	2,290,346	654,557	6,037,234	-
Code Remediation Fund	45,000	-	-	203,150	248,150	-	-	-	248,150	-	248,150	-
Electric Fund	80,007,884	1,177,457	-	-	81,185,341	10,639,433	3,379,698	14,019,131	52,279,550	7,753,788	74,052,469	7,132,872
Water Fund	20,581,292	-	-	-	20,581,292	3,589,253	1,365,621	4,954,874	10,170,059	3,654,361	18,779,294	1,801,998
Local Sewer Fund	13,790,943	-	-	-	13,790,943	1,461,951	554,367	2,016,318	8,366,387	2,114,291	12,496,996	1,293,947
Golf Fund	2,236,000	-	-	501,752	2,737,752	416,327	99,330	515,657	1,462,121	759,974	2,737,752	-
Stormwater Fund	3,272,276	-	-	-	3,272,276	762,887	326,457	1,089,344	1,150,240	815,683	3,055,267	217,009
Garage Fund	251,406	-	1,417,092	-	1,668,498	409,832	190,098	599,930	967,011	6,500	1,573,441	95,057
Refuse Fund	8,545,332	-	-	205,097	8,750,429	2,724,684	1,284,868	4,009,552	2,934,238	1,806,639	8,750,429	-
IT Fund	20,090	-	3,131,981	-	3,152,071	955,995	326,007	1,282,002	1,807,263	-	3,089,265	62,806
Self Insurance Fund	62,500	-	4,753,873	-	4,816,373	366,398	125,951	492,349	4,268,803	-	4,761,152	55,221
Benefit Fund	55,284	-	5,119,616	444,350	5,619,250	182,874	40,390	223,264	5,395,986	-	5,619,250	-
Regional Sewer	12,058,611	-	-	2,261,041	14,319,652	229,369	83,983	313,352	10,791,326	3,214,974	14,319,652	-

FY 2027 Budget Appropriation Summary												
Fund Name	Sources of Funds	Interfund Transfers	Internal Service Funds	Use of Fund Balance	Total Sources of Funds	Salaries	Benefits	Salaries plus Benefits	Operating	Transfers Out	Total Uses of Funds	Net Revenues
Debt Service Fund	1,530,502	-	-	626,086	2,156,588	-	-	-	2,156,588	-	2,156,588	-
EU Storm Fund	1,680,000	-	-	-	1,680,000	-	-	-	-	-	-	1,680,000
Beautification Fund	10,000	-	-	12,400	22,400	-	-	-	22,400	-	22,400	-
Total	**188,300,148**	**17,450,959**	**14,422,562**	**4,583,485**	**224,757,154**	**35,238,658**	**13,972,097**	**49,210,755**	**132,165,457**	**30,995,670**	**212,371,882**	**12,385,272**

Fund	FY26 Year End Estimated Fund Balance	Req. Fund Bal. Reserve per Policy (25% Govt and 50% Ent)	In Compliance (Y/N)	Rainy Day Reserve (10% of Exp.)	Budget Stabilization Reserve (5% of Exp.)	Capital Reserve (8% of Exp.)	Unassigned Fund Balance	Avail. Working Capital - 180 Days	Req. Working Capital - 180 Days	Available/ (Deficit) Unsassigned Fund Balance
General Fund (001)	**22,628,909**	13,414,358	Y	5,365,743	2,682,872	4,292,594	1,073,149			9,214,551
Building Fund (103)	**394,641**	N/A	N/A	N/A	N/A	N/A	N/A			394,641
Public Education Fund (105)	**7,326**	N/A	N/A	N/A	N/A	N/A	N/A			7,326
EU Storm Fund (111)	**3,771,938**	N/A	N/A	N/A	N/A	N/A	N/A			3,771,938
EU Rate Stabilization Fund (121)	**501,390**	N/A	N/A	N/A	N/A	N/A	N/A			501,390
American Rescue Plan (130)	**1,487,939**	N/A	N/A	N/A	N/A	N/A	N/A			1,487,939
Beach Fund (140)	**3,085,933**	1,617,047	Y	646,819	323,409	517,455	129,364			1,478,789
Parking Improvement Fund (150)	**79,548**	N/A	N/A	N/A	N/A	N/A	N/A			79,548
Code Remediation Fund (160)	**285,546**	N/A	N/A	N/A	N/A	N/A	N/A			285,546
Grants Fund (180)	**1,530,886**	N/A	N/A	N/A	N/A	N/A	N/A			1,530,886
Tree Beautification Fund (190)	**26,284**	N/A	N/A	N/A	N/A	N/A	N/A			26,284
Utility Conservation Fund (195)	**207,803**	N/A	N/A	N/A	N/A	N/A	N/A			207,803
Golf Fund (404)	**1,604,562**	550,312	Y	220,125	110,062	176,100	44,025			1,054,251
Debt Service Fund (203)	**1,644,911**	N/A	N/A	N/A	N/A	N/A	N/A			1,644,911
Capital Projects Funds (301) & (170)	**10,937,088**	N/A	N/A	N/A	N/A	N/A	N/A			10,937,088
Park of Commerce (304)	**3,498,237**	N/A	N/A	N/A	N/A	N/A	N/A			3,498,237
Discretionary Sales Tax (307)	**16,241,693**	N/A	N/A	N/A	N/A	N/A	N/A			16,241,693

Fund	FY26 Year End Estimated Fund Balance	Req. Fund Bal. Reserve per Policy (25% Govt and 50% Ent)	In Compliance (Y/N)	Rainy Day Reserve (10% of Exp.)	Budget Stabilization Reserve (5% of Exp.)	Capital Reserve (8% of Exp.)	Unassigned Fund Balance	Avail. Working Capital - 180 Days	Req. Working Capital - 180 Days	Available/ (Deficit) Unassigned Fund Balance
Neighborhood Road Fund (308)	**1,927,961**	N/A	N/A	N/A	N/A	N/A	N/A			1,927,961
Recovery Capital Project Fund (330)	**7,617,698**	N/A	N/A	N/A	N/A	N/A	N/A			7,617,698
Electric Fund (401) & (421)	**13,394,708**	36,754,587	N	N/A	N/A	N/A	N/A	13,394,708	36,754,587	(23,359,879)
Water Fund (402) & (422)	**12,797,007**	9,818,511	Y	N/A	N/A	N/A	N/A	12,797,007	9,818,511	2,978,496
Local Sewer Fund (403) & (423)	**7,368,482**	6,155,134	Y	N/A	N/A	N/A	N/A	7,368,482	6,155,134	1,213,348
Regional Sewer Fund (405,406,426)	**26,233,675**	6,341,421	Y	N/A	N/A	N/A	N/A	26,233,675	6,341,421	19,892,254
Stormwater Fund (408) & (428)	**2,878,487**	1,524,450	Y	N/A	N/A	N/A	N/A	2,878,487	1,524,450	1,354,037
Refuse Fund (410)	**5,162,147**	4,702,837	Y	N/A	N/A	N/A	N/A	5,162,147	4,702,837	459,310
IT Fund (510)	**1,554,816**	915,396	Y	366,158	183,079	292,927	73,232			639,420
Insurance Fund (520)	**10,601,704**	1,509,161	Y	603,664	301,832		603,664			9,092,544
City Garage Fund (530)	**652,905**	430,899	Y	172,360	86,180	137,888	34,472			240,804
Employee Benefits (540)	**2,357,841**	1,606,187	Y	642,475	321,237		642,475			751,654
Simpkin Trust Fund (605)	**129,748**	N/A	N/A	N/A	N/A	N/A	N/A			129,748
Library Trust Fund (606) & (607)	**49,091**	N/A	N/A	N/A	N/A	N/A	N/A			49,091
Law Enf. & Firefighter Education (640)	**131,041**	N/A	N/A	N/A	N/A	N/A	N/A			131,041
Law Enf. Confiscated Property (647)	**39,490**	N/A	N/A	N/A	N/A	N/A	N/A			39,490
	160,831,434	**85,340,297**		**8,017,344**	**4,008,671**	**5,416,964**	**2,600,381**	**67,834,506**	**65,296,940**	**75,519,838**

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Fund Structure

On an annual basis, the City Manager presents a balanced budget to the City Commission for adoption related to its primary operating funds. The goal is to allocate resources based on the Strategic Plan and goals directed by the City Commission in collaboration with the City Manager's office and leadership team.

Budgeted Funds and Purpose

	General Fund	Special Revenue Funds	Enterprise Funds	Debt	Internal Service Funds
Budgeted Funds included:	General Fund	Building Fund, Code Remediation Fund, Golf Fund, Beach Fund Electric Utility Rate Stabilization Fund, Electric Utility Storm Fund, Tree Beautification Fund	Electric Fund, Water Fund, Local Sewer Fund, Regional Sewer Fund, Storm Water Fund, Refuse Fund	Debt Services Funds	Information Technology, Self Insurance Fund, Employee Benefits Fund, Garage Fleet Fund
Purpose	This is the general operating fund of the City. General tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The City can have only one General Fund.	Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to private purpose trusts or major capital projects) that are legally restricted or designated to expenditures for specified purposes.	This fund is used to report activity which fees are charged for goods or services to external customers (residents).	This fund is to report financial resources that are restricted or committed to expenditures for principal and interest.	These funds are to account for activities that provide services to other funds or departments within the City on a cost reimbursement basis.

General Fund

General Fund Overview

The General Fund serves as the primary operating fund of the City of Lake Worth Beach and is used to account for all financial resources not legally or administratively required to be accounted for in another fund. It supports essential government services that provide direct benefits to residents, businesses, and visitors.

Revenue Sources

The General Fund is primarily funded through a diverse mix of revenue sources, including:

- **Property Taxes** – The largest and most stable source of revenue, supporting core municipal operations.
- **Intergovernmental Revenues** – State and federal aid, grants, and shared revenues that supplement local funding.
- **Licenses, Permits, and Fees** – Revenues derived from regulatory activities and services provided by the City.
- **Charges for Services** – Fees for municipal services such as public safety, recreation, inspections and transfers from utility services.
- **Fines and Forfeitures** – Revenue generated from enforcement activities.
- **Miscellaneous Revenues** – Interest earnings, rental income, and other non-recurring revenue sources.

Expenditure Priorities

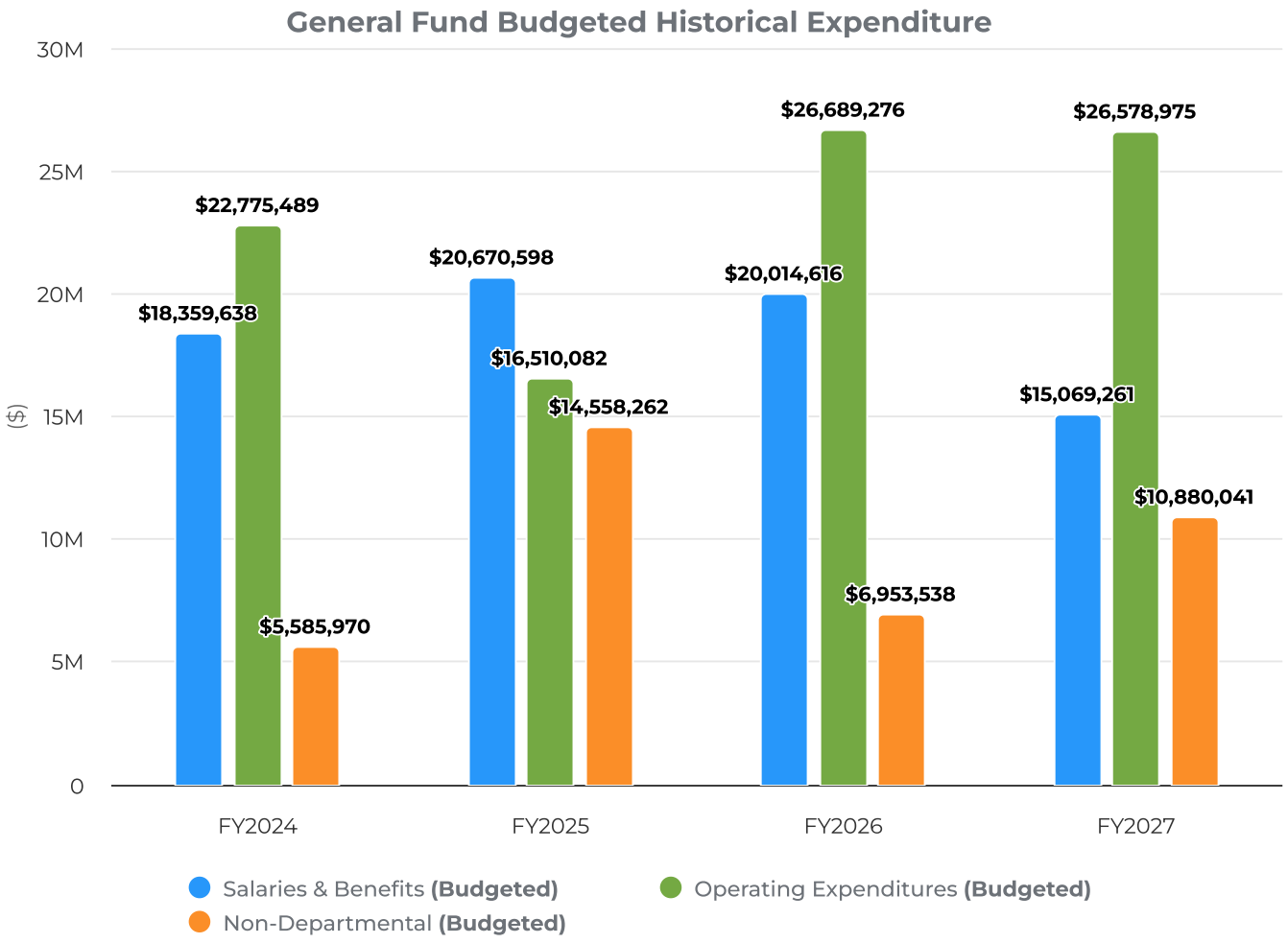
The General Fund supports a wide range of critical services, including:

- **Public Safety** – Palm Beach County Sheriff's Office contracted Police, Fire, and emergency response services to ensure community safety and well-being.
- **Public Works** – Maintenance of streets, parks, and municipal facilities to support infrastructure and quality of life.
- **General Government** – Administrative functions that facilitate governance, policy development, and financial management.
- **Community Development** – Planning, zoning, and economic development initiatives to promote sustainable growth.
- **Recreation and Cultural Services** – Programs and facilities that enhance the community’s recreational and cultural opportunities.

Financial Sustainability

The City remains committed to sound financial management and long-term sustainability by adhering to best practices in budgeting, expenditure control, and revenue forecasting. Maintaining an adequate fund balance ensures the City’s ability to respond to economic fluctuations, unforeseen emergencies, and future infrastructure needs. The financial strategies outlined in the City's Strategic Plan support ongoing efforts to maximize resources, enhance efficiency, and maintain a high level of service delivery.

General Fund Historical Overview



Special Revenue Funds

The **Special Revenue Funds** of the City of Lake Worth Beach are used to account for revenues that are legally restricted or designated for specific purposes. These funds provide financial transparency and ensure that resources are allocated efficiently to support critical programs and services that enhance the community's infrastructure, recreation, and safety.

- **Building Fund** – Accounts for revenues generated from building permits, inspections, and related fees. These funds are used to support the operations of the building department, ensuring compliance with local and state construction codes and regulations.
- **Code Remediation Fund** – Funds efforts to enforce and remediate code violations within the City. This includes addressing unsafe structures, property maintenance issues, and other regulatory compliance measures to enhance public safety and neighborhood integrity.
- **Electric Utility Rate Stabilization Fund** – To account for reserve set aside to manage and stabilize rate for the electric utility. The primary purpose of this fund is to maintain rate competitiveness and rate stability by mitigating cost increases due to fluctuations in power costs or other emergencies that would otherwise be passed along to the customers of the Electric Utility.
- **Electric Utility Storm Fund** – To account for reserve set aside for responding to storm-related damages and emergencies for the electric fund. The primary purpose of this fund includes, but is not limited to, financing infrastructure repairs, equipment replacement, and covering emergency response costs, with the ultimate goal of maintaining the continuity and reliability of electric utility services during and after storm events.
- **Golf Fund** – Supports the operations and maintenance of the City's golf course. Revenues primarily come from green fees, memberships, Golf Course restaurant rentals, and merchandise sales, which help sustain the course while enhancing recreational opportunities for residents and visitors.
- **Beach Fund** – Accounts for revenues and expenditures related to maintaining and preserving the City's beachfront areas. Funding sources include parking fees, beach access fees, and grants, ensuring the sustainability of coastal resources while supporting tourism and community enjoyment.
- **Tree Beautification Fund** – This fund is dedicated to supporting tree protection, preservation, education, and replacement efforts throughout the City. Revenue for the fund is generated from landscape regulation violations, including penalty fees assessed for the unpermitted removal or abuse of trees, and is used to promote a healthier, more sustainable urban canopy.

Special Revenue Fund Revenues



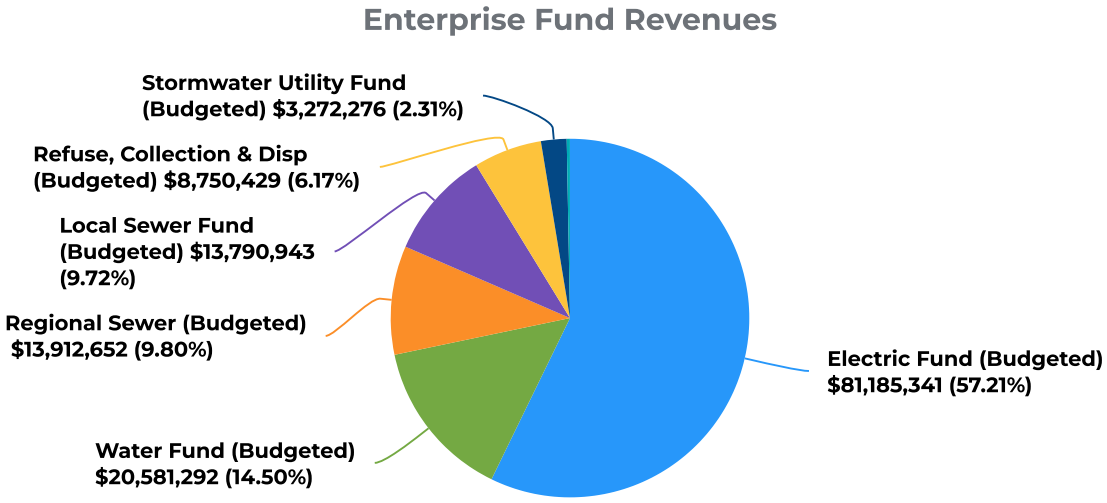
- Beautification Fund **(Budgeted)** $22,400 (0.17%)
- EU Storm Fund **(Budgeted)** $1,680,000 (13.05%)
- Building Permit Fund... **(Budgeted)** $2,144,266 (16.66%)
- Golf Course **(Budgeted)** $2,737,752 (21.27%)
- Code Remediation Fun... **(Budgeted)** $248,150 (1.93%)
- Beach Fund **(Budgeted)** $6,037,234 (46.91%)

Enterprise Funds

Enterprise Funds Overview

The **Enterprise Funds** of the City of Lake Worth Beach are used to account for business-type activities that provide essential public services, funded primarily through user fees. These funds operate similar to private-sector businesses, ensuring that revenues generated cover the costs of providing services, maintaining infrastructure, and supporting long-term sustainability.

- **Electric Fund** – Accounts for the operations of the City's electric utility, including power distribution, system maintenance, and infrastructure improvements. Revenues are derived from customer usage fees, ensuring reliable and cost-effective electricity service for residents and businesses.
- **Water Fund** – Supports the provision of clean, safe drinking water to the community. Revenues from water usage fees fund system maintenance, water treatment, and infrastructure upgrades to ensure compliance with regulatory standards and sustainability.
- **Local Sewer Fund** – Finances the collection and conveyance of wastewater within the City's local sewer system. User fees support operations, routine maintenance, and system improvements to ensure public health and environmental compliance.
- **Regional Sewer Fund** – Accounts for the City's share of wastewater treatment services in partnership with regional facilities. Revenues from service charges contribute to system-wide wastewater treatment, ensuring regulatory compliance and efficient wastewater management.
- **Storm Water Fund** – Supports the management of storm water runoff to prevent flooding, protect water quality, and maintain drainage infrastructure. Storm water fees fund maintenance, capital improvements, and compliance with environmental regulations.
- **Refuse Fund** – Covers the cost of solid waste collection, recycling programs, and landfill management. User fees ensure that waste disposal services remain efficient, environmentally responsible, and sustainable. Revenues in this fund are obtained via non-ad valorem tax receipts for residential collection and billed service fees for commercial collections. City Code Section 12.15 and Section 2.151.

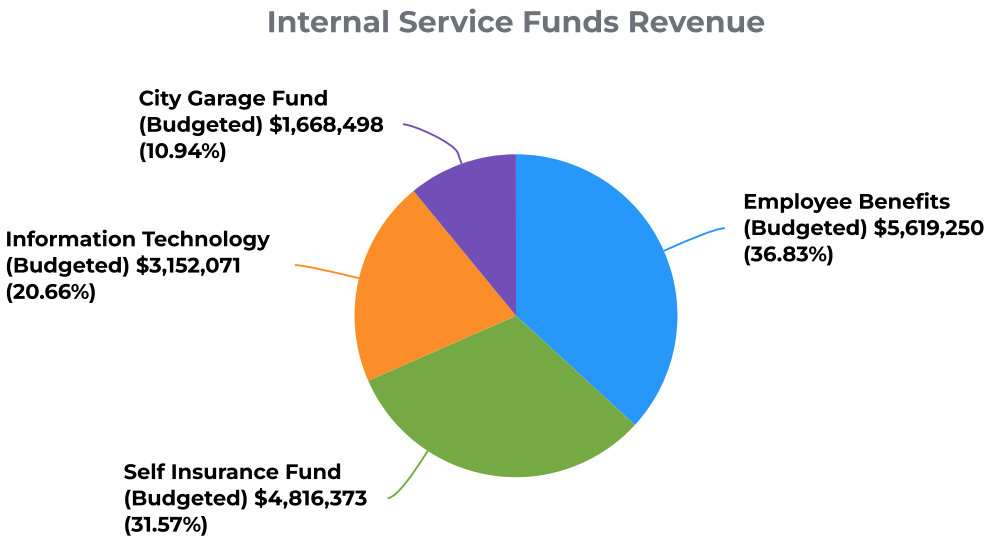


Internal Service Funds

The **Internal Service Funds** of the City of Lake Worth Beach are to account for the activities that provide services to other funds or departments within the city on a cost reimbursement basis.

Internal Service Funds

- **Information Technology** – To account for the City's information technology costs and infrastructure.
- **Self-Insurance Fund** – To account for the property and liability insurance expenses along with the worker's compensation cost and reserves which benefit the City of Lake Worth Beach as a whole.
- **Employee Benefits Fund** – To account for the benefits provided to active and retired employees.
- **City Garage (Fleet) Fund** – To account for the maintenance and replacement of the City's fleet of vehicles.



Comprehensive Fund Summary (All Funds)

Comprehensive Fund Summary (All Funds)

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$202,718,991**	**$219,861,504**	**$250,135,278**	**$250,135,278**	**$249,029,183**	**-$1,106,095**	**-0.44%**
Revenues							
Ad-Valorem	$19,421,907	$21,086,033	$20,201,970	$20,747,734	$22,580,695	$1,832,961	8.83%
Fuel	$1,188,179	$1,177,608	$903,381	$1,150,000	$1,070,000	-$80,000	-6.96%
Utilities	$4,643,133	$5,005,705	$3,765,744	$4,237,000	$4,237,000	-	-
Permits fees	$2,898,455	$2,803,174	$1,998,642	$2,878,500	$3,125,500	$247,000	8.58%
Intergovernmental	$7,013,022	$7,117,018	$5,190,499	$6,066,325	$6,066,325	-	-
Charges of SVCs	$132,590,226	$144,140,477	$115,188,994	$154,057,243	$150,930,505	-$3,126,738	-2.03%
Fines	$2,416,276	$1,977,685	$2,085,125	$1,924,500	$1,792,250	-$132,250	-6.87%
Other	$12,280,291	$10,261,440	$7,771,646	$5,741,038	$5,936,277	$195,239	3.40%
Transfers	$20,665,211	$20,485,314	$13,019,665	$17,771,891	$17,450,959	-$320,932	-1.81%
Fund Balance	-	-	-	$7,320,228	$4,583,485	-$2,736,743	-37.39%
Franchise Fees	$179,772	$167,358	$150,296	$135,000	$150,000	$15,000	11.11%
Special Assessment	-	-	-	-	$6,834,158	$6,834,158	-
Total Revenues	**$203,296,472**	**$214,221,813**	**$170,275,961**	**$222,029,459**	**$224,757,154**	**$2,727,695**	**1.23%**
Expenditures							
Salaries & Benefits	$49,977,635	$52,719,101	$39,470,993	$63,655,128	$49,210,755	-$14,444,373	-22.69%
Operating Expenditures	$91,249,968	$85,413,558	$70,784,827	$103,025,225	$108,701,080	$5,675,855	5.51%
Non-Departmental	$38,243,301	$47,330,269	$32,821,709	$48,736,974	$54,460,047	$5,723,073	11.74%
Total Expenditures	**$179,470,904**	**$185,462,928**	**$143,077,528**	**$215,417,327**	**$212,371,882**	**-$3,045,445**	**-1.41%**
Total Revenues Less Expenditures	**$23,825,569**	**$28,758,885**	**$27,198,433**	**$6,612,132**	**$12,385,272**	**$5,773,140**	**87.31%**
Ending Fund Balance	**$226,544,560**	**$248,620,389**	**$277,333,711**	**$256,747,410**	**$261,414,455**	**$4,667,045**	**1.82%**

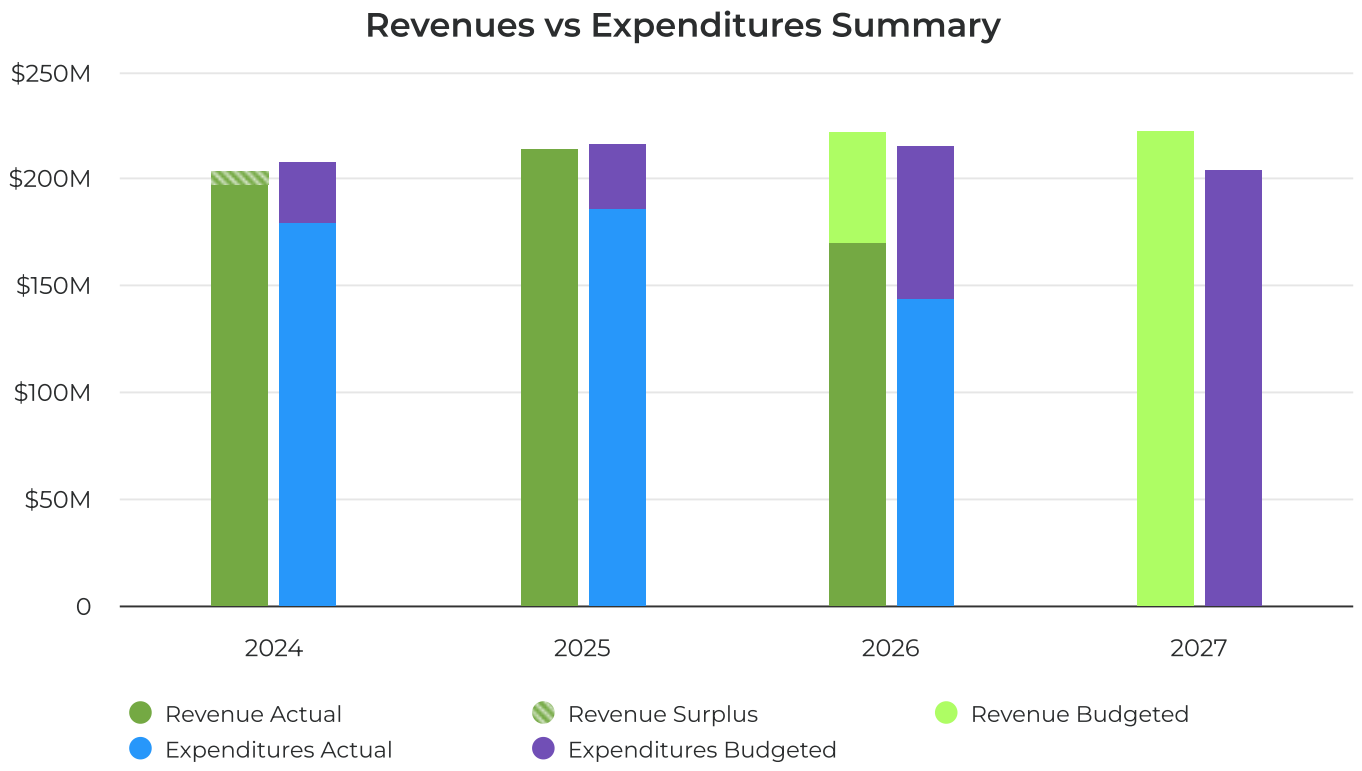
Comprehensive Fund Summary (All Funds)

Comprehensive Fund Summary (All Funds)

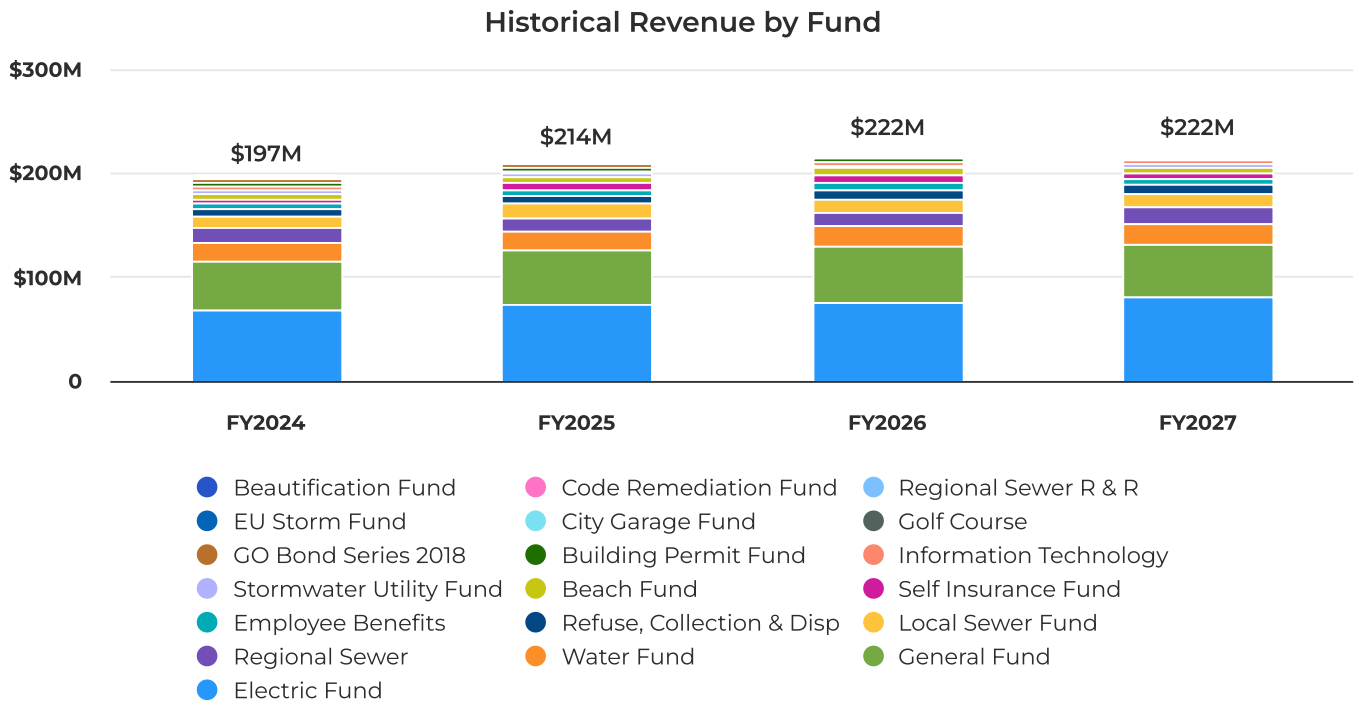
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$202,718,991**	**$219,861,504**	**$250,135,278**	**$250,135,278**	**$249,029,183**	**-$1,106,095**	**-0.44%**
Revenues							
Ad-Valorem	$19,421,907	$21,086,033	$20,201,970	$20,747,734	$22,580,695	$1,832,961	8.83%
Fuel	$1,188,179	$1,177,608	$903,381	$1,150,000	$1,070,000	-$80,000	-6.96%
Utilities	$4,643,133	$5,005,705	$3,765,744	$4,237,000	$4,237,000	-	-
Permits fees	$2,898,455	$2,803,174	$1,998,642	$2,878,500	$3,125,500	$247,000	8.58%
Intergovernmental	$7,013,022	$7,117,018	$5,190,499	$6,066,325	$6,066,325	-	-
Charges of SVCs	$132,590,226	$144,140,477	$115,188,994	$154,057,243	$150,930,505	-$3,126,738	-2.03%
Fines	$2,416,276	$1,977,685	$2,085,125	$1,924,500	$1,792,250	-$132,250	-6.87%
Other	$12,280,291	$10,261,440	$7,771,646	$5,741,038	$5,936,277	$195,239	3.40%
Transfers	$20,665,211	$20,485,314	$13,019,665	$17,771,891	$17,450,959	-$320,932	-1.81%
Fund Balance	-	-	-	$7,320,228	$4,583,485	-$2,736,743	-37.39%
Franchise Fees	$179,772	$167,358	$150,296	$135,000	$150,000	$15,000	11.11%
Special Assessment	-	-	-	-	$6,834,158	$6,834,158	-
Total Revenues	**$203,296,472**	**$214,221,813**	**$170,275,961**	**$222,029,459**	**$224,757,154**	**$2,727,695**	**1.23%**
Expenditures							
Salaries & Benefits	$49,977,635	$52,719,101	$39,470,993	$63,655,128	$49,210,755	-$14,444,373	-22.69%
Operating Expenditures	$91,249,968	$85,413,558	$70,784,827	$103,025,225	$108,701,080	$5,675,855	5.51%
Non-Departmental	$38,243,301	$47,330,269	$32,821,709	$48,736,974	$54,460,047	$5,723,073	11.74%
Total Expenditures	**$179,470,904**	**$185,462,928**	**$143,077,528**	**$215,417,327**	**$212,371,882**	**-$3,045,445**	**-1.41%**
Total Revenues Less Expenditures	**$23,825,569**	**$28,758,885**	**$27,198,433**	**$6,612,132**	**$12,385,272**	**$5,773,140**	**87.31%**
Ending Fund Balance	**$226,544,560**	**$248,620,389**	**$277,333,711**	**$256,747,410**	**$261,414,455**	**$4,667,045**	**1.82%**

All Budgeted Funds Summary

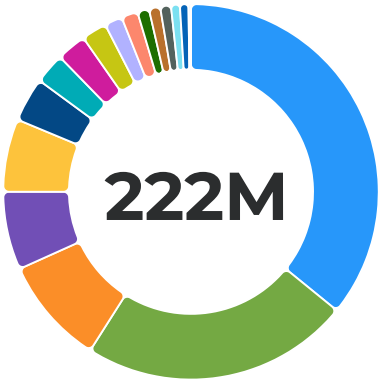
Summary



Revenues by Fund



FY27 Revenues by Fund



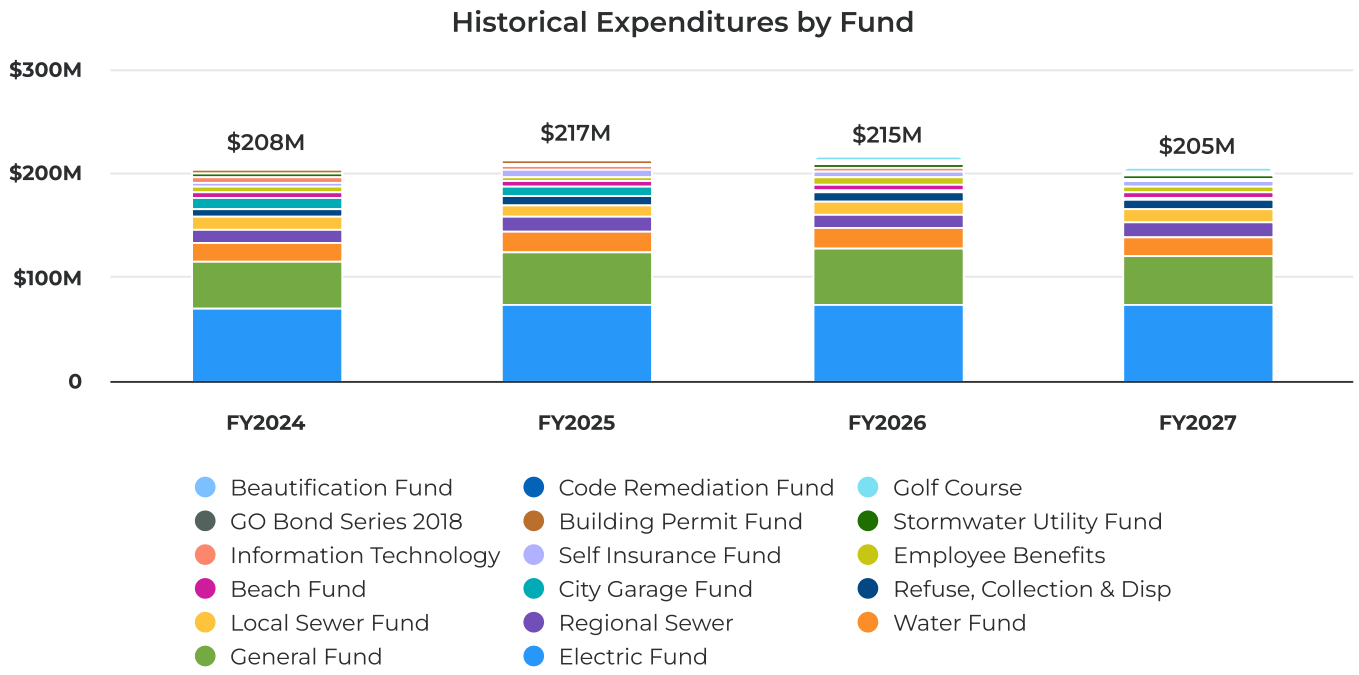
Electric Fund	**$79,718,732**	35.86%
General Fund	**$51,468,815**	23.15%
Water Fund	**$20,581,292**	9.26%
Regional Sewer	**$14,961,823**	6.73%
Local Sewer Fund	**$13,919,655**	6.26%
Refuse, Collection & Disp	**$8,478,537**	3.81%
Beach Fund	**$5,869,751**	2.64%
Employee Benefits	**$5,674,616**	2.55%
Self Insurance Fund	**$4,816,373**	2.17%
Stormwater Utility Fund	**$3,398,130**	1.53%
Information Technology	**$3,152,071**	1.42%
Golf Course	**$2,236,000**	1.01%
GO Bond Series 2018	**$2,156,588**	0.97%
Building Permit Fund	**$2,054,387**	0.92%
EU Storm Fund	**$1,680,000**	0.76%
City Garage Fund	**$1,652,092**	0.74%
Regional Sewer R & R	**$398,000**	0.18%
Code Remediation Fund	**$45,000**	0.02%
Beautification Fund	**$22,400**	0.01%

Revenues by Fund

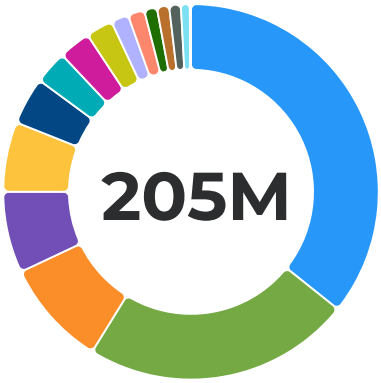
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
General Fund	$49,787,819	$54,785,647	$45,117,747	$53,657,430	$52,574,639	-$1,082,791	-2.02%
Building Permit Fund	$2,101,932	$1,718,550	$1,609,192	$2,273,231	$2,144,266	-$128,965	-5.67%
EU Storm Fund	$519,471	$1,575,897	$1,327,102	$1,680,000	$1,680,000	-	-
Beach Fund	$5,026,796	$4,853,265	$3,720,887	$6,468,189	$6,037,234	-$430,955	-6.66%
Code Remediation Fund	$48,411	$54,561	$9,541	$198,800	$248,150	$49,350	24.82%
Beautification Fund	$13,073	$30,418	$50,445	$22,400	$22,400	-	-
GO Bond Series 2018	$2,813,220	$3,074,209	$1,425,382	$2,155,588	$2,156,588	$1,000	0.05%
Electric Fund	$68,350,026	$72,807,028	$56,153,883	$75,161,786	$81,185,341	$6,023,555	8.01%
Water Fund	$18,314,245	$19,904,642	$15,481,973	$19,866,595	$20,581,292	$714,697	3.60%
Local Sewer Fund	$13,555,588	$13,739,460	$10,899,275	$13,230,384	$13,790,943	$560,559	4.24%
Golf Course	$2,054,502	$2,098,625	$1,977,655	$2,201,246	$2,737,752	$536,506	24.37%
Regional Sewer	$12,826,475	$11,857,951	$9,199,522	$12,682,841	$13,912,652	$1,229,811	9.70%
Regional Sewer R & R	$494,082	$483,573	$351,563	$398,000	$407,000	$9,000	2.26%
Stormwater Utility Fund	$2,310,242	$3,242,126	$3,112,235	$3,222,849	$3,272,276	$49,427	1.53%
Refuse, Collection & Disp	$7,950,966	$8,148,379	$7,198,140	$9,405,673	$8,750,429	-$655,244	-6.97%
Information Technology	$3,451,631	$3,496,968	$2,812,464	$3,681,670	$3,152,071	-$529,599	-14.38%
Self Insurance Fund	$5,205,925	$6,481,138	$5,419,580	$6,911,693	$4,816,373	-$2,095,320	-30.32%
City Garage Fund	$3,467,220	$1,481,382	$1,213,314	$1,780,023	$1,668,498	-$111,525	-6.27%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Employee Benefits	$5,004,849	$4,387,994	$3,196,061	$7,031,061	$5,619,250	-$1,411,811	-20.08%
Total Revenues	**$203,296,472**	**$214,221,813**	**$170,275,961**	**$222,029,459**	**$224,757,154**	**$2,727,695**	**1.23%**

Expenditures by Fund



FY27 Expenditures by Fund



Electric Fund	**$73,078,447**	35.72%
General Fund	**$47,253,159**	23.10%
Water Fund	**$18,784,844**	9.18%
Regional Sewer	**$14,316,336**	7.00%
Local Sewer Fund	**$12,316,948**	6.02%
Refuse, Collection & Disp	**$8,348,715**	4.08%
Beach Fund	**$5,869,751**	2.87%
Employee Benefits	**$5,619,648**	2.75%
Self Insurance Fund	**$4,762,524**	2.33%
Information Technology	**$3,095,310**	1.51%
Stormwater Utility Fund	**$2,929,702**	1.43%
Golf Course	**$2,234,376**	1.09%
GO Bond Series 2018	**$2,156,588**	1.05%
Building Permit Fund	**$2,054,387**	1.00%
City Garage Fund	**$1,562,351**	0.76%
Code Remediation Fund	**$173,150**	0.08%
Beautification Fund	**$22,400**	0.01%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
General Fund	$44,100,281	$49,665,103	$40,171,828	$53,657,430	$52,528,277	-$1,129,153	-2.10%
Building Permit Fund	$3,353,003	$2,069,435	$1,272,176	$2,273,231	$2,144,266	-$128,965	-5.67%
Beach Fund	$4,664,619	$5,537,754	$4,428,238	$6,468,189	$6,037,234	-$430,955	-6.66%
Code Remediation Fund	$74,491	$75,837	$48,425	$198,800	$248,150	$49,350	24.82%
Beautification Fund	$450	-	$11,900	$22,400	$22,400	-	-
GO Bond Series 2018	$2,151,588	$2,157,338	$2,155,588	$2,155,588	$2,156,588	$1,000	0.05%
Electric Fund	$62,715,269	$64,083,975	$45,570,543	$73,509,173	$74,052,469	$543,296	0.74%
Water Fund	$18,072,789	$19,264,259	$11,942,111	$19,637,022	$18,779,294	-$857,728	-4.37%
Local Sewer Fund	$12,526,914	$11,831,625	$8,832,486	$12,310,267	$12,496,996	$186,729	1.52%
Golf Course	$1,549,987	$1,692,621	$1,421,952	$2,201,246	$2,737,752	$536,506	24.37%
Regional Sewer	$9,200,344	$7,282,147	$9,397,049	$12,682,841	$14,319,652	$1,636,811	12.91%
Regional Sewer R & R	$431,592	$393,359	$1,029	-	-	-	-
Stormwater Utility Fund	$2,085,625	$2,151,287	$1,967,494	$3,048,900	$3,055,267	$6,367	0.21%
Refuse, Collection & Disp	$7,199,848	$8,001,228	$5,817,250	$9,405,673	$8,750,429	-$655,244	-6.97%
Information Technology	$2,614,611	$2,498,193	$1,973,745	$3,661,582	$3,089,265	-$572,317	-15.63%
Self Insurance Fund	$2,945,265	$2,942,039	$2,966,690	$6,036,642	$4,761,152	-$1,275,490	-21.13%
City Garage Fund	$1,314,182	$1,354,786	$1,415,825	$1,723,596	$1,573,441	-$150,155	-8.71%
Employee Benefits	$4,470,045	$4,458,512	$3,683,199	$6,424,747	$5,619,250	-$805,497	-12.54%
EU Storm Fund	-	$3,430	-	-	-	-	-
Total Expenditures	**$179,470,904**	**$185,462,928**	**$143,077,528**	**$215,417,327**	**$212,371,882**	**-$3,045,445**	**-1.41%**

Comprehensive Fund Summary

Comprehensive Fund Summary

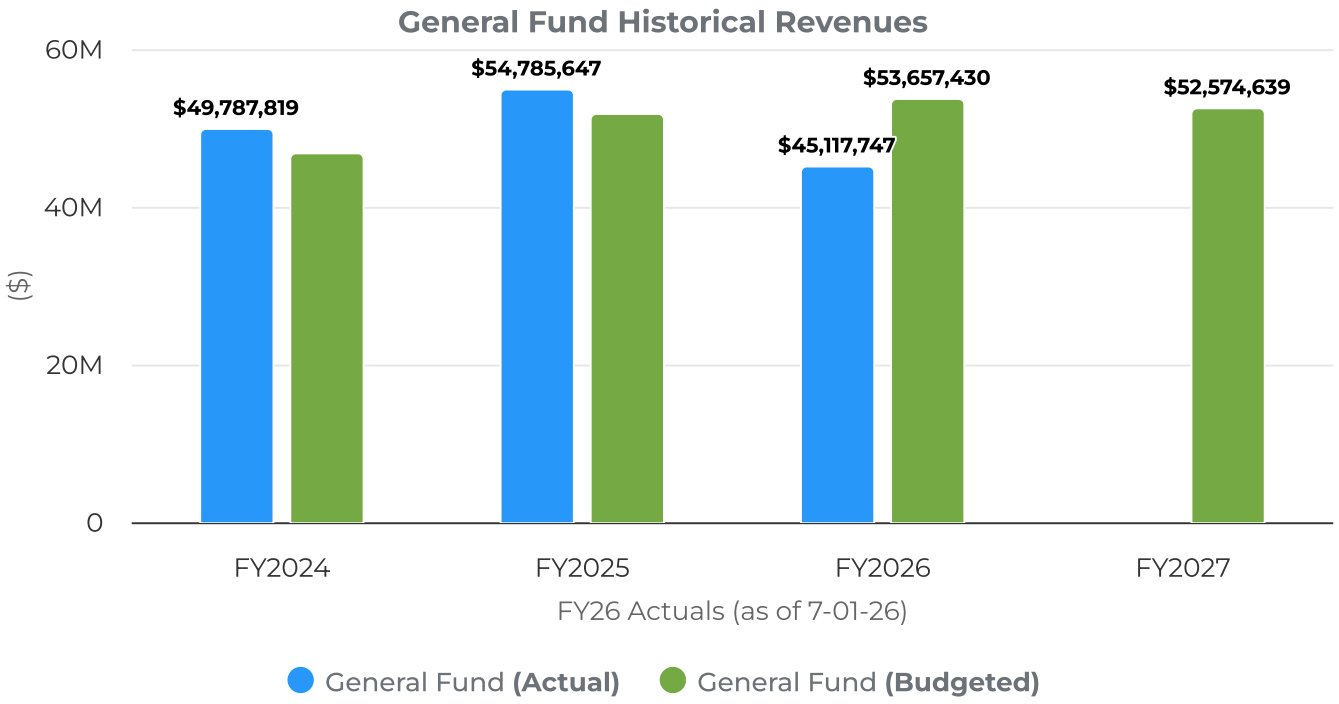
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$17,043,713**	**$22,785,723**	**$27,852,664**	**$27,852,664**	**$25,728,172**	**-$2,124,492**	**-7.63%**
Revenues							
Ad-Valorem	$16,628,032	$18,056,342	$18,820,714	$19,291,175	$21,050,193	$1,759,018	9.12%
Fuel	$1,188,179	$1,177,608	$903,381	$1,150,000	$1,070,000	-$80,000	-6.96%
Utilities	$4,643,133	$5,005,705	$3,765,744	$4,237,000	$4,237,000	-	-
Permits fees	$1,150,128	$1,240,741	$443,156	$1,209,000	$1,223,500	$14,500	1.20%
Intergovernmental	$7,013,022	$6,990,331	$5,034,409	$6,056,325	$6,056,325	-	-
Charges of SVCs	$2,040,576	$2,346,088	$1,762,809	$1,791,555	$1,914,449	$122,894	6.86%
Fines	$1,346,846	$1,182,412	$1,503,198	$1,042,500	$1,065,250	$22,750	2.18%
Other	$729,168	$1,312,569	$765,838	$315,850	$315,850	-	-
Transfers	$15,048,734	$17,473,850	$12,118,499	$16,439,533	$15,642,072	-$797,461	-4.85%
Fund Balance	-	-	-	$2,124,492	-	-$2,124,492	-100.00%
Total Revenues	**$49,787,819**	**$54,785,647**	**$45,117,747**	**$53,657,430**	**$52,574,639**	**-$1,082,791**	**-2.02%**
Expenditures							
Salaries & Benefits	$17,047,848	$18,515,867	$14,080,104	$20,014,616	$15,069,261	-$4,945,355	-24.71%
Operating Expenditures	$22,040,666	$15,549,113	$20,150,168	$26,689,276	$26,578,975	-$110,301	-0.41%
Non-Departmental	$5,011,767	$15,600,123	$5,941,556	$6,953,538	$10,880,041	$3,926,503	56.47%
Total Expenditures	**$44,100,281**	**$49,665,103**	**$40,171,828**	**$53,657,430**	**$52,528,277**	**-$1,129,153**	**-2.10%**
Total Revenues Less Expenditures	**$5,687,537**	**$5,120,544**	**$4,945,919**	**-**	**$46,362**	**$46,362**	**-**
Ending Fund Balance	**$22,731,250**	**$27,906,267**	**$32,798,583**	**$27,852,664**	**$25,774,534**	**-$2,078,130**	**-7.46%**

The projected FY 2027 Ending Fund Balance is **$25,774,534**. Excess Unassigned Fund Balance currently totals **$9,552,229**.

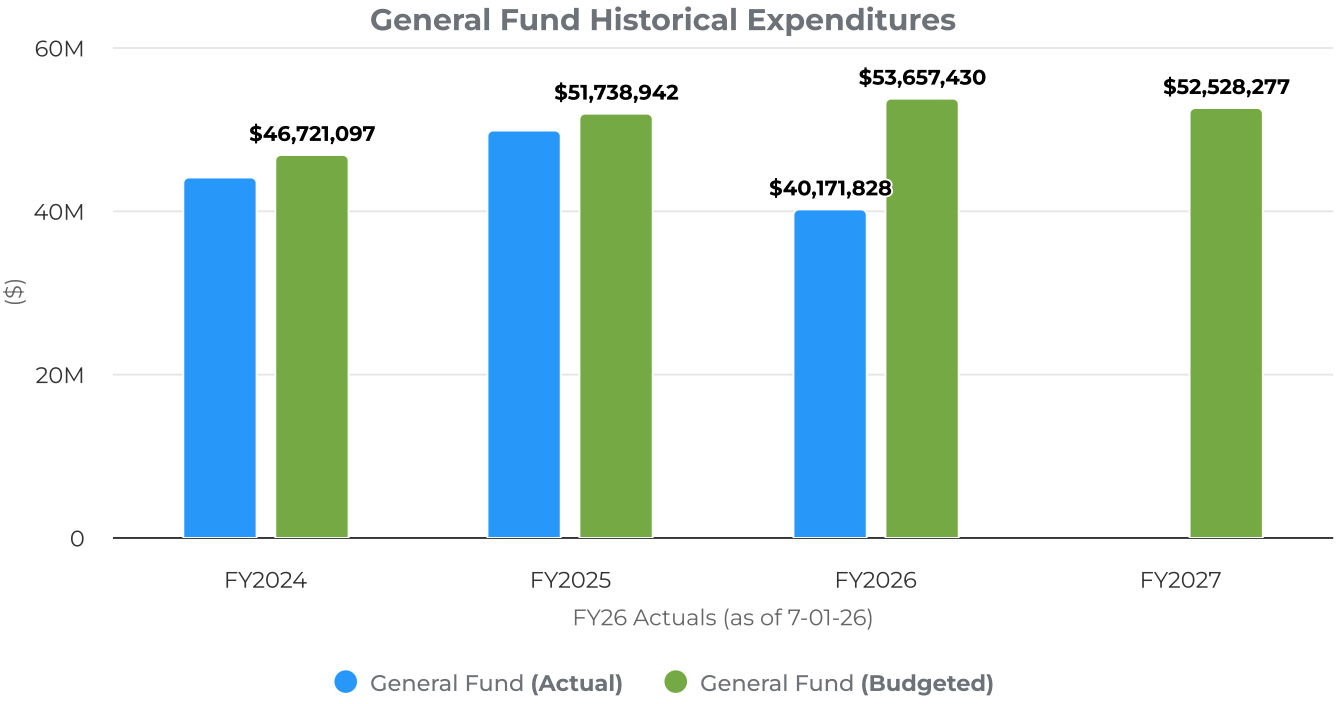
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

General Fund

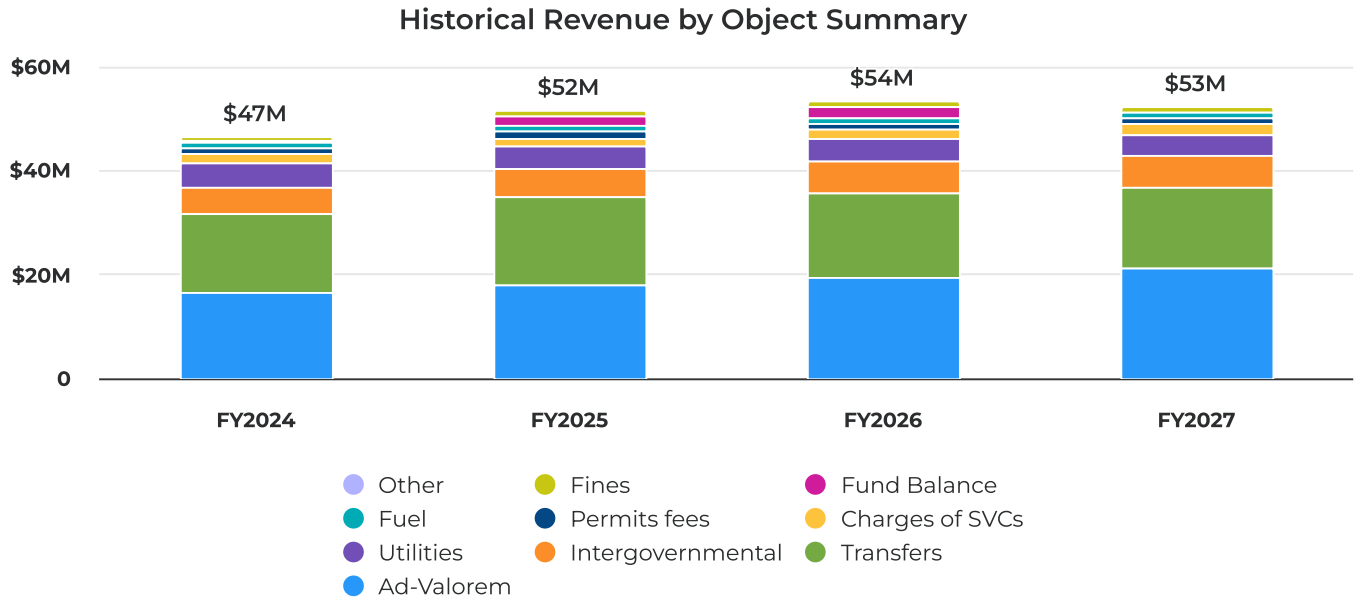
Historical Budget to Actual Revenues

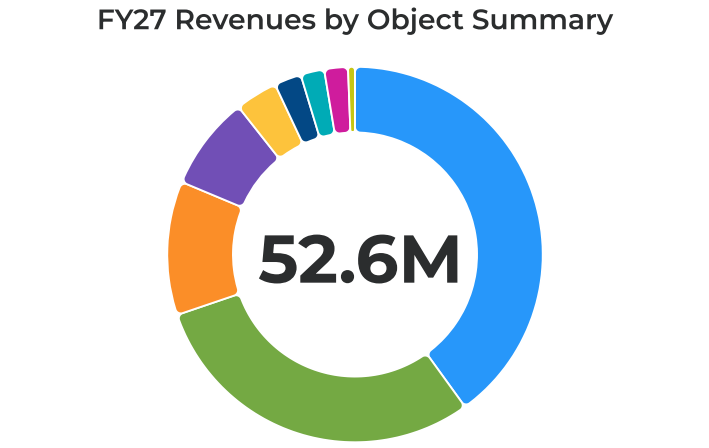


Historical Budget to Actual Expenditures



Revenues by Object Summary



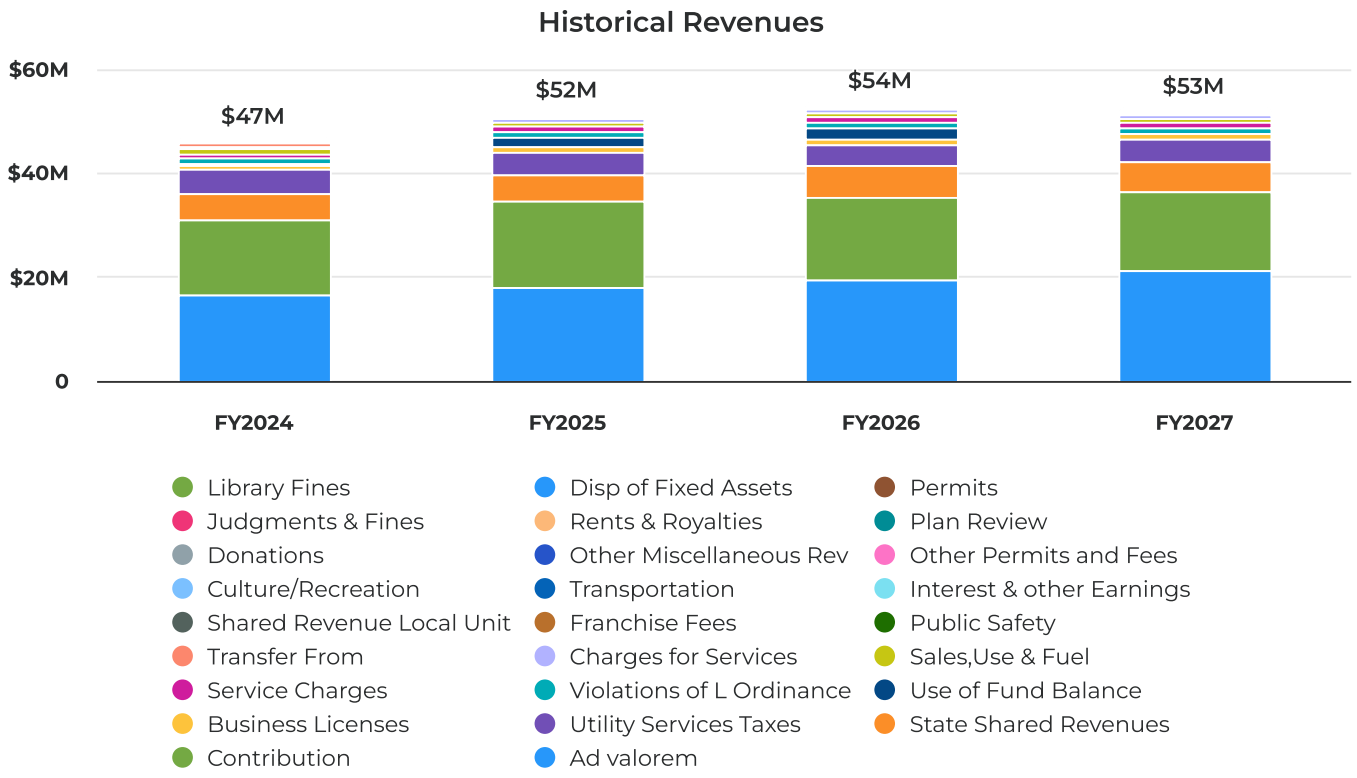


Ad-Valorem	$21,050,193	40.04%
Transfers	$15,642,072	29.75%
Intergovernmental	$6,056,325	11.52%
Utilities	$4,237,000	8.06%
Charges of SVCs	$1,914,449	3.64%
Permits fees	$1,223,500	2.33%
Fuel	$1,070,000	2.04%
Fines	$1,065,250	2.03%
Other	$315,850	0.60%

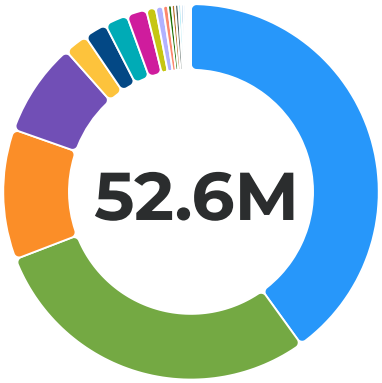
Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad-Valorem	$16,628,032	$18,056,342	$18,820,714	$19,291,175	$21,050,193	$1,759,018	9.12%
Fuel	$1,188,179	$1,177,608	$903,381	$1,150,000	$1,070,000	-$80,000	-6.96%
Utilities	$4,643,133	$5,005,705	$3,765,744	$4,237,000	$4,237,000	-	-
Permits fees	$1,150,128	$1,240,741	$443,156	$1,209,000	$1,223,500	$14,500	1.20%
Intergovernmental	$7,013,022	$6,990,331	$5,034,409	$6,056,325	$6,056,325	-	-
Charges of SVCs	$2,040,576	$2,346,088	$1,762,809	$1,791,555	$1,914,449	$122,894	6.86%
Fines	$1,346,846	$1,182,412	$1,503,198	$1,042,500	$1,065,250	$22,750	2.18%
Other	$729,168	$1,312,569	$765,838	$315,850	$315,850	-	-
Transfers	$15,048,734	$17,473,850	$12,118,499	$16,439,533	$15,642,072	-$797,461	-4.85%
Fund Balance	-	-	-	$2,124,492	-	-$2,124,492	-100.00%
Total Revenues	**$49,787,819**	**$54,785,647**	**$45,117,747**	**$53,657,430**	**$52,574,639**	**-$1,082,791**	**-2.02%**

Revenues


Historical Revenues
$60M
$40M
$20M
0
$47M
$52M
$54M
$53M
FY2024
FY2025
FY2026
FY2027
Library Fines
Judgments & Fines
Donations
Culture/Recreation
Shared Revenue Local Unit
Transfer From
Service Charges
Business Licenses
Contribution
Disp of Fixed Assets
Rents & Royalties
Other Miscellaneous Rev
Transportation
Franchise Fees
Charges for Services
Violations of L Ordinance
Utility Services Taxes
Ad valorem
Permits
Plan Review
Other Permits and Fees
Interest & other Earnings
Public Safety
Sales,Use & Fuel
Use of Fund Balance
State Shared Revenues

FY27 Revenues



Ad valorem	**$21,050,193**	40.04%
Contribution	**$15,309,422**	29.12%
State Shared Revenues	**$5,906,325**	11.23%
Utility Services Taxes	**$4,237,000**	8.06%
Business Licenses	**$1,075,000**	2.04%
Service Charges	**$1,038,825**	1.98%
Violations of L Ordinance	**$1,035,250**	1.97%
Sales,Use & Fuel	**$900,000**	1.71%
Charges for Services	**$432,000**	0.82%
Transfer From	**$332,650**	0.63%
Public Safety	**$224,500**	0.43%
Franchise Fees	**$170,000**	0.32%
Interest & other Earnings	**$150,000**	0.29%
Shared Revenue Local Unit	**$150,000**	0.29%
Culture/Recreation	**$113,074**	0.22%
Transportation	**$106,050**	0.20%
Other Permits and Fees	**$87,000**	0.17%
Other Miscellaneous Rev	**$60,000**	0.11%
Donations	**$55,000**	0.10%
Rents & Royalties	**$45,850**	0.09%
Plan Review	**$45,000**	0.09%
Judgments & Fines	**$30,000**	0.06%
Permits	**$16,500**	0.03%
Disp of Fixed Assets	**$5,000**	0.01%

Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad valorem							
Property Tax / Current	$12,994,118	$14,096,340	$14,699,589	$15,044,300	$16,318,436	$1,274,136	8.47%
Property Tax / CRA	$3,616,029	$3,922,758	$4,090,631	$4,215,616	$4,700,498	$484,882	11.50%
Property Tax / Delinquent	$15,726	$35,531	$29,490	$30,000	$30,000	-	-
Property Tax / Interest - Deliquent	$2,158	$1,713	$1,005	$1,259	$1,259	-	-
Total Ad valorem	$16,628,032	$18,056,342	$18,820,714	$19,291,175	$21,050,193	$1,759,018	9.12%
Sales,Use & Fuel							
Local Option / Gas Tax	$948,511	$954,490	$703,009	$980,000	$900,000	-$80,000	-8.16%
Total Sales,Use & Fuel	$948,511	$954,490	$703,009	$980,000	$900,000	-$80,000	-8.16%
Franchise Fees							
Franchise Fees / Refuse	$239,668	$223,118	$200,372	$170,000	$170,000	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Franchise Fees	$239,668	$223,118	$200,372	$170,000	$170,000	-	-
Utility Services Taxes							
Utility Services Taxes / Electricity	$2,451,787	$2,618,222	$1,951,224	$2,100,000	$2,100,000	-	-
Utility Services Taxes / Telecommunications	$786,331	$828,636	$637,882	$800,000	$800,000	-	-
Utility Services Taxes / Water	$1,249,497	$1,362,451	$1,041,335	$1,170,000	$1,170,000	-	-
Utility Services Taxes / Gas	$131,192	$176,233	$121,004	$155,000	$155,000	-	-
Utility Services Taxes / Propane	$24,326	$20,163	$14,299	$12,000	$12,000	-	-
Total Utility Services Taxes	$4,643,133	$5,005,705	$3,765,744	$4,237,000	$4,237,000	-	-
Business Licenses							
Business Licenses / General	$626,486	$666,562	$228,458	$645,000	$650,000	$5,000	0.78%
Business Licenses / Certificate of Use Fee	$393,002	$415,950	$113,127	$425,000	$425,000	-	-
Total Business Licenses	$1,019,488	$1,082,512	$341,584	$1,070,000	$1,075,000	$5,000	0.47%
Permits							
Bldg Permits / Public Services	$18,275	$33,403	$29,232	$15,000	$15,000	-	-
Permits / Re-inspection Fee	-	-	-	$7,500	-	-$7,500	-100.00%
Re-inspection Fee / Public Services	-	$50	-	$1,500	$1,500	-	-
Total Permits	$18,275	$33,453	$29,232	$24,000	$16,500	-$7,500	-31.25%
Plan Review							
Plan Review / Community Development	$29,115	$44,265	$37,340	$40,000	$45,000	$5,000	12.50%
Total Plan Review	$29,115	$44,265	$37,340	$40,000	$45,000	$5,000	12.50%
Other Permits and Fees							
Other Permits and Fees / Foreclosure Registry Fees	$81,900	$76,525	$34,550	$75,000	$85,000	$10,000	13.33%
Other Permits and Fees / Public Services	$1,350	$3,986	$450	-	$2,000	$2,000	-
Total Other Permits and Fees	$83,250	$80,511	$35,000	$75,000	$87,000	$12,000	16.00%
State Shared Revenues							
General Government / Vehicle Rebate	$29,504	$36,148	$17,446	$15,000	$15,000	-	-
General Government / Mobile Home Licenses	$58,129	$56,259	$35,247	$50,000	$50,000	-	-
General Government / Alcoholic Beverages Licen	$46,690	$43,447	$40,386	$41,325	$41,325	-	-
General Government / Revenue Sharing	$2,434,729	$2,468,192	$1,677,945	$2,200,000	$2,200,000	-	-
General Government / Half Cent Sales Taxes	$4,221,821	$4,236,410	$3,188,703	$3,600,000	$3,600,000	-	-
Total State Shared Revenues	$6,790,872	$6,840,455	$4,959,727	$5,906,325	$5,906,325	-	-
Shared Revenue Local Unit							
Pension Contributions / County Contributions	$222,149	$149,877	$74,682	$150,000	$150,000	-	-
Total Shared Revenue Local Unit	$222,149	$149,877	$74,682	$150,000	$150,000	-	-
Charges for Services							
Administrative Fees / Code	$178,409	$218,828	$145,708	$150,000	$155,000	$5,000	3.33%
Administrative Fees / Other	$3,500	$41,058	$75,395	-	$15,000	$15,000	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Government Charges & Fees / Zoning Fees	$74,757	$84,201	$52,514	$60,000	$65,000	$5,000	8.33%
Government Charges & Fees / Planning Fees	$58,229	$56,475	$29,825	$50,000	$55,000	$5,000	10.00%
Government Charges & Fees / Historic Preservation Fee	$26,665	$32,861	$24,440	$35,000	$40,000	$5,000	14.29%
Government Charges & Fees / Mapping Fees	$1,955	$1,915	$1,125	$2,500	$2,000	-$500	-20.00%
Government Charges & Fees / Business License Review-P	$21,918	$26,957	$18,046	$25,000	$30,000	$5,000	20.00%
Government Charges & Fees / Applicant Charges	-	-	-	$2,500	-	-$2,500	-100.00%
Government Charges & Fees / Certification/Records	$128,400	$90,410	$47,410	$130,000	$70,000	-$60,000	-46.15%
Government Charges & Fees / Photocopies	$184	$118	-	-	-	-	-
Government Charges & Fees / NSF and Bank Charges	$430	$460	$465	-	-	-	-
Total Charges for Services	$494,447	$553,283	$394,928	$455,000	$432,000	-$23,000	-5.05%
Public Safety							
Police Services / False Alarms	$46,600	$45,350	$36,650	$45,000	$45,000	-	-
Protective Inspection Fee / COU - Code Fee	$7,500	$5,150	$6,050	$4,500	$4,500	-	-
Protective Inspection Fee / Use & Occ Inspection	$184,498	$215,808	$87,251	$175,000	$175,000	-	-
Total Public Safety	$238,598	$266,308	$129,951	$224,500	$224,500	-	-
Service Charges							
Water Sales / Water outside Surcharge	$713,933	$747,489	$573,879	$621,530	$621,530	-	-
Sewer/Wastewater Utility / Sewer Outside Charge	$328,668	$353,783	$276,936	$267,295	$267,295	-	-
Cemetery / Cemetery Fees	$64,572	$159,442	$148,299	$45,940	$150,000	$104,060	226.51%
Total Service Charges	$1,107,172	$1,260,713	$999,114	$934,765	$1,038,825	$104,060	11.13%
Transportation							
Parking Facilities / Parking Meters-Taxable	$8,466	$41,006	$40,520	$10,500	$23,000	$12,500	119.05%
Parking Facilities / Parking Permits	$12,297	$10,658	$12,976	$15,600	$15,750	$150	0.96%
Parking Facilities / Boat Launch taxable	$61,779	$66,522	$52,523	$66,000	$66,000	-	-
Parking Facilities / Parking Lot Rentals	$448	$896	-	$400	$400	-	-
Parking Facilities / Parking Lot Rental Tax Ex	$162	-	-	$300	$300	-	-
Parking Facilities / In-Person Service Charge	$696	$518	$360	$600	$600	-	-
Other Transpt Charges / Circuit Transit Fee	$5,381	$16,617	$11,840	-	-	-	-
Total Transportation	$89,228	$136,217	$118,220	$93,400	$106,050	$12,650	13.54%
Culture/Recreation							
Libraries / Library Fees	-	-	-	$300	$500	$200	66.67%
Parks and Recreation / Field Rentals	$6,735	$2,998	$7,740	$12,070	$30,367	$18,297	151.59%
Parks and Recreation / Tax Exempt Field Rentals	$33,158	$42,686	$30,260	$26,650	$23,549	-$3,101	-11.64%
Parks and Recreation / Pavillion Rentals	$2,120	$1,770	$1,361	$3,720	$3,720	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Parks and Recreation / Tax Exempt - Pavilion	$470	$134	$397	$810	$810	-	-
Parks and Recreation / Facility Rental	-	$3,618	$4,910	$2,840	$4,500	$1,660	58.45%
Parks and Recreation / Facility Rental Tax Exemp	$9,260	$3,065	$5,670	-	-	-	-
Parks and Recreation / Recreation Programs	-	$275	$325	$400	$400	-	-
Parks and Recreation / Athletic Programs	$14,482	$23,300	$11,853	$14,000	$14,000	-	-
Special Events / 4th of July Celebration	-	$3,873	-	$7,000	$13,000	$6,000	85.71%
Special Events / Evenings on the Avenue	-$26	$825	-	-	-	-	-
Special Events / Easter	-	-	-	$1,000	$1,000	-	-
Special Events / Sponsorship	$11,600	$7,820	$15,300	-	-	-	-
Special Events / Vendor Fee	-	$5,595	$14,690	$3,500	$6,795	$3,295	94.14%
Special Events / Vendor Fee - Tax Exempt	$60	-	$475	-	-	-	-
Special Events / App Fee/Other Fee	$477	$368	$212	$700	$700	-	-
Special Events / App Fee Other Tax Exempt	$150	$200	$50	-	-	-	-
Special Events / Grounds	$330	$1,220	$2,270	$3,800	$4,733	$933	24.55%
Special Events / Grounds - Tax Exempt	$1,460	$2,240	$1,650	-	-	-	-
Special Events / ROW-MOT Fee	$1,505	$1,057	$973	$500	$500	-	-
Spec Evts - Tax Exempt / Little Scream	$5,000	-	-	-	-	-	-
Special Events / SE-Park Rental	$1,300	$3,100	$3,650	$4,100	$6,000	$1,900	46.34%
Special Events / Osbourne Center Rental	$20,076	$21,812	$17,014	-	-	-	-
Special Events / Tax Exempt	$1,350	$2,359	$500	-	-	-	-
Special Events / Utility Services	$1,624	$1,255	$1,295	$2,500	$2,500	-	-
Total Culture/Recreation	$111,131	$129,567	$120,596	$83,890	$113,074	$29,184	34.79%
Judgments & Fines							
Judgements & Fines / Fines	$78,396	$107,032	$86,499	$30,000	$30,000	-	-
Total Judgments & Fines	$78,396	$107,032	$86,499	$30,000	$30,000	-	-
Library Fines							
Fines & Forfeitures / Library Fines	$250	$214	$50	-	-	-	-
Total Library Fines	$250	$214	$50	-	-	-	-
Violations of L Ordinance							
Violations of L Ordinance / Parking Fines	$315,307	$181,709	$110,221	$75,000	$95,000	$20,000	26.67%
Violations of L Ordinance / Code	$907,653	$859,032	$1,306,427	$900,000	$900,000	-	-
Code / Citations	$250	$500	-	$2,500	$250	-$2,250	-90.00%
Violations of L Ordinance / Late Fees	$25	$100	-	-	-	-	-
Violations of L Ordinance / Towing Fines	$44,965	$33,826	-	$35,000	$40,000	$5,000	14.29%
Total Violations of L Ordinance	$1,268,200	$1,075,167	$1,416,648	$1,012,500	$1,035,250	$22,750	2.25%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Interest & other Earnings							
Interest / Investments	$224,226	$792,668	$681,926	$150,000	$150,000	-	-
Interest / Tax Collections	$22,198	$18,122	$9,067	-	-	-	-
Interest / Miscellaneous	$256,389	-	-	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	$97,290	-$30,111	-$121,406	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$27,335	$30,310	$15,489	-	-	-	-
Interest & other Earnings / GASB87 Interest Income	$824	$4,126	-	-	-	-	-
Total Interest & other Earnings	$628,262	$815,116	$585,077	$150,000	$150,000	-	-
Rents & Royalties							
Rents & Royalties / Leased Properties	$2,000	$24,100	$18,900	$25,300	$25,300	-	-
Leased Properties / Tax Exempt	$19,447	$19,447	$14,585	$19,450	$19,450	-	-
Lease/Rent Pier / GASB87 Contra	-$19,445	-$43,745	-	-	-	-	-
Rents & Royalties / GASB87 Lease Revenue	$18,796	$44,400	-	-	-	-	-
Rents & Royalties / Miscellaneous	-	-	-	$1,100	$1,100	-	-
Total Rents & Royalties	$20,798	$44,202	$33,485	$45,850	$45,850	-	-
Disp of Fixed Assets							
Donations / Disp of Fixed Assets	$9,408	-	$9,408	$5,000	$5,000	-	-
Total Disp of Fixed Assets	$9,408	-	$9,408	$5,000	$5,000	-	-
Donations							
Leisure Services / Street Painting	$36,250	$51,149	$53,923	$55,000	$55,000	-	-
Total Donations	$36,250	$51,149	$53,923	$55,000	$55,000	-	-
Other Miscellaneous Rev							
Settlements / Setttlements	-	-	$1,006	-	-	-	-
Miscellaneous Revenue / Other	$34,450	$402,102	$82,939	$60,000	$60,000	-	-
Total Other Miscellaneous Rev	$34,450	$402,102	$83,945	$60,000	$60,000	-	-
Other Sources							
Comm Sustainability / Sustainable Bonus	$419,648	$744,591	$41,711	-	-	-	-
Total Other Sources	$419,648	$744,591	$41,711	-	-	-	-
Transfer From							
Governmental Funds / Building Fund	-	-	-	$5,000	$5,000	-	-
Governmental Funds / ARPA	$40,500	-	-	-	-	-	-
Governmental Funds / Beach Fund	-	-	-	$66,650	$66,650	-	-
Enterprise Funds / Electric	-	-	-	$149,000	$149,000	-	-
Enterprise Funds / Water	-	-	-	$35,000	$30,500	-$4,500	-12.86%
Enterprise Funds / Golf Course	-	-	-	$65,000	$65,000	-	-
Enterprise Funds / Sanitation	-	-	-	$10,000	$10,000	-	-
Internal Service Funds / City Garage	-	-	-	$6,500	$6,500	-	-
Total Transfer From	$40,500	-	-	$337,150	$332,650	-$4,500	-1.33%
Contribution							
Contribution / Electric	$2,547,314	$2,856,812	$2,589,890	$3,453,186	$2,755,695	-$697,491	-20.20%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Electric / Franchise Fee	$4,911,364	$5,834,053	$3,312,686	$4,416,915	$4,639,093	$222,178	5.03%
Contribution / Water	$2,054,285	$2,294,107	$1,569,630	$2,092,840	$1,412,079	-$680,761	-32.53%
Water / Franchise Fee	$1,453,190	$1,537,594	$1,191,996	$1,589,328	$1,646,503	$57,175	3.60%
Contr. from other funds / Golf	$102,714	$129,855	$117,722	$156,963	$194,974	$38,011	24.22%
Contr. from other funds / Beach	-	-	$156,963	$209,284	$413,064	$203,780	97.37%
Contr. from other funds / Garage	$82,171	$108,213	-	-	-	-	-
Contribution / Refuse	$328,686	$389,565	$353,167	$470,889	$609,112	$138,223	29.35%
Refuse / Franchise Fee	$553,870	$588,539	$472,484	$629,979	$683,627	$53,648	8.52%
Contribution / Stormwater	$246,514	$302,995	$274,685	$366,247	$353,901	-$12,346	-3.37%
Stormwater / Franchise Fee	$281,447	$251,636	$193,371	$257,828	$261,782	$3,954	1.53%
Contribution / Local Sewer	$410,857	$476,135	$431,648	$575,531	$427,738	-$147,793	-25.68%
Local Sewer / Franchise Fee	$917,717	$1,026,198	$793,823	$1,058,431	$1,103,275	$44,844	4.24%
Contribution / Regional Sewer	$616,286	$692,561	$520,619	$694,159	$579,974	-$114,185	-16.45%
Contribution / Building Fund	$82,171	$108,213	$98,102	$130,803	$228,605	$97,802	74.77%
Total Contribution	$14,588,586	$16,596,476	$12,076,787	$16,102,383	$15,309,422	-$792,961	-4.92%
Debt							
Debt / GASB 96 Financing	-	$132,782	-	-	-	-	-
Total Debt	-	$132,782	-	-	-	-	-
Use of Fund Balance							
Other Sources / Use of Fund Balance	-	-	-	$2,124,492	-	-$2,124,492	-100.00%
Total Use of Fund Balance	-	-	-	$2,124,492	-	-$2,124,492	-100.00%
Total Revenues	**$49,787,819**	**$54,785,647**	**$45,117,747**	**$53,657,430**	**$52,574,639**	**-$1,082,791**	**-2.02%**

General Fund Revenue Itemizations

Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
General Fund		$53,657,430	$52,574,639	-$1,082,791	-2.02%	
Ad-Valorem						
Property Tax / Current	001-0000-311.10-10	$15,044,300	$16,318,436	$1,274,136	8.47%	
Property Tax / CRA	001-0000-311.10-13	$4,215,616	$4,700,498	$484,882	11.50%	
Property Tax / Delinquent	001-0000-311.10-30	$30,000	$30,000	-	-	
Property Tax / Interest - Deliquent	001-0000-311.10-50	$1,259	$1,259	-	-	
Total Ad-Valorem		$19,291,175	$21,050,193	$1,759,018	9.12%	
Fuel						
Local Option / Gas Tax	001-0000-312.10-15	$980,000	$900,000	-$80,000	-8.16%	
Franchise Fees / Refuse	001-0000-313.80-00	$170,000	$170,000	-	-	
Total Fuel		$1,150,000	$1,070,000	-$80,000	-6.96%	
Utilities						
Utility Services Taxes / Electricity	001-0000-314.10-00	$2,100,000	$2,100,000	-	-	
Utility Services Taxes / Telecommunications	001-0000-314.20-00	$800,000	$800,000	-	-	
Utility Services Taxes / Water	001-0000-314.30-00	$1,170,000	$1,170,000	-	-	
Utility Services Taxes / Gas	001-0000-314.40-00	$155,000	$155,000	-	-	
Utility Services Taxes / Propane	001-0000-314.80-00	$12,000	$12,000	-	-	
Total Utilities		$4,237,000	$4,237,000	-	-	
Permits fees						
Business Licenses / General	001-0000-321.41-00	$645,000	$650,000	$5,000	0.78%	Administrative fees are proposed to be raised by 15% to cover costs to process applications.
Business Licenses / Certificate of Use Fee	001-0000-321.42-00	$425,000	$425,000	-	-	
Bldg Permits / Public Services	001-0000-322.10-50	$15,000	$15,000	-	-	
Permits / Re-inspection Fee	001-0000-322.30-00	$7,500	-	-$7,500	-100.00%	
Re-inspection Fee / Public Services	001-0000-322.30-10	$1,500	$1,500	-	-	
Plan Review / Community Development	001-0000-323.30-00	$40,000	$45,000	$5,000	12.50%	Fees are proposed to be raised by 15% to more appropriately capture true cost of services.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Other Permits and Fees / Foreclosure Registry Fees	001-0000-329.10-10	$75,000	$85,000	$10,000	13.33%	Revenues are expected to increase following adoption of the new/updated vacant registry ordinance and requirements.
Other Permits and Fees / Public Services	001-0000-329.10-20	-	$2,000	$2,000	-	
Total Permits fees		$1,209,000	$1,223,500	$14,500	1.20%	
Intergovernmental						
General Government / Vehicle Rebate	001-0000-335.10-20	$15,000	$15,000	-	-	
General Government / Mobile Home Licenses	001-0000-335.10-40	$50,000	$50,000	-	-	
General Government / Alcoholic Beverages Licen	001-0000-335.10-50	$41,325	$41,325	-	-	
General Government / Revenue Sharing	001-0000-335.10-70	$2,200,000	$2,200,000	-	-	
General Government / Half Cent Sales Taxes	001-0000-335.10-80	$3,600,000	$3,600,000	-	-	
Pension Contributions / County Contributions	001-0000-338.10-01	$150,000	$150,000	-	-	
Total Intergovernmental		$6,056,325	$6,056,325	-	-	
Charges of SVCs						
Administrative Fees / Code	001-0000-341.30-87	$150,000	$155,000	$5,000	3.33%	Code administration fees will be adjusted to better capture costs of providing services. Some increase is expected.
Administrative Fees / Other	001-0000-341.30-90	-	$15,000	$15,000	-	Applicant reimbursable income is expected to increase due to complexity and types of projects expected in FY 27.
Government Charges & Fees / Zoning Fees	001-0000-341.90-10	$60,000	$65,000	$5,000	8.33%	Fees are proposed to be raised by 15% to more appropriately capture true cost of services.
Government Charges & Fees / Planning Fees	001-0000-341.90-11	$50,000	$55,000	$5,000	10.00%	Fees are proposed to be raised by 15% to more appropriately

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						capture true cost of services.
Government Charges & Fees / Historic Preservation F	001-0000-341.90-12	$35,000	$40,000	$5,000	14.29%	Fees are proposed to be raised by 15% to more appropriately capture true cost of services.
Government Charges & Fees / Mapping Fees	001-0000-341.90-13	$2,500	$2,000	-$500	-20.00%	
Government Charges & Fees / Business License Review	001-0000-341.90-14	$25,000	$30,000	$5,000	20.00%	Fees are proposed to be raised by 15% to more appropriately capture true cost of services.
Government Charges & Fees / Applicant Charges	001-0000-341.90-18	$2,500	-	-$2,500	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2.
Government Charges & Fees / Certification/Records	001-0000-341.90-30	$130,000	$70,000	-$60,000	-46.15%	Decrease due to reallocation of Lien Search Fees between Building Fund, Electric Fund and General Fund.
Police Services / False Alarms	001-0000-342.10-20	$45,000	$45,000	-	-	
Protective Inspection Fee / COU - Code Fee	001-0000-342.50-20	$4,500	$4,500	-	-	
Protective Inspection Fee / Use & Occ Inspection	001-0000-342.50-30	$175,000	$175,000	-	-	
Water Sales / Water outside Surcharge	001-0000-343.30-40	$621,530	$621,530	-	-	
Sewer/Wastewater Utility / Sewer Outside Charge	001-0000-343.50-40	$267,295	$267,295	-	-	
Cemetery / Cemetery Fees	001-0000-343.80-10	$45,940	$150,000	$104,060	226.51%	Increase reflects the Budget Workshop #2 direction to increase the budget to $150,000 based on current-year actual expenditures

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Parking Facilities / Parking Meters-Taxable	001-0000-344.50-20	$10,500	$23,000	$12,500	119.05%	Based on revenue generated from the Bohemian garage
Parking Facilities / Parking Permits	001-0000-344.50-30	$15,600	$15,750	$150	0.96%	Based on IPS permit actuals, including Bohemian garage monthly permit of $100 per permit.
Parking Facilities / Boat Launch taxable	001-0000-344.50-41	$66,000	$66,000	-	-	Meters - $30,791; 2,208 Transaction ParkMobile - $32,310; 2,136 transactions
Parking Facilities / Parking Lot Rentals	001-0000-344.50-60	$400	$400	-	-	Potential downtown parking lot revenue
Parking Facilities / Parking Lot Rental Tax Ex	001-0000-344.50-70	$300	$300	-	-	Potential downtown parking lot rental
Parking Facilities / In-Person Service Charge	001-0000-344.50-90	$600	$600	-	-	Office processing fee
Libraries / Library Fees	001-0000-347.10-10	$300	$500	$200	66.67%	Library meeting room rental fees
Parks and Recreation / Field Rentals	001-0000-347.30-30	$12,070	$30,367	$18,297	151.59%	Baseball quad contract; increase from fee schedule
Parks and Recreation / Tax Exempt Field Rentals	001-0000-347.30-31	$26,650	$23,549	-$3,101	-11.64%	Manzo Field contract
Parks and Recreation / Pavillion Rentals	001-0000-347.30-32	$3,720	$3,720	-	-	
Parks and Recreation / Tax Exempt - Pavilion	001-0000-347.30-33	$810	$810	-	-	
Parks and Recreation / Facility Rental	001-0000-347.30-36	$2,840	$4,500	$1,660	58.45%	
Parks and Recreation / Recreation Programs	001-0000-347.30-40	$400	$400	-	-	Senior Club $300; Youth and adult programs $100
Senior Club	001-0000-347.30-40	$300	$300	-	-	
Youth & Adult Programs	001-0000-347.30-40	$100	$100	-	-	
Parks and Recreation / Athletic Programs	001-0000-347.30-50	$14,000	$14,000	-	-	Programs offered: Basketball Flag Football and Soccer
Basketball	001-0000-347.30-50	$8,000	$8,000	-	-	

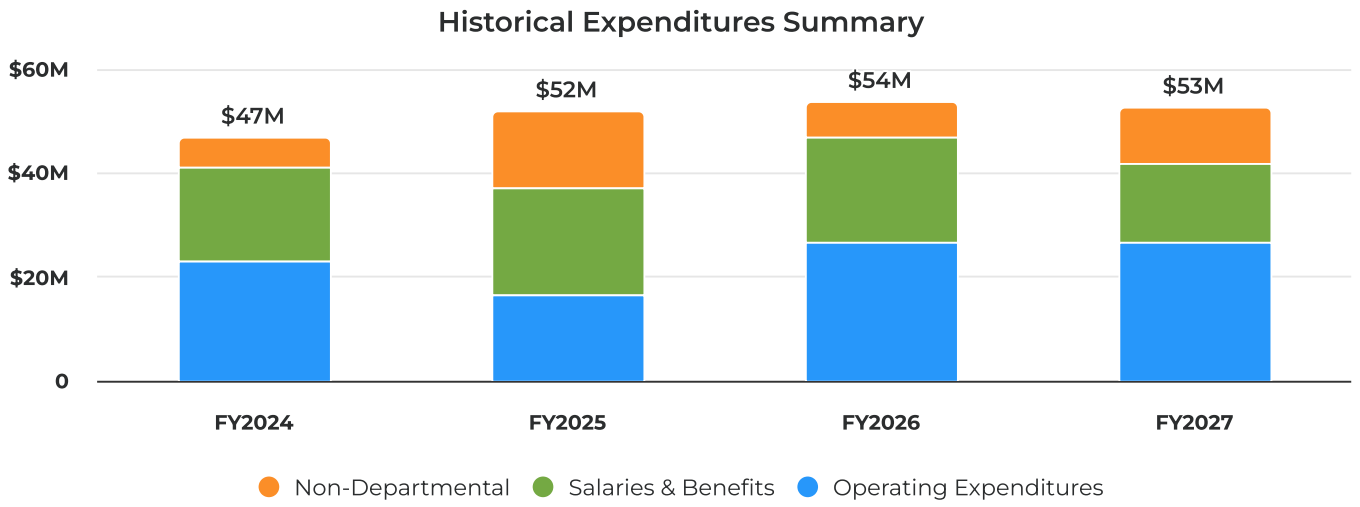
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Flag Football	001-0000-347.30-50	$3,000	$3,000	-	-	
Soccer	001-0000-347.30-50	$3,000	$3,000	-	-	
Special Events / 4th of July Celebration	001-0000-347.40-32	$7,000	$13,000	$6,000	85.71%	Vendor and bar fees
Special Events / Easter	001-0000-347.40-34	$1,000	$1,000	-	-	Vendor fees
Special Events / Vendor Fee	001-0000-347.40-38	$3,500	$6,795	$3,295	94.14%	Vendor fees
Easter	001-0000-347.40-38	$1,500	-	-$1,500	-100.00%	
Halloween	001-0000-347.40-38	$2,000	$2,000	-	-	
Tree Lighting	001-0000-347.40-38	-	$1,500	$1,500	-	
Other	001-0000-347.40-38	-	$3,295	$3,295	-	
Special Events / App Fee/Other Fee	001-0000-347.40-40	$700	$700	-	-	Application fees for non-City events (Midnight Sun Festival, Pride, etc.)
Special Events / Grounds	001-0000-347.40-42	$3,800	$4,733	$933	24.55%	Grounds division staffing for events
Special Events / ROW-MOT Fee	001-0000-347.40-46	$500	$500	-	-	Road closures during events
Special Events / SE-Park Rental	001-0000-347.90-10	$4,100	$6,000	$1,900	46.34%	Bryant Park rental fees
Special Events / Utility Services	001-0000-347.90-90	$2,500	$2,500	-	-	Electrician on-site fees
Total Charges of SVCs		$1,791,555	$1,914,449	$122,894	6.86%	
Fines						
Judgements & Fines / Fines	001-0000-351.10-00	$30,000	$30,000	-	-	
Violations of L Ordinance / Parking Fines	001-0000-354.10-00	$75,000	$95,000	$20,000	26.67%	Downtown parking violations
Violations of L Ordinance / Code	001-0000-354.20-00	$900,000	$900,000	-	-	
Code / Citations	001-0000-354.20-20	$2,500	$250	-$2,250	-90.00%	
Violations of L Ordinance / Towing Fines	001-0000-354.60-00	$35,000	$40,000	$5,000	14.29%	Towing administrative income is expected to increase as PBSO becomes more active and aggressive with towing activities.
Total Fines		$1,042,500	$1,065,250	$22,750	2.18%	
Other						
Interest / Investments	001-0000-361.10-10	$150,000	$150,000	-	-	

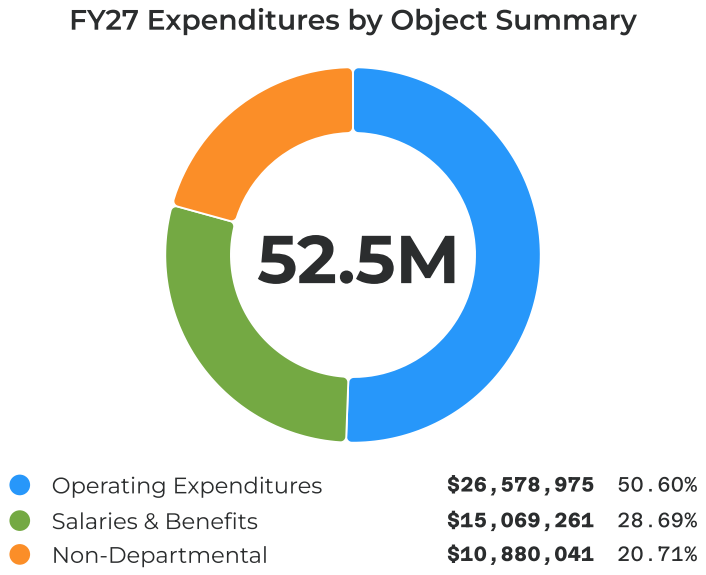
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Rents & Royalties / Leased Properties	001-0000-362.10-00	$25,300	$25,300	-	-	
1699 Wingfield Street Lease	001-0000-362.10-00	$25,300	$25,300	-	-	Lease Agreement with Lutheran Services Florida, Inc. Lease agreement for three years commencing on August 31, 2024 through August 31, 2027. Thereafter, there shall be an option for two additional one-year renewals. Year 1: $2,000/month Year 2: $2,100/month Year 3: $2,200/month Year 4 (if renewed): $2,300/month Year 5 (if renewed): $2,400/month FY24: $2,000 FY25: $24,100 FY26: $25,300 FY27: $24,200 if Year 4 is not renewed. $26,500 if Year 4 is renewed FY28: $25,300 if Year 4 is renewed, but Year 5 is not renewed. $27,700 if Year 4 and Year 5 are renewed FY29: $26,400 if Year 5 is renewed
Leased Properties / Tax Exempt	001-0000-362.10-40	$19,450	$19,450	-	-	Compass
Rents & Royalties / Miscellaneous	001-0000-362.90-00	$1,100	$1,100	-	-	
Sales/ Auctions / Disp of Fixed Assets	001-0000-364.00-00	$5,000	$5,000	-	-	
Leisure Services / Street Painting	001-0000-366.30-06	$55,000	$55,000	-	-	May include grant fees, sponsorships, vendor fees and bar revenue
Miscellaneous Revenue / Other	001-0000-369.90-90	$60,000	$60,000	-	-	$50k is from CRA contribution for Downtown Lighting.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Expenses for Downtown Lighting are posted in 001-5062-519.34-50
Total Other		$315,850	$315,850	-	-	
Transfers						
Governmental Funds / Building Fund	001-0000-381.10-03	$5,000	$5,000	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-11.
Governmental Funds / Beach Fund	001-0000-381.10-14	$66,650	$66,650	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-12.
Enterprise Funds / Electric	001-0000-381.40-01	$149,000	$149,000	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-13.
Enterprise Funds / Water	001-0000-381.40-02	$35,000	$30,500	-$4,500	-12.86%	Department's share of Building Maintenance expenses under account 001-5062-519.46-14.
Enterprise Funds / Golf Course	001-0000-381.40-04	$65,000	$65,000	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-15.
Enterprise Funds / Sanitation	001-0000-381.40-10	$10,000	$10,000	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-18.
Internal Service Funds / City Garage	001-0000-381.50-30	$6,500	$6,500	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-16.
Contribution / Electric	001-0000-382.10-00	$3,453,186	$2,755,695	-$697,491	-20.20%	Electric Admin Fee
Electric / Franchise Fee	001-0000-382.10-10	$4,416,915	$4,639,093	$222,178	5.03%	Electric Franchise Fee
Contribution / Water	001-0000-382.15-00	$2,092,840	$1,412,079	-$680,761	-32.53%	Water Admin Fee
Water / Franchise Fee	001-0000-382.15-10	$1,589,328	$1,646,503	$57,175	3.60%	Water Franchise Fee
Contr. from other funds / Golf	001-0000-382.20-04	$156,963	$194,974	$38,011	24.22%	Golf Admin Fee

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Contr. from other funds / Beach	001-0000-382.20-14	$209,284	$413,064	$203,780	97.37%	Beach Admin Fee
Contribution / Refuse	001-0000-382.30-00	$470,889	$609,112	$138,223	29.35%	Refuse Admin Fee
Refuse / Franchise Fee	001-0000-382.30-10	$629,979	$683,627	$53,648	8.52%	Refuse Franchise Fee
Contribution / Stormwater	001-0000-382.40-00	$366,247	$353,901	-$12,346	-3.37%	Stormwater Admin Fee
Stormwater / Franchise Fee	001-0000-382.40-10	$257,828	$261,782	$3,954	1.53%	Stormwater Franchise Fee
Contribution / Local Sewer	001-0000-382.60-00	$575,531	$427,738	-$147,793	-25.68%	Local Sewer Admin Fee
Local Sewer / Franchise Fee	001-0000-382.60-10	$1,058,431	$1,103,275	$44,844	4.24%	Local Sewer Franchise Fee
Contribution / Regional Sewer	001-0000-382.65-00	$694,159	$579,974	-$114,185	-16.45%	Regional Sewer Admin Fee
Contribution / Building Fund	001-0000-382.70-00	$130,803	$228,605	$97,802	74.77%	Building Admin Fee
Total Transfers		$16,439,533	$15,642,072	-$797,461	-4.85%	
Fund Balance						
Other Sources / Use of Fund Balance	001-0000-395.00-00	$2,124,492	-	-$2,124,492	-100.00%	
Total Fund Balance		$2,124,492	-	-$2,124,492	-100.00%	
Total Revenues		**$53,657,430**	**$52,574,639**	**-$1,082,791**	**-2.02%**	

Expenditures

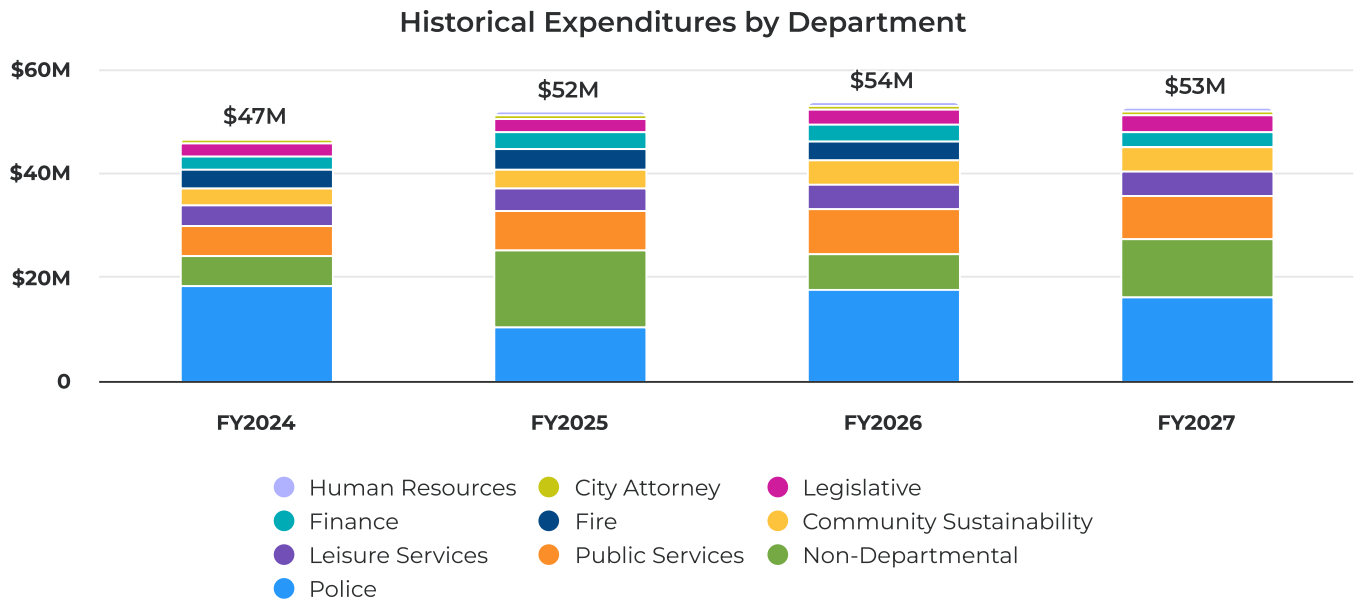


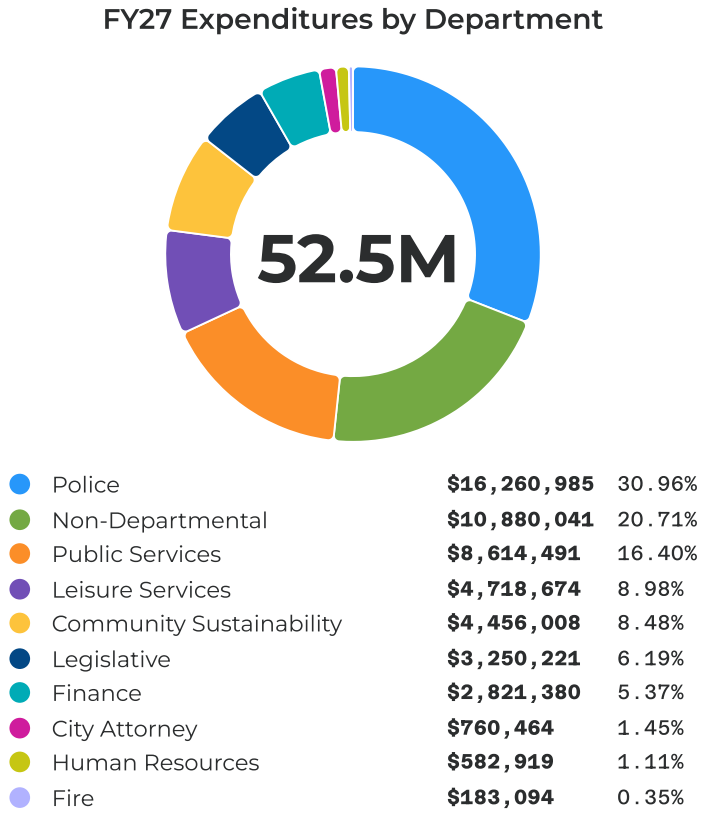


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$17,047,848	$18,515,867	$14,080,104	$20,014,616	$15,069,261	-$4,945,355	-24.71%
Operating Expenditures	$22,040,666	$15,549,113	$20,150,168	$26,689,276	$26,578,975	-$110,301	-0.41%
Non-Departmental	$5,011,767	$15,600,123	$5,941,556	$6,953,538	$10,880,041	$3,926,503	56.47%
Total Expenditures	**$44,100,281**	**$49,665,103**	**$40,171,828**	**$53,657,430**	**$52,528,277**	**-$1,129,153**	**-2.10%**

Expenditures by Department





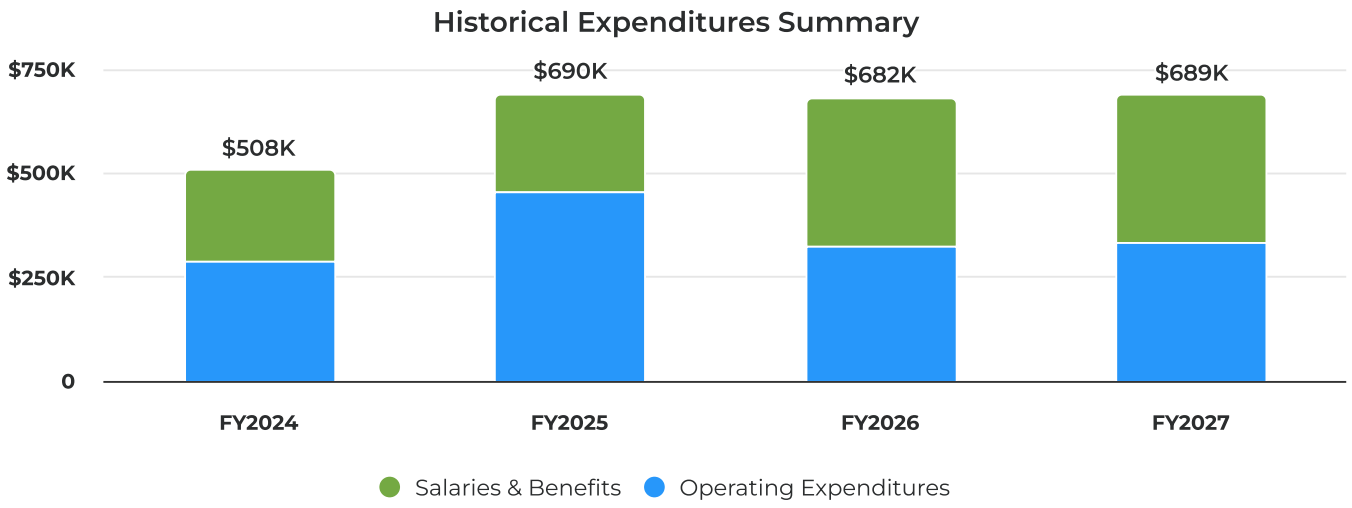
Expenditures by Department

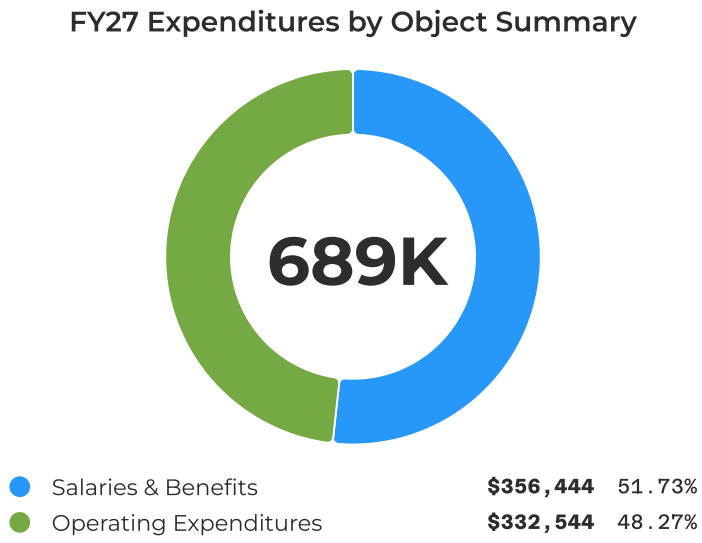
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	Do Not Use	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Legislative	$2,120,552	$2,206,910	$1,696,743	$2,939,082	$3,250,221	$311,139	10.59%
City Attorney	$617,737	$589,416	$446,850	$729,241	$760,464	$31,223	4.28%
Finance	$2,449,556	$2,806,693	$2,090,373	$3,167,156	$2,821,380	-$345,776	-10.92%
Human Resources	$438,319	$426,664	$345,063	$626,780	$582,919	-$43,861	-7.00%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	Do Not Use	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Community Sustainability	$2,591,144	$2,912,877	$2,891,889	$4,523,021	$4,456,008	-$67,013	-1.48%
Police	$18,323,940	$10,580,772	$13,930,554	$17,413,865	$16,260,985	-$1,152,880	-6.62%
Fire	$3,688,505	$3,815,609	$3,808,159	$3,872,315	$183,094	-$3,689,221	-95.27%
Public Services	$5,518,856	$6,849,359	$5,817,335	$8,574,563	$8,614,491	$39,928	0.47%
Leisure Services	$3,339,906	$3,876,679	$3,203,306	$4,857,869	$4,718,674	-$139,195	-2.87%
Non-Departmental	$5,011,767	$15,600,123	$5,941,556	$6,953,538	$10,880,041	$3,926,503	56.47%
Total Expenditures	**$44,100,281**	**$49,665,103**	**$40,171,828**	**$53,657,430**	**$52,528,277**	**-$1,129,153**	**-2.10%**



Expenditures Summary





Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits							
Salaries & Wages / Regular	$128,200	$127,851	$92,123	$201,500	$201,500	-	-
Special Pay / Other Pays	$31,602	$28,929	$25,108	$32,100	$33,000	$900	2.80%
Legislative / FICA Taxes	$11,108	$10,984	$8,346	$17,710	$17,710	-	-
Retirement Contributions / Defined Benefit Plan	-	-	-	$16,413	$13,084	-$3,329	-20.28%
Retirement Contributions / 401-a Plan	$12,750	$11,629	$10,929	$12,750	$12,750	-	-
Legislative / Life & Health Insurance	$48,572	$46,584	$33,866	$78,588	$77,525	-$1,063	-1.35%
Workers' Compensation / Workers' Comp Regular	$470	$979	$1,091	$875	$875	-	-
Total Salaries & Benefits	$232,703	$226,954	$171,462	$359,936	$356,444	-$3,492	-0.97%
Operating Expenditures							

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Professional Services / Internal IT Support	$101,826	$114,054	$85,854	$114,472	$63,116	-$51,356	-44.86%
Professional Services / Profess Service Other	-$150	-	-	$1,000	$1,000	-	-
Contractual Services / Other Contractual Service	$42,059	$119,534	$22,137	$50,000	$50,000	-	-
Future Commission's Initiatives	-	-	-	-	$50,000	$50,000	-
Travel & Training / Training/Registration	$5,203	$5,661	$2,128	$6,500	$6,500	-	-
Mayor registrations	-	-	-	$1,300	$1,300	-	-
Commissioner District 1 Registration	-	-	-	$1,300	$1,300	-	-
Commissioner District 2 Registration	-	-	-	$1,300	$1,300	-	-
Commissioner District 3 Registration	-	-	-	$1,300	$1,300	-	-
Commissioner District 4 Registration	-	-	-	$1,300	$1,300	-	-
Travel & Training / Lodging/Transportation	$8,590	$20,935	$9,489	$30,000	$30,000	-	-
Mayor	-	-	-	$6,000	$6,000	-	-
District 1 Commissioner	-	-	-	$6,000	$6,000	-	-
District 2 Commissioner	-	-	-	$6,000	$6,000	-	-
District 3 Commissioner	-	-	-	$6,000	$6,000	-	-
District 4 Commissioner	-	-	-	$6,000	$6,000	-	-
Communication/Freight Srv / Postage & Freight	-	$103	-	$200	$200	-	-
Utility Services / Water	$682	$1,463	$997	$1,770	$2,035	$265	14.97%
Utility Services / Sewer	$780	$1,339	$899	$1,661	$1,709	$48	2.89%
Utility Services / Electricity	$3,559	$3,705	$3,598	$4,320	$5,753	$1,433	33.17%
Utility Services / Refuse/Waste Disposal	$269	$281	$221	$378	$370	-$8	-2.12%
Insurance / Property/Liability	$38,813	$52,398	$43,229	$57,638	$37,611	-$20,027	-34.75%
Legislative / Printing & Binding	$379	$475	$220	$1,000	$1,000	-	-
Legislative / Promotional Activities	$2,225	$1,424	$1,459	$3,000	$12,000	$9,000	300.00%
Other Curr Charges/Oblig / Advertising	-	-	-	$1,500	$1,500	-	-
Other Curr Charges/Oblig / Other	$859	$635	$210	$5,000	$1,000	-$4,000	-80.00%
Office Supplies / Office Supplies	$665	$892	$450	$2,500	$2,500	-	-
Operating Supplies / Small Tools & Equipment	$1,425	-	-	$250	$250	-	-
Operating Supplies / Uniforms	$105	$185	-	$1,500	$1,500	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Legislative / Books, Publ, Subsc & Memb	$32,911	$38,389	$32,528	$39,500	$39,500	-	-
PBC League of Cities annual membership	-	-	-	$15,000	$15,000	-	-
Florida League of Cities annual membership	-	-	-	$7,735	$7,735	-	-
National League of Cities annual membership	-	-	-	$4,800	$4,800	-	-
Florida League of Mayors annual membership	-	-	-	$1,400	$1,400	-	-
US Conf. of Mayors annual membership	-	-	-	$4,200	$4,200	-	-
Palm Beach TPA annual membership	-	-	-	$4,500	$4,500	-	-
Amazon annual membership	-	-	-	$165	$165	-	-
Spanish Chamber of Commerce annual membership	-	-	-	$1,000	$1,000	-	-
The Forum Club	-	-	-	$450	$450	-	-
Greater Lantana Chamber of Commerce	-	-	-	$250	$250	-	-
Aids to Private Org / Code Violations	-	-	-	-	$75,000	$75,000	-
Community Development / Promotional Activities	-	-	$527	-	-	-	-
Total Operating Expenditures	$240,200	$361,473	$203,945	$322,189	$332,544	$10,355	3.21%
Total Expenditures	**$472,902**	**$588,428**	**$375,407**	**$682,125**	**$688,988**	**$6,863**	**1.01%**

City Commission Itemizations

Expenditures by Division

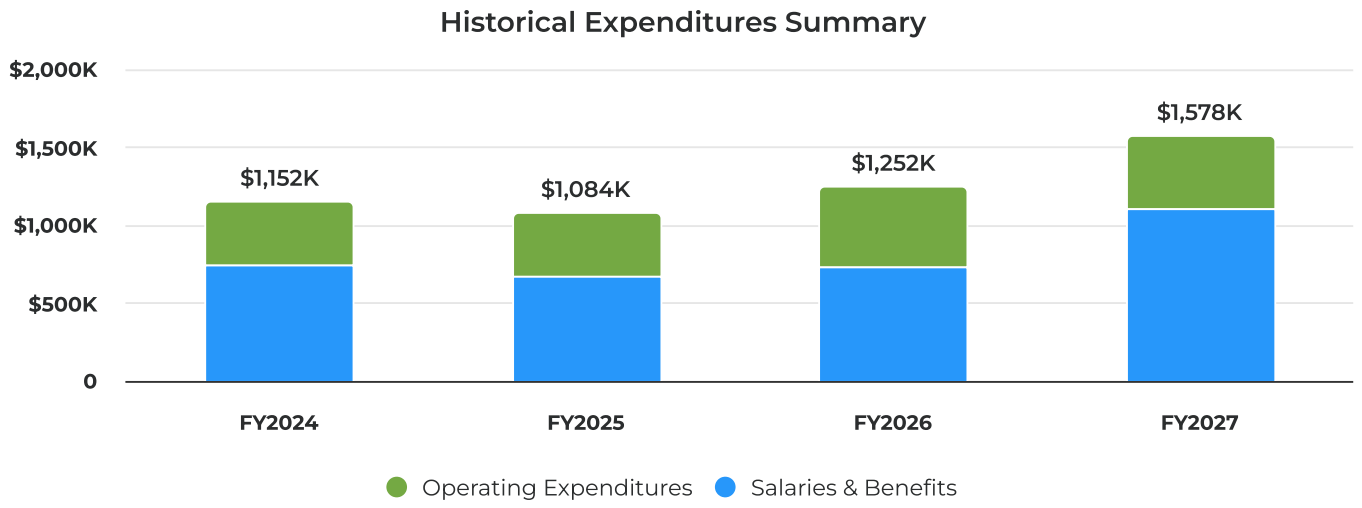
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
City Commission		$682,125	$688,988	$6,863	1.01%	
Salaries & Benefits						
Salaries & Wages / Regular	001-1010-511.12-10	$201,500	$201,500	-	-	
Special Pay / Other Pays	001-1010-511.15-30	$32,100	$33,000	$900	2.80%	
Legislative / FICA Taxes	001-1010-511.21-00	$17,710	$17,710	-	-	
Retirement Contributions / Defined Benefit Plan	001-1010-511.22-10	$16,413	$13,084	-$3,329	-20.28%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	001-1010-511.22-20	$12,750	$12,750	-	-	
Legislative / Life & Health Insurance	001-1010-511.23-00	$78,588	$77,525	-$1,063	-1.35%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	001-1010-511.24-10	$875	$875	-	-	
Total Salaries & Benefits		$359,936	$356,444	-$3,492	-0.97%	
Operating Expenditures						
Professional Services / Internal IT Support	001-1010-511.31-50	$114,472	$63,116	-$51,356	-44.86%	
Professional Services / Profess Service Other	001-1010-511.31-90	$1,000	$1,000	-	-	Used for professional services such as commission photographs
Contractual Services / Other Contractual Service	001-1010-511.34-50	$50,000	$50,000	-	-	
Future Commission's Initiatives	001-1010-511.34-50	-	$50,000	$50,000	-	
Travel & Training / Training/Registration	001-1010-511.40-10	$6,500	$6,500	-	-	

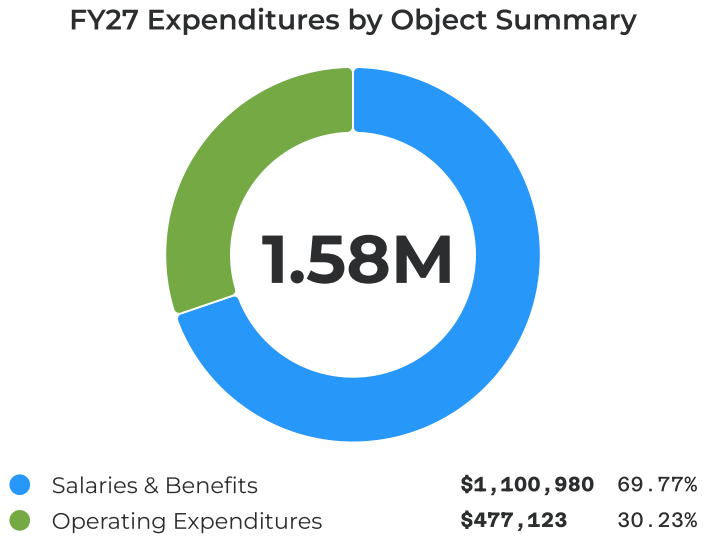
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Mayor registrations	001-1010-511.40-10	$1,300	$1,300	-	-	Mayor registrations - FLC, PBCLOC, NLC, OTHERS
Commissioner District 1 Registration	001-1010-511.40-10	$1,300	$1,300	-	-	Commissioner District 1 Registration - FLC, PBCLOC, NLC, OTHERS
Commissioner District 2 Registration	001-1010-511.40-10	$1,300	$1,300	-	-	Commissioner District 2 Registration - FLC, PBCLOC, NLC, OTHERS
Commissioner District 3 Registration	001-1010-511.40-10	$1,300	$1,300	-	-	Commissioner District 3 Registration - FLC, PBCLOC, NLC, OTHERS
Commissioner District 4 Registration	001-1010-511.40-10	$1,300	$1,300	-	-	Commissioner District 4 Registration - FLC, PBCLOC, NLC, OTHERS
Travel & Training / Lodging/Transportation	001-1010-511.40-20	$30,000	$30,000	-	-	
Mayor	001-1010-511.40-20	$6,000	$6,000	-	-	Mayor - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 1 Commissioner	001-1010-511.40-20	$6,000	$6,000	-	-	District 1 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 2 Commissioner	001-1010-511.40-20	$6,000	$6,000	-	-	District 2 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 3 Commissioner	001-1010-511.40-20	$6,000	$6,000	-	-	District 3 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF. BY FLC, PBCLOC, NLC, OTHERS
District 4 Commissioner	001-1010-511.40-20	$6,000	$6,000	-	-	District 4 Commissioner - HOTEL STAY, TRANSPORTATION, MEALS FOR CONF.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						BY FLC, PBCLOC, NLC, OTHERS
Communication/Freight Srv / Postage & Freight	001-1010-511.41-30	$200	$200	-	-	For unexpected mailings.
Utility Services / Water	001-1010-511.43-10	$1,770	$2,035	$265	14.97%	
Utility Services / Sewer	001-1010-511.43-20	$1,661	$1,709	$48	2.89%	
Utility Services / Electricity	001-1010-511.43-30	$4,320	$5,753	$1,433	33.17%	
Utility Services / Refuse/Waste Disposal	001-1010-511.43-40	$378	$370	-$8	-2.12%	
Insurance / Property/Liability	001-1010-511.45-10	$57,638	$37,611	-$20,027	-34.75%	
Legislative / Printing & Binding	001-1010-511.47-00	$1,000	$1,000	-	-	Business Cards / Name Tags / Name Plates (New Commissioners) and Business Cards Current Commissioners
Legislative / Promotional Activities	001-1010-511.48-00	$3,000	$12,000	$9,000	300.00%	$4,000 reallocated from .49-90 - to cover for the increase cost of Hosting PBC LOC Monthly Meeting in September. Supplemental for $5,000 approved in BWS#1.
Other Curr Charges/Oblig / Advertising	001-1010-511.49-10	$1,500	$1,500	-	-	
Other Curr Charges/Oblig / Other	001-1010-511.49-90	$5,000	$1,000	-$4,000	-80.00%	$4,000 moved to .48-00 Promotional Activities to cover for the increase cost of Hosting PBC LOC Monthly Meeting in September
Office Supplies / Office Supplies	001-1010-511.51-10	$2,500	$2,500	-	-	
Operating Supplies / Small Tools & Equipment	001-1010-511.52-20	$250	$250	-	-	Binding Supplies
Operating Supplies / Uniforms	001-1010-511.52-40	$1,500	$1,500	-	-	Logo apparel for Commissioners
Legislative / Books, Publ, Subsc & Memb	001-1010-511.54-00	$39,500	$39,500	-	-	
PBC League of Cities annual membership	001-1010-511.54-00	$15,000	$15,000	-	-	PBC League of Cities annual membership

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Florida League of Cities annual membership	001-1010-511.54-00	$7,735	$7,735	-	-	Florida League of Cities annual membership
National League of Cities annual membership	001-1010-511.54-00	$4,800	$4,800	-	-	National League of Cities annual membership
Florida League of Mayors annual membership	001-1010-511.54-00	$1,400	$1,400	-	-	Florida League of Mayors annual membership
US Conf. of Mayors annual membership	001-1010-511.54-00	$4,200	$4,200	-	-	US Conf. of Mayors annual membership
Palm Beach TPA annual membership	001-1010-511.54-00	$4,500	$4,500	-	-	Palm Beach TPA annual membership
Amazon annual membership	001-1010-511.54-00	$165	$165	-	-	Amazon annual membership (Commission portion)
Spanish Chamber of Commerce annual membership	001-1010-511.54-00	$1,000	$1,000	-	-	Spanish Chamber of Commerce annual membership
The Forum Club	001-1010-511.54-00	$450	$450	-	-	The Forum Club
Greater Lantana Chamber of Commerce	001-1010-511.54-00	$250	$250	-	-	Greater Lantana Chamber of Commerce
Aids to Private Org / Code Violations	001-1010-511.82-10	-	$75,000	$75,000	-	Grant aids provided to Healthier Lake Worth Beach to assist eligible residents with addressing code compliance violations through exterior home repairs and property improvements. $75,000 supplemental approved in BWS#2.
Total Operating Expenditures		$322,189	$332,544	$10,355	3.21%	
Total Expenditures		**$682,125**	**$688,988**	**$6,863**	**1.01%**	

Expenditures Summary





Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits							
Salaries & Wages / Regular	$385,117	$308,541	$283,512	$506,716	$845,487	$338,771	66.86%
Other Salaries / Part Time	-	$41,772	-	$50,913	-	-$50,913	-100.00%
Overtime / Standard Overtime	$2,330	$2,255	$1,824	$3,000	$3,000	-	-
Special Pay / Longevity	$900	$315	-	$1,600	-	-$1,600	-100.00%
Special Pay / Other Pays	$7,536	$6,919	$6,047	$13,800	$13,800	-	-
Executive / FICA Taxes	$26,584	$26,062	$20,214	$39,829	$61,940	$22,111	55.51%
Retirement Contributions / Defined Benefit Plan	$75,429	$29,050	$31,960	$17,372	$53,577	$36,205	208.41%
Retirement Contributions / 401-a Plan	$18,888	$17,660	$15,871	$41,970	$53,077	$11,107	26.46%
Executive / Life & Health Insurance	$32,288	$23,197	$22,255	$46,929	$64,605	$17,676	37.67%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Workers' Compensation / Workers' Comp Regular	$3,585	$4,946	$4,845	$5,494	$5,494	-	-
Total Salaries & Benefits	$552,657	$460,717	$386,528	$727,623	$1,100,980	$373,357	51.31%
Operating Expenditures							
Professional Services / Internal IT Support	$77,904	$93,323	$69,320	$92,427	$69,436	-$22,991	-24.87%
Contractual Service / Other Contractual Service	$194,086	$118,752	$157,029	$321,290	$321,290	-	-
Capital City Consulting	-	-	-	$36,000	$36,000	-	-
Strategic Plan	-	-	-	$13,000	$13,000	-	-
Audio, Video, Broadcasting Consultation Services	-	-	-	$15,000	$15,000	-	-
Chen Moore | Garage / Gulfstream	-	-	-	$80,000	$80,000	-	-
WGI Engineering Firm	-	-	-	$112,290	$112,290	-	-
PR Firm	-	-	-	$50,000	$50,000	-	-
Code Review Process	-	-	-	$15,000	$15,000	-	-
Travel & Training / Training/Registration	$1,250	$1,937	$550	$6,600	$6,600	-	-
ICMA	-	-	-	$1,500	$1,500	-	-
PBCCMA	-	-	-	$2,000	$2,000	-	-
NATIONAL HURRICANE CONFERENCE	-	-	-	$600	$600	-	-
Professional Development for Admin Support	-	-	-	$1,000	$1,000	-	-
FCCMA | Florida City and County Management Asso.	-	-	-	$1,500	$1,500	-	-
Travel & Training / Lodging/Transportation	$2,055	-	$3,088	$4,000	$4,000	-	-
ICMA	-	-	-	$1,000	$1,000	-	-
FCCMA	-	-	-	$1,000	$1,000	-	-
NATIONAL HURRICANE CONFERENCE	-	-	-	$1,000	$1,000	-	-
FLORIDA LEAGUE OF CITIES | Legislative Action Days	-	-	-	$1,000	$1,000	-	-
Communication/Freight Srv / Postage & Freight	-	-	-	$200	$200	-	-
Utility Services / Water	$711	$1,525	$1,039	$1,846	$2,121	$275	14.90%
Utility Services / Sewer	$813	$1,396	$937	$1,731	$1,781	$50	2.89%
Utility Services / Electricity	$3,711	$3,862	$3,751	$4,298	$5,998	$1,700	39.55%
Utility Services / Refuse/Waste Disposal	$280	$293	$230	$378	$387	$9	2.38%
Rental & Leases / Operating/Capital Leasing	$3,360	$3,360	$1,960	$3,365	$3,365	-	-
Canon Copier	-	-	-	$3,365	$3,365	-	-
Insurance / Property/Liability	$39,524	$53,357	$44,020	$58,693	$38,300	-$20,393	-34.75%
Repair/Maint Services / Equipment-General	-	-	-	$400	$400	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Executive / Printing & Binding	$2,466	$1,284	$744	$4,875	$3,000	-$1,875	-38.46%
Accelerated Business Solutions	-	-	-	$1,500	$1,500	-	-
MyBinding.com	-	-	-	$1,000	-	-$1,000	-100.00%
Other Printing and Binding	-	-	-	$2,375	$1,500	-$875	-36.84%
Executive / Promotional Activities	$1,823	$1,358	$4,546	$3,000	$3,000	-	-
PBC League of Cities Ethics Training	-	-	-	$1,500	$1,500	-	-
NAPC - Raft Race	-	-	-	$500	$500	-	-
PBC League of Cities Annual Installation Luncheon	-	-	-	$1,000	$1,000	-	-
Other Curr Charges/Oblig / Advertising	-	$2,373	-	$2,495	$2,495	-	-
Palm Beach Post Legal Ads	-	-	-	$2,495	$2,495	-	-
Other Curr Charges/Oblig / Other	$211	$3,128	-$9	$6,700	$3,000	-$3,700	-55.22%
Office Supplies / Office Supplies	$2,689	$4,974	$3,249	$3,500	$3,500	-	-
Office Supplies / Office Furniture	$7	-	-	-	-	-	-
Operating Supplies / Small Tools & Equipment	$1,425	-	-	-	-	-	-
Executive / Books, Publ, Subsc & Memb	$1,887	$4,765	$3,292	$7,750	$7,750	-	-
ICMA Membership	-	-	-	$3,000	$3,000	-	-
PBC Chamber	-	-	-	$500	$500	-	-
FCCMA Membership	-	-	-	$1,000	$1,000	-	-
Finnish Chamber - Membership	-	-	-	$200	$200	-	-
Discover the Palm Beaches - Subscription	-	-	-	$500	$500	-	-
GFOA/ FGOA/ PBCGFO - Membership	-	-	-	$200	$200	-	-
Chamber of Commerce of the Palm Beaches Membership	-	-	-	$500	$500	-	-
PBC Intergov Coordination Prog Clgh Membership	-	-	-	$1,250	$1,250	-	-
NFBPA Membership	-	-	-	$250	$250	-	-
SkillPath	-	-	-	$100	$100	-	-
PBCCMA	-	-	-	$250	$250	-	-
Replacement & Renewal / Equipment-Technology	-	-	-	$500	$500	-	-
Machinery & Equipment / City Manager	$2,220	-	-	-	-	-	-
Total Operating Expenditures	$336,421	$295,688	$293,748	$524,048	$477,123	-$46,925	-8.95%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Expenditures	**$889,078**	**$756,405**	**$680,276**	**$1,251,671**	**$1,578,103**	**$326,432**	**26.08%**

City Manager Itemizations

Expenditures by Division

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
City Manager		$1,251,671	$1,578,103	$326,432	26.08%	
Salaries & Benefits						
Salaries & Wages / Regular	001-1020-512.12-10	$506,716	$845,487	$338,771	66.86%	The increase reflects the approved Budget Workshop #2 supplemental establishing the Grants and Strategic Improvement Manager position through the consolidation of two existing vacant positions (One in the CM's Office and the other in Finance)
Other Salaries / Part Time	001-1020-512.13-10	$50,913	-	-$50,913	-100.00%	The reduction is due to funding the Interim City Manager position for Mr. Perry.
Overtime / Standard Overtime	001-1020-512.14-10	$3,000	$3,000	-	-	Time worked beyond a standard, 40-hour workweek
Special Pay / Longevity	001-1020-512.15-10	$1,600	-	-$1,600	-100.00%	The reduction is due to removing Mr. Brown from the Interim role and returning him to his original position as Director of Public Works.
Special Pay / Other Pays	001-1020-512.15-30	$13,800	$13,800	-	-	The increase is due to the addition of the City Manager position.
Executive / FICA Taxes	001-1020-512.21-00	$39,829	$61,940	$22,111	55.51%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-1020-512.22-10	$17,372	$53,577	$36,205	208.41%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	001-1020-512.22-20	$41,970	$53,077	$11,107	26.46%	The increase is due to the addition of the City Manager position, and the salary increase associated with Mr. Perry serving in the Interim role.
Executive / Life & Health Insurance	001-1020-512.23-00	$46,929	$64,605	$17,676	37.67%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-1020-512.24-10	$5,494	$5,494	-	-	
Total Salaries & Benefits		$727,623	$1,100,980	$373,357	51.31%	
Operating Expenditures						
Professional Services / Internal IT Support	001-1020-512.31-50	$92,427	$69,436	-$22,991	-24.87%	
Contractual Service / Other Contractual Service	001-1020-512.34-50	$321,290	$321,290	-	-	Tasks performed by independent contractors, firms, or individuals (not employees) involving specialized time and effort rather than tangible goods.
Capital City Consulting	001-1020-512.34-50	$36,000	$36,000	-	-	Provide lobbying and intergovernmental consultant services, including but not limited to, representing the City's interests before the Florida Legislature and the Executive Branch of the State government.
Strategic Plan	001-1020-512.34-50	$13,000	$13,000	-	-	Strategic Plan - Strategic solutions for optimization. To move the city towards becoming a more vibrant, sustainable, and desirable place to live and work.
Audio, Video, Broadcasting Consultation Services	001-1020-512.34-50	$15,000	$15,000	-	-	Audio, Video, Broadcasting Intergration & Consultation Services Production Streaming Services: Mayor's State of the City, Community Meetings, Joint Meetings between the City and CRA, etc. To provide information from public meetings online, to residents and business owners who were unable to attend.
Chen Moore | Garage / Gulfstream	001-1020-512.34-50	$80,000	$80,000	-	-	Request funds to continue the contractual services with Chen Moore Associates during the completion of the parking garage.
WGI Engineering Firm	001-1020-512.34-50	$112,290	$112,290	-	-	Update the city's previous parking study to include a parking garage at the Corner of 1st Avenue South and South K Street.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
PR Firm	001-1020-512.34-50	$50,000	$50,000	-	-	To partner with the Community Redevelopment Agency to secure a public relations firm to assist with developing marketing material and designing a communications campaign
Code Review Process	001-1020-512.34-50	$15,000	$15,000	-	-	At the request of City Commission to analyze for potential issues, improvements, and adherence to code standards. To improve code quality, catch errors early, and foster collaboration with all involved.
Travel & Training / Training/Registration	001-1020-512.40-10	$6,600	$6,600	-	-	Travel, training, and registration are critical for municipal government to ensure legal compliance, fiscal accountability, and professional development. These processes enable staff to gain necessary skills, stay updated on regulations, and securely book authorized, cost-effective travel, ultimately improving public service delivery, safety, and operational efficiency.
ICMA	001-1020-512.40-10	$1,500	$1,500	-	-	ICMA | International City/County Management Association
PBCCMA	001-1020-512.40-10	$2,000	$2,000	-	-	PBCCMA | Palm Beach County City Management Association - Professional Development: PBCCMA provides information, assistance, training, exchanging of ideas and experiences concerning local government to enhance local government within Palm Beach County by use of research and factual study.
NATIONAL HURRICANE CONFERENCE	001-1020-512.40-10	$600	$600	-	-	Professional Development: Training to help improve hurricane preparedness, response, recovery, and

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						mitigation in order to save lives and property. To minimize the risks of human life and property from the destructive forces of hurricanes.
Professional Development for Admin Support	001-1020-512.40-10	$1,000	$1,000	-	-	Professional Development for Administrative Support - Skillpath offers practical and convenient training that enhance skills, increase productivity, improve communication, and better organizational abilities.
FCCMA | Florida City and County Management Asso.	001-1020-512.40-10	$1,500	$1,500	-	-	Professional Development: A professional organization of practicing public administrators throughout Florida local government. An organization that elevates professionalism, promotes the council-manager form of government while advancing the highest ethical and professional standards.
Travel & Training / Lodging/Transportation	001-1020-512.40-20	$4,000	$4,000	-	-	To ensure fiscal responsibility, compliance with public auditing standards, and employee safety. Proper planning, such as adhering to U.S. General Services Administration's rates or using the least expensive options, directly affects taxpayer confidence, while structured, preapproved, and safe arrangements ensure maximum training effectiveness and minimize liability for the municipality.
ICMA	001-1020-512.40-20	$1,000	$1,000	-	-	Offering professional development programs, research, publications, data and information, technical assistance, and training to local government chief administrative officers and their staff, to enhance the quality of life for the residents, and employees of the City of Lake Worth Beach.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
FCCMA	001-1020-512.40-20	$1,000	$1,000	-	-	Cost to cover transportation and lodging for the FCMMA (Florida City and County Management Association) Conference. - A professional organization of practicing public administrators throughout Florida local government. An organization that elevates professionalism, promotes the council-manager form of government while advancing the highest ethical and professional standards.
NATIONAL HURRICANE CONFERENCE	001-1020-512.40-20	$1,000	$1,000	-	-	Cost to cover transportation and lodging for the attendance of the National Hurricane Conference. - Training to help improve hurricane preparedness, response, recovery, and mitigation in order to save lives and property. - To minimize the risks of human life and property from the destructive forces of hurricanes.
FLORIDA LEAGUE OF CITIES | Legislative Action Days	001-1020-512.40-20	$1,000	$1,000	-	-	FLORIDA LEAGUE OF CITIES | Legislative Action Days: Provides members with tailored advocacy tools and training programs designed specifically for municipal officials. It also serves as administrator for the Florida Municipal Insurance Trust, offers innovative financial solutions to Florida's local government, and provides contractual support services to several statewide municipal and professional associations.
Communication/Freight Srv / Postage & Freight	001-1020-512.41-30	$200	$200	-	-	Essential logistical backbone for operational efficiency, service delivery, and community connection. Facilitating the movement of goods, documents, and information required to

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						maintain infrastructure, provide public services, and manage administrative functions.
Utility Services / Water	001-1020-512.43-10	$1,846	$2,121	$275	14.90%	
Utility Services / Sewer	001-1020-512.43-20	$1,731	$1,781	$50	2.89%	
Utility Services / Electricity	001-1020-512.43-30	$4,298	$5,998	$1,700	39.55%	
Utility Services / Refuse/Waste Disposal	001-1020-512.43-40	$378	$387	$9	2.38%	
Rental & Leases / Operating/Capital Leasing	001-1020-512.44-20	$3,365	$3,365	-	-	Cost: MRental for copier in the City Manager's Office "CMO" is essential in allowing the CMO to streamline operations, ensuring security in document handling, reducing costs, and facilitating transparent communication with the public. Serving not just as a reproduction device, but critical, secure network endpoints for printing, scanning, and distributing public records.onthly Lease for Copier
Canon Copier	001-1020-512.44-20	$3,365	$3,365	-	-	Canon Copier
Insurance / Property/Liability	001-1020-512.45-10	$58,693	$38,300	-$20,393	-34.75%	
Repair/Maint Services / Equipment-General	001-1020-512.46-21	$400	$400	-	-	Equipment repair and maintenance are critical in giving the City Manager's Office "CMO" a proactive, preventative approach to equipment upkeep in preventing major, expensive failures, extending the life of public assets, and ensures that essential operations continue without interruption.
Executive / Printing & Binding	001-1020-512.47-00	$4,875	$3,000	-$1,875	-38.46%	Executive printing and binding in the City Manager's Office are crucial for maintaining legally compliant, secure, and permanent public records, etc. These services ensure transparency by providing accessible documents for public meetings, fostering accountability, and support official communication through

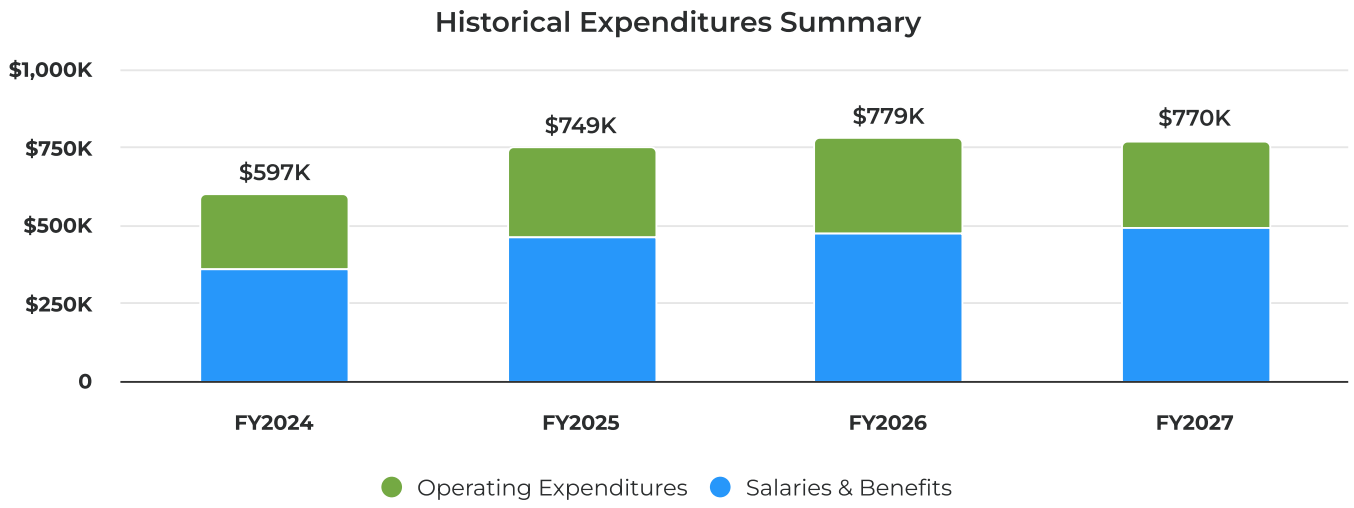
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						high-quality, durable, and distribution of professional documents.
Accelerated Business Solutions	001-1020-512.47-00	$1,500	$1,500	-	-	Charges printing per copy and provide maintenance for copier.
MyBinding.com	001-1020-512.47-00	$1,000	-	-$1,000	-100.00%	Services no longer needed
Other Printing and Binding	001-1020-512.47-00	$2,375	$1,500	-$875	-36.84%	Decrease in cost due to no longer providing printing and binding support for other departments.
Executive / Promotional Activities	001-1020-512.48-00	$3,000	$3,000	-	-	Executive promotional activities in municipal government are essential for fostering transparency, building trust, and driving community engagement, tools that are critical for the effective operation of local services and initiatives. By utilizing strategic communications, such as networking through meetings with other governmental agencies, social media campaigns, public service announcements, and, in many cases, personal outreach from elected officials—municipalities can enhance their image, encourage resident participation, and attract economic investment.
PBC League of Cities Ethics Training	001-1020-512.48-00	$1,500	$1,500	-	-	The City host meeting once a year as a participating member
NAPC - Raft Race	001-1020-512.48-00	$500	$500	-	-	NAPC | Neighborhood Association Presidents' Council - Raft Race
PBC League of Cities Annual Installation Luncheon	001-1020-512.48-00	$1,000	$1,000	-	-	
Other Curr Charges/Oblig / Advertising	001-1020-512.49-10	$2,495	$2,495	-	-	Legal ads and advertisements are crucial for ensuring transparency, compliance with state laws, and public awareness of government actions.
Palm Beach Post Legal Ads	001-1020-512.49-10	$2,495	$2,495	-	-	
Other Curr Charges/Oblig / Other	001-1020-512.49-90	$6,700	$3,000	-$3,700	-55.22%	Essential for ensuring financial flexibility, legal

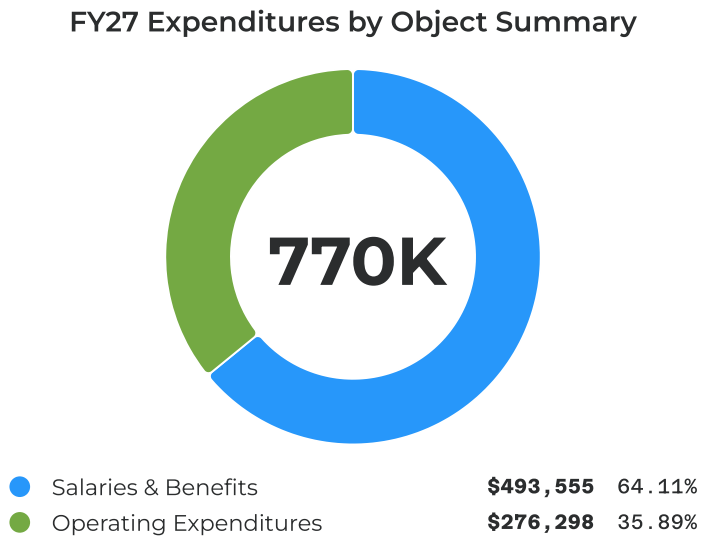
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						compliance, and operational continuity. Cover unforeseen expenses - decreased based off prior year actuals
Office Supplies / Office Supplies	001-1020-512.51-10	$3,500	$3,500	-	-	Office supplies are essential for maintaining the daily, high-volume administrative operations necessary to serve the public, providing essential tools for staff, and supporting the professionalism of government communications. Ensures continuity in services, allow for proper documentation and record-keeping.
Executive / Books, Publ, Subsc & Memb	001-1020-512.54-00	$7,750	$7,750	-	-	Crucial in allowing the City Manager's Office "CMO" to foster high-performance leadership, ensure evidence-based decision-making, and maintain compliance in an era of rapid change and shrinking resources. These resources give the CMO knowledge needed to stay updated on emerging issues, learn from best practices in other jurisdictions, and gain tools to navigate complex challenges, such as financial constraints and crisis management.
ICMA Membership	001-1020-512.54-00	$3,000	$3,000	-	-	ICMA | International City/County Management Association Membership |Professional Networking & Educational Tools Gained for Optimization of City's Resources
PBC Chamber	001-1020-512.54-00	$500	$500	-	-	PBC Chamber Membership |Networking & Educational Tools Gained for Optimization of City's Resources
FCCMA Membership	001-1020-512.54-00	$1,000	$1,000	-	-	FCCMA | Florida City and County Management Association Membership |Networking & Educational Tools Gained for Optimization of City's Resources |Networking &

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Educational Tools Gained for Optimization of City's Resources
Finnish Chamber - Membership	001-1020-512.54-00	$200	$200	-	-	Finnish Chamber - Membership
Discover the Palm Beaches - Subscription	001-1020-512.54-00	$500	$500	-	-	Discover the Palm Beaches - Subscription|Networking & Educational Tools Gained for Optimization of City's Resources
GFOA/ FGOA/ PBCGFO - Membership	001-1020-512.54-00	$200	$200	-	-	GFOA/ FGOA/ PBCGFO - Membership
Chamber of Commerce of the Palm Beaches Membership	001-1020-512.54-00	$500	$500	-	-	Networking & Educational Tools Gained for Optimization of City's Resources
PBC Intergov Coordination Prog Clgh Membership	001-1020-512.54-00	$1,250	$1,250	-	-	PBC Intergovernmental Coordination Program Clearinghouse Membership | Networking & Educational Tools Gained for Optimization of City's Resources. Provides a process and opportunity for local governments to resolve conflicts and maintain open lines of communications.
NFBPA Membership	001-1020-512.54-00	$250	$250	-	-	National Forum for Black Public Admin (NFBPA) Membership | Networking & Educational Tools Gained for Optimization of City's Resources
SkillPath	001-1020-512.54-00	$100	$100	-	-	Professional Development: Materials for workshop
PBCCMA	001-1020-512.54-00	$250	$250	-	-	Palm Beach County City Management Association Membership |Networking & Educational Tools Gained for Optimization of City's Resources
Replacement & Renewal / Equipment-Technology	001-1020-512.56-20	$500	$500	-	-	Replacing equipment and renewing technology is critical for enhancing operational efficiency, public safety, data security, and citizen satisfaction. Upgrading outdated systems will help the City Manager's Office move away from costly, reactive maintenance.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Operating Expenditures		$524,048	$477,123	-$46,925	-8.95%	
Total Expenditures		**$1,251,671**	**$1,578,103**	**$326,432**	**26.08%**	

Expenditures Summary





Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits							
Salaries & Wages / Regular	$265,617	$319,245	$241,881	$348,745	$347,174	-$1,571	-0.45%
Other Salaries / Part Time	$9,270	-	-	-	-	-	-
Overtime / Standard Overtime	$299	$1,475	$368	$1,500	$750	-$750	-50.00%
Special Pay / Longevity	$1,500	$1,925	$1,600	$2,700	$3,400	$700	25.93%
Special Pay / Incentive	-	-	-	-	$6,641	$6,641	-
Certification Pay	-	-	-	-	$6,641	$6,641	-
Special Pay / Other Pays	$11,236	$11,344	$7,803	$10,800	$10,800	-	-
Legislative / FICA Taxes	$21,844	$25,259	$19,023	$27,689	$28,073	$384	1.39%
Retirement Contributions / Defined Benefit Plan	$13,314	$52,485	$20,854	$26,039	$20,810	-$5,229	-20.08%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / 401-a Plan	$7,210	$8,993	$16,892	$22,588	$23,445	$857	3.79%
Legislative / Life & Health Insurance	$27,569	$29,019	$21,885	$32,245	$51,684	$19,439	60.29%
Workers' Compensation / Workers' Comp Regular	$413	$430	$349	$778	$778	-	-
Total Salaries & Benefits	$358,271	$450,175	$330,654	$473,084	$493,555	$20,471	4.33%
Operating Expenditures							
Professional Services / Internal IT Support	$63,163	$79,876	$72,888	$97,184	$86,335	-$10,849	-11.16%
Professional Services / Profess Service Other	$5,996	$16,626	$14,021	$20,000	$11,950	-$8,050	-40.25%
CivicPlus - NextRequest	-	-	-	$8,500	-	-$8,500	-100.00%
CivicPlus - Supplements	-	-	-	$8,000	$8,000	-	-
CivicPlus - OrdinanceBank	-	-	-	$300	$300	-	-
CiviPlus - Agendas	-	-	-	$1,000	-	-$1,000	-100.00%
Microshed	-	-	-	$1,000	$1,150	$150	15.00%
Pontem	-	-	-	$1,200	-	-$1,200	-100.00%
CivicPlus - Online Legal Notices	-	-	-	-	$2,500	$2,500	-
Contractual Services / Other Contractual Service	-	$498	-	-	-	-	-
Contractual Services / Pollworkers	$13,985	$16,621	$15,160	$30,000	-	-$30,000	-100.00%
Travel & Training / Training/Registration	$960	$1,330	$525	$2,500	$6,000	$3,500	140.00%
Tuition reimbursement	-	-	-	-	$5,000	$5,000	-
Conferences	-	-	-	-	$1,000	$1,000	-
Travel & Training / Lodging/Transportation	$889	$1,243	$573	$3,500	$2,500	-$1,000	-28.57%
Communication/Freight Srv / Postage & Freight	$22	$20	-	$50	$50	-	-
Utility Services / Water	$765	$1,641	$1,118	$1,985	$2,282	$297	14.96%
Utility Services / Sewer	$875	$1,502	$1,008	$1,862	$1,916	$54	2.90%
Utility Services / Electricity	$3,991	$4,154	$4,034	$4,860	$6,451	$1,591	32.74%
Utility Services / Refuse/Waste Disposal	$301	$315	$248	$396	$416	$20	5.05%
Rental & Leases / Operating/Capital Leasing	$2,319	$2,920	$1,900	$3,000	$3,000	-	-
Insurance / Property/Liability	$24,893	$33,606	$27,725	$36,967	$24,123	-$12,844	-34.74%
Legislative / Printing & Binding	$424	$966	$897	$1,500	$1,500	-	-
Legislative / Promotional Activities	$1,164	$843	$2,559	$4,000	$4,000	-	-
Other Curr Charges/Oblig / Advertising	$8,664	$4,518	$116	$3,000	$225	-$2,775	-92.50%
PB Post	-	-	-	-	$225	$225	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
General Advertising	-	-	-	$3,000	-	-$3,000	-100.00%
Other Curr Charges/Oblig / Elections	$70,087	$35,014	$76,754	$92,500	$122,500	$30,000	32.43%
Office Supplies / Office Supplies	$1,686	$1,640	$758	$1,500	$1,500	-	-
Operating Supplies / Small Tools & Equipment	$6,484	$207	$60	$500	$500	-	-
Legislative / Books, Publ, Subsc & Memb	$1,024	$715	$310	$1,050	$1,050	-	-
PBClerks Assn (PBCMCA)	-	-	-	$200	$200	-	-
Florida Clerks (FACC)	-	-	-	$200	$200	-	-
Florida Records Mgmt (FRMA)	-	-	-	$250	$250	-	-
International Clerks (IIMC)	-	-	-	$400	$400	-	-
Machinery & Equipment / Information Technology	$2,098	-	-	-	-	-	-
Total Operating Expenditures	$209,791	$204,255	$220,654	$306,354	$276,298	-$30,056	-9.81%
Total Expenditures	**$568,062**	**$654,430**	**$551,309**	**$779,438**	**$769,853**	**-$9,585**	**-1.23%**

City Clerk Itemizations

Expenditures by Division

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
City Clerk		$779,438	$769,853	-$9,585	-1.23%	
Salaries & Benefits						
Salaries & Wages / Regular	001-1030-511.12-10	$348,745	$347,174	-$1,571	-0.45%	The increase in wages reflects a Commission-approved salary adjustment for the Deputy Clerk position. Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Overtime / Standard Overtime	001-1030-511.14-10	$1,500	$750	-$750	-50.00%	This can be reduced for FY 27 as we'll flex time when we can.
Special Pay / Longevity	001-1030-511.15-10	$2,700	$3,400	$700	25.93%	Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data
Special Pay / Incentive	001-1030-511.15-20	-	$6,641	$6,641	-	
Certification Pay	001-1030-511.15-20	-	$6,641	$6,641	-	Re-allocated from 001-1030-511.12-10
Special Pay / Other Pays	001-1030-511.15-30	$10,800	$10,800	-	-	
Legislative / FICA Taxes	001-1030-511.21-00	$27,689	$28,073	$384	1.39%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other

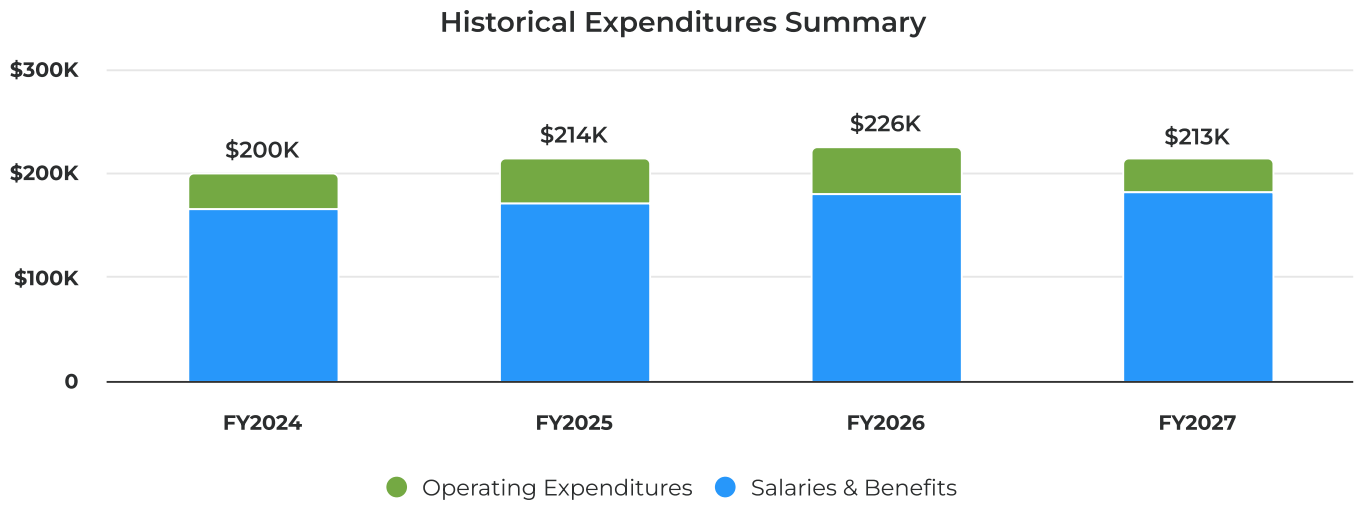
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						compensation changes.
Retirement Contributions / Defined Benefit Plan	001-1030-511.22-10	$26,039	$20,810	-$5,229	-20.08%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	001-1030-511.22-20	$22,588	$23,445	$857	3.79%	The increase reflects a Commission-approved salary adjustment for the Deputy Clerk position.
Legislative / Life & Health Insurance	001-1030-511.23-00	$32,245	$51,684	$19,439	60.29%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	001-1030-511.24-10	$778	$778	-	-	
Total Salaries & Benefits		$473,084	$493,555	$20,471	4.33%	
Operating Expenditures						
Professional Services / Internal IT Support	001-1030-511.31-50	$97,184	$86,335	-$10,849	-11.16%	
Professional Services / Profess Service Other	001-1030-511.31-90	$20,000	$11,950	-$8,050	-40.25%	
CivicPlus - NextRequest	001-1030-511.31-90	$8,500	-	-$8,500	-100.00%	IT will be paying for NextRequest in FY 27
CivicPlus - Supplements	001-1030-511.31-90	$8,000	$8,000	-	-	
CivicPlus - OrdinanceBank	001-1030-511.31-90	$300	$300	-	-	Moved from 34-50 to 31-90 in FY26
CiviPlus - Agendas	001-1030-511.31-90	$1,000	-	-$1,000	-100.00%	IT will be paying for the municode agenda software
Microshed	001-1030-511.31-90	$1,000	$1,150	$150	15.00%	Offsite storage of documents with

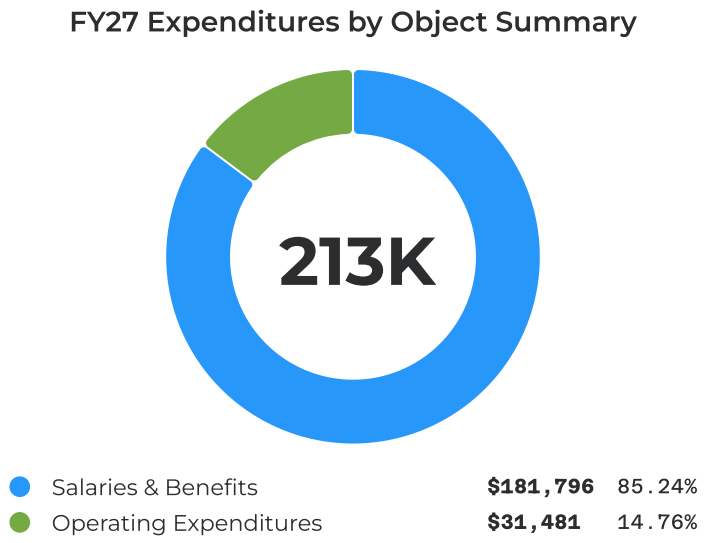
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						permanent retention.
Pontem	001-1030-511.31-90	$1,200	-	-$1,200	-100.00%	Cemetary software annual charge to be paid by IT
CivicPlus - Online Legal Notices	001-1030-511.31-90	-	$2,500	$2,500	-	was budgeted in account 49-10 in FY 26 but was paid out of 31-90 so I am moving the line item
Contractual Services / Pollworkers	001-1030-511.34-52	$30,000	-	-$30,000	-100.00%	Payment for Poll Workers for election. This amount is being included in the election account, so all election expenses are paid from one account. This account is not necessary. Reclassifying expenses to acct 001-1030-511.49-50.
Travel & Training / Training/Registration	001-1030-511.40-10	$2,500	$6,000	$3,500	140.00%	
Tuition reimbursement	001-1030-511.40-10	-	$5,000	$5,000	-	Balance of tuition to be paid to Shayla for her Master classes per PEU contract. Supplemental for $3,500 approved in BWS#1.
Conferences	001-1030-511.40-10	-	$1,000	$1,000	-	Registration for conferences for Melissa & Shayla. $2500 was budgeted in FY 26; without separate line items. For FY 27 we're budgeting $1000 for conferences and added a line for tuition reimbursement for Shayla's Masters classes per recent PMSA contract's tuition policy of $5000

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						annual reimbursement for higher education.
Travel & Training / Lodging/Transportation	001-1030-511.40-20	$3,500	$2,500	-$1,000	-28.57%	Hotels & meals for conferences for Melissa & Shayla. We'll attend one each in FY 27, down from two each.
Communication/Freight Srv / Postage & Freight	001-1030-511.41-30	$50	$50	-	-	To cover unexpected mail expenses. Budgeted same as last FY.
Utility Services / Water	001-1030-511.43-10	$1,985	$2,282	$297	14.96%	
Utility Services / Sewer	001-1030-511.43-20	$1,862	$1,916	$54	2.90%	
Utility Services / Electricity	001-1030-511.43-30	$4,860	$6,451	$1,591	32.74%	
Utility Services / Refuse/Waste Disposal	001-1030-511.43-40	$396	$416	$20	5.05%	
Rental & Leases / Operating/Capital Leasing	001-1030-511.44-20	$3,000	$3,000	-	-	Copier
Insurance / Property/Liability	001-1030-511.45-10	$36,967	$24,123	-$12,844	-34.74%	
Legislative / Printing & Binding	001-1030-511.47-00	$1,500	$1,500	-	-	Binding of Resolutions, Ordinances & Minutes in books for permanent retention.
Legislative / Promotional Activities	001-1030-511.48-00	$4,000	$4,000	-	-	Expenses for the office including PBCMCA annual meeting in October
Other Curr Charges/Oblig / Advertising	001-1030-511.49-10	$3,000	$225	-$2,775	-92.50%	ads are online only except for annual required ad about online ads
PB Post	001-1030-511.49-10	-	$225	$225	-	was paid out of the general advertising item line last FY. For annual notification of online legal notices.
General Advertising	001-1030-511.49-10	$3,000	-	-$3,000	-100.00%	amount was moved to Prof. Services 31-90

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						which is where it was and should be paid from
Other Curr Charges/Oblig / Elections	001-1030-511.49-50	$92,500	$122,500	$30,000	32.43%	Supervisor of Elections - Cost to Run Election(s) - based on previous election costs and adding the funds from the poll worker line item which will no longer be used. Reclassified $30,000 from account 001-1030-511.34-52.
Office Supplies / Office Supplies	001-1030-511.51-10	$1,500	$1,500	-	-	For printer/copier paper, agenda books, misc. office supplies
Operating Supplies / Small Tools & Equipment	001-1030-511.52-20	$500	$500	-	-	This is for small equipment, keeping the same from last fiscal year
Legislative / Books, Publ, Subsc & Memb	001-1030-511.54-00	$1,050	$1,050	-	-	Membership fees for professional organizations
PBClerks Assn (PBCMCA)	001-1030-511.54-00	$200	$200	-	-	PBClerks Assn (PBCMCA)
Florida Clerks (FACC)	001-1030-511.54-00	$200	$200	-	-	Florida Clerks (FACC)
Florida Records Mgmt (FRMA)	001-1030-511.54-00	$250	$250	-	-	Florida Records Mgmt (FRMA)
International Clerks (IIMC)	001-1030-511.54-00	$400	$400	-	-	International Clerks (IIMC)
Total Operating Expenditures		$306,354	$276,298	-$30,056	-9.81%	
Total Expenditures		**$779,438**	**$769,853**	**-$9,585**	**-1.23%**	

Expenditures Summary





Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits							
Salaries & Wages / Regular	$125,500	$131,433	$52,968	$137,571	$137,570	-$1	-
Special Pay / Other Pays	$6,335	$6,317	$1,644	$6,300	$6,300	-	-
Administrative / FICA Taxes	$9,882	$10,371	$4,125	$10,937	$10,937	-	-
Retirement Contributions / Defined Cont Plan	$12,464	$13,078	$3,784	$13,757	$13,757	-	-
Administrative / Life & Health Insurance	$9,859	$9,867	$2,883	$10,924	$12,921	$1,997	18.28%
Workers' Compensation / Workers' Comp Regular	$190	$178	$79	$311	$311	-	-
Total Salaries & Benefits	$164,230	$171,245	$65,485	$179,800	$181,796	$1,996	1.11%
Operating Expenditures							

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Professional Services / Internal IT Support	$7,685	$9,264	$6,887	$9,183	$7,665	-$1,518	-16.53%
Professional Services / Other	-	-	-	$5,000	-	-$5,000	-100.00%
Union Dues / Training/Registration	$1,419	$3,811	-	$3,700	$3,700	-	-
Union Dues / Lodging/Transportation	$750	$1,053	-	$2,250	$2,250	-	-
Insurance / Property/Liability	$15,599	$21,059	$17,374	$23,165	$15,116	-$8,049	-34.75%
Administrative / Printing & Binding	$186	$376	$5	$500	$500	-	-
Other Curr Charges/Oblig / Oblig/Other	-	-	-	$500	$500	-	-
Office Supplies / Office Supplies	$230	$420	-	$1,100	$1,100	-	-
Administrative / Books, Publ, Subsc & Memb	$410	$420	-	$650	$650	-	-
Total Operating Expenditures	$26,279	$36,403	$24,266	$46,048	$31,481	-$14,567	-31.63%
Total Expenditures	**$190,509**	**$207,648**	**$89,751**	**$225,848**	**$213,277**	**-$12,571**	**-5.57%**

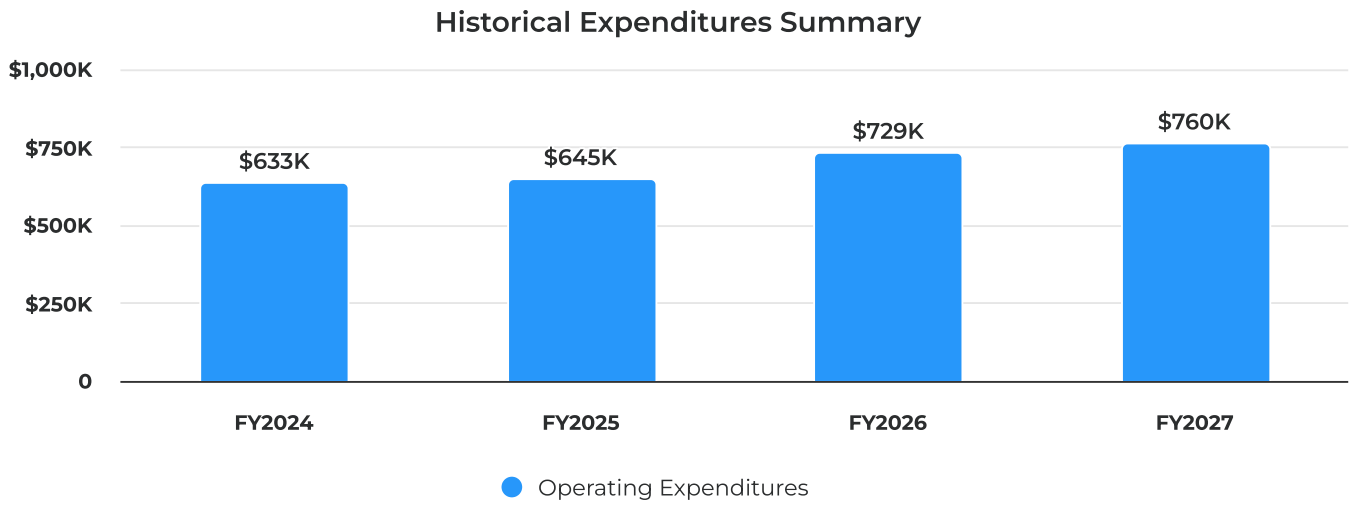
Internal Auditor Itemizations

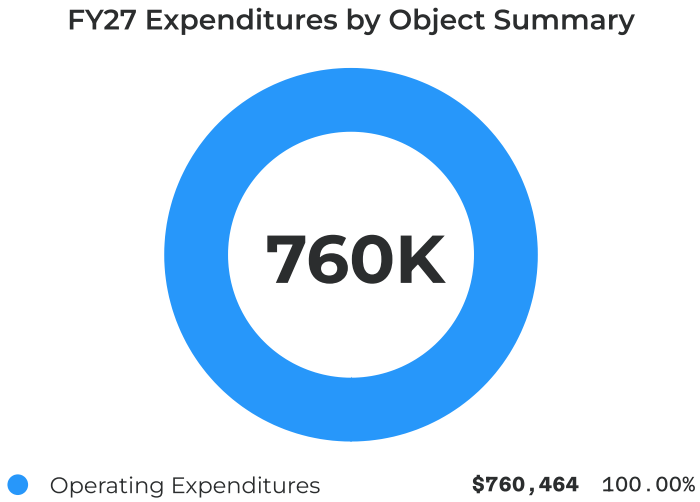
Expenditures by Division

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Internal Auditor		$225,848	$213,277	-$12,571	-5.57%	
Salaries & Benefits						
Salaries & Wages / Regular	001-1040-513.12-10	$137,571	$137,570	-$1	-	
Special Pay / Other Pays	001-1040-513.15-30	$6,300	$6,300	-	-	
Administrative / FICA Taxes	001-1040-513.21-00	$10,937	$10,937	-	-	
Retirement Contributions / Defined Cont Plan	001-1040-513.22-20	$13,757	$13,757	-	-	
Administrative / Life & Health Insurance	001-1040-513.23-00	$10,924	$12,921	$1,997	18.28%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	001-1040-513.24-10	$311	$311	-	-	
Total Salaries & Benefits		$179,800	$181,796	$1,996	1.11%	
Operating Expenditures						
Professional Services / Internal IT Support	001-1040-513.31-50	$9,183	$7,665	-$1,518	-16.53%	
Professional Services / Other	001-1040-513.31-90	$5,000	-	-$5,000	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Special Public Service Tax Audit Services
Union Dues / Training/Registration	001-1040-513.40-10	$3,700	$3,700	-	-	
Union Dues / Lodging/Transportation	001-1040-513.40-20	$2,250	$2,250	-	-	
Insurance / Property/Liability	001-1040-513.45-10	$23,165	$15,116	-$8,049	-34.75%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Administrative / Printing & Binding	001-1040-513.47-00	$500	$500	-	-	
Other Curr Charges/Oblig / Oblig/Other	001-1040-513.49-90	$500	$500	-	-	
Office Supplies / Office Supplies	001-1040-513.51-10	$1,100	$1,100	-	-	
Administrative / Books, Publ, Subsc & Memb	001-1040-513.54-00	$650	$650	-	-	
Total Operating Expenditures		$46,048	$31,481	-$14,567	-31.63%	
Total Expenditures		**$225,848**	**$213,277**	**-$12,571**	**-5.57%**	

Expenditures Summary





Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Expenditures							
Professional Services / Legal	$559,817	$513,276	$390,470	$668,000	$694,000	$26,000	3.89%
Professional Services / Internal IT Support	$12,881	$14,964	$11,410	$15,214	$14,250	-$964	-6.34%
Utility Services / Water	$407	$873	$595	$1,836	$1,214	-$622	-33.88%
Utility Services / Sewer	$465	$799	$536	$1,296	$1,020	-$276	-21.30%
Utility Services / Electricity	$2,123	$2,210	$2,146	$2,333	$3,432	$1,099	47.11%
Utility Services / Refuse/Waste Disposal	$160	$168	$132	$216	$221	$5	2.31%
Insurance / Property/Liability	$27,169	$36,678	$30,260	$40,346	$26,327	-$14,019	-34.75%
Other Curr Charges/Oblig / Court Reporting Services	$14,714	$20,449	$11,301	-	$20,000	$20,000	-

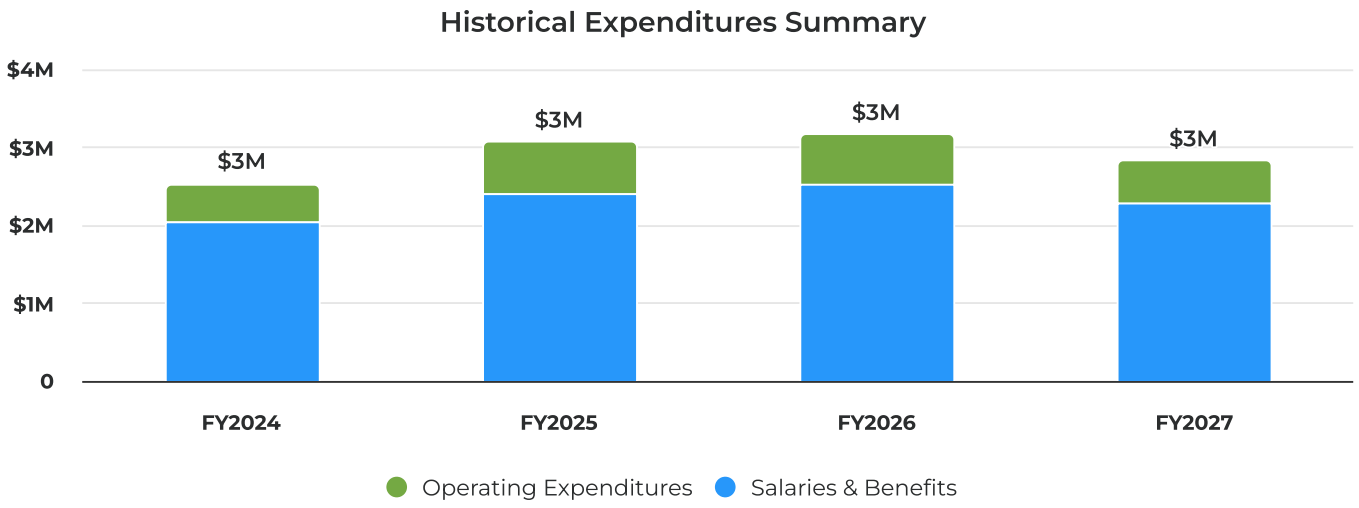
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Operating Expenditures	$617,737	$589,416	$446,850	$729,241	$760,464	$31,223	4.28%
Total Expenditures	**$617,737**	**$589,416**	**$446,850**	**$729,241**	**$760,464**	**$31,223**	**4.28%**

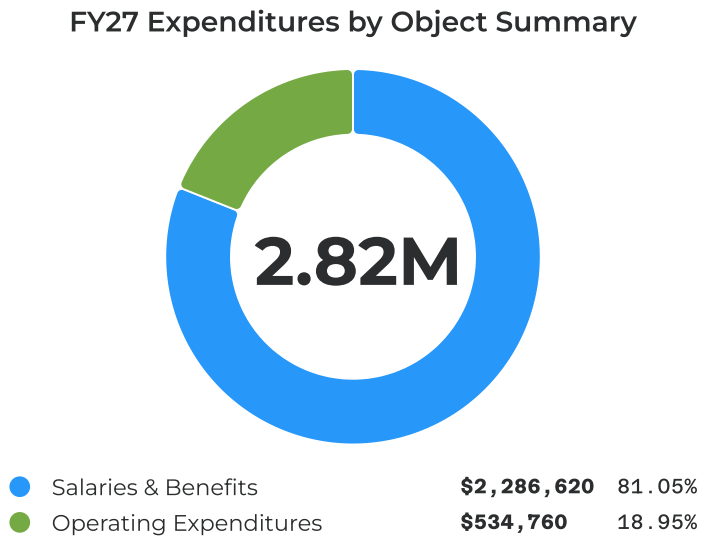
Legal Counsel Itemizations

Expenditures by Division

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
City Attorney		$729,241	$760,464	$31,223	4.28%	
Operating Expenditures						
Professional Services / Legal	001-1110-514.31-10	$668,000	$694,000	$26,000	3.89%	Supplemental for $6,000 approved in BWS#1.
Professional Services / Internal IT Support	001-1110-514.31-50	$15,214	$14,250	-$964	-6.34%	
Utility Services / Water	001-1110-514.43-10	$1,836	$1,214	-$622	-33.88%	
Utility Services / Sewer	001-1110-514.43-20	$1,296	$1,020	-$276	-21.30%	
Utility Services / Electricity	001-1110-514.43-30	$2,333	$3,432	$1,099	47.11%	
Utility Services / Refuse/Waste Disposal	001-1110-514.43-40	$216	$221	$5	2.31%	
Insurance / Property/Liability	001-1110-514.45-10	$40,346	$26,327	-$14,019	-34.75%	
Other Curr Charges/Oblig / Court Reporting Services	001-1110-514.49-20	-	$20,000	$20,000	-	Supplemental approval of $20K added from Budget Workshop #1
Total Operating Expenditures		$729,241	$760,464	$31,223	4.28%	
Total Expenditures		**$729,241**	**$760,464**	**$31,223**	**4.28%**	

Expenditures Summary





Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits							
Salaries & Wages / Regular	$1,360,820	$1,524,583	$1,163,845	$1,700,121	$1,588,258	-$111,863	-6.58%
Other Salaries / Part Time	$50,168	$1,511	-	$46,644	$38,385	-$8,259	-17.71%
Overtime / Standard Overtime	$2,524	$7,926	$1,568	$10,000	$10,000	-	-
Special Pay / Longevity	$1,425	$2,925	$2,900	$4,700	$5,200	$500	10.64%
Special Pay / Incentive	-	-	-	-	$39,340	$39,340	-
Certification Pay	-	-	-	-	$26,840	$26,840	-
One-Time Performance Lump-Sum Pay	-	-	-	-	$12,500	$12,500	-
Special Pay / Other Pays	$15,384	$15,342	$10,709	$15,300	$15,300	-	-
Administrative / FICA Taxes	$107,121	$114,973	$87,759	$135,716	$129,397	-$6,319	-4.66%
Retirement Contributions / Defined Benefit Plan	$253,635	$245,771	$203,002	$274,078	$206,488	-$67,590	-24.66%
Retirement Contributions / Defined Cont Plan	$39,154	$41,438	$32,802	$45,822	$44,958	-$864	-1.89%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administrative / Life & Health Insurance	$192,412	$215,590	$163,709	$277,150	$206,734	-$70,416	-25.41%
Workers' Compensation / Workers' Comp Regular	$2,061	$2,001	$1,632	$2,560	$2,560	-	-
Total Salaries & Benefits	$2,024,705	$2,172,061	$1,667,925	$2,512,091	$2,286,620	-$225,471	-8.98%
Operating Expenditures							
Professional Services / Internal IT Support	$169,885	$209,312	$165,552	$220,736	$177,080	-$43,656	-19.78%
Administrative / Accounting & Auditing	$75,129	$78,940	$116,000	$150,000	$132,000	-$18,000	-12.00%
Audit Services, Carr Riggs	-	-	-	-	$132,000	$132,000	-
Contractual Services / Other Contractual Service	$31,802	$60,168	$23,783	$52,050	$49,960	-$2,090	-4.02%
PBC IIS ILA FOR NON AD VALOREM ASSESSMENT	-	-	-	$10,000	$8,000	-$2,000	-20.00%
ARMORED CAR SERVICE	-	-	-	$8,000	$8,000	-	-
UTILITY CUSTOMER SERVICE	-	-	-	$5,300	$5,210	-$90	-1.70%
GRS: OPEB ANNUAL CALCULATIONS	-	-	-	$12,000	$12,000	-	-
DOCUMENT STORAGE	-	-	-	$1,750	$1,750	-	-
DOCUMENT SHREDDING	-	-	-	$1,000	$1,000	-	-
GRS: ACTUARIAL/RETIREMENT STUDY	-	-	-	$11,000	$11,000	-	-
Ready Refresh/Water	-	-	-	$3,000	$3,000	-	-
Union Dues / Training/Registration	$9,948	$16,247	$7,216	$22,805	$14,000	-$8,805	-38.61%
GFOA/FGFOA Training	-	-	-	$6,000	$4,000	-$2,000	-33.33%
Acct. & Budget Staff Training	-	-	-	$5,000	$4,000	-$1,000	-20.00%
Acct & Budget Staff Certifications	-	-	-	$3,000	$2,000	-$1,000	-33.33%
Procurement Staff Training	-	-	-	$6,000	$4,000	-$2,000	-33.33%
Certified Management Accountant Certification	-	-	-	$2,805	-	-$2,805	-100.00%
Union Dues / Lodging/Transportation	$6,213	$5,535	$5,660	$6,000	$6,000	-	-
Union Dues / PEU	$1,000	-	-	$1,000	-	-$1,000	-100.00%
Union Dues / PMSA	-	-	-	$1,000	-	-$1,000	-100.00%
Communication/Freight Srv / Postage & Freight	$9,345	$4,220	$3,485	$7,500	$7,500	-	-
Utility Services / Water	$2,351	$5,042	$3,435	$6,480	$7,012	$532	8.21%
Utility Services / Sewer	$2,689	$4,616	$3,098	$5,723	$5,889	$166	2.90%
Utility Services / Electricity	$12,265	$12,766	$12,400	$13,476	$19,828	$6,352	47.14%
Utility Services / Refuse/Waste Disposal	$927	$969	$761	$1,219	$1,278	$59	4.84%
Rental & Leases / Operating/Capital Leasing	$7,111	$6,949	$5,006	$6,700	$6,700	-	-
Insurance / Property/Liability	$49,749	$67,161	$55,408	$73,877	$48,208	-$25,669	-34.75%
Repair/Maint Services / Equipment-General	$2,225	$683	$717	$1,350	$1,350	-	-
Administrative / Printing & Binding	$5,936	$9,384	$3,843	$13,000	$13,000	-	-
Other Curr Charges/Oblig / Advertising	$16,573	$10,122	$7,911	$30,000	$25,000	-$5,000	-16.67%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Office Supplies / Office Supplies	$9,413	$11,948	$5,812	$14,000	$10,000	-$4,000	-28.57%
Operating Supplies / Gas, Lubricants & Oil	$41	-	-	-	-	-	-
Operating Supplies / Computer Software	$3,347	-	-	$7,274	-	-$7,274	-100.00%
Administrative / Books, Publ, Subsc & Memb	$3,114	$4,218	$2,361	$4,410	$3,490	-$920	-20.86%
FGFOA Memberships	-	-	-	$1,750	$1,750	-	-
GFOA Memberships	-	-	-	$550	$550	-	-
Costco Membership	-	-	-	$120	$120	-	-
NIGP-National Procurement Membership	-	-	-	$775	$775	-	-
NIGP-Assoc Designation	-	-	-	$920	-	-$920	-100.00%
Institute of Management Accountants (IMA)	-	-	-	$295	$295	-	-
Replacement & Renewal / Equipment-Technology	-	-	-	$6,465	$6,465	-	-
Machinery & Equipment / Equipment	$5,789	$126,351	-	$10,000	-	-$10,000	-100.00%
Furniture for Finance Department	-	-	-	$10,000	-	-$10,000	-100.00%
Total Operating Expenditures	$424,851	$634,632	$422,448	$655,065	$534,760	-$120,305	-18.37%
Total Expenditures	**$2,449,556**	**$2,806,693**	**$2,090,373**	**$3,167,156**	**$2,821,380**	**-$345,776**	**-10.92%**

Financial Services Itemizations

Expenditures by Division

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Accounting		$3,167,156	$2,821,380	-$345,776	-10.92%	
Salaries & Benefits						
Salaries & Wages / Regular	001-1220-513.12-10	$1,700,121	$1,588,258	-$111,863	-6.58%	Variance is due to the employee receiving a 5% salary increase for obtaining their bachelor's degree, which was budgeted in FY26
Other Salaries / Part Time	001-1220-513.13-10	$46,644	$38,385	-$8,259	-17.71%	Decrease reflects hardship pay previously charged to this account.
Overtime / Standard Overtime	001-1220-513.14-10	$10,000	$10,000	-	-	Due to Annual Audit process and ACFR
Special Pay / Longevity	001-1220-513.15-10	$4,700	$5,200	$500	10.64%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	001-1220-513.15-20	-	$39,340	$39,340	-	
Certification Pay	001-1220-513.15-20	-	$26,840	$26,840	-	
One-Time Performance Lump-Sum Pay	001-1220-513.15-20	-	$12,500	$12,500	-	
Special Pay / Other Pays	001-1220-513.15-30	$15,300	$15,300	-	-	
Administrative / FICA Taxes	001-1220-513.21-00	$135,716	$129,397	-$6,319	-4.66%	Variance reflects FICA adjustments related to approved supplemental certification and performance pay from Budget Workshop #1.
Retirement Contributions / Defined Benefit Plan	001-1220-513.22-10	$274,078	$206,488	-$67,590	-24.66%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / Defined Cont Plan	001-1220-513.22-20	$45,822	$44,958	-$864	-1.89%	Decrease reflects lower employer 401(a) contributions associated with certification pay not yet realized.
Administrative / Life & Health Insurance	001-1220-513.23-00	$277,150	$206,734	-$70,416	-25.41%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-1220-513.24-10	$2,560	$2,560	-	-	
Total Salaries & Benefits		$2,512,091	$2,286,620	-$225,471	-8.98%	

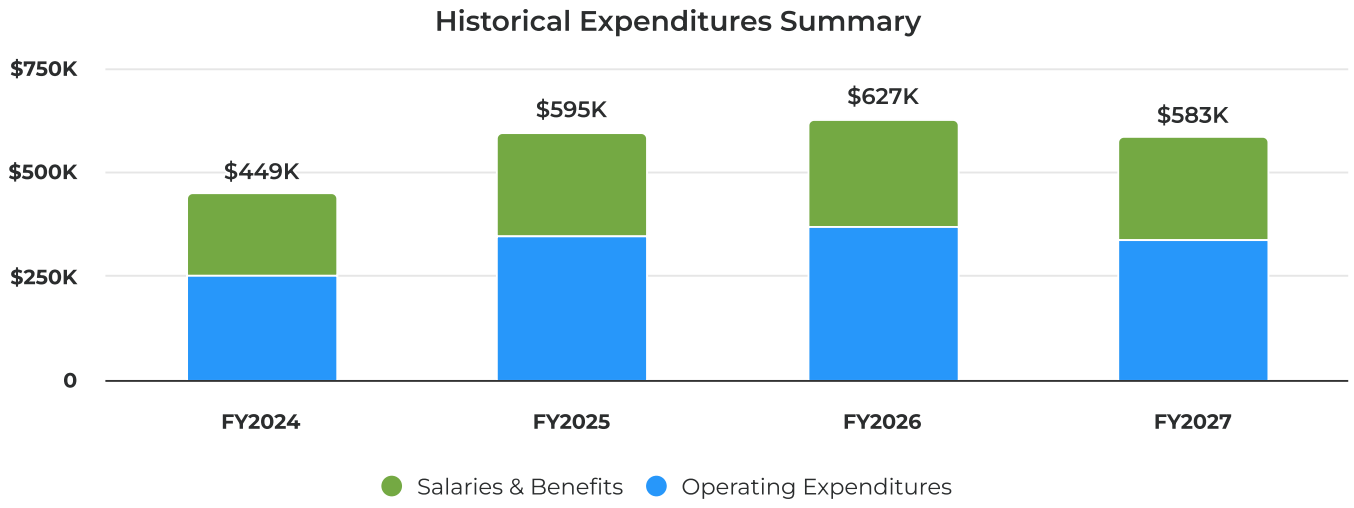
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Operating Expenditures						
Professional Services / Internal IT Support	001-1220-513.31-50	$220,736	$177,080	-$43,656	-19.78%	
Administrative / Accounting & Auditing	001-1220-513.32-00	$150,000	$132,000	-$18,000	-12.00%	This item covers External Auditing Services (Split with Utilities). Reduced for FY 27 Audit Year will be $132,000. This is based on the contract.
Audit Services, Carr Riggs	001-1220-513.32-00	-	$132,000	$132,000	-	
Contractual Services / Other Contractual Service	001-1220-513.34-50	$52,050	$49,960	-$2,090	-4.02%	Fy 27 Reduced based on prior year 3-year average spend.
PBC IIS ILA FOR NON AD VALOREM ASSESSMENT	001-1220-513.34-50	$10,000	$8,000	-$2,000	-20.00%	PBC IIS ILA FOR NON AD VALOREM ASSESSMENT
ARMORED CAR SERVICE	001-1220-513.34-50	$8,000	$8,000	-	-	ARMORED CAR SERVICE, Based on Prior year actuals
UTILITY CUSTOMER SERVICE	001-1220-513.34-50	$5,300	$5,210	-$90	-1.70%	UTILITY CUSTOMER SERVICE
GRS: OPEB ANNUAL CALCULATIONS	001-1220-513.34-50	$12,000	$12,000	-	-	GRS: OPEB ANNUAL CALCULATIONS
DOCUMENT STORAGE	001-1220-513.34-50	$1,750	$1,750	-	-	DOCUMENT STORAGE
DOCUMENT SHREDDING	001-1220-513.34-50	$1,000	$1,000	-	-	DOCUMENT SHREDDING
GRS: ACTUARIAL/RETIREMENT STUDY	001-1220-513.34-50	$11,000	$11,000	-	-	GRS: ACTUARIAL/RETIREMENT STUDY
Ready Refresh/Water	001-1220-513.34-50	$3,000	$3,000	-	-	Ready Refresh/Water
Union Dues / Training/Registration	001-1220-513.40-10	$22,805	$14,000	-$8,805	-38.61%	Fy 2027 Reduced to support 10% budget reduction
GFOA/FGFOA Training	001-1220-513.40-10	$6,000	$4,000	-$2,000	-33.33%	Director & Asst. Director annual financial accounting training.
Acct. & Budget Staff Training	001-1220-513.40-10	$5,000	$4,000	-$1,000	-20.00%	Staff Training/ FGFOA, Annual Conferences, Annual Boot Camp for Governmental Accounting Staff, Bi-annual department meeting /training for staff
Acct & Budget Staff Certifications	001-1220-513.40-10	$3,000	$2,000	-$1,000	-33.33%	CPFO, CMA, CPA, etc.
Procurement Staff Training	001-1220-513.40-10	$6,000	$4,000	-$2,000	-33.33%	CPP for Purchasing Certification
Certified Management Accountant Certification	001-1220-513.40-10	$2,805	-	-$2,805	-100.00%	Senior Accountant training required for membership to the Institute of Management Accountants (IMA)
Union Dues / Lodging/Transportation	001-1220-513.40-20	$6,000	$6,000	-	-	
Union Dues / PEU	001-1220-513.40-30	$1,000	-	-$1,000	-100.00%	Decreased to reduce budget and based on prior year spend.

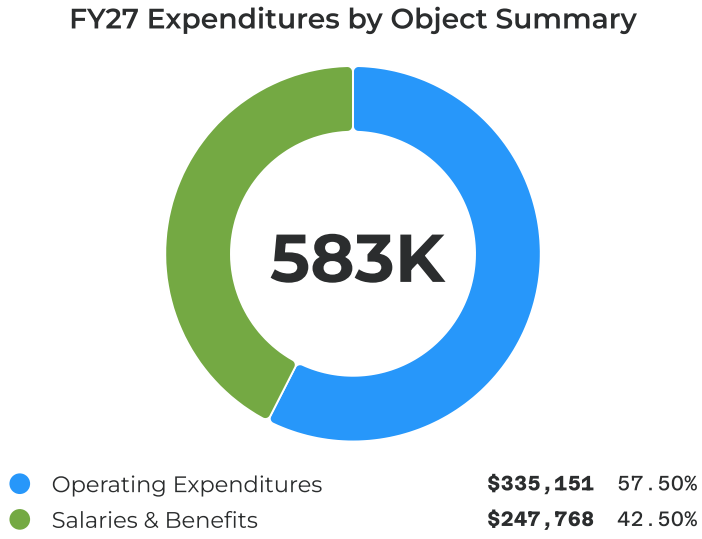
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Union Dues / PMSA	001-1220-513.40-40	$1,000	-	-$1,000	-100.00%	Decreased to reduce budget and based on prior year spend.
Communication/Freight Srv / Postage & Freight	001-1220-513.41-30	$7,500	$7,500	-	-	Decreasing based on 3 year avg.
Utility Services / Water	001-1220-513.43-10	$6,480	$7,012	$532	8.21%	Contribution/Water Use
Utility Services / Sewer	001-1220-513.43-20	$5,723	$5,889	$166	2.90%	Contribution Sewer Use
Utility Services / Electricity	001-1220-513.43-30	$13,476	$19,828	$6,352	47.14%	Contribution/Electric Use
Utility Services / Refuse/Waste Disposal	001-1220-513.43-40	$1,219	$1,278	$59	4.84%	Contribution Refuse/Waste Disposal Use
Rental & Leases / Operating/Capital Leasing	001-1220-513.44-20	$6,700	$6,700	-	-	Cost same as prior year for copier and postage machine
Insurance / Property/Liability	001-1220-513.45-10	$73,877	$48,208	-$25,669	-34.75%	
Repair/Maint Services / Equipment-General	001-1220-513.46-21	$1,350	$1,350	-	-	Lease Mark Andy, Check Printing Machine
Administrative / Printing & Binding	001-1220-513.47-00	$13,000	$13,000	-	-	Increase based on prior year actuals
Other Curr Charges/Oblig / Advertising	001-1220-513.49-10	$30,000	$25,000	-$5,000	-16.67%	Solicitations and Budget Advertisements, cost increase based on prior year increase. 25% increase in costs
Office Supplies / Office Supplies	001-1220-513.51-10	$14,000	$10,000	-$4,000	-28.57%	Staff Office Supplies, Same as Prior Year
Operating Supplies / Computer Software	001-1220-513.52-65	$7,274	-	-$7,274	-100.00%	
Administrative / Books, Publ, Subsc & Memb	001-1220-513.54-00	$4,410	$3,490	-$920	-20.86%	GAAFR, BUDGET and Accounting Materials
FGFOA Memberships	001-1220-513.54-00	$1,750	$1,750	-	-	FGFOA Membership for Director, Asst, Finance Director, Controller, Senior Accountant, Accountant 3*2, and Budget Analyst $145 for South Florida and West Palm Chapter/PP
GFOA Memberships	001-1220-513.54-00	$550	$550	-	-	GFOA-Membership for Director and Asst Finance Director related to Best Practices in Accounting and Budget
Costco Membership	001-1220-513.54-00	$120	$120	-	-	Costco Membership
NIGP-National Procurement Membership	001-1220-513.54-00	$775	$775	-	-	Southeast Florida Chapter of NIGP Membership Fee - $35/person x 3 = $105 (for FY26) Florida Association of Public Procurement Officials (FAPPO) Membership Fee (3 Members) - $275 (for FY26) National Institute of Government Procurement (NIGP) Membership Fee -

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						$125/person x 3 = $375 (for FY26)
NIGP-Assoc Designation	001-1220-513.54-00	$920	-	-$920	-100.00%	National Institute of Government Procurement (NIGP) Public Procurement Associate Designation – Certification (about 6 months to one year)
Institute of Management Accountants (IMA)	001-1220-513.54-00	$295	$295	-	-	Membership fee for 1 Senior Accountant
Replacement & Renewal / Equipment-Technology	001-1220-513.56-20	$6,465	$6,465	-	-	3 new laptops for Finance office
Machinery & Equipment / Equipment	001-1220-513.64-15	$10,000	-	-$10,000	-100.00%	Decreased from prior year due to Finance remodel.
Furniture for Finance Department	001-1220-513.64-15	$10,000	-	-$10,000	-100.00%	Furniture for Finance Department
Total Operating Expenditures		$655,065	$534,760	-$120,305	-18.37%	
Total Expenditures		**$3,167,156**	**$2,821,380**	**-$345,776**	**-10.92%**	

Human Resources

Expenditures Summary

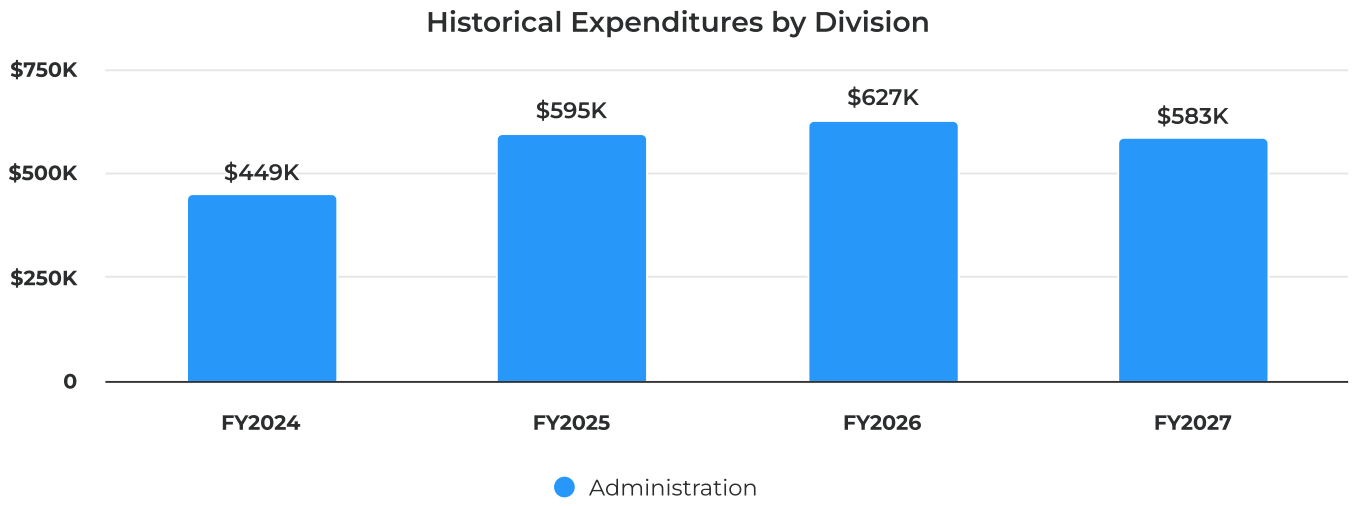


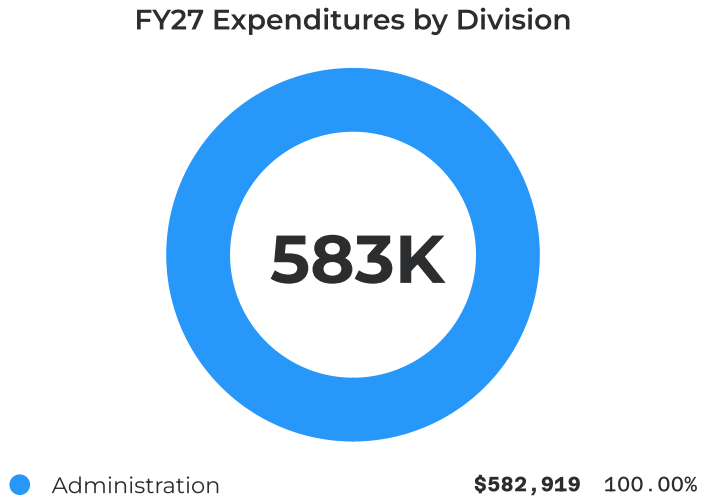


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$253,608	$218,764	$173,989	$258,867	$247,768	-$11,099	-4.29%
Operating Expenditures	$184,710	$207,900	$171,074	$367,913	$335,151	-$32,762	-8.90%
Total Expenditures	**$438,319**	**$426,664**	**$345,063**	**$626,780**	**$582,919**	**-$43,861**	**-7.00%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administration							
Salaries & Benefits							
Salaries & Wages / Regular	$180,015	$146,872	$123,121	$176,729	$174,191	-$2,538	-1.44%
Other Salaries / Part Time	-	$12,487	-	$6,698	-	-$6,698	-100.00%
Overtime / Standard Overtime	$1,565	$492	$384	$3,000	$3,000	-	-
Special Pay / Longevity	$394	$450	$300	$925	$1,700	$775	83.78%
Special Pay / Incentive	-	-	-	-	$3,233	$3,233	-
Special Pay / Other Pays	$95	$2,330	$1,788	$2,475	$2,475	-	-
Administrative / FICA Taxes	$13,576	$11,853	$9,187	$14,505	$14,105	-$400	-2.76%
Retirement Contributions / Defined	$27,631	$19,679	$18,333	$24,798	$19,345	-$5,453	-21.99%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Benefit Plan							
Retirement Contributions / Defined Cont Plan	$5,408	$5,999	$4,966	$7,005	$6,672	-$333	-4.75%
Administrative / Life & Health Insurance	$24,663	$18,394	$15,738	$22,297	$22,612	$315	1.41%
Workers' Compensation / Workers' Comp Regular	$262	$208	$172	$435	$435	-	-
Total Salaries & Benefits	$253,608	$218,764	$173,989	$258,867	$247,768	-$11,099	-4.29%
Operating Expenditures							
Administrative / Recruiting Expense	$3,502	$20,937	$9,333	$33,500	$33,500	-	-
Professional Services / Medical	-	-	-	$10,000	-	-$10,000	-100.00%
Professional Services / Internal IT Support	$51,154	$70,749	$53,510	$71,346	$63,557	-$7,789	-10.92%
Contractual Services / Employee Training	$26,088	$34,884	$9,281	$68,500	$68,500	-	-
Contractual Services / Other Contractual Service	$52,106	$18,238	$30,473	$52,500	$42,500	-$10,000	-19.05%
Union Dues / Training/Registration	$9,159	$12,634	$13,929	$20,000	$20,000	-	-
Union Dues / Lodging/Transportation	$8,617	$5,525	$7,293	$10,000	$10,000	-	-
Communication/Freight Srv / Postage & Freight	-$63	$1,152	$294	$1,700	$1,700	-	-
Utility Services / Water	$560	$1,202	$819	$1,620	$1,671	$51	3.15%
Utility Services / Sewer	$641	$1,100	$738	$1,364	$1,403	$39	2.86%
Utility Services / Electricity	$2,923	$3,042	$2,955	$3,212	$4,725	$1,513	47.10%
Utility Services / Refuse/Waste Disposal	$221	$231	$181	$291	$305	$14	4.81%
Rental & Leases / Operating/Capital Leasing	$3,046	$3,046	$2,284	$9,600	$4,000	-$5,600	-58.33%
Insurance / Property/Liability	$14,128	$19,073	$15,735	$20,980	$13,690	-$7,290	-34.75%
Repair/Maint Services / Equipment-General	-	-	-	$700	-	-$700	-100.00%
Administrative / Printing & Binding	$740	-	-	$1,500	$1,500	-	-
Administrative / Promotional Activities	$4,595	$5,121	$6,512	$6,000	$13,000	$7,000	116.67%
Other Curr Charges/Oblig / Oblig/Other	$2,624	$3,498	$12,520	$48,500	$48,500	-	-
Office Supplies / Office Supplies	$2,950	$4,512	$3,269	$4,950	$4,950	-	-
Operating Supplies / Gas, Lubricants & Oil	-	-	-	$150	$150	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Supplies / Small Tools & Equipment	-	-	-	$500	$500	-	-
Administrative / Books, Publ, Subsc & Memb	$1,721	$782	$1,948	$1,000	$1,000	-	-
Machinery & Equipment / Equipment	-	$2,175	-	-	-	-	-
Total Operating Expenditures	$184,710	$207,900	$171,074	$367,913	$335,151	-$32,762	-8.90%
Total Administration	$438,319	$426,664	$345,063	$626,780	$582,919	-$43,861	-7.00%
Total Expenditures	**$438,319**	**$426,664**	**$345,063**	**$626,780**	**$582,919**	**-$43,861**	**-7.00%**

Human Resources Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Human Resources						
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	001-1310-513.12-10	$176,729	$174,191	-$2,538	-1.44%	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Other Salaries / Part Time	001-1310-513.13-10	$6,698	-	-$6,698	-100.00%	
Overtime / Standard Overtime	001-1310-513.14-10	$3,000	$3,000	-	-	To cover overtime wages.
Special Pay / Longevity	001-1310-513.15-10	$925	$1,700	$775	83.78%	Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data
Special Pay / Incentive	001-1310-513.15-20	-	$3,233	$3,233	-	
Certification Pay	001-1310-513.15-20	-	$2,483	$2,483	-	
One-Time Performance Lump-Sum Pay	001-1310-513.15-20	-	$750	$750	-	
Special Pay / Other Pays	001-1310-513.15-30	$2,475	$2,475	-	-	
Administrative / FICA Taxes	001-1310-513.21-00	$14,505	$14,105	-$400	-2.76%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-1310-513.22-10	$24,798	$19,345	-$5,453	-21.99%	Citywide pension contribution variances reflect approved supplemental personnel adjustments from Budget Workshop #1.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Retirement Contributions / Defined Cont Plan	001-1310-513.22-20	$7,005	$6,672	-$333	-4.75%	
Administrative / Life & Health Insurance	001-1310-513.23-00	$22,297	$22,612	$315	1.41%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-1310-513.24-10	$435	$435	-	-	
Total Salaries & Benefits		$258,867	$247,768	-$11,099	-4.29%	
Operating Expenditures						
Administrative / Recruiting Expense	001-1310-513.27-00	$33,500	$33,500	-	-	Cost for recruitment databases and programs. Recruiting IT platforms and automation.
ADP Crime Radar (State & Fed Background Search)	001-1310-513.27-00	$5,000	$5,000	-	-	Job Target (job postings) - HR Sites and Job Advertisements
LinkedIn and ADP Programmatic	001-1310-513.27-00	$6,000	$6,000	-	-	ADP Document Cloud database for new applicants On-boarding platform; Cost based on Total Active Employees
ADP Document Cloud (New Applicants)	001-1310-513.27-00	$4,000	$4,000	-	-	Database for new applicants, onboarding platform; fee based on total active employees.
Job Target (Job Postings)	001-1310-513.27-00	$6,000	$6,000	-	-	Job postings for HR sites and job advertisements.
CandidateLink Lite (Screening & Selections)	001-1310-513.27-00	$12,500	$12,500	-	-	Screening and selection services.
Professional Services / Medical	001-1310-513.31-40	$10,000	-	-$10,000	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						#2. Cost for additional testing for new hires and current employees. Random drug testing, Reasonable Suspicion testing; and follow-up testing.
Professional Services / Internal IT Support	001-1310-513.31-50	$71,346	$63,557	-$7,789	-10.92%	
Contractual Services / Employee Training	001-1310-513.34-45	$68,500	$68,500	-	-	Citywide training; training materials; and PC Professor.
True Colors & Conflict Resolution Training	001-1310-513.34-45	-	$7,000	$7,000	-	Organizational productivity & culture
PC Professor	001-1310-513.34-45	-	$2,500	$2,500	-	PC Professor
Interview and Selection Training - Management Team	001-1310-513.34-45	$25,000	$25,000	-	-	Interview and Selection Training - Management Team.
Sexual Harassment Training - Kantola	001-1310-513.34-45	$7,000	$7,000	-	-	Sexual Harassment Training - Know B4
Additional HR Training	001-1310-513.34-45	$7,000	-	-$7,000	-100.00%	
Team Building - Leadership Team	001-1310-513.34-45	$10,000	$10,000	-	-	Team Building - Leadership Team.
Supervision in Government Module 2	001-1310-513.34-45	$13,000	$13,000	-	-	Supervision in Government Module 1 & 2.
Mental Health Training	001-1310-513.34-45	$2,500	-	-$2,500	-100.00%	Mental Health Training.
Customer Service Training	001-1310-513.34-45	$2,500	$2,500	-	-	Customer Service Training.
Ethics & Labor Relations Training	001-1310-513.34-45	$1,500	$1,500	-	-	Ethics & Labor Relations Training.
Contractual Services / Other Contractual Service	001-1310-513.34-50	$52,500	$42,500	-$10,000	-19.05%	Akerman for Pension matters & IRS Attorney; HRCC Class & Compensation study. Employee performance evaluations; Position control & PAR system; Employee engagement.
Employee Engagement Survey	001-1310-513.34-50	$2,500	$2,500	-	-	Employee Engagement - Spirence Platform
On-Line Hiring; Fillable Forms	001-1310-513.34-50	$5,000	$5,000	-	-	Sterling Talent Solutions

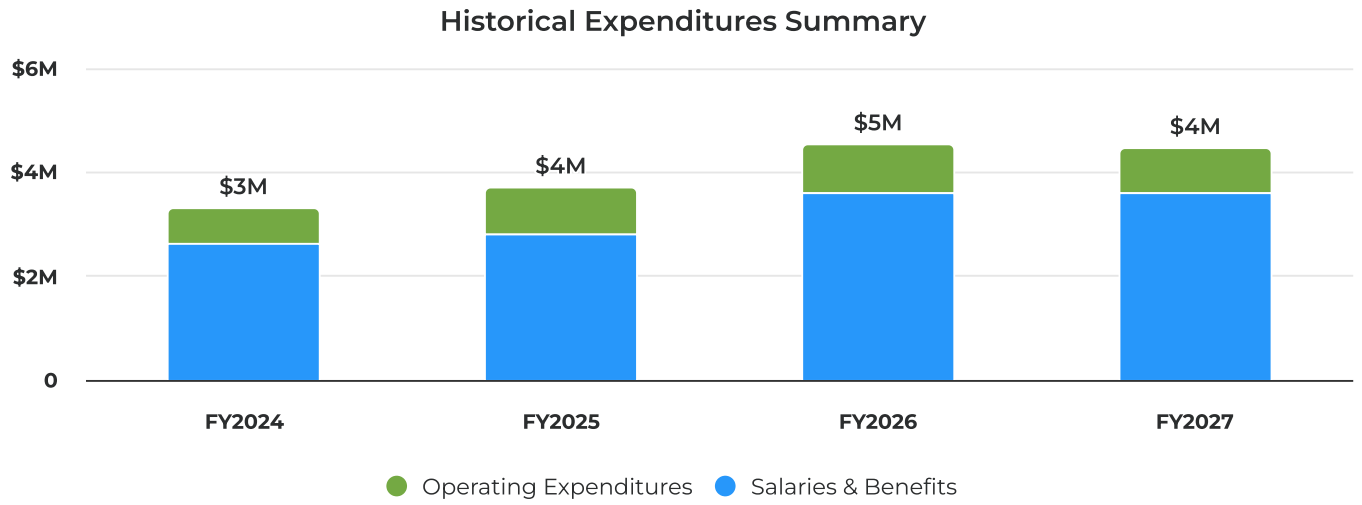
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
ADP Performance Management System	001-1310-513.34-50	$8,000	$8,000	-	-	ADP Performance Management System - Performance Evaluations.
HRCC - Job Descriptions	001-1310-513.34-50	$24,000	$24,000	-	-	HRCC - Job Descriptions & Pay plan
ADP Consultants	001-1310-513.34-50	$10,000	-	-$10,000	-100.00%	GL Mapping, ADP Audit System Reports; Position Control and Performance Evaluations.
Ready Refresh	001-1310-513.34-50	$3,000	$3,000	-	-	Water dispenser, large bottles of water and dispenser maintenance. For Finance, HR Dept and Clerk's Office.
Union Dues / Training/Registration	001-1310-513.40-10	$20,000	$20,000	-	-	Cost of attending HR Certifications and Conferences - Human Resources Team of 7
HR Management Training - IPMA & Benefits	001-1310-513.40-10	$6,000	$6,000	-	-	HR Management Training - IPMA & Benefits.
SHRM Certifications and Conferences	001-1310-513.40-10	$10,000	$10,000	-	-	Certifications and Conferences.
CEBS Benefits Certification	001-1310-513.40-10	$2,000	$2,000	-	-	Benefits Certification.
Risk Training	001-1310-513.40-10	$2,000	$2,000	-	-	ARM and AIC Certifications.
Union Dues / Lodging/Transportation	001-1310-513.40-20	$10,000	$10,000	-	-	Travel and Lodging expenses for HR team attending annual HR Training and Developmental programs.
Communication/Freight Srv / Postage & Freight	001-1310-513.41-30	$1,700	$1,700	-	-	Postage via FedEx; UPS, USPS for all City employee personnel matters.
Utility Services / Water	001-1310-513.43-10	$1,620	$1,671	$51	3.15%	
Utility Services / Sewer	001-1310-513.43-20	$1,364	$1,403	$39	2.86%	
Utility Services / Electricity	001-1310-513.43-30	$3,212	$4,725	$1,513	47.10%	
Utility Services / Refuse/Waste Disposal	001-1310-513.43-40	$291	$305	$14	4.81%	
Rental & Leases / Operating/Capital	001-1310-513.44-20	$9,600	$4,000	-$5,600	-58.33%	Canon - Office copier; Carahsoft

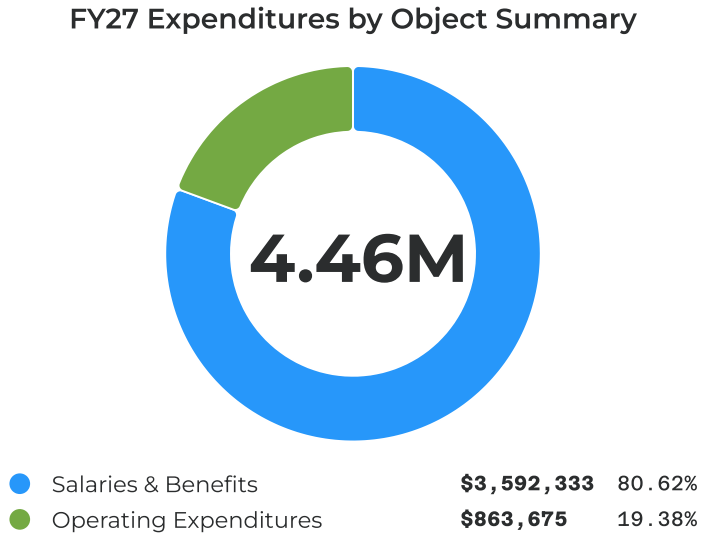
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Leasing						Technology
Insurance / Property/Liability	001-1310-513.45-10	$20,980	$13,690	-$7,290	-34.75%	Property Liability.
Repair/Maint Services / Equipment-General	001-1310-513.46-21	$700	-	-$700	-100.00%	Miscellaneous repair/maintenance services.
Administrative / Printing & Binding	001-1310-513.47-00	$1,500	$1,500	-	-	Business Cards, HR Informational Materials
Administrative / Promotional Activities	001-1310-513.48-00	$6,000	$13,000	$7,000	116.67%	New Hire Onboarding costs, new hire orientation materials, promotional swag items, and Sunshine Club (Bereavement, Parental leave and Maternity Memorabilia, Retirement Plaques and Memorabilia boxes [Anticipating 20 retirees]) Supplemental for $7,000 approved in BWS#1.
Promotional Activities	001-1310-513.48-00	-	$13,000	$13,000	-	Flowers and cards.
Other Curr Charges/Oblig / Oblig/Other	001-1310-513.49-90	$48,500	$48,500	-	-	Citywide employee events; Volunteer Events; Wellness events; and on-site health services.
Annual Employee Appreciation Event (March)	001-1310-513.49-90	-	$8,000	$8,000	-	Annual Employee Appreciation Event (March)
Volunteer Appreciation	001-1310-513.49-90	$5,000	$5,000	-	-	Volunteer & Advisory Board Appreciation (April)
Employee Barbeque	001-1310-513.49-90	$8,000	$25,000	$17,000	212.50%	Employee BBQ (June / July)
Employee Holiday Event	001-1310-513.49-90	$8,000	$8,000	-	-	Employee Holiday Event (November)
Employee Turkey Giveaway	001-1310-513.49-90	$25,000	-	-$25,000	-100.00%	Employee Thanksgiving Turkey Giveaway.
Wellness Events	001-1310-513.49-90	$2,500	$2,500	-	-	Wellness Events.
Office Supplies / Office Supplies	001-1310-513.51-10	$4,950	$4,950	-	-	Cost of general office supplies.
Operating Supplies / Gas, Lubricants & Oil	001-1310-513.52-10	$150	$150	-	-	Miscellaneous supplies

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Operating Supplies / Small Tools & Equipment	001-1310-513.52-20	$500	$500	-	-	PPE Supplies - Antibacterial, Masks, Wipes.
Administrative / Books, Publ, Subsc & Memb	001-1310-513.54-00	$1,000	$1,000	-	-	Notary Renewals; HR Subscriptions, Magazines & Memberships.
FPELRA Memberships	001-1310-513.54-00	$250	$250	-	-	FPELRA Memberships.
HRCI & SHRM Subscriptions	001-1310-513.54-00	$250	$250	-	-	HRCI & SHRM Subscriptions.
SHRM Memberships	001-1310-513.54-00	$250	$250	-	-	SHRM Memberships
IPMA Memberships	001-1310-513.54-00	$250	$250	-	-	PSHRA Memberships.
Total Operating Expenditures		$367,913	$335,151	-$32,762	-8.90%	
Total Administration		$626,780	$582,919	-$43,861	-7.00%	
Total Human Resources		$626,780	$582,919	-$43,861	-7.00%	
Total Expenditures		**$626,780**	**$582,919**	**-$43,861**	**-7.00%**	

Community Sustainability

Expenditures Summary

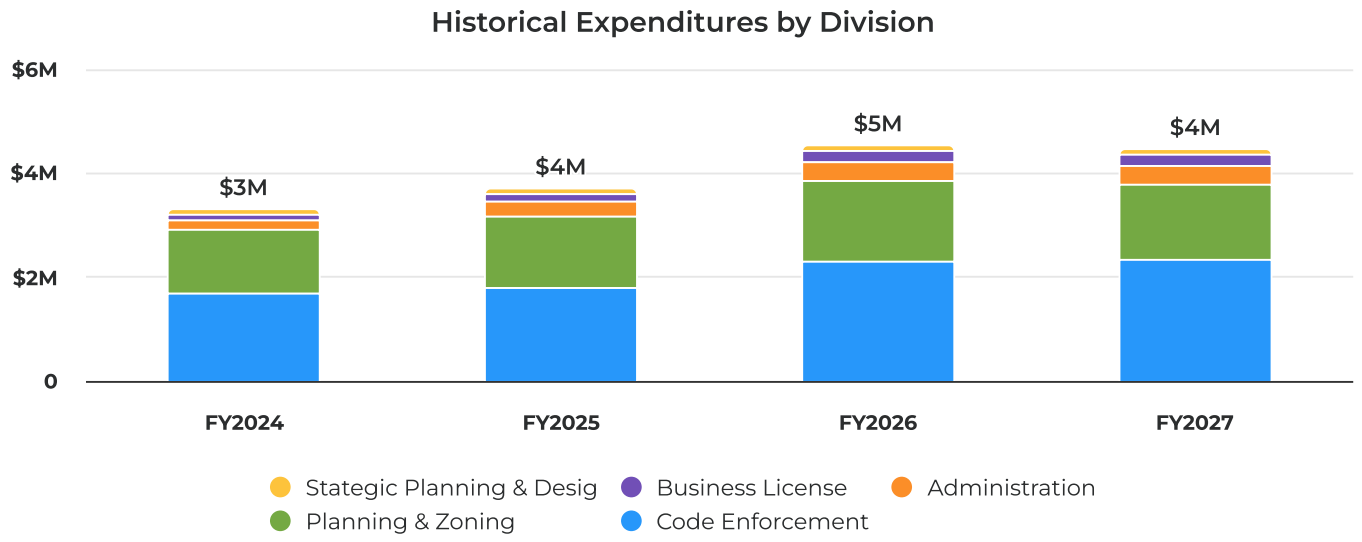


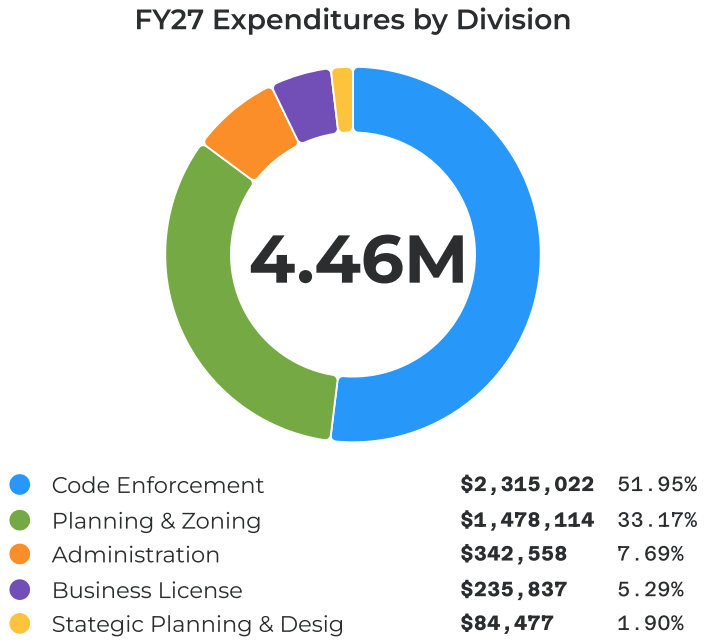


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$2,032,562	$2,163,141	$2,027,590	$3,592,224	$3,592,333	$109	-
Operating Expenditures	$558,583	$749,736	$864,300	$930,797	$863,675	-$67,122	-7.21%
Total Expenditures	**$2,591,144**	**$2,912,877**	**$2,891,889**	**$4,523,021**	**$4,456,008**	**-$67,013**	**-1.48%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administration							
Salaries & Benefits							
Salaries & Wages / Regular	$71,900	$88,804	$103,164	$110,781	$151,560	$40,779	36.81%
Overtime / Standard Overtime	-	$121	$192	$100	$100	-	-
Special Pay / Longevity	$195	$304	$1,750	$1,325	$1,845	$520	39.25%
Special Pay / Incentive	-	-	-	-	$2,207	$2,207	-
Special Pay / Other Pays	$74	-	$291	$1,260	$4,635	$3,375	267.86%
Community Development / FICA	$5,213	$6,414	$7,440	$8,666	$12,201	$3,535	40.79%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Taxes							
Retirement Contributions / Defined Benefit Plan	$5,134	$11,100	$17,703	$14,748	$5,837	-$8,911	-60.42%
Retirement Contributions / 401-a Plan	$3,690	$3,808	$3,177	$4,413	$12,150	$7,737	175.32%
Community Development / Life & Health Insurance	$5,712	$5,810	$12,644	$22,601	$18,736	-$3,865	-17.10%
Workers' Compensation / Workers' Comp Regular	$324	$425	$154	$478	$478	-	-
Total Salaries & Benefits	$92,242	$116,785	$146,516	$164,372	$209,749	$45,377	27.61%
Operating Expenditures							
Professional Services / Internal IT Support	$37,538	$45,297	$34,205	$45,606	$32,745	-$12,861	-28.20%
Professional Services / Profess Services Other	$13,922	$43,247	$30,761	$75,000	$60,000	-$15,000	-20.00%
Union Dues / Training/Registration	$831	$979	-	$2,500	$2,500	-	-
Union Dues / Lodging/Transportation	-	-	-	$1,500	-	-$1,500	-100.00%
Communication/Freight Srv / Postage & Freight	-	-	-	$250	-	-$250	-100.00%
Rental & Leases / Operating/Capital Leasing	-	-	-	$275	$275	-	-
Insurance / Property/Liability	$7,673	$10,362	$8,546	$11,395	$7,436	-$3,959	-34.74%
Repair/Maint Services / Buildings	-	-	-	$15,000	$15,000	-	-
Repair/Maint Services / Equipment-Garage	-	$6,480	$5,777	$7,703	$7,703	-	-
Community Development / Printing & Binding	$2,468	$616	-	$3,000	$3,000	-	-
Other Curr Charges/Oblig / Advertising	-	-	-	$250	$250	-	-
Other Curr Charges/Oblig / Other	-	$96	$50	$100	$100	-	-
Office Supplies / Office Supplies	$270	$488	$288	$500	$500	-	-
Operating Supplies / Gas, Lubricants & Oil	-	$64	$257	$450	$450	-	-
Operating Supplies / Small Tools & Equipment	$164	-	$196	$200	$200	-	-
Operating Supplies / Other	$453	$145	$33	$150	$150	-	-
Community Development / Books, Publ, Subsc & Memb	$349	$500	$1,579	$2,500	$2,500	-	-
Machinery & Equipment / Misc. Equipment	-	-	$1,187	$25,000	-	-$25,000	-100.00%
Total Operating Expenditures	$63,667	$108,274	$82,881	$191,379	$132,809	-$58,570	-30.60%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Administration	$155,909	$225,059	$229,397	$355,751	$342,558	-$13,193	-3.71%
Planning & Zoning							
Salaries & Benefits							
Salaries & Wages / Regular	$522,566	$617,800	$473,098	$870,308	$817,798	-$52,510	-6.03%
Other Salaries / Part Time	$7,353	$7,956	$7,721	$26,791	$26,791	-	-
Overtime / Standard Overtime	$2,651	$1,760	$1,909	$5,000	$5,000	-	-
Special Pay / Longevity	$956	$1,245	$1,700	$2,400	$3,100	$700	29.17%
Special Pay / Incentive	-	-	-	-	$34,881	$34,881	-
Special Pay / Other Pays	$113	$37	$3,251	$4,500	$4,500	-	-
Community Development / FICA Taxes	$40,212	$49,140	$37,089	$69,470	$68,174	-$1,296	-1.87%
Retirement Contributions / Defined Benefit Plan	$148,029	$140,056	$115,441	$157,993	$144,947	-$13,046	-8.26%
Retirement Contributions / 401-a Plan	$697	-	-	$12,271	-	-$12,271	-100.00%
Community Development / Life & Health Insurance	$80,224	$73,904	$56,855	$142,927	$129,209	-$13,718	-9.60%
Workers' Compensation / Workers' Comp Regular	$7,346	$2,851	$2,437	$12,476	$12,476	-	-
Total Salaries & Benefits	$810,146	$894,749	$699,502	$1,304,136	$1,246,876	-$57,260	-4.39%
Operating Expenditures							
Repair/Maint Services / Equipment-Garage	-	$6,480	$5,777	$7,703	$7,703	-	-
Operating Supplies / Gas, Lubricants & Oil	$294	$171	$76	-	-	-	-
Professional Services / Internal IT Support	$82,579	$99,893	$95,740	$127,654	$119,132	-$8,522	-6.68%
Professional Services / Profess Services Other	$22,604	$88,047	$144,139	$60,000	$60,000	-	-
Contractual Services / Other Contractual Service	-	$12,788	$196,742	-	-	-	-
Union Dues / Training/Registration	$1,270	$1,566	$27	$3,000	$4,200	$1,200	40.00%
Union Dues / Lodging/Transportation	$669	$1,787	-	$1,200	$3,000	$1,800	150.00%
Communication/Freight Srv / Postage & Freight	$186	$352	$182	$1,000	$1,000	-	-
Utility Services / Water	$98	$104	$83	$1,188	$140	-$1,048	-88.22%
Utility Services / Sewer	$57	$64	$52	$1,620	$90	-$1,530	-94.44%
Utility Services / Electricity	$1,079	$1,180	$823	$2,052	$1,332	-$720	-35.09%
Utility Services / Refuse/Waste Disposal	$53	$55	$44	$108	$73	-$35	-32.41%
Rental & Leases / Operating/Capital Leasing	$1,000	$1,024	$1,200	$1,200	$1,200	-	-
Insurance / Property/Liability	$637	$860	$709	$946	$618	-$328	-34.67%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Community Development / Printing & Binding	$3,356	$1,304	$1,222	$3,500	$3,500	-	-
Other Curr Charges/Oblig / Advertising	$4,743	$8,897	$3,500	$8,000	$8,000	-	-
Other Curr Charges/Oblig / Other	$1,813	$1,681	$1,123	$1,000	$1,000	-	-
Office Supplies / Office Supplies	$1,229	$1,675	$1,709	$1,800	$1,800	-	-
Operating Supplies / Small Tools & Equipment	$67	-	$143	$150	$150	-	-
Community Development / Books, Publ, Subsc & Memb	$934	$879	$425	$1,800	$3,300	$1,500	83.33%
Machinery & Equipment / Building Permit	$6,304	$1,940	$420	-	-	-	-
Machinery & Equipment / Misc. Equipment	-	$1,785	$5,292	$15,000	$15,000	-	-
Total Operating Expenditures	$128,971	$232,530	$459,426	$238,921	$231,238	-$7,683	-3.22%
Total Planning & Zoning	$939,117	$1,127,279	$1,158,928	$1,543,057	$1,478,114	-$64,943	-4.21%
Code Enforcement							
Salaries & Benefits							
Salaries & Wages / Regular	$664,848	$727,452	$712,170	$1,184,503	$1,284,552	$100,049	8.45%
Other Salaries / Part Time	-	-	-	$30,893	$30,893	-	-
Overtime / Standard Overtime	$2,350	$1,147	$1,046	$10,000	$10,000	-	-
Special Pay / Longevity	$3,345	$3,414	$1,800	$6,650	$7,495	$845	12.71%
Special Pay / Incentive	-	-	-	-	$2,809	$2,809	-
Special Pay / Other Pays	$116	$37	$3,251	$4,500	$4,500	-	-
Community Development / FICA Taxes	$49,699	$56,396	$54,114	$94,527	$102,460	$7,933	8.39%
Retirement Contributions / Defined Benefit Plan	$189,921	$135,194	$150,597	$230,369	$199,928	-$30,441	-13.21%
Retirement Contributions / 401-a Plan	$7,013	$7,608	$9,959	$13,973	$14,123	$150	1.07%
Community Development / Life & Health Insurance	$115,798	$126,271	$132,032	$334,499	$255,187	-$79,312	-23.71%
Workers' Compensation / Workers' Comp Regular	$8,687	$9,270	$9,095	$24,604	$24,604	-	-
Total Salaries & Benefits	$1,041,777	$1,066,788	$1,074,065	$1,934,518	$1,936,551	$2,033	0.11%
Operating Expenditures							
Professional Services / Internal IT Support	$151,336	$182,124	$146,814	$195,752	$174,157	-$21,595	-11.03%
Professional Services / Profess Services Other	$2,000	$1,762	-	$7,500	$5,000	-$2,500	-33.33%
Contractual Services / Other Contractual Service	$1,175	$250	$270	$7,500	$5,000	-$2,500	-33.33%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Union Dues / Training/Registration	$4,992	$2,597	$2,505	$7,000	$8,650	$1,650	23.57%
Union Dues / Lodging/Transportation	$564	$1,440	$979	$2,800	$2,800	-	-
Communication/Freight Srv / Postage & Freight	$12,241	$18,023	$14,585	$20,000	$23,500	$3,500	17.50%
Utility Services / Water	$75	$80	$64	$99	$109	$10	10.10%
Utility Services / Sewer	$44	$49	$40	$59	$69	$10	16.95%
Utility Services / Electricity	$835	$912	$636	$972	$1,030	$58	5.97%
Utility Services / Refuse/Waste Disposal	$41	$43	$34	$81	$56	-$25	-30.86%
Rental & Leases / Operating/Capital Leasing	$3,319	$3,143	$2,260	$3,500	$4,000	$500	14.29%
Insurance / Property/Liability	$7,800	$10,530	$8,687	$11,583	$7,558	-$4,025	-34.75%
Repair/Maint Services / Equipment-Garage	$67,620	$71,283	$69,327	$84,724	$108,842	$24,118	28.47%
Repair/Maint Services / Heavy Equipment	$2,728	$1,109	-	-	-	-	-
Community Development / Printing & Binding	$5,762	$2,983	$1,667	$3,500	$3,750	$250	7.14%
Other Curr Charges/Oblig / Advertising	$206	-	-	$500	$500	-	-
Other Curr Charges/Oblig / Other	-	$134	-	$500	$500	-	-
Office Supplies / Office Supplies	$4,017	$3,394	$2,754	$5,000	$5,600	$600	12.00%
Operating Supplies / Gas, Lubricants & Oil	$6,558	$6,855	$4,826	$10,000	$11,000	$1,000	10.00%
Operating Supplies / Small Tools & Equipment	$90	$167	$13	$500	$500	-	-
Operating Supplies / Uniforms	$2,036	$1,177	-	$1,500	$2,500	$1,000	66.67%
Operating Supplies / Other	$1,378	-	$1,242	$1,600	$2,600	$1,000	62.50%
Community Development / Books, Publ, Subsc & Memb	$909	$1,852	$1,613	$3,000	$3,250	$250	8.33%
Machinery & Equipment / Misc. Equipment	-	-	$5,864	-	$7,500	$7,500	-
Total Operating Expenditures	$275,725	$309,906	$264,181	$367,670	$378,471	$10,801	2.94%
Total Code Enforcement	$1,317,502	$1,376,695	$1,338,246	$2,302,188	$2,315,022	$12,834	0.56%
Business License							
Salaries & Benefits							
Salaries & Wages / Regular	$31,874	$29,437	$47,844	$86,492	$102,182	$15,690	18.14%
Overtime / Standard Overtime	$287	$1,000	$817	$375	$375	-	-
Special Pay / Longevity	$656	$450	$760	$760	$1,000	$240	31.58%
Community Development / FICA Taxes	$2,217	$2,110	$3,521	$6,703	$7,922	$1,219	18.19%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / Defined Benefit Plan	$8,697	$6,810	$11,529	$18,694	$17,436	-$1,258	-6.73%
Community Development / Life & Health Insurance	$8,966	$8,943	$14,658	$34,037	$25,842	-$8,195	-24.08%
Workers' Compensation / Workers' Comp Regular	$47	$40	$67	$69	$69	-	-
Total Salaries & Benefits	$52,744	$48,790	$79,197	$147,130	$154,826	$7,696	5.23%
Operating Expenditures							
Professional Services / Internal IT Support	$40,250	$47,395	$46,846	$62,461	$62,161	-$300	-0.48%
Union Dues / Training/Registration	$423	$452	$980	$1,000	$1,000	-	-
Union Dues / Lodging/Transportation	$491	$1,517	$648	$1,000	$1,000	-	-
Communication/Freight Srv / Postage & Freight	$4,904	$5,959	-	$6,000	$7,000	$1,000	16.67%
Rental & Leases / Operating/Capital Leasing	$831	$259	$408	$850	$850	-	-
Community Development / Printing & Binding	$5,283	$4,793	$871	$6,500	$7,000	$500	7.69%
Office Supplies / Office Supplies	$649	$561	$621	$800	$1,500	$700	87.50%
Community Development / Books, Publ, Subsc & Memb	$454	$390	$210	$500	$500	-	-
Total Operating Expenditures	$53,284	$61,326	$50,584	$79,111	$81,011	$1,900	2.40%
Total Business License	$106,028	$110,116	$129,781	$226,241	$235,837	$9,596	4.24%
Stategic Planning & Desig							
Salaries & Benefits							
Salaries & Wages / Regular	$29,273	$29,525	$22,897	$33,099	$33,099	-	-
Special Pay / Longevity	$146	$158	$225	$225	$240	$15	6.67%
Special Pay / Incentive	-	-	-	-	$1,655	$1,655	-
Special Pay / Other Pays	$36	-	$206	$945	$945	-	-
Other Economic Environ / FICA Taxes	$2,057	$1,997	$1,467	$2,611	$2,739	$128	4.90%
Retirement Contributions / Defined Cont Plan	$2,647	$2,856	$2,383	$3,310	$3,499	$189	5.71%
Other Economic Environ / Life & Health Insurance	$1,451	$1,456	$1,100	$1,663	$1,939	$276	16.60%
Workers' Compensation / Workers' Comp Regular	$43	$38	$32	$215	$215	-	-
Total Salaries & Benefits	$35,652	$36,029	$28,310	$42,068	$44,331	$2,263	5.38%
Operating Expenditures							
Professional Services / Internal IT Support	$8,336	$9,534	$7,227	$9,636	$7,066	-$2,570	-26.67%
Professional Services / Other	$5,000	$10,660	-	$15,000	$10,000	-$5,000	-33.33%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Contractual Services / Other Contractual Service	$17,725	$13,481	-	$15,000	$10,000	-$5,000	-33.33%
Travel & Training / Training/Registration	-	$3,023	-	$3,730	$3,730	-	-
Travel & Training / Lodging/Transportation	$590	$1,000	-	$1,000	$1,000	-	-
Other Economic Environ / Printing & Binding	$3,284	-	-	$2,500	$2,500	-	-
Other Economic Environ / Promotional Activities	-	-	-	$2,500	$2,500	-	-
Other Curr Charges/Oblig / Advertising	-	-	-	$500	$500	-	-
Office Supplies / Office Supplies	-	-	-	$200	$200	-	-
Operating Supplies / Other	-	-	-	$150	$150	-	-
Other Economic Environ / Books, Publ, Subsc & Memb	$2,000	-	-	$2,500	$2,500	-	-
Machinery & Equipment / Misc. Equipment	-	-	-	$1,000	-	-$1,000	-100.00%
Total Operating Expenditures	$36,935	$37,699	$7,227	$53,716	$40,146	-$13,570	-25.26%
Total Stategic Planning & Desig	$72,588	$73,727	$35,537	$95,784	$84,477	-$11,307	-11.80%
Total Expenditures	**$2,591,144**	**$2,912,877**	**$2,891,889**	**$4,523,021**	**$4,456,008**	**-$67,013**	**-1.48%**

Community Sustainability Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Community Sustainability						
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	001-2010-515.12-10	$110,781	$151,560	$40,779	36.81%	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Overtime / Standard Overtime	001-2010-515.14-10	$100	$100	-	-	
Special Pay / Longevity	001-2010-515.15-10	$1,325	$1,845	$520	39.25%	Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data
Special Pay / Incentive	001-2010-515.15-20	-	$2,207	$2,207	-	
Certification Pay	001-2010-515.15-20	-	$2,207	$2,207	-	
Special Pay / Other Pays	001-2010-515.15-30	$1,260	$4,635	$3,375	267.86%	Increase from Budget Workshop #1 reflects approved promotions and associated salary adjustments.
Community Development / FICA Taxes	001-2010-515.21-00	$8,666	$12,201	$3,535	40.79%	Variance reflects FICA adjustments related to approved supplemental certification and performance pay from Budget Workshop #1.
Retirement Contributions / Defined Benefit Plan	001-2010-515.22-10	$14,748	$5,837	-$8,911	-60.42%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Retirement Contributions / 401-a Plan	001-2010-515.22-20	$4,413	$12,150	$7,737	175.32%	Increase from Budget Workshop #1 reflects approved promotions and associated salary adjustments.
Community Development / Life & Health Insurance	001-2010-515.23-00	$22,601	$18,736	-$3,865	-17.10%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-2010-515.24-10	$478	$478	-	-	
Total Salaries & Benefits		$164,372	$209,749	$45,377	27.61%	
Operating Expenditures						
Professional Services / Internal IT Support	001-2010-515.31-50	$45,606	$32,745	-$12,861	-28.20%	
Professional Services / Profess Services Other	001-2010-515.31-90	$75,000	$60,000	-$15,000	-20.00%	Expenditures for FY 26 will be slightly less for FY 25 due to completion dates of several special projects and studies.
Marketing Materials for Department	001-2010-515.31-90	$15,000	$15,000	-	-	Marketing Materials for Department and Reopening
Sustainability Initiative	001-2010-515.31-90	$15,000	$10,000	-$5,000	-33.33%	Implementation of Sustainability Initiative
Central Square Training Expenses	001-2010-515.31-90	$20,000	$25,000	$5,000	25.00%	Central Square Training Expenses
Carbon Neutrality/Greenhouse Gas Emissions Reduct	001-2010-515.31-90	$10,000	$10,000	-	-	Implementation and marketing of Carbon Neutrality and Greenhouse Gas Reductions.
Consultants for Comp Plan Implemenation	001-2010-515.31-90	$7,500	-	-$7,500	-100.00%	Funding for anticipated costs for consultants to assist with comprehensive plan updates and amendments.
Outside Studies and Training	001-2010-515.31-90	$7,500	-	-$7,500	-100.00%	Funding for outside consultants to support departmental initiative and training.
Union Dues / Training/Registration	001-2010-515.40-10	$2,500	$2,500	-	-	Expenditures expected to increase due to full complement of staff and increased

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						need to take advantage of training opportunities. Funding to cover required training and certification maintenance.
Union Dues / Lodging/Transportation	001-2010-515.40-20	$1,500	-	-$1,500	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Expenditures expected to increase due to full complement of staff and increased need to take advantage of training opportunities. Funding to cover required training and certification maintenance.
Communication/Freight Srv / Postage & Freight	001-2010-515.41-30	$250	-	-$250	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Postage funding in preparation of departmental mailings.
Rental & Leases / Operating/Capital Leasing	001-2010-515.44-20	$275	$275	-	-	Expenditures expected to remain flat compared to FY 2026. **Annual shared cost of copier maintenance
Copier	001-2010-515.44-20	$275	$275	-	-	
Insurance / Property/Liability	001-2010-515.45-10	$11,395	$7,436	-$3,959	-34.74%	
Repair/Maint Services / Buildings	001-2010-515.46-10	$15,000	$15,000	-	-	Funding needed to cover General Fund responsibilities for

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						improvements being made to the 1900 Building for DCS.
Repair/Maint Services / Equipment-Garage	001-2010-515.46-22	$7,703	$7,703	-	-	Based on Vehicles and Fleet Schedule
Community Development / Printing & Binding	001-2010-515.47-00	$3,000	$3,000	-	-	Expenditures expected to increase as department tackles more and more responsibilities.
Other Curr Charges/Oblig / Advertising	001-2010-515.49-10	$250	$250	-	-	Expenditures expected to remain flat compared to FY 2025. **Annual funding for promotional events/material
Other Curr Charges/Oblig / Other	001-2010-515.49-90	$100	$100	-	-	Expenditures expected to remain flat compared to FY 2026. **Annual funding for miscellaneous office supplies
Office Supplies / Office Supplies	001-2010-515.51-10	$500	$500	-	-	Expenditures expected to remain flat or less compared to FY 2026. **Annual funding for miscellaneous office supplies
Operating Supplies / Gas, Lubricants & Oil	001-2010-515.52-10	$450	$450	-	-	Expenditures expected to remain flat compared to FY 2026. Annual funding to operate vehicles
Operating Supplies / Small Tools & Equipment	001-2010-515.52-20	$200	$200	-	-	Expenditures expected to remain flat compared to FY 2026. **Annual funding for miscellaneous small tools
Operating Supplies / Other	001-2010-515.52-90	$150	$150	-	-	Expenditures expected to remain flat compared to FY 2026. Funding to cover incidental items as necessary.
Community Development / Books, Publ, Subsc & Memb	001-2010-515.54-00	$2,500	$2,500	-	-	Expenditures expected to increase due to full complement of staff and increased number of memberships. **APA, AIA, National

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Trust, Florida Trust, USGBC, Florida Green, ICC, NCARB, IDA BDB, BOAD, SEED
Machinery & Equipment / Misc. Equipment	001-2010-515.64-40	$25,000	-	-$25,000	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Additional expenditures required for the general fund components of proposed 1900 Second Avenue renovations being funded by the Building Fund. Funding to cover IT equipment costs as necessary (renovations).
Total Operating Expenditures		$191,379	$132,809	-$58,570	-30.60%	
Total Administration		$355,751	$342,558	-$13,193	-3.71%	
Planning & Zoning						
Salaries & Benefits						
Salaries & Wages / Regular	001-2030-515.12-10	$870,308	$817,798	-$52,510	-6.03%	Increase reflects approval of supplementals from BWS#3 - for two promotions
Other Salaries / Part Time	001-2030-515.13-10	$26,791	$26,791	-	-	
Overtime / Standard Overtime	001-2030-515.14-10	$5,000	$5,000	-	-	
Special Pay / Longevity	001-2030-515.15-10	$2,400	$3,100	$700	29.17%	Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data
Special Pay / Incentive	001-2030-515.15-20	-	$34,881	$34,881	-	
Certification Pay	001-2030-515.15-20	-	$34,881	$34,881	-	Certification approved in BWS#3
Special Pay / Other Pays	001-2030-515.15-30	$4,500	$4,500	-	-	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Community Development / FICA Taxes	001-2030-515.21-00	$69,470	$68,174	-$1,296	-1.87%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-2030-515.22-10	$157,993	$144,947	-$13,046	-8.26%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	001-2030-515.22-20	$12,271	-	-$12,271	-100.00%	
Community Development / Life & Health Insurance	001-2030-515.23-00	$142,927	$129,209	-$13,718	-9.60%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-2030-515.24-10	$12,476	$12,476	-	-	
Total Salaries & Benefits		$1,304,136	$1,246,876	-$57,260	-4.39%	
Operating Expenditures						
Repair/Maint Services / Equipment-Garage	001-2030-513.46-22	$7,703	$7,703	-	-	Based on Vehicles and Fleet Schedule
Professional Services / Internal IT Support	001-2030-515.31-50	$127,654	$119,132	-$8,522	-6.68%	
Professional Services / Profess Services Other	001-2030-515.31-90	$60,000	$60,000	-	-	Annual Planning, Zoning & Preservation Consultant - Neighborhood Planning
Consulting Services	001-2030-515.31-90	$60,000	$60,000	-	-	Annual Planning, Zoning & Preservation Consultant - Neighborhood Planning. To cover consultant services for inspections and plan reviews as needed.
Union Dues / Training/Registration	001-2030-515.40-10	$3,000	$4,200	$1,200	40.00%	Annual funding for training/registration fees - Green Globe cert for staff. Supplemental for

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						$1,200 approved in BWS#1.
Union Dues / Lodging/Transportation	001-2030-515.40-20	$1,200	$3,000	$1,800	150.00%	Annual funding for lodging for training and conference attendance. Supplemental for $1,800 approved in BWS#1.
Communication/Freight Srv / Postage & Freight	001-2030-515.41-30	$1,000	$1,000	-	-	Annual funding for postage - various mailings. Funding to cover required postage of mailers.
Utility Services / Water	001-2030-515.43-10	$1,188	$140	-$1,048	-88.22%	
Utility Services / Sewer	001-2030-515.43-20	$1,620	$90	-$1,530	-94.44%	
Utility Services / Electricity	001-2030-515.43-30	$2,052	$1,332	-$720	-35.09%	
Utility Services / Refuse/Waste Disposal	001-2030-515.43-40	$108	$73	-$35	-32.41%	
Rental & Leases / Operating/Capital Leasing	001-2030-515.44-20	$1,200	$1,200	-	-	
Copier	001-2030-515.44-20	$1,200	$1,200	-	-	Annual shared cost of copier maintenance
Insurance / Property/Liability	001-2030-515.45-10	$946	$618	-$328	-34.67%	
Community Development / Printing & Binding	001-2030-515.47-00	$3,500	$3,500	-	-	Annual funding for brochure design and printing
Other Curr Charges/Oblig / Advertising	001-2030-515.49-10	$8,000	$8,000	-	-	Annual funding for advertising hearings for P&Z and HP Boards
Other Curr Charges/Oblig / Other	001-2030-515.49-90	$1,000	$1,000	-	-	Annual funding for miscellaneous operating items
Office Supplies / Office Supplies	001-2030-515.51-10	$1,800	$1,800	-	-	Annual funding for miscellaneous office supplies
Operating Supplies / Small Tools & Equipment	001-2030-515.52-20	$150	$150	-	-	Annual funding for miscellaneous small tools
Community Development / Books, Publ, Subsc & Memb	001-2030-515.54-00	$1,800	$3,300	$1,500	83.33%	Annual professional memberships for Asst Director and staff. Supplemental for $1,500 approved in BWS#1.
Machinery & Equipment / Misc. Equipment	001-2030-515.64-40	$15,000	$15,000	-	-	Funding for purchase of computers for anticipated new staff. Funding to cover IT equipment costs as necessary.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Operating Expenditures		$238,921	$231,238	-$7,683	-3.22%	
Total Planning & Zoning		$1,543,057	$1,478,114	-$64,943	-4.21%	
Code Enforcement						
Salaries & Benefits						
Salaries & Wages / Regular	001-2040-515.12-10	$1,184,503	$1,284,552	$100,049	8.45%	Increase from supplemental approval in BWS#3 - Two additional Code Officers added to position count
Other Salaries / Part Time	001-2040-515.13-10	$30,893	$30,893	-	-	
Overtime / Standard Overtime	001-2040-515.14-10	$10,000	$10,000	-	-	Overtime for weekends and special events
Special Pay / Longevity	001-2040-515.15-10	$6,650	$7,495	$845	12.71%	Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data
Special Pay / Incentive	001-2040-515.15-20	-	$2,809	$2,809	-	
Certification Pay	001-2040-515.15-20	-	$2,809	$2,809	-	
Special Pay / Other Pays	001-2040-515.15-30	$4,500	$4,500	-	-	
Community Development / FICA Taxes	001-2040-515.21-00	$94,527	$102,460	$7,933	8.39%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-2040-515.22-10	$230,369	$199,928	-$30,441	-13.21%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Retirement Contributions / 401-a Plan	001-2040-515.22-20	$13,973	$14,123	$150	1.07%	The increase from Budget Workshop #1 reflects certification pay for the Assistant Director position that was budgeted in FY2026 and has since taken effect.
Community Development / Life & Health Insurance	001-2040-515.23-00	$334,499	$255,187	-$79,312	-23.71%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-2040-515.24-10	$24,604	$24,604	-	-	
Total Salaries & Benefits		$1,934,518	$1,936,551	$2,033	0.11%	
Operating Expenditures						
Professional Services / Internal IT Support	001-2040-515.31-50	$195,752	$174,157	-$21,595	-11.03%	
Professional Services / Profess Services Other	001-2040-515.31-90	$7,500	$5,000	-$2,500	-33.33%	Funding necessary should code need outside consultant services related to use & occupancy inspections.
Inspection and Plan Review Services	001-2040-515.31-90	$7,500	$5,000	-$2,500	-33.33%	Funding to cover consultant services for inspections and plan reviews as needed
Contractual Services / Other Contractual Service	001-2040-515.34-50	$7,500	$5,000	-$2,500	-33.33%	Funding necessary should code need outside consultant services related to use & occupancy inspections and landscape code violation assessments.
Scanning Services	001-2040-515.34-50	$7,500	$5,000	-$2,500	-33.33%	Funding to cover outside scanning services for property files.
Union Dues / Training/Registration	001-2040-515.40-10	$7,000	$8,650	$1,650	23.57%	FACE certification for 4 new staff members, 1 FABTO conference for Assistant Director and 1 tuition reimbursement. Supplemental for $1,650 approved in BWS#3.
Union Dues / Lodging/Transportation	001-2040-515.40-20	$2,800	$2,800	-	-	2 FACE training and 1 FABTO conference

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						lodging and transportation
Communication/Freight Srv / Postage & Freight	001-2040-515.41-30	$20,000	$23,500	$3,500	17.50%	Annual funding for postage - including certified letters, hearing notices. Cost of postage has increased annually. Supplemental for $2,500 approved in BWS#1. Supplemental for $1,000 approved in BWS#3.
Utility Services / Water	001-2040-515.43-10	$99	$109	$10	10.10%	
Utility Services / Sewer	001-2040-515.43-20	$59	$69	$10	16.95%	
Utility Services / Electricity	001-2040-515.43-30	$972	$1,030	$58	5.97%	
Utility Services / Refuse/Waste Disposal	001-2040-515.43-40	$81	$56	-$25	-30.86%	
Rental & Leases / Operating/Capital Leasing	001-2040-515.44-20	$3,500	$4,000	$500	14.29%	Annual shared cost of copier maintenance. Costs for lease have increased.
Postage Meter	001-2040-515.44-20	-	$500	$500	-	Anticipated increase in the renewal of the Postage Meter Lease Agreement (to be renewed October 2026). Supplemental for $500 approved in BWS#1.
Copier	001-2040-515.44-20	$3,500	$3,500	-	-	Annual shared cost of copier maintenance
Insurance / Property/Liability	001-2040-515.45-10	$11,583	$7,558	-$4,025	-34.75%	
Repair/Maint Services / Equipment-Garage	001-2040-515.46-22	$84,724	$108,842	$24,118	28.47%	Based on Vehicles and Fleet Schedule. Supplemental for $16,406 approved in BWS#3.
Community Development / Printing & Binding	001-2040-515.47-00	$3,500	$3,750	$250	7.14%	Annual funding for brochure design and miscellaneous printing. Printing of literature and notices. Supplemental for $250 approved in BWS#3.
Other Curr Charges/Oblig / Advertising	001-2040-515.49-10	$500	$500	-	-	Annual funding for promotional events/material

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Other Curr Charges/Oblig / Other	001-2040-515.49-90	$500	$500	-	-	Annual funding for miscellaneous operating items
Office Supplies / Office Supplies	001-2040-515.51-10	$5,000	$5,600	$600	12.00%	Annual funding for miscellaneous office supplies - in addition to being fully staffed. Increase in cost of various office supplies in anticipation of being fully staffed. Supplemental for $600 approved in BWS#3.
Operating Supplies / Gas, Lubricants & Oil	001-2040-515.52-10	$10,000	$11,000	$1,000	10.00%	Annual funding for miscellaneous lubricants. Funding to operate vehicles. Supplemental for $1,000 approved in BWS#3.
Operating Supplies / Small Tools & Equipment	001-2040-515.52-20	$500	$500	-	-	Annual funding for miscellaneous small tools
Operating Supplies / Uniforms	001-2040-515.52-40	$1,500	$2,500	$1,000	66.67%	Annual funding for uniform expenditures. Supplemental for $1,000 approved in BWS#3.
Operating Supplies / Other	001-2040-515.52-90	$1,600	$2,600	$1,000	62.50%	Annual funding for miscellaneous office supplies. Funding to cover incidental items as necessary. Supplemental for $1,000 approved in BWS#3 for office furniture.
Community Development / Books, Publ, Subsc & Memb	001-2040-515.54-00	$3,000	$3,250	$250	8.33%	FACE membership. Supplemental for $250 approved in BWS#3.
Machinery & Equipment / Misc. Equipment	001-2040-515.64-40	-	$7,500	$7,500	-	Supplemental for $7,500 approved in BWS#3.
Total Operating Expenditures		$367,670	$378,471	$10,801	2.94%	
Total Code Enforcement		$2,302,188	$2,315,022	$12,834	0.56%	
Business License						
Salaries & Benefits						
Salaries & Wages / Regular	001-2050-515.12-10	$86,492	$102,182	$15,690	18.14%	Increase from supplemental approval in BWS #3 - per HB 803 salaries were adjusted

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Overtime / Standard Overtime	001-2050-515.14-10	$375	$375	-	-	
Special Pay / Longevity	001-2050-515.15-10	$760	$1,000	$240	31.58%	Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data
Community Development / FICA Taxes	001-2050-515.21-00	$6,703	$7,922	$1,219	18.19%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-2050-515.22-10	$18,694	$17,436	-$1,258	-6.73%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Community Development / Life & Health Insurance	001-2050-515.23-00	$34,037	$25,842	-$8,195	-24.08%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-2050-515.24-10	$69	$69	-	-	
Total Salaries & Benefits		$147,130	$154,826	$7,696	5.23%	
Operating Expenditures						
Professional Services / Internal IT Support	001-2050-515.31-50	$62,461	$62,161	-$300	-0.48%	
Union Dues / Training/Registration	001-2050-515.40-10	$1,000	$1,000	-	-	FABTO conference - 2 staff members
Union Dues / Lodging/Transportation	001-2050-515.40-20	$1,000	$1,000	-	-	FABTO conference - CS Technician
Communication/Freight Srv / Postage & Freight	001-2050-515.41-30	$6,000	$7,000	$1,000	16.67%	Expenditures expected to increase due to postage rate increases. Postage is used to mail annual business license renewal notices and licenses as they are renewed and

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						issued. Supplemental approved for $1,000.. **Annual funding for business license mailings
Rental & Leases / Operating/Capital Leasing	001-2050-515.44-20	$850	$850	-	-	Annual shared cost of copier maintenance.
Copier	001-2050-515.44-20	$850	$850	-	-	Funding to cover costs of copier.
Community Development / Printing & Binding	001-2050-515.47-00	$6,500	$7,000	$500	7.69%	Anticipated increases in cost to print and coordinate annual business license renewals. Supplemental for $500 approved in BWS#1.
Office Supplies / Office Supplies	001-2050-515.51-10	$800	$1,500	$700	87.50%	Increase in cost of various office supplies in anticipation of being fully staffed and moving back to renovated space in FY 27. Supplemental for $700 approved in BWS#1.
Community Development / Books, Publ, Subsc & Memb	001-2050-515.54-00	$500	$500	-	-	FABTO, BOAF, ICC Memberships for 4 staff members
Total Operating Expenditures		$79,111	$81,011	$1,900	2.40%	
Total Business License		$226,241	$235,837	$9,596	4.24%	
Stategic Planning & Desig						
Salaries & Benefits						
Salaries & Wages / Regular	001-2070-559.12-10	$33,099	$33,099	-	-	Increase from Budget Workshop #1 reflects approved certification pay and associated salary adjustments.
Special Pay / Longevity	001-2070-559.15-10	$225	$240	$15	6.67%	Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data
Special Pay / Incentive	001-2070-559.15-20	-	$1,655	$1,655	-	

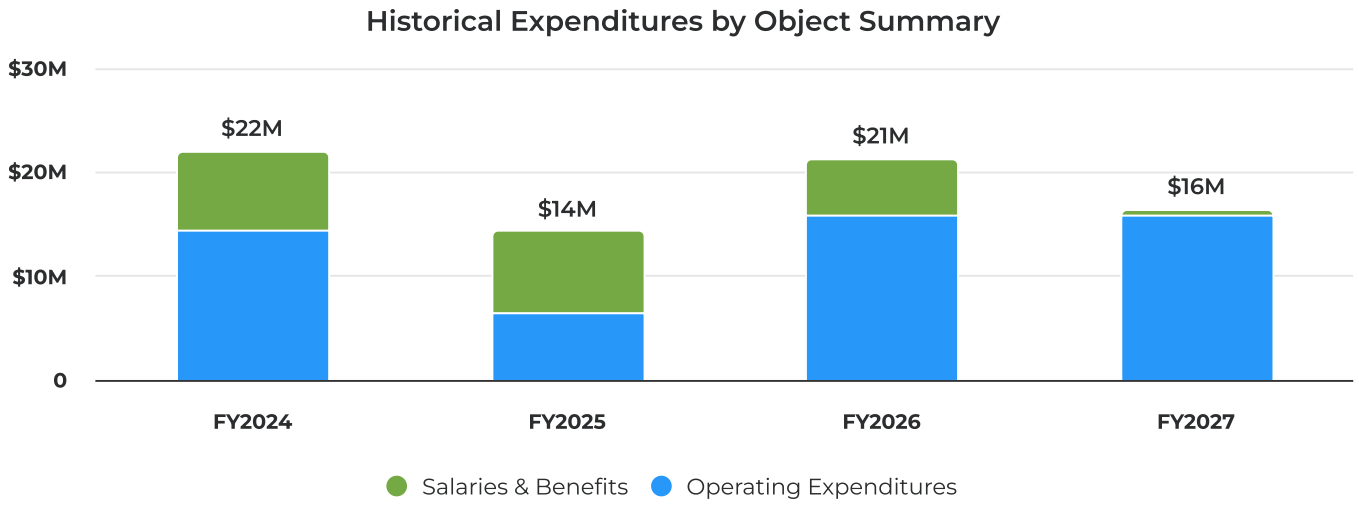
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Certification Pay	001-2070-559.15-20	-	$1,655	$1,655	-	Certification Pay approved in BWS #1
Special Pay / Other Pays	001-2070-559.15-30	$945	$945	-	-	
Other Economic Environ / FICA Taxes	001-2070-559.21-00	$2,611	$2,739	$128	4.90%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Cont Plan	001-2070-559.22-20	$3,310	$3,499	$189	5.71%	Increase from Budget Workshop #1 reflects approved certification pay and associated salary adjustments.
Other Economic Environ / Life & Health Insurance	001-2070-559.23-00	$1,663	$1,939	$276	16.60%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	001-2070-559.24-10	$215	$215	-	-	
Total Salaries & Benefits		$42,068	$44,331	$2,263	5.38%	
Operating Expenditures						
Professional Services / Internal IT Support	001-2070-559.31-50	$9,636	$7,066	-$2,570	-26.67%	
Professional Services / Other	001-2070-559.31-90	$15,000	$10,000	-$5,000	-33.33%	
Inspections and Plan Review Services	001-2070-559.31-90	$15,000	$10,000	-$5,000	-33.33%	Funding for Invest Lake Worth Beach materials and Opportunity Zone materials.
Contractual Services / Other Contractual Service	001-2070-559.34-50	$15,000	$10,000	-$5,000	-33.33%	Annual funding for economic development and strategic planning activities from outside consultants as necessary.
Travel & Training / Training/Registration	001-2070-559.40-10	$3,730	$3,730	-	-	Expenditures expected to remain flat compared to FY 2025. **$1,000 for Executive Director
Travel & Training / Lodging/Transportation	001-2070-559.40-20	$1,000	$1,000	-	-	Expenditures expected to remain flat compared to FY 2025. **$1,000 for Executive Director

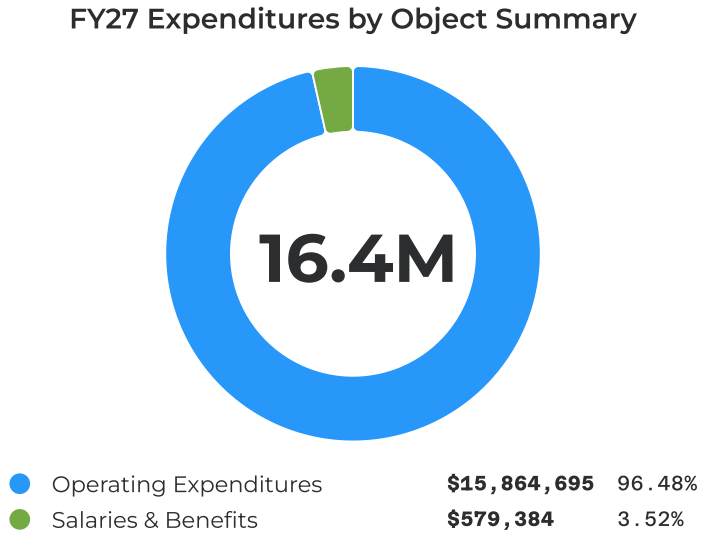
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Other Economic Environ / Printing & Binding	001-2070-559.47-00	$2,500	$2,500	-	-	Printing of marketing, strategic Planning, branding and visioning materials for FY 27.
Other Economic Environ / Promotional Activities	001-2070-559.48-00	$2,500	$2,500	-	-	Expenditures expected to be needed for promotion on Opportunity Zones 2.0 and changes to economic policy for LWB. Possible Symposium for strategic visioning and investment as well as business incubation and investment.
Other Curr Charges/Oblig / Advertising	001-2070-559.49-10	$500	$500	-	-	Advertising funds will be needed should the City conduct an economic forum or Opportunity Zone outreach.
Office Supplies / Office Supplies	001-2070-559.51-10	$200	$200	-	-	Expenditures expected to remain flat compared to FY 2026.
Operating Supplies / Other	001-2070-559.52-90	$150	$150	-	-	Expenditure expected to facilitate Opportunity Zone or economic development/policy programming.
Other Economic Environ / Books, Publ, Subsc & Memb	001-2070-559.54-00	$2,500	$2,500	-	-	Expenditures expected to remain flat compared to FY 2026. **APA, AIA, BDB, National Trust, Florida Trust, USGBC, Florida Green, ICC, NCARB, IDA, BDB, BOAF, SEED, Preservation Forum, IDA, ULI, Green Globes
Machinery & Equipment / Misc. Equipment	001-2070-559.64-40	$1,000	-	-$1,000	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Funding to

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						cover IT equipment costs as necessary, especially in context of moving back into renovated offices.
Total Operating Expenditures		$53,716	$40,146	-$13,570	-25.26%	
Total Stategic Planning & Desig		$95,784	$84,477	-$11,307	-11.80%	
Total Community Sustainability		$4,523,021	$4,456,008	-$67,013	-1.48%	
Total Expenditures		**$4,523,021**	**$4,456,008**	**-$67,013**	**-1.48%**	

Police and Fire

Expenditures by Object Summary

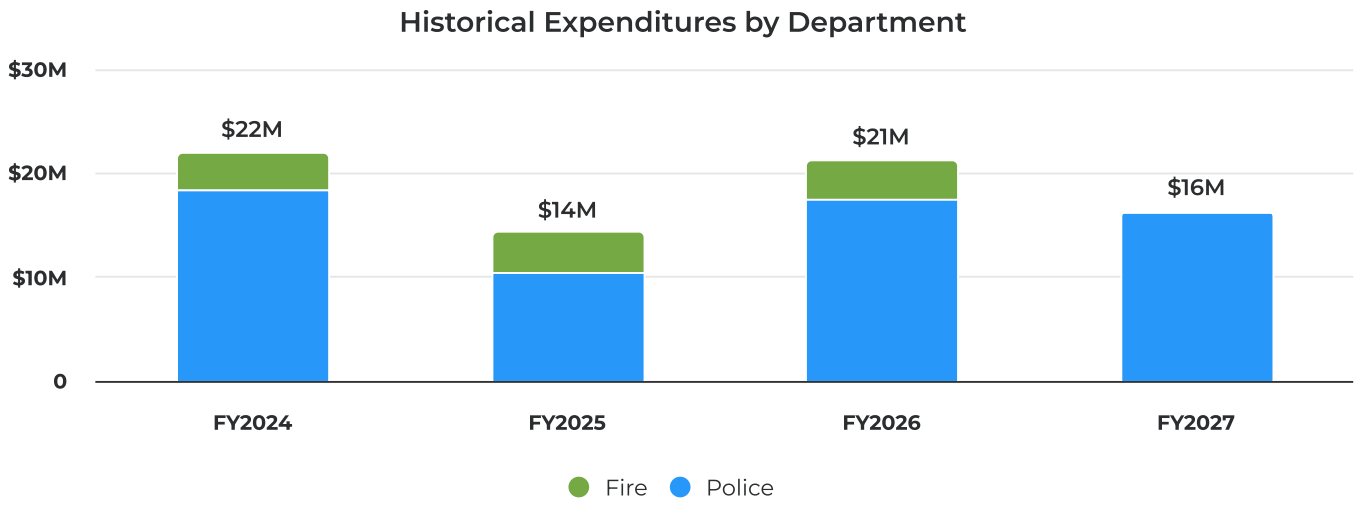


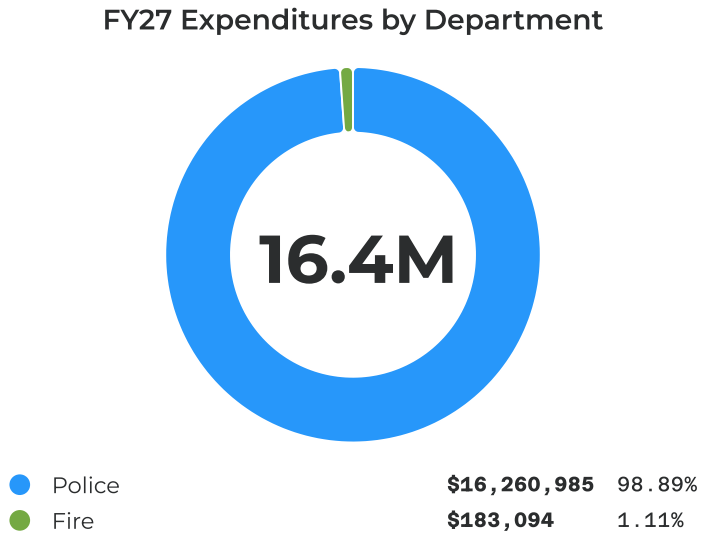


Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$7,569,043	$7,812,202	$5,183,518	$5,489,811	$579,384	-$4,910,427	-89.45%
Operating Expenditures	$14,443,402	$6,584,179	$12,555,195	$15,796,369	$15,864,695	$68,326	0.43%
Total Expenditures	**$22,012,445**	**$14,396,381**	**$17,738,713**	**$21,286,180**	**$16,444,079**	**-$4,842,101**	**-22.75%**

Expenditures by Department





Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Police							
Administration							
Salaries & Benefits							
Retirement Contributions / Defined Benefit Plan	$3,946,693	$4,081,528	$1,439,162	$1,722,567	$471,802	-$1,250,765	-72.61%
Total Salaries & Benefits	$3,946,693	$4,081,528	$1,439,162	$1,722,567	$471,802	-$1,250,765	-72.61%
Operating Expenditures							
Other Contractual Service / Other Contractual Service	$14,058,314	$6,086,971	$12,189,435	$15,220,322	$15,352,809	$132,487	0.87%
Other Contractual Service / Ordinance Arrest Fees	$11,810	$12,680	$5,470	$4,500	$4,500	-	-
Utility Services / Water	$45,465	$76,731	$46,471	$82,476	$97,417	$14,941	18.12%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Utility Services / Sewer	$24,985	$39,081	$24,978	$42,217	$49,858	$7,641	18.10%
Utility Services / Electricity	$60,530	$61,853	$49,498	$73,440	$80,593	$7,153	9.74%
Utility Services / Refuse/Waste Disposal	$7,818	$8,157	$6,433	$9,531	$10,798	$1,267	13.29%
Insurance / Property/Liability	$127,146	$171,647	$141,609	$188,812	$123,208	-$65,604	-34.75%
Repair/Maint Services / Buildings	$41,178	$42,123	$27,499	$70,000	$70,000	-	-
Total Operating Expenditures	$14,377,247	$6,499,244	$12,491,392	$15,691,298	$15,789,183	$97,885	0.62%
Total Administration	$18,323,940	$10,580,772	$13,930,554	$17,413,865	$16,260,985	-$1,152,880	-6.62%
Total Police	$18,323,940	$10,580,772	$13,930,554	$17,413,865	$16,260,985	-$1,152,880	-6.62%
Fire							
Administration							
Salaries & Benefits							
Retirement Contributions / Defined Benefit Plan	$3,622,350	$3,730,674	$3,744,356	$3,767,244	$107,582	-$3,659,662	-97.14%
Total Salaries & Benefits	$3,622,350	$3,730,674	$3,744,356	$3,767,244	$107,582	-$3,659,662	-97.14%
Operating Expenditures							
Insurance / Property/Liability	$57,287	$77,337	$63,803	$85,071	$55,512	-$29,559	-34.75%
Repair/Maint Services / Buildings	$8,868	$7,598	-	$20,000	$20,000	-	-
Total Operating Expenditures	$66,155	$84,935	$63,803	$105,071	$75,512	-$29,559	-28.13%
Total Administration	$3,688,505	$3,815,609	$3,808,159	$3,872,315	$183,094	-$3,689,221	-95.27%
Total Fire	$3,688,505	$3,815,609	$3,808,159	$3,872,315	$183,094	-$3,689,221	-95.27%
Total Expenditures	**$22,012,445**	**$14,396,381**	**$17,738,713**	**$21,286,180**	**$16,444,079**	**-$4,842,101**	**-22.75%**

Police & Fire Itemizations

Expenditures by Division

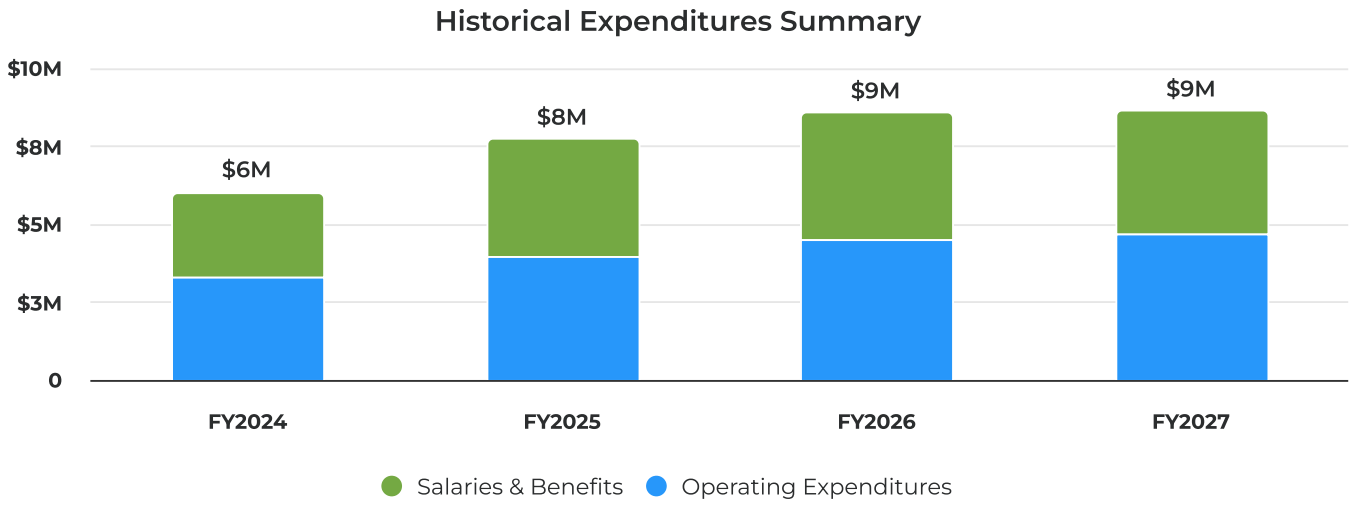
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Administration						
Salaries & Benefits						
Retirement Contributions / Defined Benefit Plan	001-3010-521.22-10	$1,722,567	$471,802	-$1,250,765	-72.61%	
Retirement Contributions / Defined Benefit Plan	001-4010-522.22-10	$3,767,244	$107,582	-$3,659,662	-97.14%	The Fire Pension budget is decreasing because the Plan is in its final year of paying off most of its unfunded liability. These payments will be completed with the fiscal year ending September 30, 2026 contribution. As a result, the Plan's funded status is expected to improve from 92% to approximately 100% in the next actuarial valuation.
Total Salaries & Benefits		$5,489,811	$579,384	-$4,910,427	-89.45%	
Operating Expenditures						
Other Contractual Service / Other Contractual Servi	001-3010-521.34-50	$15,220,322	$15,352,809	$132,487	0.87%	
PBSO Contract	001-3010-521.34-50	$14,627,322	$15,259,809	$632,487	4.32%	96.28% of total contract shared with Beach 1.86% and Electric 1.86% Amount updated to reflect pending new PBSO contract scheduled for approval in August
License Plate Reader Camera System	001-3010-521.34-50	$93,000	$93,000	-	-	Hardware Support Extended Warranty. The City is adding 6 license plate readers, which brings the total number of LPR's

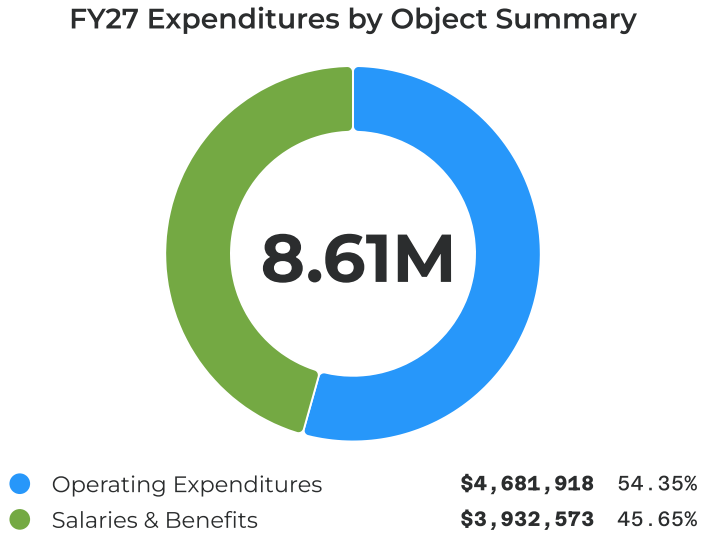
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						to 31. Unit cost = $3,000 yearly Total annual cost = $93,000
Park Rangers HOLD	001-3010-521.34-50	$500,000	-	-$500,000	-100.00%	Amount removed, as the pending new PBSO contract scheduled for approval in August includes funding for the Park Ranger program.
Other Contractual Service / Ordinance Arrest Fees	001-3010-521.34-60	$4,500	$4,500	-	-	
Utility Services / Water	001-3010-521.43-10	$82,476	$97,417	$14,941	18.12%	
Utility Services / Sewer	001-3010-521.43-20	$42,217	$49,858	$7,641	18.10%	
Utility Services / Electricity	001-3010-521.43-30	$73,440	$80,593	$7,153	9.74%	
Utility Services / Refuse/Waste Disposal	001-3010-521.43-40	$9,531	$10,798	$1,267	13.29%	
Insurance / Property/Liability	001-3010-521.45-10	$188,812	$123,208	-$65,604	-34.75%	
Repair/Maint Services / Buildings	001-3010-521.46-10	$70,000	$70,000	-	-	
Fire Alarm/Fire Sprinkler Service Contract	001-3010-521.46-10	$3,000	$3,000	-	-	Fire Alarm/Fire Sprinkler Service Contract
Painting, Carpentry, Electric HVAC	001-3010-521.46-10	$40,000	$40,000	-	-	Painting, Carpentry, Electric HVAC
Elevator Service Contract	001-3010-521.46-10	$3,000	$3,000	-	-	Elevator Service Contracts
Generator Service Contract	001-3010-521.46-10	$3,000	$3,000	-	-	Generator Service Contract
Elevator Maintenance & Repairs	001-3010-521.46-10	$6,000	$6,000	-	-	Elevator Maintenance & Repairs
Generator Maintenance & Repairs	001-3010-521.46-10	$15,000	$15,000	-	-	Generator Maintenance & Repairs
Insurance / Property/Liability	001-4010-522.45-10	$85,071	$55,512	-$29,559	-34.75%	
Repair/Maint Services / Buildings	001-4010-522.46-10	$20,000	$20,000	-	-	
Building Maint Repairs	001-4010-522.46-10	$10,000	$10,000	-	-	Building Maintenance Repairs - Carpentry, Painting, Electric, HVAC
Fire Sprinklers	001-4010-522.46-10	$5,000	$5,000	-	-	Contract, Maintenance & Repairs

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Fire Alarm	001-4010-522.46-10	$5,000	$5,000	-	-	Contract, Maintenance & Repairs
Total Operating Expenditures		$15,796,369	$15,864,695	$68,326	0.43%	
Total Administration		$21,286,180	$16,444,079	-$4,842,101	-22.75%	
Total Expenditures		**$21,286,180**	**$16,444,079**	**-$4,842,101**	**-22.75%**	

Public Services

Expenditures Summary

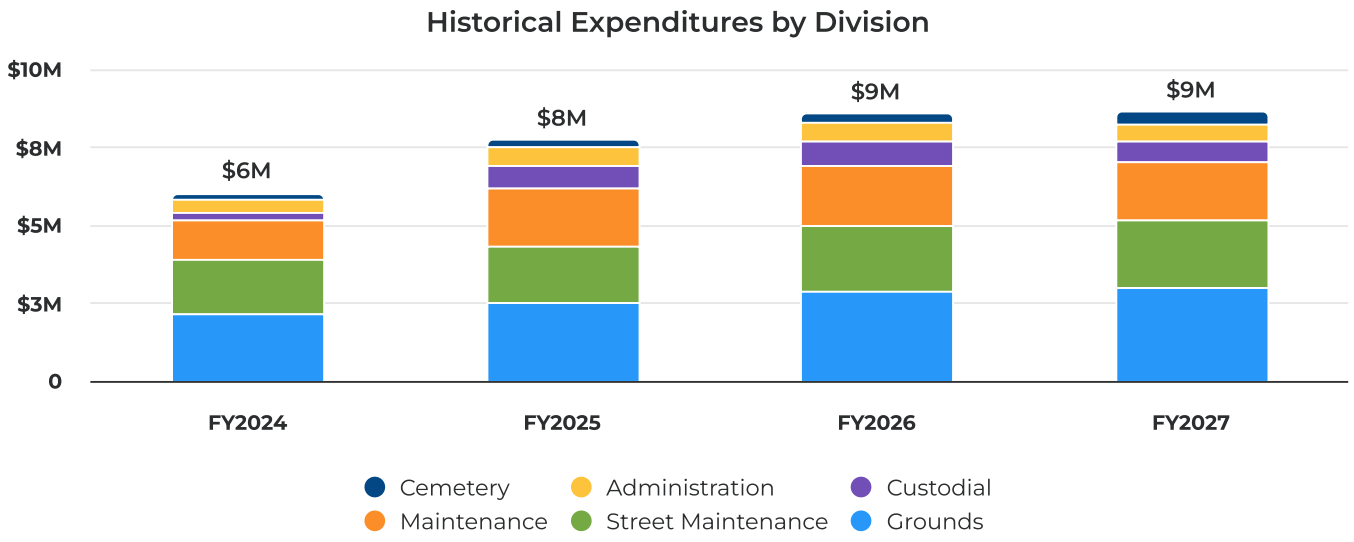


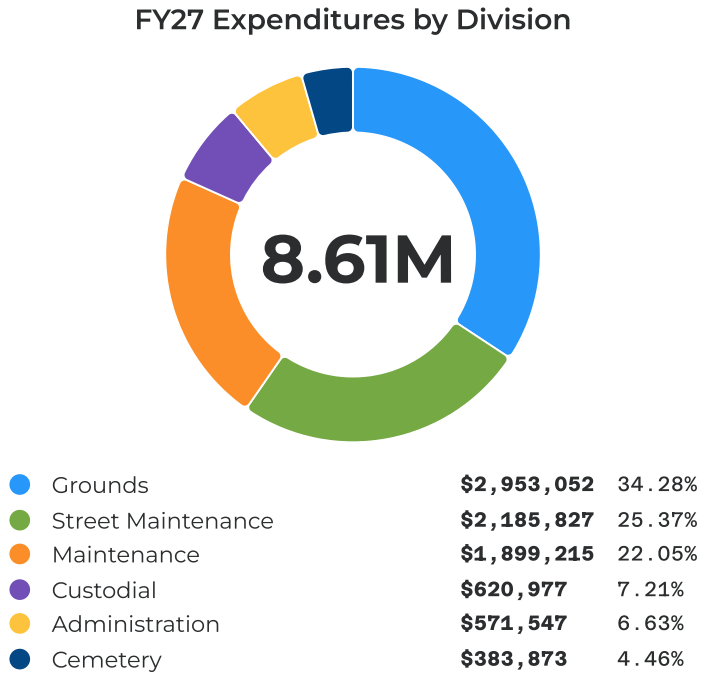


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$2,397,333	$3,093,784	$2,728,533	$4,106,838	$3,932,573	-$174,265	-4.24%
Operating Expenditures	$3,121,523	$3,755,575	$3,088,802	$4,467,725	$4,681,918	$214,193	4.79%
Total Expenditures	**$5,518,856**	**$6,849,359**	**$5,817,335**	**$8,574,563**	**$8,614,491**	**$39,928**	**0.47%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administration							
Salaries & Benefits							
Salaries & Wages / Regular	$142,559	$172,116	$138,890	$190,622	$215,374	$24,752	12.98%
Overtime / Standard Overtime	-	$17	-	-	-	-	-
Special Pay / Longevity	$594	$735	-	$995	$1,070	$75	7.54%
Special Pay / Other Pays	$53	-	-	$3,510	$3,510	-	-
Other General Government / FICA Taxes	$10,185	$11,913	$9,456	$14,879	$16,778	$1,899	12.76%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / Defined Benefit Plan	$30,997	$23,071	$20,680	$19,127	$25,910	$6,783	35.46%
Retirement Contributions / 401-a Plan	$1,516	$6,375	$5,153	$10,239	$6,890	-$3,349	-32.71%
Other General Government / Life & Health Insurance	$26,970	$35,057	$30,320	$38,724	$29,072	-$9,652	-24.93%
Workers' Compensation / Workers' Comp Regular	$1,026	$743	$594	$1,050	$1,050	-	-
Total Salaries & Benefits	$213,900	$250,027	$205,094	$279,146	$299,654	$20,508	7.35%
Operating Expenditures							
Professional Services / Internal IT Support	$59,117	$67,951	$58,705	$78,273	$59,923	-$18,350	-23.44%
Contractual Services / Other Contractual Service	$116,701	$117,647	$60,381	$111,000	$109,000	-$2,000	-1.80%
Travel & Training / Training/Registration	$405	$1,192	$2,084	$4,000	$2,000	-$2,000	-50.00%
Travel & Training / Lodging/Transportation	$901	$581	$1,440	$1,500	$1,500	-	-
Communication/Freight Srv / Postage & Freight	-$255	$118	$45	$400	$260	-$140	-35.00%
Utility Services / Water	-	-	-	$54	-	-$54	-100.00%
Utility Services / Electricity	$378	$425	$339	$486	$484	-$2	-0.41%
Rental & Leases / Operating/Capital Leasing	$2,302	$2,302	$1,842	$2,310	$2,310	-	-
Insurance / Property/Liability	$34,013	$45,918	$37,883	$50,510	$32,960	-$17,550	-34.75%
Repair/Maint Services / Equipment-Garage	$11,270	$19,441	$26,319	$61,618	$53,921	-$7,697	-12.49%
Repair/Maint Services / Heavy Equipment	$559	$134	$56	-	-	-	-
Other General Government / Printing & Binding	$313	$401	$1,207	$1,500	$1,500	-	-
Office Supplies / Office Supplies	$1,619	$1,444	$1,359	$1,550	$1,550	-	-
Operating Supplies / Gas, Lubricants & Oil	$1,380	$1,539	$2,257	$2,800	$1,970	-$830	-29.64%
Operating Supplies / Uniforms	$967	-	$690	$800	$800	-	-
Other General Government / Books, Publ, Subsc & Memb	$386	$448	$821	$1,100	$715	-$385	-35.00%
Machinery & Equipment / Information Technology	-	$2,527	-	-	$3,000	$3,000	-
Total Operating Expenditures	$230,056	$262,068	$195,427	$317,901	$271,893	-$46,008	-14.47%
Total Administration	$443,955	$512,095	$400,522	$597,047	$571,547	-$25,500	-4.27%
Street Maintenance							
Salaries & Benefits							
Salaries & Wages / Regular	$225,686	$260,784	$213,010	$322,684	$321,339	-$1,345	-0.42%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Overtime / Standard Overtime	$5,084	$7,432	$5,042	$5,000	$8,000	$3,000	60.00%
Special Pay / Longevity	$750	$1,200	$1,195	$1,670	$1,915	$245	14.67%
Special Pay / Other Pays	$228	$207	$144	-	-	-	-
Other General Government / FICA Taxes	$17,179	$20,145	$16,036	$25,196	$25,341	$145	0.58%
Retirement Contributions / Defined Benefit Plan	$69,351	$60,344	$52,373	$70,384	$55,562	-$14,822	-21.06%
Other General Government / Life & Health Insurance	$67,566	$66,943	$59,569	$111,671	$83,340	-$28,331	-25.37%
Workers' Compensation / Workers' Comp Regular	$20,157	$19,481	$16,848	$40,763	$40,763	-	-
Total Salaries & Benefits	$406,001	$436,535	$364,217	$577,368	$536,260	-$41,108	-7.12%
Operating Expenditures							
Professional Services / Internal IT Support	$24,978	$27,702	$25,247	$33,662	$31,573	-$2,089	-6.21%
Contractual Services / Maintenance	$180,473	$155,565	$194,733	$236,074	$236,074	-	-
Contractual Services / Other Contractual Service	$49,933	$45,727	$70,504	$115,178	$127,178	$12,000	10.42%
Contractual Services / Rolloff Tipping Fees	-	-	-	-	$10,000	$10,000	-
Travel & Training / Training/Registration	$349	$475	$793	$2,000	$1,000	-$1,000	-50.00%
Travel & Training / Lodging/Transportation	-	$279	-	$500	$500	-	-
Utility Services / Water	$6,649	$9,110	$7,587	$9,974	$12,618	$2,644	26.51%
Utility Services / Sewer	$2,199	$2,681	$2,112	$2,908	$3,785	$877	30.16%
Utility Services / Electricity	$620,108	$652,759	$552,597	$810,401	$920,644	$110,243	13.60%
Utility Services / Refuse/Waste Disposal	$579	$612	$486	$770	$815	$45	5.84%
Insurance / Property/Liability	$3,587	$4,842	$3,994	$5,326	$3,475	-$1,851	-34.75%
Repair/Maint Services / Equipment-Garage	$69,115	$91,252	$72,529	$107,442	$96,705	-$10,737	-9.99%
Repair/Maint Services / Heavy Equipment	$25,145	$28,982	$17,894	$18,000	$26,000	$8,000	44.44%
Repair/Maint Services / Heavy Equip-ext repairs	$2,824	$24,707	$41,691	$6,500	$6,500	-	-
Office Supplies / Office Supplies	$1,531	-	$308	$500	$500	-	-
Operating Supplies / Gas, Lubricants & Oil	$28,994	$36,232	$20,731	$20,000	$36,000	$16,000	80.00%
Operating Supplies / Small Tools & Equipment	$11,891	$14,500	$9,575	$21,000	$21,000	-	-
Operating Supplies / Uniforms	$4,437	$4,901	$3,414	$4,000	$5,200	$1,200	30.00%
Other General Government / Road Materials & Supplies	$95,487	$84,285	$58,956	$110,000	$110,000	-	-
Machinery & Equipment / Misc. Equipment	-	$18,096	$14,190	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Operating Expenditures	$1,128,279	$1,202,705	$1,097,341	$1,504,235	$1,649,567	$145,332	9.66%
Total Street Maintenance	$1,534,280	$1,639,240	$1,461,559	$2,081,603	$2,185,827	$104,224	5.01%
Grounds							
Salaries & Benefits							
Salaries & Wages / Regular	$539,552	$771,625	$655,819	$924,923	$922,517	-$2,406	-0.26%
Overtime / Standard Overtime	$81,373	$109,640	$72,624	$80,000	$80,000	-	-
Special Pay / Longevity	$3,548	$5,355	$3,395	$5,520	$5,955	$435	7.88%
Special Pay / Incentive	-	-	-	-	$1,212	$1,212	-
Special Pay / Other Pays	$473	$510	$286	$1,620	$1,620	-	-
Other General Government / FICA Taxes	$47,558	$66,398	$54,259	$77,402	$77,344	-$58	-0.07%
Retirement Contributions / Defined Benefit Plan	$153,862	$171,947	$147,641	$211,739	$148,322	-$63,417	-29.95%
Retirement Contributions / 401-a Plan	-	$1,769	$1,546	$4,579	$2,067	-$2,512	-54.86%
Other General Government / Life & Health Insurance	$122,514	$161,572	$143,757	$244,734	$222,885	-$21,849	-8.93%
Workers' Compensation / Workers' Comp Regular	$20,427	$24,246	$21,488	$34,362	$34,362	-	-
Total Salaries & Benefits	$969,307	$1,313,062	$1,100,816	$1,584,879	$1,496,284	-$88,595	-5.59%
Operating Expenditures							
Professional Services / Internal IT Support	$18,531	$21,909	$19,482	$25,976	$22,757	-$3,219	-12.39%
Contractual Services / Other Contractual Service	$305,784	$284,492	$353,600	$368,500	$368,500	-	-
Travel & Training / Training/Registration	-	-	$748	$1,500	$1,000	-$500	-33.33%
Utility Services / Water	$318,821	$447,861	$378,306	$420,862	$620,328	$199,466	47.39%
Utility Services / Sewer	$8,635	$7,977	$6,883	$8,848	$11,453	$2,605	29.44%
Utility Services / Electricity	$47,545	$45,694	$36,928	$55,301	$62,779	$7,478	13.52%
Utility Services / Refuse/Waste Disposal	$32,863	$34,465	$26,319	$43,374	$45,238	$1,864	4.30%
Insurance / Property/Liability	$64,016	$86,419	$71,298	$95,064	$62,033	-$33,031	-34.75%
Repair/Maint Services / Equipment-General	$4,420	$3,519	-	$4,000	$4,000	-	-
Repair/Maint Services / Equipment-Garage	$96,024	$92,178	$68,113	$109,254	$90,817	-$18,437	-16.88%
Repair/Maint Services / Heavy Equipment	$5,485	$12,659	$10,861	$20,033	$20,033	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$22,869	$8,728	$13,930	$7,000	$14,000	$7,000	100.00%
Office Supplies / Office Supplies	$607	$402	$350	$800	$600	-$200	-25.00%
Operating Supplies / Gas, Lubricants & Oil	$27,510	$30,371	$20,442	$23,130	$23,130	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Supplies / Small Tools & Equipment	$24,441	$25,024	$1,748	$25,500	$25,500	-	-
Operating Supplies / Chemicals	$19,074	$17,956	$8,236	$19,500	$19,500	-	-
Operating Supplies / Uniforms	$5,831	$6,462	$4,502	$6,000	$7,000	$1,000	16.67%
Operating Supplies / Other	$216	$33	-	-	-	-	-
Other General Government / Books, Publ, Subsc & Memb	-	-	-	$250	$100	-$150	-60.00%
Buildings / Improvements	-	$94	-	-	-	-	-
Machinery & Equipment / Misc. Equipment	$48,057	$57,913	$13,684	$55,000	$58,000	$3,000	5.45%
Total Operating Expenditures	$1,050,729	$1,184,155	$1,035,428	$1,289,892	$1,456,768	$166,876	12.94%
Total Grounds	$2,020,036	$2,497,217	$2,136,244	$2,874,771	$2,953,052	$78,281	2.72%
Cemetery							
Salaries & Benefits							
Salaries & Wages / Regular	$55,303	$65,925	$49,971	$70,205	$139,550	$69,345	98.78%
Overtime / Standard Overtime	$15,888	$20,424	$10,428	$15,000	$20,000	$5,000	33.33%
Special Pay / Longevity	$653	$880	$1,000	$1,090	$1,200	$110	10.09%
Special Pay / Other Pays	$82	$82	$57	-	-	-	-
Other General Government / FICA Taxes	$5,274	$6,431	$4,536	$6,602	$12,297	$5,695	86.26%
Retirement Contributions / Defined Benefit Plan	$13,679	$15,203	$12,454	$18,677	$24,709	$6,032	32.30%
Other General Government / Life & Health Insurance	$15,879	$16,582	$12,936	$17,552	$27,134	$9,582	54.59%
Workers' Compensation / Workers' Comp Regular	$2,354	$2,428	$1,847	$3,488	$3,488	-	-
Total Salaries & Benefits	$109,111	$127,954	$93,229	$132,614	$228,378	$95,764	72.21%
Operating Expenditures							
Professional Services / Internal IT Support	$11,593	$14,637	$12,976	$17,301	$15,943	-$1,358	-7.85%
Utility Services / Water	$36,983	$36,429	$15,292	$53,154	$23,656	-$29,498	-55.50%
Utility Services / Sewer	$725	$814	$569	$1,240	$1,002	-$238	-19.19%
Utility Services / Electricity	$4,279	$3,215	$3,743	$5,130	$5,684	$554	10.80%
Utility Services / Refuse/Waste Disposal	$5,502	$5,750	$4,543	$7,237	$7,626	$389	5.38%
Insurance / Property/Liability	$15,525	$20,959	$17,291	$23,055	$15,044	-$8,011	-34.75%
Repair/Maint Services / Buildings	$1,991	$701	$288	$1,000	$1,000	-	-
Repair/Maint Services / Equipment-General	$1,127	$1,229	-	$1,200	$1,200	-	-
Repair/Maint Services / Heavy Equipment	$1,253	$883	$1,751	$3,000	$3,000	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Office Supplies / Office Supplies	$241	$93	$167	$200	$200	-	-
Operating Supplies / Gas, Lubricants & Oil	$911	$1,426	$889	$2,000	$2,000	-	-
Operating Supplies / Small Tools & Equipment	$18,018	$21,443	$11,560	$18,000	$21,000	$3,000	16.67%
Operating Supplies / Uniforms	$791	$1,240	$128	$1,240	$1,240	-	-
Operating Supplies / Other	-	-	-	-	$29,400	$29,400	-
Machinery & Equipment / Misc. Equipment	$22,295	$21,728	$11,094	$27,500	$27,500	-	-
Total Operating Expenditures	$121,234	$130,549	$80,292	$161,257	$155,495	-$5,762	-3.57%
Total Cemetery	$230,345	$258,503	$173,521	$293,871	$383,873	$90,002	30.63%
Building Maintenance							
Operating Expenditures							
Operating Supplies / Gas, Lubricants & Oil	$1,792	-	-	-	-	-	-
Total Operating Expenditures	$1,792	-	-	-	-	-	-
Total Building Maintenance	$1,792	-	-	-	-	-	-
Custodial							
Salaries & Benefits							
Salaries & Wages / Regular	$34,429	$105,328	$209,340	$310,441	$306,670	-$3,771	-1.21%
Overtime / Standard Overtime	$24	$2,571	$10,894	$5,000	$5,000	-	-
Other General Government / FICA Taxes	$2,636	$7,834	$16,409	$24,131	$23,843	-$288	-1.19%
Retirement Contributions / Defined Benefit Plan	$8,570	$21,473	$51,132	$68,357	$52,971	-$15,386	-22.51%
Other General Government / Life & Health Insurance	$53	$22,920	$52,113	$198,563	$103,367	-$95,196	-47.94%
Workers' Compensation / Workers' Comp Regular	$1,120	$2,612	$6,427	$2,126	$2,126	-	-
Total Salaries & Benefits	$46,831	$162,738	$346,315	$608,618	$493,977	-$114,641	-18.84%
Operating Expenditures							
Contractual Services / Other Contractual Service	$144,875	$149,802	$48,583	$157,500	$80,000	-$77,500	-49.21%
Operating Supplies / Uniforms	-	-	-	-	$3,000	$3,000	-
Operating Supplies / Other	-	-	-	-	$44,000	$44,000	-
Total Operating Expenditures	$144,875	$149,802	$48,583	$157,500	$127,000	-$30,500	-19.37%
Total Custodial	$191,706	$312,540	$394,897	$766,118	$620,977	-$145,141	-18.94%
Maintenance							
Salaries & Benefits							
Salaries & Wages / Regular	$400,203	$518,134	$395,111	$559,522	$559,522	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Overtime / Standard Overtime	$11,445	$12,556	$6,815	$15,000	$15,000	-	-
Special Pay / Longevity	$1,643	$2,200	$200	$2,700	$3,300	$600	22.22%
Special Pay / Other Pays	$295	$291	$203	-	-	-	-
Other General Government / FICA Taxes	$30,860	$40,109	$30,234	$44,157	$44,203	$46	0.10%
Retirement Contributions / Defined Benefit Plan	$118,542	$114,570	$94,707	$126,628	$98,878	-$27,750	-21.91%
Other General Government / Life & Health Insurance	$72,873	$98,989	$78,097	$136,669	$117,580	-$19,089	-13.97%
Workers' Compensation / Workers' Comp Regular	$16,322	$16,618	$13,495	$39,537	$39,537	-	-
Total Salaries & Benefits	$652,183	$803,467	$618,862	$924,213	$878,020	-$46,193	-5.00%
Operating Expenditures							
Professional Services / Internal IT Support	$34,895	$41,211	$32,612	$43,483	$37,238	-$6,245	-14.36%
Contractual Services / Other Contractual Service	$57,444	$158,448	$87,646	$138,900	$186,900	$48,000	34.56%
Contractual Services / Rolloff Tipping Fees	-	-	$4,936	$6,000	$6,000	-	-
Travel & Training / Training/Registration	$225	-	$225	$2,000	$2,000	-	-
Utility Services / Water	$960	$346	$2,241	$648	$456	-$192	-29.63%
Utility Services / Sewer	$785	$408	$1,759	$810	$532	-$278	-34.32%
Utility Services / Electricity	$10,110	$9,728	$8,958	$18,360	$11,845	-$6,515	-35.48%
Utility Services / Refuse/Waste Disposal	$478	$478	$239	$5,400	$516	-$4,884	-90.44%
Insurance / Property/Liability	$83,973	$113,364	$93,525	$124,700	$81,372	-$43,328	-34.75%
Repair/Maint Services / Buildings	$46,981	$42,158	$29,167	$55,300	$71,300	$16,000	28.93%
Repair/Maint Services / Building Fd	-	$2,558	$2,490	$5,000	$5,000	-	-
Repair/Maint Services / Beach Fd	-	$51,573	$49,275	$66,650	$66,650	-	-
Repair/Maint Services / Electric Fd	-	$93,306	$65,337	$149,000	$149,000	-	-
Repair/Maint Services / Water Fd	-	$26,058	$3,139	$35,000	$30,500	-$4,500	-12.86%
Repair/Maint Services / Golf Fd	-	$67,051	$21,448	$65,000	$65,000	-	-
Repair/Maint Services / Garage Fd	-	$6,654	$1,879	$6,500	$6,500	-	-
Repair/Maint Services / Streets	-	-	$945	$10,000	$10,000	-	-
Repair/Maint Services / Solid Waste	-	-	$9,415	$10,000	$10,000	-	-
Repair/Maint Services / Grounds	-	-	$5,534	$12,000	$12,000	-	-
Repair/Maint Services / Parks	-	-	-	-	$41,700	$41,700	-
Repair/Maint Services / Equipment-General	-	-	-	$768	-	-$768	-100.00%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Repair/Maint Services / Equipment-Garage	$100,855	$98,922	$79,521	$116,762	$106,027	-$10,735	-9.19%
Repair/Maint Services / Heavy Equipment	$301	$1,033	$1,180	$3,259	$3,259	-	-
Office Supplies / Office Supplies	$539	$519	$331	$500	$500	-	-
Operating Supplies / Gas, Lubricants & Oil	$11,280	$15,307	$10,048	$10,000	$14,000	$4,000	40.00%
Operating Supplies / Small Tools & Equipment	$14,821	$16,190	$6,943	$16,000	$16,000	-	-
Operating Supplies / Uniforms	$3,063	$3,231	$5,415	$6,500	$3,500	-$3,000	-46.15%
Operating Supplies / Other	$101	-	-	-	-	-	-
Buildings / Improvements	$77,746	$77,756	$107,524	$128,400	$83,400	-$45,000	-35.05%
Total Operating Expenditures	$444,558	$826,297	$631,730	$1,036,940	$1,021,195	-$15,745	-1.52%
Total Maintenance	$1,096,741	$1,629,764	$1,250,592	$1,961,153	$1,899,215	-$61,938	-3.16%
Total Expenditures	**$5,518,856**	**$6,849,359**	**$5,817,335**	**$8,574,563**	**$8,614,491**	**$39,928**	**0.47%**

Public Services Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Public Services						
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	001-5010-519.12-10	$190,622	$215,374	$24,752	12.98%	Increased due to adjustments made to position allocation
Special Pay / Longevity	001-5010-519.15-10	$995	$1,070	$75	7.54%	
Special Pay / Other Pays	001-5010-519.15-30	$3,510	$3,510	-	-	
Other General Government / FICA Taxes	001-5010-519.21-00	$14,879	$16,778	$1,899	12.76%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-5010-519.22-10	$19,127	$25,910	$6,783	35.46%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	001-5010-519.22-20	$10,239	$6,890	-$3,349	-32.71%	Decrease reflects employee benefit plan participation, as the Director position is enrolled in a pension plan rather than the 401(a) plan.
Other General Government / Life & Health Insurance	001-5010-519.23-00	$38,724	$29,072	-$9,652	-24.93%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-5010-519.24-10	$1,050	$1,050	-	-	
Total Salaries & Benefits		$279,146	$299,654	$20,508	7.35%	
Operating Expenditures						
Professional Services / Internal IT Support	001-5010-519.31-50	$78,273	$59,923	-$18,350	-23.44%	
Contractual Services / Other Contractual Service	001-5010-519.34-50	$111,000	$109,000	-$2,000	-1.80%	
Coastal Resilience Partnership Studies	001-5010-519.34-50	$20,000	$20,000	-	-	Coastal Resilience Partnership Studies
FDOT Railroad Xing Annual Maintenance Agreement	001-5010-519.34-50	$20,000	$20,000	-	-	FDOT Railroad Xing Annual Maintenance Agreement
ADA Sidewalk Survey/Inspection	001-5010-519.34-50	$44,000	$44,000	-	-	ADA Sidewalk Survey/Inspection
City Wide Restroom Rentals	001-5010-519.34-50	$12,000	$10,000	-$2,000	-16.67%	City Wide Restroom Rentals (Parks)
BRIGHTLINE SAFETY IMPROVEMENTS CONTRIBUTION	001-5010-519.34-50	$15,000	$15,000	-	-	BRIGHTLINE SAFETY IMPROVEMENTS CONTRIBUTION. $70,000 decrease is due to Custodial Services being budgeted in 001-5010-519.34-50. $70k has been moved to the correct Custodian account 001-5061-519.34-50.
Travel & Training / Training/Registration	001-5010-519.40-10	$4,000	$2,000	-$2,000	-50.00%	
MEMBERSHIPS	001-5010-519.40-10	$2,000	$1,000	-$1,000	-50.00%	AMERICAN PUBLIC WORKS ASSOCIATION MEMBERSHIPS and ASCE
STAFF TRAINING	001-5010-519.40-10	$2,000	$1,000	-$1,000	-50.00%	STAFF TRAINING
Travel & Training / Lodging/Transportation	001-5010-519.40-20	$1,500	$1,500	-	-	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
AMERICAN PUBLIC WORKS ASSOCIATION MEETINGS	001-5010-519.40-20	$1,500	$1,500	-	-	AMERICAN PUBLIC WORKS ASSOCIATION MEETINGS
Communication/Freight Srv / Postage & Freight	001-5010-519.41-30	$400	$260	-$140	-35.00%	CERTIFIED LETTER MAILINGS
Utility Services / Water	001-5010-519.43-10	$54	-	-$54	-100.00%	
Utility Services / Electricity	001-5010-519.43-30	$486	$484	-$2	-0.41%	
Rental & Leases / Operating/Capital Leasing	001-5010-519.44-20	$2,310	$2,310	-	-	
PRINTER LEASE	001-5010-519.44-20	$2,310	$2,310	-	-	CANON PRINTER LEASE
Insurance / Property/Liability	001-5010-519.45-10	$50,510	$32,960	-$17,550	-34.75%	
Repair/Maint Services / Equipment-Garage	001-5010-519.46-22	$61,618	$53,921	-$7,697	-12.49%	Updated to reflect 7 vehicles vs 8 vehicles for FY27.
Other General Government / Printing & Binding	001-5010-519.47-00	$1,500	$1,500	-	-	PAPER/REPORTS/SIGNS-NO TRESSPASSING SIGNS & OTHER SIGNAGE NEEDED FOR CITY PROPERTIES
Office Supplies / Office Supplies	001-5010-519.51-10	$1,550	$1,550	-	-	
MISC OFFICE SUPPLIES	001-5010-519.51-10	$1,000	$1,000	-	-	PAPER, PENS, FOLDERS, BINDERS, MARKERS, ETC
COMPUTER HARDWARE	001-5010-519.51-10	$550	$550	-	-	COMPUTER HARDWARE PURCHASE (MONITOR/KEYBOARDS/WEBCAMS, ETC)
Operating Supplies / Gas, Lubricants & Oil	001-5010-519.52-10	$2,800	$1,970	-$830	-29.64%	VEHICLE FUEL - ADMIN CARS
Operating Supplies / Uniforms	001-5010-519.52-40	$800	$800	-	-	ADMIN UNIFORMS, SHIRTS FOR MEETINGS/EVENTS
Other General Government / Books, Publ, Subsc & Mem	001-5010-519.54-00	$1,100	$715	-$385	-35.00%	
PUBLICATIONS	001-5010-519.54-00	$500	$215	-$285	-57.00%	APWA/ROADWAY/TRADE PUBLICATIONS
MEMBERSHIPS & LICENSES	001-5010-519.54-00	$600	$500	-$100	-16.67%	BLUE BEAM MEMBERSHIPS & LICENSES
Machinery & Equipment / Information Technology	001-5010-519.64-15	-	$3,000	$3,000	-	$3,000 approved supplemental from BWS#2 - purchase of Laptop for Budget Manager position
Total Operating Expenditures		$317,901	$271,893	-$46,008	-14.47%	
Total Administration		$597,047	$571,547	-$25,500	-4.27%	
Street Maintenance						
Salaries & Benefits						
Salaries & Wages / Regular	001-5020-519.12-10	$322,684	$321,339	-$1,345	-0.42%	
Overtime / Standard Overtime	001-5020-519.14-10	$5,000	$8,000	$3,000	60.00%	$3,000 increase in OT due to approved supplemental from BWS#2
Special Pay / Longevity	001-5020-519.15-10	$1,670	$1,915	$245	14.67%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Other General Government / FICA Taxes	001-5020-519.21-00	$25,196	$25,341	$145	0.58%	Variance from Budget Workshop #1 reflects updated FICA calculations associated with approved salary-related supplemental requests
Retirement Contributions / Defined Benefit Plan	001-5020-519.22-10	$70,384	$55,562	-$14,822	-21.06%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Other General Government / Life & Health Insurance	001-5020-519.23-00	$111,671	$83,340	-$28,331	-25.37%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-5020-519.24-10	$40,763	$40,763	-	-	
Total Salaries & Benefits		$577,368	$536,260	-$41,108	-7.12%	
Operating Expenditures						
Professional Services / Internal IT Support	001-5020-519.31-50	$33,662	$31,573	-$2,089	-6.21%	
Contractual Services / Maintenance	001-5020-519.34-10	$236,074	$236,074	-	-	
FEC RAILROAD CROSSING RENEWALS (2 YEAR)	001-5020-519.34-10	$236,074	$236,074	-	-	FEC RAILROAD CROSSING RENEWALS
Contractual Services / Other Contractual Service	001-5020-519.34-50	$115,178	$127,178	$12,000	10.42%	
REPAIR/REPLACE SIDEWALKS	001-5020-519.34-50	$10,000	$10,000	-	-	CITY WIDE SIDEWALK - REPAIR/REPLACE
STRIPING & SIGNAGE	001-5020-519.34-50	$7,500	$7,500	-	-	CITYWIDE STREET STRIPING & SIGNAGE
ADA COMPLIANCE - TRANSITION PLAN	001-5020-519.34-50	$5,500	$5,500	-	-	ADA COMPLIANCE - TRANSITION PLAN
DOWNTOWN PRESSURE CLEANING	001-5020-519.34-50	$36,000	$48,000	$12,000	33.33%	INCREASE FOR PRESSURE CLEANING DOWNTOWN DONE QUARTERLY. CITY COVERS 3 TIMES A YEAR & CRA COVERS 1 TIME A YEAR. Supplemental for $12,000 approved in BWS#3. Additional funding to cover cleaning downtown area and alleyways following the Street Painting Festival.
PAVER REPAIRS	001-5020-519.34-50	$21,000	$21,000	-	-	DOWNTOWN PAVER INSPECTION, MAINTENANCE & REPAIRS
Pavement Management System	001-5020-519.34-50	$35,178	$35,178	-	-	ANNUAL CHARGE FOR PAVEMENT MANAGEMENT SYSTEMS
Contractual Services / Rolloff Tipping Fees	001-5020-519.34-70	-	$10,000	$10,000	-	For the disposal of debris generated through City maintenance operations and Streets Division cleanup activities. $10,000 supplemental approved in BWS#2.
Travel & Training / Training/Registration	001-5020-519.40-10	$2,000	$1,000	-$1,000	-50.00%	REQUIRED MAINT OF TRAFFIC TRAINING - NEW HIRES/RENEWALS. Reduced based on prior year actuals.
Travel & Training / Lodging/Transportation	001-5020-519.40-20	$500	$500	-	-	MAINT OF TRAFFIC TRAINING TRANSPORTATION/LODGING MAINT OF TRAFFIC TRAINING FEES
Utility Services / Water	001-5020-519.43-10	$9,974	$12,618	$2,644	26.51%	
Utility Services / Sewer	001-5020-519.43-20	$2,908	$3,785	$877	30.16%	
Utility Services / Electricity	001-5020-519.43-30	$810,401	$920,644	$110,243	13.60%	
Utility Services / Refuse/Waste Disposal	001-5020-519.43-40	$770	$815	$45	5.84%	
Insurance / Property/Liability	001-5020-519.45-10	$5,326	$3,475	-$1,851	-34.75%	
Repair/Maint Services / Equipment-Garage	001-5020-519.46-22	$107,442	$96,705	-$10,737	-9.99%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	001-5020-519.46-26	$18,000	$26,000	$8,000	44.44%	INTERNAL REPAIRS HEAVY EQUIPMENT. $8,000 supplemental approved in BWS#2.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Repair/Maint Services / Heavy Equip-ext repairs	001-5020-519.46-27	$6,500	$6,500	-	-	EXTERNAL REPAIRS HEAVY EQUIPMENT (LOADER/BACKHOE)
Office Supplies / Office Supplies	001-5020-519.51-10	$500	$500	-	-	OFFICE SUPPLIES - PAPER, PENS, FOLDERS, ETC
Operating Supplies / Gas, Lubricants & Oil	001-5020-519.52-10	$20,000	$36,000	$16,000	80.00%	VEHICLE FUEL - STREETS TRUCKS. $16,000 supplemental approved in BWS#2.
Operating Supplies / Small Tools & Equipment	001-5020-519.52-20	$21,000	$21,000	-	-	
PLATE COMPACTORS	001-5020-519.52-20	$6,000	$6,000	-	-	PLATE COMPACTORS-INCREASE DUE TO COST INCREASE
GAS SAWS/BLADES	001-5020-519.52-20	$7,500	$7,500	-	-	GAS SAWS/BLADES-INCREASE DUE TO COST INCREASE
BLOWERS, DRILLS, TOOLS	001-5020-519.52-20	$7,500	$7,500	-	-	BLOWERS, DRILLS, TOOLS - PRICING INCREASES
Operating Supplies / Uniforms	001-5020-519.52-40	$4,000	$5,200	$1,200	30.00%	CREW UNIFORMS & UNIFORM RENTAL SERVICE & BOOTS. Supplemental for $1,200 approved in BWS#1.
Other General Government / Road Materials & Supplies	001-5020-519.53-00	$110,000	$110,000	-	-	
HOT MIX ASPHALT (650 TN)	001-5020-519.53-00	$30,000	$30,000	-	-	HOT MIX TEMP ASPHALT (650 TN)
COLD MIX TEMP ASPHALT (450 TN)	001-5020-519.53-00	$50,000	$50,000	-	-	COLD MIX TEMP ASPHALT (450 TN)
CONCRETE READY MIX MATERIAL (200 CY)	001-5020-519.53-00	$30,000	$30,000	-	-	CONCRETE READY MIX MATERIAL (200 CY)
Total Operating Expenditures		$1,504,235	$1,649,567	$145,332	9.66%	
Total Street Maintenance		$2,081,603	$2,185,827	$104,224	5.01%	
Grounds						
Salaries & Benefits						
Salaries & Wages / Regular	001-5040-519.12-10	$924,923	$922,517	-$2,406	-0.26%	Increase due to updated salary adjustment for PW Director
Overtime / Standard Overtime	001-5040-519.14-10	$80,000	$80,000	-	-	OVERTIME FOR EVENT, DAILY COVERAGE, AFTER-HOURS RESTROOM LOCKING AND OPERATIONAL NEEDS
Special Pay / Longevity	001-5040-519.15-10	$5,520	$5,955	$435	7.88%	Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data
Special Pay / Incentive	001-5040-519.15-20	-	$1,212	$1,212	-	
Certification Pay	001-5040-519.15-20	-	$1,212	$1,212	-	Certification Pay for F.A.C.E approved in BWS #3
Special Pay / Other Pays	001-5040-519.15-30	$1,620	$1,620	-	-	
Other General Government / FICA Taxes	001-5040-519.21-00	$77,402	$77,344	-$58	-0.07%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-5040-519.22-10	$211,739	$148,322	-$63,417	-29.95%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	001-5040-519.22-20	$4,579	$2,067	-$2,512	-54.86%	Decrease reflects employee benefit plan participation, as the Director position is enrolled in a pension plan rather than the 401(a) plan.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Other General Government / Life & Health Insurance	001-5040-519.23-00	$244,734	$222,885	-$21,849	-8.93%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-5040-519.24-10	$34,362	$34,362	-	-	
Total Salaries & Benefits		$1,584,879	$1,496,284	-$88,595	-5.59%	
Operating Expenditures						
Professional Services / Internal IT Support	001-5040-519.31-50	$25,976	$22,757	-$3,219	-12.39%	
Contractual Services / Other Contractual Service	001-5040-519.34-50	$368,500	$368,500	-	-	
City Wide Mowing Contract	001-5040-519.34-50	$300,000	$300,000	-	-	City Wide Mowing Contract
Bee/Pest/Animal Removal	001-5040-519.34-50	$3,000	$3,000	-	-	Bee/Pest/Animal Removal
Mulching CIty Parks, Facilities, Right of Way	001-5040-519.34-50	$50,000	$50,000	-	-	Mulching City Parks, Facilities, Right of Way
Tree Removal/Stump Grinding Services	001-5040-519.34-50	$15,500	$15,500	-	-	Tree Removal/Stump Grinding Services
Travel & Training / Training/Registration	001-5040-519.40-10	$1,500	$1,000	-$500	-33.33%	
Chemical Spray Tech License Renewal	001-5040-519.40-10	$750	$500	-$250	-33.33%	Chemical Spray Tech License Renewal
Maint of Traffic Training	001-5040-519.40-10	$750	$500	-$250	-33.33%	Maint of Traffic Training *Required for Staff
Utility Services / Water	001-5040-519.43-10	$420,862	$620,328	$199,466	47.39%	
Utility Services / Sewer	001-5040-519.43-20	$8,848	$11,453	$2,605	29.44%	
Utility Services / Electricity	001-5040-519.43-30	$55,301	$62,779	$7,478	13.52%	
Utility Services / Refuse/Waste Disposal	001-5040-519.43-40	$43,374	$45,238	$1,864	4.30%	
Insurance / Property/Liability	001-5040-519.45-10	$95,064	$62,033	-$33,031	-34.75%	
Repair/Maint Services / Equipment-General	001-5040-519.46-21	$4,000	$4,000	-	-	GROUNDS VEHICLE REPAIRS
Repair/Maint Services / Equipment-Garage	001-5040-519.46-22	$109,254	$90,817	-$18,437	-16.88%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	001-5040-519.46-26	$20,033	$20,033	-	-	
Heavy Equipment	001-5040-519.46-26	$13,000	$13,000	-	-	INTERNAL HEAVY EQUIPMENT REPAIRS (LOADER/BACKHOE)
Asset Tracking	001-5040-519.46-26	$7,033	$7,033	-	-	NO LONGER NEEDS BUDGETED ON ACCNT - NOW W/VERIZON CITYWIDE FLEET TRACKING SYSTEM
Repair/Maint Services / Heavy Equip-ext repairs	001-5040-519.46-27	$7,000	$14,000	$7,000	100.00%	EXTERNAL REPAIRS (LOADER, BACKHOE, BUCKET TRUCK). $7,000 supplemental approved in BWS#2.
Office Supplies / Office Supplies	001-5040-519.51-10	$800	$600	-$200	-25.00%	OFFICE SUPPLIES - PAPER, PENS, FOLDERS, ETC
Operating Supplies / Gas, Lubricants & Oil	001-5040-519.52-10	$23,130	$23,130	-	-	VEHICLE FUEL, OIL & LUBRICANTS
Operating Supplies / Small Tools & Equipment	001-5040-519.52-20	$25,500	$25,500	-	-	
PARK FENCE REPAIRS & INSTALLATION	001-5040-519.52-20	$5,000	$5,000	-	-	PARK FENCE REPAIRS & INSTALLATION
FOUNTAIN REPAIRS	001-5040-519.52-20	$2,500	$2,500	-	-	FOUNTAIN REPAIRS
POWER TOOLS	001-5040-519.52-20	$1,000	$1,000	-	-	POWER TOOLS - DRILLS, SAWS

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
SAWS/TRIMMERS	001-5040-519.52-20	$1,000	$1,000	-	-	POLE SAWS, HEDGE TRIMMERS
GENERATORS	001-5040-519.52-20	$3,000	$3,000	-	-	GENERATORS
Mowers	001-5040-519.52-20	$3,000	$3,000	-	-	Mowers
BATTERY POWERED EQUIPMENT	001-5040-519.52-20	$10,000	$10,000	-	-	BATTERY POWERED EQUIPMENT - PURCHASE & MAINT
Operating Supplies / Chemicals	001-5040-519.52-30	$19,500	$19,500	-	-	GROUNDS CREW UNIFORMS - unifo
FERTILIZERS/WEED CONTROL	001-5040-519.52-30	$19,500	$19,500	-	-	FERTILIZERS/WEED CONTROL
Operating Supplies / Uniforms	001-5040-519.52-40	$6,000	$7,000	$1,000	16.67%	GROUNDS CREW UNIFORMS - RENTAL SERVICE, BOOTS & UNIFORM ORDERS. Supplemental for $1,000 approved in BWS#1.
Other General Government / Books, Publ, Subsc & Mem	001-5040-519.54-00	$250	$100	-$150	-60.00%	
TRADE PUBLICATIONS	001-5040-519.54-00	$250	$100	-$150	-60.00%	TRADE PUBLICATIONS
Machinery & Equipment / Misc. Equipment	001-5040-519.64-40	$55,000	$58,000	$3,000	5.45%	
Misc. Equipment	001-5040-519.64-40	-	$3,000	$3,000	-	An increase in the upcoming fiscal year budget is requested to account for rising costs. The adjustment ensures funding remains aligned with current pricing and operational needs. Supplemental for $3,000 approved in BWS#1.
IRRIGATION SYSTEM REPAIRS	001-5040-519.64-40	$12,500	$12,500	-	-	CITY WIDE IRRIGATION SYSTEM REPAIRS
CHOCOLATE MULCH (IN HOUSE INSTALL)	001-5040-519.64-40	$7,500	$7,500	-	-	CHOCOLATE MULCH (IN HOUSE INSTALL)
JANITORIAL SUPPLIES CITY WIDE PARK RESTROOMS	001-5040-519.64-40	$18,500	$18,500	-	-	JANITORIAL SUPPLIES CITY WIDE PARK RESTROOMS
PET WASTE STATIONS/BAGS	001-5040-519.64-40	$11,500	$11,500	-	-	PET WASTE STATIONS/BAGS
TREE AND LANDSCAPE REPLACEMENT	001-5040-519.64-40	$2,500	$2,500	-	-	TREE AND LANDSCAPE REPLACEMENT INHOUSE
CONES, SIGNS, MAINT OF TRAFFIC DEVICES	001-5040-519.64-40	$2,500	$2,500	-	-	CONES, SIGNS, MAINT OF TRAFFIC DEVICES
Total Operating Expenditures		$1,289,892	$1,456,768	$166,876	12.94%	
Total Grounds		$2,874,771	$2,953,052	$78,281	2.72%	
Cemetery						
Salaries & Benefits						
Salaries & Wages / Regular	001-5050-519.12-10	$70,205	$139,550	$69,345	98.78%	Increase reflects the approved Budget Workshop #2 supplemental for the addition of the Cemetery Sexton position.
Overtime / Standard Overtime	001-5050-519.14-10	$15,000	$20,000	$5,000	33.33%	The increase in overtime is attributable to the supplemental funding of $5K approved during Budget Workshop #1
Special Pay / Longevity	001-5050-519.15-10	$1,090	$1,200	$110	10.09%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Other General Government / FICA Taxes	001-5050-519.21-00	$6,602	$12,297	$5,695	86.26%	Variance from Budget Workshop #1 reflects updated FICA calculations associated with approved

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						salary-related supplemental requests
Retirement Contributions / Defined Benefit Plan	001-5050-519.22-10	$18,677	$24,709	$6,032	32.30%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Other General Government / Life & Health Insurance	001-5050-519.23-00	$17,552	$27,134	$9,582	54.59%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-5050-519.24-10	$3,488	$3,488	-	-	
Total Salaries & Benefits		$132,614	$228,378	$95,764	72.21%	
Operating Expenditures						
Professional Services / Internal IT Support	001-5050-519.31-50	$17,301	$15,943	-$1,358	-7.85%	
Utility Services / Water	001-5050-519.43-10	$53,154	$23,656	-$29,498	-55.50%	
Utility Services / Sewer	001-5050-519.43-20	$1,240	$1,002	-$238	-19.19%	
Utility Services / Electricity	001-5050-519.43-30	$5,130	$5,684	$554	10.80%	
Utility Services / Refuse/Waste Disposal	001-5050-519.43-40	$7,237	$7,626	$389	5.38%	
Insurance / Property/Liability	001-5050-519.45-10	$23,055	$15,044	-$8,011	-34.75%	
Repair/Maint Services / Buildings	001-5050-519.46-10	$1,000	$1,000	-	-	CEMETERY BLDG REPAIRS - HVAC, PAINT
Repair/Maint Services / Equipment-General	001-5050-519.46-21	$1,200	$1,200	-	-	CEMETERY TRUCK REPAIRS
Repair/Maint Services / Heavy Equipment	001-5050-519.46-26	$3,000	$3,000	-	-	CEMETERY EXCAVATOR INTERNAL REPAIRS
Office Supplies / Office Supplies	001-5050-519.51-10	$200	$200	-	-	OFFICE SUPPLIES - PAPER,PENS, FOLDERES
Operating Supplies / Gas, Lubricants & Oil	001-5050-519.52-10	$2,000	$2,000	-	-	CEMETERY VEHICLE FUEL
Operating Supplies / Small Tools & Equipment	001-5050-519.52-20	$18,000	$21,000	$3,000	16.67%	
HAND TOOLS, DRILLS, SAWS	001-5050-519.52-20	$2,000	$5,000	$3,000	150.00%	HAND TOOLS, DRILLS, SAWS. Supplemental for $3,000 approved in BWS#1.
BURIAL EQUIPMENT	001-5050-519.52-20	$2,000	$2,000	-	-	BURIAL EQUIPMENT
CEMETERY IRRIGATION/WELL	001-5050-519.52-20	$14,000	$14,000	-	-	CEMETERY IRRIGATION/WELL MAINT - TOOLS
Operating Supplies / Uniforms	001-5050-519.52-40	$1,240	$1,240	-	-	CEMETERY UNIFORMS
Operating Supplies / Other	001-5050-519.52-90	-	$29,400	$29,400	-	$18,000 supplemental approved in BWS#2. $11,400 supplemental approved in BWS#3.
Pinecrest Cemetery	001-5050-519.52-90	-	$21,250	$21,250	-	To support cleaning, leveling, resetting and minor repairs of existing headstones.
IA Banks Cemetery	001-5050-519.52-90	-	$8,150	$8,150	-	To support cleaning, leveling, resetting and minor repairs of existing headstones.
Machinery & Equipment / Misc. Equipment	001-5050-519.64-40	$27,500	$27,500	-	-	
PERSONAL PROTECTIVE EQUIPMENT	001-5050-519.64-40	$4,500	$4,500	-	-	PERSONAL PROTECTIVE EQUIPMENT
TRENCH SAFETY EQUIPMENT	001-5050-519.64-40	$3,000	$3,000	-	-	TRENCH SAFETY EQUIPMENT

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
CEMETERY IRRIGATION / WELL MAINTENANCE - MATERIALS	001-5050-519.64-40	$20,000	$20,000	-	-	CEMETERY IRRIGATION / WELL MAINTENANCE - MATERIALS
Total Operating Expenditures		$161,257	$155,495	-$5,762	-3.57%	
Total Cemetery		$293,871	$383,873	$90,002	30.63%	
Custodial						
Salaries & Benefits						
Salaries & Wages / Regular	001-5061-519.12-10	$310,441	$306,670	-$3,771	-1.21%	Decrease reflects hardship pay previously charged to this account.
Overtime / Standard Overtime	001-5061-519.14-10	$5,000	$5,000	-	-	ADDING OT FUNDS - NEW IN-HOUSE CLEANING STAFF.
Other General Government / FICA Taxes	001-5061-519.21-00	$24,131	$23,843	-$288	-1.19%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-5061-519.22-10	$68,357	$52,971	-$15,386	-22.51%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Other General Government / Life & Health Insurance	001-5061-519.23-00	$198,563	$103,367	-$95,196	-47.94%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-5061-519.24-10	$2,126	$2,126	-	-	
Total Salaries & Benefits		$608,618	$493,977	-$114,641	-18.84%	
Operating Expenditures						
Contractual Services / Other Contractual Service	001-5061-519.34-50	$157,500	$80,000	-$77,500	-49.21%	
CITY WIDE JANITORIAL SERVICES CONTRACTS	001-5061-519.34-50	$80,000	$80,000	-	-	CITY WIDE JANITORIAL SERVICES & MAINTENANCE. FLOOR SEALING/CLEANING, TILE/GROUT CLEANING, ETC
FLOORING SEALING/CLEANING	001-5061-519.34-50	$7,500	-	-$7,500	-100.00%	COMBINED W/CW JANITORIAL SERVICES/MAINT - SAME ACCNT STRING -
IN-HOUSE JANITORIAL MATERIALS, SUPPLIES & TOOLS	001-5061-519.34-50	$70,000	-	-$70,000	-100.00%	IN-HOUSE JANITORIAL MATERIALS , SUPPLIES & TOOLS. REDUCING FUNDING FOR FY27 & MOVING TO 5290 - OPERATING SUPPLIES.
Operating Supplies / Uniforms	001-5061-519.52-40	-	$3,000	$3,000	-	Funds cover uniform rentals and shirt/shoe purchases for Janitorial staff following the transition to in-house services last fiscal year. Funds moved from Building Maintenance 5062 - uniform account. Supplemental for $3,000 approved in BWS#1.
Operating Supplies / Other	001-5061-519.52-90	-	$44,000	$44,000	-	FUNDS MOVED FROM 3450 CONTRACTURAL. THIS ACCOUNT WILL BE USED FOR CLEANING PRODUCTS, MATERIALS AND SUPPLIES. Supplemental for $44,000 approved in BWS#1.
Total Operating Expenditures		$157,500	$127,000	-$30,500	-19.37%	
Total Custodial		$766,118	$620,977	-$145,141	-18.94%	
Maintenance						
Salaries & Benefits						
Salaries & Wages / Regular	001-5062-519.12-10	$559,522	$559,522	-	-	

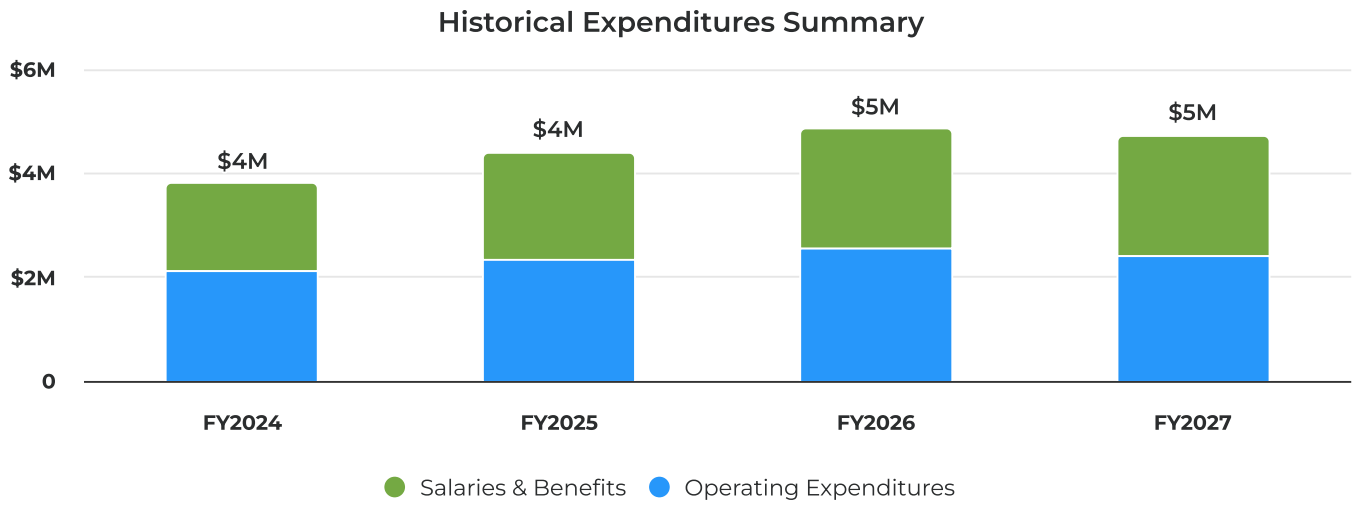
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Overtime / Standard Overtime	001-5062-519.14-10	$15,000	$15,000	-	-	
Special Pay / Longevity	001-5062-519.15-10	$2,700	$3,300	$600	22.22%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Other General Government / FICA Taxes	001-5062-519.21-00	$44,157	$44,203	$46	0.10%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-5062-519.22-10	$126,628	$98,878	-$27,750	-21.91%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Other General Government / Life & Health Insurance	001-5062-519.23-00	$136,669	$117,580	-$19,089	-13.97%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-5062-519.24-10	$39,537	$39,537	-	-	
Total Salaries & Benefits		$924,213	$878,020	-$46,193	-5.00%	
Operating Expenditures						
Professional Services / Internal IT Support	001-5062-519.31-50	$43,483	$37,238	-$6,245	-14.36%	
Contractual Services / Other Contractual Service	001-5062-519.34-50	$138,900	$186,900	$48,000	34.56%	
Murals for Lifeguard Modular Buildings	001-5062-519.34-50	-	$48,000	$48,000	-	Supplemental for $48,000 approved in BWS#3. Murals for lifeguard modular buildings.
DOWNTOWN LIGHTING CONTRACT	001-5062-519.34-50	$100,000	$100,000	-	-	$50K Revenue match from CRA towards downtown lighting. Revenue recorded in 001-0000-369.90-90.
ADVANCED ALARM FIRE ALARM MONITORING SERVICES	001-5062-519.34-50	$9,000	$9,000	-	-	ADVANCED ALARM FIRE ALARM MONITORING SERVICES
WIGINTION FIRE SPRINKLER SYSTEMS	001-5062-519.34-50	$4,000	$4,000	-	-	WIGINTION FIRE SPRINKLER SYSTEMS
BEACH ENVIRONMENTAL PEST CONTROL	001-5062-519.34-50	$7,700	$7,700	-	-	BEACH ENVIRONMENTAL PEST CONTROL
PYE BARKER FIRE & SAFETY	001-5062-519.34-50	$4,700	$4,700	-	-	PYE BARKER FIRE & SAFETY
CITY HALL ELEVATOR SERVICE CONTRACTS	001-5062-519.34-50	$7,000	$7,000	-	-	CITY HALL ELEVATOR SERVICE CONTRACTS
CITY HALL GENERATOR SERVICE, MAINTENANCE & REPAIRS	001-5062-519.34-50	$6,500	$6,500	-	-	CITY HALL GENERATOR SERVICE, MAINTENANCE & REPAIRS
Contractual Services / Rolloff Tipping Fees	001-5062-519.34-70	$6,000	$6,000	-	-	Tipping Fees needed to cover Waste Management Roll off services. Facilities have a roll off dumpster that is used for trash and debris from City wide facility maintenance and repairs. This item will cover roll off tipping fees for the year.
Travel & Training / Training/Registration	001-5062-519.40-10	$2,000	$2,000	-	-	TRAINING/REGISTRATION - MOT, ETC
Utility Services / Water	001-5062-519.43-10	$648	$456	-$192	-29.63%	
Utility Services / Sewer	001-5062-519.43-20	$810	$532	-$278	-34.32%	

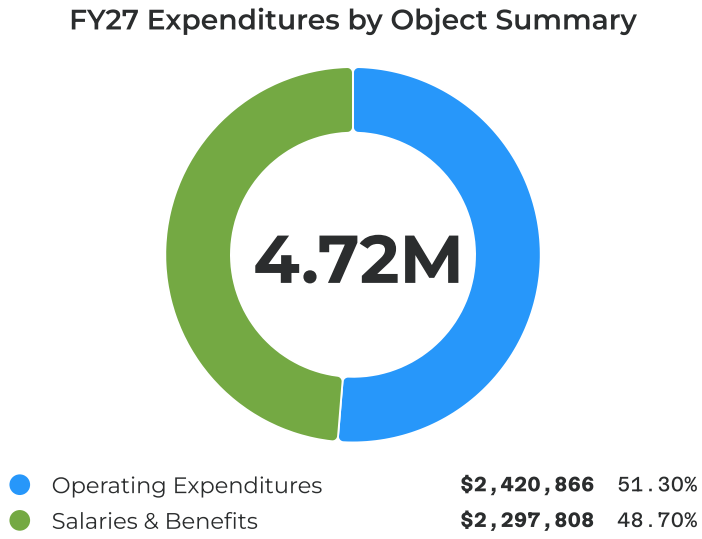
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Utility Services / Electricity	001-5062-519.43-30	$18,360	$11,845	-$6,515	-35.48%	
Utility Services / Refuse/Waste Disposal	001-5062-519.43-40	$5,400	$516	-$4,884	-90.44%	
Insurance / Property/Liability	001-5062-519.45-10	$124,700	$81,372	-$43,328	-34.75%	
Repair/Maint Services / Buildings	001-5062-519.46-10	$55,300	$71,300	$16,000	28.93%	
Commission Chamber	001-5062-519.46-10	-	$18,000	$18,000	-	Reupholster Commission Chamber pews with new fabric and cushions. $18,000 supplemental approved in BWS#2.
CITY WIDE BUILDING REPAIR COSTS	001-5062-519.46-10	$36,000	$36,000	-	-	CITY WIDE BUILDING REPAIR COSTS FOR SERVICES
FEC TRAIN DEPOT LEASE PAYMENT	001-5062-519.46-10	$3,600	$3,600	-	-	FEC TRAIN DEPOT LEASE PAYMENT
COVID/FLU PREVENTION SUPPLIES	001-5062-519.46-10	$4,000	$2,000	-$2,000	-50.00%	SPRAYS, LIQUID
FOUNTAIN SUPPLIES	001-5062-519.46-10	$4,200	$4,200	-	-	FOUNTAIN SUPPLIES
PUBLIC SAFETY BUILDING & CITY HALL ELEVATOR SERV	001-5062-519.46-10	$7,500	$7,500	-	-	CITY HALL ELEVATOR SERVICE REPAIRS
Repair/Maint Services / Building Fd	001-5062-519.46-11	$5,000	$5,000	-	-	
Repair/Maint Services / Beach Fd	001-5062-519.46-12	$66,650	$66,650	-	-	
Repair/Maint Services / Electric Fd	001-5062-519.46-13	$149,000	$149,000	-	-	
EU Admin 6010	001-5062-519.46-13	$118,000	$118,000	-	-	Utility Admin Complex building repairs and maintenance
EU Engineering 6020	001-5062-519.46-13	$5,000	$5,000	-	-	Funds for building repairs
EU Power Plant 6031	001-5062-519.46-13	$15,000	$15,000	-	-	Funds for building repairs
EU Power System Operation 6033	001-5062-519.46-13	$1,000	$1,000	-	-	Funds for building repairs
EU Distribution 6034	001-5062-519.46-13	$10,000	$10,000	-	-	Funds for building repairs
Repair/Maint Services / Water Fd	001-5062-519.46-14	$35,000	$30,500	-$4,500	-12.86%	
Repair/Maint Services / Golf Fd	001-5062-519.46-15	$65,000	$65,000	-	-	
Repair/Maint Services / Garage Fd	001-5062-519.46-16	$6,500	$6,500	-	-	
Repair/Maint Services / Streets	001-5062-519.46-17	$10,000	$10,000	-	-	
Repair/Maint Services / Solid Waste	001-5062-519.46-18	$10,000	$10,000	-	-	
Repair/Maint Services / Grounds	001-5062-519.46-19	$12,000	$12,000	-	-	
Repair/Maint Services / Parks	001-5062-519.46-20	-	$41,700	$41,700	-	Reclass of $41,7000 from account 001-8062-572.46-10 to Public Works for Parks building maintenance responsibilities.
Repair/Maint Services / Equipment-General	001-5062-519.46-21	$768	-	-$768	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. FACILITIES VEHICLE REPAIRS
Repair/Maint Services / Equipment-Garage	001-5062-519.46-22	$116,762	$106,027	-$10,735	-9.19%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	001-5062-519.46-26	$3,259	$3,259	-	-	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Heavy Equipment	001-5062-519.46-26	$1,500	$1,500	-	-	BUCKET TRUCK REPAIRS
Asset Tracking	001-5062-519.46-26	$1,759	$1,759	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Office Supplies / Office Supplies	001-5062-519.51-10	$500	$500	-	-	OFFICE SUPPLIES - PAPER, PENS, FOLDERS
Operating Supplies / Gas, Lubricants & Oil	001-5062-519.52-10	$10,000	$14,000	$4,000	40.00%	FACILITIES VEHICLES FUEL. $4,000 supplemental approved in BWS#2.
Operating Supplies / Small Tools & Equipment	001-5062-519.52-20	$16,000	$16,000	-	-	
HAND TOOLS, DRILLS, SAWS	001-5062-519.52-20	$4,000	$4,000	-	-	
FIRST AID /SAFETY SUPPLIES	001-5062-519.52-20	$500	$500	-	-	FIRST AID /SAFETY SUPPLIES
MOVING EQUIP/DOLLIES	001-5062-519.52-20	$500	$500	-	-	MOVING EQUIP/DOLLIES
CLEANING SUPPLIES	001-5062-519.52-20	$1,500	$1,500	-	-	CLEANING SUPPLIES
HVAC AIR FILTERS	001-5062-519.52-20	$1,000	$1,000	-	-	HVAC AIR FILTERS
PLUMBING TOOLS	001-5062-519.52-20	$500	$500	-	-	PLUMBING TOOLS
ICE MACHINE WATER FILTERS & AIR QUALITY SUPPLIES	001-5062-519.52-20	$8,000	$8,000	-	-	ICE MACHINE WATER FILTERS & AIR QUALITY SUPPLIES
Operating Supplies / Uniforms	001-5062-519.52-40	$6,500	$3,500	-$3,000	-46.15%	FACILITIES UNIFORMS- DECREASED TO MOVE FUNDS TO CUSTODIAL 5061-5240
Buildings / Improvements	001-5062-519.62-10	$128,400	$83,400	-$45,000	-35.05%	DECREASE OF $45,000 FOR FY 27 - CITY HALL UPSTAIRS BATHROOM REMODEL FUNDS WERE PLACED IN THIS ACCOUNT FY26
CITY FACILITY ADA IMPROVEMENTS	001-5062-519.62-10	$13,000	$13,000	-	-	
ROOF REPAIRS CITY FACILITIES	001-5062-519.62-10	$30,000	$30,000	-	-	
PAINT/CARPENTRY/DRYWALL/PLUMBING WORK	001-5062-519.62-10	$10,000	$10,000	-	-	CITY FACILITIES
FLOORING - CITY FACILITIES	001-5062-519.62-10	$3,000	$3,000	-	-	
GENERAL HVAC REPAIR & REPLACEMENT WORK	001-5062-519.62-10	$27,400	$27,400	-	-	CITY FACILITIES
City Hall Bathroom Refresh	001-5062-519.62-10	$45,000	-	-$45,000	-100.00%	Top floor bathroom refresh
Total Operating Expenditures		$1,036,940	$1,021,195	-$15,745	-1.52%	
Total Maintenance		$1,961,153	$1,899,215	-$61,938	-3.16%	
Total Public Services		$8,574,563	$8,614,491	$39,928	0.47%	
Total Expenditures		**$8,574,563**	**$8,614,491**	**$39,928**	**0.47%**	

Recreation

Expenditures Summary

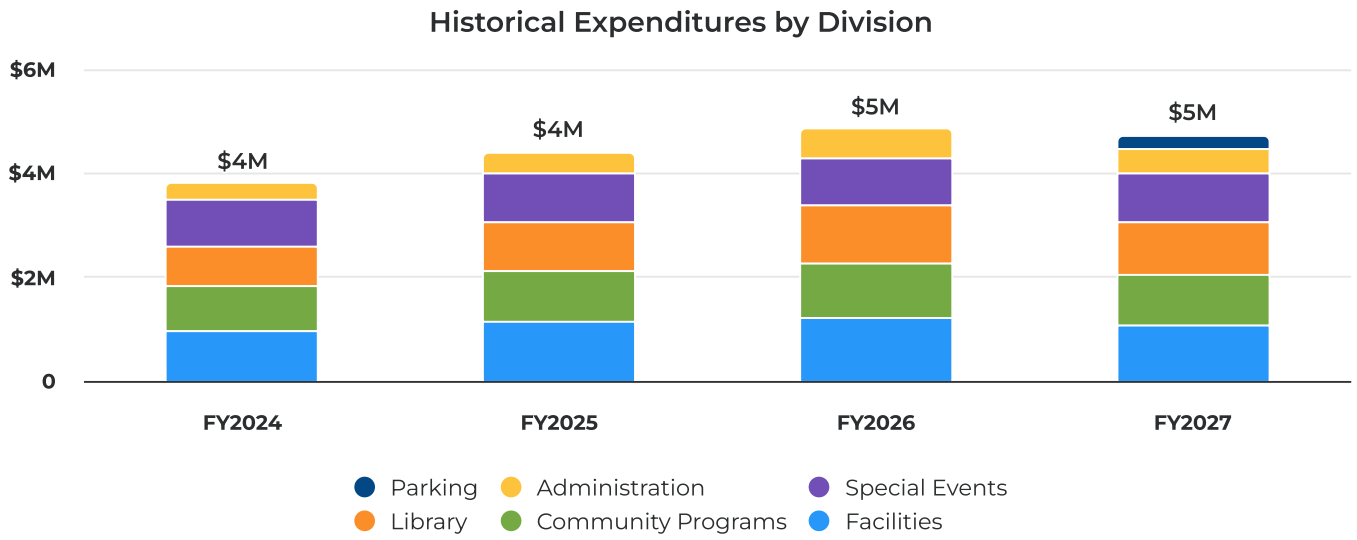


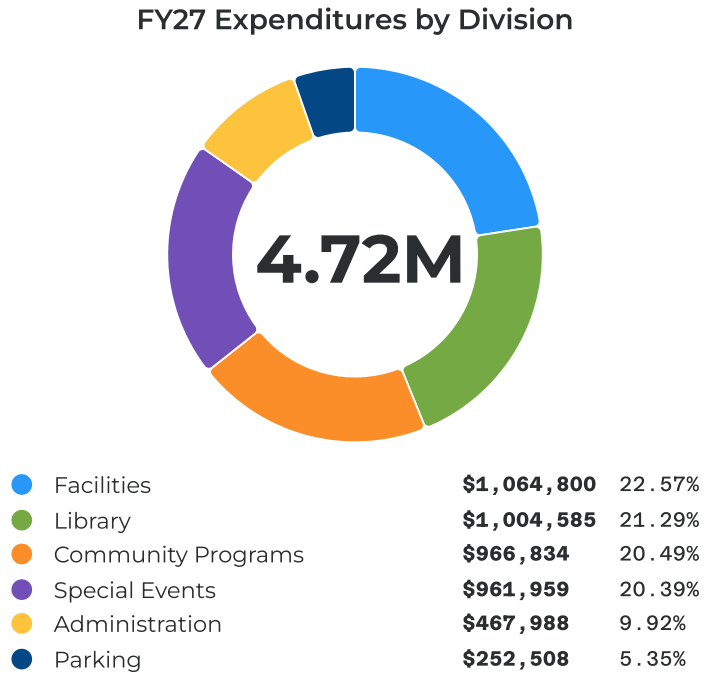


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$1,462,736	$1,746,824	$1,344,419	$2,314,342	$2,297,808	-$16,534	-0.71%
Operating Expenditures	$1,877,170	$2,129,856	$1,858,886	$2,543,527	$2,420,866	-$122,661	-4.82%
Total Expenditures	**$3,339,906**	**$3,876,679**	**$3,203,306**	**$4,857,869**	**$4,718,674**	**-$139,195**	**-2.87%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administration							
Salaries & Benefits							
Salaries & Wages / Regular	$59,957	$116,532	$114,936	$179,939	$159,075	-$20,864	-11.60%
Overtime / Standard Overtime	-	$1	$98	-	$500	$500	-
Special Pay / Longevity	$525	-	-	-	-	-	-
Special Pay / Other Pays	$381	-	-	$975	$975	-	-
Administrative / FICA Taxes	$4,395	$8,887	$8,780	$13,765	$12,208	-$1,557	-11.31%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / Defined Benefit Plan	$25,333	$26,241	$28,107	$35,283	$28,126	-$7,157	-20.28%
Administrative / Life & Health Insurance	$10,294	$3,041	$8,227	$49,640	$25,842	-$23,798	-47.94%
Workers' Compensation / Workers' Comp Regular	$93	$148	$159	$272	$272	-	-
Total Salaries & Benefits	$100,978	$154,849	$160,308	$279,874	$226,998	-$52,876	-18.89%
Operating Expenditures							
Professional Services / Internal IT Support	$37,831	$50,249	$37,960	$50,614	$46,072	-$4,542	-8.97%
Contractual Services / Other Contractual Service	$38,704	$10,483	$16,453	$30,000	$20,000	-$10,000	-33.33%
Union Dues / Training/Registration	$695	$2,598	$1,125	$2,440	$2,850	$410	16.80%
Union Dues / Lodging/Transportation	$1,356	$1,787	$2,844	$4,400	$5,900	$1,500	34.09%
Utility Services / Water	-	-	$17	-	-	-	-
Utility Services / Sewer	-	-	$16	-	-	-	-
Utility Services / Electricity	-	-	$239	-	$205	$205	-
Utility Services / Refuse/Waste Disposal	-	-	$74	-	$225	$225	-
Rental & Leases / Operating/Capital Leasing	-	$600	$49,469	$90,600	$112,100	$21,500	23.73%
Administrative / Printing & Binding	$9,275	$21,457	$8,220	$26,500	$26,500	-	-
Administrative / Promotional Activities	$685	$4,999	$9,414	$13,000	$13,000	-	-
Office Supplies / Office Supplies	$198	$94	$42	$500	$500	-	-
Operating Supplies / Other	$436	$578	$44,989	$46,600	$1,000	-$45,600	-97.85%
Administrative / Books, Publ, Subsc & Memb	$22,903	-	$455	$1,906	$2,638	$732	38.41%
Replacement & Renewal / Equipment-Technology	$7,215	$16,433	-	$10,300	$10,000	-$300	-2.91%
Machinery & Equipment / Equipment	-	$2,175	-	-	-	-	-
Total Operating Expenditures	$119,299	$111,454	$171,317	$276,860	$240,990	-$35,870	-12.96%
Total Administration	$220,277	$266,303	$331,625	$556,734	$467,988	-$88,746	-15.94%
Parking							
Salaries & Benefits							
Salaries & Wages / Regular	-	-	-	-	$113,517	$113,517	-
Special Pay / Longevity	-	-	-	-	$1,160	$1,160	-
Other / FICA Taxes	-	-	-	-	$8,773	$8,773	-
Retirement Contributions / Defined Benefit Plan	-	-	-	-	$20,276	$20,276	-
Other / Life & Health Insurance	-	-	-	-	$25,842	$25,842	-
Workers' Compensation / Workers' Comp	-	-	-	-	$2,406	$2,406	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Regular							
Total Salaries & Benefits	-	-	-	-	$171,974	$171,974	-
Operating Expenditures							
Professional Services / Internal IT Support	-	-	-	-	$10,887	$10,887	-
Professional Services / Other	-	-	-	-	$200	$200	-
Contractual Services / Other Contractual Service	-	-	-	-	$46,100	$46,100	-
Travel & Training / Training/Registration	-	-	-	-	$180	$180	-
Travel & Training / Lodging/Transportation	-	-	-	-	$200	$200	-
Communication/Freight Srv / Postage & Freight	-	-	-	-	$200	$200	-
Rental & Leases / Operating/Capital Leasing	-	-	-	-	$1,650	$1,650	-
Insurance / Property/Liability	-	-	-	-	$1,505	$1,505	-
Repair/Maint Services / Equipment-General	-	-	-	-	$3,700	$3,700	-
Repair/Maint Services / Equipment-Garage	-	-	-	-	$7,703	$7,703	-
Other / Printing & Binding	-	-	-	-	$2,000	$2,000	-
Office Supplies / Office Supplies	-	-	-	-	$440	$440	-
Operating Supplies / Gas, Lubricants & Oil	-	-	-	-	$340	$340	-
Operating Supplies / Small Tools & Equipment	-	-	-	-	$2,640	$2,640	-
Operating Supplies / Uniforms	-	-	-	-	$1,150	$1,150	-
Operating Supplies / Other	-	-	-	-	$1,622	$1,622	-
Other / Books, Publ, Subsc & Memb	-	-	-	-	$17	$17	-
Total Operating Expenditures	-	-	-	-	$80,534	$80,534	-
Total Parking	-	-	-	-	$252,508	$252,508	-
Library							
Salaries & Benefits							
Salaries & Wages / Regular	$230,808	$362,770	$275,400	$449,255	$424,318	-$24,937	-5.55%
Other Salaries / Part Time	$3,394	$6,507	-	-	-	-	-
Overtime / Standard Overtime	$374	$6,936	$2,794	$7,500	$3,000	-$4,500	-60.00%
Special Pay / Longevity	$2,997	$3,700	$3,900	$3,900	$2,700	-$1,200	-30.77%
Special Pay / Other Pays	$1,543	$903	$650	$2,295	$2,151	-$144	-6.27%
Library / FICA Taxes	$19,177	$28,911	$20,902	$35,274	$32,980	-$2,294	-6.50%
Retirement Contributions / Defined Benefit Plan	$68,372	$76,866	$63,523	$92,540	$68,771	-$23,769	-25.69%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / 401-a Plan	$439	$2,328	$2,047	$2,873	$2,826	-$47	-1.64%
Library / Life & Health Insurance	$54,908	$68,000	$49,066	$98,805	$80,368	-$18,437	-18.66%
Workers' Compensation / Workers' Comp Regular	$1,736	$2,871	$2,286	$2,406	$2,406	-	-
Total Salaries & Benefits	$383,748	$559,791	$420,568	$694,848	$619,520	-$75,328	-10.84%
Operating Expenditures							
Professional Services / Internal IT Support	$111,197	$119,363	$80,213	$106,950	$79,803	-$27,147	-25.38%
Other Contractual Service / Other Contractual Service	$1,440	$16,661	$28,289	$65,400	$65,400	-	-
Travel & Training / Training/Registration	$1,016	$120	$1,730	$1,900	$10,700	$8,800	463.16%
Travel & Training / Lodging/Transportation	$120	$909	$120	$2,700	-	-$2,700	-100.00%
Communication/Freight Srv / Postage & Freight	-	-	$84	$200	$200	-	-
Utility Services / Water	$1,336	$1,678	$1,506	$1,565	$3,033	$1,468	93.80%
Utility Services / Sewer	$674	$750	$598	$936	$1,012	$76	8.12%
Utility Services / Electricity	$13,774	$13,635	$11,090	$16,200	$17,479	$1,279	7.90%
Utility Services / Refuse/Waste Disposal	$2,379	$2,489	$1,954	$3,132	$3,281	$149	4.76%
Insurance / Property/Liability	$45,672	$61,657	$50,867	$67,823	$44,257	-$23,566	-34.75%
Repair/Maint Services / Buildings	$1,321	$9,774	$1,338	-	$12,000	$12,000	-
Repair/Maint Services / Equipment-General	$572	$586	$66	$2,000	$2,000	-	-
Library / Printing & Binding	$1,966	$2,525	$2,049	$4,000	$4,000	-	-
Library / Promotional Activities	$28,393	$33,740	$18,866	$36,000	$36,000	-	-
Office Supplies / Office Supplies	-	$2,846	$3,986	$4,600	$4,600	-	-
Office Supplies / Office Furniture	-	-	-	$1,800	$1,800	-	-
Operating Supplies / Small Tools & Equipment	$1,161	$2,978	$532	$3,500	$3,500	-	-
Operating Supplies / Other	$2,759	$3,414	$683	$4,000	$4,000	-	-
Library / Books, Publ, Subsc & Memb	$20,669	$27,870	$31,049	$35,000	$35,000	-	-
Books, Publ, Subsc & Memb / Library Materials	$52,393	$49,473	$28,010	$57,000	$57,000	-	-
Total Operating Expenditures	$286,843	$350,468	$263,030	$414,706	$385,065	-$29,641	-7.15%
Total Library	$670,590	$910,259	$683,597	$1,109,554	$1,004,585	-$104,969	-9.46%
Recreation							
Operating Expenditures							
Repair/Maint Services / Heavy Equipment	$664	-	-	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Supplies / Gas, Lubricants & Oil	$3,555	-	-	-	-	-	-
Total Operating Expenditures	$4,220	-	-	-	-	-	-
Total Recreation	$4,220	-	-	-	-	-	-
Community Programs							
Salaries & Benefits							
Salaries & Wages / Regular	$259,051	$331,585	$205,433	$365,347	$352,950	-$12,397	-3.39%
Other Salaries / Part Time	$24,214	$27,403	$17,089	$53,582	$53,582	-	-
Overtime / Standard Overtime	$8,415	$7,917	$2,628	$8,500	$8,500	-	-
Special Pay / Longevity	$900	$1,300	$1,650	$2,700	$3,300	$600	22.22%
Special Pay / Incentive	-	-	-	-	$6,032	$6,032	-
Special Pay / Other Pays	$73	-	-	$1,485	$1,485	-	-
Parks and Recreation / FICA Taxes	$21,991	$26,986	$17,432	$33,008	$32,567	-$441	-1.34%
Retirement Contributions / Defined Benefit Plan	$75,165	$67,037	$44,677	$73,990	$57,187	-$16,803	-22.71%
Retirement Contributions / Defined Cont Plan	$1,314	$2,863	$2,562	$3,705	$3,564	-$141	-3.81%
Parks and Recreation / Life & Health Insurance	$44,985	$67,089	$31,707	$96,207	$68,481	-$27,726	-28.82%
Workers' Compensation / Workers' Comp Regular	$8,304	$9,062	$6,056	$17,919	$17,919	-	-
Total Salaries & Benefits	$444,412	$541,241	$329,233	$656,443	$605,567	-$50,876	-7.75%
Operating Expenditures							
Professional Services / Internal IT Support	$67,745	$82,629	$69,064	$92,085	$67,776	-$24,309	-26.40%
Contractual Services / Other Contractual Service	$49,278	$5,856	$1,926	$8,000	$8,000	-	-
Training / Training/Registration	$505	$4,582	$85	$4,500	$4,500	-	-
Training / Lodging/Transportation	-	$631	-	$2,000	$2,600	$600	30.00%
Communication/Freight Srv / Postage & Freight	$139	$175	-	-	-	-	-
Utility Services / Water	$9,958	$13,269	$11,825	$16,250	$20,116	$3,866	23.79%
Utility Services / Sewer	$4,669	$5,740	$5,689	$5,900	$9,498	$3,598	60.98%
Utility Services / Electricity	$41,179	$46,775	$37,339	$56,511	$57,455	$944	1.67%
Utility Services / Refuse/Waste Disposal	$5,101	$5,194	$4,081	$6,537	$6,850	$313	4.79%
Rental & Leases / Operating/Capital Leasing	-	$2,500	-	$2,500	$2,500	-	-
Insurance / Property/Liability	$35,190	$47,507	$39,193	$52,258	$34,101	-$18,157	-34.74%
Repair/Maint Services / Buildings	-$309	-	$70	-	-	-	-
Repair/Maint Services / Equipment-General	$8,743	$5,562	$10,950	$11,000	$4,500	-$6,500	-59.09%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Repair/Maint Services / Equipment-Garage	$12,420	$22,234	$22,085	$26,149	$29,193	$3,044	11.64%
Repair/Maint Services / Heavy Equipment	$593	$879	$743	$5,759	$7,518	$1,759	30.54%
Parks and Recreation / Printing & Binding	$1,500	$251	$1,393	$2,000	$4,000	$2,000	100.00%
Parks and Recreation / Promotional Activities	$1,878	$2,258	$1,945	$10,000	$10,000	-	-
Office Supplies / Office Supplies	$28	$637	$25	$1,500	$1,500	-	-
Operating Supplies / Gas, Lubricants & Oil	$612	$3,140	$1,618	-	-	-	-
Operating Supplies / Recreation Programs	$71,039	$49,007	$36,833	$81,250	$89,250	$8,000	9.85%
Operating Supplies / Uniforms	-	$685	$389	$800	$800	-	-
Parks and Recreation / Books, Publ, Subsc & Memb	-	-	-	-	$1,110	$1,110	-
Miscellanous Expenses / Over/Short Cash	-	-	$1	-	-	-	-
Machinery & Equipment / Special Events	-	-	$1,471	-	-	-	-
Total Operating Expenditures	$310,266	$299,510	$246,725	$384,999	$361,267	-$23,732	-6.16%
Total Community Programs	$754,678	$840,750	$575,958	$1,041,442	$966,834	-$74,608	-7.16%
Facilities							
Salaries & Benefits							
Salaries & Wages / Regular	$184,865	$215,620	$177,162	$272,870	$286,159	$13,289	4.87%
Overtime / Standard Overtime	$1,991	$3,273	$1,746	$5,000	$5,000	-	-
Special Pay / Longevity	$1,613	$2,200	$2,650	$2,800	$3,200	$400	14.29%
Special Pay / Other Pays	$295	$246	$172	$990	$990	-	-
Parks and Recreation / FICA Taxes	$14,066	$16,694	$13,943	$21,540	$22,587	$1,047	4.86%
Retirement Contributions / Defined Benefit Plan	$44,944	$44,737	$39,711	$55,691	$46,961	-$8,730	-15.68%
Retirement Contributions / Defined Cont Plan	$920	$1,909	$1,765	$2,470	$2,376	-$94	-3.81%
Parks and Recreation / Life & Health Insurance	$37,392	$31,702	$24,286	$68,955	$67,189	-$1,766	-2.56%
Workers' Compensation / Workers' Comp Regular	$4,893	$5,393	$4,657	$10,272	$10,272	-	-
Total Salaries & Benefits	$290,980	$321,773	$266,092	$440,588	$444,734	$4,146	0.94%
Operating Expenditures							
Contractual Services / Other Contractual Service	$303,204	$296,254	$217,534	$315,000	$290,000	-$25,000	-7.94%
Training / Training/Registration	$1,373	$460	$815	$1,400	$1,400	-	-
Training / Lodging/Transportation	-	$2,061	$683	$2,000	$2,000	-	-
Communication/Freight Srv / Postage & Freight	$10	$604	$113	$1,000	$1,000	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Utility Services / Water	$9,957	$13,269	$11,841	$16,250	$20,116	$3,866	23.79%
Utility Services / Sewer	$4,669	$5,739	$5,705	$5,900	$9,498	$3,598	60.98%
Utility Services / Electricity	$41,178	$46,774	$37,577	$56,511	$57,454	$943	1.67%
Utility Services / Refuse/Waste Disposal	$5,100	$5,194	$4,155	$6,537	$6,850	$313	4.79%
Insurance / Property/Liability	$178,538	$241,026	$198,847	$265,129	$173,007	-$92,122	-34.75%
Repair/Maint Services / Buildings	$33,168	$55,741	$52,378	$51,700	$10,000	-$41,700	-80.66%
Repair/Maint Services / Equipment-General	$19,626	$12,295	$6,118	$10,000	$10,000	-	-
Repair/Maint Services / Equipment-Garage	$16,905	$22,145	$17,332	$26,149	$23,109	-$3,040	-11.63%
Repair/Maint Services / Heavy Equipment	-	$15	-	-	-	-	-
Parks and Recreation / Printing & Binding	$494	$719	$410	$750	$4,750	$4,000	533.33%
Office Supplies / Office Supplies	$224	$110	$215	$200	$200	-	-
Operating Supplies / Gas, Lubricants & Oil	-	$2,221	$1,100	$3,000	$2,500	-$500	-16.67%
Operating Supplies / Small Tools & Equipment	$2,607	$1,616	$250	$1,982	$1,982	-	-
Operating Supplies / Recreation Programs	$56	$141	-	-	-	-	-
Operating Supplies / Chemicals	$906	$621	-	$8,000	$4,000	-$4,000	-50.00%
Operating Supplies / Uniforms	$1,153	$1,701	$1,919	$2,200	$2,200	-	-
Total Operating Expenditures	$619,167	$708,705	$556,994	$773,708	$620,066	-$153,642	-19.86%
Total Facilities	$910,147	$1,030,478	$823,086	$1,214,296	$1,064,800	-$149,496	-12.31%
Special Events							
Salaries & Benefits							
Salaries & Wages / Regular	$152,456	$113,797	$102,064	$152,961	$148,302	-$4,659	-3.05%
Other Salaries / Part Time	$5,230	-	-	-	-	-	-
Overtime / Standard Overtime	$10,382	$2,386	$3,305	$5,750	$4,500	-$1,250	-21.74%
Special Pay / Longevity	$113	-	-	-	-	-	-
Special Pay / Incentive	-	-	-	-	$3,487	$3,487	-
Special Pay / Other Pays	$73	-	-	$1,485	$1,485	-	-
Parks and Recreation / FICA Taxes	$12,792	$8,498	$10,370	$12,245	$12,059	-$186	-1.52%
Retirement Contributions / Defined Benefit Plan	$29,090	$18,660	$18,791	$25,563	$19,900	-$5,663	-22.15%
Retirement Contributions / Defined Cont Plan	$1,381	$2,863	$2,576	$3,705	$3,564	-$141	-3.81%
Parks and Recreation / Life & Health Insurance	$26,897	$20,421	$28,303	$34,880	$29,718	-$5,162	-14.80%
Workers' Compensation / Workers' Comp Regular	$4,206	$2,545	$2,809	$6,000	$6,000	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Salaries & Benefits	$242,619	$169,170	$168,218	$242,589	$229,015	-$13,574	-5.60%
Operating Expenditures							
Professional Services / Internal IT Support	$23,140	$29,875	$23,967	$31,956	$34,341	$2,385	7.46%
Contractual Services / Other Contractual Service	$36,166	$44,997	$37,662	$45,000	$55,000	$10,000	22.22%
Training / Training/Registration	$160	$1,525	$1,975	$1,500	$1,800	$300	20.00%
Training / Lodging/Transportation	$475	$3,443	-	$2,000	$2,500	$500	25.00%
Utility Services / Water	-	-	$17	-	-	-	-
Utility Services / Sewer	-	-	$16	-	-	-	-
Utility Services / Electricity	-	-	$239	-	$205	$205	-
Utility Services / Refuse/Waste Disposal	-	-	$74	-	$225	$225	-
Rental & Leases / Operating/Capital Leasing	$700	-	$700	$700	$700	-	-
Insurance / Property/Liability	$69,626	$93,995	$77,546	$103,395	$67,470	-$35,925	-34.75%
Repair/Maint Services / Equipment-Garage	$12,420	$6,480	$5,777	$7,703	$7,703	-	-
Parks and Recreation / Printing & Binding	-	$1,726	$400	$2,000	$2,000	-	-
Parks and Recreation / Promotional Activities	$305,280	$388,885	$200,670	$197,000	$259,500	$62,500	31.73%
Office Supplies / Office Supplies	$139	-	$53	$500	$500	-	-
Operating Supplies / Gas, Lubricants & Oil	-	$404	$122	$1,000	$1,000	-	-
Operating Supplies / Other	$89,270	$88,389	$271,602	$300,000	$300,000	-	-
Parks and Recreation / Books, Publ, Subsc & Memb	-	-	-	$500	-	-$500	-100.00%
Total Operating Expenditures	$537,376	$659,719	$620,822	$693,254	$732,944	$39,690	5.73%
Total Special Events	$779,995	$828,889	$789,040	$935,843	$961,959	$26,116	2.79%
Total Expenditures	**$3,339,906**	**$3,876,679**	**$3,203,306**	**$4,857,869**	**$4,718,674**	**-$139,195**	**-2.87%**

Recreation Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Leisure Services						
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	001-8010-513.12-10	$179,939	$159,075	-$20,864	-11.60%	Decrease reflects reallocation of funds to support the new Library Manager position.
Overtime / Standard Overtime	001-8010-513.14-10	-	$500	$500	-	Increase reflects an approved Budget Workshop #1 supplemental adding $500 to overtime
Special Pay / Other Pays	001-8010-513.15-30	$975	$975	-	-	
Administrative / FICA Taxes	001-8010-513.21-00	$13,765	$12,208	-$1,557	-11.31%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-8010-513.22-10	$35,283	$28,126	-$7,157	-20.28%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Administrative / Life & Health Insurance	001-8010-513.23-00	$49,640	$25,842	-$23,798	-47.94%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-8010-513.24-10	$272	$272	-	-	
Total Salaries & Benefits		$279,874	$226,998	-$52,876	-18.89%	
Operating Expenditures						
Professional Services / Internal IT Support	001-8010-513.31-50	$50,614	$46,072	-$4,542	-8.97%	
Contractual Services / Other Contractual Service	001-8010-513.34-50	$30,000	$20,000	-$10,000	-33.33%	
809 Lucerne Ave Maintenance	001-8010-513.34-50	-	$5,000	$5,000	-	As outlined in the contract, Leisure is responsible for the Maintenance located at 809 Lucerne
Event photographers	001-8010-513.34-50	$15,000	$10,000	-$5,000	-33.33%	Photography for City events, meetings, social media postings and advertising. The cost reduction is due

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						to several event photography charges now being handled by the Special Events diviison.
Graphic Designers-Golf Course 100th Anniversary	001-8010-513.34-50	$15,000	-	-$15,000	-100.00%	The cost reduction is due to the Golf Course's 100th Anniversary celebration ending.
Graphic Designers for Special Events	001-8010-513.34-50	-	$5,000	$5,000	-	
Union Dues / Training/Registration	001-8010-513.40-10	$2,440	$2,850	$410	16.80%	
National Hurricane Conference	001-8010-513.40-10	-	$500	$500	-	Assistant Director attending the National Hurricane Conference. Supplemental for $500 approved in BWS#1.
Advanced PIO course	001-8010-513.40-10	-	$200	$200	-	
Florida League of Cities Conference	001-8010-513.40-10	$1,200	$1,200	-	-	Registration for 2 employees at $600 each
PRSA Sunshine District Conference	001-8010-513.40-10	$500	$500	-	-	Public Relations Society of America (PRSA) conference registration; $250 each for 2 employees attending (PIO & Communications Specialist)
PRSA Palm Beach Meetings	001-8010-513.40-10	$540	$450	-$90	-16.67%	Public Relations Society of America (PRSA) Palm Beach meetings - $30 per meeting X 15
Advanced PIO Training	001-8010-513.40-10	$200	-	-$200	-100.00%	Training for Communications Specialist
Union Dues / Lodging/Transportation	001-8010-513.40-20	$4,400	$5,900	$1,500	34.09%	
National Hurricane Conference	001-8010-513.40-20	-	$1,500	$1,500	-	Assistant Director attending the National Hurricane Conference. Supplemental for $1,500 approved in BWS#1.
Sunshine District Conference Lodging	001-8010-513.40-20	$1,000	$1,200	$200	20.00%	Public Information Officer and Communications Specialist attending the Public Relations Society of America (PRSA) Sunshine District Conference. $250 per night x 2 nights - $500; for 2 employees $1,000

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						(PIO & Communications Specialist)
FL League of Cities Conference Lodging	001-8010-513.40-20	$1,800	$2,100	$300	16.67%	Director and Public Information Officer attending. $300 per night X 3 nights + $900. For 2 employees $1,800 (Director & PIO)
Advanced PIO Training Travel	001-8010-513.40-20	$1,000	$750	-$250	-25.00%	$250 x 3 = $750, Communications Specialist
Mileage for conferences & training	001-8010-513.40-20	$600	$350	-$250	-41.67%	Travel to local events
Utility Services / Electricity	001-8010-513.43-30	-	$205	$205	-	Utility Services needed at new office location
Utility Services / Refuse/Waste Disposal	001-8010-513.43-40	-	$225	$225	-	Utility Services needed at new office location
Rental & Leases / Operating/Capital Leasing	001-8010-513.44-20	$90,600	$112,100	$21,500	23.73%	
Copier/Printer/Scanner Rental	001-8010-513.44-20	$600	$2,100	$1,500	250.00%	Copier/printer/scanner rental increase. Supplemental for $1,500 approved in BWS#1.
Rent	001-8010-513.44-20	$90,000	$110,000	$20,000	22.22%	Rent for new Leisure Services office. Supplemental for $30,000 approved in BWS#1.
Administrative / Printing & Binding	001-8010-513.47-00	$26,500	$26,500	-	-	Utility bill Inserts (increase every year) and giveaways for publicized City events
Utility bill inserts	001-8010-513.47-00	$10,000	$10,000	-	-	Leisure Services cost for utility bill inserts
Giveaway items for PIO City events	001-8010-513.47-00	$16,500	$16,500	-	-	Giveaway items for public events, ribbon cuttings, openings, town halls, etc. Various companies used.
Administrative / Promotional Activities	001-8010-513.48-00	$13,000	$13,000	-	-	Ad campaigns
Florida Weekly Ads	001-8010-513.48-00	$1,500	$1,500	-	-	
Coastal Star Ads	001-8010-513.48-00	$1,000	$1,000	-	-	
Palm Beach Life Ad	001-8010-513.48-00	$500	$500	-	-	
City Marketing and Promotion Campaign	001-8010-513.48-00	$10,000	$10,000	-	-	Marketing and Promotional Campaign Highlighting the City of Lake Worth Beach City Services, the Golf Course, Special

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Events, and other tourism activities. Featuring an ad at the Palm Beach International Airport promoting the golf course and other strategic marketing opportunities.
Office Supplies / Office Supplies	001-8010-513.51-10	$500	$500	-	-	Office Supplies
Operating Supplies / Other	001-8010-513.52-90	$46,600	$1,000	-$45,600	-97.85%	Movers and office furniture were a one-time FY 2026 expense
Video Props	001-8010-513.52-90	$600	$1,000	$400	66.67%	Items for promotional City videos for social media, advertising, etc.
Moving Expenses	001-8010-513.52-90	$6,000	-	-$6,000	-100.00%	Funds added for the relocation of staff from 17 South M Street to location TBD. Movers $6,000 (Feb. 2025 verbal estimate, location undetermined, must do walk through for pricing; boxes, packing & assembly not included).
Office Furniture	001-8010-513.52-90	$40,000	-	-$40,000	-100.00%	Funds added for the relocation of staff from 17 South M Street to location TBD. Office furniture $40,000
Administrative / Books, Publ, Subsc & Memb	001-8010-513.54-00	$1,906	$2,638	$732	38.41%	
Public Relations Society of America membership	001-8010-513.54-00	$720	-	-$720	-100.00%	$360 x 2 employees = $720. PIO & Communications Specialist
FMCA Membership	001-8010-513.54-00	$250	-	-$250	-100.00%	FL Municipal Communications Assoc. (FMCA) membership$125 x 2 employees = $250. PIO & Communications Specialist
NAGC Membership	001-8010-513.54-00	$336	-	-$336	-100.00%	National Assoc. of Government Communicators (NAGC) membership. $168 x 2 employees = $336. PIO & Communications Specialist
Palm Beach Post subscription	001-8010-513.54-00	$300	$300	-	-	
Florida Fire Chiefs Assoc. (FFCA)	001-8010-513.54-00	$300	$300	-	-	Membership for Public Information

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
membership						Officer and Communications Specialist
Discover the Palm Beaches	001-8010-513.54-00	-	$732	$732	-	This item was previously charged to Special Events Account 001-8063-572.54-00. Supplemental for $732 approved in BWS#1.
Public Relations Society of America (PRSA)	001-8010-513.54-00	-	$720	$720	-	Membership for Public Information Officer and Communications Specialist
Florida Municipal Communications Assoc.	001-8010-513.54-00	-	$250	$250	-	Membership for Public Information Officer and Communications Specialist
National Association of Government Communicators	001-8010-513.54-00	-	$336	$336	-	Membership for Public Information Officer
Replacement & Renewal / Equipment-Technology	001-8010-513.56-20	$10,300	$10,000	-$300	-2.91%	
FAA Drone Class	001-8010-513.56-20	$300	-	-$300	-100.00%	For PIO. Training needs to be completed before FAA class.
Kiosk Maintenance and 5G Internet	001-8010-513.56-20	$5,000	$5,000	-	-	
Lights for videos	001-8010-513.56-20	$3,000	$3,000	-	-	
Drone Training & Maintenance	001-8010-513.56-20	$2,000	-	-$2,000	-100.00%	
Drone Training	001-8010-513.56-20	-	$2,000	$2,000	-	
Total Operating Expenditures		$276,860	$240,990	-$35,870	-12.96%	
Total Administration		$556,734	$467,988	-$88,746	-15.94%	
Parking						
Salaries & Benefits						
Salaries & Wages / Regular	001-8050-579.12-10	-	$113,517	$113,517	-	Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%)
Special Pay / Longevity	001-8050-579.15-10	-	$1,160	$1,160	-	Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Fund (20%) and the Beach Fund (80%)
Other / FICA Taxes	001-8050-579.21-00	-	$8,773	$8,773	-	Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%)
Retirement Contributions / Defined Benefit Plan	001-8050-579.22-10	-	$20,276	$20,276	-	Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%)
Other / Life & Health Insurance	001-8050-579.23-00	-	$25,842	$25,842	-	Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%)
Workers' Compensation / Workers' Comp Regular	001-8050-579.24-10	-	$2,406	$2,406	-	
Total Salaries & Benefits		-	$171,974	$171,974	-	
Operating Expenditures						
Professional Services / Internal IT Support	001-8050-579.31-50	-	$10,887	$10,887	-	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1.
Professional Services / Other	001-8050-579.31-90	-	$200	$200	-	
Stantec	001-8050-579.31-90	-	$200	$200	-	Increase in Stantec financial modeling. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1.
Contractual Services / Other Contractual Service	001-8050-579.34-50	-	$46,100	$46,100	-	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Alarm Service	001-8050-579.34-50	-	$100	$100	-	Guardian Alarm service (501 Lake Avenue)
Collection Bureau	001-8050-579.34-50	-	$1,200	$1,200	-	Collection Bureau
Fire Extinguisher Inspection	001-8050-579.34-50	-	$100	$100	-	Fire extinguisher inspection
IPS Group	001-8050-579.34-50	-	$43,200	$43,200	-	IPS Group (meters & hand-helds)
LPR Camera Monitoring	001-8050-579.34-50	-	$1,200	$1,200	-	LPR camera monitoring - anticipated increase
Magistrate (For Hearings)	001-8050-579.34-50	-	$300	$300	-	
Travel & Training / Training/Registration	001-8050-579.40-10	-	$180	$180	-	FPTA Conference & required new hire courses. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1.
FPTA Conference & required new hire courses	001-8050-579.40-10	-	$180	$180	-	
Travel & Training / Lodging/Transportation	001-8050-579.40-20	-	$200	$200	-	FL Parking & Transportation Conference. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
FPTA Conference	001-8050-579.40-20	-	$200	$200	-	FL Parking & Transportation Assoc. Conference - increase due to conference location change.
Communication/Freight Srv / Postage & Freight	001-8050-579.41-30	-	$200	$200	-	
Rental & Leases / Operating/Capital Leasing	001-8050-579.44-20	-	$1,650	$1,650	-	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#
Copier Rental	001-8050-579.44-20	-	$1,500	$1,500	-	Copier rental - increase (previously spilt among divisions, now Parking is paying for it all)
Postage Machine Rental	001-8050-579.44-20	-	$150	$150	-	Postage machine rental
Insurance / Property/Liability	001-8050-579.45-10	-	$1,505	$1,505	-	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Repair/Maint Services / Equipment-General	001-8050-579.46-21	-	$3,700	$3,700	-	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#
IPS Group (Parts)	001-8050-579.46-21	-	$1,200	$1,200	-	IPS Group-replacement parts from meter manufacturer which include card readers, displays, etc. and deteriorating parts due to usage, weather or vandalism
Poles & Signs	001-8050-579.46-21	-	$1,000	$1,000	-	New poles and signage in downtown area
Radio Agreement & Parts	001-8050-579.46-21	-	$800	$800	-	Bearcom radio agreement & radios/replacement parts
Traffic Control Items	001-8050-579.46-21	-	$700	$700	-	Traffic control items including cones, bars, fences, etc. Our current inventory supply is sufficient
Repair/Maint Services / Equipment-Garage	001-8050-579.46-22	-	$7,703	$7,703	-	Based on Vehicles and Fleet Schedule. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#
Other / Printing & Binding	001-8050-579.47-00	-	$2,000	$2,000	-	Increase due to address change on all items. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
Citation Envelopes	001-8050-579.47-00	-	$800	$800	-	Increase due to address change on citation envelopes.
Citation Rolls	001-8050-579.47-00	-	$200	$200	-	Citation rolls for meters
Citations	001-8050-579.47-00	-	$552	$552	-	Increase due to address change on all citations.
Decals	001-8050-579.47-00	-	$320	$320	-	Decals: beach, boat ramp, employee decals, tenant employees, as requested
Pier Passes	001-8050-579.47-00	-	$128	$128	-	Pier passes

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Office Supplies / Office Supplies	001-8050-579.51-10	-	$440	$440	-	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
Bottled Drinks	001-8050-579.51-10	-	$240	$240	-	Hydration for parking enforcement officers who are outside
Toner	001-8050-579.51-10	-	$200	$200	-	Toner/ink cartridges for printers
Operating Supplies / Gas, Lubricants & Oil	001-8050-579.52-10	-	$340	$340	-	Increase due to address change on all items. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
Golf Cart Maintenance	001-8050-579.52-10	-	$280	$280	-	Golf cart maintenance agreement
Parts And Oil For Carts And Blowers	001-8050-579.52-10	-	$60	$60	-	Parts and oil for carts and blowers
Operating Supplies / Small Tools & Equipment	001-8050-579.52-20	-	$2,640	$2,640	-	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
IPS Group Parts	001-8050-579.52-20	-	$1,100	$1,100	-	IPS replacement parts and cables (items are getting older, more repairs needed)
Misc. Supplies	001-8050-579.52-20	-	$700	$700	-	Nuts, bolts, posts, paints, brushes, lumber, washers, rags, cleaners, lubricants, restorer, hand tools, wires, tape, wipes, lights, cables, keys
Parkmobile signs & stickers	001-8050-579.52-20	-	$500	$500	-	Parkmobile signs & stickers
Cart Blower Supplies	001-8050-579.52-20	-	$60	$60	-	Supplemental approved from BWS#1. $300 for Cart & Blower Supplies and $1,400 for Golf Car Maintenance (20% in General Fund / 80% in Beach Fund)
Golf Car Maintenance	001-8050-579.52-20	-	$280	$280	-	Supplemental approved from BWS#1. $300 for Cart & Blower Supplies and $1,400 for Golf Car Maintenance

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						(20% in General Fund / 80% in Beach Fund)
Operating Supplies / Uniforms	001-8050-579.52-40	-	$1,150	$1,150	-	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
Additional Attire	001-8050-579.52-40	-	$400	$400	-	For Parking Enforcement Officers: Hats, jackets, rain gear, footwear allowance
Rental Uniforms	001-8050-579.52-40	-	$750	$750	-	Rental uniforms for Parking Enforcement staff.
Operating Supplies / Other	001-8050-579.52-90	-	$1,622	$1,622	-	The Leisure Services office at 17 S M Street is moving and will lose storage space from 2 garages and an attic. Additional PODS will be used to store items from Recreation, Special Events and Parking. Estimated costs are 4 PODS @ $169/month = $8,112; $74 pick up charge. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
Other / Books, Publ, Subsc & Memb	001-8050-579.54-00	-	$17	$17	-	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
FL Parking & Transportation Assoc. Membership	001-8050-579.54-00	-	$17	$17	-	FL Parking & Transportation Assoc. Membership - Parking Manager
Total Operating Expenditures		-	$80,534	$80,534	-	
Total Parking		-	$252,508	$252,508	-	
Library						
Salaries & Benefits						
Salaries & Wages / Regular	001-8020-571.12-10	$449,255	$424,318	-$24,937	-5.55%	Increase reflects the Assistant Director serving in the Interim Director capacity
Overtime / Standard Overtime	001-8020-571.14-10	$7,500	$3,000	-$4,500	-60.00%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Special Pay / Longevity	001-8020-571.15-10	$3,900	$2,700	-$1,200	-30.77%	Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items.
Special Pay / Other Pays	001-8020-571.15-30	$2,295	$2,151	-$144	-6.27%	Decrease due to employee retirement
Library / FICA Taxes	001-8020-571.21-00	$35,274	$32,980	-$2,294	-6.50%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-8020-571.22-10	$92,540	$68,771	-$23,769	-25.69%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	001-8020-571.22-20	$2,873	$2,826	-$47	-1.64%	
Library / Life & Health Insurance	001-8020-571.23-00	$98,805	$80,368	-$18,437	-18.66%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-8020-571.24-10	$2,406	$2,406	-	-	
Total Salaries & Benefits		$694,848	$619,520	-$75,328	-10.84%	
Operating Expenditures						
Professional Services / Internal IT Support	001-8020-571.31-50	$106,950	$79,803	-$27,147	-25.38%	
Other Contractual Service / Other Contractual Servi	001-8020-571.34-50	$65,400	$65,400	-	-	
Outsource for Security Guard:	001-8020-571.34-50	$56,600	$56,600	-	-	Outsource for Security Guard for inside the library
Alarm System	001-8020-571.34-50	$3,500	$3,500	-	-	Advanced Alarm
Air Freshener	001-8020-571.34-50	$5,300	$5,300	-	-	ScentAir dispensers placed throughout building.
Travel & Training / Training/Registration	001-8020-571.40-10	$1,900	$10,700	$8,800	463.16%	
Children's Librarian MLIS Degree	001-8020-571.40-10	-	$3,500	$3,500	-	Tuition reimbursement for Children's Librarian to complete Master of

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Library and Information Science (MLIS) degree. $3,500 supplemental approved in BWS#2.
Library Manager PhD in Ethical Leadership	001-8020-571.40-10	-	$5,000	$5,000	-	Tuition reimbursement for graduate degree coursework for PhD in Ethical Leadership program for the Library Manager. $5,000 supplemental approved in BWS#2.
Library staff attend SEFLIN Conference	001-8020-571.40-10	$400	$700	$300	75.00%	Fee for Library staff to attend SELFIN (Southeast Florida Library Information Network) Conference, one day at PB County Convention Center. Supplemental for $300 approved in BWS#1.
Tuition reimbursement	001-8020-571.40-10	$1,500	$1,500	-	-	Tuition reimbursement for eligible employees
Travel & Training / Lodging/Transportation	001-8020-571.40-20	$2,700	-	-$2,700	-100.00%	
State Conference	001-8020-571.40-20	$2,700	-	-$2,700	-100.00%	Staff members (2) attend state conference
Communication/Freight Srv / Postage & Freight	001-8020-571.41-30	$200	$200	-	-	Postage for invitations, donation acknowledgements, thank you's, etc.
Utility Services / Water	001-8020-571.43-10	$1,565	$3,033	$1,468	93.80%	
Utility Services / Sewer	001-8020-571.43-20	$936	$1,012	$76	8.12%	
Utility Services / Electricity	001-8020-571.43-30	$16,200	$17,479	$1,279	7.90%	
Utility Services / Refuse/Waste Disposal	001-8020-571.43-40	$3,132	$3,281	$149	4.76%	
Insurance / Property/Liability	001-8020-571.45-10	$67,823	$44,257	-$23,566	-34.75%	
Repair/Maint Services / Buildings	001-8020-571.46-10	-	$12,000	$12,000	-	Account not managed by Public Works. Repairs to include front entrance electric doors and impact windows, and gates installed to replace temporary chains at entrance points.
Front Entrance Repairs	001-8020-571.46-10	-	$10,000	$10,000	-	Supplemental for $10,000 approved in BWS#1.
Repairs by Public Works	001-8020-571.46-10	-	$2,000	$2,000	-	Supplemental for $2,000 approved in

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						BWS#1.
Repair/Maint Services / Equipment-General	001-8020-571.46-21	$2,000	$2,000	-	-	Handicap ramp gates (2), front stair gate to block entrance while closed and purchases by Public Works
Library / Printing & Binding	001-8020-571.47-00	$4,000	$4,000	-	-	Printing for Library events/programs, postcards, Library info pieces
Library / Promotional Activities	001-8020-571.48-00	$36,000	$36,000	-	-	Library outreach events including Little Scream, Day of the Dead, Street Painting, BiblioArte, Author's showcase, Comicon, Athliteracy, Holiday programs/Concerts, Tea Parties, Art displays, Hispanic Heritage, Summer Reading Program, Children's Book Day, Library Week, Supplies for 2 new events (Jazz Jam, Fun Run)
Events	001-8020-571.48-00	$36,000	$36,000	-	-	Library outreach events including Little Scream, Day of the Dead, Street Painting Festival, Author's Showcase, Comicon, Athliteracy, holiday programs & concerts, tea parties, rt displays, Hispanic Heritage Month, summer reading program, Children's Book Day, Library Week, Jazz Jam, 5K Fun Run
Office Supplies / Office Supplies	001-8020-571.51-10	$4,600	$4,600	-	-	Toner for printers, desk chair, disinfectant, sanitizer, packing tape, pens, pencils, paper, poster board, art supplies, receipt tape, break room supplies, lamps, bulbs
Office Supplies / Office Furniture	001-8020-571.51-20	$1,800	$1,800	-	-	Desk and chair for upstairs Florida room
Operating Supplies / Small Tools & Equipment	001-8020-571.52-20	$3,500	$3,500	-	-	Printer and laptop for public use
Operating Supplies / Other	001-8020-571.52-90	$4,000	$4,000	-	-	Library program supplies to include book covers, labels, library cards, library bags, archival boxes
Library Program Supplies	001-8020-571.52-90	$4,000	$4,000	-	-	book covers, labels, Library cards, library bags, archival boxes

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Library / Books, Publ, Subsc & Memb	001-8020-571.54-00	$35,000	$35,000	-	-	
SEFLIN Membership	001-8020-571.54-00	$10,000	$10,000	-	-	Southeast Florida Library Information Network membership
Brainfuse	001-8020-571.54-00	$3,300	$3,300	-	-	Online tutoring, job and career assistance
WhoFi	001-8020-571.54-00	$1,200	$1,200	-	-	Wifi service
Online Library Consortium	001-8020-571.54-00	$12,500	$12,500	-	-	Provides ebooks, graphic novels, magazines
Newsbank	001-8020-571.54-00	$3,000	$3,000	-	-	Newspapers
Cloud Library	001-8020-571.54-00	$5,000	$5,000	-	-	Cloud Library (ebooks)
Books, Publ, Subsc & Memb / Library Materials	001-8020-571.54-90	$57,000	$57,000	-	-	
McNaughton Subscriptions	001-8020-571.54-90	$25,000	$25,000	-	-	Specialty publisher
Brodart	001-8020-571.54-90	$24,000	$25,000	$1,000	4.17%	Specialty publisher
Gumdrop	001-8020-571.54-90	$2,000	$2,000	-	-	Specialty publisher
Univ. of Florida	001-8020-571.54-90	$1,000	$1,000	-	-	Publisher - provides books on Florida that are hard to find
Pineapple Press	001-8020-571.54-90	$1,000	$1,000	-	-	Specialty publisher
Scholastic	001-8020-571.54-90	$3,000	$3,000	-	-	
Amazon	001-8020-571.54-90	$1,000	-	-$1,000	-100.00%	Item not needed in this account category any longer.
Total Operating Expenditures		$414,706	$385,065	-$29,641	-7.15%	
Total Library		$1,109,554	$1,004,585	-$104,969	-9.46%	
Community Programs						
Salaries & Benefits						
Salaries & Wages / Regular	001-8061-572.12-10	$365,347	$352,950	-$12,397	-3.39%	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Other Salaries / Part Time	001-8061-572.13-10	$53,582	$53,582	-	-	
Overtime / Standard Overtime	001-8061-572.14-10	$8,500	$8,500	-	-	
Special Pay / Longevity	001-8061-572.15-10	$2,700	$3,300	$600	22.22%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	001-8061-572.15-20	-	$6,032	$6,032	-	
Certification Pay	001-8061-572.15-20	-	$3,532	$3,532	-	
One-Time Performance Lump-Sum Pay	001-8061-572.15-20	-	$2,500	$2,500	-	
Special Pay / Other Pays	001-8061-572.15-30	$1,485	$1,485	-	-	
Parks and Recreation / FICA Taxes	001-8061-572.21-00	$33,008	$32,567	-$441	-1.34%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-8061-572.22-10	$73,990	$57,187	-$16,803	-22.71%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / Defined Cont Plan	001-8061-572.22-20	$3,705	$3,564	-$141	-3.81%	
Parks and Recreation / Life & Health Insurance	001-8061-572.23-00	$96,207	$68,481	-$27,726	-28.82%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-8061-572.24-10	$17,919	$17,919	-	-	
Total Salaries & Benefits		$656,443	$605,567	-$50,876	-7.75%	
Operating Expenditures						
Professional Services / Internal IT Support	001-8061-572.31-50	$92,085	$67,776	-$24,309	-26.40%	
Contractual Services / Other Contractual Service	001-8061-572.34-50	$8,000	$8,000	-	-	
Gym Floor Resurfacing	001-8061-572.34-50	$6,000	$6,000	-	-	Annual Gym Floor Resurfacing
Gymnasium Bleacher Repair	001-8061-572.34-50	$2,000	$2,000	-	-	Continuous Gymnasium Bleacher Repair
Training / Training/Registration	001-8061-572.40-10	$4,500	$4,500	-	-	
Professional Certification/Trainings	001-8061-572.40-10	$1,350	$1,350	-	-	
FRPA (Florida Recreation & Park Assoc.)	001-8061-572.40-10	$1,150	$2,150	$1,000	86.96%	Florida Recreation & Parks Assoc. (FRPA) Conference

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						registration for Director and Recreation Manager.
RecTrac Training	001-8061-572.40-10	$2,000	$1,000	-$1,000	-50.00%	RecTrac is a comprehensive fully integrated parks and recreation management software designed to increase efficiency and productivity. The City began using RecTrac in 2018
Training / Lodging/Transportation	001-8061-572.40-20	$2,000	$2,600	$600	30.00%	Increase in travel costs for the FRPA (Florida Recreation & Park Assoc.) Conference for Director and Recreation Manager. Increase reflects the approval of a $600 supplemental during Budget Workshop #1. The supplemental was originally charged to account 8062 in error and has been corrected to account 8061
Utility Services / Water	001-8061-572.43-10	$16,250	$20,116	$3,866	23.79%	
Utility Services / Sewer	001-8061-572.43-20	$5,900	$9,498	$3,598	60.98%	
Utility Services / Electricity	001-8061-572.43-30	$56,511	$57,455	$944	1.67%	
Utility Services / Refuse/Waste Disposal	001-8061-572.43-40	$6,537	$6,850	$313	4.79%	
Rental & Leases / Operating/Capital Leasing	001-8061-572.44-20	$2,500	$2,500	-	-	Printer Lease
Insurance / Property/Liability	001-8061-572.45-10	$52,258	$34,101	-$18,157	-34.74%	
Repair/Maint Services / Equipment-General	001-8061-572.46-21	$11,000	$4,500	-$6,500	-59.09%	
Soccer Goals	001-8061-572.46-21	$4,000	$4,000	-	-	Soccer goals
Foldable Chairs Osborne Community Center	001-8061-572.46-21	$500	$500	-	-	Foldable Chairs Osborne Community Center
Athletics Website	001-8061-572.46-21	$500	-	-$500	-100.00%	
Portable Scoreboard	001-8061-572.46-21	$4,000	-	-$4,000	-100.00%	
Bitty Basketball Hoops	001-8061-572.46-21	$2,000	-	-$2,000	-100.00%	
Repair/Maint Services / Equipment-Garage	001-8061-572.46-22	$26,149	$29,193	$3,044	11.64%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	001-8061-572.46-26	$5,759	$7,518	$1,759	30.54%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Heavy Equipment	001-8061-572.46-26	$4,000	$5,759	$1,759	43.98%	Icemaker at NW Complex and repairs at Rec facilities. FY 2026 funds for these items were used to rebrand the Bandits football program.
Asset Tracking	001-8061-572.46-26	$1,759	$1,759	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Parks and Recreation / Printing & Binding	001-8061-572.47-00	$2,000	$4,000	$2,000	100.00%	Variance reflects a $2,000 increase from approved supplemental (printer rental fee) during Budget Workshop #1
Parks and Recreation / Promotional Activities	001-8061-572.48-00	$10,000	$10,000	-	-	Banners, posters, flyers, informational signage
Banners	001-8061-572.48-00	$6,500	$6,500	-	-	Banners
Posters	001-8061-572.48-00	$1,000	$1,000	-	-	Posters
Flyers	001-8061-572.48-00	$1,000	$1,000	-	-	Flyers
Yard Signs	001-8061-572.48-00	$1,500	$1,500	-	-	Yard Signs
Office Supplies / Office Supplies	001-8061-572.51-10	$1,500	$1,500	-	-	Office supplies for several recreation locations
Operating Supplies / Recreation Programs	001-8061-572.52-25	$81,250	$89,250	$8,000	9.85%	Recreational sports, games, entertainment for the residents
Youth Basketball	001-8061-572.52-25	$16,000	$16,000	-	-	
Pride Travel Basketball	001-8061-572.52-25	$6,000	$6,000	-	-	Pride Travel Basketball
Nerf Games	001-8061-572.52-25	$500	$500	-	-	Nerf Games
School Outreach Events	001-8061-572.52-25	$1,500	$1,500	-	-	School Outreach Events
Flag Football	001-8061-572.52-25	$8,500	$8,500	-	-	Flag Football
Senior Club	001-8061-572.52-25	$8,000	$8,000	-	-	Senior Club
Movie in Park	001-8061-572.52-25	$7,500	$7,500	-	-	Movie in Park - three events
Splash Day	001-8061-572.52-25	$3,250	$3,250	-	-	Splash Day
Back2School Bash	001-8061-572.52-25	$2,000	$2,000	-	-	Back2School Bash
Adult Basketball	001-8061-572.52-25	$2,000	$2,000	-	-	Adult Basketball programs (referees, uniforms, championship awards)

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Tackle Football & Cheer	001-8061-572.52-25	$10,000	$10,000	-	-	Tackle football and cheer programs
Youth Programs	001-8061-572.52-25	$4,000	$4,000	-	-	
Adult Programs	001-8061-572.52-25	$4,000	$4,000	-	-	Adult Programs
Youth Soccer	001-8061-572.52-25	$8,000	$8,000	-	-	Youth soccer program
Holiday Bike Giveaway	001-8061-572.52-25	-	$8,000	$8,000	-	In past years, $8,000 was budgeted in the Special Events 8063 General Fund account for the purchase of bicycles for the Holiday Bike-Give-Away. Since the event is organized by the Recreation division, the funds have been moved to this account. Supplemental for $8,000 approved in BWS#1.
Operating Supplies / Uniforms	001-8061-572.52-40	$800	$800	-	-	Staff shirts and jackets to be recognized at events
Parks and Recreation / Books, Publ, Subsc & Memb	001-8061-572.54-00	-	$1,110	$1,110	-	
NRPA Membership	001-8061-572.54-00	-	$555	$555	-	National Recreation and Parks Assoc. membership for Recreation Manager and Director. Moved from 8061.40-10. Supplemental approved for $555 in BWS#1.
FRPA Membership	001-8061-572.54-00	-	$555	$555	-	Florida Recreation and Parks membership for Recreation Manager and Director. Moved from 8061.40-10. Supplemental approved for $555 in BWS#1.
Total Operating Expenditures		$384,999	$361,267	-$23,732	-6.16%	
Total Community Programs		$1,041,442	$966,834	-$74,608	-7.16%	
Facilities						
Salaries & Benefits						
Salaries & Wages / Regular	001-8062-572.12-10	$272,870	$286,159	$13,289	4.87%	Increase reflects a lateral transfer from another department and the additional funding required to accommodate the employee's current

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						salary - approved in BWS#2
Overtime / Standard Overtime	001-8062-572.14-10	$5,000	$5,000	-	-	Staff gets called in to help with events, clean-ups.....
Special Pay / Longevity	001-8062-572.15-10	$2,800	$3,200	$400	14.29%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Other Pays	001-8062-572.15-30	$990	$990	-	-	
Parks and Recreation / FICA Taxes	001-8062-572.21-00	$21,540	$22,587	$1,047	4.86%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	001-8062-572.22-10	$55,691	$46,961	-$8,730	-15.68%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Retirement Contributions / Defined Cont Plan	001-8062-572.22-20	$2,470	$2,376	-$94	-3.81%	Decrease due to employee resigning
Parks and Recreation / Life & Health Insurance	001-8062-572.23-00	$68,955	$67,189	-$1,766	-2.56%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-8062-572.24-10	$10,272	$10,272	-	-	
Total Salaries & Benefits		$440,588	$444,734	$4,146	0.94%	
Operating Expenditures						
Contractual Services / Other Contractual Service	001-8062-572.34-50	$315,000	$290,000	-$25,000	-7.94%	Repairs and updates at City facilities including the gym, baseball fields, pickleball courts, playgrounds; permit applications for contractors
Haverland turf field maintenance	001-8062-572.34-50	$215,000	$215,000	-	-	Haverland turf maintenance contract
Electrical/light repairs	001-8062-572.34-50	$15,000	$10,000	-$5,000	-33.33%	Electrical/light repairs, timer box replacements. Decrease due to many repairs/updates

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						being completed in FY 26.
Fencing repairs/installation	001-8062-572.34-50	$15,000	$15,000	-	-	Fencing repairs/installation
Playground repairs	001-8062-572.34-50	$2,000	$2,000	-	-	Playground repairs
Scoreboard repairs	001-8062-572.34-50	$2,500	$2,500	-	-	Memorial Field scoreboard repairs
Irrigation Repairs	001-8062-572.34-50	$2,000	$2,000	-	-	Irrigation pumps
Alarm systems	001-8062-572.34-50	$2,000	$2,000	-	-	Building alarm systems
Sod replacement	001-8062-572.34-50	$6,500	$6,500	-	-	Sod replacement
Baseball field clay	001-8062-572.34-50	$7,500	$2,500	-$5,000	-66.67%	Baseball field clay. Decrease due to field repairs completed in FY26.
Playground mulch	001-8062-572.34-50	$15,000	$15,000	-	-	Playground mulch (FY 2023-$4,640)
Field 4 lip replacement	001-8062-572.34-50	$15,000	-	-$15,000	-100.00%	Manzo Field lip replacement; not sable to be completed in FY26.
Outdoor Court Surface Repairs	001-8062-572.34-50	$1,000	$1,000	-	-	
Baseball Field Netting/Post Repairs	001-8062-572.34-50	$1,500	$1,500	-	-	
Boundary Surveys	001-8062-572.34-50	$1,500	$1,500	-	-	
Sidewalk Repair	001-8062-572.34-50	$3,000	$3,000	-	-	Sidewalk repairs includes concrete delivery
Locksmith Services Calls	001-8062-572.34-50	$1,500	$1,500	-	-	
Permit Applications	001-8062-572.34-50	$9,000	$9,000	-	-	For contractors' building permits on city property
Training / Training/Registration	001-8062-572.40-10	$1,400	$1,400	-	-	FRPA (Florida Recreation & Parks Assoc.) Conference registration for Assistant Director and Parks Superintendent; continuing education.
Training / Lodging/Transportation	001-8062-572.40-20	$2,000	$2,000	-	-	FRPA (Florida Recreation & Parks Assoc.) conference transportation and lodging for Assistant Director and Parks Superintendent
Communication/Freight Srv / Postage & Freight	001-8062-572.41-30	$1,000	$1,000	-	-	For shipping of ordered items
Utility Services / Water	001-8062-572.43-10	$16,250	$20,116	$3,866	23.79%	
Utility Services / Sewer	001-8062-572.43-20	$5,900	$9,498	$3,598	60.98%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Utility Services / Electricity	001-8062-572.43-30	$56,511	$57,454	$943	1.67%	
Utility Services / Refuse/Waste Disposal	001-8062-572.43-40	$6,537	$6,850	$313	4.79%	
Insurance / Property/Liability	001-8062-572.45-10	$265,129	$173,007	-$92,122	-34.75%	
Repair/Maint Services / Buildings	001-8062-572.46-10	$51,700	$10,000	-$41,700	-80.66%	$40,000 reclassified from this account to 001-5062 for Public Works to manage Parks building maintenance; $11,700 retained for Parks Division maintenance responsibilities.
Parks Division Maintenance	001-8062-572.46-10	-	$10,000	$10,000	-	$41,700 reclassified from this account to 001-5062 for Public Works to manage Parks building maintenance; $10,000 retained for Parks Division maintenance responsibilities.
Maintenance and repairs not included in Grounds	001-8062-572.46-10	$51,700	-	-$51,700	-100.00%	Broken down into individual itemizations for FY27
Repair/Maint Services / Equipment-General	001-8062-572.46-21	$10,000	$10,000	-	-	Items for City recreation facilities, as detailed.
Park Amenities	001-8062-572.46-21	$2,500	$2,000	-$500	-20.00%	Park amenities (windscreens, grills, tables, benches)
Park signage	001-8062-572.46-21	$1,000	-	-$1,000	-100.00%	Line decreased and moved to 47-00 because of the numerous varied signs we now need.
Field chalk	001-8062-572.46-21	$500	$1,000	$500	100.00%	Field chalk
Field paint	001-8062-572.46-21	$2,000	$2,000	-	-	Field paint
Windscreens	001-8062-572.46-21	$2,000	$3,000	$1,000	50.00%	Custom windscreens for courts and enclosures
Athletic Equipment	001-8062-572.46-21	$2,000	$2,000	-	-	Chalk liner, bases, nets, paintsprayer
Repair/Maint Services / Equipment-Garage	001-8062-572.46-22	$26,149	$23,109	-$3,040	-11.63%	Based on Vehicles and Fleet Schedule
Parks and Recreation / Printing & Binding	001-8062-572.47-00	$750	$4,750	$4,000	533.33%	Increase in costs because we have to post signs with information about the new park permit ordinance 2026-01, amending Section 21-16, in all parks. Funds $1,000 also received from line 46-21 Park Signage. Supplementals for

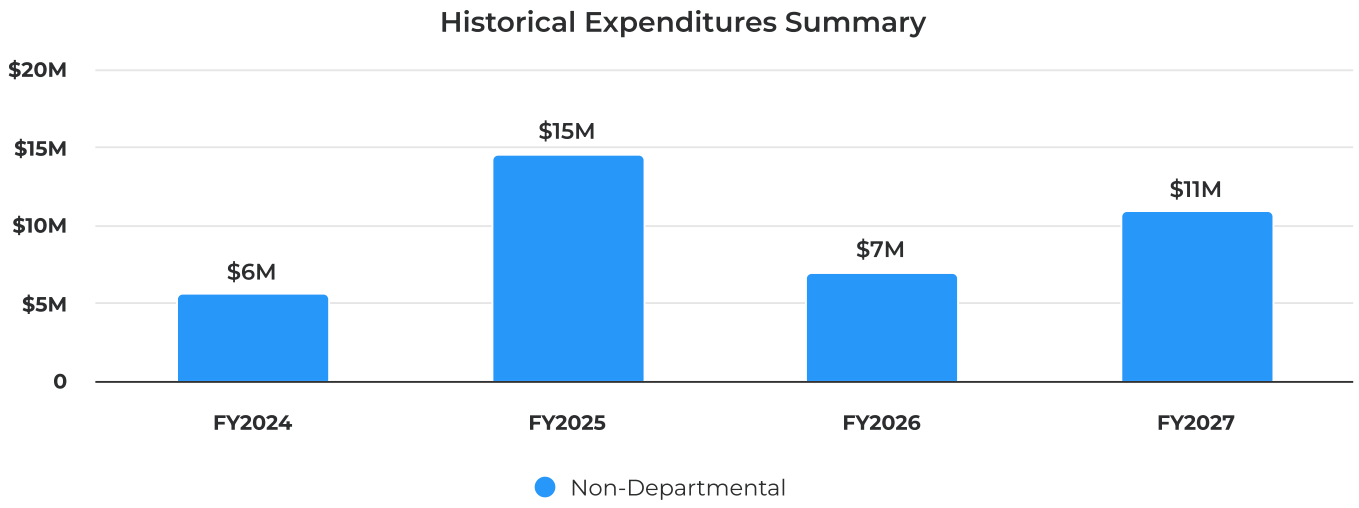
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						$4,000 approved in BWS#1.
Office Supplies / Office Supplies	001-8062-572.51-10	$200	$200	-	-	Printer ink, pens, paper
Operating Supplies / Gas, Lubricants & Oil	001-8062-572.52-10	$3,000	$2,500	-$500	-16.67%	This account line is being used by Fleet so the expense was moved to 46-21 Equipment-General.
Operating Supplies / Small Tools & Equipment	001-8062-572.52-20	$1,982	$1,982	-	-	Parts for repairs, paint, zip ties, work glovers, socket wrench, hammer, misc.
Operating Supplies / Chemicals	001-8062-572.52-30	$8,000	$4,000	-$4,000	-50.00%	Weed killer and fertilizers
Operating Supplies / Uniforms	001-8062-572.52-40	$2,200	$2,200	-	-	Uniform rental, rain jackets, and shoe allowance for staff
Total Operating Expenditures		$773,708	$620,066	-$153,642	-19.86%	
Total Facilities		$1,214,296	$1,064,800	-$149,496	-12.31%	
Special Events						
Salaries & Benefits						
Salaries & Wages / Regular	001-8063-572.12-10	$152,961	$148,302	-$4,659	-3.05%	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Overtime / Standard Overtime	001-8063-572.14-10	$5,750	$4,500	-$1,250	-21.74%	
Special Pay / Incentive	001-8063-572.15-20	-	$3,487	$3,487	-	
Certification Pay	001-8063-572.15-20	-	$3,487	$3,487	-	
Special Pay / Other Pays	001-8063-572.15-30	$1,485	$1,485	-	-	
Parks and Recreation / FICA Taxes	001-8063-572.21-00	$12,245	$12,059	-$186	-1.52%	Variance reflects FICA adjustments related to approved supplemental certification and performance pay from Budget Workshop #1.
Retirement Contributions / Defined Benefit Plan	001-8063-572.22-10	$25,563	$19,900	-$5,663	-22.15%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.

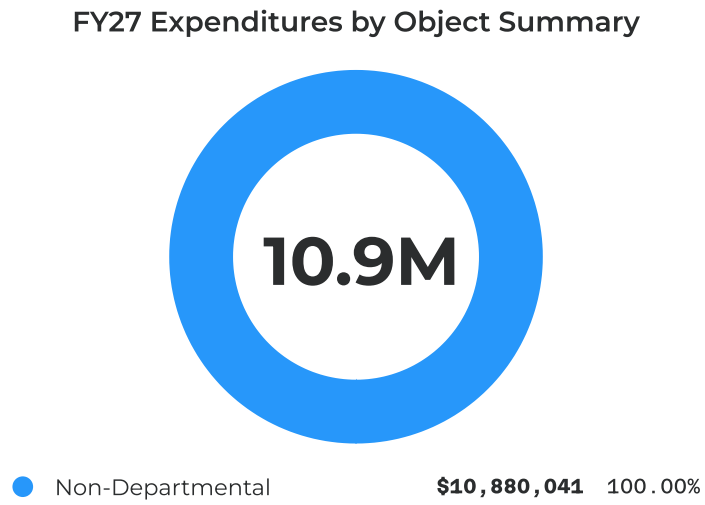
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Retirement Contributions / Defined Cont Plan	001-8063-572.22-20	$3,705	$3,564	-$141	-3.81%	
Parks and Recreation / Life & Health Insurance	001-8063-572.23-00	$34,880	$29,718	-$5,162	-14.80%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	001-8063-572.24-10	$6,000	$6,000	-	-	
Total Salaries & Benefits		$242,589	$229,015	-$13,574	-5.60%	
Operating Expenditures						
Professional Services / Internal IT Support	001-8063-572.31-50	$31,956	$34,341	$2,385	7.46%	
Contractual Services / Other Contractual Service	001-8063-572.34-50	$45,000	$55,000	$10,000	22.22%	Contracts for event production services
Light Rental	001-8063-572.34-50	-	$10,000	$10,000	-	Light rentals for all events. Supplemental for $10,000 approved in BWS#1.
PBSO event security	001-8063-572.34-50	$15,000	$15,000	-	-	PBSO event security - price increase
Cultural Plaza Christmas tree	001-8063-572.34-50	$12,000	$12,000	-	-	Cultural Plaza Christmas tree
Music performance license	001-8063-572.34-50	$1,000	$1,000	-	-	Music performance license
Holiday Parade & Event Nights	001-8063-572.34-50	$17,000	$17,000	-	-	Holiday Parade/Veterans Day/Tree Lighting/4th July/Easter/Family Date Night
Training / Training/Registration	001-8063-572.40-10	$1,500	$1,800	$300	20.00%	FFEA (Florida Festivals & Events Assoc.) Conference registration for 2 employees. Supplemental for $300 approved in BWS#1.
Training / Lodging/Transportation	001-8063-572.40-20	$2,000	$2,500	$500	25.00%	FFEA (Florida Festivals & Events Assoc.) Conference hotel and transportation for 2 employees. Supplemental for $500 approved in BWS#1.
Utility Services / Electricity	001-8063-572.43-30	-	$205	$205	-	Utility Services needed at new office location
Utility Services / Refuse/Waste Disposal	001-8063-572.43-40	-	$225	$225	-	Utility Services needed at new office location
Rental & Leases / Operating/Capital Leasing	001-8063-572.44-20	$700	$700	-	-	Copier rental

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Insurance / Property/Liability	001-8063-572.45-10	$103,395	$67,470	-$35,925	-34.75%	
Repair/Maint Services / Equipment-Garage	001-8063-572.46-22	$7,703	$7,703	-	-	Based on Vehicles and Fleet Schedule
Parks and Recreation / Printing & Binding	001-8063-572.47-00	$2,000	$2,000	-	-	Flyers, hand outs and A-frame signs
Parks and Recreation / Promotional Activities	001-8063-572.48-00	$197,000	$259,500	$62,500	31.73%	Street Painting Festival $300,000 moved to 8063.52-90
Fancy Cars for holiday parade	001-8063-572.48-00	$3,500	-	-$3,500	-100.00%	Items were donated last year; no expense necessary.
Fireworks	001-8063-572.48-00	$30,000	$35,000	$5,000	16.67%	Fireworks (increase). Supplemental approved for $5,000 in BWS#1.
Road closures	001-8063-572.48-00	$20,000	$32,000	$12,000	60.00%	Supplemental approved for $12,000 in BWS#1.
Photography	001-8063-572.48-00	$4,500	$4,500	-	-	Photography
Bike giveaway	001-8063-572.48-00	$6,000	-	-$6,000	-100.00%	Funding moved to Community Programs 001-8061-572.52-25, the division that organizes the event
Family Date Night	001-8063-572.48-00	$5,000	-	-$5,000	-100.00%	Event not held in FY 26. No current plans to continue.
Halloween Event Production	001-8063-572.48-00	$10,000	$10,000	-	-	Little Scream
Portable toilets	001-8063-572.48-00	$4,000	$4,000	-	-	
Holiday Parade Event Production	001-8063-572.48-00	$10,000	$10,000	-	-	
4th of July Event Production	001-8063-572.48-00	$20,000	$20,000	-	-	
Holiday Tree Lighting Production	001-8063-572.48-00	$10,000	$10,000	-	-	
Easter Event Production	001-8063-572.48-00	$8,000	$8,000	-	-	
Veteran's Day Production	001-8063-572.48-00	$5,000	$5,000	-	-	Came from 52-90 and was $12,000 last FY
Shuttle buses for events	001-8063-572.48-00	$7,000	$7,000	-	-	
New City-Wide Event	001-8063-572.48-00	$24,000	-	-$24,000	-100.00%	
Event Linen Rentals	001-8063-572.48-00	$2,000	$2,000	-	-	
Amazon Decor	001-8063-572.48-00	$6,000	$6,000	-	-	
Live Holiday Parade Video	001-8063-572.48-00	$5,000	$5,000	-	-	
Event Security	001-8063-572.48-00	$12,000	$12,000	-	-	
Community Festival	001-8063-572.48-00	$5,000	-	-$5,000	-100.00%	Working on other events in FY 27

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
MLK Day Video Production	001-8063-572.48-00	-	$5,000	$5,000	-	Supplemental approved for $5,000 in BWS#1.
4th of July Drone Show	001-8063-572.48-00	-	$60,000	$60,000	-	Supplemental approved for $60,000 in BWS#1.
Sunset on the Ave event	001-8063-572.48-00	-	$24,000	$24,000	-	6 events at $4,000 each. Supplemental approved for $24,000 in BWS#1.
Office Supplies / Office Supplies	001-8063-572.51-10	$500	$500	-	-	Printer toner, office supplies
Operating Supplies / Gas, Lubricants & Oil	001-8063-572.52-10	$1,000	$1,000	-	-	For generator, for air filled displays
Fleet Charges	001-8063-572.52-10	-	$500	$500	-	
Generator	001-8063-572.52-10	$1,000	$500	-$500	-50.00%	Generator (for air-filled display items for events)
Operating Supplies / Other	001-8063-572.52-90	$300,000	$300,000	-	-	Separated out accounts 48-00 for events only and 52-90 for Street Painting Festival
Street Painting Festival	001-8063-572.52-90	$300,000	$300,000	-	-	Additional funds to enhance entertainment and bands at Street Painting Festival; amount will part of contract with Sunfest of Palm Beach County
Parks and Recreation / Books, Publ, Subsc & Memb	001-8063-572.54-00	$500	-	-$500	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2.
FFEA membership	001-8063-572.54-00	$500	-	-$500	-100.00%	FFEA (FL Festival & Events Assoc.) membership for 4 employees
Total Operating Expenditures		$693,254	$732,944	$39,690	5.73%	
Total Special Events		$935,843	$961,959	$26,116	2.79%	
Total Leisure Services		$4,857,869	$4,718,674	-$139,195	-2.87%	
Total Expenditures		**$4,857,869**	**$4,718,674**	**-$139,195**	**-2.87%**	

Expenditures Summary





Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Non-Departmental							
Debt Service / Principal	-	-	$648,009	$673,009	$345,331	-$327,678	-48.69%
2020 UT Bond Series	-	-	-	$25,000	$25,000	-	-
2020AB Non Adv.	-	-	-	$648,009	$320,331	-$327,678	-50.57%
Debt Service / Interest	-	-	$170,199	$183,150	$157,572	-$25,578	-13.97%
2020 UT Bond Series	-	-	-	$25,900	$24,650	-$1,250	-4.83%
2020AB Non Adv.	-	-	-	$157,250	$132,922	-$24,328	-15.47%
Contractual Services / Other Contractual Service	$132,162	$315,380	$277,549	$579,000	$275,900	-$303,100	-52.35%
Stantec	-	-	-	$50,000	$50,000	-	-
ADP	-	-	-	$47,000	$52,000	$5,000	10.64%
DavenPort	-	-	-	$51,000	$51,000	-	-
ClearGov	-	-	-	$81,000	$72,900	-$8,100	-10.00%
City Wide Code Review	-	-	-	$250,000	-	-$250,000	-100.00%
Cost Allocation Study	-	-	-	$50,000	-	-$50,000	-100.00%
Moody's	-	-	-	$2,500	$2,500	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Non-Departmental Expenses	-	-	-	$47,500	$47,500	-	-
Contractual Services / GASB 96 Contra	-	-$44,250	-	-	-	-	-
Utility Services / Water	$1,114	$1,348	$1,663	$1,350	$2,832	$1,482	109.78%
Utility Services / Sewer	$1,098	$1,286	$1,053	$1,426	$1,769	$343	24.05%
Utility Services / Electricity	$6,172	$5,149	$1,819	$7,236	$3,034	-$4,202	-58.07%
Utility Services / Refuse/Waste Disposal	$2,857	$2,752	$1,028	$3,780	$1,942	-$1,838	-48.62%
Rental & Leases / Operating/Capital Leasing	$27,012	$27,612	-	$100,363	$100,363	-	-
Bohemian Parking Lease	-	-	-	$100,363	$100,363	-	-
Other Curr Charges/Oblig / Uncollectible Accounts	$5,936	$26,051	-	-	-	-	-
Other Curr Charges/Oblig / Admin Fees	$54,067	$2,914	-	-	-	-	-
Admin Charges / Bank Charges and Fees	-$944	$5,194	$7,094	$26,400	$10,000	-$16,400	-62.12%
Buildings / GASB 96 Capital Outlay	-	$132,782	-	-	-	-	-
Other General Government / Principal	$627,457	$649,498	-	-	-	-	-
Principal / GASB87 Lease principal	$10,734	$10,950	-	-	-	-	-
Principal / GASB 96 Principal	-	$44,250	-	-	-	-	-
Other General Government / Interest	$229,893	$207,079	-	-	-	-	-
Interest / GASB 87	$61,266	$61,050	-	-	-	-	-
Transfers / Building Fund	-	-	-	$130,803	-	-$130,803	-100.00%
Building Admin Fee	-	-	-	$130,803	-	-$130,803	-100.00%
Transfers / Beach Fund	-	-	-	-	$631,430	$631,430	-
To Cover Beach Fund Deficit	-	-	-	-	$631,430	$631,430	-
Transfers / To Grant Fund	$8,061	-	-	-	-	-	-
Transfers / Recovery Cap Project Fd	-	$8,605,580	-	-	-	-	-
Transfers / Transfer to CRA	$3,559,340	$3,876,927	$4,215,616	$4,215,616	$4,700,498	$484,882	11.50%
Transfers / Transfer to Capital Pro	$268,829	$1,646,639	$614,033	$1,031,405	$4,649,370	$3,617,965	350.78%
Annual Roadway Infrastructure - Master Plan Projects	-	-	-	-	$3,000,000	$3,000,000	-
Installation of Removable Bollards	-	-	-	-	$226,000	$226,000	-
Memorial Multipurpose Field Resod	-	-	-	-	$200,000	$200,000	-
Sunset Ridge Park Multipurpose Field Resod	-	-	-	-	$135,000	$135,000	-
Memorial Park Field Lighting Upgrades	-	-	-	-	$300,000	$300,000	-
Osborne Center HVAC Units (4)	-	-	-	-	$60,000	$60,000	-
Citywide Facilities Masterplan	-	-	-	-	$115,000	$115,000	-
Firestation #1 Bathroom Remodels	-	-	-	-	$98,000	$98,000	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Firestation #2 Bathroom Remodels	-	-	-	-	$105,000	$105,000	-
Code Compliance Vehicles and Service Expansion	-	-	-	-	$70,000	$70,000	-
Installation of Rock Border - Bryant Park	-	-	-	-	$95,370	$95,370	-
Roads	-	-	-	$200,000	$200,000	-	-
Cemetery	-	-	-	$45,000	$45,000	-	-
Backhoe Replacement	-	-	-	$140,000	-	-$140,000	-100.00%
Arts Alley	-	-	-	$340,000	-	-$340,000	-100.00%
Streets Division Dump Truck	-	-	-	$216,405	-	-$216,405	-100.00%
Field #5 Lighting Upgrades	-	-	-	$90,000	-	-$90,000	-100.00%
Miscellanous Expenses / Other	$16,714	$21,934	$3,493	-	-	-	-
Total Non-Departmental	$5,011,767	$15,600,123	$5,941,556	$6,953,538	$10,880,041	$3,926,503	56.47%
Total Expenditures	**$5,011,767**	**$15,600,123**	**$5,941,556**	**$6,953,538**	**$10,880,041**	**$3,926,503**	**56.47%**

Non-Departmental Itemizations

Expenditures by Division

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Non-Departmental		$6,953,538	$10,880,041	$3,926,503	56.47%	
Non-Departmental						
Debt Service / Principal	001-9010-517.71-00	$673,009	$345,331	-$327,678	-48.69%	
2020 UT Bond Series	001-9010-517.71-00	$25,000	$25,000	-	-	The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the total outstanding principal balance for the bond is $81,185,000, with $620,000 attributable to the General Fund.
2020AB Non Adv.	001-9010-517.71-00	$648,009	$320,331	-$327,678	-50.57%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						outstanding principal balance for the bonds is $16,275,000, with $4,782,921 attributable to the General Fund.
Debt Service / Interest	001-9010-517.72-00	$183,150	$157,572	-$25,578	-13.97%	
2020 UT Bond Series	001-9010-517.72-00	$25,900	$24,650	-$1,250	-4.83%	The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $216,000 attributable to the General Fund.
2020AB Non Adv.	001-9010-517.72-00	$157,250	$132,922	-$24,328	-15.47%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $1,015,657 attributable to the General Fund.
Contractual Services / Other Contractual Service	001-9010-519.34-50	$579,000	$275,900	-$303,100	-52.35%	Removed one-time expenses.
Stantec	001-9010-519.34-50	$50,000	$50,000	-	-	Stantec
ADP	001-9010-519.34-50	$47,000	$52,000	$5,000	10.64%	
DavenPort	001-9010-519.34-50	$51,000	$51,000	-	-	Based on prior year actuals
ClearGov	001-9010-519.34-50	$81,000	$72,900	-$8,100	-10.00%	ClearGov Budget Module. Includes Operating,

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Capital, Personnel, Budget Book and Strategic Planning modules. Decrease due to pending quotes that were being budgeted for adding Personnel and Strategic Planning modules in FY26.
City Wide Code Review	001-9010-519.34-50	$250,000	-	-$250,000	-100.00%	No longer needed. Review to be completed in FY26.
Cost Allocation Study	001-9010-519.34-50	$50,000	-	-$50,000	-100.00%	
Moody's	001-9010-519.34-50	$2,500	$2,500	-	-	Based on prior year actuals and future bond
Other Non-Departmental Expenses	001-9010-519.34-50	$47,500	$47,500	-	-	For services rendered like MARINER INSTITUTIONAL LLC, DIGITAL ASSURANCE CERT., INTEGRITY PUBLIC FINANCE CONS., etc.
Utility Services / Water	001-9010-519.43-10	$1,350	$2,832	$1,482	109.78%	
Utility Services / Sewer	001-9010-519.43-20	$1,426	$1,769	$343	24.05%	
Utility Services / Electricity	001-9010-519.43-30	$7,236	$3,034	-$4,202	-58.07%	
Utility Services / Refuse/Waste Disposal	001-9010-519.43-40	$3,780	$1,942	-$1,838	-48.62%	
Rental & Leases / Operating/Capital Leasing	001-9010-519.44-20	$100,363	$100,363	-	-	
Bohemian Parking Lease	001-9010-519.44-20	$100,363	$100,363	-	-	35 year parking lease began in FY2022. Base Rent is $72,000. Additional Rent is capped at $72,000 a year (50% of Base Rent). Year 9 (FY2030) Base rent increases to $144,000 a year. Additional Rent

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						is paid to cover Tenant's share of operating expenses. Budgeting additional rent based on FY25 actuals plus 5%.
Admin Charges / Bank Charges and Fees	001-9010-519.58-70	$26,400	$10,000	-$16,400	-62.12%	Reduced based on prior year and 3-year average. Uncontrollable expense.
Transfers / Building Fund	001-9010-581.91-13	$130,803	-	-$130,803	-100.00%	
Building Admin Fee	001-9010-581.91-13	$130,803	-	-$130,803	-100.00%	
Transfers / Beach Fund	001-9010-581.91-14	-	$631,430	$631,430	-	
To Cover Beach Fund Deficit	001-9010-581.91-14	-	$631,430	$631,430	-	
Transfers / Transfer to CRA	001-9010-581.91-50	$4,215,616	$4,700,498	$484,882	11.50%	Based on Property appraiser identified CRA tax roll.
Transfers / Transfer to Capital Pro	001-9010-581.91-80	$1,031,405	$4,649,370	$3,617,965	350.78%	
Annual Roadway Infrastructure - Master Plan Projects	001-9010-581.91-80	-	$3,000,000	$3,000,000	-	Using PayGo funding. The total project cost of $6,000,000 for the shared Annual Roadway Infrastructure will be funded equally by the General Fund and Discretionary Surtax Fund ($3,000,000 each).
Installation of Removable Bollards	001-9010-581.91-80	-	$226,000	$226,000	-	Using PayGo funding.
Memorial Multipurpose Field Resod	001-9010-581.91-80	-	$200,000	$200,000	-	Using PayGo funding.
Sunset Ridge Park Multipurpose Field Resod	001-9010-581.91-80	-	$135,000	$135,000	-	Using PayGo funding.
Memorial Park Field Lighting Upgrades	001-9010-581.91-80	-	$300,000	$300,000	-	The $300,000 project will now be fully funded with PayGo funding.
Osborne Center HVAC Units (4)	001-9010-581.91-80	-	$60,000	$60,000	-	The $60,000 project will now be fully funded

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						with PayGo funding.
Citywide Facilities Masterplan	001-9010-581.91-80	-	$115,000	$115,000	-	Using PayGo funding.
Firestation #1 Bathroom Remodels	001-9010-581.91-80	-	$98,000	$98,000	-	Using PayGo funding.
Firestation #2 Bathroom Remodels	001-9010-581.91-80	-	$105,000	$105,000	-	Using PayGo funding.
Code Compliance Vehicles and Service Expansion	001-9010-581.91-80	-	$70,000	$70,000	-	Using PayGo funding.
Installation of Rock Border - Bryant Park	001-9010-581.91-80	-	$95,370	$95,370	-	Using PayGo funding.
Roads	001-9010-581.91-80	$200,000	$200,000	-	-	Every Year (Adopted in FY'23): $200,000 - Roads
Cemetery	001-9010-581.91-80	$45,000	$45,000	-	-	Every Year (Adopted in FY'23): $45,000 - Cemetery
Backhoe Replacement	001-9010-581.91-80	$140,000	-	-$140,000	-100.00%	Utilizing the fund balance from the Cemetery CIP to cover this project. As of FY 25 Fund Balance for Cemetery CIP is $140,822.75.
Arts Alley	001-9010-581.91-80	$340,000	-	-$340,000	-100.00%	Using gen fund's excess unassigned fund balance for project
Streets Division Dump Truck	001-9010-581.91-80	$216,405	-	-$216,405	-100.00%	Using gen fund's excess unassigned fund balance for project
Field #5 Lighting Upgrades	001-9010-581.91-80	$90,000	-	-$90,000	-100.00%	Using $90,000 from gen fund's excess unassigned fund balance for project and $85,000 from reallocation of ARPA funds AP2410.
Total Non-Departmental		$6,953,538	$10,880,041	$3,926,503	56.47%	
Total Expenditures		**$6,953,538**	**$10,880,041**	**$3,926,503**	**56.47%**	

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Building Permit Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

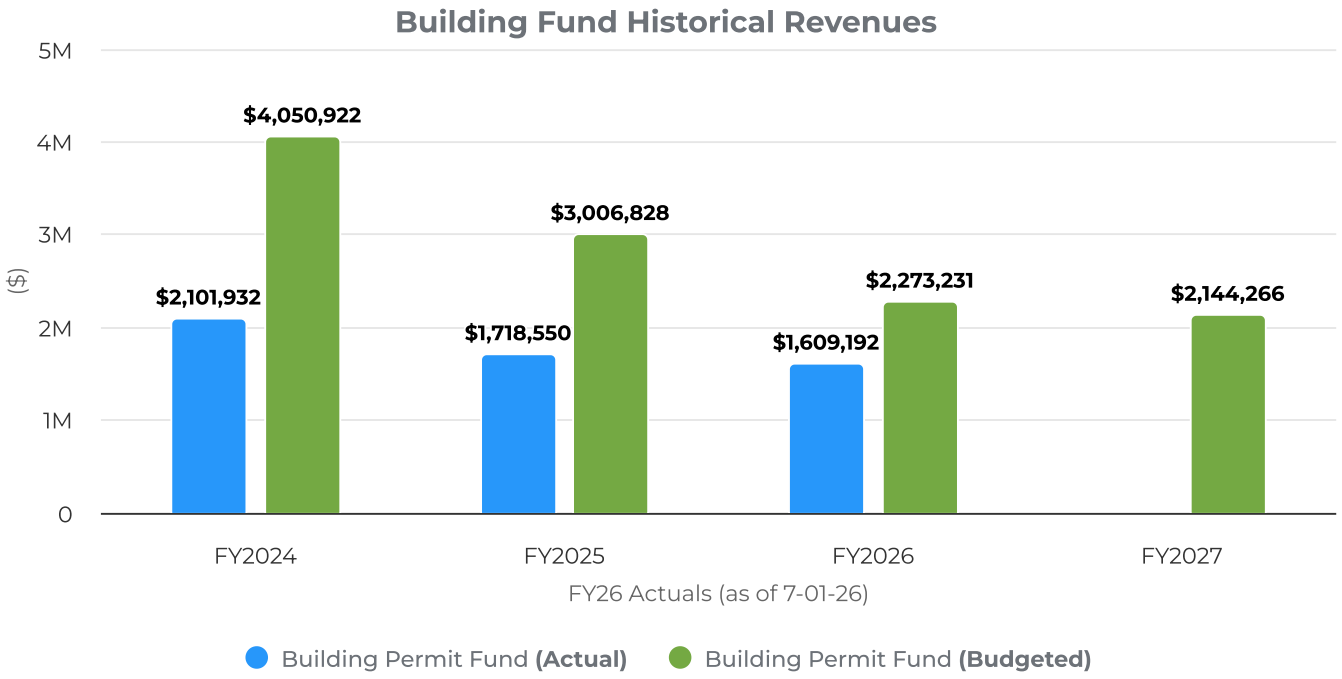
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$4,864,191**	**$3,230,887**	**$2,880,001**	**$2,880,001**	**$2,492,073**	**-$387,928**	**-13.47%**
Revenues							
Permits fees	$1,748,177	$1,560,858	$1,553,986	$1,654,500	$1,889,500	$235,000	14.20%
Charges of SVCs	$892	$290	$225	-	-	-	-
Other	$352,863	$157,402	$54,981	$100,000	$100,000	-	-
Transfers	-	-	-	$130,803	-	-$130,803	-100.00%
Fund Balance	-	-	-	$387,928	$154,766	-$233,162	-60.10%
Total Revenues	**$2,101,932**	**$1,718,550**	**$1,609,192**	**$2,273,231**	**$2,144,266**	**-$128,965**	**-5.67%**
Expenditures							
Salaries & Benefits	$1,696,748	$1,674,690	$954,694	$1,689,029	$1,533,390	-$155,639	-9.21%
Operating Expenditures	$314,845	$264,038	$207,145	$433,399	$359,771	-$73,628	-16.99%
Non-Departmental	$1,341,411	$130,707	$110,337	$150,803	$251,105	$100,302	66.51%
Total Expenditures	**$3,353,003**	**$2,069,435**	**$1,272,176**	**$2,273,231**	**$2,144,266**	**-$128,965**	**-5.67%**
Total Revenues Less Expenditures	**-$1,251,071**	**-$350,885**	**$337,016**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$3,613,120**	**$2,880,002**	**$3,217,017**	**$2,880,001**	**$2,492,073**	**-$387,928**	**-13.47%**

The projected FY 2027 Ending Fund Balance is **$2,337,307**. Excess Unassigned Fund Balance currently totals **$394,641**.

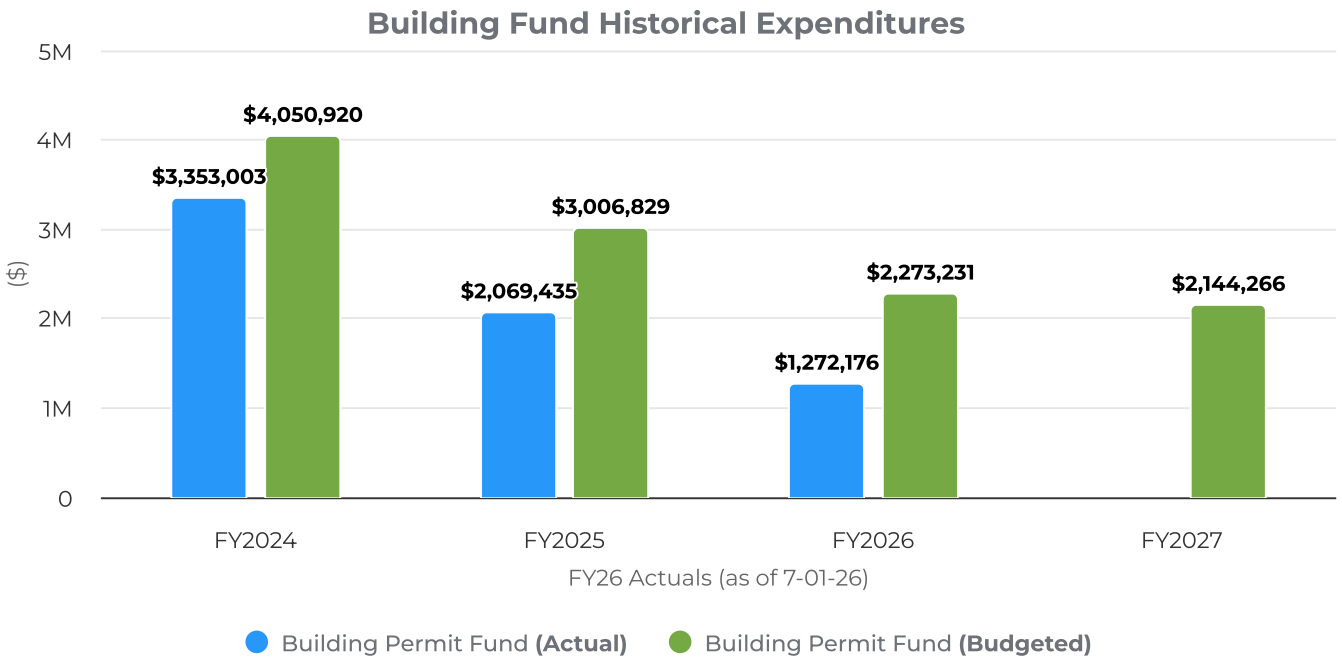
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Building Permit Fund

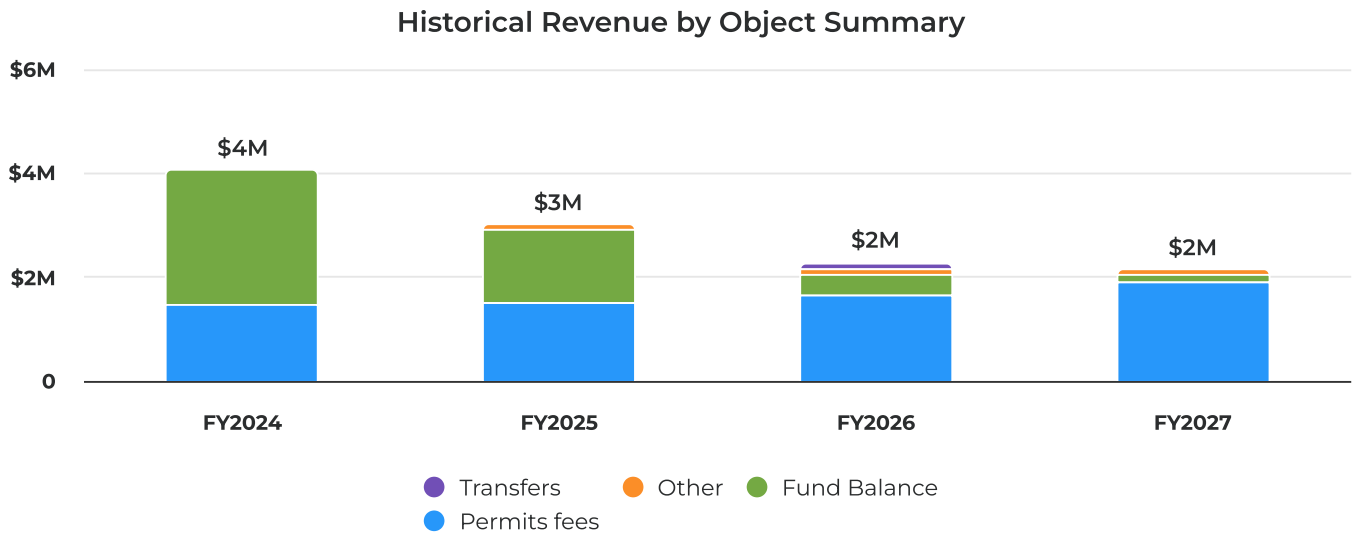
Historical Budget to Actual Revenues

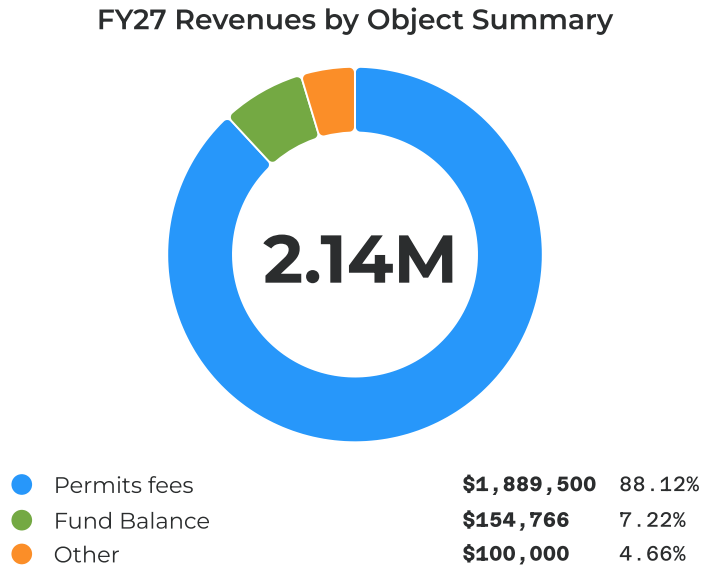


Historical Budget to Actual Expenditures



Revenues by Object Summary

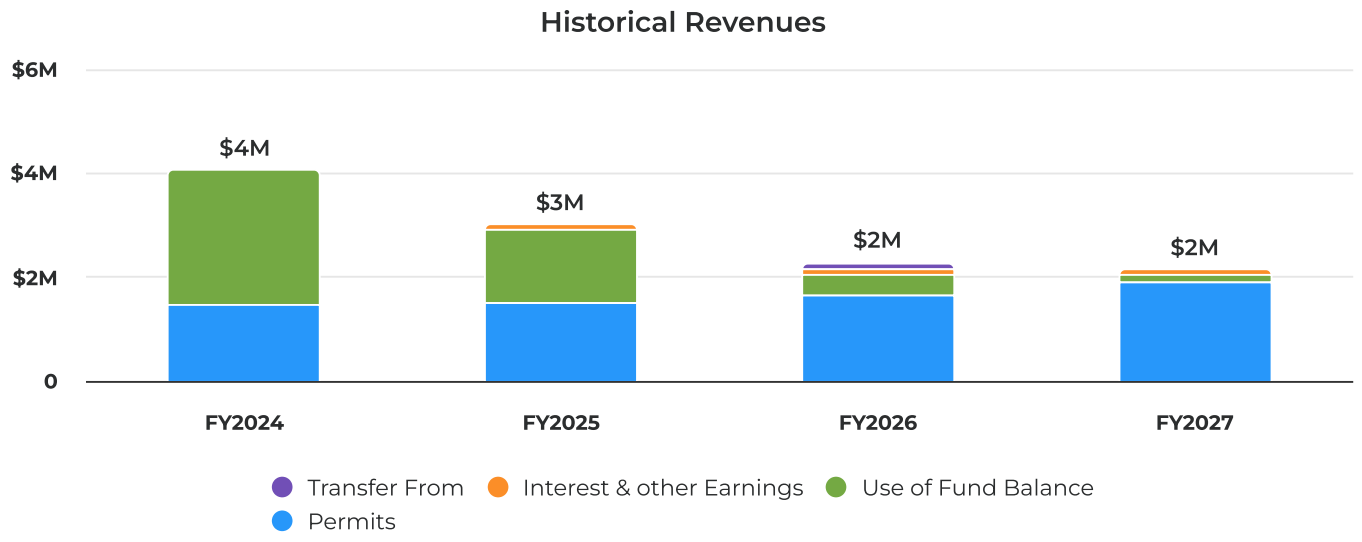


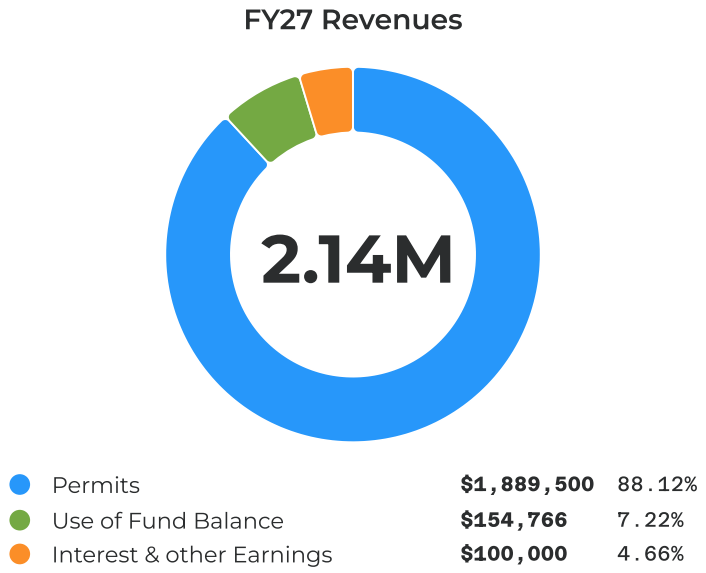


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Permits fees	$1,748,177	$1,560,858	$1,553,986	$1,654,500	$1,889,500	$235,000	14.20%
Charges of SVCs	$892	$290	$225	-	-	-	-
Other	$352,863	$157,402	$54,981	$100,000	$100,000	-	-
Transfers	-	-	-	$130,803	-	-$130,803	-100.00%
Fund Balance	-	-	-	$387,928	$154,766	-$233,162	-60.10%
Total Revenues	**$2,101,932**	**$1,718,550**	**$1,609,192**	**$2,273,231**	**$2,144,266**	**-$128,965**	**-5.67%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Permits							
Bldg Permits / Commercial	$743,405	$691,713	$808,442	$725,000	$820,000	$95,000	13.10%
Bldg Permits / Residential	$849,131	$735,113	$552,407	$775,000	$890,000	$115,000	14.84%
Bldg Permits / Other	$150,973	$130,228	$189,824	$150,000	$175,000	$25,000	16.67%
Permits / Education Fee	$4,668	$3,805	$3,313	$4,500	$4,500	-	-
Total Permits	$1,748,177	$1,560,858	$1,553,986	$1,654,500	$1,889,500	$235,000	14.20%
Charges for Services							
Government Charges & Fees / NSF Fees - Business	$892	$290	$225	-	-	-	-
Total Charges for Services	$892	$290	$225	-	-	-	-
Interest & other Earnings							
Interest / Investments	$206,623	$157,008	$114,702	$100,000	$100,000	-	-

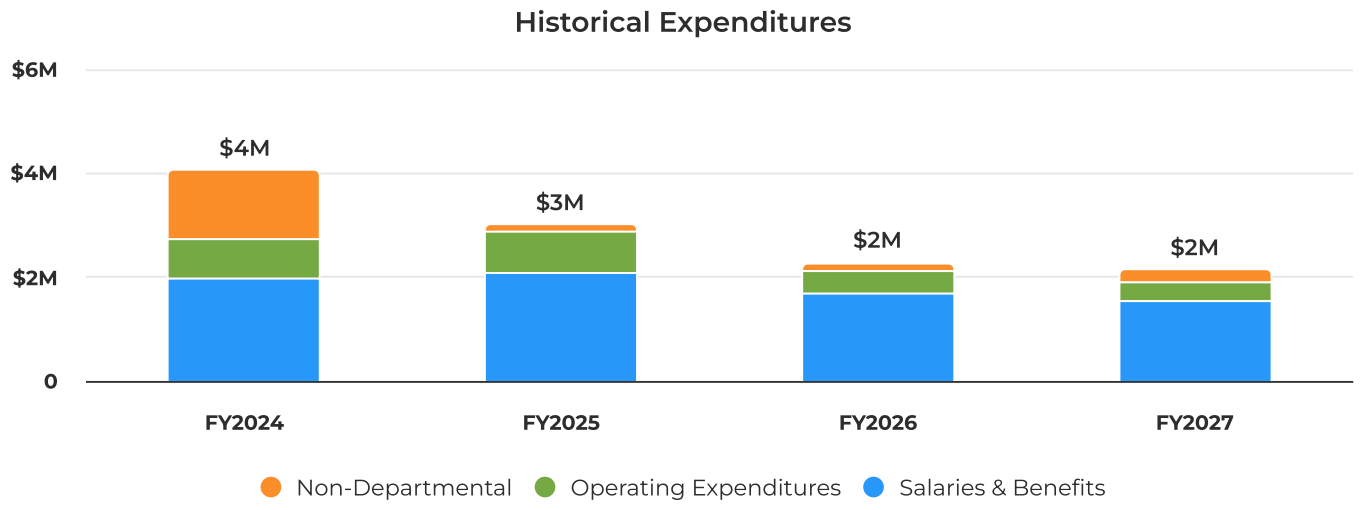
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Interest & other Earnings / Unrealized Gain/(Loss)	$114,163	-$35,333	-$68,675	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$32,076	$35,567	$8,762	-	-	-	-
Total Interest & other Earnings	$352,863	$157,242	$54,789	$100,000	$100,000	-	-
Other Miscellaneous Rev							
Miscellaneous Revenue / Other	-	$160	$193	-	-	-	-
Total Other Miscellaneous Rev	-	$160	$193	-	-	-	-
Transfer From							
Governmental Funds / General Fund	-	-	-	$130,803	-	-$130,803	-100.00%
Total Transfer From	-	-	-	$130,803	-	-$130,803	-100.00%
Use of Fund Balance							
Other Sources / Use of Fund Balance	-	-	-	$387,928	$154,766	-$233,162	-60.10%
Total Use of Fund Balance	-	-	-	$387,928	$154,766	-$233,162	-60.10%
Total Revenues	**$2,101,932**	**$1,718,550**	**$1,609,192**	**$2,273,231**	**$2,144,266**	**-$128,965**	**-5.67%**

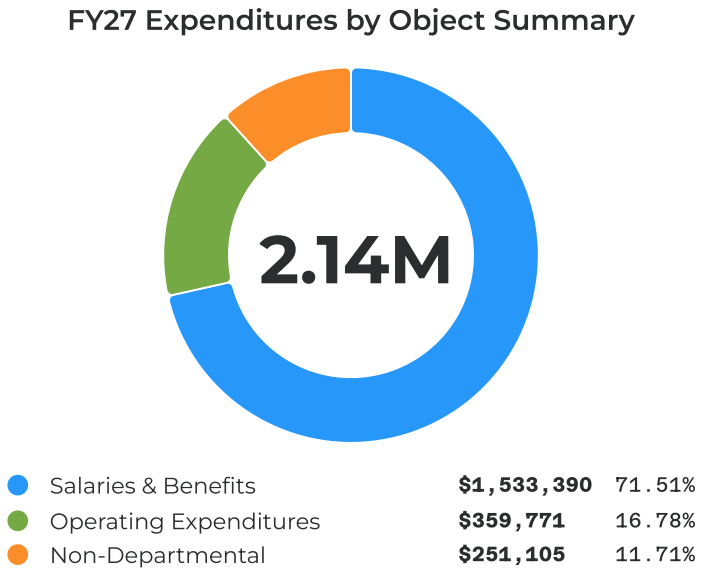
Building Permit Fund Revenue Itemizations

Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Building Permit Fund		$2,273,231	$2,144,266	-$128,965	-5.67%	
Permits fees						
Bldg Permits / Commercial	103-0000-322.10-15	$725,000	$820,000	$95,000	13.10%	Building permit fees are proposed to be raised by .50% including increasing minimum permit fee to better cover cost of services.
Bldg Permits / Residential	103-0000-322.10-20	$775,000	$890,000	$115,000	14.84%	Building permit fees are proposed to be raised by .50% including increasing minimum permit fee to better cover cost of services.
Bldg Permits / Other	103-0000-322.10-90	$150,000	$175,000	$25,000	16.67%	Building permit fees are proposed to be raised by .50% including increasing minimum permit fee to better cover cost of services.
Permits / Education Fee	103-0000-322.40-00	$4,500	$4,500	-	-	
Total Permits fees		$1,654,500	$1,889,500	$235,000	14.20%	
Other						
Interest / Investments	103-0000-361.10-10	$100,000	$100,000	-	-	
Total Other		$100,000	$100,000	-	-	
Transfers						
Governmental Funds / General Fund	103-0000-381.10-01	$130,803	-	-$130,803	-100.00%	
Gen Fund Admin Fee	103-0000-381.10-01	$130,803	-	-$130,803	-100.00%	
Total Transfers		$130,803	-	-$130,803	-100.00%	
Fund Balance						
Other Sources / Use of Fund Balance	103-0000-395.00-00	$387,928	$154,766	-$233,162	-60.10%	
Total Fund Balance		$387,928	$154,766	-$233,162	-60.10%	
Total Revenues		**$2,273,231**	**$2,144,266**	**-$128,965**	**-5.67%**	

Expenditures

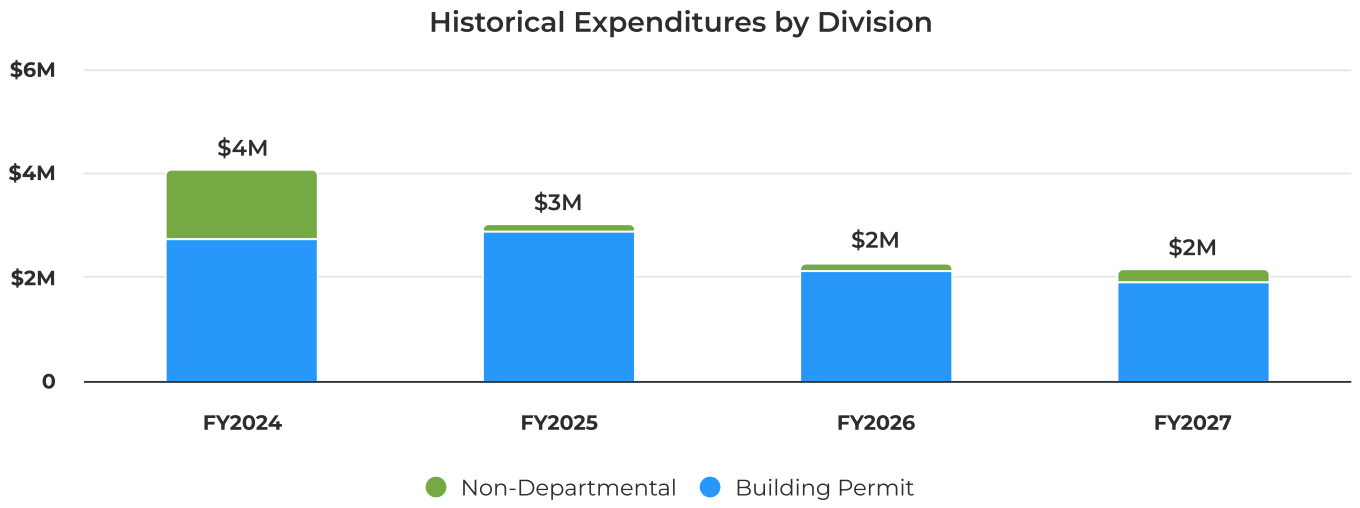


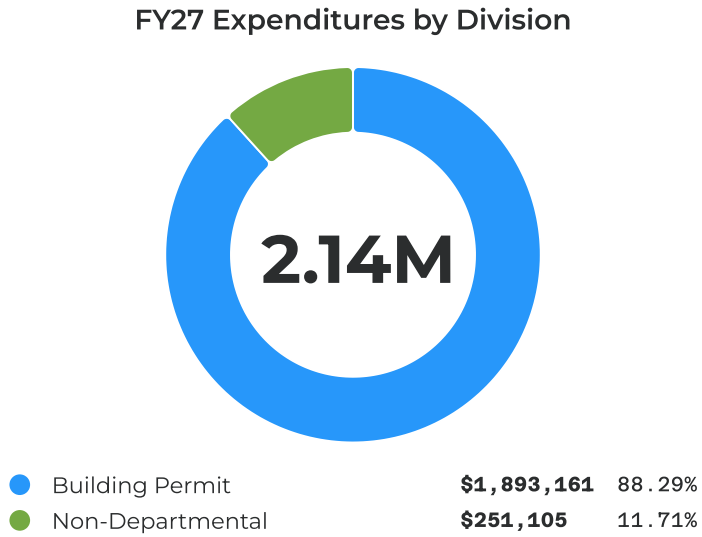


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$1,696,748	$1,674,690	$954,694	$1,689,029	$1,533,390	-$155,639	-9.21%
Operating Expenditures	$314,845	$264,038	$207,145	$433,399	$359,771	-$73,628	-16.99%
Non-Departmental	$1,341,411	$130,707	$110,337	$150,803	$251,105	$100,302	66.51%
Total Expenditures	**$3,353,003**	**$2,069,435**	**$1,272,176**	**$2,273,231**	**$2,144,266**	**-$128,965**	**-5.67%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Building Permit							
Salaries & Benefits							
Salaries & Wages / Regular	$1,081,412	$1,085,741	$613,194	$1,028,018	$1,012,561	-$15,457	-1.50%
Other Salaries / Part Time	$30,717	$62,896	$22,918	$53,582	$26,791	-$26,791	-50.00%
Overtime / Standard Overtime	$25,901	$32,810	$22,981	$20,000	$27,000	$7,000	35.00%
Special Pay / Longevity	$4,886	$7,085	$5,565	$5,740	$6,080	$340	5.92%
Special Pay / Incentive	-	-	-	-	$11,834	$11,834	-
Special Pay / Other Pays	$8,886	$12,561	$2,965	$5,175	$6,300	$1,125	21.74%
Community Development / FICA Taxes	$85,385	$91,307	$49,081	$85,090	$83,394	-$1,696	-1.99%
Retirement Contributions / Defined Benefit Plan	$255,497	$197,388	$112,888	$185,078	$139,964	-$45,114	-24.38%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / 401-a Plan	$19,154	$21,307	$13,880	$19,454	$20,711	$1,257	6.46%
Community Development / Life & Health Insurance	$170,063	$150,340	$102,568	$259,338	$171,201	-$88,137	-33.99%
Workers' Compensation / Workers' Comp Regular	$14,846	$13,255	$8,655	$27,554	$27,554	-	-
Total Salaries & Benefits	$1,696,748	$1,674,690	$954,694	$1,689,029	$1,533,390	-$155,639	-9.21%
Operating Expenditures							
Professional Services / Legal	$1,196	$550	$2,293	$50,000	$15,000	-$35,000	-70.00%
Professional Services / Internal IT Support	$111,930	$132,398	$100,293	$133,724	$120,218	-$13,506	-10.10%
Professional Services / Profess Services Other	$21,840	$25,707	$19,747	$60,000	$50,000	-$10,000	-16.67%
Contractual Services / Other Contractual Service	$23,155	$20,555	$16,150	$50,000	$50,000	-	-
Union Dues / Training/Registration	$3,803	$3,859	$688	$4,500	$4,500	-	-
Union Dues / Lodging/Transportation	$1,598	-	$1,439	$3,500	$3,500	-	-
Communication/Freight Srv / Postage & Freight	$17	-	-	$350	$350	-	-
Utility Services / Water	$298	$317	$2,414	$410	$3,788	$3,378	823.90%
Utility Services / Sewer	$174	$195	$159	$233	$275	$42	18.03%
Utility Services / Electricity	$3,302	$3,608	$6,718	$4,320	$9,938	$5,618	130.05%
Utility Services / Refuse/Waste Disposal	$163	$170	$133	$297	$224	-$73	-24.58%
Rental & Leases / Operating/Capital Leasing	$2,518	$1,750	$340	$5,000	$5,000	-	-
Insurance / Property/Liability	$2,693	$3,636	$3,000	$4,000	$2,610	-$1,390	-34.75%
Repair/Maint Services / Equipment-Garage	$39,445	$45,362	$34,664	$53,915	$46,218	-$7,697	-14.28%
Repair/Maint Services / Heavy Equipment	$4,741	$190	-	-	-	-	-
Community Development / Printing & Binding	$2,250	$1,150	$1,168	$1,650	$1,650	-	-
Other Curr Charges/Oblig / Advertising	$339	-	-	$350	$350	-	-
Other Curr Charges/Oblig / Other	$142	$211	$67	$150	$150	-	-
Office Supplies / Office Supplies	$2,196	$1,740	$2,440	$2,500	$2,500	-	-
Operating Supplies / Gas, Lubricants & Oil	$2,687	$3,092	$1,386	$3,000	$3,000	-	-
Operating Supplies / Small Tools & Equipment	$489	$357	$72	$500	$500	-	-
Operating Supplies / Uniforms	$1,625	$2,500	$1,523	$2,500	$2,500	-	-
Operating Supplies / Other	$242	$5,974	$5,794	$15,000	$15,000	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Community Development / Books, Publ, Subsc & Memb	$4,015	$7,203	$2,559	$7,500	$7,500	-	-
Community Development / Machinery & Equipment	-	-	-	$15,000	-	-$15,000	-100.00%
Machinery & Equipment / Vehicles	$83,986	-	-	-	-	-	-
Machinery & Equipment / Misc. Equipment	-	$3,514	$4,098	$15,000	$15,000	-	-
Total Operating Expenditures	$314,845	$264,038	$207,145	$433,399	$359,771	-$73,628	-16.99%
Total Building Permit	$2,011,593	$1,938,728	$1,161,839	$2,122,428	$1,893,161	-$229,267	-10.80%
Non-Departmental							
Non-Departmental							
Contractual Services / Interfund Admins Services	-	$108,213	$98,102	$130,803	$228,605	$97,802	74.77%
Admin Charges / Bank Charges and Fees	$9,240	$22,494	$12,235	$15,000	$17,500	$2,500	16.67%
Transfers / To General Fund	$82,171	-	-	$5,000	$5,000	-	-
Transfers / To I/S Fund - Garage	$500,000	-	-	-	-	-	-
Transfers / Transfer to Capital Pro	$750,000	-	-	-	-	-	-
Total Non-Departmental	$1,341,411	$130,707	$110,337	$150,803	$251,105	$100,302	66.51%
Total Non-Departmental	$1,341,411	$130,707	$110,337	$150,803	$251,105	$100,302	66.51%
Total Expenditures	**$3,353,003**	**$2,069,435**	**$1,272,176**	**$2,273,231**	**$2,144,266**	**-$128,965**	**-5.67%**

Building Permit Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Community Sustainability		$2,122,428	$1,893,161	-$229,267	-10.80%	
Building Permit						
Salaries & Benefits						
Salaries & Wages / Regular	103-2020-515.12-10	$1,028,018	$1,012,561	-$15,457	-1.50%	Increase reflects approval of supplemental for promotions and funding the MD Inspector position in BWS #3
Other Salaries / Part Time	103-2020-515.13-10	$53,582	$26,791	-$26,791	-50.00%	Decrease due to a position transitioning from part-time to full-time, as approved in the 1st Budget Amendment for FY'26.
Overtime / Standard Overtime	103-2020-515.14-10	$20,000	$27,000	$7,000	35.00%	Increase reflects a Budget Workshop #1 supplemental to increase overtime by $7,000
Special Pay / Longevity	103-2020-515.15-10	$5,740	$6,080	$340	5.92%	Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data
Special Pay / Incentive	103-2020-515.15-20	-	$11,834	$11,834	-	
Certification Pay	103-2020-515.15-20	-	$11,834	$11,834	-	Increased from BWS #3 - approval of certifications presented in supplementals
Special Pay / Other Pays	103-2020-515.15-30	$5,175	$6,300	$1,125	21.74%	Increase reflects the approval of a supplemental request to Assistant Director which includes car and phone allowance

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Community Development / FICA Taxes	103-2020-515.21-00	$85,090	$83,394	-$1,696	-1.99%	Variance reflects FICA adjustments resulting from approved supplemental personnel costs and overtime increase from Budget Workshop #1.
Retirement Contributions / Defined Benefit Plan	103-2020-515.22-10	$185,078	$139,964	-$45,114	-24.38%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	103-2020-515.22-20	$19,454	$20,711	$1,257	6.46%	Increase reflects promotion to Assistant Director from Budget Workshop #1
Community Development / Life & Health Insurance	103-2020-515.23-00	$259,338	$171,201	-$88,137	-33.99%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	103-2020-515.24-10	$27,554	$27,554	-	-	
Total Salaries & Benefits		$1,689,029	$1,533,390	-$155,639	-9.21%	
Operating Expenditures						
Professional Services / Legal	103-2020-515.31-10	$50,000	$15,000	-$35,000	-70.00%	
Professional Services / Internal IT Support	103-2020-515.31-50	$133,724	$120,218	-$13,506	-10.10%	
Professional Services / Profess Services Other	103-2020-515.31-90	$60,000	$50,000	-$10,000	-16.67%	Funding for outside consultants to cover inspections and plan reviews when needed.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Consultant services for inspections and plan reviews	103-2020-515.31-90	$60,000	$40,000	-$20,000	-33.33%	Annual consultant services for inspections and plan review when needed. Decrease due to vacant positions being filled.
Annual Hurricane Information	103-2020-515.31-90	-	$2,500	$2,500	-	
Printing of Collateral Materials	103-2020-515.31-90	-	$2,500	$2,500	-	
New Mapping Information	103-2020-515.31-90	-	$2,500	$2,500	-	
New Building Code Information	103-2020-515.31-90	-	$2,500	$2,500	-	
Contractual Services / Other Contractual Service	103-2020-515.34-50	$50,000	$50,000	-	-	
Scanning Services Consultant	103-2020-515.34-50	$50,000	$50,000	-	-	Funding for scanning services consultant for digitizing property files. FY 27 should see completion of project.
Union Dues / Training/Registration	103-2020-515.40-10	$4,500	$4,500	-	-	Funding for training and certification classes related to required maintenance of building team certifications and education.
Union Dues / Lodging/Transportation	103-2020-515.40-20	$3,500	$3,500	-	-	Anticipating a full staff and off-site training to achieve needed certifications.
Communication/Freight Srv / Postage & Freight	103-2020-515.41-30	$350	$350	-	-	Funding for required annual mailings for floodplain notices and FEMA requirements
Utility Services / Water	103-2020-515.43-10	$410	$3,788	$3,378	823.90%	
Utility Services / Sewer	103-2020-515.43-20	$233	$275	$42	18.03%	
Utility Services / Electricity	103-2020-515.43-30	$4,320	$9,938	$5,618	130.05%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Utility Services / Refuse/Waste Disposal	103-2020-515.43-40	$297	$224	-$73	-24.58%	
Rental & Leases / Operating/Capital Leasing	103-2020-515.44-20	$5,000	$5,000	-	-	Funding to cover partial costs of copier/printer.
Copier	103-2020-515.44-20	$5,000	$5,000	-	-	Funding to cover partial costs of copier/printer.
Insurance / Property/Liability	103-2020-515.45-10	$4,000	$2,610	-$1,390	-34.75%	
Repair/Maint Services / Equipment-Garage	103-2020-515.46-22	$53,915	$46,218	-$7,697	-14.28%	Based on Vehicles and Fleet Schedule
Community Development / Printing & Binding	103-2020-515.47-00	$1,650	$1,650	-	-	Anticipated printing cost increase for printing of literature and notices.
Other Curr Charges/Oblig / Advertising	103-2020-515.49-10	$350	$350	-	-	Funding for annual advertising related to FEMA and Building Code.
Other Curr Charges/Oblig / Other	103-2020-515.49-90	$150	$150	-	-	Funding for miscellaneous items related to damage assessments.
Office Supplies / Office Supplies	103-2020-515.51-10	$2,500	$2,500	-	-	Increase in cost of various office supplies in anticipation of being fully staffed.
Operating Supplies / Gas, Lubricants & Oil	103-2020-515.52-10	$3,000	$3,000	-	-	Funding to operate vehicles in the building division.
Operating Supplies / Small Tools & Equipment	103-2020-515.52-20	$500	$500	-	-	Funding for miscellaneous small tools and equipment as needed by division.
Operating Supplies / Uniforms	103-2020-515.52-40	$2,500	$2,500	-	-	Funding for division staff shirts and replacements.
Operating Supplies / Other	103-2020-515.52-90	$15,000	$15,000	-	-	Funding for software upgrades as needed.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Community Development / Books, Publ, Subsc & Memb	103-2020-515.54-00	$7,500	$7,500	-	-	Funding to cover memberships, subscriptions and publications for division and staff.
Community Development / Machinery & Equipment	103-2020-515.64-00	$15,000	-	-$15,000	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Funding for new and replacement office systems furniture.
Machinery & Equipment / Misc. Equipment	103-2020-515.64-40	$15,000	$15,000	-	-	Funding for IT improvements as needed.
Total Operating Expenditures		$433,399	$359,771	-$73,628	-16.99%	
Total Building Permit		$2,122,428	$1,893,161	-$229,267	-10.80%	
Non-Departmental		$150,803	$251,105	$100,302	66.51%	
Non-Departmental						
Non-Departmental						
Contractual Services / Interfund Admins Services	103-9010-515.34-95	$130,803	$228,605	$97,802	74.77%	
Admin Charges / Bank Charges and Fees	103-9010-519.58-70	$15,000	$17,500	$2,500	16.67%	Based on current year actual expenditures with a 2% increase for anticipated banking fee adjustments.
Transfers / To General Fund	103-9010-581.91-01	$5,000	$5,000	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-11
Total Non-Departmental		$150,803	$251,105	$100,302	66.51%	
Total Non-Departmental		$150,803	$251,105	$100,302	66.51%	
Total Expenditures		**$2,273,231**	**$2,144,266**	**-$128,965**	**-5.67%**	

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Code Remediation Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

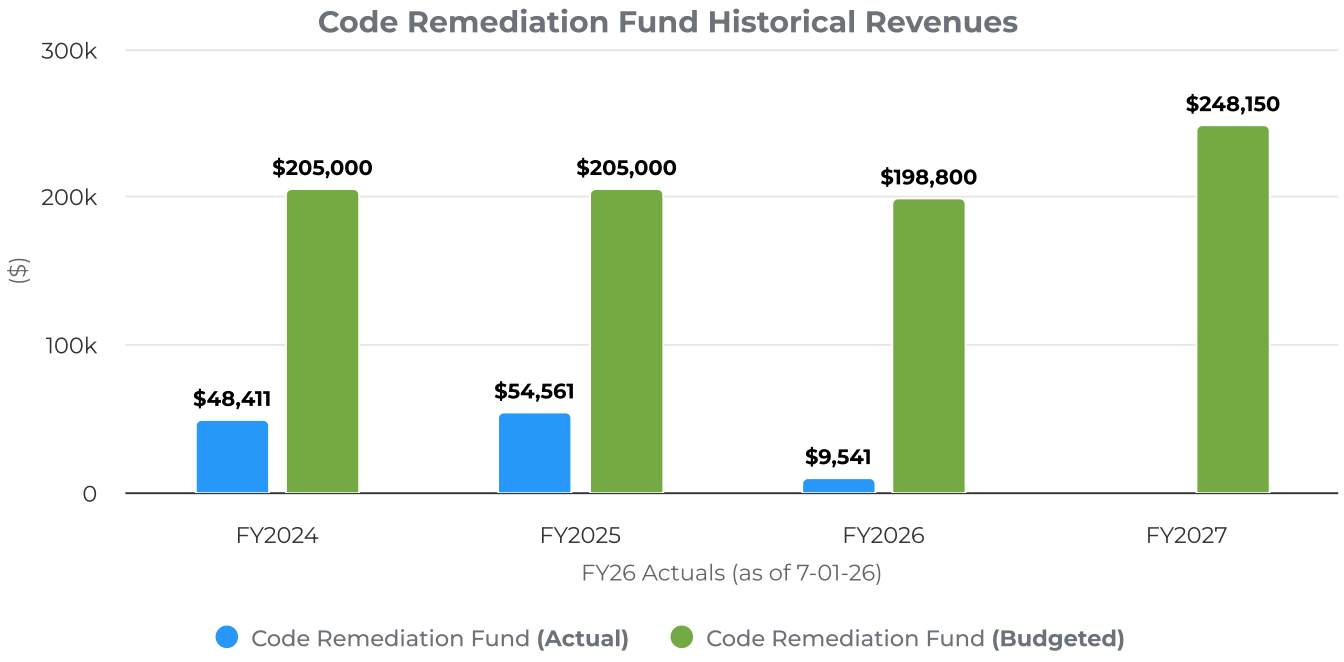
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$598,292**	**$572,213**	**$550,935**	**$550,935**	**$397,135**	**-$153,800**	**-27.92%**
Revenues							
Charges of SVCs	-	-$77	-$410	-	-	-	-
Other	$48,411	$54,638	$9,951	$45,000	$45,000	-	-
Fund Balance	-	-	-	$153,800	$203,150	$49,350	32.09%
Total Revenues	**$48,411**	**$54,561**	**$9,541**	**$198,800**	**$248,150**	**$49,350**	**24.82%**
Expenditures							
Operating Expenditures	$68,877	$67,318	$48,072	$198,150	$247,500	$49,350	24.91%
Non-Departmental	$5,614	$8,519	$353	$650	$650	-	-
Total Expenditures	**$74,491**	**$75,837**	**$48,425**	**$198,800**	**$248,150**	**$49,350**	**24.82%**
Total Revenues Less Expenditures	**-$26,080**	**-$21,277**	**-$38,884**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$572,212**	**$550,936**	**$512,051**	**$550,935**	**$397,135**	**-$153,800**	**-27.92%**

The projected FY 2027 Ending Fund Balance is **$193,985**. Excess Unassigned Fund Balance currently totals **$285,546**.

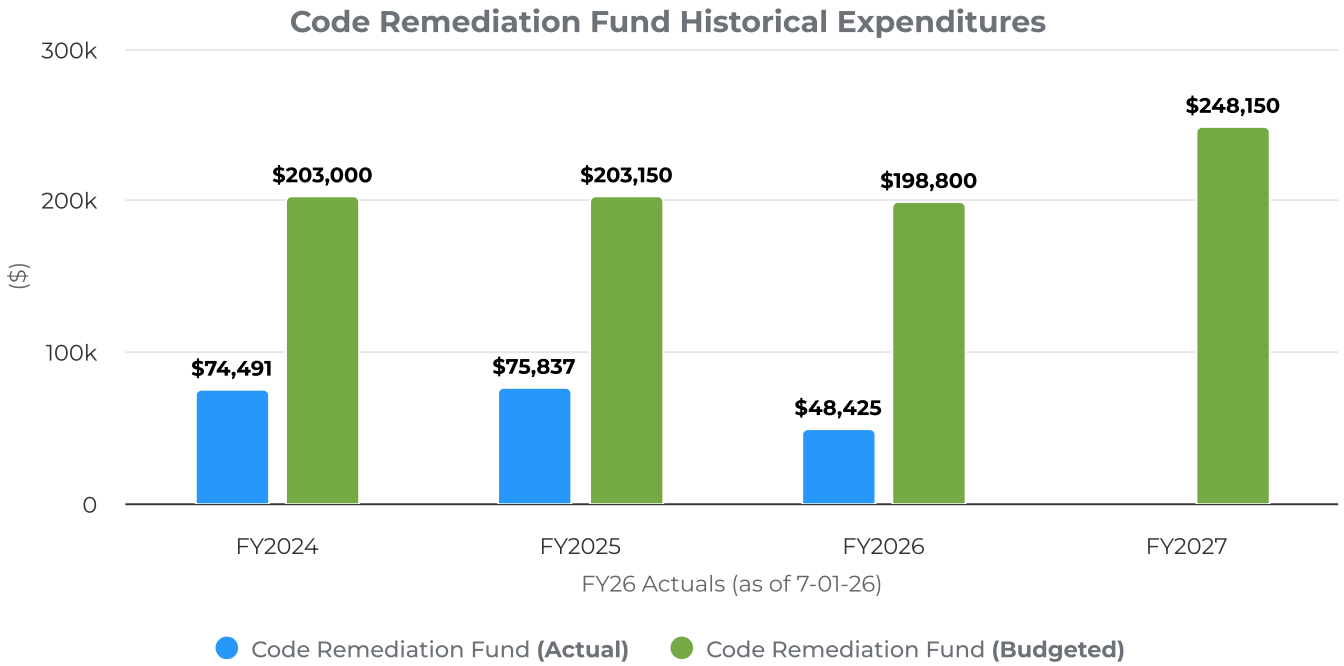
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Code Remediation Fund

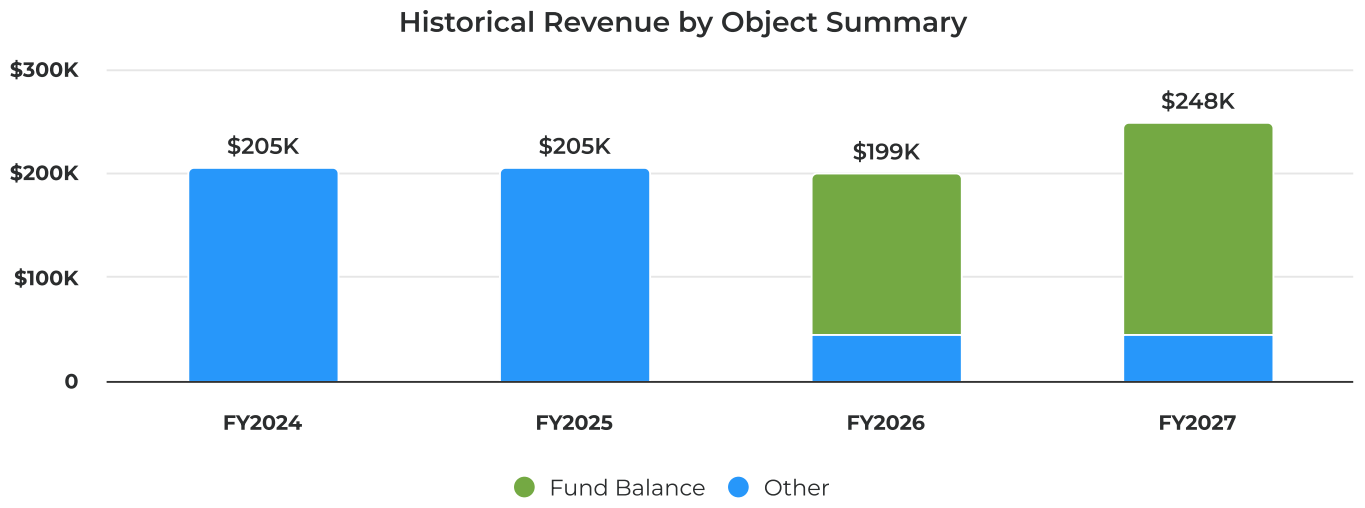
Historical Budget to Actual Revenues

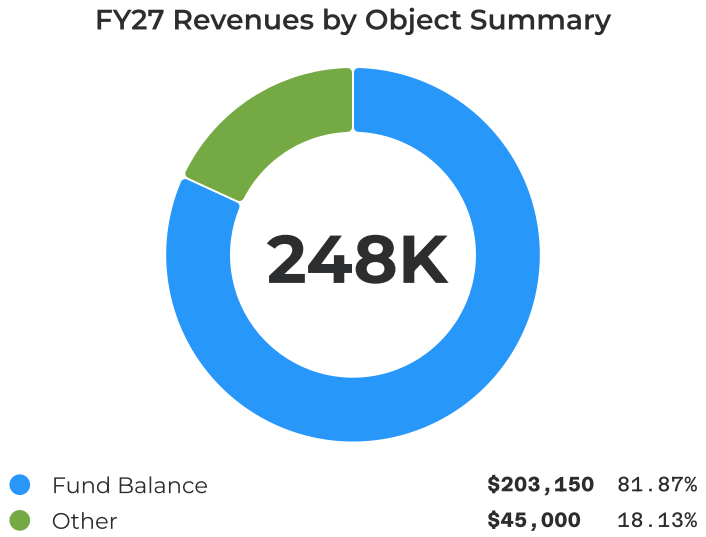


Historical Budget to Actual Expenditures



Revenues by Object Summary

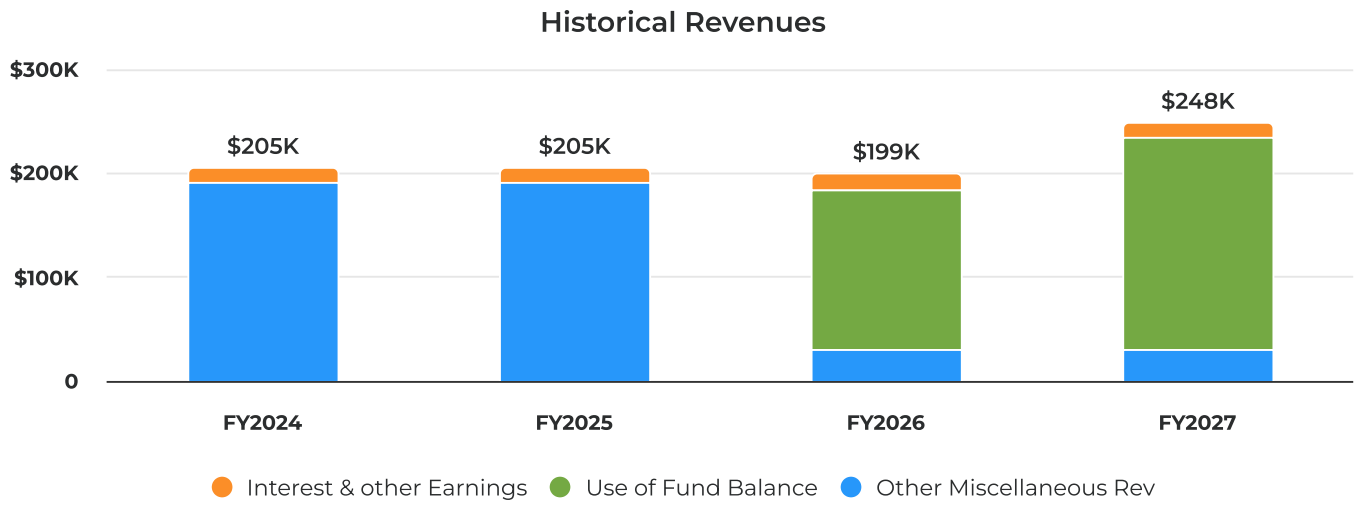


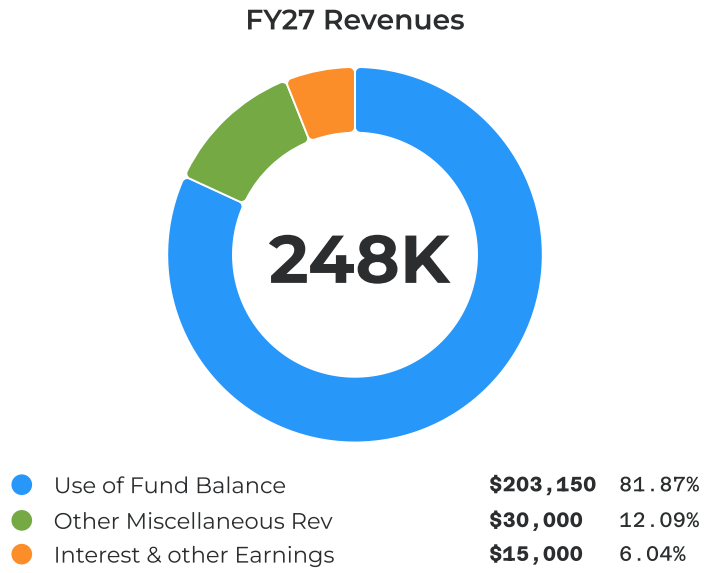


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	-	-$77	-$410	-	-	-	-
Other	$48,411	$54,638	$9,951	$45,000	$45,000	-	-
Fund Balance	-	-	-	$153,800	$203,150	$49,350	32.09%
Total Revenues	**$48,411**	**$54,561**	**$9,541**	**$198,800**	**$248,150**	**$49,350**	**24.82%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges for Services							
Charges for Services / Fees Remitted to County	-	-$77	-$410	-	-	-	-
Total Charges for Services	-	-$77	-$410	-	-	-	-
Interest & other Earnings							
Interest / Investments	$19,534	$20,076	$17,088	$15,000	$15,000	-	-
Interest / Assessments	$937	-	-	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	$13,253	-$4,102	-$10,385	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$3,724	$4,129	$1,325	-	-	-	-
Total Interest & other Earnings	$37,448	$20,103	$8,029	$15,000	$15,000	-	-

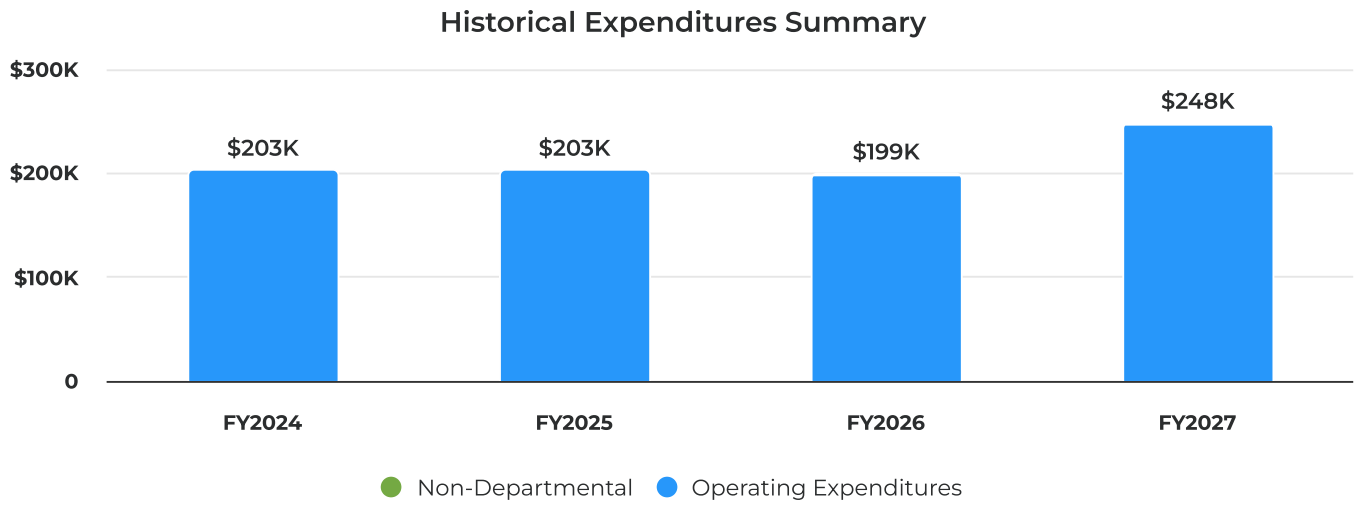
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Miscellaneous Rev							
Miscellaneous Revenue / Boarding Income	$6,742	$1,925	$275	$10,000	$10,000	-	-
Miscellaneous Revenue / Lot Clearing Income	$4,211	$16,470	$2,605	$20,000	$20,000	-	-
Miscellaneous Revenue / Nuisance Asses Interest	-	$140	-	-	-	-	-
Miscellaneous Revenue / Surplus Sale Income	$10	$16,000	-$1,000	-	-	-	-
Miscellaneous Revenue / Other	-	-	$42	-	-	-	-
Total Other Miscellaneous Rev	$10,963	$34,534	$1,922	$30,000	$30,000	-	-
Use of Fund Balance							
Other Sources / Use of Fund Balance	-	-	-	$153,800	$203,150	$49,350	32.09%
Total Use of Fund Balance	-	-	-	$153,800	$203,150	$49,350	32.09%
Total Revenues	**$48,411**	**$54,561**	**$9,541**	**$198,800**	**$248,150**	**$49,350**	**24.82%**

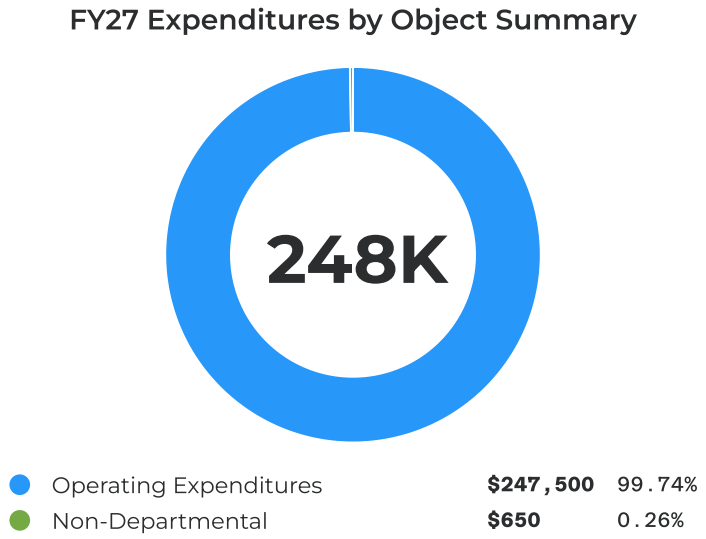
Code Remediation Fund Revenue Itemizations

Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Code Remediation Fund		$198,800	$248,150	$49,350	24.82%	
Other						
Interest / Investments	160-0000-361.10-10	$15,000	$15,000	-	-	
Miscellaneous Revenue / Boarding Income	160-0000-369.90-10	$10,000	$10,000	-	-	Requests and provisions of services have been on the decline. Revenues for these services have declined significantly as well.
Miscellaneous Revenue / Lot Clearing Income	160-0000-369.90-20	$20,000	$20,000	-	-	Requests and provisions of services have been on the decline. Revenues for these services have declined significantly as well.
Total Other		$45,000	$45,000	-	-	
Fund Balance						
Other Sources / Use of Fund Balance	160-0000-395.00-00	$153,800	$203,150	$49,350	32.09%	
Total Fund Balance		$153,800	$203,150	$49,350	32.09%	
Total Revenues		**$198,800**	**$248,150**	**$49,350**	**24.82%**	

Expenditures Summary

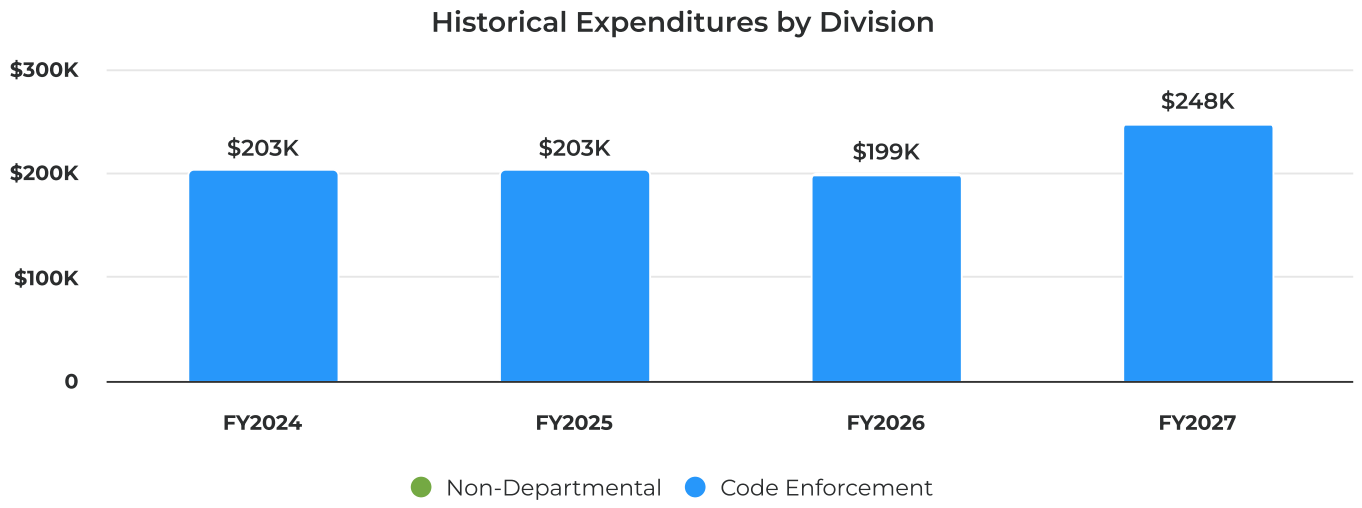


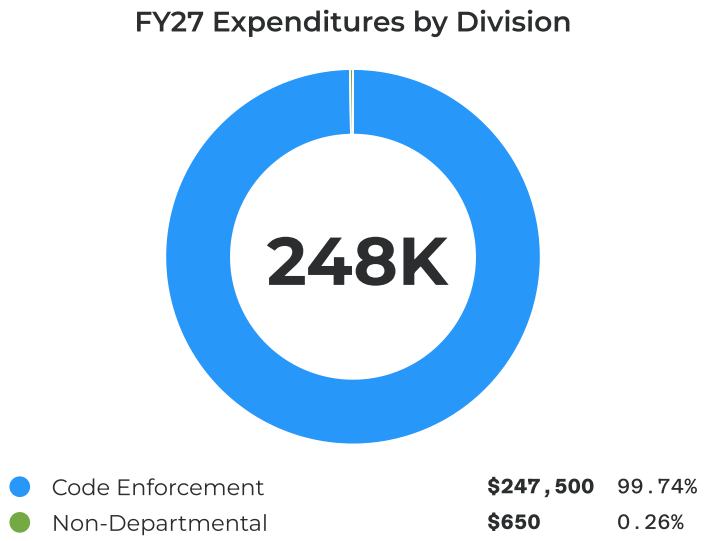


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Expenditures	$68,877	$67,318	$48,072	$198,150	$247,500	$49,350	24.91%
Non-Departmental	$5,614	$8,519	$353	$650	$650	-	-
Total Expenditures	**$74,491**	**$75,837**	**$48,425**	**$198,800**	**$248,150**	**$49,350**	**24.82%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Code Enforcement							
Operating Expenditures							
Professional Services / Legal	$34,794	$23,079	$33,222	$80,000	$80,000	-	-
Professional Services / Foreclosure Expense	$16,714	$9,126	$11,623	$10,000	$85,000	$75,000	750.00%
Professional Services / Boardups	$3,735	$1,925	$275	$20,000	$20,000	-	-
Professional Services / Lot Clearing	$4,868	$14,207	$2,605	$40,000	$40,000	-	-
Professional Services / Demolition	-	-	-	$25,000	-	-$25,000	-100.00%
Contractual Services / Other Contractual	$8,766	$17,700	$150	$15,000	$15,000	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Service							
Contractual Services / Commissions	-	$66	$197	$5,000	$5,000	-	-
Communication/Freight Srv / Postage & Freight	-	-	-	$500	-	-$500	-100.00%
Other Curr Charges/Oblig / Advertising	-	$1,215	-	$2,500	$2,500	-	-
Machinery & Equipment / Building Permit	-	-	-	$150	-	-$150	-100.00%
Total Operating Expenditures	$68,877	$67,318	$48,072	$198,150	$247,500	$49,350	24.91%
Total Code Enforcement	$68,877	$67,318	$48,072	$198,150	$247,500	$49,350	24.91%
Non-Departmental							
Non-Departmental							
Other Curr Charges/Oblig / Uncollectible Accounts	$5,118	$7,672	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$497	$847	$353	$650	$650	-	-
Total Non-Departmental	$5,614	$8,519	$353	$650	$650	-	-
Total Non-Departmental	$5,614	$8,519	$353	$650	$650	-	-
Total Expenditures	**$74,491**	**$75,837**	**$48,425**	**$198,800**	**$248,150**	**$49,350**	**24.82%**

Code Remediation Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Community Sustainability		$198,150	$247,500	$49,350	24.91%	
Code Enforcement						
Operating Expenditures						
Professional Services / Legal	160-2040-515.31-10	$80,000	$80,000	-	-	Annual funding to cover legal expenses related to the remedial services fund.
Professional Services / Foreclosure Expense	160-2040-515.31-85	$10,000	$85,000	$75,000	750.00%	Funding to cover anticipated costs for foreclosure actions including title searches, advertising and appraisals. Supplemental for $75,000 approved in BWS#3.
Professional Services / Boardups	160-2040-515.31-86	$20,000	$20,000	-	-	Funding for anticipated board up activities, which are usually between 10 and 20 each year.
Professional Services / Lot Clearing	160-2040-515.31-87	$40,000	$40,000	-	-	Funding for anticipated lot clearings, which are usually between 25 and 40 each year.
Professional Services / Demolition	160-2040-515.31-88	$25,000	-	-$25,000	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Funding to cover one or two anticipated nuisance demolitions for fiscal year.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Contractual Services / Other Contractual Service	160-2040-515.34-50	$15,000	$15,000	-	-	Funding to cover anticipated chronic nuisance abatement activities during fiscal year.
Contractual Services / Commissions	160-2040-515.34-60	$5,000	$5,000	-	-	Funding to cover anticipated collection commissions for fiscal year.
Communication/Freight Srv / Postage & Freight	160-2040-515.41-30	$500	-	-$500	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Funding for posting of notices and mailers related to remedial services.
Other Curr Charges/Oblig / Advertising	160-2040-515.49-10	$2,500	$2,500	-	-	Funding for anticipated advertising related to remedial services during fiscal year.
Machinery & Equipment / Building Permit	160-2040-515.64-15	$150	-	-$150	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Funding for any necessary permits related to remedial services during fiscal year.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Operating Expenditures		$198,150	$247,500	$49,350	24.91%	
Total Code Enforcement		$198,150	$247,500	$49,350	24.91%	
Non-Departmental		$650	$650	-	-	
Non-Departmental						
Non-Departmental						
Admin Charges / Bank Charges and Fees	160-9010-519.58-70	$650	$650	-	-	
Total Non-Departmental		$650	$650	-	-	
Total Non-Departmental		$650	$650	-	-	
Total Expenditures		**$198,800**	**$248,150**	**$49,350**	**24.82%**	

Beach Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

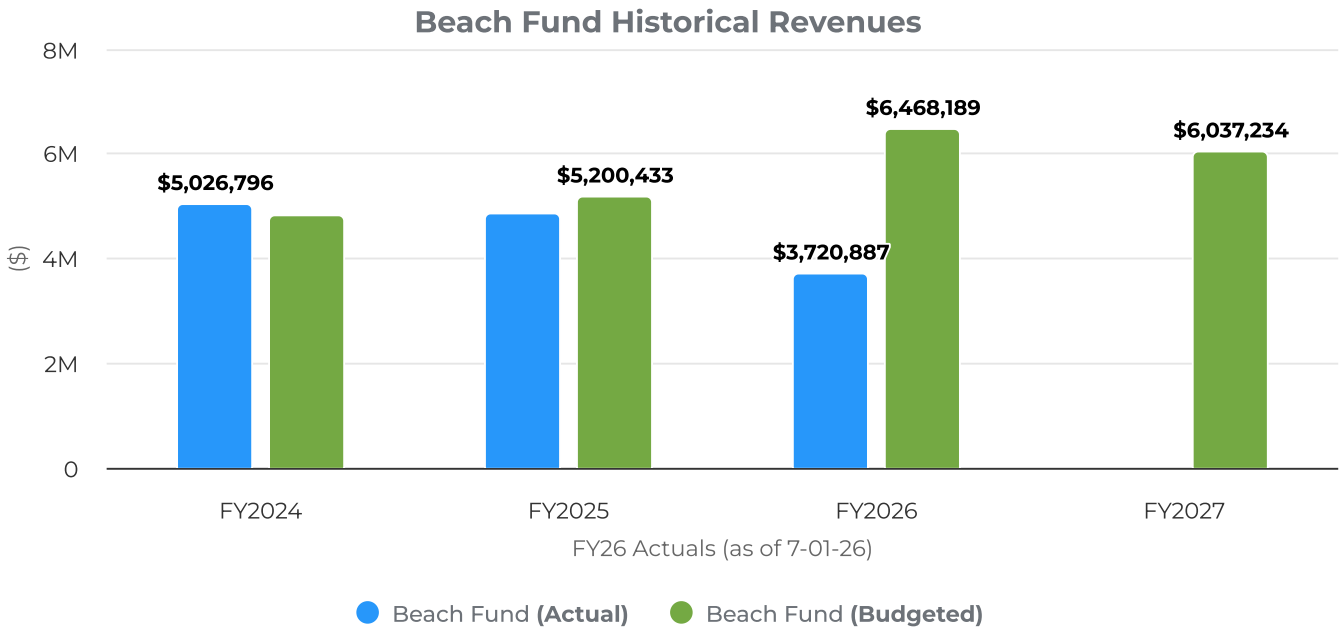
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$4,864,191**	**$5,250,894**	**$4,638,751**	**$4,638,751**	**$3,615,510**	**-$1,023,241**	**-22.06%**
Revenues							
Charges of SVCs	$2,564,782	$2,726,503	$2,324,186	$3,297,461	$3,309,613	$12,152	0.37%
Fines	$1,056,369	$785,216	$569,517	$857,000	$707,000	-$150,000	-17.50%
Other	$1,405,644	$1,341,546	$827,185	$1,290,487	$1,214,348	-$76,139	-5.90%
Transfers	-	-	-	-	$631,430	$631,430	-
Fund Balance	-	-	-	$1,023,241	$174,843	-$848,398	-82.91%
Total Revenues	**$5,026,796**	**$4,853,265**	**$3,720,887**	**$6,468,189**	**$6,037,234**	**-$430,955**	**-6.66%**
Expenditures							
Salaries & Benefits	$2,452,335	$2,691,023	$2,089,439	$3,360,187	$3,092,331	-$267,856	-7.97%
Operating Expenditures	$1,534,064	$1,382,045	$1,169,178	$1,807,999	$1,752,935	-$55,064	-3.05%
Non-Departmental	$678,220	$1,464,687	$1,169,621	$1,300,003	$1,191,968	-$108,035	-8.31%
Total Expenditures	**$4,664,619**	**$5,537,754**	**$4,428,238**	**$6,468,189**	**$6,037,234**	**-$430,955**	**-6.66%**
Total Revenues Less Expenditures	**$362,177**	**-$684,489**	**-$707,351**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$5,226,368**	**$4,566,405**	**$3,931,400**	**$4,638,751**	**$3,615,510**	**-$1,023,241**	**-22.06%**

The projected FY 2027 Ending Fund Balance is **$3,440,667**. Excess Unassigned Fund Balance currently totals **$1,478,789**.

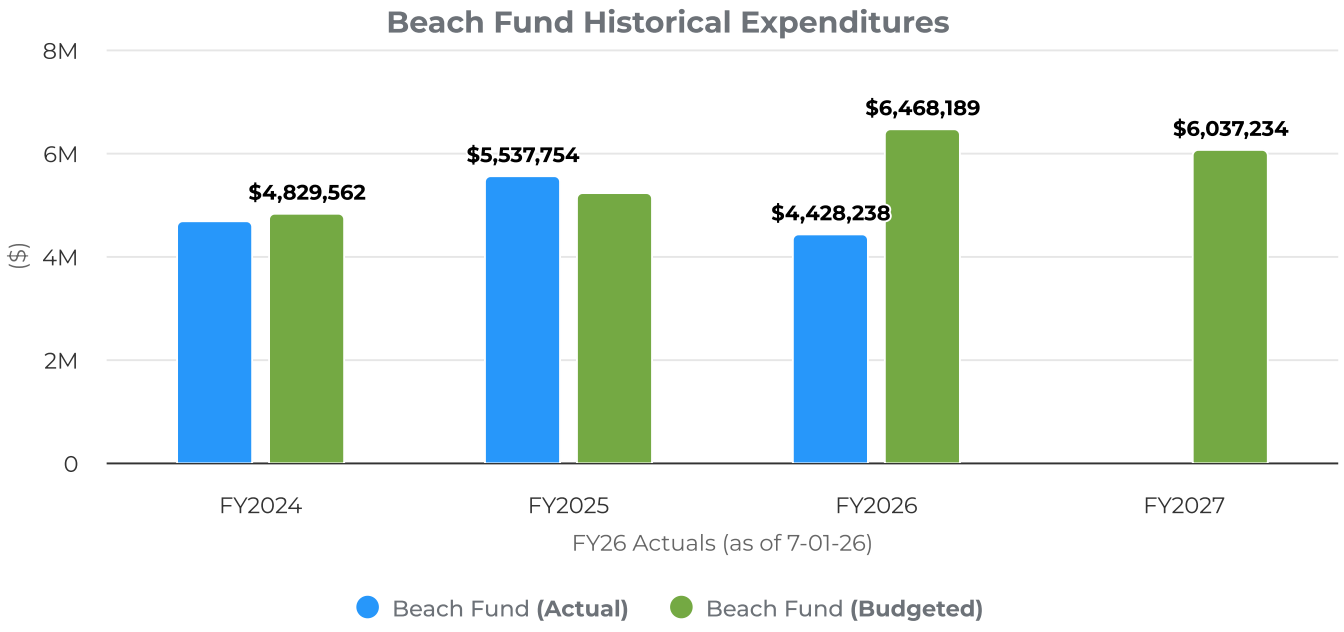
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Beach Fund

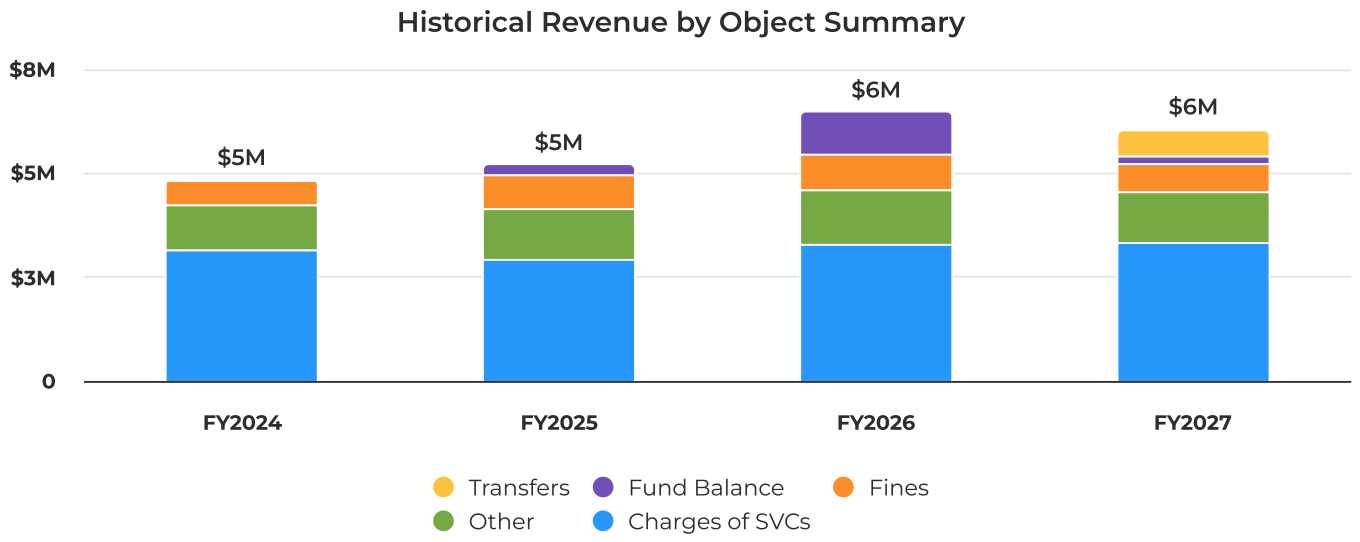
Historical Budget to Actual Revenues

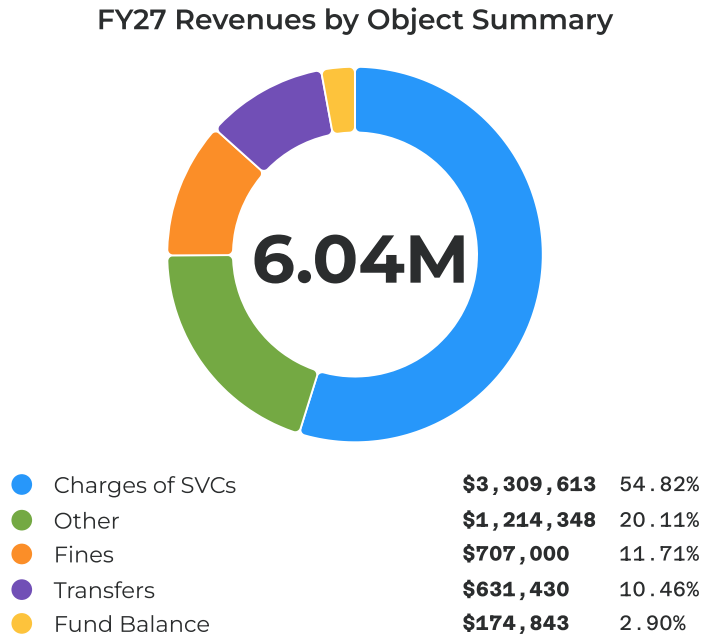


Historical Budget to Actual Expenditures



Revenues by Object Summary



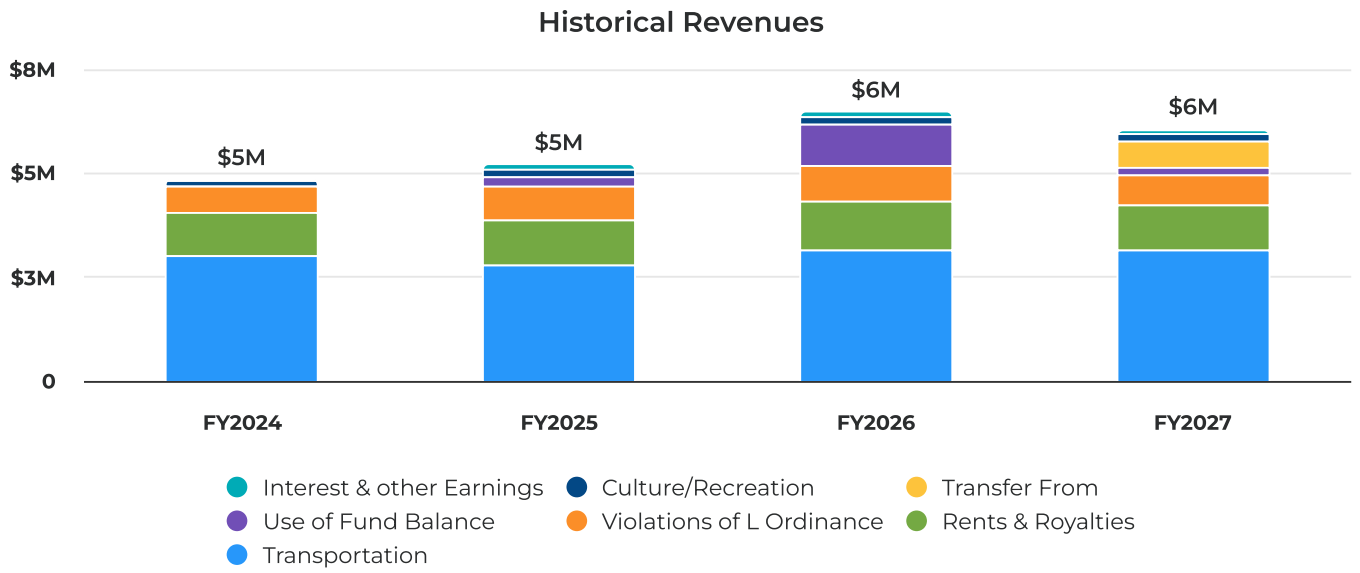


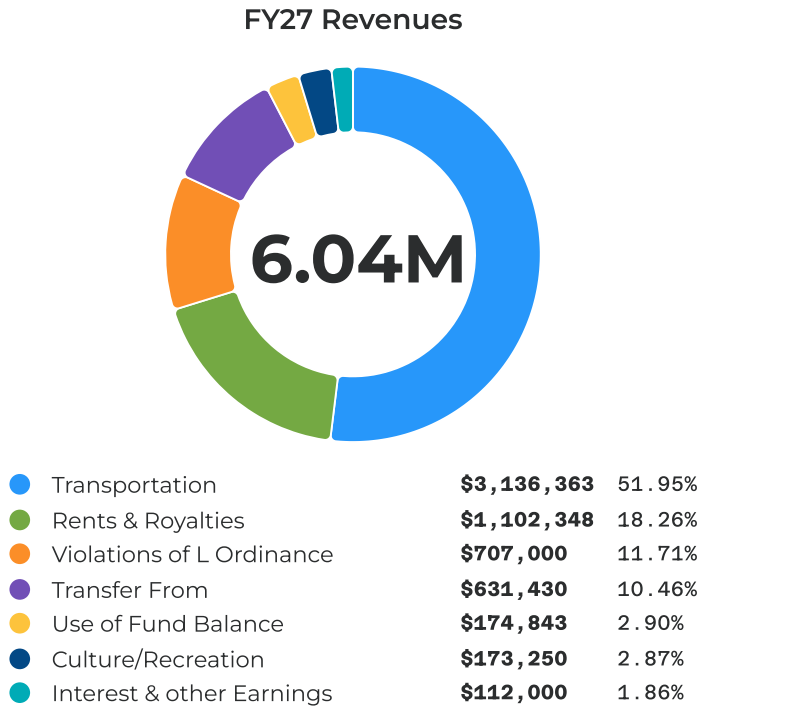
Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$2,564,782	$2,726,503	$2,324,186	$3,297,461	$3,309,613	$12,152	0.37%
Fines	$1,056,369	$785,216	$569,517	$857,000	$707,000	-$150,000	-17.50%
Other	$1,405,644	$1,341,546	$827,185	$1,290,487	$1,214,348	-$76,139	-5.90%
Transfers	-	-	-	-	$631,430	$631,430	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Fund Balance	-	-	-	$1,023,241	$174,843	-$848,398	-82.91%
Total Revenues	**$5,026,796**	**$4,853,265**	**$3,720,887**	**$6,468,189**	**$6,037,234**	**-$430,955**	**-6.66%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Transportation							
Parking Facilities / Parking Meters-Taxable	$2,256,626	$2,375,355	$2,011,628	$2,863,367	$2,865,700	$2,333	0.08%
Parking Facilities / Parking Permits	$124,075	$126,385	$93,584	$131,544	$131,544	-	-
Parking Facilities / Tenant Employee Parking	-	-	$13,072	$24,000	$24,000	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Parking Facilities / Pier parking	$37,839	$31,985	$17,585	$28,000	$28,000	-	-
Parking Facilities / Prk. Off. Sales Taxable	$20	$10	-	$100	-	-$100	-100.00%
Parking Facilities / Parking Lot Rentals	$4,932	$34,805	$63,750	$85,000	$85,919	$919	1.08%
Parking Facilities / Parking Lot Rental Tax Ex	$1,848	-	-	-	-	-	-
Parking Facilities / In-Person Service Charge	$1,282	$1,088	$488	$1,200	$1,200	-	-
Total Transportation	$2,426,622	$2,569,628	$2,200,107	$3,133,211	$3,136,363	$3,152	0.10%
Culture/Recreation							
Parks and Recreation / Pavillion Rentals	-	-	-	$250	-	-$250	-100.00%
Parks and Recreation / Junior LifeGuard Program	$12,160	$19,875	$3,775	$12,000	$14,250	$2,250	18.75%
Parks and Recreation / Beach Concession Rentals	$126,000	$137,000	$120,304	$148,000	$159,000	$11,000	7.43%
Special Events / Other Fees	-	-	-	$4,000	-	-$4,000	-100.00%
Total Culture/Recreation	$138,160	$156,875	$124,079	$164,250	$173,250	$9,000	5.48%
Violations of L Ordinance							
Violations of L Ordinance / Parking Fines	$1,049,096	$778,326	$505,141	$850,000	$700,000	-$150,000	-17.65%
Parking Fines / Delinquent	$7,273	$6,890	$64,376	$7,000	$7,000	-	-
Total Violations of L Ordinance	$1,056,369	$785,216	$569,517	$857,000	$707,000	-$150,000	-17.50%
Interest & other Earnings							
Interest / Investments	$198,685	$166,667	$96,801	$130,000	$112,000	-$18,000	-13.85%
Interest & other Earnings / Unrealized Gain/(Loss)	$50,966	-$15,774	-$39,931	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$14,320	$15,878	$5,095	-	-	-	-
Interest & other Earnings / GASB87 Interest Income	$87,342	$115,406	-	-	-	-	-
Total Interest & other Earnings	$351,312	$282,177	$61,964	$130,000	$112,000	-$18,000	-13.85%
Rents & Royalties							
Rents & Royalties / Leased Properties	$397,036	$392,676	$300,039	$433,450	$448,619	$15,169	3.50%
Leased Properties / Patio Area	$50,903	$51,399	$39,050	$63,621	$65,848	$2,227	3.50%
Leased Properties / Common Area Maintenance	$122,520	$119,716	$104,779	$165,600	$171,396	$5,796	3.50%
Leased Properties / Miscellaneous	$9,889	$9,895	$900	$9,896	$9,304	-$592	-5.98%
Rents & Royalties / Lease/Rent Pier	$337,099	$363,885	$282,258	$377,910	$391,136	$13,226	3.50%
Lease/Rent Pier / Common Area Maintenance	$6,246	$6,476	$5,006	$6,710	$6,945	$235	3.50%
Lease/Rent Pier / GASB87 Contra	-$925,012	-$968,871	-	-	-	-	-
Events / Ball Room Rental	$14,804	$7,366	$13,024	$100,000	$5,800	-$94,200	-94.20%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Events / Ball Room Tax Exempt	-	-	$1,122	-	-	-	-
Events / Kitchen Rental	$1,423	$1,010	$1,015	-	-	-	-
Events / Beach Weddings	$776	$600	-	$3,300	$3,300	-	-
Events / Special Events	$3,011	$2,420	$876	-	-	-	-
Rents & Royalties / GASB87 Lease Revenue	$997,567	$1,023,859	-	-	-	-	-
Total Rents & Royalties	$1,016,261	$1,010,431	$748,069	$1,160,487	$1,102,348	-$58,139	-5.01%
Other Miscellaneous Rev							
Miscellaneous Revenue / Other	$38,070	$48,937	$17,151	-	-	-	-
Total Other Miscellaneous Rev	$38,070	$48,937	$17,151	-	-	-	-
Transfer From							
Governmental Funds / General Fund	-	-	-	-	$631,430	$631,430	-
Total Transfer From	-	-	-	-	$631,430	$631,430	-
Use of Fund Balance							
Other Sources / Use of Fund Balance	-	-	-	$1,023,241	$174,843	-$848,398	-82.91%
Total Use of Fund Balance	-	-	-	$1,023,241	$174,843	-$848,398	-82.91%
Total Revenues	**$5,026,796**	**$4,853,265**	**$3,720,887**	**$6,468,189**	**$6,037,234**	**-$430,955**	**-6.66%**

Beach Fund Revenue Itemizations

Revenues by Fund

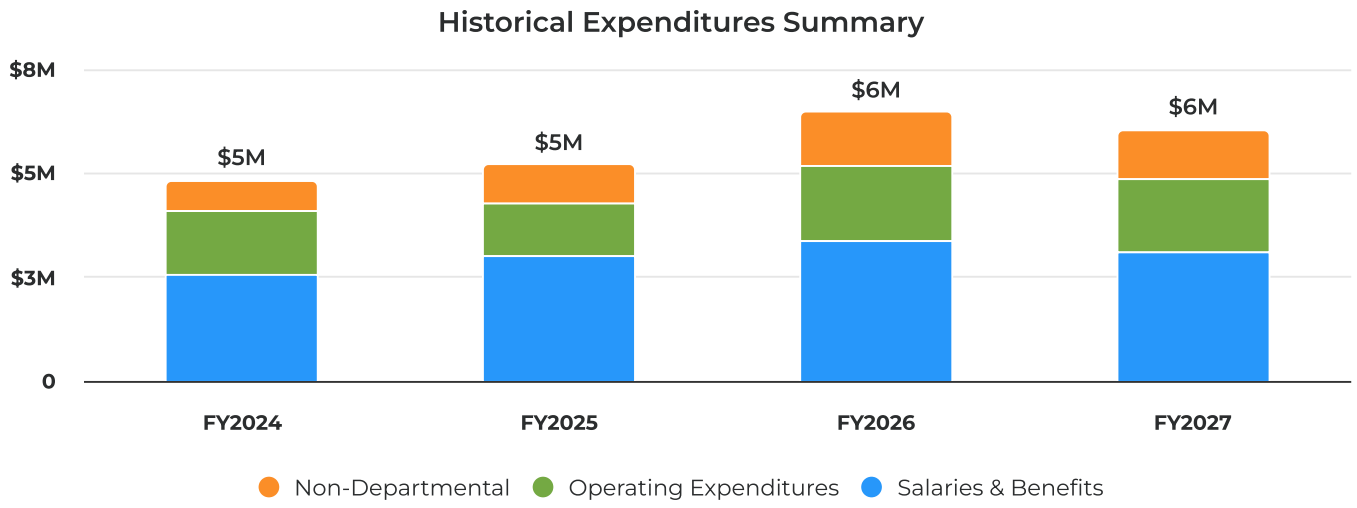
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Beach Fund		$6,468,189	$6,037,234	-$430,955	-6.66%	
Charges of SVCs						
Parking Facilities / Parking Meters-Taxable	140-0000-344.50-20	$2,863,367	$2,865,700	$2,333	0.08%	Revenues from Park Mobile and Meters. Recommendation based on Stantec modeling.
Parking Facilities / Parking Permits	140-0000-344.50-30	$131,544	$131,544	-	-	Resident and seasonal permits
Parking Facilities / Tenant Employee Parking	140-0000-344.50-35	$24,000	$24,000	-	-	
Parking Facilities / Pier parking	140-0000-344.50-51	$28,000	$28,000	-	-	
Parking Facilities / Prk. Off. Sales Taxable	140-0000-344.50-52	$100	-	-$100	-100.00%	Parking office sales have been zero. We are not continuing selling any products.
Parking Facilities / Parking Lot Rentals	140-0000-344.50-60	$85,000	$85,919	$919	1.08%	Lease Agreement with Four Seasons Resort for Old Bridge Park parking lot. Lease agreement for five years commencing on May 22, 2025, through May 21, 2030. Year 1 and 2 Annual License Fee is $85,000. Year 3 increased by 3% and Year's 4 and 5 increase by 5%. FY25: $30,619 FY26: $85,000 FY27: $85,919 FY28: $89,127 FY29: $93,584 FY30: $61,755
Parking Facilities / In-Person Service Charge	140-0000-344.50-90	$1,200	$1,200	-	-	
Parks and Recreation / Pavillion Rentals	140-0000-347.30-32	$250	-	-$250	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2.

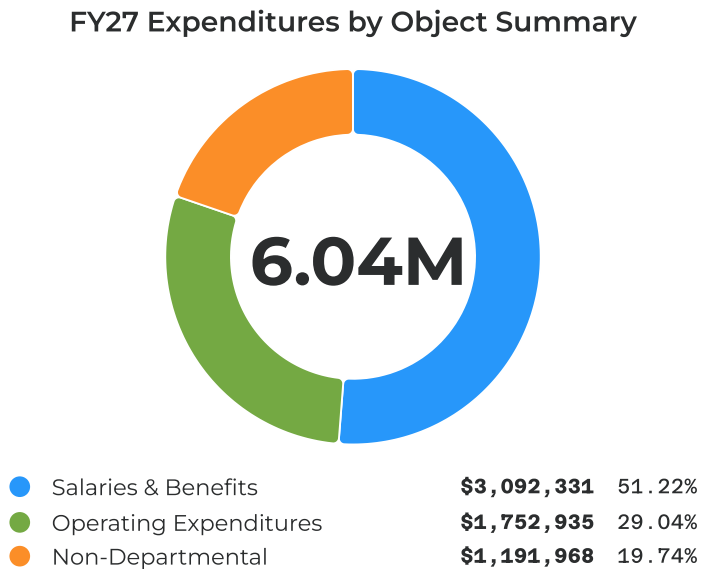
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Parks and Recreation / Junior LifeGuard Program	140-0000-347.30-41	$12,000	$14,250	$2,250	18.75%	Increase in # of participants
Parks and Recreation / Beach Concession Rentals	140-0000-347.30-80	$148,000	$159,000	$11,000	7.43%	Per 9/20/23 contract - Oceanside Beach Service (beach equipment rental-chairs, umbrellas,cabanas).
Special Events / Other Fees	140-0000-347.40-99	$4,000	-	-$4,000	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Vendor Fees for bonfires and other beach events
Total Charges of SVCs		$3,297,461	$3,309,613	$12,152	0.37%	
Fines						
Violations of L Ordinance / Parking Fines	140-0000-354.10-00	$850,000	$700,000	-$150,000	-17.65%	Partial allocation between Gen Fund & Beach Fund.
Parking Fines / Delinquent	140-0000-354.10-10	$7,000	$7,000	-	-	Collections
Total Fines		$857,000	$707,000	-$150,000	-17.50%	
Other						
Interest / Investments	140-0000-361.10-10	$130,000	$112,000	-$18,000	-13.85%	Estimated
Rents & Royalties / Leased Properties	140-0000-362.10-00	$433,450	$448,619	$15,169	3.50%	
Kilwins	140-0000-362.10-00	$52,080	$53,902	$1,822	3.50%	
Lake Worth Tee-Shirt Company	140-0000-362.10-00	$73,787	$76,370	$2,583	3.50%	
Mamma Mia's on the Beach	140-0000-362.10-00	$72,904	$75,455	$2,551	3.50%	
Benny's Oceanfront	140-0000-362.10-00	$234,679	$242,892	$8,213	3.50%	
Leased Properties / Patio Area	140-0000-362.10-10	$63,621	$65,848	$2,227	3.50%	
Kilwins	140-0000-362.10-10	$7,989	$8,269	$280	3.50%	Estimate 3.5% increase
Mamma Mia's on the Beach	140-0000-362.10-10	$9,870	$10,215	$345	3.50%	Estimate 3.5% increase
Benny's Oceanfront	140-0000-362.10-10	$39,060	$40,427	$1,367	3.50%	Estimate 3.5% increase
Benny's Pier	140-0000-362.10-10	$6,702	$6,937	$235	3.51%	Estimate 3.5% increase

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Leased Properties / Common Area Maintenance	140-0000-362.10-20	$165,600	$171,396	$5,796	3.50%	Estimate 3.5% increase
Leased Properties / Miscellaneous	140-0000-362.10-90	$9,896	$9,304	-$592	-5.98%	
Lake Worth Beach Farmer's Market	140-0000-362.10-90	$8,696	$9,304	$608	6.99%	Evening farmers markets at Old Bridget Park. 3 year agreement begins 10/2023 and may be extended for two (2) additional one (1) year terms. Lease dates are October to April each year (7 months per year). Leased Revenues per month are $1,242.15 and $8,696 per year (rounded).
Pier Cam	140-0000-362.10-90	$1,200	-	-$1,200	-100.00%	Surfline webcams at Lake Worth Pier. No end date provided in agreement. Leased Revenues per month are $100 and $1,200 per year.
Rents & Royalties / Lease/Rent Pier	140-0000-362.40-00	$377,910	$391,136	$13,226	3.50%	Benny's Rent. Per lease agreement; patio area separate. 3.5% increase
Lease/Rent Pier / Common Area Maintenance	140-0000-362.40-10	$6,710	$6,945	$235	3.50%	Benny's Pier. 3.5% increase per lease agreement
Events / Ball Room Rental	140-0000-362.50-10	$100,000	$5,800	-$94,200	-94.20%	Anticipated lease of ballroom for FY27 based on ITIN.
Events / Beach Weddings	140-0000-362.50-50	$3,300	$3,300	-	-	$660 per wedding X 5
Total Other		$1,290,487	$1,214,348	-$76,139	-5.90%	
Transfers						
Governmental Funds / General Fund	140-0000-381.10-01	-	$631,430	$631,430	-	
Gen Fund (To Cover Deficit)	140-0000-381.10-01	-	$631,430	$631,430	-	
Total Transfers		-	$631,430	$631,430	-	
Fund Balance						
Other Sources / Use of Fund Balance	140-0000-395.00-00	$1,023,241	$174,843	-$848,398	-82.91%	
Parking Meters	140-0000-395.00-00	-	$101,843	$101,843	-	Utilizing Beach's fund balance for this project.
Beach Stairs and Showers Remodel	140-0000-395.00-00	-	$73,000	$73,000	-	Utilizing Beach's fund balance for this project.
Total Fund Balance		$1,023,241	$174,843	-$848,398	-82.91%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Revenues		**$6,468,189**	**$6,037,234**	**-$430,955**	**-6.66%**	

Expenditures Summary

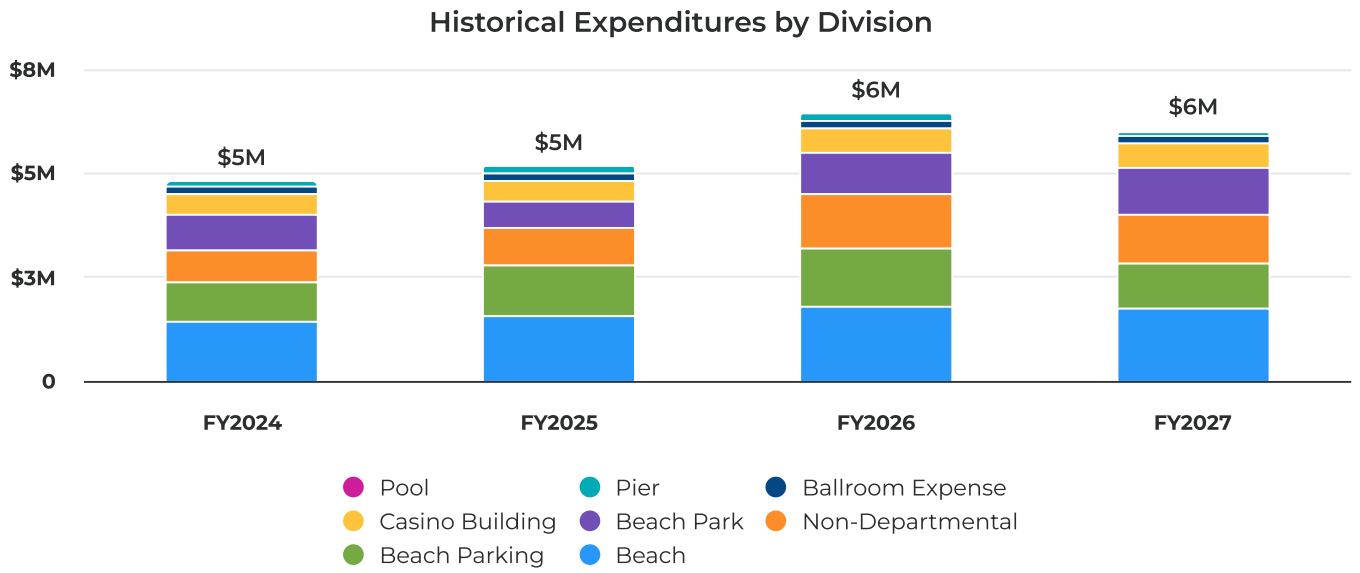


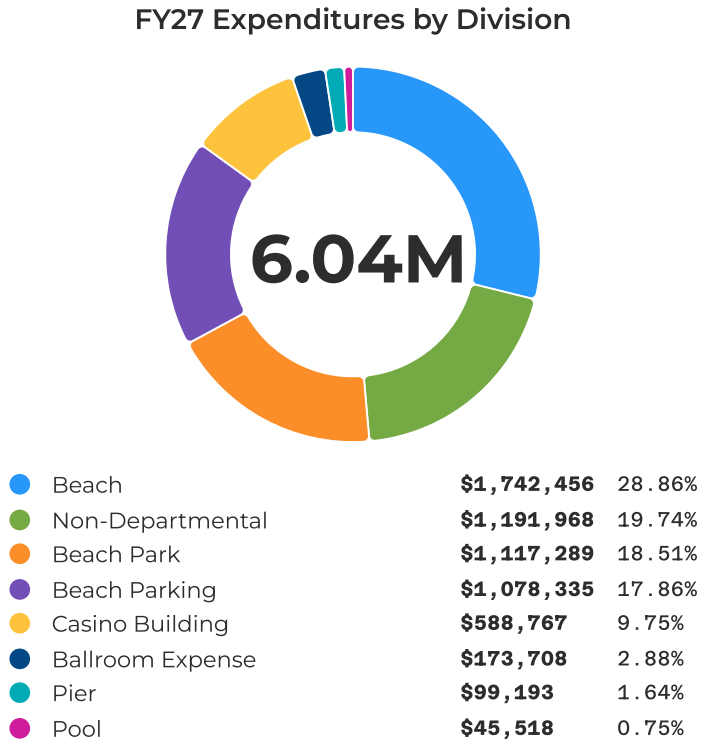


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$2,452,335	$2,691,023	$2,089,439	$3,360,187	$3,092,331	-$267,856	-7.97%
Operating Expenditures	$1,534,064	$1,382,045	$1,169,178	$1,807,999	$1,752,935	-$55,064	-3.05%
Non-Departmental	$678,220	$1,464,687	$1,169,621	$1,300,003	$1,191,968	-$108,035	-8.31%
Total Expenditures	**$4,664,619**	**$5,537,754**	**$4,428,238**	**$6,468,189**	**$6,037,234**	**-$430,955**	**-6.66%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beach Parking							
Salaries & Benefits							
Salaries & Wages / Regular	$342,703	$453,099	$346,213	$604,302	$490,176	-$114,126	-18.89%
Other Salaries / Part Time	$56,037	$51,619	$3,521	-	-	-	-
Overtime / Standard Overtime	$3,526	$10,702	$5,855	$8,000	$8,000	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Special Pay / Longevity	$5,925	$4,500	$5,000	$5,300	$4,640	-$660	-12.45%
Special Pay / Other Pays	$48	-	-	$990	$990	-	-
Other / FICA Taxes	$31,097	$39,052	$27,028	$47,315	$38,534	-$8,781	-18.56%
Retirement Contributions / Defined Benefit Plan	$82,674	$96,948	$79,629	$129,777	$81,105	-$48,672	-37.50%
Retirement Contributions / 401-a Plan	$920	$1,909	$1,765	$2,470	$2,376	-$94	-3.81%
Other / Life & Health Insurance	$72,202	$76,302	$59,330	$158,148	$105,951	-$52,197	-33.01%
Workers' Compensation / Workers' Comp Regular	$10,266	$11,777	$8,735	$13,195	$13,195	-	-
Total Salaries & Benefits	$605,399	$745,908	$537,076	$969,497	$744,967	-$224,530	-23.16%
Operating Expenditures							
Professional Services / Internal IT Support	$52,785	$63,738	$48,410	$64,547	$43,550	-$20,997	-32.53%
Professional Services / Other	$2,559	$4,287	$1,423	$1,000	$800	-$200	-20.00%
Contractual Services / Other Contractual Service	$175,091	$192,342	$89,235	$253,000	$195,200	-$57,800	-22.85%
Travel & Training / Training/Registration	$325	$747	$325	$750	$720	-$30	-4.00%
Travel & Training / Lodging/Transportation	$609	$448	$518	$850	$800	-$50	-5.88%
Communication/Freight Srv / Postage & Freight	$1,084	$986	$248	$3,000	$800	-$2,200	-73.33%
Utility Services / Water	-	-	$17	-	-	-	-
Utility Services / Sewer	-	-	$16	-	-	-	-
Utility Services / Electricity	-	-	$239	-	$205	$205	-
Utility Services / Refuse/Waste Disposal	-	-	$74	-	$225	$225	-
Rental & Leases / Operating/Capital Leasing	$8,453	$6,749	$1,335	$8,250	$6,600	-$1,650	-20.00%
Insurance / Property/Liability	$7,763	$10,480	$8,646	$11,528	$6,018	-$5,510	-47.80%
Repair/Maint Services / Equipment-General	$7,790	$8,493	$12,699	$19,000	$14,800	-$4,200	-22.11%
Repair/Maint Services / Equipment-Garage	$22,540	$33,205	$28,886	$38,511	$30,812	-$7,699	-19.99%
Repair/Maint Services / Heavy Equipment	$1,629	$1,339	-	-	-	-	-
Other / Printing & Binding	$6,244	$3,769	$6,404	$8,190	$8,000	-$190	-2.32%
Office Supplies / Office Supplies	$2,577	$692	$1,410	$2,200	$1,760	-$440	-20.00%
Operating Supplies / Gas, Lubricants & Oil	$9,941	$10,123	$4,597	$1,700	$1,360	-$340	-20.00%
Operating Supplies / Small Tools & Equipment	$10,766	$10,879	$3,169	$11,500	$10,560	-$940	-8.17%
Operating Supplies / Uniforms	$3,628	$3,718	$1,423	$5,750	$4,600	-$1,150	-20.00%
Operating Supplies / Other	-	-	-	$2,102	$6,490	$4,388	208.75%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other / Books, Publ, Subsc & Memb	$100	$80	-	$85	$68	-$17	-20.00%
Machinery & Equipment / Beach	-	-	-	$26,000	-	-$26,000	-100.00%
Total Operating Expenditures	$313,883	$352,076	$209,075	$457,963	$333,368	-$124,595	-27.21%
Total Beach Parking	$919,283	$1,097,984	$746,152	$1,427,460	$1,078,335	-$349,125	-24.46%
Casino Building							
Salaries & Benefits							
Salaries & Wages / Regular	$129,257	$152,084	$118,270	$162,979	$162,980	$1	-
Other Salaries / Part Time	$26,341	$25,069	$21,975	$36,232	$34,045	-$2,187	-6.04%
Overtime / Standard Overtime	$15,770	$24,247	$11,339	$22,500	$15,000	-$7,500	-33.33%
Special Pay / Longevity	$1,954	$1,644	$1,600	$1,800	$2,000	$200	11.11%
Special Pay / Other Pays	$24	-	-	$495	$495	-	-
Special Rec Facility / FICA Taxes	$13,047	$15,456	$11,593	$17,133	$16,407	-$726	-4.24%
Retirement Contributions / Defined Benefit Plan	$30,918	$21,913	$18,524	$38,140	$26,779	-$11,361	-29.79%
Retirement Contributions / 401-a Plan	$460	$954	$883	$1,235	$1,188	-$47	-3.81%
Special Rec Facility / Life & Health Insurance	$22,418	$20,891	$19,025	$26,477	$29,718	$3,241	12.24%
Workers' Compensation / Workers' Comp Regular	$5,011	$5,176	$4,104	$5,402	$5,402	-	-
Total Salaries & Benefits	$245,201	$267,434	$207,313	$312,393	$294,014	-$18,379	-5.88%
Operating Expenditures							
Professional Services / Internal IT Support	$11,235	$13,687	$10,012	$13,349	$9,434	-$3,915	-29.33%
Contractual Services / Other Contractual Service	$26,329	$36,458	$31,722	$41,230	$41,190	-$40	-0.10%
Communication/Freight Srv / Postage & Freight	$27	$15	$16	$350	$100	-$250	-71.43%
Utility Services / Water	$9,749	$13,650	$19,149	$15,920	$31,942	$16,022	100.64%
Utility Services / Sewer	$12,823	$16,240	$16,246	$19,885	$27,200	$7,315	36.79%
Utility Services / Electricity	$64,327	$67,358	$56,129	$78,472	$89,412	$10,940	13.94%
Utility Services / Refuse/Waste Disposal	-	-	-	$1,836	-	-$1,836	-100.00%
Rental & Leases / Operating/Capital Leasing	-	$1,054	$561	$1,850	$1,850	-	-
Insurance / Property/Liability	$61,634	$83,206	$68,645	$91,527	$59,725	-$31,802	-34.75%
Repair/Maint Services / Buildings	$50,348	-	-	-	-	-	-
Repair/Maint Services / Structures & Improvements	$754	-	-	-	$7,000	$7,000	-
Office Supplies / Office Supplies	$208	$398	$94	$400	$6,400	$6,000	1,500.00%
Operating Supplies / Small Tools &	-	$1,900	$1,678	$3,500	$3,500	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Equipment							
Operating Supplies / Uniforms	$2,156	$1,830	$2,764	$3,500	$4,000	$500	14.29%
Operating Supplies / Other	$6,849	$6,930	$3,651	$10,000	$13,000	$3,000	30.00%
Special Rec Facility / Interest	$168,667	$150,615	-	-	-	-	-
Total Operating Expenditures	$415,107	$393,341	$210,666	$281,819	$294,753	$12,934	4.59%
Total Casino Building	$660,308	$660,774	$417,979	$594,212	$588,767	-$5,445	-0.92%
Ballroom Expense							
Salaries & Benefits							
Salaries & Wages / Regular	$53,520	$64,924	$39,604	$55,068	$55,068	-	-
Other Salaries / Part Time	$26,341	$25,347	$21,975	$36,232	$34,045	-$2,187	-6.04%
Overtime / Standard Overtime	$2,609	$3,721	$1,983	$4,000	$4,000	-	-
Special Pay / Longevity	$1,313	$744	$700	$900	$1,100	$200	22.22%
Special Pay / Other Pays	$24	-	-	$495	$495	-	-
Special Rec Facility / FICA Taxes	$6,331	$7,016	$4,794	$7,394	$7,242	-$152	-2.06%
Retirement Contributions / Defined Benefit Plan	$12,498	$12,307	$7,885	$10,362	$7,747	-$2,615	-25.24%
Retirement Contributions / 401-a Plan	$460	$954	$883	$1,235	$1,188	-$47	-3.81%
Special Rec Facility / Life & Health Insurance	$8,332	$12,378	$8,608	$7,862	$10,983	$3,121	39.70%
Workers' Compensation / Workers' Comp Regular	$1,665	$1,740	$1,446	$3,308	$3,308	-	-
Total Salaries & Benefits	$113,094	$129,131	$87,877	$126,856	$125,176	-$1,680	-1.32%
Operating Expenditures							
Professional Services / Internal IT Support	$29,091	$35,161	$26,093	$34,791	$28,671	-$6,120	-17.59%
Professional Services / Other	$2,583	$1,195	$143	$500	$500	-	-
Contractual Services / Other Contractual Service	$3,783	-	$2,303	$3,500	$3,500	-	-
Utility Services / Natural Gas	-	$53	$469	$700	$700	-	-
Insurance / Property/Liability	$13,169	$17,778	$14,667	$19,556	$12,761	-$6,795	-34.75%
Repair/Maint Services / Equipment-General	$1,200	-	$858	$2,400	$2,400	-	-
Special Rec Facility / Printing & Binding	-	-	-	$500	-	-$500	-100.00%
Special Rec Facility / Promotional Activities	$278	-	-	-	-	-	-
Office Supplies / Office Supplies	$55	$150	-	$500	-	-$500	-100.00%
Special Rec Facility / Books, Publ, Subsc & Memb	-	-	-	$500	-	-$500	-100.00%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Operating Expenditures	$50,159	$54,337	$44,533	$62,947	$48,532	-$14,415	-22.90%
Total Ballroom Expense	$163,253	$183,468	$132,409	$189,803	$173,708	-$16,095	-8.48%
Pool							
Salaries & Benefits							
Salaries & Wages / Regular	$9,307	$10,431	$8,472	$14,515	$14,514	-$1	-0.01%
Special Pay / Longevity	$38	-	-	-	-	-	-
Special Pay / Other Pays	$24	-	-	$495	$495	-	-
Parks and Recreation / FICA Taxes	$694	$768	$619	$1,145	$1,145	-	-
Retirement Contributions / Defined Benefit Plan	$1,666	-	-	-	-	-	-
Retirement Contributions / Defined Cont Plan	$460	$954	$883	$1,235	$1,188	-$47	-3.81%
Parks and Recreation / Life & Health Insurance	$756	$1,464	$1,305	$2,481	$1,293	-$1,188	-47.88%
Workers' Compensation / Workers' Comp Regular	$124	$280	$201	$271	$271	-	-
Total Salaries & Benefits	$13,069	$13,898	$11,479	$20,142	$18,906	-$1,236	-6.14%
Operating Expenditures							
Utility Services / Water	$6,620	$5,993	$4,863	$7,554	$7,964	$410	5.43%
Utility Services / Sewer	$4,786	$4,419	$3,693	$5,604	$5,854	$250	4.46%
Utility Services / Electricity	$1,374	$1,572	$1,390	$2,000	$2,430	$430	21.50%
Utility Services / Refuse/Waste Disposal	-	-	-	$540	-	-$540	-100.00%
Insurance / Property/Liability	$10,695	$14,438	$11,912	$15,882	$10,364	-$5,518	-34.74%
Repair/Maint Services / Buildings	$35	-	-	-	-	-	-
Total Operating Expenditures	$23,511	$26,422	$21,857	$31,580	$26,612	-$4,968	-15.73%
Total Pool	$36,580	$40,320	$33,337	$51,722	$45,518	-$6,204	-11.99%
Beach							
Salaries & Benefits							
Salaries & Wages / Regular	$706,481	$735,842	$576,509	$871,166	$871,167	$1	-
Other Salaries / Part Time	$51,855	$68,494	$77,172	$170,199	$169,930	-$269	-0.16%
Overtime / Standard Overtime	$78,838	$86,256	$65,684	$85,000	$85,000	-	-
Special Pay / Longevity	$6,075	$8,469	$4,600	$8,400	$9,200	$800	9.52%
Special Pay / Other Pays	$2,561	$396	-	$990	$675	-$315	-31.82%
Parks and Recreation / FICA Taxes	$64,429	$68,657	$54,977	$86,878	$86,898	$20	0.02%
Retirement Contributions / Defined Benefit Plan	$179,673	$167,075	$140,121	$205,621	$149,065	-$56,556	-27.50%
Retirement Contributions / Defined Cont Plan	$920	$1,336	$1,280	$1,787	$1,693	-$94	-5.26%
Parks and Recreation / Life & Health Insurance	$127,707	$134,355	$110,472	$173,847	$192,521	$18,674	10.74%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Workers' Compensation / Workers' Comp Regular	$25,571	$24,629	$20,978	$33,620	$33,620	-	-
Total Salaries & Benefits	$1,244,109	$1,295,509	$1,051,793	$1,637,508	$1,599,769	-$37,739	-2.30%
Operating Expenditures							
Professional Services / Internal IT Support	$27,045	$33,368	$26,520	$35,360	$31,716	-$3,644	-10.31%
Professional Services / Other	$992	$1,435	$320	$1,200	$1,200	-	-
Contractual Services / Other Contractual Service	$22,578	$23,399	$10,560	$23,550	$32,095	$8,545	36.28%
Training / Training/Registration	$552	$2,660	-	$1,250	$1,080	-$170	-13.60%
Communication/Freight Srv / Postage & Freight	-	$249	-	-	-	-	-
Insurance / Property/Liability	$27,343	$36,913	$30,453	$40,604	$26,496	-$14,108	-34.75%
Repair/Maint Services / Buildings	$6,833	-	-	-	-	-	-
Repair/Maint Services / Equipment-General	$232	$244	-	$500	$25,875	$25,375	5,075.00%
Parks and Recreation / Printing & Binding	-	$185	-	-	-	-	-
Office Supplies / Office Supplies	$420	$952	-	$980	$7,250	$6,270	639.80%
Operating Supplies / Gas, Lubricants & Oil	$2,723	$1,826	$1,504	-	-	-	-
Operating Supplies / Uniforms	$5,943	$4,927	$5,120	$6,000	$5,950	-$50	-0.83%
Operating Supplies / Other	$8,544	$8,405	$7,683	$11,100	$10,825	-$275	-2.48%
Parks and Recreation / Books, Publ, Subsc & Memb	-	$80	$200	$200	$200	-	-
Machinery & Equipment / Vehicles	-	$10,966	$11,563	$13,000	-	-$13,000	-100.00%
Total Operating Expenditures	$103,205	$125,610	$93,922	$133,744	$142,687	$8,943	6.69%
Total Beach	$1,347,314	$1,421,118	$1,145,715	$1,771,252	$1,742,456	-$28,796	-1.63%
Beach Park							
Salaries & Benefits							
Salaries & Wages / Regular	$126,750	$148,534	$115,537	$165,150	$179,929	$14,779	8.95%
Other Salaries / Part Time	$31,570	$25,343	$21,973	$36,232	$34,045	-$2,187	-6.04%
Overtime / Standard Overtime	$2,337	$3,481	$2,294	$3,150	$3,150	-	-
Special Pay / Longevity	$1,991	$1,644	$1,600	$1,800	$2,000	$200	11.11%
Special Pay / Incentive	-	-	-	-	$3,487	$3,487	-
Special Pay / Other Pays	$124	$82	$57	$990	$675	-$315	-31.82%
Special Rec Facility / FICA Taxes	$12,226	$13,504	$10,612	$15,853	$17,078	$1,225	7.73%
Retirement Contributions / Defined Benefit Plan	$32,773	$20,172	$17,036	$32,342	$29,271	-$3,071	-9.50%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / 401-a Plan	$920	$1,336	$1,280	$1,787	$1,693	-$94	-5.26%
Special Rec Facility / Life & Health Insurance	$18,616	$20,815	$19,877	$28,680	$30,364	$1,684	5.87%
Workers' Compensation / Workers' Comp Regular	$4,156	$4,231	$3,634	$7,807	$7,807	-	-
Total Salaries & Benefits	$231,463	$239,144	$193,901	$293,791	$309,499	$15,708	5.35%
Operating Expenditures							
Professional Services / Other	$3,890	$5,797	$1,500	$6,000	$15,999	$9,999	166.65%
Contractual Services / Other Contractual Service	$306,222	$39,643	$255,441	$347,880	$345,599	-$2,281	-0.66%
Utility Services / Water	$126,969	$170,210	$168,770	$199,380	$260,579	$61,199	30.69%
Utility Services / Sewer	$762	$642	$329	$3,240	$544	-$2,696	-83.21%
Utility Services / Electricity	$11,833	$14,023	$14,993	$17,339	$21,683	$4,344	25.05%
Utility Services / Refuse/Waste Disposal	$12,562	$13,182	$14,649	$17,820	$24,586	$6,766	37.97%
Repair/Maint Services / Structures & Improvements	$39,388	$62,579	$13,644	$35,000	$34,000	-$1,000	-2.86%
Special Rec Facility / Promotional Activities	-	-	$29,568	$19,900	$54,800	$34,900	175.38%
Operating Supplies / Gas, Lubricants & Oil	-	$1,114	$1,052	-	-	-	-
Operating Supplies / Uniforms	-	$66	$75	$3,300	$3,300	-	-
Operating Supplies / Other	$40,034	$43,246	$22,962	$34,700	$34,700	-	-
Machinery & Equipment / Misc. Equipment	-	-	-	-	$12,000	$12,000	-
Total Operating Expenditures	$541,661	$350,501	$522,983	$684,559	$807,790	$123,231	18.00%
Total Beach Park	$773,123	$589,645	$716,884	$978,350	$1,117,289	$138,939	14.20%
Pier							
Operating Expenditures							
Insurance / Property/Liability	$50,766	$68,534	$56,540	$75,387	$49,193	-$26,194	-34.75%
Repair/Maint Services / Pier Maintenance	$35,772	$11,224	$9,602	$80,000	$50,000	-$30,000	-37.50%
Total Operating Expenditures	$86,538	$79,758	$66,143	$155,387	$99,193	-$56,194	-36.16%
Total Pier	$86,538	$79,758	$66,143	$155,387	$99,193	-$56,194	-36.16%
Non-Departmental							
Non-Departmental							
Contractual Services / Interfund Admins Services	-	-	$156,963	$209,284	$413,064	$203,780	97.37%
Debt Service / Principal	-	-	$542,438	$542,438	$268,144	-$274,294	-50.57%
Debt Service / Interest	-	-	$131,631	$131,631	$111,267	-$20,364	-15.47%
Other Curr Charges/Oblig / Admin Fees	$24,522	$8,820	-	-	-	-	-
Other General Government / Principal	$504,307	$522,758	-	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Curr Charges/Oblig / Uncollectible Accounts	-	$7,607	-	-	-	-	-
Miscllaneous Expense / Bank Charges Fees	$143,604	$184,696	$138,589	$150,000	$158,000	$8,000	5.33%
Transfers / To General Fund	-	-	-	$66,650	$66,650	-	-
Transfers / Transfer to Capital Pro	-	$737,500	$200,000	$200,000	$174,843	-$25,157	-12.58%
Miscellanous Expenses / Other	$5,787	$3,306	-	-	-	-	-
Total Non-Departmental	$678,220	$1,464,687	$1,169,621	$1,300,003	$1,191,968	-$108,035	-8.31%
Total Non-Departmental	$678,220	$1,464,687	$1,169,621	$1,300,003	$1,191,968	-$108,035	-8.31%
Total Expenditures	**$4,664,619**	**$5,537,754**	**$4,428,238**	**$6,468,189**	**$6,037,234**	**-$430,955**	**-6.66%**

Beach Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Leisure Services		$5,168,186	$4,845,266	-$322,920	-6.25%	
Beach Parking						
Salaries & Benefits						
Salaries & Wages / Regular	140-8050-579.12-10	$604,302	$490,176	-$114,126	-18.89%	Decrease reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%)
Overtime / Standard Overtime	140-8050-579.14-10	$8,000	$8,000	-	-	
Special Pay / Longevity	140-8050-579.15-10	$5,300	$4,640	-$660	-12.45%	Decrease reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%)
Special Pay / Other Pays	140-8050-579.15-30	$990	$990	-	-	
Other / FICA Taxes	140-8050-579.21-00	$47,315	$38,534	-$8,781	-18.56%	Variance reflects FICA adjustments associated with supplemental approval during Budget Workshop #1
Retirement Contributions / Defined Benefit Plan	140-8050-579.22-10	$129,777	$81,105	-$48,672	-37.50%	Cost reflects the approval of a supplemental request during Budget Workshop #1 allocating parking-related expenditures between the General Fund (20%) and the Beach Fund (80%)
Retirement Contributions / 401-a Plan	140-8050-579.22-20	$2,470	$2,376	-$94	-3.81%	
Other / Life & Health Insurance	140-8050-579.23-00	$158,148	$105,951	-$52,197	-33.01%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	140-8050-579.24-10	$13,195	$13,195	-	-	
Total Salaries & Benefits		$969,497	$744,967	-$224,530	-23.16%	
Operating Expenditures						
Professional Services / Internal IT Support	140-8050-579.31-50	$64,547	$43,550	-$20,997	-32.53%	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1.
Professional Services / Other	140-8050-579.31-90	$1,000	$800	-$200	-20.00%	
Stantec	140-8050-579.31-90	$1,000	$800	-$200	-20.00%	Increase in Stantec financial modeling. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1.
Contractual Services / Other Contractual Service	140-8050-579.34-50	$253,000	$195,200	-$57,800	-22.85%	Increase Due to Additional Meters / New Contract for Collections. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1.
IPS Group	140-8050-579.34-50	$216,000	$183,600	-$32,400	-15.00%	IPS Group (meters & hand-helds). Supplemental for $10,800 approved in BWS#3.
Alarm Service	140-8050-579.34-50	$500	$400	-$100	-20.00%	Guardian Alarm service (501 Lake Avenue)
Fire Extinguisher Inspection	140-8050-579.34-50	$500	$400	-$100	-20.00%	Fire extinguisher inspection
Parkmobile (app contract)	140-8050-579.34-50	$25,000	-	-$25,000	-100.00%	Parkmobile (app contract)
LPR Camera Monitoring	140-8050-579.34-50	$3,500	$4,800	$1,300	37.14%	LPR camera monitoring - anticipated increase
Collection Bureau	140-8050-579.34-50	$6,000	$4,800	-$1,200	-20.00%	Collection Bureau

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Magistrate (for hearings)	140-8050-579.34-50	$1,500	$1,200	-$300	-20.00%	
Travel & Training / Training/Registration	140-8050-579.40-10	$750	$720	-$30	-4.00%	FL Parking & Transportation Conference. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#
FPTA Conference & required new hire courses	140-8050-579.40-10	$750	$720	-$30	-4.00%	FPTA Conference & required new hire courses. Supplemental for $150 approved in BWS#1.
Travel & Training / Lodging/Transportation	140-8050-579.40-20	$850	$800	-$50	-5.88%	Supplemental increased approved for $150 in BWS#1. FL Parking & Transportation Conference. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#.
FPTA Conference	140-8050-579.40-20	$850	$800	-$50	-5.88%	FL Parking & Transportation Assoc. Conference - increase due to conference location change
Communication/Freight Srv / Postage & Freight	140-8050-579.41-30	$3,000	$800	-$2,200	-73.33%	Magistrate letters and ink cartridges. Based on average spend. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#
Utility Services / Electricity	140-8050-579.43-30	-	$205	$205	-	Utility Services needed at new office location
Utility Services / Refuse/Waste Disposal	140-8050-579.43-40	-	$225	$225	-	Utility Services needed at new office location
Rental & Leases / Operating/Capital Leasing	140-8050-579.44-20	$8,250	$6,600	-$1,650	-20.00%	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Postage machine rental	140-8050-579.44-20	$750	$600	-$150	-20.00%	Postage machine rental
Copier rental	140-8050-579.44-20	$7,500	$6,000	-$1,500	-20.00%	Copier rental - increase (previously spilt among divisions, now Parking is paying for it all)
Insurance / Property/Liability	140-8050-579.45-10	$11,528	$6,018	-$5,510	-47.80%	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#
Repair/Maint Services / Equipment-General	140-8050-579.46-21	$19,000	$14,800	-$4,200	-22.11%	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#
Radio Agreement & Parts	140-8050-579.46-21	$4,000	$3,200	-$800	-20.00%	Bearcom radio agreement & radios/replacement parts
IPS Group (Parts)	140-8050-579.46-21	$6,000	$4,800	-$1,200	-20.00%	IPS Group-replacement parts from meter manufacturer which include card readers, displays, etc. and deteriorating parts due to usage, weather or vandalism
Poles & Signs	140-8050-579.46-21	$5,000	$4,000	-$1,000	-20.00%	New poles and signage in downtown area
Traffic Control Items	140-8050-579.46-21	$3,500	$2,800	-$700	-20.00%	Traffic control items including cones, bars, fences, etc. Our current inventory supply is sufficient
Merchandise To Sell	140-8050-579.46-21	$500	-	-$500	-100.00%	Merchandise sales have been discontinued due to lack of activity.
Repair/Maint Services / Equipment-Garage	140-8050-579.46-22	$38,511	$30,812	-$7,699	-19.99%	Based on Vehicles and Fleet Schedule. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Other / Printing & Binding	140-8050-579.47-00	$8,190	$8,000	-$190	-2.32%	Increase due to address change on all items. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
Decals	140-8050-579.47-00	$1,600	$1,280	-$320	-20.00%	Decals: beach, boat ramp, employee decals, tenant employees, as requested
Pier Passes	140-8050-579.47-00	$640	$512	-$128	-20.00%	Pier passes
Citation envelopes	140-8050-579.47-00	$3,200	$3,200	-	-	Increase due to address change on citation envelopes. Supplemental for $800 approved in BWS#1.
Citations	140-8050-579.47-00	$1,750	$2,208	$458	26.17%	Increase due to address change on all citations. Supplemental for $1,010 approved in BWS#1.
Citation Rolls	140-8050-579.47-00	$1,000	$800	-$200	-20.00%	Citation rolls for meters
Office Supplies / Office Supplies	140-8050-579.51-10	$2,200	$1,760	-$440	-20.00%	Increase due to address change on all items. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
Toner	140-8050-579.51-10	$1,000	$800	-$200	-20.00%	Toner/ink cartridges for printers
Bottled Drinks	140-8050-579.51-10	$1,200	$960	-$240	-20.00%	Hydration for parking enforcement officers who are outside
Operating Supplies / Gas, Lubricants & Oil	140-8050-579.52-10	$1,700	$1,360	-$340	-20.00%	Increase due to address change on all items. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
Golf Cart Maintenance	140-8050-579.52-10	$1,400	$1,120	-$280	-20.00%	Golf cart maintenance agreement

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Parts and oil for carts and blowers	140-8050-579.52-10	$300	$240	-$60	-20.00%	Parts and oil for carts and blowers
Operating Supplies / Small Tools & Equipment	140-8050-579.52-20	$11,500	$10,560	-$940	-8.17%	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
Parkmobile signs & stickers	140-8050-579.52-20	$2,500	$2,000	-$500	-20.00%	Parkmobile signs & stickers
Misc. Supplies	140-8050-579.52-20	$3,500	$2,800	-$700	-20.00%	Nuts, bolts, posts, paints, brushes, lumber, washers, rags, cleaners, lubricants, restorer, hand tools, wires, tape, wipes, lights, cables, keys
IPS Group Parts	140-8050-579.52-20	$5,500	$4,400	-$1,100	-20.00%	IPS replacement parts and cables (items are getting older, more repairs needed)
Golf Car Maintenance Agreement	140-8050-579.52-20	-	$1,120	$1,120	-	Item moved from 52-10. Supplemental for $1,400 approved in BWS#1.
Cart & Blower Supplies	140-8050-579.52-20	-	$240	$240	-	Item moved from 52-10. Supplemental for $300 approved in BWS#1.
Operating Supplies / Uniforms	140-8050-579.52-40	$5,750	$4,600	-$1,150	-20.00%	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
Rental Uniforms	140-8050-579.52-40	$3,750	$3,000	-$750	-20.00%	Rental uniforms for Parking Enforcement staff.
Additional Attire	140-8050-579.52-40	$2,000	$1,600	-$400	-20.00%	For Parking Enforcement Officers: Hats, jackets, rain gear, footwear allowance
Operating Supplies / Other	140-8050-579.52-90	$2,102	$6,490	$4,388	208.75%	The Leisure Services office at 17 S M Street is moving and will lose storage space from 2 garages and an attic. Additional PODS will be used to store items from Recreation, Special Events and

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Parking. Estimated costs are 4 PODS @ $169/month = $8,112; $74 pick up charge. Supplemental for $6,010 approved in BWS#1. 20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
Other / Books, Publ, Subsc & Memb	140-8050-579.54-00	$85	$68	-$17	-20.00%	20% of budget allocated in 140-8050 is being transferred permanently to 001-8050 per supplemental approved in BWS#1
FL Parking & Transportation Assoc. Membership	140-8050-579.54-00	$85	$68	-$17	-20.00%	FL Parking & Transportation Assoc. Membership - Parking Manager
Machinery & Equipment / Beach	140-8050-579.64-15	$26,000	-	-$26,000	-100.00%	One time purchase in FY26
License Plate Reader (LPR System)	140-8050-579.64-15	$26,000	-	-$26,000	-100.00%	New License Plate Reader for parking enforcement vehicle
Total Operating Expenditures		$457,963	$333,368	-$124,595	-27.21%	
Total Beach Parking		$1,427,460	$1,078,335	-$349,125	-24.46%	
Casino Building						
Salaries & Benefits						
Salaries & Wages / Regular	140-8055-575.12-10	$162,979	$162,980	$1	-	Increase due to employee serving in an Interim role
Other Salaries / Part Time	140-8055-575.13-10	$36,232	$34,045	-$2,187	-6.04%	
Overtime / Standard Overtime	140-8055-575.14-10	$22,500	$15,000	-$7,500	-33.33%	The overtime budget for Beach Maintenance staff has been reduced and will be closely monitored to stay within budget.
Special Pay / Longevity	140-8055-575.15-10	$1,800	$2,000	$200	11.11%	Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Special Pay / Other Pays	140-8055-575.15-30	$495	$495	-	-	
Special Rec Facility / FICA Taxes	140-8055-575.21-00	$17,133	$16,407	-$726	-4.24%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	140-8055-575.22-10	$38,140	$26,779	-$11,361	-29.79%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	140-8055-575.22-20	$1,235	$1,188	-$47	-3.81%	
Special Rec Facility / Life & Health Insurance	140-8055-575.23-00	$26,477	$29,718	$3,241	12.24%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	140-8055-575.24-10	$5,402	$5,402	-	-	
Total Salaries & Benefits		$312,393	$294,014	-$18,379	-5.88%	
Operating Expenditures						
Professional Services / Internal IT Support	140-8055-575.31-50	$13,349	$9,434	-$3,915	-29.33%	
Contractual Services / Other Contractual Service	140-8055-575.34-50	$41,230	$41,190	-$40	-0.10%	
Alarm monitoring and repairs	140-8055-575.34-50	$5,500	$5,000	-$500	-9.09%	Alarm monitoring and repairs
Janitorial Company	140-8055-575.34-50	$21,000	$22,000	$1,000	4.76%	Anticipated increase. Split with 8074 Beach Park.
Cooling Tower Chemicals & Testing	140-8055-575.34-50	$3,000	$2,600	-$400	-13.33%	Crissman Consulting - cooling tower chemicals & testing
Elevator R&M	140-8055-575.34-50	$6,500	$6,500	-	-	Oracle Elevator - Repair and maintenance agreement - annual increase
Pest Control	140-8055-575.34-50	$2,280	$2,640	$360	15.79%	Increase in services

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Fire extinguisher inspections	140-8055-575.34-50	$450	$450	-	-	Mandatory annual fire extinguisher inspections
Generator	140-8055-575.34-50	$2,500	$2,000	-$500	-20.00%	Monitoring contract, R&M
Communication/Freight Srv / Postage & Freight	140-8055-575.41-30	$350	$100	-$250	-71.43%	Shipping charges
Utility Services / Water	140-8055-575.43-10	$15,920	$31,942	$16,022	100.64%	
Utility Services / Sewer	140-8055-575.43-20	$19,885	$27,200	$7,315	36.79%	
Utility Services / Electricity	140-8055-575.43-30	$78,472	$89,412	$10,940	13.94%	
Utility Services / Refuse/Waste Disposal	140-8055-575.43-40	$1,836	-	-$1,836	-100.00%	
Rental & Leases / Operating/Capital Leasing	140-8055-575.44-20	$1,850	$1,850	-	-	Copier rental and usage
Insurance / Property/Liability	140-8055-575.45-10	$91,527	$59,725	-$31,802	-34.75%	
Repair/Maint Services / Structures & Improvements	140-8055-575.46-70	-	$7,000	$7,000	-	The rodent and pest population has increased considerably. This plan is to increase rodent and pest relocation, as a stronger extraction is necessary. Supplemental for $7,000 approved in BWS#1.
Office Supplies / Office Supplies	140-8055-575.51-10	$400	$6,400	$6,000	1,500.00%	In addition to traditional office supplies, items are needed for new trailer (office) for Beach Maintenance Workers (lockers, storage shelves, desks, cabinets, etc.). Supplemental for $6,000 approved in BWS#1.
Operating Supplies / Small Tools & Equipment	140-8055-575.52-20	$3,500	$3,500	-	-	
Elevator lights/parts	140-8055-575.52-20	$200	$200	-	-	Elevator lights/parts
Lawnmower & blower repair/parts/oils	140-8055-575.52-20	$700	$700	-	-	Lawnmower & blower repair/parts/oils
Utility cart repair/parts	140-8055-575.52-20	$700	$700	-	-	Utility cart repair/parts
Other: screwdrivers, nuts, bolts, nails, paints	140-8055-575.52-20	$1,900	$1,900	-	-	Other: screwdrivers, nuts, bolts, nails, paints

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Operating Supplies / Uniforms	140-8055-575.52-40	$3,500	$4,000	$500	14.29%	
Uniform Rental	140-8055-575.52-40	$2,500	$3,000	$500	20.00%	Increase in uniform rental cost. Supplemental for $500 approved in BWS#1.
Attire	140-8055-575.52-40	$1,000	$1,000	-	-	
Operating Supplies / Other	140-8055-575.52-90	$10,000	$13,000	$3,000	30.00%	
Lavatory Supplies	140-8055-575.52-90	$10,000	$13,000	$3,000	30.00%	Account was reduced in FY 2026 and budget transfers will be necessary to bring it back to its prior years' funding. This account is used for all necessary supplies used throughout the Beach Complex (tissues, bath tissue, liquid soap, urinal cakes, paper towels, air freshener, etc. (which are continually replenished several times daily, including during two daily cleanings, throughout the entire Complex). Supplemental for $3,000 approved in BWS#1.
Total Operating Expenditures		$281,819	$294,753	$12,934	4.59%	
Total Casino Building		$594,212	$588,767	-$5,445	-0.92%	
Ballroom Expense						
Salaries & Benefits						
Salaries & Wages / Regular	140-8056-575.12-10	$55,068	$55,068	-	-	Increase due to employee serving in an Interim role
Other Salaries / Part Time	140-8056-575.13-10	$36,232	$34,045	-$2,187	-6.04%	
Overtime / Standard Overtime	140-8056-575.14-10	$4,000	$4,000	-	-	
Special Pay / Longevity	140-8056-575.15-10	$900	$1,100	$200	22.22%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						maximum of $2,000.
Special Pay / Other Pays	140-8056-575.15-30	$495	$495	-	-	
Special Rec Facility / FICA Taxes	140-8056-575.21-00	$7,394	$7,242	-$152	-2.06%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	140-8056-575.22-10	$10,362	$7,747	-$2,615	-25.24%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	140-8056-575.22-20	$1,235	$1,188	-$47	-3.81%	
Special Rec Facility / Life & Health Insurance	140-8056-575.23-00	$7,862	$10,983	$3,121	39.70%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	140-8056-575.24-10	$3,308	$3,308	-	-	
Total Salaries & Benefits		$126,856	$125,176	-$1,680	-1.32%	
Operating Expenditures						
Professional Services / Internal IT Support	140-8056-575.31-50	$34,791	$28,671	-$6,120	-17.59%	
Professional Services / Other	140-8056-575.31-90	$500	$500	-	-	Stantec financial modeling for the Beach Fund
Contractual Services / Other Contractual Service	140-8056-575.34-50	$3,500	$3,500	-	-	
Floor Polishing	140-8056-575.34-50	$3,500	$3,500	-	-	Annual ballroom floor refinish/polishing (contracted out)
Utility Services / Natural Gas	140-8056-575.43-50	$700	$700	-	-	Florida Public Utility (gas) for ballroom kitchen
Insurance / Property/Liability	140-8056-575.45-10	$19,556	$12,761	-$6,795	-34.75%	
Repair/Maint Services / Equipment-General	140-8056-575.46-21	$2,400	$2,400	-	-	Lighting and painting maintenance

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Lighting	140-8056-575.46-21	$1,200	$1,200	-	-	Lighting
Painting	140-8056-575.46-21	$1,200	$1,200	-	-	Painting
Special Rec Facility / Printing & Binding	140-8056-575.47-00	$500	-	-$500	-100.00%	No longer needed for ballroom
Office Supplies / Office Supplies	140-8056-575.51-10	$500	-	-$500	-100.00%	No longer needed for ballroom
Special Rec Facility / Books, Publ, Subsc & Memb	140-8056-575.54-00	$500	-	-$500	-100.00%	Discover the Palm Beaches
Total Operating Expenditures		$62,947	$48,532	-$14,415	-22.90%	
Total Ballroom Expense		$189,803	$173,708	-$16,095	-8.48%	
Pool						
Salaries & Benefits						
Salaries & Wages / Regular	140-8071-572.12-10	$14,515	$14,514	-$1	-0.01%	
Special Pay / Other Pays	140-8071-572.15-30	$495	$495	-	-	
Parks and Recreation / FICA Taxes	140-8071-572.21-00	$1,145	$1,145	-	-	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Cont Plan	140-8071-572.22-20	$1,235	$1,188	-$47	-3.81%	
Parks and Recreation / Life & Health Insurance	140-8071-572.23-00	$2,481	$1,293	-$1,188	-47.88%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	140-8071-572.24-10	$271	$271	-	-	
Total Salaries & Benefits		$20,142	$18,906	-$1,236	-6.14%	
Operating Expenditures						
Utility Services / Water	140-8071-572.43-10	$7,554	$7,964	$410	5.43%	
Utility Services / Sewer	140-8071-572.43-20	$5,604	$5,854	$250	4.46%	
Utility Services / Electricity	140-8071-572.43-30	$2,000	$2,430	$430	21.50%	
Utility Services / Refuse/Waste Disposal	140-8071-572.43-40	$540	-	-$540	-100.00%	
Insurance / Property/Liability	140-8071-572.45-10	$15,882	$10,364	-$5,518	-34.74%	
Total Operating Expenditures		$31,580	$26,612	-$4,968	-15.73%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Pool		$51,722	$45,518	-$6,204	-11.99%	
Beach						
Salaries & Benefits						
Salaries & Wages / Regular	140-8072-572.12-10	$871,166	$871,167	$1	-	Increase due to employee serving in an Interim role
Other Salaries / Part Time	140-8072-572.13-10	$170,199	$169,930	-$269	-0.16%	
Overtime / Standard Overtime	140-8072-572.14-10	$85,000	$85,000	-	-	
Special Pay / Longevity	140-8072-572.15-10	$8,400	$9,200	$800	9.52%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Other Pays	140-8072-572.15-30	$990	$675	-$315	-31.82%	
Parks and Recreation / FICA Taxes	140-8072-572.21-00	$86,878	$86,898	$20	0.02%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	140-8072-572.22-10	$205,621	$149,065	-$56,556	-27.50%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Retirement Contributions / Defined Cont Plan	140-8072-572.22-20	$1,787	$1,693	-$94	-5.26%	
Parks and Recreation / Life & Health Insurance	140-8072-572.23-00	$173,847	$192,521	$18,674	10.74%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	140-8072-572.24-10	$33,620	$33,620	-	-	
Total Salaries & Benefits		$1,637,508	$1,599,769	-$37,739	-2.30%	
Operating Expenditures						

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Professional Services / Internal IT Support	140-8072-572.31-50	$35,360	$31,716	-$3,644	-10.31%	
Professional Services / Other	140-8072-572.31-90	$1,200	$1,200	-	-	Stantec financial modeling for the Beach Fund
Contractual Services / Other Contractual Service	140-8072-572.34-50	$23,550	$32,095	$8,545	36.28%	Increase in cost of services
Beach Raking	140-8072-572.34-50	$10,200	$18,000	$7,800	76.47%	Removes sargassum and debris from beach shoreline. Increase due to adding full beach raking for 4 months when turtle nesting season ends. Supplemental for $7,800 approved in BWS#1.
Turtle Monitoring	140-8072-572.34-50	$7,350	$7,595	$245	3.33%	Increase in annual cost for turtle monitoring, required by govt. during nesting season. Supplemental for $245 approved in BWS#1.
Jr Guard Program - Instructor	140-8072-572.34-50	$6,000	$6,500	$500	8.33%	Increase in cost for Jr Guard Program Instructor. Supplemental for $500 approved in BWS#1.
Training / Training/Registration	140-8072-572.40-10	$1,250	$1,080	-$170	-13.60%	
Red Cross Certification	140-8072-572.40-10	$1,250	$1,080	-$170	-13.60%	18 guards X $60
Insurance / Property/Liability	140-8072-572.45-10	$40,604	$26,496	-$14,108	-34.75%	
Repair/Maint Services / Equipment-General	140-8072-572.46-21	$500	$25,875	$25,375	5,075.00%	
ADA Mats	140-8072-572.46-21	-	$22,375	$22,375	-	Supplemental for $22,375 approved in BWS#1.
Trailer for Mats	140-8072-572.46-21	-	$1,800	$1,800	-	Supplemental for $1,800 approved in BWS#1.
Mat Storage	140-8072-572.46-21	-	$1,200	$1,200	-	Supplemental for $1,200 approved in BWS#1.
ATV Oil Changes	140-8072-572.46-21	$250	$250	-	-	ATV oil changes
ATV battery	140-8072-572.46-21	$250	$250	-	-	ATV battery
Office Supplies / Office Supplies	140-8072-572.51-10	$980	$7,250	$6,270	639.80%	
Items for New Trailer	140-8072-572.51-10	-	$6,270	$6,270	-	Items for new trailer (lifeguard

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						office). Supplemental for $6,270 approved in BWS#1.
Log Books	140-8072-572.51-10	$980	$100	-$880	-89.80%	Log books to keep daily totals for staffing, payroll, medical stats, rescue details, etc.
Paper for printer	140-8072-572.51-10	-	$130	$130	-	Paper for printer
Printer ink	140-8072-572.51-10	-	$750	$750	-	Printer ink
Operating Supplies / Uniforms	140-8072-572.52-40	$6,000	$5,950	-$50	-0.83%	
Swim trunks (shorts)	140-8072-572.52-40	$1,000	$1,000	-	-	Swim trunks (shorts)
Shirts and sweats	140-8072-572.52-40	$2,500	$3,150	$650	26.00%	Shirts and sweats
Women's uniforms	140-8072-572.52-40	$500	-	-$500	-100.00%	Enough in stock; do not need to purchase each year
Jr. Guard program - shirts and rash guards	140-8072-572.52-40	$1,500	$1,800	$300	20.00%	Jr. Guard program - shirts and rash guards
Rain gear for staff	140-8072-572.52-40	$300	-	-$300	-100.00%	Enough in stock; do not need to purchase each year
Hats for staff	140-8072-572.52-40	$200	-	-$200	-100.00%	Enough in stock; do not need to purchase each year
Operating Supplies / Other	140-8072-572.52-90	$11,100	$10,825	-$275	-2.48%	
Jr. Guard Program - trophies	140-8072-572.52-90	$1,100	$1,400	$300	27.27%	Jr. Guard Program - trophies
Jr. Guard Program - end of program banquet	140-8072-572.52-90	$380	$250	-$130	-34.21%	End of program banquet has downsized
First aid supplies	140-8072-572.52-90	$2,500	$2,600	$100	4.00%	First aid supplies
Tubes & Fins	140-8072-572.52-90	$1,500	$1,825	$325	21.67%	Tubes & fins
Whistles and air horns	140-8072-572.52-90	$300	$325	$25	8.33%	Whistles and air horns
Background Checks	140-8072-572.52-90	$400	-	-$400	-100.00%	Background checks are required for new hires.
Rope	140-8072-572.52-90	$50	$50	-	-	Rope
Tower Supplies	140-8072-572.52-90	$900	$400	-$500	-55.56%	Items in stock
Tools, shovels and rakes	140-8072-572.52-90	-	$400	$400	-	Fluid film is used to clean towers
Salt-Away	140-8072-572.52-90	$320	$325	$5	1.56%	Salt-Away is used to clean salt off items.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Fluid Film	140-8072-572.52-90	$100	-	-$100	-100.00%	Fluid film is used to clean towers.
Rescue Boards	140-8072-572.52-90	$2,000	-	-$2,000	-100.00%	Enough in stock
Cleaning Supplies	140-8072-572.52-90	$200	$200	-	-	For office and bathroom (not handled by outside janitorial service)
Miscellaneous Supplies	140-8072-572.52-90	$1,350	$3,050	$1,700	125.93%	Items to include Locks $600; Posts $100; Rescue Board $1,900; Binoculars $375; Lubricant and grease $75
Parks and Recreation / Books, Publ, Subsc & Memb	140-8072-572.54-00	$200	$200	-	-	Beach Chief certification - membership
Machinery & Equipment / Vehicles	140-8072-572.64-30	$13,000	-	-$13,000	-100.00%	One time purchase in FY26
Total Operating Expenditures		$133,744	$142,687	$8,943	6.69%	
Total Beach		$1,771,252	$1,742,456	-$28,796	-1.63%	
Beach Park						
Salaries & Benefits						
Salaries & Wages / Regular	140-8074-575.12-10	$165,150	$179,929	$14,779	8.95%	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Other Salaries / Part Time	140-8074-575.13-10	$36,232	$34,045	-$2,187	-6.04%	
Overtime / Standard Overtime	140-8074-575.14-10	$3,150	$3,150	-	-	
Special Pay / Longevity	140-8074-575.15-10	$1,800	$2,000	$200	11.11%	Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Special Pay / Incentive	140-8074-575.15-20	-	$3,487	$3,487	-	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Certification Pay	140-8074-575.15-20	-	$3,487	$3,487	-	
Special Pay / Other Pays	140-8074-575.15-30	$990	$675	-$315	-31.82%	
Special Rec Facility / FICA Taxes	140-8074-575.21-00	$15,853	$17,078	$1,225	7.73%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	140-8074-575.22-10	$32,342	$29,271	-$3,071	-9.50%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / 401-a Plan	140-8074-575.22-20	$1,787	$1,693	-$94	-5.26%	
Special Rec Facility / Life & Health Insurance	140-8074-575.23-00	$28,680	$30,364	$1,684	5.87%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	140-8074-575.24-10	$7,807	$7,807	-	-	
Total Salaries & Benefits		$293,791	$309,499	$15,708	5.35%	
Operating Expenditures						
Professional Services / Other	140-8074-575.31-90	$6,000	$15,999	$9,999	166.65%	Stantec financial modeling for the Beach Fund. Supplemental for $8,499 approved in BWS#1.
Contractual Services / Other Contractual Service	140-8074-575.34-50	$347,880	$345,599	-$2,281	-0.66%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Janitorial Cleaning	140-8074-575.34-50	$21,000	$21,000	-	-	Janitorial cleaning contract estimated increase
Tree Trimming	140-8074-575.34-50	$22,000	$22,000	-	-	The city-wde contract for tree trimming is handled by Public Works. This is our portion.
Lawn/Weed Maintenance	140-8074-575.34-50	$7,800	$7,800	-	-	Weed/lawn maintenance expected increase
Wildlife Control	140-8074-575.34-50	$14,500	-	-$14,500	-100.00%	For complex-wide control of bees, raccoons, opossums, birds., etc.
PBSO Beach Contract	140-8074-575.34-50	$282,580	$294,799	$12,219	4.32%	PBSO current contract expires 9/30/26. Adjusted to reflect the current PBSO amount being presented
Utility Services / Water	140-8074-575.43-10	$199,380	$260,579	$61,199	30.69%	
Utility Services / Sewer	140-8074-575.43-20	$3,240	$544	-$2,696	-83.21%	
Utility Services / Electricity	140-8074-575.43-30	$17,339	$21,683	$4,344	25.05%	
Utility Services / Refuse/Waste Disposal	140-8074-575.43-40	$17,820	$24,586	$6,766	37.97%	
Repair/Maint Services / Structures & Improvements	140-8074-575.46-70	$35,000	$34,000	-$1,000	-2.86%	Reduction from FY 25 - Original budget was $35,000. PO 196149 rolled over from FY 24 for parking lot lighting, $39,300.
Fence Railings	140-8074-575.46-70	$12,000	$12,000	-	-	Fence Railings
Lighting	140-8074-575.46-70	$7,000	$7,000	-	-	Lighting
Windows/Doors	140-8074-575.46-70	$3,000	$3,000	-	-	Windows/Doors
Bathroom repairs	140-8074-575.46-70	$6,000	$6,000	-	-	Bathroom repairs
Canopy and sail shade repairs	140-8074-575.46-70	$6,000	$6,000	-	-	Canopy and sail shade repairs
ADA path repairs	140-8074-575.46-70	$1,000	-	-$1,000	-100.00%	Repairs completed
Special Rec Facility / Promotional Activities	140-8074-575.48-00	$19,900	$54,800	$34,900	175.38%	Bonfire and beach event expenses. Event expenses separated from account 52-90.
Bonfire Build Labor	140-8074-575.48-00	-	$26,800	$26,800	-	Supplemental for $26,800 approved in BWS#1.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Bonfire Firewood	140-8074-575.48-00	$2,900	$3,000	$100	3.45%	Firewood for bonfires - has to be a specific type of wood. Supplemental for $100 approved in BWS#1.
Bonfire Entertainment	140-8074-575.48-00	$10,000	$20,000	$10,000	100.00%	Bands and entertainment for bonfires. Supplemental for $10,000 approved in BWS#1.
Beach Event Advertising	140-8074-575.48-00	$2,000	-	-$2,000	-100.00%	This is now done through Special Events and Admin/PIO
Bonfire Security	140-8074-575.48-00	$5,000	$5,000	-	-	Increased security for bonfires.
Operating Supplies / Uniforms	140-8074-575.52-40	$3,300	$3,300	-	-	Beach Maintenance Staff uniforms and related attire. Yes, avg invoice is $43/wk + shoe allowance for 9.
Uniform Rental	140-8074-575.52-40	$2,300	$2,500	$200	8.70%	Rental of shirts and pants for Beach Maintenance staff
Additional Attire	140-8074-575.52-40	$1,000	$800	-$200	-20.00%	For Beach Maintenance staff: t-shirts, rain gear, jackets, footwear allowance. Average shoe allowance costs have decreased.
Operating Supplies / Other	140-8074-575.52-90	$34,700	$34,700	-	-	Bonfire and event funding moved to 8074.48-00 to separate Special Events from Beach Maintenance
Mulch (Advanced Mulch)	140-8074-575.52-90	$7,500	$7,200	-$300	-4.00%	Mulch (Advanced Mulch)
Plants & shrubs	140-8074-575.52-90	$3,000	-	-$3,000	-100.00%	Plants & shrubs
Planters	140-8074-575.52-90	$2,000	-	-$2,000	-100.00%	Planters
Irrigation repairs & supplies	140-8074-575.52-90	$3,500	$3,500	-	-	Irrigation repairs & supplies
Lighting	140-8074-575.52-90	$10,000	$10,000	-	-	Lighting (parking lot, beach front, walkways, floodlights)
Back pack leaf blowers	140-8074-575.52-90	$3,000	-	-$3,000	-100.00%	Back pack leaf blowers
Sprayers for deck cleaning chemicals and weeds	140-8074-575.52-90	$4,200	$3,000	-$1,200	-28.57%	Sprayers for deck cleaning chemicals and weed

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Sandbags	140-8074-575.52-90	$1,500	-	-$1,500	-100.00%	Not needed at this time. Supply in stock.
Janitorial Supplies	140-8074-575.52-90	-	$11,000	$11,000	-	Split with Casino Building 8055
Machinery & Equipment / Misc. Equipment	140-8074-575.64-40	-	$12,000	$12,000	-	New utility cart. Kabota utility cart (used for hauling garbage & debris throughout beach complex;). Current cart was purchased 4 years ago and is past its useful life. Supplemental for $12,000 approved in BWS#1.
Total Operating Expenditures		$684,559	$807,790	$123,231	18.00%	
Total Beach Park		$978,350	$1,117,289	$138,939	14.20%	
Pier						
Operating Expenditures						
Insurance / Property/Liability	140-8075-579.45-10	$75,387	$49,193	-$26,194	-34.75%	
Repair/Maint Services / Pier Maintenance	140-8075-579.46-65	$80,000	$50,000	-$30,000	-37.50%	Pier maintenance based on cost of goods. Items to include: Deck panel replacement-building of planks $10,000; Pier hardware (nuts, bolts, clamps, etc. $8,000; Pier wood $10,000; repairs handled internally & outside $10,000; Items on the pier deteriorate quickly due to the salt air environment which causes repairs/new equipment for locks, railings, garbage cans, faucets, hoses, furniture & signage $12,000
Deck Panel Creation	140-8075-579.46-65	$20,000	$10,000	-$10,000	-50.00%	Deck panel creation - building of planks.
Pier Hardware	140-8075-579.46-65	$8,000	$8,000	-	-	Nuts, bolts, clamps, etc.
Pier Wood & Fixtures	140-8075-579.46-65	$30,000	$10,000	-$20,000	-66.67%	Pier Wood & Fixtures ($5K Pier Furniture)
Electrical & Water Repairs	140-8075-579.46-65	$10,000	$10,000	-	-	Electrical and water repairs

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						above and below pier (lighting, sinks, etc.); work handled by outside vendors.
Deterioration Repairs	140-8075-579.46-65	$12,000	$12,000	-	-	Items on the pier deteriorate quickly due to the salt air environment which causes repairs/new equipment for locks, railings, garbage cans, furniture and signage.
Total Operating Expenditures		$155,387	$99,193	-$56,194	-36.16%	
Total Pier		$155,387	$99,193	-$56,194	-36.16%	
Non-Departmental		$1,300,003	$1,191,968	-$108,035	-8.31%	
Non-Departmental						
Non-Departmental						
Contractual Services / Interfund Admins Services	140-9010-513.34-95	$209,284	$413,064	$203,780	97.37%	
Debt Service / Principal	140-9010-517.71-00	$542,438	$268,144	-$274,294	-50.57%	
2020AB Non Adv.	140-9010-517.71-00	$542,438	$268,144	-$274,294	-50.57%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $4,003,709 attributable to the Beach Fund.
Debt Service / Interest	140-9010-517.72-00	$131,631	$111,267	-$20,364	-15.47%	
2020AB Non Adv.	140-9010-517.72-00	$131,631	$111,267	-$20,364	-15.47%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $850,191 attributable to the General Fund.
Miscllaneous Expense / Bank Charges Fees	140-9010-579.58-70	$150,000	$158,000	$8,000	5.33%	Based on current year actual expenditures with

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						a 2% increase for anticipated banking fee adjustments.
Transfers / To General Fund	140-9010-581.91-01	$66,650	$66,650	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-12.
Transfers / Transfer to Capital Pro	140-9010-581.91-80	$200,000	$174,843	-$25,157	-12.58%	
Parking Meters	140-9010-581.91-80	-	$101,843	$101,843	-	Using beach fund's excess unassigned fund balance for project
Beach Stairs and Showers Remodel	140-9010-581.91-80	-	$73,000	$73,000	-	Using beach fund's excess unassigned fund balance for project
William O Lockhart Pier Engineering/Design Assess	140-9010-581.91-80	$200,000	-	-$200,000	-100.00%	Using beach fund's excess unassigned fund balance for project
Total Non-Departmental		$1,300,003	$1,191,968	-$108,035	-8.31%	
Total Non-Departmental		$1,300,003	$1,191,968	-$108,035	-8.31%	
Total Expenditures		**$6,468,189**	**$6,037,234**	**-$430,955**	**-6.66%**	

Golf Course

Comprehensive Fund Summary

Comprehensive Fund Summary

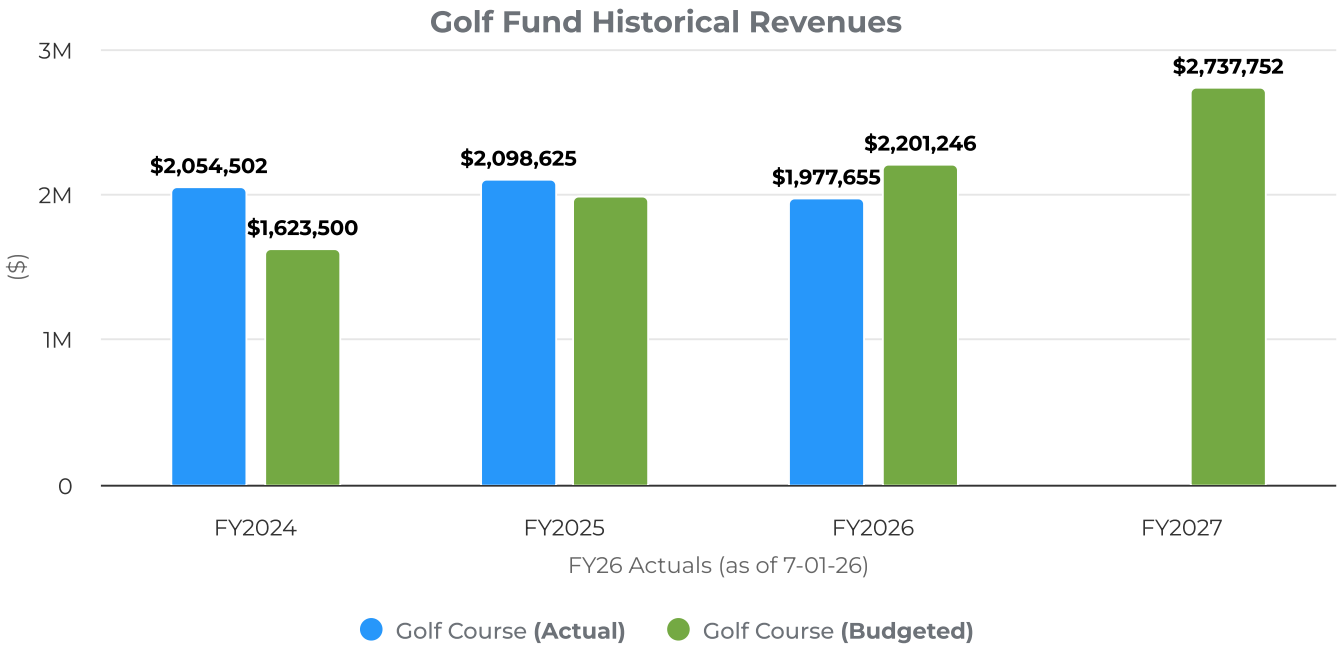
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$833,332**	**$1,338,836**	**$1,743,854**	**$1,743,854**	**$1,637,608**	**-$106,246**	**-6.09%**
Revenues							
Charges of SVCs	$2,006,039	$2,041,573	$1,923,352	$2,060,000	$2,201,000	$141,000	6.84%
Other	$48,464	$57,052	$54,303	$35,000	$35,000	-	-
Fund Balance	-	-	-	$106,246	$501,752	$395,506	372.25%
Total Revenues	**$2,054,502**	**$2,098,625**	**$1,977,655**	**$2,201,246**	**$2,737,752**	**$536,506**	**24.37%**
Expenditures							
Salaries & Benefits	$274,508	$321,963	$310,597	$614,047	$515,657	-$98,390	-16.02%
Operating Expenditures	$1,118,892	$1,183,535	$938,923	$1,307,751	$1,386,409	$78,658	6.01%
Non-Departmental	$156,587	$187,123	$172,432	$279,448	$835,686	$556,238	199.05%
Total Expenditures	**$1,549,987**	**$1,692,621**	**$1,421,952**	**$2,201,246**	**$2,737,752**	**$536,506**	**24.37%**
Total Revenues Less Expenditures	**$504,516**	**$406,004**	**$555,703**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$1,337,848**	**$1,744,840**	**$2,299,557**	**$1,743,854**	**$1,637,608**	**-$106,246**	**-6.09%**

The projected FY 2027 Ending Fund Balance is **$1,135,856**. Excess Unassigned Fund Balance currently totals **$1,054,251**.

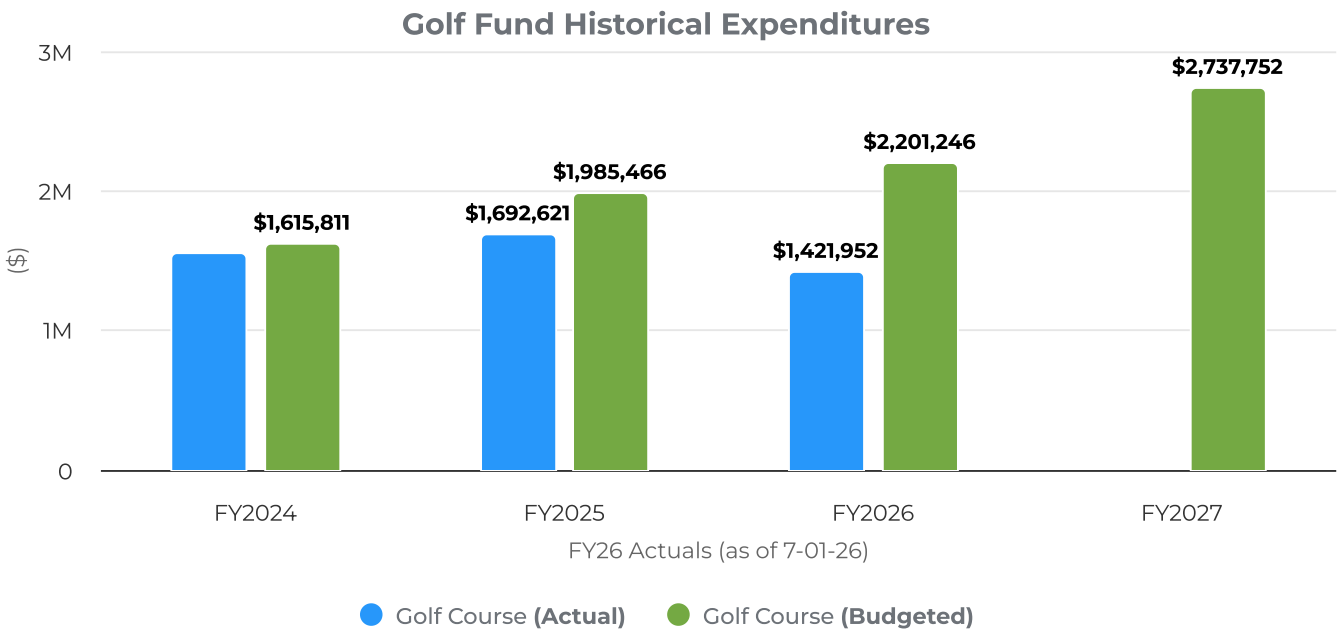
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Golf Course

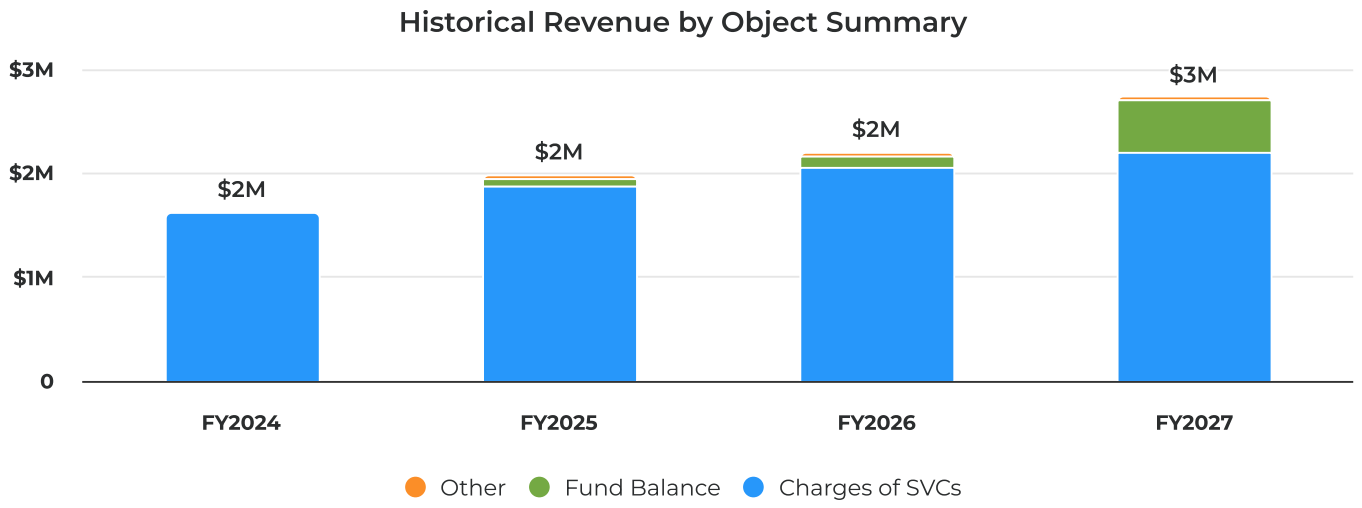
Historical Budget to Actual Revenues

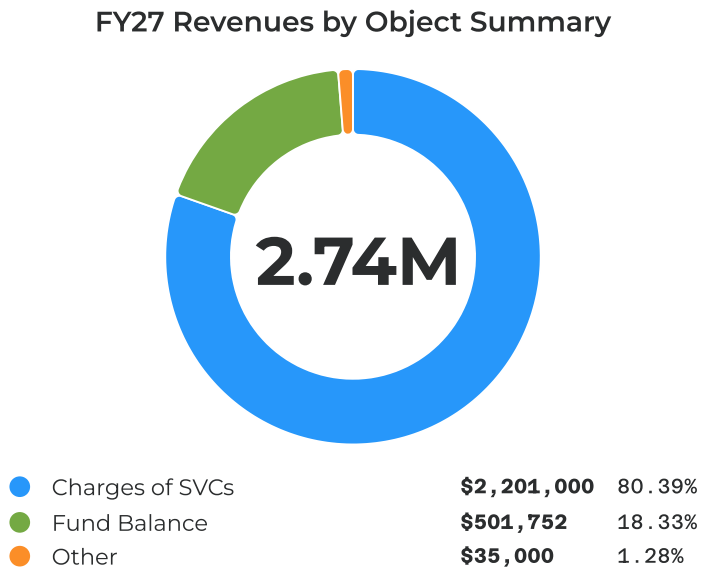


Historical Budget to Actual Expenditures



Revenues by Object Summary

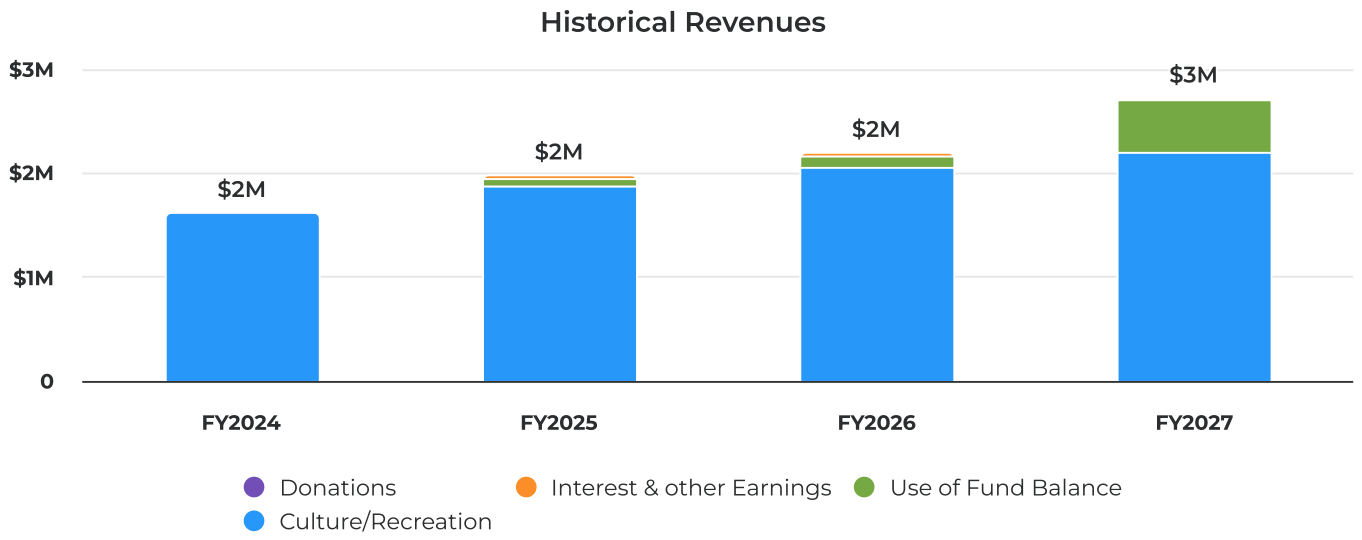


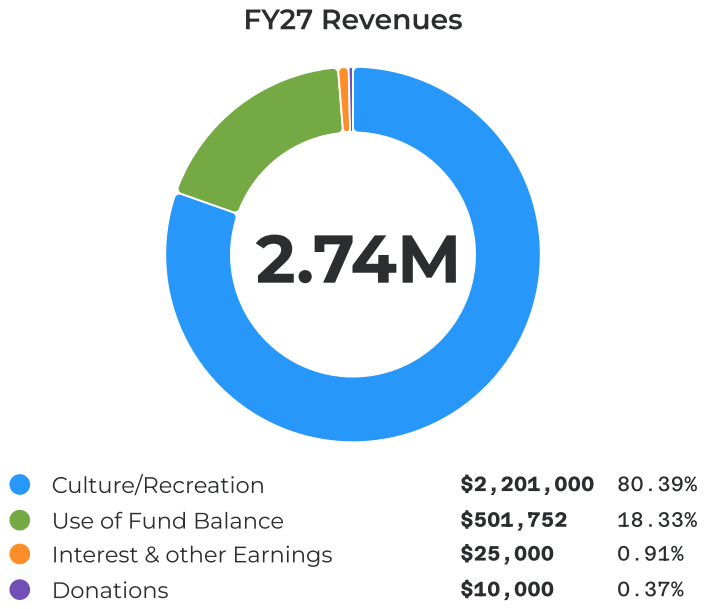


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$2,006,039	$2,041,573	$1,923,352	$2,060,000	$2,201,000	$141,000	6.84%
Other	$48,464	$57,052	$54,303	$35,000	$35,000	-	-
Fund Balance	-	-	-	$106,246	$501,752	$395,506	372.25%
Total Revenues	**$2,054,502**	**$2,098,625**	**$1,977,655**	**$2,201,246**	**$2,737,752**	**$536,506**	**24.37%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Culture/Recreation							
Golf Course Pro Shop / Memberships	$158,841	$134,472	$129,320	$150,000	$150,000	-	-
Golf Course Pro Shop / Green Fees	$1,646,700	$1,697,120	$1,588,306	$1,700,000	$1,800,000	$100,000	5.88%
Golf Course Pro Shop / Cart Rental	$5,654	$3,456	$9,743	$6,000	$6,000	-	-
Golf Course Pro Shop / Club Services	$48,624	$51,105	$60,791	$50,000	$60,000	$10,000	20.00%
Golf Course Pro Shop / Merchandise Sales	$86,969	$95,799	$90,477	$85,000	$95,000	$10,000	11.76%
Golf Course Pro Shop / Tax Except	-$370	-	-	-	-	-	-

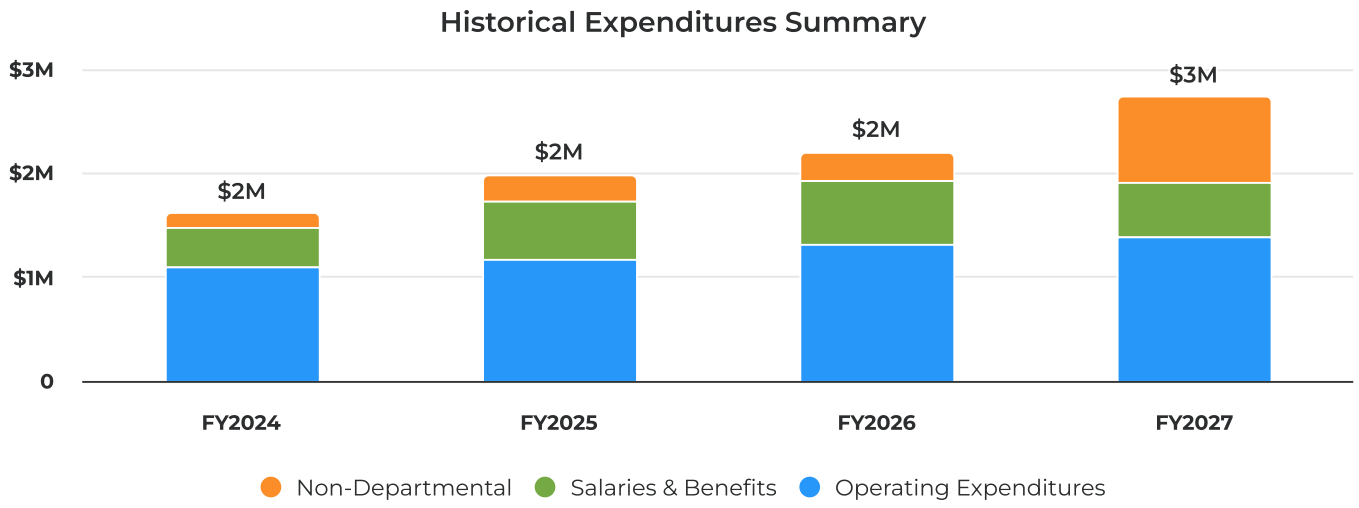
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Golf Course / Restaurant Lease	$59,620	$59,620	$44,715	$69,000	$90,000	$21,000	30.43%
Total Culture/Recreation	$2,006,039	$2,041,573	$1,923,352	$2,060,000	$2,201,000	$141,000	6.84%
Interest & other Earnings							
Interest / Investments	$38,101	$55,033	$45,915	$25,000	$25,000	-	-
Interest & other Earnings / GASB87 Interest Income	$999	$581	-	-	-	-	-
Total Interest & other Earnings	$39,100	$55,614	$45,915	$25,000	$25,000	-	-
Rents & Royalties							
Lease/Rent Pier / GASB87 Contra	-$59,620	-$59,620	-	-	-	-	-
Rents & Royalties / GASB87 Lease Revenue	$58,624	$58,624	-	-	-	-	-
Total Rents & Royalties	-$997	-$997	-	-	-	-	-
Donations							
Donations / Donations	$10,000	$2,000	$8,000	$10,000	$10,000	-	-
Total Donations	$10,000	$2,000	$8,000	$10,000	$10,000	-	-
Other Miscellaneous Rev							
Miscellaneous Revenue / Other	$360	$435	$388	-	-	-	-
Total Other Miscellaneous Rev	$360	$435	$388	-	-	-	-
Use of Fund Balance							
Other Sources / Use of Fund Balance	-	-	-	$106,246	$501,752	$395,506	372.25%
Total Use of Fund Balance	-	-	-	$106,246	$501,752	$395,506	372.25%
Total Revenues	**$2,054,502**	**$2,098,625**	**$1,977,655**	**$2,201,246**	**$2,737,752**	**$536,506**	**24.37%**

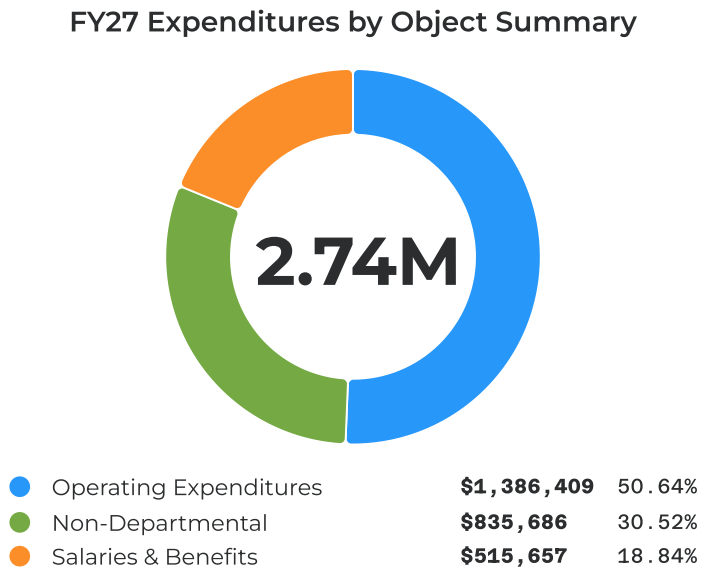
Golf Fund Revenue Itemizations

Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Golf Course		$2,201,246	$2,737,752	$536,506	24.37%	
Charges of SVCs						
Golf Course Pro Shop / Memberships	404-0000-347.32-20	$150,000	$150,000	-	-	Membership expected to remain the same. No increase expected.
Golf Course Pro Shop / Green Fees	404-0000-347.32-30	$1,700,000	$1,800,000	$100,000	5.88%	Green fees continue to increase throughout the year.
Golf Course Pro Shop / Cart Rental	404-0000-347.32-40	$6,000	$6,000	-	-	Cart rentals remain steady.
Golf Course Pro Shop / Club Services	404-0000-347.32-50	$50,000	$60,000	$10,000	20.00%	Old rental clubs were upgraded to premium clubs and fees were adjusted accordingly.
Golf Course Pro Shop / Merchandise Sales	404-0000-347.32-70	$85,000	$95,000	$10,000	11.76%	Merchandise sold in Pro Shop.
Golf Course / Restaurant Lease	404-0000-347.35-90	$69,000	$90,000	$21,000	30.43%	New lease - $7,500 X 12 base rent CAM and utilities not yet calculated.
Total Charges of SVCs		$2,060,000	$2,201,000	$141,000	6.84%	
Other						
Interest / Investments	404-0000-361.10-10	$25,000	$25,000	-	-	
Sales/ Auctions / Donations	404-0000-366.00-00	$10,000	$10,000	-	-	Chester Strong Grant
Total Other		$35,000	$35,000	-	-	
Fund Balance						
Other Sources / Use of Fund Balance	404-0000-395.00-00	$106,246	$501,752	$395,506	372.25%	
Golf Course Greens	404-0000-395.00-00	-	$500,000	$500,000	-	Utilizing Golf's fund balance for this project.
Fund Balance	404-0000-395.00-00	-	$1,752	$1,752	-	Use of Fund Balance to cover fund's deficit.
Total Fund Balance		$106,246	$501,752	$395,506	372.25%	
Total Revenues		**$2,201,246**	**$2,737,752**	**$536,506**	**24.37%**	

Expenditures Summary

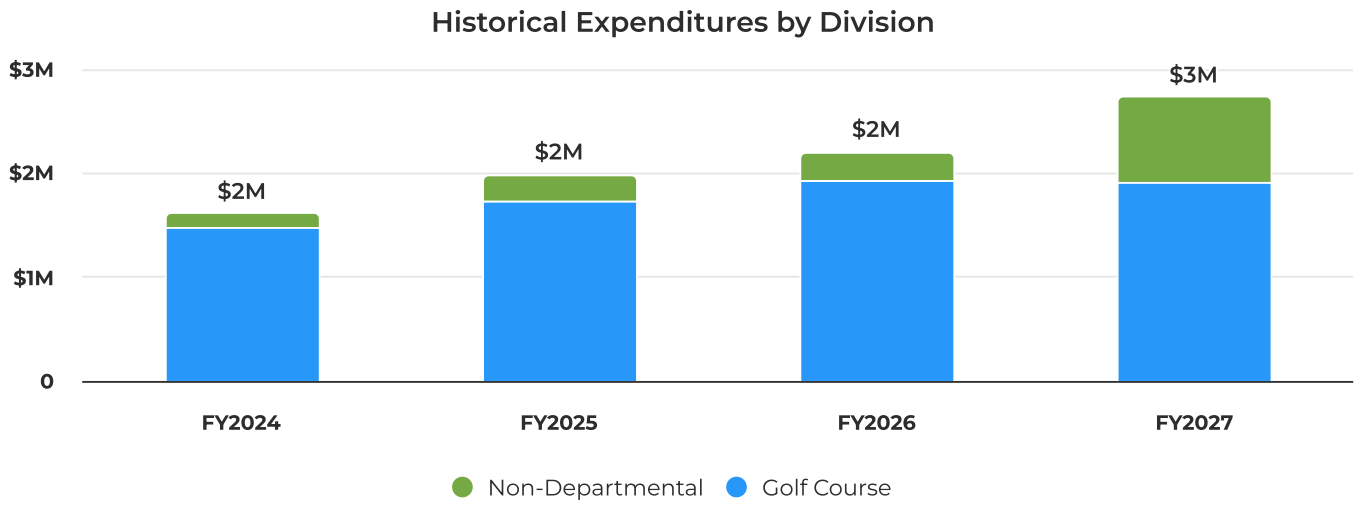


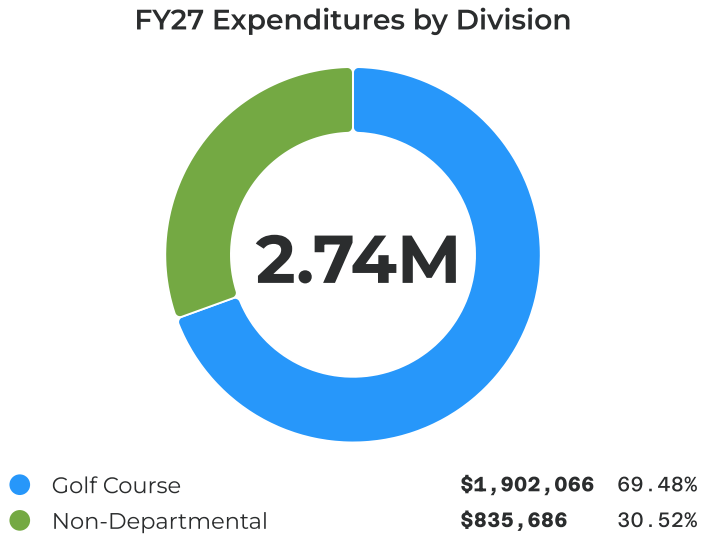


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$274,508	$321,963	$310,597	$614,047	$515,657	-$98,390	-16.02%
Operating Expenditures	$1,118,892	$1,183,535	$938,923	$1,307,751	$1,386,409	$78,658	6.01%
Non-Departmental	$156,587	$187,123	$172,432	$279,448	$835,686	$556,238	199.05%
Total Expenditures	**$1,549,987**	**$1,692,621**	**$1,421,952**	**$2,201,246**	**$2,737,752**	**$536,506**	**24.37%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Golf Course							
Salaries & Benefits							
Salaries & Wages / Regular	$74,963	$99,580	$118,522	$198,424	$169,339	-$29,085	-14.66%
Other Salaries / Part Time	$138,883	$148,327	$113,126	$265,073	$246,124	-$18,949	-7.15%
Overtime / Standard Overtime	-	$92	$1,295	-	-	-	-
Special Pay / Longevity	$675	$675	-$675	-	-	-	-
Special Pay / Other Pays	$7,456	$9,284	$7,643	$990	$864	-$126	-12.73%
Special Rec Facility / FICA Taxes	$16,910	$19,345	$17,927	$35,526	$31,843	-$3,683	-10.37%
Retirement Contributions / Defined Benefit Plan	$20,692	$18,158	$18,103	$37,288	$25,957	-$11,331	-30.39%
Retirement Contributions / 401-a	$1,379	$2,534	$4,778	$2,197	$2,103	-$94	-4.28%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Plan							
Special Rec Facility / Life & Health Insurance	$9,930	$20,038	$25,397	$63,290	$28,168	-$35,122	-55.49%
Workers' Compensation / Workers' Comp Regular	$3,620	$3,930	$4,482	$11,259	$11,259	-	-
Total Salaries & Benefits	$274,508	$321,963	$310,597	$614,047	$515,657	-$98,390	-16.02%
Operating Expenditures							
Professional Services / Internal IT Support	$38,096	$44,521	$34,438	$45,917	$39,715	-$6,202	-13.51%
Professional Services / Other	-	-	-	-	$15,000	$15,000	-
Contractual Services / Other Contractual Service	$646,538	$696,622	$521,655	$708,681	$24,000	-$684,681	-96.61%
Communication/Freight Srv / Postage & Freight	$630	$222	-	$750	$750	-	-
Utility Services / Water	$19,562	$19,344	$15,059	$23,525	$24,549	$1,024	4.35%
Utility Services / Sewer	$14,598	$15,218	$11,364	$18,802	$18,581	-$221	-1.18%
Utility Services / Electricity	$77,734	$85,740	$67,053	$95,732	$108,121	$12,389	12.94%
Utility Services / Refuse/Waste Disposal	$17,120	$17,918	$14,181	$22,549	$23,802	$1,253	5.56%
Utility Services / Natural Gas	$10,212	$15,304	$10,100	$16,000	$16,000	-	-
Rental & Leases / Operating/Capital Leasing	$66,360	$66,360	$56,248	$75,260	$89,260	$14,000	18.60%
Insurance / Property/Liability	$103,862	$140,214	$115,676	$154,235	$100,645	-$53,590	-34.75%
Repair/Maint Services / Buildings	$42,782	-	-	-	-	-	-
Repair/Maint Services / Equipment-General	$17,228	$6,278	$8,859	$26,000	$38,000	$12,000	46.15%
Repair/Maint Services / Golf Carts	$865	$3,094	$3,504	$5,000	$2,000	-$3,000	-60.00%
Repair/Maint Services / Other	-	-	-	-	$737,686	$737,686	-
Special Rec Facility / Promotional Activities	$601	$1,984	$115	$2,000	$25,500	$23,500	1,175.00%
Office Supplies / Office Supplies	$1,391	$1,895	$1,456	$2,300	$2,300	-	-
Operating Supplies / Uniforms	-	-	-	-	$2,000	$2,000	-
Operating Supplies / Merchandise	$59,131	$67,399	$61,456	$72,500	$80,000	$7,500	10.34%
Operating Supplies / Other	$631	-	$12,528	$33,000	$33,000	-	-
Special Rec Facility / Books, Publ, Subsc & Memb	$1,550	$1,503	$3,853	$5,500	$5,500	-	-
Miscellanous Expenses / Over/Short Cash	$2	-$83	-$93	-	-	-	-
Machinery & Equipment / Laptops	-	-	$1,471	-	-	-	-
Total Operating Expenditures	$1,118,892	$1,183,535	$938,923	$1,307,751	$1,386,409	$78,658	6.01%
Total Golf Course	$1,393,400	$1,505,497	$1,249,520	$1,921,798	$1,902,066	-$19,732	-1.03%
Non-Departmental							

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Non-Departmental							
Debt Service / Principal	-	-	$6,023	$6,023	$2,977	-$3,046	-50.57%
Debt Service / Interest	-	-	$1,462	$1,462	$1,235	-$227	-15.53%
Rental & Leases / GASB87 Lease Exp Contra	-$66,360	-$66,360	-	-	-	-	-
Other Curr Charges/Oblig / Uncollectible Accounts	$1	-	-	-	-	-	-
Other Curr Charges/Oblig / Admin Fees	$986	$371	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$461	$1,306	-	-	-	-	-
Other General Government / Principal	$5,599	$5,804	-	-	-	-	-
Principal / GASB87 Lease principal	$62,846	$64,163	-	-	-	-	-
Interest / GASB 87	$3,514	$2,197	-	-	-	-	-
Contractual Services / Interfund Admins Services	$102,714	$129,855	$117,722	$156,963	$194,974	$38,011	24.22%
Miscellanous Expenses / Bank Charges and Fees	$44,953	$48,114	$47,226	$50,000	$71,500	$21,500	43.00%
Special Rec Facility / Interest	$1,873	$1,672	-	-	-	-	-
Transfers / To General Fund	-	-	-	$65,000	$65,000	-	-
Transfers / Transfer to Capital Pro	-	-	-	-	$500,000	$500,000	-
Total Non-Departmental	$156,587	$187,123	$172,432	$279,448	$835,686	$556,238	199.05%
Total Non-Departmental	$156,587	$187,123	$172,432	$279,448	$835,686	$556,238	199.05%
Total Expenditures	**$1,549,987**	**$1,692,621**	**$1,421,952**	**$2,201,246**	**$2,737,752**	**$536,506**	**24.37%**

Golf Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Leisure Services		$1,921,798	$1,902,066	-$19,732	-1.03%	
Golf Course						
Salaries & Benefits						
Salaries & Wages / Regular	404-8030-575.12-10	$198,424	$169,339	-$29,085	-14.66%	The increase is attributable to the Assistant Director serving as Interim Director
Other Salaries / Part Time	404-8030-575.13-10	$265,073	$246,124	-$18,949	-7.15%	
Special Pay / Other Pays	404-8030-575.15-30	$990	$864	-$126	-12.73%	Decrease reflects employee who resigned
Special Rec Facility / FICA Taxes	404-8030-575.21-00	$35,526	$31,843	-$3,683	-10.37%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	404-8030-575.22-10	$37,288	$25,957	-$11,331	-30.39%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Retirement Contributions / 401-a Plan	404-8030-575.22-20	$2,197	$2,103	-$94	-4.28%	The increase is attributable to the Assistant Director serving as Interim Director
Special Rec Facility / Life & Health Insurance	404-8030-575.23-00	$63,290	$28,168	-$35,122	-55.49%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	404-8030-575.24-10	$11,259	$11,259	-	-	
Total Salaries & Benefits		$614,047	$515,657	-$98,390	-16.02%	
Operating Expenditures						
Professional Services / Internal IT Support	404-8030-575.31-50	$45,917	$39,715	-$6,202	-13.51%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Professional Services / Other	404-8030-575.31-90	-	$15,000	$15,000	-	
Stantec Consulting	404-8030-575.31-90	-	$15,000	$15,000	-	Stantec Consulting will provide budget modeling for the Golf Fund, as it has been doing for the Beach Fund for several years. Supplemental for $15,000 approved in BWS#1.
Contractual Services / Other Contractual Service	404-8030-575.34-50	$708,681	$24,000	-$684,681	-96.61%	
Groundskeeper Service	404-8030-575.34-50	$684,681	-	-$684,681	-100.00%	BrightView Golf Maintenance - in contract negotiations. Current contract expires 8/18/26. Estimated increase of 3.625%. Reclassify BrightView groundskeeping contract to 46-90 – Repair/Maint Services / Other from 34-50 Contractual Services / Other Contractual Services to properly reflect the maintenance nature of the services provided.
Janitorial Services	404-8030-575.34-50	$9,000	$9,000	-	-	Same as FY 26
ATP Burglar Alarm	404-8030-575.34-50	$1,500	$1,500	-	-	Same as FY 26
Fire Alarm Monitoring	404-8030-575.34-50	$7,000	$7,000	-	-	Same as FY 26
Water testing (monthly)	404-8030-575.34-50	$4,000	$4,000	-	-	Consulting for water services and irrigation testing
Fire extinguishers & sprinklers	404-8030-575.34-50	$2,500	$2,500	-	-	
Communication/Freight Srv / Postage & Freight	404-8030-575.41-30	$750	$750	-	-	For shipping of items ordered
Utility Services / Water	404-8030-575.43-10	$23,525	$24,549	$1,024	4.35%	
Utility Services / Sewer	404-8030-575.43-20	$18,802	$18,581	-$221	-1.18%	
Utility Services / Electricity	404-8030-575.43-30	$95,732	$108,121	$12,389	12.94%	
Utility Services / Refuse/Waste Disposal	404-8030-575.43-40	$22,549	$23,802	$1,253	5.56%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Utility Services / Natural Gas	404-8030-575.43-50	$16,000	$16,000	-	-	Same as FY 26. Possibly moving to restaurant tenant.
Gas South	404-8030-575.43-50	$7,500	$8,000	$500	6.67%	Utility - natural gas provider, for restaurant kitchen use. New restaurant lease in negotiations. This utility may become the responsibility of the tenant.
FPU	404-8030-575.43-50	$8,500	$8,000	-$500	-5.88%	Utility - natural gas provider, for restaurant kitchen use. New restaurant lease in negotiations. This utility may become the responsibility of the tenant.
Rental & Leases / Operating/Capital Leasing	404-8030-575.44-20	$75,260	$89,260	$14,000	18.60%	
Golf Cart Lease - Under Contract	404-8030-575.44-20	$73,360	$87,360	$14,000	19.08%	New golf cart lease eff. April 2026; increased $1,750/month. Supplemental for $14,000 approved in BWS#1.
Copier/Printer	404-8030-575.44-20	$1,900	$1,900	-	-	Copier/printer price increase.
Insurance / Property/Liability	404-8030-575.45-10	$154,235	$100,645	-$53,590	-34.75%	
Repair/Maint Services / Equipment-General	404-8030-575.46-21	$26,000	$38,000	$12,000	46.15%	
Tree trimming	404-8030-575.46-21	$12,000	$11,000	-$1,000	-8.33%	Tree trimming
Golf Signage	404-8030-575.46-21	$3,000	-	-$3,000	-100.00%	New golf signage for the 100th Anniversary was completed in FY 26.
Ice/Water Dispenser	404-8030-575.46-21	$11,000	$11,000	-	-	
Junior Golf Clubs	404-8030-575.46-21	-	$4,000	$4,000	-	
Rental Clubs	404-8030-575.46-21	-	$12,000	$12,000	-	Replaced all 14 sets of old, used rentals clubs with premium upgrade sets. Supplemental for $12,000 approved in BWS#1.
Repair/Maint Services / Golf Carts	404-8030-575.46-30	$5,000	$2,000	-$3,000	-60.00%	New golf carts were received in

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						FY26 and the cost of repairs should decrease. For minor golf cart repairs
Repair/Maint Services / Other	404-8030-575.46-90	-	$737,686	$737,686	-	
Groundskeeper Service	404-8030-575.46-90	-	$728,186	$728,186	-	BrightView Golf Maintenance - Supplemental for $24,820 approved in BWS#1. Supplemental for $18,685 approved in BWS#3. Reclassify BrightView groundskeeping contract to 46-90 – Repair/Maint Services / Other from 34-50 Contractual Services / Other Contractual Services to properly reflect the maintenance nature of the services provided.
Men's Locker Room Furniture	404-8030-575.46-90	-	$1,500	$1,500	-	Supplemental for $1,500 approved in BWS#1.
Benches on Golf Course	404-8030-575.46-90	-	$2,000	$2,000	-	Supplemental for $2,000 approved in BWS#1.
Trash Cans on Golf Course	404-8030-575.46-90	-	$3,000	$3,000	-	Supplemental for $3,000 approved in BWS#1.
Golf Shop Display Fixtures	404-8030-575.46-90	-	$3,000	$3,000	-	Supplemental for $3,000 approved in BWS#1.
Special Rec Facility / Promotional Activities	404-8030-575.48-00	$2,000	$25,500	$23,500	1,175.00%	
100th Anniversary Events	404-8030-575.48-00	-	$18,500	$18,500	-	Supplemental for $18,500 approved in BWS#1.
Plague/display for 100th Anniversary brick pavers	404-8030-575.48-00	-	$5,000	$5,000	-	Supplemental for $5,000 approved in BWS#1.
Membership Flyers & Gift Cards	404-8030-575.48-00	-	$2,000	$2,000	-	
Office Supplies / Office Supplies	404-8030-575.51-10	$2,300	$2,300	-	-	Golf Shop & Work Office Supplies: card stock and copy paper, batteries, golf cart detailing wax and cleaners, pens/markers, radio communication

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						batteries, trash cans/bags/removal tools, staples, thermal paper for printers
Operating Supplies / Uniforms	404-8030-575.52-40	-	$2,000	$2,000	-	Shirts and shoes for golf staff. Not funded in FY 26. Supplemental for $2,000 approved in BWS#1.
Operating Supplies / Merchandise	404-8030-575.52-75	$72,500	$80,000	$7,500	10.34%	Merchandise to sell in Pro Shop
Wilson	404-8030-575.52-75	$29,000	$31,000	$2,000	6.90%	Wilson brand products- we run out of merch come mid-summer, need to increase. Supplemental for $2,000 approved in BWS#1.
Global Golf Sales	404-8030-575.52-75	$4,000	$4,000	-	-	Global Golf Sales brand products
Titleist	404-8030-575.52-75	$22,000	$25,000	$3,000	13.64%	Titleist brand merchandise. Supplemental for $3,000 approved in BWS#1.
Footjoy	404-8030-575.52-75	$10,000	$10,000	-	-	Footjoy brand products
DC Products	404-8030-575.52-75	$3,500	$3,500	-	-	DC Products brand merchandise
Milner	404-8030-575.52-75	$1,000	$1,000	-	-	Milner brand merchandise
Supreme Int'l.	404-8030-575.52-75	$3,000	$3,000	-	-	
100th Anniversary Apparel Sale	404-8030-575.52-75	-	$2,500	$2,500	-	Supplemental for $2,500 approved in BWS#1.
Operating Supplies / Other	404-8030-575.52-90	$33,000	$33,000	-	-	
100th Anniversary Items	404-8030-575.52-90	$10,000	$5,000	-$5,000	-50.00%	Items to celebrate the 100th anniversary of the golf course
Sand for golf course sand bunkers	404-8030-575.52-90	$20,000	$24,000	$4,000	20.00%	Sand for the sand bunkers on the golf course
100th Anniversary Logo	404-8030-575.52-90	$3,000	-	-$3,000	-100.00%	New COLWB Golf Course Logo 100 year Anniversary
100th Anniversary Tournament Golf Clubs	404-8030-575.52-90	-	$4,000	$4,000	-	Vintage 100-year-old wooden golf clubs will be given out for use at the 100th Anniversary tournament. Revenue will be

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						generated from tournament ticket sales and vendor sponsorships to cover costs and will be allocated into account 404-0000-347.32-20 Green Fees.
Special Rec Facility / Books, Publ, Subsc & Memb	404-8030-575.54-00	$5,500	$5,500	-	-	Amounts based on current year spending.
Florida Stage Golf Association Handicap Fees	404-8030-575.54-00	$1,500	$2,000	$500	33.33%	Florida State Golf Association Handicap Fees
Scorecards	404-8030-575.54-00	$2,000	$2,200	$200	10.00%	Scorecards for golfers
Volunteer Background Checks	404-8030-575.54-00	$2,000	$1,300	-$700	-35.00%	Required for volunteers
Total Operating Expenditures		$1,307,751	$1,386,409	$78,658	6.01%	
Total Golf Course		$1,921,798	$1,902,066	-$19,732	-1.03%	
Non-Departmental		$279,448	$835,686	$556,238	199.05%	
Non-Departmental						
Non-Departmental						
Debt Service / Principal	404-9010-517.71-00	$6,023	$2,977	-$3,046	-50.57%	
2020AB Non Adv.	404-9010-517.71-00	$6,023	$2,977	-$3,046	-50.57%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $44,454 attributable to the Golf Fund.
Debt Service / Interest	404-9010-517.72-00	$1,462	$1,235	-$227	-15.53%	
2020AB Non Adv.	404-9010-517.72-00	$1,462	$1,235	-$227	-15.53%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $9,440 attributable to the Golf Fund.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Contractual Services / Interfund Admins Services	404-9010-575.34-95	$156,963	$194,974	$38,011	24.22%	
Miscellanous Expenses / Bank Charges and Fees	404-9010-575.58-70	$50,000	$71,500	$21,500	43.00%	Based on current year actual expenditures with a 2% increase for anticipated banking fee adjustments.
Transfers / To General Fund	404-9010-581.91-01	$65,000	$65,000	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-15.
Transfers / Transfer to Capital Pro	404-9010-581.91-80	-	$500,000	$500,000	-	
Golf Course Greens	404-9010-581.91-80	-	$500,000	$500,000	-	Utilizing Golf's fund balance for this project.
Total Non-Departmental		$279,448	$835,686	$556,238	199.05%	
Total Non-Departmental		$279,448	$835,686	$556,238	199.05%	
Total Expenditures		**$2,201,246**	**$2,737,752**	**$536,506**	**24.37%**	

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Information Technology Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$660,280**	**$1,513,325**	**$2,496,074**	**$2,496,074**	**$2,516,162**	**$20,088**	**0.80%**
Revenues							
Charges of SVCs	$2,870,255	$3,433,831	$2,746,185	$3,661,580	$3,131,981	-$529,599	-14.46%
Other	$31,376	$63,137	$66,279	$20,090	$20,090	-	-
Transfers	$550,000	-	-	-	-	-	-
Total Revenues	**$3,451,631**	**$3,496,968**	**$2,812,464**	**$3,681,670**	**$3,152,071**	**-$529,599**	**-14.38%**
Expenditures							
Salaries & Benefits	$1,006,760	$1,056,839	$795,263	$1,348,431	$1,282,002	-$66,429	-4.93%
Operating Expenditures	$1,340,501	$1,197,690	$1,141,289	$2,275,958	$1,786,329	-$489,629	-21.51%
Non-Departmental	$267,350	$243,663	$37,193	$37,193	$20,934	-$16,259	-43.72%
Total Expenditures	**$2,614,611**	**$2,498,193**	**$1,973,745**	**$3,661,582**	**$3,089,265**	**-$572,317**	**-15.63%**
Total Revenues Less Expenditures	**$837,019**	**$998,776**	**$838,719**	**$20,088**	**$62,806**	**$42,718**	**212.65%**
Ending Fund Balance	**$1,497,299**	**$2,512,101**	**$3,334,793**	**$2,516,162**	**$2,578,968**	**$62,806**	**2.50%**

The projected FY 2027 Ending Fund Balance is **$2,578,968**. Excess Unassigned Fund Balance currently totals **$639,420**.

Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

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Information Technology Fund

Information Technology

Information Technology Fund (Fund 510)

The fund was established to centralize oversight, management and funding of the City's computer network, telephone and internet communication system.

Comprehensive Fund Summary

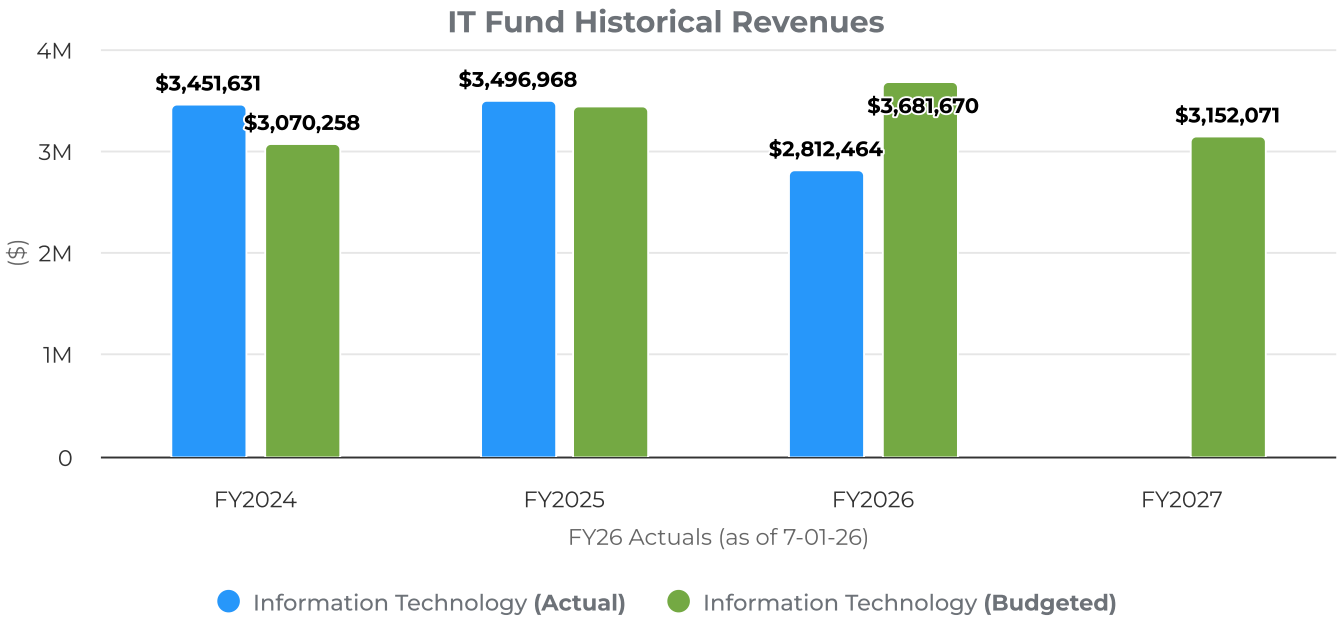
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$660,280**	**$1,513,325**	**$2,496,074**	**$2,496,074**	**$2,516,162**	**$20,088**	**0.80%**
Revenues							
Charges of SVCs	$2,870,255	$3,433,831	$2,746,185	$3,661,580	$3,131,981	-$529,599	-14.46%
Other	$31,376	$63,137	$66,279	$20,090	$20,090	-	-
Transfers	$550,000	-	-	-	-	-	-
Total Revenues	**$3,451,631**	**$3,496,968**	**$2,812,464**	**$3,681,670**	**$3,152,071**	**-$529,599**	**-14.38%**
Expenditures							
Salaries & Benefits	$1,006,760	$1,056,839	$795,263	$1,348,431	$1,282,002	-$66,429	-4.93%
Operating Expenditures	$1,340,501	$1,197,690	$1,141,289	$2,275,958	$1,786,329	-$489,629	-21.51%
Non-Departmental	$267,350	$243,663	$37,193	$37,193	$20,934	-$16,259	-43.72%
Total Expenditures	**$2,614,611**	**$2,498,193**	**$1,973,745**	**$3,661,582**	**$3,089,265**	**-$572,317**	**-15.63%**
Total Revenues Less Expenditures	**$837,019**	**$998,776**	**$838,719**	**$20,088**	**$62,806**	**$42,718**	**212.65%**
Ending Fund Balance	**$1,497,299**	**$2,512,101**	**$3,334,793**	**$2,516,162**	**$2,578,968**	**$62,806**	**2.50%**

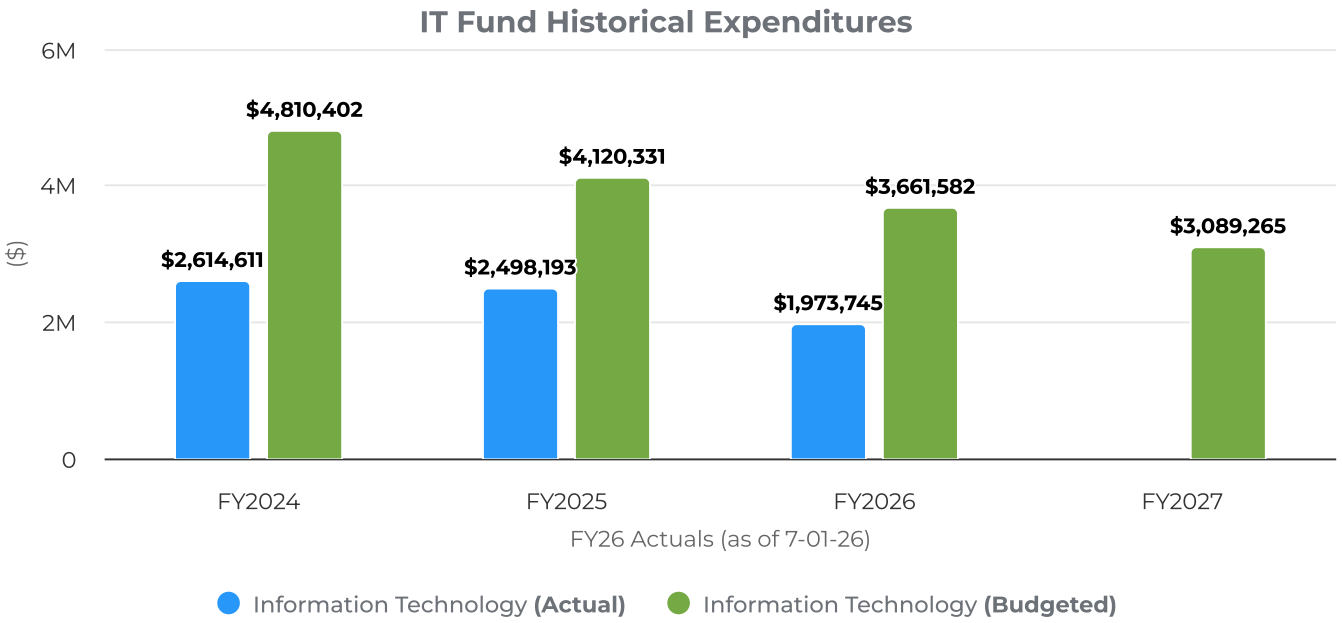
The projected FY 2027 Ending Fund Balance is **$2,578,968**. Excess Unassigned Fund Balance currently totals **$639,420**.

Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

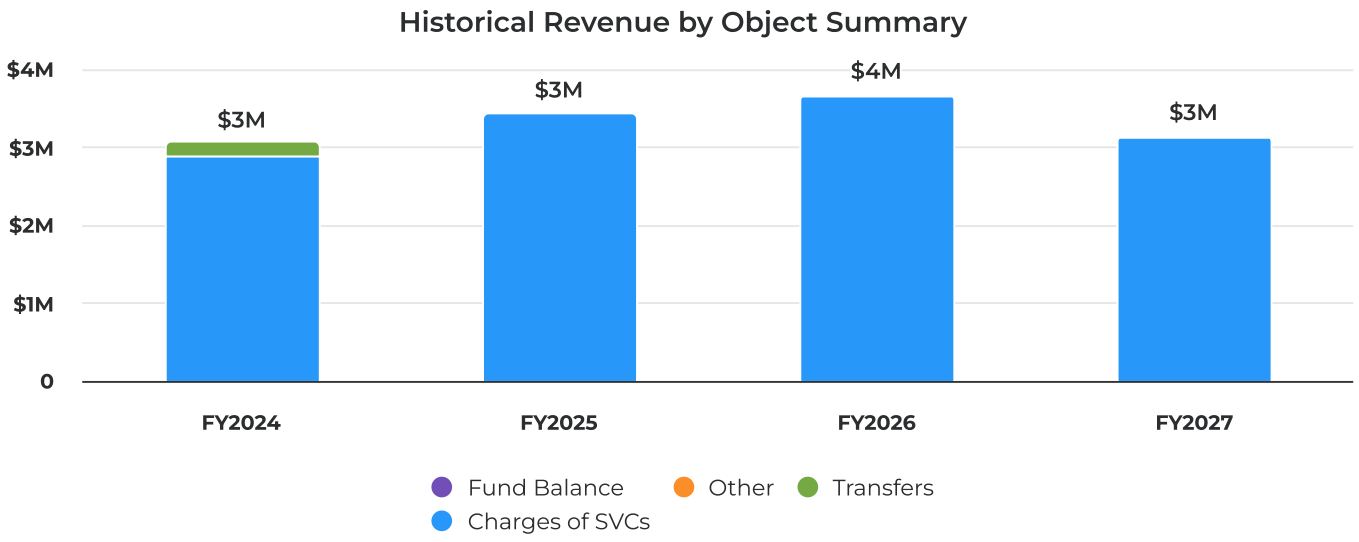
Historical Budget to Actual Revenues

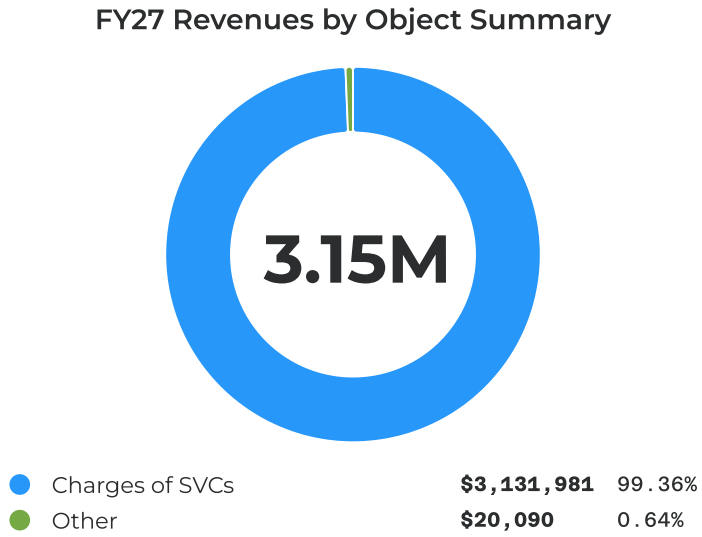


Historical Budget to Actual Expenditures



Revenues by Object Summary

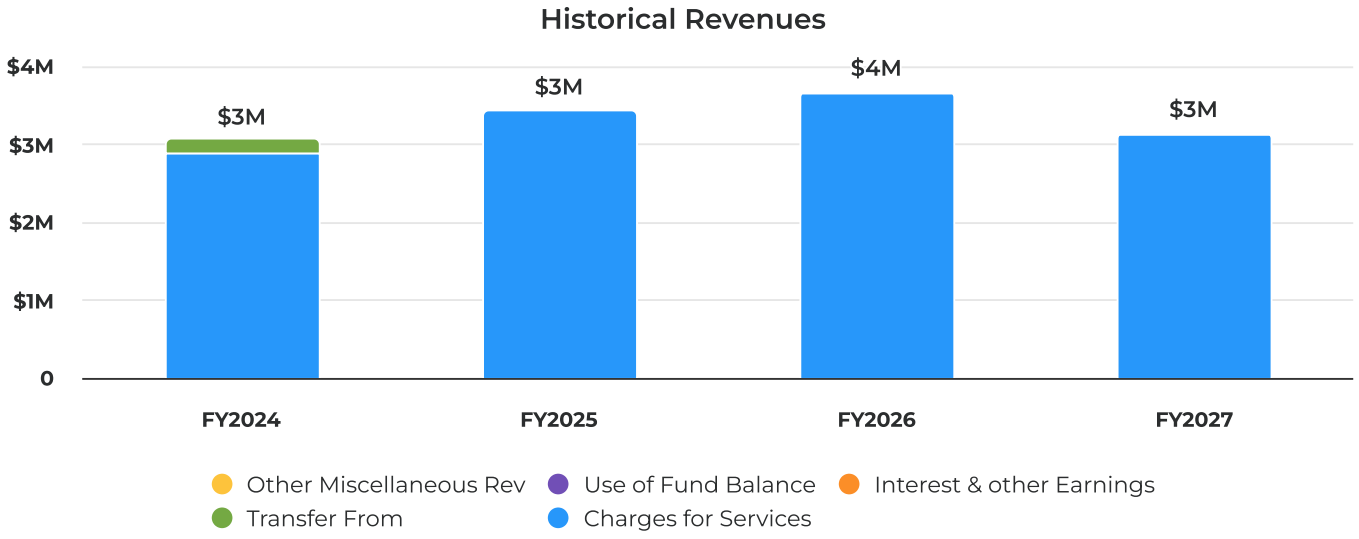


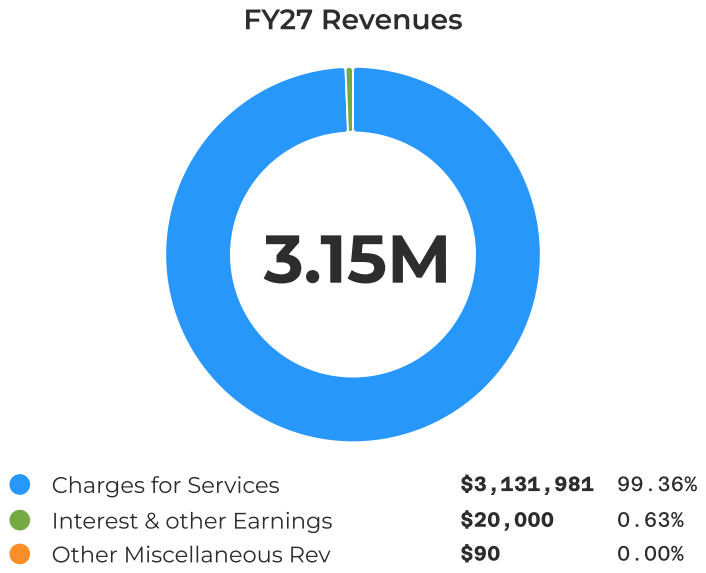


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$2,870,255	$3,433,831	$2,746,185	$3,661,580	$3,131,981	-$529,599	-14.46%
Other	$31,376	$63,137	$66,279	$20,090	$20,090	-	-
Transfers	$550,000	-	-	-	-	-	-
Total Revenues	**$3,451,631**	**$3,496,968**	**$2,812,464**	**$3,681,670**	**$3,152,071**	**-$529,599**	**-14.38%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges for Services							
Internal Service Fund Fee / General Fund	$1,193,564	$1,431,311	$1,156,478	$1,541,971	$1,283,013	-$258,958	-16.79%
Internal Service Fund Fee / Beach Fund	$120,156	$145,954	$111,035	$148,047	$113,371	-$34,676	-23.42%
Internal Service Fund Fee / Electric Fund	$906,215	$1,083,352	$891,252	$1,188,336	$1,058,583	-$129,753	-10.92%
Internal Service Fund Fee / Water Fund	$214,890	$248,804	$194,901	$259,868	$234,748	-$25,120	-9.67%
Internal Service Fund Fee / Local Sewer Fund	$68,594	$77,924	$45,079	$60,105	$53,031	-$7,074	-11.77%
Internal Service Fund Fee / Golf Fund	$38,096	$44,521	$34,438	$45,917	$39,715	-$6,202	-13.51%

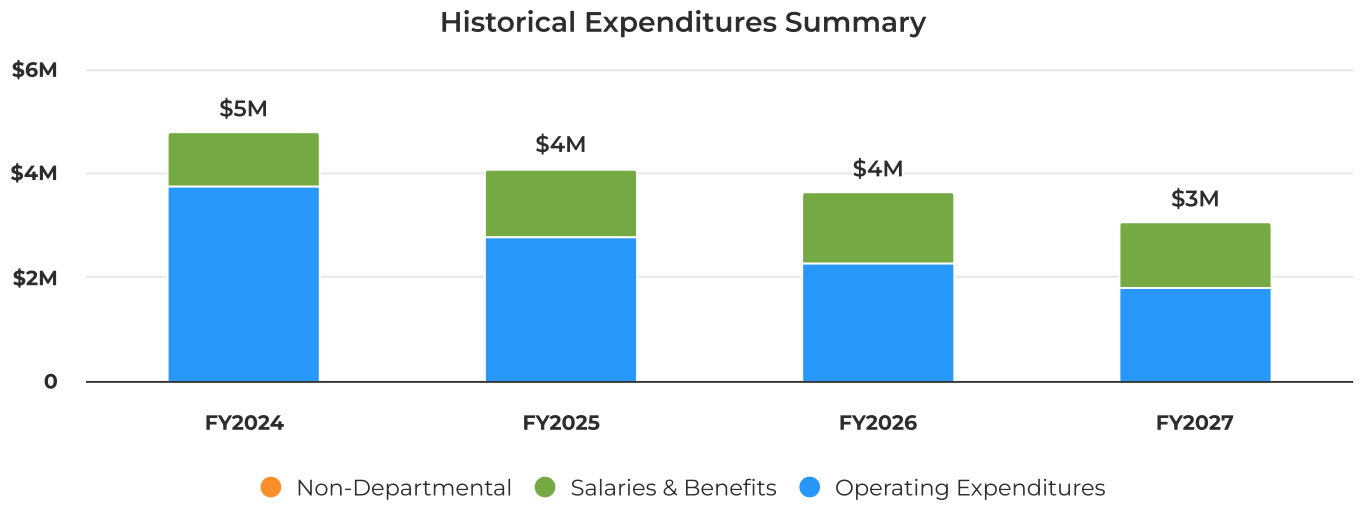
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Internal Service Fund Fee / Stormwater Fund	$26,464	$31,795	$25,495	$33,994	$29,069	-$4,925	-14.49%
Internal Service Fund Fee / Sanitation Fund	$123,455	$155,499	$118,447	$157,929	$127,107	-$30,822	-19.52%
Internal Service Fund Fee / Building Services Fund	$111,930	$132,398	$100,293	$133,724	$120,218	-$13,506	-10.10%
Internal Service Fund Fee / Garage Fund	$34,557	$41,730	$22,307	$29,743	$20,651	-$9,092	-30.57%
Internal Service Fund Fee / Self Insurance Fund	$9,902	$11,773	$16,536	$22,048	$21,285	-$763	-3.46%
Internal Service Fund Fee / Particpant Med Contrib	$22,432	$28,770	$29,923	$39,898	$31,190	-$8,708	-21.83%
Total Charges for Services	$2,870,255	$3,433,831	$2,746,185	$3,661,580	$3,131,981	-$529,599	-14.46%
Interest & other Earnings							
Interest / Investments	$31,376	$62,861	$65,976	$20,000	$20,000	-	-
Total Interest & other Earnings	$31,376	$62,861	$65,976	$20,000	$20,000	-	-
Other Miscellaneous Rev							
Miscellaneous Revenue / Other	-	$276	$303	$90	$90	-	-
Total Other Miscellaneous Rev	-	$276	$303	$90	$90	-	-
Transfer From							
Governmental Funds / Discretionary Sales Tax	$550,000	-	-	-	-	-	-
Total Transfer From	$550,000	-	-	-	-	-	-
Total Revenues	**$3,451,631**	**$3,496,968**	**$2,812,464**	**$3,681,670**	**$3,152,071**	**-$529,599**	**-14.38%**

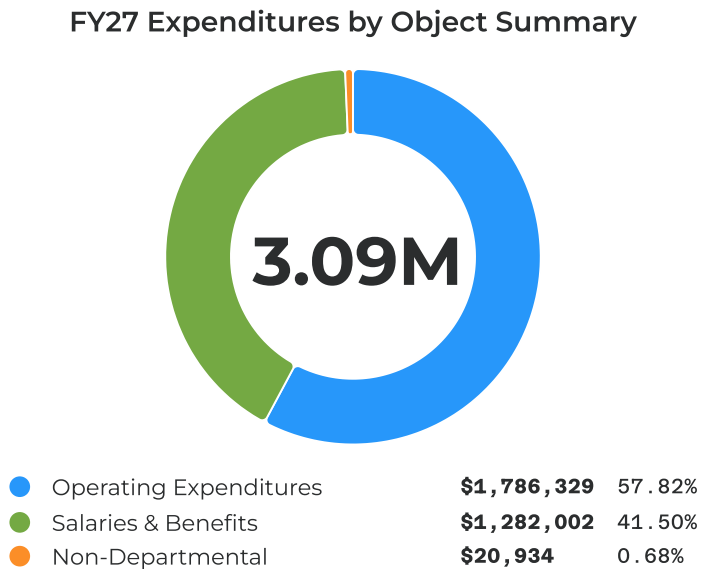
Information Technology Fund Revenue Itemizations

Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Information Technology		$3,681,670	$3,152,071	-$529,599	-14.38%	
Charges of SVCs						
Internal Service Fund Fee / General Fund	510-0000-341.20-10	$1,541,971	$1,283,013	-$258,958	-16.79%	
Internal Service Fund Fee / Beach Fund	510-0000-341.20-15	$148,047	$113,371	-$34,676	-23.42%	
Internal Service Fund Fee / Electric Fund	510-0000-341.20-20	$1,188,336	$1,058,583	-$129,753	-10.92%	
Internal Service Fund Fee / Water Fund	510-0000-341.20-25	$259,868	$234,748	-$25,120	-9.67%	
Internal Service Fund Fee / Local Sewer Fund	510-0000-341.20-30	$60,105	$53,031	-$7,074	-11.77%	
Internal Service Fund Fee / Golf Fund	510-0000-341.20-40	$45,917	$39,715	-$6,202	-13.51%	
Internal Service Fund Fee / Stormwater Fund	510-0000-341.20-55	$33,994	$29,069	-$4,925	-14.49%	
Internal Service Fund Fee / Sanitation Fund	510-0000-341.20-60	$157,929	$127,107	-$30,822	-19.52%	
Internal Service Fund Fee / Building Services Fund	510-0000-341.20-65	$133,724	$120,218	-$13,506	-10.10%	
Internal Service Fund Fee / Garage Fund	510-0000-341.20-75	$29,743	$20,651	-$9,092	-30.57%	
Internal Service Fund Fee / Self Insurance Fund	510-0000-341.20-80	$22,048	$21,285	-$763	-3.46%	
Internal Service Fund Fee / Particpant Med Contrib	510-0000-341.20-99	$39,898	$31,190	-$8,708	-21.83%	
Total Charges of SVCs		$3,661,580	$3,131,981	-$529,599	-14.46%	
Other						
Interest / Investments	510-0000-361.10-10	$20,000	$20,000	-	-	
Miscellaneous Revenue / Other	510-0000-369.90-90	$90	$90	-	-	
Total Other		$20,090	$20,090	-	-	
Total Revenues		**$3,681,670**	**$3,152,071**	**-$529,599**	**-14.38%**	

Expenditures Summary

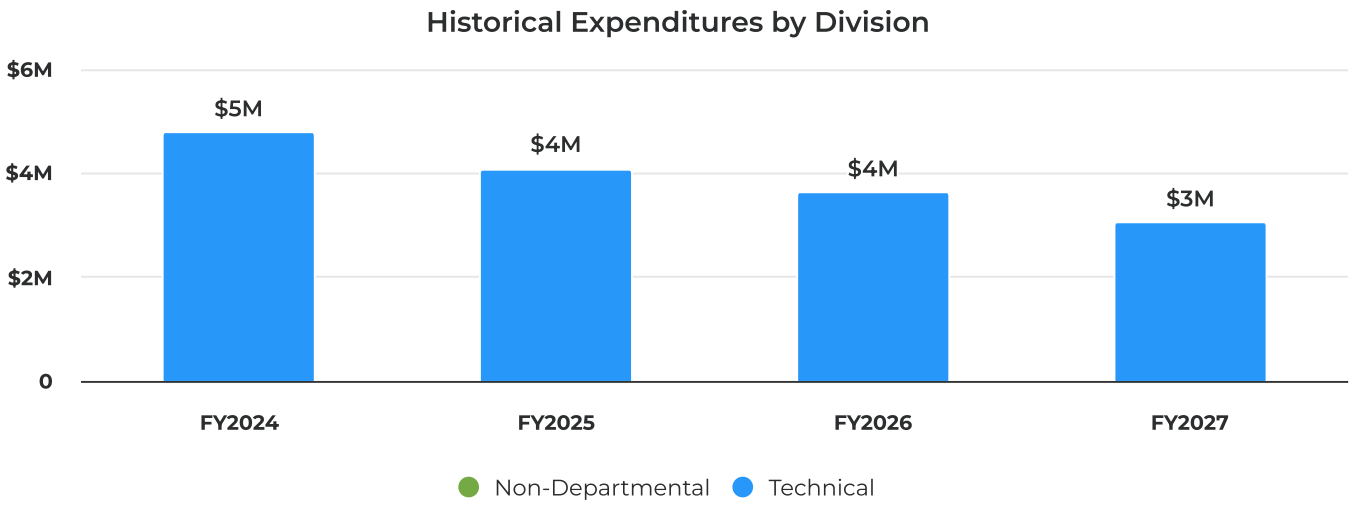


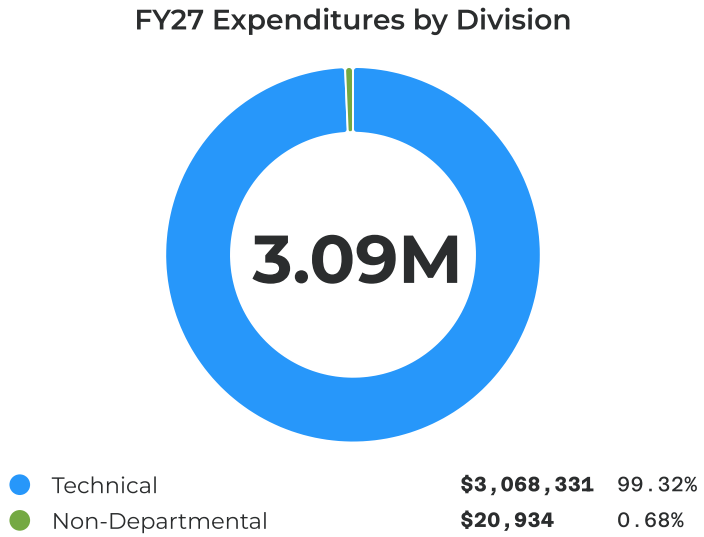


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$1,006,760	$1,056,839	$795,263	$1,348,431	$1,282,002	-$66,429	-4.93%
Operating Expenditures	$1,340,501	$1,197,690	$1,141,289	$2,275,958	$1,786,329	-$489,629	-21.51%
Non-Departmental	$267,350	$243,663	$37,193	$37,193	$20,934	-$16,259	-43.72%
Total Expenditures	**$2,614,611**	**$2,498,193**	**$1,973,745**	**$3,661,582**	**$3,089,265**	**-$572,317**	**-15.63%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Technical							
Salaries & Benefits							
Salaries & Wages / Regular	$642,921	$675,894	$505,683	$857,527	$851,791	-$5,736	-0.67%
Salaries & Wages / Unused Vacation Pay	$6,559	-$599	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$21,748	-	-	-	-	-
Other Salaries / Part Time	$28,729	$32,300	$36,862	$63,205	$61,668	-$1,537	-2.43%
Overtime / Standard Overtime	$7,607	$12,209	$7,826	$13,000	$13,000	-	-
Special Pay / Longevity	$4,875	$6,275	$3,500	$6,500	$6,900	$400	6.15%
Special Pay / Incentive	-	-	-	-	$8,236	$8,236	-
Special Pay / Other Pays	$5,430	$5,415	$3,902	$9,900	$14,400	$4,500	45.45%
Other General Government / FICA	$50,099	$53,914	$41,154	$72,162	$72,528	$366	0.51%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Taxes							
Retirement Contributions / Defined Benefit Plan	$166,559	$155,157	$125,222	$198,322	$157,458	-$40,864	-20.60%
Other General Government / Life & Health Insurance	$90,208	$90,599	$67,349	$123,611	$90,446	-$33,165	-26.83%
Workers' Compensation / Workers' Comp Regular	$3,773	$3,927	$3,765	$4,204	$5,575	$1,371	32.61%
Total Salaries & Benefits	$1,006,760	$1,056,839	$795,263	$1,348,431	$1,282,002	-$66,429	-4.93%
Operating Expenditures							
Professional Services / Other	$141,577	$112,628	$69,081	$189,250	$112,900	-$76,350	-40.34%
Travel & Training / Training/Registration	$22,047	$24,839	$9,676	$49,750	$40,250	-$9,500	-19.10%
Communication/Freight Srv / Telephone	$314,405	$333,254	$166,388	$410,800	$272,600	-$138,200	-33.64%
Communication/Freight Srv / Postage & Freight	$8	-	-	$500	$500	-	-
Rental & Leases / Operating/Capital Leasing	$58,748	-	-	-	-	-	-
Insurance / Property/Liability	$4,837	$6,530	$5,387	$7,183	$4,687	-$2,496	-34.75%
Repair/Maint Services / Equipment-General	$144,494	$119,564	$91,347	$167,500	$111,500	-$56,000	-33.43%
Repair/Maint Services / Equipment-Garage	$11,270	$12,960	$11,555	$15,405	$15,406	$1	0.01%
Other General Government / Printing & Binding	-	$279	-	$1,500	$750	-$750	-50.00%
Office Supplies / Office Supplies	-	-	-	$2,000	$1,000	-$1,000	-50.00%
Operating Supplies / Gas, Lubricants & Oil	$151	$100	$126	$500	$500	-	-
Operating Supplies / Small Tools & Equipment	$94,919	$16,192	$7,176	$25,000	$25,000	-	-
Operating Supplies / Computer Software	$743,788	$670,075	$743,539	$1,195,750	$1,195,716	-$34	-
Operating Supplies / GASB 96 Contra	-$196,044	-$205,846	-	-	-	-	-
Other General Government / Books, Publ, Subsc & Memb	$300	$6	-	$820	$520	-$300	-36.59%
Machinery & Equipment / Information Technology	-	$107,108	$37,014	$200,000	-	-$200,000	-100.00%
Machinery & Equipment / Misc. Equipment	-	-	-	$10,000	$5,000	-$5,000	-50.00%
Total Operating Expenditures	$1,340,501	$1,197,690	$1,141,289	$2,275,958	$1,786,329	-$489,629	-21.51%
Total Technical	$2,347,261	$2,254,530	$1,936,552	$3,624,389	$3,068,331	-$556,058	-15.34%
Non-Departmental							
Non-Departmental							
Debt Service / Principal	-	-	$29,930	$29,930	$14,795	-$15,135	-50.57%
Debt Service / Interest	-	-	$7,263	$7,263	$6,139	-$1,124	-15.48%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Curr Charges/Oblig / Admin Fees	$16,025	$1,065	-	-	-	-	-
Other General Government / Depreciation	$37,073	$77,337	-	-	-	-	-
Other General Government / Interest	$9,307	$8,311	-	-	-	-	-
Interest / Subscription/ GASB 96	$13,808	$5,197	-	-	-	-	-
Other General Government / Amortization Exp/ GASB 96	$191,137	$191,137	-	-	-	-	-
Improve Other Than Build / Fixed Assets Contra Acct	-	-$39,384	-	-	-	-	-
Total Non-Departmental	$267,350	$243,663	$37,193	$37,193	$20,934	-$16,259	-43.72%
Total Non-Departmental	$267,350	$243,663	$37,193	$37,193	$20,934	-$16,259	-43.72%
Total Expenditures	**$2,614,611**	**$2,498,193**	**$1,973,745**	**$3,661,582**	**$3,089,265**	**-$572,317**	**-15.63%**

Information Technology Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Information Technology		$3,624,389	$3,068,331	-$556,058	-15.34%	
Technical						
Salaries & Benefits						
Salaries & Wages / Regular	510-1520-519.12-10	$857,527	$851,791	-$5,736	-0.67%	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Other Salaries / Part Time	510-1520-519.13-10	$63,205	$61,668	-$1,537	-2.43%	
Overtime / Standard Overtime	510-1520-519.14-10	$13,000	$13,000	-	-	
Special Pay / Longevity	510-1520-519.15-10	$6,500	$6,900	$400	6.15%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	510-1520-519.15-20	-	$8,236	$8,236	-	
Certification Pay	510-1520-519.15-20	-	$5,736	$5,736	-	
One-Time Performance Lump-Sum Pay	510-1520-519.15-20	-	$2,500	$2,500	-	
Special Pay / Other Pays	510-1520-519.15-30	$9,900	$14,400	$4,500	45.45%	
Other General Government / FICA Taxes	510-1520-519.21-00	$72,162	$72,528	$366	0.51%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	510-1520-519.22-10	$198,322	$157,458	-$40,864	-20.60%	Pensionable wage variances reflect salary adjustments and revised pension

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						calculations using weighted averages to more accurately reflect the City's total pension liability
Other General Government / Life & Health Insurance	510-1520-519.23-00	$123,611	$90,446	-$33,165	-26.83%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	510-1520-519.24-10	$4,204	$5,575	$1,371	32.61%	
Total Salaries & Benefits		$1,348,431	$1,282,002	-$66,429	-4.93%	
Operating Expenditures						
Professional Services / Other	510-1520-519.31-90	$189,250	$112,900	-$76,350	-40.34%	
Commission Meeting Broadcast	510-1520-519.31-90	$30,500	$5,000	-$25,500	-83.61%	Expense reduced to cover repairs only. Original expense was for a contractor to manage the audio and video system in the commission chambers and broadcast of regular commission meetings
Fire Suppression Maintenance	510-1520-519.31-90	$900	$1,000	$100	11.11%	Increased by $100 to cover additional cost for FY 2027.
IT Consulting Services Gartner	510-1520-519.31-90	$50,000	-	-$50,000	-100.00%	Gartner consulting subscription will not be renewed due to Budget cut request.
IT Professional Services	510-1520-519.31-90	$50,000	$50,000	-	-	
Network monitoring service Albert	510-1520-519.31-90	$15,850	$15,850	-	-	
Network Risk Assessment & Audit	510-1520-519.31-90	$25,000	$24,050	-$950	-3.80%	Expense adjusted per 3-year contract,
Network Security Access Control System	510-1520-519.31-90	$7,000	$7,000	-	-	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Additional Professional Services	510-1520-519.31-90	$10,000	$10,000	-	-	
Travel & Training / Training/Registration	510-1520-519.40-10	$49,750	$40,250	-$9,500	-19.10%	
CentralSquare University User Training	510-1520-519.40-10	$14,000	$14,000	-	-	
FLGISA Conference (2)	510-1520-519.40-10	$3,000	$3,000	-	-	
Gartner Symposium Conference - Orlando, FL (1)	510-1520-519.40-10	$6,500	-	-$6,500	-100.00%	Removed as consulting subscription will not be renewed in FY 2027
Knowbe4 Security Awareness Training	510-1520-519.40-10	$10,250	$10,250	-	-	
CentralSquare ENGAGE Conference (2)	510-1520-519.40-10	$5,000	$4,000	-$1,000	-20.00%	Reduced as conference will be in Florida.
Additional Training	510-1520-519.40-10	$5,000	$3,000	-$2,000	-40.00%	Reduced due to budget cut.
Knowbe4 Compliance Plus Subscription (HR Training)	510-1520-519.40-10	$6,000	$6,000	-	-	Initial training purchased by HR, 3-year contract expired 6/14/2026. Annual renewals going forward.
Communication/Freight Srv / Telephone	510-1520-519.41-10	$410,800	$272,600	-$138,200	-33.64%	Combined with Verizon Cellular Connectivity category.
AT&T Business VoIP	510-1520-519.41-10	$16,800	-	-$16,800	-100.00%	Service no longer provided by ATT. Customer Service signed a contract with VanRan for VOIP and IVR services.
AT&T Business Line	510-1520-519.41-10	$19,000	-	-$19,000	-100.00%	ATT account 5615888302941 - disconnect request sent 03-09-2026
AT&T Dedicated Internet Access	510-1520-519.41-10	$19,000	$34,800	$15,800	83.16%	Consolidated services to voice bundle.
AT&T Fiber	510-1520-519.41-10	$33,000	$32,000	-$1,000	-3.03%	
AT&T FirstNet LPR Cameras	510-1520-519.41-10	$5,400	-	-$5,400	-100.00%	No longer needed. LPR camera subscription includes aircard.
AT&T Internet Annex	510-1520-519.41-10	$24,000	$2,100	-$21,900	-91.25%	Typo for last year

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
AT&T IP Flex	510-1520-519.41-10	$24,000	-	-$24,000	-100.00%	Removed 02/27/2026. Expense included in Voice bundle account. $24K
AT&T IVR Customer Service + 800 #	510-1520-519.41-10	$28,200	-	-$28,200	-100.00%	Service no longer offered by AT&T. EU Customer Service replaced with VanRan.
AT&T Long Distance	510-1520-519.41-10	$21,000	-	-$21,000	-100.00%	Long distance included with the Voice Bundle.
AT&T Mobility	510-1520-519.41-10	$540	-	-$540	-100.00%	No longer needed, replaced with Verizon.
AT&T POTS/Special	510-1520-519.41-10	$20,300	-	-$20,300	-100.00%	POTs lines service no longer available. Replaced with VOIP.
Board of County Commissioners PBC	510-1520-519.41-10	$22,200	$22,200	-	-	
Comcast	510-1520-519.41-10	$36,500	$36,500	-	-	
International Satellite	510-1520-519.41-10	$10,500	$2,400	-$8,100	-77.14%	Satellite phones were purchased for emergency use; service will be activated only when needed.
Department of Management Services	510-1520-519.41-10	$420	-	-$420	-100.00%	Additional satellite phones were purchased for emergency use; service will be activated only when needed.
Verizon Cell Phones	510-1520-519.41-10	$90,000	$90,000	-	-	
Verizon Cellular Connectivity	510-1520-519.41-10	$24,000	$14,400	-$9,600	-40.00%	
Verizon / Metershop	510-1520-519.41-10	$3,780	-	-$3,780	-100.00%	Combined with Verizon Cellular Connectivity category.
Verizon / Recreation	510-1520-519.41-10	$540	-	-$540	-100.00%	Combined with Verizon Cellular Connectivity category.
Verizon Public Works Samsung Tablets	510-1520-519.41-10	$540	-	-$540	-100.00%	Combined with Verizon Cellular Connectivity category.
Additional Communication Cost	510-1520-519.41-10	$10,000	$10,000	-	-	
Verizon / Meter Shop iPads	510-1520-519.41-10	$1,080	-	-$1,080	-100.00%	Service disconnected

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
VanRan IVR 800 number	510-1520-519.41-10	-	$28,200	$28,200	-	Replaced AT&T IVR and 800 number service.
Communication/Freight Srv / Postage & Freight	510-1520-519.41-30	$500	$500	-	-	
Insurance / Property/Liability	510-1520-519.45-10	$7,183	$4,687	-$2,496	-34.75%	
Repair/Maint Services / Equipment-General	510-1520-519.46-21	$167,500	$111,500	-$56,000	-33.43%	
Cisco Meraki Switches Hardware Support	510-1520-519.46-21	$7,500	-	-$7,500	-100.00%	
Cisco Network Equipment Support	510-1520-519.46-21	$18,000	-	-$18,000	-100.00%	Switches, routers & access points
Cisco Switches Smartnet Hardware Support - Nexus	510-1520-519.46-21	$41,000	$39,000	-$2,000	-4.88%	
Cisco Wireless Controllers	510-1520-519.46-21	$2,500	-	-$2,500	-100.00%	
Dell PowerEdge Servers Hardware Support	510-1520-519.46-21	$9,000	$6,500	-$2,500	-27.78%	
Liebert UPS Maintenance	510-1520-519.46-21	$2,000	$2,900	$900	45.00%	
Pure Storage SAN Hardware Support	510-1520-519.46-21	$22,500	$26,100	$3,600	16.00%	
Palo Alto Firewall Hardware Support	510-1520-519.46-21	$33,000	$12,000	-$21,000	-63.64%	
Rubrik Hardware Support	510-1520-519.46-21	$12,000	$5,000	-$7,000	-58.33%	
Security Access Control Hardware	510-1520-519.46-21	$10,000	$10,000	-	-	
Additional Hardware Repair/Maintenance	510-1520-519.46-21	$10,000	$10,000	-	-	
Repair/Maint Services / Equipment-Garage	510-1520-519.46-22	$15,405	$15,406	$1	0.01%	Based on Vehicles and Fleet Schedule
Other General Government / Printing & Binding	510-1520-519.47-00	$1,500	$750	-$750	-50.00%	Printing and binding services
Office Supplies / Office Supplies	510-1520-519.51-10	$2,000	$1,000	-$1,000	-50.00%	
Operating Supplies / Gas, Lubricants & Oil	510-1520-519.52-10	$500	$500	-	-	
Operating Supplies / Small Tools & Equipment	510-1520-519.52-20	$25,000	$25,000	-	-	
Operating Supplies / Computer Software	510-1520-519.52-65	$1,195,750	$1,195,716	-$34	-	Increases based on trend from previous years.
Adobe Pro	510-1520-519.52-65	$7,700	$8,470	$770	10.00%	
Adobe Creative Cloud Software Subscription	510-1520-519.52-65	$2,940	$3,150	$210	7.14%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Airtable	510-1520-519.52-65	$960	$960	-	-	Online table data system for displaying and working with website data, online form submissions
AutoCad LT	510-1520-519.52-65	$1,000	$1,150	$150	15.00%	
Autodesk Cad Electrical & Mechanical Support	510-1520-519.52-65	$9,100	$9,100	-	-	
Backflow Prevention Management Software	510-1520-519.52-65	$574	$574	-	-	
Barracuda Cloud Archiving Services	510-1520-519.52-65	$13,745	$14,100	$355	2.58%	
Bids & Tenders License Subscription	510-1520-519.52-65	$13,000	$10,000	-$3,000	-23.08%	GHD Services
Bluebeam Revu Software	510-1520-519.52-65	$3,500	$3,500	-	-	
Box - Secure File Sharing for Website Development	510-1520-519.52-65	$8,400	$8,400	-	-	
Boss Solutions IT Service Management Software	510-1520-519.52-65	$9,900	$8,750	-$1,150	-11.62%	
Asset Performance Advisor	510-1520-519.52-65	$6,900	$7,625	$725	10.51%	
Carbon Black-Security	510-1520-519.52-65	$14,700	-	-$14,700	-100.00%	
Caseware IDEA Software Data Analytics	510-1520-519.52-65	$1,200	$1,200	-	-	
Cisco Collaboration Flex Plan License Subscription	510-1520-519.52-65	$13,950	$30,480	$16,530	118.49%	
Cisco DNA Software Support	510-1520-519.52-65	$16,000	$20,500	$4,500	28.13%	
Cisco ISE	510-1520-519.52-65	$10,200	$4,900	-$5,300	-51.96%	
Cisco Meraki Enterprise Cloud Control Library WIFI	510-1520-519.52-65	$300	-	-$300	-100.00%	Cisco Meraki Enterprise Cloud Controller Subscription. Library WIFI.
Cisco Meraki Enterprise Cloud Control Sub WIFI	510-1520-519.52-65	$5,000	$2,000	-$3,000	-60.00%	Cisco Meraki Enterprise Cloud Controller Subscription WIFI
Cisco Network Switches Software Maintenance	510-1520-519.52-65	$14,500	$10,000	-$4,500	-31.03%	
Cloudflare DNS Hosting	510-1520-519.52-65	$2,520	$400	-$2,120	-84.13%	

Category		Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
	CodeRed Emergency Notification System Subscription	510-1520-519.52-65	$8,800	-	-$8,800	-100.00%	
	Debtbook Debt & Lease Management Software	510-1520-519.52-65	$11,100	$12,000	$900	8.11%	
	Digital Certificates	510-1520-519.52-65	$5,000	$5,000	-	-	
	Digital Ocean Servers	510-1520-519.52-65	$5,500	$5,500	-	-	Web servers, application hosting, managed database for City website
	DocuSign	510-1520-519.52-65	$14,500	$14,500	-	-	
	Duo Beyond MFA Security	510-1520-519.52-65	$39,000	$38,000	-$1,000	-2.56%	
	ESRI ELA	510-1520-519.52-65	$42,200	$42,200	-	-	
	Filebound Software	510-1520-519.52-65	$28,000	$27,000	-$1,000	-3.57%	
	FileCloud - Cloud File Sharing	510-1520-519.52-65	$1,750	-	-$1,750	-100.00%	Web servers, applicatioin hosting, managed database for City website
	Fleet Fuel System DX Fleet Software	510-1520-519.52-65	$900	-	-$900	-100.00%	Fleet Fuel System DX Fleet Software Maintenance & Support
	Getform	510-1520-519.52-65	$990	-	-$990	-100.00%	
	Gravity Forms & Addons	510-1520-519.52-65	$1,466	$1,466	-	-	Online form platform for website
	ICS FormsPrint	510-1520-519.52-65	$1,450	$1,450	-	-	
	Laravel Forge - Server Management	510-1520-519.52-65	$468	$468	-	-	Server configuration and management tool. Server deployment, security, monitoring.
	Library Koha System	510-1520-519.52-65	$4,750	-	-$4,750	-100.00%	
	MailChimp	510-1520-519.52-65	$2,880	$2,880	-	-	Public Relations / Marketing communications tools for sending City email
	ManageEngine ADSelfService Plus	510-1520-519.52-65	$1,600	$1,600	-	-	

Category		Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
	Megatronics Gas/Fuel System	510-1520-519.52-65	$3,200	-	-$3,200	-100.00%	
	Microsoft Azure Cloud Backup includes IBM	510-1520-519.52-65	$45,000	$45,000	-	-	
	Microsoft Enterprise Agreement	510-1520-519.52-65	$100,000	$115,000	$15,000	15.00%	3 yr contract expires 10/31/2026. Expecting an increase.
	Milsoft GIS WindMilMap Software Support	510-1520-519.52-65	$19,075	-	-$19,075	-100.00%	
	Municipal Annual Code on Internet	510-1520-519.52-65	$1,100	$1,100	-	-	
	Municode Meetings	510-1520-519.52-65	$7,500	$7,500	-	-	
	NextRequest Standard	510-1520-519.52-65	$7,000	$11,900	$4,900	70.00%	Public records request software
	Naviline Software	510-1520-519.52-65	$378,871	$397,599	$18,728	4.94%	
	Palo Alto Cortex XDR EndPoint Protection for Agent	510-1520-519.52-65	$14,108	$14,150	$42	0.30%	Palo Alto Cortex XDR EndPoint Protection for AgentsIncludes Logging Service
	Palo Alto NGFW Software Support	510-1520-519.52-65	$79,000	$38,000	-$41,000	-51.90%	
	Palo Alto NGFW Global Protect for iPad	510-1520-519.52-65	$800	$800	-	-	
	PDQ Software Deployment & Patch Management	510-1520-519.52-65	$6,600	$9,500	$2,900	43.94%	
	PoleForeman & SagLine Software	510-1520-519.52-65	$400	-	-$400	-100.00%	PoleForeman & SagLine Software Maintenance & Support
	Pontem Cemetery Software	510-1520-519.52-65	$1,115	$1,115	-	-	
	Postmark App	510-1520-519.52-65	$240	$240	-	-	Transactional email service for sending messages from online forms to customer/end user
	ProofPoint Email Security Gateway	510-1520-519.52-65	$31,000	$34,000	$3,000	9.68%	
	Qualys Vulnerability & Patch Management Software	510-1520-519.52-65	$25,000	$27,800	$2,800	11.20%	
	RecTrac & WebTrac Software	510-1520-519.52-65	$5,700	$5,800	$100	1.75%	
	Rubrik Backup Solution Software Support	510-1520-519.52-65	$50,200	$48,000	-$2,200	-4.38%	

Category		Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
	Secureden Password Manangement	510-1520-519.52-65	$200	$200	-	-	
	Security Access Control System Software Maintenanc	510-1520-519.52-65	$10,000	$6,100	-$3,900	-39.00%	
	Sentry.io	510-1520-519.52-65	$312	$312	-	-	Error monitoring, analytics session replay, performance monitoring
	Splunk	510-1520-519.52-65	$14,150	$14,150	-	-	
	Statamic & Statamic Addons	510-1520-519.52-65	$1,750	$1,500	-$250	-14.29%	Content Management System for City websites
	Shutterstock - Digital image, vector, video assets	510-1520-519.52-65	$1,649	-	-$1,649	-100.00%	
	Toro Irrigation Comuter System	510-1520-519.52-65	$1,995	$2,640	$645	32.33%	
	Zoom Standard	510-1520-519.52-65	$1,550	$1,550	-	-	Video Conferencing
	Vmware Virtualization Software	510-1520-519.52-65	$24,405	$67,000	$42,595	174.53%	
	Zappier - No code connection websites	510-1520-519.52-65	$1,068	$1,068	-	-	Zappier - No code connection websites to other applications
	Zappier - API used for Boss Helpdesk and Dell	510-1520-519.52-65	$480	$480	-	-	
	Zoom Webinar	510-1520-519.52-65	$2,500	$2,500	-	-	
	Additional Software Maintenance Cost	510-1520-519.52-65	$25,000	$20,000	-$5,000	-20.00%	
	AI Chatbot for Website	510-1520-519.52-65	$4,800	$2,500	-$2,300	-47.92%	
	Apple Developer Account	510-1520-519.52-65	$99	$99	-	-	
	Bitly	510-1520-519.52-65	$350	$350	-	-	Link shortening and QR generator
	Buffer - Social Network Tool	510-1520-519.52-65	$600	$600	-	-	
	Laravel Nightwatch	510-1520-519.52-65	$400	$400	-	-	
	Laravel Herd	510-1520-519.52-65	$100	$100	-	-	
	Laravel Nova	510-1520-519.52-65	$300	$300	-	-	
	Plausible Analytics	510-1520-519.52-65	$290	$290	-	-	
	Server Pilot	510-1520-519.52-65	$200	$150	-$50	-25.00%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Transactional SMS	510-1520-519.52-65	$1,200	-	-$1,200	-100.00%	
Airlock Digital	510-1520-519.52-65	-	$18,600	$18,600	-	
Other General Government / Books, Publ, Subsc & Mem	510-1520-519.54-00	$820	$520	-$300	-36.59%	
Amazon Prime	510-1520-519.54-00	$120	$120	-	-	
FLGISA	510-1520-519.54-00	$200	$200	-	-	
SPARK	510-1520-519.54-00	$200	$200	-	-	
Miscellaneous	510-1520-519.54-00	$300	-	-$300	-100.00%	
Machinery & Equipment / Information Technology	510-1520-519.64-15	$200,000	-	-$200,000	-100.00%	We will use the rollover balance from the existing projects.
Computer Workstation Upgrades	510-1520-519.64-15	$50,000	-	-$50,000	-100.00%	
Computer Server Upgrades	510-1520-519.64-15	$50,000	-	-$50,000	-100.00%	
Network Security	510-1520-519.64-15	$50,000	-	-$50,000	-100.00%	Firewalls
Network Infrastructure Replacement	510-1520-519.64-15	$50,000	-	-$50,000	-100.00%	Network Switches, switch enclosures, UPS
Machinery & Equipment / Misc. Equipment	510-1520-519.64-40	$10,000	$5,000	-$5,000	-50.00%	Printers, monitors, scanners, additional IT equip
Total Operating Expenditures		$2,275,958	$1,786,329	-$489,629	-21.51%	
Total Technical		$3,624,389	$3,068,331	-$556,058	-15.34%	
Non-Departmental		$37,193	$20,934	-$16,259	-43.72%	
Non-Departmental						
Non-Departmental						
Debt Service / Principal	510-9010-517.71-00	$29,930	$14,795	-$15,135	-50.57%	
2020AB Non Adv.	510-9010-517.71-00	$29,930	$14,795	-$15,135	-50.57%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $220,913

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						attributable to the IT Fund.
Debt Service / Interest	510-9010-517.72-00	$7,263	$6,139	-$1,124	-15.48%	
2020AB Non Adv.	510-9010-517.72-00	$7,263	$6,139	-$1,124	-15.48%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $46,911 attributable to the Refuse Fund.
Total Non-Departmental		$37,193	$20,934	-$16,259	-43.72%	
Total Non-Departmental		$37,193	$20,934	-$16,259	-43.72%	
Total Expenditures		**$3,661,582**	**$3,089,265**	**-$572,317**	**-15.63%**	

Information Technology Fund Overview

The fund was established to centralize oversight, management and funding of the City's computer network, telephone and internet communication system.

IT Fund Revenues - Where The Money Comes From



- Other Miscellaneous ... **(Budgeted)** $90 (0.00%)
- Interest & other Ear... **(Budgeted)** $20,000 (0.54%)
- Charges for Services... **(Budgeted)** $3,661,580 (99.45%)

IT Fund Expenditures - Where The Money Goes



- Technical **(Budgeted)** $3,624,389 (98.98%)
- Non-Departmental **(Budgeted)** $37,193 (1.02%)

The IT Fund revenue budget for FY 2026 totals which $3,681,670 is an increase of 7.21% from last year's budget, as adopted.

The IT Fund expense budget for FY 2026 totals $3,661,582 which is an increase of 7.01% from last year's budget, as adopted.

Net Revenues in FY 2026 are **$20,088.**

City Garage Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

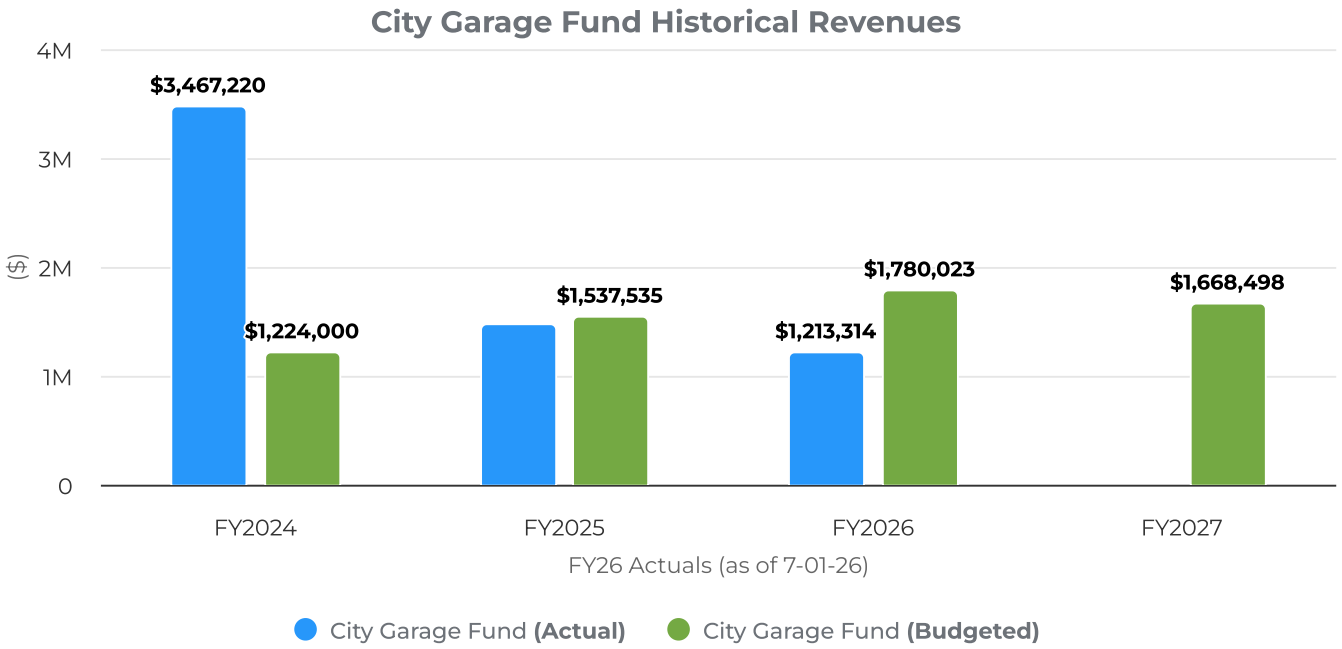
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$6,710,101**	**$8,863,139**	**$8,989,735**	**$8,989,735**	**$9,046,162**	**$56,427**	**0.63%**
Revenues							
Charges of SVCs	$1,086,807	$1,165,433	$1,014,563	$1,680,023	$1,568,498	-$111,525	-6.64%
Other	$355,847	$315,949	$198,751	$100,000	$100,000	-	-
Transfers	$2,024,566	-	-	-	-	-	-
Total Revenues	**$3,467,220**	**$1,481,382**	**$1,213,314**	**$1,780,023**	**$1,668,498**	**-$111,525**	**-6.27%**
Expenditures							
Salaries & Benefits	$500,691	$594,534	$438,673	$663,108	$599,930	-$63,178	-9.53%
Operating Expenditures	$476,752	$408,946	$385,814	$626,287	$608,990	-$17,297	-2.76%
Non-Departmental	$336,739	$351,307	$591,339	$434,201	$364,521	-$69,680	-16.05%
Total Expenditures	**$1,314,182**	**$1,354,786**	**$1,415,825**	**$1,723,596**	**$1,573,441**	**-$150,155**	**-8.71%**
Total Revenues Less Expenditures	**$2,153,038**	**$126,596**	**-$202,511**	**$56,427**	**$95,057**	**$38,630**	**68.46%**
Ending Fund Balance	**$8,863,139**	**$8,989,735**	**$8,787,224**	**$9,046,162**	**$9,141,219**	**$95,057**	**1.05%**

The projected FY 2027 Ending Fund Balance is **$9,141,219**. Excess Unassigned Fund Balance currently totals **$240,804**.

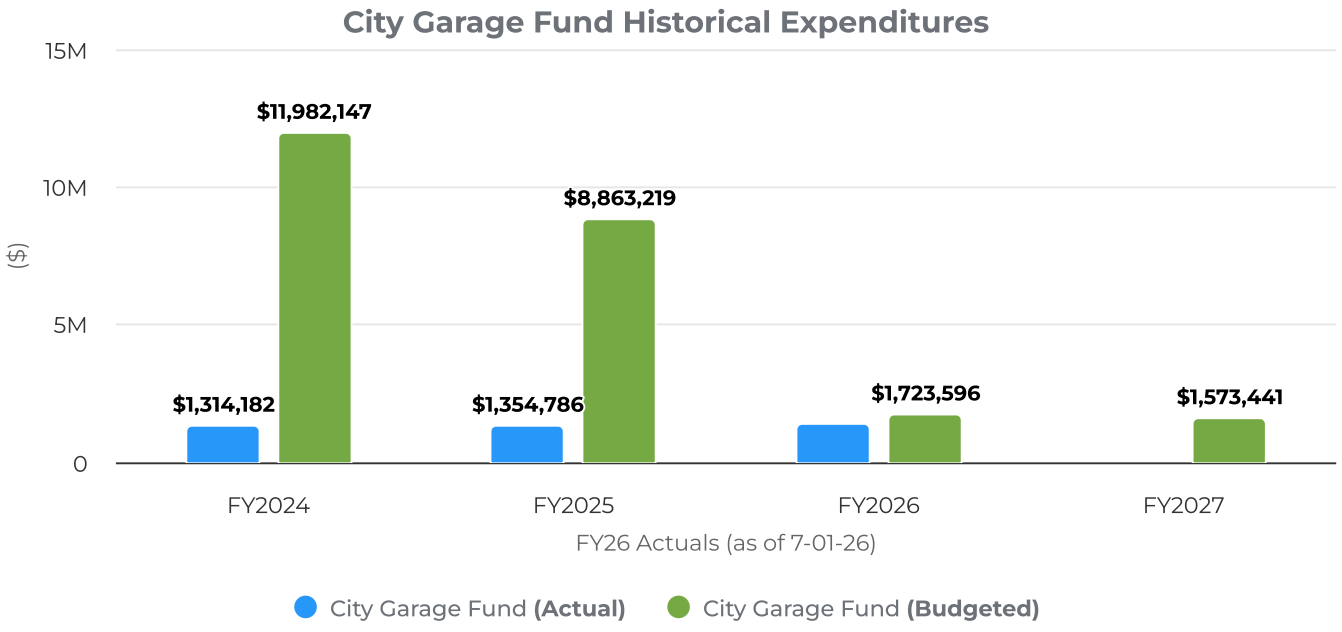
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

City Garage Fund

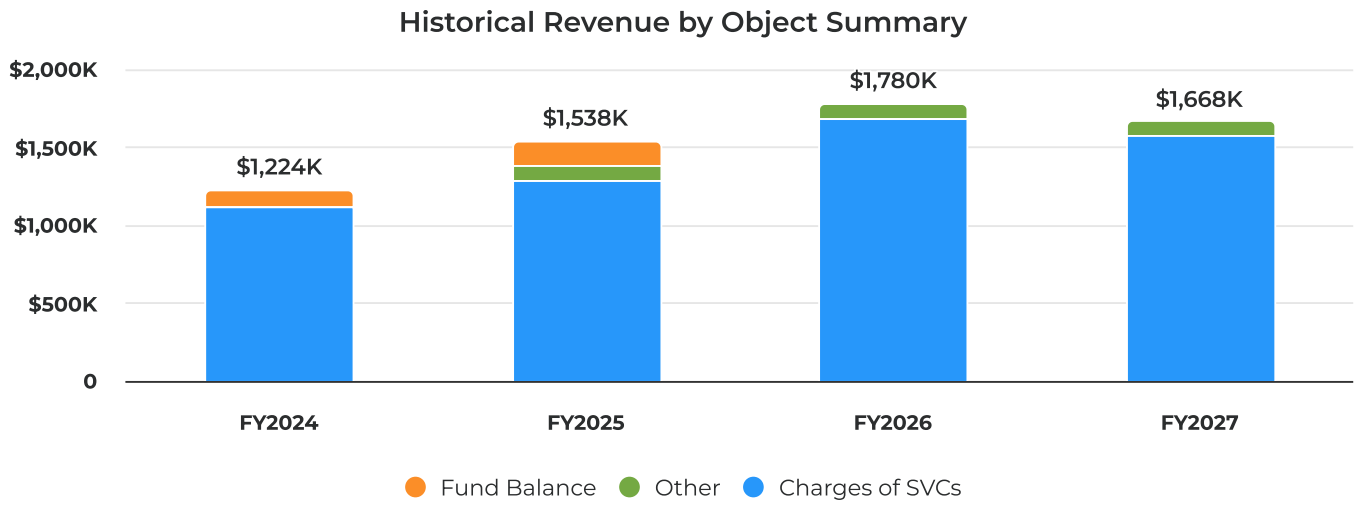
Historical Budget to Actual Revenues

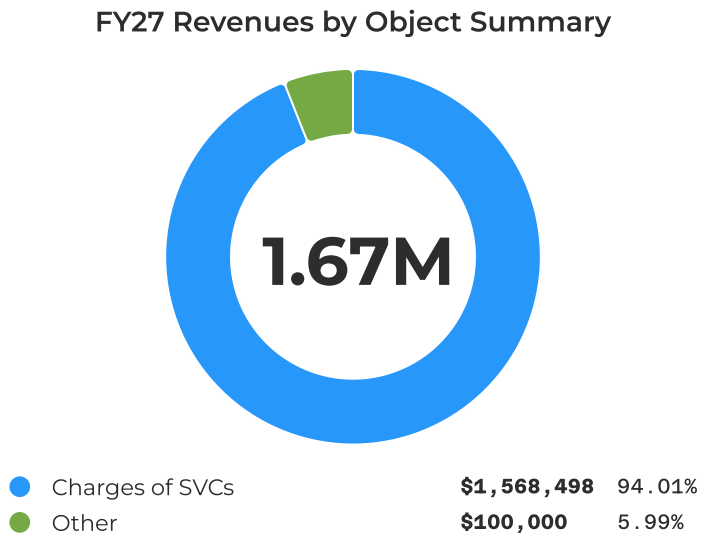


Historical Budget to Actual Expenditures



Revenues by Object Summary

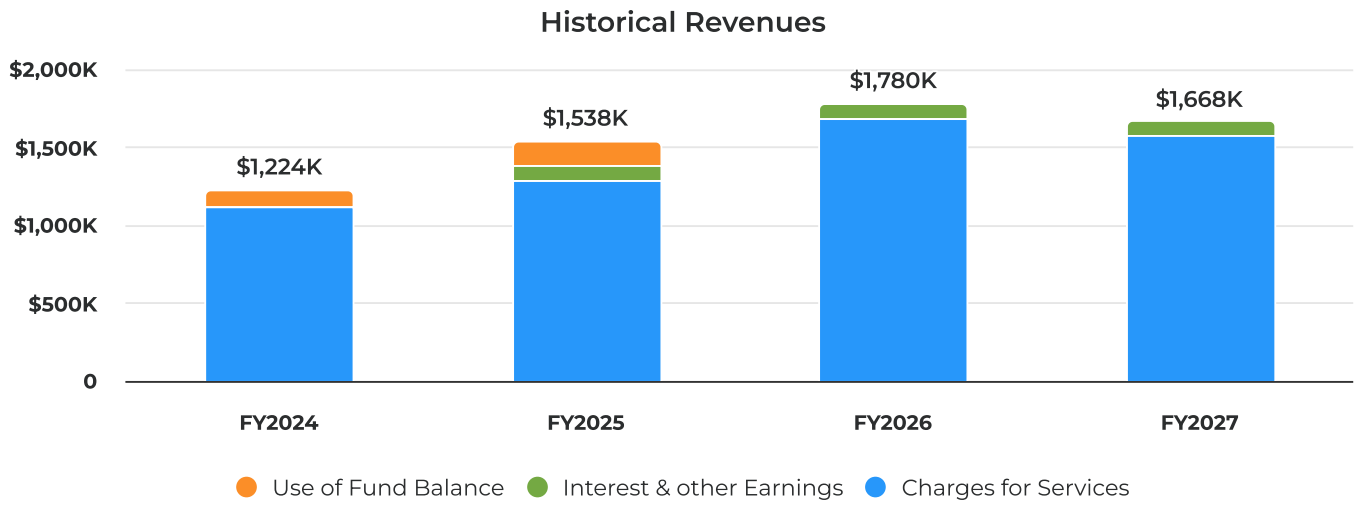


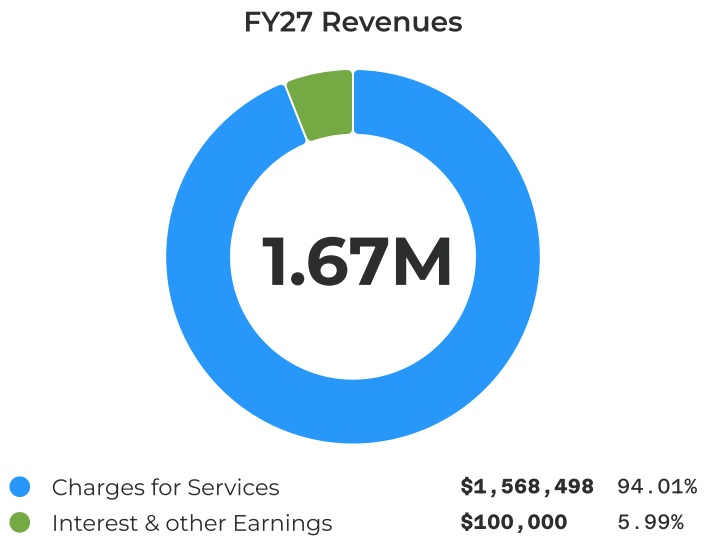


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$1,086,807	$1,165,433	$1,014,563	$1,680,023	$1,568,498	-$111,525	-6.64%
Other	$355,847	$315,949	$198,751	$100,000	$100,000	-	-
Transfers	$2,024,566	-	-	-	-	-	-
Total Revenues	**$3,467,220**	**$1,481,382**	**$1,213,314**	**$1,780,023**	**$1,668,498**	**-$111,525**	**-6.27%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges for Services							
Charges / Charges for Services	$85,874	-	-	-	-	-	-
Internal Service Fund Fee / General Fund	$386,629	$415,263	$372,367	$565,758	$549,977	-$15,781	-2.79%
Internal Service Fund Fee / Beach Fund	$22,540	$32,401	$28,886	$38,511	$30,812	-$7,699	-19.99%
Internal Service Fund Fee / Electric Fund	$159,275	$183,166	$162,684	$259,284	$259,303	$19	0.01%
Internal Service Fund Fee / Water Fund	$116,495	$145,739	$129,088	$198,168	$198,184	$16	0.01%
Internal Service Fund Fee / Local Sewer Fund	$77,050	$85,962	$76,025	$110,150	$110,158	$8	0.01%
Internal Service Fund Fee / Regional Sewer Fund	$7,935	$9,125	$8,059	$10,745	$10,745	-	-

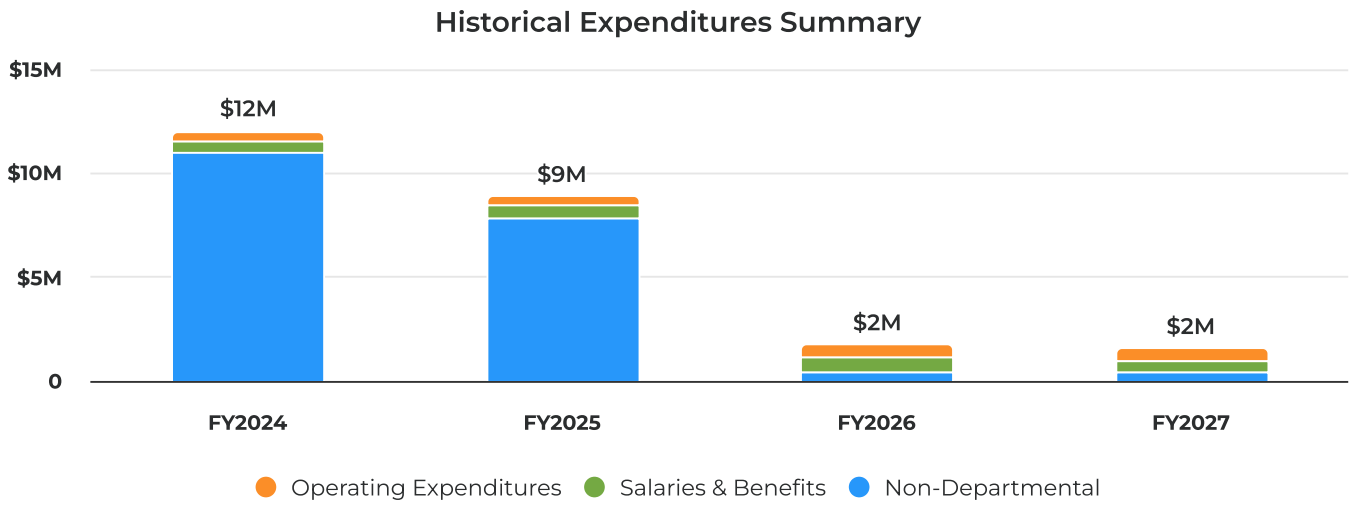
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Internal Service Fund Fee / Stormwater Fund	$7,935	$18,250	$16,118	$23,248	$23,249	$1	-
Internal Service Fund Fee / Sanitation Fund	$33,810	$48,007	$42,722	$107,947	$107,951	$4	-
Internal Service Fund Fee / Building Services Fund	$39,445	$45,362	$34,664	$53,915	$46,218	-$7,697	-14.28%
Internal Service Fund Fee / IT Fund	$11,270	$12,960	$11,555	$15,405	$15,406	$1	0.01%
Internal Service Fund Fee / Garage Fund	$57,615	$83,926	$61,122	$96,892	$81,495	-$15,397	-15.89%
Garage / Labor	$80,933	$85,271	$71,274	$200,000	$135,000	-$65,000	-32.50%
Total Charges for Services	$1,086,807	$1,165,433	$1,014,563	$1,680,023	$1,568,498	-$111,525	-6.64%
Interest & other Earnings							
Interest / Investments	$277,541	$270,636	$187,713	$100,000	$100,000	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	$31,524	-$9,757	-$24,697	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$8,857	$9,821	$3,151	-	-	-	-
Total Interest & other Earnings	$317,922	$270,700	$166,167	$100,000	$100,000	-	-
Disp of Fixed Assets							
Donations / Disp of Fixed Assets	$37,924	$44,560	$32,003	-	-	-	-
Total Disp of Fixed Assets	$37,924	$44,560	$32,003	-	-	-	-
Other Miscellaneous Rev							
Other Miscellaneous Rev / Miscellaneous Revenue	-	$689	$581	-	-	-	-
Total Other Miscellaneous Rev	-	$689	$581	-	-	-	-
Transfer From							
Governmental Funds / Building Fund	$500,000	-	-	-	-	-	-
Governmental Funds / Sales Tax	$1,000,000	-	-	-	-	-	-
Governmental Funds / ARPA	$524,566	-	-	-	-	-	-
Total Transfer From	$2,024,566	-	-	-	-	-	-
Total Revenues	**$3,467,220**	**$1,481,382**	**$1,213,314**	**$1,780,023**	**$1,668,498**	**-$111,525**	**-6.27%**

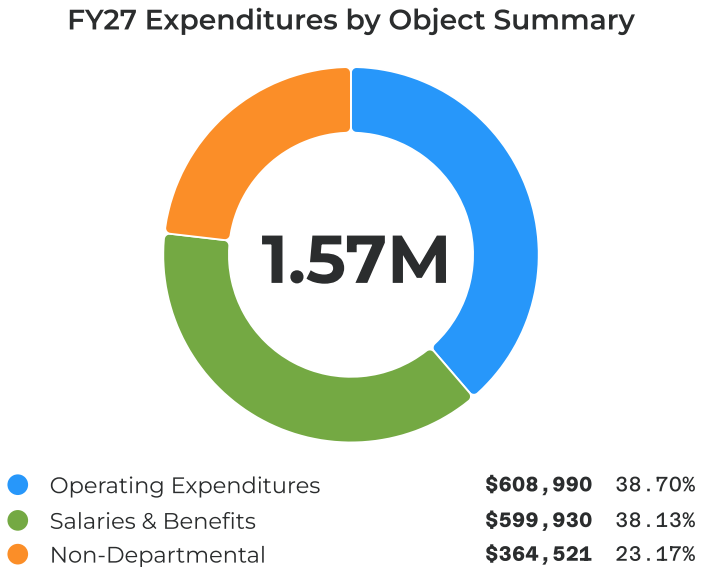
City Garage Fund Revenue Itemizations

Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
City Garage Fund		$1,780,023	$1,668,498	-$111,525	-6.27%	
Charges of SVCs						
Internal Service Fund Fee / General Fund	530-0000-341.20-10	$565,758	$549,977	-$15,781	-2.79%	
Internal Service Fund Fee / Beach Fund	530-0000-341.20-15	$38,511	$30,812	-$7,699	-19.99%	
Internal Service Fund Fee / Electric Fund	530-0000-341.20-20	$259,284	$259,303	$19	0.01%	
Internal Service Fund Fee / Water Fund	530-0000-341.20-25	$198,168	$198,184	$16	0.01%	
Internal Service Fund Fee / Local Sewer Fund	530-0000-341.20-30	$110,150	$110,158	$8	0.01%	
Internal Service Fund Fee / Regional Sewer Fund	530-0000-341.20-35	$10,745	$10,745	-	-	
Internal Service Fund Fee / Stormwater Fund	530-0000-341.20-55	$23,248	$23,249	$1	-	
Internal Service Fund Fee / Sanitation Fund	530-0000-341.20-60	$107,947	$107,951	$4	-	
Internal Service Fund Fee / Building Services Fund	530-0000-341.20-65	$53,915	$46,218	-$7,697	-14.28%	
Internal Service Fund Fee / IT Fund	530-0000-341.20-70	$15,405	$15,406	$1	0.01%	
Internal Service Fund Fee / Garage Fund	530-0000-341.20-75	$96,892	$81,495	-$15,397	-15.89%	
Garage / Labor	530-0000-341.40-10	$200,000	$135,000	-$65,000	-32.50%	REDUCED FOR FY27 BASED ON 3 YEAR AVERAGE
Total Charges of SVCs		$1,680,023	$1,568,498	-$111,525	-6.64%	
Other						
Interest / Investments	530-0000-361.10-10	$100,000	$100,000	-	-	
Total Other		$100,000	$100,000	-	-	
Total Revenues		**$1,780,023**	**$1,668,498**	**-$111,525**	**-6.27%**	

Expenditures Summary

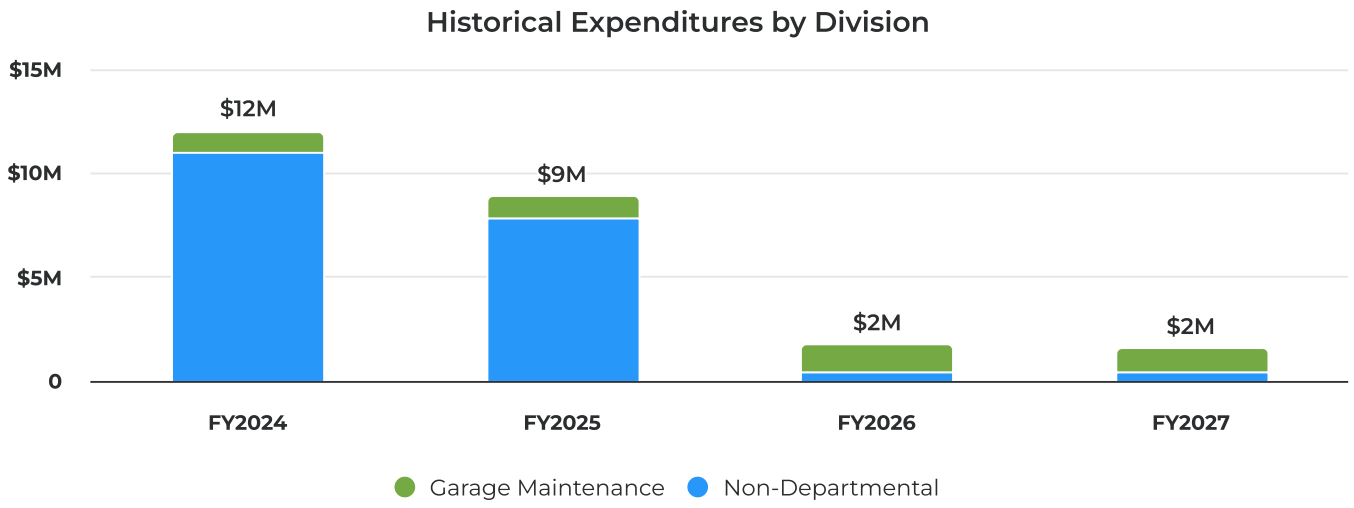


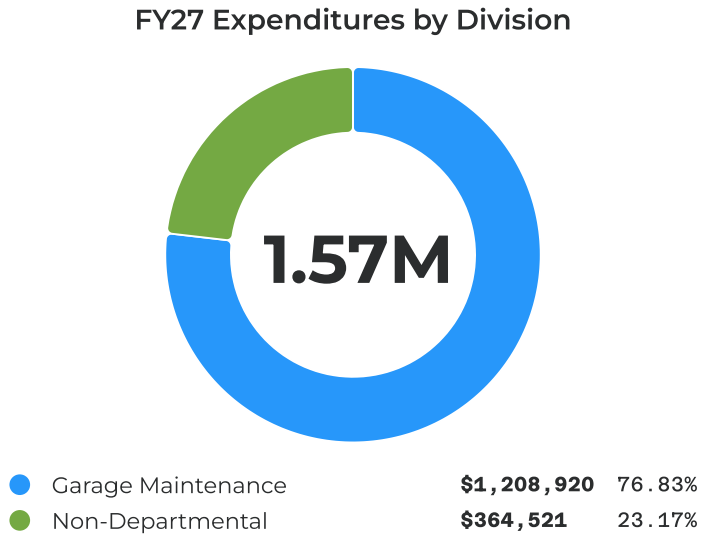


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$500,691	$594,534	$438,673	$663,108	$599,930	-$63,178	-9.53%
Operating Expenditures	$476,752	$408,946	$385,814	$626,287	$608,990	-$17,297	-2.76%
Non-Departmental	$336,739	$351,307	$591,339	$434,201	$364,521	-$69,680	-16.05%
Total Expenditures	**$1,314,182**	**$1,354,786**	**$1,415,825**	**$1,723,596**	**$1,573,441**	**-$150,155**	**-8.71%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Garage Maintenance							
Salaries & Benefits							
Salaries & Wages / Regular	$298,946	$365,160	$272,954	$385,630	$380,095	-$5,535	-1.44%
Salaries & Wages / Unused Vacation Pay	-$4,010	$9,837	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$10,942	-	-	-	-	-
Overtime / Standard Overtime	$33,439	$25,020	$21,774	$21,500	$25,000	$3,500	16.28%
Special Pay / Longevity	$1,350	$2,500	$2,300	$2,900	$2,100	-$800	-27.59%
Special Pay / Incentive	-	-	-	-	$2,637	$2,637	-
Special Pay / Other Pays	$232	$186	$124	-	-	-	-
Other / FICA Taxes	$25,130	$29,482	$22,304	$31,304	$31,352	$48	0.15%
Retirement Contributions / Defined Benefit Plan	$89,389	$82,994	$65,128	$88,814	$67,732	-$21,082	-23.74%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other / Life & Health Insurance	$49,196	$61,573	$48,499	$119,471	$77,525	-$41,946	-35.11%
Workers' Compensation / Workers' Comp Regular	$7,020	$6,840	$5,590	$13,489	$13,489	-	-
Total Salaries & Benefits	$500,691	$594,534	$438,673	$663,108	$599,930	-$63,178	-9.53%
Operating Expenditures							
Professional Services / Internal IT Support	$34,557	$41,730	$22,307	$29,743	$20,651	-$9,092	-30.57%
Professional Services / Other	-	$7,995	$6,037	$11,000	$11,000	-	-
Other Contractual Service / Other Contractual Service	$10,556	-	$23,685	$157,347	$157,347	-	-
Travel & Training / Training/Registration	$695	$625	-	$1,500	$5,970	$4,470	298.00%
Utility Services / Water	$2,813	$2,518	$2,785	$3,780	$4,449	$669	17.70%
Utility Services / Sewer	$3,534	$3,074	$3,488	$4,428	$5,476	$1,048	23.67%
Utility Services / Electricity	$12,311	$13,869	$11,173	$16,200	$16,284	$84	0.52%
Utility Services / Refuse/Waste Disposal	$3,909	$4,919	$4,020	$5,846	$6,747	$901	15.41%
Insurance / Property/Liability	$61,780	$83,403	$68,807	$91,743	$59,866	-$31,877	-34.75%
Repair/Maint Services / Buildings	$5,375	-	-	-	-	-	-
Repair/Maint Services / Equipment-General	$17,285	$20,215	$17,071	$19,000	$19,000	-	-
Repair/Maint Services / Equipment-Garage	$160,619	$154,573	$104,686	$160,000	$160,000	-	-
Repair/Maint Services / Heavy Equipment	$2,904	$4,908	$2,839	$5,000	$5,000	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$2,600	-	-	-	-	-	-
Office Supplies / Office Supplies	$418	$1,352	$1,167	$1,500	$1,500	-	-
Operating Supplies / Gas, Lubricants & Oil	$6,142	$12,209	$7,437	$7,000	$12,000	$5,000	71.43%
Operating Supplies / Inventory/Over-Short	$200	$126	$65	$200	$200	-	-
Operating Supplies / Inventory/Fuel-Over-Short	$35,246	-$65,647	-	-	-	-	-
Operating Supplies / Inventory Clearing Acct	$94,924	$98,521	$92,802	$90,000	$99,000	$9,000	10.00%
Operating Supplies / Small Tools & Equipment	$16,979	$19,283	$12,727	$17,000	$17,000	-	-
Operating Supplies / Uniforms	$4,426	$4,835	$4,566	$5,000	$7,500	$2,500	50.00%
Operating Supplies / Other	-$520	$440	$151	-	-	-	-
Total Operating Expenditures	$476,752	$408,946	$385,814	$626,287	$608,990	-$17,297	-2.76%
Total Garage Maintenance	$977,443	$1,003,479	$824,487	$1,289,395	$1,208,920	-$80,475	-6.24%
Non-Departmental							
Non-Departmental							
Debt Service / Principal	-	-	$128,272	$128,273	$63,409	-$64,864	-50.57%
Debt Service / Interest	-	-	$31,127	$31,128	$26,312	-$4,816	-15.47%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Curr Charges/Oblig / Admin Fees	$46,660	$16,601	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$1,181	$2,015	$840	$1,300	$1,300	-	-
Other General Government / Interest	$39,885	$35,617	-	-	-	-	-
Other / Depreciation	$166,842	$186,758	-	-	-	-	-
Other / Buildings/Improvements	$124,976	$51,829	$159,393	-	-	-	-
Other / Improve Other than Build	$215,109	$2,104	-	-	-	-	-
Machinery & Equipment / Vehicles	-	$95,764	$271,706	$267,000	$267,000	-	-
Transfers / To General Fund	-	-	-	$6,500	$6,500	-	-
Miscellanous Expenses / Other	$82,171	$108,213	-	-	-	-	-
Improve Other Than Build / Fixed Assets Contra Acct	-$340,086	-$147,593	-	-	-	-	-
Total Non-Departmental	$336,739	$351,307	$591,339	$434,201	$364,521	-$69,680	-16.05%
Total Non-Departmental	$336,739	$351,307	$591,339	$434,201	$364,521	-$69,680	-16.05%
Total Expenditures	**$1,314,182**	**$1,354,786**	**$1,415,825**	**$1,723,596**	**$1,573,441**	**-$150,155**	**-8.71%**

City Garage Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Public Services		$1,289,395	$1,208,920	-$80,475	-6.24%	
Garage Maintenance						
Salaries & Benefits						
Salaries & Wages / Regular	530-5070-549.12-10	$385,630	$380,095	-$5,535	-1.44%	The increase is attributable to certification pay approved as part of the supplemental budget during Budget Workshop #1
Overtime / Standard Overtime	530-5070-549.14-10	$21,500	$25,000	$3,500	16.28%	The increase in overtime reflects the supplemental budget approved during Budget Workshop #1, which provided an additional $3,500 in funding
Special Pay / Longevity	530-5070-549.15-10	$2,900	$2,100	-$800	-27.59%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	530-5070-549.15-20	-	$2,637	$2,637	-	
Certification Pay	530-5070-549.15-20	-	$2,637	$2,637	-	
Other / FICA Taxes	530-5070-549.21-00	$31,304	$31,352	$48	0.15%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	530-5070-549.22-10	$88,814	$67,732	-$21,082	-23.74%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Other / Life & Health Insurance	530-5070-549.23-00	$119,471	$77,525	-$41,946	-35.11%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	530-5070-549.24-10	$13,489	$13,489	-	-	
Total Salaries & Benefits		$663,108	$599,930	-$63,178	-9.53%	
Operating Expenditures						
Professional Services / Internal IT Support	530-5070-549.31-50	$29,743	$20,651	-$9,092	-30.57%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Professional Services / Other	530-5070-549.31-90	$11,000	$11,000	-	-	
TOWING SERVICES	530-5070-549.31-90	$11,000	$11,000	-	-	TOWING SERVICE FOR CITY VEHICLES
Other Contractual Service / Other Contractual Servi	530-5070-549.34-50	$157,347	$157,347	-	-	
Asset Tracking	530-5070-549.34-50	$157,347	$157,347	-	-	ASSET TRACKING EQUIPMENT AND SERVICES FOR CITYWIDE VEHCILES & HEAVY EQUIPMENT
Travel & Training / Training/Registration	530-5070-549.40-10	$1,500	$5,970	$4,470	298.00%	
CDL Training & Certification	530-5070-549.40-10	-	$4,470	$4,470	-	Supplemental for $4,470 approved in BWS#3. Funding for Commercial Driver License (CDL) training and certification for three Fleet Maintenance employees. A valid CDL is required for these positions to operate and transport City vehicles and equipment as part of their assigned duties. In accordance with the applicable collective bargaining agreement, the City is responsible for covering the cost of the required training and certification. This request ensures compliance with contractual obligations while maintaining the qualifications necessary for employees to safely and effectively perform their job responsibilities.
ASE CERTIFICATIONS	530-5070-549.40-10	$1,500	$1,500	-	-	MECHANIC ASE CERTIFICATIONS
Utility Services / Water	530-5070-549.43-10	$3,780	$4,449	$669	17.70%	
Utility Services / Sewer	530-5070-549.43-20	$4,428	$5,476	$1,048	23.67%	
Utility Services / Electricity	530-5070-549.43-30	$16,200	$16,284	$84	0.52%	
Utility Services / Refuse/Waste Disposal	530-5070-549.43-40	$5,846	$6,747	$901	15.41%	
Insurance / Property/Liability	530-5070-549.45-10	$91,743	$59,866	-$31,877	-34.75%	
Repair/Maint Services / Equipment-General	530-5070-549.46-21	$19,000	$19,000	-	-	
GARAGE VEHICLE REPAIRS	530-5070-549.46-21	$8,000	$8,000	-	-	GARAGE VEHICLE REPAIRS
LUBRICANTS/OILS	530-5070-549.46-21	$6,000	$6,000	-	-	
PPE/SAFETY EQUIPMENT	530-5070-549.46-21	$5,000	$5,000	-	-	MECHANIC PPE/SAFETY EQUIPMENT
Repair/Maint Services / Equipment-Garage	530-5070-549.46-22	$160,000	$160,000	-	-	INCLUDES FLEET VEHICLE CHARGES AND

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						CITY-WIDE VEHICLE REPAIRS.
Repair/Maint Services / Heavy Equipment	530-5070-549.46-26	$5,000	$5,000	-	-	GARAGE OVER 1 TON EQUIPMENT REPAIRS
Office Supplies / Office Supplies	530-5070-549.51-10	$1,500	$1,500	-	-	OFFICE SUPPLIES. PRINTER TONERS, PAPER, PENS, FOLDERS, ETC - DEPT USES DESKTOP PRINTERS
Operating Supplies / Gas, Lubricants & Oil	530-5070-549.52-10	$7,000	$12,000	$5,000	71.43%	GARAGE VEHICLE FUEL & OIL. Supplemental for $5,000 approved in BWS#1.
Operating Supplies / Inventory/Over-Short	530-5070-549.52-15	$200	$200	-	-	
Operating Supplies / Inventory Clearing Acct	530-5070-549.52-18	$90,000	$99,000	$9,000	10.00%	INVENTORY CLEARING ACCOUNT TO FUND PARTS. $9,000 supplemental approved in BWS#2.
Operating Supplies / Small Tools & Equipment	530-5070-549.52-20	$17,000	$17,000	-	-	
SMALL TOOLS	530-5070-549.52-20	$3,000	$3,000	-	-	SMALL TOOLS, AIR TOOLS
SPECIALTY TOOLS	530-5070-549.52-20	$5,000	$5,000	-	-	SPECIALTY FLEET TOOLS
DIAGNOSTIC SOFTWARE/EQUIPMENT	530-5070-549.52-20	$9,000	$9,000	-	-	DIAGNOSTIC SOFTWARE/EQUIPMENT
Operating Supplies / Uniforms	530-5070-549.52-40	$5,000	$7,500	$2,500	50.00%	FLEET UNIFORMS, SAFETY SHOES, GLOVES, ETC. Supplemental for $2,500 approved in BWS#1.
Total Operating Expenditures		$626,287	$608,990	-$17,297	-2.76%	
Total Garage Maintenance		$1,289,395	$1,208,920	-$80,475	-6.24%	
Non-Departmental		$434,201	$364,521	-$69,680	-16.05%	
Non-Departmental						
Non-Departmental						
Debt Service / Principal	530-9010-517.71-00	$128,273	$63,409	-$64,864	-50.57%	
2020AB Non Adv.	530-9010-517.71-00	$128,273	$63,409	-$64,864	-50.57%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $946,771 attributable to the Garage Fund.
Debt Service / Interest	530-9010-517.72-00	$31,128	$26,312	-$4,816	-15.47%	
2020AB Non Adv.	530-9010-517.72-00	$31,128	$26,312	-$4,816	-15.47%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						$3,456,009, with $201,048 attributable to the Garage Fund.
Admin Charges / Bank Charges and Fees	530-9010-519.58-70	$1,300	$1,300	-	-	
Machinery & Equipment / Vehicles	530-9010-549.64-30	$267,000	$267,000	-	-	
Annual Vehicle Replacement Budget	530-9010-549.64-30	$267,000	$267,000	-	-	Utilizing PayGo for this project.
Transfers / To General Fund	530-9010-581.91-01	$6,500	$6,500	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-16.
Total Non-Departmental		$434,201	$364,521	-$69,680	-16.05%	
Total Non-Departmental		$434,201	$364,521	-$69,680	-16.05%	
Total Expenditures		**$1,723,596**	**$1,573,441**	**-$150,155**	**-8.71%**	

Self Insurance Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

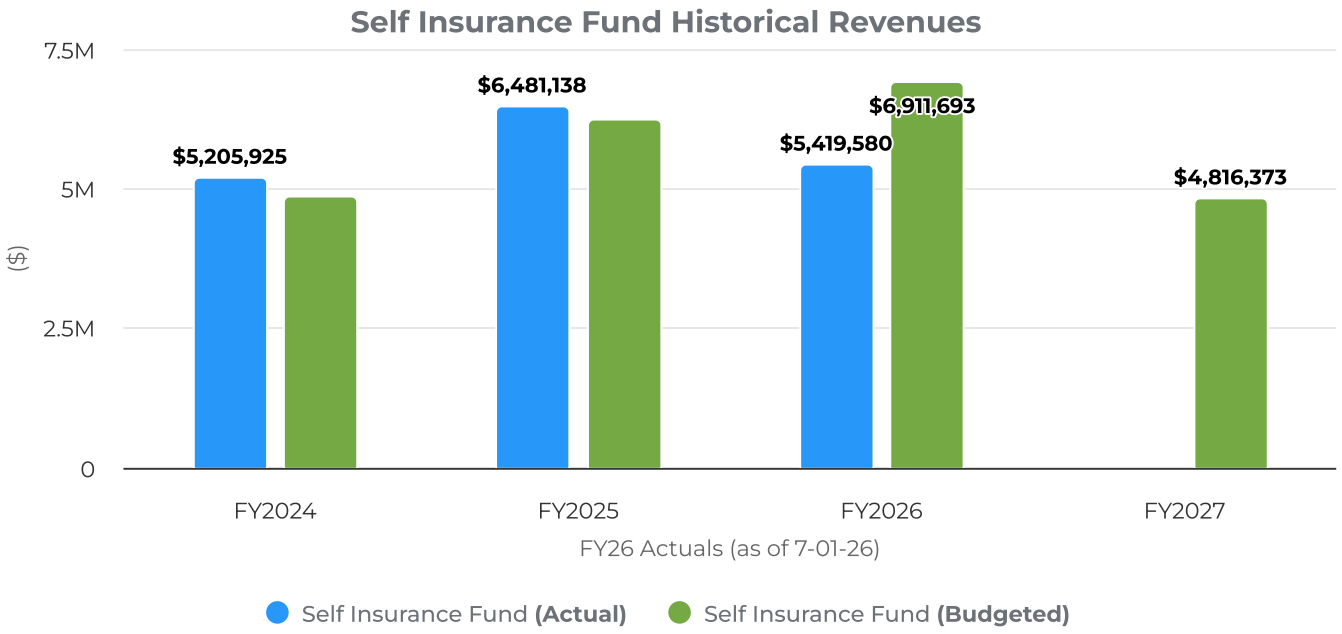
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$3,938,800**	**$6,199,464**	**$9,738,560**	**$9,738,560**	**$10,613,611**	**$875,051**	**8.99%**
Revenues							
Charges of SVCs	$4,535,583	$6,010,373	$4,980,435	$6,849,193	$4,753,873	-$2,095,320	-30.59%
Other	$670,342	$470,764	$439,145	$62,500	$62,500	-	-
Total Revenues	**$5,205,925**	**$6,481,138**	**$5,419,580**	**$6,911,693**	**$4,816,373**	**-$2,095,320**	**-30.32%**
Expenditures							
Salaries & Benefits	$355,586	$404,095	$347,965	$515,615	$492,349	-$23,266	-4.51%
Operating Expenditures	$2,576,497	$2,519,489	$2,613,456	$5,513,027	$4,260,803	-$1,252,224	-22.71%
Non-Departmental	$13,183	$18,456	$5,269	$8,000	$8,000	-	-
Total Expenditures	**$2,945,265**	**$2,942,039**	**$2,966,690**	**$6,036,642**	**$4,761,152**	**-$1,275,490**	**-21.13%**
Total Revenues Less Expenditures	**$2,260,660**	**$3,539,099**	**$2,452,890**	**$875,051**	**$55,221**	**-$819,830**	**-93.69%**
Ending Fund Balance	**$6,199,460**	**$9,738,563**	**$12,191,450**	**$10,613,611**	**$10,668,832**	**$55,221**	**0.52%**

The projected FY2027 Ending Fund Balance is **$10,668,832**. Excess Unassigned Fund Balance currently totals **$9,092,544**.

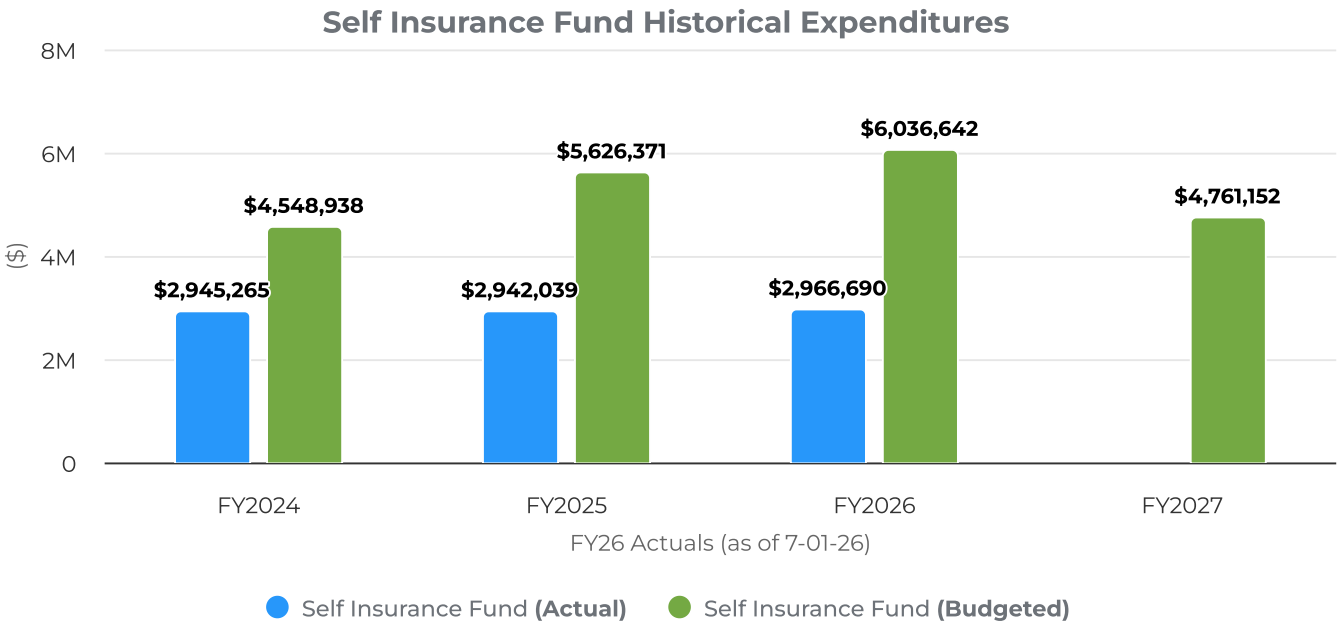
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Self Insurance Fund

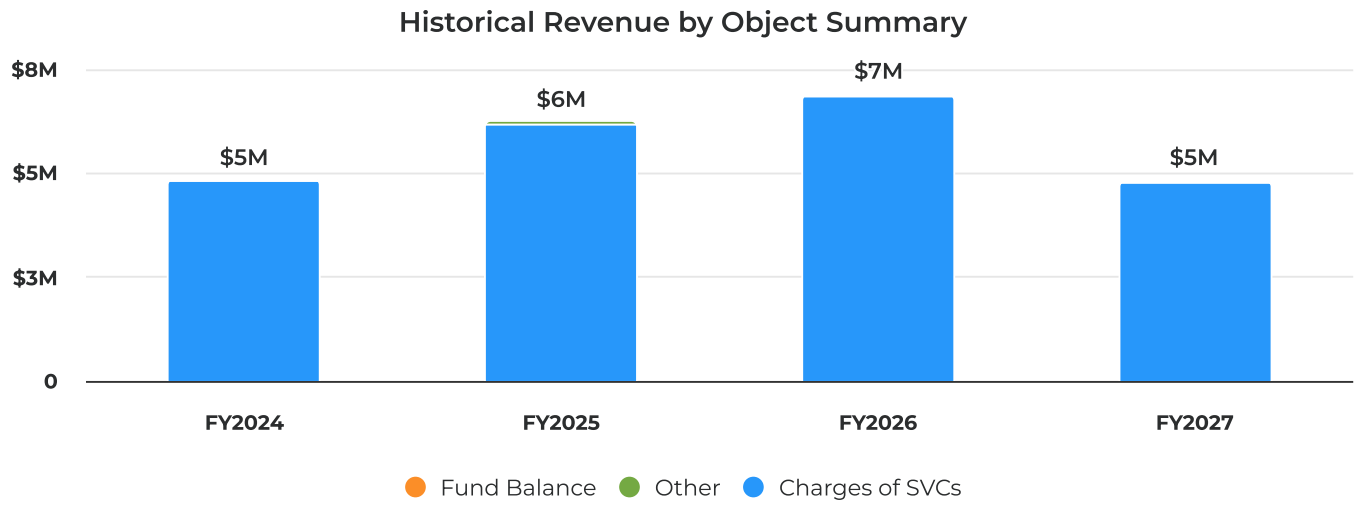
Historical Budget to Actual Revenues

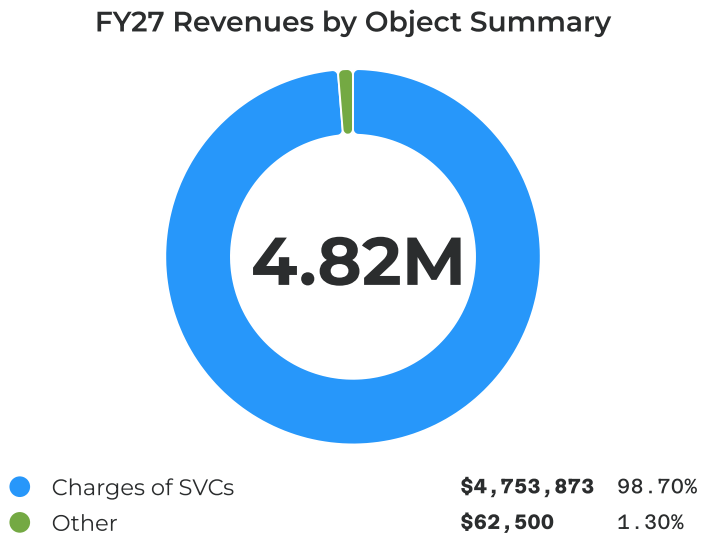


Historical Budget to Actual Expenditures



Revenues by Object Summary

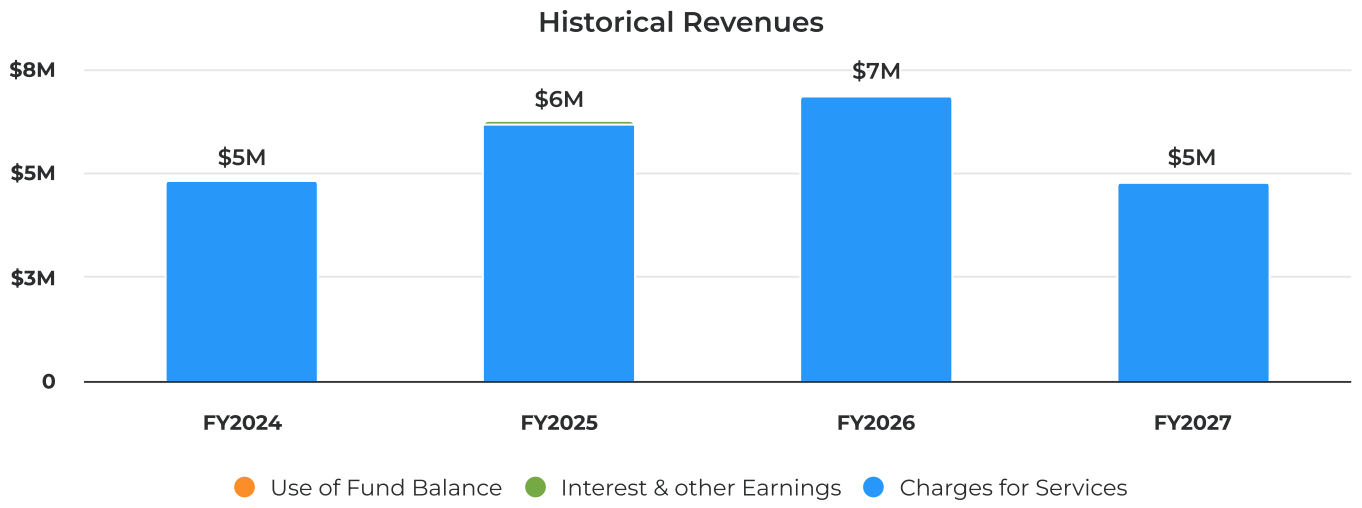


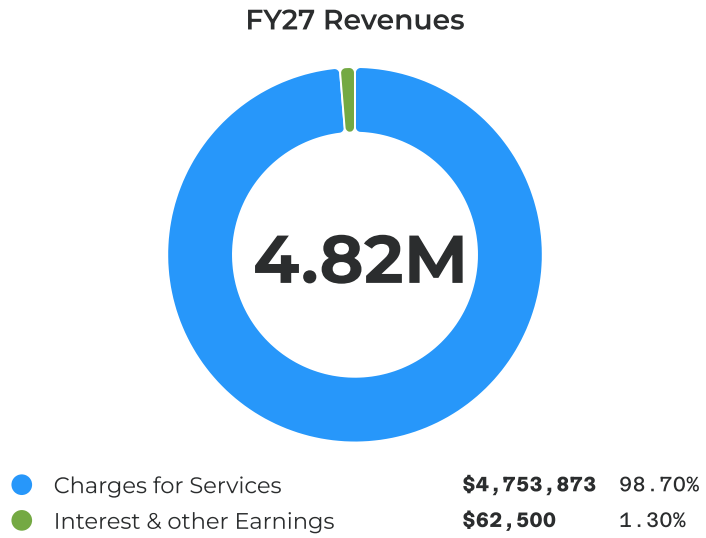


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$4,535,583	$6,010,373	$4,980,435	$6,849,193	$4,753,873	-$2,095,320	-30.59%
Other	$670,342	$470,764	$439,145	$62,500	$62,500	-	-
Total Revenues	**$5,205,925**	**$6,481,138**	**$5,419,580**	**$6,911,693**	**$4,816,373**	**-$2,095,320**	**-30.32%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges for Services							
Internal Service Fund Fee / General Fund	$940,558	$1,269,755	$1,047,550	$1,396,733	$912,931	-$483,802	-34.64%
Internal Service Fund Fee / Beach Fund	$171,370	$231,349	$190,863	$254,484	$164,557	-$89,927	-35.34%
Internal Service Fund Fee / Electric Fund	$1,462,360	$1,974,186	$1,628,705	$2,171,606	$1,417,062	-$754,544	-34.75%
Internal Service Fund Fee / Water Fund	$834,769	$1,126,938	$929,724	$1,239,632	$808,910	-$430,722	-34.75%
Internal Service Fund Fee / Local Sewer Fund	$109,118	$147,309	$121,530	$162,040	$105,737	-$56,303	-34.75%
Internal Service Fund Fee / Regional Sewer Fund	$57,309	$77,367	$78,334	$104,445	$68,155	-$36,290	-34.75%
Internal Service Fund Fee / Golf Fund	$103,862	$140,214	$115,676	$154,235	$100,645	-$53,590	-34.75%
Internal Service Fund Fee / Stormwater Fund	$61,000	$82,350	$67,939	$90,585	$59,110	-$31,475	-34.75%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Internal Service Fund Fee / Sanitation Fund	$236,129	$318,775	$262,989	$350,652	$228,815	-$121,837	-34.75%
Internal Service Fund Fee / Building Services Fund	$2,693	$3,636	$3,000	$4,000	$2,610	-$1,390	-34.75%
Internal Service Fund Fee / IT Fund	$4,837	$6,530	$5,387	$7,183	$4,687	-$2,496	-34.75%
Internal Service Fund Fee / Garage Fund	$61,780	$83,403	$68,807	$91,743	$59,866	-$31,877	-34.75%
Internal Service Fund Fee / Particpant Med Contrib	$9,389	$12,675	$10,457	$13,943	$9,098	-$4,845	-34.75%
Internal Service Fee / I/S Fund - WC	$104,064	$107,511	$96,619	$206,490	$208,896	$2,406	1.17%
Internal Service Fee / Beach Fund	$46,793	$47,833	$39,100	$63,603	$63,603	-	-
Internal Service Fee / Electric Fund	$106,894	$88,505	$65,646	$169,934	$169,934	-	-
Internal Service Fee / Water Fund	$64,659	$56,834	$47,159	$93,180	$93,180	-	-
Internal Service Fee / Local Sewer Fund	$22,154	$18,409	$15,398	$30,757	$30,757	-	-
Internal Service Fee / Regional Sewer Fund	$3,430	$3,929	$1,986	$4,548	$4,548	-	-
Internal Service Fee / Golf Fund	$3,620	$3,930	$4,482	$11,259	$11,259	-	-
Internal Service Fee / Stormwater Fund	$16,191	$11,588	$10,775	$19,910	$19,910	-	-
Internal Service Fee / Sanitation Fund	$86,779	$173,125	$150,119	$162,585	$162,585	-	-
Internal Service Fee / Building Service Fund	$14,846	$13,255	$8,655	$27,554	$27,554	-	-
Internal Service Fee / IT Fund	$3,773	$3,927	$3,765	$4,203	$5,575	$1,372	32.64%
Internal Service Fee / Garage Fund	$7,020	$6,840	$5,590	$13,489	$13,489	-	-
Internal Service Fee / Benefit Fund	$187	$201	$180	$400	$400	-	-
Total Charges for Services	$4,535,583	$6,010,373	$4,980,435	$6,849,193	$4,753,873	-$2,095,320	-30.59%
Interest & other Earnings							
Interest / Investments	$362,489	$432,066	$370,589	$62,500	$62,500	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	$197,594	-$61,155	-$154,829	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$55,517	$61,560	$19,754	-	-	-	-
Total Interest & other Earnings	$615,600	$432,471	$235,513	$62,500	$62,500	-	-
Other Miscellaneous Rev							
Settlements / Setttlements	$54,742	$34,524	$33,623	-	-	-	-
Miscellaneous Revenue / Insurance Recovery	-	-	$45,266	-	-	-	-
Miscellaneous Revenue / FEMA Damage Recovery	-	$103	-	-	-	-	-
Miscellaneous Revenue / Other	-	$3,667	$124,743	-	-	-	-
Total Other Miscellaneous Rev	$54,742	$38,294	$203,632	-	-	-	-
Total Revenues	**$5,205,925**	**$6,481,138**	**$5,419,580**	**$6,911,693**	**$4,816,373**	**-$2,095,320**	**-30.32%**

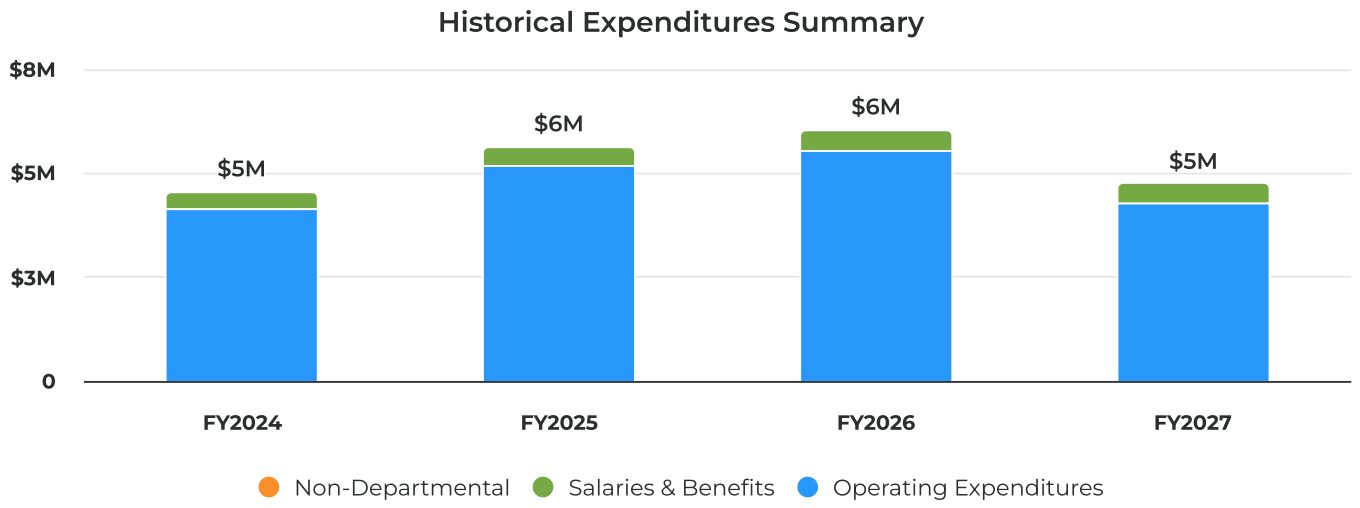
Self Insurance Fund Revenue Itemizations

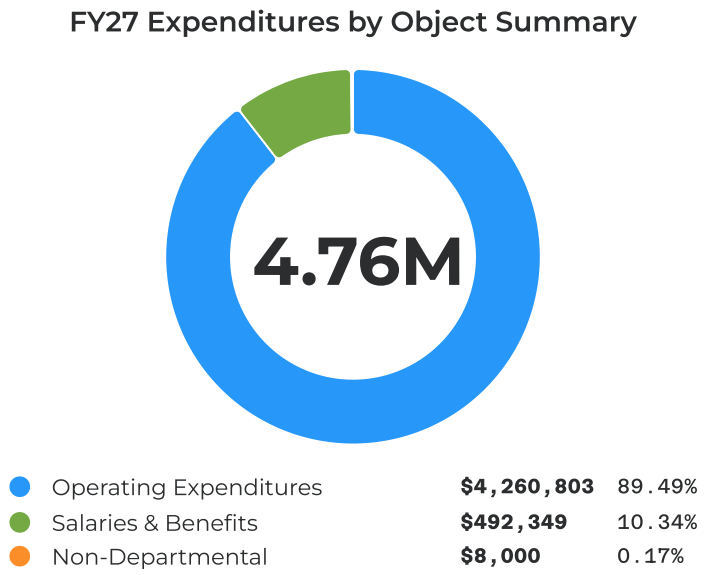
Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Self Insurance Fund		$6,911,693	$4,816,373	-$2,095,320	-30.32%	
Charges of SVCs						
Internal Service Fund Fee / General Fund	520-0000-341.20-10	$1,396,733	$912,931	-$483,802	-34.64%	
Internal Service Fund Fee / Beach Fund	520-0000-341.20-15	$254,484	$164,557	-$89,927	-35.34%	
Internal Service Fund Fee / Electric Fund	520-0000-341.20-20	$2,171,606	$1,417,062	-$754,544	-34.75%	
Internal Service Fund Fee / Water Fund	520-0000-341.20-25	$1,239,632	$808,910	-$430,722	-34.75%	
Internal Service Fund Fee / Local Sewer Fund	520-0000-341.20-30	$162,040	$105,737	-$56,303	-34.75%	
Internal Service Fund Fee / Regional Sewer Fund	520-0000-341.20-35	$104,445	$68,155	-$36,290	-34.75%	
Internal Service Fund Fee / Golf Fund	520-0000-341.20-40	$154,235	$100,645	-$53,590	-34.75%	
Internal Service Fund Fee / Stormwater Fund	520-0000-341.20-55	$90,585	$59,110	-$31,475	-34.75%	
Internal Service Fund Fee / Sanitation Fund	520-0000-341.20-60	$350,652	$228,815	-$121,837	-34.75%	
Internal Service Fund Fee / Building Services Fund	520-0000-341.20-65	$4,000	$2,610	-$1,390	-34.75%	
Internal Service Fund Fee / IT Fund	520-0000-341.20-70	$7,183	$4,687	-$2,496	-34.75%	
Internal Service Fund Fee / Garage Fund	520-0000-341.20-75	$91,743	$59,866	-$31,877	-34.75%	
Internal Service Fund Fee / Particpant Med Contrib	520-0000-341.20-99	$13,943	$9,098	-$4,845	-34.75%	
Internal Service Fee / I/S Fund - WC	520-0000-341.21-10	$206,490	$208,896	$2,406	1.17%	
Internal Service Fee / Beach Fund	520-0000-341.21-15	$63,603	$63,603	-	-	
Internal Service Fee / Electric Fund	520-0000-341.21-20	$169,934	$169,934	-	-	
Internal Service Fee / Water Fund	520-0000-341.21-25	$93,180	$93,180	-	-	
Internal Service Fee / Local Sewer Fund	520-0000-341.21-30	$30,757	$30,757	-	-	
Internal Service Fee / Regional Sewer Fund	520-0000-341.21-35	$4,548	$4,548	-	-	
Internal Service Fee / Golf Fund	520-0000-341.21-40	$11,259	$11,259	-	-	
Internal Service Fee / Stormwater Fund	520-0000-341.21-55	$19,910	$19,910	-	-	
Internal Service Fee / Sanitation Fund	520-0000-341.21-60	$162,585	$162,585	-	-	
Internal Service Fee / Building Service Fund	520-0000-341.21-65	$27,554	$27,554	-	-	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Internal Service Fee / IT Fund	520-0000-341.21-70	$4,203	$5,575	$1,372	32.64%	
Internal Service Fee / Garage Fund	520-0000-341.21-75	$13,489	$13,489	-	-	
Internal Service Fee / Benefit Fund	520-0000-341.21-81	$400	$400	-	-	
Total Charges of SVCs		$6,849,193	$4,753,873	-$2,095,320	-30.59%	
Other						
Interest / Investments	520-0000-361.10-10	$62,500	$62,500	-	-	
Total Other		$62,500	$62,500	-	-	
Total Revenues		**$6,911,693**	**$4,816,373**	**-$2,095,320**	**-30.32%**	

Expenditures Summary

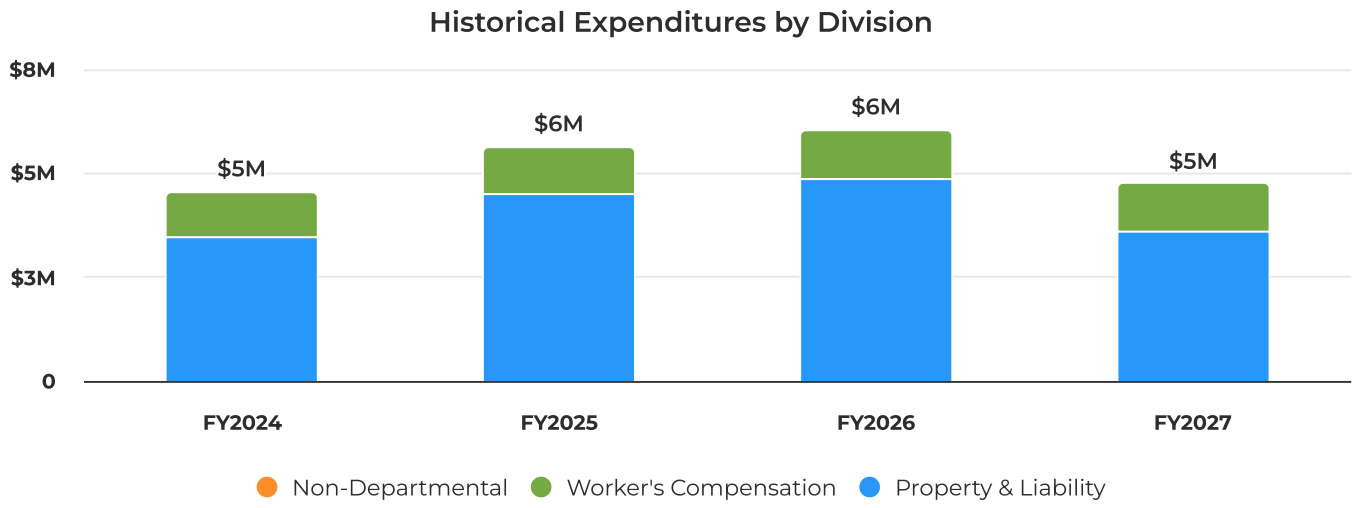


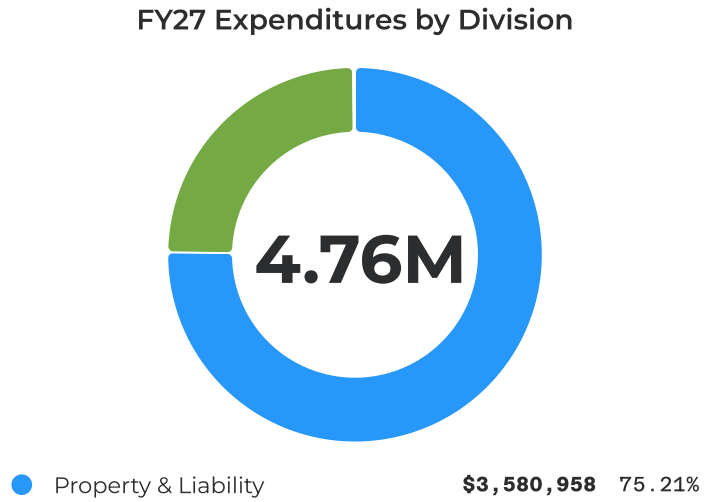


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$355,586	$404,095	$347,965	$515,615	$492,349	-$23,266	-4.51%
Operating Expenditures	$2,576,497	$2,519,489	$2,613,456	$5,513,027	$4,260,803	-$1,252,224	-22.71%
Non-Departmental	$13,183	$18,456	$5,269	$8,000	$8,000	-	-
Total Expenditures	**$2,945,265**	**$2,942,039**	**$2,966,690**	**$6,036,642**	**$4,761,152**	**-$1,275,490**	**-21.13%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Property & Liability							
Salaries & Benefits							
Salaries & Wages / Regular	$119,212	$145,355	$123,121	$176,729	$174,191	-$2,538	-1.44%
Other Salaries / Part Time	-	-	-	$6,698	-	-$6,698	-100.00%
Overtime / Standard Overtime	$951	$479	$384	$3,000	$3,000	-	-
Special Pay / Longevity	$394	$675	$300	$925	$1,050	$125	13.51%
Special Pay / Incentive	-	-	-	-	$3,233	$3,233	-
Special Pay / Other Pays	$95	$2,330	$1,788	$2,475	$2,475	-	-
Administrative / FICA Taxes	$8,907	$10,784	$9,187	$14,505	$14,055	-$450	-3.10%
Retirement Contributions / Defined Benefit Plan	$27,592	$18,801	$18,333	$24,798	$19,345	-$5,453	-21.99%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / Defined Cont Plan	$5,408	$5,999	$4,966	$7,005	$6,672	-$333	-4.75%
Administrative / Life & Health Insurance	$15,061	$17,650	$15,738	$22,297	$22,612	$315	1.41%
Workers' Compensation / Workers' Comp Regular	$173	$188	$171	$349	$349	-	-
Total Salaries & Benefits	$177,793	$202,260	$173,988	$258,781	$246,982	-$11,799	-4.56%
Operating Expenditures							
Professional Services / Legal	$103,018	$203,088	$118,962	$195,000	$195,000	-	-
Professional Services / Internal IT Support	$5,270	$6,392	$10,962	$14,616	$14,658	$42	0.29%
Contractual Services / Employee Training	$26,484	$12,295	$12,482	$75,000	$75,000	-	-
Contractual Services / Other Contractual Service	$66,809	$10,071	$8,545	$123,950	$100,000	-$23,950	-19.32%
Union Dues / Training/Registration	$5,579	$3,291	$985	$13,000	$13,000	-	-
Union Dues / Lodging/Transportation	$2,849	$2,978	$134	$3,000	$3,000	-	-
Communication/Freight Srv / Postage & Freight	-	-	-	$500	$500	-	-
Rental & Leases / Operating/Capital Leasing	-	-	-	$2,500	-	-$2,500	-100.00%
Insurance / IBNR Exp - Prop. & Liab	-$237,054	-$438,763	-	-	-	-	-
Insurance / Property/Liability	$11,400	$5,152	-	$253,601	-	-$253,601	-100.00%
Insurance / Deduct/Non-Covered Losses	$468,939	$859,957	$452,943	$761,400	$1,015,001	$253,601	33.31%
Insurance / Insurance Premium Paid	$1,871,071	$1,577,689	$1,704,374	$3,097,328	$1,883,817	-$1,213,511	-39.18%
Repair/Maint Services / Equipment-General	$12,000	$2,045	-	$11,000	$11,000	-	-
Administrative / Printing & Binding	-	$41	-	$2,000	$2,000	-	-
Administrative / Promotional Activities	-	-	-	$2,000	-	-$2,000	-100.00%
Other Curr Charges/Oblig / Safety Incentives	$7,736	-	-	$19,500	$10,000	-$9,500	-48.72%
Office Supplies / Office Supplies	$2,374	$217	-	$2,000	$2,000	-	-
Office Supplies / Office Furniture	-	$1,624	$221	$5,000	$5,000	-	-
Administrative / Books, Publ, Subsc & Memb	-$678	$3,465	$125	$4,000	$4,000	-	-
Miscellanous Expenses / Bank Charges and Fees	-	$45	-	-	-	-	-
Total Operating Expenditures	$2,345,797	$2,249,586	$2,309,733	$4,585,395	$3,333,976	-$1,251,419	-27.29%
Total Property & Liability	$2,523,590	$2,451,847	$2,483,721	$4,844,176	$3,580,958	-$1,263,218	-26.08%
Worker's Compensation							
Salaries & Benefits							

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Wages / Regular	$119,211	$145,354	$123,117	$176,729	$174,191	-$2,538	-1.44%
Other Salaries / Part Time	-	-	-	$6,698	-	-$6,698	-100.00%
Overtime / Standard Overtime	$951	$280	$381	$1,500	$1,500	-	-
Special Pay / Longevity	$394	$450	$300	$925	$1,050	$125	13.51%
Special Pay / Incentive	-	-	-	-	$3,233	$3,233	-
Special Pay / Other Pays	$95	$2,330	$1,788	$2,475	$2,475	-	-
Administrative / FICA Taxes	$8,907	$10,784	$9,186	$14,390	$13,940	-$450	-3.13%
Retirement Contributions / Defined Benefit Plan	$27,592	$18,801	$18,332	$24,465	$19,345	-$5,120	-20.93%
Retirement Contributions / Defined Cont Plan	$5,408	$5,999	$4,966	$7,005	$6,672	-$333	-4.75%
Administrative / Life & Health Insurance	$15,061	$17,650	$15,737	$22,298	$22,612	$314	1.41%
Workers' Compensation / Workers' Comp Regular	$173	$188	$171	$349	$349	-	-
Total Salaries & Benefits	$177,792	$201,834	$173,977	$256,834	$245,367	-$11,467	-4.46%
Operating Expenditures							
Professional Services / Legal	-	$2,272	$1,123	$14,000	$14,000	-	-
Professional Services / Internal IT Support	$4,632	$5,381	$5,574	$7,432	$6,627	-$805	-10.83%
Contractual Services / Other Contractual Service	$147,857	$125,963	$145,432	$332,200	$332,200	-	-
Union Dues / Training/Registration	$5,980	-	$426	$13,000	$13,000	-	-
Insurance / IBNR Expense WC	-$109,874	-$323,787	-	-	-	-	-
Insurance / Deduct/Non-Covered Losses	$169,837	$444,932	$128,255	$500,000	$500,000	-	-
Insurance / Workmen's Comp Premium Pd	$12,267	$14,697	$22,913	$60,000	$60,000	-	-
Operating Supplies / Small Tools & Equipment	-	$445	-	$1,000	$1,000	-	-
Total Operating Expenditures	$230,700	$269,902	$303,723	$927,632	$926,827	-$805	-0.09%
Total Worker's Compensation	$408,492	$471,736	$477,700	$1,184,466	$1,172,194	-$12,272	-1.04%
Non-Departmental							
Non-Departmental							
Admin Charges / Bank Charges and Fees	$7,403	$12,676	$5,269	$8,000	$8,000	-	-
Sewer/Wasterwater Service / Depreciation	$5,780	$5,780	-	-	-	-	-
Total Non-Departmental	$13,183	$18,456	$5,269	$8,000	$8,000	-	-
Total Non-Departmental	$13,183	$18,456	$5,269	$8,000	$8,000	-	-
Total Expenditures	**$2,945,265**	**$2,942,039**	**$2,966,690**	**$6,036,642**	**$4,761,152**	**-$1,275,490**	**-21.13%**

Self Insurance Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Human Resources		$6,028,642	$4,753,152	-$1,275,490	-21.16%	
Property & Liability						
Salaries & Benefits						
Salaries & Wages / Regular	520-1331-513.12-10	$176,729	$174,191	-$2,538	-1.44%	The increase is attributable to certification pay and promotion approved as part of the supplemental budget during Budget Workshop #1
Other Salaries / Part Time	520-1331-513.13-10	$6,698	-	-$6,698	-100.00%	The decrease is due to the employee being promoted to a full-time position as part of the FY26 budget.
Overtime / Standard Overtime	520-1331-513.14-10	$3,000	$3,000	-	-	
Special Pay / Longevity	520-1331-513.15-10	$925	$1,050	$125	13.51%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	520-1331-513.15-20	-	$3,233	$3,233	-	
Certification Pay	520-1331-513.15-20	-	$2,483	$2,483	-	
One-Time Performance Lump-Sum Pay	520-1331-513.15-20	-	$750	$750	-	
Special Pay / Other Pays	520-1331-513.15-30	$2,475	$2,475	-	-	
Administrative / FICA Taxes	520-1331-513.21-00	$14,505	$14,055	-$450	-3.10%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	520-1331-513.22-10	$24,798	$19,345	-$5,453	-21.99%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						averages to more accurately reflect the City's total pension liability
Retirement Contributions / Defined Cont Plan	520-1331-513.22-20	$7,005	$6,672	-$333	-4.75%	Decrease reflects lower employer 401(a) contributions associated with certification pay not yet realized.
Administrative / Life & Health Insurance	520-1331-513.23-00	$22,297	$22,612	$315	1.41%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	520-1331-513.24-10	$349	$349	-	-	
Total Salaries & Benefits		$258,781	$246,982	-$11,799	-4.56%	
Operating Expenditures						
Professional Services / Legal	520-1331-513.31-10	$195,000	$195,000	-	-	Professional services.
Professional Services / Internal IT Support	520-1331-513.31-50	$14,616	$14,658	$42	0.29%	
Contractual Services / Employee Training	520-1331-513.34-45	$75,000	$75,000	-	-	Six Sigma training; Leadership and Supervisory training presented by Juan Bendana; Conflict Resolution & Strategic Communication Training, and HR Information Systems trainings.
True Colors & Conflict Resolution Training	520-1331-513.34-45	-	$9,000	$9,000	-	Training
Central Square - UKG Training	520-1331-513.34-45	-	$15,000	$15,000	-	HRIS Training
ResNav Position Control	520-1331-513.34-45	$15,000	-	-$15,000	-100.00%	Personnel Action Process Improvement.
Discrimination & Sexual Harassment Training	520-1331-513.34-45	$11,000	$11,000	-	-	Training.
Customer Service Training	520-1331-513.34-45	$10,000	$10,000	-	-	Training.
NIMS Training	520-1331-513.34-45	$9,000	-	-$9,000	-100.00%	Training.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Professional Development	520-1331-513.34-45	$30,000	$30,000	-	-	Training.
Contractual Services / Other Contractual Service	520-1331-513.34-50	$123,950	$100,000	-$23,950	-19.32%	Contractual Obligations.
ResNav	520-1331-513.34-50	$20,000	-	-$20,000	-100.00%	Personnel Action Database.
Miller	520-1331-513.34-50	$60,000	$60,000	-	-	Pension Attorney.
Glicksman Consulting	520-1331-513.34-50	$40,000	$40,000	-	-	Actuarial Services.
Drug Screening	520-1331-513.34-50	$3,950	-	-$3,950	-100.00%	Professional Drug Screen Services.
Union Dues / Training/Registration	520-1331-513.40-10	$13,000	$13,000	-	-	Cost for an HR team of 7 to attend educational conferences, seminars, and trainings with specialized training for professional development.
Safety Training	520-1331-513.40-10	$8,000	$8,000	-	-	ARM and AIN Training.
Risk Training	520-1331-513.40-10	$5,000	$5,000	-	-	ARM, AIC and AIN Training.
Union Dues / Lodging/Transportation	520-1331-513.40-20	$3,000	$3,000	-	-	Conference and Training hotel accommodations and transportation for HR team of 7.
Communication/Freight Srv / Postage & Freight	520-1331-513.41-30	$500	$500	-	-	Postage for documents sent via FedEx, USPS and UPS .
Rental & Leases / Operating/Capital Leasing	520-1331-513.44-20	$2,500	-	-$2,500	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Lease charges for Canon copiers
Insurance / Property/Liability	520-1331-513.45-10	$253,601	-	-$253,601	-100.00%	Reclassification of $253,601 from account 520-1331-513.45-10 to 520-1331-513.46-60. Account 45-10 is intended for contributions from other City

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						funds and departments to support the Self-Insurance Fund. This amount is being moved to 46-60 to properly record non-covered losses, as the Self-Insurance Fund should not bill itself.
Insurance / Deduct/Non-Covered Losses	520-1331-513.45-60	$761,400	$1,015,001	$253,601	33.31%	Liability Claims and Settlements. Includes reclassification of $253,601 from account 45-10 to properly reflect non-covered losses rather than internal billing.
Insurance / Insurance Premium Paid	520-1331-513.45-70	$3,097,328	$1,883,817	-$1,213,511	-39.18%	Insurance Premiums. Insurance premiums are budgeted using projected FY26 actuals with a 10% increase based on insurance broker projections.
Repair/Maint Services / Equipment-General	520-1331-513.46-21	$11,000	$11,000	-	-	Maintenance & Repairs.
Repairs	520-1331-513.46-21	$500	$500	-	-	ADP Equipment - time clocks.
Elevator Maintenance	520-1331-513.46-21	$10,000	$10,000	-	-	Maintenance services.
AED Equipment	520-1331-513.46-21	$500	$500	-	-	Maintenance Services.
Administrative / Printing & Binding	520-1331-513.47-00	$2,000	$2,000	-	-	Business cards, Labor Law posters, Canon copier click charges
Administrative / Promotional Activities	520-1331-513.48-00	$2,000	-	-$2,000	-100.00%	Event supplies.
Other Curr Charges/Oblig / Safety Incentives	520-1331-513.49-60	$19,500	$10,000	-$9,500	-48.72%	Various Safety Incentives.
Reasonable Accommodations Requests	520-1331-513.49-60	-	$10,000	$10,000	-	Reasonable accommodation
Safety Consultant - PGIT	520-1331-513.49-60	$10,000	-	-$10,000	-100.00%	Consulting Services.
Threat Prevention	520-1331-513.49-60	$500	-	-$500	-100.00%	TP Incentive.
Controlled Risk Key	520-1331-513.49-60	$9,000	-	-$9,000	-100.00%	CRK Incentive.
Office Supplies / Office Supplies	520-1331-513.51-10	$2,000	$2,000	-	-	General Office Supplies.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Office Supplies / Office Furniture	520-1331-513.51-20	$5,000	$5,000	-	-	Office Furniture.
Administrative / Books, Publ, Subsc & Memb	520-1331-513.54-00	$4,000	$4,000	-	-	Notary Renewals; HR Subscriptions, Magazines & HR and Labor Relations Memberships.
PSHRA/ SHRM-CP/SCP Materials	520-1331-513.54-00	$595	$595	-	-	
FPHRA/FPELRA	520-1331-513.54-00	$550	$550	-	-	
IFEBP	520-1331-513.54-00	$1,800	$1,800	-	-	
Greatland Corporation	520-1331-513.54-00	$600	$600	-	-	
PRIMA	520-1331-513.54-00	$425	$425	-	-	
Remarkable	520-1331-513.54-00	$30	$30	-	-	
Total Operating Expenditures		$4,585,395	$3,333,976	-$1,251,419	-27.29%	
Total Property & Liability		$4,844,176	$3,580,958	-$1,263,218	-26.08%	
Worker's Compensation						
Salaries & Benefits						
Salaries & Wages / Regular	520-1332-513.12-10	$176,729	$174,191	-$2,538	-1.44%	The increase is attributable to certification pay and promotion approved as part of the supplemental budget during Budget Workshop #1
Other Salaries / Part Time	520-1332-513.13-10	$6,698	-	-$6,698	-100.00%	The decrease is due to the employee being promoted to a full-time position as part of the FY26 budget.
Overtime / Standard Overtime	520-1332-513.14-10	$1,500	$1,500	-	-	
Special Pay / Longevity	520-1332-513.15-10	$925	$1,050	$125	13.51%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	520-1332-513.15-20	-	$3,233	$3,233	-	
Certification Pay	520-1332-513.15-20	-	$2,483	$2,483	-	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
One-Time Performance Lump-Sum Pay	520-1332-513.15-20	-	$750	$750	-	
Special Pay / Other Pays	520-1332-513.15-30	$2,475	$2,475	-	-	
Administrative / FICA Taxes	520-1332-513.21-00	$14,390	$13,940	-$450	-3.13%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	520-1332-513.22-10	$24,465	$19,345	-$5,120	-20.93%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Retirement Contributions / Defined Cont Plan	520-1332-513.22-20	$7,005	$6,672	-$333	-4.75%	Decrease reflects lower employer 401(a) contributions associated with certification pay not yet realized.
Administrative / Life & Health Insurance	520-1332-513.23-00	$22,298	$22,612	$314	1.41%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	520-1332-513.24-10	$349	$349	-	-	
Total Salaries & Benefits		$256,834	$245,367	-$11,467	-4.46%	
Operating Expenditures						
Professional Services / Legal	520-1332-513.31-10	$14,000	$14,000	-	-	Professional Services.
Professional Services / Internal IT Support	520-1332-513.31-50	$7,432	$6,627	-$805	-10.83%	
Contractual Services / Other Contractual Service	520-1332-513.34-50	$332,200	$332,200	-	-	Other contracted professional services.
ADP Equipment	520-1332-513.34-50	$2,500	$2,500	-	-	Timeclock Replacement.
Badge Equipment	520-1332-513.34-50	$35,100	$35,100	-	-	ID Wholesaler - Badge machine and supplies.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
First Aid Supplies	520-1332-513.34-50	$6,000	$6,000	-	-	Cintas - 1st Aid Supplies
AED Equipment	520-1332-513.34-50	$40,000	$40,000	-	-	AED Equipment - Citywide.
Fire Extinguishers	520-1332-513.34-50	$3,000	$3,000	-	-	Fire Extinguishers.
Background Checks	520-1332-513.34-50	$10,000	$10,000	-	-	Sterling Background Checks - Level 1 and Level 2.
Preferred (PGIT)	520-1332-513.34-50	$120,000	$120,000	-	-	Excess Insurance Claims.
Ben Few & Company	520-1332-513.34-50	$66,000	$66,000	-	-	Ben Few - Consulting.
WKC Legal Services	520-1332-513.34-50	$35,000	$35,000	-	-	Workers' Compensation Claims.
Uniforms	520-1332-513.34-50	$8,000	$8,000	-	-	Uniforms.
Drug Screenings & Backgrounds	520-1332-513.34-50	$6,600	$6,600	-	-	Drug Screening - Pre-employment, Random, Reasonable Suspicion, Follow Up.
Union Dues / Training/Registration	520-1332-513.40-10	$13,000	$13,000	-	-	Cost for an HR team of 7 to attend educational conferences, seminars, and trainings with specialized training for professional development.
CPR Training	520-1332-513.40-10	$1,000	$1,000	-	-	CPR Training.
Team Building Exercises	520-1332-513.40-10	$2,000	$2,000	-	-	Team Building Training.
Leadership Training	520-1332-513.40-10	$5,000	$5,000	-	-	Leadership Training.
WKC Training	520-1332-513.40-10	$5,000	$5,000	-	-	Defensive Driving / DOT Maintenance of Traffic.
Insurance / Deduct/Non-Covered Losses	520-1332-513.45-60	$500,000	$500,000	-	-	Commercial Risk Management - Liability Claims.
Insurance / Workmen's Comp Premium Pd	520-1332-513.45-80	$60,000	$60,000	-	-	Workers' Compensation Premiums (GA/TX, excess).
Operating Supplies / Small Tools & Equipment	520-1332-513.52-20	$1,000	$1,000	-	-	Personal Protective Equipment Supplies
PPE Supplies	520-1332-513.52-20	$250	$250	-	-	Personal Protective

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Equipment Supplies.
Safety Mats	520-1332-513.52-20	$250	$250	-	-	Safety Mats.
Safety Vests	520-1332-513.52-20	$500	$500	-	-	Safety Vests.
Total Operating Expenditures		$927,632	$926,827	-$805	-0.09%	
Total Worker's Compensation		$1,184,466	$1,172,194	-$12,272	-1.04%	
Non-Departmental		$8,000	$8,000	-	-	
Non-Departmental						
Non-Departmental						
Admin Charges / Bank Charges and Fees	520-9010-519.58-70	$8,000	$8,000	-	-	
Total Non-Departmental		$8,000	$8,000	-	-	
Total Non-Departmental		$8,000	$8,000	-	-	
Total Expenditures		**$6,036,642**	**$4,761,152**	**-$1,275,490**	**-21.13%**	

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Employee Benefits Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

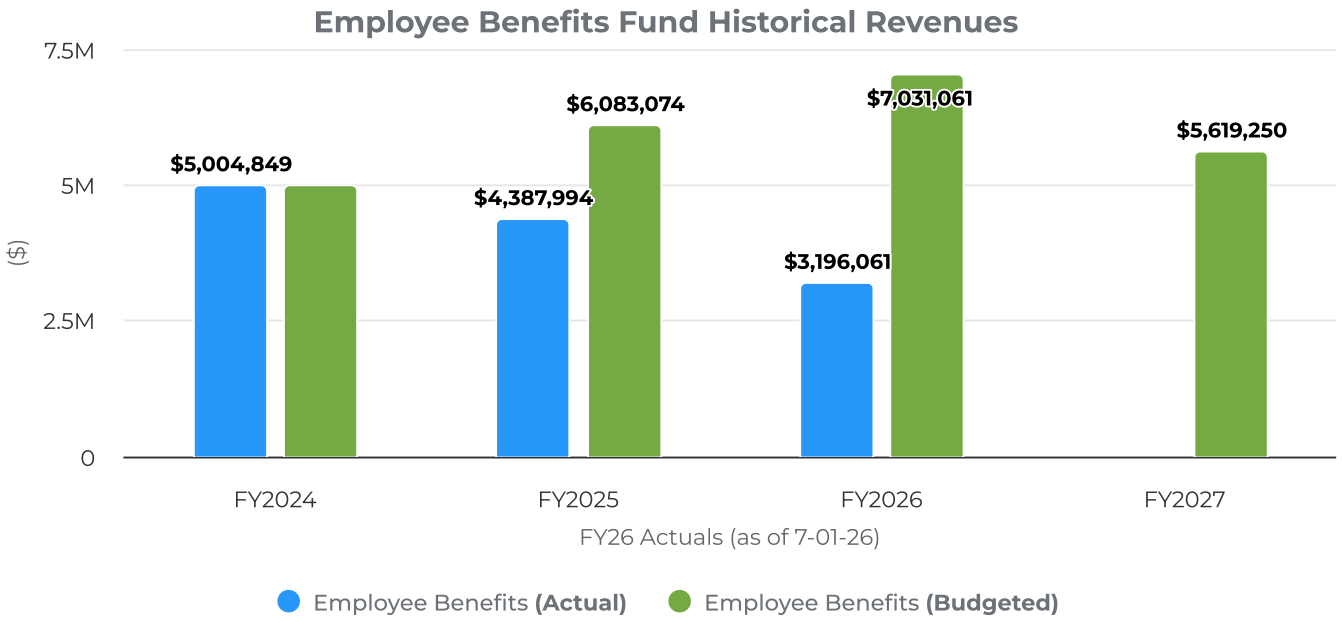
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$1,287,242**	**$1,822,045**	**$1,751,527**	**$1,751,527**	**$2,357,841**	**$606,314**	**34.62%**
Revenues							
Charges of SVCs	$4,877,388	$4,356,417	$3,130,367	$6,976,061	$5,119,900	-$1,856,161	-26.61%
Other	$127,461	$31,577	$65,695	$55,000	$55,000	-	-
Fund Balance	-	-	-	-	$444,350	$444,350	-
Total Revenues	**$5,004,849**	**$4,387,994**	**$3,196,061**	**$7,031,061**	**$5,619,250**	**-$1,411,811**	**-20.08%**
Expenditures							
Salaries & Benefits	$4,343,347	$4,349,002	$3,544,244	$6,150,373	$223,264	-$5,927,109	-96.37%
Operating Expenditures	$124,921	$106,835	$138,468	$272,374	$5,393,986	$5,121,612	1,880.36%
Non-Departmental	$1,778	$2,675	$487	$2,000	$2,000	-	-
Total Expenditures	**$4,470,045**	**$4,458,512**	**$3,683,199**	**$6,424,747**	**$5,619,250**	**-$805,497**	**-12.54%**
Total Revenues Less Expenditures	**$534,804**	**-$70,518**	**-$487,138**	**$606,314**	**-**	**-$606,314**	**-100.00%**
Ending Fund Balance	**$1,822,046**	**$1,751,527**	**$1,264,389**	**$2,357,841**	**$2,357,841**	**-**	**-**

The projected FY 2027 Ending Fund Balance is **$1,913,491**. Excess Unassigned Fund Balance currently totals **$751,654.**

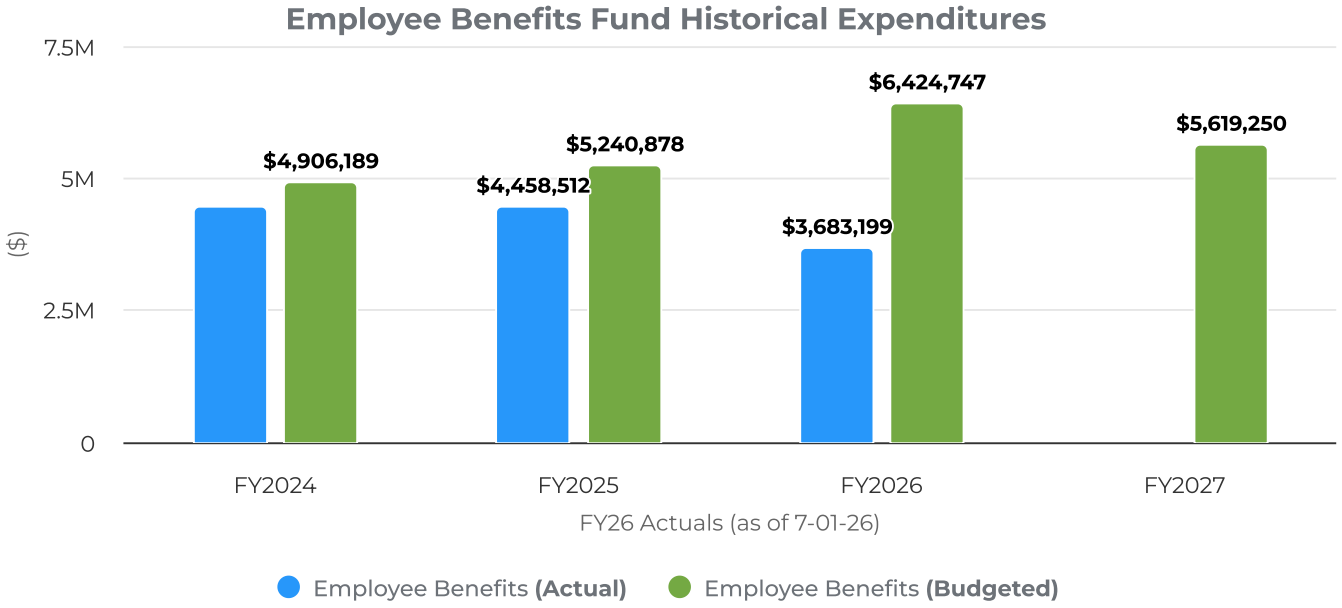
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Employee Benefits Fund

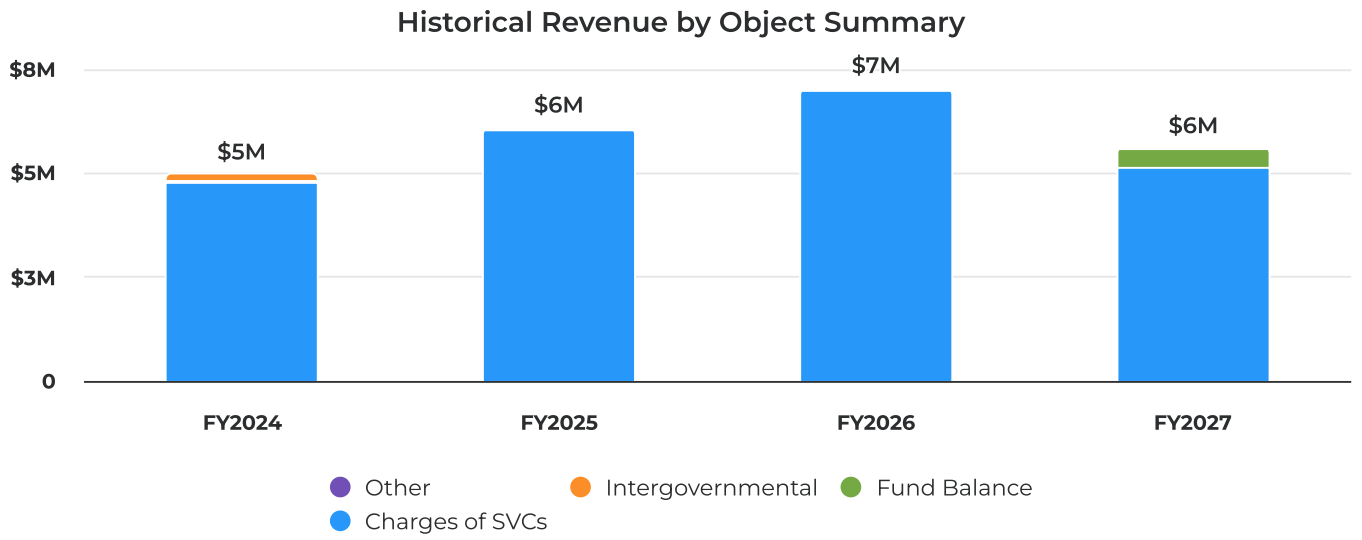
Historical Budget to Actual Revenues

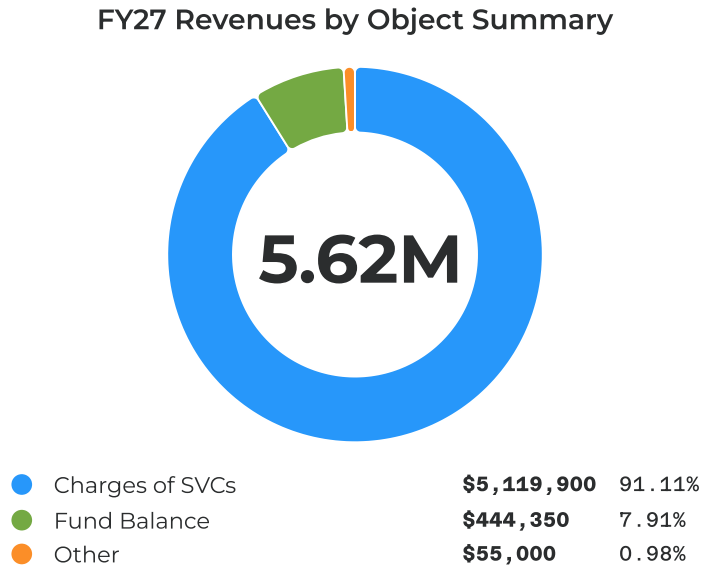


Historical Budget to Actual Expenditures



Revenues by Object Summary

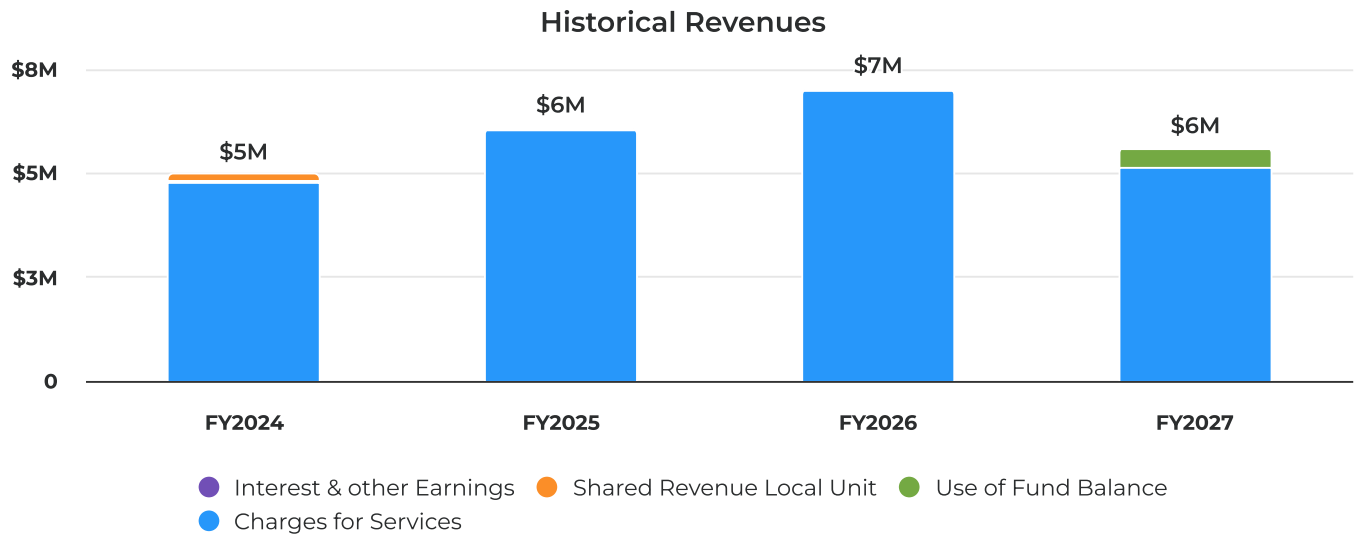


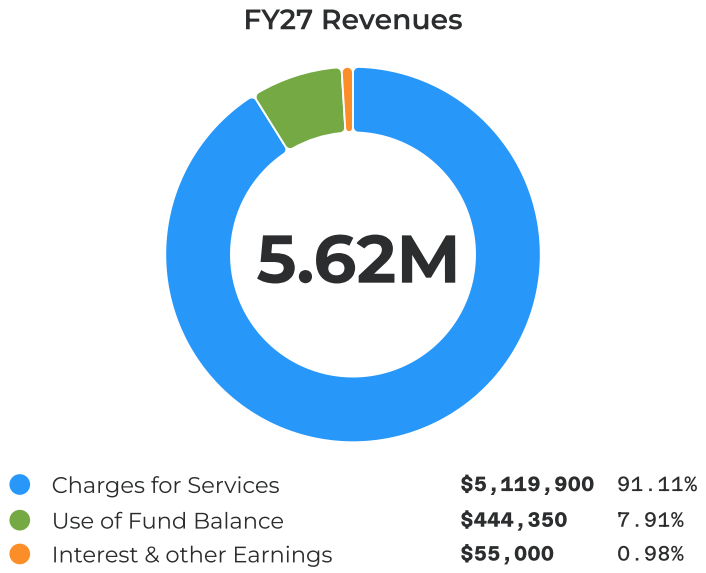


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$4,877,388	$4,356,417	$3,130,367	$6,976,061	$5,119,900	-$1,856,161	-26.61%
Other	$127,461	$31,577	$65,695	$55,000	$55,000	-	-
Fund Balance	-	-	-	-	$444,350	$444,350	-
Total Revenues	**$5,004,849**	**$4,387,994**	**$3,196,061**	**$7,031,061**	**$5,619,250**	**-$1,411,811**	**-20.08%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges for Services							
Internal Service Fund Fee / General Fund	-	-	-	-	$1,747,812	$1,747,812	-
Internal Service Fund Fee / Beach Fund	-	-	-	-	$370,830	$370,830	-
Internal Service Fund Fee / Electric Fund	-	-	-	-	$1,094,396	$1,094,396	-
Internal Service Fund Fee / Electric Capital Fund	-	-	-	-	$148,590	$148,590	-
Internal Service Fund Fee / Water Fund	-	-	-	-	$475,487	$475,487	-
Internal Service Fund Fee / Local Sewer Fund	-	-	-	-	$207,380	$207,380	-
Internal Service Fund Fee / Regional Sewer Fund	-	-	-	-	$29,072	$29,072	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Internal Service Fund Fee / Golf Fund	-	-	-	-	$28,168	$28,168	-
Internal Service Fund Fee / Stormwater Fund	-	-	-	-	$127,271	$127,271	-
Internal Service Fund Fee / Sanitation Fund	-	-	-	-	$506,498	$506,498	-
Internal Service Fund Fee / Building Services Fund	-	-	-	-	$171,201	$171,201	-
Internal Service Fund Fee / IT Fund	-	-	-	-	$90,446	$90,446	-
Internal Service Fund Fee / Garage Fund	-	-	-	-	$77,525	$77,525	-
Internal Service Fund Fee / Self Insurance Fund	-	-	-	-	$45,224	$45,224	-
Internal Service Fund Fee / Participant Dental Cont	$14,236	$13,263	$10,000	-	-	-	-
Internal Service Fund Fee / Participant Vision Cont	$2,563	$2,403	$1,826	-	-	-	-
Internal Service Fund Fee / Participant Supp-Ins Cont	$14,642	$19,140	$14,498	-	-	-	-
Internal Service Fund Fee / Particpant Med Contrib	$3,705,863	$3,896,967	$3,104,043	$6,476,061	-	-$6,476,061	-100.00%
I/S Fund Fee Pension / Contributions-All Funds	$1,140,084	$424,645	-	$500,000	-	-$500,000	-100.00%
Total Charges for Services	$4,877,388	$4,356,417	$3,130,367	$6,976,061	$5,119,900	-$1,856,161	-26.61%
Interest & other Earnings							
Interest / Investments	$66,668	$30,988	$70,439	$55,000	$55,000	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	$47,447	-$14,685	-$14,324	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$13,331	$14,782	$1,827	-	-	-	-
Total Interest & other Earnings	$127,446	$31,086	$57,943	$55,000	$55,000	-	-
Other Miscellaneous Rev							
Miscellaneous Revenue / Other	$15	$491	$7,752	-	-	-	-
Total Other Miscellaneous Rev	$15	$491	$7,752	-	-	-	-
Use of Fund Balance							
Other Sources / Use of Fund Balance	-	-	-	-	$444,350	$444,350	-
Total Use of Fund Balance	-	-	-	-	$444,350	$444,350	-
Total Revenues	**$5,004,849**	**$4,387,994**	**$3,196,061**	**$7,031,061**	**$5,619,250**	**-$1,411,811**	**-20.08%**

Employee Benefits Fund Revenue Itemizations

Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Employee Benefits		$7,031,061	$5,619,250	-$1,411,811	-20.08%	
Charges of SVCs						
Internal Service Fund Fee / General Fund	540-0000-341.20-10	-	$1,747,812	$1,747,812	-	Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds
Internal Service Fund Fee / Beach Fund	540-0000-341.20-15	-	$370,830	$370,830	-	Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds
Internal Service Fund Fee / Electric Fund	540-0000-341.20-20	-	$1,094,396	$1,094,396	-	Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds
Internal Service Fund Fee / Electric Capital Fund	540-0000-341.20-21	-	$148,590	$148,590	-	Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds
Internal Service Fund Fee / Water Fund	540-0000-341.20-25	-	$475,487	$475,487	-	Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds
Internal Service Fund Fee / Local Sewer Fund	540-0000-341.20-30	-	$207,380	$207,380	-	Revenues previously recorded in fund

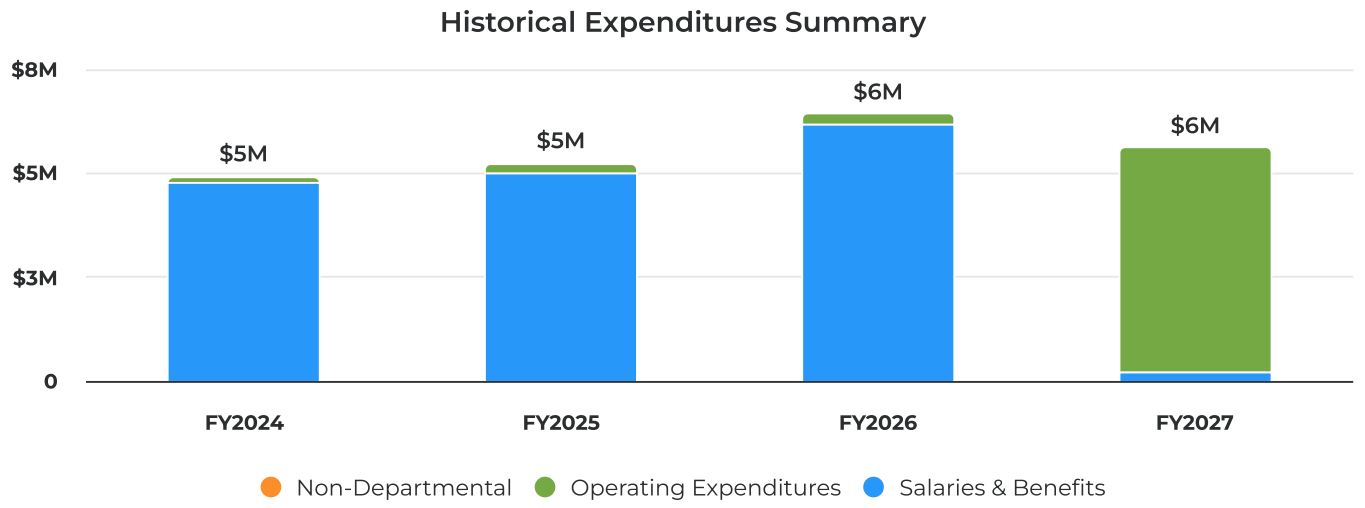
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds
Internal Service Fund Fee / Regional Sewer Fund	540-0000-341.20-35	-	$29,072	$29,072	-	Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds
Internal Service Fund Fee / Golf Fund	540-0000-341.20-40	-	$28,168	$28,168	-	Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and

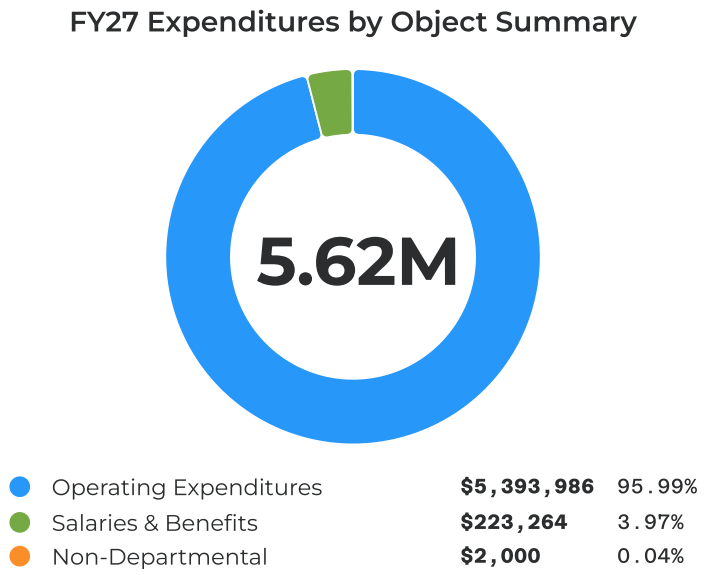
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						aligns revenues with their appropriate operating funds
Internal Service Fund Fee / Stormwater Fund	540-0000-341.20-55	-	$127,271	$127,271	-	Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds
Internal Service Fund Fee / Sanitation Fund	540-0000-341.20-60	-	$506,498	$506,498	-	
Internal Service Fund Fee / Building Services Fund	540-0000-341.20-65	-	$171,201	$171,201	-	Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds
Internal Service Fund Fee / IT Fund	540-0000-341.20-70	-	$90,446	$90,446	-	
Internal Service Fund Fee / Garage Fund	540-0000-341.20-75	-	$77,525	$77,525	-	Revenues previously recorded in fund 20-99 have been reallocated to their corresponding

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds
Internal Service Fund Fee / Self Insurance Fund	540-0000-341.20-80	-	$45,224	$45,224	-	Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds
Internal Service Fund Fee / Particpant Med Contrib	540-0000-341.20-99	$6,476,061	-	-$6,476,061	-100.00%	Revenues previously recorded in fund 20-99 have been reallocated to their corresponding 20-xx funds to improve reporting accuracy and enhance tracking by fund. This reclassification provides greater transparency into revenue activity and aligns revenues with their appropriate operating funds

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
I/S Fund Fee Pension / Contributions-All Funds	540-0000-341.22-99	$500,000	-	-$500,000	-100.00%	This revenue reflects excess pension contributions resulting from payroll system calculations and differences from the City's standard 10% contribution under the 5-5-5 plan. These amounts will be eliminated in future budgets, with a year-end true-up process used to return excess contributions to the appropriate departments.
Total Charges of SVCs		$6,976,061	$5,119,900	-$1,856,161	-26.61%	
Other						
Interest / Investments	540-0000-361.10-10	$55,000	$55,000	-	-	
Total Other		$55,000	$55,000	-	-	
Fund Balance						
Other Sources / Use of Fund Balance	540-0000-395.00-00	-	$444,350	$444,350	-	The budget includes the planned use of $444,350 from fund balance for FY27 to strategically reduce the fund's balance and align reserves with anticipated needs. This approach utilizes accumulated resources to support current operations while maintaining overall financial stability.
Total Fund Balance		-	$444,350	$444,350	-	
Total Revenues		**$7,031,061**	**$5,619,250**	**-$1,411,811**	**-20.08%**	

Expenditures Summary

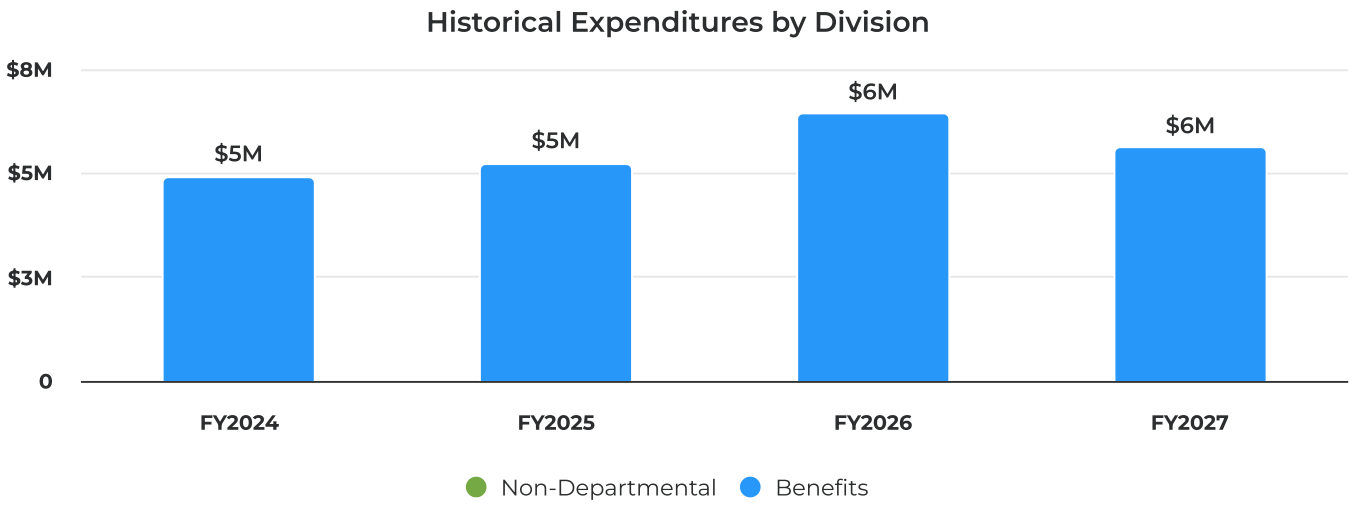


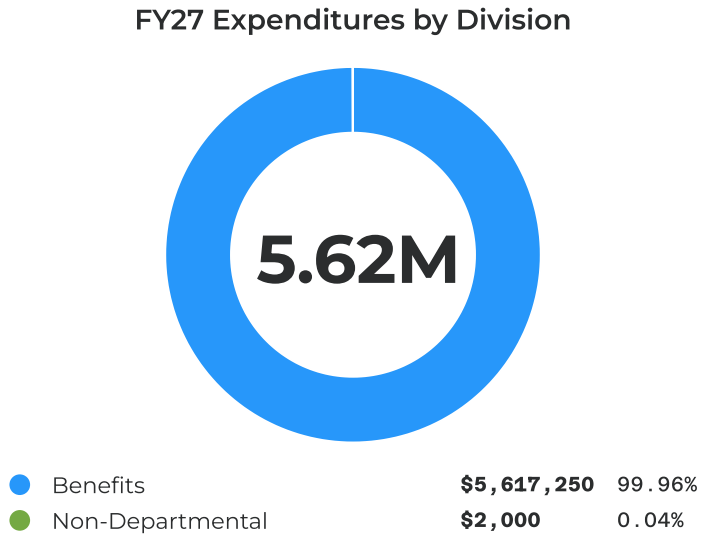


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$4,343,347	$4,349,002	$3,544,244	$6,150,373	$223,264	-$5,927,109	-96.37%
Operating Expenditures	$124,921	$106,835	$138,468	$272,374	$5,393,986	$5,121,612	1,880.36%
Non-Departmental	$1,778	$2,675	$487	$2,000	$2,000	-	-
Total Expenditures	**$4,470,045**	**$4,458,512**	**$3,683,199**	**$6,424,747**	**$5,619,250**	**-$805,497**	**-12.54%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Benefits							
Salaries & Benefits							
Salaries & Wages / Regular	$119,223	$145,354	$123,119	$176,729	$174,191	-$2,538	-1.44%
Other Salaries / Part Time	-	-	-	$6,698	-	-$6,698	-100.00%
Overtime / Standard Overtime	$938	$491	$383	$1,500	$1,500	-	-
Special Pay / Longevity	$394	$450	$300	$925	$1,475	$550	59.46%
Special Pay / Incentive	-	-	-	-	$3,233	$3,233	-
Special Pay / Other Pays	$9,392	$2,937	$1,788	$2,475	$2,475	-	-
Administrative / FICA Taxes	$9,592	$11,512	$9,713	$14,390	$13,973	-$417	-2.90%
Retirement Contributions / Defined Benefit Plan	$27,592	$18,801	$18,333	$24,465	$19,345	-$5,120	-20.93%
Retirement Contributions / Defined	$284,827	$6,217	$5,700	$7,005	$6,672	-$333	-4.75%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Cont Plan							
Administrative / Life & Health Insurance	$16,173	$18,834	$16,589	$22,297	-	-$22,297	-100.00%
Life & Health Insurance / PPO EE	$3,874,948	$3,859,843	$3,153,116	$5,300,000	-	-$5,300,000	-100.00%
Life & Health Insurance / Supplemental Insurance	$81	$284,363	$215,024	$593,489	-	-$593,489	-100.00%
Workers' Compensation / Workers' Comp Regular	$187	$201	$180	$400	$400	-	-
Total Salaries & Benefits	$4,343,347	$4,349,002	$3,544,244	$6,150,373	$223,264	-$5,927,109	-96.37%
Operating Expenditures							
Professional Services / Medical	-	-	-	$500	$5,141,085	$5,140,585	1,028,117.00%
Professional Services / Internal IT Support	$22,432	$28,770	$29,923	$39,898	$31,190	-$8,708	-21.83%
Contractual Services / Employee Training	$15,603	$11,416	$4,988	$50,940	$49,500	-$1,440	-2.83%
Contractual Services / Other Contractual Service	$58,285	$25,113	$71,327	$109,700	$109,700	-	-
Union Dues / Training/Registration	$3,076	$8,140	$4,002	$11,500	$11,500	-	-
Union Dues / Lodging/Transportation	$1,721	$3,154	$3,620	$6,000	$6,000	-	-
Communication/Freight Srv / Postage & Freight	-	$195	-	$1,800	$1,800	-	-
Utility Services / Water	$561	$1,203	$820	$1,456	$1,673	$217	14.90%
Utility Services / Sewer	$641	$1,101	$739	$1,365	$1,405	$40	2.93%
Utility Services / Electricity	$2,926	$3,046	$2,958	$3,780	$4,730	$950	25.13%
Utility Services / Refuse/Waste Disposal	$221	$231	$182	$292	$305	$13	4.45%
Rental & Leases / Operating/Capital Leasing	-	-	-	$3,000	$3,000	-	-
Insurance / Property/Liability	$9,389	$12,675	$10,457	$13,943	$9,098	-$4,845	-34.75%
Administrative / Printing & Binding	$2,099	$2,990	$1,338	$5,000	$5,000	-	-
Administrative / Promotional Activities	$3,887	$5,265	$2,257	$12,000	$10,000	-$2,000	-16.67%
Other Curr Charges/Oblig / Advertising	-	-	-	$3,700	-	-$3,700	-100.00%
Office Supplies / Office Supplies	$1,593	$3	$115	$4,000	$4,500	$500	12.50%
Administrative / Books, Publ, Subsc & Memb	$2,486	$3,533	$5,742	$3,500	$3,500	-	-
Total Operating Expenditures	$124,921	$106,835	$138,468	$272,374	$5,393,986	$5,121,612	1,880.36%
Total Benefits	$4,468,268	$4,455,837	$3,682,712	$6,422,747	$5,617,250	-$805,497	-12.54%
Non-Departmental							
Non-Departmental							
Miscellanous Expenses / Bank Charges and Fees	$1,778	$2,675	$487	$2,000	$2,000	-	-
Total Non-Departmental	$1,778	$2,675	$487	$2,000	$2,000	-	-
Total Non-Departmental	$1,778	$2,675	$487	$2,000	$2,000	-	-
Total Expenditures	**$4,470,045**	**$4,458,512**	**$3,683,199**	**$6,424,747**	**$5,619,250**	**-$805,497**	**-12.54%**

Employee Benefits Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Human Resources		$6,422,747	$5,617,250	-$805,497	-12.54%	
Benefits						
Salaries & Benefits						
Salaries & Wages / Regular	540-1320-513.12-10	$176,729	$174,191	-$2,538	-1.44%	The increase is attributable to certification pay and promotion approved as part of the supplemental budget during Budget Workshop #1
Other Salaries / Part Time	540-1320-513.13-10	$6,698	-	-$6,698	-100.00%	The decrease is due to the employee being promoted to a full-time position as part of the FY26 budget.
Overtime / Standard Overtime	540-1320-513.14-10	$1,500	$1,500	-	-	
Special Pay / Longevity	540-1320-513.15-10	$925	$1,475	$550	59.46%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	540-1320-513.15-20	-	$3,233	$3,233	-	
Certification Pay	540-1320-513.15-20	-	$2,483	$2,483	-	
One-Time Performance Lump-Sum Pay	540-1320-513.15-20	-	$750	$750	-	
Special Pay / Other Pays	540-1320-513.15-30	$2,475	$2,475	-	-	
Administrative / FICA Taxes	540-1320-513.21-00	$14,390	$13,973	-$417	-2.90%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	540-1320-513.22-10	$24,465	$19,345	-$5,120	-20.93%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Retirement Contributions / Defined Cont Plan	540-1320-513.22-20	$7,005	$6,672	-$333	-4.75%	Decrease reflects lower employer 401(a) contributions associated with certification pay not yet realized.
Administrative / Life & Health Insurance	540-1320-513.23-00	$22,297	-	-$22,297	-100.00%	Benefit-related expenses were removed from this account and allocated citywide based on projected expenditures to properly reflect internal service fund accounting methodology
Life & Health Insurance / PPO EE	540-1320-513.23-30	$5,300,000	-	-$5,300,000	-100.00%	Coverage premiums provided by the benefit fund have been reclassified from Benefits to Contractual Services to better align with the nature of these expenditures as payments to external service providers. Specifically, costs previously budgeted in account 540-1320-513.23-30 have been moved to 540-1320-513.34-50. This adjustment enhances reporting accuracy and consistency.
Medical insurance renewal projection.	540-1320-513.23-30	$5,300,000	-	-$5,300,000	-100.00%	
Life & Health Insurance / Supplemental Insurance	540-1320-513.23-90	$593,489	-	-$593,489	-100.00%	Costs previously budgeted in account 540-1320-513.23-90 have been reviewed and reclassified to ensure proper financial reporting. Supplemental insurance amounts will be recorded as liabilities, and any coverage premiums provided by the benefit fund included in this

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						account have been reallocated to the appropriate expense account 540-1320-513.34-50. This adjustment enhances reporting accuracy and consistency.
Workers' Compensation / Workers' Comp Regular	540-1320-513.24-10	$400	$400	-	-	Increase based on FY24/25
Total Salaries & Benefits		$6,150,373	$223,264	-$5,927,109	-96.37%	
Operating Expenditures						
Professional Services / Medical	540-1320-513.31-40	$500	$5,141,085	$5,140,585	1,028,117.00%	
Dental Premium	540-1320-513.31-40	-	$212,060	$212,060	-	Premium itemizations for Medical, Dental, Vision, EAP, and Life AD&D reflect the consolidation of costs previously budgeted in accounts 540-1320-513.23-30 and 540-1320-513.23-90. The FY26 adopted budget for these combined premiums totaled $5,893,489. Current premium projections are based on a 12-month actual trend, adjusted by an estimated 8.5% increase. These projections are preliminary and will be updated upon receipt of revised forecasts expected in May.
EAP Premium	540-1320-513.31-40	-	$13,178	$13,178	-	Premium itemizations for Medical, Dental, Vision, EAP, and Life AD&D reflect the consolidation of costs previously budgeted in accounts 540-1320-513.23-30 and 540-1320-513.23-90. The FY26 adopted budget for these combined premiums totaled $5,893,489. Current premium projections are

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						based on a 12-month actual trend, adjusted by an estimated 8.5% increase. These projections are preliminary and will be updated upon receipt of revised forecasts expected in May.
Life AD&D Premium	540-1320-513.31-40	-	$33,654	$33,654	-	Premium itemizations for Medical, Dental, Vision, EAP, and Life AD&D reflect the consolidation of costs previously budgeted in accounts 540-1320-513.23-30 and 540-1320-513.23-90. The FY26 adopted budget for these combined premiums totaled $5,893,489. Current premium projections are based on a 12-month actual trend, adjusted by an estimated 8.5% increase. These projections are preliminary and will be updated upon receipt of revised forecasts expected in May.
Medical Premium	540-1320-513.31-40	-	$4,846,074	$4,846,074	-	Premium itemizations for Medical, Dental, Vision, EAP, and Life AD&D reflect the consolidation of costs previously budgeted in accounts 540-1320-513.23-30 and 540-1320-513.23-90. The FY26 adopted budget for these combined premiums totaled $5,893,489. Current premium projections are based on a 12-month actual trend, adjusted by an estimated 8.5% increase. These projections are preliminary and will be updated

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						upon receipt of revised forecasts expected in May.
Vision Premium	540-1320-513.31-40	-	$36,119	$36,119	-	Premium itemizations for Medical, Dental, Vision, EAP, and Life AD&D reflect the consolidation of costs previously budgeted in accounts 540-1320-513.23-30 and 540-1320-513.23-90. The FY26 adopted budget for these combined premiums totaled $5,893,489. Current premium projections are based on a 12-month actual trend, adjusted by an estimated 8.5% increase. These projections are preliminary and will be updated upon receipt of revised forecasts expected in May.
Antibacterial	540-1320-513.31-40	$50	-	-$50	-100.00%	Antibacterial Supplies. Budget transferred from Professional Services to Office Supplies 51-10 to reflect the appropriate expenditure classification.
Masks	540-1320-513.31-40	$150	-	-$150	-100.00%	Facial Masks. Budget transferred from Professional Services to Office Supplies 51-10 to reflect the appropriate expenditure classification.
Gloves	540-1320-513.31-40	$50	-	-$50	-100.00%	Gloves. Budget transferred from Professional Services to Office Supplies 51-10 to reflect the appropriate expenditure classification.
Hand Sanitizer	540-1320-513.31-40	$50	-	-$50	-100.00%	Hand Sanitizer. Budget transferred from Professional Services to Office

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Supplies 51-10 to reflect the appropriate expenditure classification.
First Aid Kits	540-1320-513.31-40	$200	-	-$200	-100.00%	Basic First Aid Kits. Budget transferred from Professional Services to Office Supplies 51-10 to reflect the appropriate expenditure classification.
Professional Services / Internal IT Support	540-1320-513.31-50	$39,898	$31,190	-$8,708	-21.83%	
Contractual Services / Employee Training	540-1320-513.34-45	$50,940	$49,500	-$1,440	-2.83%	Training and Development for employees; City wide FAU Training Programs award designations; city-wide events; and professional development
Employee Engagement & Recognitions	540-1320-513.34-45	-	$12,500	$12,500	-	Milestones; Retirement & Maternity memorabilia; Successories & Tickets-at-Work
BMAK Vending	540-1320-513.34-45	$1,440	-	-$1,440	-100.00%	Tokens.
Benefits Conference & Training	540-1320-513.34-45	$6,000	$6,000	-	-	Annual CEBS; Wellness Alliance Annual Summit; Annual Art & Science of Health Promotion Conference; Annual Employee Benefits Conference; Annual Health Benefits Conference & Expo; Mental Health America Annual Conference.
Employee Events	540-1320-513.34-45	$25,000	$25,000	-	-	Open Enrollment, Wellness Fair, Frontline Workers Recognition events; Corporate Social Recognition; Lunch-n-Learns.
Tuition Reimbursement	540-1320-513.34-45	$6,000	$6,000	-	-	Employee Tuition Reimbursements.
ADP Training	540-1320-513.34-45	$12,500	-	-$12,500	-100.00%	Workflow and Performance Evaluations.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Contractual Services / Other Contractual Service	540-1320-513.34-50	$109,700	$109,700	-	-	Services for specialized legal matters and added employee benefit. Account 540-1320-513.34-50 now reflects coverage premiums provided by the benefit fund that were previously budgeted in accounts 540-1320-513.23-30 and 540-1320-513.23-90. These costs have been reclassified from Benefits to Contractual Services to better align with the nature of these expenditures as payments to external service providers. Supplemental insurance amounts will be recorded as liabilities, and the reclassification improves reporting accuracy and consistency.
GRS Pension	540-1320-513.34-50	$25,000	$25,000	-	-	Pension Actuary.
Benefits Workshop	540-1320-513.34-50	$20,000	$20,000	-	-	COBRA administration and FSA administration with UpSwing
Mobile Drug Testing	540-1320-513.34-50	$10,000	$10,000	-	-	Mobile/After Hours Testing.
Employee Assistance Program	540-1320-513.34-50	$6,000	$6,000	-	-	EAP Services.
Sunguard	540-1320-513.34-50	$8,500	$8,500	-	-	NaviLine/Cognos, IT Historical HR Data Services.
Akerman	540-1320-513.34-50	$30,000	$30,000	-	-	Specialized Legal Matters.
Preferred Legal	540-1320-513.34-50	$10,200	$10,200	-	-	Legal Services Plan (Employees)
Union Dues / Training/Registration	540-1320-513.40-10	$11,500	$11,500	-	-	Cost for an HR team of 7 to attend educational conferences, seminars, and trainings with specialized training for

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						professional development.
Human Resources Staff Memberships	540-1320-513.40-10	$1,800	$1,800	-	-	SHRM, FPELRA, PSHRA, FPHRA, PRIMA.
SHRM Training	540-1320-513.40-10	$5,000	$5,000	-	-	HR Staff.
AINS/AIC Training	540-1320-513.40-10	$2,700	$2,700	-	-	Risk Management.
AI HR Training	540-1320-513.40-10	$2,000	$2,000	-	-	Employee Engagement.
Union Dues / Lodging/Transportation	540-1320-513.40-20	$6,000	$6,000	-	-	Travel and Lodging expenses for HR team of 7 attending annual HR Training and Developmental programs.
Communication/Freight Srv / Postage & Freight	540-1320-513.41-30	$1,800	$1,800	-	-	Postage Fees: FedEx, UPS, USPS.
Utility Services / Water	540-1320-513.43-10	$1,456	$1,673	$217	14.90%	
Utility Services / Sewer	540-1320-513.43-20	$1,365	$1,405	$40	2.93%	
Utility Services / Electricity	540-1320-513.43-30	$3,780	$4,730	$950	25.13%	
Utility Services / Refuse/Waste Disposal	540-1320-513.43-40	$292	$305	$13	4.45%	
Rental & Leases / Operating/Capital Leasing	540-1320-513.44-20	$3,000	$3,000	-	-	Canon - Office copier; Carahsoft Technology
Insurance / Property/Liability	540-1320-513.45-10	$13,943	$9,098	-$4,845	-34.75%	
Administrative / Printing & Binding	540-1320-513.47-00	$5,000	$5,000	-	-	Accelerated Business Solutions; Canon Click Charges & associated fees, business cards, and other printed materials.
Administrative / Promotional Activities	540-1320-513.48-00	$12,000	$10,000	-$2,000	-16.67%	New Hire Onboarding costs, new hire orientation materials, promotional swag items, and Sunshine Club (Bereavement, Parental leave and Maternity Memorabilia, Retirement Plaques and Memorabilia boxes [Anticipating 20 retirees])
Promotional Materials	540-1320-513.48-00	$6,000	$6,000	-	-	New Hire City Logoed Items.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Bereavement	540-1320-513.48-00	$4,000	$4,000	-	-	Floral Arrangements (In/Out of State).
Employee Motivational Supplies	540-1320-513.48-00	$2,000	-	-$2,000	-100.00%	Motivational Supplies.
Other Curr Charges/Oblig / Advertising	540-1320-513.49-10	$3,700	-	-$3,700	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Publishing Materials for career fairs, employee events, and other publications.
Employee Engagement	540-1320-513.49-10	$1,200	-	-$1,200	-100.00%	Employee Engagement.
Job Fairs	540-1320-513.49-10	$1,500	-	-$1,500	-100.00%	Job Fairs.
Newsletter	540-1320-513.49-10	$1,000	-	-$1,000	-100.00%	Newsletter.
Office Supplies / Office Supplies	540-1320-513.51-10	$4,000	$4,500	$500	12.50%	Office Supplies. $500 originally budgeted in Professional Services (31-40) has been reclassified to Office Supplies to reflect the appropriate expenditure classification.
Administrative / Books, Publ, Subsc & Memb	540-1320-513.54-00	$3,500	$3,500	-	-	Notary Renewals; HR Subscriptions, Magazines & Memberships.
Total Operating Expenditures		$272,374	$5,393,986	$5,121,612	1,880.36%	
Total Benefits		$6,422,747	$5,617,250	-$805,497	-12.54%	
Non-Departmental		$2,000	$2,000	-	-	
Non-Departmental						
Non-Departmental						
Miscellanous Expenses / Bank Charges and Fees	540-9010-513.58-70	$2,000	$2,000	-	-	
Total Non-Departmental		$2,000	$2,000	-	-	
Total Non-Departmental		$2,000	$2,000	-	-	
Total Expenditures		**$6,424,747**	**$5,619,250**	**-$805,497**	**-12.54%**	

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Debt Service Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

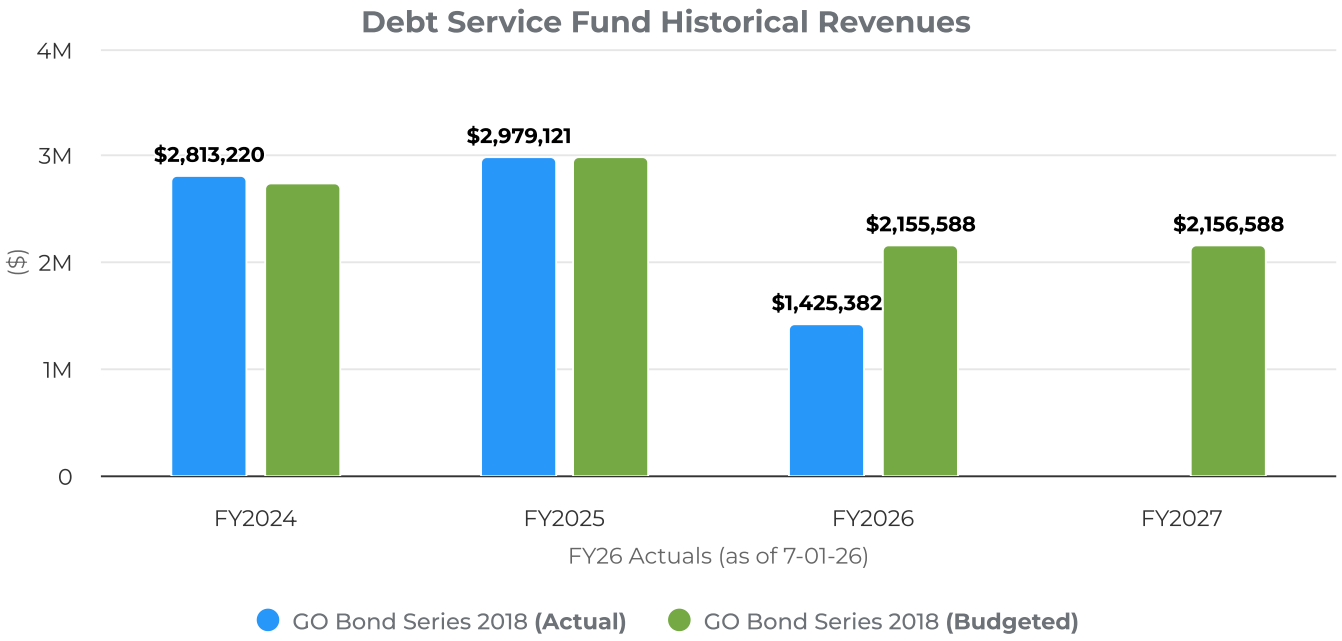
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$784,935**	**$1,446,569**	**$2,363,440**	**$2,363,440**	**$1,644,911**	**-$718,529**	**-30.40%**
Revenues							
Ad-Valorem	$2,781,942	$3,017,743	$1,368,259	$1,437,059	$1,530,502	$93,443	6.50%
Other	$31,278	$56,466	$57,123	-	-	-	-
Fund Balance	-	-	-	$718,529	$626,086	-$92,443	-12.87%
Total Revenues	**$2,813,220**	**$3,074,209**	**$1,425,382**	**$2,155,588**	**$2,156,588**	**$1,000**	**0.05%**
Expenditures							
Non-Departmental	$2,151,588	$2,157,338	$2,155,588	$2,155,588	$2,156,588	$1,000	0.05%
Total Expenditures	**$2,151,588**	**$2,157,338**	**$2,155,588**	**$2,155,588**	**$2,156,588**	**$1,000**	**0.05%**
Total Revenues Less Expenditures	**$661,633**	**$916,871**	**-$730,205**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$1,446,568**	**$2,363,440**	**$1,633,235**	**$2,363,440**	**$1,644,911**	**-$718,529**	**-30.40%**

The projected FY 2027 Ending Fund Balance is **$1,018,825**. Excess Unassigned Fund Balance currently totals **$1,644,911**.

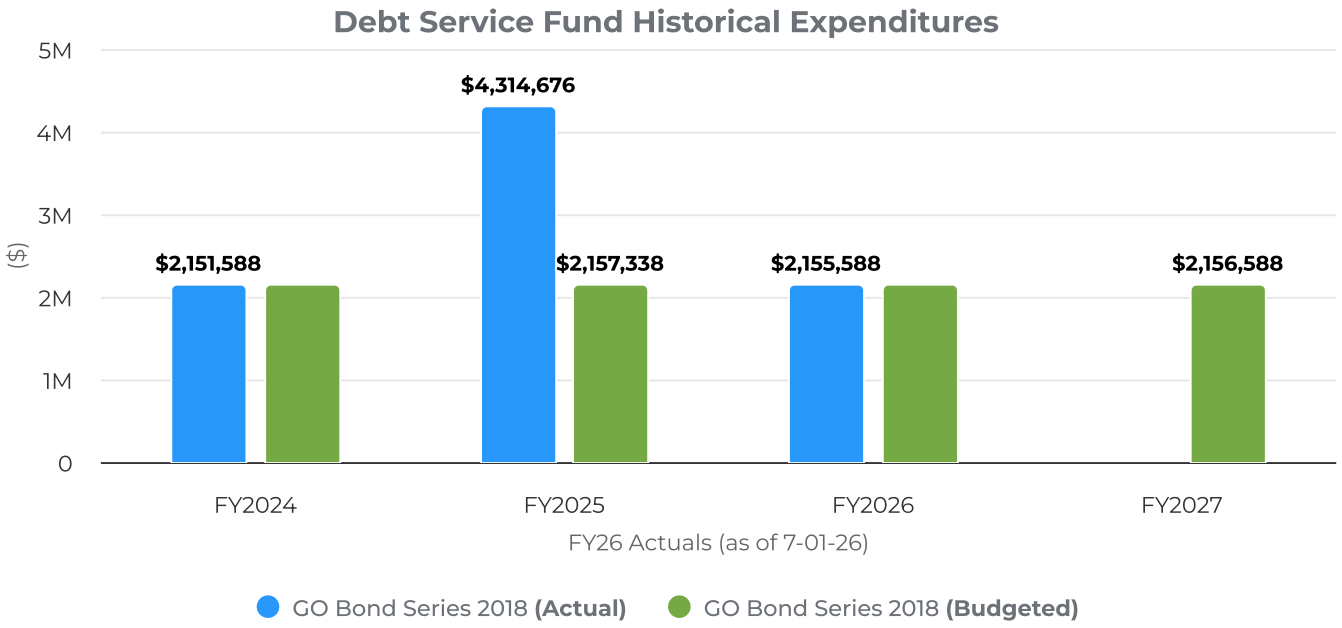
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Debt Service Fund

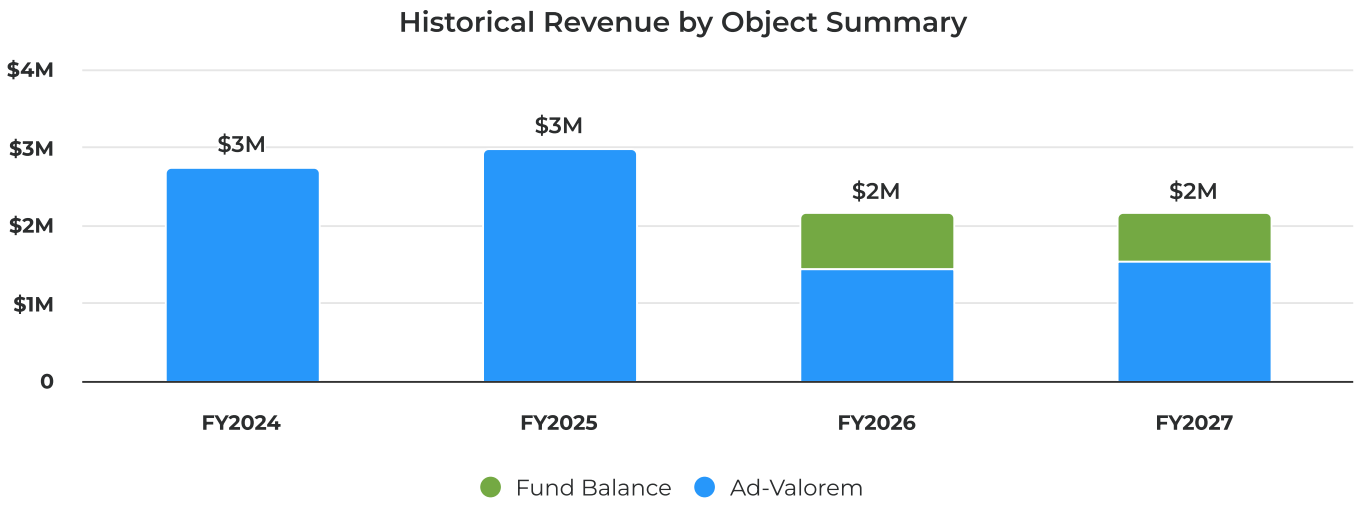
Historical Budget to Actual Revenues

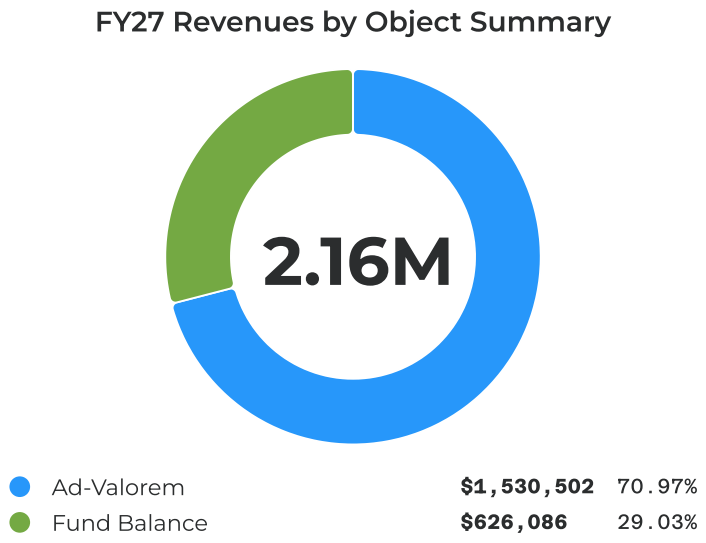


Historical Budget to Actual Expenditures



Revenues by Object Summary

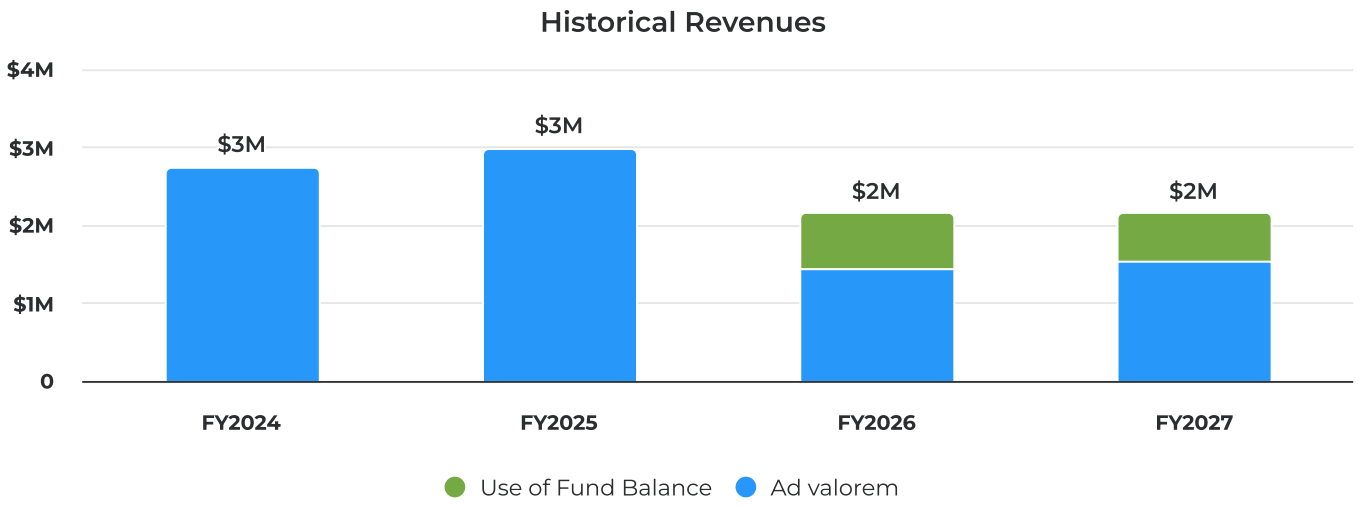


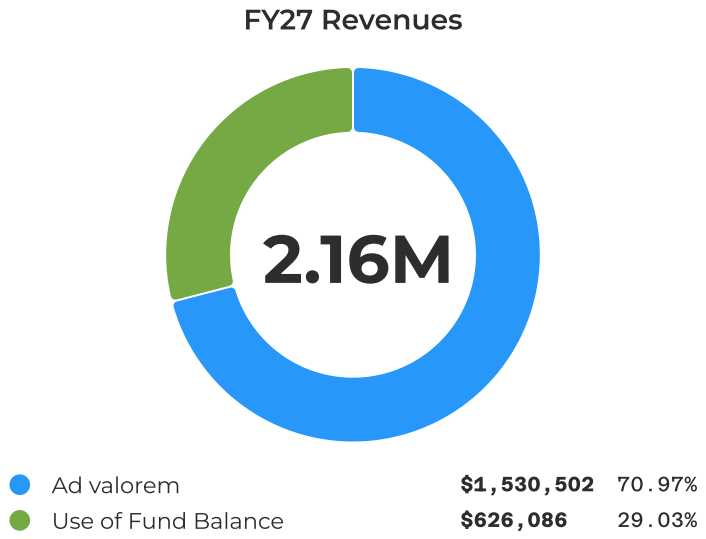


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad-Valorem	$2,781,942	$3,017,743	$1,368,259	$1,437,059	$1,530,502	$93,443	6.50%
Other	$31,278	$56,466	$57,123	-	-	-	-
Fund Balance	-	-	-	$718,529	$626,086	-$92,443	-12.87%
Total Revenues	**$2,813,220**	**$3,074,209**	**$1,425,382**	**$2,155,588**	**$2,156,588**	**$1,000**	**0.05%**

Revenues





Revenues

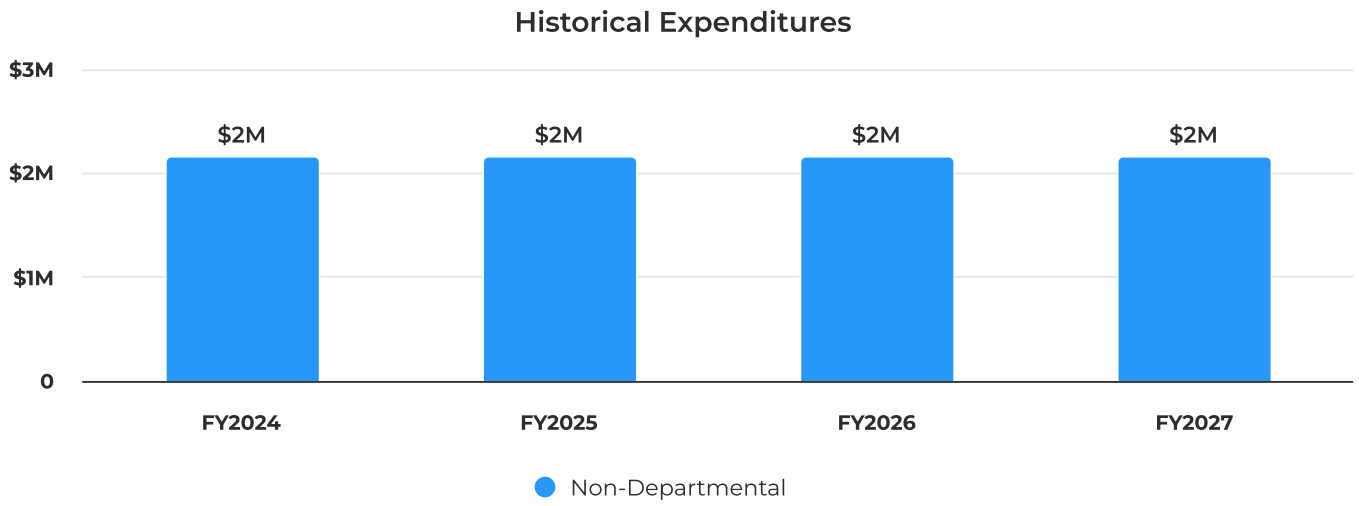
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad valorem							
Property Tax / Debt	$2,781,942	$3,017,743	$1,368,259	$1,437,059	$1,530,502	$93,443	6.50%
Total Ad valorem	$2,781,942	$3,017,743	$1,368,259	$1,437,059	$1,530,502	$93,443	6.50%
Interest & other Earnings							
Interest / Investments	$31,278	$56,466	$57,123	-	-	-	-
Total Interest & other Earnings	$31,278	$56,466	$57,123	-	-	-	-
Use of Fund Balance							
Other Sources / Use of Fund Balance	-	-	-	$718,529	$626,086	-$92,443	-12.87%
Total Use of Fund Balance	-	-	-	$718,529	$626,086	-$92,443	-12.87%
Total Revenues	**$2,813,220**	**$3,074,209**	**$1,425,382**	**$2,155,588**	**$2,156,588**	**$1,000**	**0.05%**

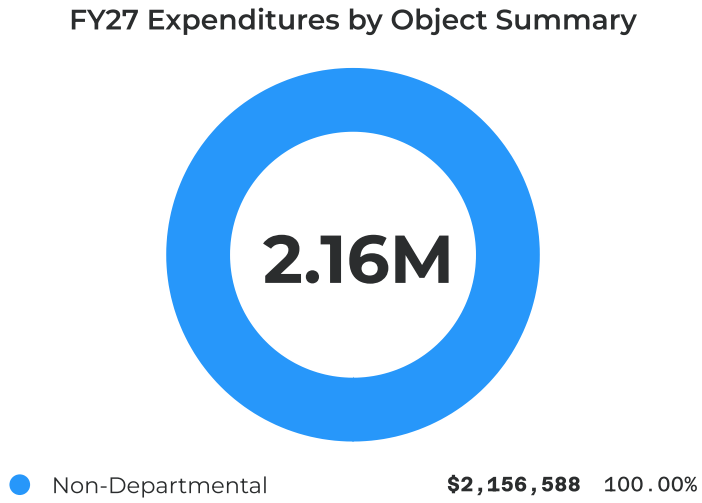
Debt Service Fund Revenue Itemizations

Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
GO Bond Series 2018		$2,155,588	$2,156,588	$1,000	0.05%	
Ad-Valorem						
Property Tax / Debt	203-0000-311.10-20	$1,437,059	$1,530,502	$93,443	6.50%	
Total Ad-Valorem		$1,437,059	$1,530,502	$93,443	6.50%	
Fund Balance						
Other Sources / Use of Fund Balance	203-0000-395.00-00	$718,529	$626,086	-$92,443	-12.87%	
Total Fund Balance		$718,529	$626,086	-$92,443	-12.87%	
Total Revenues		**$2,155,588**	**$2,156,588**	**$1,000**	**0.05%**	

Expenditures

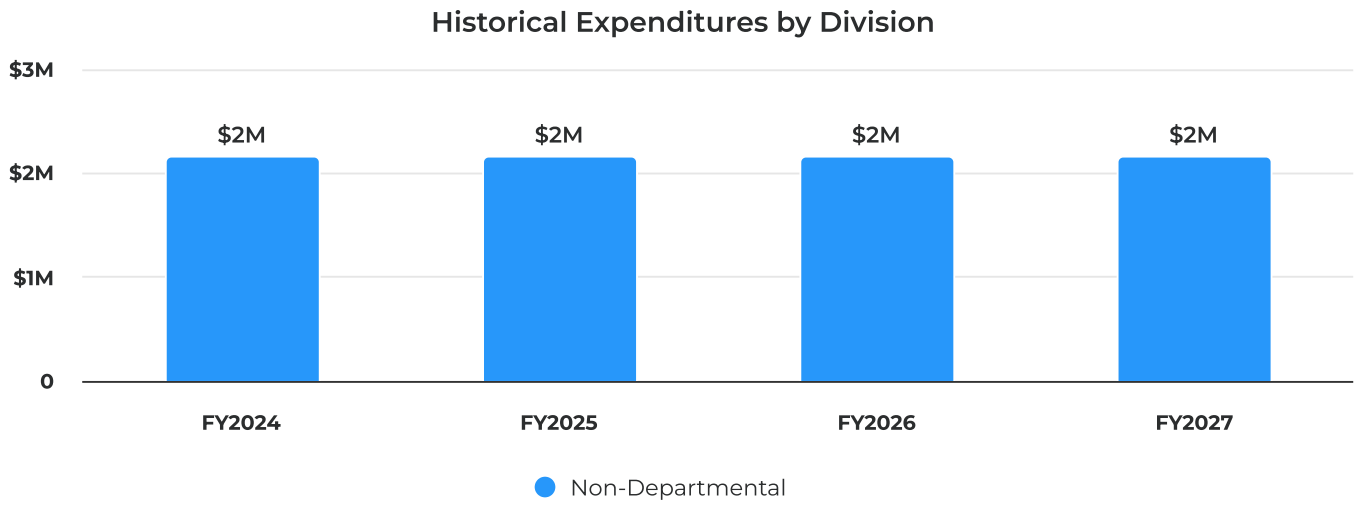


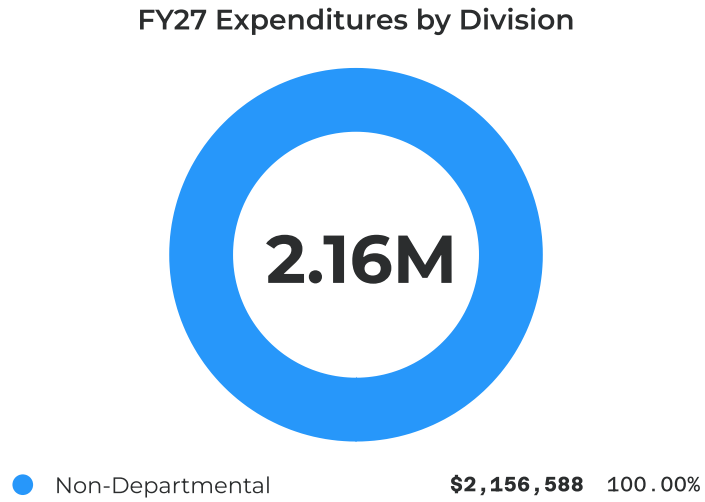


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Non-Departmental	$2,151,588	$2,157,338	$2,155,588	$2,155,588	$2,156,588	$1,000	0.05%
Total Expenditures	**$2,151,588**	**$2,157,338**	**$2,155,588**	**$2,155,588**	**$2,156,588**	**$1,000**	**0.05%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Non-Departmental							
Non-Departmental							
Debt Service / Principal	-	-	$980,000	$980,000	$1,030,000	$50,000	5.10%
Debt Service / Interest	-	-	$1,175,588	$1,175,588	$1,126,588	-$49,000	-4.17%
Other General Government / Principal	$885,000	$935,000	-	-	-	-	-
Interest / Interest Series GO Bond96	$1,266,588	$1,222,338	-	-	-	-	-
Total Non-Departmental	$2,151,588	$2,157,338	$2,155,588	$2,155,588	$2,156,588	$1,000	0.05%
Total Non-Departmental	$2,151,588	$2,157,338	$2,155,588	$2,155,588	$2,156,588	$1,000	0.05%
Total Expenditures	**$2,151,588**	**$2,157,338**	**$2,155,588**	**$2,155,588**	**$2,156,588**	**$1,000**	**0.05%**

Debt Service Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Non-Departmental		$2,155,588	$2,156,588	$1,000	0.05%	
Non-Departmental						
Non-Departmental						
Debt Service / Principal	203-9010-517.71-00	$980,000	$1,030,000	$50,000	5.10%	
GOB 2018	203-9010-517.71-00	$415,000	$435,000	$20,000	4.82%	The General Obligation 2018 Bond is scheduled to be fully paid and retired on July 1, 2048. As of September 30, 2026, the total outstanding principal balance for the bond is $14,520,000.
GOB 2017	203-9010-517.71-00	$565,000	$595,000	$30,000	5.31%	The General Obligation 2017 Bond is scheduled to be fully paid and retired on July 1, 2047. As of September 30, 2026, the total outstanding principal balance for the bond is $17,475,000.
Debt Service / Interest	203-9010-517.72-00	$1,175,588	$1,126,588	-$49,000	-4.17%	
GOB 2017	203-9010-517.72-00	$609,875	$581,625	-$28,250	-4.63%	The General Obligation 2017 Bond is scheduled to be fully paid and retired on July 1, 2047. As of September 30, 2026, the remaining interest to be paid through maturity is $7,189,863.
GOB 2018	203-9010-517.72-00	$565,713	$544,963	-$20,750	-3.67%	The General Obligation 2018 Bond is scheduled to be fully paid and

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						retired on July 1, 2048. As of September 30, 2026, the remaining interest to be paid through maturity is $7,060,519.
Total Non-Departmental		$2,155,588	$2,156,588	$1,000	0.05%	
Total Non-Departmental		$2,155,588	$2,156,588	$1,000	0.05%	
Total Expenditures		**$2,155,588**	**$2,156,588**	**$1,000**	**0.05%**	

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Electric Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

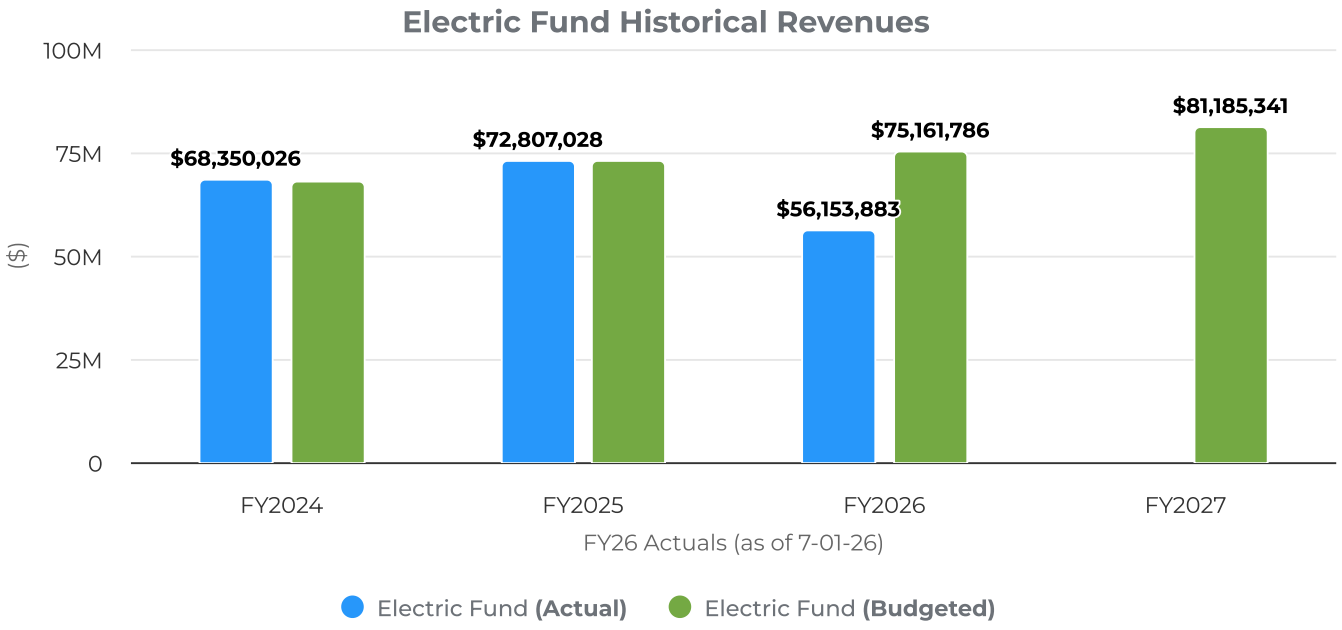
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$27,303,158**	**$32,937,919**	**$41,650,451**	**$41,650,451**	**$43,303,066**	**$1,652,615**	**3.97%**
Revenues							
Charges of SVCs	$61,718,558	$66,374,288	$52,687,381	$71,610,831	$77,275,426	$5,664,595	7.91%
Fines	$12,060	$9,056	$12,410	$15,000	$10,000	-$5,000	-33.33%
Other	$4,077,947	$3,412,220	$2,552,926	$2,334,400	$2,722,458	$388,058	16.62%
Transfers	$2,541,461	$3,011,464	$901,166	$1,201,555	$1,177,457	-$24,098	-2.01%
Total Revenues	**$68,350,026**	**$72,807,028**	**$56,153,883**	**$75,161,786**	**$81,185,341**	**$6,023,555**	**8.01%**
Expenditures							
Salaries & Benefits	$12,646,499	$12,817,095	$8,972,774	$16,253,337	$14,019,131	-$2,234,206	-13.75%
Operating Expenditures	$40,925,523	$42,398,687	$27,665,069	$41,258,515	$43,714,573	$2,456,058	5.95%
Non-Departmental	$9,143,247	$8,868,194	$8,932,700	$15,997,321	$16,318,765	$321,444	2.01%
Total Expenditures	**$62,715,269**	**$64,083,975**	**$45,570,543**	**$73,509,173**	**$74,052,469**	**$543,296**	**0.74%**
Total Revenues Less Expenditures	**$5,634,757**	**$8,723,053**	**$10,583,340**	**$1,652,613**	**$7,132,872**	**$5,480,259**	**331.61%**
Ending Fund Balance	**$32,937,915**	**$41,660,972**	**$52,233,791**	**$43,303,064**	**$50,435,938**	**$7,132,874**	**16.47%**

The projected FY 2027 Ending Fund Balance is **$50,435,938**. The fund currently reflects a **Reserve Deficit** of **(-$23,359,879.)**

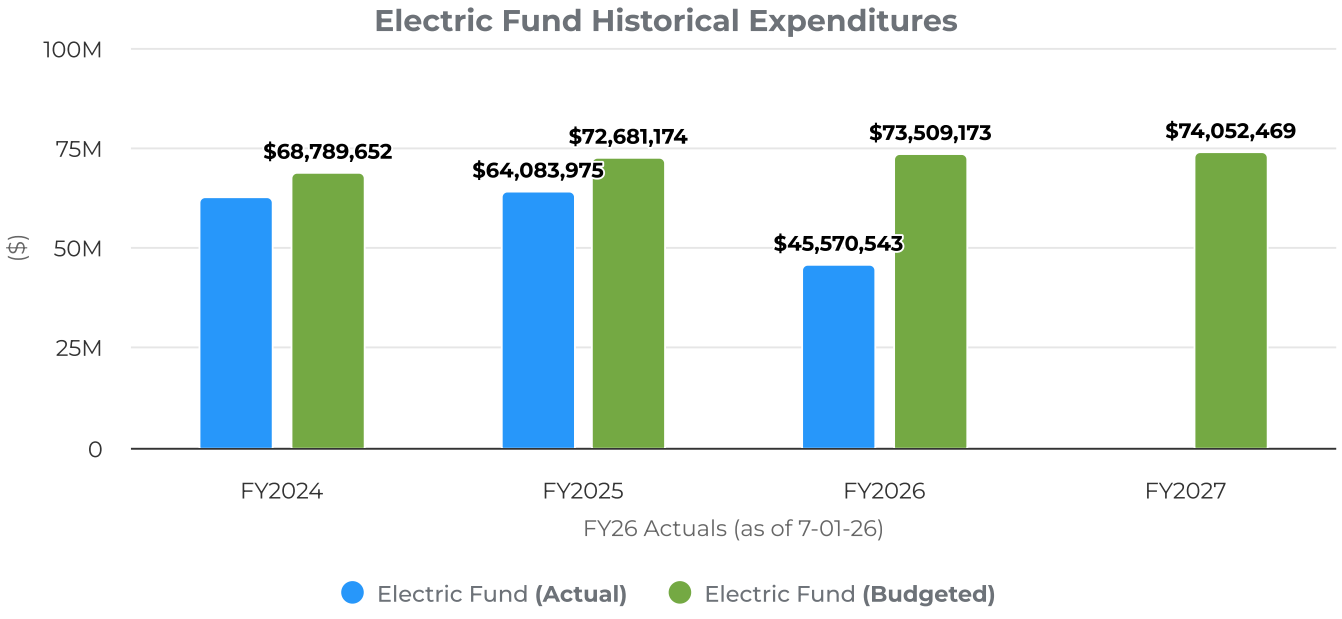
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Electric Fund

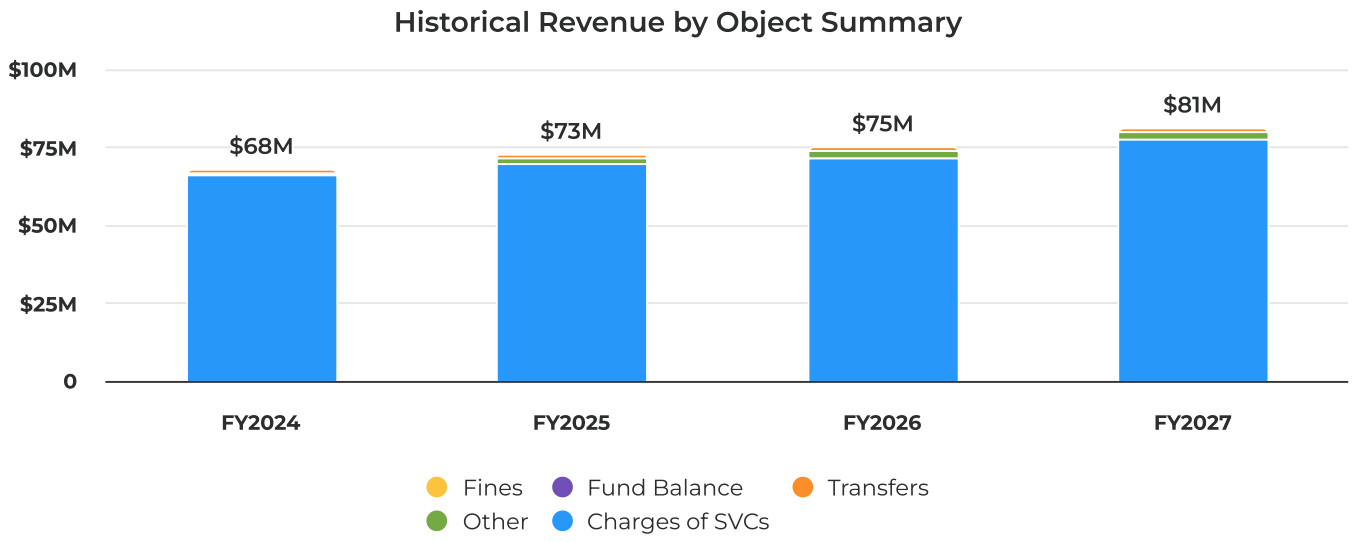
Historical Budget to Actual Revenues

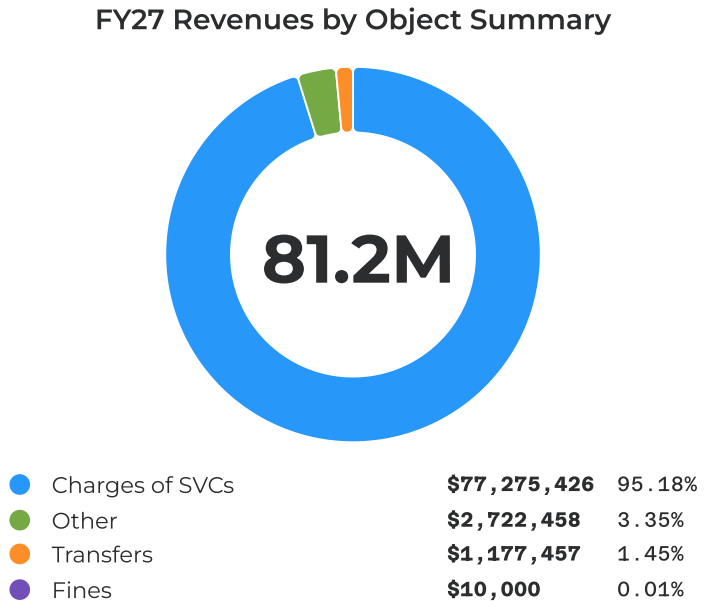


Historical Budget to Actual Expenditures



Revenues by Object Summary

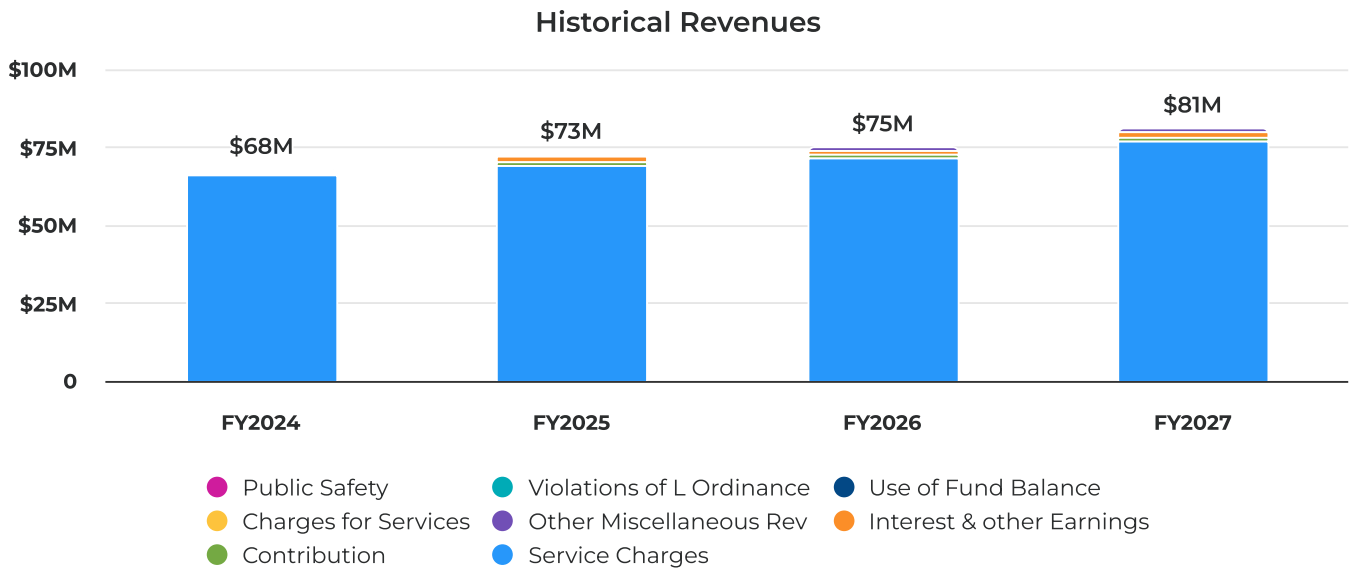


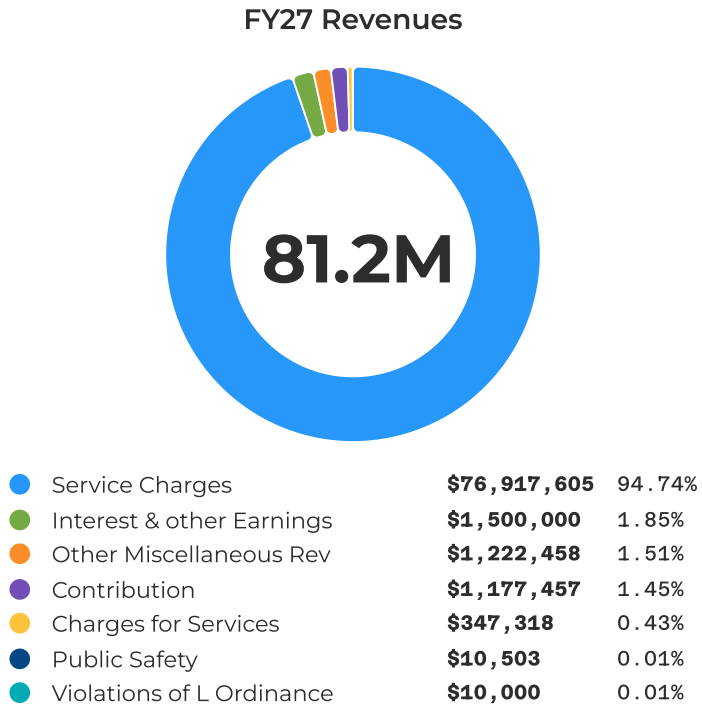


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$61,718,558	$66,374,288	$52,687,381	$71,610,831	$77,275,426	$5,664,595	7.91%
Fines	$12,060	$9,056	$12,410	$15,000	$10,000	-$5,000	-33.33%
Other	$4,077,947	$3,412,220	$2,552,926	$2,334,400	$2,722,458	$388,058	16.62%
Transfers	$2,541,461	$3,011,464	$901,166	$1,201,555	$1,177,457	-$24,098	-2.01%
Total Revenues	**$68,350,026**	**$72,807,028**	**$56,153,883**	**$75,161,786**	**$81,185,341**	**$6,023,555**	**8.01%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges for Services							
Government Charges & Fees / Certification/Records	-	$26,335	$46,260	-	$58,000	$58,000	-
Government Charges & Fees / NSF and Bank Charges	$57,285	$55,925	$49,455	$58,320	$57,000	-$1,320	-2.26%
Government Charges & Fees / Miscellaneous	$333,890	$230,018	$149,521	$245,160	$232,318	-$12,842	-5.24%
Total Charges for Services	$391,175	$312,277	$245,236	$303,480	$347,318	$43,838	14.45%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Public Safety							
Electric Sales / Electric Charging	$7,648	$10,041	$8,896	$8,000	$10,503	$2,503	31.29%
Total Public Safety	$7,648	$10,041	$8,896	$8,000	$10,503	$2,503	31.29%
Service Charges							
Electric Residential Sale / PCA Residential	$8,400,665	$9,642,797	$7,855,428	$12,169,712	$14,149,976	$1,980,264	16.27%
Electric Residential Sale / Electric Sales	$26,580,937	$29,018,664	$21,581,302	$29,393,147	$30,785,901	$1,392,754	4.74%
Electric Residential Sale / Gas South	$1,126,764	$378,477	$888,906	$540,000	$610,000	$70,000	12.96%
Electric Commercial Sales / PCA Commercial & Demand	$5,428,519	$5,876,901	$5,171,372	$7,780,635	$9,046,706	$1,266,071	16.27%
Electric Commercial Sales / Electric Sales	$5,866,604	$6,318,431	$4,861,145	$6,990,738	$6,703,223	-$287,515	-4.11%
Electric Commercial Sales / Demand Sales	$11,899,144	$12,675,118	$10,485,651	$12,522,119	$13,447,032	$924,913	7.39%
Electric Sales / Street Lighting	$540,973	$588,460	$473,385	$415,000	$606,113	$191,113	46.05%
Electric Sales / Service Charge	$688,712	$716,092	$483,895	$663,000	$723,253	$60,253	9.09%
Electric Sales / Penalties/Late Fees	$490,021	$509,363	$368,226	$500,000	$514,457	$14,457	2.89%
Electric Sales / Private Area Lighting	$297,397	$327,667	$263,937	$325,000	$330,944	$5,944	1.83%
Total Service Charges	$61,319,735	$66,051,969	$52,433,248	$71,299,351	$76,917,605	$5,618,254	7.88%
Violations of L Ordinance							
Violations of L Ordinance / Tampering Fines	$12,060	$9,056	$12,410	$15,000	$10,000	-$5,000	-33.33%
Total Violations of L Ordinance	$12,060	$9,056	$12,410	$15,000	$10,000	-$5,000	-33.33%
Interest & other Earnings							
Interest / Investments	$2,945,896	$2,183,969	$1,955,535	$1,500,000	$1,500,000	-	-
Interest / Miscellaneous	$163	-	-	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	$14,533	-$4,498	-$11,384	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$4,083	$4,864	$1,452	-	-	-	-
Total Interest & other Earnings	$2,964,676	$2,184,336	$1,945,603	$1,500,000	$1,500,000	-	-
Disp of Fixed Assets							
Donations / Disp of Fixed Assets	$6,566	-	$11,832	-	-	-	-
Total Disp of Fixed Assets	$6,566	-	$11,832	-	-	-	-
Sale of Surplus Material							
Donations / Sale of Surplus Material	$8,695	$17,529	$9,875	-	-	-	-
Total Sale of Surplus Material	$8,695	$17,529	$9,875	-	-	-	-
Other Miscellaneous Rev							
Settlements / Setttlements	$3,176	-	$252	-	-	-	-
Miscellaneous Revenue / FDOT-Reimbursement	$597,625	$400,785	$326,274	$302,400	$404,793	$102,393	33.86%
Miscellaneous Revenue / Other	$253,253	$211,500	$87,225	$100,000	$213,615	$113,615	113.62%
Miscellaneous Revenue / CAIC	$243,957	$598,070	$171,865	$432,000	$604,050	$172,050	39.83%
Total Other Miscellaneous Rev	$1,098,010	$1,210,355	$585,615	$834,400	$1,222,458	$388,058	46.51%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Transfer From							
Governmental Funds / ARPA	$25,000	-	-	-	-	-	-
Governmental Funds / EU Rate Stabilization Fd	$1,403,278	$1,745,762	-	-	-	-	-
Total Transfer From	$1,428,278	$1,745,762	-	-	-	-	-
Contribution							
Contribution / Water	$539,375	$615,545	$434,811	$579,748	$565,279	-$14,469	-2.50%
Contribution / Refuse	$195,185	$234,123	$170,603	$227,471	$228,900	$1,429	0.63%
Contribution / Local Sewer	$378,623	$416,034	$295,752	$394,336	$383,278	-$11,058	-2.80%
Total Contribution	$1,113,183	$1,265,702	$901,166	$1,201,555	$1,177,457	-$24,098	-2.01%
Total Revenues	**$68,350,026**	**$72,807,028**	**$56,153,883**	**$75,161,786**	**$81,185,341**	**$6,023,555**	**8.01%**

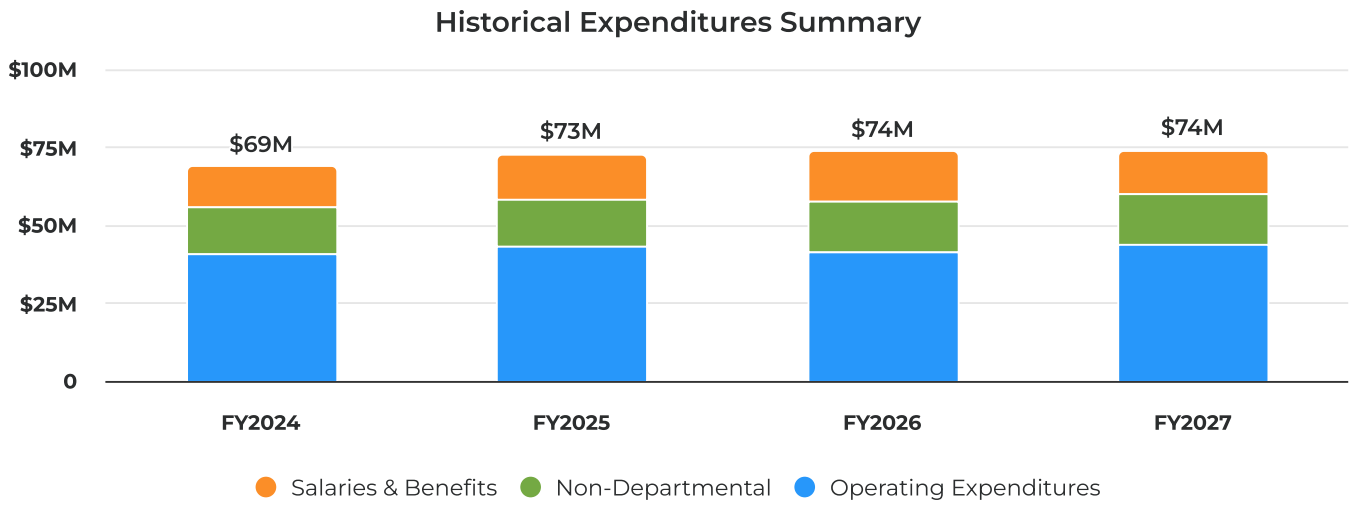
Electric Fund Revenue Itemizations

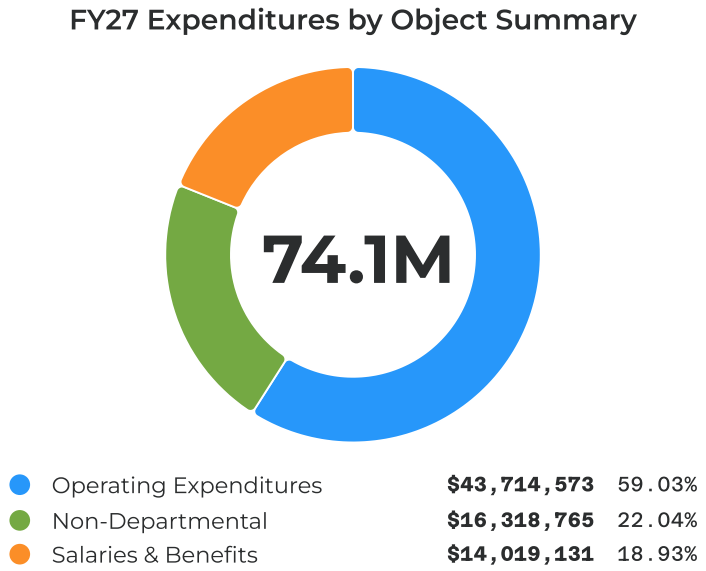
Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Electric Fund		$75,161,786	$81,185,341	$6,023,555	8.01%	
Charges of SVCs						
Government Charges & Fees / Certification/Records	401-0000-341.90-30	-	$58,000	$58,000	-	
Government Charges & Fees / NSF and Bank Charges	401-0000-341.90-80	$58,320	$57,000	-$1,320	-2.26%	FY'27 Budget reduced based on FY'25 Actuals; history shows 2024 as an outlier to the yearly norms .
Government Charges & Fees / Miscellaneous	401-0000-341.90-90	$245,160	$232,318	-$12,842	-5.24%	FY'27 Budget reduced based on FY'25 Actuals; history shows 2024 as an outlier to the yearly norms.
Electric Sales / Electric Charging	401-0000-342.15-25	$8,000	$10,503	$2,503	31.29%	
Electric Residential Sale / PCA Residential	401-0000-343.10-10	$12,169,712	$14,149,976	$1,980,264	16.27%	
Electric Residential Sale / Electric Sales	401-0000-343.10-20	$29,393,147	$30,785,901	$1,392,754	4.74%	
Electric Residential Sale / Gas South	401-0000-343.10-21	$540,000	$610,000	$70,000	12.96%	See attached email for updated request to lower revenues
Electric Commercial Sales / PCA Commercial & Demand	401-0000-343.11-10	$7,780,635	$9,046,706	$1,266,071	16.27%	
Electric Commercial Sales / Electric Sales	401-0000-343.11-20	$6,990,738	$6,703,223	-$287,515	-4.11%	FY'27 Budget reduced to align with prior yearly actuals
Electric Commercial Sales / Demand Sales	401-0000-343.11-30	$12,522,119	$13,447,032	$924,913	7.39%	
Electric Sales / Street Lighting	401-0000-343.12-10	$415,000	$606,113	$191,113	46.05%	
Electric Sales / Service Charge	401-0000-343.15-10	$663,000	$723,253	$60,253	9.09%	
Electric Sales / Penalties/Late Fees	401-0000-343.15-20	$500,000	$514,457	$14,457	2.89%	
Electric Sales / Private Area Lighting	401-0000-343.15-40	$325,000	$330,944	$5,944	1.83%	
Total Charges of SVCs		$71,610,831	$77,275,426	$5,664,595	7.91%	
Fines						
Violations of L Ordinance / Tampering Fines	401-0000-354.30-00	$15,000	$10,000	-$5,000	-33.33%	
Total Fines		$15,000	$10,000	-$5,000	-33.33%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Other						
Interest / Investments	401-0000-361.10-10	$1,500,000	$1,500,000	-	-	
Miscellaneous Revenue / FDOT-Reimbursement	401-0000-369.90-60	$302,400	$404,793	$102,393	33.86%	
Miscellaneous Revenue / Other	401-0000-369.90-90	$100,000	$213,615	$113,615	113.62%	
Miscellaneous Revenue / CAIC	401-0000-369.90-93	$432,000	$604,050	$172,050	39.83%	
Total Other		$2,334,400	$2,722,458	$388,058	16.62%	
Transfers						
Contribution / Water	401-0000-382.15-00	$579,748	$565,279	-$14,469	-2.50%	
Contribution / Refuse	401-0000-382.30-00	$227,471	$228,900	$1,429	0.63%	
Contribution / Local Sewer	401-0000-382.60-00	$394,336	$383,278	-$11,058	-2.80%	
Total Transfers		$1,201,555	$1,177,457	-$24,098	-2.01%	
Total Revenues		**$75,161,786**	**$81,185,341**	**$6,023,555**	**8.01%**	

Expenditures Summary

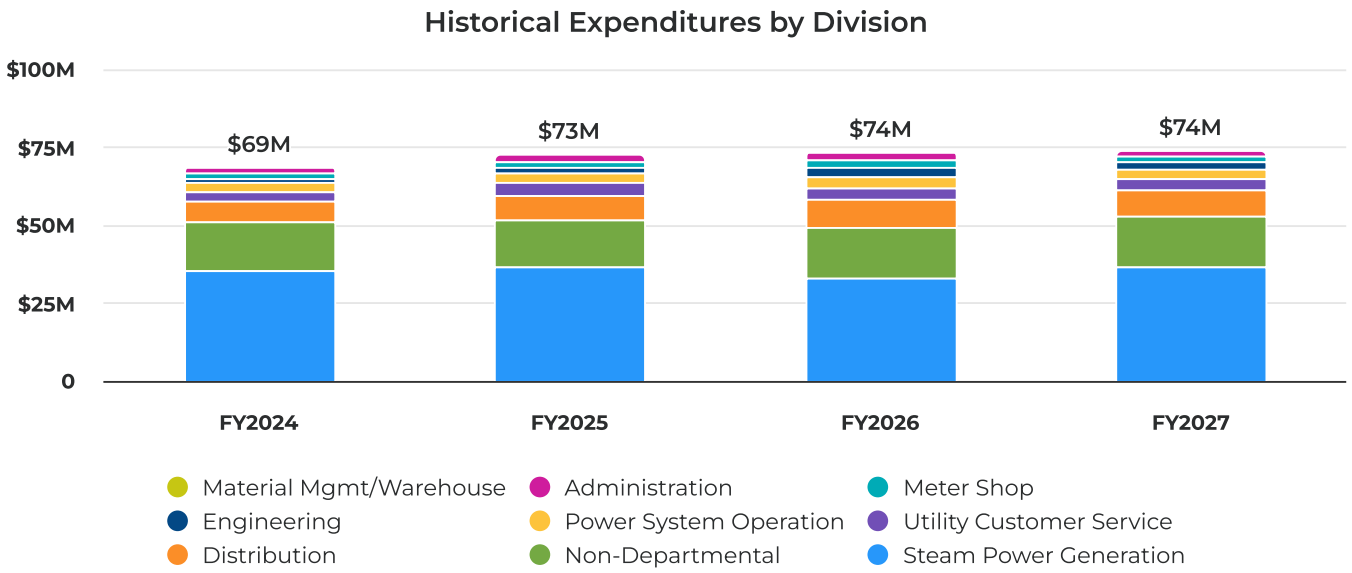


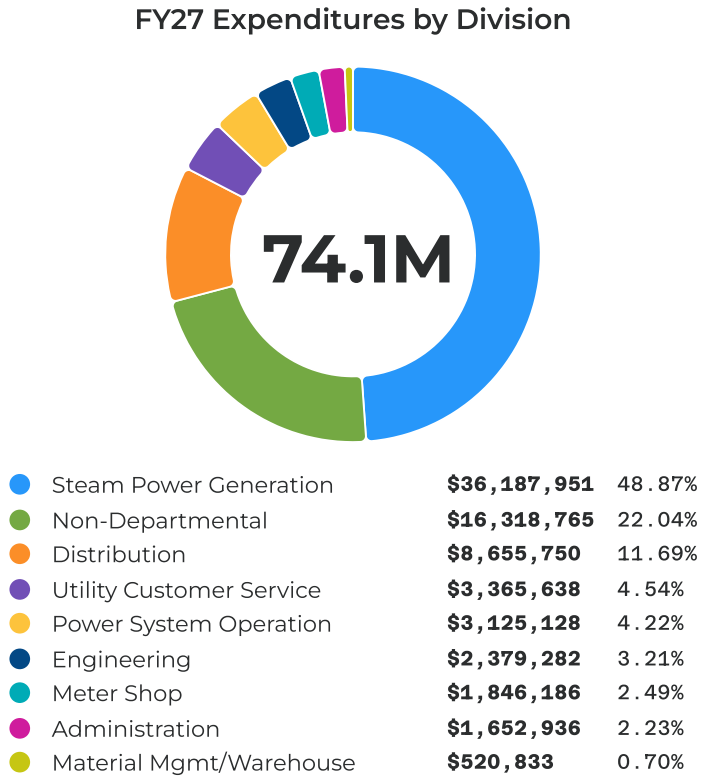


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$12,646,499	$12,817,095	$8,972,774	$16,253,337	$14,019,131	-$2,234,206	-13.75%
Operating Expenditures	$40,925,523	$42,398,687	$27,665,069	$41,258,515	$43,714,573	$2,456,058	5.95%
Non-Departmental	$9,143,247	$8,868,194	$8,932,700	$15,997,321	$16,318,765	$321,444	2.01%
Total Expenditures	**$62,715,269**	**$64,083,975**	**$45,570,543**	**$73,509,173**	**$74,052,469**	**$543,296**	**0.74%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Utility Customer Service							
Salaries & Benefits							
Salaries & Wages / Regular	$617,019	$715,967	$545,366	$900,476	$900,438	-$38	-
Other Salaries / Part Time	$31,607	$37,419	$22,509	$29,152	$29,152	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Overtime / Standard Overtime	$57,281	$46,154	$39,925	$60,000	$60,000	-	-
Special Pay / Longevity	$4,350	$6,100	$3,400	$6,900	$7,700	$800	11.59%
Special Pay / Other Pays	-	$37	$3,251	$4,500	$4,500	-	-
Administrative / FICA Taxes	$52,884	$60,055	$45,670	$76,510	$76,568	$58	0.08%
Retirement Contributions / Defined Benefit Plan	$171,105	$164,694	$115,443	$186,111	$133,582	-$52,529	-28.22%
Retirement Contributions / Defined Cont Plan	-	-	$7,941	$10,867	$10,867	-	-
Administrative / Life & Health Insurance	$114,232	$123,795	$98,286	$241,192	$180,892	-$60,300	-25.00%
Workers' Compensation / Workers' Comp Regular	$1,020	$1,040	$846	$2,064	$2,064	-	-
Salaries & Wages / Unused Vacation Pay	$1,436	$9,301	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$15,204	-	-	-	-	-
Total Salaries & Benefits	$1,050,934	$1,179,767	$882,637	$1,517,772	$1,405,763	-$112,009	-7.38%
Operating Expenditures							
Professional Services / Internal IT Support	$308,544	$380,450	$297,379	$396,505	$403,634	$7,129	1.80%
Contractual Services / Other Contractual Service	$1,099,758	$1,161,463	$635,057	$1,259,580	$1,171,799	-$87,781	-6.97%
Contractual Services / GASB 96 Contra	-$43,500	-$43,500	-	-	-	-	-
Union Dues / Training/Registration	$8,807	$11,539	$5,381	$28,000	$28,000	-	-
Communication/Freight Srv / Postage & Freight	$30,000	$33,203	$26,114	$32,070	$32,070	-	-
Utility Services / Water	$28,176	$9,403	$11,568	$25,920	$13,452	-$12,468	-48.10%
Utility Services / Sewer	$17,624	$8,661	$8,560	$17,280	$12,177	-$5,103	-29.53%
Utility Services / Electricity	$12,300	$11,828	$9,330	$14,040	$17,029	$2,989	21.29%
Utility Services / Refuse/Waste Disposal	$1,429	$1,483	$761	$2,700	$1,750	-$950	-35.19%
Rental & Leases / Operating/Capital Leasing	$75,738	$82,936	$69,042	$97,964	$97,964	-	-
Rental & Leases / GASB 87 Contra	-$44,475	-$48,750	-	-	-	-	-
Insurance / Property/Liability	$78,172	$105,532	$87,064	$116,085	$75,750	-$40,335	-34.75%
Repair/Maint Services / Other	$6,089	$26,525	$5,805	$6,100	$20,100	$14,000	229.51%
Administrative / Printing & Binding	$2,232	$2,449	$2,015	$9,000	$5,000	-$4,000	-44.44%
Administrative / Promotional Activities	$8,500	$6,905	$7,775	$15,000	$10,000	-$5,000	-33.33%
Other Curr Charges/Oblig / Collection Fees	$10,058	$8,495	$9,168	$20,000	$12,000	-$8,000	-40.00%
Office Supplies / Office Supplies	$34,858	$17,405	$12,882	$50,000	$27,000	-$23,000	-46.00%
Operating Supplies / Small Tools & Equipment	-	$244	-	$600	$600	-	-
Operating Supplies / Uniforms	$1,237	$940	-	$1,250	$1,250	-	-
Operating Supplies / Other	$1,736	-	-	$300	$300	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Replacement & Renewal / Equipment-Technology	$15,309	$14,327	$8,552	$30,000	$30,000	-	-
Total Operating Expenditures	$1,652,591	$1,791,536	$1,196,451	$2,122,394	$1,959,875	-$162,519	-7.66%
Total Utility Customer Service	$2,703,525	$2,971,302	$2,079,089	$3,640,166	$3,365,638	-$274,528	-7.54%
Administration							
Salaries & Benefits							
Salaries & Wages / Regular	$396,708	$432,367	$362,974	$680,458	$618,248	-$62,210	-9.14%
Salaries & Wages / Unused Vacation Pay	-$15,570	-$4,142	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$14,564	-	-	-	-	-
Other Salaries / Part Time	-	$4,939	$8,168	$23,620	$23,620	-	-
Overtime / Standard Overtime	$502	$1,598	$2,584	$4,120	$4,120	-	-
Special Pay / Longevity	$1,545	$2,010	$1,600	$6,500	$2,560	-$3,940	-60.62%
Special Pay / Incentive	-	-	-	-	$14,932	$14,932	-
Special Pay / Other Pays	$5,478	$5,415	$4,193	$6,660	$6,030	-$630	-9.46%
Service / FICA Taxes	$28,268	$31,378	$26,696	$53,151	$49,241	-$3,910	-7.36%
Retirement Contributions / Defined Benefit Plan	$85,162	$41,779	$44,728	$98,313	$75,085	-$23,228	-23.63%
Retirement Contributions / 401-a Plan	$22,596	$23,953	$19,342	$25,400	$23,303	-$2,097	-8.26%
Service / Life & Health Insurance	$42,799	$47,448	$35,034	$99,987	$78,817	-$21,170	-21.17%
Workers' Compensation / Workers' Comp Regular	$583	$723	$550	$2,903	$2,903	-	-
Total Salaries & Benefits	$568,072	$602,031	$505,869	$1,001,112	$898,859	-$102,253	-10.21%
Operating Expenditures							
Professional Services / Legal	$44,462	$21,036	$52,858	$50,000	$50,000	-	-
Professional Services / Internal IT Support	$103,992	$127,483	$105,368	$140,491	$87,759	-$52,732	-37.53%
Professional Services / Other	$94,303	$196,822	$91,981	$394,470	$314,330	-$80,140	-20.32%
Service / Accounting & Auditing	$22,437	$24,914	-	-	-	-	-
Contractual Services / Other Contractual Service	$92,708	$15,144	$3,000	$230,850	$61,800	-$169,050	-73.23%
Travel & Training / Training/Registration	$6,840	$5,285	$6,229	$7,500	$7,500	-	-
Travel & Training / Lodging/Transportation	$2,088	$5,632	$2,345	$5,000	$5,000	-	-
Communication/Freight Srv / Postage & Freight	$447	$521	$1,602	$1,635	$1,635	-	-
Utility Services / Water	$476	$505	$405	$626	$687	$61	9.74%
Utility Services / Sewer	$278	$311	$254	$378	$440	$62	16.40%
Utility Services / Electricity	$5,270	$5,759	$4,016	$7,020	$6,504	-$516	-7.35%
Utility Services / Refuse/Waste Disposal	$261	$271	$212	$810	$356	-$454	-56.05%
Rental & Leases / Operating/Capital Leasing	$1,845	$556	-	$4,000	$4,000	-	-
Insurance / Property/Liability	$75,708	$102,206	$84,320	$112,427	$73,363	-$39,064	-34.75%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Repair/Maint Services / Buildings	$19,972	-	-	-	-	-	-
Repair/Maint Services / Equipment-General	$300	-	-	$4,000	$4,000	-	-
Repair/Maint Services / Equipment-Garage	$5,635	$6,480	$5,777	$7,703	$7,703	-	-
Repair/Maint Services / Heavy Equipment	$1,986	-	-	-	-	-	-
Service / Printing & Binding	$2,629	$2,638	$308	$4,000	$4,000	-	-
Service / Promotional Activities	$2,158	$2,214	$10,161	$13,500	$15,000	$1,500	11.11%
Other Curr Charges/Oblig / Oblig/Other	$9,316	$6,718	$4,200	$12,000	$12,000	-	-
Office Supplies / Office Supplies	$7,985	$8,452	$2,941	$10,000	$10,000	-	-
Operating Supplies / Gas, Lubricants, & Oil	$6,549	-	-	$2,000	$2,000	-	-
Operating Supplies / Small Tools & Equipment	$20,887	-	-	-	-	-	-
Operating Supplies / Safety Compliance	$23,485	$24,917	$13,417	$25,000	$25,000	-	-
Operating Supplies / Computer Software	-	-	-	$1,000	$1,000	-	-
Service / Books, Pub, Subsc, & Memb	$42,863	$42,809	$42,597	$55,000	$50,000	-$5,000	-9.09%
Service / Machinery & Equipment	-	-	$103	$322,118	-	-$322,118	-100.00%
Machinery & Equipment / Electric	-	-	-	$10,000	$10,000	-	-
Service / Capital Outlay Contra	-$20,887	-$7,976	-	-	-	-	-
Total Operating Expenditures	$573,993	$592,698	$432,093	$1,421,528	$754,077	-$667,451	-46.95%
Total Administration	$1,142,065	$1,194,728	$937,962	$2,422,640	$1,652,936	-$769,704	-31.77%
Engineering							
Salaries & Benefits							
Salaries & Wages / Regular	$913,700	$1,115,243	$925,949	$2,022,054	$1,429,466	-$592,588	-29.31%
Salaries & Wages / Unused Vacation Pay	$20,775	$10,703	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$18,749	-	-	-	-	-
Other Salaries / Part Time	-	$14,765	-	$36,627	$36,627	-	-
Overtime / Standard Overtime	$15,969	$8,748	$3,232	$10,000	$6,000	-$4,000	-40.00%
Special Pay / Longevity	$1,725	$4,000	$3,400	$6,600	$14,168	$7,568	114.67%
Special Pay / Incentive	-	-	-	-	$9,264	$9,264	-
Special Pay / Other Pays	-	$37	$3,251	$4,500	$4,500	-	-
Service / FICA Taxes	$72,381	$86,322	$70,595	$159,034	$111,760	-$47,274	-29.73%
Retirement Contributions / Defined Benefit Plan	$266,653	$255,573	$199,567	$415,518	$221,937	-$193,581	-46.59%
Retirement Contributions / 401-a Plan	-	-	$12,246	$15,866	$15,866	-	-
Service / Life & Health Insurance	$85,643	$104,503	$91,741	$287,997	$155,050	-$132,947	-46.16%
Workers' Compensation / Workers' Comp Regular	$12,690	$12,661	$10,332	$26,356	$26,356	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Salaries & Benefits	$1,389,536	$1,631,303	$1,320,314	$2,984,552	$2,030,994	-$953,558	-31.95%
Operating Expenditures							
Professional Services / Internal IT Support	$88,658	$91,910	$83,813	$111,751	$99,653	-$12,098	-10.83%
Professional Services / Other	$5,250	-	-	-	-	-	-
Contractual Services / Other Contractual Service	$85,061	$168,459	$33,202	$180,000	$180,000	-	-
Travel & Training / Training/Registration	$6,444	$9,420	$9,858	$24,000	$15,000	-$9,000	-37.50%
Travel & Training / Lodging/Transportation	$3,192	$8,074	$2,270	$37,800	$15,000	-$22,800	-60.32%
Communication/Freight Srv / Postage & Freight	$695	$1,355	$1,140	$1,635	$1,635	-	-
Utility Services / Water	$125	$133	$107	$165	$180	$15	9.09%
Utility Services / Sewer	$73	$82	$67	$98	$116	$18	18.37%
Utility Services / Electricity	$1,388	$1,517	$1,057	$1,728	$1,713	-$15	-0.87%
Utility Services / Refuse/Waste Disposal	$69	$71	$56	$124	$94	-$30	-24.19%
Rental & Leases / Operating/Capital Leasing	$18,000	$18,500	-	$18,000	-	-$18,000	-100.00%
Insurance / Property/Liability	$5,064	$6,836	$5,640	$7,520	$4,907	-$2,613	-34.75%
Repair/Maint Services / Equipment-General	$188	$2,490	$1,143	$5,000	$5,000	-	-
Repair/Maint Services / Equipment-Garage	$28,175	$32,401	$28,886	$49,255	$49,260	$5	0.01%
Repair/Maint Services / Heavy Equipment	$770	$30,689	-	-	-	-	-
Office Supplies / Office Supplies	-	$13	$1,933	$3,000	$1,500	-$1,500	-50.00%
Operating Supplies / Gas, Lubricants, & Oil	$1,053	$1,955	$1,210	$1,200	$2,000	$800	66.67%
Operating Supplies / Small Tools & Equipment	$14,918	$107	$104	$3,000	$1,000	-$2,000	-66.67%
Operating Supplies / Uniforms	$3,817	$3,049	$2,823	$4,500	$3,500	-$1,000	-22.22%
Operating Supplies / Computer Software	$9,525	-	-	-	-	-	-
Operating Supplies / Other	$15,413	$12	-	$2,000	-	-$2,000	-100.00%
Service / Books, Pub, Subsc, & Memb	$299	$1,015	$137	$1,000	$1,000	-	-
Replacement & Renewal / Equipment-Technology	$264,026	$250,232	$131,841	$332,500	$280,500	-$52,000	-15.64%
Service / Machinery & Equipment	-	-	-	$8,500	$8,500	-	-
Machinery & Equipment / Electric	-	$3,334	$9,746	-	-	-	-
Machinery & Equipment / Misc. Equipment	-	$12,446	$14,029	$15,000	$15,000	-	-
Service / Capital Outlay Contra	-$66,507	-$12,917	-	-$380,000	-$337,270	$42,730	-11.24%
Total Operating Expenditures	$485,697	$631,183	$329,064	$427,776	$348,288	-$79,488	-18.58%
Total Engineering	$1,875,233	$2,262,486	$1,649,378	$3,412,328	$2,379,282	-$1,033,046	-30.27%
Material Mgmt/Warehouse							
Salaries & Benefits							

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Wages / Regular	$200,099	$197,852	$176,290	$306,022	$283,027	-$22,995	-7.51%
Salaries & Wages / Unused Vacation Pay	$740	$3,622	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$1,261	-	-	-	-	-
Overtime / Standard Overtime	$4,603	$3,541	$2,680	$10,000	$5,000	-$5,000	-50.00%
Special Pay / Longevity	-	$360	$540	-	$600	$600	-
Special Pay / Incentive	-	-	-	-	$6,700	$6,700	-
Special Pay / Other Pays	-	$55	-	$540	-	-$540	-100.00%
Service / FICA Taxes	$15,389	$15,389	$13,698	$24,217	$22,593	-$1,624	-6.71%
Retirement Contributions / Defined Benefit Plan	$39,223	$44,535	$43,454	$56,210	$44,748	-$11,462	-20.39%
Service / Life & Health Insurance	$29,516	$25,588	$23,982	$47,326	$40,055	-$7,271	-15.36%
Workers' Compensation / Workers' Comp Regular	$2,893	$2,192	$2,137	$4,495	$4,495	-	-
Total Salaries & Benefits	$292,463	$294,396	$262,782	$448,810	$407,218	-$41,592	-9.27%
Operating Expenditures							
Contractual Services / Other Contractual Service	$18,772	$5,310	$6,095	$7,000	$7,000	-	-
Travel & Training / Training/Registration	$5,045	$2,670	$5,398	$7,500	$7,500	-	-
Communication/Freight Srv / Postage & Freight	$179	$426	$907	$3,270	$1,000	-$2,270	-69.42%
Repair/Maint Services / Equipment-General	$7,914	$20,180	$1,781	$3,000	$3,000	-	-
Repair/Maint Services / Equipment-Garage	-	$9,125	$8,059	$10,745	$10,745	-	-
Repair/Maint Services / Warehouse Supplies	$4,093	$7,785	$13,157	$50,000	$10,000	-$40,000	-80.00%
Service / Printing & Binding	$514	$529	$552	$1,200	$1,000	-$200	-16.67%
Office Supplies / Office Supplies	-	-	$47	$2,000	$2,000	-	-
Operating Supplies / Gas, Lubricants, & Oil	-	$395	$218	$6,000	$2,000	-$4,000	-66.67%
Operating Supplies / Inventory Clearing Acct	-	-	-	-	$52,670	$52,670	-
Operating Supplies / Small Tools & Equipment	$10,979	$5,173	$8,526	$12,000	$12,000	-	-
Operating Supplies / Uniforms	-	$1,047	$148	$2,400	$1,200	-$1,200	-50.00%
Operating Supplies / Other	$11,979	$11,071	$13,222	$13,500	$13,500	-	-
Machinery & Equipment / Electric	-	$2,527	-	-	-	-	-
Service / Capital Outlay Contra	-$9,997	-	-	-$161,808	-$10,000	$151,808	-93.82%
Total Operating Expenditures	$49,478	$66,238	$58,111	-$43,193	$113,615	$156,808	-363.04%
Total Material Mgmt/Warehouse	$341,941	$360,634	$320,893	$405,617	$520,833	$115,216	28.41%
Steam Power Generation							
Salaries & Benefits							
Salaries & Wages / Regular	$960,631	$789,371	$314,065	$487,152	$487,214	$62	0.01%
Salaries & Wages / Unused Vacation Pay	-$4,181	-$8,171	-	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Wages / Unused Sick Pay	-	$10,552	-	-	-	-	-
Overtime / Standard Overtime	$87,983	$113,432	$21,565	$40,000	$40,000	-	-
Special Pay / Longevity	$6,250	$8,654	$4,525	$6,232	$4,310	-$1,922	-30.84%
Special Pay / Other Pays	$5,884	$5,270	$3,413	$4,500	$4,500	-	-
Service / FICA Taxes	$79,543	$68,884	$26,120	$41,079	$40,937	-$142	-0.35%
Retirement Contributions / Defined Benefit Plan	$222,579	$103,261	$23,522	$79,927	$55,588	-$24,339	-30.45%
Retirement Contributions / 401-a Plan	$13,791	$14,753	$11,840	$16,680	$15,163	-$1,517	-9.09%
Service / Life & Health Insurance	$141,976	$113,092	$31,107	$55,973	$51,684	-$4,289	-7.66%
Workers' Compensation / Workers' Comp Regular	$13,899	$9,579	$4,206	$25,384	$25,384	-	-
Total Salaries & Benefits	$1,528,354	$1,228,675	$440,364	$756,927	$724,780	-$32,147	-4.25%
Operating Expenditures							
Professional Services / Internal IT Support	$98,057	$121,877	$121,655	$162,207	$169,267	$7,060	4.35%
Professional Services / Environmental Compl	$46,648	$33,600	$7,400	$29,930	$29,930	-	-
Professional Services / Other	$6,911	$4,539	$756	$6,500	$500	-$6,000	-92.31%
Contractual Services / Purchased Power	$11,422,491	$10,639,715	$8,973,156	$11,313,980	$19,350,010	$8,036,030	71.03%
Contractual Services / F.P&L Transmission Cost	$3,729,904	$3,383,974	$1,021,250	$3,496,157	-	-$3,496,157	-100.00%
Contractual Services / Purch Power Stanton Base	$1,500,232	$856,561	$430,120	$320,955	-	-$320,955	-100.00%
Contractual Services / Pur Power Stanton PCA	$1,207,455	$1,785,306	$336,911	$648,555	-	-$648,555	-100.00%
Contractual Services / Pur Power StLucie Nuclear	$8,402,699	$9,001,890	$5,203,753	$8,734,279	$9,726,239	$991,960	11.36%
Contractual Services / FPU - Gas Distribution	$362,084	$474,691	$236,205	$562,655	$406,872	-$155,783	-27.69%
Contractual Services / Gas South	$170,028	-	-	$200,000	$200,000	-	-
Contractual Services / Pur Power - FMPA Solar II	-	$918,981	$1,571,203	$4,291,656	$3,646,672	-$644,984	-15.03%
Contractual Services / Net Meter Power Purchase	$1,194	$1,398	$182	$2,000	$2,000	-	-
Contractual Services / Other Contractual Service	$197,893	$105,086	$187,280	$274,500	$309,200	$34,700	12.64%
Contractual Services / Net Meter Contra	-$129	-	-	$5,000	$4,000	-$1,000	-20.00%
Travel & Training / Training/Registration	$2,919	$3,176	$1,008	$10,000	$10,000	-	-
Communication/Freight Srv / Postage & Freight	$943	$50	-	$2,725	$1,000	-$1,725	-63.30%
Utility Services / Water	$39,258	$37,093	$29,071	$54,000	$48,837	-$5,163	-9.56%
Utility Services / Sewer	$77,454	$92,894	$73,130	$117,046	$122,859	$5,813	4.97%
Utility Services / Electricity	$5,669	$6,482	$5,427	$7,020	$8,554	$1,534	21.85%
Utility Services / Refuse/Waste Disposal	$6,151	$6,408	$5,045	$8,640	$8,468	-$172	-1.99%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Utility Services / Natural Gas	-	$5,033	$70,449	$200,000	$200,000	-	-
Rental & Leases / Operating/Capital Leasing	$4,799	$8,236	$2,904	$7,000	$7,000	-	-
Insurance / Property/Liability	$1,059,539	$1,430,378	$1,180,062	$1,573,416	$1,026,718	-$546,698	-34.75%
Repair/Maint Services / Buildings	$10,649	-	-	-	$3,000	$3,000	-
Repair/Maint Services / Equipment-General	$22,685	$15,667	$28,595	$21,500	$20,500	-$1,000	-4.65%
Repair/Maint Services / Equipment-Garage	$7,935	$9,125	$8,059	$10,745	$10,745	-	-
Repair/Maint Services / Heavy Equipment	$93	-	-	-	-	-	-
Repair/Maint Services / Boiler Plant	$581	$19,654	$3,121	$5,000	$5,000	-	-
Repair/Maint Services / Electrical Plant	$69,181	$78,338	$28,068	$25,000	$25,000	-	-
Repair/Maint Services / Steam Plant	$6,800	$12	-	$2,500	-	-$2,500	-100.00%
Repair/Maint Services / Other Plant	$6,980	$7,552	$6,235	$7,500	$7,500	-	-
Service / Printing & Binding	-	-	$1,194	$2,500	$1,000	-$1,500	-60.00%
Other Curr Charges/Oblig / Advertising	-	-	-	$2,000	-	-$2,000	-100.00%
Office Supplies / Office Supplies	$54	-	-	$800	$800	-	-
Office Supplies / Office Furniture	-	-	-	$500	$500	-	-
Operating Supplies / Gas, Lubricants, & Oil	$398	$3,679	$153	$1,500	$1,500	-	-
Operating Supplies / Lubricants	-	$299	-	-	-	-	-
Operating Supplies / Inventory/Over-Short	$752	-	-	-	-	-	-
Operating Supplies / Inventory Clearing Acct	-$5,780	-$245	-	-	$5,000	$5,000	-
Operating Supplies / Small Tools & Equipment	$3,067	$5,225	$2,681	$5,000	$5,000	-	-
Operating Supplies / Chemicals	$27,287	-	-	$3,000	$1,000	-$2,000	-66.67%
Operating Supplies / Uniforms	$3,436	$5,101	$804	$2,000	$2,000	-	-
Operating Supplies / Lab	$2,245	$941	-	-	-	-	-
Operating Supplies / Other	$56,825	$26,150	$5,721	$4,800	$1,500	-$3,300	-68.75%
Service / Books, Pub, Subsc, & Memb	$78,989	$100,984	$60,842	$95,000	$95,000	-	-
Total Operating Expenditures	$28,634,374	$29,189,851	$19,602,438	$32,217,566	$35,463,171	$3,245,605	10.07%
Total Steam Power Generation	$30,162,727	$30,418,526	$20,042,801	$32,974,493	$36,187,951	$3,213,458	9.75%
Power System Operation							
Salaries & Benefits							
Salaries & Wages / Regular	$826,160	$868,950	$643,971	$1,062,007	$989,346	-$72,661	-6.84%
Salaries & Wages / Unused Vacation Pay	-$7,691	-$39,246	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$20,612	-	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Overtime / Standard Overtime	$116,726	$119,842	$80,500	$160,000	$130,000	-$30,000	-18.75%
Special Pay / Longevity	$8,025	$10,225	$7,400	$10,700	$11,300	$600	5.61%
Special Pay / Incentive	-	-	-	-	$4,804	$4,804	-
Special Pay / Other Pays	$4,525	$4,514	$3,342	$4,500	$4,500	-	-
Service / FICA Taxes	$71,021	$74,639	$54,585	$94,577	$87,137	-$7,440	-7.87%
Retirement Contributions / Defined Benefit Plan	$204,118	$183,876	$144,661	$270,348	$157,991	-$112,357	-41.56%
Service / Life & Health Insurance	$101,812	$100,737	$88,929	$168,256	$122,748	-$45,508	-27.05%
Workers' Compensation / Workers' Comp Regular	$13,281	$10,832	$8,154	$20,152	$20,152	-	-
Total Salaries & Benefits	$1,337,978	$1,354,982	$1,031,541	$1,790,540	$1,527,978	-$262,562	-14.66%
Operating Expenditures							
Professional Services / Internal IT Support	$113,242	$123,770	$97,490	$129,987	$105,554	-$24,433	-18.80%
Professional Services / Other	$342,530	$437,860	$335,577	$699,726	$487,150	-$212,576	-30.38%
Contractual Services / Maintenance	$3,283	$530	-	$6,000	$6,000	-	-
Contractual Services / Other Contractual Service	$160,698	$560,353	$512,144	$905,650	$851,650	-$54,000	-5.96%
Travel & Training / Training/Registration	$4,573	$9,535	$16,737	$25,000	$15,000	-$10,000	-40.00%
Utility Services / Water	$1,266	$1,302	$1,029	$1,728	$1,728	-	-
Utility Services / Sewer	$313	$283	$221	$432	$370	-$62	-14.35%
Utility Services / Electricity	$37,396	$36,183	$28,162	$44,668	$45,471	$803	1.80%
Utility Services / Refuse/Waste Disposal	$8,014	$8,363	$5,782	$10,526	$10,633	$107	1.02%
Rental & Leases / Operating/Capital Leasing	$3,746	$3,749	$2,559	$3,450	$3,450	-	-
Insurance / Property/Liability	$63,356	$85,531	$70,563	$94,084	$61,394	-$32,690	-34.75%
Repair/Maint Services / Buildings	$1,011	-	-	-	-	-	-
Repair/Maint Services / Equipment-General	$2,217	$72	$435	$2,000	$500	-$1,500	-75.00%
Repair/Maint Services / Equipment-Utilities	$498	$197	-	$1,000	$500	-$500	-50.00%
Service / Printing & Binding	$397	$372	$549	$1,000	$1,000	-	-
Office Supplies / Office Supplies	$1,992	$2,592	$1,163	$3,000	$3,000	-	-
Operating Supplies / Small Tools & Equipment	$39	$235	$367	$250	$250	-	-
Operating Supplies / Uniforms	$1,208	-	$325	$500	$500	-	-
Operating Supplies / Other	$2,160	-	-	-	-	-	-
Replacement & Renewal / Equipment-Technology	$343	-	-	$3,000	$3,000	-	-
Machinery & Equipment / Electric	-	$2,175	$2,494	-	-	-	-
Service / Capital Outlay Contra	-	-	-	-$134,543	-	$134,543	-100.00%
Total Operating Expenditures	$748,282	$1,273,103	$1,075,597	$1,797,458	$1,597,150	-$200,308	-11.14%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Power System Operation	$2,086,260	$2,628,085	$2,107,138	$3,587,998	$3,125,128	-$462,870	-12.90%
Distribution							
Salaries & Benefits							
Salaries & Wages / Regular	$2,683,805	$2,914,668	$2,021,331	$3,090,277	$3,117,757	$27,480	0.89%
Salaries & Wages / Unused Vacation Pay	-$19,504	-$15,909	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$18,537	-	-	-	-	-
Other Salaries / Part Time	-	-	-	$51,109	$51,109	-	-
Overtime / Standard Overtime	$1,340,965	$1,350,458	$911,177	$1,500,000	$1,500,000	-	-
Special Pay / Longevity	$4,553	$16,885	$13,399	$20,536	$19,957	-$579	-2.82%
Special Pay / Other Pays	$25,407	$22,738	$6,272	-	-	-	-
Service / FICA Taxes	$303,948	$314,879	$218,924	$275,020	$277,134	$2,114	0.77%
Retirement Contributions / Defined Benefit Plan	$711,896	$578,300	$462,581	$1,016,654	$533,993	-$482,661	-47.48%
Retirement Contributions / 401-a Plan	$14,413	$15,194	-	-	-	-	-
Service / Life & Health Insurance	$327,324	$357,314	$258,946	$451,908	$361,783	-$90,125	-19.94%
Workers' Compensation / Workers' Comp Regular	$53,755	$46,319	$33,891	$75,146	$75,146	-	-
Total Salaries & Benefits	$5,446,561	$5,619,383	$3,926,522	$6,480,650	$5,936,879	-$543,771	-8.39%
Operating Expenditures							
Professional Services / Equipment Test	$16,820	$17,360	$7,173	$25,000	$50,250	$25,250	101.00%
Professional Services / Internal IT Support	$53,782	$64,597	$56,192	$74,923	$65,682	-$9,241	-12.33%
Professional Services / Environmental Compl	$1,241	$13,382	$966	$5,000	$5,000	-	-
Professional Services / Other	$132,254	$143,202	$63,442	$150,000	$150,000	-	-
Contractual Services / Maintenance	$1,210,216	$1,179,270	$773,961	$1,260,000	$1,332,800	$72,800	5.78%
Contractual Services / Other Contractual Service	$78,399	$104,886	$108,662	$150,250	$125,000	-$25,250	-16.81%
Contractual Services / Right of Way	$36,287	$37,372	-	$40,000	$40,000	-	-
Travel & Training / Training/Registration	$29,886	$28,328	$11,209	$45,000	$45,000	-	-
Travel & Training / Lodging/Transportation	$200	-	$1,217	-	-	-	-
Communication/Freight Srv / Postage & Freight	$2,791	$6,670	$6,700	$10,900	$7,500	-$3,400	-31.19%
Utility Services / Water	$4,580	$4,724	$3,718	$7,344	$6,313	-$1,031	-14.04%
Utility Services / Sewer	$1,765	$1,973	$1,613	$2,363	$2,791	$428	18.11%
Utility Services / Electricity	$47,930	$61,540	$49,263	$65,839	$78,489	$12,650	19.21%
Utility Services / Refuse/Waste Disposal	$16,585	$1,719	$1,349	$2,164	$2,265	$101	4.67%
Rental & Leases / Vehicles	$22,010	$43,014	$25,475	$45,000	$35,000	-$10,000	-22.22%
Insurance / Property/Liability	$145,101	$195,886	$161,606	$215,475	$140,607	-$74,868	-34.75%
Repair/Maint Services / Equipment-General	$2,179	-	-	$11,000	$5,000	-$6,000	-54.55%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Repair/Maint Services / Equipment-Garage	$61,475	$61,708	$54,130	$72,167	$72,173	$6	0.01%
Repair/Maint Services / Small Equipment	$4,873	$7,078	$3,291	$10,000	$7,000	-$3,000	-30.00%
Repair/Maint Services / Heavy Equipment	$43,202	$59,638	$57,857	$81,647	$81,647	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$132,855	$183,919	$132,789	$175,000	$175,000	-	-
Repair/Maint Services / CAIC	-	$40,282	$106,553	$172,800	$241,620	$68,820	39.83%
Repair/Maint Services / Infrastructure	-	$4,303	$3,030	$15,000	$7,500	-$7,500	-50.00%
Repair/Maint Services / Substation Equipment	$274,437	$457,692	$411,294	$610,000	$610,000	-	-
Repair/Maint Services / Poles, Towers & Fixtures	$739,939	$928,986	$760,784	$700,000	$900,000	$200,000	28.57%
Repair/Maint Services / Overhead Conductors	$142,776	$153,866	$126,212	$150,000	$150,000	-	-
Repair/Maint Services / Underground Conductors	$202,291	$119,213	$63,754	$150,000	$150,000	-	-
Repair/Maint Services / Line Transformers	$1,093,423	$1,026,977	$1,083,698	$450,000	$750,000	$300,000	66.67%
Repair/Maint Services / Services	-	-	-	$5,000	-	-$5,000	-100.00%
Repair/Maint Services / St Lights & School Signal	$717	-$717	-	-	-	-	-
Service / Printing & Binding	$2,078	$1,837	$1,308	$2,000	$2,000	-	-
Other Curr Charges/Oblig / Advertising	-	-	-	$2,500	-	-$2,500	-100.00%
Other Curr Charges/Oblig / Oblig/Other	-	-	-	$500	-	-$500	-100.00%
Operating Supplies / Gas, Lubricants, & Oil	$89,506	$108,784	$68,662	$100,000	$100,000	-	-
Operating Supplies / Inventory/Over-Short	$181,429	-$225,421	$8,725	-	-	-	-
Operating Supplies / Small Tools & Equipment	$94,658	$260,271	$87,825	$150,000	$150,000	-	-
Operating Supplies / Chemicals	-	-	-	$1,000	-	-$1,000	-100.00%
Operating Supplies / Uniforms	$54,011	$65,360	$27,397	$70,000	$70,000	-	-
Operating Supplies / Other	$57,227	$103,536	$45,314	$80,000	$80,000	-	-
Service / Books, Pub, Subsc, & Memb	-	-	-	$2,400	-	-$2,400	-100.00%
Service / Capital Outlay Contra	-$2,627,153	-$3,675,171	-	-$2,703,487	-$2,919,766	-$216,279	8.00%
Total Operating Expenditures	$2,349,769	$1,586,063	$4,315,170	$2,406,785	$2,718,871	$312,086	12.97%
Total Distribution	$7,796,330	$7,205,446	$8,241,692	$8,887,435	$8,655,750	-$231,685	-2.61%
Meter Shop							
Salaries & Benefits							
Salaries & Wages / Regular	$614,556	$558,927	$345,356	$703,453	$652,838	-$50,615	-7.20%
Salaries & Wages / Unused Vacation Pay	-$7,964	-$21,260	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$1,651	-	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Salaries / Part Time	$58,655	$90,818	$69,248	$163,992	$120,246	-$43,746	-26.68%
Overtime / Standard Overtime	$22,838	$24,866	$34,095	$20,000	$30,000	$10,000	50.00%
Special Pay / Longevity	$8,096	$10,172	$3,548	$8,640	$4,900	-$3,740	-43.29%
Special Pay / Other Pays	$4	$21	-	-	-	-	-
Service / FICA Taxes	$52,736	$54,679	$36,589	$68,550	$61,811	-$6,739	-9.83%
Retirement Contributions / Defined Benefit Plan	$169,079	$98,306	$62,578	$156,623	$100,064	-$56,559	-36.11%
Service / Life & Health Insurance	$105,827	$82,857	$47,416	$138,282	$103,367	-$34,915	-25.25%
Workers' Compensation / Workers' Comp Regular	$8,774	$5,520	$3,916	$13,434	$13,434	-	-
Total Salaries & Benefits	$1,032,601	$906,558	$602,746	$1,272,974	$1,086,660	-$186,314	-14.64%
Operating Expenditures							
Professional Services / Equipment Test	$1,633	-	-	$3,500	$2,000	-$1,500	-42.86%
Professional Services / Internal IT Support	$139,940	$173,265	$129,354	$172,472	$127,034	-$45,438	-26.35%
Professional Services / Other	$47,696	$40,688	$15,886	$115,000	$185,000	$70,000	60.87%
Contractual Services / Maintenance	$3,148	$2,850	$5,407	$6,400	$7,200	$800	12.50%
Contractual Services / Other Contractual Service	$11,734	$12,225	$11,590	$15,000	$70,000	$55,000	366.67%
Travel & Training / Training/Registration	$75	$370	$796	$1,350	$1,350	-	-
Travel & Training / Lodging/Transportation	$200	-	$1,272	$3,000	$3,000	-	-
Communication/Freight Srv / Mobile Radios	-	$16,030	$31,308	$36,000	$16,000	-$20,000	-55.56%
Communication/Freight Srv / Postage & Freight	$508	$37	-	$1,090	$1,090	-	-
Insurance / Property/Liability	$35,420	$47,817	$39,449	$52,599	$34,323	-$18,276	-34.75%
Repair/Maint Services / Equipment-Garage	$56,350	$64,802	$57,773	$77,022	$77,030	$8	0.01%
Repair/Maint Services / Small Equipment	$759	$124	$670	$6,000	$1,500	-$4,500	-75.00%
Repair/Maint Services / Heavy Equipment	$833	$4,116	-	-	-	-	-
Repair/Maint Services / Heavy Equip-ext repairs	-	$4,941	-	-	-	-	-
Repair/Maint Services / Poles, Towers & Fixtures	$371	-	-	-	-	-	-
Repair/Maint Services / Meters	$43,871	$170,659	$101,171	$268,000	$200,000	-$68,000	-25.37%
Repair/Maint Services / St Lights & School Signal	$4,637	$2,499	$6,576	$15,000	$7,500	-$7,500	-50.00%
Office Supplies / Office Supplies	-	-	$2,029	$6,000	$3,500	-$2,500	-41.67%
Operating Supplies / Gas, Lubricants, & Oil	$20,619	$11,887	$9,302	$7,499	$7,499	-	-
Operating Supplies / Inventory/Over-Short	-	-	-	-	$2,500	$2,500	-
Operating Supplies / Small Tools & Equipment	$2,537	$991	$460	$3,000	$3,000	-	-
Operating Supplies / Uniforms	$5,558	$4,760	$6,390	$15,000	$10,000	-$5,000	-33.33%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Supplies / Other	$30	-	-	-	-	-	-
Total Operating Expenditures	$375,920	$558,062	$419,434	$803,932	$759,526	-$44,406	-5.52%
Total Meter Shop	$1,408,521	$1,464,620	$1,022,180	$2,076,906	$1,846,186	-$230,720	-11.11%
Non-Departmental							
Operating Expenditures							
Service / Depreciation	$2,214,117	$2,210,699	-	-	-	-	-
Service / Interest	$3,818,790	$4,281,564	-	$104,269	-	-$104,269	-100.00%
Miscellanous Expenses / Client Refund Interest Ex	$22,514	$217,691	$236,710	-	-	-	-
Total Operating Expenditures	$6,055,420	$6,709,954	$236,710	$104,269	-	-$104,269	-100.00%
Non-Departmental							
Debt Service / Principal	-	-	$83,907	$2,158,908	$2,821,478	$662,570	30.69%
Debt Service / Interest	-	-	$2,943,430	$5,513,812	$5,737,999	$224,187	4.07%
Retirement Contributions / GASB 68 Adjustment	-$92,795	-$448,940	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-$33,322	-$72,325	-	-	-	-	-
Professional Services / Other	-	$392,808	-	-	-	-	-
Other Curr Charges/Oblig / Uncollectible Accounts	-	$67,814	-	-	-	-	-
Other Curr Charges/Oblig / Admin Fees	$72,706	$17,087	-	-	-	-	-
Other General Government / Amortization Exp-GASB87	$44,537	$52,646	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$5,015	$3,656	$2,787	$5,500	$5,500	-	-
Interest / GASB 87	$138	$325	-	-	-	-	-
Interest / Subscription/ GASB 96	$4,023	$2,643	-	-	-	-	-
Other General Government / Amortization Exp/ GASB 96	$41,431	$41,431	-	-	-	-	-
Contractual Services / Interfund Admins Services	$2,547,314	$2,856,812	$2,589,890	$3,453,186	$2,755,695	-$697,491	-20.20%
Other Curr Charges/Oblig / Contribution to GF	$4,911,364	$5,834,053	$3,312,686	$4,416,915	$4,639,093	$222,178	5.03%
Other Curr Charges/Oblig / Uncollectible Accounts	$141,468	$132,628	-	-	-	-	-
Transfers / To General Fund	-	-	-	$149,000	$149,000	-	-
Transfers / To EU Storm Fund	$500,000	-	-	-	-	-	-
Transfers / To EU Rate Stabilizatn FD	$1,000,000	-	-	-	-	-	-
Transfers / Transfer to Capital Pro	-	-	-	$300,000	$210,000	-$90,000	-30.00%
Miscellanous Expenses / Other	$1,369	-	-	-	-	-	-
Improve Other Than Build / Fixed Assets	-	-$12,446	-	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Contra Acct							
Total Non-Departmental	$9,143,247	$8,868,194	$8,932,700	$15,997,321	$16,318,765	$321,444	2.01%
Total Non-Departmental	$15,198,668	$15,578,147	$9,169,410	$16,101,590	$16,318,765	$217,175	1.35%
Total Expenditures	**$62,715,269**	**$64,083,975**	**$45,570,543**	**$73,509,173**	**$74,052,469**	**$543,296**	**0.74%**

Electric Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Finance		$3,640,166	$3,365,638	-$274,528	-7.54%	
Utility Customer Service						
Salaries & Benefits						
Salaries & Wages / Regular	401-1240-513.12-10	$900,476	$900,438	-$38	-	
Other Salaries / Part Time	401-1240-513.13-10	$29,152	$29,152	-	-	
Overtime / Standard Overtime	401-1240-513.14-10	$60,000	$60,000	-	-	
Special Pay / Longevity	401-1240-513.15-10	$6,900	$7,700	$800	11.59%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Other Pays	401-1240-513.15-30	$4,500	$4,500	-	-	
Administrative / FICA Taxes	401-1240-513.21-00	$76,510	$76,568	$58	0.08%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	401-1240-513.22-10	$186,111	$133,582	-$52,529	-28.22%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Retirement Contributions / Defined Cont Plan	401-1240-513.22-20	$10,867	$10,867	-	-	
Administrative / Life & Health Insurance	401-1240-513.23-00	$241,192	$180,892	-$60,300	-25.00%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	401-1240-513.24-10	$2,064	$2,064	-	-	
Total Salaries & Benefits		$1,517,772	$1,405,763	-$112,009	-7.38%	
Operating Expenditures						
Professional Services / Internal IT Support	401-1240-513.31-50	$396,505	$403,634	$7,129	1.80%	
Contractual Services / Other Contractual Service	401-1240-513.34-50	$1,259,580	$1,171,799	-$87,781	-6.97%	Budget decrease due to the transition to New Call Center Vendor, AnswerNet in FEB 2025 for System Operations; Customer Service will transition to Answer Net 5-1-2025. The lower cost is due to charging $6.57 per call vs. a minute charge by ENCO.
DataProse	401-1240-513.34-50	$190,000	$190,000	-	-	Data Prose/ Bill format company prints customer utility bills using the city bill file.
Lock Box print processing	401-1240-513.34-50	$20,000	$20,000	-	-	Lock Box print processing - Cost to process customer check payments $20K
Customer Credit Checks	401-1240-513.34-50	$20,000	$20,000	-	-	On Line Customer Credit Checks on new service.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
PBC County Sheriff security	401-1240-513.34-50	$282,580	$294,799	$12,219	4.32%	Palm Beach County Sheriff Organization security. 1.86% of total contract shared with Beach 1.86% and Gen Fund 96.28% Adjusted to reflect the current PBSO amount being presented for Approval in Auguust
Milsoft	401-1240-513.34-50	$50,000	$50,000	-	-	Milsoft /interactive Voice Response (IVR)
AnswerNet Call Center	401-1240-513.34-50	$540,000	$540,000	-	-	AnswerNet Call Center - Handles Customer Service and System Operations calls
Utility Customer Service Cost of Service Study	401-1240-513.34-50	$50,000	$50,000	-	-	Electric Utility Cost of Service Study for Interdepartmental Services - update the cost
Kleen-Tech	401-1240-513.34-50	$7,000	$7,000	-	-	Cleaning Service for Customer Service Offices
Service Study for Ratemaking	401-1240-513.34-50	$100,000	-	-$100,000	-100.00%	PCA Reviews; reviews of our PCA rates. Electric Utility Cost of Service Study; i.e. what is the correct allocation of electric utility costs between the various customer rate classes that we provide service to. Customer Service Cost of Service Study ; i.e. what is the correct allocation of costs between the multiple departments served by the Utility Customer Service team. PBSC Rate Design Study; i.e. review and development of a new rate structure for PBSC. Miscellaneous Rate Studies. Ratemaking should be conducted every 2-3 years. Future ratemaking surveys will be expensed from 401-6010-531.31-90
Union Dues / Training/Registration	401-1240-513.40-10	$28,000	$28,000	-	-	Customer Service Candidate Pre-Employment Testing. Customer Service 95% staffed now. As staffing no longer an issue, employees will be attending conferences, training and utility classes as needed.
Criteria Corporation	401-1240-513.40-10	$8,000	$8,000	-	-	Criteria Corporation - customer Serve Candidate Pre-Employment Testing
Naviline training for new hires and existing staff	401-1240-513.40-10	$10,000	$10,000	-	-	Naviline training & Central Square Conference
FMEA Conferences	401-1240-513.40-10	$10,000	$10,000	-	-	FMEA Conferences, hurricane preparedness training, and utility industry classes. The utility classes are Naviline related and cost about $3K per person. We send 3-4 people to conferences, which includes travel.
Communication/Freight Srv / Postage & Freight	401-1240-513.41-30	$32,070	$32,070	-	-	$23K United States Postal Service (USPS) - Postage cost to mail customer reminder notices for utility

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						bills. $7K United States Postal Service (USPS) - Refill charge (ink) for postage machines.
United States Postal Service (USPS)	401-1240-513.41-30	$25,070	$25,070	-	-	United States Postal Service (USPS) - Postage to mail customer reminder notices for utility bills U$23K United States Postal Service (USPS) - Postage cost to mail customer reminder notices for utility bills.
United State Postal Servicer Refill Charge	401-1240-513.41-30	$7,000	$7,000	-	-	$7K United States Postal Service (USPS) - Refill charge (ink) for postage machines. United States Postal Service (USPS) - Refill charge (ink) for postage machines.
Utility Services / Water	401-1240-513.43-10	$25,920	$13,452	-$12,468	-48.10%	
Utility Services / Sewer	401-1240-513.43-20	$17,280	$12,177	-$5,103	-29.53%	
Utility Services / Electricity	401-1240-513.43-30	$14,040	$17,029	$2,989	21.29%	
Utility Services / Refuse/Waste Disposal	401-1240-513.43-40	$2,700	$1,750	-$950	-35.19%	
Rental & Leases / Operating/Capital Leasing	401-1240-513.44-20	$97,964	$97,964	-	-	
Strategic Realty	401-1240-513.44-20	$74,964	$74,964	-	-	Lease at Promenade building that houses customer service agents and office for customer service lobby The increase has been running 12% $111,552*12% =$13,387 + $111,552 = $124,938. Customer Service portion 60% of $124,938 = $74,963/12 months = $6,247 @ month for FY27
Ricoh	401-1240-513.44-20	$12,000	$12,000	-	-	Copy/Folding machines
Quadient	401-1240-513.44-20	$11,000	$11,000	-	-	Postage Machine for customer notices
Insurance / Property/Liability	401-1240-513.45-10	$116,085	$75,750	-$40,335	-34.75%	
Repair/Maint Services / Other	401-1240-513.46-90	$6,100	$20,100	$14,000	229.51%	Routine maintenance of painting, office carpet cleaning lobby repairs
Minor repairs and upkeep	401-1240-513.46-90	$6,100	$6,100	-	-	Handyman services for minor non-city facility items
AC Replacement	401-1240-513.46-90	-	$14,000	$14,000	-	1 time cost. A/C unit cannot be repaired; new unit is necessary. Supplemental for $14,000 approved in BWS#1.
Administrative / Printing & Binding	401-1240-513.47-00	$9,000	$5,000	-$4,000	-44.44%	Ricoh printed images for 1st and 2nd floor copy machines in Customer Service. The reduction is based on prior FY actuals. This is a per page cost for color charge of $.05 Black and White / $.00650 (reminder notices, applications, reports).

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Ricoh	401-1240-513.47-00	$9,000	$5,000	-$4,000	-44.44%	Ricoh printed images and envelopes for customer notices / letters, 1st floor copy machines in Customer Service
Administrative / Promotional Activities	401-1240-513.48-00	$15,000	$10,000	-$5,000	-33.33%	One time $25 credit per customer for signing up for Automated Clearing House (ACH) Auto Pay. The reduction is based on prior FY actuals.
Other Curr Charges/Oblig / Collection Fees	401-1240-513.49-25	$20,000	$12,000	-$8,000	-40.00%	Online collection fees paid (17% transaction fee per account) for collecting outstanding utility charges. The reduction is based on prior FY actuals.
Office Supplies / Office Supplies	401-1240-513.51-10	$50,000	$27,000	-$23,000	-46.00%	Office supplies for staff: (furniture, pens, pencils, adding machines, folders, writing tablets).Florida Notary application. Pitney Bows ink for postage machine. Elite Printing signage and envelopes. American's office source copy paper, calendars. The reduction is based on prior FY actuals.
Operating Supplies / Small Tools & Equipment	401-1240-513.52-20	$600	$600	-	-	Amazon orders for small tools to repair office furniture , brackets, tables
Operating Supplies / Uniforms	401-1240-513.52-40	$1,250	$1,250	-	-	Uniform tops for staff.
Operating Supplies / Other	401-1240-513.52-90	$300	$300	-	-	Keys for offices/desks through Acorn
Replacement & Renewal / Equipment-Technology	401-1240-513.56-20	$30,000	$30,000	-	-	
Replay Call Cabinet	401-1240-513.56-20	$20,000	$20,000	-	-	Replay Call Cabinet: Call recording/replay service for coaching, subpoenas, and customer inquires
Equipment	401-1240-513.56-20	$10,000	$10,000	-	-	2 laptops @ $3K for hurricane readiness and work from home, 2 monitors for conference room with ancillary equipment
Total Operating Expenditures		$2,122,394	$1,959,875	-$162,519	-7.66%	
Total Utility Customer Service		$3,640,166	$3,365,638	-$274,528	-7.54%	
Transmission		$53,871,686	$54,368,066	$496,380	0.92%	
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	401-6010-531.12-10	$680,458	$618,248	-$62,210	-9.14%	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Other Salaries / Part Time	401-6010-531.13-10	$23,620	$23,620	-	-	
Overtime / Standard Overtime	401-6010-531.14-10	$4,120	$4,120	-	-	
Special Pay / Longevity	401-6010-531.15-10	$6,500	$2,560	-$3,940	-60.62%	Reductions in longevity are due to employee turnover or

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						employees transferring to positions in other departments, shifting associated costs to other budget line items.
Special Pay / Incentive	401-6010-531.15-20	-	$14,932	$14,932	-	
Certification Pay	401-6010-531.15-20	-	$9,932	$9,932	-	
One-Time Performance Lump-Sum Pay	401-6010-531.15-20	-	$5,000	$5,000	-	
Special Pay / Other Pays	401-6010-531.15-30	$6,660	$6,030	-$630	-9.46%	Decrease reflects the proper allocation of the Director of Community Sustainability position.
Service / FICA Taxes	401-6010-531.21-00	$53,151	$49,241	-$3,910	-7.36%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	401-6010-531.22-10	$98,313	$75,085	-$23,228	-23.63%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Retirement Contributions / 401-a Plan	401-6010-531.22-20	$25,400	$23,303	-$2,097	-8.26%	Decrease reflects the proper allocation of the Director of Community Sustainability position.
Service / Life & Health Insurance	401-6010-531.23-00	$99,987	$78,817	-$21,170	-21.17%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	401-6010-531.24-10	$2,903	$2,903	-	-	
Total Salaries & Benefits		$1,001,112	$898,859	-$102,253	-10.21%	
Operating Expenditures						
Professional Services / Legal	401-6010-531.31-10	$50,000	$50,000	-	-	Maintained HR account - same budget kept for union negotiations.
Professional Services / Internal IT Support	401-6010-531.31-50	$140,491	$87,759	-$52,732	-37.53%	$10K for Cost of Service - Rate Making residual invoices EU may be owed; survey to be conducted in FY'26. This will be the Division/GL where future charges will be expensed from.
Professional Services / Other	401-6010-531.31-90	$394,470	$314,330	-$80,140	-20.32%	$10K for Cost of Service - Rate Making residual invoices EU may be owed; survey to be conducted in FY'26. This will be the Division/GL where future charges will be expensed from.
Electric Rate Consultant (L)	401-6010-531.31-90	$50,000	$50,000	-	-	Services include base rate analysis, rate stabilization fund, storm fund and additional analysis
Specialized Consulting Studies SNMREC	401-6010-531.31-90	$50,000	$50,000	-	-	FAU Southeast National Marine Renewable Energy Program

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Cost of Studies Professional Services (V)	401-6010-531.31-90	$75,000	$75,000	-	-	Consulting services related to Utility Rate and Regulatory issues. Auditing of electric services, Power Purchase Agreement, Asset Management and Procurement. RFP to be issued for New Cost of studies.
Financial Sustainability Analysis (S)	401-6010-531.31-90	$31,000	$31,000	-	-	Stantec Services- City's Annual Comprehensive Sustainability Analysis for Budget Development
Communication Outreach strategic Services (SM)	401-6010-531.31-90	$40,500	$45,000	$4,500	11.11%	Citizen Owned Website Support/Marketing, and Annual Report for the EU department. Supplemental for $4,500 approved in BWS#1.
Grant Application and Management Support	401-6010-531.31-90	$75,000	$50,000	-$25,000	-33.33%	Consultants to provide support and submit Grant applications on behalf of the City. This item has been reduced from $70,000 to $50,000.
Legal Services - Siemens (Tantalus)	401-6010-531.31-90	$70,000	-	-$70,000	-100.00%	Legal Services for Siemens (Tantalus) Moved from 401-6010-531.31-90 to 401-6035-531.31-90
Cintas	401-6010-531.31-90	$2,970	$3,330	$360	12.12%	Cintas - Maintenance Service to (5) Water coolers. Supplemental for $360 approved in BWS#1.
Cost of Service Study - Ratemaking	401-6010-531.31-90	-	$10,000	$10,000	-	Reason: This is for residual expenses we may owe for the Cost-of-Service Study – Ratemaking which was originally budgeted under Division #401-1240-531.34-50 for FY'26. This is for PCA Reviews; reviews of our PCA rates. Electric Utility Cost of Service Study; i.e. what is the correct allocation of electric utility costs between the various customer rate classes that we provide service to. Customer Service Cost of Service Study; i.e. what is the correct allocation of costs between the multiple departments served by the Utility Customer Service team. PBSC Rate Design Study; i.e. review and development of a new rate structure for PBSC. Miscellaneous Rate Studies. This will be the Division/GL where future charges will be expensed from. Supplemental for $10,000 approved in BWS#1.
Contractual Services / Other Contractual Service	401-6010-531.34-50	$230,850	$61,800	-$169,050	-73.23%	
Pest Control, extended trap services	401-6010-531.34-50	$1,200	$1,200	-	-	Pest Control, extended trap services
Admin Complex + Mainyard	401-6010-531.34-50	$15,000	$15,000	-	-	Admin Complex + Mainyard Maint/Repairs (Gates 1-6)

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Maint/Repairs (Gates 1-6)						
Fire Sprinkler test & inspection	401-6010-531.34-50	$2,300	$2,300	-	-	Fire Sprinkler test & inspection
Corrective Action from results of fire inspections	401-6010-531.34-50	$7,000	$7,000	-	-	Corrective Action from results of fire inspections
Offsite records management	401-6010-531.34-50	$300	$300	-	-	EU Offsite records management
Fire alarm inspection/monitoring- EU Admin complex	401-6010-531.34-50	$3,000	$3,000	-	-	Fire alarm inspection/monitoring- EU Admin complex
Emergency Repairs/Maintenance	401-6010-531.34-50	$18,000	$18,000	-	-	Emergency Repairs/Maintenance (1900 Facility)
Bohemian Economic Incentive Program	401-6010-531.34-50	$69,550	-	-$69,550	-100.00%	Approved by Commission for EU support services. Bohemian Incentive Project is to be expended in FY26 and is not needed in the F27 year.
Custodial Services - EU Admin Bldg	401-6010-531.34-50	$114,500	$15,000	-$99,500	-86.90%	Custodial services are currently provided by Public Works. In FY27, the account will be reduced from $114,500 to $15,000. The remaining $15,000 will be allocated for deep cleaning of all areas- service not included by Public Works. Additional Cleaning outside the normal scope of custodial services provided by Public Works.
Travel & Training / Training/Registration	401-6010-531.40-10	$7,500	$7,500	-	-	Admins Yearly Conferences Registration- FGFOA, FL GAS, FMPA, FMEA, etc
Travel & Training / Lodging/Transportation	401-6010-531.40-20	$5,000	$5,000	-	-	Lodging Expenses/EE travel reimbursement
Communication/Freight Srv / Postage & Freight	401-6010-531.41-30	$1,635	$1,635	-	-	Postage/Overnight Shipping
Utility Services / Water	401-6010-531.43-10	$626	$687	$61	9.74%	
Utility Services / Sewer	401-6010-531.43-20	$378	$440	$62	16.40%	
Utility Services / Electricity	401-6010-531.43-30	$7,020	$6,504	-$516	-7.35%	
Utility Services / Refuse/Waste Disposal	401-6010-531.43-40	$810	$356	-$454	-56.05%	
Rental & Leases / Operating/Capital Leasing	401-6010-531.44-20	$4,000	$4,000	-	-	
Canon copier contract	401-6010-531.44-20	$4,000	$4,000	-	-	Costs of Copier Maintenance services
Insurance / Property/Liability	401-6010-531.45-10	$112,427	$73,363	-$39,064	-34.75%	
Repair/Maint Services / Equipment-General	401-6010-531.46-21	$4,000	$4,000	-	-	Equip for Elect Utility Admin copiers
Repair/Maint Services / Equipment-Garage	401-6010-531.46-22	$7,703	$7,703	-	-	Based on Vehicles and Fleet Schedule
Service / Printing & Binding	401-6010-531.47-00	$4,000	$4,000	-	-	
Copier click charge for Utility Admin	401-6010-531.47-00	$4,000	$4,000	-	-	Copier click charge for Utility Admin
Service / Promotional Activities	401-6010-531.48-00	$13,500	$15,000	$1,500	11.11%	We have increased our public commitment, and

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						additional funding of $1500 will allow us to continue engaging with our residents. We are also incorporating increase in product costs.
Holiday Contribution	401-6010-531.48-00	$10,000	$10,000	-	-	EU' s contribution to Leisure services for holiday parade and donations
Add'l promotional activities	401-6010-531.48-00	$3,500	$5,000	$1,500	42.86%	Add'l promotional activity for image, branding, and materials. Supplemental for $1,500 approved in BWS#1.
Other Curr Charges/Oblig / Oblig/Other	401-6010-531.49-90	$12,000	$12,000	-	-	FL Public Service quarterly Regulatory Assessment fees
Office Supplies / Office Supplies	401-6010-531.51-10	$10,000	$10,000	-	-	Purchases of office supplies for EU staff
Operating Supplies / Gas, Lubricants, & Oil	401-6010-531.52-10	$2,000	$2,000	-	-	Maintenance and Services for one electric vehicle (EV): software updates, battery diagnostics, tire replacement, brake checks, and any other standard service necessary to ensure the safe and efficient operation of EV.
Operating Supplies / Safety Compliance	401-6010-531.52-55	$25,000	$25,000	-	-	FMPA Transmission Planning and additional member services
Operating Supplies / Computer Software	401-6010-531.52-65	$1,000	$1,000	-	-	IT software for Admin
Service / Books, Pub, Subsc, & Memb	401-6010-531.54-00	$55,000	$50,000	-$5,000	-9.09%	The Annual and Monthly subscription services for Zoom Webinar to be terminated. Staff will now use Teams for all meetings.
FMEA Membership, Subscriptions Services	401-6010-531.54-00	$55,000	$50,000	-$5,000	-9.09%	FMEA membership and general subscriptions services
Service / Machinery & Equipment	401-6010-531.64-00	$322,118	-	-$322,118	-100.00%	Electric Utility Refresh: office equipment & supplies, tile work, carpet, painting, etc. Funds expensed in FY'26 to create office spaces at Power Plant.
Construction services and design of 1900 Building	401-6010-531.64-00	$237,618	-	-$237,618	-100.00%	1900 Estimated Renovation costs. Costs of Flooring, Ceiling Tiles, Replacement Workstations, construction services and design. Funds expensed in FY'26 to create office spaces at Power Plant.
New furniture for office/cubicles	401-6010-531.64-00	$60,000	-	-$60,000	-100.00%	Cost of furniture removed for FY27 as the space and bids are not available. Instead funds will be used to create offices at Power Plant.
Office Machinery / Copiers	401-6010-531.64-00	$24,500	-	-$24,500	-100.00%	Costs of (2) Copiers. Funds expensed in FY'26 to create office spaces at Power Plant
Machinery & Equipment / Electric	401-6010-531.64-15	$10,000	$10,000	-	-	
Purchase of Laptops, Monitors	401-6010-531.64-15	$10,000	$10,000	-	-	Purchase (4) sets of laptops with monitors for employees.
Total Operating Expenditures		$1,421,528	$754,077	-$667,451	-46.95%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Administration		$2,422,640	$1,652,936	-$769,704	-31.77%	
Engineering						
Salaries & Benefits						
Salaries & Wages / Regular	401-6020-531.12-10	$2,022,054	$1,429,466	-$592,588	-29.31%	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Other Salaries / Part Time	401-6020-531.13-10	$36,627	$36,627	-	-	
Overtime / Standard Overtime	401-6020-531.14-10	$10,000	$6,000	-$4,000	-40.00%	Overtime
Special Pay / Longevity	401-6020-531.15-10	$6,600	$14,168	$7,568	114.67%	Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items.
Special Pay / Incentive	401-6020-531.15-20	-	$9,264	$9,264	-	
Certification Pay	401-6020-531.15-20	-	$5,514	$5,514	-	
One-Time Performance Lump-Sum Pay	401-6020-531.15-20	-	$3,750	$3,750	-	
Special Pay / Other Pays	401-6020-531.15-30	$4,500	$4,500	-	-	
Service / FICA Taxes	401-6020-531.21-00	$159,034	$111,760	-$47,274	-29.73%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	401-6020-531.22-10	$415,518	$221,937	-$193,581	-46.59%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Retirement Contributions / 401-a Plan	401-6020-531.22-20	$15,866	$15,866	-	-	
Service / Life & Health Insurance	401-6020-531.23-00	$287,997	$155,050	-$132,947	-46.16%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	401-6020-531.24-10	$26,356	$26,356	-	-	
Total Salaries & Benefits		$2,984,552	$2,030,994	-$953,558	-31.95%	
Operating Expenditures						
Professional Services / Internal IT Support	401-6020-531.31-50	$111,751	$99,653	-$12,098	-10.83%	
Contractual Services / Other Contractual Service	401-6020-531.34-50	$180,000	$180,000	-	-	
Modeling Updates	401-6020-531.34-50	$50,000	$50,000	-	-	Budget to assist in maintenance of the many software models engineering uses.
Consulting Services	401-6020-531.34-50	$50,000	$50,000	-	-	Utilizing CCNA Engineering contractors typically for

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						tasks not included in Capital Improvement Programs or SHRIP. Covers both emergent and unplanned situations along with changing system needs.
Thermal Imaging	401-6020-531.34-50	$80,000	$80,000	-	-	Electric system imaging to identify hot spots, Corona, and potential failure points using both thermal and regular cameras twice per year.
Travel & Training / Training/Registration	401-6020-531.40-10	$24,000	$15,000	-$9,000	-37.50%	General registration budget for 10 employees at $1500 per employee which allows for between 1-3 webinars, conferences, or on-site trainings. Reduction is to pull back based on unused funds since the increase in 2024. The adjustment goes from $2400 per year for 10 employees to $1500 per year. This will be monitored yearly.
Travel & Training / Lodging/Transportation	401-6020-531.40-20	$37,800	$15,000	-$22,800	-60.32%	Budget is set for 10 employees at about $1500 including car travel, plan travel, and hotel for in person training events, seminars, and conferences. Reduction is to pull back based on unused funds since the increase in 2024. It is noticed that most employees like to stay relatively close to the state or within the state. This will be monitored yearly.
Communication/Freight Srv / Postage & Freight	401-6020-531.41-30	$1,635	$1,635	-	-	Used for RMA (returns) on equipment, emergencies, and unplanned shipping costs not included in normal planned purchases.
Utility Services / Water	401-6020-531.43-10	$165	$180	$15	9.09%	
Utility Services / Sewer	401-6020-531.43-20	$98	$116	$18	18.37%	
Utility Services / Electricity	401-6020-531.43-30	$1,728	$1,713	-$15	-0.87%	
Utility Services / Refuse/Waste Disposal	401-6020-531.43-40	$124	$94	-$30	-24.19%	
Rental & Leases / Operating/Capital Leasing	401-6020-531.44-20	$18,000	-	-$18,000	-100.00%	FMPA Transmission Planning), compliance and member services
Insurance / Property/Liability	401-6020-531.45-10	$7,520	$4,907	-$2,613	-34.75%	
Repair/Maint Services / Equipment-General	401-6020-531.46-21	$5,000	$5,000	-	-	General equipment to maintain field operations such as testing equipment, hardwire, calibration of equipment, and repairs.
Repair/Maint Services / Equipment-Garage	401-6020-531.46-22	$49,255	$49,260	$5	0.01%	Based on Vehicles and Fleet Schedule
Office Supplies / Office Supplies	401-6020-531.51-10	$3,000	$1,500	-$1,500	-50.00%	Printer Paper, stationary, etc. (Plotter Paper $50 per 36"x300' roll, 6 boxes of 8.5"x11", 6 boxes of 11"x17").

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Reduced to come closer to actual trends.
Operating Supplies / Gas, Lubricants, & Oil	401-6020-531.52-10	$1,200	$2,000	$800	66.67%	Vehicle count at 5 - 1 gas truck, 1 gas van, and 3 Bolt EVs. Supplemental for $800 approved in BWS#1.
Operating Supplies / Small Tools & Equipment	401-6020-531.52-20	$3,000	$1,000	-$2,000	-66.67%	Misc small tools needed by Engineers/Planners working in the field. Includes new and replacements. Most of the small tools are purchased since budget was changed in 2024. These tools are pooled between the department. Budget was reduced to reflect these purchases but maintained with some balance to replace existing and support new equipment as needed to complete tasks.
Operating Supplies / Uniforms	401-6020-531.52-40	$4,500	$3,500	-$1,000	-22.22%	To maintain Personal Protective Equipment(PPE) sizes and quality including FR gear, Hardhats, and Electric Hard-toed boots. General city uniform gear. Current uniform vendor and interdepartmental separation has reduced the need for 6020 budget to be so high. This will be reviewed annually.
Operating Supplies / Other	401-6020-531.52-90	$2,000	-	-$2,000	-100.00%	All other miscellaneous supplies. Toner for plotter, batteries, etc. There was no expenditure in this account since revisions in 2024. No planned items were selected for FY27 either. Will look at this annually but there is no need in FY27 at this time.
Service / Books, Pub, Subsc, & Memb	401-6020-531.54-00	$1,000	$1,000	-	-	To maintain updated standards and compliance documents in the electric industry to ensure safety and reliability of the system for the citizens. NEPA/NESC 70E, IEEE, NEC M'ship, new NESC books, NFPA 70E
Replacement & Renewal / Equipment-Technology	401-6020-531.56-20	$332,500	$280,500	-$52,000	-15.64%	
System Operations Maintenance	401-6020-531.56-20	$70,000	$70,000	-	-	To update, maintain, repair and replacement if the operations network including servers, switches, firewalls, UPS, and other related items.
Security Monitoring Maintenance and Upgrades	401-6020-531.56-20	$45,000	$45,000	-	-	To update, maintain, and repair the security monitoring system including cameras, monitoring systems, vehicle tracking systems, digital key systems, and other related security items.
SCADA Telemetry Maintenance and Upgrades	401-6020-531.56-20	$65,000	$35,000	-$30,000	-46.15%	SCADA Telemetry updates, maintenance, and repairs directly related to radios,

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						network equipment, and fiber optics communications. Current Optic Fiber and Server Replacement Projects that are in progress will reduce our forecasted maintenance for SCADA Telemetry Network.
SCADA Hardware Maintenance and Upgrades	401-6020-531.56-20	$52,000	$30,000	-$22,000	-42.31%	Related to the hardware for SCADA such as servers, firewalls, data collection and maintenance, and auxiliary assets. Current Optic Fiber and Server Replacement Projects that are in progress will reduce our forecasted maintenance for SCADA hardware.
Employee Hardware - OT Network	401-6020-531.56-20	$10,000	$10,000	-	-	Employee Hardware upgrades, maintenance, and repairs for items such as Laptops, Monitors, keyboards. This include purchase for new IT laptops for new staff.
Communication Services	401-6020-531.56-20	$15,500	$15,500	-	-	Communication Services - For phone, TV, LTE and radio, & remote access to view systems on the OT network.
Trihedral Software Licenses and Support	401-6020-531.56-20	$14,000	$14,000	-	-	Software License and Support for the VTSCADA platform software across the engineering and OT departments as well as field equipment assets.
Compliance Standards and Regulations	401-6020-531.56-20	$18,000	$18,000	-	-	Budget to meet existing and new standards and compliance requirements as needed for NEC, NESC, IEEE, ANSI, CIP, NERC, SERC, FERC, and other relevant aspects of the electric industry.
SCADA Network Software Licenses and Support	401-6020-531.56-20	$35,000	$35,000	-	-	Software License and Support for the VTSCADA Platform. SCADA, Supervisory Control and Data Acquisition is the platform that performs the system control for the electric utility.
CAPE Software Licenses and Support	401-6020-531.56-20	$8,000	$8,000	-	-	Software License and Support for multiple pieces of software across the engineering and OT departments as well as field equipment assets. The productivity tool specifically designed for protection engineers, CAPE's powerful system modeling capabilities help solve real-life protection problems.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Service / Machinery & Equipment	401-6020-531.64-00	$8,500	$8,500	-	-	Updates, Maintenance, repair of hand held radio infrastructure, furniture for office, equipment not covered in other budgets that exceed $1000 in value and 1yr+ lifespan.
Machinery & Equipment / Misc. Equipment	401-6020-531.64-40	$15,000	$15,000	-	-	Miscellaneous equipment needed for various engineering and OT tasks such as fiber testing and termination, network equipment, electrical testing, lab equipment, etc.
Service / Capital Outlay Contra	401-6020-531.70-00	-$380,000	-$337,270	$42,730	-11.24%	Contra account to capitalize OM labor & materials. Contra amount adjusted based on prior actual labor capitalization results.
Total Operating Expenditures		$427,776	$348,288	-$79,488	-18.58%	
Total Engineering		$3,412,328	$2,379,282	-$1,033,046	-30.27%	
Material Mgmt/Warehouse						
Salaries & Benefits						
Salaries & Wages / Regular	401-6030-531.12-10	$306,022	$283,027	-$22,995	-7.51%	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Overtime / Standard Overtime	401-6030-531.14-10	$10,000	$5,000	-$5,000	-50.00%	Request is based on average overtime over past 3 years. Overtime spikes during storms when warehouse teams has to come in and assist crews after hours.
Special Pay / Longevity	401-6030-531.15-10	-	$600	$600	-	
Special Pay / Incentive	401-6030-531.15-20	-	$6,700	$6,700	-	
Certification Pay	401-6030-531.15-20	-	$4,200	$4,200	-	
One-Time Performance Lump-Sum Pay	401-6030-531.15-20	-	$2,500	$2,500	-	
Special Pay / Other Pays	401-6030-531.15-30	$540	-	-$540	-100.00%	
Service / FICA Taxes	401-6030-531.21-00	$24,217	$22,593	-$1,624	-6.71%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	401-6030-531.22-10	$56,210	$44,748	-$11,462	-20.39%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Service / Life & Health Insurance	401-6030-531.23-00	$47,326	$40,055	-$7,271	-15.36%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Workers' Compensation / Workers' Comp Regular	401-6030-531.24-10	$4,495	$4,495	-	-	
Total Salaries & Benefits		$448,810	$407,218	-$41,592	-9.27%	
Operating Expenditures						
Contractual Services / Other Contractual Service	401-6030-531.34-50	$7,000	$7,000	-	-	
Fastenal Material Dispensing Machine	401-6030-531.34-50	$1,500	$1,500	-	-	Fastenal Material Dispensing machine annual fee
Aursi System	401-6030-531.34-50	$5,500	$5,500	-	-	Aursi Material Management System annual payment
Travel & Training / Training/Registration	401-6030-531.40-10	$7,500	$7,500	-	-	FMEA Conference/FMPA Utility Purchasing & Material Management (UPMM), Forklift training/AED/CPR/OSHA 10/30 Hr Training
FMEA Conference	401-6030-531.40-10	$2,000	$2,000	-	-	Hotel/per diem/registration/mileage-$1K each
FMPA Utility Purchasing & Materials Management	401-6030-531.40-10	$4,300	$4,300	-	-	2 Warehouse Personnel $2,150 each-registration/hotel/mileage/per diem
Forklift/AED/CPR Recertification	401-6030-531.40-10	$1,200	$1,200	-	-	4 warehouse personnel
Communication/Freight Srv / Postage & Freight	401-6030-531.41-30	$3,270	$1,000	-$2,270	-69.42%	Account to capitalization of OM labor & materials. Contra amount adjusted based on prior actual labor capitalization results.
Repair/Maint Services / Equipment-General	401-6030-531.46-21	$3,000	$3,000	-	-	Funds ($10,250) from this GL Account have moved from 46.21 to 46.91. 46.21 was used as warehouse issue and "write off" account for obsolete items. 46.91 is more suitable for these purposes. Although 46.21 has been lowered substantially, overall budget will not change much and increase is accounted for in 46.91.
Repair/Maint Services / Equipment-Garage	401-6030-531.46-22	$10,745	$10,745	-	-	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Warehouse Supplies	401-6030-531.46-91	$50,000	$10,000	-$40,000	-80.00%	This GL Account Funds will be used to purchase additional equipment/materials for the warehouse such as industrial shelving, and a fabricated covering to protect wire currently stored outside exposed to the elements. This will extend the shelf life of the wooden spools which become rotten and unable to be used. Damaged spools bring additional costs such as re-spooling machine, hiring a company to do the respooling, or write-off. This GL's budget was reduced to align the budget with actual historical spending levels. The reduction amount in #46-91 is being allocated to

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						establish an Inventory Clearing Account, GL#52-18 in FY'27.
Service / Printing & Binding	401-6030-531.47-00	$1,200	$1,000	-$200	-16.67%	This GL account is used to cover the printing of multiple items for warehouse operations such as the Requisition forms, and the cards used for cyclic inventory/spot inventories. Reduced to better align the budget with actual usage and historical spending patterns. Difference is being transferred to newly established Inventory Clearing Account 401.6030.531.52.18.
Office Supplies / Office Supplies	401-6030-531.51-10	$2,000	$2,000	-	-	This will be for office supplies for warehouse operations such as papers/pens/folders/binders/ etc.
Operating Supplies / Gas, Lubricants, & Oil	401-6030-531.52-10	$6,000	$2,000	-$4,000	-66.67%	Propane Gas for (2) Forklifts in Warehouse and (1) at Power Plant
Operating Supplies / Inventory Clearing Acct	401-6030-531.52-18	-	$52,670	$52,670	-	The Inventory Clearing account is established in FY27 as the designated write-off account for inventory adjustments, replacing the prior practice of charging write-offs to less appropriate GL lines. This new account provides more accurate location for recording inventory discrepancies and improves the clarity of financial reporting. Supplemental for $52,670 approved in BWS#1.
Operating Supplies / Small Tools & Equipment	401-6030-531.52-20	$12,000	$12,000	-	-	-Barcode Maintenance. We were told by IT to discontinue using due to vulnerabilities. Maintenance not required this FY until it is reviewed. - Remaining Budget will be used for purchase of warehouse tools and equipment used by warehouse personnel to assist in performance of everyday duties. -Bulk Storage Containers/Pallet Jack/Shelving
Operating Supplies / Uniforms	401-6030-531.52-40	$2,400	$1,200	-$1,200	-50.00%	Warehouse personnel uniforms/safety boots. Reduced to align more with historical spending in in uniforms for warehouse team. Difference will be allocated d to newly established Inventory Clearing account #52-18
Operating Supplies / Other	401-6030-531.52-90	$13,500	$13,500	-	-	Purchase Additional Warehouse Fan/Connex Containers -Equipment Rental to move transformers/Connex containers

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Service / Capital Outlay Contra	401-6030-531.70-00	-$161,808	-$10,000	$151,808	-93.82%	Contra account to capitalize OM labor & materials. Contra amount adjusted based on prior actual labor capitalization results.
Total Operating Expenditures		-$43,193	$113,615	$156,808	-363.04%	
Total Material Mgmt/Warehouse		$405,617	$520,833	$115,216	28.41%	
Steam Power Generation						
Salaries & Benefits						
Salaries & Wages / Regular	401-6031-531.12-10	$487,152	$487,214	$62	0.01%	Decrease due to downsizing in Power Generation; six positions have been eliminated
Overtime / Standard Overtime	401-6031-531.14-10	$40,000	$40,000	-	-	Overtime
Special Pay / Longevity	401-6031-531.15-10	$6,232	$4,310	-$1,922	-30.84%	Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items.
Special Pay / Other Pays	401-6031-531.15-30	$4,500	$4,500	-	-	
Service / FICA Taxes	401-6031-531.21-00	$41,079	$40,937	-$142	-0.35%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	401-6031-531.22-10	$79,927	$55,588	-$24,339	-30.45%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Retirement Contributions / 401-a Plan	401-6031-531.22-20	$16,680	$15,163	-$1,517	-9.09%	Reduction reflects the removal of additional duty compensation previously provided to an Assistant Director while assuming duties in another Assistant Director capacity within the Water Division.
Service / Life & Health Insurance	401-6031-531.23-00	$55,973	$51,684	-$4,289	-7.66%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	401-6031-531.24-10	$25,384	$25,384	-	-	
Total Salaries & Benefits		$756,927	$724,780	-$32,147	-4.25%	
Operating Expenditures						
Professional Services / Internal IT Support	401-6031-531.31-50	$162,207	$169,267	$7,060	4.35%	
Professional Services / Environmental Compl	401-6031-531.31-70	$29,930	$29,930	-	-	
TRI & Forms EIA 860 & 923 Reports	401-6031-531.31-70	$12,400	$12,400	-	-	Tri & Forms E1A-860 & 923 reports
Fuel Oil Analysis	401-6031-531.31-70	$14,000	$14,000	-	-	Fuel Oil analysis

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Industrial User Non Compliance Fee - WPB	401-6031-531.31-70	$2,000	$2,000	-	-	Industrial User Non-compliance fee- City of WP
Welllfield Permits	401-6031-531.31-70	$200	$200	-	-	Wellfield permit
Tank Registration Permit	401-6031-531.31-70	$330	$330	-	-	Tank registration permit - Board of Cty Comm
Industrial Permit - WPB	401-6031-531.31-70	$400	$400	-	-	Categorical Industrial permit - City of WPB
Haz Waster Permit	401-6031-531.31-70	$100	$100	-	-	Hazard waste permit - PBC
Annual admin fee - FL DEP	401-6031-531.31-70	$500	$500	-	-	Annual admission fee- FL dept of Env Protect
Professional Services / Other	401-6031-531.31-90	$6,500	$500	-$6,000	-92.31%	
INET Subscription - gas monitoring	401-6031-531.31-90	$4,000	-	-$4,000	-100.00%	INET subscription - gas monitoring system for confined space entry. The decrease in this account is due to removing “Warehouse Inventory” from the GL as well as cancelling the INET Haz Mat air monitoring equipment. (we have recently purchased our own in house equipment resulting in the savings)
Rodent Trapping	401-6031-531.31-90	$500	$500	-	-	Rodent trapping / pest control
Warehouse Inventory	401-6031-531.31-90	$2,000	-	-$2,000	-100.00%	Warehouse inventory. The decrease in this account is due to removing “Warehouse Inventory” from the GL as well as cancelling the INET Haz Mat air monitoring equipment. (we have recently purchased our own in house equipment resulting in the savings)
Contractual Services / Purchased Power	401-6031-531.34-20	$11,313,980	$19,350,010	$8,036,030	71.03%	Supplemental Capacity and Purchased Power through FMPA Contract. Includes $4,789,695 reclass of funds ($3,496,156 from 34-22 FPL, $648,555 from 34-24 Stanton PCA, $248,807 from 34-31 Rice Creek & $396,177 from 34-31 Whistling Duck). Supplemental for $3,246,335 approved in BWS#1.
Contractual Services / F.P&L Transmission Cost	401-6031-531.34-22	$3,496,157	-	-$3,496,157	-100.00%	F.P&L Transmission to receive electrons. Description & Purpose: The decrease is associated with the new Capacity and Energy Agreement that became effective on January 1, 2026, with Florida Municipal Power Agency (FMPA). Pursuant to the new agreement, LWB has relinquished its transmission rights on the Florida Power & Light (FPL) system and has been granted access to the FMPA transmission system. As a result, transmission costs are no longer billed separately by FPL and are now

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						incorporated into the overall FMPA billing structure. Thus, this line item is no longer needed in the budget.
Contractual Services / Purch Power Stanton Base	401-6031-531.34-23	$320,955	-	-$320,955	-100.00%	STANTON BASE Charges (NON-PCA) Effective January 1, 2026 All Stanton costs should be budgeted as zero. The only bills should be received in JAN'26 is the bill for December 2025.
Contractual Services / Pur Power Stanton PCA	401-6031-531.34-24	$648,555	-	-$648,555	-100.00%	Stanton Energy ONLY Costs (PCA) Effective January 1, 2026 All Stanton costs should be budgeted as zero. The only bills should be received in JAN'26 is the bill for December 2025.
Contractual Services / Pur Power StLucie Nuclear	401-6031-531.34-25	$8,734,279	$9,726,239	$991,960	11.36%	St Lucie Nuclear - Costs for LWB Ownership share in the St Lucie Nuclear Project. $991,960 supplemental approved in BWS#3.
Contractual Services / FPU - Gas Distribution	401-6031-531.34-27	$562,655	$406,872	-$155,783	-27.69%	FPU Gas distribution Oct thru Apr $33,843 monthly; expected to receive the updated study outlining monthly costs for May 2026 through April 2027 soon. The decrease is associated with the reduction in maintenance and operations costs of the FPU pipeline contract.
Contractual Services / Gas South	401-6031-531.34-29	$200,000	$200,000	-	-	"Gas South - Remarketing of LWB Gas Capacity on FGT line bundled with Gas. See attached email for updated request to lower revenues. Placeholder expense to offset Revenues. Name description needs to be updated to FGU"
Contractual Services / Pur Power - FMPA Solar II	401-6031-531.34-31	$4,291,656	$3,646,672	-$644,984	-15.03%	FMPA Solar II Rice Creek - PCA
FMPA Solar II Rice Creek	401-6031-531.34-31	$1,302,956	$1,054,149	-$248,807	-19.10%	FMPA Solar II Rice Creek - PCA Costs for LWB participation in the FMPA Solar II project (RICE CREEK SITE) 13.275 MWs. The decrease is associated with the projected budget costs for the Rice Creek and Whistling Duck Solar Sites.
FMPA Solar II Whistling Duck	401-6031-531.34-31	$2,988,700	$2,592,523	-$396,177	-13.26%	FMPA Solar II Whistling Duck. The decrease is associated with the projected budget costs for the Rice Creek and Whistling Duck Solar Sites.
Contractual Services / Net Meter Power Purchase	401-6031-531.34-33	$2,000	$2,000	-	-	Net Meter Power Purchase
Contractual Services / Other Contractual Service	401-6031-531.34-50	$274,500	$309,200	$34,700	12.64%	The increase in Account 34-50 reflects a more accurate alignment of expenses with the appropriate GL classifications which was identified as an area of improvement during the

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						initial budget process. Historically, certain costs, such as our emissions tracking consultants and borescope inspections were charged to a general “maintenance” account. For FY27, these expenses have been reclassified to Account 34-50 under “contractual services” to better capture the accurate GL. Funding package request submitted to support this adjustment.
Fire Extinguisher Service	401-6031-531.34-50	$2,500	$2,500	-	-	Fire Extinguisher Service
Halon / CO2 systems	401-6031-531.34-50	$6,000	$6,000	-	-	Halon & CO2 Engineering System
WEBGADS	401-6031-531.34-50	$3,000	$3,000	-	-	Webgads
Generation Consulting Services	401-6031-531.34-50	$150,000	$150,000	-	-	Generation Consulting Services rough estimate to perform GT2 generation Inspection.
Waste Cleanup and removal	401-6031-531.34-50	$5,000	$5,000	-	-	Waste clean up & removal
DCS Service	401-6031-531.34-50	$10,000	$10,000	-	-	Control DCS (Distr Contr Sys)
Solar Field Maintenance Fee	401-6031-531.34-50	$90,000	$90,000	-	-	Solar Maintenance fees - Required Maintenance on the City owned 1.78 MW AC Solar Field. Maintenance on the unit is annual.
Horizons Energy LLC	401-6031-531.34-50	$8,000	-	-$8,000	-100.00%	Horizon Energy LLC. Budget decreased due to no longer maintaining an agreement with Horizons. Any comparable analysis will be performed by our current consultant, n-Front.
Advanced Turbine Support (Borescope)	401-6031-531.34-50	-	$12,700	$12,700	-	This GL increase reflects the creation of separate line items for expenses previously tracked under "maintenance". Supplemental for $12,700 approved in BWS#1.
ISS (Sustainabase) Emissions Tracking	401-6031-531.34-50	-	$30,000	$30,000	-	This GL increase reflects the creation of separate line items for expenses previously tracked under "maintenance". Supplemental for $30,000 approved in BWS#1.
Contractual Services / Net Meter Contra	401-6031-531.34-99	$5,000	$4,000	-$1,000	-20.00%	Solar Customer Credits - Net Meter Customers are credited for MW's generated above their total consumption.
Travel & Training / Training/Registration	401-6031-531.40-10	$10,000	$10,000	-	-	Additional training for operations as well as conferences; FMPA Hurricane Conferencce, FMEA Annual Conference, and various training courses.
Communication/Freight Srv / Postage & Freight	401-6031-531.41-30	$2,725	$1,000	-$1,725	-63.30%	Postage and freight charges for Power Plant. This reduction is related to the retirement of steam assets

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						at the power plant and less parts and materials being shipped in/out.
Utility Services / Water	401-6031-531.43-10	$54,000	$48,837	-$5,163	-9.56%	
Utility Services / Sewer	401-6031-531.43-20	$117,046	$122,859	$5,813	4.97%	
Utility Services / Electricity	401-6031-531.43-30	$7,020	$8,554	$1,534	21.85%	
Utility Services / Refuse/Waste Disposal	401-6031-531.43-40	$8,640	$8,468	-$172	-1.99%	
Utility Services / Natural Gas	401-6031-531.43-50	$200,000	$200,000	-	-	Gas purchase to run units
Rental & Leases / Operating/Capital Leasing	401-6031-531.44-20	$7,000	$7,000	-	-	
Copier Leasing	401-6031-531.44-20	$3,000	$3,000	-	-	copier leasing
Click Charges for Copier	401-6031-531.44-20	$1,000	$1,000	-	-	Click charges for copier
Manlift Leasing	401-6031-531.44-20	$3,000	$3,000	-	-	Manlift Leasing
Insurance / Property/Liability	401-6031-531.45-10	$1,573,416	$1,026,718	-$546,698	-34.75%	
Repair/Maint Services / Buildings	401-6031-531.46-10	-	$3,000	$3,000	-	
Paint and Paint Supplies	401-6031-531.46-10	-	$3,000	$3,000	-	Paint & Paint supplies. Operating expense for the Power Plant (PP); will be handled internally by EU PP personnel. Supplemental for $3,000 approved in BWS#1.
Repair/Maint Services / Equipment-General	401-6031-531.46-21	$21,500	$20,500	-$1,000	-4.65%	
LockOut System	401-6031-531.46-21	$2,000	$1,000	-$1,000	-50.00%	Lock out, tag out system
Fork Truck Repairs	401-6031-531.46-21	$5,000	$5,000	-	-	Forklift repairs
Golf Cart Repairs	401-6031-531.46-21	$2,500	$2,500	-	-	Golf cart repairs
Annual Air Compressor Service	401-6031-531.46-21	$12,000	$12,000	-	-	Various code well repairs
Repair/Maint Services / Equipment-Garage	401-6031-531.46-22	$10,745	$10,745	-	-	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Boiler Plant	401-6031-531.46-51	$5,000	$5,000	-	-	Various piping-welding to maintain the plant. Reduced budget significantly reduced the budget due to the retirement of the steam assets. With these units no longer in service, we do not anticipate material repair expenditures.
Repair/Maint Services / Electrical Plant	401-6031-531.46-52	$25,000	$25,000	-	-	More than 40% of our generation fleet have been retired. With those retirements, the associated operating and maintenance costs have been significantly reduced if not eliminated altogether.
Emergency Repairs	401-6031-531.46-52	$20,000	$20,000	-	-	Emergency electrical repairs
Inverter PM's	401-6031-531.46-52	$5,000	$5,000	-	-	Inverter Preventative Maint, GT1, S4

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Repair/Maint Services / Steam Plant	401-6031-531.46-53	$2,500	-	-$2,500	-100.00%	
RO Maintenance	401-6031-531.46-53	$2,500	-	-$2,500	-100.00%	RO Membrane Service. With retirement of the Steam Assets, we no longer will be performing maintenance related to the steam assets.
Repair/Maint Services / Other Plant	401-6031-531.46-54	$7,500	$7,500	-	-	
Plant Maintenance / Repairs	401-6031-531.46-54	$7,500	$7,500	-	-	Plant Maintenance / Repairs
Service / Printing & Binding	401-6031-531.47-00	$2,500	$1,000	-$1,500	-60.00%	Printing services, paper & printing cartridges. Reduced printing/binding costs due to historical data.
Other Curr Charges/Oblig / Advertising	401-6031-531.49-10	$2,000	-	-$2,000	-100.00%	Advertising /Ads. We do not anticipate requiring any funds for advertising this year.
Office Supplies / Office Supplies	401-6031-531.51-10	$800	$800	-	-	Office Supplies
Office Supplies / Office Furniture	401-6031-531.51-20	$500	$500	-	-	Control Room Chairs
Operating Supplies / Gas, Lubricants, & Oil	401-6031-531.52-10	$1,500	$1,500	-	-	Gas Lubricant & Oil
Operating Supplies / Inventory Clearing Acct	401-6031-531.52-18	-	$5,000	$5,000	-	Supplemental for $5,000 approved in BWS#1.
Operating Supplies / Small Tools & Equipment	401-6031-531.52-20	$5,000	$5,000	-	-	Small Tools and equipment
Operating Supplies / Chemicals	401-6031-531.52-30	$3,000	$1,000	-$2,000	-66.67%	Misc Chemicals. Chemical use will be less this year primarily due to the retirement of the steam assets at the power plant.
Operating Supplies / Uniforms	401-6031-531.52-40	$2,000	$2,000	-	-	Uniform Costs
Operating Supplies / Other	401-6031-531.52-90	$4,800	$1,500	-$3,300	-68.75%	Steam Assets have been retired and Water Quality Lab is being retired.
Parts Washer	401-6031-531.52-90	$1,100	-	-$1,100	-100.00%	Parts Washer
Rags & Mats	401-6031-531.52-90	$2,500	-	-$2,500	-100.00%	Rags and Mats
Safety Boots	401-6031-531.52-90	$500	$1,000	$500	100.00%	Safety Boots
First Aid Kit	401-6031-531.52-90	$200	-	-$200	-100.00%	First Aid Kit
Bottled Water	401-6031-531.52-90	$500	$500	-	-	Bottled Water
Service / Books, Pub, Subsc, & Memb	401-6031-531.54-00	$95,000	$95,000	-	-	
FGU Annual Membership Dues	401-6031-531.54-00	$95,000	$95,000	-	-	FGU Annual Membership dues. LWB Annual dues with our Membership in FGU.
Total Operating Expenditures		$32,217,566	$35,463,171	$3,245,605	10.07%	
Total Steam Power Generation		$32,974,493	$36,187,951	$3,213,458	9.75%	
Power System Operation						
Salaries & Benefits						
Salaries & Wages / Regular	401-6033-531.12-10	$1,062,007	$989,346	-$72,661	-6.84%	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						certification incentives and lump-sum performance pay.
Overtime / Standard Overtime	401-6033-531.14-10	$160,000	$130,000	-$30,000	-18.75%	System Operations is 24/7/365 department with a team of 7 System Operators. Overtime is required to maintain shift coverage in the event of vacation, sick, power outages requiring extra operators, switching activities requiring qualified operators, and storm events which require doubling up on shifts.
Special Pay / Longevity	401-6033-531.15-10	$10,700	$11,300	$600	5.61%	Variance from Budget Workshop #1 reflects revised longevity pay calculations following a review and correction of employee years-of-service data
Special Pay / Incentive	401-6033-531.15-20	-	$4,804	$4,804	-	
Certification Pay	401-6033-531.15-20	-	$3,554	$3,554	-	
One-Time Performance Lump-Sum Pay	401-6033-531.15-20	-	$1,250	$1,250	-	
Special Pay / Other Pays	401-6033-531.15-30	$4,500	$4,500	-	-	
Service / FICA Taxes	401-6033-531.21-00	$94,577	$87,137	-$7,440	-7.87%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	401-6033-531.22-10	$270,348	$157,991	-$112,357	-41.56%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Service / Life & Health Insurance	401-6033-531.23-00	$168,256	$122,748	-$45,508	-27.05%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	401-6033-531.24-10	$20,152	$20,152	-	-	
Total Salaries & Benefits		$1,790,540	$1,527,978	-$262,562	-14.66%	
Operating Expenditures						
Professional Services / Internal IT Support	401-6033-531.31-50	$129,987	$105,554	-$24,433	-18.80%	
Professional Services / Other	401-6033-531.31-90	$699,726	$487,150	-$212,576	-30.38%	
ATT Dedicated Data Circuits	401-6033-531.31-90	$9,576	-	-$9,576	-100.00%	Dedicated phone circuits with our Balancing Authority (BA) and Transmission Operator (TOP) to provide constant system data and system status of the Electric System of the City of Lake Worth Beach. CANCELLED. The ATT data circuits are at the end of life. The circuits were terminated at ATT request. The Electric Utility was able to use

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						existing other data links to provide the requested data that was originally sent on this ATT connection.
NERC - Regulatory Assessments	401-6033-531.31-90	$25,000	$35,000	$10,000	40.00%	North American Electric Reliability Corporation (NERC) Regulatory Assessments. The North American Electric Reliability Corporation (NERC) is a not-for-profit, international regulatory authority dedicated to effectively and efficiently reducing risks to the reliability and security of the bulk power system. To accomplish that, we work with owners, operators, consumers as well as federal state and provincial regulators across North America to develop and enforce mandatory Reliability Standards, monitor the grid, train personnel, and assess risks to ensure that the grid remains reliable and secure today and in the future. Supplemental for $10,000 approved in BWS#1.
FRCC - Regulatory Assessments	401-6033-531.31-90	$252,000	$277,000	$25,000	9.92%	Florida Reliability Coordinating Council (FRCC) regulatory assessments. This assessment is for the regulatory body tasked with overseeing the electric grid for Florida. FRCC - is in charge of the Real Time - Reliability Coordinator that is tasked with operational grid security for the State. Supplemental for $25,000 approved in BWS#1.
FEPCG - Regulatory Assessments	401-6033-531.31-90	$22,000	$24,000	$2,000	9.09%	Florida Electric Power Coordinating Group (FEPCG) quarterly assessments. These assessments support mutual aid coordination and environmental compliance committee. Supplemental for $2,000 approved in BWS#1.
SERC - Regulatory Assessments	401-6033-531.31-90	$215,000	-	-$215,000	-100.00%	"South Eastern Reliability Corporation (SERC) Regulatory Assessments - Delegation authority from Federal Energy Regulatory Commission (FERC) and North American Electric Reliability Corporation (NERC). These assessments were in anticipation of the Canal Station and Interconnection. The charges were added and invoiced by NERC on the NERC assessments. This was a placeholder for anticipated assessments for the new Canal Station and additional 138kV

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Interconnection. The SERC portion of our assessment was added to the NERC invoice as a line item. There is a separate supplemental request to increase NERC by $10,000 in the same ledger account to cover this portion of the assessment. Reduce this line to $0 for FY27"
NAES Compliance Contract	401-6033-531.31-90	$100,000	$80,000	-$20,000	-20.00%	The City of Lake Worth Beach has contracted with NAES to provide NERC support service companies to ensure the City has up to date procedures, policies and training to meet the requirements of the current NERC standards for the duration of the contract. The goods and/or services will be required to ensure documentation, training and applicable evidence to meet all requirements under the NERC Rules of Procedure, and Florida Regional Reliability Corporation (FRCC) serves as a regional entity with delegated authority from the North American Electric Reliability Corporation (NERC) statutory responsibility set forth in section 215(e) of the Federal Power Act as well as 18 C.F.R. §39.7. A new competitively sourced contract with NAES was issued February 2026. This new contract will reduce the anticipated cost for FY27 by $20,000 to $80,000 for Compliance Support Services.
FMPA - Next Day Studies	401-6033-531.31-90	$75,000	$70,000	-$5,000	-6.67%	As part of becoming a Transmission Operator (TOP) with the addition of the Canal Transmission Station, next day planning studies are required on the Lake Worth Beach transmission network. FMPA was contracted to perform this requirement on our behalf. Using actual invoices from FY26 for the FMPA Next Day Studies will allow us to reduce the anticipated budget for FY27 by $5,000 to $70,000.
Cintas - First Aid Cabinet	401-6033-531.31-90	$1,000	$1,000	-	-	Monthly servicing of the First Aid cabinet in the System Operations control room.
Fire Extinguisher Maintenance	401-6033-531.31-90	$150	$150	-	-	On site fire extinguisher maintenance and service.
Contractual Services / Maintenance	401-6033-531.34-10	$6,000	$6,000	-	-	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Pantropic Power	401-6033-531.34-10	$6,000	$6,000	-	-	Maintenance for the backup generator for the 116 S. College Street building, which is no longer utilized by EU. This building houses the City I.T. Network servers and all costs associated w/ building should fall under IT. These costs should be allocated using IT Cost Allocation Model. Cost approximately $6K annually. IT Director and Director of Utility will discuss for workshop #02
Contractual Services / Other Contractual Service	401-6033-531.34-50	$905,650	$851,650	-$54,000	-5.96%	"For OUC CTOP Dues – We are requesting $500,000 for FY27. The monthly average invoice is $40,007.74 per month or $480,896.00 For OUC EMS – We are requesting $346,000. The monthly charge is $28,819.44 per month or $345,833.28 (Funding package submitted). The OUC EMS charge was new for FY26 and started on 10/1/2025; was budgeted in FY25 for a 10/2024 start, but the project was delayed by OUC. "
Janitorial Services	401-6033-531.34-50	$5,400	$5,400	-	-	Janitorial Services for the Electric System Operations Center (ESOC). This provides the staff with a clean work environment and maintains the space.
OUC - CTOP Dues	401-6033-531.34-50	$600,000	$500,000	-$100,000	-16.67%	As part of building the Canal Transmission Station for the second transmission line, the City of Lake Worth Beach needed to register as a Transmission Operator (TOP). Lake Worth Beach joined and alliance (CTOP) with three other cities in Florida to share the cost. This expense is our 25% share of the cost to operate the alliance. This revised value is a refined estimate using actual invoices from FY26.
FPU - Propane Tank	401-6033-531.34-50	$250	$250	-	-	Annual propane tank inspection and fill for the backup generator at 116 S. College Street. Maintenance for the propane tank for the 116 S. College Street building, which is no longer utilized by EU. All costs associated w/ propane tank should fall under IT and costs should be allocated using IT Cost Allocation Model. Approximately $250 annually. IT Director and Director of Utility will discuss for workshop #02

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
CTOP - Increase for EMS System	401-6033-531.34-50	$300,000	$346,000	$46,000	15.33%	The City of Lake Worth Beach is a member of the CTOP Alliance that monitors and operates the Cities transmission assets. As part of the CTOP Alliance, the City of Lake Worth Beach is responsible for a 25% share of the cost to operate the Alliance. This amount is our share for Energy Management System (EMS) upgrade needed by the Alliance. This revised value was forecasted using actual invoices. Supplemental for $46,000 approved in BWS#1.
Travel & Training / Training/Registration	401-6033-531.40-10	$25,000	$15,000	-$10,000	-40.00%	Provide annual training opportunities for the team including NERC certification. Continuing education hours needed to maintain NERC certification for those that have it. This account also covers travel and registration to attend classes and seminars related to their position within the department. Revised the Training and Registration request to align with prior year actual expenses.
Utility Services / Water	401-6033-531.43-10	$1,728	$1,728	-	-	
Utility Services / Sewer	401-6033-531.43-20	$432	$370	-$62	-14.35%	
Utility Services / Electricity	401-6033-531.43-30	$44,668	$45,471	$803	1.80%	
Utility Services / Refuse/Waste Disposal	401-6033-531.43-40	$10,526	$10,633	$107	1.02%	
Rental & Leases / Operating/Capital Leasing	401-6033-531.44-20	$3,450	$3,450	-	-	
Canon Copier Lease	401-6033-531.44-20	$3,450	$3,450	-	-	Monthly charge for the Canon copier lease for System Operations
Insurance / Property/Liability	401-6033-531.45-10	$94,084	$61,394	-$32,690	-34.75%	
Repair/Maint Services / Equipment-General	401-6033-531.46-21	$2,000	$500	-$1,500	-75.00%	Repair and maintenance of general equipment as needed for the System Operations division. Revised to align with prior year expenses.
Repair/Maint Services / Equipment-Utilities	401-6033-531.46-24	$1,000	$500	-$500	-50.00%	Repair and maintenance as needed for the System Operations division. Revised to align with prior year expenses.
Service / Printing & Binding	401-6033-531.47-00	$1,000	$1,000	-	-	Cost associated with printing map books and system diagrams.
Click Charges for Copier Lease	401-6033-531.47-00	$500	$500	-	-	This is for the Click Charges to cover the cost of printing documents for the System Operations department.
Printing and binding of system map books	401-6033-531.47-00	$500	$500	-	-	Printing and binding of system map books.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Office Supplies / Office Supplies	401-6033-531.51-10	$3,000	$3,000	-	-	Office Supplies. Pens, paper, books, paper towels, cleaning products.
Operating Supplies / Small Tools & Equipment	401-6033-531.52-20	$250	$250	-	-	Hand tools and hardware as needed for the System Operations division including hard hats, gloves, rain gear.
Operating Supplies / Uniforms	401-6033-531.52-40	$500	$500	-	-	Uniform shirts and jackets as needed for team members.
Replacement & Renewal / Equipment-Technology	401-6033-531.56-20	$3,000	$3,000	-	-	Replace computer monitors, video screens, UPS's, cables, keyboards as needed for the Electric System Operations Center (ESOC).
Service / Capital Outlay Contra	401-6033-531.70-00	-$134,543	-	$134,543	-100.00%	Contra account to capitalize OM labor & materials. Contra amount adjusted based on prior actual labor capitalization results.
Total Operating Expenditures		$1,797,458	$1,597,150	-$200,308	-11.14%	
Total Power System Operation		$3,587,998	$3,125,128	-$462,870	-12.90%	
Distribution						
Salaries & Benefits						
Salaries & Wages / Regular	401-6034-531.12-10	$3,090,277	$3,117,757	$27,480	0.89%	The increase reflects Merit Step-Up adjustments for four union employees, in accordance with the contract, totaling $21,392.
Other Salaries / Part Time	401-6034-531.13-10	$51,109	$51,109	-	-	
Overtime / Standard Overtime	401-6034-531.14-10	$1,500,000	$1,500,000	-	-	Transmission & Distribution Overtime
Special Pay / Longevity	401-6034-531.15-10	$20,536	$19,957	-$579	-2.82%	Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items.
Service / FICA Taxes	401-6034-531.21-00	$275,020	$277,134	$2,114	0.77%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	401-6034-531.22-10	$1,016,654	$533,993	-$482,661	-47.48%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to pensionable wage calculations.
Service / Life & Health Insurance	401-6034-531.23-00	$451,908	$361,783	-$90,125	-19.94%	Variance from Budget Workshop #1 reflects revised benefits allocations associated with approved salary-related supplemental requests.
Workers' Compensation / Workers' Comp Regular	401-6034-531.24-10	$75,146	$75,146	-	-	
Total Salaries & Benefits		$6,480,650	$5,936,879	-$543,771	-8.39%	
Operating Expenditures						

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Professional Services / Equipment Test	401-6034-531.31-15	$25,000	$50,250	$25,250	101.00%	
Automated External Defibrillator (AED)	401-6034-531.31-15	-	$25,250	$25,250	-	Maintenance of the Automatic External Defibrillator (AED) on the trucks. Moved from #401-6034-531.34-50
Equipment Testing	401-6034-531.31-15	-	$25,000	$25,000	-	TESTING RUBBER GOODS, DIELECTRIC TESTING OF TRUCK BOOMS, AND HOT STICKS
Professional Services / Internal IT Support	401-6034-531.31-50	$74,923	$65,682	-$9,241	-12.33%	
Professional Services / Environmental Compl	401-6034-531.31-70	$5,000	$5,000	-	-	Transformer Oil and oily waste disposal
Professional Services / Other	401-6034-531.31-90	$150,000	$150,000	-	-	Miscellaneous Professional Services - Safety Supplies, Environmental Consulting, Engineering Consulting, Regulatory permit fees, and mutual aid.
Contractual Services / Maintenance	401-6034-531.34-10	$1,260,000	$1,332,800	$72,800	5.78%	
AI Vegetation Services	401-6034-531.34-10	-	$35,000	$35,000	-	Budget for AI vegetation management services. Vegetation Management with Ai and Satellite Imagery will provide the City support across the vegetation management lifecycle planning and trimming execution. The “Intelligent Vegetation Management System” will provide cycle trim optimization, field work management, risk mitigation, and hazard / danger tree management thereby improving service delivery reliability. Supplemental for $35,000 approved in BWS#1.
Davey Tree	401-6034-531.34-10	-	$1,297,800	$1,297,800	-	Electric Utility's portion of Davey Tree $1,500,000.00 vegetation contract is $1,260,000.00; Water & Sewer pays 16% $240K. Supplemental for $37,800 approved in BWS#1.
Contractual Services / Other Contractual Service	401-6034-531.34-50	$150,250	$125,000	-$25,250	-16.81%	
Dumping	401-6034-531.34-50	$125,000	$125,000	-	-	Non-City refuse disposal, scrap metal and old pole removal for recycling, locating of underground services by Sunshine One Call, traffic control, Comcast, USIC Locate Services, and equipment rentals.
Automated External Defibrillator (AED)	401-6034-531.34-50	$25,250	-	-$25,250	-100.00%	Maintenance of the Automatic External Defibrillator (AED) on the trucks. Item moved to 31-15
Contractual Services / Right of Way	401-6034-531.34-75	$40,000	$40,000	-	-	Florida East Coast Railroad Fees for electrical line crossing the Florida East Coast tracks and

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						underground line under the tracks.
Travel & Training / Training/Registration	401-6034-531.40-10	$45,000	$45,000	-	-	Due to an increase of new technology and substations, there will be a need for more staff training in FY'27.
First Aid and CPR	401-6034-531.40-10	$15,000	$15,000	-	-	First Aid, CPR, Pole top rescue, confined space training
Safety Meeting	401-6034-531.40-10	$15,000	$15,000	-	-	FMPA All hands safety training/meetings
Rodeo	401-6034-531.40-10	$15,000	$15,000	-	-	Lineman Competition. Yearly FMEA Lineman's Rodeo competition in which LWBEU competes against other Municipal utilities in the State.
Communication/Freight Srv / Postage & Freight	401-6034-531.41-30	$10,900	$7,500	-$3,400	-31.19%	Shipping charges, postage, freight of rubber gloves. Budget reduced based on current shipping and freight charges.
Utility Services / Water	401-6034-531.43-10	$7,344	$6,313	-$1,031	-14.04%	
Utility Services / Sewer	401-6034-531.43-20	$2,363	$2,791	$428	18.11%	
Utility Services / Electricity	401-6034-531.43-30	$65,839	$78,489	$12,650	19.21%	
Utility Services / Refuse/Waste Disposal	401-6034-531.43-40	$2,164	$2,265	$101	4.67%	
Rental & Leases / Vehicles	401-6034-531.44-30	$45,000	$35,000	-$10,000	-22.22%	
Crane Rental	401-6034-531.44-30	$35,000	$35,000	-	-	Crane rental-setting concrete poles & other tasks
Sign rental	401-6034-531.44-30	$10,000	-	-$10,000	-100.00%	Additional sign board rental. Budget decreased as sign rental no longer needed; EU purchased signs and have acquired an arrow board for traffic control.
Insurance / Property/Liability	401-6034-531.45-10	$215,475	$140,607	-$74,868	-34.75%	
Repair/Maint Services / Equipment-General	401-6034-531.46-21	$11,000	$5,000	-$6,000	-54.55%	System maintenance & general distribution repairs. Budget decreased due to prior year actuals.
Repair/Maint Services / Equipment-Garage	401-6034-531.46-22	$72,167	$72,173	$6	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Small Equipment	401-6034-531.46-25	$10,000	$7,000	-$3,000	-30.00%	Small tools and equip repairs. Budget decreased due to purchase of new tools; less tool repairs.
Repair/Maint Services / Heavy Equipment	401-6034-531.46-26	$81,647	$81,647	-	-	
Heavy Equipment	401-6034-531.46-26	$50,000	$50,000	-	-	In house and outside repairs and maintenance of heavy equipment not sole source (Altec) related.
Asset Tracking	401-6034-531.46-26	$31,647	$31,647	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	401-6034-531.46-27	$175,000	$175,000	-	-	Altec Industries provides sole source maintenance and repairs to only Altec equipment used by the Electric Utility..

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Repair/Maint Services / CAIC	401-6034-531.46-28	$172,800	$241,620	$68,820	39.83%	Project expenses related to Contribution in Aid of Construction (CIAC): poles, transformers, cable, wires, etc. Supplemental for $68,820 approved in BWS#1.
Repair/Maint Services / Infrastructure	401-6034-531.46-40	$15,000	$7,500	-$7,500	-50.00%	Repair damages caused by crews & vehicles in the process of working, pulling poles, incl fence repairs. Budget decreased due to less infrastructure repairs of asphalt, concrete and other property damage during work processes.
Repair/Maint Services / Substation Equipment	401-6034-531.46-71	$610,000	$610,000	-	-	In FY'27, maintenance of the substations will be conducted more frequently.
Maintenance	401-6034-531.46-71	$210,000	$210,000	-	-	Maintenance & Repairs of substation equipment and building
Emergency Maintenance	401-6034-531.46-71	$200,000	$200,000	-	-	Emergency Maintenance cost for substation
Materials	401-6034-531.46-71	$200,000	$200,000	-	-	Materials & Equipment
Repair/Maint Services / Poles, Towers & Fixtures	401-6034-531.46-72	$700,000	$900,000	$200,000	28.57%	Poles, bolts insulators and all related electric utility materials and hardware. Supplemental for $200,000 approved in BWS#1.
Repair/Maint Services / Overhead Conductors	401-6034-531.46-73	$150,000	$150,000	-	-	Overhead conductors for current jobs and warehouse stock.,
Repair/Maint Services / Underground Conductors	401-6034-531.46-74	$150,000	$150,000	-	-	Underground conductors for current jobs and warehouse stock, service replacements, underground boring services, and excavation work / ground penetrating radar (GPR).
Repair/Maint Services / Line Transformers	401-6034-531.46-75	$450,000	$750,000	$300,000	66.67%	Transformers for current jobs and warehouse stock. Supplemental for $300,000 approved in BWS#1.
Repair/Maint Services / Services	401-6034-531.46-76	$5,000	-	-$5,000	-100.00%	Specialized services - moving containers. Budget can be removed; no connex containers anticipated to move in FY'27.
Service / Printing & Binding	401-6034-531.47-00	$2,000	$2,000	-	-	Outside printing of training guides, booklets and door hangers for outage notification
Other Curr Charges/Oblig / Advertising	401-6034-531.49-10	$2,500	-	-$2,500	-100.00%	Job opening Advertisements - Budget can be removed; HR function.
Other Curr Charges/Oblig / Oblig/Other	401-6034-531.49-90	$500	-	-$500	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Renewals of Commercial Driver Licenses
Operating Supplies / Gas, Lubricants, & Oil	401-6034-531.52-10	$100,000	$100,000	-	-	Gas, lubricant and oil for Electric Utility Vehicles.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Operating Supplies / Small Tools & Equipment	401-6034-531.52-20	$150,000	$150,000	-	-	Line worker's tools and Equipment.
Operating Supplies / Chemicals	401-6034-531.52-30	$1,000	-	-$1,000	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Chemicals to clean trucks and dielectric rubber goods. In FY'27, there will be more testing of rubber goods and truck cleaning (boom) in which chemicals will need to be purchased.
Operating Supplies / Uniforms	401-6034-531.52-40	$70,000	$70,000	-	-	Fire retardant clothing, raingear and safety boots for linemen staff. Decrease in funds due to a surplus amount of clothing that can be maintained with the current budgeted amount.
Operating Supplies / Other	401-6034-531.52-90	$80,000	$80,000	-	-	Safety & climbing equip, gloves, lights, sunscreen, bug repellant, towels, water cooler for trucks.
Service / Books, Pub, Subsc, & Memb	401-6034-531.54-00	$2,400	-	-$2,400	-100.00%	Professional memberships renewals i.e. Palm Beach Safety Council for forklift training, FMEA for Foremen and Linemen Round Table Training. Budget can be removed; no memberships renewals anticipated in FY'27.
Service / Capital Outlay Contra	401-6034-531.70-00	-$2,703,487	-$2,919,766	-$216,279	8.00%	Contra account to capitalize OM labor & materials. Contra amount adjusted based on prior actual labor capitalization results.
Total Operating Expenditures		$2,406,785	$2,718,871	$312,086	12.97%	
Total Distribution		$8,887,435	$8,655,750	-$231,685	-2.61%	
Meter Shop						
Salaries & Benefits						
Salaries & Wages / Regular	401-6035-531.12-10	$703,453	$652,838	-$50,615	-7.20%	Decrease reflects employee turnover.
Other Salaries / Part Time	401-6035-531.13-10	$163,992	$120,246	-$43,746	-26.68%	
Overtime / Standard Overtime	401-6035-531.14-10	$20,000	$30,000	$10,000	50.00%	Increase reflects approval in Budget Workshop #1, supplemental to increase overtime by $10,000
Special Pay / Longevity	401-6035-531.15-10	$8,640	$4,900	-$3,740	-43.29%	Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items.
Service / FICA Taxes	401-6035-531.21-00	$68,550	$61,811	-$6,739	-9.83%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined	401-6035-531.22-10	$156,623	$100,064	-$56,559	-36.11%	Pensionable wage variances reflect salary adjustments

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Benefit Plan						and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Service / Life & Health Insurance	401-6035-531.23-00	$138,282	$103,367	-$34,915	-25.25%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	401-6035-531.24-10	$13,434	$13,434	-	-	
Total Salaries & Benefits		$1,272,974	$1,086,660	-$186,314	-14.64%	
Operating Expenditures						
Professional Services / Equipment Test	401-6035-531.31-15	$3,500	$2,000	-$1,500	-42.86%	
Test Board Calibration	401-6035-531.31-15	$1,500	$1,000	-$500	-33.33%	Meter Shop test board annual calibration. Budget reduced based on prior FY actuals.
Tool Calibration	401-6035-531.31-15	$2,000	$1,000	-$1,000	-50.00%	Small tool calibration. Budget reduced; calibrations show minimal deviation over time.
Professional Services / Internal IT Support	401-6035-531.31-50	$172,472	$127,034	-$45,438	-26.35%	
Professional Services / Other	401-6035-531.31-90	$115,000	$185,000	$70,000	60.87%	To cover the cost for the annual support agreement with our advanced metering infrastructure (AMI) vendor (Tantalus). Also, to cover the cost due to the current stage of dispute for fees associated with consultants in the evaluation of our existing Advanced Metering Infrastructure (AMI) system, potential future systems and their integration with existing legacy software. Additionally, this account will house the legal fees associated with a dispute between the City of Lake Worth Beach and Siemens regarding the existing Advanced Metering Infrastructure (AMI). Total in account should be $185K for AMI and Legal Fees (funding package).
AMI	401-6035-531.31-90	$115,000	$115,000	-	-	To cover the cost for the annual support agreement with our advanced metering infrastructure (AMI) vendor (Tantalus). Also, to cover the cost due to the current stage of dispute for fees associated with consultants in the evaluation of our existing Advanced Metering Infrastructure (AMI) system, potential future systems and their integration with existing legacy software.
Siemens Legal Fees	401-6035-531.31-90	-	$70,000	$70,000	-	This is for legal fees associated with a dispute between the City of Lake

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Worth Beach and Siemens regarding the existing Advanced Metering Infrastructure (AMI). Vehicle GPS system annual contract with Samsara. Moved from 401-6010-531.31-90. Supplemental for $70,000 approved in BWS#1.
Contractual Services / Maintenance	401-6035-531.34-10	$6,400	$7,200	$800	12.50%	Annual FCS Software Contract / Itron. Additional license for meter shop.
Itron FCS	401-6035-531.34-10	$4,000	$4,800	$800	20.00%	Annual maintenance support agreement for our meter reading software system (Itron FCS). Supplemental for $800 approved in BWS#1.
Licensing and Maintenance Agreement	401-6035-531.34-10	$2,400	$2,400	-	-	Increase in cost for annual licensing and maintenance agreements associated with cellular based electric transformer consumption equipment (Grid 20/20) and automatic vehicle locator equipment (Samsara) for City fleet vehicles.
Contractual Services / Other Contractual Service	401-6035-531.34-50	$15,000	$70,000	$55,000	366.67%	The increase is to cover the cost for web-based energy conservation audit software (Drops +Watts) which is featured on the City's website and also performs background functions, such as audit scheduling and report creation
Drops + Watts	401-6035-531.34-50	$15,000	$20,000	$5,000	33.33%	This is for web-based energy conservation audit software (Drops +Watts) which is featured on the City's website and also performs background functions, such as audit scheduling and report creation. Supplemental for $5,000 approved in BWS#1.
Conservation Audits	401-6035-531.34-50	-	$50,000	$50,000	-	To perform residential electric and water audits for Lake Worth Beach customers. The audits will help to reduce the workload in Customer Service, field service work, and decrease overtime expenditures in Meter Shop. Supplemental for $50,000 approved in BWS#1.
Travel & Training / Training/Registration	401-6035-531.40-10	$1,350	$1,350	-	-	This is for annual fire safety-related training as well as training associated with journeyman level metering positions
Travel & Training / Lodging/Transportation	401-6035-531.40-20	$3,000	$3,000	-	-	Decrease is because CPR Training was completed FY 25 and it's a 2-year certificate. Training associated with journeyman level metering positions
Communication/Freight Srv / Mobile Radios	401-6035-531.41-20	$36,000	$16,000	-$20,000	-55.56%	To cover the cost of Siemens antennas POE's (power over

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						ethernet) replacements. and VC cards for the Tantalus collectors that ""house"" the electric and water meters in the field. Plus, additional costs for radios and AMI Cellular Data Charges. Budget reduced based on prior fiscal year expenses and anticipated FY26 expenses.
Communication/Freight Srv / Postage & Freight	401-6035-531.41-30	$1,090	$1,090	-	-	Meter Shop shipping costs through Warehouse
Insurance / Property/Liability	401-6035-531.45-10	$52,599	$34,323	-$18,276	-34.75%	
Repair/Maint Services / Equipment-Garage	401-6035-531.46-22	$77,022	$77,030	$8	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Small Equipment	401-6035-531.46-25	$6,000	$1,500	-$4,500	-75.00%	This is for small equipment repairs and maintenance for Meter Shop staff such as Meter seals, electric disconnect sleeves, and water meter locks. Budget reduced based on prior fiscal year expenses and FY26 anticipated expenses.
Repair/Maint Services / Meters	401-6035-531.46-77	$268,000	$200,000	-$68,000	-25.37%	Budget due cost of new electric meters. Single Phase Remote disconnect meters are now $275 each and Poly phase meters are $491 each. This is also for the purchase of new electric meters for new developments, and/or to replace the failing AMI meters. Budget reduced based on prior fiscal year expenses and FY26 anticipated expenses.
Repair/Maint Services / St Lights & School Signal	401-6035-531.46-79	$15,000	$7,500	-$7,500	-50.00%	Repair & Maintenance of solar school lights / EV Charger maintenance. Budget reduced based on prior fiscal year expenses and anticipated FY26 expenses.
Office Supplies / Office Supplies	401-6035-531.51-10	$6,000	$3,500	-$2,500	-41.67%	This account is for general office supplies for the Meter Shop, such as pens, paper, ink toner, etc. Budget reduced based on prior fiscal expenses.
Operating Supplies / Gas, Lubricants, & Oil	401-6035-531.52-10	$7,499	$7,499	-	-	Gas, Lube, and oil for Meter Shop vehicles
Operating Supplies / Inventory/Over-Short	401-6035-531.52-15	-	$2,500	$2,500	-	Inventory Adjustments. Supplemental for $2,500 approved in BWS#1.
Operating Supplies / Small Tools & Equipment	401-6035-531.52-20	$3,000	$3,000	-	-	To purchase small tools & equipment for Meter Shop staff such as small equipment, misc. tools, aerosols.
Operating Supplies / Uniforms	401-6035-531.52-40	$15,000	$10,000	-$5,000	-33.33%	Flame-Retardant uniforms and safety boots for Meter Shop. Budget reduced based on prior fiscal expenses.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Operating Expenditures		$803,932	$759,526	-$44,406	-5.52%	
Total Meter Shop		$2,076,906	$1,846,186	-$230,720	-11.11%	
Non-Departmental						
Operating Expenditures						
Service / Interest	401-6090-531.72-00	$104,269	-	-$104,269	-100.00%	
Total Operating Expenditures		$104,269	-	-$104,269	-100.00%	
Total Non-Departmental		$104,269	-	-$104,269	-100.00%	
Non-Departmental		$15,997,321	$16,318,765	$321,444	2.01%	
Non-Departmental						
Non-Departmental						
Debt Service / Principal	401-9010-517.71-00	$2,158,908	$2,821,478	$662,570	30.69%	
2020AB Non Adv.	401-9010-517.71-00	$83,908	$41,478	-$42,430	-50.57%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $619,315 attributable to the Electric Fund.
2020 UT Bond Series	401-9010-517.71-00	$1,390,000	$1,460,000	$70,000	5.04%	The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the total outstanding principal balance for the bond is $81,185,000, with $56,965,000 attributable to the Electric Fund.
2022 UT Bond	401-9010-517.71-00	$685,000	$745,000	$60,000	8.76%	The Consolidated Utility Revenue 2022 Bond is scheduled to be fully paid and retired on October 1, 2053. As of September 30, 2026, the total outstanding principal balance for the bond is $41,630,000, with $37,045,000 attributable to the Electric Fund.
2025 UT Bond Series	401-9010-517.71-00	-	$575,000	$575,000	-	The Consolidated Utility Revenue 2025 Bond is scheduled to be fully paid and retired on October 1, 2055. As of September 30, 2026, the total outstanding principal balance for the bond is $49,795,000, with $36,610,000 attributable to the Electric Fund.
Debt Service / Interest	401-9010-517.72-00	$5,513,812	$5,737,999	$224,187	4.07%	
2020AB Non Adv.	401-9010-517.72-00	$20,362	$17,211	-$3,151	-15.47%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $131,512 attributable to the Electric Fund.
2020 UT Bond Series	401-9010-517.72-00	$2,338,950	$2,269,450	-$69,500	-2.97%	The Consolidated Utility Revenue 2020 Bond is

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $31,319,750 attributable to the Electric Fund.
2022 UT Bond	401-9010-517.72-00	$1,663,150	$1,620,850	-$42,300	-2.54%	The Consolidated Utility Revenue 2022 Bond is scheduled to be fully paid and retired on October 1, 2053. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $20,054,575 attributable to the Electric Fund.
2025 UT Bond Series	401-9010-517.72-00	$1,491,350	$1,830,488	$339,138	22.74%	The Consolidated Utility Revenue 2025 Bond is scheduled to be fully paid and retired on October 1, 2055. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $33,589,063 attributable to the Electric Fund.
Admin Charges / Bank Charges and Fees	401-9010-519.58-70	$5,500	$5,500	-	-	
Contractual Services / Interfund Admins Services	401-9010-531.34-95	$3,453,186	$2,755,695	-$697,491	-20.20%	
Other Curr Charges/Oblig / Contribution to GF	401-9010-531.49-70	$4,416,915	$4,639,093	$222,178	5.03%	
Transfers / To General Fund	401-9010-581.91-01	$149,000	$149,000	-	-	
EU Building Maintenance 46-10	401-9010-581.91-01	$149,000	$149,000	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-13.
Transfers / Transfer to Capital Pro	401-9010-581.91-80	$300,000	$210,000	-$90,000	-30.00%	
Breaker Tester	401-9010-581.91-80	-	$60,000	$60,000	-	
Prefabricated building for Wire Storage	401-9010-581.91-80	-	$150,000	$150,000	-	This project was approved as a FY2027 supplemental capital request during Budget Workshop #1 (under Account 401-6030-531.34-50) it is now funded through Electric Fund Pay-Go (Account 401-9010-581.91-80). The project was inadvertently omitted from the FY2027 Capital Improvement Plan and is being added to ensure the adopted CIP accurately reflects all approved capital projects.
Power Plant Modular Offices	401-9010-581.91-80	$300,000	-	-$300,000	-100.00%	
Total Non-Departmental		$15,997,321	$16,318,765	$321,444	2.01%	
Total Non-Departmental		$15,997,321	$16,318,765	$321,444	2.01%	
Total Expenditures		**$73,509,173**	**$74,052,469**	**$543,296**	**0.74%**	

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EU Storm Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

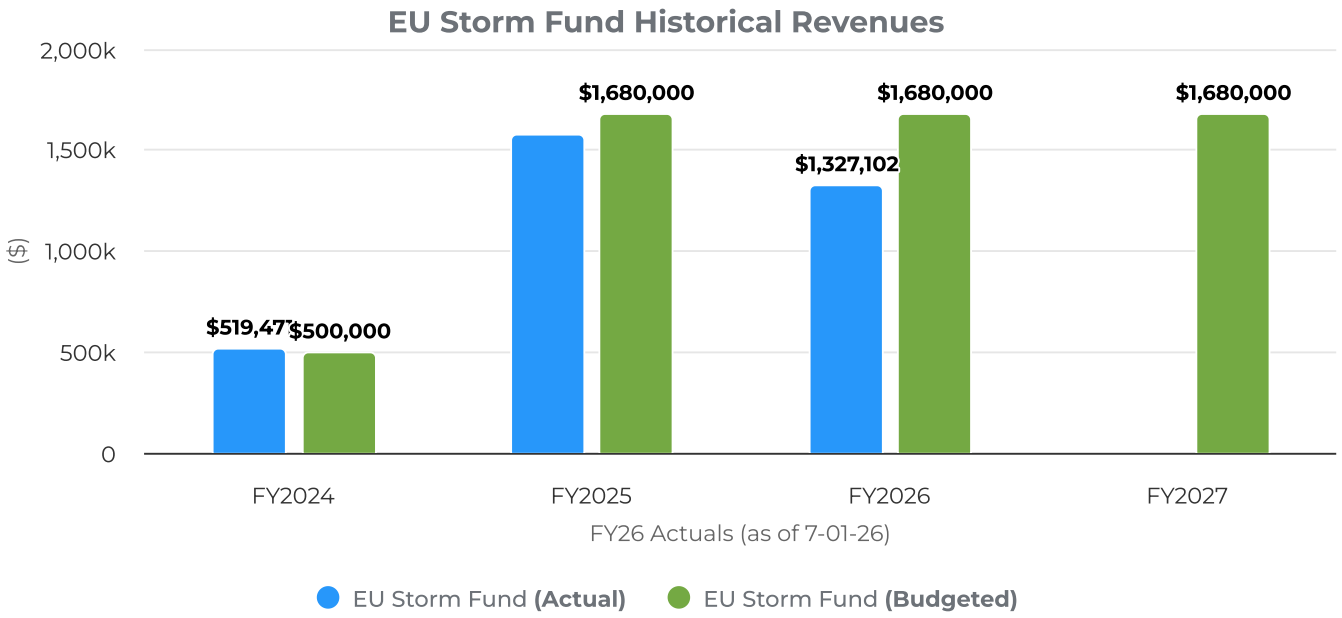
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**-**	**$519,471**	**$2,091,938**	**$2,091,938**	**$3,771,938**	**$1,680,000**	**80.31%**
Revenues							
Charges of SVCs	-	$1,548,140	$1,273,360	$1,680,000	$1,680,000	-	-
Other	$19,471	$27,757	$53,742	-	-	-	-
Transfers	$500,000	-	-	-	-	-	-
Total Revenues	**$519,471**	**$1,575,897**	**$1,327,102**	**$1,680,000**	**$1,680,000**	**-**	**-**
Expenditures							
Non-Departmental	-	$3,430	-	-	-	-	-
Total Expenditures	**-**	**$3,430**	**-**	**-**	**-**	**-**	**-**
Total Revenues Less Expenditures	**$519,471**	**$1,572,467**	**$1,327,102**	**$1,680,000**	**$1,680,000**	**-**	**-**
Ending Fund Balance	**$519,471**	**$2,091,938**	**$3,419,040**	**$3,771,938**	**$5,451,938**	**$1,680,000**	**44.54%**

The projected FY2027 Ending Fund Balance is **$5,451,938**. Excess Unassigned Fund Balance currently totals **$3,771,938**.

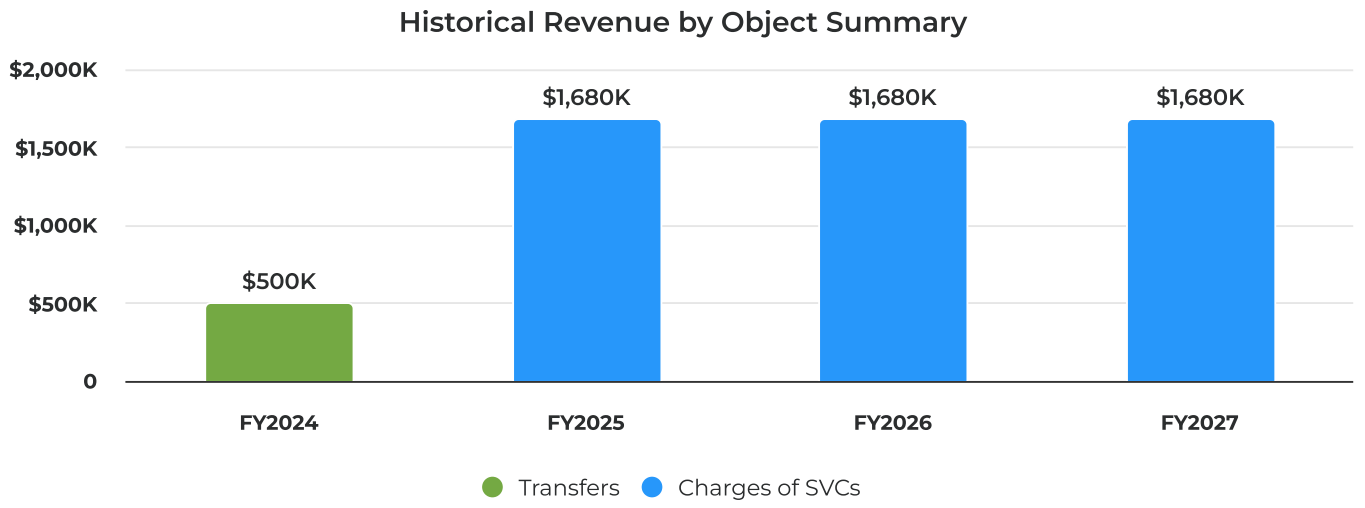
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

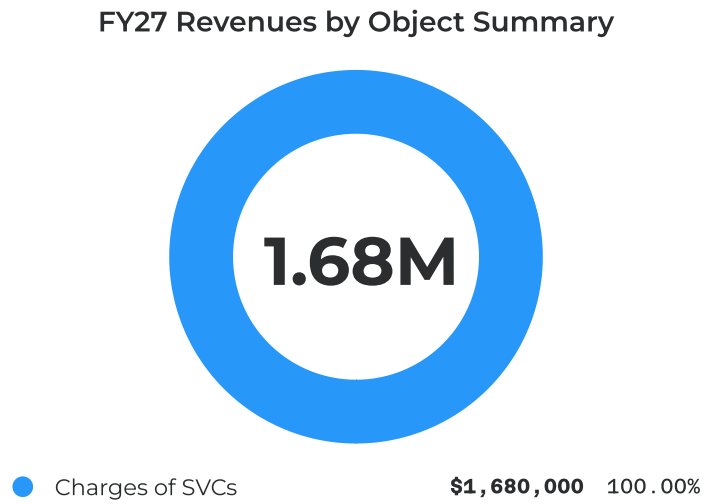
EU Storm Fund

Historical Budget to Actual Revenues



Revenues by Object Summary

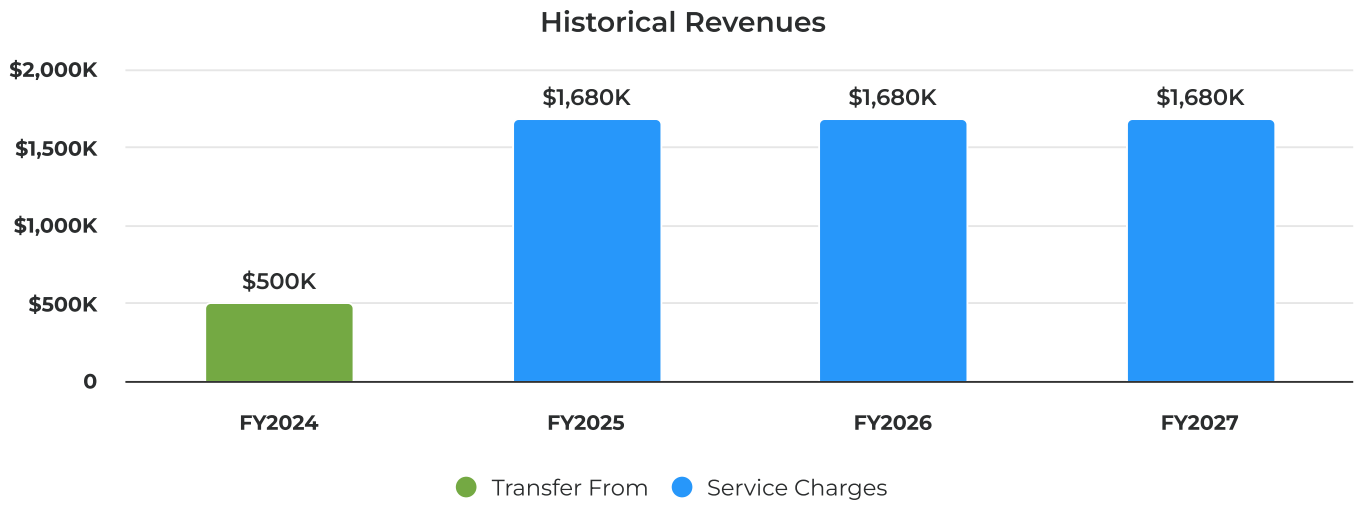


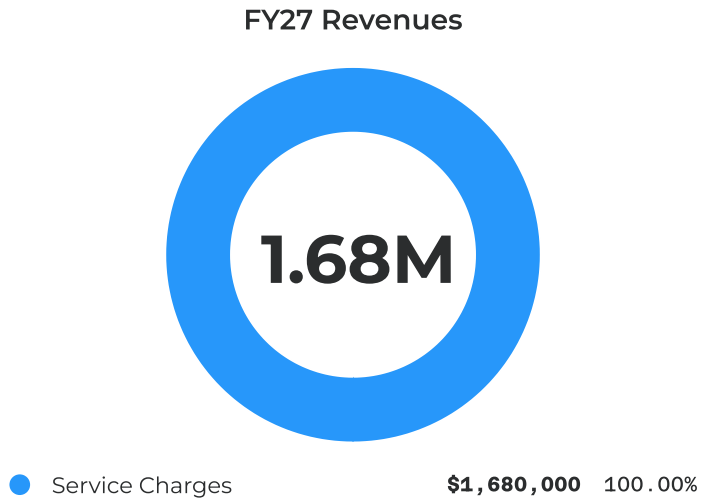


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	-	$1,548,140	$1,273,360	$1,680,000	$1,680,000	-	-
Other	$19,471	$27,757	$53,742	-	-	-	-
Transfers	$500,000	-	-	-	-	-	-
Total Revenues	**$519,471**	**$1,575,897**	**$1,327,102**	**$1,680,000**	**$1,680,000**	**-**	**-**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Service Charges							
Electric Residential Sale / Electric Sales	-	$1,361,863	$1,120,890	$1,444,800	$1,444,800	-	-
Electric Commercial Sales / Electric Sales	-	$186,276	$152,470	$235,200	$235,200	-	-
Total Service Charges	-	$1,548,140	$1,273,360	$1,680,000	$1,680,000	-	-
Interest & other Earnings							
Interest / Investments	$19,471	$27,757	$53,742	-	-	-	-
Total Interest & other Earnings	$19,471	$27,757	$53,742	-	-	-	-
Transfer From							
Enterprise Funds / Electric	$500,000	-	-	-	-	-	-
Total Transfer From	$500,000	-	-	-	-	-	-
Total Revenues	**$519,471**	**$1,575,897**	**$1,327,102**	**$1,680,000**	**$1,680,000**	**-**	**-**

EU Storm Fund Revenue Itemizations

Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
EU Storm Fund		$1,680,000	$1,680,000	-	-	
Charges of SVCs						
Electric Residential Sale / Electric Sales	111-0000-343.10-20	$1,444,800	$1,444,800	-	-	
Electric Commercial Sales / Electric Sales	111-0000-343.11-20	$235,200	$235,200	-	-	
Total Charges of SVCs		$1,680,000	$1,680,000	-	-	
Total Revenues		**$1,680,000**	**$1,680,000**	**-**	**-**	

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Water Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

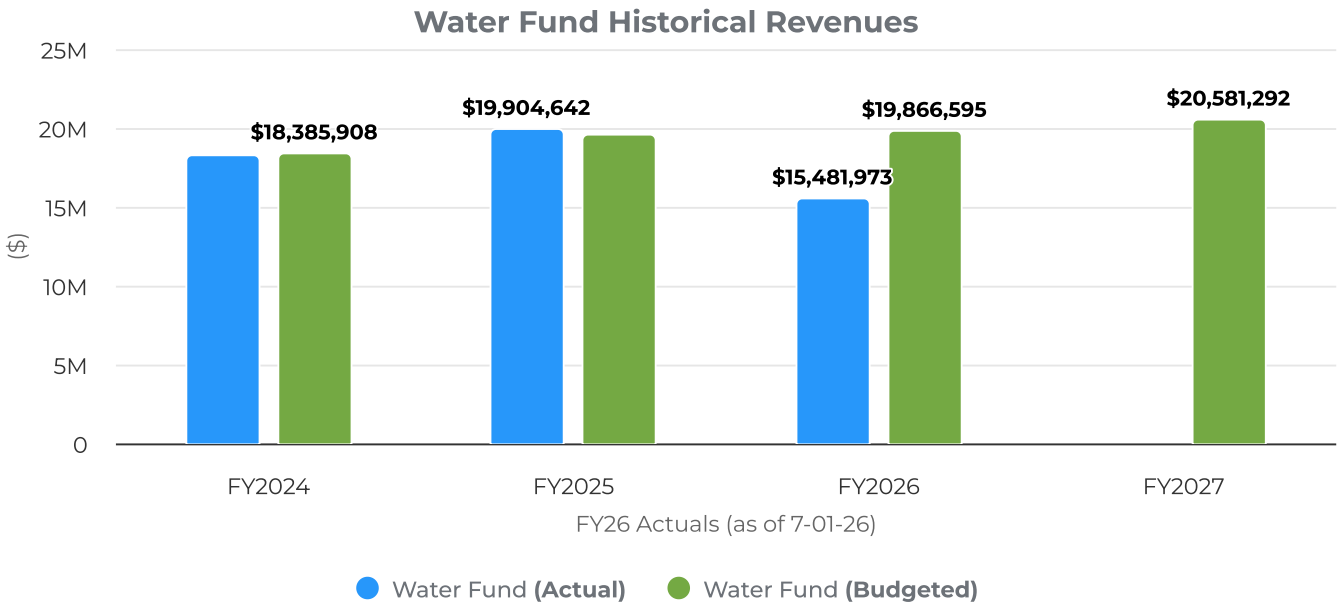
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$57,722,887**	**$57,984,078**	**$58,733,092**	**$58,733,092**	**$58,962,665**	**$229,573**	**0.39%**
Revenues							
Permits fees	$38	$413	$375	$15,000	$12,500	-$2,500	-16.67%
Intergovernmental	-	$126,687	$156,090	$10,000	$10,000	-	-
Charges of SVCs	$16,744,105	$18,261,841	$13,922,805	$19,196,915	$19,957,792	$760,877	3.96%
Fines	$1,000	$1,000	-	$10,000	$10,000	-	-
Other	$1,569,102	$1,514,701	$1,402,703	$634,680	$591,000	-$43,680	-6.88%
Total Revenues	**$18,314,245**	**$19,904,642**	**$15,481,973**	**$19,866,595**	**$20,581,292**	**$714,697**	**3.60%**
Expenditures							
Salaries & Benefits	$4,100,907	$4,233,912	$3,191,260	$5,266,338	$4,954,874	-$311,464	-5.91%
Operating Expenditures	$9,860,957	$10,636,613	$4,277,814	$6,602,649	$6,682,334	$79,685	1.21%
Non-Departmental	$4,110,926	$4,393,735	$4,473,037	$7,768,035	$7,142,086	-$625,949	-8.06%
Total Expenditures	**$18,072,789**	**$19,264,259**	**$11,942,111**	**$19,637,022**	**$18,779,294**	**-$857,728**	**-4.37%**
Total Revenues Less Expenditures	**$241,456**	**$640,383**	**$3,539,862**	**$229,573**	**$1,801,998**	**$1,572,425**	**684.93%**
Ending Fund Balance	**$57,964,343**	**$58,624,461**	**$62,272,954**	**$58,962,665**	**$60,764,663**	**$1,801,998**	**3.06%**

The projected FY 2027 Ending Fund Balance is **$60,764,663**. Excess Unassigned Fund Balance currently totals **$2,987,496**.

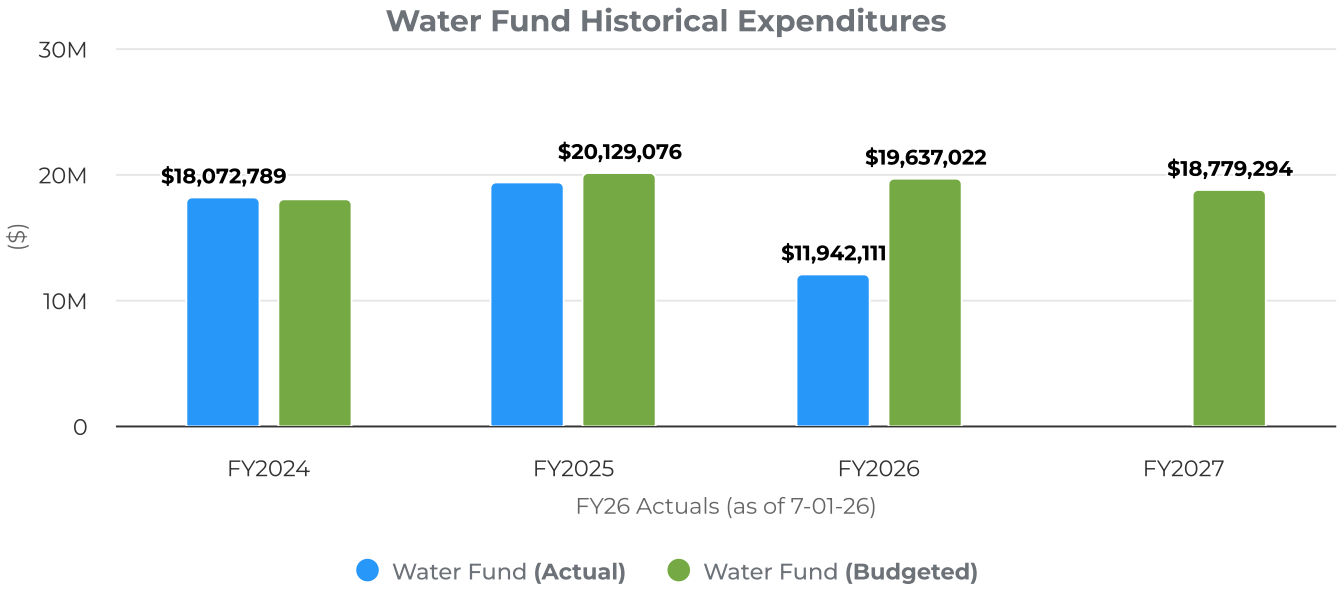
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Water Fund

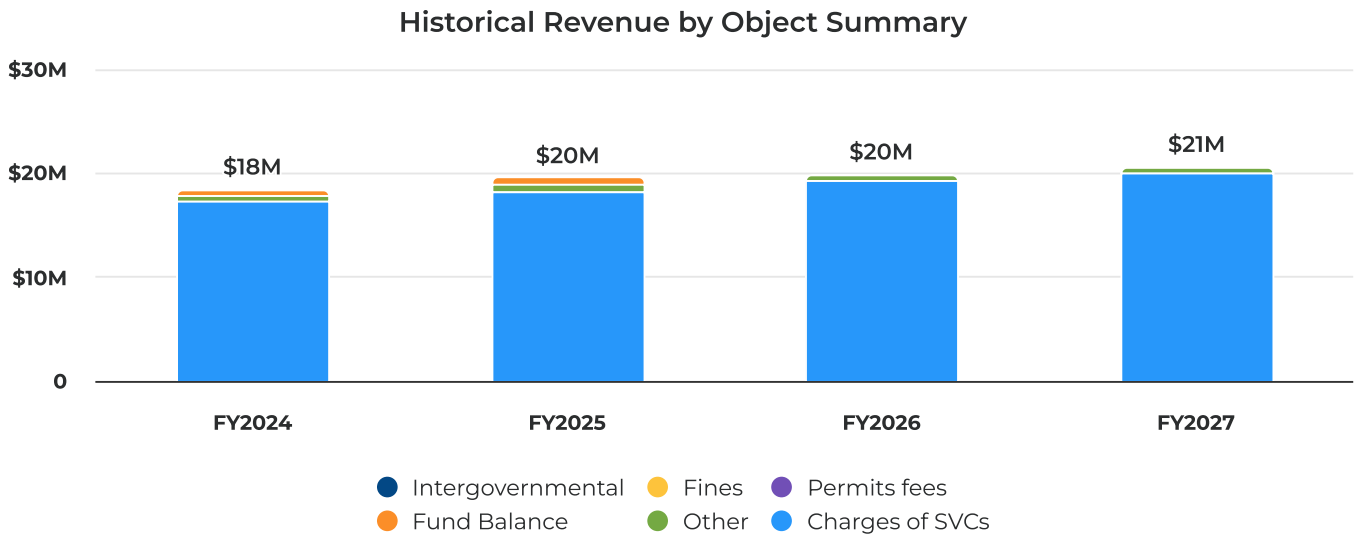
Historical Budget to Actual Revenues

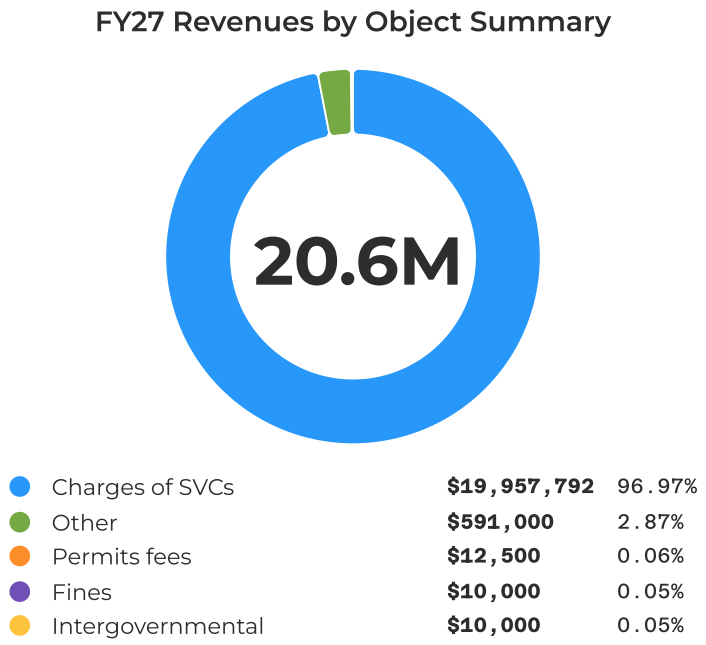


Historical Budget to Actual Expenditures



Revenues by Object Summary

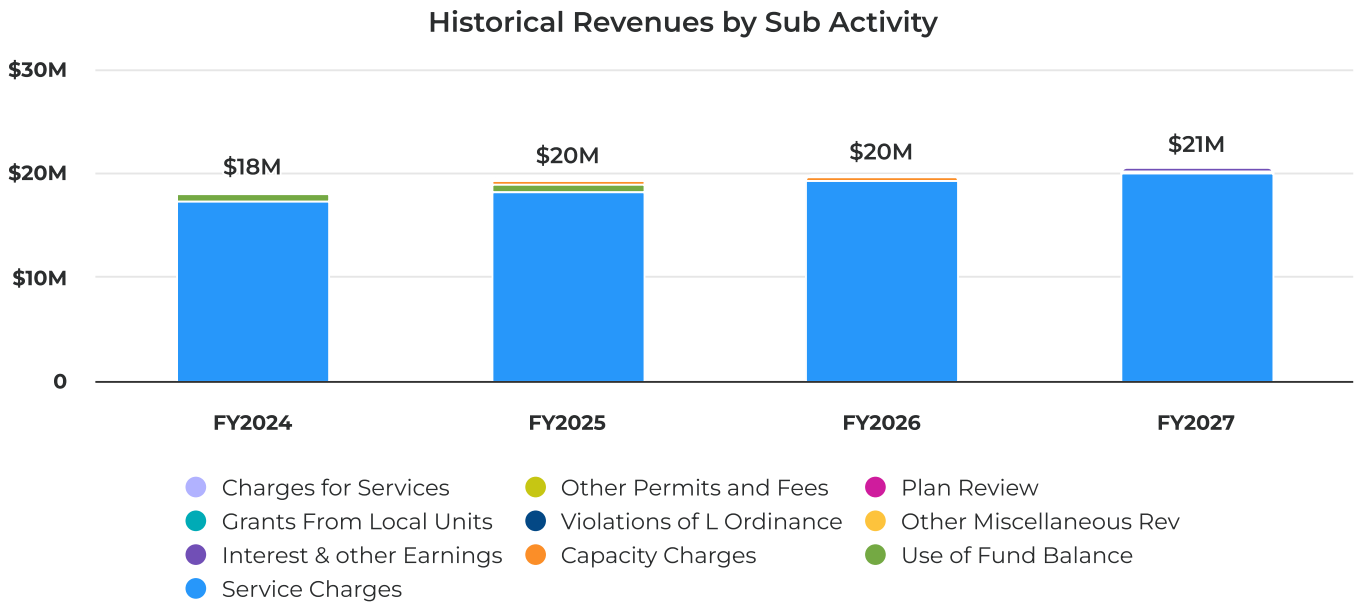


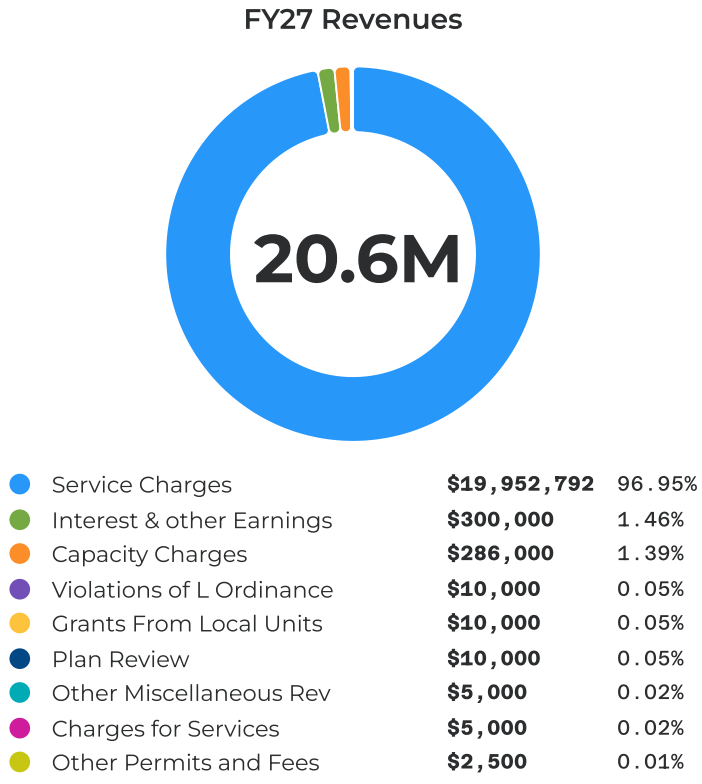


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Permits fees	$38	$413	$375	$15,000	$12,500	-$2,500	-16.67%
Intergovernmental	-	$126,687	$156,090	$10,000	$10,000	-	-
Charges of SVCs	$16,744,105	$18,261,841	$13,922,805	$19,196,915	$19,957,792	$760,877	3.96%
Fines	$1,000	$1,000	-	$10,000	$10,000	-	-
Other	$1,569,102	$1,514,701	$1,402,703	$634,680	$591,000	-$43,680	-6.88%
Total Revenues	**$18,314,245**	**$19,904,642**	**$15,481,973**	**$19,866,595**	**$20,581,292**	**$714,697**	**3.60%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Plan Review							
Site Plan / Site Plan Review Fee	$38	$413	$375	$10,000	$10,000	-	-
Total Plan Review	$38	$413	$375	$10,000	$10,000	-	-
Other Permits and Fees							

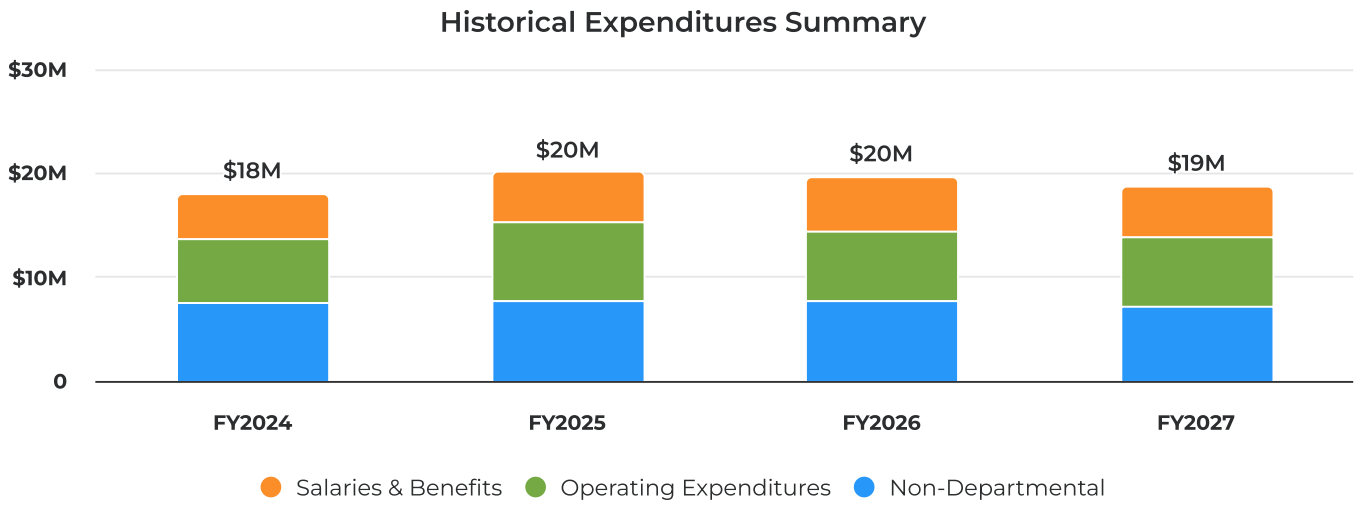
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other Permits and Fees / Other Permits and Fees	-	-	-	$5,000	$2,500	-$2,500	-50.00%
Total Other Permits and Fees	-	-	-	$5,000	$2,500	-$2,500	-50.00%
Federal Grants							
Federal Grants / Water	-	$126,322	$156,090	-	-	-	-
Total Federal Grants	-	$126,322	$156,090	-	-	-	-
State Grants							
State Grants / General Government	-	$365	-	-	-	-	-
Total State Grants	-	$365	-	-	-	-	-
Grants From Local Units							
Grants From Local Units / City of Lake Worth	-	-	-	$10,000	$10,000	-	-
Total Grants From Local Units	-	-	-	$10,000	$10,000	-	-
Charges for Services							
Government Charges & Fees / Miscellaneous	$2,313	$1,800	$1,126	$5,000	$5,000	-	-
Total Charges for Services	$2,313	$1,800	$1,126	$5,000	$5,000	-	-
Service Charges							
Water Sales / Metered	$16,603,753	$18,122,152	$13,849,664	$19,021,915	$19,782,792	$760,877	4.00%
Water Sales / Service Charge	$138,039	$137,889	$72,015	$170,000	$170,000	-	-
Total Service Charges	$16,741,793	$18,260,041	$13,921,679	$19,191,915	$19,952,792	$760,877	3.96%
Violations of L Ordinance							
Violations of L Ordinance / Tampering Fines	$1,000	$1,000	-	$10,000	$10,000	-	-
Total Violations of L Ordinance	$1,000	$1,000	-	$10,000	$10,000	-	-
Interest & other Earnings							
Interest / Investments	$922,102	$974,450	$952,447	$300,000	$300,000	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	$264,716	-$82,690	-$207,413	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$74,376	$80,411	$26,462	-	-	-	-
Total Interest & other Earnings	$1,261,194	$972,172	$771,496	$300,000	$300,000	-	-
Capacity Charges							
Capacity Charges / Capacity Charges	$21,295	$29,857	$18,755	$55,000	$55,000	-	-
Capacity Charges / Residential	$113,502	$201,904	$489,135	$218,000	$126,000	-$92,000	-42.20%
Capacity Charges / Commercial	$111,600	$223,199	$119,649	$56,680	$105,000	$48,320	85.25%
Total Capacity Charges	$246,397	$454,960	$627,539	$329,680	$286,000	-$43,680	-13.25%
Disp of Fixed Assets							
Donations / Disp of Fixed Assets	$34,300	-	-	-	-	-	-
Total Disp of Fixed Assets	$34,300	-	-	-	-	-	-
Other Miscellaneous Rev							
Miscellaneous Revenue / Other	$27,211	$87,569	$3,668	$5,000	$5,000	-	-
Total Other Miscellaneous Rev	$27,211	$87,569	$3,668	$5,000	$5,000	-	-
Total Revenues	**$18,314,245**	**$19,904,642**	**$15,481,973**	**$19,866,595**	**$20,581,292**	**$714,697**	**3.60%**

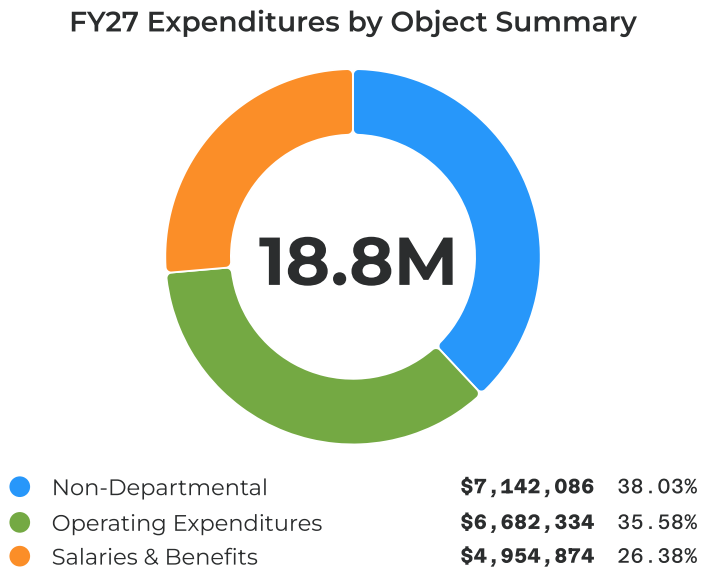
Water Fund Revenue Itemizations

Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Water Fund		$19,866,595	$20,581,292	$714,697	3.60%	
Permits fees						
Site Plan / Site Plan Review Fee	402-0000-323.10-10	$10,000	$10,000	-	-	
Other Permits and Fees / Other Permits and Fees	402-0000-329.10-00	$5,000	$2,500	-$2,500	-50.00%	
Total Permits fees		$15,000	$12,500	-$2,500	-16.67%	
Intergovernmental						
Grants From Local Units / City of Lake Worth	402-0000-337.50-00	$10,000	$10,000	-	-	
Total Intergovernmental		$10,000	$10,000	-	-	
Charges of SVCs						
Government Charges & Fees / Miscellaneous	402-0000-341.90-90	$5,000	$5,000	-	-	
Water Sales / Metered	402-0000-343.30-10	$19,021,915	$19,782,792	$760,877	4.00%	
Water Sales / Service Charge	402-0000-343.30-50	$170,000	$170,000	-	-	
Total Charges of SVCs		$19,196,915	$19,957,792	$760,877	3.96%	
Fines						
Violations of L Ordinance / Tampering Fines	402-0000-354.30-00	$10,000	$10,000	-	-	Various Small Handheld Tools
Total Fines		$10,000	$10,000	-	-	
Other						
Interest / Investments	402-0000-361.10-10	$300,000	$300,000	-	-	
Capacity Charges / Capacity Charges	402-0000-363.23-00	$55,000	$55,000	-	-	
Capacity Charges / Residential	402-0000-363.23-10	$218,000	$126,000	-$92,000	-42.20%	Lower number new residential developments with newly proposed water service lines
Capacity Charges / Commercial	402-0000-363.23-11	$56,680	$105,000	$48,320	85.25%	Higher number of new business institutions coming into the city.
Miscellaneous Revenue / Other	402-0000-369.90-90	$5,000	$5,000	-	-	
Total Other		$634,680	$591,000	-$43,680	-6.88%	
Total Revenues		**$19,866,595**	**$20,581,292**	**$714,697**	**3.60%**	

Expenditures

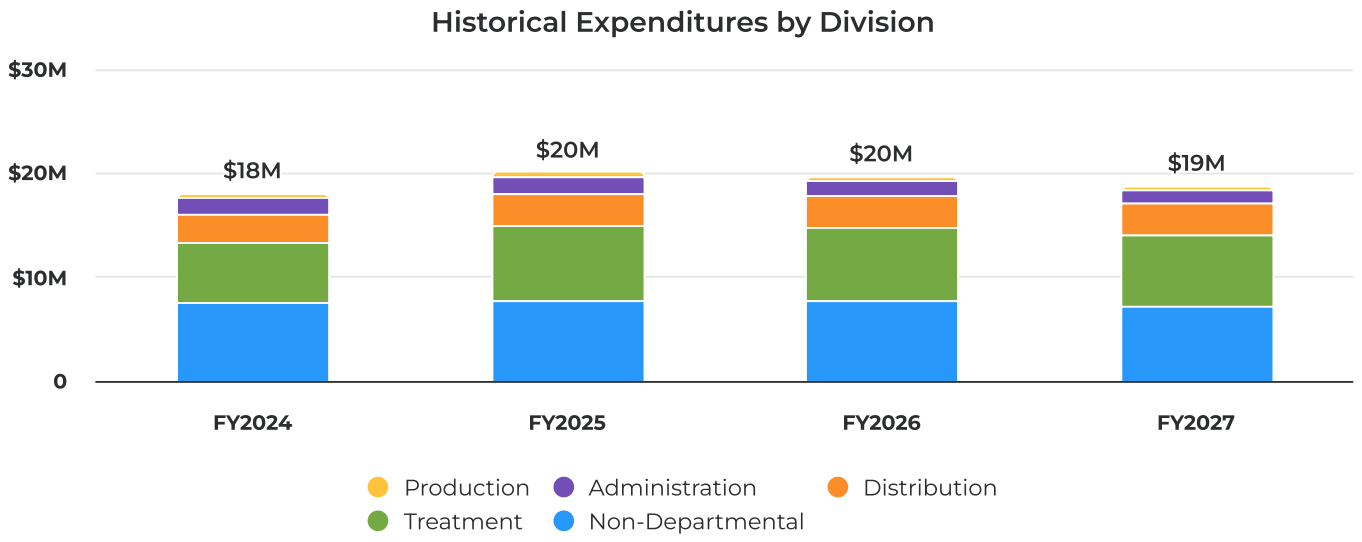


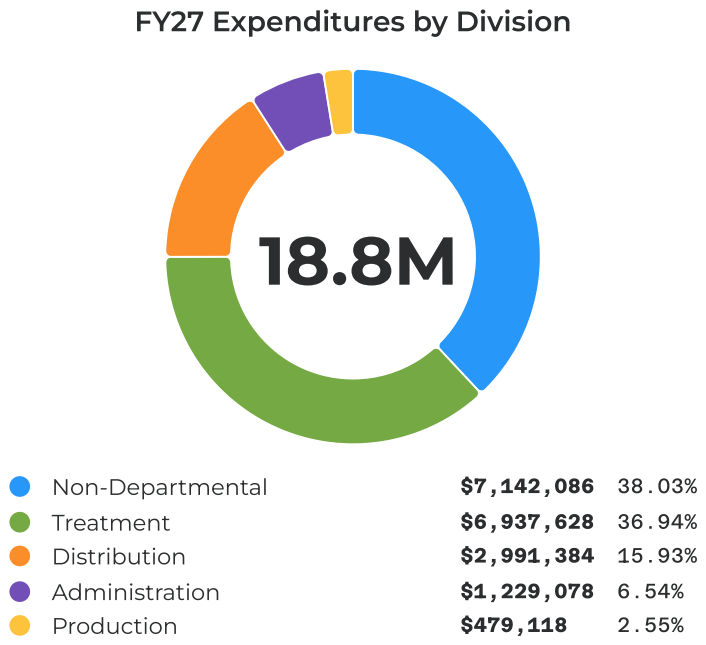


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$4,100,907	$4,233,912	$3,191,260	$5,266,338	$4,954,874	-$311,464	-5.91%
Operating Expenditures	$9,860,957	$10,636,613	$4,277,814	$6,602,649	$6,682,334	$79,685	1.21%
Non-Departmental	$4,110,926	$4,393,735	$4,473,037	$7,768,035	$7,142,086	-$625,949	-8.06%
Total Expenditures	**$18,072,789**	**$19,264,259**	**$11,942,111**	**$19,637,022**	**$18,779,294**	**-$857,728**	**-4.37%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administration							
Salaries & Benefits							
Salaries & Wages / Regular	$369,358	$268,869	$204,162	$386,557	$387,408	$851	0.22%
Salaries & Wages / Unused Vacation Pay	-$24,265	$2,669	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$957	-	-	-	-	-
Other Salaries / Part Time	$9,957	$10,220	-	$23,620	$23,620	-	-
Overtime / Standard Overtime	$648	$794	$208	$800	$800	-	-
Special Pay / Longevity	$524	$555	$850	$850	$960	$110	12.94%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Special Pay / Incentive	-	-	-	-	$9,440	$9,440	-
Special Pay / Other Pays	$303	$200	$1,047	$8,055	$8,055	-	-
Water Utility Services / FICA Taxes	$32,698	$21,080	$14,950	$32,062	$32,858	$796	2.48%
Retirement Contributions / Defined Benefit Plan	$21,700	$30,318	$23,850	$34,246	$29,744	-$4,502	-13.15%
Retirement Contributions / 401-a Plan	$27,431	$14,000	$11,091	$25,170	$25,280	$110	0.44%
Water Utility Services / Life & Health Insurance	$58,823	$39,325	$33,060	$76,027	$43,285	-$32,742	-43.07%
Workers' Compensation / Workers' Comp Regular	$5,922	$3,551	$2,767	$8,657	$8,657	-	-
Total Salaries & Benefits	$503,099	$392,539	$291,983	$596,044	$570,107	-$25,937	-4.35%
Operating Expenditures							
Prof Services Other / Legal	$16,407	$3,892	$2,104	$40,000	$30,000	-$10,000	-25.00%
Prof Services Other / Internal IT Support	$65,207	$74,694	$57,974	$77,298	$79,365	$2,067	2.67%
Prof Services Other / Prof Services Other	$492,635	$225,001	$201,495	$490,000	$490,000	-	-
Water Utility Services / Accounting & Auditing	$30,536	$33,815	-	-	-	-	-
Contractual Services / Other Contractual Service	$32,104	$77,903	-	$67,200	$7,200	-$60,000	-89.29%
Union Dues / Training/Registration	$3,720	$5,955	$5,431	$6,000	$10,000	$4,000	66.67%
Union Dues / Lodging/Transportation	-	$1,788	-	$2,000	$2,000	-	-
Rental & Leases / Operating/Capital Leasing	$3,491	$2,793	$1,164	$4,000	$3,000	-$1,000	-25.00%
Repair/Maint Services / Equipment-General	$70	$100	-	$3,000	$2,000	-$1,000	-33.33%
Repair/Maint Services / Equipment-Garage	$11,270	$12,960	$11,555	$15,405	$15,406	$1	0.01%
Water Utility Services / Printing & Binding	-	$1,116	-	$3,000	$500	-$2,500	-83.33%
Water Utility Services / Promotional Activities	$943	$1,892	-	$5,000	$5,000	-	-
Other Curr Charges/Oblig / Advertising	-	$200	$200	$2,500	$2,500	-	-
Office Supplies / Office Supplies	$4,111	$4,049	$962	$5,000	$5,000	-	-
Operating Supplies / Gas, Lubricants & Oil	-	$279	$160	-	-	-	-
Operating Supplies / Uniforms	-	-	-	$500	-	-$500	-100.00%
Operating Supplies / Other	$6,418	-	-	$2,000	$2,000	-	-
Water Utility Services / Books, Publ, Subsc & Memb	$775	$373	-	$2,000	$2,000	-	-
Machinery & Equipment / Information Technology	-	$1,355	-	$5,000	$3,000	-$2,000	-40.00%
Machinery & Equipment / Misc. Equipment	-	-	-	$2,000	-	-$2,000	-100.00%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Operating Expenditures	$667,687	$448,166	$281,043	$731,903	$658,971	-$72,932	-9.96%
Total Administration	$1,170,786	$840,705	$573,026	$1,327,947	$1,229,078	-$98,869	-7.45%
Distribution							
Salaries & Benefits							
Salaries & Wages / Regular	$910,042	$979,982	$792,495	$1,069,812	$1,141,775	$71,963	6.73%
Salaries & Wages / Unused Vacation Pay	$5,611	-$6,961	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$6,872	-	-	-	-	-
Overtime / Standard Overtime	$29,114	$52,146	$26,749	$75,390	$75,390	-	-
Special Pay / Longevity	$3,581	$12,175	$9,930	$15,512	$16,622	$1,110	7.16%
Special Pay / Other Pays	$2,416	$4,320	$3,105	-	-	-	-
Water Utility Services / FICA Taxes	$65,868	$76,350	$61,919	$88,795	$94,385	$5,590	6.30%
Retirement Contributions / Defined Benefit Plan	$217,575	$173,050	$140,708	$242,027	$153,020	-$89,007	-36.78%
Water Utility Services / Life & Health Insurance	$176,601	$185,885	$147,436	$236,503	$186,706	-$49,797	-21.06%
Workers' Compensation / Workers' Comp Regular	$21,216	$18,539	$16,209	$31,466	$31,466	-	-
Total Salaries & Benefits	$1,432,026	$1,502,357	$1,198,551	$1,759,505	$1,699,364	-$60,141	-3.42%
Operating Expenditures							
Prof Services Other / Internal IT Support	$75,456	$87,335	$63,911	$85,215	$72,051	-$13,164	-15.45%
Contractual Services / Maintenance	$84,962	$120,000	$81,105	$205,000	$195,000	-$10,000	-4.88%
Contractual Services / Other Contractual Service	$143,044	$76,886	$58,330	$145,000	$145,000	-	-
Contractual Services / Right of Way	$10,012	$10,313	-	$15,000	$12,000	-$3,000	-20.00%
Union Dues / Training/Registration	$1,049	$3,295	$6,148	$6,000	$6,000	-	-
Communication/Freight Srv / Postage & Freight	$1,171	$447	$577	$2,000	$1,500	-$500	-25.00%
Utility Services / Water	-	-	-	$2,160	-	-$2,160	-100.00%
Utility Services / Sewer	$289	$342	$343	$1,404	$1,080	-$324	-23.08%
Utility Services / Electricity	$29,020	$29,541	$25,352	$41,754	$46,603	$4,849	11.61%
Rental & Leases / Building	$15,151	$16,928	$13,925	$20,000	$20,000	-	-
Rental & Leases / Operating/Capital Leasing	$19,691	$14,994	-	$15,000	$15,000	-	-
Rental & Leases / GASB 87 Contra	-$18,950	-$11,729	-	-	-	-	-
Insurance / Property/Liability	$72,251	$97,539	$80,470	$107,293	$70,013	-$37,280	-34.75%
Repair/Maint Services / Buildings	$773	-	-	-	-	-	-
Repair/Maint Services / Equipment-General	$354	$2,123	-	$6,000	$4,000	-$2,000	-33.33%
Repair/Maint Services / Equipment-Garage	$74,750	$97,732	$86,365	$115,144	$115,153	$9	0.01%
Repair/Maint Services / Heavy Equipment	$7,317	$7,441	$10,253	$22,620	$22,620	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Repair/Maint Services / Heavy Equip-ext repairs	$11,808	$4,494	$6,054	$13,000	$10,000	-$3,000	-23.08%
Repair/Maint Services / Mains	$141,870	$131,011	$96,259	$174,000	$172,000	-$2,000	-1.15%
Repair/Maint Services / Hydrants	$30,779	$17,878	$13,409	$30,000	$30,000	-	-
Repair/Maint Services / Meters/Lines	$219,645	$275,725	$244,156	$284,000	$284,000	-	-
Water Utility Services / Printing & Binding	$510	$716	$429	$1,000	$1,000	-	-
Office Supplies / Office Supplies	$962	$4,096	$3,011	$3,500	$3,000	-$500	-14.29%
Operating Supplies / Gas, Lubricants & Oil	$18,675	$34,598	$20,795	$25,000	$25,000	-	-
Operating Supplies / Small Tools & Equipment	$15,953	$22,297	$16,408	$26,000	$26,000	-	-
Operating Supplies / Uniforms	$7,562	$8,095	$5,091	$10,000	$10,000	-	-
Operating Supplies / Other	$2,139	-	-	-	-	-	-
Water Utility Services / Books, Publ, Subsc & Memb	$800	$150	-	$1,000	$1,000	-	-
Water Utility Services / Machinery & Equipment	-	-	-	$4,000	$4,000	-	-
Machinery & Equipment / Misc. Equipment	-	$62,973	-	-	-	-	-
Total Operating Expenditures	$967,043	$1,115,221	$832,392	$1,361,090	$1,292,020	-$69,070	-5.07%
Total Distribution	$2,399,069	$2,617,578	$2,030,943	$3,120,595	$2,991,384	-$129,211	-4.14%
Production							
Operating Expenditures							
Contractual Services / Other Contractual Service	-	-	-	$800	-	-$800	-100.00%
Utility Services / Water	-	-	-	$1,188	-	-$1,188	-100.00%
Utility Services / Electricity	$176,733	$195,493	$173,409	$225,845	$284,985	$59,140	26.19%
Rental & Leases / Vehicles	-	-	-	$3,000	$3,000	-	-
Insurance / Property/Liability	$46,575	$62,876	$51,873	$69,164	$45,133	-$24,031	-34.74%
Repair/Maint Services / Buildings	$2,915	-	-	-	$25,000	$25,000	-
Repair/Maint Services / Equipment-General	$6,150	$9,219	$4,101	$10,000	$10,000	-	-
Repair/Maint Services / Wells	$54,861	$84,749	$16,089	$111,667	$111,000	-$667	-0.60%
Operating Supplies / Inventory/Over-Short	-	-	-	-	-	-	-
Total Operating Expenditures	$287,234	$352,337	$245,472	$421,664	$479,118	$57,454	13.63%
Total Production	$287,234	$352,337	$245,472	$421,664	$479,118	$57,454	13.63%
Treatment							
Salaries & Benefits							
Salaries & Wages / Regular	$1,339,088	$1,509,780	$1,093,833	$1,801,700	$1,806,123	$4,423	0.25%
Salaries & Wages / Unused Vacation Pay	-$7,454	-$4,029	-	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Wages / Unused Sick Pay	-	$6,770	-	-	-	-	-
Overtime / Standard Overtime	$102,398	$122,171	$88,203	$96,600	$106,260	$9,660	10.00%
Special Pay / Longevity	$10,242	$14,944	$6,852	$19,110	$12,800	-$6,310	-33.02%
Special Pay / Other Pays	$334	$547	$300	-	-	-	-
Water Utility Services / FICA Taxes	$107,379	$122,249	$88,430	$146,682	$147,276	$594	0.40%
Retirement Contributions / Defined Benefit Plan	$360,421	$297,200	$221,529	$416,211	$314,391	-$101,820	-24.46%
Water Utility Services / Life & Health Insurance	$215,853	$234,640	$173,397	$377,429	$245,496	-$131,933	-34.96%
Workers' Compensation / Workers' Comp Regular	$37,521	$34,744	$28,182	$53,057	$53,057	-	-
Total Salaries & Benefits	$2,165,782	$2,339,016	$1,700,726	$2,910,789	$2,685,403	-$225,386	-7.74%
Operating Expenditures							
Prof Services Other / Internal IT Support	$74,227	$86,775	$73,016	$97,355	$83,332	-$14,023	-14.40%
Prof Services Other / Prof Services Other	$49,713	$94,206	$239,020	$220,700	$220,700	-	-
Contractual Services / Other Contractual Service	$213,318	$491,090	$153,743	$304,503	$290,103	-$14,400	-4.73%
Contractual Services / Right of Way	$1,079	$1,110	-	$2,000	$2,000	-	-
Union Dues / Training/Registration	$15,749	$19,536	$18,575	$30,000	$30,000	-	-
Communication/Freight Srv / Postage & Freight	$1,845	$1,442	$36	$10,000	$5,000	-$5,000	-50.00%
Utility Services / Water	$178,015	$182,721	$127,877	$230,000	$367,107	$137,107	59.61%
Utility Services / Electricity	$705,251	$791,126	$670,764	$756,000	$1,096,623	$340,623	45.06%
Utility Services / Refuse/Waste Disposal	$5,502	$5,750	$4,384	$5,760	$7,541	$1,781	30.92%
Rental & Leases / Building	$15,000	$16,225	$13,925	$22,500	$22,500	-	-
Rental & Leases / GASB 87 Contra	-$21,237	-$23,278	-	-	-	-	-
Insurance / Property/Liability	$715,943	$966,523	$797,381	$1,063,175	$693,764	-$369,411	-34.75%
Repair/Maint Services / Buildings	$20,752	-	-	-	$15,500	$15,500	-
Repair/Maint Services / Equipment-General	$126,888	$121,082	$57,232	$135,000	$117,500	-$17,500	-12.96%
Repair/Maint Services / Equipment-Garage	$30,475	$35,046	$31,373	$59,999	$60,005	$6	0.01%
Repair/Maint Services / Heavy Equipment	$302	$1,086	$25	$4,000	$4,000	-	-
Water Utility Services / Printing & Binding	$7,292	$6,141	-	$6,000	$6,000	-	-
Other Curr Charges/Oblig / Advertising	$437	$1,810	$100	$500	$1,000	$500	100.00%
Office Supplies / Office Supplies	$117	$441	-	$1,500	$1,500	-	-
Operating Supplies / Gas, Lubricants & Oil	$19,902	$30,245	$13,397	$33,000	$33,000	-	-
Operating Supplies / Small Tools & Equipment	$9,143	$10,664	$3,669	$13,500	$13,500	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Supplies / Chemicals	$792,075	$805,110	$555,490	$848,000	$892,050	$44,050	5.19%
Operating Supplies / Uniforms	$7,643	$10,039	$5,364	$12,000	$12,000	-	-
Operating Supplies / Lab	$76,163	$92,570	$61,088	$120,000	$120,000	-	-
Operating Supplies / Other	$78,134	$76,155	$14,079	$85,000	$85,000	-	-
Water Utility Services / Books, Publ, Subsc & Memb	$1,805	$2,210	$600	$2,500	$2,500	-	-
Machinery & Equipment / Information Technology	-	$2,527	-	$25,000	$25,000	-	-
Machinery & Equipment / Vehicles	-	-	-	-	$45,000	$45,000	-
Total Operating Expenditures	$3,125,533	$3,828,353	$2,841,138	$4,087,992	$4,252,225	$164,233	4.02%
Total Treatment	$5,291,314	$6,167,369	$4,541,865	$6,998,781	$6,937,628	-$61,153	-0.87%
Non-Departmental							
Operating Expenditures							
Water Utility Services / Depreciation	$3,568,558	$3,524,910	-	-	-	-	-
Water Utility Services / Interest	$1,238,738	$1,301,612	-	-	-	-	-
Miscellanous Expenses / Client Refund Interest Ex	$6,163	$66,013	$77,769	-	-	-	-
Total Operating Expenditures	$4,813,460	$4,892,536	$77,769	-	-	-	-
Non-Departmental							
Debt Service / Principal	-	-	$295,752	$1,687,575	$1,756,085	$68,510	4.06%
Debt Service / Interest	-	-	$971,390	$1,768,544	$1,716,640	-$51,904	-2.93%
Retirement Contributions / GASB 68 Adjustment	-$21,995	-$153,472	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-$20,780	-$33,513	-	-	-	-	-
Professional Services / Other	$17,000	$116,188	-	-	-	-	-
Other Curr Charges/Oblig / Admin Fees	$30,047	$6,651	-	-	-	-	-
Other General Government / Amortization Exp-GASB87	$38,683	$34,814	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$12,464	$19,334	$9,458	$15,000	$15,000	-	-
Interest / GASB 87	$194	$177	-	-	-	-	-
Contractual Services / Interfund Admins Services	$2,054,285	$2,294,107	$1,569,630	$2,092,840	$1,412,079	-$680,761	-32.53%
Other Curr Charges/Oblig / Uncollectible Accounts	$8,463	$19,283	-	-	-	-	-
Other Curr Charges/Oblig / Contribution to GF	$1,453,190	$1,537,594	$1,191,996	$1,589,328	$1,646,503	$57,175	3.60%
Transfers / To General Fund	-	-	-	$35,000	$30,500	-$4,500	-12.86%
Transfers / Electric	$539,375	$615,545	$434,811	$579,748	$565,279	-$14,469	-2.50%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Improve Other Than Build / Fixed Assets Contra Acct	-	-$62,973	-	-	-	-	-
Total Non-Departmental	$4,110,926	$4,393,735	$4,473,037	$7,768,035	$7,142,086	-$625,949	-8.06%
Total Non-Departmental	$8,924,385	$9,286,271	$4,550,806	$7,768,035	$7,142,086	-$625,949	-8.06%
Total Expenditures	**$18,072,789**	**$19,264,259**	**$11,942,111**	**$19,637,022**	**$18,779,294**	**-$857,728**	**-4.37%**

Water Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Water		$11,868,987	$11,637,208	-$231,779	-1.95%	
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	402-7010-533.12-10	$386,557	$387,408	$851	0.22%	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Other Salaries / Part Time	402-7010-533.13-10	$23,620	$23,620	-	-	
Overtime / Standard Overtime	402-7010-533.14-10	$800	$800	-	-	
Special Pay / Longevity	402-7010-533.15-10	$850	$960	$110	12.94%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	402-7010-533.15-20	-	$9,440	$9,440	-	
Certification Pay	402-7010-533.15-20	-	$6,315	$6,315	-	
One-Time Performance Lump-Sum Pay	402-7010-533.15-20	-	$3,125	$3,125	-	
Special Pay / Other Pays	402-7010-533.15-30	$8,055	$8,055	-	-	
Water Utility Services / FICA Taxes	402-7010-533.21-00	$32,062	$32,858	$796	2.48%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	402-7010-533.22-10	$34,246	$29,744	-$4,502	-13.15%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Retirement Contributions / 401-a Plan	402-7010-533.22-20	$25,170	$25,280	$110	0.44%	
Water Utility Services / Life & Health Insurance	402-7010-533.23-00	$76,027	$43,285	-$32,742	-43.07%	Variances in benefits reflect a refined budgeting methodology to

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	402-7010-533.24-10	$8,657	$8,657	-	-	
Total Salaries & Benefits		$596,044	$570,107	-$25,937	-4.35%	
Operating Expenditures						
Prof Services Other / Legal	402-7010-533.31-10	$40,000	$30,000	-$10,000	-25.00%	Ongoing Town of Palm Beach water negotiations and PFAS class action settlements.
Prof Services Other / Internal IT Support	402-7010-533.31-50	$77,298	$79,365	$2,067	2.67%	
Prof Services Other / Prof Services Other	402-7010-533.31-90	$490,000	$490,000	-	-	
General Enginering Cost	402-7010-533.31-90	$125,000	$125,000	-	-	General Engineering Cost eg. Water analysis, Water Systems designs, project designs etc.
Public Water System Wells	402-7010-533.31-90	$100,000	$100,000	-	-	Public Water System Wells, Location of Public Water System Wells, Engineering, Service Well Rehabilitation, Monitoring Well Review, JLA/Mock Roos
Survey Services-Site Plan & survey Review	402-7010-533.31-90	$15,000	$15,000	-	-	Survey Services-Site Plan & survey Review -Dennis J. Levey
Yearly Rate Consultant Service: Stantec	402-7010-533.31-90	$75,000	$75,000	-	-	Yearly Rate Consultant Service: Stantec
Annual compliance engineering for dual-zone wells	402-7010-533.31-90	$100,000	$100,000	-	-	Annual compliance engineering for dual-zone monitoring wells Floridan Aquifer and Surficial Aquifer saltwater intrusion monitoring by HydroGeo Service, JLA, and Stantec
Grant Services	402-7010-533.31-90	$75,000	$75,000	-	-	Grant Services- Grant management Ass./Holtz/ Stantec
Contractual Services / Other Contractual Service	402-7010-533.34-50	$67,200	$7,200	-$60,000	-89.29%	This account decreased significantly because the utilities depts are no longer looking to add security personnel on site or manning the gates at 301 College street as was prosed in FY26.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Emergency MGMT Upgrade	402-7010-533.34-50	$7,200	$7,200	-	-	
PBSO Officer - Security Services	402-7010-533.34-50	$60,000	-	-$60,000	-100.00%	PBSO Officer - Getting a security services for Water treatment plant gate is no longer needed .
Union Dues / Training/Registration	402-7010-533.40-10	$6,000	$10,000	$4,000	66.67%	Per 62-602 and 62-699, F.A.C., attending industry conferences allows us to stay ahead of trends, network with key stakeholders, and bring valuable insights back to the team. Additional $4k covered as we lowered accounts 402-7010-533.44-20,46-21 & 47-00 by $4,500.00. Supplemental for $4,000 approved in BWS#1.
Union Dues / Lodging/Transportation	402-7010-533.40-20	$2,000	$2,000	-	-	Hotel cost and Transportation
Rental & Leases / Operating/Capital Leasing	402-7010-533.44-20	$4,000	$3,000	-$1,000	-25.00%	Yearly Copier Lease has seen a reduction as there is more use of digital copies than hard paper copies.
Repair/Maint Services / Equipment-General	402-7010-533.46-21	$3,000	$2,000	-$1,000	-33.33%	Miscellaneous office equipment- eg. Toner, ink cartridges. Less copying is being as we use more tools online.
Repair/Maint Services / Equipment-Garage	402-7010-533.46-22	$15,405	$15,406	$1	0.01%	Based on Vehicles and Fleet Schedule
Water Utility Services / Printing & Binding	402-7010-533.47-00	$3,000	$500	-$2,500	-83.33%	Printing and Binding Cost is greatly reduced as we move to being more digitally.
Water Utility Services / Promotional Activities	402-7010-533.48-00	$5,000	$5,000	-	-	Letters informing customers of the annual free chlorine burn
Other Curr Charges/Oblig / Advertising	402-7010-533.49-10	$2,500	$2,500	-	-	Advertising for bids.
Office Supplies / Office Supplies	402-7010-533.51-10	$5,000	$5,000	-	-	Miscellaneous office supplies as needed
Operating Supplies / Uniforms	402-7010-533.52-40	$500	-	-$500	-100.00%	This is not needed for administrative staff.
Operating Supplies / Other	402-7010-533.52-90	$2,000	$2,000	-	-	Operating Supplies - Stationary printed for additional Staff Utility Engineer.
Water Utility Services / Books, Publ, Subsc & Memb	402-7010-533.54-00	$2,000	$2,000	-	-	Updating the AWWA Manuals and yearly subscription.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Machinery & Equipment / Information Technology	402-7010-533.64-15	$5,000	$3,000	-$2,000	-40.00%	No upgrades needed in FY27, anticipating 1 new laptop for new staff.
Machinery & Equipment / Misc. Equipment	402-7010-533.64-40	$2,000	-	-$2,000	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2.
Total Operating Expenditures		$731,903	$658,971	-$72,932	-9.96%	
Total Administration		$1,327,947	$1,229,078	-$98,869	-7.45%	
Distribution						
Salaries & Benefits						
Salaries & Wages / Regular	402-7034-533.12-10	$1,069,812	$1,141,775	$71,963	6.73%	Increase reflects the reallocation of the position to the appropriate cost center
Overtime / Standard Overtime	402-7034-533.14-10	$75,390	$75,390	-	-	
Special Pay / Longevity	402-7034-533.15-10	$15,512	$16,622	$1,110	7.16%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Water Utility Services / FICA Taxes	402-7034-533.21-00	$88,795	$94,385	$5,590	6.30%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	402-7034-533.22-10	$242,027	$153,020	-$89,007	-36.78%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Water Utility Services / Life & Health Insurance	402-7034-533.23-00	$236,503	$186,706	-$49,797	-21.06%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Workers' Compensation / Workers' Comp Regular	402-7034-533.24-10	$31,466	$31,466	-	-	
Total Salaries & Benefits		$1,759,505	$1,699,364	-$60,141	-3.42%	
Operating Expenditures						
Prof Services Other / Internal IT Support	402-7034-533.31-50	$85,215	$72,051	-$13,164	-15.45%	
Contractual Services / Maintenance	402-7034-533.34-10	$205,000	$195,000	-$10,000	-4.88%	Davey Tree Service cost stays within $160k range.
Davey Tree contract	402-7034-533.34-10	$180,000	$170,000	-$10,000	-5.56%	Per the Davey Tree contract, Cost has been $170k after staff clarified yearly contract cost with Davey Tree.
ITRON meter services for maintenance purposes	402-7034-533.34-10	$25,000	$25,000	-	-	ITRON provides meter services for maintenance purposes. By implementing smart meters and sensors
Contractual Services / Other Contractual Service	402-7034-533.34-50	$145,000	$145,000	-	-	
Heavy equipment rental	402-7034-533.34-50	$15,000	$15,000	-	-	Heavy Equipment Rental Expenses.
General Engineering	402-7034-533.34-50	$35,000	$35,000	-	-	General Engineering for Designs and other Services.
Operation and Maintenance of Public Water Systems	402-7034-533.34-50	$35,000	$35,000	-	-	Operation and Maintenance of Public Water Systems. Maintenance and repairs of the distribution system by Johnson Davis/Hinterland/B&B Underground
Locating Services	402-7034-533.34-50	$35,000	$35,000	-	-	Locating services by Breakpoint.
Janitorial services	402-7034-533.34-50	$25,000	$25,000	-	-	Janitorial services for cleaning the building
Contractual Services / Right of Way	402-7034-533.34-75	$15,000	$12,000	-$3,000	-20.00%	Per FEC yearly Cost. Cost was $11k FY25.
Union Dues / Training/Registration	402-7034-533.40-10	$6,000	$6,000	-	-	Staff training and certification programs ensures that our personnel are equipped with the necessary skills to operate and maintain water plant equipment efficiently and safely
Communication/Freight Srv / Postage & Freight	402-7034-533.41-30	$2,000	$1,500	-$500	-25.00%	Cost for Mailing and Freight charges
Utility Services / Water	402-7034-533.43-10	$2,160	-	-$2,160	-100.00%	City Bills
Utility Services / Sewer	402-7034-533.43-20	$1,404	$1,080	-$324	-23.08%	City Bills , each year a budget transfer is

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						done to increase account to cover cost.
Utility Services / Electricity	402-7034-533.43-30	$41,754	$46,603	$4,849	11.61%	3 City Bills WATER SEWER TRAILER EST 33500 KWH,SOUTH BOOSTER STATION EST 58600 KWH, NORTH BOOSTER STATION EST 68700 KWH... Paid to FPL
Rental & Leases / Building	402-7034-533.44-10	$20,000	$20,000	-	-	Customer Service Building Rent Plus Yearly agreement increase
Rental & Leases / Operating/Capital Leasing	402-7034-533.44-20	$15,000	$15,000	-	-	Leases for Traffic control devices, various equipment as needed.
Insurance / Property/Liability	402-7034-533.45-10	$107,293	$70,013	-$37,280	-34.75%	
Repair/Maint Services / Equipment-General	402-7034-533.46-21	$6,000	$4,000	-$2,000	-33.33%	This account was reduced as new equipment were purchase in FY2026.Repair parts and services for equipment, pressure pumps, and power saws. These are essential machinery, tools, and supplies that need regular replacement to maintain proper functionality
Repair/Maint Services / Equipment-Garage	402-7034-533.46-22	$115,144	$115,153	$9	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	402-7034-533.46-26	$22,620	$22,620	-	-	
Heavy Equipment	402-7034-533.46-26	$15,000	$15,000	-	-	Maintenance and repair services for Case backhoes. Maintenance and repair services for flatbed trucks. Maintenance and repair services for mini backhoes.
Asset Tracking	402-7034-533.46-26	$7,620	$7,620	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	402-7034-533.46-27	$13,000	$10,000	-$3,000	-23.08%	Cost came in under $10k FY2025. Repairs on aging heavy equipment to extend the lifespan, reducing maintenance costs and service interruptions.
Repair/Maint Services / Mains	402-7034-533.46-45	$174,000	$172,000	-$2,000	-1.15%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Piping materials for repair and replacement	402-7034-533.46-45	$70,000	$70,000	-	-	The cost of piping materials for repair and replacement.
Valves	402-7034-533.46-45	$22,000	$22,000	-	-	Valves, and associated parts made of brass or iron.
Roadway Aggregates	402-7034-533.46-45	$37,000	$35,000	-$2,000	-5.41%	Cost came in under $35k in FY25. FDOT-approved roadway aggregates.
Asphalt and Concrete	402-7034-533.46-45	$45,000	$45,000	-	-	To Purchase Asphalt and Concrete.
Repair/Maint Services / Hydrants	402-7034-533.46-47	$30,000	$30,000	-	-	
Replacement Hydrants	402-7034-533.46-47	$6,000	$6,000	-	-	Replacement of existing Hydrants.
Parts and Materials-Hydrants	402-7034-533.46-47	$5,000	$5,000	-	-	Hydrants and Maintenance parts and materials
hydrants risers and lines replaced and maintained	402-7034-533.46-47	$5,000	$5,000	-	-	Hydrants risers and lines replaced and maintained
Sandblasting & materials maintenance of hydrants	402-7034-533.46-47	$8,000	$8,000	-	-	Sandblasting and Materials for maintenance of hydrants and necessary parts.
Replacement - Asphalt & concrete hydrants	402-7034-533.46-47	$6,000	$6,000	-	-	Asphalt and concrete for hydrant replacement.
Repair/Maint Services / Meters/Lines	402-7034-533.46-60	$284,000	$284,000	-	-	
3/4" meters	402-7034-533.46-60	$75,000	$75,000	-	-	3/4" meters
1" meters	402-7034-533.46-60	$55,000	$55,000	-	-	1" Meters.
Meters Lines 1-1/2"	402-7034-533.46-60	$37,000	$37,000	-	-	1-1/2" meters Expenses.
Meters Lines-2"	402-7034-533.46-60	$37,000	$37,000	-	-	2"meters
4-6-8" meters	402-7034-533.46-60	$40,000	$40,000	-	-	4-6-8" meters.
Meter Readers	402-7034-533.46-60	$40,000	$40,000	-	-	Electronic Read Telemetry for meters will also be replaced
Water Utility Services / Printing & Binding	402-7034-533.47-00	$1,000	$1,000	-	-	Printing of flyers and notices.
Office Supplies / Office Supplies	402-7034-533.51-10	$3,500	$3,000	-$500	-14.29%	Stationary and misc. supplies. Amount reduced to align with spending in FY25.
Operating Supplies / Gas, Lubricants & Oil	402-7034-533.52-10	$25,000	$25,000	-	-	Fuel and lubricants for small tools and equipment. Eg Chainsaws, pumps etc
Operating Supplies / Small Tools & Equipment	402-7034-533.52-20	$26,000	$26,000	-	-	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Items that are considered consumables	402-7034-533.52-20	$14,000	$14,000	-	-	Items that are considered consumables: saws, blades, calibrated precision tools, power tools, and power saws.
Various small handheld tools	402-7034-533.52-20	$5,000	$5,000	-	-	Various small handheld tools.
pumps, air compressors, and miscellaneous tools	402-7034-533.52-20	$7,000	$7,000	-	-	Pumps, Air compressors, and miscellaneous tools.
Operating Supplies / Uniforms	402-7034-533.52-40	$10,000	$10,000	-	-	Staff uniforms, safety boots, hard hats, gloves, and safety vests
Water Utility Services / Books, Publ, Subsc & Memb	402-7034-533.54-00	$1,000	$1,000	-	-	Yearly Subscription and Publication.
Water Utility Services / Machinery & Equipment	402-7034-533.64-00	$4,000	$4,000	-	-	Computer for new Water Technician Staff recruited in FY2026
Total Operating Expenditures		$1,361,090	$1,292,020	-$69,070	-5.07%	
Total Distribution		$3,120,595	$2,991,384	-$129,211	-4.14%	
Production						
Operating Expenditures						
Contractual Services / Other Contractual Service	402-7021-533.34-50	$800	-	-$800	-100.00%	No longer needed. This account has not been used in past years.
Utility Services / Water	402-7021-533.43-10	$1,188	-	-$1,188	-100.00%	
Utility Services / Electricity	402-7021-533.43-30	$225,845	$284,985	$59,140	26.19%	
Rental & Leases / Vehicles	402-7021-533.44-30	$3,000	$3,000	-	-	Rental services are available for specialized equipment, including forklifts
Insurance / Property/Liability	402-7021-533.45-10	$69,164	$45,133	-$24,031	-34.74%	
Repair/Maint Services / Buildings	402-7021-533.46-10	-	$25,000	$25,000	-	NOT TO BE TRANSFERED TO MAINTENANCE. Upgrade aging infrastructure with corrosion-resistant materials.
Water Treatment Department Building Repairs	402-7021-533.46-10	-	$25,000	$25,000	-	Upgrade aging infrastructure with corrosion-resistant materials. The F2 and Well #4 control building roofs require intermittent repairs and replacement of wood and shingles due to weather and age. Building maintenance

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						account for FY25 was $35,000.00. FY2026 requested amount $30,500.00. Supplemental for $25,000 approved in BWS#1.
Repair/Maint Services / Equipment-General	402-7021-533.46-21	$10,000	$10,000	-	-	General Equipment Cost-Eg well pump or motor
Repair/Maint Services / Wells	402-7021-533.46-46	$111,667	$111,000	-$667	-0.60%	Total cost generally come up to $111,000.00 additional $667.00 not needed.
Operation and Maintenance-Sandblasting & Wells	402-7021-533.46-46	$50,000	$50,000	-	-	Sandblasting & Wells painting Per EPA guidelines
Misc. Repairs of Wells and Repairs.	402-7021-533.46-46	$61,667	$61,000	-$667	-1.08%	Miscellaneous repairs on Wells
Total Operating Expenditures		$421,664	$479,118	$57,454	13.63%	
Total Production		$421,664	$479,118	$57,454	13.63%	
Treatment						
Salaries & Benefits						
Salaries & Wages / Regular	402-7022-533.12-10	$1,801,700	$1,806,123	$4,423	0.25%	Decrease reflects the reallocation of the position to 402-7034 to accurately reflect the position's proper job allocation
Overtime / Standard Overtime	402-7022-533.14-10	$96,600	$106,260	$9,660	10.00%	The increase in overtime reflects the supplemental budget approved during Budget Workshop #1, which provided an additional $9,660 in funding
Special Pay / Longevity	402-7022-533.15-10	$19,110	$12,800	-$6,310	-33.02%	Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items.
Water Utility Services / FICA Taxes	402-7022-533.21-00	$146,682	$147,276	$594	0.40%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	402-7022-533.22-10	$416,211	$314,391	-$101,820	-24.46%	Citywide pension contribution variances reflect approved personnel-related budget adjustments and the resulting updates to

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						pensionable wage calculations.
Water Utility Services / Life & Health Insurance	402-7022-533.23-00	$377,429	$245,496	-$131,933	-34.96%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	402-7022-533.24-10	$53,057	$53,057	-	-	
Total Salaries & Benefits		$2,910,789	$2,685,403	-$225,386	-7.74%	
Operating Expenditures						
Prof Services Other / Internal IT Support	402-7022-533.31-50	$97,355	$83,332	-$14,023	-14.40%	
Prof Services Other / Prof Services Other	402-7022-533.31-90	$220,700	$220,700	-	-	
Outside Testing Services	402-7022-533.31-90	$55,000	$55,000	-	-	Additional water quality testing services for PFAS
NELAC Contract	402-7022-533.31-90	$700	$700	-	-	The cost per contract for the National Environmental Laboratory Accreditation Conference (NELAC)
Laboratory Quality Assurance Consultation & Suppor	402-7022-533.31-90	$12,000	$12,000	-	-	Laboratory Quality Assurance Consultation and Support - There are increased requirements due to new regulations, as per NELAC and Primary Drinking Water Standards
Reporting Requirements for Public Water Systems	402-7022-533.31-90	$3,000	$3,000	-	-	Reporting Requirements for Public Water Systems, Audits - Recertification - Lab-Increase in maintenance based on new requirements.
Comprehensive Performance Evaluation (CPE)	402-7022-533.31-90	$150,000	$150,000	-	-	Comprehensive Performance Evaluation (CPE) is required. We need to submit a water treatment master plan and an asset management plan.
Contractual Services / Other Contractual Service	402-7022-533.34-50	$304,503	$290,103	-$14,400	-4.73%	This ac saw a $5k reduction. Caterpillar generator maintenance and repair cost rates went from $21.50 to $27.50. O&M Public Water

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Syst. cost went down by $10K.
Vegetation Control for Well Field/Water Plant	402-7022-533.34-50	$11,000	$11,000	-	-	Vegetation Control for Well Field/Water Plant. Maintaining retention ponds improves flood control and water quality.
Elevated Tank Maintenance	402-7022-533.34-50	$17,503	$17,503	-	-	Inspecting and Cleaning the Elevated Tanks yearly.
Clean the basin, flash mixer, & storage clearwell	402-7022-533.34-50	$10,000	$10,000	-	-	Clean the basin, flash mixer, and storage Clearwell
Programming and maintenance of the PLC and SCADA	402-7022-533.34-50	$25,000	$25,000	-	-	Ensure the programming and maintenance of the PLC and SCADA system align with the SCADA master plan
Perform instrument servicing per SCADA master plan	402-7022-533.34-50	$15,000	$15,000	-	-	Perform instrument servicing according to the recommendations outlined in the SCADA master plan
Operation and Maintenance of Public Water Systems	402-7022-533.34-50	$20,000	$10,000	-$10,000	-50.00%	Operation and Maintenance of Public Water Systems, Infrared inspection for electrical switchgear and breaker relays. Repairs and replacements were done on electrical switchgears and breaker relays. in FY26.
Lime Sludge Cleaning	402-7022-533.34-50	$100,000	$100,000	-	-	Lime sludge pond cleaning and debris removal with an increase in cost as per the contract
Safety standards for overhead hoist systems	402-7022-533.34-50	$4,400	$4,400	-	-	Ensuring compliance and certification with safety standards for overhead hoist systems
Lawn maintenance	402-7022-533.34-50	$9,700	$9,700	-	-	Lawn Maintenance for the Water Plant.
Caterpillar generator maintenance and repair	402-7022-533.34-50	$35,000	$40,000	$5,000	14.29%	Caterpillar generator maintenance and repair should be conducted in accordance with tier 4 compliance. Rates went from $21.50 to $27.50. This increase is supported by the account (#402-7022-533. 34-50) overall decreased of $14K

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
New maintenance contract for 5 Cummins generators	402-7022-533.34-50	$50,000	$45,000	-$5,000	-10.00%	Maintenance contract for 5 Cummins generators. Last year's contract cost came under $50k.
Pest Control	402-7022-533.34-50	$2,500	$2,500	-	-	Pest control maintenance services
Janitorial Services	402-7022-533.34-50	$4,400	-	-$4,400	-100.00%	This account is no longer needed as we now have our Janitorial staff.
Contractual Services / Right of Way	402-7022-533.34-75	$2,000	$2,000	-	-	Yearly Right of Way fees
Union Dues / Training/Registration	402-7022-533.40-10	$30,000	$30,000	-	-	Employee Enrichment for each utility director includes training for staff. Allocating funds for professional memberships allows employees to access valuable resources, network with industry experts, and stay updated on the latest trends. CEU renewal, increase training for staff members.
Communication/Freight Srv / Postage & Freight	402-7022-533.41-30	$10,000	$5,000	-$5,000	-50.00%	Shipping, postage and Freight costs.
Utility Services / Water	402-7022-533.43-10	$230,000	$367,107	$137,107	59.61%	
Utility Services / Electricity	402-7022-533.43-30	$756,000	$1,096,623	$340,623	45.06%	
Utility Services / Refuse/Waste Disposal	402-7022-533.43-40	$5,760	$7,541	$1,781	30.92%	
Rental & Leases / Building	402-7022-533.44-10	$22,500	$22,500	-	-	Rental of Customer Service Building cost with yearly increase factored in.
Insurance / Property/Liability	402-7022-533.45-10	$1,063,175	$693,764	-$369,411	-34.75%	
Repair/Maint Services / Buildings	402-7022-533.46-10	-	$15,500	$15,500	-	Building Repairs and Services. Money is kept in Public Works building fund account. $15,500.00
Repair/Maint Services / Equipment-General	402-7022-533.46-21	$135,000	$117,500	-$17,500	-12.96%	
Caterpillar generator maintenance and repair	402-7022-533.46-21	$17,500	$10,000	-$7,500	-42.86%	Caterpillar generator maintenance and repairs expense.
Five Cummins generators	402-7022-533.46-21	$17,500	$17,500	-	-	Five Cummins generators Repairs and Upkeep.
Maintenance and repair	402-7022-533.46-21	$70,000	$50,000	-$20,000	-28.57%	Process Equipment repairs and Maintenance. More repairs are being

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						done "in House" by staff to save on cost instead of paying for service.
Electrical motor repair	402-7022-533.46-21	$30,000	$40,000	$10,000	33.33%	The Electrical motors have to been sent to the repair shop and their cost has increased. This overall account has reduced by $22,500.00. Supplemental for $5,000 approved in BWS#1.
Repair/Maint Services / Equipment-Garage	402-7022-533.46-22	$59,999	$60,005	$6	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	402-7022-533.46-26	$4,000	$4,000	-	-	Repairs and Maintenance
Water Utility Services / Printing & Binding	402-7022-533.47-00	$6,000	$6,000	-	-	Printing and Binding Cost
Other Curr Charges/Oblig / Advertising	402-7022-533.49-10	$500	$1,000	$500	100.00%	Yearly advertising cost higher to cover project bid advert and inserts when needed. Supplemental for $500 approved in BWS#1.
Office Supplies / Office Supplies	402-7022-533.51-10	$1,500	$1,500	-	-	Office Supplies for Water Treatment.
Operating Supplies / Gas, Lubricants & Oil	402-7022-533.52-10	$33,000	$33,000	-	-	Vehicle maintenance, gas and upkeep cost .
Fuel for six Generators	402-7022-533.52-10	$22,000	$22,000	-	-	
Oils and lubricants for machinery	402-7022-533.52-10	$6,000	$6,000	-	-	
Machine maintenance	402-7022-533.52-10	$5,000	$5,000	-	-	Increase in cost plus an additional vehicle
Operating Supplies / Small Tools & Equipment	402-7022-533.52-20	$13,500	$13,500	-	-	Small tools, power tools, pumps, hand tools, and meters are all examples of consumable items
Operating Supplies / Chemicals	402-7022-533.52-30	$848,000	$892,050	$44,050	5.19%	
Ammonia	402-7022-533.52-30	$25,000	$25,000	-	-	Ammonia
Coagulant/polymer	402-7022-533.52-30	$6,000	$6,000	-	-	Coagulant/polymer
Phosphate corrosion inhibitor	402-7022-533.52-30	$60,000	$66,000	$6,000	10.00%	Phosphate corrosion inhibitor. Supplemental for $6,000 approved in BWS#1.
Quicklime	402-7022-533.52-30	$260,000	$286,000	$26,000	10.00%	Quicklime. Supplemental for $26,000 approved in BWS#1
Scale inhibitor / Antiscalants	402-7022-533.52-30	$22,000	$18,000	-$4,000	-18.18%	cale inhibitor / Anticalins.
Sodium hydroxide 50%/caustic	402-7022-533.52-30	$160,000	$168,000	$8,000	5.00%	Sodium hydroxide 50%/caustic.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Supplemental for $8,000 approved in BWS#1.
Sodium hypochlorite, also known as bleach.	402-7022-533.52-30	$230,000	$238,050	$8,050	3.50%	Sodium hypochlorite, also known as bleach for water Treatment. Supplemental for $8,050 approved in BWS#1.
Sulfuric Acid 93%	402-7022-533.52-30	$85,000	$85,000	-	-	Sulfuric Acid 93%
Operating Supplies / Uniforms	402-7022-533.52-40	$12,000	$12,000	-	-	Staff uniforms, safety boots, hard hats, gloves, and safety vests
Operating Supplies / Lab	402-7022-533.52-60	$120,000	$120,000	-	-	
Lab Operating Supplies	402-7022-533.52-60	$50,000	$50,000	-	-	Lab Operating Supplies. Fisher
New Equipment for Additional staff	402-7022-533.52-60	$15,000	$15,000	-	-	Equipment cost and Maintenance Services
HF Equipment & Reagents (LAZENBY)	402-7022-533.52-60	$20,000	$20,000	-	-	HF Equipment & Reagents (LAZENBY). Need to replace aging instruments.
HACH Equipment and Reagnents	402-7022-533.52-60	$15,000	$15,000	-	-	HACH Equipment and Reagents.
USA Blue book Reagent	402-7022-533.52-60	$20,000	$20,000	-	-	USA Blue book Reagents:Adding new equipment and analyzers to our inventory
Operating Supplies / Other	402-7022-533.52-90	$85,000	$85,000	-	-	
RO Plant Pre-Filiters-Consumables	402-7022-533.52-90	$17,000	$17,000	-	-	RO Plant Pre-Filters-Consumables-Increase in costs.
Operating Supplies - Consumables	402-7022-533.52-90	$28,000	$28,000	-	-	Operating Supplies - Consumables.
Safety Equipment etc - Consumables	402-7022-533.52-90	$17,500	$17,500	-	-	Safety Equipment etc. - Consumables.
PLC parts for SCADA improvement on cyber security	402-7022-533.52-90	$22,500	$22,500	-	-	PLC parts required for SCADA improvement on cyber security-Increase in price
Water Utility Services / Books, Publ, Subsc & Memb	402-7022-533.54-00	$2,500	$2,500	-	-	Updating our American Water Works Association (AWWA) engineering standards
Machinery & Equipment / Information Technology	402-7022-533.64-15	$25,000	$25,000	-	-	Equipment and Maintenance cost for Scada etc
Machinery & Equipment / Vehicles	402-7022-533.64-30	-	$45,000	$45,000	-	New vehicle for Water Quality Technician. Supplemental for $45,000 approved in BWS#1.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Operating Expenditures		$4,087,992	$4,252,225	$164,233	4.02%	
Total Treatment		$6,998,781	$6,937,628	-$61,153	-0.87%	
Non-Departmental		$7,768,035	$7,142,086	-$625,949	-8.06%	
Non-Departmental						
Non-Departmental						
Debt Service / Principal	402-9010-517.71-00	$1,687,575	$1,756,085	$68,510	4.06%	
2020AB Non Adv.	402-9010-517.71-00	$295,752	$146,200	-$149,552	-50.57%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $2,182,933 attributable to the Water Fund.
2020 UT Bond Series	402-9010-517.71-00	$310,000	$325,000	$15,000	4.84%	The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the total outstanding principal balance for the bond is $81,185,000, with $22,525,000 attributable to the Water Fund.
2022 UT Bond	402-9010-517.71-00	$45,000	$50,000	$5,000	11.11%	The Consolidated Utility Revenue 2022 Bond is scheduled to be fully paid and retired on October 1, 2053. As of September 30, 2026, the total outstanding principal balance for the bond is $41,630,000, with $2,530,000 attributable to the Water Fund.
2025 UT Bond Series	402-9010-517.71-00	-	$170,000	$170,000	-	The Consolidated Utility Revenue 2025 Bond is scheduled to be fully paid and retired on October 1, 2055. As of September 30, 2026, the total outstanding principal balance for the bond is $49,795,000, with $10,830,000 attributable to the Water Fund.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
SRF 1700	402-9010-517.71-00	$25,942	$26,678	$736	2.84%	The State Revolving Loan Payable #1700 is scheduled to be fully paid and retired on October 15, 2031. As of September 30, 2026, the total outstanding principal balance for the bond is $156,419.
SRF 1701	402-9010-517.71-00	$370,945	$380,690	$9,745	2.63%	The State Revolving Loan Payable #1701 is scheduled to be fully paid and retired on October 15, 2031. As of September 30, 2026, the total outstanding principal balance for the bond is $2,221,409.
SRF 1710	402-9010-517.71-00	$130,147	$131,038	$891	0.68%	The State Revolving Loan Payable #1710 is scheduled to be fully paid and retired on March 15, 2048. As of September 30, 2026, the total outstanding principal balance for the bond is $3,024,652.
SRF 1720	402-9010-517.71-00	$92,596	$93,125	$529	0.57%	The State Revolving Loan Payable #1720 is scheduled to be fully paid and retired on September 15, 2039. As of September 30, 2026, the total outstanding principal balance for the bond is $1,252,967.
SRF 1730	402-9010-517.71-00	$31,836	$32,338	$502	1.58%	The State Revolving Loan Payable #1730 is scheduled to be fully paid and retired on September 15, 2029. As of September 30, 2026, the total outstanding principal balance for the bond is $98,552.
SRF 1731	402-9010-517.71-00	$138,710	$140,017	$1,307	0.94%	The State Revolving Loan Payable #1731 is scheduled to be fully paid and retired on October 15, 2040. As of September 30, 2026, the total outstanding principal balance for the bond is $2,164,574.
SRF 1740	402-9010-517.71-00	$119,869	$120,469	$600	0.50%	The State Revolving Loan Payable #1740 is scheduled to be fully paid and retired on April 15, 2041. As of September 30, 2026,

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						the total outstanding principal balance for the bond is $1,871,762.
SRF 1750	402-9010-517.71-00	$126,778	$126,867	$89	0.07%	The State Revolving Loan Payable #1750 is scheduled to be fully paid and retired on November 15, 2042. As of September 30, 2026, the total outstanding principal balance for the bond is $2,104,699.
SRF 1770	402-9010-517.71-00	-	$13,663	$13,663	-	The State Revolving Loan Payable #1770 is scheduled to be fully paid and retired on May 15, 2035. As of September 30, 2026, the total outstanding principal balance for the bond is $122,971.
Debt Service / Interest	402-9010-517.72-00	$1,768,544	$1,716,640	-$51,904	-2.93%	
2020AB Non Adv.	402-9010-517.72-00	$71,769	$60,666	-$11,103	-15.47%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $463,548 attributable to the Water Fund.
2020 UT Bond Series	402-9010-517.72-00	$899,900	$884,400	-$15,500	-1.72%	The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $12,855,950 attributable to the Water Fund.
2022 UT Bond	402-9010-517.72-00	$113,600	$110,700	-$2,900	-2.55%	The Consolidated Utility Revenue 2022 Bond is scheduled to be fully paid and retired on October 1, 2053. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $1,642,100 attributable to the Water Fund.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
2025 UT Bond Series	402-9010-517.72-00	$549,500	$541,500	-$8,000	-1.46%	The Consolidated Utility Revenue 2025 Bond is scheduled to be fully paid and retired on October 1, 2055. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $9,935,863 attributable to the Water Fund.
SRF 1700	402-9010-517.72-00	$4,961	$4,224	-$737	-14.86%	The State Revolving Loan Payable #1700 is scheduled to be fully paid and retired on October 15, 2031. As of September 30, 2026, the remaining interest to be paid through maturity is $13,542.
SRF 1701	402-9010-517.72-00	$65,256	$55,511	-$9,745	-14.93%	The State Revolving Loan Payable #1701 is scheduled to be fully paid and retired on October 15, 2031. As of September 30, 2026, the remaining interest to be paid through maturity is $177,694.
SRF 1710	402-9010-517.72-00	$21,422	$20,531	-$891	-4.16%	The State Revolving Loan Payable #1710 is scheduled to be fully paid and retired on March 15, 2048. As of September 30, 2026, the remaining interest to be paid through maturity is $234,070.
SRF 1720	402-9010-517.72-00	$7,538	$7,009	-$529	-7.02%	The State Revolving Loan Payable #1720 is scheduled to be fully paid and retired on September 15, 2039. As of September 30, 2026, the remaining interest to be paid through maturity is $48,780.
SRF 1730	402-9010-517.72-00	$1,923	$1,421	-$502	-26.11%	The State Revolving Loan Payable #1730 is scheduled to be fully paid and retired on September 15, 2029. As of September 30, 2026, the remaining interest to be paid through maturity is $2,725.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
SRF 1731	402-9010-517.72-00	$21,326	$20,019	-$1,307	-6.13%	The State Revolving Loan Payable #1731 is scheduled to be fully paid and retired on October 15, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $155,941.
SRF 1740	402-9010-517.72-00	$9,809	$9,208	-$601	-6.13%	The State Revolving Loan Payable #1740 is scheduled to be fully paid and retired on April 15, 2041. As of September 30, 2026, the remaining interest to be paid through maturity is $73,406.
SRF 1750	402-9010-517.72-00	$1,540	$1,451	-$89	-5.78%	The State Revolving Loan Payable #1750 is scheduled to be fully paid and retired on November 15, 2042. As of September 30, 2026, the remaining interest to be paid through maturity is $12,546.
Admin Charges / Bank Charges and Fees	402-9010-519.58-70	$15,000	$15,000	-	-	
Contractual Services / Interfund Admins Services	402-9010-533.34-95	$2,092,840	$1,412,079	-$680,761	-32.53%	
Other Curr Charges/Oblig / Contribution to GF	402-9010-533.49-70	$1,589,328	$1,646,503	$57,175	3.60%	
Transfers / To General Fund	402-9010-581.91-01	$35,000	$30,500	-$4,500	-12.86%	Department's share of Building Maintenance expenses under account 001-5062-519.46-14.
Transfers / Electric	402-9010-581.91-55	$579,748	$565,279	-$14,469	-2.50%	
Total Non-Departmental		$7,768,035	$7,142,086	-$625,949	-8.06%	
Total Non-Departmental		$7,768,035	$7,142,086	-$625,949	-8.06%	
Total Expenditures		**$19,637,022**	**$18,779,294**	**-$857,728**	**-4.37%**	

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Local Sewer Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

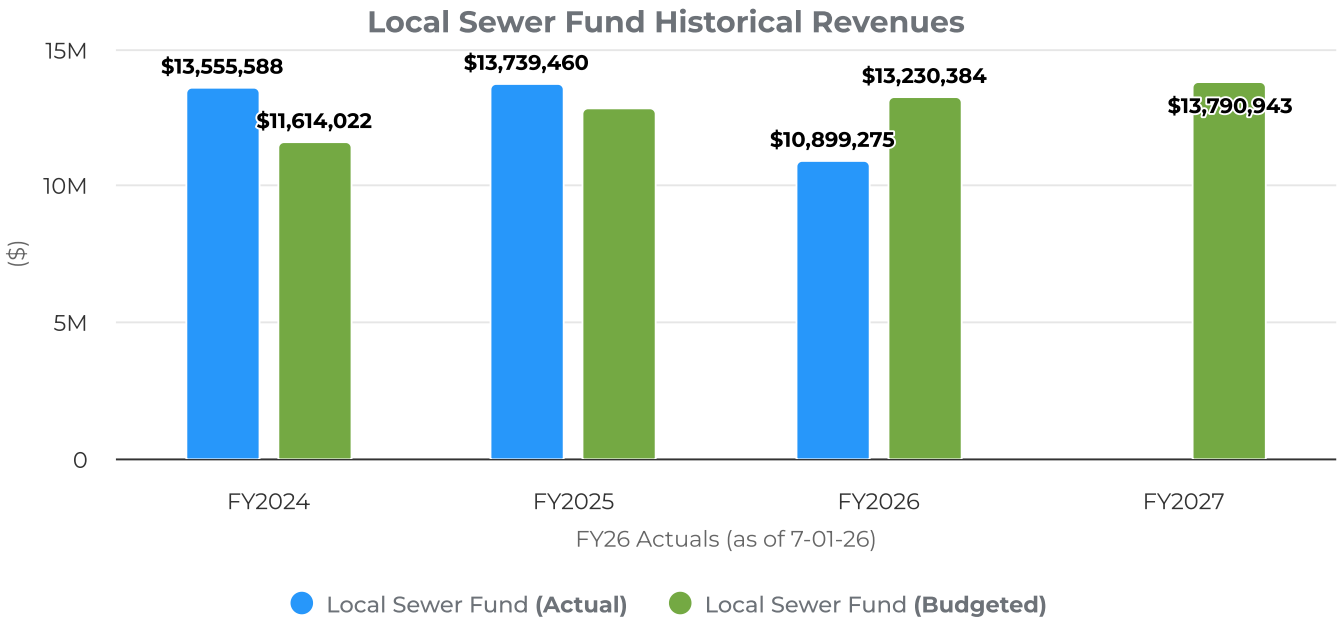
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$16,042,870**	**$17,136,909**	**$19,631,082**	**$19,631,082**	**$20,551,198**	**$920,116**	**4.69%**
Revenues							
Permits fees	$38	$413	$375	-	-	-	-
Charges of SVCs	$12,056,992	$13,256,491	$10,292,444	$12,891,884	$13,535,443	$643,559	4.99%
Other	$1,498,558	$482,556	$606,456	$338,500	$255,500	-$83,000	-24.52%
Total Revenues	**$13,555,588**	**$13,739,460**	**$10,899,275**	**$13,230,384**	**$13,790,943**	**$560,559**	**4.24%**
Expenditures							
Salaries & Benefits	$1,720,189	$1,637,459	$1,277,115	$2,090,456	$2,016,318	-$74,138	-3.55%
Operating Expenditures	$1,227,812	$1,131,709	$805,532	$1,740,394	$1,550,902	-$189,492	-10.89%
Non-Departmental	$9,578,913	$9,062,458	$6,749,840	$8,479,417	$8,929,776	$450,359	5.31%
Total Expenditures	**$12,526,914**	**$11,831,625**	**$8,832,486**	**$12,310,267**	**$12,496,996**	**$186,729**	**1.52%**
Total Revenues Less Expenditures	**$1,028,674**	**$1,907,835**	**$2,066,788**	**$920,117**	**$1,293,947**	**$373,830**	**40.63%**
Ending Fund Balance	**$17,071,544**	**$19,044,744**	**$21,697,870**	**$20,551,199**	**$21,845,145**	**$1,293,946**	**6.30%**

The projected FY 2027 Ending Fund Balance is **$21,845,145**. Excess Unassigned Fund Balance currently totals **$1,213,348**.

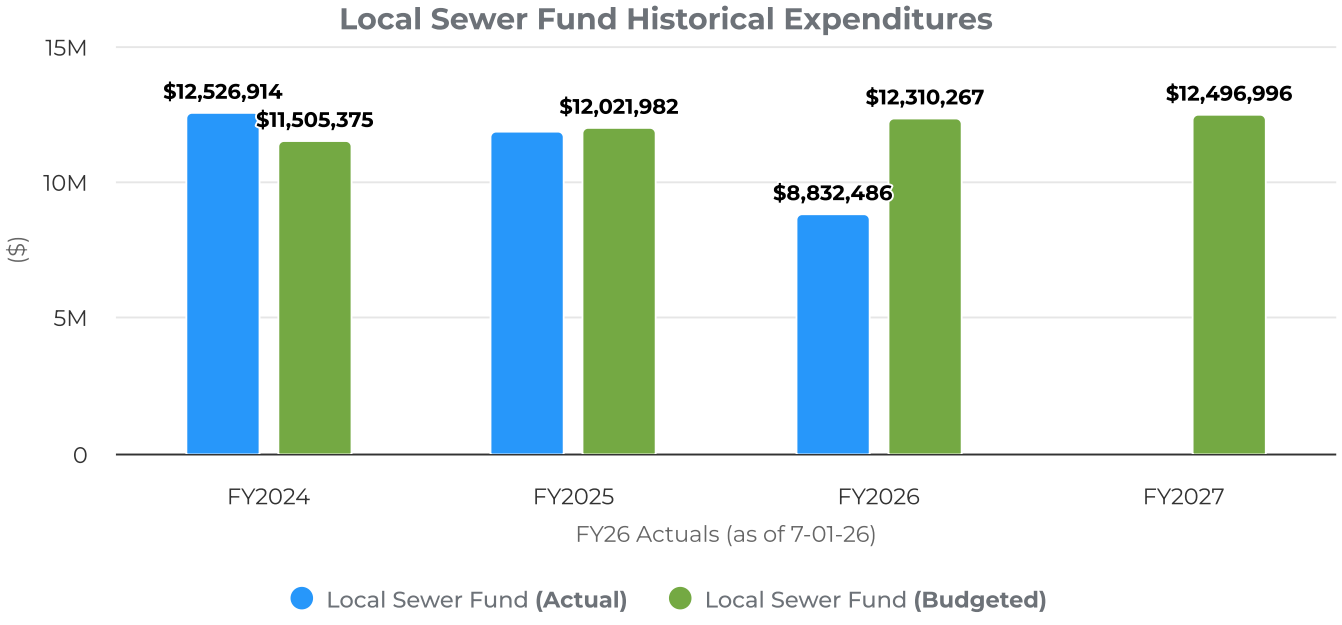
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Local Sewer Fund

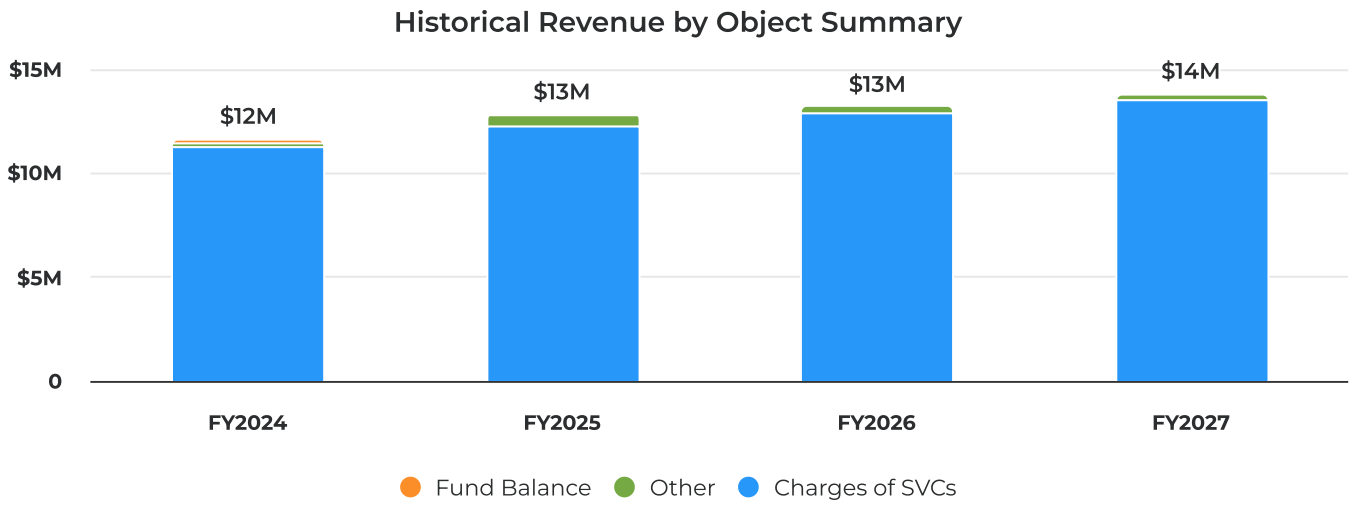
Historical Budget to Actual Revenues

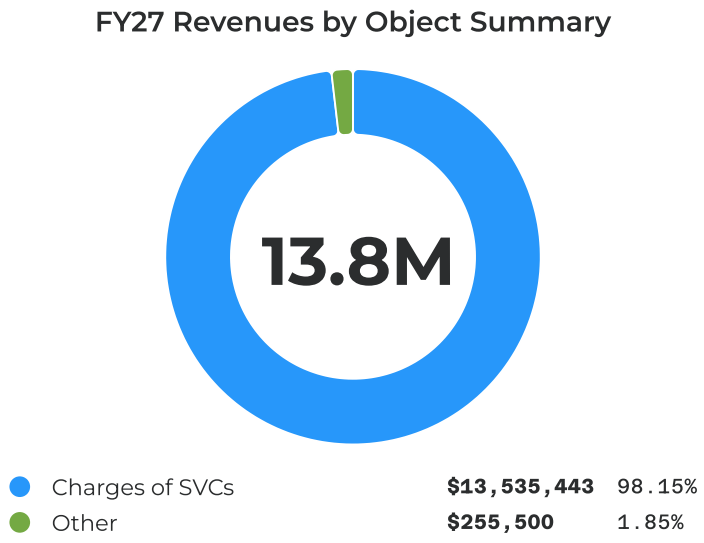


Historical Budget to Actual Expenditures



Revenues by Object Summary

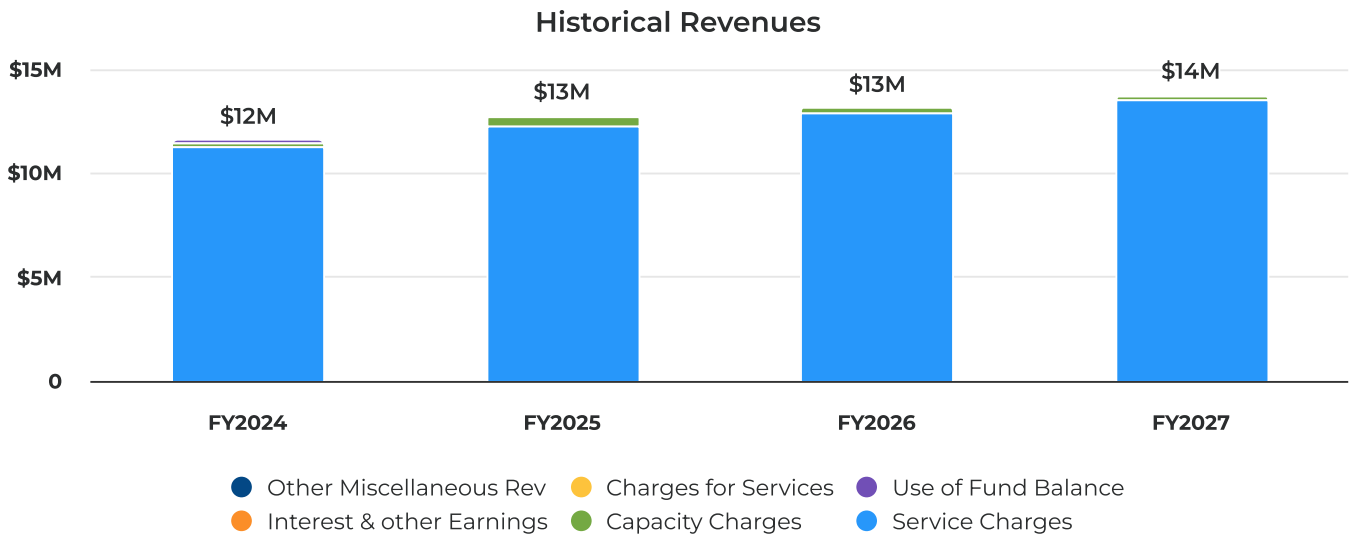


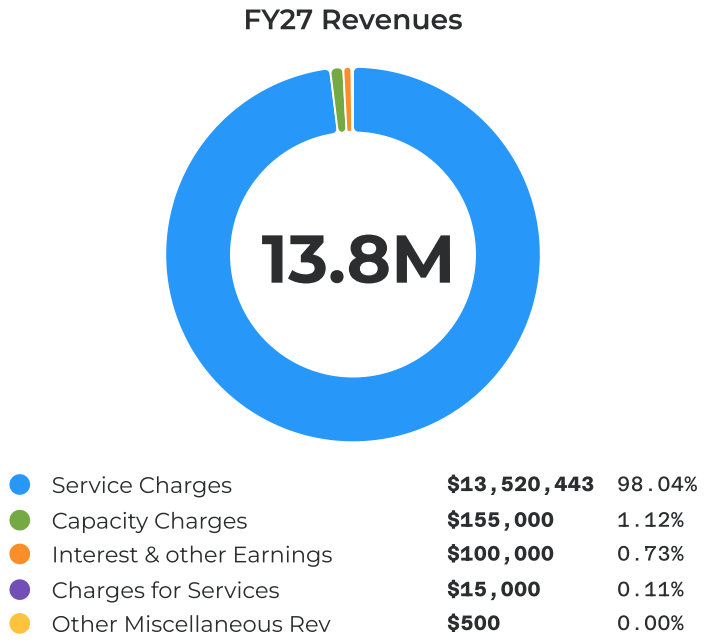


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Permits fees	$38	$413	$375	-	-	-	-
Charges of SVCs	$12,056,992	$13,256,491	$10,292,444	$12,891,884	$13,535,443	$643,559	4.99%
Other	$1,498,558	$482,556	$606,456	$338,500	$255,500	-$83,000	-24.52%
Total Revenues	**$13,555,588**	**$13,739,460**	**$10,899,275**	**$13,230,384**	**$13,790,943**	**$560,559**	**4.24%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Plan Review							
Site Plan / Site Plan Review Fee	$38	$413	$375	-	-	-	-
Total Plan Review	$38	$413	$375	-	-	-	-
Charges for Services							
Government Charges & Fees / IPP Fees - Ind Pre Treat	$10,093	-	-	$15,000	$15,000	-	-
Government Charges & Fees / Miscellaneous	$2,350	$1,801	$1,125	-	-	-	-
Total Charges for Services	$12,443	$1,801	$1,125	$15,000	$15,000	-	-
Service Charges							

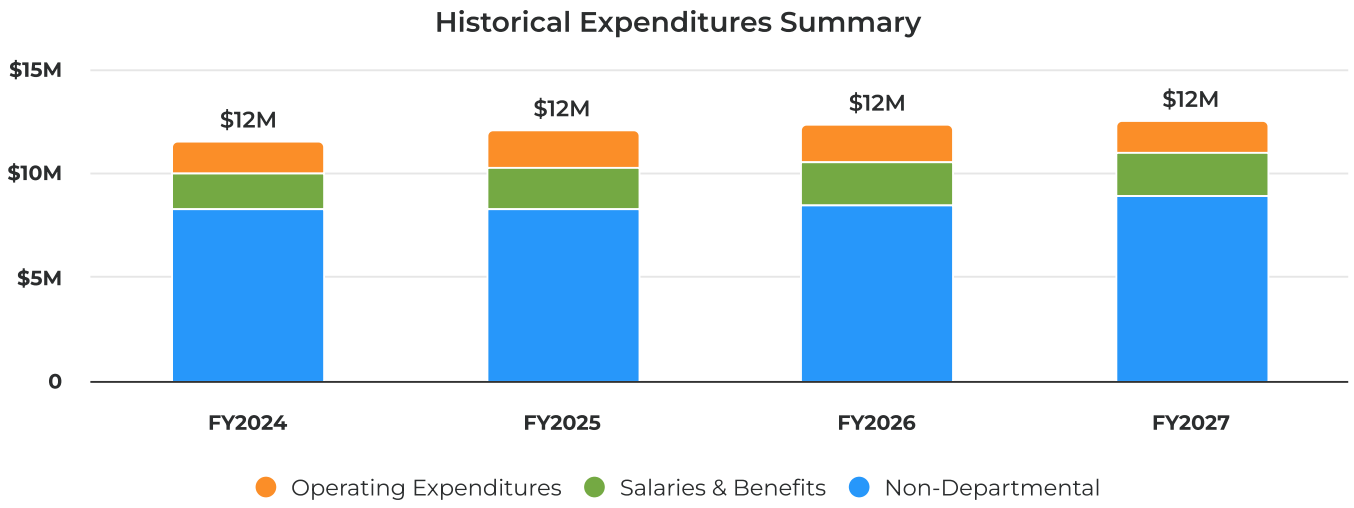
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Sewer/Wastewater Utility / Measured Revenue	$12,047,982	$13,242,479	$10,263,797	$12,871,184	$13,514,743	$643,559	5.00%
Sewer/Wastewater Utility / Public Authority Contract	-$8,233	$7,411	$23,921	$900	$900	-	-
Regional Sewer - Lift Sta / South Palm Beach	$4,800	$4,800	$3,600	$4,800	$4,800	-	-
Total Service Charges	$12,044,549	$13,254,690	$10,291,319	$12,876,884	$13,520,443	$643,559	5.00%
Interest & other Earnings							
Interest / Investments	$210,717	$245,629	$233,232	$100,000	$100,000	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	$47,891	-$14,822	-$37,523	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$13,456	$14,920	$4,787	-	-	-	-
Total Interest & other Earnings	$272,064	$245,727	$200,496	$100,000	$100,000	-	-
Capacity Charges							
Capacity Charges / Capacity Charges	$5,000	$22,347	$2,483	$3,000	$3,000	-	-
Capacity Charges / Residential	$72,057	$134,579	$331,927	$160,000	$80,000	-$80,000	-50.00%
Capacity Charges / Commercial	$55,868	$78,215	$65,055	$75,000	$72,000	-$3,000	-4.00%
Total Capacity Charges	$132,924	$235,140	$399,465	$238,000	$155,000	-$83,000	-34.87%
Disp of Fixed Assets							
Sales/ Auctions / Disp of Fixed Assets	-	$1,372	$1,764	-	-	-	-
Total Disp of Fixed Assets	-	$1,372	$1,764	-	-	-	-
Other Miscellaneous Rev							
Miscellaneous Revenue / Other	$1,093,570	$317	$4,731	$500	$500	-	-
Total Other Miscellaneous Rev	$1,093,570	$317	$4,731	$500	$500	-	-
Total Revenues	**$13,555,588**	**$13,739,460**	**$10,899,275**	**$13,230,384**	**$13,790,943**	**$560,559**	**4.24%**

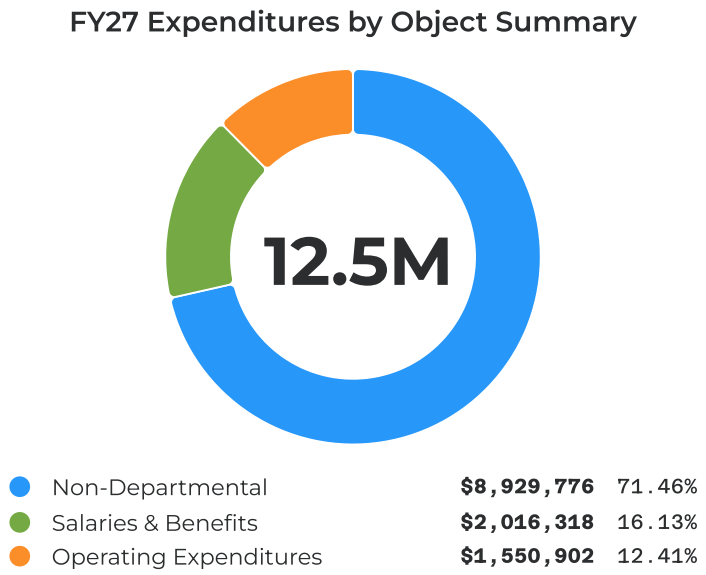
Local Sewer Fund Revenue Itemizations

Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Local Sewer Fund		$13,230,384	$13,790,943	$560,559	4.24%	
Charges of SVCs						
Government Charges & Fees / IPP Fees - Ind Pre Treat	403-0000-341.90-19	$15,000	$15,000	-	-	
Sewer/Wastewater Utility / Measured Revenue	403-0000-343.50-10	$12,871,184	$13,514,743	$643,559	5.00%	
Sewer/Wastewater Utility / Public Authority Contract	403-0000-343.50-30	$900	$900	-	-	
Regional Sewer - Lift Sta / South Palm Beach	403-0000-343.58-57	$4,800	$4,800	-	-	
Total Charges of SVCs		$12,891,884	$13,535,443	$643,559	4.99%	
Other						
Interest / Investments	403-0000-361.10-10	$100,000	$100,000	-	-	
Capacity Charges / Capacity Charges	403-0000-363.23-00	$3,000	$3,000	-	-	
Capacity Charges / Residential	403-0000-363.23-10	$160,000	$80,000	-$80,000	-50.00%	Based on projects & prior year actuals
Capacity Charges / Commercial	403-0000-363.23-11	$75,000	$72,000	-$3,000	-4.00%	Based on projects & prior year actuals
Miscellaneous Revenue / Other	403-0000-369.90-90	$500	$500	-	-	
Total Other		$338,500	$255,500	-$83,000	-24.52%	
Total Revenues		**$13,230,384**	**$13,790,943**	**$560,559**	**4.24%**	

Expenditures Summary

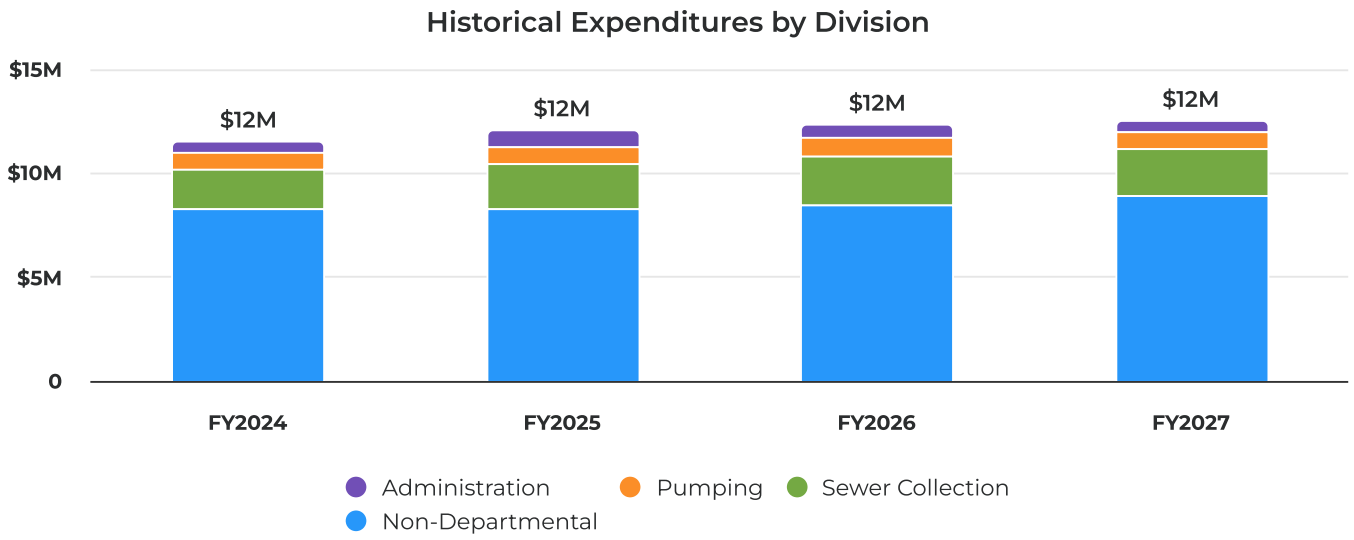


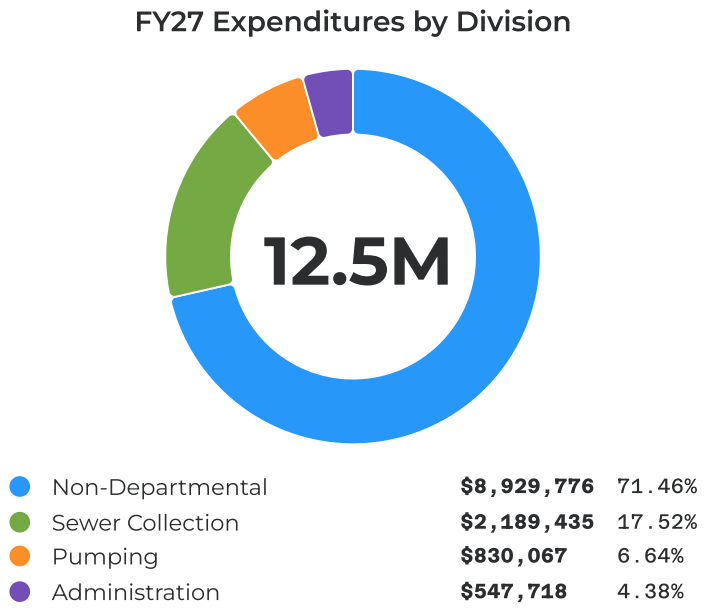


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$1,720,189	$1,637,459	$1,277,115	$2,090,456	$2,016,318	-$74,138	-3.55%
Operating Expenditures	$1,227,812	$1,131,709	$805,532	$1,740,394	$1,550,902	-$189,492	-10.89%
Non-Departmental	$9,578,913	$9,062,458	$6,749,840	$8,479,417	$8,929,776	$450,359	5.31%
Total Expenditures	**$12,526,914**	**$11,831,625**	**$8,832,486**	**$12,310,267**	**$12,496,996**	**$186,729**	**1.52%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Administration							
Salaries & Benefits							
Salaries & Wages / Regular	$160,027	$162,233	$123,867	$209,522	$209,996	$474	0.23%
Other Salaries / Part Time	$9,954	$10,317	$8,168	$23,620	$23,620	-	-
Overtime / Standard Overtime	$2,627	$1,678	$270	$840	$840	-	-
Special Pay / Longevity	$1,275	$1,407	$700	$1,700	$800	-$900	-52.94%
Special Pay / Incentive	-	-	-	-	$5,119	$5,119	-
Special Pay / Other Pays	$3,505	$5,219	$3,000	$2,475	$2,475	-	-
Sewer/Wasterwater Service / FICA Taxes	$16,686	$13,723	$10,068	$18,202	$18,561	$359	1.97%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / Defined Benefit Plan	$29,266	$22,726	$17,087	$33,935	$28,149	-$5,786	-17.05%
Retirement Contributions / 401-a Plan	$3,081	$4,105	$3,570	$7,655	$7,655	-	-
Sewer/Wasterwater Service / Life & Health Insurance	$38,515	$29,483	$23,495	$46,295	$29,072	-$17,223	-37.20%
Workers' Compensation / Workers' Comp Regular	$1,435	$1,378	$1,089	$1,431	$1,431	-	-
Total Salaries & Benefits	$266,370	$252,269	$191,314	$345,675	$327,718	-$17,957	-5.19%
Operating Expenditures							
Professional Services / Legal	$1,297	$498	-	$7,500	$4,000	-$3,500	-46.67%
Professional Services / Internal IT Support	$11,960	$12,401	-	-	-	-	-
Contractual Services / Other Contractual Service	$191,004	$62,589	$34,804	$276,000	$216,000	-$60,000	-21.74%
Total Operating Expenditures	$204,261	$75,488	$34,804	$283,500	$220,000	-$63,500	-22.40%
Total Administration	$470,630	$327,757	$226,117	$629,175	$547,718	-$81,457	-12.95%
Pumping							
Salaries & Benefits							
Salaries & Wages / Regular	$308,458	$250,896	$227,001	$266,517	$284,603	$18,086	6.79%
Salaries & Wages / Unused Sick Pay	-	$6,147	-	-	-	-	-
Overtime / Standard Overtime	$13,361	$30,747	$5,115	$31,500	$33,075	$1,575	5.00%
Special Pay / Longevity	-	$3,000	$3,875	$3,850	$4,800	$950	24.68%
Special Pay / Other Pays	$739	$690	$108	-	-	-	-
Sewer/Wasterwater Service / FICA Taxes	$23,724	$21,194	$17,348	$23,093	$24,670	$1,577	6.83%
Retirement Contributions / Defined Benefit Plan	$61,817	$38,391	$40,736	$65,649	$50,810	-$14,839	-22.60%
Sewer/Wasterwater Service / Life & Health Insurance	$52,010	$39,737	$38,043	$54,086	$41,993	-$12,093	-22.36%
Workers' Compensation / Workers' Comp Regular	$6,864	$5,135	$4,605	$6,412	$6,412	-	-
Total Salaries & Benefits	$466,972	$395,937	$336,832	$451,107	$446,363	-$4,744	-1.05%
Operating Expenditures							
Professional Services / Internal IT Support	$22,173	$23,581	$19,136	$25,515	$21,756	-$3,759	-14.73%
Contractual Services / Right of Way	$21,916	$22,195	-	$24,500	$24,500	-	-
Union Dues / Training/Registration	$1,305	$371	$1,979	$2,500	$3,000	$500	20.00%
Utility Services / Water	$7,751	$7,834	$6,237	$10,260	$10,471	$211	2.06%
Utility Services / Sewer	-	-	-	$1,080	-	-$1,080	-100.00%
Utility Services / Electricity	$39,094	$42,705	$35,443	$56,459	$66,985	$10,526	18.64%
Rental & Leases / Operating/Capital Leasing	$10,897	$18,438	-	$7,500	$7,500	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Rental & Leases / GASB 87 Contra	-$18,950	-$11,729	-	-	-	-	-
Insurance / Property/Liability	$43,135	$58,232	$48,041	$64,055	$41,798	-$22,257	-34.75%
Repair/Maint Services / Equipment-General	$11,192	$6,929	$16,706	$25,000	$25,000	-	-
Repair/Maint Services / Equipment-Garage	$23,805	$27,376	$24,176	$32,233	$32,235	$2	0.01%
Repair/Maint Services / Heavy Equipment	$23,262	$8,168	$27,551	$37,259	$29,759	-$7,500	-20.13%
Repair/Maint Services / Heavy Equip-ext repairs	$22,947	$29,428	$42,145	$45,000	$35,000	-$10,000	-22.22%
Repair/Maint Services / Mains	$8,141	$2,837	$5,850	$15,000	$10,000	-$5,000	-33.33%
Repair/Maint Services / Other	-	-	$333	$500	-	-$500	-100.00%
Other Curr Charges/Oblig / Advertising	-	$100	$100	$500	-	-$500	-100.00%
Office Supplies / Office Supplies	$358	$1,153	$437	$1,000	$1,000	-	-
Operating Supplies / Gas, Lubricants & Oil	$19,954	$21,523	$12,036	$12,600	$22,600	$10,000	79.37%
Operating Supplies / Small Tools & Equipment	$14,339	$14,424	$5,823	$18,000	$18,000	-	-
Operating Supplies / Chemicals	$17,716	$25,536	$144	$37,500	$29,500	-$8,000	-21.33%
Operating Supplies / Uniforms	$2,000	$2,500	$1,936	$4,000	$4,000	-	-
Sewer/Wasterwater Service / Books, Publ, Subsc & Memb	$800	-	-	$600	$600	-	-
Machinery & Equipment / Misc. Equipment	-	-	$805	$4,000	-	-$4,000	-100.00%
Total Operating Expenditures	$271,836	$301,601	$248,882	$425,061	$383,704	-$41,357	-9.73%
Total Pumping	$738,808	$697,539	$585,713	$876,168	$830,067	-$46,101	-5.26%
Sewer Collection							
Salaries & Benefits							
Salaries & Wages / Regular	$636,697	$653,842	$488,415	$805,608	$836,480	$30,872	3.83%
Salaries & Wages / Unused Vacation Pay	-$3,612	-$11,374	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$550	-	-	-	-	-
Overtime / Standard Overtime	$21,509	$43,889	$30,298	$52,500	$52,500	-	-
Special Pay / Longevity	$2,830	$4,568	$3,130	$5,630	$5,910	$280	4.97%
Special Pay / Incentive	-	-	-	-	$1,103	$1,103	-
Special Pay / Other Pays	$8,204	$8,324	$4,390	$630	$630	-	-
Sewer/Wasterwater Service / FICA Taxes	$46,123	$51,613	$39,763	$66,117	$68,585	$2,468	3.73%
Retirement Contributions / Defined Benefit Plan	$157,504	$113,189	$99,142	$173,931	$115,483	-$58,448	-33.60%
Retirement Contributions / 401-a Plan	$2,349	$2,514	$2,059	$2,207	$2,317	$110	4.98%
Sewer/Wasterwater Service / Life & Health	$101,388	$110,242	$72,069	$164,137	$136,315	-$27,822	-16.95%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Insurance							
Workers' Compensation / Workers' Comp Regular	$13,855	$11,896	$9,703	$22,914	$22,914	-	-
Total Salaries & Benefits	$986,846	$989,252	$748,969	$1,293,674	$1,242,237	-$51,437	-3.98%
Operating Expenditures							
Machinery & Equipment / Information Technology	-	$8,725	-	-	-	-	-
Professional Services / Internal IT Support	$34,461	$41,942	$25,943	$34,590	$31,275	-$3,315	-9.58%
Contractual Services / Other Contractual Service	$325,883	$221,418	$153,297	$330,000	$285,000	-$45,000	-13.64%
Union Dues / Training/Registration	$750	-	-	$3,000	$3,000	-	-
Communication/Freight Srv / Postage & Freight	$116	$470	$81	$1,500	$1,500	-	-
Utility Services / Refuse/Waste Disposal	$4,000	$4,945	$4,795	$10,800	$15,120	$4,320	40.00%
Rental & Leases / Building	-	$6,942	$6,039	$11,000	$11,000	-	-
Rental & Leases / GASB 87 Contra	-$8,413	-$9,222	-	-	-	-	-
Insurance / Property/Liability	$65,983	$89,077	$73,489	$97,985	$63,939	-$34,046	-34.75%
Repair/Maint Services / Equipment-General	$644	$8,113	$608	$15,500	$10,000	-$5,500	-35.48%
Repair/Maint Services / Equipment-Garage	$53,245	$58,586	$51,848	$69,125	$69,131	$6	0.01%
Repair/Maint Services / Small Equipment	$252	-	-	$100	-	-$100	-100.00%
Repair/Maint Services / Heavy Equipment	$25,342	$36,455	$29,287	$42,033	$42,033	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$58,735	$47,566	$54,570	$65,000	$60,000	-$5,000	-7.69%
Repair/Maint Services / Mains	$93,533	$64,520	$55,512	$150,000	$150,000	-	-
Repair/Maint Services / Structures & Improvements	$20,020	$39,276	$1,275	$45,000	$45,000	-	-
Sewer/Wasterwater Service / Printing & Binding	-	-	-	$500	$500	-	-
Office Supplies / Office Supplies	$1,105	$1,266	-	$1,200	$1,200	-	-
Operating Supplies / Gas, Lubricants & Oil	$30,162	$29,602	$17,265	$37,000	$37,000	-	-
Operating Supplies / Small Tools & Equipment	$9,528	$11,608	$12,372	$16,500	$16,500	-	-
Operating Supplies / Chemicals	$34,370	$84,086	$32,708	$95,000	$99,000	$4,000	4.21%
Operating Supplies / Uniforms	$2,000	$3,000	$2,757	$5,000	$5,000	-	-
Machinery & Equipment / Misc. Equipment	-	-	-	$1,000	$1,000	-	-
Total Operating Expenditures	$751,715	$748,376	$521,847	$1,031,833	$947,198	-$84,635	-8.20%
Total Sewer Collection	$1,738,562	$1,737,629	$1,270,816	$2,325,507	$2,189,435	-$136,072	-5.85%
Non-Departmental							

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Expenditures							
Other Curr Charges/Oblig / Uncollectible Accounts	-	$6,243	-	-	-	-	-
Total Operating Expenditures	-	$6,243	-	-	-	-	-
Non-Departmental							
Debt Service / Principal	-	-	$130,834	$195,835	$164,675	-$31,160	-15.91%
Debt Service / Interest	-	-	$159,324	$264,131	$277,387	$13,256	5.02%
Retirement Contributions / GASB 68 Adjustment	-$59,616	-$66,050	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-$10,392	-$13,402	-	-	-	-	-
Professional Services / Other	-	$25,267	-	-	-	-	-
Other Curr Charges/Oblig / Admin Fees	$65,364	$20,774	-	-	-	-	-
Other General Government / Amortization Exp-GASB87	$25,841	$19,635	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$4,341	$5,778	$3,677	$5,500	$5,500	-	-
Interest / GASB 87	$155	$83	-	-	-	-	-
Contractual Services / Reg System Expense	$7,049,600	$6,314,444	$4,934,781	$5,985,653	$6,367,923	$382,270	6.39%
Contractual Services / Interfund Admins Services	$410,857	$476,135	$431,648	$575,531	$427,738	-$147,793	-25.68%
Other Curr Charges/Oblig / Contribution to Gen Fund	$917,717	$1,026,198	$793,823	$1,058,431	$1,103,275	$44,844	4.24%
Sewer/Wasterwater Service / Depreciation	$635,102	$647,560	-	-	-	-	-
Sewer/Wasterwater Service / Interest	$161,321	$190,001	-	-	-	-	-
Transfers / Electric	$378,623	$416,034	$295,752	$394,336	$383,278	-$11,058	-2.80%
Transfers / Transfer to Capital Pro	-	-	-	-	$200,000	$200,000	-
Total Non-Departmental	$9,578,913	$9,062,458	$6,749,840	$8,479,417	$8,929,776	$450,359	5.31%
Total Non-Departmental	$9,578,913	$9,068,701	$6,749,840	$8,479,417	$8,929,776	$450,359	5.31%
Total Expenditures	**$12,526,914**	**$11,831,625**	**$8,832,486**	**$12,310,267**	**$12,496,996**	**$186,729**	**1.52%**

Local Sewer Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Water		$629,175	$547,718	-$81,457	-12.95%	
Administration						
Salaries & Benefits						
Salaries & Wages / Regular	403-7010-535.12-10	$209,522	$209,996	$474	0.23%	Variance from Budget Workshop #2 reflects the reallocation of certification pay to a new GL account established to track all certification incentives and lump-sum performance pay.
Other Salaries / Part Time	403-7010-535.13-10	$23,620	$23,620	-	-	
Overtime / Standard Overtime	403-7010-535.14-10	$840	$840	-	-	
Special Pay / Longevity	403-7010-535.15-10	$1,700	$800	-$900	-52.94%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	403-7010-535.15-20	-	$5,119	$5,119	-	
Certification Pay	403-7010-535.15-20	-	$3,244	$3,244	-	
One-Time Performance Lump-Sum Pay	403-7010-535.15-20	-	$1,875	$1,875	-	
Special Pay / Other Pays	403-7010-535.15-30	$2,475	$2,475	-	-	
Sewer/Wasterwater Service / FICA Taxes	403-7010-535.21-00	$18,202	$18,561	$359	1.97%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	403-7010-535.22-10	$33,935	$28,149	-$5,786	-17.05%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Retirement Contributions / 401-a Plan	403-7010-535.22-20	$7,655	$7,655	-	-	
Sewer/Wasterwater Service / Life & Health Insurance	403-7010-535.23-00	$46,295	$29,072	-$17,223	-37.20%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	403-7010-535.24-10	$1,431	$1,431	-	-	
Total Salaries & Benefits		$345,675	$327,718	-$17,957	-5.19%	
Operating Expenditures						
Professional Services / Legal	403-7010-535.31-10	$7,500	$4,000	-$3,500	-46.67%	
Contractual Services / Other Contractual Service	403-7010-535.34-50	$276,000	$216,000	-$60,000	-21.74%	
Rate Study- Stantec	403-7010-535.34-50	$25,000	$25,000	-	-	Yearly Rate Study- Stantec
General Engineering	403-7010-535.34-50	$145,000	$125,000	-$20,000	-13.79%	General Engineering- Designs for projects and general Eng. Services.
Pre-treatment Plan Fees	403-7010-535.34-50	$40,000	$40,000	-	-	Industrial Pre-treatment Plan Fees.
Amalgam Dental Fees	403-7010-535.34-50	$16,000	$16,000	-	-	Amalgam Yearly Dental Fees.
Grant Assistance	403-7010-535.34-50	$50,000	$10,000	-$40,000	-80.00%	Grant Assistance Cost. - Reduced based on limited grant availability for sewer projects
Total Operating Expenditures		$283,500	$220,000	-$63,500	-22.40%	
Total Administration		$629,175	$547,718	-$81,457	-12.95%	
Sewer		$3,201,675	$3,019,502	-$182,173	-5.69%	
Pumping						
Salaries & Benefits						
Salaries & Wages / Regular	403-7221-535.12-10	$266,517	$284,603	$18,086	6.79%	The increase reflects Merit Step-Up adjustments for union employees, in accordance with the contract.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Overtime / Standard Overtime	403-7221-535.14-10	$31,500	$33,075	$1,575	5.00%	The increase in overtime reflects the supplemental budget approved during Budget Workshop #1, which provided an additional $1,575 in funding
Special Pay / Longevity	403-7221-535.15-10	$3,850	$4,800	$950	24.68%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Sewer/Wasterwater Service / FICA Taxes	403-7221-535.21-00	$23,093	$24,670	$1,577	6.83%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	403-7221-535.22-10	$65,649	$50,810	-$14,839	-22.60%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Sewer/Wasterwater Service / Life & Health Insurance	403-7221-535.23-00	$54,086	$41,993	-$12,093	-22.36%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	403-7221-535.24-10	$6,412	$6,412	-	-	
Total Salaries & Benefits		$451,107	$446,363	-$4,744	-1.05%	
Operating Expenditures						
Professional Services / Internal IT Support	403-7221-535.31-50	$25,515	$21,756	-$3,759	-14.73%	
Contractual Services / Right of Way	403-7221-535.34-75	$24,500	$24,500	-	-	Yearly FEC cost. Increases 5-6% each year
Union Dues / Training/Registration	403-7221-535.40-10	$2,500	$3,000	$500	20.00%	New staff were trained in FY 26 as well, however, there will be Increase training for the Asst

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Utility Director and added Compliance. Investing in staff training and certification programs ensures that our personnel are equipped with the necessary skills to operate and maintain water plant equipment efficiently and safely. Supplemental for $500 approved in BWS#1.
Utility Services / Water	403-7221-535.43-10	$10,260	$10,471	$211	2.06%	
Utility Services / Sewer	403-7221-535.43-20	$1,080	-	-$1,080	-100.00%	
Utility Services / Electricity	403-7221-535.43-30	$56,459	$66,985	$10,526	18.64%	
Rental & Leases / Operating/Capital Leasing	403-7221-535.44-20	$7,500	$7,500	-	-	Customer Service Building Cost increased. Sewer to Pay Share of the 40%.
Insurance / Property/Liability	403-7221-535.45-10	$64,055	$41,798	-$22,257	-34.75%	
Repair/Maint Services / Equipment-General	403-7221-535.46-21	$25,000	$25,000	-	-	
SCADA Maintenance	403-7221-535.46-21	$7,500	$7,500	-	-	Enhanced cybersecurity, there are new requirements for SCADA maintenance, leading to an increased amount of necessary maintenance. Implementing predictive maintenance strategies based on data analytics.
Ribbon Transducer Maintenance	403-7221-535.46-21	$8,000	$8,000	-	-	Upgrading control systems enhances our ability to respond to changes in demand and emergencies, ensuring efficient water distribution and system resilience
Electrical Control Systems	403-7221-535.46-21	$7,000	$7,000	-	-	Upgrading and investing in electrical control systems improves reliability and efficiency, minimizing

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						downtime and optimizing the performance of our sewer pumping operations. There are new requirements that have resulted in an increase in maintenance for electrical parts.
Batteries	403-7221-535.46-21	$2,500	$2,500	-	-	There is an increase in maintenance due to new requirements for backup power devices.
Repair/Maint Services / Equipment-Garage	403-7221-535.46-22	$32,233	$32,235	$2	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	403-7221-535.46-26	$37,259	$29,759	-$7,500	-20.13%	
Upgrading Lift stations	403-7221-535.46-26	$27,500	$20,000	-$7,500	-27.27%	Upgrading lift stations with modern pumps and control systems improves reliability and efficiency. This reduces downtime and optimizes the performance of sewer pumping operations. Purchase new parts for the lift station pumps based on their resilience.
Maintenance , Generators , Cranes	403-7221-535.46-26	$3,000	$3,000	-	-	Decreased in cost as a result of acquiring new equipment, including a backhoe, a crane, and generators, which require less maintenance.
Portable Pumps maintenance	403-7221-535.46-26	$5,000	$5,000	-	-	Portable Pumps maintenance
Asset Tracking	403-7221-535.46-26	$1,759	$1,759	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	403-7221-535.46-27	$45,000	$35,000	-$10,000	-22.22%	
Vac Truck Repairs and Mntnce	403-7221-535.46-27	$25,000	$25,000	-	-	Vac Truck #145 yearly Repairs and Maintenance.
Maintenance of Lift Station Pumps	403-7221-535.46-27	$20,000	$10,000	-$10,000	-50.00%	Permanent large generators at critical stations are maintained by third parties
Repair/Maint Services / Mains	403-7221-535.46-45	$15,000	$10,000	-$5,000	-33.33%	Cost in FY2025 came in under $10K.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Force Main Repairs and Parts Replacement.
Repair/Maint Services / Other	403-7221-535.46-90	$500	-	-$500	-100.00%	Funds reallocated to the correct account: 403-7221-535.52-20 (manhole covers)
Other Curr Charges/Oblig / Advertising	403-7221-535.49-10	$500	-	-$500	-100.00%	This is no longer is needed under this account, therefore is reduced to zero. Magnetic Manhole cover lifters.
Office Supplies / Office Supplies	403-7221-535.51-10	$1,000	$1,000	-	-	Maintenance of Safety Supplies and Tools
Operating Supplies / Gas, Lubricants & Oil	403-7221-535.52-10	$12,600	$22,600	$10,000	79.37%	
Gas for Vehicles - Increase in fuel cost	403-7221-535.52-10	$9,000	$19,000	$10,000	111.11%	Gas for Vehicles - Increase in fuel cost. Supplemental for $10,000 approved in BWS#1.
Small Engines Vehicles/Equipment Saws	403-7221-535.52-10	$1,800	$1,800	-	-	Small Engines Vehicles/Equipment Saws.
Portable Emergency Generators	403-7221-535.52-10	$1,800	$1,800	-	-	Portable Emergency Generators oil and gas.
Operating Supplies / Small Tools & Equipment	403-7221-535.52-20	$18,000	$18,000	-	-	The increase is the result of reallocating manhole funding from account 46-90 to the appropriate account.
Repair & maintenance -Small Tools	403-7221-535.52-20	$10,000	$10,000	-	-	Handheld repair and maintenance equipment for small Tools.
Confined space recovery harnesses and tripods	403-7221-535.52-20	$5,000	$5,000	-	-	Confined space costs e.g. recovery harnesses and tripods
Small tools Purchases	403-7221-535.52-20	$3,000	$3,000	-	-	Gas monitors, tanks, masks, and charger expenses.
Operating Supplies / Chemicals	403-7221-535.52-30	$37,500	$29,500	-$8,000	-21.33%	
Degreasers	403-7221-535.52-30	$21,000	$21,000	-	-	Degreasers Expenses.
Calcium Hypochlorite Granular	403-7221-535.52-30	$10,000	$2,000	-$8,000	-80.00%	Calcium Hypochlorite Granular. Cost came in less than previously budgeted in FY2025.
Rat Poison	403-7221-535.52-30	$6,500	$6,500	-	-	Increase in the number of locations

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						and costs per supplier for rat poison containing hydrochloric acid.
Operating Supplies / Uniforms	403-7221-535.52-40	$4,000	$4,000	-	-	Uniforms for staff and cleaning.
Sewer/Wasterwater Service / Books, Publ, Subsc & Me	403-7221-535.54-00	$600	$600	-	-	Subscription, Membership and Publication.
Machinery & Equipment / Misc. Equipment	403-7221-535.64-40	$4,000	-	-$4,000	-100.00%	New computers for additional offices in new trailer.
Total Operating Expenditures		$425,061	$383,704	-$41,357	-9.73%	
Total Pumping		$876,168	$830,067	-$46,101	-5.26%	
Sewer Collection						
Salaries & Benefits						
Salaries & Wages / Regular	403-7231-535.12-10	$805,608	$836,480	$30,872	3.83%	Increase reflects the approval of a supplemental request during Budget Workshop #1 for employee certification pay
Overtime / Standard Overtime	403-7231-535.14-10	$52,500	$52,500	-	-	
Special Pay / Longevity	403-7231-535.15-10	$5,630	$5,910	$280	4.97%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	403-7231-535.15-20	-	$1,103	$1,103	-	
Certification Pay	403-7231-535.15-20	-	$1,103	$1,103	-	
Special Pay / Other Pays	403-7231-535.15-30	$630	$630	-	-	
Sewer/Wasterwater Service / FICA Taxes	403-7231-535.21-00	$66,117	$68,585	$2,468	3.73%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	403-7231-535.22-10	$173,931	$115,483	-$58,448	-33.60%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Retirement Contributions / 401-a Plan	403-7231-535.22-20	$2,207	$2,317	$110	4.98%	
Sewer/Wasterwater Service / Life & Health Insurance	403-7231-535.23-00	$164,137	$136,315	-$27,822	-16.95%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	403-7231-535.24-10	$22,914	$22,914	-	-	
Total Salaries & Benefits		$1,293,674	$1,242,237	-$51,437	-3.98%	
Operating Expenditures						
Professional Services / Internal IT Support	403-7231-535.31-50	$34,590	$31,275	-$3,315	-9.58%	
Contractual Services / Other Contractual Service	403-7231-535.34-50	$330,000	$285,000	-$45,000	-13.64%	USIC and 1-800-Sunshine, please call before you dig
Davey Tree Contract	403-7231-535.34-50	$180,000	$150,000	-$30,000	-16.67%	Davey Tree amount lowered based on 3-year average
Locates- Breakpoint	403-7231-535.34-50	$35,000	$35,000	-	-	Locates contractor - Breakpoint.
Upgrade Sewer Collection Infrastructure	403-7231-535.34-50	$7,500	-	-$7,500	-100.00%	Reduced to move to capital projects
Repairs and Maintenance-Contractually	403-7231-535.34-50	$7,500	-	-$7,500	-100.00%	Reduced to move to capital projects
General Engineering Services	403-7231-535.34-50	$100,000	$100,000	-	-	Holtz Engineering, Mock Roos, and Stantec may conduct a Condition Assessment to evaluate the condition of a sewer system. This assessment involves collecting data and information through observation, direct inspection, investigation, and indirect monitoring, and then reporting and making any necessary repairs.
Union Dues / Training/Registration	403-7231-535.40-10	$3,000	$3,000	-	-	Training Costs for staff.
Communication/Freight Srv / Postage & Freight	403-7231-535.41-30	$1,500	$1,500	-	-	
Utility Services / Refuse/Waste Disposal	403-7231-535.43-40	$10,800	$15,120	$4,320	40.00%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Rental & Leases / Building	403-7231-535.44-10	$11,000	$11,000	-	-	Rental cost for Customer Service Building with increase factored in.
Insurance / Property/Liability	403-7231-535.45-10	$97,985	$63,939	-$34,046	-34.75%	
Repair/Maint Services / Equipment-General	403-7231-535.46-21	$15,500	$10,000	-$5,500	-35.48%	Mini Jetter Repairs
Mini Jetter Repair	403-7231-535.46-21	-	$4,000	$4,000	-	
Equipment Repairs and Maintenance	403-7231-535.46-21	$4,000	-	-$4,000	-100.00%	Mini Jetter Repairs
Equipment repairs - Manhole	403-7231-535.46-21	$4,000	-	-$4,000	-100.00%	Equipment repairs - Reels, Sewer Plugs, Manhole Hooks
Equipment repairs	403-7231-535.46-21	$7,500	$6,000	-$1,500	-20.00%	Equipment repairs for nozzles, sleeves, penetrator tools, and other equipment
Repair/Maint Services / Equipment-Garage	403-7231-535.46-22	$69,125	$69,131	$6	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Small Equipment	403-7231-535.46-25	$100	-	-$100	-100.00%	This amount is no longer needed .
Repair/Maint Services / Heavy Equipment	403-7231-535.46-26	$42,033	$42,033	-	-	
Truck repairs Services	403-7231-535.46-26	$3,000	$3,000	-	-	Repair Services-Heavy Truck .
Repairs for Cranes, Vapor Rooting	403-7231-535.46-26	$10,000	$10,000	-	-	Repairs for Cranes, Vapor Rooting expenses.
Backhoe repairs	403-7231-535.46-26	$10,000	$10,000	-	-	Backhoe Truck repairs expenses.
Heavy Equipment Repairs	403-7231-535.46-26	$12,000	$12,000	-	-	Heavy Equipment Repairs and expenses.
Asset Tracking	403-7231-535.46-26	$7,033	$7,033	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	403-7231-535.46-27	$65,000	$60,000	-$5,000	-7.69%	Lowered based on 3-year average
TV Camera Trucks	403-7231-535.46-27	$10,000	$5,000	-$5,000	-50.00%	TV Camera Trucks Repairs.
Vac Trucks, Booms, Reels, Tanks	403-7231-535.46-27	$40,000	$40,000	-	-	Vac Trucks, Booms, Reels, Tanks Repairs.
Robot Camera	403-7231-535.46-27	$15,000	$15,000	-	-	Robot Camera repairs and maintenance.
Repair/Maint Services / Mains	403-7231-535.46-45	$150,000	$150,000	-	-	Increase cost in Asphalt, piping and Valves.
Piping materials for repairs and replacements.	403-7231-535.46-45	$25,000	$25,000	-	-	Piping materials for repairs and replacements. Asphalt is needed for main repairs.
Valves and associated parts	403-7231-535.46-45	$50,000	$50,000	-	-	Valves and associated parts -

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Per the Redzone report.
Asphalt and concrete	403-7231-535.46-45	$75,000	$75,000	-	-	Asphalt and concrete. With the focus on sewer lining.
Repair/Maint Services / Structures & Improvements	403-7231-535.46-70	$45,000	$45,000	-	-	Manholes and Structures
Sewer/Wasterwater Service / Printing & Binding	403-7231-535.47-00	$500	$500	-	-	Printing flyers etc..
Office Supplies / Office Supplies	403-7231-535.51-10	$1,200	$1,200	-	-	Stationary, paper etc.
Operating Supplies / Gas, Lubricants & Oil	403-7231-535.52-10	$37,000	$37,000	-	-	Fleet Gas and Oil, including, due to an increase in fuel and oil costs
Operating Supplies / Small Tools & Equipment	403-7231-535.52-20	$16,500	$16,500	-	-	
Replacing small tools, equipment, and power tools	403-7231-535.52-20	$7,500	$7,500	-	-	Replacing small tools, equipment, and power tools.
Replacement and Maintenance	403-7231-535.52-20	$3,500	$3,500	-	-	Blower Saw Blades, Harnesses, Blowers, and MH hooks.
Replacements	403-7231-535.52-20	$3,000	$3,000	-	-	Magnetic Manhole Cover Lifters
Repairs and Maintenance	403-7231-535.52-20	$2,500	$2,500	-	-	maintenance of blower saw blades, harnesses, blowers, and MH hooks
Operating Supplies / Chemicals	403-7231-535.52-30	$95,000	$99,000	$4,000	4.21%	
Hydrochloric Acid Rat Bait	403-7231-535.52-30	$5,000	$5,000	-	-	Rat Bait.
Foaming Root Control for Sewer Lines	403-7231-535.52-30	$5,000	$5,000	-	-	Foaming Root Control for Sewer Lines.
Odor Blockers	403-7231-535.52-30	$5,000	$5,000	-	-	The use of odor blocks has increased for lift stations.
Calcium Hypochlorite Granular	403-7231-535.52-30	$10,000	$10,500	$500	5.00%	Increase in cost per vendor for calcium hypochlorite granular.
Odor Control	403-7231-535.52-30	$70,000	$73,500	$3,500	5.00%	Dosage of USP for LS 10 Wingfield and lift station 15 for Odor Control. Total cost has increased. Supplemental for $3,500 approved in BWS#1.
Operating Supplies / Uniforms	403-7231-535.52-40	$5,000	$5,000	-	-	Unforms for
Machinery & Equipment / Misc. Equipment	403-7231-535.64-40	$1,000	$1,000	-	-	Shared cost for equipment for new Trailer.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Total Operating Expenditures		$1,031,833	$947,198	-$84,635	-8.20%	
Total Sewer Collection		$2,325,507	$2,189,435	-$136,072	-5.85%	
Non-Departmental		$8,479,417	$8,929,776	$450,359	5.31%	
Non-Departmental						
Non-Departmental						
Debt Service / Principal	403-9010-517.71-00	$195,835	$164,675	-$31,160	-15.91%	
2020AB Non Adv.	403-9010-517.71-00	$130,835	$64,675	-$66,160	-50.57%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $965,681 attributable to the Local Sewer Fund.
2020 UT Bond Series	403-9010-517.71-00	$25,000	$25,000	-	-	The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the total outstanding principal balance for the bond is $81,185,000, with $1,075,000 attributable to the Local Sewer Fund.
2022 UT Bond	403-9010-517.71-00	$40,000	$40,000	-	-	The Consolidated Utility Revenue 2022 Bond is scheduled to be fully paid and retired on October 1, 2053. As of September 30, 2026, the total outstanding principal balance for the bond is $41,630,000, with $2,055,000 attributable to the Local Sewer Fund.
2025 UT Bond Series	403-9010-517.71-00	-	$35,000	$35,000	-	The Consolidated Utility Revenue 2025 Bond is scheduled to be fully paid and retired on October 1, 2055. As of September 30, 2026, the total

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						outstanding principal balance for the bond is $49,795,000, with $2,355,000 attributable to the Local Sewer Fund.
Debt Service / Interest	403-9010-517.72-00	$264,131	$277,387	$13,256	5.02%	
2020AB Non Adv.	403-9010-517.72-00	$31,749	$26,837	-$4,912	-15.47%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $205,063 attributable to the Local Sewer Fund.
2020 UT Bond Series	403-9010-517.72-00	$44,050	$42,800	-$1,250	-2.84%	The Consolidated Utility Revenue 2020 Bond is scheduled to be fully paid and retired on October 1, 2051. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $599,600 attributable to the Local Sewer Fund.
2022 UT Bond	403-9010-517.72-00	$92,400	$90,000	-$2,400	-2.60%	The Consolidated Utility Revenue 2022 Bond is scheduled to be fully paid and retired on October 1, 2053. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with $1,376,450 attributable to the Local Sewer Fund.
2025 UT Bond Series	403-9010-517.72-00	$95,932	$117,750	$21,818	22.74%	The Consolidated Utility Revenue 2025 Bond is scheduled to be fully paid and retired on October 1, 2055. As of September 30, 2026, the remaining interest to be paid through maturity is $44,991,300 with

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						$2,162,975 attributable to the Local Sewer Fund.
Admin Charges / Bank Charges and Fees	403-9010-519.58-70	$5,500	$5,500	-	-	
Contractual Services / Reg System Expense	403-9010-535.34-80	$5,985,653	$6,367,923	$382,270	6.39%	Supplemental for $382,270 approved in BWS#1.
Contractual Services / Interfund Admins Services	403-9010-535.34-95	$575,531	$427,738	-$147,793	-25.68%	
Other Curr Charges/Oblig / Contribution to Gen Fund	403-9010-535.49-70	$1,058,431	$1,103,275	$44,844	4.24%	
Transfers / Electric	403-9010-581.91-55	$394,336	$383,278	-$11,058	-2.80%	
Transfers / Transfer to Capital Pro	403-9010-581.91-80	-	$200,000	$200,000	-	
New Camera Truck (Local Sewer Share)	403-9010-581.91-80	-	$200,000	$200,000	-	Using PayGo funding. The total project cost of $400,000 for the shared camera truck will be funded equally by the Local Sewer and Stormwater Funds ($200,000 each).
Total Non-Departmental		$8,479,417	$8,929,776	$450,359	5.31%	
Total Non-Departmental		$8,479,417	$8,929,776	$450,359	5.31%	
Total Expenditures		**$12,310,267**	**$12,496,996**	**$186,729**	**1.52%**	

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Regional Sewer

Comprehensive Fund Summary

Comprehensive Fund Summary

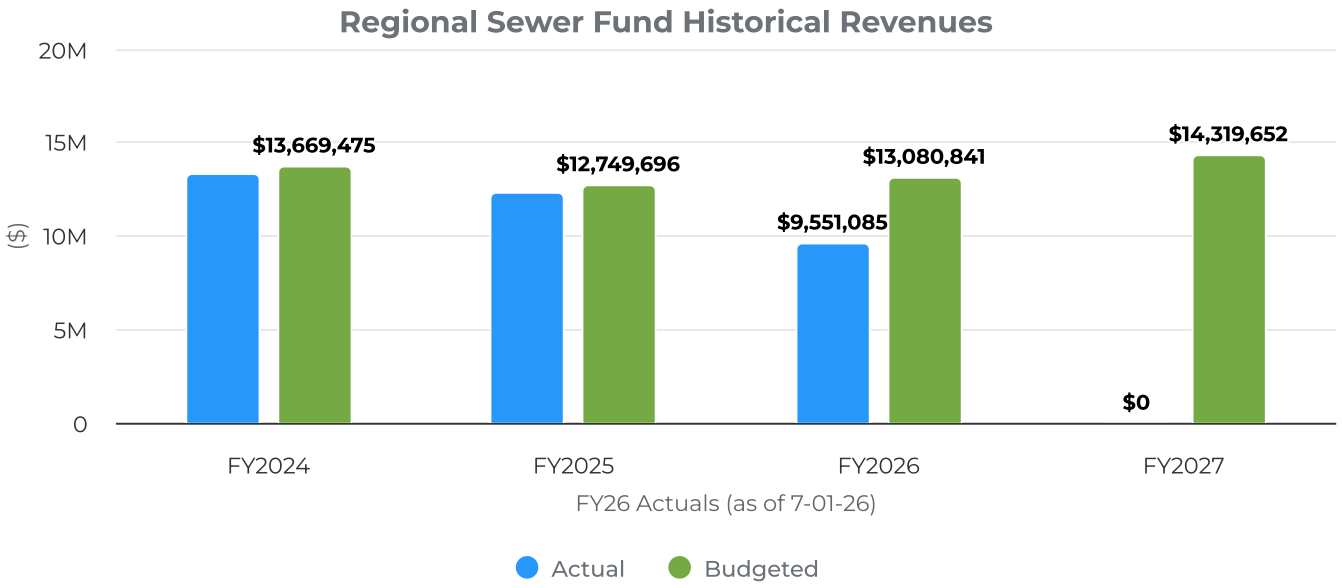
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$43,118,328**	**$39,927,232**	**$44,186,057**	**$44,186,057**	**$42,933,405**	**-$1,252,652**	**-2.83%**
Revenues							
Charges of SVCs	$13,141,763	$12,132,138	$9,439,519	$11,823,908	$12,054,330	$230,422	1.95%
Other	$178,794	$209,386	$111,566	$4,281	$4,281	-	-
Fund Balance	-	-	-	$1,252,652	$2,261,041	$1,008,389	80.50%
Total Revenues	**$13,320,556**	**$12,341,524**	**$9,551,085**	**$13,080,841**	**$14,319,652**	**$1,238,811**	**9.47%**
Expenditures							
Salaries & Benefits	$258,614	$274,522	$137,469	$328,159	$313,352	-$14,807	-4.51%
Operating Expenditures	$6,489,117	$5,132,438	$8,738,317	$10,155,722	$10,787,205	$631,483	6.22%
Non-Departmental	$2,884,205	$2,268,547	$522,293	$2,198,960	$3,219,095	$1,020,135	46.39%
Total Expenditures	**$9,631,936**	**$7,675,507**	**$9,398,078**	**$12,682,841**	**$14,319,652**	**$1,636,811**	**12.91%**
Total Revenues Less Expenditures	**$3,688,620**	**$4,666,018**	**$153,006**	**$398,000**	**-**	**-$398,000**	**-100.00%**
Ending Fund Balance	**$46,806,948**	**$44,593,250**	**$44,339,063**	**$44,584,057**	**$42,933,405**	**-$1,650,652**	**-3.70%**

Projected FY2027 Ending Fund Balance is **$40,672,364**. Excess Unassigned Fund Balance currently totals **$19,892,254.**

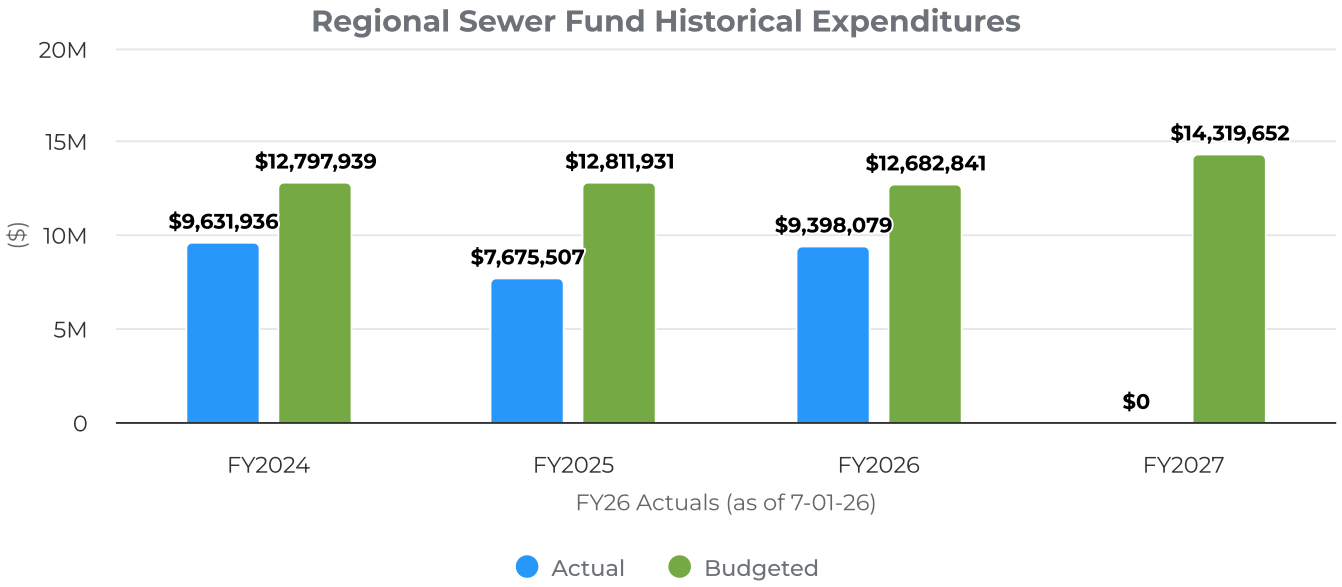
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Regional Sewer

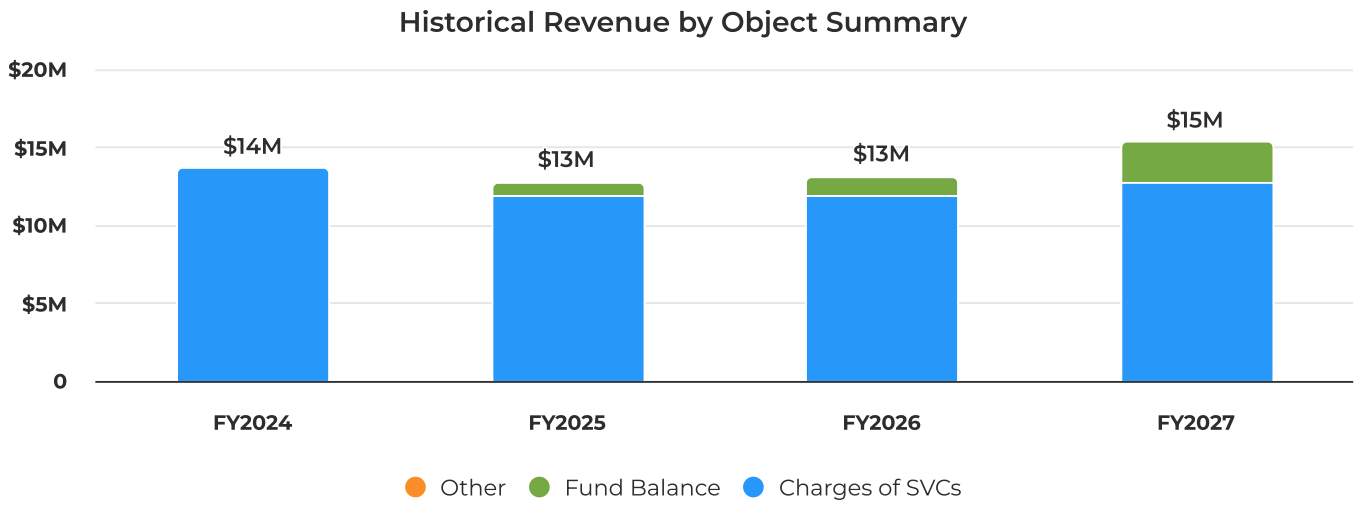
Historical Budget to Actuals Revenues

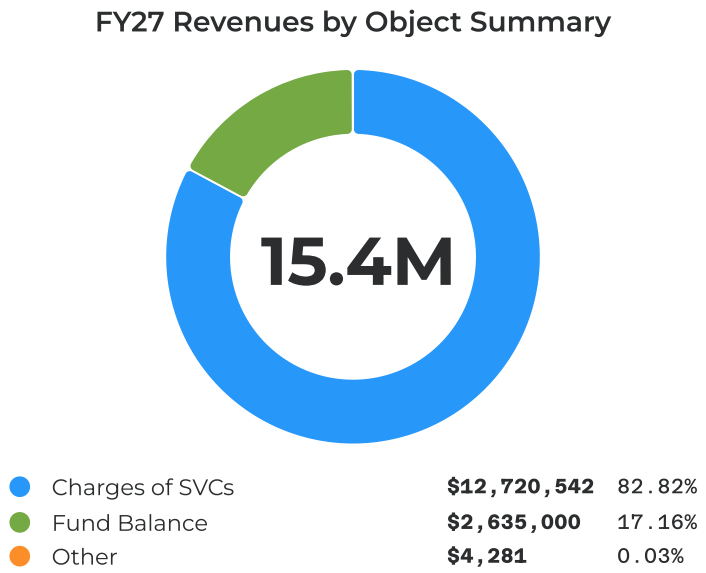


Historical Budget to Actuals Expenditures



Revenues by Object Summary





Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Charges of SVCs	$13,141,763	$12,132,138	$9,439,519	$11,823,908	$12,054,330	$230,422	1.95%
Other	$178,794	$209,386	$111,566	$4,281	$4,281	-	-
Fund Balance	-	-	-	$1,252,652	$2,261,041	$1,008,389	80.50%
Total Revenues	**$13,320,556**	**$12,341,524**	**$9,551,085**	**$13,080,841**	**$14,319,652**	**$1,238,811**	**9.47%**

Regional Sewer Fund Revenue Itemizations

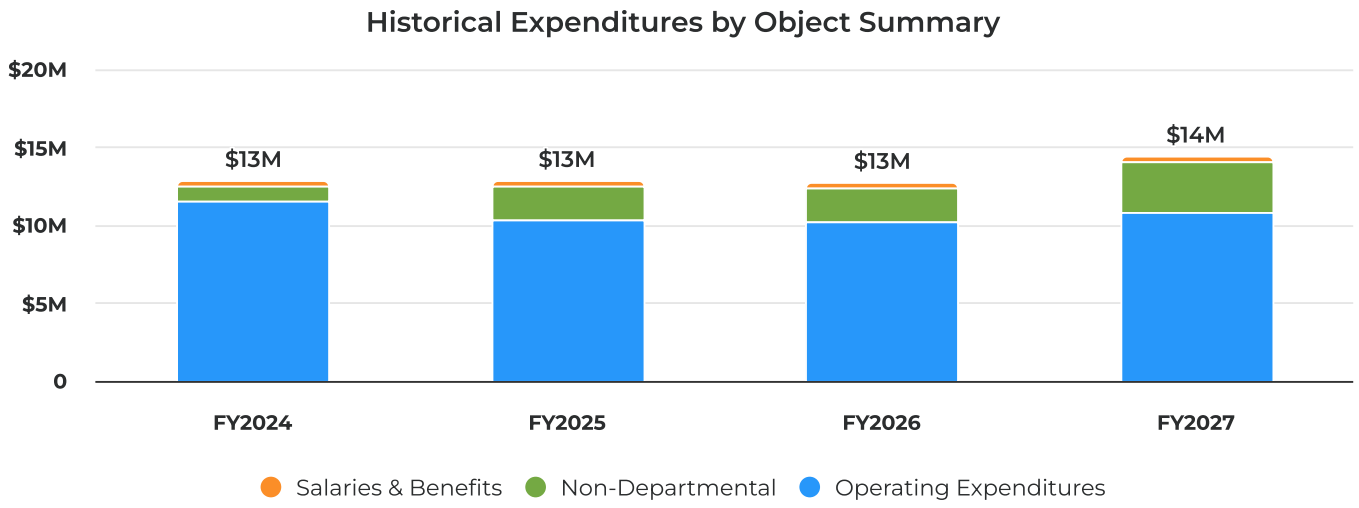
Revenues by Fund

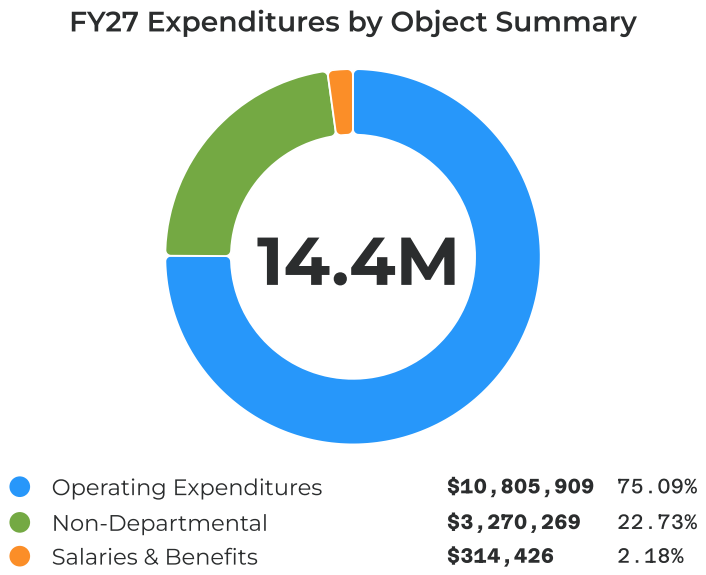
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Regional Sewer		$12,682,841	$13,912,652	$1,229,811	9.70%	
Charges of SVCs						
Catastrophe Recovery / Lake Worth	405-0000-343.52-51	$109,817	-	-$109,817	-100.00%	
Catastrophe Recovery / Palm Springs	405-0000-343.52-52	$70,500	-	-$70,500	-100.00%	
Catastrophe Recovery / Lantana	405-0000-343.52-53	$35,183	-	-$35,183	-100.00%	
Catastrophe Recovery / Atlantis	405-0000-343.52-54	$10,543	-	-$10,543	-100.00%	
Catastrophe Recovery / PBSC	405-0000-343.52-55	$2,348	$2,348	-	-	
Catastrophe Recovery / Manalapan	405-0000-343.52-56	$3,304	$3,304	-	-	
Catastrophe Recovery / South Palm Beach	405-0000-343.52-57	$7,435	-	-$7,435	-100.00%	
Catastrophe Recovery / Lake Clark Shores	405-0000-343.52-59	$10,870	$10,869	-$1	-0.01%	
PBC Capital Reserv / Lake Worth	405-0000-343.53-51	$197,671	$197,671	-	-	
PBC Capital Reserv / Palm Springs	405-0000-343.53-52	$126,900	$126,900	-	-	
PBC Capital Reserv / Lantana	405-0000-343.53-53	$63,329	$63,329	-	-	
PBC Capital Reserv / Atlantis	405-0000-343.53-54	$18,978	$18,978	-	-	
PBC Capital Reserv / PBSC	405-0000-343.53-55	$4,226	$4,226	-	-	
PBC Capital Reserv / Manalapan	405-0000-343.53-56	$5,948	$5,948	-	-	
PBC Capital Reserv / South Palm Beach	405-0000-343.53-57	$13,383	$13,383	-	-	
PBC Capital Reserv / Lake Clark Shores	405-0000-343.53-59	$19,565	$19,565	-	-	
Regional Sewer O & M / Lake Worth	405-0000-343.55-51	$4,713,205	$4,740,083	$26,878	0.57%	
Regional Sewer O & M / Palm Springs	405-0000-343.55-52	$1,665,813	$1,406,123	-$259,690	-15.59%	
Regional Sewer O & M / Lantana	405-0000-343.55-53	$1,336,665	$1,288,410	-$48,255	-3.61%	
Regional Sewer O & M / Atlantis	405-0000-343.55-54	$311,939	$333,894	$21,955	7.04%	
Regional Sewer O & M / PBCC	405-0000-343.55-55	$27,953	$29,831	$1,878	6.72%	
Regional Sewer O & M / Manalapan	405-0000-343.55-56	$90,975	$85,027	-$5,948	-6.54%	
Regional Sewer O & M / South Palm Beach	405-0000-343.55-57	$171,582	$163,678	-$7,904	-4.61%	
Regional Sewer O & M / Lake Clark Shores	405-0000-343.55-59	$462,731	$447,687	-$15,044	-3.25%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Regional Sewer-Capital / Lake Worth	405-0000-343.56-51	$854,399	$1,179,911	$325,512	38.10%	
Regional Sewer-Capital / Palm Springs	405-0000-343.56-52	$548,503	$757,473	$208,970	38.10%	
Regional Sewer-Capital / Lantana	405-0000-343.56-53	$273,727	$378,013	$104,286	38.10%	
Regional Sewer-Capital / Atlantis	405-0000-343.56-54	$82,030	$113,282	$31,252	38.10%	
Regional Sewer-Capital / PBCC	405-0000-343.56-55	$18,267	$25,226	$6,959	38.10%	
Regional Sewer-Capital / Manalapan	405-0000-343.56-56	$25,708	$35,503	$9,795	38.10%	
Regional Sewer-Capital / South Palm Beach	405-0000-343.56-57	$57,844	$79,882	$22,038	38.10%	
Regional Sewer-Capital / Lake Clark Shores	405-0000-343.56-59	$84,567	$116,786	$32,219	38.10%	
Total Charges of SVCs		$11,425,908	$11,647,330	$221,422	1.94%	
Other						
Interest / Investments	405-0000-361.10-10	$2,333	$2,333	-	-	
Interest & other Earnings / Unrealized Gain/(Loss)	405-0000-361.30-00	$246	$246	-	-	
Interest & other Earnings / Realized Gain/(Loss)	405-0000-361.40-00	$1,702	$1,702	-	-	
Total Other		$4,281	$4,281	-	-	
Fund Balance						
Other Sources / Use of Fund Balance	405-0000-395.00-00	$1,252,652	$2,261,041	$1,008,389	80.50%	
Regional Sewer Pipe Lining and Replacement Upgrades	405-0000-395.00-00	-	$2,261,041	$2,261,041	-	Using Regional Sewer's excess unassigned fund balance and PayGo for this project. Project total is $2,635,000 with $2,261,041 of Fund Balance and $373,959 being PayGo.
Total Fund Balance		$1,252,652	$2,261,041	$1,008,389	80.50%	
Regional Sewer R & R		$398,000	$407,000	$9,000	2.26%	
Charges of SVCs						
Lake Worth Capital Reserv / Lake Worth	406-0000-343.54-51	$174,829	$178,783	$3,954	2.26%	Revenues were reallocated from Fund 405
Lake Worth Capital Reserv / Palm springs	406-0000-343.54-52	$112,236	$114,774	$2,538	2.26%	Revenues were reallocated from Fund 405
Lake Worth Capital Reserv / Lantana	406-0000-343.54-53	$56,011	$57,277	$1,266	2.26%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Lake Worth Capital Reserv / Atlantis	406-0000-343.54-54	$16,785	$17,165	$380	2.26%	Revenues were reallocated from Fund 405
Lake Worth Capital Reserv / PBCC	406-0000-343.54-55	$3,738	$3,822	$84	2.25%	Revenues were reallocated from Fund 405
Lake Worth Capital Reserv / Manalapan	406-0000-343.54-56	$5,261	$5,379	$118	2.24%	
Lake Worth Capital Reserv / South Palm Beach	406-0000-343.54-57	$11,836	$12,104	$268	2.26%	Revenues were reallocated from Fund 405
Lake Worth Capital Reserv / Lake Clark Shores	406-0000-343.54-59	$17,304	$17,696	$392	2.27%	Revenues were reallocated from Fund 405
Total Charges of SVCs		$398,000	$407,000	$9,000	2.26%	
Total Revenues		**$13,080,841**	**$14,319,652**	**$1,238,811**	**9.47%**	

Expenditures by Object Summary

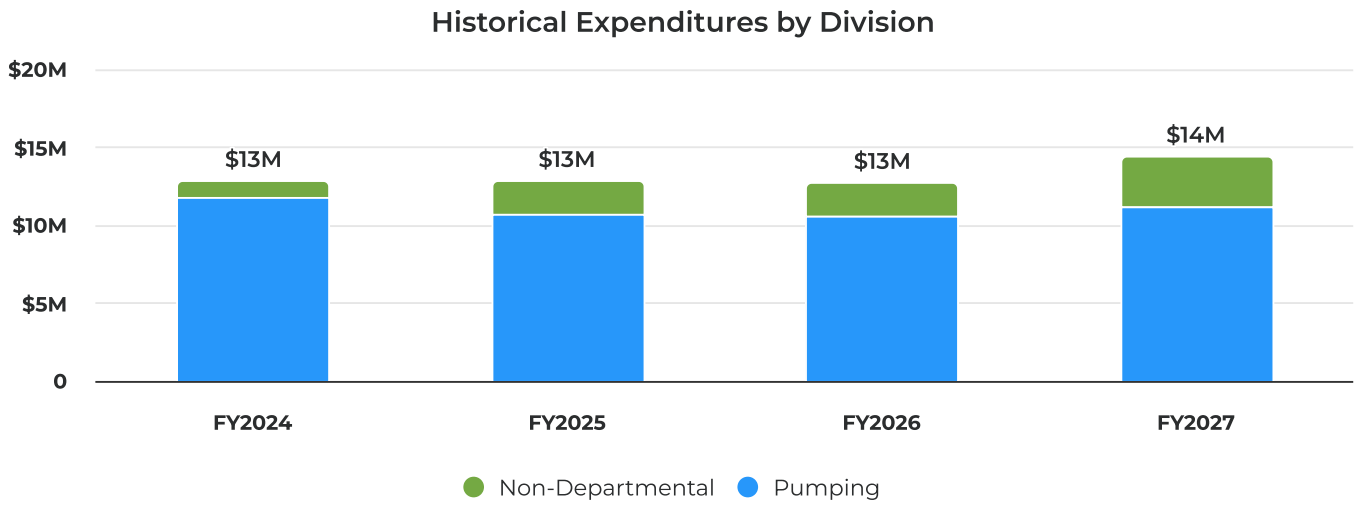


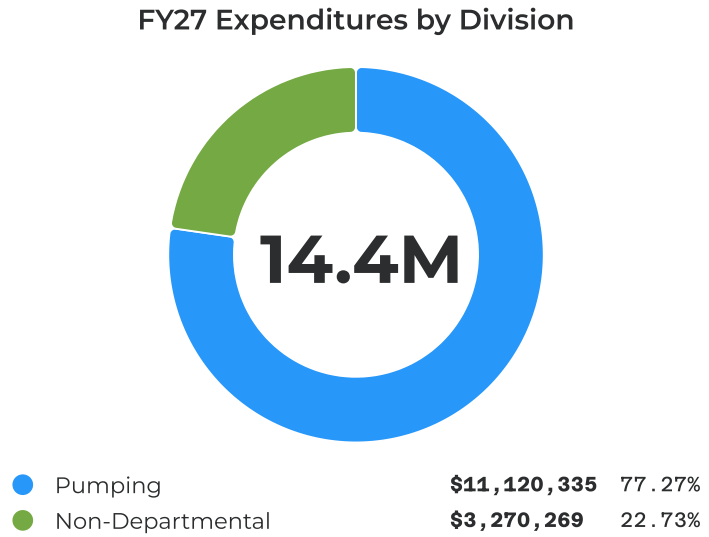


Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$258,614	$274,522	$137,469	$328,159	$313,352	-$14,807	-4.51%
Operating Expenditures	$6,489,117	$5,132,438	$8,738,317	$10,155,722	$10,787,205	$631,483	6.22%
Non-Departmental	$2,884,205	$2,268,547	$522,293	$2,198,960	$3,219,095	$1,020,135	46.39%
Total Expenditures	**$9,631,936**	**$7,675,507**	**$9,398,079**	**$12,682,841**	**$14,319,652**	**$1,636,811**	**12.91%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Pumping							
Salaries & Benefits							
Salaries & Wages / Regular	$152,175	$185,674	$93,933	$193,966	$199,144	$5,178	2.67%
Salaries & Wages / Unused Vacation Pay	$738	-$138	-	-	-	-	-
Overtime / Standard Overtime	$15,712	$10,688	$2,393	$26,775	$26,775	-	-
Special Pay / Longevity	-	$1,875	$1,725	$4,100	$3,450	-$650	-15.85%
Special Pay / Other Pays	$889	-$360	$326	-	-	-	-
Sewer/Wasterwater Service / FICA Taxes	$12,288	$14,615	$7,229	$17,200	$17,547	$347	2.02%
Retirement Contributions / Defined Benefit Plan	$43,590	$27,848	$12,371	$43,022	$32,816	-$10,206	-23.72%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Sewer/Wasterwater Service / Life & Health Insurance	$29,792	$30,753	$17,507	$38,548	$29,072	-$9,476	-24.58%
Workers' Compensation / Workers' Comp Regular	$3,430	$3,567	$1,986	$4,548	$4,548	-	-
Total Salaries & Benefits	$258,614	$274,522	$137,469	$328,159	$313,352	-$14,807	-4.51%
Operating Expenditures							
Professional Services / Other	$88,629	$29,214	$48,775	$100,870	$102,068	$1,198	1.19%
Sewer/Wasterwater Service / Accounting & Auditing	$7,399	$8,530	-	$18,839	$18,839	-	-
Contractual Services / Other Contractual Service	$58,531	$121,556	$45,707	$187,701	$187,701	-	-
Contractual Services / Right of Way	$1,411	$1,453	-	$1,576	$1,623	$47	2.98%
Contractual Services / Reg System Expense	$454,508	$455,000	$353,077	$380,000	$450,000	$70,000	18.42%
Contractual Services / Reg Exp Flow - Contra	-	-	-	-$1,859,012	-$2,256,806	-$397,794	21.40%
Contractual Services / Regional Exp - Flow	$3,320,120	$1,805,124	$5,758,501	$7,883,936	$8,120,454	$236,518	3.00%
Contractual Services / Regional Exp - ECR R & R	$1,839,882	$1,888,394	$1,945,045	$1,945,045	$2,686,076	$741,031	38.10%
Contractual Services / PBC R & R	-	-	-	$450,000	$407,000	-$43,000	-9.56%
Union Dues / Training/Registration	-	-	-	$2,575	$2,652	$77	2.99%
Utility Services / Water	$13,561	$13,667	$12,727	$30,610	$20,126	-$10,484	-34.25%
Utility Services / Sewer	$2,014	$2,458	$2,243	$2,825	$3,505	$680	24.07%
Utility Services / Electricity	$224,693	$183,124	$177,606	$230,460	$284,532	$54,072	23.46%
Utility Services / Refuse/Waste Disposal	$4,258	$1,411	$1,041	$4,634	$1,747	-$2,887	-62.30%
Insurance / Property/Liability	$57,309	$77,367	$78,334	$104,445	$68,155	-$36,290	-34.75%
Repair/Maint Services / Equipment-General	$43,039	$35,275	-	$103,250	$106,348	$3,098	3.00%
Repair/Maint Services / Equipment-Garage	$7,935	$9,125	$8,059	$10,745	$10,745	-	-
Repair/Maint Services / Heavy Equipment	$419	$220	-	-	-	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$33,141	$98,026	-	$100,000	$103,000	$3,000	3.00%
Repair/Maint Services / Meters/Lines	$6,687	-	-	$50,000	$50,000	-	-
Office Supplies / Office Supplies	-	-	$152	$1,648	$1,697	$49	2.97%
Operating Supplies / Gas, Lubricants & Oil	$20,586	$2,163	$7,747	$20,425	$21,038	$613	3.00%
Operating Supplies / Small Tools & Equipment	-	$331	$639	$5,150	$5,305	$155	3.01%
Operating Supplies / Chemicals	$304,995	$400,000	$298,663	$380,000	$391,400	$11,400	3.00%
Total Operating Expenditures	$6,489,117	$5,132,438	$8,738,317	$10,155,722	$10,787,205	$631,483	6.22%
Total Pumping	$6,747,732	$5,406,960	$8,875,785	$10,483,881	$11,100,557	$616,676	5.88%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Non-Departmental							
Non-Departmental							
Retirement Contributions / GASB 68 Adjustment	-$14,237	-$10,085	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-$1,059	-$1,979	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$905	$1,545	$645	$4,001	$4,121	$120	3.00%
Other Curr Charges/Oblig / Uncollectible Accounts	$4,704	-	-	-	-	-	-
Contractual Services / Interfund Admins Services	$616,286	$692,561	$520,619	$694,159	$579,974	-$114,185	-16.45%
Settlements / Year-End True-Up	$1,846,014	$1,193,146	-	-	-	-	-
Transfers / Transfer fr Capital Fund	-	-	-	$1,500,800	$2,635,000	$1,134,200	75.57%
Other Curr Charges/Oblig / Uncollectible Accounts	$302	-	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$1,446	$2,468	$1,029	-	-	-	-
Sewer/Wasterwater Service / Depreciation	$429,844	$390,891	-	-	-	-	-
Total Non-Departmental	$2,884,205	$2,268,547	$522,293	$2,198,960	$3,219,095	$1,020,135	46.39%
Total Non-Departmental	$2,884,205	$2,268,547	$522,293	$2,198,960	$3,219,095	$1,020,135	46.39%
Total Expenditures	**$9,631,936**	**$7,675,507**	**$9,398,079**	**$12,682,841**	**$14,319,652**	**$1,636,811**	**12.91%**

Regional Sewer Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Regional Sewer		$10,483,881	$11,100,557	$616,676	5.88%	
Pumping						
Salaries & Benefits						
Salaries & Wages / Regular	405-7421-535.12-10	$193,966	$199,144	$5,178	2.67%	Increase reflects Merit Step-Up Pay for Union employees
Overtime / Standard Overtime	405-7421-535.14-10	$26,775	$26,775	-	-	5% added in case of COLA increase.
Special Pay / Longevity	405-7421-535.15-10	$4,100	$3,450	-$650	-15.85%	Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items.
Sewer/Wasterwater Service / FICA Taxes	405-7421-535.21-00	$17,200	$17,547	$347	2.02%	Variance reflects FICA adjustments

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	405-7421-535.22-10	$43,022	$32,816	-$10,206	-23.72%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Sewer/Wasterwater Service / Life & Health Insurance	405-7421-535.23-00	$38,548	$29,072	-$9,476	-24.58%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	405-7421-535.24-10	$4,548	$4,548	-	-	
Total Salaries & Benefits		$328,159	$313,352	-$14,807	-4.51%	
Operating Expenditures						
Professional Services / Other	405-7421-535.31-90	$100,870	$102,068	$1,198	1.19%	Litigation Annual Report ($28k) Allowance for Engineering Contingency, triennials rate study
Insurance	405-7421-535.31-90	-	$1,198	$1,198	-	This is additional insurance in case of a major force-main/sewer break requested by our Regional Partners.
Litigation	405-7421-535.31-90	$5,000	$5,000	-	-	Litigation
Annual Report	405-7421-535.31-90	$30,000	$30,000	-	-	Per 62-600.705(2)(a)(b), The Annual Report, Mock Roos will create a report that will be used by the City Commissioners, City Manager, and Utility Director to assess the

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						required upgrades, budget, rates, and fees for the sub-regional system.
Allowance for Engineering	405-7421-535.31-90	$35,870	$35,870	-	-	Per the 201 Regional Facility Plans, Mock Roos has been assigned the responsibility of providing general engineering services, master planning, and capacity improvement design. They will also be responsible for planning and programming for future CIP. Additionally, they will review and evaluate modern pumps and control systems to improve the reliability and efficiency of the sewer pumping operations. The main objective behind this is to minimize downtime and optimize the overall performance of the sewer pumping operations.
Triennial Rate Study	405-7421-535.31-90	$30,000	$30,000	-	-	Following FAC 62-600.705(1) and 62-4.110 Contingency, triennial rate study
Sewer/Wasterwater Service / Accounting & Auditing	405-7421-535.32-00	$18,839	$18,839	-	-	
Contractual Services / Other Contractual Service	405-7421-535.34-50	$187,701	$187,701	-	-	SCADA Maintenance DEP Permit
SCADA Maintenance	405-7421-535.34-50	$60,000	$60,000	-	-	According to FAC 62-600.705(4) and the EPA guidelines for cybersecurity, there are new requirements for SCADA maintenance,

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						leading to an increased amount of necessary maintenance. Implementing predictive maintenance strategies based on data analytics can reduce downtime and extend the life of critical components, optimizing the performance of our sewer system.
DEP Permit	405-7421-535.34-50	$1,500	$1,500	-	-	DEP Permit
Scrubber Maintenance	405-7421-535.34-50	$27,600	$27,600	-	-	
Carbon Replacement	405-7421-535.34-50	$24,000	$24,000	-	-	
Vapor Link	405-7421-535.34-50	$8,400	$8,400	-	-	
Delta Control Eng	405-7421-535.34-50	$9,500	$9,500	-	-	
Yearly Multiple Maintenance Contract	405-7421-535.34-50	$56,701	$56,701	-	-	
Contractual Services / Right of Way	405-7421-535.34-75	$1,576	$1,623	$47	2.98%	FEC Yearly Cost
Contractual Services / Reg System Expense	405-7421-535.34-80	$380,000	$450,000	$70,000	18.42%	LW R&R capital expenditure accts
Contractual Services / Reg Exp Flow - Contra	405-7421-535.34-84	-$1,859,012	-$2,256,806	-$397,794	21.40%	Credit from PBC
Contractual Services / Regional Exp - Flow	405-7421-535.34-85	$7,883,936	$8,120,454	$236,518	3.00%	Per ECR recommendation 3% increase from last year. Should get the correct amount in April.
Contractual Services / Regional Exp - ECR R & R	405-7421-535.34-87	$1,945,045	$2,686,076	$741,031	38.10%	Regional Exp - ECR R & R R&R contribution will go up substantially as the Board has approved an increase in plant value.. Spreadsheet used for estimate is 1.5% increase vs 1% or 1.7% increase.
Contractual Services / PBC R & R	405-7421-535.34-88	$450,000	$407,000	-$43,000	-9.56%	Regional Exp - R & R PBC projects

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Union Dues / Training/Registration	405-7421-535.40-10	$2,575	$2,652	$77	2.99%	Additional Training for staff and certifications. 3% added for inflation.
Utility Services / Water	405-7421-535.43-10	$30,610	$20,126	-$10,484	-34.25%	
Utility Services / Sewer	405-7421-535.43-20	$2,825	$3,505	$680	24.07%	
Utility Services / Electricity	405-7421-535.43-30	$230,460	$284,532	$54,072	23.46%	
Utility Services / Refuse/Waste Disposal	405-7421-535.43-40	$4,634	$1,747	-$2,887	-62.30%	
Insurance / Property/Liability	405-7421-535.45-10	$104,445	$68,155	-$36,290	-34.75%	Insurance amount adjusted to amount as determined by comprehensive insurance study.
Repair/Maint Services / Equipment-General	405-7421-535.46-21	$103,250	$106,348	$3,098	3.00%	Repairs on Trucks and vans. 3% added for inflation.
Repair/Maint Services / Equipment-Garage	405-7421-535.46-22	$10,745	$10,745	-	-	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equip-ext repairs	405-7421-535.46-27	$100,000	$103,000	$3,000	3.00%	External Repairs and Maintenance on Equipements. 3% added for inflation.
Repair/Maint Services / Meters/Lines	405-7421-535.46-60	$50,000	$50,000	-	-	Meter purchases and replacements.
Office Supplies / Office Supplies	405-7421-535.51-10	$1,648	$1,697	$49	2.97%	Office supplies, paper, stationary.3% added for inflation.
Operating Supplies / Gas, Lubricants & Oil	405-7421-535.52-10	$20,425	$21,038	$613	3.00%	For R.S Trucks and pick ups. 3% added for inflation.
Operating Supplies / Small Tools & Equipment	405-7421-535.52-20	$5,150	$5,305	$155	3.01%	Power saw, blades etc.. 3% added for inflation.
Operating Supplies / Chemicals	405-7421-535.52-30	$380,000	$391,400	$11,400	3.00%	Odor blockers, calcium hypochlorite granular, Degreasers
Total Operating Expenditures		$10,155,722	$10,787,205	$631,483	6.22%	
Total Pumping		$10,483,881	$11,100,557	$616,676	5.88%	
Non-Departmental		$2,198,960	$3,219,095	$1,020,135	46.39%	
Non-Departmental						
Non-Departmental						

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Admin Charges / Bank Charges and Fees	405-9010-519.58-70	$4,001	$4,121	$120	3.00%	
Contractual Services / Interfund Admins Services	405-9010-535.34-95	$694,159	$579,974	-$114,185	-16.45%	
Transfers / Transfer fr Capital Fund	405-9010-581.91-85	$1,500,800	$2,635,000	$1,134,200	75.57%	
Regional Sewer Pipe Lining and Replacement Upgrades	405-9010-581.91-85	-	$2,635,000	$2,635,000	-	Using Regional Sewer's excess unassigned fund balance and PayGo for this project. Project total is $2,635,000 with $2,261,041 of Fund Balance and $373,959 being PayGo.
Total Non-Departmental		$2,198,960	$3,219,095	$1,020,135	46.39%	
Total Non-Departmental		$2,198,960	$3,219,095	$1,020,135	46.39%	
Total Expenditures		**$12,682,841**	**$14,319,652**	**$1,636,811**	**12.91%**	

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Stormwater Utility Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

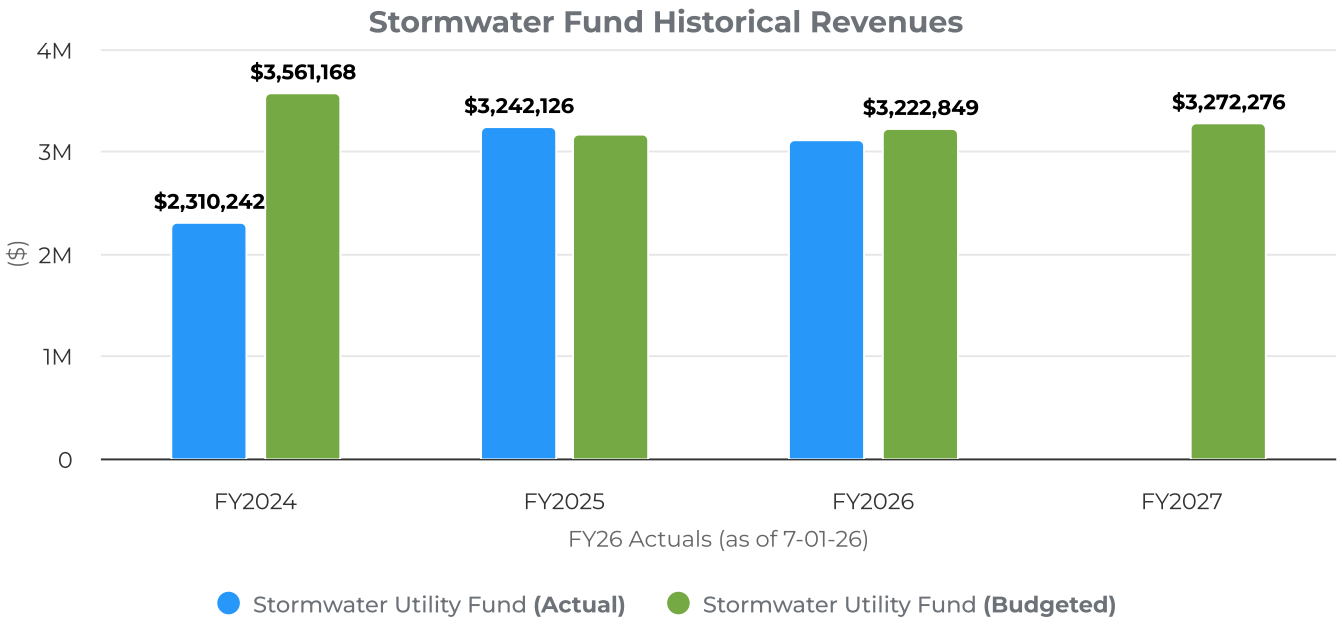
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$8,819,302**	**$9,439,885**	**$11,768,437**	**$11,768,437**	**$11,942,386**	**$173,949**	**1.48%**
Revenues							
Ad-Valorem	$5,257	$7,222	$11,538	$13,000	-	-$13,000	-100.00%
Permits fees	$75	$750	$750	-	-	-	-
Charges of SVCs	$1,918,668	$2,908,820	$2,837,429	$3,109,849	-	-$3,109,849	-100.00%
Other	$386,241	$325,334	$262,518	$100,000	$100,000	-	-
Special Assessment	-	-	-	-	$3,172,276	$3,172,276	-
Total Revenues	**$2,310,242**	**$3,242,126**	**$3,112,235**	**$3,222,849**	**$3,272,276**	**$49,427**	**1.53%**
Expenditures							
Salaries & Benefits	$719,802	$719,308	$667,514	$1,218,139	$1,089,344	-$128,795	-10.57%
Operating Expenditures	$435,239	$471,466	$388,696	$751,827	$708,928	-$42,899	-5.71%
Non-Departmental	$930,583	$960,513	$911,284	$1,078,934	$1,256,995	$178,061	16.50%
Total Expenditures	**$2,085,625**	**$2,151,287**	**$1,967,494**	**$3,048,900**	**$3,055,267**	**$6,367**	**0.21%**
Total Revenues Less Expenditures	**$224,617**	**$1,090,840**	**$1,144,741**	**$173,949**	**$217,009**	**$43,060**	**24.75%**
Ending Fund Balance	**$9,043,919**	**$10,530,725**	**$12,913,178**	**$11,942,386**	**$12,159,395**	**$217,009**	**1.82%**

The projected FY 2027 Ending Fund Balance is **$12,159,395**. Excess Unassigned Fund Balance currently totals **$1,354,037**.

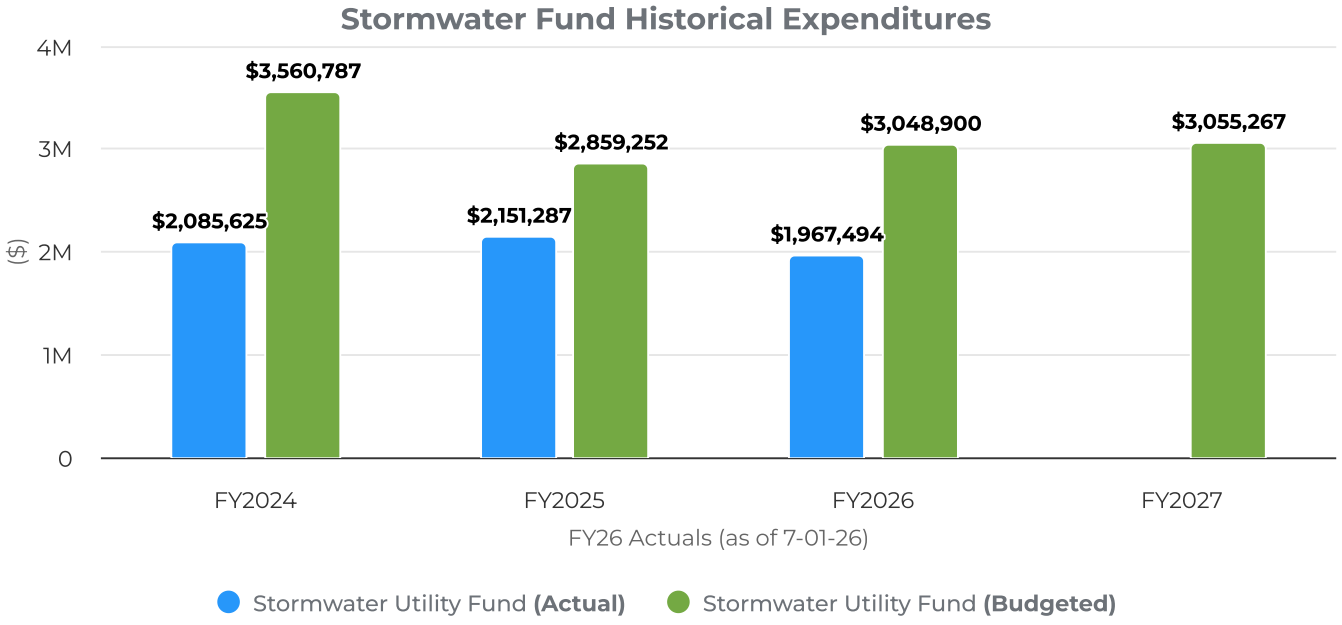
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Stormwater Utility Fund

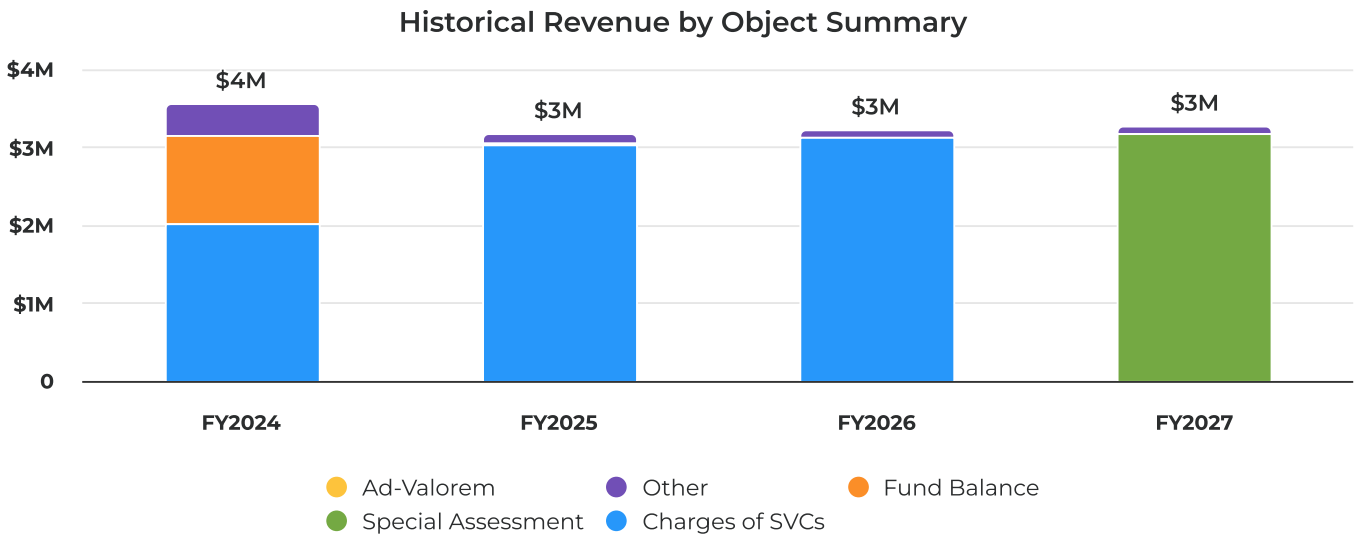
Historical Budget to Actual Revenues

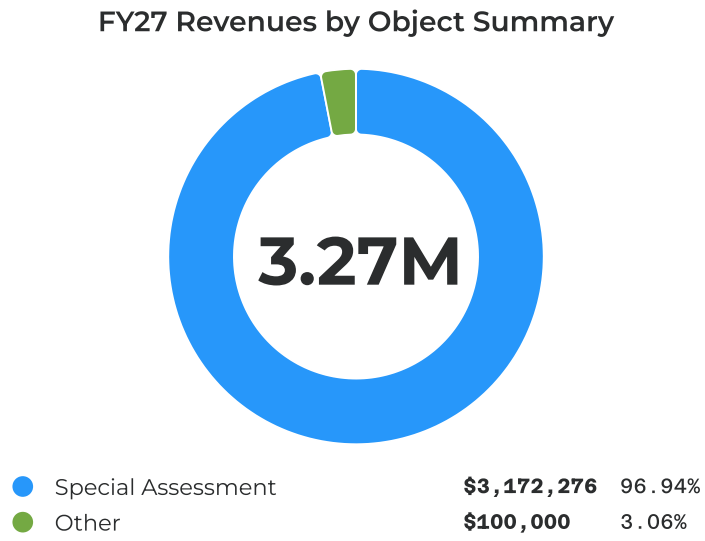


Historical Budget to Actual Expenditures



Revenues by Object Summary

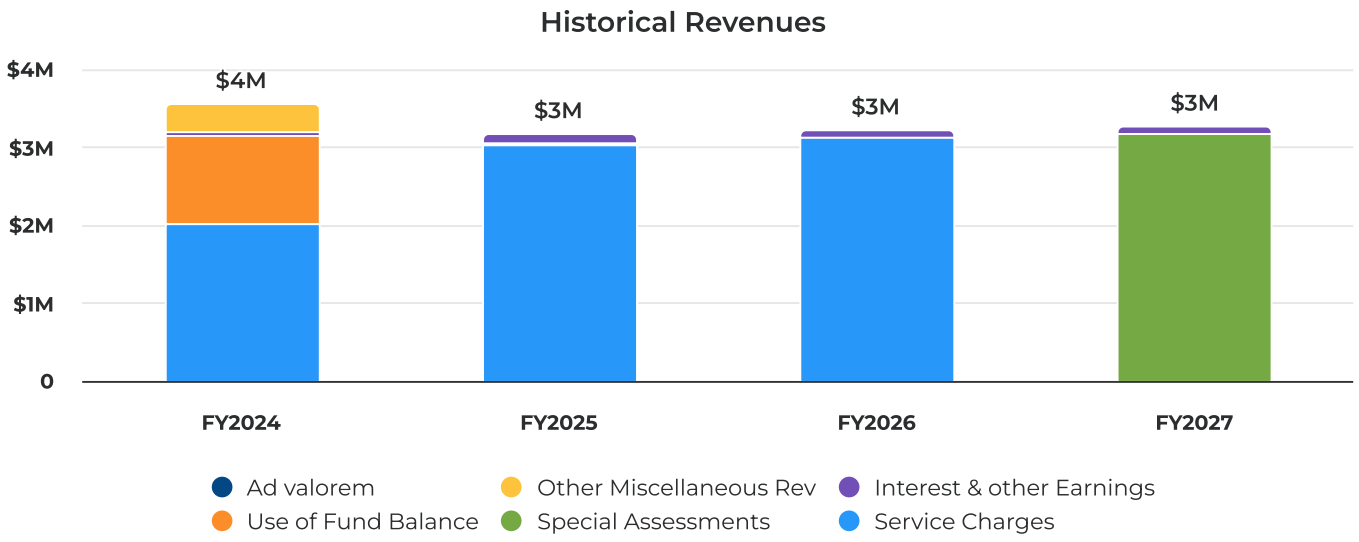


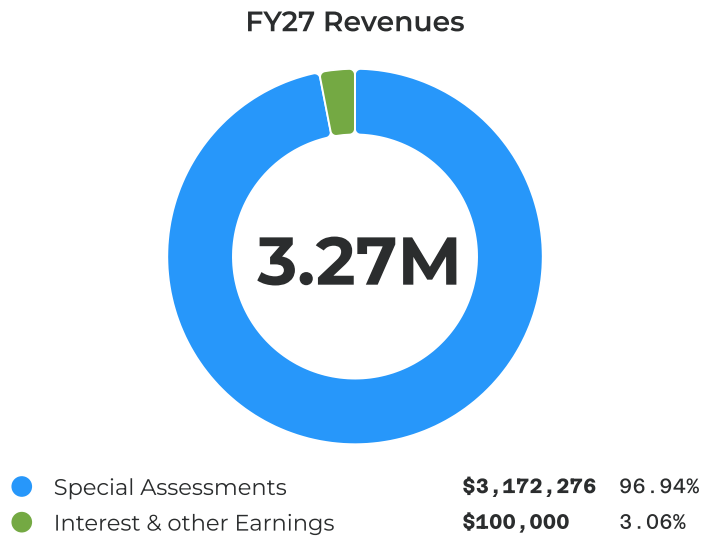


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad-Valorem	$5,257	$7,222	$11,538	$13,000	-	-$13,000	-100.00%
Permits fees	$75	$750	$750	-	-	-	-
Charges of SVCs	$1,918,668	$2,908,820	$2,837,429	$3,109,849	-	-$3,109,849	-100.00%
Other	$386,241	$325,334	$262,518	$100,000	$100,000	-	-
Special Assessment	-	-	-	-	$3,172,276	$3,172,276	-
Total Revenues	**$2,310,242**	**$3,242,126**	**$3,112,235**	**$3,222,849**	**$3,272,276**	**$49,427**	**1.53%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad valorem							
Property Tax / Delinquent	$2,899	$4,530	$8,918	$8,000	-	-$8,000	-100.00%
Property Tax / Interest - Deliquent	$2,358	$2,692	$2,619	$5,000	-	-$5,000	-100.00%
Total Ad valorem	$5,257	$7,222	$11,538	$13,000	-	-$13,000	-100.00%
Plan Review							
Site Plan / Site Plan Review Fee	$75	$750	$750	-	-	-	-
Total Plan Review	$75	$750	$750	-	-	-	-
Special Assessments							
Special Assessment / Residential	-	-	-	-	$2,097,680	$2,097,680	-
Special Assessment / Commercial	-	-	-	-	$1,168,273	$1,168,273	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Special Assessment / Discount	-	-	-	-	-$106,677	-$106,677	-
Special Assessment / Delinquent	-	-	-	-	$8,000	$8,000	-
Special Assessment / Delinquent Interest	-	-	-	-	$5,000	$5,000	-
Total Special Assessments	-	-	-	-	$3,172,276	$3,172,276	-
Charges for Services							
Government Charges & Fees / Miscellaneous	$2,175	$1,125	$1,275	-	-	-	-
Total Charges for Services	$2,175	$1,125	$1,275	-	-	-	-
Service Charges							
Stormwater Utility / S/Water Fees Residential	$1,269,085	$1,922,874	$1,879,290	$2,023,299	-	-$2,023,299	-100.00%
Stormwater Utility / S/Water Fees Commercial	$713,860	$1,081,617	$1,057,324	$1,150,050	-	-$1,150,050	-100.00%
Stormwater Utility / Discount	-$66,452	-$96,795	-$100,461	-$63,500	-	$63,500	-100.00%
Total Service Charges	$1,916,493	$2,907,695	$2,836,154	$3,109,849	-	-$3,109,849	-100.00%
Interest & other Earnings							
Interest / Investments	$215,119	$284,255	$297,540	$100,000	$100,000	-	-
Interest / Tax Collections	$3,657	$5,520	$1,369	-	-	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	$109,452	-$33,875	-$85,734	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$30,752	$34,099	$10,938	-	-	-	-
Total Interest & other Earnings	$358,980	$290,000	$224,114	$100,000	$100,000	-	-
Disp of Fixed Assets							
Donations / Disp of Fixed Assets	$490	-	-	-	-	-	-
Total Disp of Fixed Assets	$490	-	-	-	-	-	-
Other Miscellaneous Rev							
Miscellaneous Revenue / Other	$26,771	$35,333	$38,405	-	-	-	-
Total Other Miscellaneous Rev	$26,771	$35,333	$38,405	-	-	-	-
Total Revenues	**$2,310,242**	**$3,242,126**	**$3,112,235**	**$3,222,849**	**$3,272,276**	**$49,427**	**1.53%**

Stormwater Utility Fund Revenue Itemizations

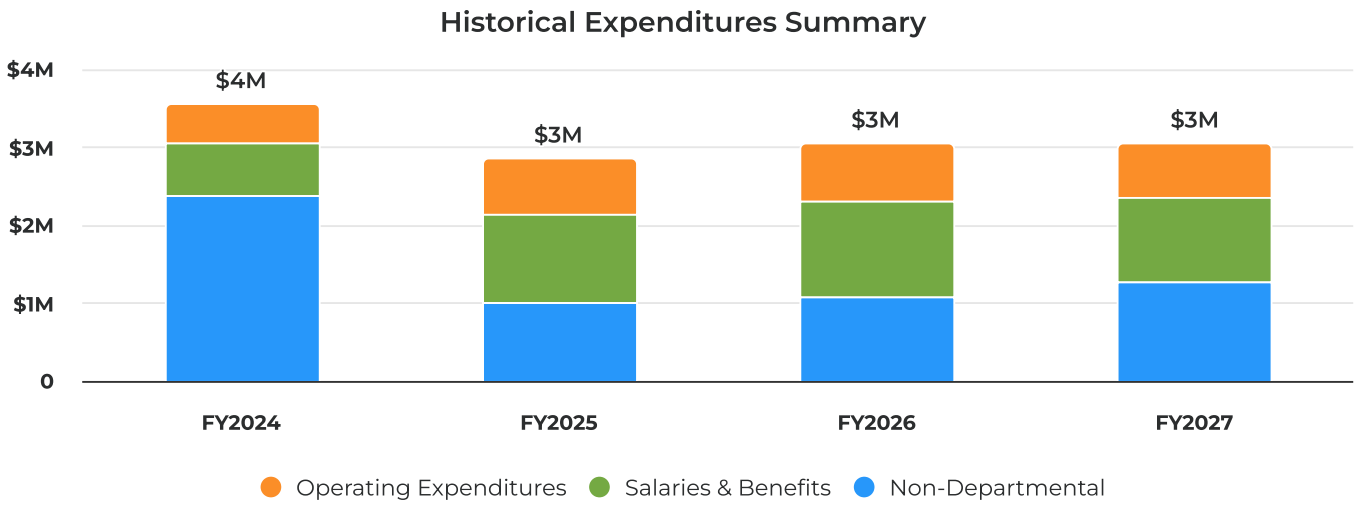
Revenues by Fund

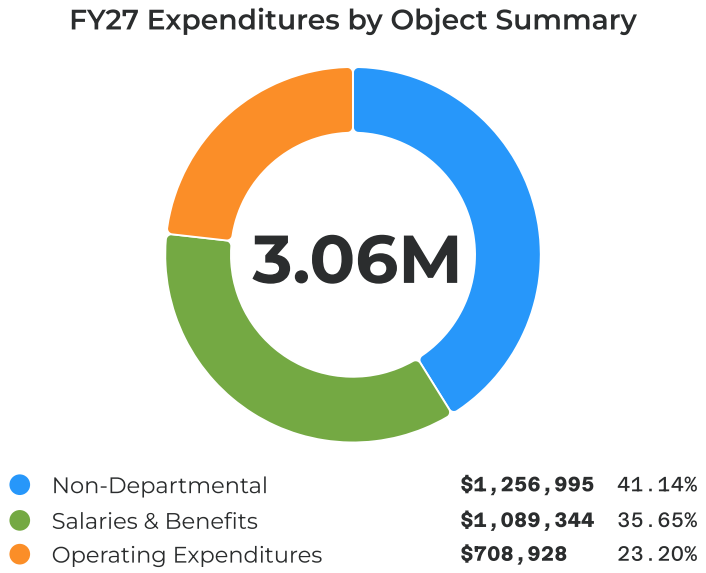
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Stormwater Utility Fund		$3,222,849	$3,272,276	$49,427	1.53%	
Ad-Valorem						
Property Tax / Delinquent	408-0000-311.10-30	$8,000	-	-$8,000	-100.00%	Reclassification of revenues to Special Assessments (Account: 408-0000-325.20-30) from Ad-Valorem to ensure accurate financial reporting.
Property Tax / Interest - Deliquent	408-0000-311.10-50	$5,000	-	-$5,000	-100.00%	Reclassification of revenues to Special Assessments (Account: 408-0000-325.20-50) from Ad-Valorem to ensure accurate financial reporting.
Total Ad-Valorem		$13,000	-	-$13,000	-100.00%	
Charges of SVCs						
Stormwater Utility / S/Water Fees Residential	408-0000-343.70-10	$2,023,299	-	-$2,023,299	-100.00%	
Stormwater Utility / S/Water Fees Commercial	408-0000-343.70-20	$1,150,050	-	-$1,150,050	-100.00%	
Stormwater Utility / Discount	408-0000-343.70-30	-$63,500	-	$63,500	-100.00%	
Total Charges of SVCs		$3,109,849	-	-$3,109,849	-100.00%	
Other						
Interest / Investments	408-0000-361.10-10	$100,000	$100,000	-	-	
Total Other		$100,000	$100,000	-	-	
Special Assessment						
Special Assessment / Residential	408-0000-325.20-10	-	$2,097,680	$2,097,680	-	Reclassification of revenues from Charges for Services (Account: 408-0000-343.70-10) to Special Assessments to ensure accurate financial reporting. Commission approved rate increase 7%

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						residential in BWS#1. Special Assessment revenues were updated to reflect the certified Grand Total Levy.
Special Assessment / Commercial	408-0000-325.20-20	-	$1,168,273	$1,168,273	-	Reclassification of revenues from Charges for Services (Account: 408-0000-343.70-20) to Special Assessments to ensure accurate financial reporting. Commission approved rate increase 7% commercial in BWS#1. BWS#3 Update: Special Assessment revenues were updated to reflect the certified Grand Total Levy.
Special Assessment / Discount	408-0000-325.20-25	-	-$106,677	-$106,677	-	Reclassification of revenues from Charges for Services (Account: 408-0000-343.70-30) to Special Assessments to ensure accurate financial reporting. Discounts budgeted at 3.25% of residential & commercial revenues based on estimated early payment discounts BWS#3 Update: Special Assessment revenues were updated to reflect the certified Grand Total Levy.
Special Assessment / Delinquent	408-0000-325.20-30	-	$8,000	$8,000	-	Reclassification of revenues from Ad-Valorem

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						(Account: 408-0000-311.10-30) to Special Assessments to ensure accurate financial reporting.
Special Assessment / Delinquent Interest	408-0000-325.20-50	-	$5,000	$5,000	-	Reclassification of revenues from Ad-Valorem (Account: 408-0000-311.10-50) to Special Assessments to ensure accurate financial reporting.
Total Special Assessment		-	$3,172,276	$3,172,276	-	
Total Revenues		**$3,222,849**	**$3,272,276**	**$49,427**	**1.53%**	

Expenditures Summary

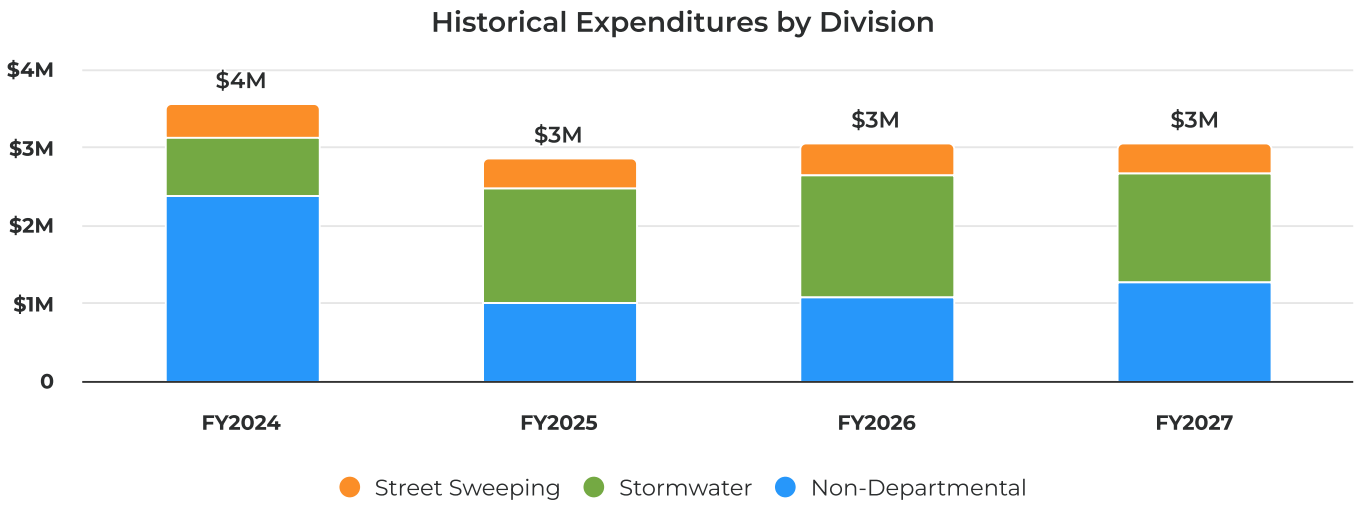


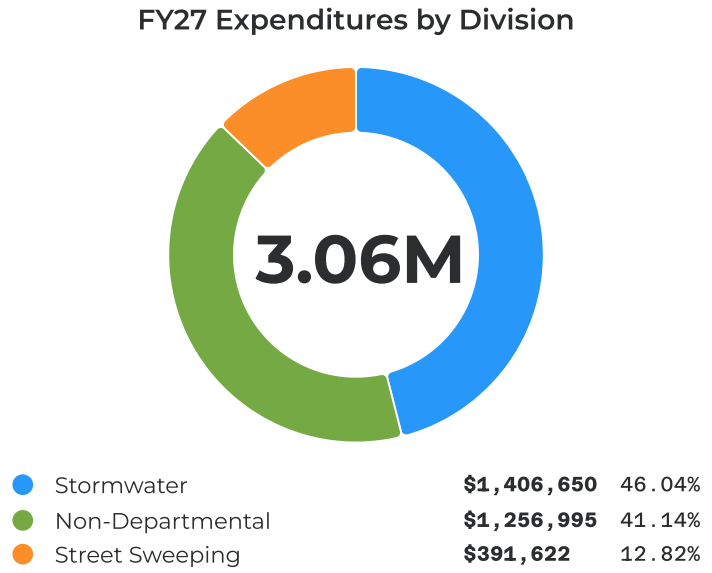


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$719,802	$719,308	$667,514	$1,218,139	$1,089,344	-$128,795	-10.57%
Operating Expenditures	$435,239	$471,466	$388,696	$751,827	$708,928	-$42,899	-5.71%
Non-Departmental	$930,583	$960,513	$911,284	$1,078,934	$1,256,995	$178,061	16.50%
Total Expenditures	**$2,085,625**	**$2,151,287**	**$1,967,494**	**$3,048,900**	**$3,055,267**	**$6,367**	**0.21%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Stormwater							
Salaries & Benefits							
Salaries & Wages / Regular	$336,233	$236,399	$275,548	$540,637	$504,491	-$36,146	-6.69%
Salaries & Wages / Unused Vacation Pay	$1,152	$1,287	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$2,067	-	-	-	-	-
Overtime / Standard Overtime	$7,697	$7,810	$5,885	$8,400	$8,400	-	-
Special Pay / Longevity	$1,290	$3,075	$4,900	$5,100	$3,880	-$1,220	-23.92%
Special Pay / Incentive	-	-	-	-	$1,764	$1,764	-
Special Pay / Other Pays	$968	$1,047	$988	-	$315	$315	-
Stormwater Management / FICA	$25,910	$18,365	$21,425	$42,391	$39,689	-$2,702	-6.37%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Taxes							
Retirement Contributions / Defined Benefit Plan	$41,168	$53,490	$61,345	$109,958	$79,285	-$30,673	-27.90%
Retirement Contributions / 401-a Plan	-	-	-	-	$1,158	$1,158	-
Stormwater Management / Life & Health Insurance	$52,422	$41,789	$49,082	$137,393	$81,402	-$55,991	-40.75%
Workers' Compensation / Workers' Comp Regular	$8,393	$4,080	$5,367	$5,959	$5,959	-	-
Total Salaries & Benefits	$475,232	$369,410	$424,540	$849,838	$726,343	-$123,495	-14.53%
Operating Expenditures							
Professional Services / Legal	$365	$170	-	$3,000	$3,000	-	-
Professional Services / Internal IT Support	$26,464	$31,795	$25,495	$33,994	$29,069	-$4,925	-14.49%
Professional Services / Other	$77,983	$119,972	$30,951	$225,000	$225,000	-	-
Contractual Services / Maintenance	$9,953	-	-	$14,000	$14,000	-	-
Contractual Services / Other Contractual Service	$125,187	$90,511	$168,146	$197,000	$197,000	-	-
Contractual Services / Commissions	$18,340	$30,594	$28,379	$30,000	$30,000	-	-
Contractual Services / Tipping Fees	-	-	-	$5,000	-	-$5,000	-100.00%
Contractual Services / Right of Way	$9,112	$9,766	-	$12,000	$12,000	-	-
Union Dues / Training/Registration	-	-	$876	$2,000	$2,000	-	-
Union Dues / Lodging/Transportation	-	-	-	$1,000	-	-$1,000	-100.00%
Insurance / Property/Liability	$41,784	$56,408	$46,537	$62,049	$40,489	-$21,560	-34.75%
Repair/Maint Services / Equipment-Garage	$7,935	$18,250	$16,118	$21,489	$21,490	$1	-
Repair/Maint Services / Heavy Equipment	$26,381	$16,272	$16,330	$31,759	$31,759	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$4,059	$8,937	-	$10,000	$10,000	-	-
Repair/Maint Services / Infrastructure	$38,442	$13,121	$9,718	$40,000	$40,000	-	-
Stormwater Management / Printing & Binding	$13,165	$28,836	-	-	-	-	-
Stormwater Management / Promotional Activities	-	$100	$100	$500	$500	-	-
Office Supplies / Office Supplies	$350	$1,222	$237	$500	$500	-	-
Operating Supplies / Gas, Lubricants & Oil	$5,478	$7,760	$8,274	$7,500	$7,500	-	-
Operating Supplies / Small Tools & Equipment	$24	$10,309	$7,398	$10,000	$10,000	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Supplies / Uniforms	$1,000	$1,500	$1,550	$5,000	$5,000	-	-
Operating Supplies / Other	-	-	-	$1,000	$1,000	-	-
Total Operating Expenditures	$406,023	$445,524	$360,109	$712,791	$680,307	-$32,484	-4.56%
Total Stormwater	$881,255	$814,934	$784,649	$1,562,629	$1,406,650	-$155,979	-9.98%
Street Sweeping							
Salaries & Benefits							
Salaries & Wages / Regular	$131,227	$226,730	$156,916	$235,820	$238,202	$2,382	1.01%
Salaries & Wages / Unused Vacation Pay	$3,311	$3,759	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$762	-	-	-	-	-
Overtime / Standard Overtime	-	$964	$1,039	$1,000	$1,000	-	-
Special Pay / Longevity	$58	$1,015	$1,010	$1,210	$1,330	$120	9.92%
Special Pay / Incentive	-	-	-	-	$2,425	$2,425	-
Special Pay / Other Pays	$5	$113	$57	$1,080	$1,080	-	-
Stormwater Management / FICA Taxes	$10,211	$16,741	$11,466	$18,278	$18,655	$377	2.06%
Retirement Contributions / Defined Benefit Plan	$66,185	$48,313	$36,288	$45,012	$39,111	-$5,901	-13.11%
Retirement Contributions / 401-a Plan	$758	$1,419	$1,030	$3,052	$1,378	-$1,674	-54.85%
Stormwater Management / Life & Health Insurance	$25,018	$42,574	$29,759	$48,898	$45,869	-$3,029	-6.19%
Workers' Compensation / Workers' Comp Regular	$7,799	$7,508	$5,408	$13,951	$13,951	-	-
Total Salaries & Benefits	$244,571	$349,898	$242,974	$368,301	$363,001	-$5,300	-1.44%
Operating Expenditures							
Contractual Services / Tipping Fees	$10,000	-	$7,185	$10,000	$10,000	-	-
Union Dues / Training/Registration	-	-	-	$500	-	-$500	-100.00%
Insurance / Property/Liability	$19,216	$25,942	$21,402	$28,536	$18,621	-$9,915	-34.75%
Total Operating Expenditures	$29,216	$25,942	$28,587	$39,036	$28,621	-$10,415	-26.68%
Total Street Sweeping	$273,787	$375,840	$271,561	$407,337	$391,622	-$15,715	-3.86%
Non-Departmental							
Non-Departmental							
Debt Service / Principal	-	-	$302,380	$302,381	$250,476	-$51,905	-17.17%
Debt Service / Interest	-	-	$73,377	$73,378	$186,736	$113,358	154.48%
Retirement Contributions / GASB 68 Adjustment	-$26,958	-$38,959	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-$2,115	-$7,971	-	-	-	-	-
Other Curr Charges/Oblig / Admin	$16,735	$514	-	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Fees							
Admin Charges / Bank Charges and Fees	$4,100	$6,996	$2,917	$4,100	$4,100	-	-
Other General Government / Interest	$74,216	$103,960	$64,553	-	-	-	-
Contractual Services / Interfund Admins Services	$246,514	$302,995	$274,685	$366,247	$353,901	-$12,346	-3.37%
Other Curr Charges/Oblig / Contribution to GF	$281,447	$251,636	$193,371	$257,828	$261,782	$3,954	1.53%
Stormwater Management / Depreciation	$336,644	$341,342	-	-	-	-	-
Transfers / Transfer to Capital Pro	-	-	-	$75,000	$200,000	$125,000	166.67%
Total Non-Departmental	$930,583	$960,513	$911,284	$1,078,934	$1,256,995	$178,061	16.50%
Total Non-Departmental	$930,583	$960,513	$911,284	$1,078,934	$1,256,995	$178,061	16.50%
Total Expenditures	**$2,085,625**	**$2,151,287**	**$1,967,494**	**$3,048,900**	**$3,055,267**	**$6,367**	**0.21%**

Stormwater Utility Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Public Services		$1,969,966	$1,798,272	-$171,694	-8.72%	
Stormwater						
Salaries & Benefits						
Salaries & Wages / Regular	408-5090-538.12-10	$540,637	$504,491	-$36,146	-6.69%	Increase reflects the employee receiving merit pay, which was budgeted in FY26
Overtime / Standard Overtime	408-5090-538.14-10	$8,400	$8,400	-	-	
Special Pay / Longevity	408-5090-538.15-10	$5,100	$3,880	-$1,220	-23.92%	Reductions in longevity are due to employee turnover or employees transferring to positions in other departments, shifting associated costs to other budget line items.
Special Pay / Incentive	408-5090-538.15-20	-	$1,764	$1,764	-	
Certification Pay	408-5090-538.15-20	-	$1,764	$1,764	-	Increased from BWS #3 - additional certification pay approved from supplemental
Special Pay / Other Pays	408-5090-538.15-30	-	$315	$315	-	Addition is attributable to the reallocation of the Director of Community Sustainability's salary.
Stormwater Management / FICA Taxes	408-5090-538.21-00	$42,391	$39,689	-$2,702	-6.37%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Retirement Contributions / Defined Benefit Plan	408-5090-538.22-10	$109,958	$79,285	-$30,673	-27.90%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Retirement Contributions / 401-a Plan	408-5090-538.22-20	-	$1,158	$1,158	-	Addition is attributable to the reallocation of the Director of Community Sustainability's salary and increase for certification pay approved during BWS #1
Stormwater Management / Life & Health Insurance	408-5090-538.23-00	$137,393	$81,402	-$55,991	-40.75%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	408-5090-538.24-10	$5,959	$5,959	-	-	
Total Salaries & Benefits		$849,838	$726,343	-$123,495	-14.53%	
Operating Expenditures						
Professional Services / Legal	408-5090-538.31-10	$3,000	$3,000	-	-	
Professional Services / Internal IT Support	408-5090-538.31-50	$33,994	$29,069	-$4,925	-14.49%	
Professional Services / Other	408-5090-538.31-90	$225,000	$225,000	-	-	
Pollutant Discharge	408-5090-538.31-90	$25,000	$25,000	-	-	Palm Beach County agreement for the National Pollutant Discharge Elimination System (NPDES) partnership.
General engineering	408-5090-538.31-90	$100,000	$100,000	-	-	Annual engineering fees involve conducting an Outfall Assessment or pipe and Drainage Assessment to improve the overall system reliability and performance.
Maintenance of GIS	408-5090-538.31-90	-	$50,000	$50,000	-	GIS mapping technology-for better identification of flood-prone areas and targeted mitigation efforts
Budget & Annual Rate Study	408-5090-538.31-90	$50,000	$50,000	-	-	Stantec will be conducting a Budget and Annual Rate Study (RSA) and a financial analysis.
Updating Stormwater Master Plan	408-5090-538.31-90	$50,000	-	-$50,000	-100.00%	Monitoring and Annual Reports for Individual Permits. Decrease based on prior year's budget.
Contractual Services / Maintenance	408-5090-538.34-10	$14,000	$14,000	-	-	
EPA NPDES Program	408-5090-538.34-10	$10,000	$10,000	-	-	EPA NPDES Program states that outfall repair and maintenance cleaning.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Annual maintenance cost of the lake wetland	408-5090-538.34-10	$4,000	$4,000	-	-	Annual maintenance cost of the lake wetland under the Solitude LLC contract has increased due to the NPDES Program.
Contractual Services / Other Contractual Service	408-5090-538.34-50	$197,000	$197,000	-	-	
Underground Utility	408-5090-538.34-50	$7,000	$7,000	-	-	Underground Utility Scanning Service.
Upgrading Stormwater Drainage Infrastructure	408-5090-538.34-50	$5,000	$5,000	-	-	Upgrading stormwater drainage infrastructure to reduce the risk of flooding and safeguard properties and infrastructure from water damage.
Compliance Permits for NPDES, and MS4	408-5090-538.34-50	$110,000	$110,000	-	-	Regularly inspecting and cleaning stormwater systems to prevent clogs and backups.
Storm System Cleaning Services	408-5090-538.34-50	$75,000	$75,000	-	-	National Pollutant Discharge Elimination System (NPDES), SW Storm System Cleaning Services
Contractual Services / Commissions	408-5090-538.34-60	$30,000	$30,000	-	-	Palm Beach County Ad Valorem Processing Fee ... Cost went up FY25 as at April actual was $28,028.00
Contractual Services / Tipping Fees	408-5090-538.34-70	$5,000	-	-$5,000	-100.00%	Tipping Fees for debris from vac-trucks
Contractual Services / Right of Way	408-5090-538.34-75	$12,000	$12,000	-	-	FEC Railroad Crossing License Fee increases annually
Union Dues / Training/Registration	408-5090-538.40-10	$2,000	$2,000	-	-	This is for professional memberships- 4 New staff for Stormwater was added in FY25.
Union Dues / Lodging/Transportation	408-5090-538.40-20	$1,000	-	-$1,000	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. Staff travel.
Insurance / Property/Liability	408-5090-538.45-10	$62,049	$40,489	-$21,560	-34.75%	
Repair/Maint Services / Equipment-Garage	408-5090-538.46-22	$21,489	$21,490	$1	-	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	408-5090-538.46-26	$31,759	$31,759	-	-	
Heavy Equipment	408-5090-538.46-26	$30,000	$30,000	-	-	Heavy equipment requires various repairs. Investing in aging infrastructure will prolong the lifespan of our system, reducing maintenance costs and service interruptions
Asset Tracking	408-5090-538.46-26	$1,759	$1,759	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	408-5090-538.46-27	$10,000	$10,000	-	-	Repairs are needed for the loader and skid steer

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Repair/Maint Services / Infrastructure	408-5090-538.46-40	$40,000	$40,000	-	-	Any Emergency repair to the storm drainage system
Stormwater Management / Promotional Activities	408-5090-538.48-00	$500	$500	-	-	Stormwater Awareness Program Flyers/Mailers will include Lake Worth Sweeper Schedules for Resident Education. This initiative aims to raise public awareness about stormwater pollution and promote responsible behavior.
Office Supplies / Office Supplies	408-5090-538.51-10	$500	$500	-	-	Stationery and paper etc.
Operating Supplies / Gas, Lubricants & Oil	408-5090-538.52-10	$7,500	$7,500	-	-	Gas oil and Lubricants and operating supplies
Operating Supplies / Small Tools & Equipment	408-5090-538.52-20	$10,000	$10,000	-	-	Stormwater hand tools and equipment.
Operating Supplies / Uniforms	408-5090-538.52-40	$5,000	$5,000	-	-	Uniforms for Additional staff.
Operating Supplies / Other	408-5090-538.52-90	$1,000	$1,000	-	-	As needed, miscellaneous office supplies.
Total Operating Expenditures		$712,791	$680,307	-$32,484	-4.56%	
Total Stormwater		$1,562,629	$1,406,650	-$155,979	-9.98%	
Street Sweeping						
Salaries & Benefits						
Salaries & Wages / Regular	408-5099-538.12-10	$235,820	$238,202	$2,382	1.01%	Increase due to updated salary adjustment for PW Director
Overtime / Standard Overtime	408-5099-538.14-10	$1,000	$1,000	-	-	OVERTIME FOR STREET SWEEPERS
Special Pay / Longevity	408-5099-538.15-10	$1,210	$1,330	$120	9.92%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	408-5099-538.15-20	-	$2,425	$2,425	-	
Certification Pay	408-5099-538.15-20	-	$2,425	$2,425	-	Supplemental approved for F.A.C.E certification in BWS #3
Special Pay / Other Pays	408-5099-538.15-30	$1,080	$1,080	-	-	
Stormwater Management / FICA Taxes	408-5099-538.21-00	$18,278	$18,655	$377	2.06%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	408-5099-538.22-10	$45,012	$39,111	-$5,901	-13.11%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Retirement Contributions / 401-a	408-5099-538.22-20	$3,052	$1,378	-$1,674	-54.85%	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Plan						
Stormwater Management / Life & Health Insurance	408-5099-538.23-00	$48,898	$45,869	-$3,029	-6.19%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	408-5099-538.24-10	$13,951	$13,951	-	-	
Total Salaries & Benefits		$368,301	$363,001	-$5,300	-1.44%	
Operating Expenditures						
Contractual Services / Tipping Fees	408-5099-538.34-70	$10,000	$10,000	-	-	ROLL OFF TIPPING FEES.
Union Dues / Training/Registration	408-5099-538.40-10	$500	-	-$500	-100.00%	Budget reduced to $0 due to no activity over the past three fiscal years. If funding is needed in the future, a supplemental request will be required during Budget Workshop #2. CERTIFICATIONS/TRAINING FOR STAFF.
Insurance / Property/Liability	408-5099-538.45-10	$28,536	$18,621	-$9,915	-34.75%	
Total Operating Expenditures		$39,036	$28,621	-$10,415	-26.68%	
Total Street Sweeping		$407,337	$391,622	-$15,715	-3.86%	
Non-Departmental		$1,078,934	$1,256,995	$178,061	16.50%	
Non-Departmental						
Non-Departmental						
Debt Service / Principal	408-9010-517.71-00	$302,381	$250,476	-$51,905	-17.17%	
2020AB Non Adv.	408-9010-517.71-00	$302,381	$149,476	-$152,905	-50.57%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $2,231,855 attributable to the Stormwater Fund.
2025 STMW	408-9010-517.71-00	-	$101,000	$101,000	-	The Capital Improvement Revenue Bond 2025 is scheduled to be fully paid and retired on October 1, 2044. As of September 30, 2026, the total outstanding principal balance for the bond is $2,850,000.
Debt Service / Interest	408-9010-517.72-00	$73,378	$186,736	$113,358	154.48%	
2020AB Non Adv.	408-9010-517.72-00	$73,378	$62,025	-$11,353	-15.47%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $473,936

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						attributable to the Stormwater Fund.
2025 STMW	408-9010-517.72-00	-	$124,711	$124,711	-	The Capital Improvement Revenue Bond 2025 is scheduled to be fully paid and retired on October 1, 2044. As of September 30, 2026, the remaining interest to be paid through maturity is $1,399,861.
Admin Charges / Bank Charges and Fees	408-9010-519.58-70	$4,100	$4,100	-	-	
Contractual Services / Interfund Admins Services	408-9010-538.34-95	$366,247	$353,901	-$12,346	-3.37%	
Other Curr Charges/Oblig / Contribution to GF	408-9010-538.49-70	$257,828	$261,782	$3,954	1.53%	
Transfers / Transfer to Capital Pro	408-9010-581.91-80	$75,000	$200,000	$125,000	166.67%	
New Camera Truck (Stormwater Share)	408-9010-581.91-80	-	$200,000	$200,000	-	Using PayGo funding. The total project cost of $400,000 for the shared camera truck will be funded equally by the Local Sewer and Stormwater Funds ($200,000 each).
Total Non-Departmental		$1,078,934	$1,256,995	$178,061	16.50%	
Total Non-Departmental		$1,078,934	$1,256,995	$178,061	16.50%	
Total Expenditures		**$3,048,900**	**$3,055,267**	**$6,367**	**0.21%**	

Refuse Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

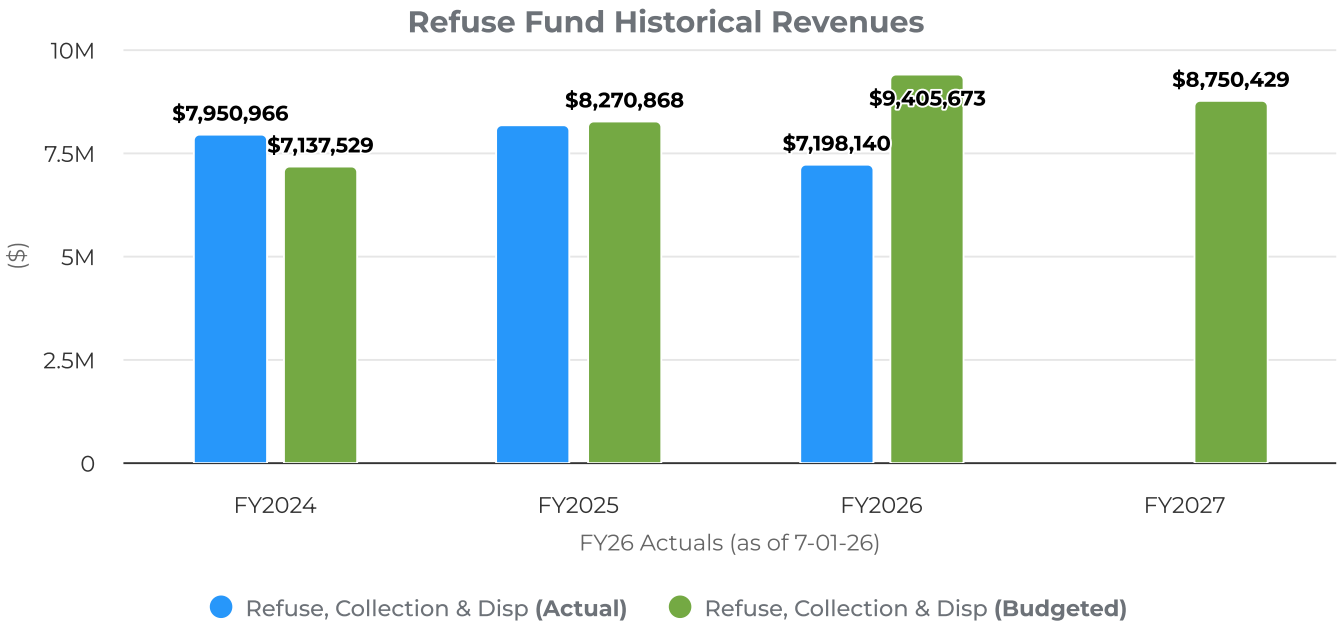
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$8,096,726**	**$8,849,649**	**$8,994,996**	**$8,994,996**	**$7,464,056**	**-$1,530,940**	**-17.02%**
Revenues							
Ad-Valorem	$6,676	$4,726	$1,460	$6,500	-	-$6,500	-100.00%
Charges of SVCs	$7,027,818	$7,578,326	$6,854,346	$7,427,983	$4,428,200	-$2,999,783	-40.38%
Other	$736,700	$397,969	$192,038	$305,250	$305,250	-	-
Fund Balance	-	-	-	$1,530,940	$205,097	-$1,325,843	-86.60%
Franchise Fees	$179,772	$167,358	$150,296	$135,000	$150,000	$15,000	11.11%
Special Assessment	-	-	-	-	$3,661,882	$3,661,882	-
Total Revenues	**$7,950,966**	**$8,148,379**	**$7,198,140**	**$9,405,673**	**$8,750,429**	**-$655,244**	**-6.97%**
Expenditures							
Salaries & Benefits	$2,853,800	$3,428,794	$2,663,882	$4,143,293	$4,009,552	-$133,741	-3.23%
Operating Expenditures	$2,714,857	$2,963,638	$2,104,988	$3,369,497	$2,859,040	-$510,457	-15.15%
Non-Departmental	$1,631,190	$1,608,795	$1,048,380	$1,892,883	$1,881,837	-$11,046	-0.58%
Total Expenditures	**$7,199,848**	**$8,001,228**	**$5,817,250**	**$9,405,673**	**$8,750,429**	**-$655,244**	**-6.97%**
Total Revenues Less Expenditures	**$751,118**	**$147,151**	**$1,380,890**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$8,847,844**	**$8,996,800**	**$10,375,886**	**$8,994,996**	**$7,464,056**	**-$1,530,940**	**-17.02%**

The projected FY 2027 Ending Fund Balance is **$7,258,959**. Excess Unassigned Fund Balance currently totals **$459,310**.

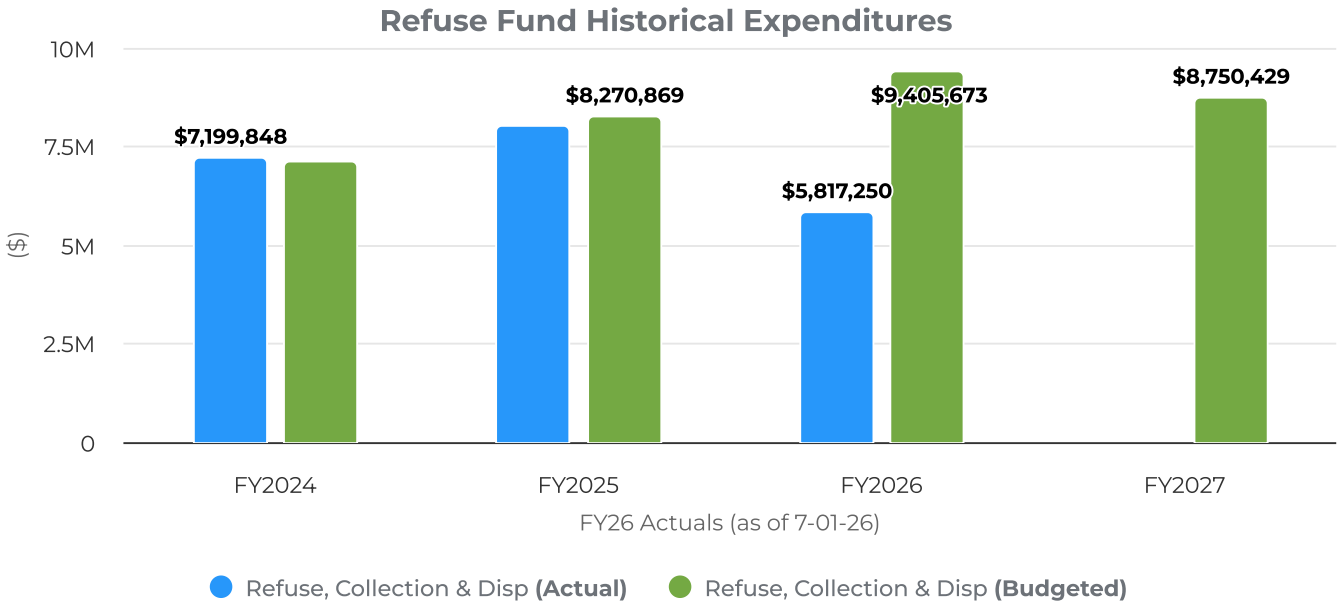
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Refuse Fund

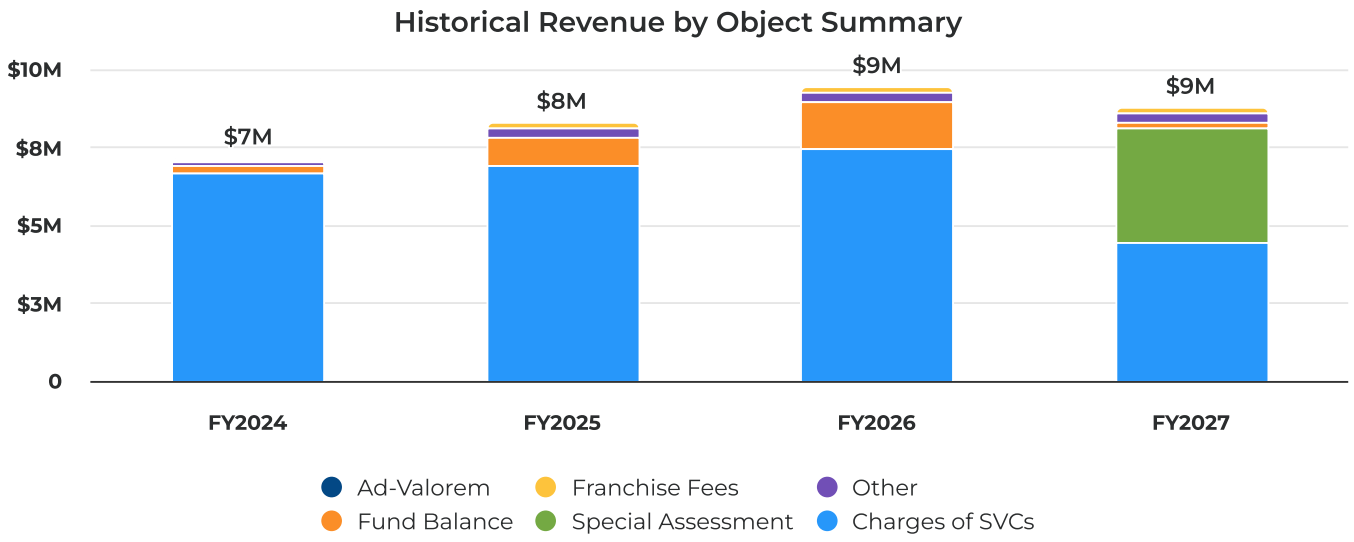
Historical Budget to Actual Revenues

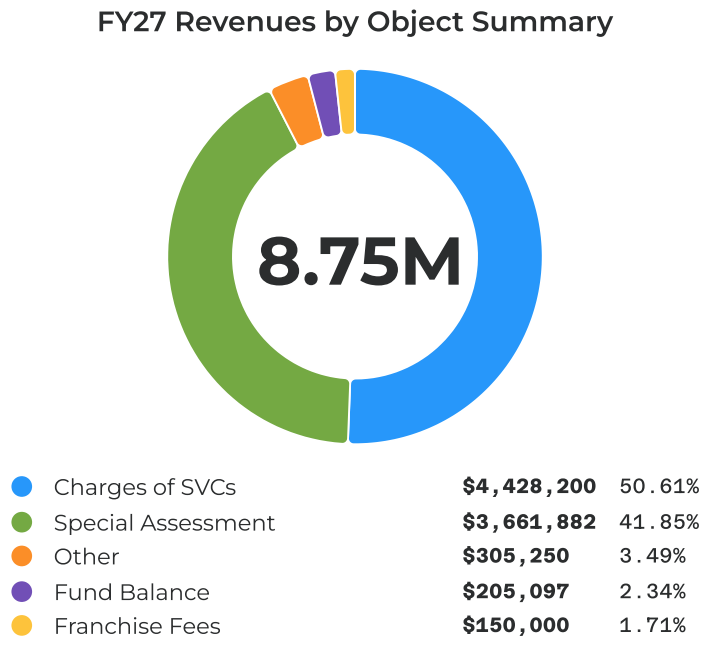


Historical Budget to Actual Expenditures



Revenues by Object Summary

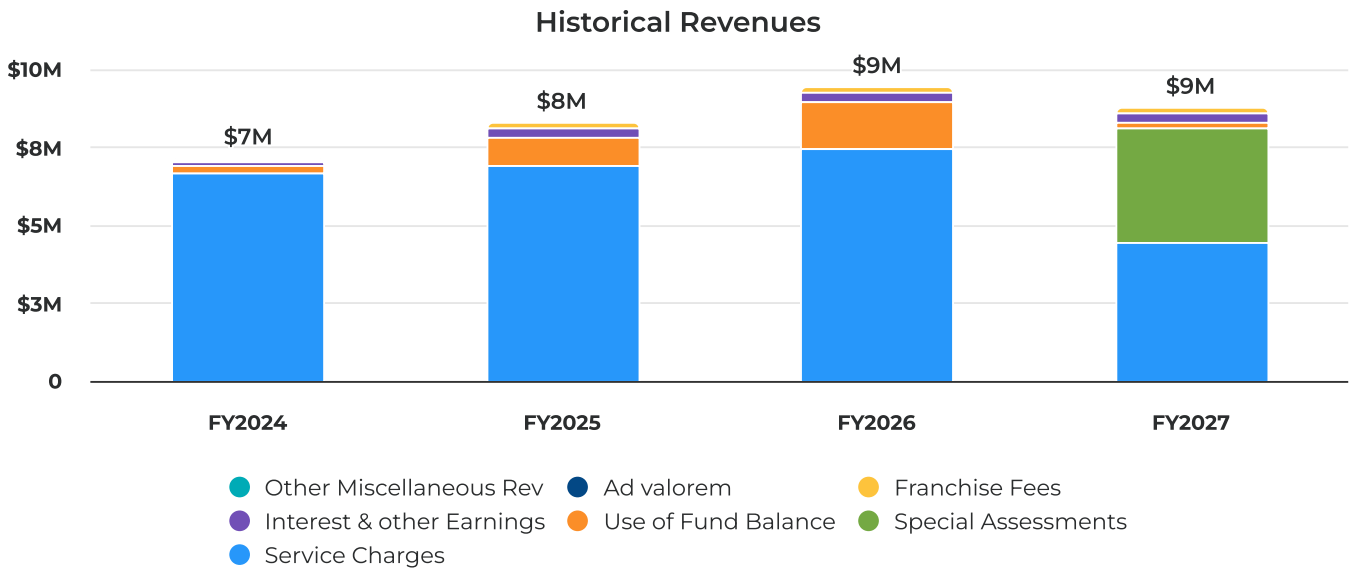


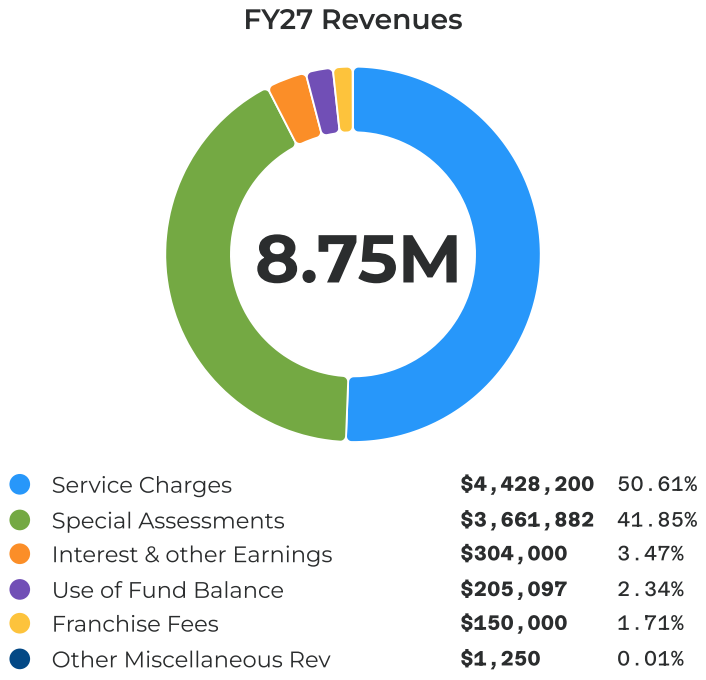


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad-Valorem	$6,676	$4,726	$1,460	$6,500	-	-$6,500	-100.00%
Charges of SVCs	$7,027,818	$7,578,326	$6,854,346	$7,427,983	$4,428,200	-$2,999,783	-40.38%
Other	$736,700	$397,969	$192,038	$305,250	$305,250	-	-
Fund Balance	-	-	-	$1,530,940	$205,097	-$1,325,843	-86.60%
Franchise Fees	$179,772	$167,358	$150,296	$135,000	$150,000	$15,000	11.11%
Special Assessment	-	-	-	-	$3,661,882	$3,661,882	-
Total Revenues	**$7,950,966**	**$8,148,379**	**$7,198,140**	**$9,405,673**	**$8,750,429**	**-$655,244**	**-6.97%**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Ad valorem							
Property Tax / Delinquent	$2,697	$1,746	$53	$3,500	-	-$3,500	-100.00%
Property Tax / Interest - Deliquent	$3,979	$2,980	$1,407	$3,000	-	-$3,000	-100.00%
Total Ad valorem	$6,676	$4,726	$1,460	$6,500	-	-$6,500	-100.00%
Franchise Fees							
Franchise Fees / Refuse	$179,772	$167,358	$150,296	$135,000	$150,000	$15,000	11.11%
Total Franchise Fees	$179,772	$167,358	$150,296	$135,000	$150,000	$15,000	11.11%
Special Assessments							

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Special Assessment / Residential	-	-	-	-	$3,778,810	$3,778,810	-
Special Assessment / Discount	-	-	-	-	-$123,428	-$123,428	-
Special Assessment / Delinquent	-	-	-	-	$3,500	$3,500	-
Special Assessment / Delinquent Interest	-	-	-	-	$3,000	$3,000	-
Total Special Assessments	-	-	-	-	$3,661,882	$3,661,882	-
Service Charges							
SE/Garbage/Solid Waste / Refuse Fees- Residential	$3,264,867	$3,434,372	$3,262,781	$3,799,583	-	-$3,799,583	-100.00%
SE/Garbage/Solid Waste / Refuse-Fees Commercial	$3,657,763	$4,021,576	$3,263,816	$3,500,000	$4,100,000	$600,000	17.14%
SE/Garbage/Solid Waste / Discount	-$108,238	-$113,229	-$112,720	-$101,000	-	$101,000	-100.00%
SE/Garbage/Solid Waste / Special Collections	$209,294	$234,883	$439,895	$200,000	$300,000	$100,000	50.00%
SE/Garbage/Solid Waste / Tax Exempt	$541	$541	$500	-	-	-	-
SE/Garbage/Solid Waste / Tipping Fees	$208	-	-	$3,200	$3,200	-	-
SE/Garbage/Solid Waste / Recycling Fees-Commercial	$3,382	$182	$74	$25,000	$25,000	-	-
SE/Garbage/Solid Waste / Recycling Fee-Residential	-	-	-	$1,200	-	-$1,200	-100.00%
Total Service Charges	$7,027,818	$7,578,326	$6,854,346	$7,427,983	$4,428,200	-$2,999,783	-40.38%
Interest & other Earnings							
Interest / Investments	$435,923	$389,078	$314,643	$300,000	$300,000	-	-
Interest / Tax Collections	$6,966	$6,735	$1,603	-	-	-	-
Interest / Assessments	$99	$52	$47	$4,000	$4,000	-	-
Interest & other Earnings / Unrealized Gain/(Loss)	$209,415	-$64,813	-$164,072	-	-	-	-
Interest & other Earnings / Realized Gain/(Loss)	$58,839	$65,242	$20,933	-	-	-	-
Total Interest & other Earnings	$711,241	$396,294	$173,153	$304,000	$304,000	-	-
Disp of Fixed Assets							
Donations / Disp of Fixed Assets	$23,520	-	$16,170	-	-	-	-
Total Disp of Fixed Assets	$23,520	-	$16,170	-	-	-	-
Sale of Surplus Material							
Sales/ Auctions / Sale of Surplus Material	-	-	$1,639	-	-	-	-
Total Sale of Surplus Material	-	-	$1,639	-	-	-	-
Other Miscellaneous Rev							
Miscellaneous Revenue / Assessment Income	$1,212	$628	$153	$1,250	$1,250	-	-
Miscellaneous Revenue / Other	$727	$1,047	$923	-	-	-	-
Total Other Miscellaneous Rev	$1,939	$1,675	$1,076	$1,250	$1,250	-	-
Use of Fund Balance							
Other Sources / Use of Fund Balance	-	-	-	$1,530,940	$205,097	-$1,325,843	-86.60%
Total Use of Fund Balance	-	-	-	$1,530,940	$205,097	-$1,325,843	-86.60%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Revenues	**$7,950,966**	**$8,148,379**	**$7,198,140**	**$9,405,673**	**$8,750,429**	**-$655,244**	**-6.97%**

Refuse Fund Revenue Itemizations

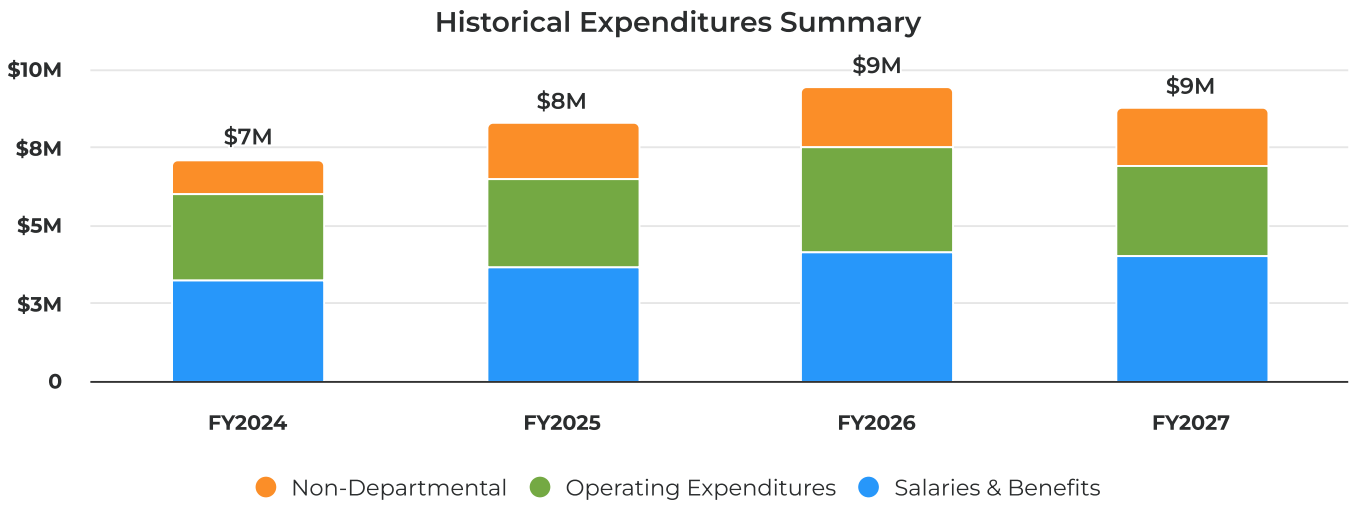
Revenues by Fund

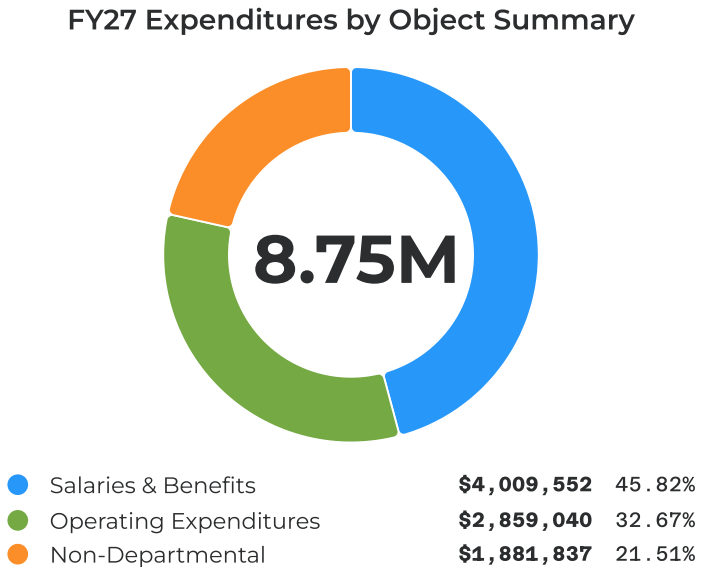
Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Refuse, Collection & Disp		$9,405,673	$8,750,429	-$655,244	-6.97%	
Ad-Valorem						
Property Tax / Delinquent	410-0000-311.10-30	$3,500	-	-$3,500	-100.00%	Reclassification of revenues to Special Assessments (Account: 410-0000-325.20-30) from Ad-Valorem to ensure accurate financial reporting.
Property Tax / Interest - Deliquent	410-0000-311.10-50	$3,000	-	-$3,000	-100.00%	Reclassification of revenues to Special Assessments (Account: 410-0000-325.20-50) from Ad-Valorem to ensure accurate financial reporting.
Total Ad-Valorem		$6,500	-	-$6,500	-100.00%	
Charges of SVCs						
SE/Garbage/Solid Waste / Refuse Fees-Residential	410-0000-343.40-10	$3,799,583	-	-$3,799,583	-100.00%	Reclassification of revenues to Special Assessments (Account: 410-0000-325.20-10) from Charges for Services to ensure accurate financial reporting.
SE/Garbage/Solid Waste / Refuse-Fees Commercial	410-0000-343.40-20	$3,500,000	$4,100,000	$600,000	17.14%	Commission approved rate increase 7% commercial in BWS#1.
SE/Garbage/Solid Waste / Discount	410-0000-343.40-25	-$101,000	-	$101,000	-100.00%	Reclassification of revenues to Special Assessments (Account: 410-0000-325.20-25) from Charges for Services to ensure accurate financial reporting.
SE/Garbage/Solid Waste / Special Collections	410-0000-343.40-30	$200,000	$300,000	$100,000	50.00%	
SE/Garbage/Solid Waste / Tipping Fees	410-0000-343.40-40	$3,200	$3,200	-	-	
SE/Garbage/Solid Waste / Recycling Fees-	410-0000-343.40-50	$25,000	$25,000	-	-	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Commercial						
SE/Garbage/Solid Waste / Recycling Fee-Residential	410-0000-343.40-55	$1,200	-	-$1,200	-100.00%	
Total Charges of SVCs		$7,427,983	$4,428,200	-$2,999,783	-40.38%	
Other						
Interest / Investments	410-0000-361.10-10	$300,000	$300,000	-	-	
Interest / Assessments	410-0000-361.10-40	$4,000	$4,000	-	-	
Miscellaneous Revenue / Assessment Income	410-0000-369.90-27	$1,250	$1,250	-	-	
Total Other		$305,250	$305,250	-	-	
Fund Balance						
Other Sources / Use of Fund Balance	410-0000-395.00-00	$1,530,940	$205,097	-$1,325,843	-86.60%	
Additional Solid Waste Bulk Collection Truck	410-0000-395.00-00	-	$205,097	$205,097	-	Using Refuse fund's excess unassigned fund balance and PayGo for this project. Project total is $275,000 with $205,097 of Fund Balance and $69,903 being PayGo.
Total Fund Balance		$1,530,940	$205,097	-$1,325,843	-86.60%	
Franchise Fees						
Franchise Fees / Refuse	410-0000-313.80-00	$135,000	$150,000	$15,000	11.11%	Refuse Franchise Fee revenues are budgeted based on current year actual revenue trends and the 7% franchise fee increase established under the most recent franchise agreement.
Total Franchise Fees		$135,000	$150,000	$15,000	11.11%	
Special Assessment						
Special Assessment / Residential	410-0000-325.20-10	-	$3,778,810	$3,778,810	-	Reclassification of revenues from Charges for Services (Account: 410-0000-343.40-10) to Special Assessments to ensure accurate financial reporting. Commission approved rate increase 10% residential in Preliminary Refuse

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						Assessment Meeting on 6/30/26. BWS#3 Update: Special Assessment revenues were updated to reflect the certified Grand Total Levy.
Special Assessment / Discount	410-0000-325.20-25	-	-$123,428	-$123,428	-	Reclassification of revenues from Charges for Services (Account: 410-0000-343.40-10) to Special Assessments to ensure accurate financial reporting. Commission approved rate increase 10% residential in Preliminary Refuse Assessment Meeting on 6/30/26. BWS#3 Update: Special Assessment revenues were updated to reflect the certified Grand Total Levy.
Special Assessment / Delinquent	410-0000-325.20-30	-	$3,500	$3,500	-	Reclassification of revenues from Ad-Valorem(Account: 410-0000-311.10-30) to Special Assessments to ensure accurate financial reporting.
Special Assessment / Delinquent Interest	410-0000-325.20-50	-	$3,000	$3,000	-	Reclassification of revenues from Ad-Valorem (Account: 410-0000-311.10-50) to Special Assessments to ensure accurate financial reporting.
Total Special Assessment		-	$3,661,882	$3,661,882	-	
Total Revenues		**$9,405,673**	**$8,750,429**	**-$655,244**	**-6.97%**	

Expenditures Summary

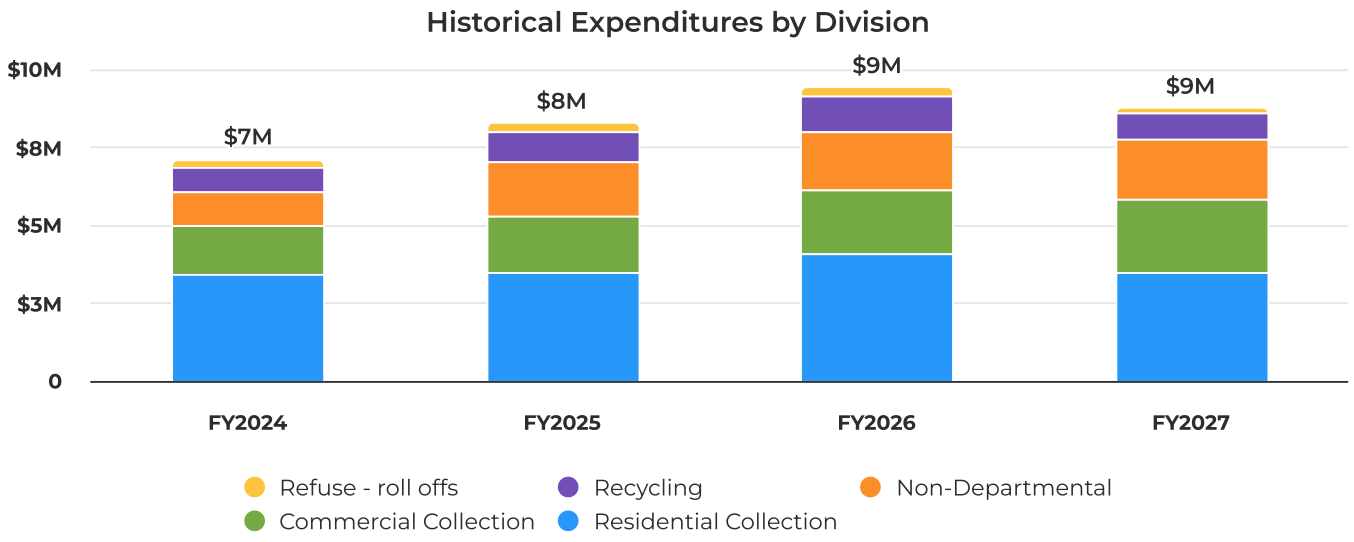


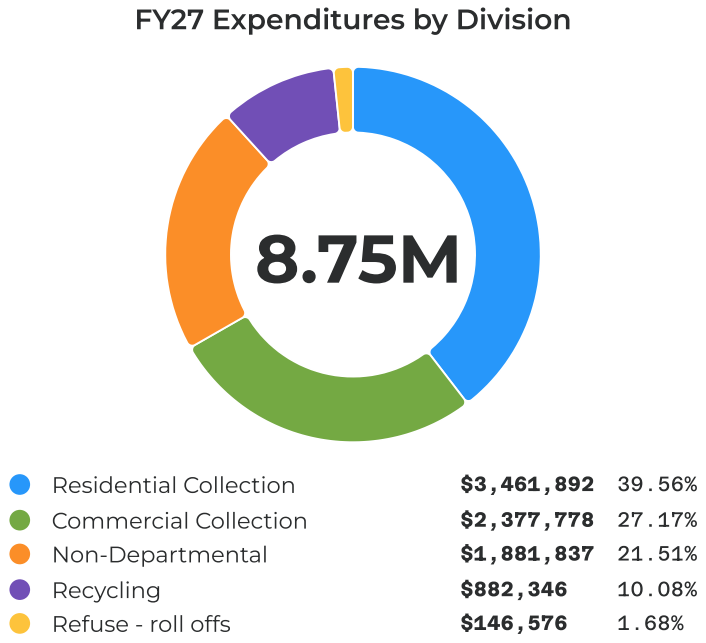


Expenditures Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Salaries & Benefits	$2,853,800	$3,428,794	$2,663,882	$4,143,293	$4,009,552	-$133,741	-3.23%
Operating Expenditures	$2,714,857	$2,963,638	$2,104,988	$3,369,497	$2,859,040	-$510,457	-15.15%
Non-Departmental	$1,631,190	$1,608,795	$1,048,380	$1,892,883	$1,881,837	-$11,046	-0.58%
Total Expenditures	**$7,199,848**	**$8,001,228**	**$5,817,250**	**$9,405,673**	**$8,750,429**	**-$655,244**	**-6.97%**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Refuse,Collection							
Salaries & Benefits							
Salaries & Wages / Unused Vacation Pay	$176	-$27,277	-	-	-	-	-
Total Salaries & Benefits	$176	-$27,277	-	-	-	-	-
Operating Expenditures							
Repair/Maint Services / Heavy Equipment	-	$65	-	-	-	-	-
Operating Supplies / Gas, Lubricants & Oil	$235	-	-	-	-	-	-
Total Operating Expenditures	$235	$65	-	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Refuse,Collection	$410	-$27,212	-	-	-	-	-
Residential Collection							
Salaries & Benefits							
Salaries & Wages / Regular	$914,626	$1,073,252	$790,947	$1,245,225	$1,119,248	-$125,977	-10.12%
Salaries & Wages / Unused Vacation Pay	$7,600	$11,753	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$29,484	-	-	-	-	-
Overtime / Standard Overtime	$174,867	$210,116	$136,878	$105,000	$160,000	$55,000	52.38%
Special Pay / Longevity	$5,989	$5,329	$1,000	$7,480	$10,107	$2,627	35.12%
Special Pay / Incentive	-	-	-	-	$2,524	$2,524	-
Special Pay / Other Pays	$4,350	$3,875	$6,861	$4,590	$3,591	-$999	-21.76%
Garbage/Solid Waste Contr / FICA Taxes	$83,752	$99,151	$69,315	$104,160	$99,064	-$5,096	-4.89%
Retirement Contributions / Defined Benefit Plan	$274,954	$239,784	$186,525	$269,202	$196,492	-$72,710	-27.01%
Retirement Contributions / 401-a Plan	$852	$3,538	$2,846	$12,654	$463	-$12,191	-96.34%
Garbage/Solid Waste Contr / Life & Health Insurance	$184,071	$233,486	$173,672	$379,833	$244,462	-$135,371	-35.64%
Workers' Compensation / Workers' Comp Regular	$54,402	$107,365	$84,664	$103,368	$103,368	-	-
Total Salaries & Benefits	$1,705,464	$2,017,133	$1,452,708	$2,231,512	$1,939,319	-$292,193	-13.09%
Operating Expenditures							
Professional Services / Internal IT Support	$33,155	$41,540	$33,527	$44,703	$38,452	-$6,251	-13.98%
Contractual Services / Other Contractual Service	$46,746	$48,732	$21,770	$54,650	$54,650	-	-
Contractual Services / City Contractual Services	$1,875	$3,110	-	$2,500	$2,500	-	-
Contractual Services / Commissions	$30,019	$31,595	$31,851	$30,000	$33,000	$3,000	10.00%
Contractual Services / Tipping Fees	$396,338	$400,703	$340,320	$365,000	$365,000	-	-
Union Dues / Training/Registration	$2,125	$2,893	$100	$4,500	$4,500	-	-
Union Dues / Lodging/Transportation	$678	$295	-	$500	$500	-	-
Communication/Freight Srv / Postage & Freight	-	-	-	$30	$30	-	-
Utility Services / Water	$1,662	$2,278	$1,897	$2,494	$3,155	$661	26.50%
Utility Services / Sewer	$550	$670	$528	$727	$946	$219	30.12%
Utility Services / Electricity	$891	$798	$607	$1,188	$951	-$237	-19.95%
Utility Services / Refuse/Waste Disposal	$183,674	$183,682	$223,191	$396,615	$241,107	-$155,508	-39.21%
Insurance / Property/Liability	$112,529	$151,914	$125,329	$167,105	$109,043	-$58,062	-34.75%
Repair/Maint Services / Equipment-General	-	-	-	$1,000	$1,000	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Repair/Maint Services / Equipment-Garage	$22,540	$35,046	$31,168	$41,553	$41,557	$4	0.01%
Repair/Maint Services / Heavy Equipment	$159,635	$210,040	$165,757	$233,405	$233,405	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$214,569	$205,317	$64,607	$194,500	$194,500	-	-
Garbage/Solid Waste Contr / Printing & Binding	$2,613	$1,965	$534	$2,700	$2,700	-	-
Office Supplies / Office Supplies	$293	$186	$1,040	$1,410	$1,410	-	-
Operating Supplies / Gas, Lubricants & Oil	$134,361	$151,394	$100,554	$126,667	$126,667	-	-
Operating Supplies / Small Tools & Equipment	$10,456	$7,280	$5,259	$7,500	$5,500	-$2,000	-26.67%
Operating Supplies / Dumpsters/Receptacle	$137,079	$106,004	$49,854	$150,000	$50,000	-$100,000	-66.67%
Operating Supplies / Uniforms	$5,633	$5,663	$2,843	$6,500	$12,000	$5,500	84.62%
Total Operating Expenditures	$1,497,421	$1,591,104	$1,200,734	$1,835,247	$1,522,573	-$312,674	-17.04%
Total Residential Collection	$3,202,885	$3,608,237	$2,653,441	$4,066,759	$3,461,892	-$604,867	-14.87%
Commercial Collection							
Salaries & Benefits							
Salaries & Wages / Regular	$270,377	$292,143	$264,440	$453,473	$808,431	$354,958	78.28%
Salaries & Wages / Unused Vacation Pay	-	$6,895	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$16,968	-	-	-	-	-
Overtime / Standard Overtime	$95,489	$120,745	$93,981	$74,000	$130,000	$56,000	75.68%
Special Pay / Longevity	$4,439	$5,023	$3,500	$5,600	$8,013	$2,413	43.09%
Special Pay / Incentive	-	-	-	-	$1,217	$1,217	-
Special Pay / Other Pays	$140	$70	$80	-	$4,779	$4,779	-
Garbage/Solid Waste Contr / FICA Taxes	$27,611	$30,872	$27,191	$40,780	$72,805	$32,025	78.53%
Retirement Contributions / Defined Benefit Plan	$79,873	$65,859	$64,359	$116,354	$137,234	$20,880	17.95%
Retirement Contributions / 401-a Plan	-	-	-	-	$4,140	$4,140	-
Garbage/Solid Waste Contr / Life & Health Insurance	$60,614	$50,267	$55,307	$126,814	$172,881	$46,067	36.33%
Workers' Compensation / Workers' Comp Regular	$17,908	$30,478	$29,938	$24,703	$24,703	-	-
Total Salaries & Benefits	$556,453	$619,319	$538,796	$841,724	$1,364,203	$522,479	62.07%
Operating Expenditures							
Professional Services / Internal IT Support	$33,625	$42,112	$32,550	$43,400	$34,712	-$8,688	-20.02%
Contractual Services / Other Contractual Service	$12,174	$32,745	$226	$17,250	$17,250	-	-
Contractual Services / City Contractual	$6,416	$4,731	$1,100	$7,500	$7,500	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Services							
Contractual Services / Tipping Fees	$420,000	$420,000	$268,383	$420,000	$420,000	-	-
Union Dues / Training/Registration	$250	$85	-	$500	$500	-	-
Union Dues / Lodging/Transportation	-	-	-	$500	$500	-	-
Communication/Freight Srv / Postage & Freight	-	-	-	$30	$30	-	-
Utility Services / Water	$1,662	$2,278	$1,897	$2,494	$3,155	$661	26.50%
Utility Services / Sewer	$550	$670	$528	$727	$946	$219	30.12%
Utility Services / Electricity	$891	$798	$607	$1,188	$951	-$237	-19.95%
Utility Services / Refuse/Waste Disposal	$145	$153	$121	$192	$204	$12	6.25%
Rental & Leases / Vehicles	-	$23,129	-	$120,000	$10,000	-$110,000	-91.67%
Insurance / Property/Liability	$114,710	$154,859	$127,759	$170,345	$111,157	-$59,188	-34.75%
Repair/Maint Services / Equipment-Garage	$5,635	$6,480	$5,777	$7,703	$7,703	-	-
Repair/Maint Services / Heavy Equipment	$80,540	$92,246	$75,884	$88,791	$95,000	$6,209	6.99%
Repair/Maint Services / Heavy Equip-ext repairs	$94,355	$109,733	$78,410	$127,667	$127,667	-	-
Garbage/Solid Waste Contr / Printing & Binding	$5,000	-	$2,418	$5,000	$5,000	-	-
Office Supplies / Office Supplies	$284	$70	$721	$1,410	$800	-$610	-43.26%
Operating Supplies / Gas, Lubricants & Oil	$57,840	$61,136	$40,638	$45,000	$45,000	-	-
Operating Supplies / Small Tools & Equipment	$10,101	$9,926	$64,187	$10,500	$10,500	-	-
Operating Supplies / Dumpsters/Receptacle	$98,155	$108,539	$60,110	$110,000	$110,000	-	-
Operating Supplies / Uniforms	$1,154	$1,000	$432	$2,000	$5,000	$3,000	150.00%
Total Operating Expenditures	$943,486	$1,070,689	$761,749	$1,182,197	$1,013,575	-$168,622	-14.26%
Total Commercial Collection	$1,499,939	$1,690,008	$1,300,546	$2,023,921	$2,377,778	$353,857	17.48%
Recycling							
Salaries & Benefits							
Salaries & Wages / Regular	$236,419	$358,333	$293,693	$466,956	$371,111	-$95,845	-20.53%
Salaries & Wages / Unused Vacation Pay	$3,380	-$1,355	-	-	-	-	-
Salaries & Wages / Unused Sick Pay	-	$6,180	-	-	-	-	-
Overtime / Standard Overtime	$26,994	$36,912	$30,148	$74,000	$74,000	-	-
Special Pay / Longevity	$1,554	$3,609	$3,100	$3,690	$1,750	-$1,940	-52.57%
Special Pay / Other Pays	$6,613	$6,983	$86	-	$3,465	$3,465	-
Garbage/Solid Waste Contr / FICA Taxes	$19,623	$29,490	$24,138	$41,665	$34,412	-$7,253	-17.41%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Retirement Contributions / Defined Benefit Plan	$76,242	$82,194	$71,907	$119,096	$65,448	-$53,648	-45.05%
Garbage/Solid Waste Contr / Life & Health Insurance	$56,387	$70,164	$66,398	$147,182	$85,924	-$61,258	-41.62%
Workers' Compensation / Workers' Comp Regular	$8,848	$23,677	$25,121	$23,237	$23,237	-	-
Total Salaries & Benefits	$436,060	$616,184	$514,591	$875,826	$659,347	-$216,479	-24.72%
Operating Expenditures							
Professional Services / Internal IT Support	$29,116	$36,782	$27,385	$36,513	$28,697	-$7,816	-21.41%
Contractual Services / Other Contractual Service	$3,173	$3,608	-	$7,800	$7,800	-	-
Contractual Services / City Contractual Services	$9,648	$4,390	$2,020	$10,000	$10,000	-	-
Union Dues / Training/Registration	$595	$540	-	$2,200	$2,200	-	-
Union Dues / Lodging/Transportation	$500	-	-	$500	$500	-	-
Communication/Freight Srv / Postage & Freight	$350	$213	$216	$500	$500	-	-
Utility Services / Water	$1,662	$2,278	$1,897	$2,494	$3,155	$661	26.50%
Utility Services / Sewer	$550	$670	$528	$727	$946	$219	30.12%
Utility Services / Electricity	$891	$798	$607	$1,188	$951	-$237	-19.95%
Utility Services / Refuse/Waste Disposal	$145	$153	$121	$194	$204	$10	5.15%
Insurance / Property/Liability	$8,659	$11,690	$9,644	$12,859	$8,391	-$4,468	-34.75%
Repair/Maint Services / Equipment-Garage	$5,635	$6,480	$5,777	$7,703	$7,703	-	-
Repair/Maint Services / Heavy Equipment	$27,348	$28,984	$13,684	$30,275	$30,275	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$22,235	$51,113	$4,005	$51,667	$51,667	-	-
Garbage/Solid Waste Contr / Printing & Binding	$9,809	$2,027	$2,793	$6,500	$6,500	-	-
Garbage/Solid Waste Contr / Promotional Activities	$24,155	$22,331	$21,282	$45,000	$35,000	-$10,000	-22.22%
Office Supplies / Office Supplies	$258	$362	$408	$810	$810	-	-
Operating Supplies / Gas, Lubricants & Oil	$24,179	$16,956	$8,185	$15,000	$15,000	-	-
Operating Supplies / Small Tools & Equipment	$8,105	$7,641	$2,648	$8,400	$5,900	-$2,500	-29.76%
Operating Supplies / Uniforms	$2,025	$2,865	$289	$3,000	$5,500	$2,500	83.33%
Garbage/Solid Waste Contr / Books, Publ, Subsc & Memb	$1,010	$1,544	$794	$1,300	$1,300	-	-
Total Operating Expenditures	$180,048	$201,425	$102,285	$244,630	$222,999	-$21,631	-8.84%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Total Recycling	$616,107	$817,609	$616,875	$1,120,456	$882,346	-$238,110	-21.25%
Refuse - roll offs							
Salaries & Benefits							
Salaries & Wages / Regular	$74,972	$90,974	$74,827	$92,642	$20,954	-$71,688	-77.38%
Salaries & Wages / Unused Sick Pay	-	$6,279	-	-	-	-	-
Overtime / Standard Overtime	$27,191	$41,597	$32,378	$30,000	$5,000	-$25,000	-83.33%
Special Pay / Longevity	$1,526	$2,040	-	$2,045	$140	-$1,905	-93.15%
Special Pay / Incentive	-	-	-	-	$354	$354	-
Special Pay / Other Pays	$35	$35	$24	-	-	-	-
Garbage/Solid Waste Contr / FICA Taxes	$7,629	$9,902	$7,950	$9,539	$2,023	-$7,516	-78.79%
Retirement Contributions / Defined Benefit Plan	$19,085	$19,919	$16,278	$27,091	$3,704	-$23,387	-86.33%
Garbage/Solid Waste Contr / Life & Health Insurance	$19,590	$20,433	$15,933	$21,637	$3,231	-$18,406	-85.07%
Workers' Compensation / Workers' Comp Regular	$5,620	$12,258	$10,397	$11,277	$11,277	-	-
Total Salaries & Benefits	$155,649	$203,436	$157,787	$194,231	$46,683	-$147,548	-75.97%
Operating Expenditures							
Professional Services / Internal IT Support	$27,559	$35,065	$24,985	$33,313	$25,246	-$8,067	-24.22%
Professional Services / Other	-	$11,277	$3,759	$6,000	$6,000	-	-
Contractual Services / City Contractual Services	$9,796	$4,982	-	$1,850	$1,850	-	-
Contractual Services / Tipping Fees	$26,000	$25,999	-	$26,000	$26,000	-	-
Communication/Freight Srv / Postage & Freight	-	-	-	$100	$100	-	-
Utility Services / Water	$1,662	$2,277	$1,897	$2,493	$3,155	$662	26.55%
Utility Services / Sewer	$550	$670	$528	$727	$946	$219	30.12%
Utility Services / Electricity	$891	$798	$607	$1,188	$951	-$237	-19.95%
Utility Services / Refuse/Waste Disposal	$145	$153	$121	$192	$204	$12	6.25%
Rental & Leases / Operating/Capital Leasing	$3,308	$3,513	$949	$3,700	$3,700	-	-
Insurance / Property/Liability	$231	$312	$257	$343	$224	-$119	-34.69%
Repair/Maint Services / Heavy Equipment	$3,318	$5,676	$2,855	$9,517	$9,517	-	-
Repair/Maint Services / Heavy Equip-ext repairs	$3,806	$2,467	-	$6,000	$6,000	-	-
Operating Supplies / Gas, Lubricants & Oil	$6,401	$7,167	$4,262	$6,000	$6,000	-	-
Operating Supplies / Dumpsters/Receptacle	$10,000	-	-	$10,000	$10,000	-	-
Total Operating Expenditures	$93,667	$100,355	$40,220	$107,423	$99,893	-$7,530	-7.01%
Total Refuse - roll offs	$249,316	$303,792	$198,007	$301,654	$146,576	-$155,078	-51.41%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Non-Departmental							
Non-Departmental							
Debt Service / Principal	-	-	$37,454	$37,455	$18,515	-$18,940	-50.57%
Debt Service / Interest	-	-	$9,089	$9,089	$7,683	-$1,406	-15.47%
Retirement Contributions / GASB 68 Adjustment	$25,180	-$116,753	-	-	-	-	-
Life & Health Insurance / GASB 75 OPEB Contra	-$14,564	-$30,988	-	-	-	-	-
Other Curr Charges/Oblig / Admin Fees	$1,804	$751	-	-	-	-	-
Admin Charges / Bank Charges and Fees	$7,845	$13,386	$5,583	$8,000	$8,000	-	-
Other General Government / Interest	$7,295	$6,049	-	-	-	-	-
Professional Services / Other	-	-	-	-	$41,000	$41,000	-
Contractual Services / Interfund Admins Services	$328,686	$389,565	$353,167	$470,889	$609,112	$138,223	29.35%
Other Curr Charges/Oblig / Uncollectible Accounts	-	$4,830	-	-	-	-	-
Other Curr Charges/Oblig / Contribution to GF	$553,870	$588,539	$472,484	$629,979	$683,627	$53,648	8.52%
Garbage/Solid Waste Contr / Depreciation	$525,888	$519,295	-	-	-	-	-
Transfers / To General Fund	-	-	-	$10,000	$10,000	-	-
Transfers / Electric	$195,185	$234,123	$170,603	$227,471	$228,900	$1,429	0.63%
Transfers / Transfer to Capital Pro	-	-	-	$500,000	$275,000	-$225,000	-45.00%
Total Non-Departmental	$1,631,190	$1,608,795	$1,048,380	$1,892,883	$1,881,837	-$11,046	-0.58%
Total Non-Departmental	$1,631,190	$1,608,795	$1,048,380	$1,892,883	$1,881,837	-$11,046	-0.58%
Total Expenditures	**$7,199,848**	**$8,001,228**	**$5,817,250**	**$9,405,673**	**$8,750,429**	**-$655,244**	**-6.97%**

Refuse Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Public Services		$7,512,790	$6,868,592	-$644,198	-8.57%	
Residential Collection						
Salaries & Benefits						
Salaries & Wages / Regular	410-5081-534.12-10	$1,245,225	$1,119,248	-$125,977	-10.12%	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Overtime / Standard Overtime	410-5081-534.14-10	$105,000	$160,000	$55,000	52.38%	Increase reflects reallocation from 5084 in the amount of $15K
Special Pay / Longevity	410-5081-534.15-10	$7,480	$10,107	$2,627	35.12%	Increase reflects the reallocation of positions to accurately align with the appropriate department
Special Pay / Incentive	410-5081-534.15-20	-	$2,524	$2,524	-	
Certification Pay	410-5081-534.15-20	-	$2,524	$2,524	-	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Special Pay / Other Pays	410-5081-534.15-30	$4,590	$3,591	-$999	-21.76%	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Garbage/Solid Waste Contr / FICA Taxes	410-5081-534.21-00	$104,160	$99,064	-$5,096	-4.89%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	410-5081-534.22-10	$269,202	$196,492	-$72,710	-27.01%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Retirement Contributions / 401-a Plan	410-5081-534.22-20	$12,654	$463	-$12,191	-96.34%	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Garbage/Solid Waste Contr / Life & Health Insurance	410-5081-534.23-00	$379,833	$244,462	-$135,371	-35.64%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	410-5081-534.24-10	$103,368	$103,368	-	-	
Total Salaries & Benefits		$2,231,512	$1,939,319	-$292,193	-13.09%	
Operating Expenditures						
Professional Services / Internal IT Support	410-5081-534.31-50	$44,703	$38,452	-$6,251	-13.98%	
Contractual Services / Other Contractual Service	410-5081-534.34-50	$54,650	$54,650	-	-	
LANDSCAPE SERVICES	410-5081-534.34-50	$15,000	$15,000	-	-	LANDSCAPING SERVICES FOR YARD MAINTENANCE
GPS TRACKING	410-5081-534.34-50	$35,150	$35,150	-	-	GPS TRUCK TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 19 TRUCKS/$1850.00 PER VEHICLE
CLEANING SERVICES - YARD MAINTENANCE	410-5081-534.34-50	$3,000	$3,000	-	-	PRESSURE CLEANING/TRUCK

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						CLEANING/GREASE TRAP SERVICES FOR WASH STATION
JANITORIAL SERVICES	410-5081-534.34-50	$1,500	$1,500	-	-	CLEANING SERVICES FOR OFFICE
Contractual Services / City Contractual Services	410-5081-534.34-51	$2,500	$2,500	-	-	
GENERATOR MAINTENANCE	410-5081-534.34-51	$2,500	$2,500	-	-	MAINTENANCE FOR GENERATOR
Contractual Services / Commissions	410-5081-534.34-60	$30,000	$33,000	$3,000	10.00%	1% MONTHLY COMMISSION PAID TO PBC FOR WASTE TAXES RECEIVED. $3,000 supplemental approved in BWS#2.
Contractual Services / Tipping Fees	410-5081-534.34-70	$365,000	$365,000	-	-	TIPPING FEES FROM SOLID WASTE AUTHORITY
Union Dues / Training/Registration	410-5081-534.40-10	$4,500	$4,500	-	-	
APWA FL CONFERENCE	410-5081-534.40-10	$1,500	$1,500	-	-	AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE
WORKSHOPS/CERITIFICATIONS	410-5081-534.40-10	$3,000	$3,000	-	-	WORKSHOPS & CERITIFICATIONS FOR STAFF
Union Dues / Lodging/Transportation	410-5081-534.40-20	$500	$500	-	-	CODE CONFERENCE FOR STAFF MEMBERS WITH FACE CERTIFICATIONS
Communication/Freight Srv / Postage & Freight	410-5081-534.41-30	$30	$30	-	-	MAILING POSTAGE & FREIGHT CHARGES
Utility Services / Water	410-5081-534.43-10	$2,494	$3,155	$661	26.50%	
Utility Services / Sewer	410-5081-534.43-20	$727	$946	$219	30.12%	
Utility Services / Electricity	410-5081-534.43-30	$1,188	$951	-$237	-19.95%	
Utility Services / Refuse/Waste Disposal	410-5081-534.43-40	$396,615	$241,107	-$155,508	-39.21%	
Insurance / Property/Liability	410-5081-534.45-10	$167,105	$109,043	-$58,062	-34.75%	
Repair/Maint Services / Equipment-General	410-5081-534.46-21	$1,000	$1,000	-	-	
SMALL EQUIPMENT REPAIRS	410-5081-534.46-21	$1,000	$1,000	-	-	
Repair/Maint Services / Equipment-Garage	410-5081-534.46-22	$41,553	$41,557	$4	0.01%	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	410-5081-534.46-26	$233,405	$233,405	-	-	
Heavy Equipment	410-5081-534.46-26	$200,000	$200,000	-	-	IN HOUSE VEHCILE MAINTENANCE
Asset Tracking	410-5081-534.46-26	$33,405	$33,405	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	410-5081-534.46-27	$194,500	$194,500	-	-	EXTERNAL MAINTENANCE VEHICLE REPAIRS
Garbage/Solid Waste Contr / Printing & Binding	410-5081-534.47-00	$2,700	$2,700	-	-	PRINTING SERVICES - SCHEDULES, VEHICLE DECALS, INFO BOOKLETS
Office Supplies / Office Supplies	410-5081-534.51-10	$1,410	$1,410	-	-	OFFICE SUPPLIES - PAPER, PENS, MARKERS, ETC
Operating Supplies / Gas, Lubricants & Oil	410-5081-534.52-10	$126,667	$126,667	-	-	GAS, LUBRICANTS & OIL FOR SOLID WASTE VEHICLES
Operating Supplies / Small Tools & Equipment	410-5081-534.52-20	$7,500	$5,500	-$2,000	-26.67%	SMALL TOOLS, RAKES, SHOVELS, FITTINGS
SMALL TOOLS, RAKES, SHOVELS, FITTINGS	410-5081-534.52-20	-	$5,500	$5,500	-	DECREASE IN SMALL TOOLS TO REALLOCATE

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						FUNDING ($2,000) TO THE UNIFORM ACCNT FOR REQUIRED SAFETY ITEMS INCLUDING GLOVES & BOOTS
Operating Supplies / Dumpsters/Receptacle	410-5081-534.52-32	$150,000	$50,000	-$100,000	-66.67%	GARBAGE CART REPLACEMENT ORDERS (3 PER FY)
Operating Supplies / Uniforms	410-5081-534.52-40	$6,500	$12,000	$5,500	84.62%	$2,000 increase due to reallocation of funds from .52-20. Supplemental for $3,500 approved in BWS#1.
Total Operating Expenditures		$1,835,247	$1,522,573	-$312,674	-17.04%	
Total Residential Collection		$4,066,759	$3,461,892	-$604,867	-14.87%	
Commercial Collection						
Salaries & Benefits						
Salaries & Wages / Regular	410-5082-534.12-10	$453,473	$808,431	$354,958	78.28%	Increase reflects the reallocation of positions to accurately align with the appropriate department
Overtime / Standard Overtime	410-5082-534.14-10	$74,000	$130,000	$56,000	75.68%	Reallocation of positions to accurately align with the appropriate department - reallocated $10K of OT that was budgeted in 5084 to 5082
Special Pay / Longevity	410-5082-534.15-10	$5,600	$8,013	$2,413	43.09%	Increase reflects the reallocation of positions to accurately align with the appropriate department
Special Pay / Incentive	410-5082-534.15-20	-	$1,217	$1,217	-	
Certification Pay	410-5082-534.15-20	-	$1,217	$1,217	-	Increase reflects the reallocation of positions to accurately align with the appropriate department
Special Pay / Other Pays	410-5082-534.15-30	-	$4,779	$4,779	-	Increase reflects the reallocation of positions to accurately align with the appropriate department
Garbage/Solid Waste Contr / FICA Taxes	410-5082-534.21-00	$40,780	$72,805	$32,025	78.53%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	410-5082-534.22-10	$116,354	$137,234	$20,880	17.95%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Retirement Contributions / 401-a Plan	410-5082-534.22-20	-	$4,140	$4,140	-	Increase reflects the reallocation of positions to accurately align with the appropriate department
Garbage/Solid Waste Contr / Life & Health Insurance	410-5082-534.23-00	$126,814	$172,881	$46,067	36.33%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	410-5082-534.24-10	$24,703	$24,703	-	-	
Total Salaries & Benefits		$841,724	$1,364,203	$522,479	62.07%	
Operating Expenditures						

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Professional Services / Internal IT Support	410-5082-534.31-50	$43,400	$34,712	-$8,688	-20.02%	
Contractual Services / Other Contractual Service	410-5082-534.34-50	$17,250	$17,250	-	-	
TRUCK CLEANING	410-5082-534.34-50	$8,000	$8,000	-	-	TRUCK CLEANING SOLUTION
GPS TRACKING SERVICES	410-5082-534.34-50	$9,250	$9,250	-	-	GPS TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 5 TRUCKS/$1850.00 PER VEHICLE
Contractual Services / City Contractual Services	410-5082-534.34-51	$7,500	$7,500	-	-	
CONSULTING FEES	410-5082-534.34-51	$7,500	$7,500	-	-	CONSULTING FEES - STANTEC, ETC
Contractual Services / Tipping Fees	410-5082-534.34-70	$420,000	$420,000	-	-	TIPPING FEES - SOLID WASTE AUTHORITY
Union Dues / Training/Registration	410-5082-534.40-10	$500	$500	-	-	
AMERICAN PUBLIC WORKS ASSOCIATION	410-5082-534.40-10	$500	$500	-	-	AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE
Union Dues / Lodging/Transportation	410-5082-534.40-20	$500	$500	-	-	
AMERICAN PUBLIC WORKS ASSOCIATION	410-5082-534.40-20	$500	$500	-	-	AMERICAN PUBLIC WORKS ASSOCIATION FL CONFERENCE
Communication/Freight Srv / Postage & Freight	410-5082-534.41-30	$30	$30	-	-	POSTAGE FREIGHT FOR MAILINGS
Utility Services / Water	410-5082-534.43-10	$2,494	$3,155	$661	26.50%	
Utility Services / Sewer	410-5082-534.43-20	$727	$946	$219	30.12%	
Utility Services / Electricity	410-5082-534.43-30	$1,188	$951	-$237	-19.95%	
Utility Services / Refuse/Waste Disposal	410-5082-534.43-40	$192	$204	$12	6.25%	
Rental & Leases / Vehicles	410-5082-534.44-30	$120,000	$10,000	-$110,000	-91.67%	GARBAGE/SOLID WASTE TRUCK RENTAL - THESE FUNDS ARE BUDGETED ON AN A-S NEEDED BASIS FOR EMERGENCY USE
Insurance / Property/Liability	410-5082-534.45-10	$170,345	$111,157	-$59,188	-34.75%	
Repair/Maint Services / Equipment-Garage	410-5082-534.46-22	$7,703	$7,703	-	-	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	410-5082-534.46-26	$88,791	$95,000	$6,209	6.99%	
Heavy Equipment	410-5082-534.46-26	$80,000	$86,209	$6,209	7.76%	
Asset Tracking	410-5082-534.46-26	$8,791	$8,791	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	410-5082-534.46-27	$127,667	$127,667	-	-	EXTERNAL VEHICLE MAINTENANCE REPAIRS
Garbage/Solid Waste Contr / Printing & Binding	410-5082-534.47-00	$5,000	$5,000	-	-	
Office Supplies / Office Supplies	410-5082-534.51-10	$1,410	$800	-$610	-43.26%	OFFICE SUPPLIES - FOLDERS, PENS, PAPER & WATER SERVICES.
Operating Supplies / Gas, Lubricants & Oil	410-5082-534.52-10	$45,000	$45,000	-	-	GAS, LUBRICANTS & OIL FOR VEHICLES
Operating Supplies / Small Tools & Equipment	410-5082-534.52-20	$10,500	$10,500	-	-	
SMALL TOOLS	410-5082-534.52-20	$10,000	$10,000	-	-	PARTS, SMALL TOOLS, HARDWARE

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
EQUIPMENT/SUPPLIES	410-5082-534.52-20	$500	$500	-	-	GATORADE, BOTTLED WATER, CHAIN OIL
Operating Supplies / Dumpsters/Receptacle	410-5082-534.52-32	$110,000	$110,000	-	-	
DUMPSTER REPAIRS - PARTS, WHEELS, LID, REBUILD	410-5082-534.52-32	$80,000	$80,000	-	-	
DUMPSTER REPLACEMENTS	410-5082-534.52-32	$30,000	$30,000	-	-	
Operating Supplies / Uniforms	410-5082-534.52-40	$2,000	$5,000	$3,000	150.00%	STAFF UNIFORMS RENTAL & PURCHASE, BOOTS, GLOVES. Supplemental for $3,000 approved in BWS#1.
Total Operating Expenditures		$1,182,197	$1,013,575	-$168,622	-14.26%	
Total Commercial Collection		$2,023,921	$2,377,778	$353,857	17.48%	
Recycling						
Salaries & Benefits						
Salaries & Wages / Regular	410-5083-534.12-10	$466,956	$371,111	-$95,845	-20.53%	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Overtime / Standard Overtime	410-5083-534.14-10	$74,000	$74,000	-	-	STAFF & ROUTE & SPECIAL EVENTS COVERAGE
Special Pay / Longevity	410-5083-534.15-10	$3,690	$1,750	-$1,940	-52.57%	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Special Pay / Other Pays	410-5083-534.15-30	-	$3,465	$3,465	-	Increase reflects the reallocation of positions to accurately align with the appropriate department
Garbage/Solid Waste Contr / FICA Taxes	410-5083-534.21-00	$41,665	$34,412	-$7,253	-17.41%	Variance reflects FICA adjustments associated with salary increases, reclassifications, and other compensation changes.
Retirement Contributions / Defined Benefit Plan	410-5083-534.22-10	$119,096	$65,448	-$53,648	-45.05%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Garbage/Solid Waste Contr / Life & Health Insurance	410-5083-534.23-00	$147,182	$85,924	-$61,258	-41.62%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	410-5083-534.24-10	$23,237	$23,237	-	-	
Total Salaries & Benefits		$875,826	$659,347	-$216,479	-24.72%	
Operating Expenditures						
Professional Services / Internal IT Support	410-5083-534.31-50	$36,513	$28,697	-$7,816	-21.41%	
Contractual Services / Other Contractual Service	410-5083-534.34-50	$7,800	$7,800	-	-	
TRANSLATION SERVICES	410-5083-534.34-50	$400	$400	-	-	TRANSLATION SERVICES FOR PRINTING AND OTHER MEDIA
GPS TRUCK MONITORING	410-5083-534.34-50	$7,400	$7,400	-	-	GPS TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 4 TRUCKS/$1850.00 PER VEHICLE
Contractual Services / City Contractual Services	410-5083-534.34-51	$10,000	$10,000	-	-	

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
CITY CONTRACTURAL SERVICES	410-5083-534.34-51	$10,000	$10,000	-	-	STANTEC CONSULTING, ETC
Union Dues / Training/Registration	410-5083-534.40-10	$2,200	$2,200	-	-	
APWA FL CONFERENCE	410-5083-534.40-10	$1,000	$1,000	-	-	APWA FL CONFERENCE
RECYCLE FLORIDA TODAY CONFERENCE	410-5083-534.40-10	$800	$800	-	-	RECYCLE FLORIDA TODAY CONFERENCE
RFT ANNUAL CONFERENCE	410-5083-534.40-10	$400	$400	-	-	RFT ANNUAL CONFERENCE
Union Dues / Lodging/Transportation	410-5083-534.40-20	$500	$500	-	-	APWA FL CONFERENCE, REFT CONFERENCES
Communication/Freight Srv / Postage & Freight	410-5083-534.41-30	$500	$500	-	-	RECYCLE RETURN MAILERS/SURVEYS
Utility Services / Water	410-5083-534.43-10	$2,494	$3,155	$661	26.50%	
Utility Services / Sewer	410-5083-534.43-20	$727	$946	$219	30.12%	
Utility Services / Electricity	410-5083-534.43-30	$1,188	$951	-$237	-19.95%	
Utility Services / Refuse/Waste Disposal	410-5083-534.43-40	$194	$204	$10	5.15%	
Insurance / Property/Liability	410-5083-534.45-10	$12,859	$8,391	-$4,468	-34.75%	
Repair/Maint Services / Equipment-Garage	410-5083-534.46-22	$7,703	$7,703	-	-	Based on Vehicles and Fleet Schedule
Repair/Maint Services / Heavy Equipment	410-5083-534.46-26	$30,275	$30,275	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Heavy Equipment	410-5083-534.46-26	$25,000	$25,000	-	-	IN HOUSE VEHICLE MAINTENANCE
Asset Tracking	410-5083-534.46-26	$5,275	$5,275	-	-	
Repair/Maint Services / Heavy Equip-ext repairs	410-5083-534.46-27	$51,667	$51,667	-	-	EXTERNAL VEHICLE MAINTENANCE REPAIRS
Garbage/Solid Waste Contr / Printing & Binding	410-5083-534.47-00	$6,500	$6,500	-	-	EDUCATIONAL MATERIALS/PROMOTIONAL RECYCLING ITEMS
Garbage/Solid Waste Contr / Promotional Activities	410-5083-534.48-00	$45,000	$35,000	-$10,000	-22.22%	
RECYCLE AWARENESS	410-5083-534.48-00	$10,000	$10,000	-	-	RECYCLE AWARENESS - PROMOTIONAL SUPPLIES
TRADE SHOWS, SPECIAL EVENTS	410-5083-534.48-00	$25,000	$25,000	-	-	TRADE SHOWS, SPECIAL EVENTS PROMOTIONAL SUPPLIES
4TH OF JULY	410-5083-534.48-00	$10,000	-	-$10,000	-100.00%	NO FUNDING REQUESTED FOR FY27 DUE TO LOWER ACTUAL EXPENDITURES COMPARED TO LAST FISCAL YEAR
Office Supplies / Office Supplies	410-5083-534.51-10	$810	$810	-	-	OFFICE SUPPLIES - FOLDERS, PEN, PAPER.
Operating Supplies / Gas, Lubricants & Oil	410-5083-534.52-10	$15,000	$15,000	-	-	GAS, LUBRICANTS & OIL FOR VEHICLES
Operating Supplies / Small Tools & Equipment	410-5083-534.52-20	$8,400	$5,900	-$2,500	-29.76%	DECREASED ACCNT BY $2,500 - FUNDS MOVED TO UNIFORM 5240 TO REALLOCATE FUNDS FOR GLOVES, BOOT PURCHASES TO CORRECT ACCNT
TRADE SHOW ITEMS	410-5083-534.52-20	$4,400	$2,900	-$1,500	-34.09%	TRADE SHOW ITEMS (TENTS, CHAIRS, CLOTHS)
SMALL EQUIPMENT	410-5083-534.52-20	$4,000	$3,000	-$1,000	-25.00%	SMALL EQUIPMENT, TOOLS, PPE, ETC

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Operating Supplies / Uniforms	410-5083-534.52-40	$3,000	$5,500	$2,500	83.33%	STAFF UNIFORM RENTAL FEES & PURCHASES, BOOTS & GLOVES. Supplemental for $2,5000 approved in BWS#1.
Garbage/Solid Waste Contr / Books, Publ, Subsc & Me	410-5083-534.54-00	$1,300	$1,300	-	-	
Recycle FL Today Memberships	410-5083-534.54-00	$600	$600	-	-	
Swanna Membership	410-5083-534.54-00	$700	$700	-	-	Solid Waste Association of North America
Total Operating Expenditures		$244,630	$222,999	-$21,631	-8.84%	
Total Recycling		$1,120,456	$882,346	-$238,110	-21.25%	
Refuse - roll offs						
Salaries & Benefits						
Salaries & Wages / Regular	410-5084-534.12-10	$92,642	$20,954	-$71,688	-77.38%	Decrease reflects the reallocation of positions to accurately align with the appropriate department
Overtime / Standard Overtime	410-5084-534.14-10	$30,000	$5,000	-$25,000	-83.33%	Overtime reduced to $5,000 from $30,000. $10K reallocated to 5082 and $15K reallocated to 5081
Special Pay / Longevity	410-5084-534.15-10	$2,045	$140	-$1,905	-93.15%	Longevity pay is adjusted annually on employee anniversary dates, starting at $500 after 5 years of service and increasing by $100 annually to a maximum of $2,000.
Special Pay / Incentive	410-5084-534.15-20	-	$354	$354	-	
Certification Pay	410-5084-534.15-20	-	$354	$354	-	Increase reflects the reallocation of positions to accurately align with the appropriate department
Garbage/Solid Waste Contr / FICA Taxes	410-5084-534.21-00	$9,539	$2,023	-$7,516	-78.79%	
Retirement Contributions / Defined Benefit Plan	410-5084-534.22-10	$27,091	$3,704	-$23,387	-86.33%	Pensionable wage variances reflect salary adjustments and revised pension calculations using weighted averages to more accurately reflect the City's total pension liability
Garbage/Solid Waste Contr / Life & Health Insurance	410-5084-534.23-00	$21,637	$3,231	-$18,406	-85.07%	Variances in benefits reflect a refined budgeting methodology to more accurately allocate costs within the benefits fund in alignment with projected benefit costs.
Workers' Compensation / Workers' Comp Regular	410-5084-534.24-10	$11,277	$11,277	-	-	
Total Salaries & Benefits		$194,231	$46,683	-$147,548	-75.97%	
Operating Expenditures						
Professional Services / Internal IT Support	410-5084-534.31-50	$33,313	$25,246	-$8,067	-24.22%	
Professional Services / Other	410-5084-534.31-90	$6,000	$6,000	-	-	
CONSULTING	410-5084-534.31-90	$6,000	$6,000	-	-	STANTEC CONSULTING
Contractual Services / City Contractual Services	410-5084-534.34-51	$1,850	$1,850	-	-	
GPS TRUCK MONITORING	410-5084-534.34-51	$1,850	$1,850	-	-	GPS TRACKING - BASED ON BIG TRUCKS TIED TO THIS ACCNT - 1

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
						TRUCK/$1850.00 PER VEHICLE
Contractual Services / Tipping Fees	410-5084-534.34-70	$26,000	$26,000	-	-	SWA TIPPING FEES- BASED ON ANNUAL RATES/INCREASES SET BY THE SOLID WASTE AUTHORITY
Communication/Freight Srv / Postage & Freight	410-5084-534.41-30	$100	$100	-	-	POSTAGE & FREIGHT FOR MAILINGS
Utility Services / Water	410-5084-534.43-10	$2,493	$3,155	$662	26.55%	
Utility Services / Sewer	410-5084-534.43-20	$727	$946	$219	30.12%	
Utility Services / Electricity	410-5084-534.43-30	$1,188	$951	-$237	-19.95%	
Utility Services / Refuse/Waste Disposal	410-5084-534.43-40	$192	$204	$12	6.25%	
Rental & Leases / Operating/Capital Leasing	410-5084-534.44-20	$3,700	$3,700	-	-	
PRINTER LEASE	410-5084-534.44-20	$3,700	$3,700	-	-	CANON PRINTER LEASE
Insurance / Property/Liability	410-5084-534.45-10	$343	$224	-$119	-34.69%	
Repair/Maint Services / Heavy Equipment	410-5084-534.46-26	$9,517	$9,517	-	-	
Heavy Equipment	410-5084-534.46-26	$6,000	$6,000	-	-	IN HOUSE VEHICLE MAINTENANCE
Asset Tracking	410-5084-534.46-26	$3,517	$3,517	-	-	ITEMIZATION MANAGED BY FINANCE PER FLEET SCHEDULE
Repair/Maint Services / Heavy Equip-ext repairs	410-5084-534.46-27	$6,000	$6,000	-	-	EXTERNAL VEHICLE MAINTENACE REPAIRS
Operating Supplies / Gas, Lubricants & Oil	410-5084-534.52-10	$6,000	$6,000	-	-	GAS, LUBRICANTS & OIL FOR VEHICLES
Operating Supplies / Dumpsters/Receptacle	410-5084-534.52-32	$10,000	$10,000	-	-	REPLACEMENTS AND REPAIRS TO ROLL OFF BOXES
Total Operating Expenditures		$107,423	$99,893	-$7,530	-7.01%	
Total Refuse - roll offs		$301,654	$146,576	-$155,078	-51.41%	
Non-Departmental		$1,892,883	$1,881,837	-$11,046	-0.58%	
Non-Departmental						
Non-Departmental						
Debt Service / Principal	410-9010-517.71-00	$37,455	$18,515	-$18,940	-50.57%	
2020AB Non Adv.	410-9010-517.71-00	$37,455	$18,515	-$18,940	-50.57%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the total outstanding principal balance for the bonds is $16,275,000, with $276,447 attributable to the Refuse Fund.
Debt Service / Interest	410-9010-517.72-00	$9,089	$7,683	-$1,406	-15.47%	
2020AB Non Adv.	410-9010-517.72-00	$9,089	$7,683	-$1,406	-15.47%	The Series 2020A and 2020B Bonds are scheduled to be fully paid and retired on July 1, 2040. As of September 30, 2026, the remaining interest to be paid through maturity is $3,456,009, with $58,704 attributable to the Refuse Fund.

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Admin Charges / Bank Charges and Fees	410-9010-519.58-70	$8,000	$8,000	-	-	
Professional Services / Other	410-9010-534.31-90	-	$41,000	$41,000	-	Supplemental for $41,000 approved in BWS#4 for a Refuse Fund cost of service study.
Cost of Service Study	410-9010-534.31-90	-	$41,000	$41,000	-	Supplemental for $41,000 approved in BWS#4 for a Refuse Fund cost of service study.
Contractual Services / Interfund Admins Services	410-9010-534.34-95	$470,889	$609,112	$138,223	29.35%	
Other Curr Charges/Oblig / Contribution to GF	410-9010-534.49-70	$629,979	$683,627	$53,648	8.52%	
Transfers / To General Fund	410-9010-581.91-01	$10,000	$10,000	-	-	Department's share of Building Maintenance expenses under account 001-5062-519.46-18.
Transfers / Electric	410-9010-581.91-55	$227,471	$228,900	$1,429	0.63%	
Transfers / Transfer to Capital Pro	410-9010-581.91-80	$500,000	$275,000	-$225,000	-45.00%	
Additional Solid Waste Bulk Collection Truck	410-9010-581.91-80	-	$275,000	$275,000	-	Using Refuse fund's excess unassigned fund balance and PayGo for this project. Project total is $275,000 with $166,736 of Fund Balance and $108,264 being PayGo.
Total Non-Departmental		$1,892,883	$1,881,837	-$11,046	-0.58%	
Total Non-Departmental		$1,892,883	$1,881,837	-$11,046	-0.58%	
Total Expenditures		**$9,405,673**	**$8,750,429**	**-$655,244**	**-6.97%**	

Tree Beautification Fund

Comprehensive Fund Summary

Comprehensive Fund Summary

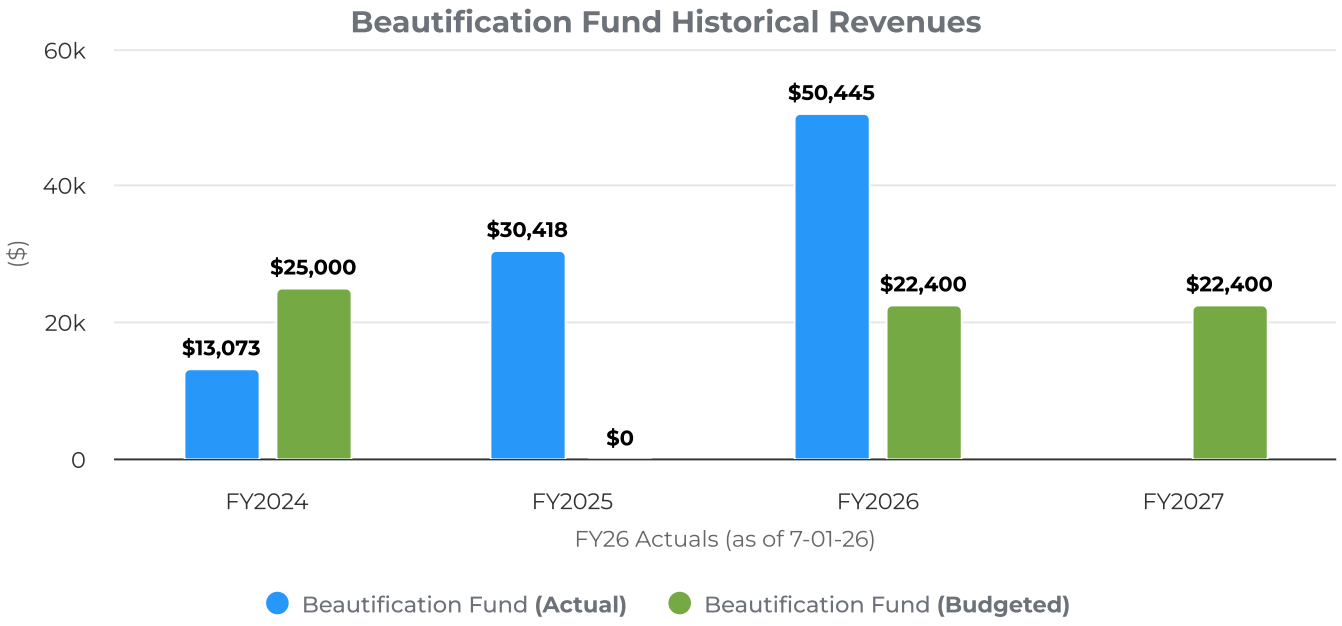
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Beginning Fund Balance	**$30,643**	**$43,266**	**$73,684**	**$73,684**	**$51,284**	**-$22,400**	**-30.40%**
Revenues							
Other	$12,623	$30,418	$50,445	-	$10,000	$10,000	-
Transfers	$450	-	-	-	-	-	-
Fund Balance	-	-	-	$22,400	$12,400	-$10,000	-44.64%
Total Revenues	**$13,073**	**$30,418**	**$50,445**	**$22,400**	**$22,400**	**-**	**-**
Expenditures							
Operating Expenditures	$450	-	$11,900	$22,400	$22,400	-	-
Total Expenditures	**$450**	**-**	**$11,900**	**$22,400**	**$22,400**	**-**	**-**
Total Revenues Less Expenditures	**$12,623**	**$30,418**	**$38,545**	**-**	**-**	**-**	**-**
Ending Fund Balance	**$43,266**	**$73,684**	**$112,229**	**$73,684**	**$51,284**	**-$22,400**	**-30.40%**

The projected FY 2027 Ending Fund Balance is **$28,884**. Excess Unassigned Fund Balance currently totals **$51,284**.

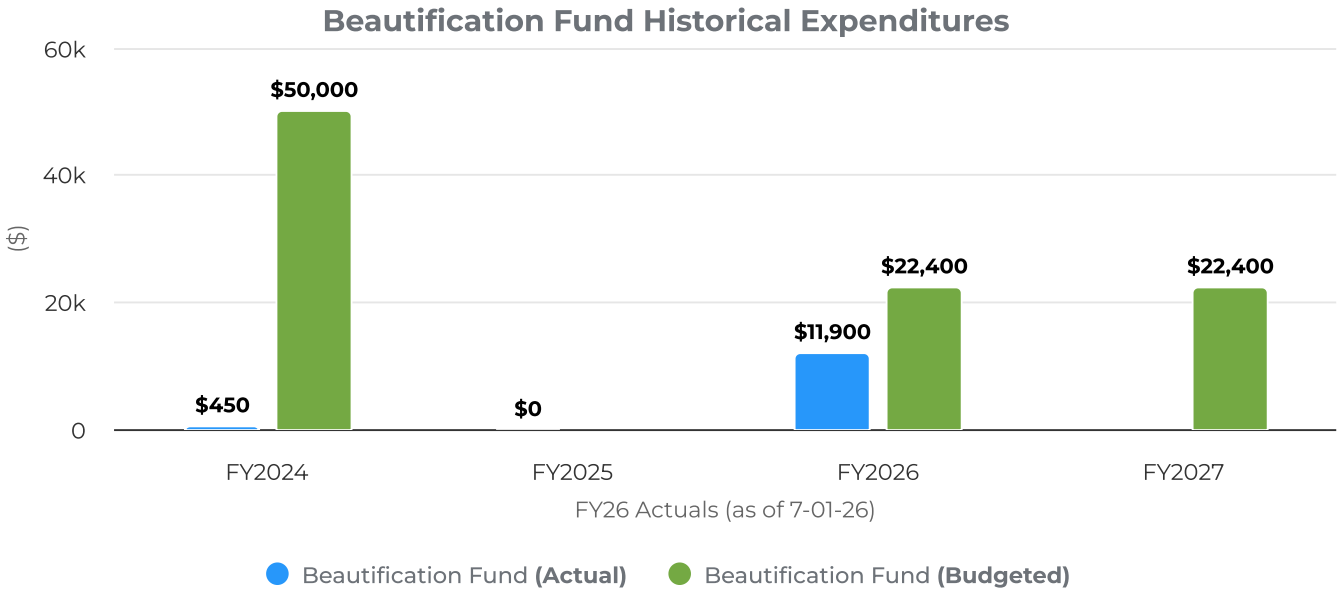
Important Note: For funds with a budgeted use of **Fund Balance**, the Comprehensive Fund Summary does not reduce the projected ending fund balance by the amount appropriated. Therefore, the displayed ending fund balance does not reflect the planned use of available fund balance.

Tree Beautification Fund

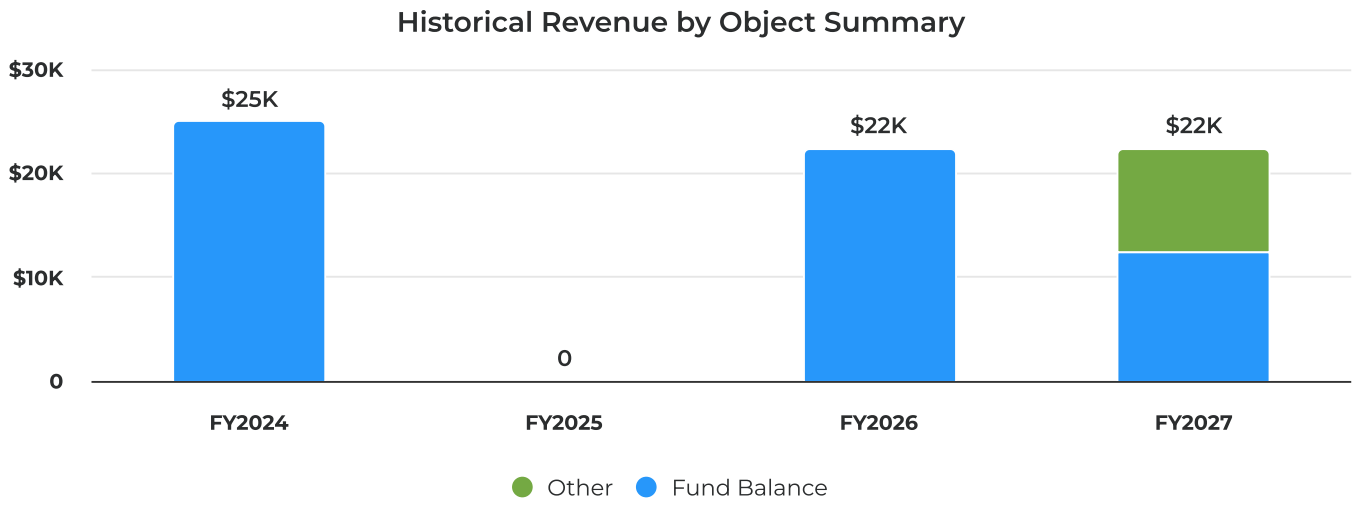
Historical Budget to Actual Revenues

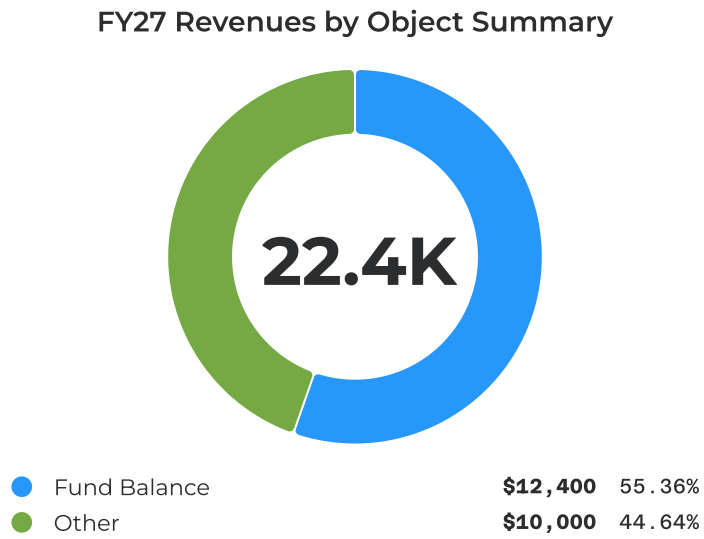


Historical Budget to Actual Expenditures



Revenues by Object Summary

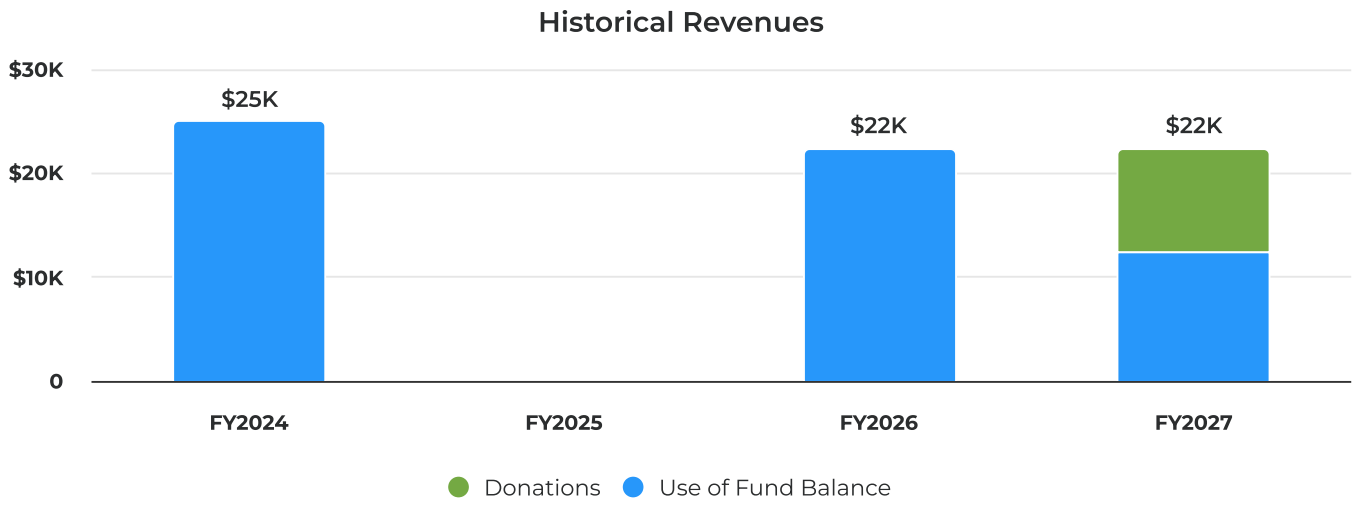


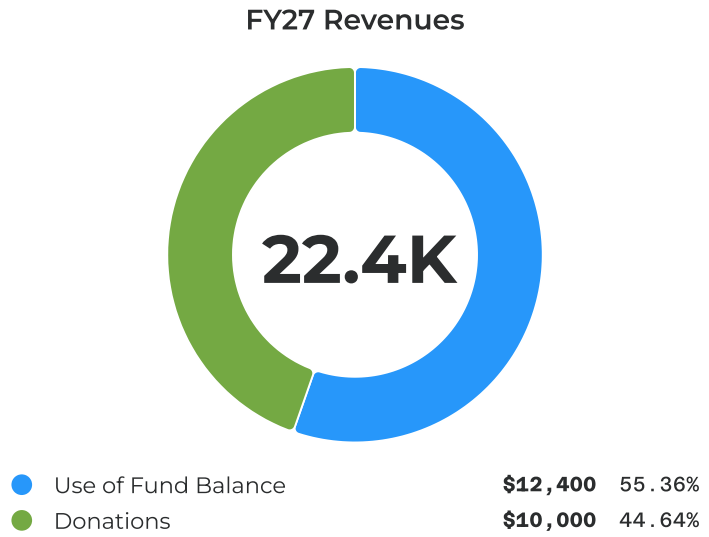


Revenues by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Other	$12,623	$30,418	$50,445	-	$10,000	$10,000	-
Transfers	$450	-	-	-	-	-	-
Fund Balance	-	-	-	$22,400	$12,400	-$10,000	-44.64%
Total Revenues	**$13,073**	**$30,418**	**$50,445**	**$22,400**	**$22,400**	**-**	**-**

Revenues





Revenues

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Interest & other Earnings							
Interest / Investments	$1,223	$1,578	$1,849	-	-	-	-
Total Interest & other Earnings	$1,223	$1,578	$1,849	-	-	-	-
Donations							
Donations / Donations	$5,400	$28,840	$48,596	-	$10,000	$10,000	-
Total Donations	$5,400	$28,840	$48,596	-	$10,000	$10,000	-
Other Miscellaneous Rev							
Settlements / Setttlements	$6,000	-	-	-	-	-	-
Total Other Miscellaneous Rev	$6,000	-	-	-	-	-	-
Transfer From							

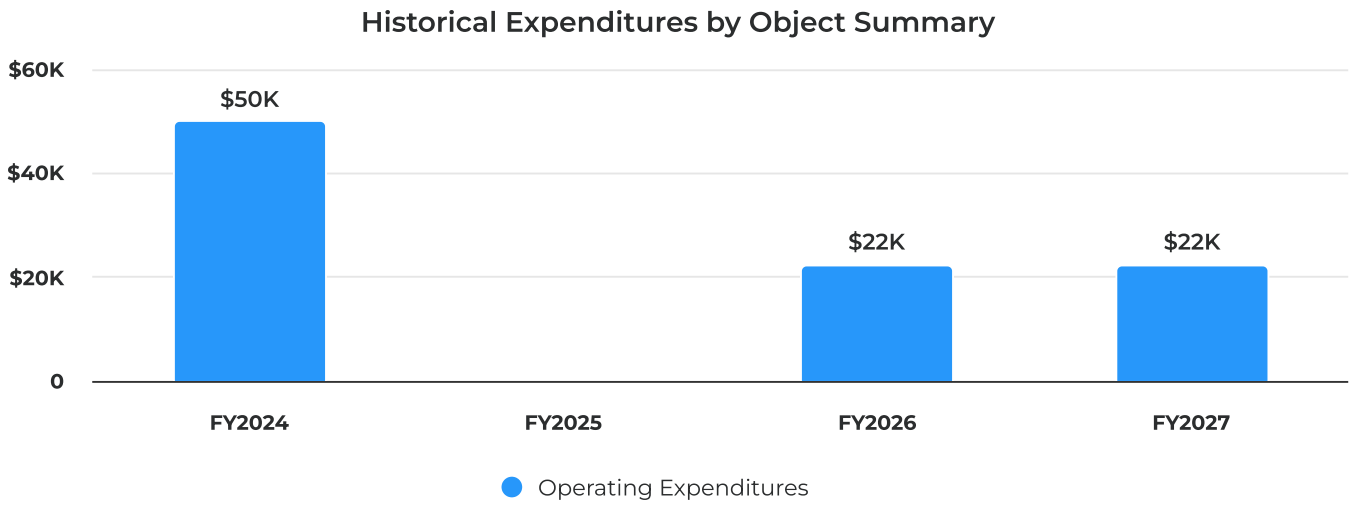
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Governmental Funds / ARPA	$450	-	-	-	-	-	-
Total Transfer From	$450	-	-	-	-	-	-
Use of Fund Balance							
Other Sources / Use of Fund Balance	-	-	-	$22,400	$12,400	-$10,000	-44.64%
Total Use of Fund Balance	-	-	-	$22,400	$12,400	-$10,000	-44.64%
Total Revenues	**$13,073**	**$30,418**	**$50,445**	**$22,400**	**$22,400**	**-**	**-**

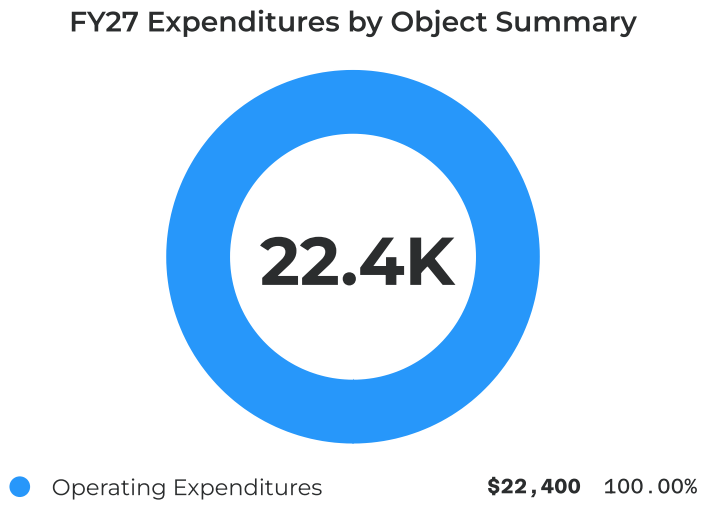
Tree Beautification Fund Revenue Itemizations

Revenues by Fund

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Beautification Fund		$22,400	$22,400	-	-	
Other						
Sales/ Auctions / Donations	190-0000-366.00-00	-	$10,000	$10,000	-	
Total Other		-	$10,000	$10,000	-	
Fund Balance						
Other Sources / Use of Fund Balance	190-0000-395.00-00	$22,400	$12,400	-$10,000	-44.64%	
Total Fund Balance		$22,400	$12,400	-$10,000	-44.64%	
Total Revenues		**$22,400**	**$22,400**	**-**	**-**	

Expenditures by Object Summary

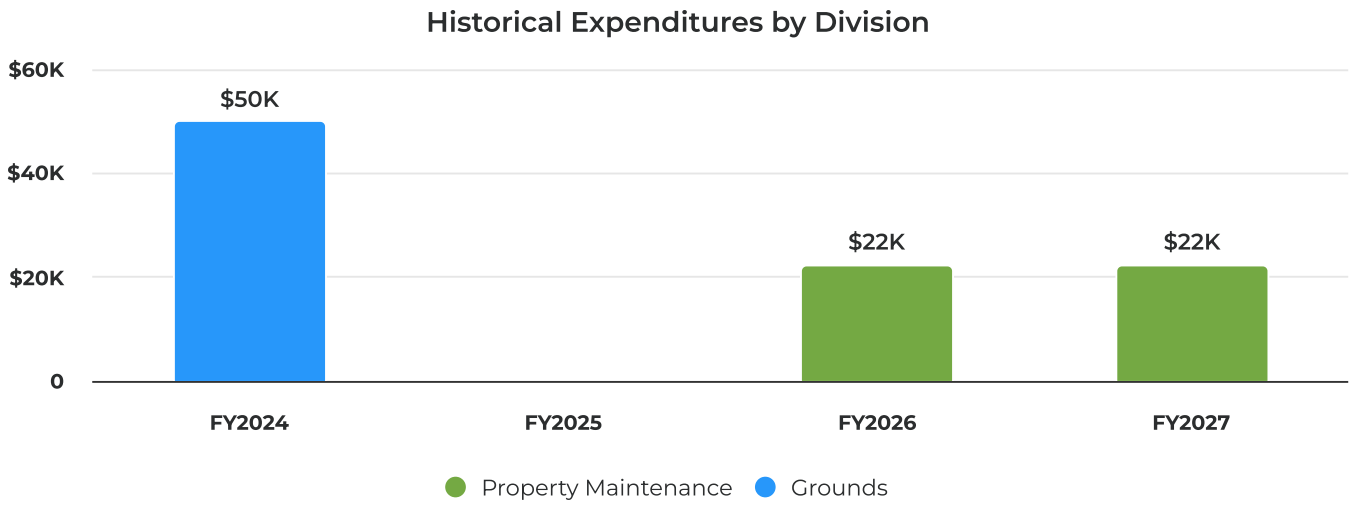


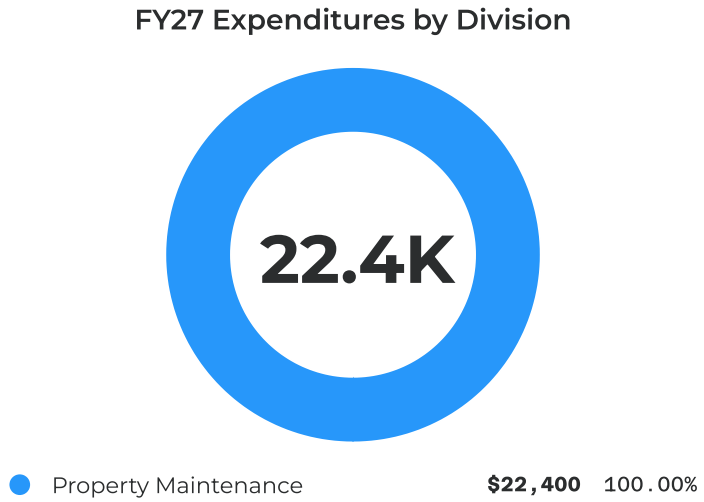


Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Operating Expenditures	$450	-	$11,900	$22,400	$22,400	-	-
Total Expenditures	**$450**	**-**	**$11,900**	**$22,400**	**$22,400**	**-**	**-**

Expenditures by Division





Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Grounds							
Operating Expenditures							
Operating Supplies / Landscaping	$450	-	$9,387	-	-	-	-
Total Operating Expenditures	$450	-	$9,387	-	-	-	-
Total Grounds	$450	-	$9,387	-	-	-	-
Property Maintenance							
Operating Expenditures							
Professional Services / Other	-	-	-	$10,000	$10,000	-	-
Contractual Services / Other Contractual Service	-	-	$513	$10,000	$10,000	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual (as of 7-01-26)	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27
Communication/Freight Srv / Postage & Freight	-	-	-	$250	$250	-	-
Special Events / Printing & Binding	-	-	$250	$250	$250	-	-
Special Events / Promotional Activities	-	-	$1,500	$1,500	$1,500	-	-
Other Curr Charges/Oblig / Advertising	-	-	$250	$250	$250	-	-
Other Curr Charges/Oblig / Other	-	-	-	$150	$150	-	-
Total Operating Expenditures	-	-	$2,513	$22,400	$22,400	-	-
Total Property Maintenance	-	-	$2,513	$22,400	$22,400	-	-
Total Expenditures	**$450**	**-**	**$11,900**	**$22,400**	**$22,400**	**-**	**-**

Tree Beautification Fund Expenditure Itemizations

Expenditures by Department

Category	Account ID	FY 2026 Adopted	FY 2027 Adopted	2026 vs 2027 Budget Variance	% Change FY26 to FY27	Notes
Community Sustainability		$22,400	$22,400	-	-	
Property Maintenance						
Operating Expenditures						
Professional Services / Other	190-2041-574.31-90	$10,000	$10,000	-	-	
Contractual Services / Other Contractual Service	190-2041-574.34-50	$10,000	$10,000	-	-	Further Commission discussion and decision
Communication/Freight Srv / Postage & Freight	190-2041-574.41-30	$250	$250	-	-	
Special Events / Printing & Binding	190-2041-574.47-00	$250	$250	-	-	
Special Events / Promotional Activities	190-2041-574.48-00	$1,500	$1,500	-	-	
Other Curr Charges/Oblig / Advertising	190-2041-574.49-10	$250	$250	-	-	
Other Curr Charges/Oblig / Other	190-2041-574.49-90	$150	$150	-	-	
Total Operating Expenditures		$22,400	$22,400	-	-	
Total Property Maintenance		$22,400	$22,400	-	-	
Total Expenditures		**$22,400**	**$22,400**	**-**	**-**	

Project Name	Department	Total Spent as of August 2026	Budget	Remaining Budget	Reallocation Requests
ARPA Funding Received					
1st Tranche - receipted 09.10.2021	$9,647,944.00				
2nd Tranche - receipted 07.29.2022	$9,647,944.00				
Total Funding	**$19,295,888.00**				
Projects Sourced from Previous ARPA funds - UNRESTRICTED (SWAP)					
City Hall Annex Restoration	Public Works	$187,185.00	$2,000,000.00	$1,812,815.00	
Mobility Plan	CRA	$149,999.07	$150,000.00	$0.93	
Casino Elevator Upgrades	Leisure	$16,900.00	$16,900.00	$0.00	
Fuel Tank Replacement	Public Works	$89,328.70	$1,000,000.00	$910,671.30	
Enterprise Resource Planning (ERP) Replacement - REVISED	Finance	$505,951.20	$1,000,000.00	$494,048.80	
Fire Station #1 - Exterior Painting and Waterproofing	Public Works	$39,100.00	$39,100.00	$0.00	
Windows - Library - 15 N M St.	Library	$110,358.93	$110,358.93	$0.00	
South Bryant Park- Playground	Leisure	$143,357.97	$150,000.00	$6,642.03	
Bryant Park Jetty	Leisure	$32,921.00	$62,000.00	$29,079.00	
Sidewalk and ADA Special Projects	Public Works	$661,464.36	$1,000,000.00	$338,535.64	
City Hall - Exterior Paint and Waterproofing	Public Works	$44,500.00	$44,500.00	$0.00	
Osborne Community Renovation - (remaining balance)	Leisure	$34,589.32	$34,589.32	$0.00	
Spillway Park	Leisure	$0.00	$150,000.00	$150,000.00	
South Bryant Park- Fitness Park	Leisure	$0.00	$75,000.00	$75,000.00	
Streets and Sidewalks (Roadway Projects)	Public Works	$56,567.87	$1,000,000.00	$943,432.13	
Lifeguard Tower	Leisure	$230,795.00	$230,795.00	$0.00	
Public Works & Fleet Maintenance Facility (remaining balance)	Public Works	$112,057.25	$1,310,000.00	$1,197,942.75	
Bucket Truck	Public Works	$150,000.00	$150,000.00	$0.00	
Annual Vehicle Replacement Budget	Public Works	$200,000.00	$200,000.00	$0.00	
Forklift Replacement	Public Works	$75,000.00	$75,000.00	$0.00	
Community Development	General Government	$0.00	$0.00	$0.00	
Solar Energy Loan Fund (SELF)	Electric	$75,000.00	$100,000.00	$25,000.00	
Dave Manzo Field Lighting project	Leisure	$40,500.00	$40,500.00	$0.00	
City Tree Planting	General Government	$24,542.50	$25,000.00	$457.50	
LED Lighting @ N.W. Community Park	Leisure	$0.00	$200,000.00	$200,000.00	
Circuit Transportation Project	CRA	$247,166.57	$309,000.00	$61,833.43	
Unassigned	N/A	$0.00	$0.00	$0.00	
South Bryant Playground- North Structure	Leisure	$0.00	$141,877.57	$141,877.57	
Sunset Ridge Park West - Pavilion Renovation	Leisure	$98,080.00	$100,000.00	$1,920.00	
South Bryant Fitness Equipment	Leisure	$0.00	$125,000.00	$125,000.00	
Field #5 Lighting Upgrades	Leisure	$0.00	$85,000.00	$85,000.00	
Casino Elevator Repairs	Public Works	$49,000.00	$50,000.00	$1,000.00	
Casino Elevator Repairs 26	Public Works	$0.00	$25,377.00	$25,377.00	
Total CIP funded from Standard ARPA funds	**Totals**	**$3,374,364.74**	**$9,999,997.82**	**$6,625,633.08**	**$0.00**
			$10,000,000.00	**Standard Revenue Loss Allowance**	

Project Name	Department	Total Spent as of August 2026	Budget	Remaining Budget	Reallocation Requests
Projects Sourced from Standard ARPA funds - UNRESTRICTED (SWAP)					
PALM BEACH COUNTY SHERIFF'S OFFICE	General Government	$8,605,580.00	$8,605,580.00	$0.00	
PREVIOUS ARPA PROJECTS SWAPPED WITH PBSO	Various	$1,394,420.00	$1,394,420.00	$0.00	
Total programs funded from Standard ARPA funds (SWAP)	**Totals**	**$10,000,000.00**	**$10,000,000.00**	**$0.00**	
			$10,000,000.00	**Standard Revenue Loss Allowance**	
Projects Sourced from Restricted ARPA funds					
16th Avenue North Outfall Check Valve Repairs (revision approved July 2023)	Water Utilities	$0.00	$0.00	$0.00	
CRA Housing Initiative	CRA	$0.00	$0.00	$0.00	
CRA Housing Initiative	CRA	$2,336,899.84	$2,500,000.00	$163,100.16	
NW Ballfields - Replace Fence	Leisure	$67,638.81	$100,000.00	$32,361.19	
NW Ball Fields- Lighting Upgrades	Leisure	$656,611.00	$656,611.00	$0.00	
Stormwater Main NRP Projects Parrot Cove (revision approved July 2023)	Water Utilities	$902,189.40	$902,190.00	$0.60	
John Rice Way Drainage Improvements (approved July 2023)	Water Utilities	$74,868.46	$74,868.46	$0.00	
Legal Aid Project	General Government	$40,000.00	$50,000.00	$10,000.00	
Premium Pay Project	General Government	$874,800.00	$874,800.00	$0.00	
Dave Manzo Field Lighting Upgrades	Leisure	$390,000.00	$390,000.00	$0.00	
Dual Zone Monitoring Well	Water Utilities	$111,100.00	$1,007,418.54	$896,318.54	
Monitoring Well #9 Replacement	Water Utilities	$24,245.48	$150,000.00	$125,754.52	
Lift Stations 5,6,13,15,18,19 & 25 Improvements	Water Utilities	$2,161,672.91	$2,590,000.00	$428,327.09	
		$7,640,025.90	**$9,295,888.00**	**$1,655,862.10**	
Total Projects Sourced from Restricted ARPA Funds			**$9,295,888.00**	**Restricted ARPA Allowance**	
			($7,640,025.90)	**Less: total expensed as of Jul-26**	
			($1,655,862.10)	**Less: Remaining Committed Funds**	
			$0.00	**Uncommitted Restricted Balance**	
			$0.00	**Remaining ARPA Funding both Restricted and Unrestricted**	
	Grand Totals	**$17,640,025.90**	**$19,295,888.00**	**$1,655,862.10**	

DISCRETIONARY SALES TAX OVERVIEW - JULY 2026

Revenues Collected to Date

	Intergovernmental	*Interest*	*Funds Spent to date*	
Fiscal Year 2017	1,876,372.78	-	1,372	FY17
Fiscal Year 2018	2,705,726.44	3,121.00	1,578,465	FY18
Fiscal Year 2019	2,791,289.51	72,376.00	1,443,658	FY19
Fiscal Year 2020	2,647,702.26	55,559.00	141,754	FY20
Fiscal Year 2021	3,115,617.92	822.00	13,275	FY21
Fiscal Year 2022	3,788,917.84	23,366.00	2,462,675	FY22
Fiscal Year 2023	4,174,525.72	366,163.00	1,495,420	FY23
Fiscal Year 2024	4,275,291.00	757,072.00	3,332,504	FY24
Fiscal Year 2025	4,453,071.95	563,333.03	3,684,061	FY25
Fiscal Year 2026 Thru July 2026	1,181,920.62	321,017.37	-	
Total; Projected through FY 26	**$ 31,010,436**	**$ 2,162,829**	**$ 14,153,184**	
			See Details	

Expenditures to Date

Total Expenses from FY17 to FY25	$	14,153,184

New/Remaining Commitments to Date

General Fund - Street Maintenance (FY26 & FY27 Appropriations)		
Annual Roadway Infrastructure - Master Plan Projects FY26	3,000,000	
Annual Roadway Infrastructure - Master Plan Projects FY27	3,000,000	**6,000,000**
Debt Service		
2020AB Non Advalorem Principal & Interest (FY22,23&24)	6,322,050	
Debt Service Savings- absorbed by departments	(6,322,050)	-
Parking Garage (FY26 Appropriation)		
Down Payment	2,500,000	
Debt Service	1,572,390	
Parking Garage Upgrade - Option B (Jan 20th appropriation)	1,000,000	**5,072,390**
Beach Fund		
Beach Complex Development/ Pool - FY24	5,775,000	
Beach Complex Development - Professional Fees - FY26 PO	275,000	**6,050,000**
Expenditures / Commitments to Date	**$ 31,275,573**	
Current Available Funding as of July 2026	**$ 1,897,692**	

Notes: *Per the Oversight Committee Surtax ended March 2026

DEBT SERVICE FUNDED BY SALES TAX

2020A Tax Exempt New Money Projects		Debt service funding source
General Fund	3,466,000.00	Sales Tax
Beach	630,000.00	Sales Tax
Golf	75,000.00	Sales Tax
Garage	1,500,000.00	Sales Tax
IT	350,000.00	Sales Tax
Total Debt Service (Principal)	6,021,000	
Sewer	1,390,000	Paygo
Stormwater	2,372,000	Paygo
Refuse / Solid Waste	525,000	Paygo
Electric	150,000	Paygo
Total	**10,458,000**	

Discretionary/Penny Sales Tax - Funds Spent by Project

Discretionary/ Penny Sales Tax - Funds spent by Project	
FISCAL YEAR	**AMOUNT**
FY2017	
Bank charges and fees	1,372
Subtotal	**1,372**
FY2018	
Installation of twenty surveillance cameras and hardware	82,991
Parking Study for the purpose of planning, designing and construction of a downtown parking program and garage	64,125
Conceptual design phase services for improvement of Lake Worth Beach Complex parking, casino building, property and pool facilities.	200,255
Bank charges and fees	1,095
Property acquisition for the construction of surface parking facility. Transfer to CRA	1,230,000
Subtotal	**1,578,465**

FY2019	
Installation of Automated License Plate Reader Cameras	168,820
City of Lake Worth K Street Parking Concepts	8,055
Conceptual design phase services for improvement of Lake Worth Beach Complex parking, casino building, property and pool facilities.	90,065
Bank charges and fees	2,094
Property acquisition for the construction of surface parking facility. Transfer to CRA	627,482
Property acquisition for the construction of surface parking facility 25 K Street. Transfer to CRA	547,140
Subtotal	**1,443,656**

FISCAL YEAR	AMOUNT
FY2020	
Installation of Automated License Plate Reader Cameras	103,630
Parking Study for the purpose of planning, designing and construction of a downtown parking program and garage	30,577
Bank charges and fees	7,548
Subtotal	**141,756**
FY2021	
Parking Study for the purpose of planning, designing and construction of a downtown parking program and garage	12,979
Bank charges and fees	296
Subtotal	**13,275**
FY2022	
Parking Study for the purpose of planning, designing and construction of a downtown parking program and garage	3,444
Bohemian Lease	2,458,958
Bank Charges and Fees	273
Subtotal	**2,462,675**
FY2023	
IT Infrastructure	350,000
Streets / Sidewalks	1,145,000
Bank Charges and Fees	420
Subtotal	**1,495,420**

FISCAL YEAR	AMOUNT
FY2024	
IT Infrastructure	550,000
Golf Course Cart Paths	268,625
IA Banks Cemetery Fencing	125,000
Parks, Open Spaces and Rec Master Plan	112,500
Sunset Ridge Park - Tennis Court Resurfacing	100,000
Sidewalk and ADA Special Projects	322,212
Beach Property - Ocean Rescue & Beach Property	700,000
Public Works and Fleet Maintenance Facility	1,000,000
South Palm - Playground	150,000
Bank Charges and Fees	4,167
Subtotal	**3,332,504**
FY2025	
Gulfstream site work Zone 3A	1,211,143
Gulfstream site work Zone 3B	282,038
Gulfstream site work Zone 4	488,564
Streets / Sidewalks (FY25)	1,000,000
Entitlement Application (Major Site Plan CMA) June Amendment	31,540
17 S M Street Relocation (June 2025 Amendment)	663,669
Bank Charges and Fees	7,107
Subtotal	**3,684,061**
Grand Total	**14,153,185**